Common Council Meeting

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

Tuesday, November 18, 2025 - 6:00 PM

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

Please click the link below to join the
webinar: **https://us06web.zoom.us/j/82071826949?pwd=wpTE4SnHsm8waXIybH3FXcjDEVfZDA.1**

Telephone: +1 (312) 626-6799 US
Webinar ID: 820 7182 6949
Passcode: 167777

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

AGENDA

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

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

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

1. Approval of Common Council Meeting Minutes from November 4, 2025.
2. Public Works Committee Meeting Minutes from October 14, 2025.
3. TDS Broadcasting update.
4. Easement Grant from Parcel /OT00037 to 328 W Main Street (Hamilton House) for a handicap ramp.

CITY MANAGER REPORT

5. City Manager Report.

STAFF REPORTS

6. Lakes Update- **Parks**
7. Employee Benefit update- **HR**
8. Presentation and Brief Overview of the 2026-2027 Draft Budget.- **Finance**

HEARING OF CITIZEN COMMENTS

No formal Council 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 Council 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.

RESOLUTION

9. Resolution 2025-R-1118 approving Stormwater Utility Rate Increase.- **Finance**

ORDINANCES

First Reading

10. **2025-O-28** An Ordinance to Combine Neighborhood Services and Economic Development Departments into Community Development Department.- **Economic Development Director.**
11. **2025-O-29** an Ordinance amending Chapter 2.73.020 Aquatic Center Committee.- **Parks**

CONSIDERATIONS

12. Discussion and Possible Action regarding the denied BOL appeal from Nicholas Wingate.- **City Clerk**
13. Discussion and Possible Action regarding the award of Contract 3-2025, Wastewater Treatment Plant Return Activated Sludge Pump Addition.- **Public Works**
14. Discussion and Possible Action regarding hiring a contractor to remove blockage and debris from Whitewater Creek near 220 and 228 N. George Street.- **Public Works**
15. Councilmember Requests for Future Agenda Items or Committee items. Questions

FUTURE AGENDA ITEMS

16. Staff report on rental housing list.-**December 16, 2025**
17. Fire Department Training Facility.- **Q4**
18. Update on Starin Park Water Tower plans- **O. Smith Q1 2026**
19. Update on Childcare Center.- **December 16, 2025**

20. TIF Impact Analysis.- **December 16, 2025**

ADJOURNMENT

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

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

Common Council Meeting

UW Whitewater, University Center, 190 Hamilton Green Way, 2nd Floor, RM 259, Whitewater, WI 53190 *In Person and Virtual

Tuesday, November 04, 2025 - 6:00 PM

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

Please click the link below to join:
https://us06web.zoom.us/j/82869828051?pwd=k3DbC7vrPenpXPgq1W6dbaNQL9YRgc.1

Telephone: +1 (312) 626-6799 US
Webinar ID:828 6982 8051
Passcode: 348221

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MINUTES

CALL TO ORDER

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

ROLL CALL

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

City Manager John Weidl
City Attorney Steven Chesebro
Public Works Director Brad Marquardt
City Clerk Heather Boehm

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

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no changes are being made at that meeting.

Motion to approve the agenda made by Councilmember Majkrzak, Seconded by Councilmember O.Smith.
Voting Yea: Council President Singer, Councilmember Majkrzak, Councilmember M.Smith, Councilmember O.Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks

PRESENTATION

1. Ehler's presentation on Pro Forma Modeling Tool.

   Greg Johnson from Ehler's gave a presentation on Pro Forma Modeling Tool.

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

Motion to approve the consent agenda with adding items #15, #17, #20, #22, and #23 made by Councilmember O.Smith, Seconded by Councilmember Hicks.
Voting Yea: Council President Singer, Councilmember Majkrzak, Councilmember M.Smith, Councilmember O.Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks

2. Approval of Common Council Meeting Minutes from October 21, 2025.
3. Alcohol Licensing Committee Meeting Minutes from September 2, 2025.
4. Landmarks Meeting Minutes of September 3, 2025.
5. Plan & Architectural Review Commission Minutes of September 8, 2025.
6. CDA Minutes of September 18, 2025.
7. Library Board of Trustees Meeting Minutes from September 15, 2025 and Special Meeting Minutes from October 6, 2025.
8. Urban Forestry Commission Meeting Minutes from March 24, 2025, July 28, 2025, and August 25, 2025.
9. Park Board Meeting Minutes from September 17, 2025.
10. Lisa Dawsey Smith's resignation from Plan and Architectural Review Commission.
11. Library Exception Resolution.
12. PD Speed Board Data-Indian Mound Pkwy.

CITY MANAGER REPORT

13. American Indian and Alaska Native Heritage Proclamation.

    City Manager John Weidl gave a Proclamation on American Indian and Alaska Native Heritage.

14. City Manager Report.

City Manager John Weidl gave his bi-monthly update of City events and accomplishments, including reports from the following departments: Public Works, Police Department, Fire Department, Economic Development, Library, Parks & Rec, and Media Services.

STAFF REPORTS

15. 2026 Spring Election Races and Important Dates.- **City Clerk**

    This item was moved to the Consent Agenda.

16. Presentation and Brief Overview of the 2026-2027 Draft Budget.- **Finance**

    Finance Director Rachelle Blitch gave an update about the 2026-2027 Draft Budget.

17. Comparable Municipal Utility Rate Review - **Finance**

    This item was moved into the Consent Agenda.

18. Stormwater Quality Management Plan-Implementation Plan- **Public Works**

    Public Works Director Brad Marquardt gave an update on the Stormwater Quality Management Plan-Implementation Plan.

19. Report on Stormwater Rate Adjustment and UW-Whitewater MOU Compliance Review- **City Attorney**

    City Attorney Steven Chesebro gave an update on the Stormwater Rate Adjustment and UW-Whitewater MOU Compliance Review.

HEARING OF CITIZEN COMMENTS

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Mr. Saranson (716 Waters Edge Dr) spoke about the pond and catch basin by Waters Edge.

Public Works Director Brad Marquardt spoke in response saying the two ponds by Waters Edge are City owned and are in the capital budget for next year to be cleaned out, dredged, the whole works.

RESOLUTION

20. Amendment 3 of the 2025 Salary Resolution.- Finance

    This item was added to the Consent Agenda.

ORDINANCES

Second Reading

21. **Ordinance 2025-O-26** an ordinance regarding additions and deletions to Municipal Code 11.16.150, Street Index of Parking Restrictions.- **Public Works**

Motion to approve Ordinance 2025-O-26 made by Councilmember Hicks, Seconded by Councilmember O.Smith.
Voting Yea: Council President Singer, Councilmember Majkrzak, Councilmember M.Smith, Councilmember O.Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks

CONSIDERATIONS

22. Discussion and Possible Action regarding 2025 Audit Engagement Letter with Johnson & Block- **Finance**

This item was moved to the Consent Agenda.

23. Discussion and possible action to approve a one year extension to Brown Cab Services contract for the ride-share program. **Finance**

This item was moved to the Consent Agenda.

24. Discussion and Possible Action regarding Appointment of Common Council representatives for Comprehensive Plan Update Advisory Committee- **Economic Development Director**

Motion to approve the appointment of Common Council members, Hicks, Schanen and O. Smith as representatives for Comprehensive Plan Update Advisory Committee. made by Councilmember Sahyun, Seconded by Councilmember Majkrzak.
Voting Yea: Council President Singer, Councilmember Majkrzak, Councilmember M.Smith, Councilmember O.Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks

25. Councilmember Requests for Future Agenda Items or Committee items. Questions

Councilmember Hicks asks for a TDS update.

FUTURE AGENDA ITEMS

26. Staff report on rental housing list.- **Q4**
27. Fire Department Training Facility.- **Q4**
28. Update on Starin Park Water Tower plans- **O. Smith Q1 2026**

ADJOURNMENT

Motion to adjourn made at 7:02pm by Councilmember Schanen, Seconded by Councilmember O.Smith.
Voting Yea: Council President Singer, Councilmember Majkrzak, Councilmember M.Smith, Councilmember O.Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks

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

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

Public Works Committee Meeting

Cravath Lakefront Room, 2nd Floor
312 W. Whitewater St.
Whitewater, WI 53190
*In Person and Virtual

Tuesday, October 14, 2025 - 5:15 PM

MINUTES

CALL TO ORDER
The Public Works meeting was called to order by Board President Hicks at 5:15 p.m.

ROLL CALL
PRESENT: Board Member M. Smith, Board Member Hicks, Board Member Majkrzak
ABSENT: None
OTHERS: Marquardt

APPROVAL OF AGENDA
Motion made by Board Member Majkrzak to approve the agenda for Tuesday, October 14, 2025, Seconded by Board Member M. Smith.

Voting Yea: All via voice (3)
Voting Nay: None

APPROVAL OF MINUTES
1. **Approval of minutes from September 9, 2025**
   Motion made by Board Member M. Smith to Approve the minutes from September 9, 2025, Seconded by Board Member Majkrzak.

   Voting Yea: All via voice (3)
   Voting Nay: None

HEARING OF CITIZEN COMMENTS
None

NEW BUSINESS
2. **Discussion and Possible Action regarding the 2025 update to the Stormwater Quality Management Plan Update.**
   Marquardt stated the City has a Municipal Separate Storm Sewer System (MS4) Permit from the DNR. As part of the permit, the City is required to remove Totals Suspended Solids and Total Phosphorus from stormwater runoff. To keep the DNR apprised of our doings, the City has a Stormwater Quality Management Plan (SQMP), which was last updated in 2017. The SQMP updates where the City stands in compliance with Total Suspended Solids and Total Phosphorus removal in meeting the Rock River total maximum daily load (TMDL) criteria. The SQMP also provides alternative analysis and an implementation plan on how the City plans on meeting the TMDL criteria in the future. The Common Council Approved Task Order 24-02 in January 2024 to update the SQMP.

   The SQMP involves several alternatives to meet the TDML removal requirements. Projects will be selected and submitted for Capital Improvement Projects in future years. Money to pay for these projects will come from the Stormwater Utility.

Strand Associates has been working on updating the SQMP for the City to submit to the DNR.

Jon Lindert was in attendance to give an overview of the SQMP.

The Strand presentation is included at the end of the minutes.

Staff recommended a motion to accept the Stormwater Quality Management Plan.

Motion made by Board Member Majkrzak to Approve the 2025 update to the Stormwater Quality Management Plan, Seconded by Board Member Hicks.

Voting Yea: All via voice (3)
Voting Nay: None

3. **Discussion and Possible Action regarding John's Disposal Rate Increase for 2026.**

Marquardt stated staff received a request from John's Disposal asking for a 3% cost of living increase ($0.47) per unit monthly increase as outlined below. According to the contract, John's may request an annual adjustment up to the Consumer Price Index (CPI). The CPI is 3.0%.

	2025	2026 (3%)	Increase
Garbage	$9.47	$9.75	$0.28
Recycle	$4.37	$4.50	$0.13
Bulk	$2.11	$2.17	$0.06
	$15.95	$16.42	$0.47

This item was tabled at the September 9, 2025, Public Works Committee meeting.

In September of 2019, John's Disposal was approved for a recycling rate increase from $2.59 to $3.59 for 2020. In October 2020, John's Disposal was approved for a recycling rate increase from $3.59 to $3.84 for 2021. In September 2021, John's Disposal was approved for rate increases for garbage from $8.29 to $8.70, recycling from $3.84 to $3.85, and bulk from $1.66 to $1.85 for 2022. In October 2022, John's Disposal was approved for rate increases for garbage from $8.70 to $9.00, recycling from $3.85 to $4.15, and bulk from $1.85 to $2.00 for calendar year 2023. In September 2023, John's Disposal was approved for rate increases for garbage from $9.00 to $9.25, recycling from $4.15 to $4.27, and bulk from $2.00 to $2.06 for calendar year 2024. In September 2024, approval was granted for rate increases in garbage from $9.25 to $9.47, recycling from $4.27 to $4.37 and bulk from $2.06 to $2.11.

The City is estimating a toter count of 2,770 units for the 2026 budget. The overall increase of $0.47 results in an overall increase of $15,622.80 for 2026.

According to the Agreement, if John's Disposal was asking for a rate increase greater than the CPI, the City could terminate the contract at the end of the year. Since the requested increase is in line with the CPI, staff's recommendation is for the Committee to recommend approval of the rate increase for 2026 to the full Council.

Motion made by Board Member M. Smith to Approve John's Disposal Rate Increase for 2026, Seconded by Board Member Majkrzak.

Voting Yea: All via voice (3)
Voting Nay: None

4. **Discussion and Possible Action regarding the selection of a consulting firm to provide City Engineering Services.**

Marquardt stated City staff issued a Request for Proposals for City Engineering Services for the Public Works Department on August 25, 2025. Eight proposals were received on September 25, 2025. Firms submitting a proposal included: Baxter & Woodman Inc, CBS^2, Cedar Corporation, GRAEF, MSA Professional Services Inc., SHE Inc., Strand Associates, and Trotter & Associates Inc.

A selection committee comprised of the Park & Recreation Director Kevin Boehm, Street Superintendent Brian Neumeister, Water Superintendent Josh Hyndman, Wastewater Superintendent Ben Mielke, Alderperson Mike Smith, and Public Works Director Brad Marquardt reviewed the proposals. The consensus of the committee was that all firms could perform the requested work and that the billing rates were all in line with each other; however, due to the expansive satisfactory work that Strand Associates has completed in the City since 1992, there was no reason to select a different firm based on the proposals received. Proposals can be reviewed at City Hall upon request.

The Public Works Committee and City Council approved the issuance of the Request for Proposals for City Engineering at their respective August 12, and August 19, 2025, meetings.

The financial impact is based on specific projects and the billing rates of selected individuals with the firm working on said project. There is no annual fee associated with entering into an Agreement with the selected firm.

Staff recommended a motion to select Strand Associates for performing City Engineering Services and send them to the full City Council for approval.

Motion made by Board Member M. Smith to Approve the selection of Strand Associates for performing City Engineering Services to the City of Whitewater, Seconded by Board Member Majkrzak. Marquardt stated the term will be a five-year agreement with two one-year extensions.

Voting Yea: All via voice (3)
Voting Nay: None

Andy Constant, from Strand Associates, spoke on the long-standing history Strand has with the City of Whitewater. He thanked the members for their vote in confidence with Strand Associates.

5. **Discussion and Possible Action regarding the acquisition of right-of-way at the southeast corner of W. Main Street and Franklin Street.**

Marquardt stated the Public Works Committee was asked by Council to review the turning movements of semitrucks at the corner of Franklin Street and W. Main Street. Due to the configuration at the southeast corner, semitrucks have a hard time maneuvering the northbound to eastbound turn, often hitting the bollards that are in place to protect the traffic signals from getting hit. After reviewing preliminary designs, the Public Works Committee and Council approved a Task Order from Strand Associates for the redesign of the southeast corner of the intersection. The realignment requires an acquisition of 212 square feet of real estate for right-of-way purposes and 1,661 square feet for temporary construction easement.

The Public Works Committee and Council Approved a Strand Task Order for the redesign of the intersection at their respective April 8, and April 15, 2025, meetings. The Plan and Architectural Review

Committee approved proceeding with the acquisition of the property needed at their September 8, 2025, meeting.

The financial impact on the real estate acquisition is unknown at this time as negotiations with the property owner will need to take place. Staff would like to use the Walworth Avenue Sales Study from July 2024 for guidance in regard to price for the real estate acquisition and the temporary limited easement. The study suggested a rate of $4.00 for the acquisition of vacant property with a template to determine a rate for the temporary limited easement.

Staff recommended the committee direct staff to negotiate with the property owner using the Walworth Avenue Sales Study as guidance.

Motion made by Board Member Majkrzak to Approve negotiations regarding acquisition of right-of-way at the southeast corner of W. Main Street and Franklin Street, Seconded by Board Member Hicks.

Voting Yea: All via voice (3)
Voting Nay: None

6. **Discussion and Possible Action regarding Amendment No. 1 to Task Order No. 25-04, Wastewater Treatment Plant Return Activated Sludge Pump Addition.**

Marquardt stated Strand has been in the process of developing plans and specifications for the implementation of a fourth Return Activated Sludge (RAS) pump at the wastewater facility. The plans are finalized and ready to be advertised for bidding with construction of the installation of the pump to commence shortly after.

This Amendment includes services related to bidding and construction related services as outlined in the attached Task Order Amendment. Some construction related services include reviewing shop drawings, attending progress meetings, onsite observation of construction, review of supervisory control and data acquisition system start up, training and as-built drawings.

The Public Works Committee and Common Council approved Task Order 25-04 in February 2025.

The cost of the Amendment is $42,000, raising the compensation from $36,000 to $78,000.

Staff recommended a motion to recommend approval of Amendment No. 1 to Task Order 25-04 and forward to the Common Council.

Motion made by Board Member Majkrzak to Approve Amendment No. 1 Task Order No. 25-04, Wastewater Treatment Plant Return Activated Sludge Pump Addition, Seconded by Board Member Hicks.

Voting Yea: All via voice (3)
Voting Nay: None

7. **Discussion and Possible Action regarding additions and deletions to Municipal Code 11.16.150, Street index of parking restrictions.**

Marquardt stated the Police Department made staff aware of a parking restriction discrepancy on Center Street with what was posted versus what was in the Municipal Code. After reviewing multiple discrepancies associated with Center Street, staff reviewed all the streets listed in the Street Index of the Municipal Code versus what was posted on the street. Marquardt did note that he missed some changes on Whitewater Street in front of the Municipal Building. There are four stalls, two are labeled for

handicapped parking and two are law enforcement stalls. In addition, there is a stall in front of the attorney's office, which should be marked as two-hour parking.

The Public Works Committee reviewed some of these discrepancies at their September 9, 2025, meeting. The input of those discussions has been incorporated into the recommended changes. Discrepancies with Elizabeth Street have not been included as a meeting with the school district is planned to take place in November.

There may be minimal financial impacts with the installation, removal or changing of signs by the Street Department staff.

Staff recommended a motion to recommend approval of the changes to the Street Index of Parking Restrictions and forward to the Common Council.

Motion made by Majkrzak to Approve the additions and deletions to Municipal Code 11.16.150, Street index of parking restrictions, Seconded by Board Member Hicks.

Voting Yea: All via voice (3)
Voting Nay: None

8. **Discussion and Possible Action regarding changes to Municipal Code 8.29, Recycling.**

Marquardt stated the Wisconsin Department of Natural Resources has made changes to their recycling rules in ch. NR 544, Wis. Adm. Code. They created a sample ordinance template with sections that are required to be in a municipality's ordinance. These sections include Separation of Recyclable Materials, Separation Requirements Exempted, Responsibilities of Owners or Designated Agents of Multifamily Dwellings, Responsibilities of Owners or Designated Agents of Non-Residential Facilities and Properties, Prohibition on Disposal of Recyclable Materials Separated for Recycling, and Enforcement. These sections have been added with existing sections deleted or modified to make the City's ordinance in compliance with Wisconsin State Statute 287.11.

There is no direct financial impact to the City.

Staff recommended a motion to recommend approval of the changes to Municipal Code 8.29, Recycling and forward to the Common Council.

Motion made by Board Member Majkrzak to Approve the changes to Municipal Code 8.29, Recycling, Seconded by Board Member M. Smith.

Voting Yea: All via voice (3)
Voting Nay: None

9. **Discussion and Possible Action regarding public utility easement at 960 E. Milwaukee Street.**

Marquardt stated the Wastewater Utility has a sanitary lift station located in the southwest corner of 960 E. Milwaukee Street. Currently, if the station loses power, staff must mobilize a portable generator to run the station. With the removal of the Fraternity lift station, the generator that was serving this lift station is being moved to Milwaukee Street location. The generator will be hooked up to natural gas and be able to start if the station loses power. The Milwaukee lift station is currently on a 10 foot by 25-foot permanent easement. The new easement will encompass the existing easement area making the new permanent easement 20 foot by 25 foot as depicted in Exhibit B on the attached.

Staff recommended a motion to recommend approval of the utility easement at 960 E. Milwaukee Street and forward to the Common Council.

Motion made by Board Member Hicks to Approve the utility easement at 960 E. Milwaukee Street, Seconded by Board Member M. Smith.

Voting Yea: All via voice (3)
Voting Nay: None

FUTURE AGENDA ITEMS
None

ADJOURNMENT
Motion made by Board Member M. Smith to adjourn the Public Works Meeting at 6:11 p.m., Seconded by Board Member Majkrzak.

Voting Yea: All via voice (3)
Voting Nay: None

Respectfully submitted,

Alison Stoll

Alison Stoll, Administrative Assistant
Department of Public Works

*Minutes approved on November 11, 2025

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Stormwater Quality Management Plan Update

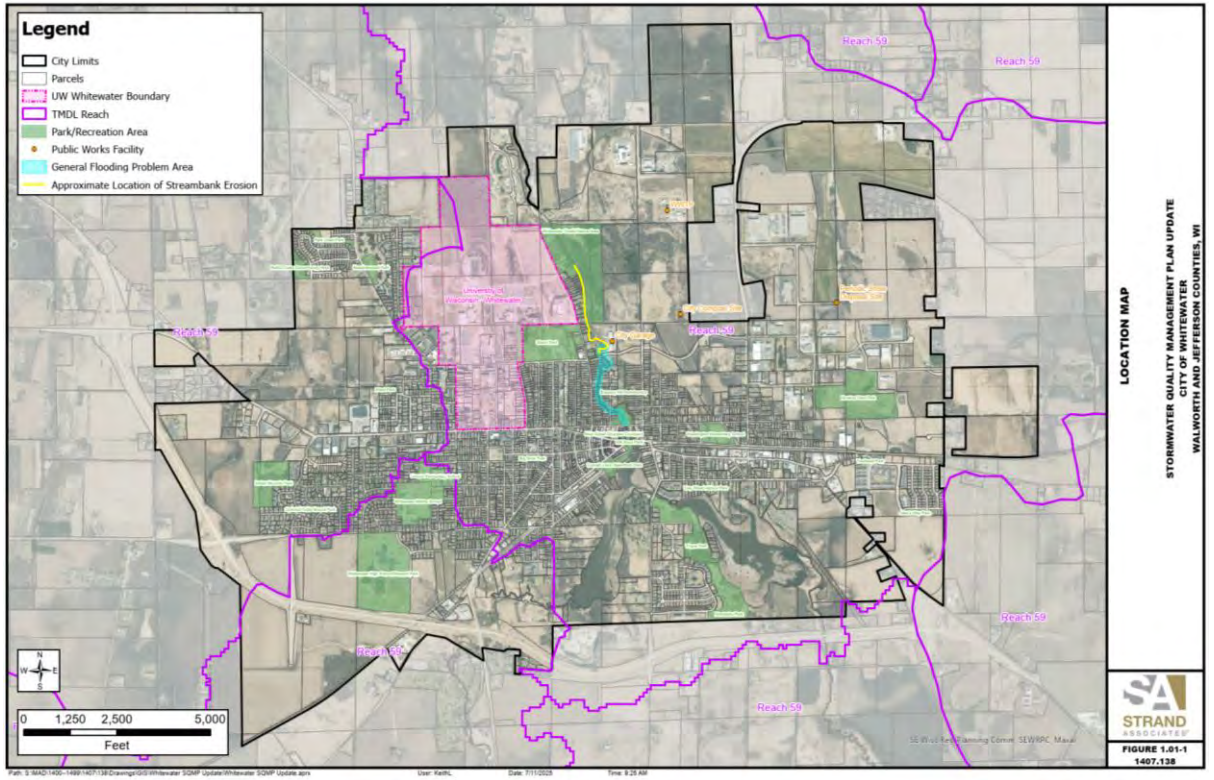
City of Whitewater, WI

October 14, 2025

City of WHITEWATER

Agenda

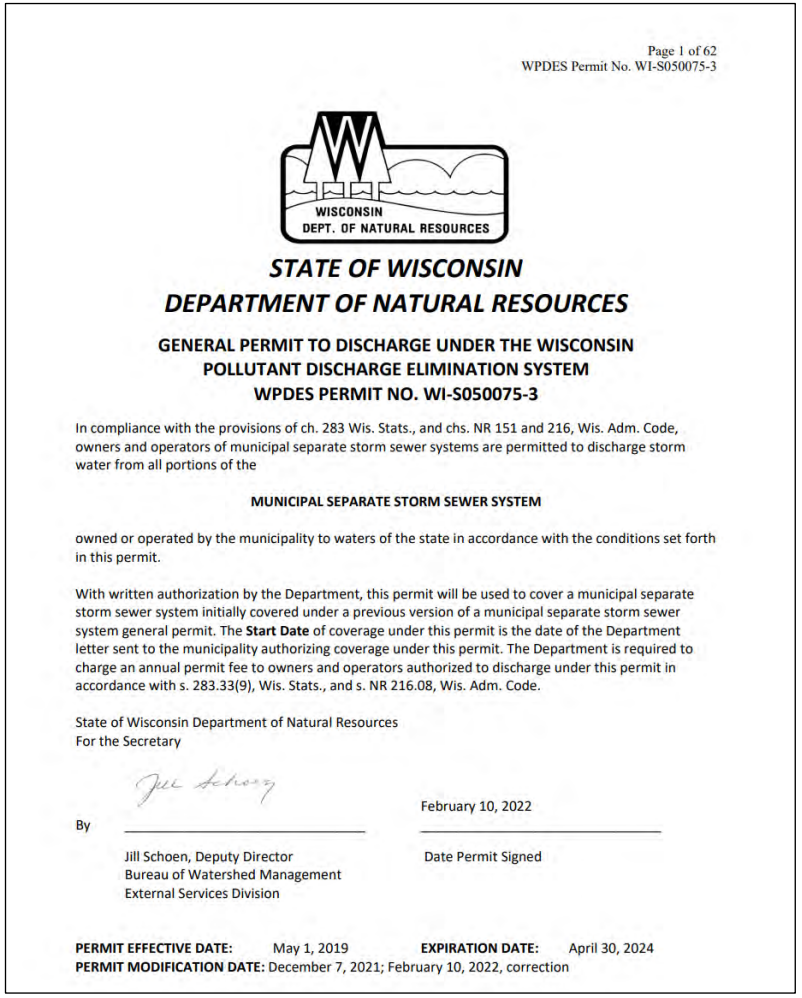
- Introduction
- Current/Updated Stormwater Program
- Rock River TMDL
- Stormwater Quality Modeling
- Alternative Analysis
  - BMPs in City
  - Water Quality Trading
  - Watershed Adaptive Management
- Implementation Plan
- Recommendations



Introduction

- City's Stormwater Permit for its Municipally Separate Storm Sewer System (MS4)
  - WPDES Permit No. WI-S050075-3 (May 1, 2019 to April 30, 2024)
- Stormwater Quality Management Plan (SQMP) History
  - 2008 (Original), 2011 (Update), 2017 (TMDL), 2021 (Appendix-MS4 Program Updates)
- Pollutant Reduction Requirements
  - **MS4:** 20% Total Suspended Solids (TSS) Reduction
  - **Rock River Basin Total Maximum Daily Load (TMDL)**
    - 49.0% TSS Reduction
    - 66.4% Total Phosphorus (TP) Reduction
    - Rock River is a 303 (d) listed impaired water
- Main objective of SQMP Update: Assess Compliance with TMDL Requirements

WPDES Permit-Required Stormwater Program



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WPDES Permit No. WI-S050075-3

WISCONSIN
DEPT. OF NATURAL RESOURCES

STATE OF WISCONSIN
DEPARTMENT OF NATURAL RESOURCES

GENERAL PERMIT TO DISCHARGE UNDER THE WISCONSIN POLLUTANT DISCHARGE ELIMINATION SYSTEM
WPDES PERMIT NO. WI-S050075-3

In compliance with the provisions of ch. 283 Wis. Stats., and chs. NR 151 and 216, Wis. Adm. Code, owners and operators of municipal separate storm sewer systems are permitted to discharge storm water from all portions of the

MUNICIPAL SEPARATE STORM SEWER SYSTEM

owned or operated by the municipality to waters of the state in accordance with the conditions set forth in this permit.

With written authorization by the Department, this permit will be used to cover a municipal separate storm sewer system initially covered under a previous version of a municipal separate storm sewer system general permit. The **Start Date** of coverage under this permit is the date of the Department letter sent to the municipality authorizing coverage under this permit. The Department is required to charge an annual permit fee to owners and operators authorized to discharge under this permit in accordance with s. 283.33(9), Wis. Stats., and s. NR 216.08, Wis. Adm. Code.

State of Wisconsin Department of Natural Resources
For the Secretary

By _____ February 10, 2022

Jill Schoen, Deputy Director
Bureau of Watershed Management
External Services Division

Date Permit Signed

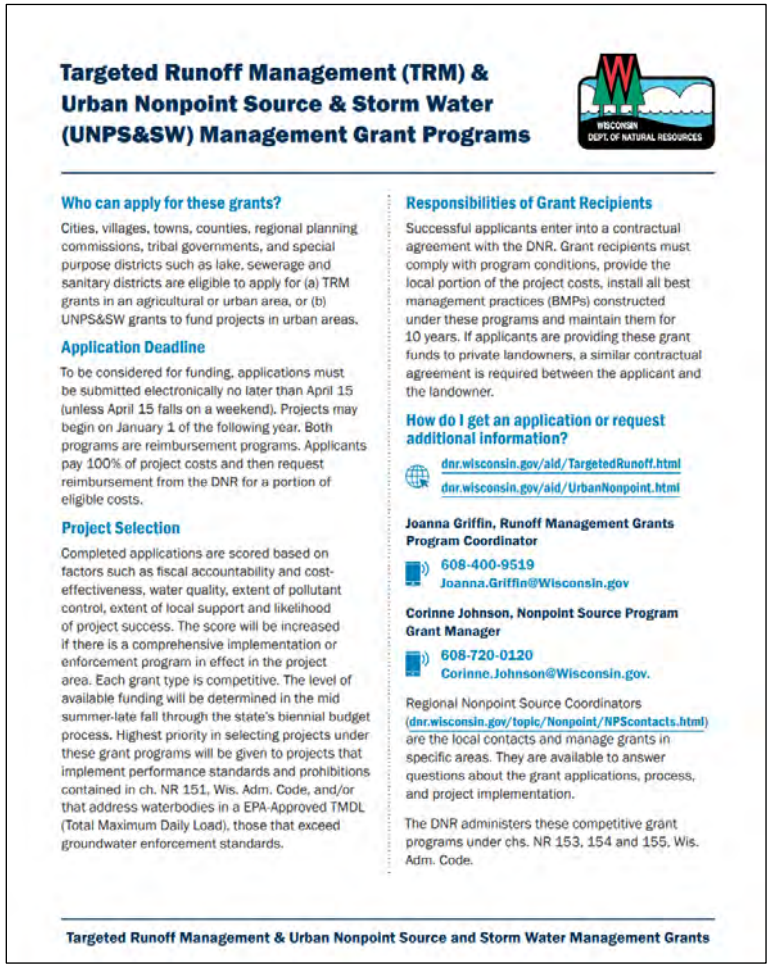
PERMIT EFFECTIVE DATE: May 1, 2019 **EXPIRATION DATE:** April 30, 2024
PERMIT MODIFICATION DATE: December 7, 2021; February 10, 2022, correction

Permit Condition
Public Education/Outreach
Public Involvement/Participation
Illicit Discharge Detection & Elimination
Construction Site Pollutant Control (Erosion Control)
Post-Construction Stormwater Management
Pollution Prevention-Municipal Operations
Stormwater Quality Management
Storm Sewer System Map
Annual Report
Rock River Stormwater Group Meetings

Updating Via
Task Order 24-02

WDNR Urban Nonpoint Source & Stormwater Grant

Project Cost	State Share (50%)	Local Share (50%)
$85,000	$42,500	$42,500



Targeted Runoff Management (TRM) & Urban Nonpoint Source & Storm Water (UNPS&SW) Management Grant Programs

WISCONSIN DEPT. OF NATURAL RESOURCES

Who can apply for these grants?

Cities, villages, towns, counties, regional planning commissions, tribal governments, and special purpose districts such as lake, sewerage and sanitary districts are eligible to apply for (a) TRM grants in an agricultural or urban area, or (b) UNPS&SW grants to fund projects in urban areas.

Application Deadline

To be considered for funding, applications must be submitted electronically no later than April 15 (unless April 15 falls on a weekend). Projects may begin on January 1 of the following year. Both programs are reimbursement programs. Applicants pay 100% of project costs and then request reimbursement from the DNR for a portion of eligible costs.

Project Selection

Completed applications are scored based on factors such as fiscal accountability and cost-effectiveness, water quality, extent of pollutant control, extent of local support and likelihood of project success. The score will be increased if there is a comprehensive implementation or enforcement program in effect in the project area. Each grant type is competitive. The level of available funding will be determined in the mid summer-late fall through the state's biennial budget process. Highest priority in selecting projects under these grant programs will be given to projects that implement performance standards and prohibitions contained in ch. NR 151, Wis. Adm. Code, and/or that address waterbodies in a EPA-Approved TMDL (Total Maximum Daily Load), those that exceed groundwater enforcement standards.

Responsibilities of Grant Recipients

Successful applicants enter into a contractual agreement with the DNR. Grant recipients must comply with program conditions, provide the local portion of the project costs, install all best management practices (BMPs) constructed under these programs and maintain them for 10 years. If applicants are providing these grant funds to private landowners, a similar contractual agreement is required between the applicant and the landowner.

How do I get an application or request additional information?

dnr.wisconsin.gov/aid/TargetedRunoff.html
dnr.wisconsin.gov/aid/UrbanNonpoint.html

Joanna Griffin, Runoff Management Grants Program Coordinator

608-400-9519
Joanna.Griffin@Wisconsin.gov

Corinne Johnson, Nonpoint Source Program Grant Manager

608-720-0120
Corinne.Johnson@Wisconsin.gov.

Regional Nonpoint Source Coordinators (dnr.wisconsin.gov/topic/Nonpoint/NPScontacts.html) are the local contacts and manage grants in specific areas. They are available to answer questions about the grant applications, process, and project implementation.

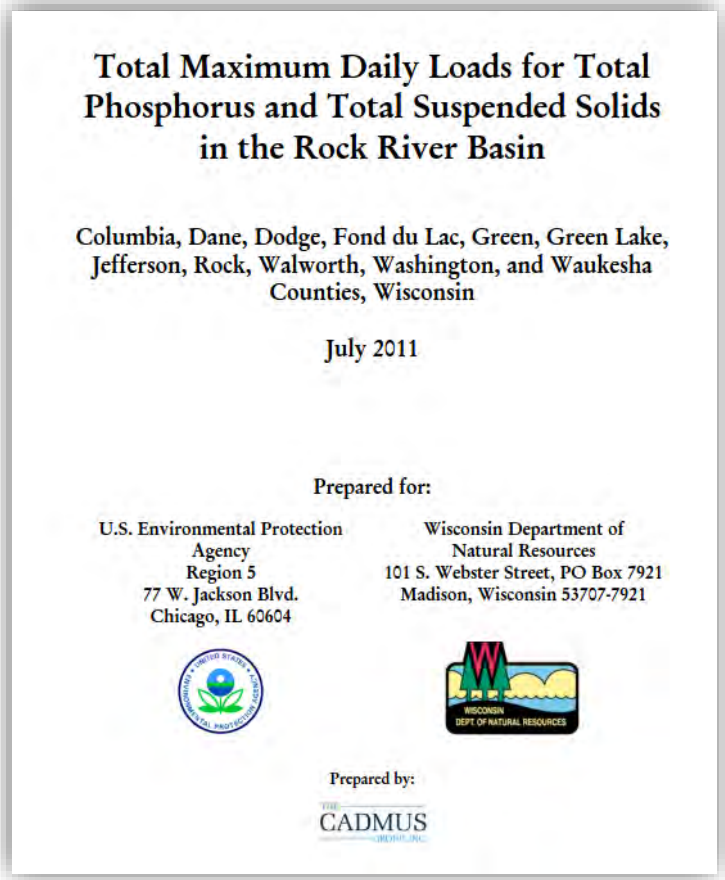
The DNR administers these competitive grant programs under chs. NR 153, 154 and 155, Wis. Adm. Code.

Targeted Runoff Management & Urban Nonpoint Source and Storm Water Management Grants

Current/Updated Stormwater Program

- **Public Education/Outreach Involvement/Participation**
- **Illicit Discharge Detection and Elimination**
- **Construction Site Pollutant Control**
- **Postconstruction Stormwater Management**
- **Pollution Prevention – Municipal Operations**
- **Stormwater Quality Management**
  - WinSLAMM Modeling and Alternatives Analysis
- **Storm Sewer System Map**
  - Update annually
- **Annual Report –March 31, Annually**

Rock River TMDL



Total Maximum Daily Loads for Total Phosphorus and Total Suspended Solids in the Rock River Basin

Columbia, Dane, Dodge, Fond du Lac, Green, Green Lake, Jefferson, Rock, Walworth, Washington, and Waukesha Counties, Wisconsin

July 2011

Prepared for:

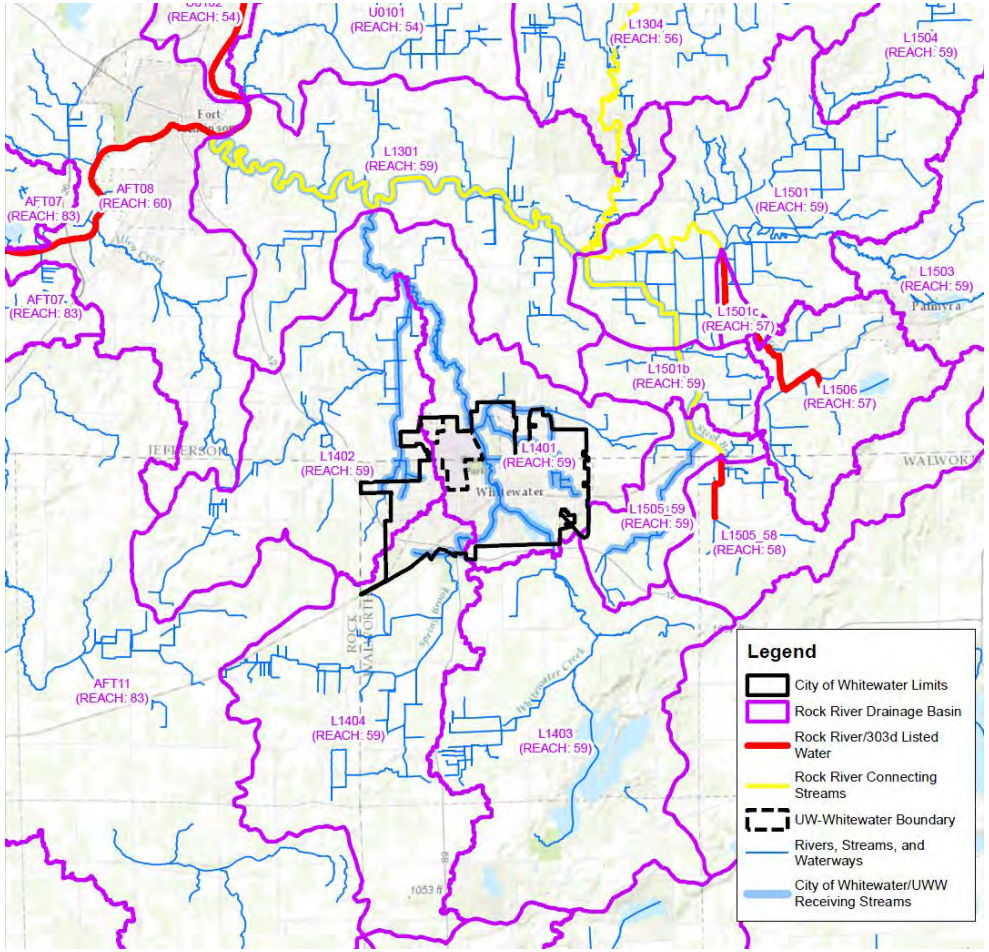
U.S. Environmental Protection Agency
Region 5
77 W. Jackson Blvd.
Chicago, IL 60604

Wisconsin Department of Natural Resources
101 S. Webster Street, PO Box 7921
Madison, Wisconsin 53707-7921

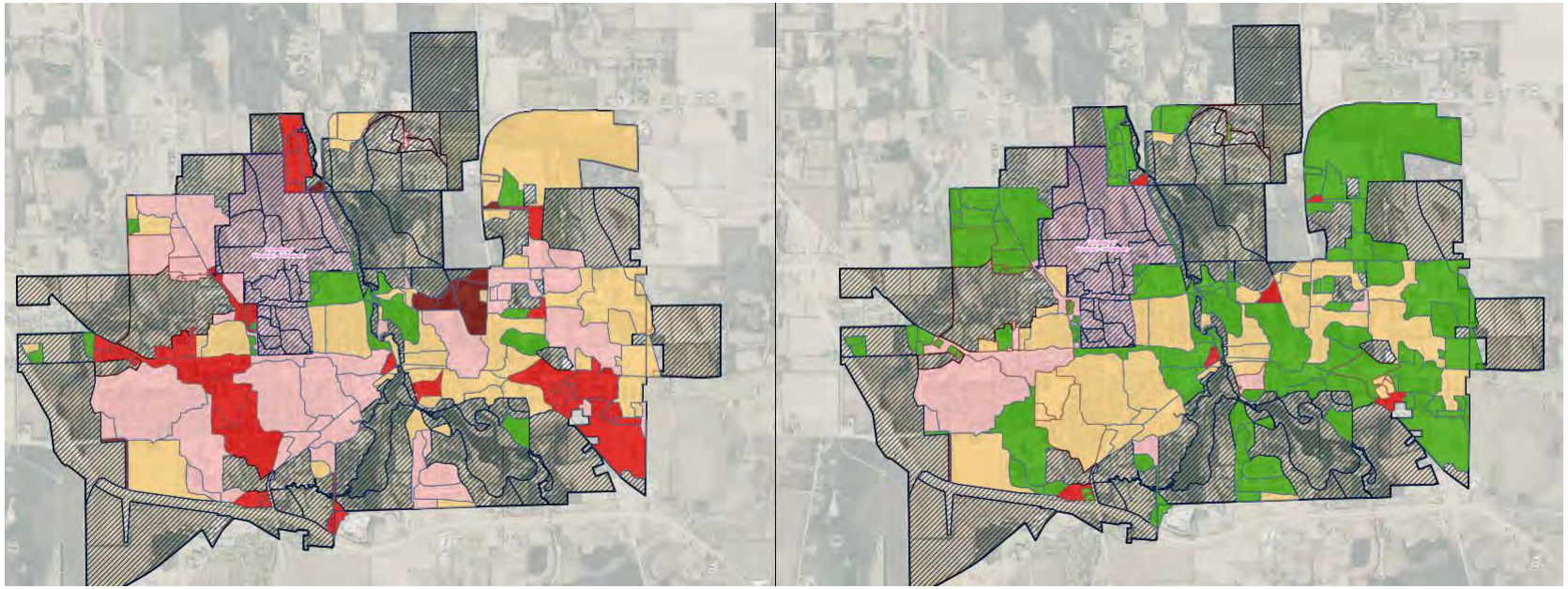
Prepared by:

CADMUS

Approved by EPA on Sept. 28, 2011



Stormwater Quality Modeling



Baseline / No Controls Condition

Existing Conditions / With Controls

Pollutant	MS4 Permit Required Reductions	Rock River TMDL Required Reductions (Reach 59)	MS4 Modeled Existing Conditions Reduction (%)	TMDL Pollutant Reduction Gap (%)	TMDL Pollutant Reduction Gap (lbs)
City of Whitewater (WinSLAMM Version 10.5.0)					
TSS	20%	49.0%	53.6%	0.0%	0.0 lbs
TP	NA	66.4%	45.5%	20.9%	374.5

TP Improvement Since 2017: **8.3% (was 37.7%)** **68 lbs (was 442.5 lbs)**

Stormwater Best Management Practices (BMPs) Implemented Since 2017

- Enhanced Street Sweeping Program
  - Vacuum Street Sweeper Purchase w/WDNR UNPS&S Grant (2021)
  - $49,800 Grant
  - Street sweeping (once every 2 weeks) with vacuum street sweeper
- TP Leaf Collection Credit Analysis
  - (2020): 19.1 lbs TP
  - (2023): 47.1 lbs TP
    - Additional 28.0 lbs TP due to WDNR's updated 2022 Guidance
- New Development Pollutant Reduction
- Redevelopment Pollutant Reduction

WISCONSIN DEPT. OF NATURAL RESOURCES

BUREAU OF WATERSHED MANAGEMENT
PROGRAM GUIDANCE

WATERSHED MANAGEMENT TEAM
Storm Water Runoff Management Program

Wisconsin Department of Natural Resources
101 S. Webster Street, P.O. Box 7921
Madison, WI 53707-7921

Municipal Phosphorus Reduction Credit for Leaf Management Programs

02-17-2022
EGAD Number: 3800-2022-01

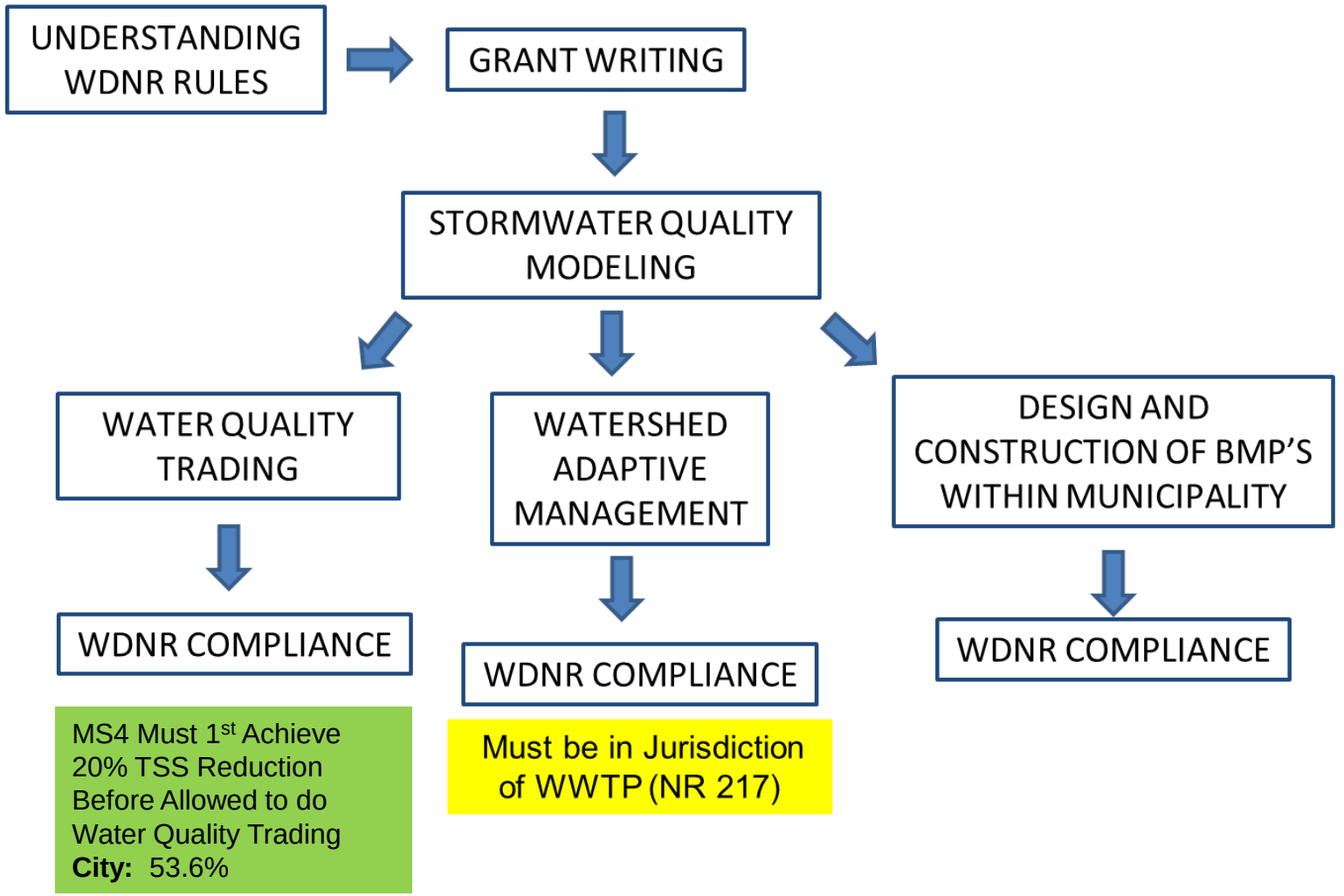
This document is intended solely as guidance and does not contain any mandatory requirements except where requirements found in statute or administrative rule are referenced. Any regulatory decisions made by the Department of Natural Resources in any matter addressed by this guidance will be made by applying the governing statutes and administrative rules to the relevant facts.

APPROVED:

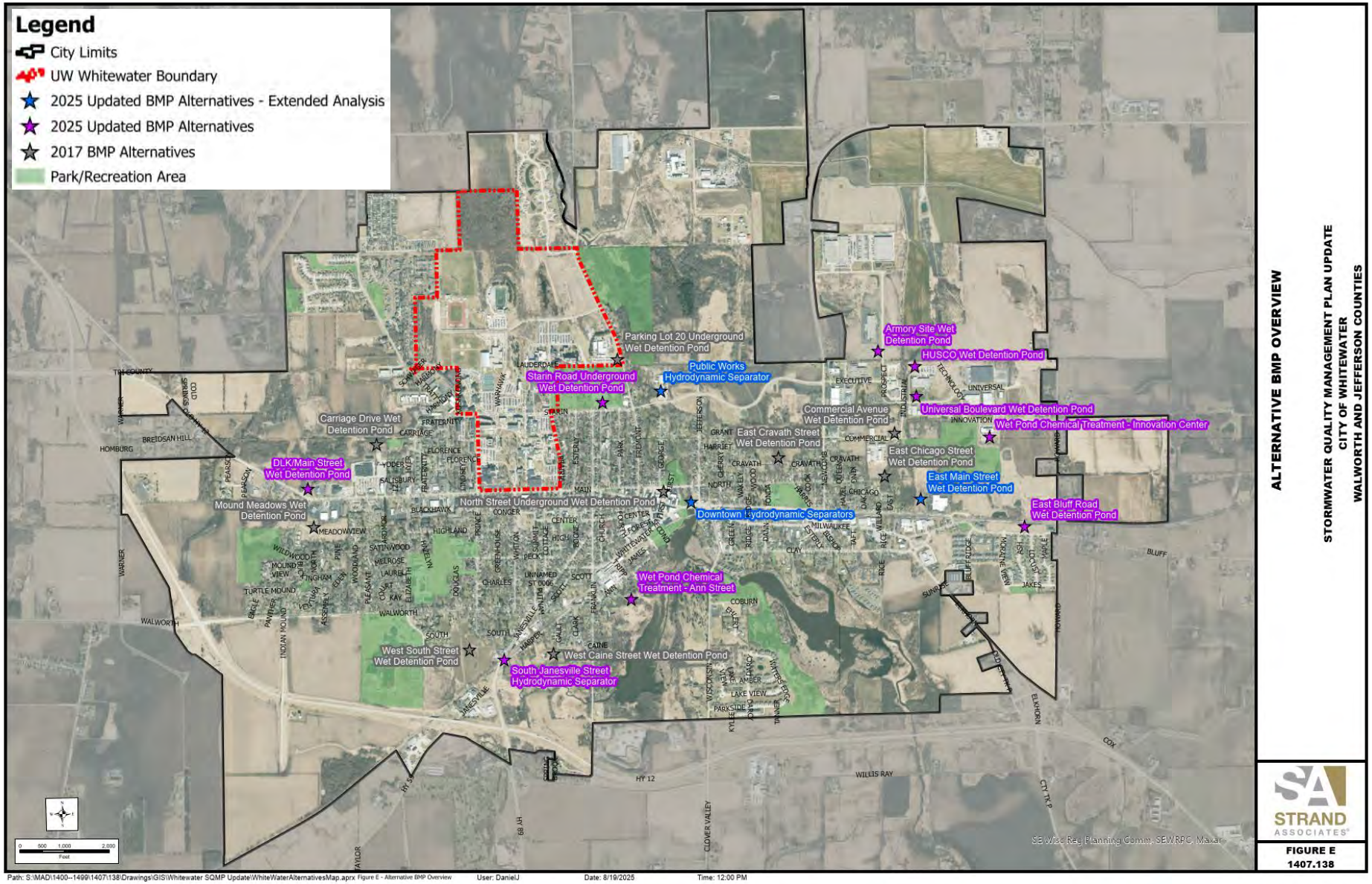
Jill Schoen 2/22/2022

Jill Schoen, Acting Director — Date
Bureau of Watershed Management

Alternatives Analysis



New Stormwater Best Management Practices (BMPs) Evaluated in the City



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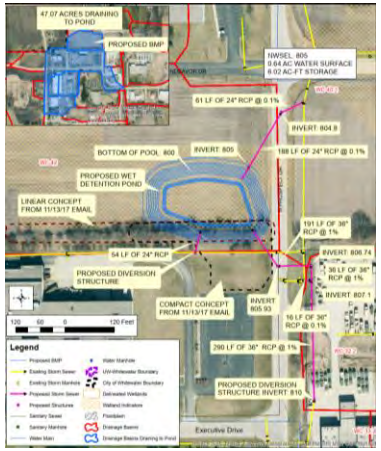
Stormwater BMPs in the City (Alternative #2 Example)

Starin Road Underground Wet Pond (WP)
- Existing Grant
- 20.9 City/31.0 UWW lb TP
- $3.63 million
  - City $1.46 million
  - UWW $2.17 million



Armory Wet Pond
- 12.3 lb TP
- $669,500

West North Street HDS
- 3.9 lb TP
- $261,500

DLK/Main Street WP
- 18.6 lb TP
- $454,400

Public Works-HDS
- 0.4 lb TP
- $59,700

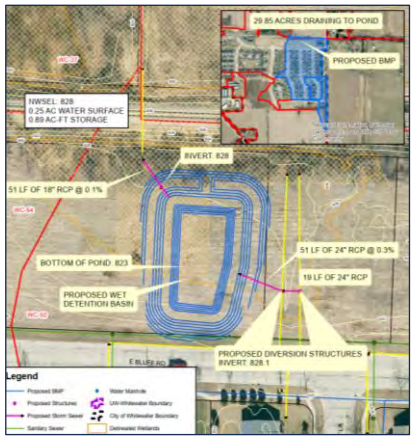
N. Universal Blvd WP
- 5.9 lb TP
- $647,000

Redevelopment at 80% TSS Reduction
- 16.20 lbs over 20 years
- $0

Ann Street Wet Pond Chemical Treatment
- 107.8 lb TP
- $456,900

Innovation Center Wet Pond Chemical Treatment
- 13.6 lb TP
- $450,000

E. Main Street Wet Pond
- 9.6 lb TP
- $792,300



East Bluff Rd Wet Pond
- 6.6 lb TP
- $401,400

Agricultural Water Quality Trading (159 lbs TP)
- $25,400 in 2025$
- Begin implementation in 2035

Item 2.

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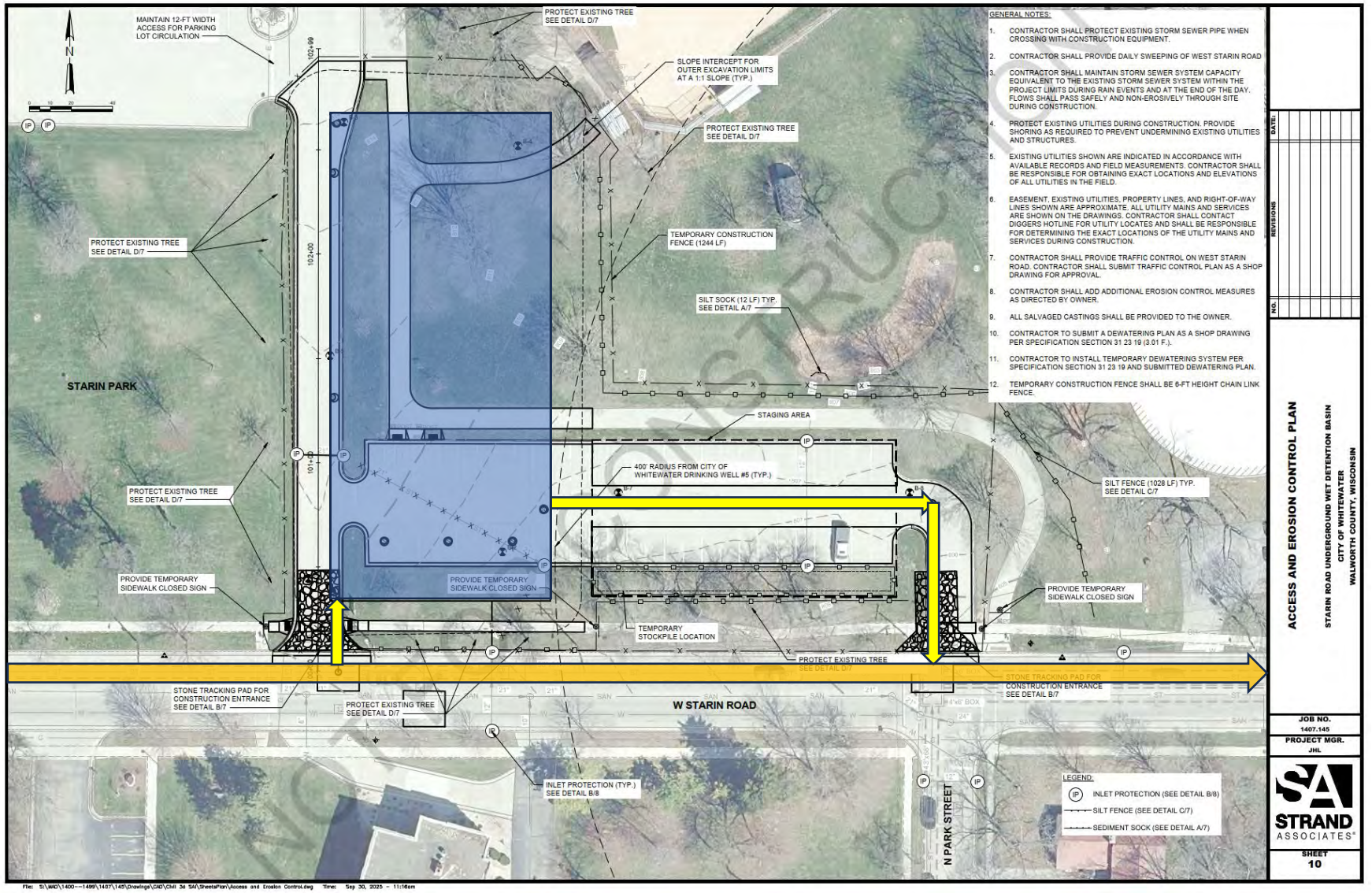
Starin Road Underground Wet Detention Basin

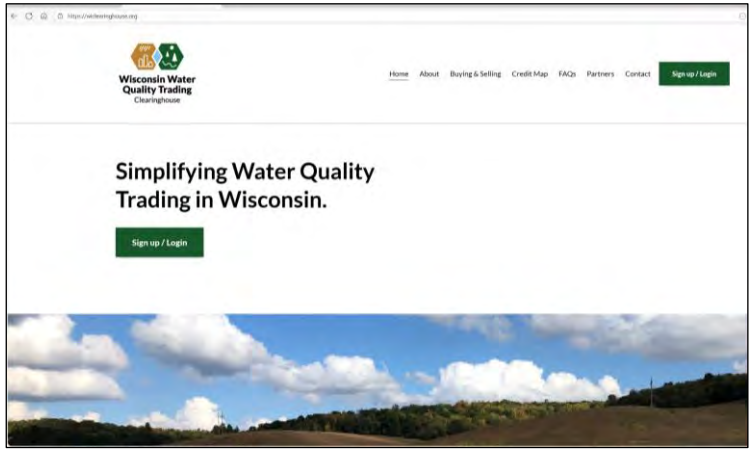


Item 2.

Water Quality Trading

- Agricultural Lands
  - Approximately $160/lb TP
  - Water Quality Trading Clearinghouse
- Other MS4s
  - City of Fort Atkinson
- WWTFs
  - City of Whitewater
- Private Point Dischargers
  - LS Power

Map Showing Agricultural Lands Surrounding Whitewater



Water Quality Trading Clearinghouse Website

Watershed Adaptive Management

- Point and nonpoint sources work collaboratively in protecting and restoring local water resources.
- Requires City WWTF to initiate.
- Involves agricultural BMPs like water quality trading.
- WWTF gets less restrictive interim phosphorus limits while pursuing WAM.
- WAM can extend over a 15-year timeframe (up to three 5-year permit terms).
- **Benefits**
  - Improved lake and stream water quality with compliance at lower overall cost, typically in the $110 to $160/lb TP range.
  - Significantly delaying or eliminating effective date of stringent (0.075 mg/l 6-month average) effluent phosphorus limit at City's WWTF.
- **Difference Between WQT and WAM**
  - WQT requires trade ratios, WAM doesn't
  - WQT requires credit thresholds, WAM doesn't
  - WAM requires in-stream water quality monitoring, WQT doesn't
  - WAM must be initiated by WWTF, WQT doesn't
- **City of Whitewater WWTF**
  - Multi-Discharger Variance
    - **City has chosen as compliance option for WWTF**
    - Buy in at a cost of $50/lb TP
    - Extends compliance up to 2 (with potential for 3) 5-year permit terms.

Yahara WINs

Yahara WINs Buy-In: $50-$60/lb TP for MS4s
Madison Met.: Administers Program
Dane County: Broker for Ag BMPs with Farmers
USGS: Provides Water Quality Monitoring

Alternatives Analysis (Table 5.04-1)

Component	BMP	Figure Number	Proposed BMP Type	Basin	Serves UWW and City Lands	Property Acquisition	Wetland Delineation	Soil Contamination On-Site	2025 BMP Cost	BMP Cost (20-Year NPW)	20-Year NPW Cost-Effectiveness ($/lb TP)	Alternative No. 1 (lb TP)	Alternative No. 2 (lb TP)	Alternative No. 3 (lb TP)
1	Redevelopment–80 percent (20 years of redevelopment)	N/A	TBD									16.2	16.2	16.2
2	DLK/Main Street	E-1	Wet Detention Basin	GC-1		Yes	Yes		$454,375	$502,894	$1,350	18.6	18.6	18.6
3	Starin Road-Starin Park	E-2	Underground Wet Detention Basin	Multiple	Yes				$1,400,795	$1,558,619	$3,724	20.9	20.9	20.9
4	Public Works Yard	E-3	Hydrodynamic Separator	WC-7					$59,695	$152,884	$21,841	0.35	0.35	0.35
5	Armory Site-Business Park	E-4	Wet Detention Basin	WC-42			Yes		$669,500	$882,752	$3,597	12.3	12.3	12.3
6	Husco International	E-5	Dry to Wet Pond Conversion	WC-39		Yes	Yes		$610,360	$795,899	$11,762	3.4		
7	North Universal Boulevard (Husco)	E-6	Wet Detention Basin	WC-38		Yes			$647,044	$706,179	$6,010	5.9	5.9	
8	East Main Street	E-7	Wet Detention Basin	WC-55, TL-17, and WC-66		Yes	Yes		$792,261	$973,749	$5,069	9.6	9.6	
9	East Milwaukee Street	E-8	Hydrodynamic Separator	CL-2, CL-8			Yes		$106,445	$162,914	$114,845	0.07		
10	East Main Street	E-8	Hydrodynamic Separator	WC-4, CL-8					$189,625	$242,512	$17,472	0.69		
11	East North Street	E-8	Hydrodynamic Separator	WC-3					$110,695	$166,981	$15,641	0.53		
12	West North Street	E-8	Hydrodynamic Separator	WC-2 CITY, WC-2 UW, WC-61	Yes				$261,500	$311,292	$3,971	3.92	3.92	3.92
13	West Main Street	E-8	Hydrodynamic Separator	WC-9					$110,195	$166,503	$16,725	0.50		
14	Cravath Park	E-8	Hydrodynamic Separator	CL-7					$64,320	$122,603	$29,612	0.21		
15	South Wisconsin Street	E-8	Hydrodynamic Separator	CL-1					$67,445	$125,593	$15,845	0.40		
16	South Janesville Street Hydrodynamic Separator	E-9	Hydrodynamic Separator	SB-2					$110,320	$166,622	$12,777	0.65		
17	East Bluff Road	E-10	Wet Detention Pond	WC-50, WC-51.2, and WC-51.3			Yes		$401,375	$478,654	$3,649	6.56	6.56	
18	Ann Street Wet Pond Chemical Treatment	E-11	Wet Detention Pond Chemical Treatment	CL-4.1, CL-4.2, CL-4.3, CL-4.4, CL-4.5					$456,900	$711,565	$330	107.8	107.8	107.8
19	Innovation Center Wet Pond Chemical Treatment	E-11	Wet Detention Pond Chemical Treatment	WC-48, WC-48OS, Z-2					$450,000	$618,083	$2,276	13.6	13.6	13.6
20	1 Acre of Permeable Pavement Serving 5 Acres of Existing Pavement (5:1 Run-On Ratio)								$1,161,993	$1,187,825	$12,911	4.60		
21	Agricultural Water Quality Trading (Interim Credits)–147.8 lb								$23,650	$473,002	$160	147.81		
22	Agricultural Water Quality Trading (Interim Credits)–158.8 lb								$25,416	$508,315	$160		158.85	
23	Agricultural Water Quality Trading (Interim Credits)–180.9 lb								$28,942	$578,833	$160			180.89
											Total TP Removed	374.50	374.50	374.50
											Total 2025 Cost	$8,148,495	$5,618,861	$3,781,707
											Total 20-Year NPW Cost	$10,507,127	$8,200,886	$5,316,923
											20-Year NPW Cost Per Pound TP Captured	$1,403	$1,095	$71
											TP Reduction Gap	374.50	374.50	374.5

Notes:

Item 2.

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Alternatives Analysis Summary

Alternative #	Total 20-Yr NPW	$/lb TP Removed (20-Yr NPW)
1 – 17 BMPs + WQT	$10.5 million	$1,403
2 – 8 BMPs + WQT	$8.2 million	$1,095
3 - 5 BMPs + WQT	$5.3 million	$710

Conclusions and Recommendations

- Continue to implement all of the City's stormwater programs to maintain compliance with its WPDES permit.
- Proceed with implementation of Alternative No. 2 for TMDL compliance as shown in Table 6.03-1.
  - Consider the Water Quality Trading Clearinghouse in pursuit of water quality trading (circa 2035).
- Budget for grant application preparation to help fund design and construction of stormwater BMPs.
  - Per Table 6.03-1, consider a grant application in 2028 to fund design in 2029 and construction in 2030.
- Budget for design and construction of stormwater BMPs and consider stormwater utility rate modifications.
- Update the City's stormwater system maps on an annual basis.
- WinSLAMM Modeling: Update existing conditions modeling approximately every 5 to 7 years to account for BMPs since 2025.
- Discretionarily pursue streambank restoration projects with grant funding through WDNR's Targeted Runoff Management (TRM) grant program.

Implementation Plan

Table 6.03-1 Implementation Plan (lb TP) for Alternative No. 2

	Reach	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050
Agricultural WQT	59											9.9	19.9	29.8	39.7	49.6	59.6	69.5	79.4	89.3	99.3	109.2	119.1	129.0	139.0	148.9	158.8
Starin Park Underground Wet Detention Basin	59		20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9
Armory Site-Business Park Wet Detention Basin	59						12.3	12.3	12.3	12.3	12.3	12.3	12.3	12.3	12.3	12.3	12.3	12.3	12.3	12.3	12.3	12.3	12.3	12.3	12.3	12.3	12.3
West North Street HDS	59										3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9
DLK/Main Street Wet Detention Basin	59												18.6	18.6	18.6	18.6	18.6	18.6	18.6	18.6	18.6	18.6	18.6	18.6	18.6	18.6	18.6
Public Works Yard HDS	59														0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Ann Street Wet Detention Basin Chemical Treatment	59																107.8	107.8	107.8	107.8	107.8	107.8	107.8	107.8	107.8	107.8	107.8
Innovation Center Wet Detention Basin Chemical Treatment	59																				13.6	13.6	13.6	13.6	13.6	13.6	13.6
North Universal Boulevard Wet Detention Basin	59																						5.9	5.9	5.9	5.9	5.9
East Main Street Wet Detention Basin	59																								9.6	9.6	9.6
East Bluff Road	59																										6.6
Redevelopment at 80 Percent TSS Reduction	59	0.65	0.65	1.30	1.94	2.59	3.24	3.89	4.54	5.18	5.83	6.48	7.13	7.78	8.42	9.07	9.72	10.37	11.02	11.66	12.31	12.96	13.61	14.26	14.90	15.55	16.20
Total		**0.6**	**21.6**	**22.2**	**22.9**	**23.5**	**36.4**	**37.1**	**37.7**	**38.4**	**43.0**	**53.5**	**82.7**	**93.3**	**104.2**	**114.8**	**233.1**	**243.7**	**254.3**	**264.8**	**289.0**	**299.6**	**316.0**	**326.6**	**346.8**	**357.4**	**374.5**
Cumulative Citywide Percent TP Reduction (%)		**45.6**	**46.8**	**46.8**	**46.8**	**46.9**	**47.6**	**47.6**	**47.7**	**47.7**	**47.9**	**48.5**	**50.2**	**50.8**	**51.4**	**52.0**	**58.6**	**59.1**	**59.7**	**60.3**	**61.7**	**62.3**	**63.2**	**63.8**	**64.9**	**65.5**	**66.4**
Percent Closure of TP Reduction Gap (%)		**0.2**	**5.8**	**5.9**	**6.1**	**6.3**	**9.7**	**9.9**	**10.1**	**10.2**	**11.5**	**14.3**	**22.1**	**24.9**	**27.8**	**30.7**	**62.2**	**65.1**	**67.9**	**70.7**	**77.2**	**80.0**	**84.4**	**87.2**	**92.6**	**95.4**	**100.0**
Permit Required (10% of TP Reduction Gap by 2030)							37.45																				

Note: HDS=hydrodynamic separator

Project Funding

Grant Program	Application Deadline	Agency / Local Share	Possible Projects and Details
WDNR-Urban Nonpoint Source and Stormwater Construction Grant (UNPS-Construction)	April 15, 2026, 2028, 2030, etc. (ie: every other year)	-Design & Construction: 50% / 50%, up to $150,000 -Property Acquisition: 50% up to $50,000 -Potential additional funding through EPA's Sewer Overflow and Stormwater Reuse Municipal Grants Program (OSG) for projects meeting EPA's criteria under green infrastructure, rural communities, and financially distressed communities. OSG WI Allocation: $1.2 million/2022 and $728,000/2024. -Potential funding through Clean Water Fund low interest loans and principal forgiveness (see below).	-Hydrodynamic separators, traditional or underground wet detention basins, dry to wet pond conversion, bioretention basins, regenerative stormwater conveyance, etc. -50% of the Incremental Cost Between Purchase of a Mechanical and High-Efficiency Street Sweeper Note: May fund design retroactively but no reimbursement until after BMP constructed.
WDNR-Clean Water Fund Loan Program (CWFLP)	October 31, 2026 (annually): Intent to Apply (ITA) and Priority Evaluation and Ranking Formula (PERF) September 30, 2027 (annually): Submit Financial Assistance Application	-Subsidized Loan (55% of 4.5% market rate) = 2.475% (20-Year) -10% to 65% Principal Forgiveness-PF (comparable to a grant) for eligible communities based on Disadvantaged Community Status/Affordability Score. -Additional 10% Principal Forgiveness for Green Tier Legacy Communities (GTLC) -Max. $2.1 million in Principal Forgiveness per community **-Whitewater qualifies for 40% PF (subject to change yearly).**	-Lead to or provide treatment to control discharged water quality such as: bioretention basins/swales, green roofs/streets/walls, infiltration basins, permeable pavement, rainwater harvesting, collection, storage, management, and distribution systems, real-time control systems for harvested rainwater. -Could be used in conjunction with a WDNR UNPS Construction Grant. -For 2028 construction, submit ITA/PERF in 2026 and design in 2027.
Targeted Runoff Management (TRM) Grant: Small-scale TMDL Projects	April 15, 2026, 2028, 2030, etc. (ie: every other year)	Design and Construction: 70% / 30% up to $225,000	-**Streambank restoration**, cropland protection, livestock waste and process wastewater management practices.

Questions and Answers

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City of WHITEWATER Media Services
www.whitewater-wi.gov
Telephone: 262-473-0101
Office of Media Services
312 W. Whitewater St.
Whitewater, WI 53190

To: City Council
From: Becky Magestro, Chief of Staff
Date: 11/7/25
Subject: Update on TDS Broadcasting PEG Channel

Dear Council Members,

The Media Services Department has been in contact with TDS regarding the broadcasting of the City programming through their service. Currently, we are unable to broadcast on the TDS platform due to incompatibility between our current equipment and their broadcasting system.

However, as part of the 2026 budget, the City will be upgrading our broadcasting platform. Once this upgrade is complete, we anticipate a smooth and seamless transition that will allow us to broadcast on TDS without issue.

We will continue to coordinate with TDS to ensure compatibility during the upgrade process and will keep the Council informed of any developments.

City of WHITEWATER	Council Agenda Item
Meeting Date:	November 18, 2025
Agenda Item:	Hamilton House Easement
Staff Contact (name, email, phone):	Brad Marquardt, bmarquardt@whitewater-wi.gov, 262-473-0139

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

The Hamilton House, located at 328 W. Main Street, wants to install a handicap ramp along the west side of their building to provide ADA access. The current 48-inch-wide sidewalk abuts the property line. In order to install the 52-inch-wide handicap ramp, they need an easement from the city owned parcel to the west, Parcel /OT 00037. The permanent easement would be one foot, with a 10 foot temporary easement also granted for construction.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS
(Dates, committees, action taken)

The Plan and Architectural Review Commission met on Monday, November 10, 2025 and recommended to proceed with granting an easement. The Public Works Committee met on November 11, 2025 and recommended approval to grant the easement.

FINANCIAL IMPACT
(If none, state N/A)

N/A

STAFF RECOMMENDATION

Staff recommends a motion to approve the easement.

ATTACHMENT(S) INCLUDED
(If none, state N/A)

1. Hamilton House Easement
2. Hamilton House Survey

Document Number	**LIMITED PERMANENT EASEMENT AGREEMENT** Document Title

Drafted by and Return to:
Steven T. Chesebro, City Attorney City of Whitewater
312 W. Whitewater St.
P.O. Box 178
Whitewater, WI 53190

/OT 00037

Parcel Identification Number

THIS PAGE IS PART OF THIS LEGAL DOCUMENT – DO NOT REMOVE.

This information must be completed by submitter: document title, name & return address, and PIN (if required). Other information such as the granting clause, legal description, etc., may be placed on this first page of the document or may be placed on additional pages of the document.

LIMITED PERMANENT EASEMENT AGREEMENT

This Limited Permanent Easement Agreement (this "Agreement") is made as of the _____ day of _____, _____, by and between Karen Barbar and Mark Barbar, both residents of Whitewater, Wisconsin ("Grantee," whether one or more), and CITY OF WHITEWATER., a Wisconsin municipal corporation ("Grantor").

RECITALS:

A. Grantor is the owner of certain real property in the City of Whitewater, County of Walworth, State of Wisconsin, legally described on Exhibit A and depicted on Exhibit B attached hereto and made a part hereof (the "Easement Premises").

B. Grantee desires to acquire a temporary construction easement and a limited permanent easement on a portion of the Property for the purposes of creating a wheelchair ramp to access their property (the "Project").

C. Grantor has agreed to grant to Grantee an easement for utility facilities, all subject to the terms and conditions contained herein.

NOW, THEREFORE, in consideration of the agreements herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. **Grant of Easement**. Grantor hereby grants to Grantee a permanent, non-exclusive easement (the "Permanent Easement") over, under, and across a strip of land one (1) foot in width along the eastern parcel line of the Property, as shown in Exhibit B attached hereto (the "Permanent Easement Area"). The Permanent Easement shall be used solely for the purpose of accessing, inspecting, maintaining, repairing, and operating the improvements installed as part of the Project.

2. **Grant of Temporary Construction Easement.** Grantor hereby grants to Grantee a temporary, non-exclusive construction easement (the "Temporary Easement") over, and across a strip of land ten (10) feet in width along the eastern parcel line of the Property, as shown in Exhibit B attached hereto (the "Temporary Easement Area"). The Temporary Easement shall be used solely for the purpose of constructing, installing, and completing the Project.

3. **Term of Temporary Easement.** The Temporary Easement shall commence on _____, 20___ and shall automatically terminate on the earlier of: (a) _____, 20___ (not to exceed 6 months from commencement); or (b) the completion of the Project, as evidenced by approval from the Building Inspector. Upon termination, all rights granted under the Temporary Easement shall automatically revert to Grantor without the need for further documentation, except for the Limited Permanent Easement described in Section 1.

4. **Maintenance, Repair and Replacement**. Grantee shall, at Grantee's sole cost and expense, install the Project and be responsible for maintaining the Project in good condition and repair, and in compliance with all ordinances, regulations, and other laws and requirements imposed by any governmental authority having jurisdiction. In exercising its easement rights pursuant to this Agreement, Grantee agrees to give Grantor reasonable advance notice of any entrance onto the Easement Premises except in the event of an emergency. All maintenance shall be done in a manner so as to limit interference with the use of the Easement Premises and the remaining property of Grantor.

5. **Restoration**. After the performance of any construction, maintenance, repair and/or replacement of the Project by Grantee, Grantee shall promptly restore the Easement Premises to the condition in which it existed prior to such construction, maintenance, repair and/or replacement and shall be responsible, at its sole cost, for any surface restoration necessary after the performance of any construction, maintenance, repair and/or replacement of the Project, including restoration of paved and unpaved portions of the Easement Premises.

6. **Landscaping and Vegetation**. No plantings and landscaping are allowed within the Limited Permanent Easement Premises that will interfere with the easement rights herein granted. The Grantee has the right to trim or remove trees, bushes and brush within the Easement Premises without replacement or compensation hereinafter. The Grantee may treat the stumps of any trees, bushes or brush to prevent regrowth and apply herbicides in accordance with applicable laws, rules and regulations, for tree and brush control.

7. **Improvements**. The parties agree that Grantee may construct a wheel chair access ramp within the boundary of the easement as provided for in Exhibit C. The parties agree that no other structures (other than driveways, parking lots, sidewalks, utilities and landscaping improvements) will be erected in the Easement Premises.

8. **Reservation of use by the Grantor**. The right is hereby expressly reserved to the Grantor, the heirs, successors and assigns, of every use and enjoyment of said land within the Easement Premises consistent with rights herein granted.

9. **Covenants Run with Land**. All of the terms and conditions in this Agreement, including the benefits and burdens, shall run with the land and shall be binding upon, inure to the benefit of, and be enforceable by the Grantor and the Grantee and their respective successors and assigns. The party named as the Grantor in this Agreement and any successor or assign to the Grantor as fee simple owner of the Easement Premises shall cease to have any liability under this Agreement with respect to facts or circumstances arising after the party has transferred its fee simple interest in the Easement Premises.

10. **Governing Law**. This Agreement shall be construed and enforced in accordance with the laws of the State of Wisconsin. Any legal action or proceeding arising under this Agreement will be brought exclusively in the Circuit courts of Walworth County, Wisconsin.

11. **Non-Use**. Grantee's non-use or limited use of the easement granted in this Agreement shall not prevent Grantee from later use of the easement to the fullest extent authorized in this Agreement.

12. **Entire Agreement**. This Agreement is the entire understanding regarding the subject matter of this Agreement and supersedes all prior oral or written understandings, agreements, and representations between the parties.

13. **Counterparts**. This Agreement may be executed in any number of counterparts, each of which taken together shall constitute one and the same original agreement.

14. **No Public Dedication**. Nothing in this Agreement shall be deemed a gift or dedication of any portion of the Easement granted under this Agreement to the general public.

[SIGNATURE PAGES FOLLOW]

IN WITNESS WHEREOF, the parties execute the foregoing Public Utility Easement Agreement as of the date and year first above written.

GRANTEE:

City of Whitewater, a Wisconsin municipal corporation

By:_____
Name: John Weidl
Title: City Manager

STATE OF WISCONSIN)
) ss:
COUNTY OF WALWORTH)

Personally came before me this _____day of _____, 2022, the above-named _____, as City Manager of the City of Whitewater, a Wisconsin municipal corporation, to me known to be the persons who executed the foregoing and acknowledge the same.

_____
Notary Public, State of Wisconsin
My Commission: _____

GRANTOR:

_____

By:_____
Name:_____
Title:_____

STATE OF WISCONSIN)
) ss:
COUNTY OF _____)

Personally came before me this _____day of _____, 2022, the above-named _____, as _____of _____, to me known to be the persons who executed the foregoing and acknowledge the same.

_____
Notary Public, State of Wisconsin
My Commission: _____

EXHIBIT A

EASEMENT PREMISES LEGAL DESCRIPTION

Limited Permanent Easement Area shall be defined as:

A strip of land being part of Lots 3 and 4 in Block 4, in the original plat of the Village (Now City) of Whitewater, and described as follows, to-wit: Commencing at the southeast corner of said Block 4; thence northwesterly 276.02 feet along the North line of Main Street, to the place of beginning; thence Northeasertly N10°32’18”E 119.82 feet to the South line of North Street; thence west along said south line one (1) foot; thence Southwesterly S10°32’18”W 119 feet more or less to the North line of Main Street; thence East along said north line one (1) foot to the place of beginning, said strip of land being part of the southwest ¼ of Section 4, in Township 4 North, Range 15 East, in the City of Whitewater, County of Walworth, State of Wisconsin.

Temporary Construction Easement Area shall be defined as:

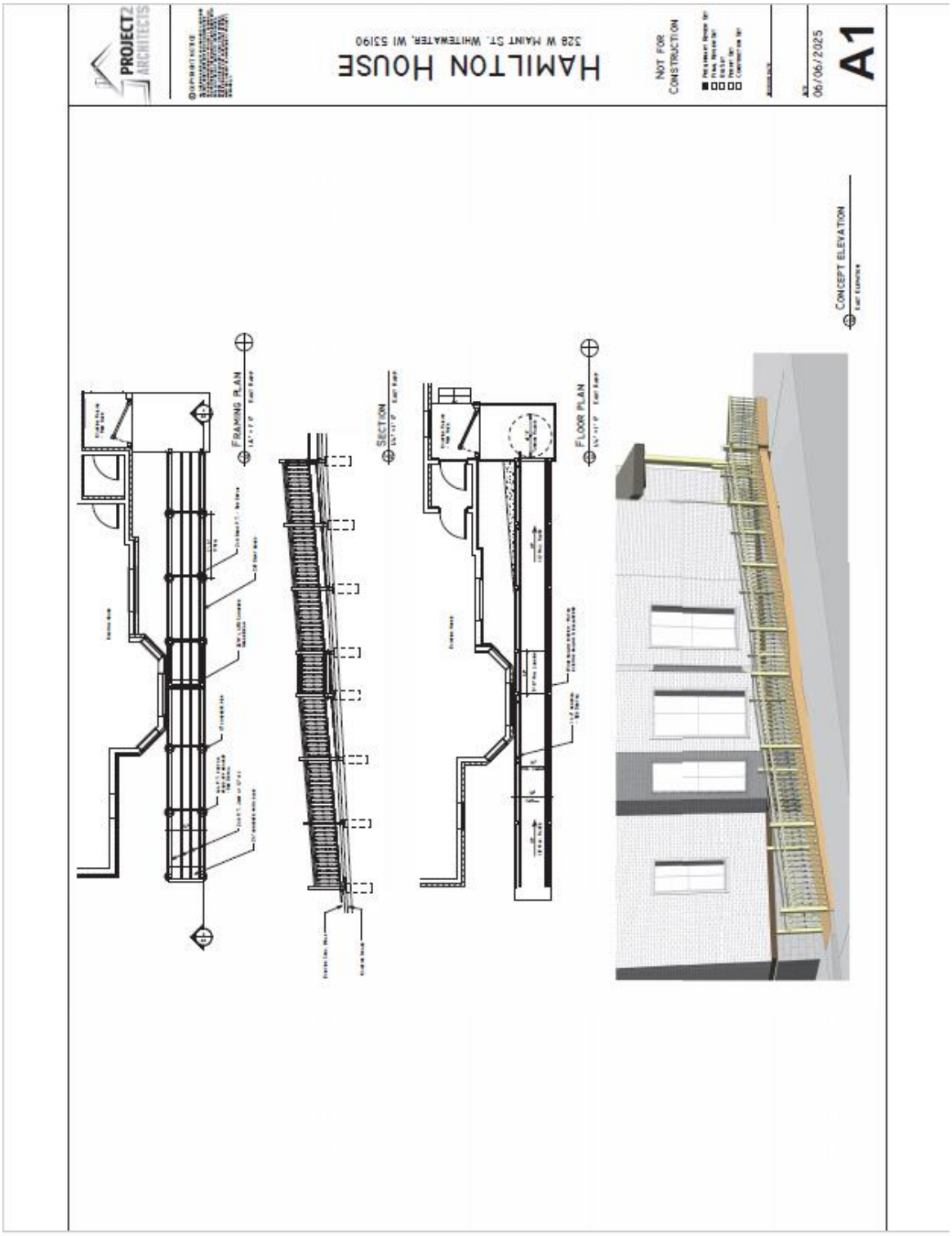
A strip of land being part of Lots 3 and 4 in Block 4, in the original plat of the Village (Now City) of Whitewater, and described as follows, to-wit: Commencing at the southeast corner of said Block 4; thence northwesterly 276.02 feet along the North line of Main Street, to the place of beginning; thence Northeasertly N10°32’18”E 119.82 feet to the South line of North Street; thence west along said south line ten (10) foot; thence Southwesterly S10°32’18”W 119 feet more or less to the North line of Main Street; thence East along said north line ten (10) foot to the place of beginning, said strip of land being part of the southwest ¼ of Section 4, in Township 4 North, Range 15 East, in the City of Whitewater, County of Walworth, State of Wisconsin.

EXHIBIT B

EASEMENT PREMISES ILLUSTRATION

EXHIBIT C

RAMP DESIGNS



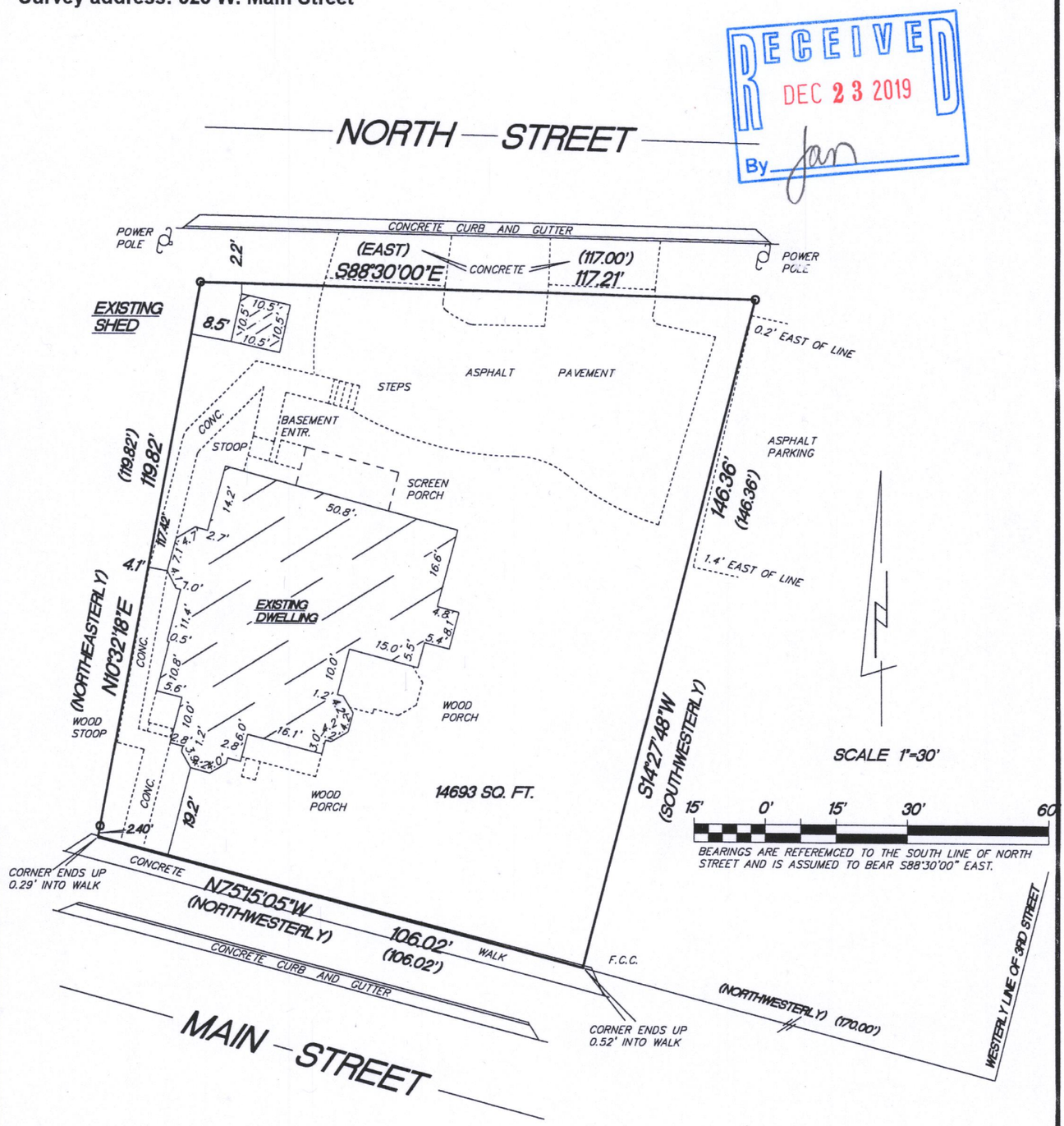
PLAT OF SURVEY

A parcel of land being part of Lots 2 and 3 in Block 4, in the Original Plat of the Village (now City) of Whitewater, and described as follows, to-wit: Commencing at the Southeast corner of said Block 4; thence Northwesterly 170.00 feet along the North line of Main Street, to the place of beginning; thence continue Northwesterly 106.02 feet along said North line; thence Northeasterly 119.82 feet to the South line of North Street; thence East 117.00 feet along said South line; thence Southwesterly 146.36 feet, parallel to the Easterly line of said Block 4, to the North line of Main Street and the place of beginning, said parcel being part of the Southwest ¼ of Section 4, in Township 4 North, Range 15 East, in the City of Whitewater, County of Walworth, State of Wisconsin.

Surveyed for: Scott Urich

Survey address: 328 W. Main Street

RECEIVED
DEC 23 2019
By jan



- o FOUND 1 1/4" O.D. IRON PIPE
- F.C.C. FOUND CHISELED CROSS
- ( ) RECORDED AS DIMENSIONS

"I hereby certify that I have surveyed the above described property and that the above map is a true representation thereof and shows the size and location of the property, its exterior boundaries, the location of all visible structures and dimensions of all principal buildings thereon, boundary fences, apparent easements, roadways and encroachments if any"

"This survey is made for the use of the present owners of the property, and also those who purchase, mortgage or guarantee the title thereto within one year from date hereof."

KETTLE MORAINE SURVEYING INC.
S75 W36245 Wilton Road
Eagle Wisconsin 53119
P.O. Box 357
(262) 594-3484
kettlemorainesurvey.com
Terrance E. Pisarek P.L.S.

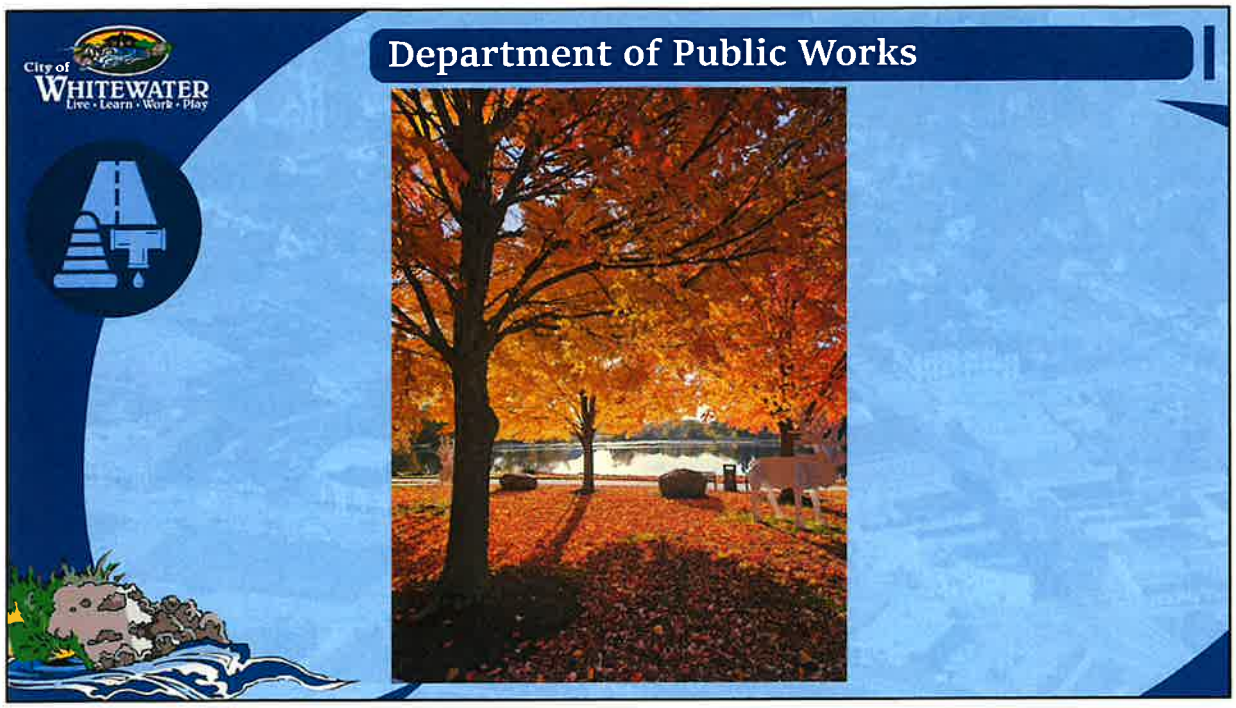
WISCONSIN
TERRANCE E. PISAREK
S-1930
EAGLE, WISCONSIN
LAND SURVEYOR

THIS IS NOT AN ORIGINAL SURVEY UNLESS THE SEAL IS RED.

REV. 12/16/19 9/21/00	TEP/DW	TEP	00257
DATE	FIELD WORK BY	DRAWN BY	JOB NUMBER

10T-36 010-1073

City of
WHITEWATER
Live • Learn • Work • Play
City Manager's Report
with John Weidl
11/18/2025

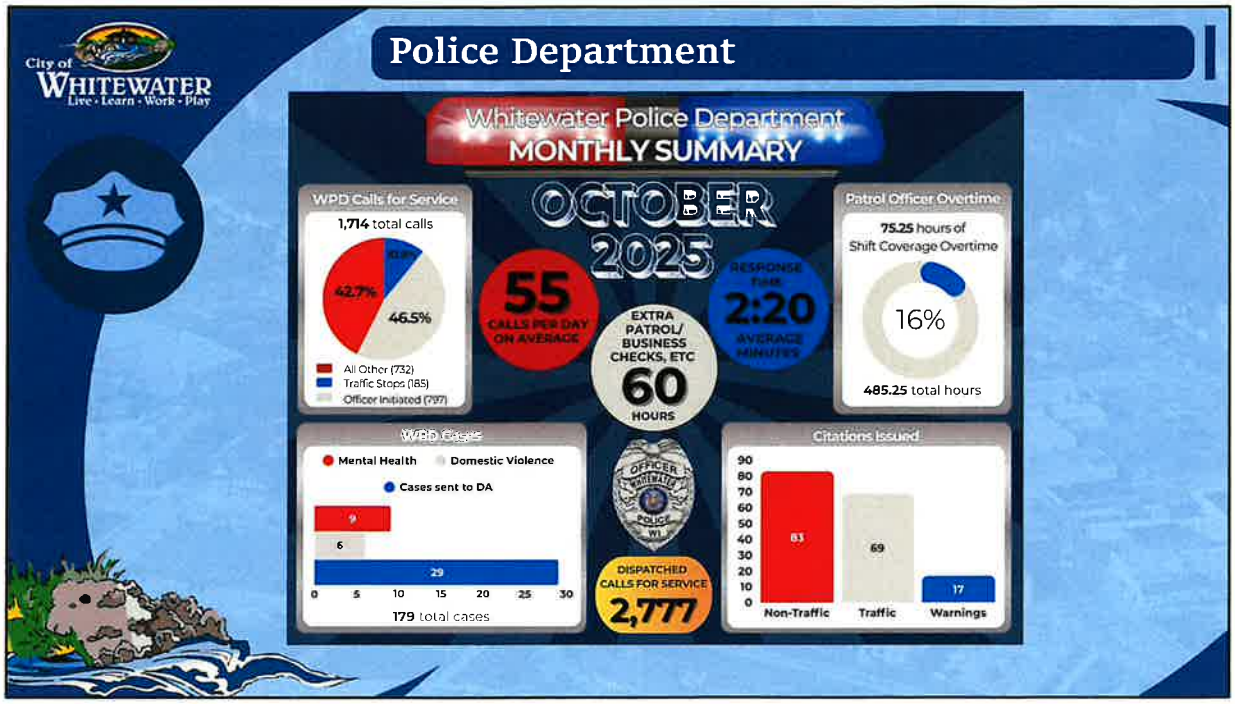


Highlight:

- Residents just a reminder that this is the last week for bagged leaf pick up. Have your bags to curb by Thursday night. The last Wednesday for the compost site is tomorrow November 19. The compost site will be open on Saturdays until December 6, weather permitting. There is also a dumpster located at the city garage, 150 E Starin Road, from November 24 to December 5 for residents to dispose of yard waste during normal work hours.

- In the Street Department crews have been picking up bagged leaves and street sweeping throughout the city. Staff have been getting ready for winter and the holiday season: reorganization of the DPW shop area for winter operations; moving picnic tables under shelters; preparing Christmas lights; and hanging downtown snowflakes.

- In the Wastewater Department contractors were back on site to work on punch list items on the Vanderlip Pumping Station project. Staff mowed the prairie grass per DNR recommendations to maintain our phosphorus credit and also worked on fixing some outdoor lighting issues. The year end Phosphorus Optimization Report is being prepared for submission.



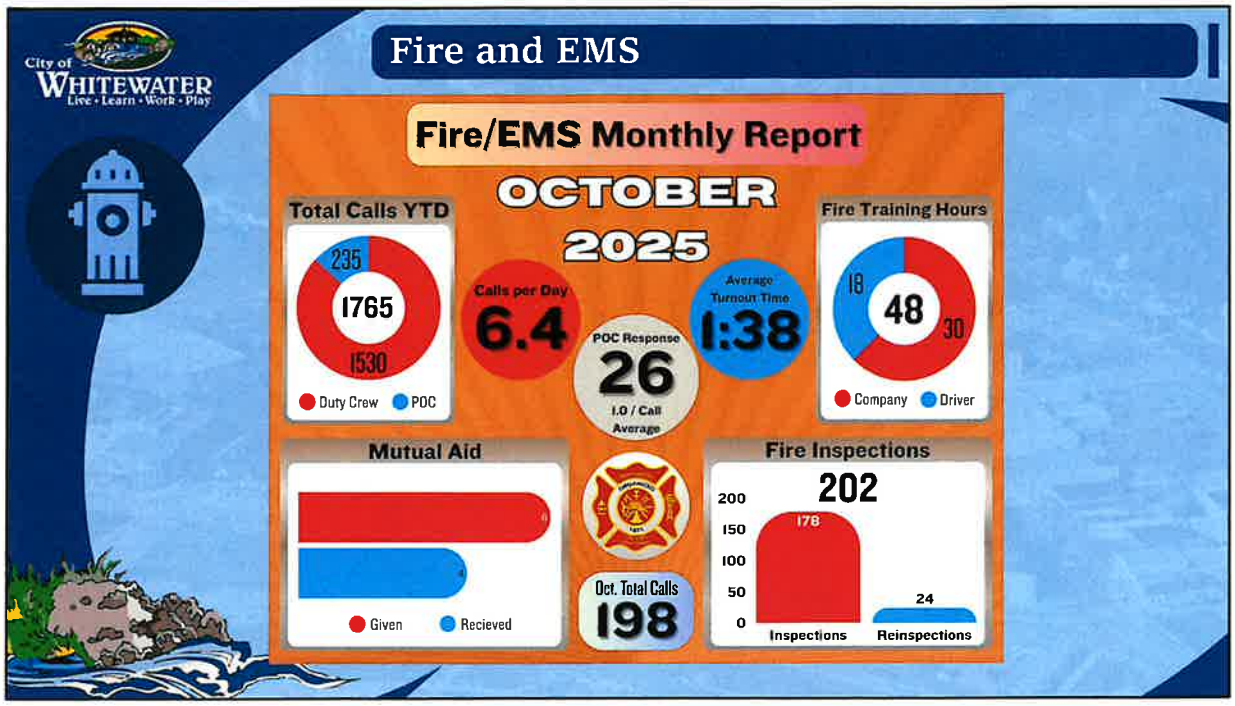
Highlights:

- **Interviews were held for the open dispatcher position. The top candidates are advancing to the background investigation stage of the hiring process.**

- **Our Communications Center successfully transitioned to ESINet (Emergency Services IP Network) which is the foundation of NexGen911 system. The primary change associated with this is now all cell phone 911 calls in the geographic boundaries of the City of Whitewater will be routed to our Communications Center rather than one of the county communications centers.**

- **WPD hosted interviews for our Detective Lieutenant hiring process. Command staff, HR as well as a PFC representative were on the interview panel.**

- **Recently, WPD enjoyed spending time with some of our local community members during Coffee with a Cop at Jessica's.**



Highlights:

- **Ambulance 1282 was taken out of service due to mechanical issues. While operating with only 2 Ambulances, MABAS request will result in a Pass and Mutual Aid provided to Fort and Lagrange will be limited to critical calls for service only. Both Fort and Lagrange offered assistance if needed while our apparatus was out of service.**

- **On Thursday,November 6th-**

at 10:47 AM Whitewater responded to a barn fire in the town of Lima.
at 11:05 AM while crews were working at the barn fire an EMS call for service was dispatched and covered by a Janesville ambulance that was responding to the barn fire.
Another EMS call for service was dispatched at 11:51 AM and was covered by Lake Geneva while they were assigned to change of quarters.
At 1:35 PM Whitewater responded back to the barn fire for a rekindle. Lagrange responded with a Chief and their Engine was cancelled while enroute.

- **Sunday, November 9th Whitewater responded to a shed fire in the town of Whitewater. Lagrange and Darian provided Auto Aid for the incident Sunday,**

November 9th a motor vehicle accident was dispatched while crews were working at the shed fire. Mutual Aid was received from Lakeside and Fort Atkinson for the incident.

- **Engine 1222 was taken out of service due to needed repairs being done at Fire Services Inc in Lake Mills. MABAS or Mutual Aid request for an Engine will result in a Pass until it's back in service.**

- **Ambulance 1282, was again taken out of service due to mechanical issues. While operating with only 2 Ambulances, MABAS request will result in a Pass and Mutual Aid provided to Fort and Lagrange will be limited to critical calls for service only.**

- **Engine 1222 was put back in service following the completion of repairs. All units**

Fire graphic-
The graphic above reflects this information below.
10/2-8
Staff responded to 54 calls for service, making the daily average of 7.7 calls for service each day.
5 calls for service required POC response. Average POC response for All Calls was 1.0 per call.
Mutual Aid was requested twice from Whitewater during this time, and we did not request Mutual Aid.

10/9-14
Staff responded to 33 calls for service, making the daily average of 5.5 calls for service each day.
3 calls for service required POC response. Average POC response for All Calls was 2.0 per call.
Mutual Aid was not requested from Whitewater during this time, and we did not request Mutual Aid.

10/15-22
Staff responded to 46 calls for service, making the daily average of 5.75 calls for service each day.
7 calls for service required POC response. Average POC response for All Calls was 1.28 per call.
Mutual Aid was requested 3 times (canceled once) from Whitewater during this time, and we requested Mutual Aid/Auto Aid twice (canceled once).

10/23-29

Staff responded to 47 calls for service, making the daily average of 6.7 calls for service each day.
7calls for service required POC response. Average POC response for All Calls was 1.0 per call.
Mutual Aid was requested twice from Whitewater during this time, and we did not request Mutual Aid.

Details:
staff attended Defensive Driving training hosted by CVMIC.
2 staff members provided EMS standby services at the UW Football game.
Monday, November 10th and Wednesday, November 12th interviews were conducted for the 3 new positions from the referendum.
AC Dion attended the PARC for an update of the training facility project and stopped by the Community Foundation meeting following.
Monday, November 10th Chief Freeman attended the Whitewater Community Foundation annual meeting.

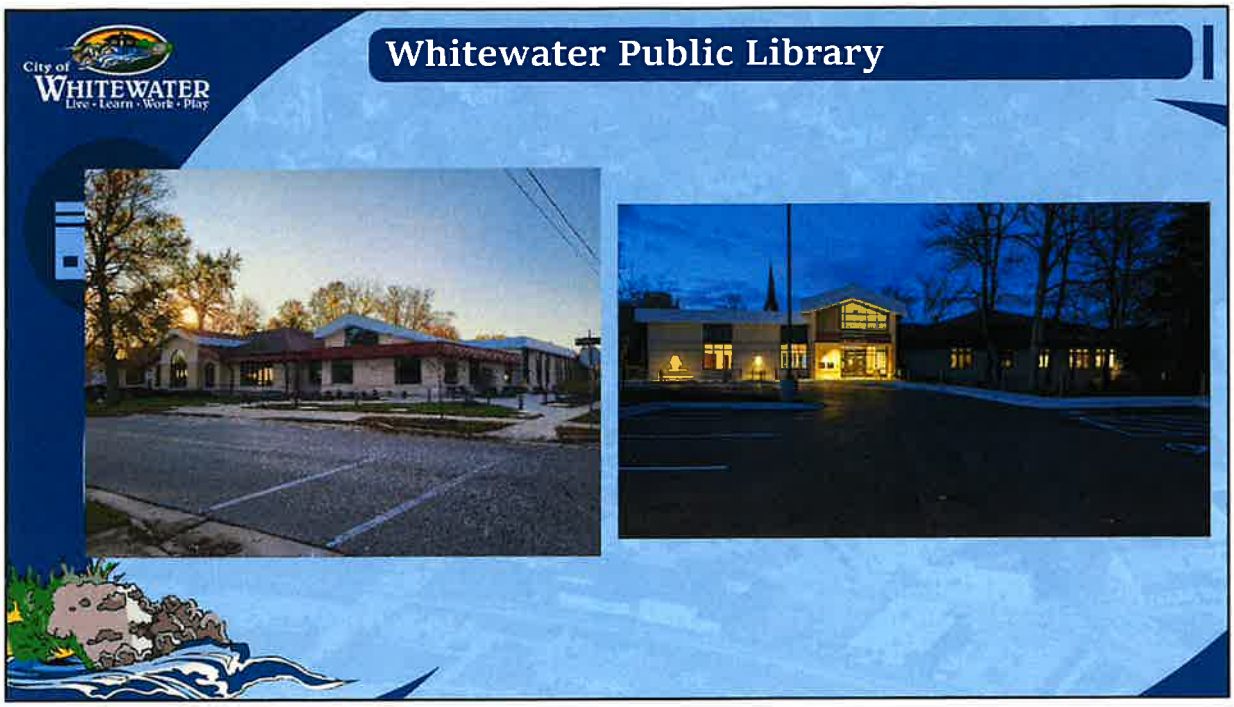
Highlights:

- **The Business Retention and Expansion (BRE) program resumed this week. These visits are being conducted by the Economic Development Director and the Whitewater Area Chamber of Commerce's Executive Director, Karin Silvius. (Kurr-rin Sill-vee-us) The first visit was with Fort Healthcare on November 12th to discuss their Whitewater clinic and future needs. The team met with Jim Nelson and Tiffany Pernat (Purr-nat) of Fort Healthcare (see picture above). A visit to Generac's Whitewater facility is scheduled for the near future.**

- **Work continues on revising the proposed Home Renewal Program, which will be reviewed by the CDA on November 20th and will return to the Common Council for final approval in December. The new Economic Development Coordinator, Ashwini Rao, (Ash-Winnie Rarr-o) will be administering this program, with assistance from Thrive ED. This program will help revitalize existing single-family housing stock in the community, as well as allow for the reconversion of multi-family units back into single-family owner-occupied housing.**

- **The Downpayment Assistance Program continues to generate strong interest, with two new applications up for review by the CDA on November 20th. This**

program is successfully helping homebuyers move into owner-occupied housing here in the City of Whitewater, and is made possible with assistance from our local banks and credit unions who work with homebuyers to verify their eligibility for this assistance.



Highlights:

- **Adamantine Spine Movers spent six days at the library bringing back the items they stored off site, building bookshelves, placing books on the shelves, and putting together staff workstations. We were very pleased with the service we received from them.**

- **Curbside service resumed on Monday, November 10. Our patrons were pleased to be able to once again place holds online and pick them up and the library. The library will open completely on December 8.**

- **The city inspector and fire inspector did a final walk through at the library on November 11, checking that everything was working correctly and up to code. The new front entrance door is now programmed to automatically lock and unlock according to a set schedule.**

Details:

- The cleaning company hired by Miron Construction will be here on Friday, November 14 to do a cleaning of the new addition now that the flooring and room partitions have been installed. New furniture for the library is scheduled to arrive

the week of November 24.

- The Library Director attended the Jefferson County Library Service Board Meeting on November 6 at the Dwight Foster Library in Fort Atkinson. All Jefferson County Library Directors are encouraged to attend the meetings and give a report on their library.

November Programs at the Library:

- November 10: Festive Corn Take & Make. Stop by the library during our curbside pickup hours and grab a Festive Corn take & make craft for kids! Available while supplies last. For ages 3 and up.

- November 13: Somatic Release from 6:00-7:00 p.m. with Katy Dixon Wimer at the Cravath Community Lakefront Center.

- November 19: Storytime with Miss Deana from 9:39-10:00 a.m. at the Cravath Community Lakefront Center

Highlights:

- **Seniors in the Park Murder Mystery Party: Theme was 80's Murder at the roller rink. We had 21 people register and 18 people attend. 2 of our performers were volunteers from the UWW theater department, the other 3 were senior volunteers from those who came to the event.**

- **Events: Bench Dedication Ceremony – In Loving Memory of James (Jim) Allen. This memorial bench located at Trippe Lake Park will stand as a lasting tribute to Jim's spirit — a peaceful place to pause, reflect, and enjoy the beauty of the lakes he cared for so deeply.**

- **Christmas At Cravath: I'm excited to share that the holiday season is just around the corner, and Whitewater's annual Christmas at Cravath celebration will once again bring joy, lights, and community spirit to our city! This year's festivities will run from December 5th, 2025, through January 5th, 2026, and feature a month of family-friendly events designed to bring people together downtown and at Cravath Lakefront Park.**

Details:

- Get Out And Enjoy The Parks: Take a Breath, Take a Stroll — Fall in Love with Whitewater's Colors

There's something truly magical about fall in Whitewater — the crisp air, the golden sunlight, and the brilliant colors that transform our parks into a painter's masterpiece. Getting outdoors this time of year isn't just beautiful; it's *good for your health too!*

- REAL REINDEER! Santa's sleigh team is stopping in Whitewater! You Can't Miss This One!

Come meet REAL reindeer, have a bowl of chili & soak up the holiday cheer — Dec. 18, 5–7 PM at Cravath Lakefront Park!
Bring your antlers and your crew — it's going to be magical!

- After School Program: Students in the afterschool program had a fun and hands-on experience making pinecone bird feeders to help care for local wildlife. The kids spread peanut butter on pinecones and rolled them in birdseed, creating tasty treats for neighborhood birds. It was a great way to combine creativity, nature, and kindness — and the birds will surely appreciate the extra snacks this season!

Highlights:

Recruitment and Selection

- **Thirty-nine applications were received for the Firefighter positions created through the successful referendum. Phone interviews were completed, and twenty-six applicants advanced to in-person interviews. Following those interviews, candidates will move on to background checks, Police and Fire Commission interviews, physical testing, and psychological evaluations. Many applicants have shared positive impressions of the Whitewater Fire & EMS Department, expressed strong interest in the training facility, and noted their appreciation for the recruitment video.**

Training

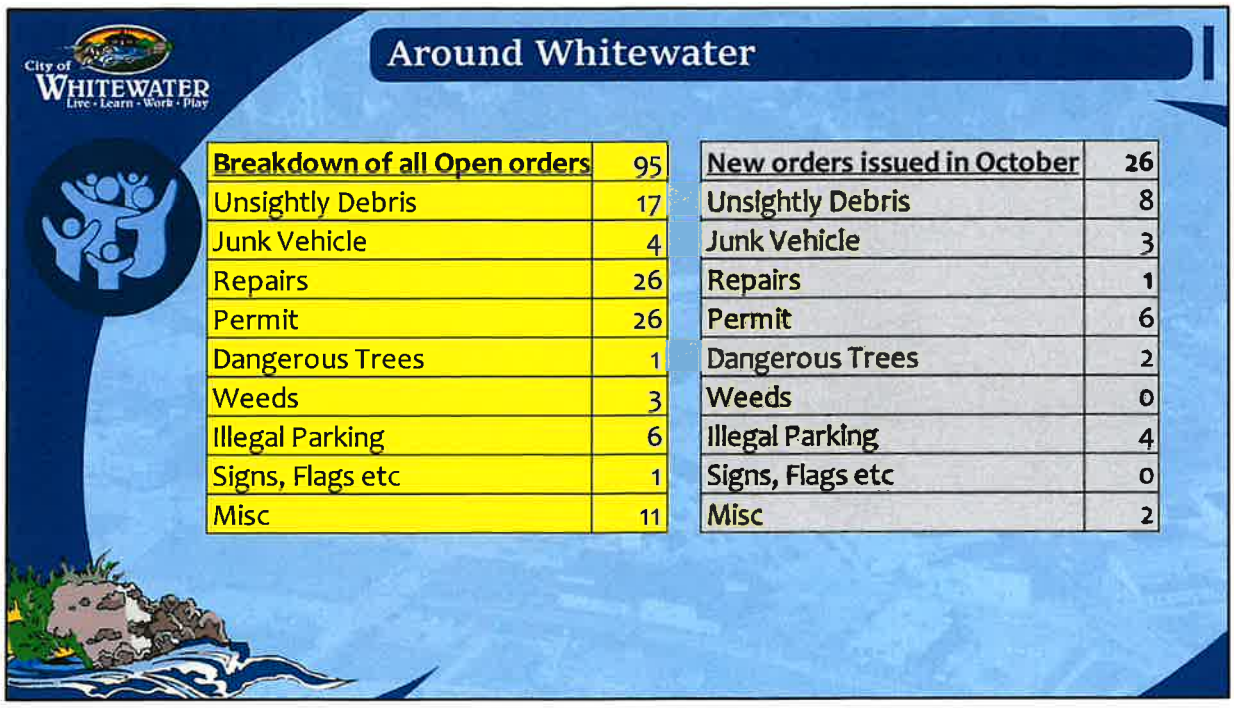
- **On November 6, 2025, sixty-six employees buckled up for mandatory Defensive Driving training presented by CVMIC. Our trainer, Fred, treated us to a nostalgic trip back to our teenage years with pop-quiz questions straight from Wisconsin's driving test—along with a few heart-stopping videos that reminded us why paying attention while driving should not be optional. For anyone who couldn't join the in-person adventure, online options are available.**

Highlights:

- **Parks & Rec Winter Video – Media Services has created a short video highlighting the many winter activities and events offered through Parks & Rec. The video will be tentatively released the day after Thanksgiving. At the end of the season, you can also look forward to a wrap-up video showcasing all the events from this winter.**

- **Food Fight – Media Services assisted with branding and produced a short promo to help get employees excited for Food Fight 2025. As of today, currently number of items collected – 3503.. FD-327 PD-719**

- **Drum Circle – We've gathered additional interviews and footage from Christine Hayes' drum circle event, including interviews with UWW students and Fairhaven residents about their experience. The full video is expected to be released in December.**



Here's a snapshot of what happening in Municipal Code enforcement for the Month of October.

The city wishes to recognize DLK Enterprises and the Kachel Family for their recently announced $250,000 contribution to UW-Whitewater's Winther Hall renovation project. This generous gift continues a long tradition by the Kachel Family of supporting students and strengthening the university's vital role in our community.

UW-Whitewater provides more than 1,100 jobs locally, with about 350 of those employees living in Whitewater, and generates a financial return to our community that is felt both near and far. The university is a major driver of our local and regional economy in many ways, including employment, student spending, and workforce development.

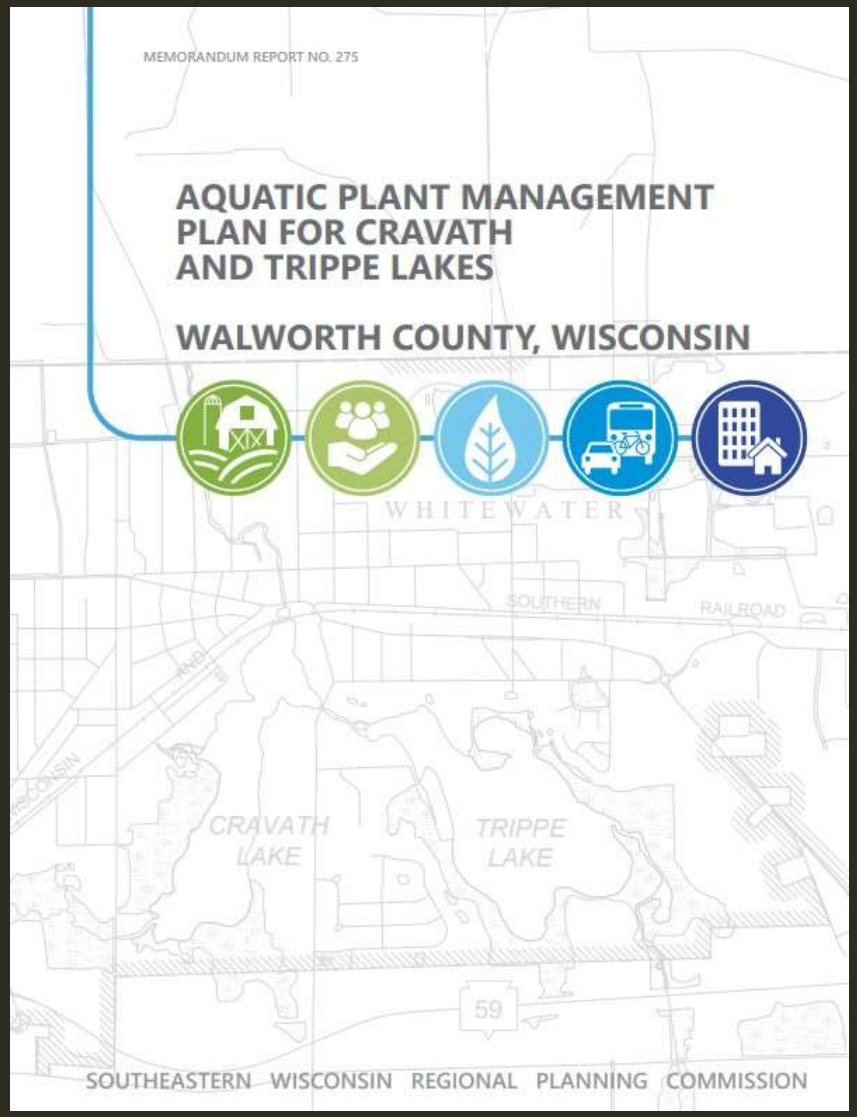
Winther Hall is a core campus facility, housing the university's College of Education and Professional Studies, and major investments like this help the university stay competitive in attracting students and faculty. That directly supports local housing demand, business growth, and the overall economic health of our city.

Philanthropic giving is a key component in local economic development, and we sincerely appreciate DLK's continued partnership with the university, and their

commitment to the people who make Whitewater a great place to live, learn, work, and play.

Any questions- Please feel free to give Becky Magestro a call or email.

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



AQUATIC PLANT MANAGEMENT PLAN IS HERE..

WHAT'S NEXT?

RECAP OF KEY FINDINGS

Cattails Overgrowth Stated in the Plan (2024 Survey)

Trippe Lake: Cattail coverage 27 acres (22%) in 2015 to 50 acres (41%) in 2023

Cravath Lake: Cattail coverage 3 acres (5%) in 2015 to 33 acres (47%) in 2023

What are we seeing now? (August 2025)

RECAP OF KEY FINDINGS

Aquatic Invasive Species (AIS) Findings (2024 Survey)

- Eurasian watermilfoil (EWM): Present but limited in spread; found in isolated spots in Cravath
- Curly-leaf pondweed (CLP): Detected visually but not dominate; must still be monitored and managed to prevent Spread
- Starry Stonewort: Not currently present but future monitoring is recommended due to risk of introduction
- Excessive nutrient loading

- What are we seeing now? (August 2025) Duck Weed

PRIMARY RECOMMENDATIONS

Community Service Program:

* Cattail Removal
  Cattail pulling competition

* Shoreline Maintenance & Improvements

PRIMARY RECOMMENDATIONS

Chemical Treatment

Definition: Refers to applying aquatic-approved herbicides (chemicals that kill or suppress plant growth) to cattails (or other aquatic/emergent vegetation) in or along water bodies. The goal is to deliver a systemic effect—i.e. the chemical moves through the plant (foliage → stems → roots/rhizomes or underground parts) to kill the entire plant, not just the visible stalks.

Cost: Permit NR107(Base fee of $20 plus $25 acre fee). Application: Quote Given on 8/26/2025 from Tanner Nicklaus, Air Crop $1,500 an acre for drone spraying. (Does not include clean up of dead cattail)

Considerations, Risks & Limitations: Chemical Recommended at this time: Imazapyr

* Chemicals can affect water quality, aquatic life, and non-target vegetation

* Overapplication or wrong timing can lead to algae blooms, oxygen depletion, or damage to fish and native plants

* Dead vegetation left in place can decompose, releasing nutrients and counteracting benefits.

* **Additional impact research has been encouraged**

PRIMARY RECOMMENDATIONS

Mechanical Harvesting and Disposal

Harvest lanes should be no greater than 30 feet wide and maintain a minimum of one foot of plant growth along the bottom of harvest lanes.

Items Harvesting:

* Eurasian water-milfoil (Invasive Submerged)
* Curly-leaf pondweed (Invasive Submerged)
* Native Pondweeds, Coontail (Overgrowth)

Permits

* NR 109 needed, $30 per acre up to $300 max. Min of 3 weeks for approval

* Currently working with DNR to apply for permit that will allow us to handle any future problems that arise with submerged aquatic plants. Permit would be good through 2026

Aquatic Plant Management Plan Page 30.

Due to the depth of the Lakes and the desire for cattail control, traditional cutting mechanical harvesting is not feasible method to be used on the Lakes.

FUTURE PLANS

* ADA Pier's with Kayak Launches for both lakes

* Cravath Fountain: Will help move the water to assist with the Duck Weed

* Fish Stocking twice a year * Kayak rental stations

* New education signage & kiosks for both lakes

Cravath & Trippe Lakes- Proposed Budget for 2025 & 2026

Annual allocation: $150,000 per year

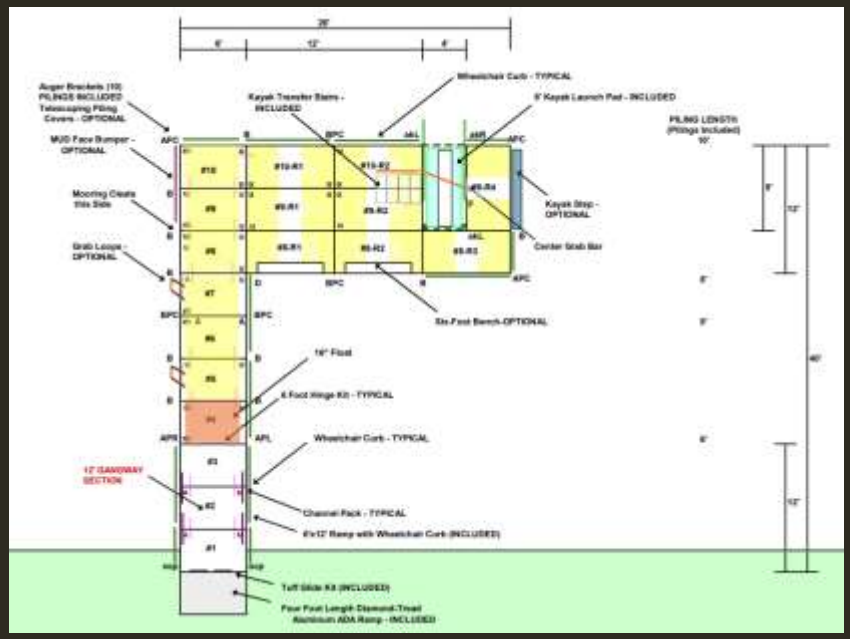
2025

Drone Spray ($1,500 an acre)	$75,000.00
(Based on 50 acres estimated on Trippe Lake)	
Cravath Lakefront Park Fountain	$16,000.00
Fish Stocking	$5,000.00
ADA & Kayak Launch Pier @ Cravath	$33,000.00
Trippe Lake Kiosk	$8,000.00
Permits, Installation, Fountain Maintenance	$13,000.00
	$150,000.00

2026

Cut & Remove Dead Cattail Stalks from Trippe	$15,000.00
(Based on research estimate average $300 acre)	
Drone Spray ($1,500 an acre)	$49,000.00
(Based on 33 acres estimated on Cravath Lake)	
Fish Stocking	$5,000.00
ADA & Kayak Launch Pier @ Trippe Lake	$33,000.00
Kayak Rental Station at Trippe Lake	$24,000.00
Mill Pond Fountain	$11,000.00
Permits, Installation, Fountain Maintenance	$13,000.00
	$150,000.00

Quote 6/13/2025 Lake & Pond Solutions: $15, 773.69



Quote 5/13/2025 C R Industries, LLC $32,875.00.

WHAT'S CURRENTLY HAPPENING

* DNR Visit October 29th-
* SEWRPC Updated Shoreline Survey
* Continued work with SEWRPC on Comprehensive Lakes Management Plan-Completion est 2027
* Fish Stocking Order with Keystone Hatcheries
* RFP for Piers, to include options for forever piers
* Creation of community service program
* Continue to work with Lakes Advisory Committee on Goals & Objectives
* Continue to promote all the recreational opportunities

<u>Top 10 Lakes Advisory Committee Goals Set January 2024</u>

Balanced Ecosystem, Cattail management and removal, Create Navigational waters for no wake activities, Creation of Lake District, Education/Promotion of Lake District & Overall Value of our Lakes to our community, Improve water quality, & Identify and work with agricultural landowners to improve w quality, Plant management plan; Purchase of equipment to manage lakes moving forward, Update Lakes Plans

Stacey Wescott/Chicago Tribune/TNS

A muskrat on a floating piece of wood in a retention pond in Concord at the Glen subdivision, April 12, 2021, in Glenview, Ill.

Muskrats fight invasive cattails and help restore biodiversity in Great Lakes wetlands, study finds

By Adriana Pérez
Chicago Tribune
(TNS)

With their surgical nibbles, these large, semi-aquatic, buck-toothed rodents have emerged as crucial helpers for ecologists restoring degraded wetlands across the Great Lakes.

They are not the well-known, dam-building beavers but can often be found in the same marshy ecosystems. Muskrats — which are more closely related to voles and hamsters — love to eat and build their lodges out of invasive cattails.

"One of the first things that happens is the cattail comes in, outcompetes the very diverse community of native plants," said Shane Lishawa, a researcher at Loyola University Chicago. "And that prevents not only plants, but the aquatic organisms — fish, invertebrates — and then also birds and amphibians from accessing and utilizing these wetlands that are super critical for biodiversity support across the whole region."

Typha angustifolia, or narrowleaf cattail, was introduced to North America in the dry ballast of European ships during the 19th century. Where it overlaps with the native broadleaf cattail, they produce a hybrid known as Typha x glauca. Lishawa called both the narrowleaf and hybrid cattails "very aggressive wetland invaders."

While beavers are known for their ability to drastically change their ecosystems, particularly by building dams that regulate water flow, muskrats can substantially alter vegetation structure. They do so by cutting invasive cattails underwater, removing a stem that serves as a snorkel for the plant, allowing it to transfer oxygen from the atmosphere into its roots.

In areas densely packed with tall cattails, muskrats create a "patchwork" of small openings that allow plants of different heights to grow. That, in turn, creates habitat for diverse native wildlife.

It is something Lishawa noticed after years of research in a freshwater marsh on Michigan's Upper Peninsula, when the local rodent population boomed as decade-long low water levels in the Great Lakes rebounded. The animals, he said, were very apparently "affecting the vegetation — and likely increasing the biodiversity of the site."

His team shared the observation with their local partners in the Sault Ste. Marie Tribe of Chippewa Indians. "And they were like, 'Yeah, of course, that's what muskrats do,'" Lishawa said.

The species holds cultural significance for the Great Lakes Ojibwe Nations, in whose creation stories the common muskrat — Wazhashk in the Indigenous language — plays an important role. Even though it dies in the process, Wazhashk helps restore the Earth after the Great Flood when it retrieves a "little ball of earth" that would later be shaped into Turtle Island, now known as North America.

Equipped with this ecological wisdom, researchers from Loyola, the tribe and the University of Connecticut gathered data and found that muskrats reduced invasive hybrid cattails by 71% where the animals were present in the marsh that connects the Munuscong River with the St. Marys River, located between lakes Superior and Huron.

The removal of the tall plants also reduced the cover of European frogbit, another nonnative plant with floating leaves that Lishawa said likes to grow "in and amongst the cattails."

"In (the creation) story, Wazhashk's contribution and sacrifice allowed for others to have a place to live," the study authors wrote. "(It) illustrates the important role that muskrats play in modifying their environment and providing habitat for other organisms."

Because muskrats are not present in all wetlands, especially given their population decline in the United States over the last few decades, the researchers also tried to replicate the rodents' impact on cattails by mowing the plants below the waterline.

"There might be circumstances," Lishawa said, "where you would like to see the effects of this organism, but you don't have them there to work with. So, we wanted to see if we could create conditions that reflected what the muskrats did."

They found that a human management strategy that mimicked the rodent's cutting method could have a similar effect in reducing the invasive plant's cover where a muskrat population is not present.

"This is something that I, personally, would like to explore a lot more. I mean, as far as I know, we're the only people who have ever really tried doing this," Lishawa said.

Replicating beaver dams has been more widely used in ecosystem restoration, and he hopes mimicking muskrat activity leads to similar success.

"Across North America, there's been this awakening about the ecological role of beavers," Lishawa said. "I think that there's a parallel there with muskrats."

Beavers are also being live-trapped and moved to where they can help restore degraded ecosystems. Lishawa said there could be potential for a similar effort catching muskrats where they are considered a nuisance and releasing them in natural sites where a population could increase biodiversity or address invasive cattails.

"I think that's a real possibility, and I think that could definitely help enhance their positive ecological effects," Lishawa said. To be an effective restoration strategy, it would likely need to be evaluated and implemented on a site-by-site basis.

Enlisting the help of muskrats and imitating them could become part of larger efforts to conserve and restore coastal wetlands, which once spanned more than 1 million acres in the Great Lakes region — but of which only about half remain due to development, drainage for agriculture and other human interventions. Often, remaining wetlands have been degraded by pollution and invasive species.

In Illinois, urban development and agriculture have destroyed as much as 90% of the state's original marshy, swampy land, including inland and coastal wetlands.

Restoration and conservation work in these ecosystems has become more crucial as federal protections have been challenged in recent years.

The U.S. Supreme Court stripped protections from inland wetlands in the 2023 Sackett v. EPA, allowing private property development where there is no "continuous surface connection" to permanent bodies of water. After the decision, the University of Illinois Urbana-Champaign found that roughly 72% of remaining wetlands in the state are no longer protected by the federal Clean Water Act.

In the case of narrowleaf and hybrid cattails, they have been a part of the landscape for so long that many Americans are unaware their presence in these ecosystems indicates degradation, Lishawa said.

"There's this concept, in some ecological literature, about shifting baselines," he said. "Our intuitive sense of what a wetland looks like includes this species that 200 years ago was not there."

More recent invaders such as frogbit, as well as the common reed, often cause the most concern among conservation scientists due to their dramatic increase over the last few decades. However, the long-standing and often accepted presence of invasive cattails in North America makes addressing the issue all the more challenging.

But Lishawa and his colleagues — Team Typha — want to change that.

Doing so will require more research to evaluate how other organisms respond to the systematic removal of cattails, whether that is by muskrats or humans acting like muskrats.

"Depending on what we find, it could lead to more support for this type of management," he said.

E. Jason Wambsgans/Chicago Tribune/TNS

A muskrat at Big Marsh Park in Chicago, May 7, 2020.

Anthony Souffle/Chicago Tribune/TNS

Muskrat lodges, which provide habitat for all forms of wetland creatures, pepper the landscape at the Emiquon Preserve in the early morning hours Sept. 2, 2015, near Lewistown, Ill.

To: Common Council
From: Sara Marquardt, HR Manager
Date: November 18, 2025
Re: 2026 Employee Benefits Update

Three benefit meetings and numerous one-on-one sessions were held to walk employees through the upcoming 2026 benefit changes, gather feedback, and ensure clarity around cost impacts and available resources. Representatives from Self Fund Health (SFH) and Solstice were available for questions, concerns and sharing of information. The updates for 2026 focus on balancing rising healthcare costs with the City's commitment to offering competitive, comprehensive benefits that support employee wellness, retention, and financial stability.

Health Plan Updates

- The City will continue its health insurance model through Self Fund Health, with adjustments to deductibles, prescription coverage, and out-of-pocket limits to control costs.
- Health insurance premiums will increase for 2026; however, despite a large increase in premiums, the City's rates remain competitive with the Wisconsin ETF (State Health Plan) premiums for comparable coverage, continuing to provide cost-effective and zero-dollar options for employees.
- With the increase in deductible, the Health Reimbursement Account (HRA) amount has been increased and simplified to make the benefit easier for employees to use and administer.
- A wellness incentive has been added to encourage preventive care, offering reduced premiums for employees (and covered spouses) who complete an annual wellness visit.

Dental & Vision

- Dental coverage remains the same, with a small premium increase.
- Vision benefits improve in 2026, offering lower copays and higher frame/contact allowances.

Supplemental Benefits

- Accident insurance sees a small premium increase.
- Life insurance and income continuation programs remain stable with no major structural changes.

- Flexible Spending Account limits increase slightly in accordance with federal guidelines.
- Lifestyle Accounts remain unchanged, continuing to provide employees with a $500 (full-time) or $325 (part-time) benefit that can be used for wellness or other quality-of-life expenses.
- Income Continuation Insurance (ICI) remains on a premium holiday with a 30-day elimination period.

Retirement

- Wisconsin Retirement System (WRS) contribution rates increase modestly for 2026, affecting both employer and employee contributions.

Employee Support

- The Employee Assistance Program (EAP) has added a new mobile app to improve access to mental health, financial, and family support resources.

2026 Monthly Premiums ETF & SFH		
Plan Name	Monthly Cost	Per Pay Period Cost
Dean – Single	166.22	83.11
Dean – Family	409.04	204.52
MercyCare - Single	131.67	65.83
MercyCare - Family	322.66	161.33
Quartz - Single	188.18	94.09
Quartz - Family	463.94	231.97
State Maintenance - Single	151.79	75.89
State Maintenance - Family	372.96	186.48
Access Plan - Single	189.92	94.96
Access Plan - Family	468.29	234.14
SFH – Single (without Incentive)	182.28	91.14
SFH – Family (without Incentive)	409.14	204.57
SFH – Single (with Incentive)	161.44	80.72
SFH – Family (with Incentive)	367.46	183.73

2026-2027 BUDGET BRIEFING

2026-2027 BUDGET BRIEFING

- 10/9/2025 – FINANCE COMMITTEE MEETING (1 OF 3) VIDEO
  - FIRE/EMS, PUBLIC WORKS, UTILITIES, NEIGHBORHOOD SERVICES, ECONOMIC DEVELOPMENT
- 10/14/2025 – FINANCE COMMITTEE MEETING (2 OF 3) VIDEO
  - POLICE, PARKS & RECREATION
- 10/15/2025 – FINANCE COMMITTEE MEETING (3 OF 3) VIDEO
  - LIBRARY, ADMINISTRATION, MEDIA SERVICES, ELECTIONS, SHARED-RIDE TAXI
- 10/21/2025 – CITY MANAGER DRAFT BUDGET PRESENTATION VIDEO
- 10/28/2025—FINANCE COMMITTEE MEETING (FINAL BUDGET REVIEW) VIDEO
  - CIP, LAKES, CAPITAL PROJECT FUND, DEBT SERVICE, TRANSFERS, GENERAL FUND
- 11/4/2025 – PRESENTATION OF THE UPDATED DRAFT BUDGET VIDEO
- **11/18/2025 - FORMAL PRESENTATION OF THE BUDGET**
- 12/2/2025 – APPROVAL AND ADOPTION OF THE BUDGET

2026-2027 BUDGET BRIEFING

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

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

Walworth County

ASSESSED VALUES	949,451,676
CITY TAX LEVY	7,137,527
MILL RATE	7.52

2026-2027 BUDGET BRIEFING

WALWORTH COUNTY

2025 TAX RATES

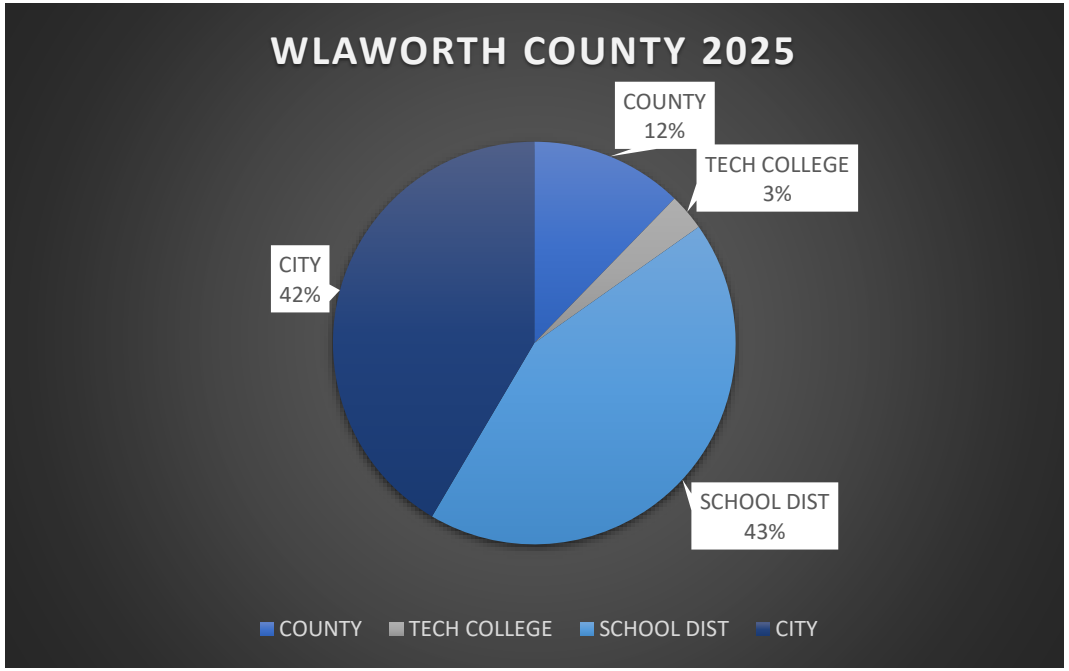
COUNTY	2.220257011
TECH COLLEGE	0.534133019
SCHOOL DIST	7.834148191
CITY	7.517525410
GROSS TAX RATE	18.106063631
LESS SCHOOL CREDIT	(1.650188124)
NET TAX RATE	16.455875507

Waiting for updates from the DOR

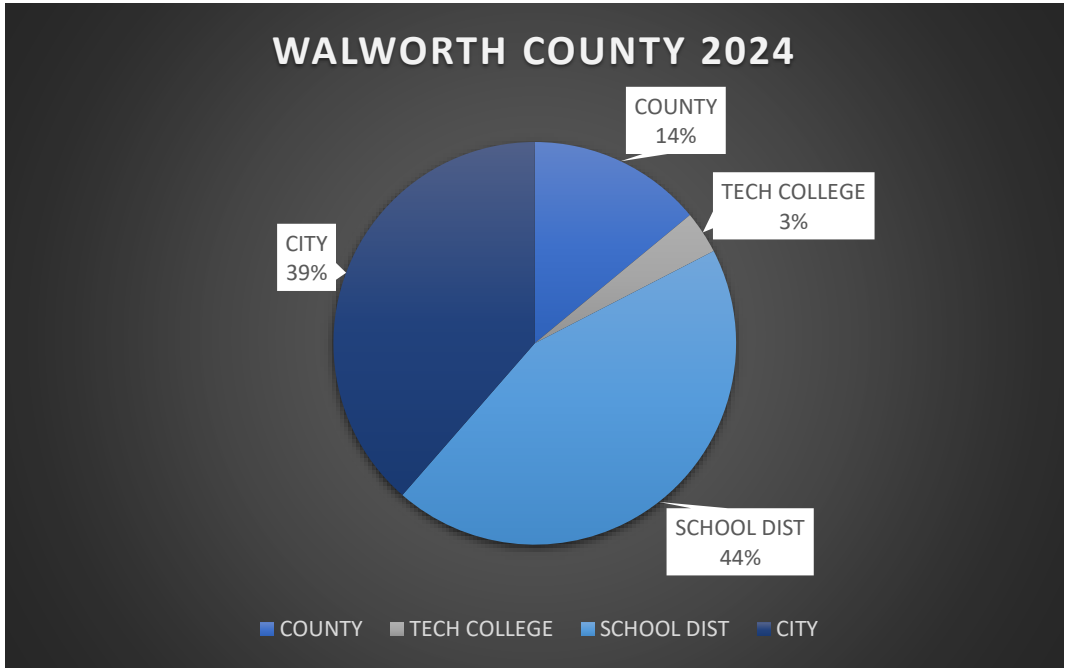
2024 TAX RATES

COUNTY	2.385230035
TECH COLLEGE	0.581569231
SCHOOL DIST	7.491725660
CITY	6.571069164
GROSS TAX RATE	17.029594090
LESS SCHOOL CREDIT	(1.778640261)
NET TAX RATE	15.250953829

2026-2027 BUDGET BRIEFING



YOY TAX RATE CHANGE



2026-2027 BUDGET BRIEFING

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

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

Jefferson County

ASSESSED VALUES	139,823,900
CITY TAX LEVY	1,080,128
MILL RATE	7.72

2026-2027 BUDGET BRIEFING

Waiting for updates from the DOR

JEFFERSON COUNTY

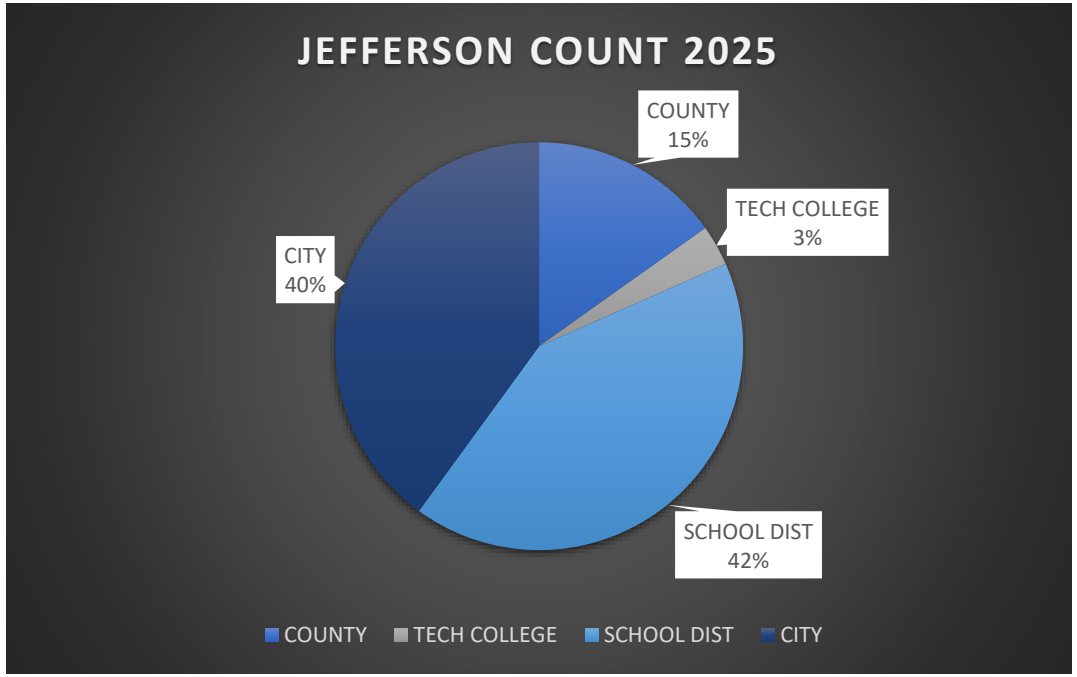
2025 TAX RATES

COUNTY	2.930970742
TECH COLLEGE	0.621016865
SCHOOL DIST	8.050271949
CITY	7.724914339
GROSS TAX RATE	19.327173895
LESS SCHOOL CREDIT	(1.377278849)
NET TAX RATE	17.949895046

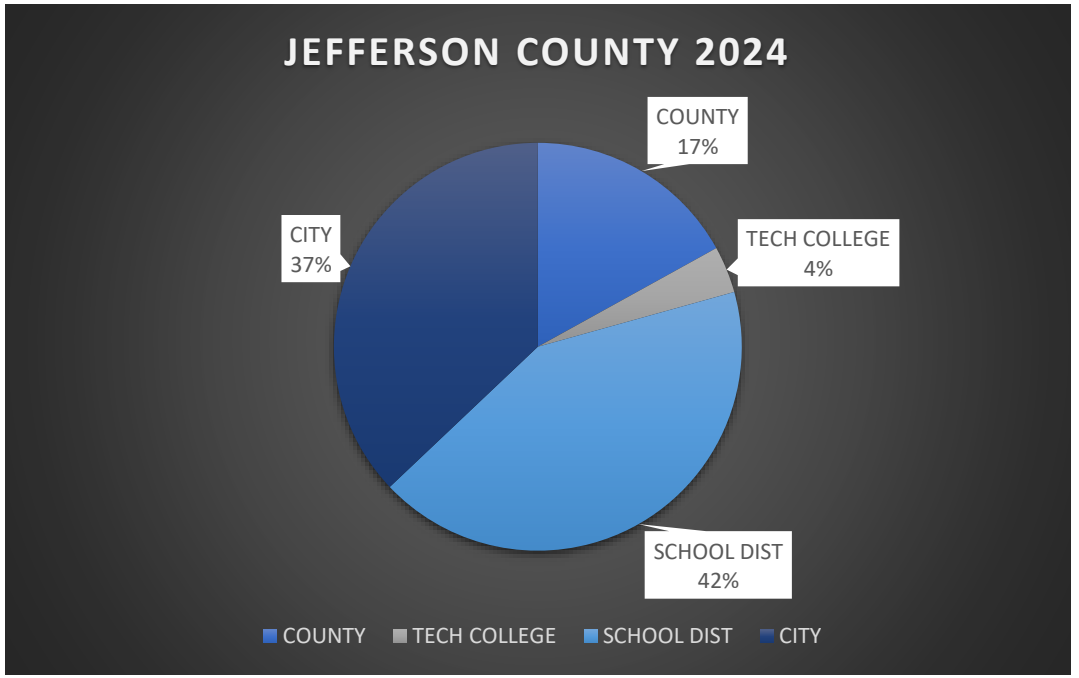
2024 TAX RATES

COUNTY	2.801174940
TECH COLLEGE	0.611995731
SCHOOL DIST	6.977773989
CITY	6.120276864
GROSS TAX RATE	16.511221524
LESS SCHOOL CREDIT	(1.446250517)
NET TAX RATE	15.064971007

2026-2027 BUDGET BRIEFING



YOY TAX RATE CHANGE



2026-2027 BUDGET BRIEFING

CITY PROPERTY TAX LEVY

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

How Does the City Determine the Mill Rates?

1. Establish Total Tax Asking (Levy)

7,743,599

5,864,269 Operational Levy
1,879,330 Debt Levy

How Does the City Determine the Mill Rates?

2. We Determine the Apportion for Each County

Equalized Value	144,854,200	
Remove Increment	(1,074,200) TID 10	
	(12,046,900) TID 14	
Equalized Value (No TIF)	131,733,100	
City's Total Equalized Value	1,038,481,800	
% of Levy Allocated to Jefferson Co	0.126851621	
Apportioned Levy	982,288	(% of Levy X Total Levy)

2026-2027 BUDGET BRIEFING

How Does the City Determine the Mill Rates?

3. Determine the Tax Increment

Apportioned Levy	÷	982,288
Equalized Value (No TIF)		131,733,100
Interim Value	×	0.007456654
Equalized Value		144,854,200
Total $ to be Levied		1,080,128

Total Levied	1,080,128
Apportion Levied	(982,288)
Increment	97,840

How Does the City Determine the Mill Rates?

4. Calculate the Mill Rate

Total $ Levied / Assessed Value X 1,000 =
Mill Rate

1,080,128 / 139,823,900 X 1,000 = 7.72

Jefferson County

2026-2027 BUDGET BRIEFING

	JEFFERSON		$ CHG	% CHG	WALWORTH		$ CHG	% CHG
	2024	2025			2024	2025		
ASSESSED VALUE	133,155,700	139,823,900	6,668,200	5%	880,882,950	949,451,676	68,568,726	8%
EQUALIZED VALUE TID/OUT	**122,927,000**	**131,733,100**	**8,806,100**	**7%**	**896,192,600**	**906,748,700**	**10,556,100**	**1%**
EQUALIZED VALUE TID/IN	**128,559,200**	**144,854,200**	**16,295,000**	**13%**	**913,117,300**	**957,202,400**	**44,085,100**	**5%**
% APPORTIONMENT	0.120620779	0.126851621	0.006230842	5%	0.879379221	0.873148379	(0.006230842)	-1%
TAX INCREMENT $	35,703	97,840	62,136	174%	107,287	376,216	268,929	251%
INCREMENTAL VALUE	5,632,200	13,121,100	7,488,900	133%	16,924,700	50,453,700	33,529,000	198%
MILL RATE	6.12	7.72	1.60	26%	5.57	7.52	1.95	35%

2026-2027 BUDGET BRIEFING

	2025 with no change to the levy	2024 Actual		
Levy	6,460,302	6,460,302		
EV TID/Out	131,733,100	122,927,000		
Total City EV	1,038,481,800	1,019,119,600		
% Apportionment	0.126851621	0.120620779		
Apportioned Levy	819,500	779,247		
Interim Value	0.006220910	0.006339101		
EV TID/IN	144,854,200	128,559,200		
	901,125	814,950	86,175	10.6%
Mill Rate	6.44	6.12	0.32	5.3%

Increase contributed to overall growth rate compared to Walworth County

2026-2027 BUDGET BRIEFING

CHANGES TO ASSESSMENT PRACTICE

- 2026-2031
  - EVEN YEARS – MAINTENANCE YR
    - SALES
    - PERMIT
    - NEW CONSTRUCTION
  - ODD YEARS – INTERIM MARKET UPDATE
    - ALL PROPERTIES BROUGHT UP TO MARKET VALUE
  - NO MORE HOME VISITS

2026-2027 BUDGET BRIEFING

Notable Items

- Changes in Equalized Value
  - Walworth +44,085,100 or 5%
  - Jefferson +16,295,000 or 13%
- Net New Construction
  - Walworth 10,529,300 or 1.15%
  - Jefferson 804,900 or 0.63%
- 2025 TID Growth
  - Walworth – 31,710,500
    - Overall – 50,453,700
  - Jefferson – 7,384,200
    - Overall – 13,121,100

2026-2027 BUDGET BRIEFING

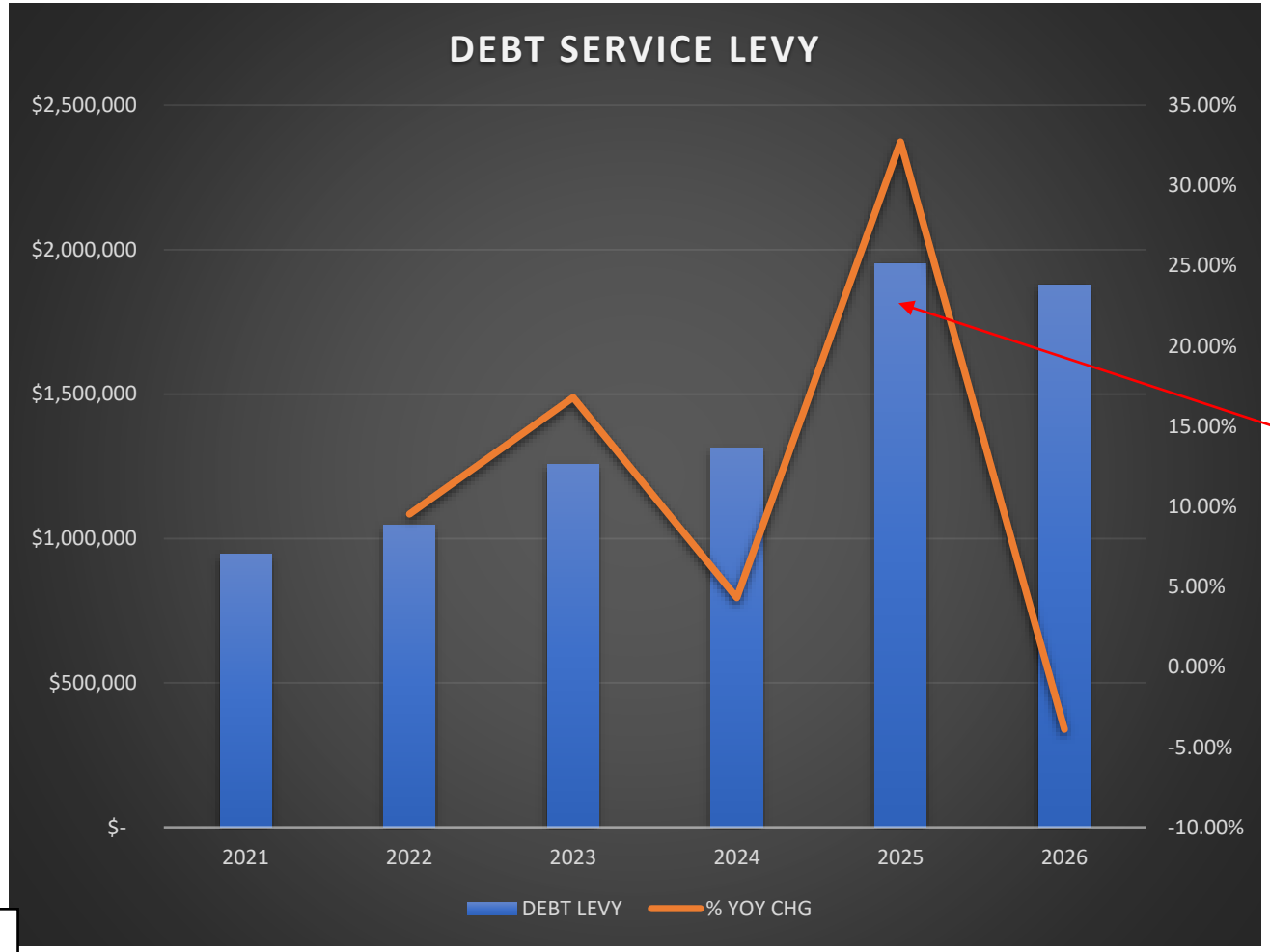
General Fund Budget – Notable Items

- 3% Wage Allowances
- Health Insurance
  - 53% increase in premiums
  - No contribution to the Health Insurance SIR Fund
- Potential Prefunding
  - Shared-Ride Taxi
  - Media Services
  - Forestry
  - PD Vehicle Replacement

2026-2027 BUDGET BRIEFING

VOTER APPROVED REFERENDUMS

2026-2027 BUDGET BRIEFING



DEBT SERVICE LEVY YOY CHANGE

INFLATIONARY PRESSURES→
RELIANCE ON BORROWING

$3M LIBRARY RENOVATION

2026-2027 BUDGET BRIEFING

- **CAPITAL IMPROVEMENT PLAN**
  - 2026-2030
    - TOTAL ESTIMATED INVESTMENT $66,745,260
  - 2026-2027
    - TOTAL REQUESTED INVESTMENT: $20,231,497
      - FUNDED: $19,766,497
        - HIGH PRIORITY: $17,747,874
        - MEDIUM PRIORITY: $1,663,623
        - LOW PRIORITY: $355,000
      - DEFERRED: $465,000

2026-2027 BUDGET BRIEFING

- **CAPITAL IMPROVEMENT PLAN**
  - 2026-2027 FUNDING SOURCES
    - CASH/FUND BALANCE: $2,289,774
    - GRANTS/FUNDRAISING: $4,355,000
    - BONDS
      - WATER: $2,503,150
      - WASTEWATER: $1,682,250
      - STORMWATER: $1,475,350
      - GENERAL FUND: $7,187,973
      - TID 10: $273,000

2026-2027 BUDGET BRIEFING

- **CAPITAL IMPROVEMENT PLAN**
  - STREETS
    - 3 RECONSTRUCTION - $4.1M (INCLUDING UTILITIES PORTION)
    - 5 OVERLAYS - $1.24M
    - 6 DESIGN IN 2027 - $300K (INCLUDING UTILITIES PORTION)
  - PARKS & RECREATION
    - OUTDOOR SPLASH PAD - $860,000 POTENTIAL 50-50 GRANT MATCH
    - LAKES MANAGEMENT - $300,000 ($150,000 EACH YEAR)
    - WAFC UPDATES INCLUDING POOL SHELL REPLACEMENT, SLIDE REPAIRS, AND HVAC REPLACEMENT $210,000
    - SEVERAL BUILDING REPAIRS AND ROOF REPLACEMENTS

2026-2027 BUDGET BRIEFING

- **CAPITAL IMPROVEMENT PLAN**
  - PUBLIC SAFETY
    - EVIDENCE GARAGE - $875,000
    - AMBULANCE REMOUNTS - $870,000
    - PD SQUAD REPLACEMENT $396,800
      - ONE-TIME INITIAL INVESTMENT
      - GENERAL FUND COMMITMENT TO INCREASE TRANSFER YEARLY
  - FACILITIES & EQUIPMENT
    - ARMORY REPAIRS $140,000
    - IT INFRASTRUCTURE - $400,000
    - DPW VEHICLES & EQUIPMENT - $960,000

2026-2027 BUDGET BRIEFING

- **CAPITAL IMPROVEMENT PLAN**
  - WATER UTILITY
    - INFRASTRUCTURE PROJECTS - $1.9M
    - FACILITIES & OTHER IMPROVEMENTS - $285,000
    - EQUIPMENT, MACHINERY & VEHICLES - $375,000
    - IT SOFTWARE/HARDWARE - $241,500
  - WASTEWATER UTILITY
    - BUILDING, FACILITIES & OTHER IMPROVEMENTS - $245,000
    - INFRASTRUCTURE - $1.1M
    - MACHINERY & EQUIPMENT - $500,000
  - STORMWATER UTILITY

2026-2027 BUDGET BRIEFING

- **CAPITAL IMPROVEMENT PLAN**
  - STORMWATER UTILITY
    - INFRASTRUCTURE - $5.1M
      - STARIN PARK UNDERGROUND DETENTION-CONSTRUCTION
      - CONTINGENT ON SECURING CLEAN WATER FUND LOAN AND UNIVERSITY ASSISTANCE

2026-2027 BUDGET BRIEFING

OPTION #1 – HIGH PRIORITY PROJECTS

	Existing Debt		Proposed Debt						
			2026 G.O. Notes	Abatements	Debt Service Levy		Taxes		
			7,100,000		Total	Levy Change	Total Tax	Annual Taxes	Annual Taxes
Year	Net Debt Service	Equalized Value	Dated: 6/1/2026	Less:	Net Debt	from Prior	Rate for	$100,000	Impact of
Ending	Levy	(TID OUT)	Total Principal and Interest	Storm Water	Service Levy	Year	Debt Service	of value	New Issue only
2026	1,879,330	1,038,481,800	0	0	1,879,330		$1.81	$181		2026
2027	1,359,065	1,093,055,737	661,316	(110,728)	1,909,654	30,324	$1.75	$175	$50	2027
2028	1,620,773	1,150,497,624	427,416	(110,691)	1,937,498	27,844	$1.68	$168	$28	2028
2029	1,661,302	1,210,958,178	358,135	(108,918)	1,910,520	(26,978)	$1.58	$158	$21	2029
2030	1,620,402	1,274,596,033	399,215	(112,078)	1,907,539	(2,980)	$1.50	$150	$23	2030
2031	1,592,989	1,341,578,164	424,139	(110,173)	1,906,956	(584)	$1.42	$142	$23	2031
2032	1,210,410	1,412,080,316	659,663	(113,188)	1,756,885	(150,071)	$1.24	$124	$39	2032
2033	1,188,026	1,486,287,473	537,905	(111,091)	1,614,840	(142,045)	$1.09	$109	$29	2033
2034	1,099,064	1,564,394,338	537,508	(113,863)	1,522,709	(92,131)	$0.97	$97	$27	2034
2035	983,676	1,646,605,849	536,455	(111,483)	1,408,649	(114,060)	$0.86	$86	$26	2035
2036	965,276	1,733,137,710	534,643	(109,015)	1,390,904	(17,745)	$0.80	$80	$25	2036
2037	936,364	1,824,216,965	536,955	(111,368)	1,361,951	(28,953)	$0.75	$75	$23	2037
2038	712,064	1,920,082,584	587,408	(113,460)	1,186,011	(175,940)	$0.62	$62	$25	2038
2039	710,189	2,020,986,101	532,018	(110,380)	1,131,826	(54,185)	$0.56	$56	$21	2039
2040	659,504	2,127,192,264	536,608	(112,120)	1,083,991	(47,835)	$0.51	$51	$20	2040
2041	633,919	2,238,979,737	535,100	(113,575)	1,055,444	(28,548)	$0.47	$47	$19	2041
2042	361,969	2,356,641,826	630,463	(109,840)	882,591	(172,853)	$0.37	$37	$22	2042
2043	353,459	2,480,487,253	529,658	(110,908)	772,209	(110,382)	$0.31	$31	$17	2043
2044	285,775	2,610,840,962	529,760	(111,690)	703,845	(68,364)	$0.27	$27	$16	2044
2045	0	2,748,044,974	641,228	(112,205)	529,023	(174,823)	$0.19	$19	$19	2045
2046	0	2,892,459,284	526,459	(112,448)	414,011	(115,011)	$0.14	$14	$14	2046
Total	19,833,556		10,662,048	(2,229,218)				1,889	485	Total

2026-2027 BUDGET BRIEFING

OPTION #2 – HIGH & MEDIUM PRIORITY PROJECTS

	Existing Debt		Proposed Debt						
			2026 G.O. Notes	Abatements	Debt Service Levy		Taxes		
	Net Debt		8,435,000		Total	Levy Change	Total Tax	Annual Taxes	Annual Taxes
Year	Service	Equalized Value	Dated: 6/1/2026	Less:	Net Debt	from Prior	Rate for	$100,000	Impact of
Ending	Levy	(TID OUT)	Total Principal and Interest	Storm Water	Service Levy	Year	Debt Service	of Value	New Issue only
2026	1,879,330	1,038,481,800	0	0	1,879,330		$1.81	$181	
2027	1,359,065	1,093,055,737	748,928	(110,728)	1,997,265	117,936	$1.83	$183	$58
2028	1,620,773	1,150,497,624	603,371	(110,691)	2,113,453	116,188	$1.84	$184	$43
2029	1,661,302	1,210,958,178	520,058	(108,918)	2,072,442	(41,011)	$1.71	$171	$34
2030	1,620,402	1,274,596,033	562,218	(112,078)	2,070,542	(1,900)	$1.62	$162	$35
2031	1,592,989	1,341,578,164	583,173	(110,173)	2,065,989	(4,553)	$1.54	$154	$35
2032	1,210,410	1,412,080,316	701,568	(113,188)	1,798,790	(267,200)	$1.27	$127	$42
2033	1,188,026	1,486,287,473	623,756	(111,091)	1,700,691	(98,098)	$1.14	$114	$34
2034	1,099,064	1,564,394,338	626,460	(113,863)	1,611,661	(89,030)	$1.03	$103	$33
2035	983,676	1,646,605,849	623,368	(111,483)	1,495,561	(116,100)	$0.91	$91	$31
2036	965,276	1,733,137,710	624,350	(109,015)	1,480,611	(14,950)	$0.85	$85	$30
2037	936,364	1,824,216,965	624,290	(111,368)	1,449,286	(31,325)	$0.79	$79	$28
2038	712,064	1,920,082,584	628,160	(113,460)	1,226,764	(222,523)	$0.64	$64	$27
2039	710,189	2,020,986,101	625,928	(110,380)	1,225,736	(1,028)	$0.61	$61	$26
2040	659,504	2,127,192,264	627,555	(112,120)	1,174,939	(50,798)	$0.55	$55	$24
2041	633,919	2,238,979,737	627,908	(113,575)	1,148,251	(26,688)	$0.51	$51	$23
2042	361,969	2,356,641,826	626,945	(109,840)	879,074	(269,178)	$0.37	$37	$22
2043	353,459	2,480,487,253	624,628	(110,908)	867,179	(11,894)	$0.35	$35	$21
2044	285,775	2,610,840,962	625,945	(111,690)	800,030	(67,149)	$0.31	$31	$20
2045	0	2,748,044,974	645,455	(112,205)	533,250	(266,780)	$0.19	$19	$19
2046	0	2,892,459,284	623,573	(112,448)	511,125	(22,125)	$0.18	$18	$18
Total	19,833,556		12,497,633	(2,229,218)				2,007	603

2026-2027 BUDGET BRIEFING

OPTION #3 – ALL PROJECTS

	Existing Debt		Proposed Debt						
			2026 G.O. Notes	Abatements	Debt Service Levy		Taxes		
	Net Debt		8,985,000		Total	Levy Change	Total Tax	Annual Taxes	Annual Taxes
Year	Service	Equalized Value	Dated: 6/1/2026	Less:	Net Debt	from Prior	Rate for	$100,000	Impact of
Ending	Levy	(TID OUT)	Total Principal and Interest	Storm Water	Service Levy	Year	Debt Service	of value	New Issue only
2026	1,879,330	1,038,481,800	0	0	1,879,330		$1.81	$181		2026
2027	1,359,065	1,093,055,737	775,385	(110,728)	2,023,723	144,393	$1.85	$185	$61	2027
2028	1,620,773	1,150,497,624	658,888	(110,691)	2,168,969	145,247	$1.89	$189	$48	2028
2029	1,661,302	1,210,958,178	559,685	(108,918)	2,112,070	(56,900)	$1.74	$174	$37	2029
2030	1,620,402	1,274,596,033	601,205	(112,078)	2,109,529	(2,540)	$1.66	$166	$38	2030
2031	1,592,989	1,341,578,164	626,446	(110,173)	2,109,263	(266)	$1.57	$157	$38	2031
2032	1,210,410	1,412,080,316	744,048	(113,188)	1,841,270	(267,993)	$1.30	$130	$45	2032
2033	1,188,026	1,486,287,473	665,430	(111,091)	1,742,365	(98,905)	$1.17	$117	$37	2033
2034	1,099,064	1,564,394,338	667,309	(113,863)	1,652,510	(89,855)	$1.06	$106	$35	2034
2035	983,676	1,646,605,849	663,366	(111,483)	1,535,560	(116,950)	$0.93	$93	$34	2035
2036	965,276	1,733,137,710	663,468	(109,015)	1,519,729	(15,831)	$0.88	$88	$32	2036
2037	936,364	1,824,216,965	667,403	(111,368)	1,492,399	(27,330)	$0.82	$82	$30	2037
2038	712,064	1,920,082,584	670,148	(113,460)	1,268,751	(223,648)	$0.66	$66	$29	2038
2039	710,189	2,020,986,101	666,760	(110,380)	1,266,569	(2,183)	$0.63	$63	$28	2039
2040	659,504	2,127,192,264	667,203	(112,120)	1,214,586	(51,983)	$0.57	$57	$26	2040
2041	633,919	2,238,979,737	666,340	(113,575)	1,186,684	(27,903)	$0.53	$53	$25	2041
2042	361,969	2,356,641,826	669,028	(109,840)	921,156	(265,528)	$0.39	$39	$24	2042
2043	353,459	2,480,487,253	665,223	(110,908)	907,774	(13,382)	$0.37	$37	$22	2043
2044	285,775	2,610,840,962	665,026	(111,690)	839,111	(68,663)	$0.32	$32	$21	2044
2045	0	2,748,044,974	683,005	(112,205)	570,800	(268,311)	$0.21	$21	$21	2045
2046	0	2,892,459,284	664,463	(112,448)	552,015	(18,785)	$0.19	$19	$19	2046
Total	19,833,556		13,309,825	(2,229,218)				2,054	650	Total

2026-2027 BUDGET BRIEFING

Option #1

- Debt service levy increases $30,000 in 2027 and 2028.
- G.O. Debt capacity utilization reaches 54%.

Option #2

- Debt service levy increases $116,000 in 2027 and 2028.
- G.O. Debt capacity utilization reaches 56%.

Option #3

- Debt service levy increases $145,000 in 2027 and 2028.
- G.O. Debt capacity utilization reaches 57%.

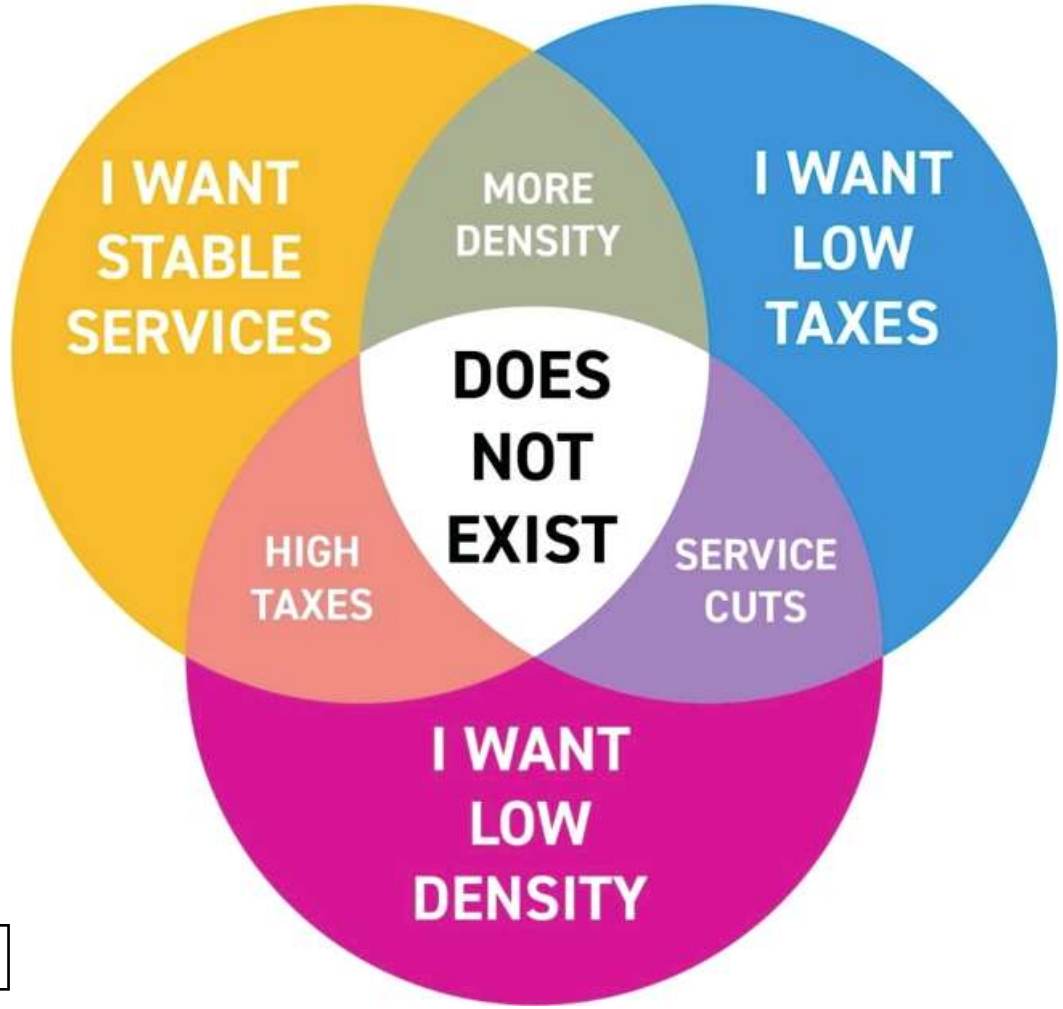
2026-2027 BUDGET BRIEFING

	OPTION 1 $5,624,650 GO DEBT	**OPTION 2 6,959,650 GO DEBT**	**OPTION 3 7,509,650 GO DEBT**
TOTAL TAX RATE FOR DEBT SERVICE	$1.75	$1.83	$1.85
ANNUAL TAXES PER $100,000 OF VALUE	$175	$183	$185
ANNUAL TAXES IMPACT OF NEW ISSUED DEBT	$50	$58	$61

2026-2027 BUDGET BRIEFING

- **Budget Concerns for the Future**
  - Lakes Management
  - Shared-Ride Program
  - Rising Health Care Costs
  - Infrastructure and Equipment Replacement

2026-2027 BUDGET BRIEFING



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

QUESTION/ANSWER

RACHELLE BLITCH
RBLITCH@WHITEWATER-WI.GOV
262-473-1380

EHLERS
PUBLIC FINANCE ADVISORS

Whitewater, WI 2026-2027 CIP Financing Options

November 4, 2025

Existing G.O. Debt Summary

Year Ending	Existing Debt: Total G.O. Debt Payments	Less: Water	Less: Sewer	Less: Storm	Less: TID #12	Less: Premium - Levy	Less: Premium - Storm	Less: Fund Balance	Net Tax Levy	Equalized Value (TID OUT)	Tax Rate Per $1,000	Annual Taxes $100,000 of value	Year Ending
2025	2,841,286	(325,637)	(247,454)	(289,174)	(16,200)	0	(10,250)		1,952,572	1,019,119,600	$1.92	$191.59	2025
2026	2,741,200	(322,667)	(251,833)	(271,570)	(15,800)				1,879,330	1,038,481,800	$1.81	$180.97	2026
2027	2,468,574	(324,468)	(250,689)	(269,943)	(15,400)			(249,009)	1,359,065	1,093,055,737	$1.24	$124.34	2027
2028	2,478,163	(317,913)	(250,824)	(273,653)	(15,000)				1,620,773	1,150,497,624	$1.41	$140.88	2028
2029	2,510,053	(311,289)	(250,884)	(271,978)	(14,600)				1,661,302	1,210,958,178	$1.37	$137.19	2029
2030	2,290,987	(243,260)	(213,273)	(199,853)	(14,200)				1,620,402	1,274,596,033	$1.27	$127.13	2030
2031	2,258,212	(238,048)	(218,823)	(194,553)	(13,800)				1,592,989	1,341,578,164	$1.19	$118.74	2031
2032	1,840,357	(237,835)	(219,160)	(159,503)	(13,450)				1,210,410	1,412,080,316	$0.86	$85.72	2032
2033	1,813,474	(237,410)	(214,335)	(160,553)	(13,150)				1,188,026	1,486,287,473	$0.80	$79.93	2033
2034	1,714,786	(231,935)	(214,460)	(156,478)	(12,850)				1,099,064	1,564,394,338	$0.70	$70.25	2034
2035	1,599,499	(231,410)	(209,535)	(162,328)	(12,550)				983,676	1,646,605,849	$0.60	$59.74	2035
2036	1,575,736	(225,835)	(209,560)	(162,815)	(12,250)				965,276	1,733,137,710	$0.56	$55.70	2036
2037	1,541,236	(230,260)	(204,535)	(158,128)	(11,950)				936,364	1,824,216,965	$0.51	$51.33	2037
2038	1,046,061	(104,360)	(109,510)	(103,553)	(16,575)				712,064	1,920,082,584	$0.37	$37.09	2038
2039	1,056,511	(107,310)	(112,360)	(110,528)	(16,125)				710,189	2,020,986,101	$0.35	$35.14	2039
2040	903,859	(60,630)	(60,630)	(107,420)	(15,675)				659,504	2,127,192,264	$0.31	$31.00	2040
2041	738,606	0	0	(89,463)	(15,225)				633,919	2,238,979,737	$0.28	$28.31	2041
2042	389,531			(27,563)	0				361,969	2,356,641,826	$0.15	$15.36	2042
2043	380,006			(26,547)					353,459	2,480,487,253	$0.14	$14.25	2043
2044	311,291			(25,516)					285,775	2,610,840,962	$0.11	$10.95	2044
2045	0			0					0	2,748,044,974	$0.00	$0.00	2045
Total	32,499,428	(6,988,130)	(6,458,974)	(3,465,911)	(244,800)	(10,250)	(259,259)	(249,009)	21,786,127				Total

Notes:

Legend: Represents +/- 25% Change over previous year

Option #1 High Priority Projects

Projects	Issue, Repayment, Term	Funding	2026	2027	Totals
Storm Water Projects	2026 G.O. Notes, storm water, 20 years	G.O. Debt	1,033,600	441,750	*1,475,350*
TID #10 Projects		TID #10 Cash	273,000		*273,000*
City Projects	2026 G.O. Notes, levy, 20 years	G.O. Debt	5,090,600	390,750	*5,481,350*
Sewer Projects	2026 Clean Water Fund Loan	Revenue Debt	800,000		*800,000*
Sewer Projects	2026 Water & Sewer Revenue Bonds, Sewer, 20 years	Revenue Debt	1,195,250		*1,195,250*
Water Projects	2026 Water & Sewer Revenue Bonds, Water, 20 years	Revenue Debt	2,519,150		*2,519,150*
Actual CIP Costs			**10,911,600**	**832,500**	**11,744,100**

Option #1 G.O. Notes

Year Ending	Storm Water 20 Years Portion				Levy 20 Years Portion				Year Ending	Totals		
	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total		Principal (6/1)	Interest	Total
2026				0				0	2026	0	0	0
2027	25,000	3.40%	85,728	110,728	230,000	3.40%	320,589	550,589	2027	255,000	406,316	661,316
2028	55,000	3.25%	55,691	110,691	110,000	3.25%	206,725	316,725	2028	165,000	262,416	427,416
2029	55,000	3.20%	53,918	108,918	45,000	3.20%	204,218	249,218	2029	100,000	258,135	358,135
2030	60,000	3.20%	52,078	112,078	85,000	3.20%	202,138	287,138	2030	145,000	254,215	399,215
2031	60,000	3.15%	50,173	110,173	115,000	3.15%	198,966	313,966	2031	175,000	249,139	424,139
2032	65,000	3.20%	48,188	113,188	355,000	3.20%	191,475	546,475	2032	420,000	239,663	659,663
2033	65,000	3.25%	46,091	111,091	245,000	3.25%	181,814	426,814	2033	310,000	227,905	537,905
2034	70,000	3.35%	43,863	113,863	250,000	3.35%	173,645	423,645	2034	320,000	217,508	537,508
2035	70,000	3.45%	41,483	111,483	260,000	3.45%	164,973	424,973	2035	330,000	206,455	536,455
2036	70,000	3.60%	39,015	109,015	270,000	3.60%	155,628	425,628	2036	340,000	194,643	534,643
2037	75,000	3.70%	36,368	111,368	280,000	3.70%	145,588	425,588	2037	355,000	181,955	536,955
2038	80,000	3.80%	33,460	113,460	340,000	3.80%	133,948	473,948	2038	420,000	167,408	587,408
2039	80,000	3.90%	30,380	110,380	300,000	3.90%	121,638	421,638	2039	380,000	152,018	532,018
2040	85,000	4.00%	27,120	112,120	315,000	4.00%	109,488	424,488	2040	400,000	136,608	536,608
2041	90,000	4.10%	23,575	113,575	325,000	4.10%	96,525	421,525	2041	415,000	120,100	535,100
2042	90,000	4.20%	19,840	109,840	440,000	4.20%	80,623	520,623	2042	530,000	100,463	630,463
2043	95,000	4.30%	15,908	110,908	355,000	4.30%	63,750	418,750	2043	450,000	79,658	529,658
2044	100,000	4.35%	11,690	111,690	370,000	4.35%	48,070	418,070	2044	470,000	59,760	529,760
2045	105,000	4.40%	7,205	112,205	500,000	4.40%	29,023	529,023	2045	605,000	36,228	641,228
2046	110,000	4.45%	2,448	112,448	405,000	4.45%	9,011	414,011	2046	515,000	11,459	526,459
Total	1,505,000		724,218	2,229,218	5,595,000		2,837,830	8,432,830	Total	7,100,000	3,562,048	10,662,048

Clean Water Fund Loan (Option #1- #3)

Year Ending	Sewer 20 years Portion Principal	Est. Rate	Interest	Total	Year Ending	Totals Principal (5/1)	Interest	Total
2026				0	2026	0	0	0
2027	31,051	2.59%	30,619	61,669	2027	31,051	30,619	61,669
2028	31,853	2.59%	19,466	51,319	2028	31,853	19,466	51,319
2029	32,677	2.59%	18,632	51,308	2029	32,677	18,632	51,308
2030	33,521	2.59%	17,776	51,297	2030	33,521	17,776	51,297
2031	34,388	2.59%	16,898	51,286	2031	34,388	16,898	51,286
2032	35,277	2.59%	15,998	51,275	2032	35,277	15,998	51,275
2033	36,189	2.59%	15,074	51,263	2033	36,189	15,074	51,263
2034	37,124	2.59%	14,127	51,251	2034	37,124	14,127	51,251
2035	38,084	2.59%	13,155	51,238	2035	38,084	13,155	51,238
2036	39,068	2.59%	12,157	51,226	2036	39,068	12,157	51,226
2037	40,078	2.59%	11,134	51,213	2037	40,078	11,134	51,213
2038	41,114	2.59%	10,085	51,199	2038	41,114	10,085	51,199
2039	42,177	2.59%	9,008	51,186	2039	42,177	9,008	51,186
2040	43,267	2.59%	7,904	51,171	2040	43,267	7,904	51,171
2041	44,386	2.59%	6,771	51,157	2041	44,386	6,771	51,157
2042	45,533	2.59%	5,609	51,142	2042	45,533	5,609	51,142
2043	46,710	2.59%	4,417	51,127	2043	46,710	4,417	51,127
2044	47,918	2.59%	3,194	51,111	2044	47,918	3,194	51,111
2045	49,156	2.59%	1,939	51,095	2045	49,156	1,939	51,095
2046	50,427	2.59%	652	51,079	2046	50,427	652	51,079
Total	800,000		234,613	1,034,613	Total	800,000	234,613	1,034,613

Option #1 Water & Sewer Revenue Bonds

Year Ending	Sewer 20 years Portion				Water 20 years Portion				Year Ending	Totals		
	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total		Principal (5/1)	Interest	Total
2026				0				0	2026	0	0	0
2027	20,000	3.50%	78,404	98,404	45,000	3.50%	165,206	210,206	2027	65,000	243,610	308,610
2028	50,000	3.35%	50,965	100,965	105,000	3.35%	107,329	212,329	2028	155,000	158,294	313,294
2029	50,000	3.30%	49,303	99,303	105,000	3.30%	103,838	208,838	2029	155,000	153,140	308,140
2030	55,000	3.30%	47,570	102,570	110,000	3.30%	100,290	210,290	2030	165,000	147,860	312,860
2031	55,000	3.25%	45,769	100,769	115,000	3.25%	96,606	211,606	2031	170,000	142,375	312,375
2032	55,000	3.30%	43,968	98,968	120,000	3.30%	92,758	212,758	2032	175,000	136,725	311,725
2033	60,000	3.35%	42,055	102,055	125,000	3.35%	88,684	213,684	2033	185,000	130,739	315,739
2034	60,000	3.45%	40,015	100,015	125,000	3.45%	84,434	209,434	2034	185,000	124,449	309,449
2035	60,000	3.55%	37,915	97,915	130,000	3.55%	79,970	209,970	2035	190,000	117,885	307,885
2036	65,000	3.70%	35,648	100,648	135,000	3.70%	75,165	210,165	2036	200,000	110,813	310,813
2037	65,000	3.80%	33,210	98,210	140,000	3.80%	70,008	210,008	2037	205,000	103,218	308,218
2038	70,000	3.90%	30,610	100,610	145,000	3.90%	64,520	209,520	2038	215,000	95,130	310,130
2039	70,000	4.00%	27,845	97,845	155,000	4.00%	58,593	213,593	2039	225,000	86,438	311,438
2040	75,000	4.10%	24,908	99,908	160,000	4.10%	52,213	212,213	2040	235,000	77,120	312,120
2041	80,000	4.20%	21,690	101,690	165,000	4.20%	45,468	210,468	2041	245,000	67,158	312,158
2042	80,000	4.30%	18,290	98,290	175,000	4.30%	38,240	213,240	2042	255,000	56,530	311,530
2043	85,000	4.40%	14,700	99,700	180,000	4.40%	30,518	210,518	2043	265,000	45,218	310,218
2044	90,000	4.45%	10,828	100,828	190,000	4.45%	22,330	212,330	2044	280,000	33,158	313,158
2045	95,000	4.50%	6,688	101,688	195,000	4.50%	13,715	208,715	2045	290,000	20,403	310,403
2046	100,000	4.55%	2,275	102,275	205,000	4.55%	4,664	209,664	2046	305,000	6,939	311,939
Total	1,340,000		662,653	2,002,653	2,825,000		1,394,545	4,219,545	Total	4,165,000	2,057,198	6,222,198

Option #1 Tax Impact Analysis

Year Ending	Existing Debt: Net Debt Service Levy	Existing Debt: Equalized Value (TID OUT)	Proposed Debt: 2026 G.O. Notes 7,100,000 Dated: 6/1/2026 Total Principal and Interest	Proposed Debt: Abatements Less: Storm Water	Proposed Debt: Debt Service Levy Total Net Debt Service Levy	Proposed Debt: Debt Service Levy Levy Change from Prior Year	Proposed Debt: Taxes Total Tax Rate for Debt Service	Proposed Debt: Taxes Annual Taxes $100,000 of value	Proposed Debt: Taxes Annual Taxes Impact of New Issue only	Year Ending
2026	1,879,330	1,038,481,800	0	0	1,879,330		$1.81	$181		2026
2027	1,359,065	1,093,055,737	661,316	(110,728)	1,909,654	30,324	$1.75	$175	$50	2027
2028	1,620,773	1,150,497,624	427,416	(110,691)	1,937,498	27,844	$1.68	$168	$28	2028
2029	1,661,302	1,210,958,178	358,135	(108,918)	1,910,520	(26,978)	$1.58	$158	$21	2029
2030	1,620,402	1,274,596,033	399,215	(112,078)	1,907,539	(2,980)	$1.50	$150	$23	2030
2031	1,592,989	1,341,578,164	424,139	(110,173)	1,906,956	(584)	$1.42	$142	$23	2031
2032	1,210,410	1,412,080,316	659,663	(113,188)	1,756,885	(150,071)	$1.24	$124	$39	2032
2033	1,188,026	1,486,287,473	537,905	(111,091)	1,614,840	(142,045)	$1.09	$109	$29	2033
2034	1,099,064	1,564,394,338	537,508	(113,863)	1,522,709	(92,131)	$0.97	$97	$27	2034
2035	983,676	1,646,605,849	536,455	(111,483)	1,408,649	(114,060)	$0.86	$86	$26	2035
2036	965,276	1,733,137,710	534,643	(109,015)	1,390,904	(17,745)	$0.80	$80	$25	2036
2037	936,364	1,824,216,965	536,955	(111,368)	1,361,951	(28,953)	$0.75	$75	$23	2037
2038	712,064	1,920,082,584	587,408	(113,460)	1,186,011	(175,940)	$0.62	$62	$25	2038
2039	710,189	2,020,986,101	532,018	(110,380)	1,131,826	(54,185)	$0.56	$56	$21	2039
2040	659,504	2,127,192,264	536,608	(112,120)	1,083,991	(47,835)	$0.51	$51	$20	2040
2041	633,919	2,238,979,737	535,100	(113,575)	1,055,444	(28,548)	$0.47	$47	$19	2041
2042	361,969	2,356,641,826	630,463	(109,840)	882,591	(172,853)	$0.37	$37	$22	2042
2043	353,459	2,480,487,253	529,658	(110,908)	772,209	(110,382)	$0.31	$31	$17	2043
2044	285,775	2,610,840,962	529,760	(111,690)	703,845	(68,364)	$0.27	$27	$16	2044
2045	0	2,748,044,974	641,228	(112,205)	529,023	(174,823)	$0.19	$19	$19	2045
2046	0	2,892,459,284	526,459	(112,448)	414,011	(115,011)	$0.14	$14	$14	2046
Total	19,833,556		10,662,048	(2,229,218)				1,889	485	Total

Option #1 G.O. Debt Capacity

Existing Debt					Proposed Debt				
Year Ending	Projected Equalized Value (TID IN)	Debt Limit	Existing Principal Outstanding	% of Limit	2026 G.O. Notes	Combined Principal Existing & Proposed	% of Limit	Residual Capacity	Year Ending
2025	1,102,056,600	55,102,830	25,561,315	46%		$25,561,315	46%	$29,541,515	2025
2026	1,148,381,825	57,419,091	23,671,109	41%	7,100,000	$30,771,109	54%	$26,647,982	2026
2027	1,196,654,343	59,832,717	21,708,741	36%	6,845,000	$28,553,741	48%	$31,278,976	2027
2028	1,246,956,008	62,347,800	19,959,124	32%	6,680,000	$26,639,124	43%	$35,708,676	2028
2029	1,299,372,116	64,968,606	18,145,798	28%	6,580,000	$24,725,798	38%	$40,242,808	2029
2030	1,353,991,548	67,699,577	16,242,194	24%	6,435,000	$22,677,194	33%	$45,022,383	2030
2031	1,410,906,922	70,545,346	14,489,856	21%	6,260,000	$20,749,856	29%	$49,795,490	2031
2032	1,470,214,748	73,510,737	12,707,223	17%	5,840,000	$18,547,223	25%	$54,963,514	2032
2033	1,532,015,593	76,600,780	11,280,000	15%	5,530,000	$16,810,000	22%	$59,790,780	2033
2034	1,596,414,252	79,820,713	9,830,000	12%	5,210,000	$15,040,000	19%	$64,780,713	2034
2035	1,663,519,925	83,175,996	8,430,000	10%	4,880,000	$13,310,000	16%	$69,865,996	2035
2036	1,733,446,402	86,672,320	7,100,000	8%	4,540,000	$11,640,000	13%	$75,032,320	2036
2037	1,806,312,256	90,315,613	5,750,000	6%	4,185,000	$9,935,000	11%	$80,380,613	2037
2038	1,882,241,044	94,112,052	4,390,000	5%	3,765,000	$8,155,000	9%	$85,957,052	2038
2039	1,961,361,518	98,068,076	3,480,000	4%	3,385,000	$6,865,000	7%	$91,203,076	2039
2040	2,043,807,840	102,190,392	2,530,000	2%	2,985,000	$5,515,000	5%	$96,675,392	2040
2041	2,129,719,815	106,485,991	1,705,000	2%	2,570,000	$4,275,000	4%	$102,210,991	2041
2042	2,219,243,120	110,962,156	1,020,000	1%	2,040,000	$3,060,000	3%	$107,902,156	2042
2043	2,312,529,561	115,626,478	665,000	1%	1,590,000	$2,255,000	2%	$113,371,478	2043
2044	2,409,737,320	120,486,866	305,000	0%	1,120,000	$1,425,000	1%	$119,061,866	2044
2045	2,511,031,232	125,551,562	0	0%	515,000	$515,000	0%	$125,036,562	2045
2046	2,616,583,059	130,829,153	0	0%	0	$0	0%	$130,829,153	2046

Water & Sewer Debt Coverage Metrics

Revenue bond coverage at least 1.25

All in coverage (Revenue & G.O.) recommend at least 1.00

All in coverage for water deducts PILOT from net revenues

Option #1 Sewer Coverage

Year	Sewer Revenue Bond Coverage				Sewer All In Coverage (Revenue and G.O.)				Year
	Existing Debt	Proposed Debt	Total	Debt Coverage	Existing Debt	Proposed Debt	Total	Debt Coverage	
				$2,733,019 2024 Net Revenues				$2,733,019 2024 Net Revenues	
2026	1,875,497	0	1,875,497	1.46	2,127,329	0	2,127,329	1.28	2026
2027	1,830,400	160,073	1,990,473	1.37	2,081,089	160,073	2,241,162	1.22	2027
2028	1,772,670	152,284	1,924,954	1.42	2,023,494	152,284	2,175,778	1.26	2028
2029	1,771,307	150,611	1,921,917	1.42	2,022,190	150,611	2,172,801	1.26	2029
2030	1,620,865	153,867	1,774,733	1.54	1,834,138	153,867	1,988,005	1.37	2030
2031	1,617,318	152,055	1,769,373	1.54	1,836,141	152,055	1,988,196	1.37	2031
2032	1,612,781	150,242	1,763,023	1.55	1,831,941	150,242	1,982,183	1.38	2032
2033	1,617,508	153,318	1,770,826	1.54	1,831,843	153,318	1,985,161	1.38	2033
2034	1,622,354	151,266	1,773,620	1.54	1,836,814	151,266	1,988,080	1.37	2034
2035	1,602,343	149,153	1,751,497	1.56	1,811,878	149,153	1,961,032	1.39	2035
2036	149,300	151,873	301,173	9.07	358,860	151,873	510,733	5.35	2036
2037	149,600	149,423	299,023	9.14	354,135	149,423	503,558	5.43	2037
2038	149,700	151,809	301,509	9.06	259,210	151,809	411,019	6.65	2038
2039	144,622	149,031	293,652	9.31	256,982	149,031	406,012	6.73	2039
2040	149,259	151,079	300,338	9.10	209,889	151,079	360,968	7.57	2040
2041	143,606	152,847	296,453	9.22	143,606	152,847	296,453	9.22	2041
2042	137,869	149,432	287,301	9.51	137,869	149,432	287,301	9.51	2042
2043	0	150,827	150,827	18.12	0	150,827	150,827	18.12	2043
2044		151,939	151,939	17.99	0	151,939	151,939	17.99	2044
2045		152,783	152,783	17.89	0	152,783	152,783	17.89	2045
2046		153,354	153,354	17.82	0	153,354	153,354	17.82	2046
Total	17,967,000	3,037,265	21,004,266		20,957,409	3,037,265	23,994,675		Total

Option #1 Water Coverage

Year	Water Revenue Bond Coverage				Water All In Coverage (Revenue & G>O.)				Year
	Existing Debt	Proposed Debt	Total	Debt Coverage	Existing Debt	Proposed Debt	Total	Debt Coverage	
				$1,585,637 2024 Net Revenues				$1,222,702 2024 Net Revenues	
2026	382,714	0	382,714	4.14	705,382	0	705,382	1.73	2026
2027	347,440	210,206	557,646	2.84	671,908	210,206	882,114	1.39	2027
2028	323,414	212,329	535,743	2.96	641,327	212,329	853,656	1.43	2028
2029	344,264	208,838	553,101	2.87	655,553	208,838	864,391	1.41	2029
2030	349,237	210,290	559,527	2.83	592,497	210,290	802,787	1.52	2030
2031	373,210	211,606	584,816	2.71	611,258	211,606	822,864	1.49	2031
2032	346,932	212,758	559,690	2.83	584,767	212,758	797,525	1.53	2032
2033	365,929	213,684	579,613	2.74	603,339	213,684	817,023	1.50	2033
2034	364,900	209,434	574,334	2.76	596,835	209,434	806,269	1.52	2034
2035	378,670	209,970	588,640	2.69	610,080	209,970	820,050	1.49	2035
2036	406,340	210,165	616,505	2.57	632,175	210,165	842,340	1.45	2036
2037	408,109	210,008	618,116	2.57	638,369	210,008	848,376	1.44	2037
2038	419,277	209,520	628,797	2.52	523,637	209,520	733,157	1.67	2038
2039	419,741	213,593	633,334	2.50	527,051	213,593	740,644	1.65	2039
2040	414,802	212,213	627,014	2.53	475,432	212,213	687,644	1.78	2040
2041	414,452	210,468	624,919	2.54	414,452	210,468	624,919	1.96	2041
2042	408,686	213,240	621,926	2.55	408,686	213,240	621,926	1.97	2042
2043	231,431	210,518	441,948	3.59	231,431	210,518	441,948	2.77	2043
2044	232,694	212,330	445,024	3.56	232,694	212,330	445,024	2.75	2044
2045	0	208,715	208,715	7.60	0	208,715	208,715	5.86	2045
2046		209,664	209,664	7.56		209,664	209,664	5.83	2046
Total	6,932,242	4,219,545	11,151,787		10,356,873	4,219,545	14,576,418		Total

Notes:

1. Net revenues for all in coverage excludes PILOT.

Option #2 (High & Medium Priority Projects)

Projects	Issue, Repayment, Term	Funding	2026	2027	Totals
Storm Water Projects	2026 G.O. Notes, storm water, 20 years	G.O. Debt	1,033,600	441,750	*1,475,350*
TID #10 Projects		TID #10	273,000		*273,000*
City Projects	2026 G.O. Notes, levy, 20 years	G.O. Debt	5,803,600	998,550	*6,802,150*
Sewer Projects	2026 Clean Water Fund Loan	Revenue	800,000		*800,000*
Sewer Projects	2026 Water & Sewer Revenue Bonds, Sewer, 20 years	Revenue	1,151,500	420,750	*1,572,250*
Water Projects	2026 Water & Sewer Revenue Bonds, Water, 20 years	Revenue	2,152,900	536,250	*2,689,150*
Actual CIP Costs			**11,214,600**	**2,397,300**	**13,611,900**

Option #2 G.O. Notes

Year Ending	Storm Water 20 Years Portion				Levy 20 Years Portion				Year Ending	Totals		
	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total		Principal (6/1)	Interest	Total
2026				0				0	2026	0	0	0
2027	25,000	3.40%	85,728	110,728	245,000	3.40%	393,200	638,200	2027	270,000	478,928	748,928
2028	55,000	3.25%	55,691	110,691	240,000	3.25%	252,680	492,680	2028	295,000	308,371	603,371
2029	55,000	3.20%	53,918	108,918	165,000	3.20%	246,140	411,140	2029	220,000	300,058	520,058
2030	60,000	3.20%	52,078	112,078	210,000	3.20%	240,140	450,140	2030	270,000	292,218	562,218
2031	60,000	3.15%	50,173	110,173	240,000	3.15%	233,000	473,000	2031	300,000	283,173	583,173
2032	65,000	3.20%	48,188	113,188	365,000	3.20%	223,380	588,380	2032	430,000	271,568	701,568
2033	65,000	3.25%	46,091	111,091	300,000	3.25%	212,665	512,665	2033	365,000	258,756	623,756
2034	70,000	3.35%	43,863	113,863	310,000	3.35%	202,598	512,598	2034	380,000	246,460	626,460
2035	70,000	3.45%	41,483	111,483	320,000	3.45%	191,885	511,885	2035	390,000	233,368	623,368
2036	70,000	3.60%	39,015	109,015	335,000	3.60%	180,335	515,335	2036	405,000	219,350	624,350
2037	75,000	3.70%	36,368	111,368	345,000	3.70%	167,923	512,923	2037	420,000	204,290	624,290
2038	80,000	3.80%	33,460	113,460	360,000	3.80%	154,700	514,700	2038	440,000	188,160	628,160
2039	80,000	3.90%	30,380	110,380	375,000	3.90%	140,548	515,548	2039	455,000	170,928	625,928
2040	85,000	4.00%	27,120	112,120	390,000	4.00%	125,435	515,435	2040	475,000	152,555	627,555
2041	90,000	4.10%	23,575	113,575	405,000	4.10%	109,333	514,333	2041	495,000	132,908	627,908
2042	90,000	4.20%	19,840	109,840	425,000	4.20%	92,105	517,105	2042	515,000	111,945	626,945
2043	95,000	4.30%	15,908	110,908	440,000	4.30%	73,720	513,720	2043	535,000	89,628	624,628
2044	100,000	4.35%	11,690	111,690	460,000	4.35%	54,255	514,255	2044	560,000	65,945	625,945
2045	105,000	4.40%	7,205	112,205	500,000	4.40%	33,250	533,250	2045	605,000	40,455	645,455
2046	110,000	4.45%	2,448	112,448	500,000	4.45%	11,125	511,125	2046	610,000	13,573	623,573
Total	1,505,000		724,218	2,229,218	6,930,000		3,338,415	10,268,415	Total	8,435,000	4,062,633	12,497,633

Option #2 Water & Sewer Revenue Bonds

Year Ending	Sewer 20 years Portion				Water 20 years Portion				Year Ending	Totals		
	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total		Principal (5/1)	Interest	Total
2026				0				0	2026	0	0	0
2027	30,000	3.50%	102,889	132,889	50,000	3.50%	175,679	225,679	2027	80,000	278,568	358,568
2028	65,000	3.35%	66,804	131,804	110,000	3.35%	114,110	224,110	2028	175,000	180,914	355,914
2029	65,000	3.30%	64,643	129,643	115,000	3.30%	110,370	225,370	2029	180,000	175,013	355,013
2030	70,000	3.30%	62,415	132,415	120,000	3.30%	106,493	226,493	2030	190,000	168,908	358,908
2031	70,000	3.25%	60,123	130,123	120,000	3.25%	102,563	222,563	2031	190,000	162,685	352,685
2032	75,000	3.30%	57,748	132,748	125,000	3.30%	98,550	223,550	2032	200,000	156,298	356,298
2033	75,000	3.35%	55,254	130,254	130,000	3.35%	94,310	224,310	2033	205,000	149,564	354,564
2034	80,000	3.45%	52,618	132,618	135,000	3.45%	89,804	224,804	2034	215,000	142,421	357,421
2035	80,000	3.55%	49,818	129,818	140,000	3.55%	84,990	224,990	2035	220,000	134,808	354,808
2036	85,000	3.70%	46,825	131,825	145,000	3.70%	79,823	224,823	2036	230,000	126,648	356,648
2037	90,000	3.80%	43,543	133,543	150,000	3.80%	74,290	224,290	2037	240,000	117,833	357,833
2038	90,000	3.90%	40,078	130,078	155,000	3.90%	68,418	223,418	2038	245,000	108,495	353,495
2039	95,000	4.00%	36,423	131,423	160,000	4.00%	62,195	222,195	2039	255,000	98,618	353,618
2040	100,000	4.10%	32,473	132,473	170,000	4.10%	55,510	225,510	2040	270,000	87,983	357,983
2041	105,000	4.20%	28,218	133,218	175,000	4.20%	48,350	223,350	2041	280,000	76,568	356,568
2042	105,000	4.30%	23,755	128,755	185,000	4.30%	40,698	225,698	2042	290,000	64,453	354,453
2043	110,000	4.40%	19,078	129,078	190,000	4.40%	32,540	222,540	2043	300,000	51,618	351,618
2044	115,000	4.45%	14,099	129,099	200,000	4.45%	23,910	223,910	2044	315,000	38,009	353,009
2045	125,000	4.50%	8,728	133,728	210,000	4.50%	14,735	224,735	2045	335,000	23,463	358,463
2046	130,000	4.55%	2,958	132,958	220,000	4.55%	5,005	225,005	2046	350,000	7,963	357,963
Total	1,760,000		868,483	2,628,483	3,005,000		1,482,340	4,487,340	Total	4,765,000	2,350,823	7,115,823

Option #2 Tax Impact Analysis

Year Ending	Existing Debt: Net Debt Service Levy	Existing Debt: Equalized Value (TID OUT)	Proposed Debt: 2026 G.O. Notes 8,435,000 Dated: 6/1/2026 Total Principal and Interest	Proposed Debt: Abatements Less: Storm Water	Proposed Debt: Debt Service Levy Total Net Debt Service Levy	Proposed Debt: Debt Service Levy Levy Change from Prior Year	Taxes: Total Tax Rate for Debt Service	Taxes: Annual Taxes $100,000 of Value	Taxes: Annual Taxes Impact of New Issue only	Year Ending
2026	1,879,330	1,038,481,800	0	0	1,879,330		$1.81	$181		2026
2027	1,359,065	1,093,055,737	748,928	(110,728)	1,997,265	117,936	$1.83	$183	$58	2027
2028	1,620,773	1,150,497,624	603,371	(110,691)	2,113,453	116,188	$1.84	$184	$43	2028
2029	1,661,302	1,210,958,178	520,058	(108,918)	2,072,442	(41,011)	$1.71	$171	$34	2029
2030	1,620,402	1,274,596,033	562,218	(112,078)	2,070,542	(1,900)	$1.62	$162	$35	2030
2031	1,592,989	1,341,578,164	583,173	(110,173)	2,065,989	(4,553)	$1.54	$154	$35	2031
2032	1,210,410	1,412,080,316	701,568	(113,188)	1,798,790	(267,200)	$1.27	$127	$42	2032
2033	1,188,026	1,486,287,473	623,756	(111,091)	1,700,691	(98,098)	$1.14	$114	$34	2033
2034	1,099,064	1,564,394,338	626,460	(113,863)	1,611,661	(89,030)	$1.03	$103	$33	2034
2035	983,676	1,646,605,849	623,368	(111,483)	1,495,561	(116,100)	$0.91	$91	$31	2035
2036	965,276	1,733,137,710	624,350	(109,015)	1,480,611	(14,950)	$0.85	$85	$30	2036
2037	936,364	1,824,216,965	624,290	(111,368)	1,449,286	(31,325)	$0.79	$79	$28	2037
2038	712,064	1,920,082,584	628,160	(113,460)	1,226,764	(222,523)	$0.64	$64	$27	2038
2039	710,189	2,020,986,101	625,928	(110,380)	1,225,736	(1,028)	$0.61	$61	$26	2039
2040	659,504	2,127,192,264	627,555	(112,120)	1,174,939	(50,798)	$0.55	$55	$24	2040
2041	633,919	2,238,979,737	627,908	(113,575)	1,148,251	(26,688)	$0.51	$51	$23	2041
2042	361,969	2,356,641,826	626,945	(109,840)	879,074	(269,178)	$0.37	$37	$22	2042
2043	353,459	2,480,487,253	624,628	(110,908)	867,179	(11,894)	$0.35	$35	$21	2043
2044	285,775	2,610,840,962	625,945	(111,690)	800,030	(67,149)	$0.31	$31	$20	2044
2045	0	2,748,044,974	645,455	(112,205)	533,250	(266,780)	$0.19	$19	$19	2045
2046	0	2,892,459,284	623,573	(112,448)	511,125	(22,125)	$0.18	$18	$18	2046
Total	19,833,556		12,497,633	(2,229,218)				2,007	603	Total

Option #2 G.O. Debt Capacity

Existing Debt					Proposed Debt				
Year Ending	Projected Equalized Value (TID IN)	Debt Limit	Existing Principal Outstanding	% of Limit	2026 G.O. Notes	Combined Principal Existing & Proposed	% of Limit	Residual Capacity	Year Ending
2025	1,102,056,600	55,102,830	25,561,315	46%		$25,561,315	46%	$29,541,515	2025
2026	1,148,381,825	57,419,091	23,671,109	41%	8,435,000	$32,106,109	56%	$25,312,982	2026
2027	1,196,654,343	59,832,717	21,708,741	36%	8,165,000	$29,873,741	50%	$29,958,976	2027
2028	1,246,956,008	62,347,800	19,959,124	32%	7,870,000	$27,829,124	45%	$34,518,676	2028
2029	1,299,372,116	64,968,606	18,145,798	28%	7,650,000	$25,795,798	40%	$39,172,808	2029
2030	1,353,991,548	67,699,577	16,242,194	24%	7,380,000	$23,622,194	35%	$44,077,383	2030
2031	1,410,906,922	70,545,346	14,489,856	21%	7,080,000	$21,569,856	31%	$48,975,490	2031
2032	1,470,214,748	73,510,737	12,707,223	17%	6,650,000	$19,357,223	26%	$54,153,514	2032
2033	1,532,015,593	76,600,780	11,280,000	15%	6,285,000	$17,565,000	23%	$59,035,780	2033
2034	1,596,414,252	79,820,713	9,830,000	12%	5,905,000	$15,735,000	20%	$64,085,713	2034
2035	1,663,519,925	83,175,996	8,430,000	10%	5,515,000	$13,945,000	17%	$69,230,996	2035
2036	1,733,446,402	86,672,320	7,100,000	8%	5,110,000	$12,210,000	14%	$74,462,320	2036
2037	1,806,312,256	90,315,613	5,750,000	6%	4,690,000	$10,440,000	12%	$79,875,613	2037
2038	1,882,241,044	94,112,052	4,390,000	5%	4,250,000	$8,640,000	9%	$85,472,052	2038
2039	1,961,361,518	98,068,076	3,480,000	4%	3,795,000	$7,275,000	7%	$90,793,076	2039
2040	2,043,807,840	102,190,392	2,530,000	2%	3,320,000	$5,850,000	6%	$96,340,392	2040
2041	2,129,719,815	106,485,991	1,705,000	2%	2,825,000	$4,530,000	4%	$101,955,991	2041
2042	2,219,243,120	110,962,156	1,020,000	1%	2,310,000	$3,330,000	3%	$107,632,156	2042
2043	2,312,529,561	115,626,478	665,000	1%	1,775,000	$2,440,000	2%	$113,186,478	2043
2044	2,409,737,320	120,486,866	305,000	0%	1,215,000	$1,520,000	1%	$118,966,866	2044
2045	2,511,031,232	125,551,562	0	0%	610,000	$610,000	0%	$124,941,562	2045
2046	2,616,583,059	130,829,153	0	0%	0	$0	0%	$130,829,153	2046

Option #2 Sewer Coverage

Year	Sewer Revenue Bond Coverage				Sewer All In Coverage (Revenue and G.O.)				Year
	Existing Debt	Proposed Debt	Total	Debt Coverage	Existing Debt	Proposed Debt	Total	Debt Coverage	
				$2,733,019 2024 Net Revenues				$2,733,019 2024 Net Revenues	
2026	1,875,497	0	1,875,497	1.46	2,127,329	0	2,127,329	1.28	2026
2027	1,830,400	194,558	2,024,958	1.35	2,081,089	194,558	2,275,647	1.20	2027
2028	1,772,670	183,123	1,955,792	1.40	2,023,494	183,123	2,206,617	1.24	2028
2029	1,771,307	180,951	1,952,257	1.40	2,022,190	180,951	2,203,141	1.24	2029
2030	1,620,865	183,712	1,804,578	1.51	1,834,138	183,712	2,017,850	1.35	2030
2031	1,617,318	181,409	1,798,727	1.52	1,836,141	181,409	2,017,550	1.35	2031
2032	1,612,781	184,022	1,796,803	1.52	1,831,941	184,022	2,015,963	1.36	2032
2033	1,617,508	181,517	1,799,025	1.52	1,831,843	181,517	2,013,360	1.36	2033
2034	1,622,354	183,868	1,806,222	1.51	1,836,814	183,868	2,020,682	1.35	2034
2035	1,602,343	181,056	1,783,399	1.53	1,811,878	181,056	1,992,934	1.37	2035
2036	149,300	183,051	332,351	8.22	358,860	183,051	541,911	5.04	2036
2037	149,600	184,755	334,355	8.17	354,135	184,755	538,890	5.07	2037
2038	149,700	181,277	330,977	8.26	259,210	181,277	440,487	6.20	2038
2039	144,622	182,608	327,230	8.35	256,982	182,608	439,590	6.22	2039
2040	149,259	183,644	332,903	8.21	209,889	183,644	393,533	6.94	2040
2041	143,606	184,374	327,981	8.33	143,606	184,374	327,981	8.33	2041
2042	137,869	179,897	317,766	8.60	137,869	179,897	317,766	8.60	2042
2043	0	180,204	180,204	15.17	0	180,204	180,204	15.17	2043
2044		180,210	180,210	15.17	0	180,210	180,210	15.17	2044
2045		184,823	184,823	14.79	0	184,823	184,823	14.79	2045
2046		184,036	184,036	14.85	0	184,036	184,036	14.85	2046
Total	17,967,000	3,663,095	21,630,096		20,957,409	3,663,095	24,620,505		Total

Option #2 Water Coverage

Year	Water Revenue Bond Coverage				Water All In Coverage (Revenue and G.O.)				Year
	Existing Debt	Proposed Debt	Total	Debt Coverage	Existing Debt	Proposed Debt	Total	Debt Coverage	
				$1,585,637 2024 Net Revenues				$1,222,702 2024 Net Revenues	
2026	382,714	0	382,714	4.14	705,382	0	705,382	1.73	2026
2027	347,440	225,679	573,118	2.77	671,908	225,679	897,587	1.36	2027
2028	323,414	224,110	547,524	2.90	641,327	224,110	865,437	1.41	2028
2029	344,264	225,370	569,634	2.78	655,553	225,370	880,923	1.39	2029
2030	349,237	226,493	575,730	2.75	592,497	226,493	818,990	1.49	2030
2031	373,210	222,563	595,773	2.66	611,258	222,563	833,820	1.47	2031
2032	346,932	223,550	570,482	2.78	584,767	223,550	808,317	1.51	2032
2033	365,929	224,310	590,239	2.69	603,339	224,310	827,649	1.48	2033
2034	364,900	224,804	589,704	2.69	596,835	224,804	821,639	1.49	2034
2035	378,670	224,990	603,660	2.63	610,080	224,990	835,070	1.46	2035
2036	406,340	224,823	631,162	2.51	632,175	224,823	856,997	1.43	2036
2037	408,109	224,290	632,399	2.51	638,369	224,290	862,659	1.42	2037
2038	419,277	223,418	642,694	2.47	523,637	223,418	747,054	1.64	2038
2039	419,741	222,195	641,936	2.47	527,051	222,195	749,246	1.63	2039
2040	414,802	225,510	640,312	2.48	475,432	225,510	700,942	1.74	2040
2041	414,452	223,350	637,802	2.49	414,452	223,350	637,802	1.92	2041
2042	408,686	225,698	634,383	2.50	408,686	225,698	634,383	1.93	2042
2043	231,431	222,540	453,971	3.49	231,431	222,540	453,971	2.69	2043
2044	232,694	223,910	456,604	3.47	232,694	223,910	456,604	2.68	2044
2045	0	224,735	224,735	7.06	0	224,735	224,735	5.44	2045
2046		225,005	225,005	7.05		225,005	225,005	5.43	2046
Total	6,932,242	4,487,340	11,419,582		10,356,873	4,487,340	14,844,213		Total

Notes:

1. Net revenues for all in coverage excludes PILOT.

Option #3 (All Projects)

Projects	Issue, Repayment, Term	Funding	2026	2027	Totals
Storm Water Projects	2026 G.O. Notes, storm water, 20 years	G.O. Debt	1,033,600	441,750	*1,475,350*
TID #10 Projects		TID #10	273,000		*273,000*
City Projects	2026 G.O. Notes, levy, 20 years	G.O. Debt	6,050,600	1,298,550	*7,349,150*
Sewer Projects	2026 Clean Water Fund Loan	Revenue	800,000		*800,000*
Sewer Projects	2026 Water & Sewer Revenue Bonds, Sewer, 20 years	Revenue	1,173,500	615,750	*1,789,250*
Water Projects	2026 Water & Sewer Revenue Bonds, Water, 20 years	Revenue	2,248,900	536,250	*2,785,150*
Actual CIP Costs			**11,579,600**	**2,892,300**	**14,471,900**

Option #3 G.O. Notes

Year Ending	Storm Water 20 Years Portion				Levy 20 Years Portion				Year Ending	Totals		
	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total		Principal (6/1)	Interest	Total
2026				0				0	2026	0	0	0
2027	25,000	3.40%	85,728	110,728	240,000	3.40%	424,658	664,658	2027	265,000	510,385	775,385
2028	55,000	3.25%	55,691	110,691	275,000	3.25%	273,196	548,196	2028	330,000	328,888	658,888
2029	55,000	3.20%	53,918	108,918	185,000	3.20%	265,768	450,768	2029	240,000	319,685	559,685
2030	60,000	3.20%	52,078	112,078	230,000	3.20%	259,128	489,128	2030	290,000	311,205	601,205
2031	60,000	3.15%	50,173	110,173	265,000	3.15%	251,274	516,274	2031	325,000	301,446	626,446
2032	65,000	3.20%	48,188	113,188	390,000	3.20%	240,860	630,860	2032	455,000	289,048	744,048
2033	65,000	3.25%	46,091	111,091	325,000	3.25%	229,339	554,339	2033	390,000	275,430	665,430
2034	70,000	3.35%	43,863	113,863	335,000	3.35%	218,446	553,446	2034	405,000	262,309	667,309
2035	70,000	3.45%	41,483	111,483	345,000	3.45%	206,884	551,884	2035	415,000	248,366	663,366
2036	70,000	3.60%	39,015	109,015	360,000	3.60%	194,453	554,453	2036	430,000	233,468	663,468
2037	75,000	3.70%	36,368	111,368	375,000	3.70%	181,035	556,035	2037	450,000	217,403	667,403
2038	80,000	3.80%	33,460	113,460	390,000	3.80%	166,688	556,688	2038	470,000	200,148	670,148
2039	80,000	3.90%	30,380	110,380	405,000	3.90%	151,380	556,380	2039	485,000	181,760	666,760
2040	85,000	4.00%	27,120	112,120	420,000	4.00%	135,083	555,083	2040	505,000	162,203	667,203
2041	90,000	4.10%	23,575	113,575	435,000	4.10%	117,765	552,765	2041	525,000	141,340	666,340
2042	90,000	4.20%	19,840	109,840	460,000	4.20%	99,188	559,188	2042	550,000	119,028	669,028
2043	95,000	4.30%	15,908	110,908	475,000	4.30%	79,315	554,315	2043	570,000	95,223	665,223
2044	100,000	4.35%	11,690	111,690	495,000	4.35%	58,336	553,336	2044	595,000	70,026	665,026
2045	105,000	4.40%	7,205	112,205	535,000	4.40%	35,800	570,800	2045	640,000	43,005	683,005
2046	110,000	4.45%	2,448	112,448	540,000	4.45%	12,015	552,015	2046	650,000	14,463	664,463
Total	1,505,000		724,218	2,229,218	7,480,000		3,600,608	11,080,608	Total	8,985,000	4,324,825	13,309,825

Option #3 Water & Sewer Revenue Bonds

Year	Sewer 20 years Portion				Water 20 years Portion				Year	Totals		
Ending	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total	Ending	Principal (5/1)	Interest	Total
2026				0				0	2026	0	0	0
2027	30,000	3.50%	117,296	147,296	50,000	3.50%	182,508	232,508	2027	80,000	299,804	379,804
2028	75,000	3.35%	76,241	151,241	115,000	3.35%	118,579	233,579	2028	190,000	194,820	384,820
2029	75,000	3.30%	73,748	148,748	120,000	3.30%	114,673	234,673	2029	195,000	188,420	383,420
2030	80,000	3.30%	71,190	151,190	120,000	3.30%	110,713	230,713	2030	200,000	181,903	381,903
2031	80,000	3.25%	68,570	148,570	125,000	3.25%	106,701	231,701	2031	205,000	175,271	380,271
2032	85,000	3.30%	65,868	150,868	130,000	3.30%	102,525	232,525	2032	215,000	168,393	383,393
2033	85,000	3.35%	63,041	148,041	135,000	3.35%	98,119	233,119	2033	220,000	161,160	381,160
2034	90,000	3.45%	60,065	150,065	140,000	3.45%	93,443	233,443	2034	230,000	153,508	383,508
2035	95,000	3.55%	56,826	151,826	145,000	3.55%	88,454	233,454	2035	240,000	145,280	385,280
2036	95,000	3.70%	53,383	148,383	150,000	3.70%	83,105	233,105	2036	245,000	136,488	381,488
2037	100,000	3.80%	49,725	149,725	155,000	3.80%	77,385	232,385	2037	255,000	127,110	382,110
2038	105,000	3.90%	45,778	150,778	160,000	3.90%	71,320	231,320	2038	265,000	117,098	382,098
2039	110,000	4.00%	41,530	151,530	170,000	4.00%	64,800	234,800	2039	280,000	106,330	386,330
2040	115,000	4.10%	36,973	151,973	175,000	4.10%	57,813	232,813	2040	290,000	94,785	384,785
2041	115,000	4.20%	32,200	147,200	185,000	4.20%	50,340	235,340	2041	300,000	82,540	382,540
2042	120,000	4.30%	27,205	147,205	190,000	4.30%	42,370	232,370	2042	310,000	69,575	379,575
2043	130,000	4.40%	21,765	151,765	200,000	4.40%	33,885	233,885	2043	330,000	55,650	385,650
2044	135,000	4.45%	15,901	150,901	210,000	4.45%	24,813	234,813	2044	345,000	40,714	385,714
2045	140,000	4.50%	9,748	149,748	215,000	4.50%	15,303	230,303	2045	355,000	25,050	380,050
2046	145,000	4.55%	3,299	148,299	230,000	4.55%	5,233	235,233	2046	375,000	8,531	383,531
Total	2,005,000		990,350	2,995,350	3,120,000		1,542,078	4,662,078	Total	5,125,000	2,532,428	7,657,428

Option #3 Tax Impact Analysis

Year Ending	Existing Debt: Net Debt Service Levy	Existing Debt: Equalized Value (TID OUT)	Proposed Debt: 2026 G.O. Notes 8,985,000 Dated: 6/1/2026 Total Principal and Interest	Proposed Debt: Abatements Less: Storm Water	Proposed Debt: Debt Service Levy Total Net Debt Service Levy	Proposed Debt: Debt Service Levy Levy Change from Prior Year	Proposed Debt: Taxes Total Tax Rate for Debt Service	Proposed Debt: Taxes Annual Taxes $100,000 of value	Proposed Debt: Taxes Annual Taxes Impact of New Issue only	Year Ending
2026	1,879,330	1,038,481,800	0	0	1,879,330		$1.81	$181		2026
2027	1,359,065	1,093,055,737	775,385	(110,728)	2,023,723	144,393	$1.85	$185	$61	2027
2028	1,620,773	1,150,497,624	658,888	(110,691)	2,168,969	145,247	$1.89	$189	$48	2028
2029	1,661,302	1,210,958,178	559,685	(108,918)	2,112,070	(56,900)	$1.74	$174	$37	2029
2030	1,620,402	1,274,596,033	601,205	(112,078)	2,109,529	(2,540)	$1.66	$166	$38	2030
2031	1,592,989	1,341,578,164	626,446	(110,173)	2,109,263	(266)	$1.57	$157	$38	2031
2032	1,210,410	1,412,080,316	744,048	(113,188)	1,841,270	(267,993)	$1.30	$130	$45	2032
2033	1,188,026	1,486,287,473	665,430	(111,091)	1,742,365	(98,905)	$1.17	$117	$37	2033
2034	1,099,064	1,564,394,338	667,309	(113,863)	1,652,510	(89,855)	$1.06	$106	$35	2034
2035	983,676	1,646,605,849	663,366	(111,483)	1,535,560	(116,950)	$0.93	$93	$34	2035
2036	965,276	1,733,137,710	663,468	(109,015)	1,519,729	(15,831)	$0.88	$88	$32	2036
2037	936,364	1,824,216,965	667,403	(111,368)	1,492,399	(27,330)	$0.82	$82	$30	2037
2038	712,064	1,920,082,584	670,148	(113,460)	1,268,751	(223,648)	$0.66	$66	$29	2038
2039	710,189	2,020,986,101	666,760	(110,380)	1,266,569	(2,183)	$0.63	$63	$28	2039
2040	659,504	2,127,192,264	667,203	(112,120)	1,214,586	(51,983)	$0.57	$57	$26	2040
2041	633,919	2,238,979,737	666,340	(113,575)	1,186,684	(27,903)	$0.53	$53	$25	2041
2042	361,969	2,356,641,826	669,028	(109,840)	921,156	(265,528)	$0.39	$39	$24	2042
2043	353,459	2,480,487,253	665,223	(110,908)	907,774	(13,382)	$0.37	$37	$22	2043
2044	285,775	2,610,840,962	665,026	(111,690)	839,111	(68,663)	$0.32	$32	$21	2044
2045	0	2,748,044,974	683,005	(112,205)	570,800	(268,311)	$0.21	$21	$21	2045
2046	0	2,892,459,284	664,463	(112,448)	552,015	(18,785)	$0.19	$19	$19	2046
Total	19,833,556		13,309,825	(2,229,218)				2,054	650	Total

Option #3 G.O. Debt Capacity

Existing Debt					Proposed Debt				
Year Ending	Projected Equalized Value (TID IN)	Debt Limit	Existing Principal Outstanding	% of Limit	2026 G.O. Notes	Combined Principal Existing & Proposed	% of Limit	Residual Capacity	Year Ending
2025	1,102,056,600	55,102,830	25,561,315	**46%**		$25,561,315	**46%**	$29,541,515	2025
2026	1,148,381,825	57,419,091	23,671,109	**41%**	8,985,000	$32,656,109	**57%**	$24,762,982	2026
2027	1,196,654,343	59,832,717	21,708,741	**36%**	8,720,000	$30,428,741	**51%**	$29,403,976	2027
2028	1,246,956,008	62,347,800	19,959,124	**32%**	8,390,000	$28,349,124	**45%**	$33,998,676	2028
2029	1,299,372,116	64,968,606	18,145,798	**28%**	8,150,000	$26,295,798	**40%**	$38,672,808	2029
2030	1,353,991,548	67,699,577	16,242,194	**24%**	7,860,000	$24,102,194	**36%**	$43,597,383	2030
2031	1,410,906,922	70,545,346	14,489,856	**21%**	7,535,000	$22,024,856	**31%**	$48,520,490	2031
2032	1,470,214,748	73,510,737	12,707,223	**17%**	7,080,000	$19,787,223	**27%**	$53,723,514	2032
2033	1,532,015,593	76,600,780	11,280,000	**15%**	6,690,000	$17,970,000	**23%**	$58,630,780	2033
2034	1,596,414,252	79,820,713	9,830,000	**12%**	6,285,000	$16,115,000	**20%**	$63,705,713	2034
2035	1,663,519,925	83,175,996	8,430,000	**10%**	5,870,000	$14,300,000	**17%**	$68,875,996	2035
2036	1,733,446,402	86,672,320	7,100,000	**8%**	5,440,000	$12,540,000	**14%**	$74,132,320	2036
2037	1,806,312,256	90,315,613	5,750,000	**6%**	4,990,000	$10,740,000	**12%**	$79,575,613	2037
2038	1,882,241,044	94,112,052	4,390,000	**5%**	4,520,000	$8,910,000	**9%**	$85,202,052	2038
2039	1,961,361,518	98,068,076	3,480,000	**4%**	4,035,000	$7,515,000	**8%**	$90,553,076	2039
2040	2,043,807,840	102,190,392	2,530,000	**2%**	3,530,000	$6,060,000	**6%**	$96,130,392	2040
2041	2,129,719,815	106,485,991	1,705,000	**2%**	3,005,000	$4,710,000	**4%**	$101,775,991	2041
2042	2,219,243,120	110,962,156	1,020,000	**1%**	2,455,000	$3,475,000	**3%**	$107,487,156	2042
2043	2,312,529,561	115,626,478	665,000	**1%**	1,885,000	$2,550,000	**2%**	$113,076,478	2043
2044	2,409,737,320	120,486,866	305,000	**0%**	1,290,000	$1,595,000	**1%**	$118,891,866	2044
2045	2,511,031,232	125,551,562	0	**0%**	650,000	$650,000	**1%**	$124,901,562	2045
2046	2,616,583,059	130,829,153	0	**0%**	0	$0	**0%**	$130,829,153	2046

Option #3 Sewer Coverage

Year	Sewer Revenue Bond Coverage				Sewer All In Coverage (Revenue and G.O.)				Year
	Existing Debt	Proposed Debt	Total	Debt Coverage	Existing Debt	Proposed Debt	Total	Debt Coverage	
				$2,733,019 2024 Net Revenues				$2,733,019 2024 Net Revenues	
2026	1,875,497	0	1,875,497	1.46	2,127,329	0	2,127,329	1.28	2026
2027	1,830,400	208,966	2,039,365	1.34	2,081,089	208,966	2,290,054	1.19	2027
2028	1,772,670	202,560	1,975,230	1.38	2,023,494	202,560	2,226,054	1.23	2028
2029	1,771,307	200,056	1,971,362	1.39	2,022,190	200,056	2,222,246	1.23	2029
2030	1,620,865	202,487	1,823,353	1.50	1,834,138	202,487	2,036,625	1.34	2030
2031	1,617,318	199,856	1,817,175	1.50	1,836,141	199,856	2,035,997	1.34	2031
2032	1,612,781	202,142	1,814,923	1.51	1,831,941	202,142	2,034,083	1.34	2032
2033	1,617,508	199,304	1,816,812	1.50	1,831,843	199,304	2,031,147	1.35	2033
2034	1,622,354	201,316	1,823,670	1.50	1,836,814	201,316	2,038,130	1.34	2034
2035	1,602,343	203,065	1,805,408	1.51	1,811,878	203,065	2,014,943	1.36	2035
2036	149,300	199,608	348,908	7.83	358,860	199,608	558,468	4.89	2036
2037	149,600	200,938	350,538	7.80	354,135	200,938	555,073	4.92	2037
2038	149,700	201,977	351,677	7.77	259,210	201,977	461,187	5.93	2038
2039	144,622	202,716	347,337	7.87	256,982	202,716	459,697	5.95	2039
2040	149,259	203,144	352,403	7.76	209,889	203,144	413,033	6.62	2040
2041	143,606	198,357	341,963	7.99	143,606	198,357	341,963	7.99	2041
2042	137,869	198,347	336,216	8.13	137,869	198,347	336,216	8.13	2042
2043	0	202,892	202,892	13.47	0	202,892	202,892	13.47	2043
2044		202,013	202,013	13.53	0	202,013	202,013	13.53	2044
2045		200,843	200,843	13.61	0	200,843	200,843	13.61	2045
2046		199,378	199,378	13.71	0	199,378	199,378	13.71	2046
Total	17,967,000	4,029,963	21,996,963		20,957,409	4,029,963	24,987,372		Total

Option #3 Water Coverage

Year	Water Revenue Bond Coverage				Water All In Coverage				Year
	Existing Debt	Proposed Debt	Total	Debt Coverage	Existing Debt	Proposed Debt	Total	Debt Coverage	
				$1,585,637 2024 Net Revenues				$1,222,702 2024 Net Revenues	
2026	382,714	0	382,714	4.14	705,382	0	705,382	1.73	2026
2027	347,440	232,508	579,947	2.73	671,908	232,508	904,415	1.35	2027
2028	323,414	233,579	556,993	2.85	641,327	233,579	874,906	1.40	2028
2029	344,264	234,673	578,936	2.74	655,553	234,673	890,226	1.37	2029
2030	349,237	230,713	579,950	2.73	592,497	230,713	823,210	1.49	2030
2031	373,210	231,701	604,911	2.62	611,258	231,701	842,959	1.45	2031
2032	346,932	232,525	579,457	2.74	584,767	232,525	817,292	1.50	2032
2033	365,929	233,119	599,048	2.65	603,339	233,119	836,458	1.46	2033
2034	364,900	233,443	598,343	2.65	596,835	233,443	830,278	1.47	2034
2035	378,670	233,454	612,124	2.59	610,080	233,454	843,534	1.45	2035
2036	406,340	233,105	639,445	2.48	632,175	233,105	865,280	1.41	2036
2037	408,109	232,385	640,494	2.48	638,369	232,385	870,754	1.40	2037
2038	419,277	231,320	650,597	2.44	523,637	231,320	754,957	1.62	2038
2039	419,741	234,800	654,541	2.42	527,051	234,800	761,851	1.60	2039
2040	414,802	232,813	647,614	2.45	475,432	232,813	708,244	1.73	2040
2041	414,452	235,340	649,792	2.44	414,452	235,340	649,792	1.88	2041
2042	408,686	232,370	641,056	2.47	408,686	232,370	641,056	1.91	2042
2043	231,431	233,885	465,316	3.41	231,431	233,885	465,316	2.63	2043
2044	232,694	234,813	467,507	3.39	232,694	234,813	467,507	2.62	2044
2045	0	230,303	230,303	6.89	0	230,303	230,303	5.31	2045
2046		235,233	235,233	6.74		235,233	235,233	5.20	2046
Total	6,932,242	4,662,078	11,594,320		10,356,873	4,662,078	15,018,950		Total

Notes:

1. Net revenues for all in coverage excludes PILOT.

Levy and Capacity Summary

Option #1

- Debt service levy increases $30,000 in 2027 and 2028.
- G.O. Debt capacity utilization reaches 54%.

Option #2

- Debt service levy increases $116,000 in 2027 and 2028.
- G.O. Debt capacity utilization reaches 56%.

Option #3

- Debt service levy increases $145,000 in 2027 and 2028.
- G.O. Debt capacity utilization reaches 57%.

Important Disclosures

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Where an activity requires registration as a municipal advisor pursuant to Section 15B of the Exchange Act of 1934 (Financial Management Planning and Debt Issuance & Management), such activity is or will be performed by EA; where an activity requires registration as an investment adviser pursuant to the Investment Advisers Act of 1940 (Investments and Treasury Management), such activity is or will be performed by EIP; and where an activity requires licensing as a bank pursuant to applicable state law (paying agent services shown under Debt Issuance & Management), such activity is or will be performed by BTS. Activities not requiring registration may be performed by any Affiliate.

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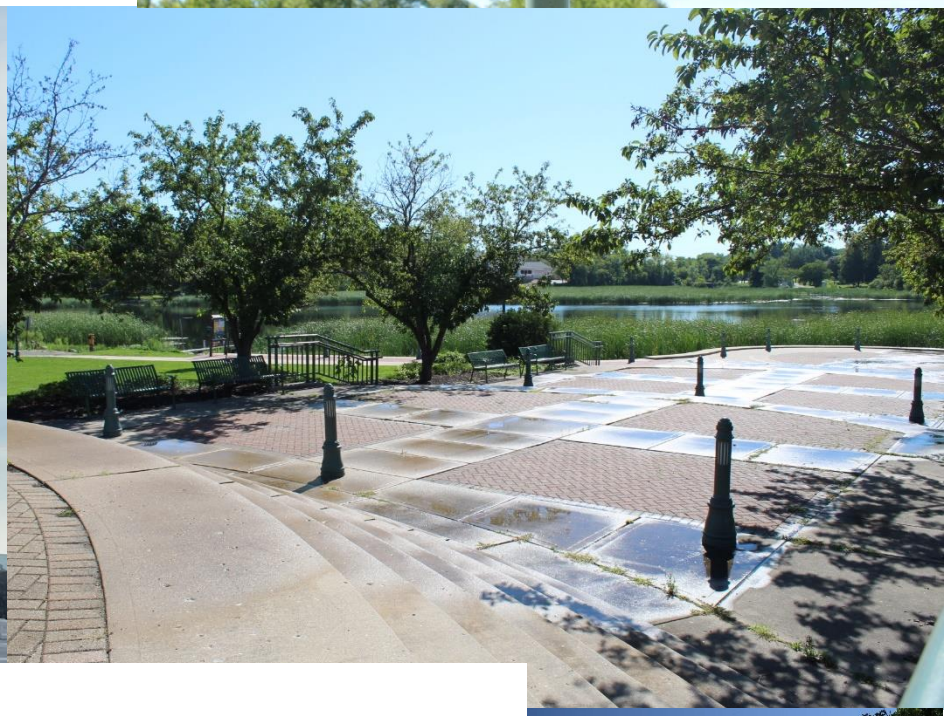
City of WHITEWATER

2026-2027 Municipal Budget



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CITY MANAGER

JOHN S. WEIDL

WHITEWATER COMMON COUNCIL

Michael Smith	District 1
Orin Smith	District 2
Steven Sahyun	District 3
Brian Schanen	District 4
Neil Hicks	District 5
Greg Majkrzak	Member at Large
Patrick Singer	Member at Large/President

PREPARED BY

Jeremiah Thomas	Comptroller
Rachelle Blitch	Finance Director

CONTRIBUTORS

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

Finance Department and City Staff

COMMENTS & QUESTIONS

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Whitewater
Wisconsin

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrill

Executive Director

We are pleased to be a 7-time recipient of the GFOA Distinguished Budget Award for our 2024-2025 Operating Budget document.

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

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

Over 407 municipalities were awarded the Distinguished Budget Presentation Award across the nation for the 2024 budget year, 26 of which were in Wisconsin. Whitewater is proud to be among the Wisconsin award winners for the 2024-2025 budget years. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website www.gfoa.org.

Dear Community Member,

We are excited to present our budget for the 2026-2027 period. This two-year budget reflects our commitment to the City's Strategic Plan. The Strategic Plan was created in 2023 in hopes to establish goals for the City of Whitewater and provide direction for the city to grow based on responses from the community. The 5 goals created from the strategic plan helped guide our financial decisions for this budget cycle.
Dear Community Member,

Primary Objectives for the 2026-2027 Budget Document

1. **Increase Affordable Housing for Families**
   The City of Whitewater recognizes the pressing need for affordable housing options for families in our community. The affordable housing policy was established to help incentivize developers and local homeowners in building, renovating and developing homes within the city. The budget allocates funds to help facilitate this goal.

2. **Enhance Communication Without a "Newspaper"**
   Since this goal was created the city has welcomed the publishing of Whitewater Wise. This online publication specializes in Whitewater-related news. However, the City is still committed to communication with its residents about city related matters. This commitment can be seen in the City's digital footprint. The Media Services department continues to display commitment to digital media, and the budget conveys this commitment with funding for the PEG Channel and increase in staffing.

3. **Support Thriving Business and Grow Tax Base**
   Providing assistance to the Community Development Authority in the overhaul of loan programs and the execution of affordable housing policies signifies the city's role as a proactive problem solver and an ally to the private sector.

4. **Improve the City's Recruitment, Retention and Diversity**
   Retention and recruitment are critical to the success of the organization. In 2023, the city experienced a turnover rate of 23.34%. To address this, a comprehensive compensation study was conducted in 2024, aligning salary ranges with market rates to enhance both recruitment and retention efforts. Additionally, employee surveys were conducted to identify the most valued benefits.

   Based on employee feedback, the city implemented several key initiatives, including:
   - Adding New Year's Eve as an additional holiday.
   - Securing a more affordable health insurance plan.
   - Introducing lifestyle accounts to promote employee health and well-being.
   - Revamping the Employee Recognition Program

   These measures, combined with a focus on improving workplace culture, have resulted in a nearly 7% reduction in turnover.

5. **Align future Expenditures with Available Resources** After several years of significant increases in health insurance costs, the City undertook a comprehensive review to identify long-term, sustainable solutions. As a result, in 2024 the Common Council approved a resolution to transition from the State's Employee Trust Fund (ETF) health insurance plan to a self-funded health insurance model.

   This transition represents one of the City's most substantial cost-saving initiatives to date, with estimated first-year savings of approximately $385,000, including $282,000 in the General Fund. In December 2024, the Common Council allocated $100,000 of these savings to partially fund a Detective position. Recognizing the potential variability in future costs, the City has strategically reserved the remaining funds to help offset possible premium increases in subsequent years.

   For the current year, the City is experiencing an approximate 53% increase in premium costs. Efforts are underway to educate employees on the benefits of the new plan and to encourage more proactive and cost-

conscious use of health care services. These initiatives are essential to realizing the full long-term benefits of the self-funded model and maintaining the program's financial sustainability.

Biennial Budget Considerations

This document presents budgeted amounts for all aspects of 2026-2027. Staff have evaluated and updated all revenue and expenditure values for the 2026-2027 budget year. Any revisions will be presented to Common Council for review and adoption of the Budget to establish the 2026 tax levy and appropriation of 2026 spending at a Public Hearing in December of 2025.

General Fund Overview (Revenues)

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

Property Tax Levy. The 2026 Budget includes a property tax levy of $7,743,599 Property tax is the single largest source of funding for local services representing 51% of total General Fund revenue. The City has become more reliant on property tax as State shared revenues have declined over time.

1. This is comprised of two parts:
    a. **General Levy**: - This levy is the primary source of funding for City operations totaling $5,864,269 for 2026. This is an increase of $1,356,539 or 30.1% from 2025. This adjustment is the result of a voter approved referendum of $1.3 million in April of 2025.
    b. **Debt-Service Levy**: This levy provides funding for the City's annual debt service for all capital borrowings not related to Utility or Tax Increment projects. Utilities and Tax Increment Districts support the repayment of their related debt from utility billing and Tax Increment revenue and do not receive support from property taxes. The 2026 Debt Service levy totals $1,879,330 representing a decrease of $73,242 over 2025.
2. **Shared Revenue**. Several State programs are collectively referred to as Shared Revenue. We receive funding under these programs due to state efforts to provide property tax relief and compensation for services provided to electric utility properties that are exempt from property taxes. These programs represent a combined 26% of our total General Fund revenue. Each September, the State Department of Revenue provides communities with an estimate of funding for these programs in the following year, pending appropriation under the State budget process.

    a. County and Municipal Aid: expected to increase to $3,738,985.
    b. Utility Aid: expected to slightly decrease by $628 from $386,462 to $385,834.
    c. Expenditure restraint: the City does not qualify for 2026 and 2027 due to the passage of the referendum.

3. **General Transportation Aids (GTA)**. GTA is administered by the Wisconsin Department of Transportation (WisDOT) to defray a portion of costs incurred in constructing, maintaining, and operating roads within city limits. The GTA payment is based on a formula that includes actual local road-related spending over the past 3-6 years. WisDOT provides communities with an estimate of funding for the following year, pending appropriation under the State budget process. The 2026 GTA payment is estimated to increase from $580,479 to $617,481.
4. **Room Tax**. There is an 8% Room Tax on overnight lodging in the city. The local businesses keep 2% of the total tax collected with 70% of the remaining tax collections are paid to the Whitewater Tourism Council to promote local tourism as required under state statue. The remaining 30% of collections are retained by the General Fund to support municipal services. Collections have remained stable since 2022.
5. **Fund Transfers into the General Fund**. The General Fund receives several transfers from other Special Revenue or Enterprise funds to compensate for central services provided to those funds, i.e. Administration, accounting, payroll, planning, etc. The budgeted transfers for 2026 total $126,160, slightly higher than previous years.
6. **Municipal Services Payment (MSP)**. The MSP payment is to compensate the City for municipal services provided to facilities in Whitewater that are owned by state or federal agencies, which are exempt from

property tax. The 2026 payment from the State of Wisconsin is for services provided by the City in 2024 and is estimated to be $496,208, an increase of $31,523 from the 2025 payment received. The recent state approved budget included an additional $14 million to increase the funding to cities and villages. This increase is the first in 22 years and will bring reimbursement from its current coverage of 37.6% of local costs to an estimated 50% although Whitewater will only receive approximately 44% of costs recovered.

As state-owned property represents roughly 42.091% of all property improvements in the City, this discounted payment concentrates the reliance on other local property owners to carry the cost of providing municipal services to these state facilities.

General Fund Overview (Expenditures)

1. **Fund Transfers out of the General Fund**. These transfers are summarized on page 113 in the following three groups:
   - **Special Revenue Funds**: The City maintains several Special Purpose funds to help support specific services, maintenance and replacement of infrastructure and equipment. Annual transfers from the General Fund provide funding for each of these Special Purpose funds. In recent years, state-imposed levy limits have curtailed transfers to these funds as revenues have been insufficient to fund both existing services and fully fund maintenance/replacement needs.
   - **Debt Service**: A portion of each year's General Fund budget includes transfers to support debt service principal and interest payments. The 2026 transfer for debt service will be $1,879,330, a decrease of $73,242 or 3.75% compared to 2025.
   - **Transfers to Special funds**: The General Fund also supports several public services delivered through separate organizations as well as cash funding of capital projects through financial transfers.

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

attributed to rising premiums and the addition of 13 staff members to the plan. The General Fund's share of these costs was approximately $572,964.

To address rising healthcare costs, the City transitioned to a self-funded health insurance plan in 2025. This strategic change produced significant premium savings for both the City and its employees during the first year of implementation. However, for 2026, the City anticipates a premium increase of approximately 53 percent. While this adjustment appears substantial, the overall cost of coverage remains lower than several Wisconsin Employee Trust Fund (ETF) plan options.

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

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

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

2) **Employee Wage Rates.** The 2026 General Fund budget proposal includes a provision for wage increases equal to 3% of total budgeted wages. This increase will be delivered to staff under and across the board pay program raise except for Fire/EMS and police officer union members, whose compensation adjustments are determined separately through the collective bargaining process.

3) **Worker Compensation Insurance**. Our cost for worker compensation insurance is expected to slightly increase for 2026 at $158,076. The cost is based on premium rates determined by the state of Wisconsin plus an adjustment for our local claims experience (Experience Modification Factor). Our local claims experience did improve after peaking in 2020 but has increased slightly in the last two years as outlined below.

	2020	2021	2022	2023	2024	2025	2026
Experience Modification Factor	1.43	1.10	0.97	0.73	0.73	0.83	0.95

4) **Contingencies.** The City has traditionally included a contingency expense line item equal to 1% of the General Fund budget to provide for unplanned expenses, however this wasn't possible for 2026. The City's policy objective is to sustain an unassigned fund balance of 20%. This goal was achieved at the end of 2019, with the current balance standing at $3.5 million, representing 26.4% of the fund. Unassigned fund balance represents uncommitted savings that can be used as a cushion for unanticipated costs.

Additional Highlights for 2026

Historical trend summaries: We've added schedules and graphics to illustrate changes in values of Tax Levies, Tax Rates, Tax Collections, Property Assessments and Equalized Values.

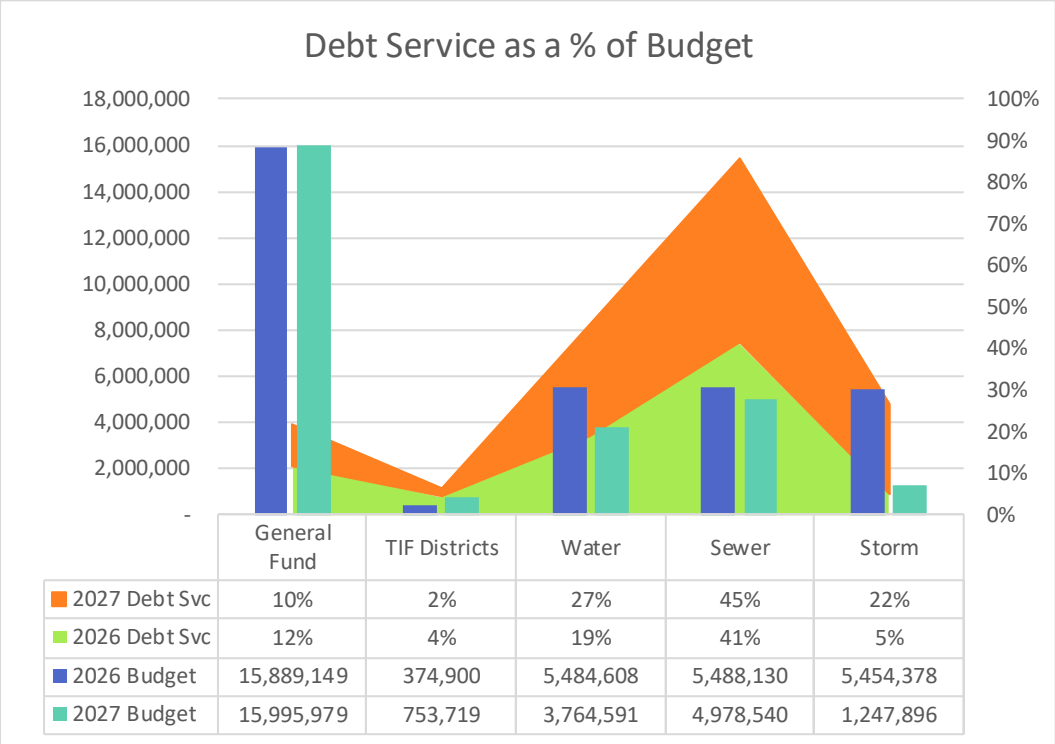
Capital Improvement Plan: As part of the Long-term Financial Plan project, Staff and Common Council members together reviewed and prioritized capital project initiatives proposed by each department. Based on that review and financial limitations, many proposed project initiatives did not receive funding for the 2026-2027 Budget period. The majority of capital projects approved for 2026-2027 relate directly to maintenance of existing municipal services plus three significant multi-generational projects. Projects submitted and approved for the 2026-2027 Budget are grouped in the following graphic by payer/funding source and funding type.

2026-2027 Biennial CIP Budget

Project Description	Department	2026-2027 Debt: Levy	Water	Sewer	Stormwater	TID 10	Grant	Donation/ Fundraising	Cash/Fund Balance	Project Total
Roof Replacement Program - Wastewater Utility	Wastewater			45,000						45,000
Armory Chimney Repair	Facilities	40,000								40,000
Overhead Garage Door Replacement	Wastewater			60,000						60,000
Rifle and Shotgun Replacement	PD	20,000								20,000
GPS Portable Radios	PD	15,370								15,370
Street Garage	DPW	500,000								500,000
Evidence Garage	PD	875,000								875,000
ADA Funding	Facilities	25,000								25,000
Well 9 Holding Tank Maintenance	Water		5,000							5,000
Well 9 road paving.	Water		80,000							80,000
Bulk fill station	Water		150,000							150,000
Well 7 pump room heater	Water		20,000							20,000
Public Works/Park Department Study	DPW	15,000								15,000
Fire Hydrant Replacement	Water		150,000							150,000
Whitewater Street/Cravath Park Brick Replacement	Facilities	135,000								135,000
Main Improvement- Elkhorn Roundabout	Water		75,000							75,000
Outdoor Splash Pad	Facilities	430,000					430,000			860,000
Moraine View Park Shelter	Facilities	100,000					200,000	100,000		400,000
Putnam Street Reconstruction	DPW	235,100	176,000		90,800					501,900
Jefferson Street Reconstruction	DPW	1,546,600	680,500	837,500	237,800					3,302,400
Park Pathway Repair and Resurfacing	Facilities	50,000								50,000
Cravath lake Mill Pond Dam Repairs	Facilities	130,000								130,000
Park Master Plan Update	Facilities								25,000	25,000
Water Meter replacements	Water		300,000							300,000
Leak Study	Water		15,000							15,000
Large water meters	Water		70,000							70,000
Aeration Basin Diffuser Replacement	Wastewater			20,000						20,000
Starin Park Underground Detention-Construction	DPW				800,000		2,825,000			3,625,000
Universal Blvd/Technology Dr Asphalt Overlay	DPW					273,000				273,000
Lakeview Drive/Amber Drive Overlay	DPW	270,000								270,000
Wisconsin Street Overlay	DPW	355,000								355,000
Main Street/Franklin Street Intersection	DPW	296,000								296,000
Prospect/Universal Water Main Replacement	Water		449,400		360,000					809,400
Detention Basin Dredging	DPW				690,000					690,000
SITP Fiber Run	IT	75,000								75,000
Denitrification Pump	Wastewater			17,000						17,000
PC Replacement	IT	73,453								73,453
City Surveillance Camera Upgrades & Maintenance	IT	35,000							10,000	45,000
City Surveillance Camera Upgrades & Maintenance	Library								15,000	15,000
City Surveillance Camera Upgrades & Maintenance	WAFC								10,000	10,000
MDC Replacement	PD	17,500								17,500
Scada Upgrade	Water		48,500							48,500
Meter reading	Water		160,000							160,000
PC Replacements	Water		3,000							3,000
Scada Consultant	Water		30,000							30,000
Hach WIMS Upgrades	Wastewater			15,000						15,000
Wasterwater L3 Switch	IT			20,000						20,000
DVR Replacement	IT	100,000								100,000
Email Archiver Replacement	IT	100,000								100,000
Plow/Patrol Truck '25	DPW								33,000	33,000
Replace Ambulance 1282	Fire/EMS								80,000	80,000
Plow/Patrol Truck '25	DPW								300,000	300,000
2026 Quad Axle Dump Truck	DPW	270,000								270,000
Squad Car and Changeover	PD	396,800							259,774	656,574
Service vehicle	Water		75,000							75,000
F-350 Pickup 2026	DPW	65,000								65,000
Lift Station pump rebuild	Wastewater			7,600						7,600
Fire hydrant painting	Water		80,000							80,000
WATER MATERIAL HAULING TRAILER	Water		8,000							8,000
Kubota RTV Replacement '26	DPW	27,000								27,000
Snowplow for skid Steer	Water		7,000							7,000
Backup Generator Maintenance	Water		50,000							50,000
New Trash Pump	Water		5,000							5,000
Skid steer trade	Water		12,000							12,000
Pneumatic Cut off saw	Water		16,000							16,000
2026 Caterpillar 255 Track Skid Steer Loader	DPW	83,600								83,600
2026 Caterpillar HM215 Drum Mulcher	DPW	30,000								30,000
Mower Replacement	Wastewater			17,000						17,000
Portable Pump	Wastewater			22,000						22,000
2026 Caterpillar 250 Wheeled Skid Loader	DPW	63,000								63,000
WAFC Pool Shell Replacement	WAFC								100,000	100,000
Bike and Pedestrian Pathways	Facilities								12,000	12,000
Hydrant installation at East tower	Water		50,000							50,000
UV Equipment Upgrade	Wastewater			50,000						50,000
Installation of RAS pump No 4	Wastewater			140,000						140,000
N Harmony Lane Reconstruction	DPW	12,000			12,000					24,000
Harmony Drive Reconstruction	DPW	11,500			11,500					23,000
S. Harmony Lane Reconstruction	DPW	20,500			20,500					41,000
Hyer Lane Reconstruction	DPW	17,750	17,750	17,750	17,750					71,000
Douglas Court Reconstruction	DPW	16,250	16,250	16,250	16,250					65,000
Scott Street Improvements	DPW	18,750	18,750	18,750	18,750					75,000
Janesville Street Asphalt Overlay	DPW								92,000	92,000
W Main Street Asphalt Overlay	DPW								250,000	250,000
City Hall Admin Switch Stack Replacement	IT	80,000								80,000
Remount Ambulance 1280	Fire/EMS								285,000	285,000
F350 Pickup '27	DPW	64,000								64,000
Centrifuge Cake Pump Rebuild	Wastewater			18,000						18,000
Sludge Thickener/Dewatering	Wastewater			250,000						250,000
Centrifuge Maintenance	Wastewater			50,000						50,000
Tanker Truck Replacement	Wastewater			120,000						120,000
New Water Locator	Water		20,000							20,000
2027 Maxx-D T6X Tilt Trailer	DPW	15,000								15,000
2027 Bobcat Plate Compactor Attachment for Excavator	DPW	7,800								7,800
Grating Repair Well	Wastewater			20,000						20,000
Phosphorus Compliance (Water Quality Trading)	Wastewater			75,000						75,000
LED Information Sign	Facilities	60,000								60,000
Lakes Management	Facilities	300,000								300,000
Energy Audit	Facilities	30,000								30,000
Armory Boiler Replacement	Facilities	100,000								100,000
Cravath Lakefront Building Roof Replacement	Facilities	75,000								75,000
Municipal Building Carpet Replacement 2nd Floor	Facilities	100,000								100,000
Municipal Building Carpet Replacement1st Floor	Facilities	100,000								100,000
Municipal Building Wallpaper Removal and Painting	Facilities								30,000	30,000
Awning Replacement at White Memorial Building	Facilities								18,000	18,000
City Wide Tree Inventory	Facilities	55,000								55,000
Effigy Mound Park Tree Removal	Facilities	25,000								25,000
WAFC Rooftop HVAC Unit Replacement	WAFC								95,000	95,000
Zoning Code Rewrite	Admin								50,400	50,400
WAFC Slide Inspection and Repairs	WAFC								5,000	5,000
Baseball Softball Infield Groomer	Facilities								40,000	40,000
Trailer Replacement	Fire/EMS								20,000	20,000
Fire Inspector Vehicle	Fire/EMS								75,000	75,000
Library Air Handler Replacement	Facilities	185,000								185,000
New Storage Shed Bathroom	Water		30,000							30,000
		7,667,973	2,818,150	1,836,850	2,275,350	273,000	3,455,000	100,000	1,805,174	20,231,497

2026-2027 Biennial CIP Budget

	Debt	Fundraising	Grant	Fund Balance	Total
Levy	7,667,973	100,000	3,455,000	1,805,174	13,028,147
Water	2,818,150				2,818,150
Sewer	1,836,850				1,836,850
Stormwater	2,275,350				2,275,350
TID 10	273,000				273,000
	14,598,323	**100,000**	**3,455,000**	**1,805,174**	**20,231,497**



	General Fund	TIF Districts	Water	Sewer	Storm
2027 Debt Svc	10%	2%	27%	45%	22%
2026 Debt Svc	12%	4%	19%	41%	5%
2026 Budget	15,889,149	374,900	5,484,608	5,488,130	5,454,378
2027 Budget	15,995,979	753,719	3,764,591	4,978,540	1,247,896

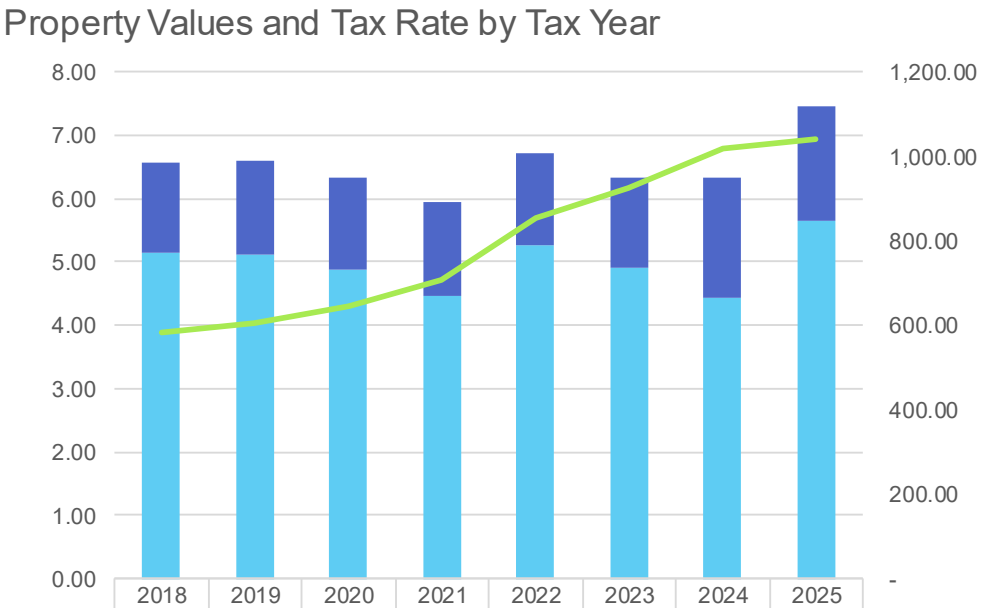
Long-term Debt Management: A significant amount of each annual budget is pre-determined by past borrowing.

The City completed a long-term financial analysis in 2018. Based on that analysis, the Common Council adopted a policy limiting debt-funded capital spending to the amount of principal retired on existing debt. This approach was intended to maintain fiscal discipline and ensure that new borrowing remained affordable. Affordability was further evaluated based on compliance with General Obligation debt limits established by state statute and City policy, as well as the potential impact on property taxes.

However, the borrowing constraints imposed by the prior policy have led to the deferral of many necessary capital projects. As a result, the City now faces a backlog of high-priority projects that must be addressed. In addition, the costs of completing these deferred projects have risen significantly over time due to inflation, aging infrastructure, and increased construction costs. Given these circumstances, the same affordability principles used in prior years can no longer be applied to the 2026-2035 planning period without further delaying critical investments. Approved debt-funded capital spending is summarized below.

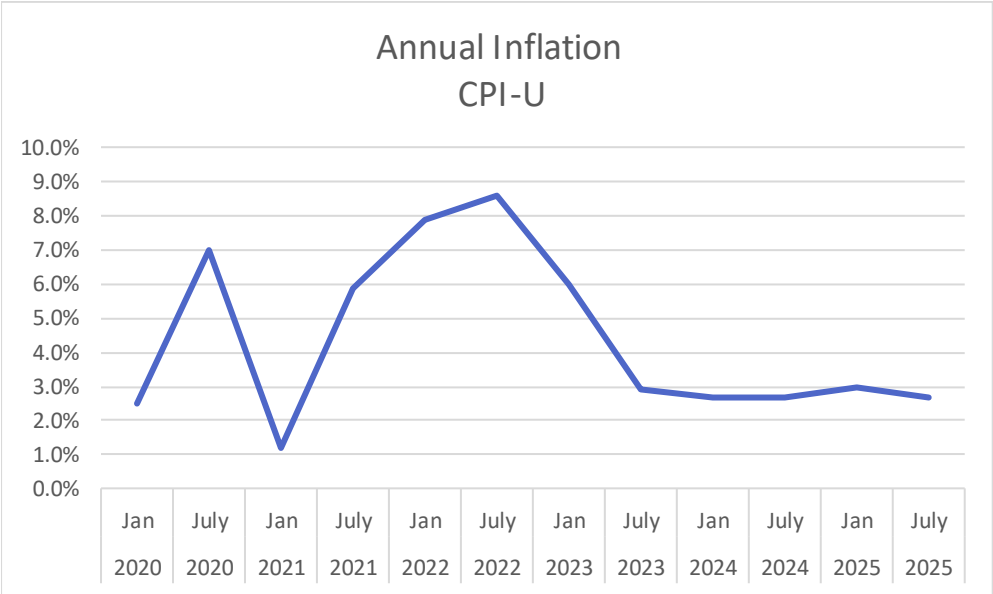
Approved 2026-2027 debt-funded projects are significantly above target debt-retirement levels. Most of the projects are too large and cannot be accommodated with a 1:1 ratio of new debt to retired debt.

1) Several large projects cannot be accommodated with a 1:1 ratio of new debt:
   a) Evidence Garage: $875,000 – 42% of new levy funded debt. Fundraising of $2.25M will be used to fund the project as well.
   b) Streets Garage Design: $500,000
   c) 3 Street Reconstruction Projects: $2.1M – 32% of new levy funding debt.
   d) 3 Water Street Reconstruction Projects: $1.3M - 40% of new water debt.
   e) 3 Stormwater Street Reconstruction Projects: $690,000
   f) BMP Stormwater dredging: $690k – 80% of new stormwater debt.
2) Growth of Property Tax Base and impact on Property Tax Levy. There are several significant developments in 2026-2027 to lessen the burden of projects on residents.
   a) TID Creations: In 2021, Whitewater created TIDs 10, 11, 12, 13 and 14. In creating these TID, the City, County, School District, and Technical Colleges have all agreed to freeze property values in these districts at 2021 levels (Base Value). All property tax revenue collected due to growth above these Base Values can be utilized to support eligible projects that foster growth. The property tax revenue on the TID increment is fully available to support project cost where absent TIDs, the city or its utilities would have to shoulder these costs independently. More simply, for each $1 collected in TID revenue, the whole $1 can be used to support eligible project costs vs. $0.40 (City levy) absent the Tax Increment District.

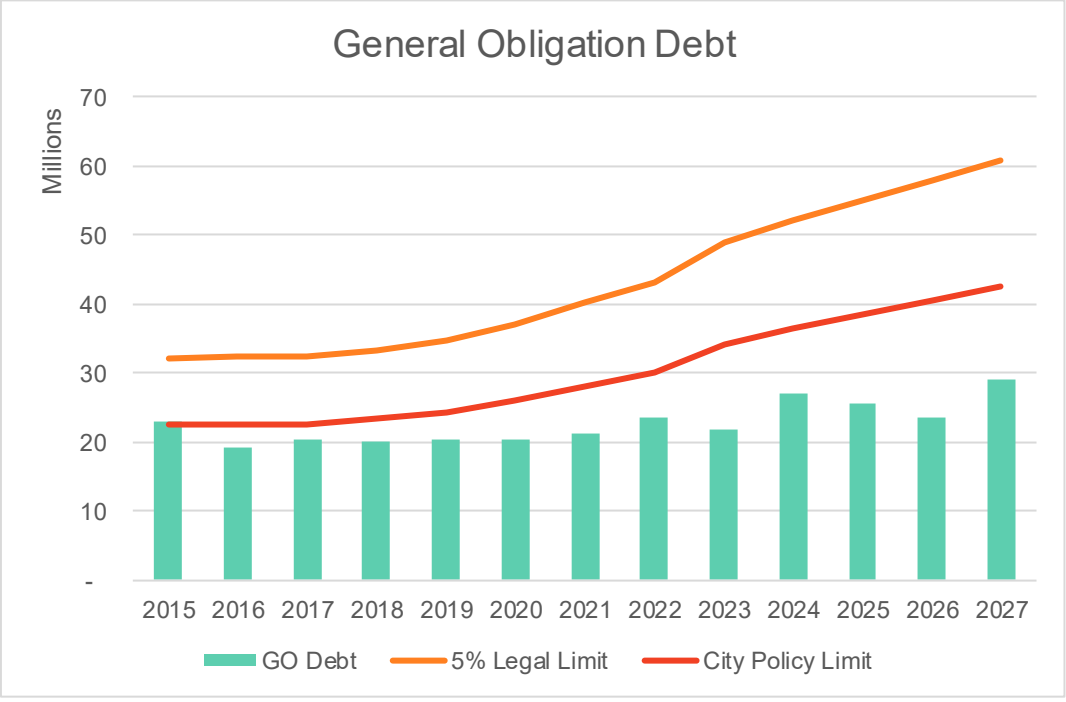


	2018	2019	2020	2021	2022	2023	2024	2025
Debt Service Levy	1.40	1.48	1.47	1.48	1.47	1.42	1.92	1.81
Operating Levy	5.16	5.12	4.86	4.47	5.26	4.91	4.42	5.65
Equalized Value (TID out) $Million	584.10	603.97	644.22	705.31	855.44	925.18	1,019.12	1,038.48

3) Inflation Expectations. Inflation had been at moderately low levels for a decade, remaining below 3.0% until mid-year 2011. Inflation is on a downward trend since the peak of 9.1% in June 2022. We still anticipate increases in both the capital cost of projects due to inflation as well as increased financing costs due to high interest rates.



5) Debt Policy Maintenance: State statute limits the amount of debt municipalities can issue to 5% of the equalized value of all property in the municipality. Whitewater's policy further restricts this level to 3.5% (70% of the State 5% limitation). The projects included for funding in the 2026-2027 Capital Improvement Plan are compliant with this policy and result in controlled debt levels.



Budget Concerns for the Future

- **Whitewater Aquatic and Fitness Center funding**. The Aquatic and Fitness Center is an asset to the community and unique for communities of our size. The School District and the City of Whitewater have been equal partners in sharing the operating and capital costs over time. However, a decade of no increase in funding left the facility with significant capital needs. Both the City and School District have stepped up

funding to address these needs, and an agreement was reached in 2024 that addressed the increased need for capital contributions. With limited funding resources available for both entities, it is important to protect the value that this facility provides to area residents.

- **Lakes Drawdown**. The lakes continue to be a budgetary concern for the city as we explore potential solutions for vegetation management, water quality improvement, and the creation of a long-term lakes management plan. Consequently, it is imperative to continue making progress for possible vegetation dredging, strategic planning, and consultant advisory.
- **Shared-Ride Taxi**. The City's Shared-Ride Taxi program provides accessible public transportation within the community by allowing multiple passengers to share a single vehicle traveling in the same general area. While additional COVID-era funding temporarily stabilized the program, those reserves are now depleted, and the service will require increased General Fund support in future years. A needs assessment and financial modeling will be conducted during the 2026–2027 budget cycle to evaluate more cost-effective service options for long-term sustainability.
- **Capital Financing**. Due to the rise in interest rates and inflation over the last few years the cost of capital projects has significantly increased. The costs of operations have also increased beyond what the levy limits allow, making it difficult to set monies aside in sinking funds that would lower the amount of borrowing.

We hope you find this budget to be a useful tool in understanding Whitewater's use of limited resources. Questions regarding the budget for 2026-2027 are welcomed at any time.

Sincerely,

John Weidl, City Manager and
Rachelle Blitch, Finance Director

VISION STATEMENT

Building upon our rich history, we will continue to be a welcoming, safe, and dynamic community. We will embrace the cultural and educational opportunities that the presence of a thriving university and an increasingly diverse population offers.

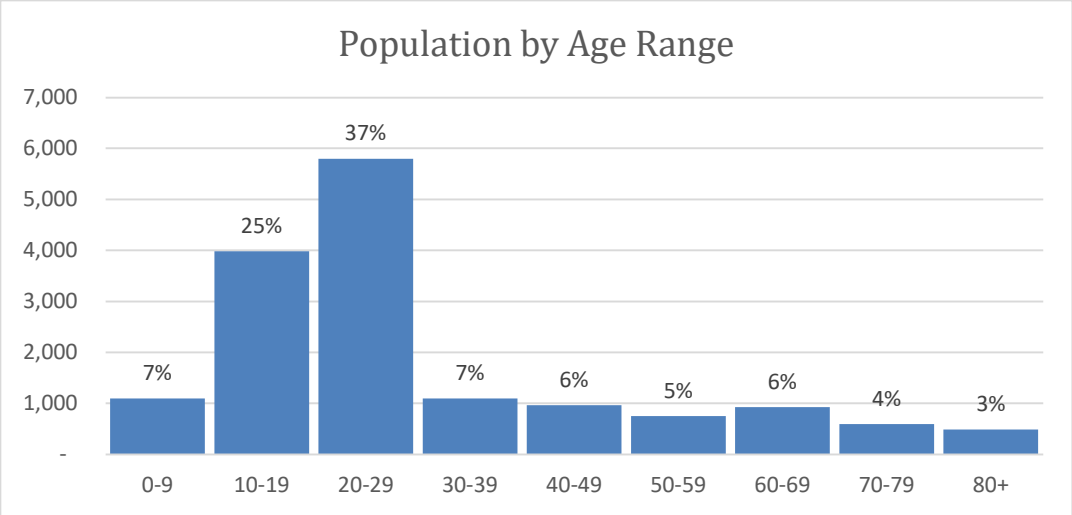
We will seek to continually improve and make Whitewater strong by fostering public trust and confidence in our government. We will encourage a community characterized by a spirit of openness and fairness that encourages individuals to participate publicly and prosper personally. We will maintain a high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

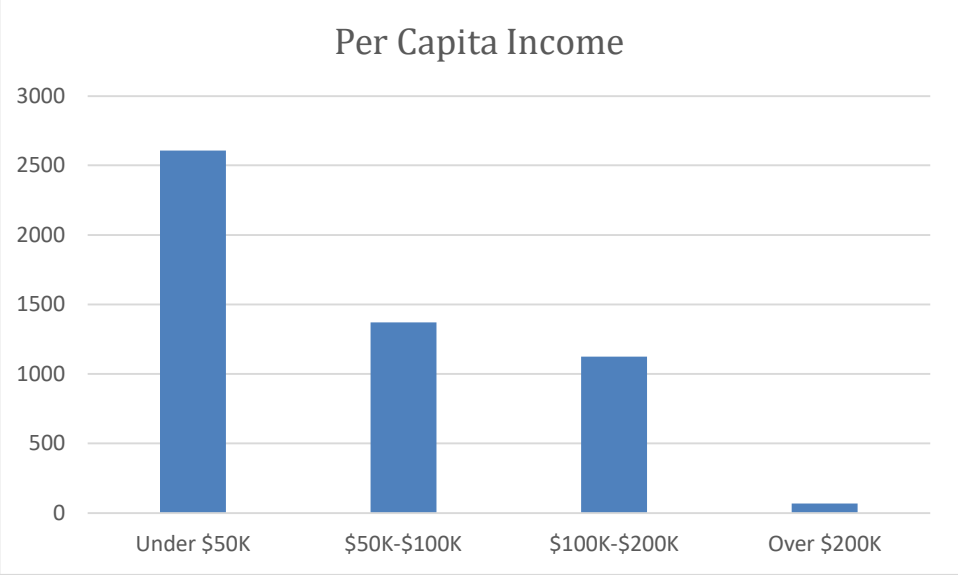
MISSION STATEMENT

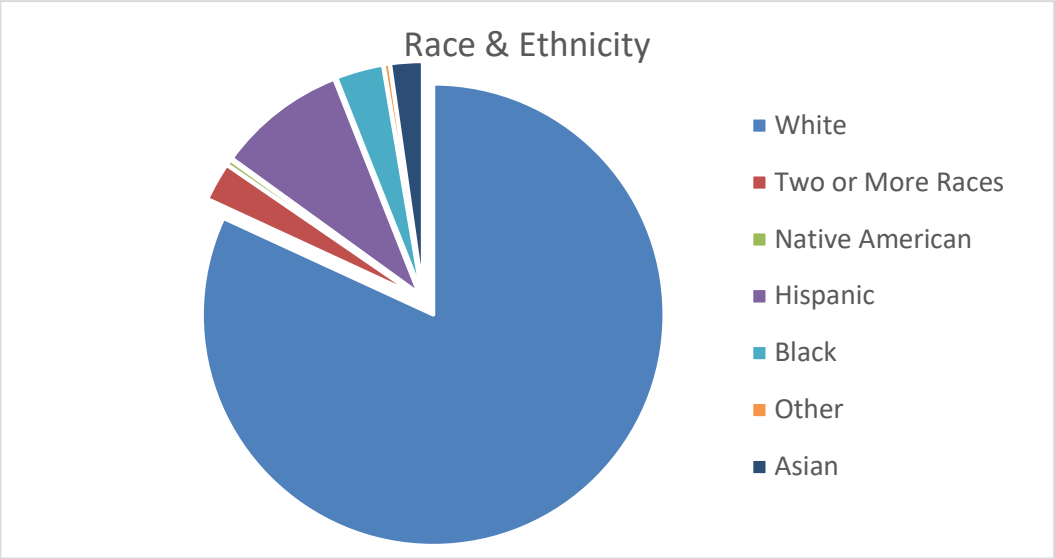
The City of Whitewater provides efficient and high-quality services which support living, learning, playing and working in an exceptional community.

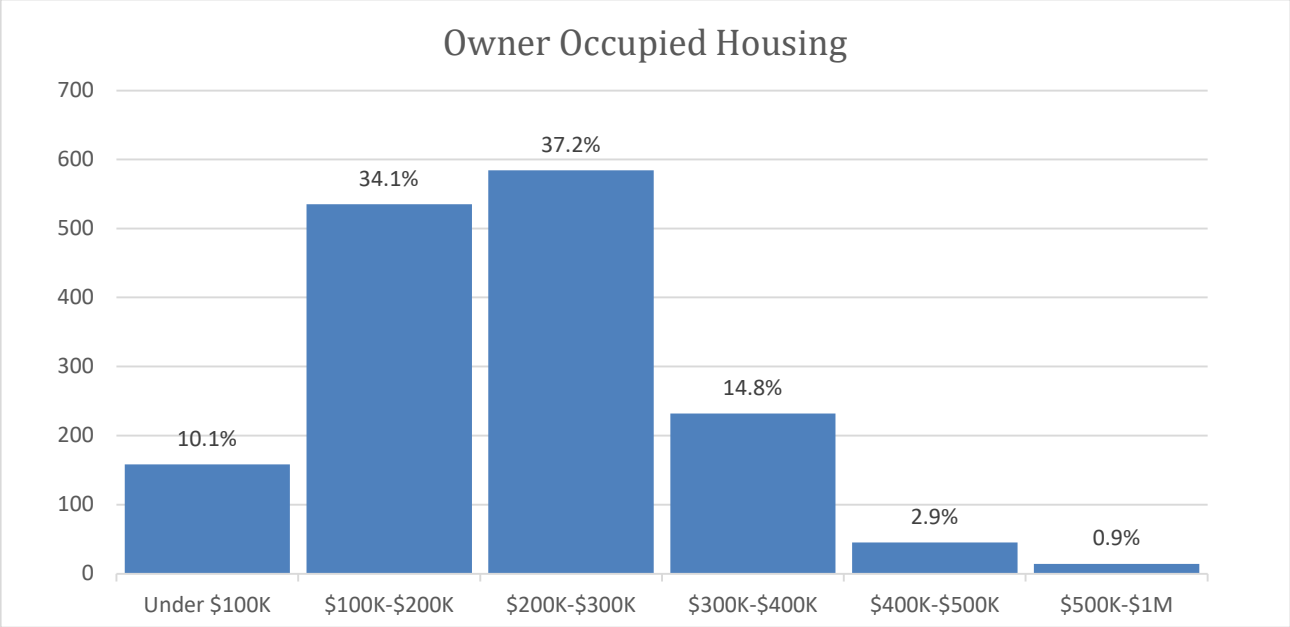
LOCATION

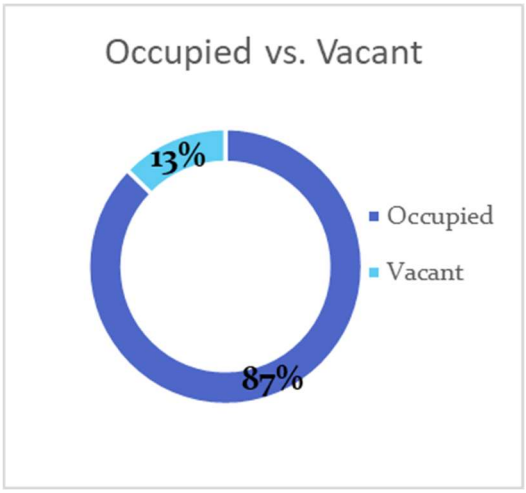
Whitewater is a city in Jefferson and Walworth Counties in the U.S. state of Wisconsin. Located near the southern portion of the Kettle Moraine State Forest, Whitewater is the home of the University of Wisconsin–Whitewater. Most of the city lies in Walworth County.

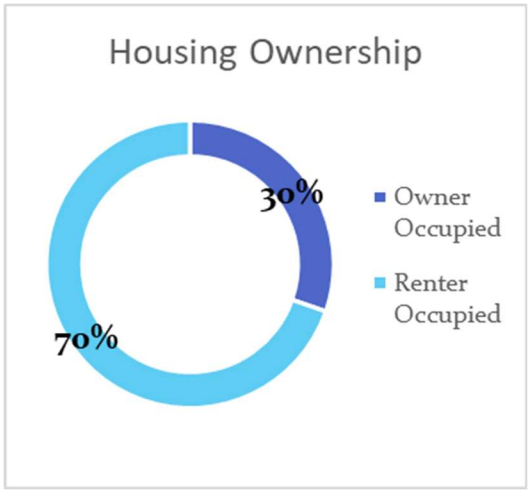


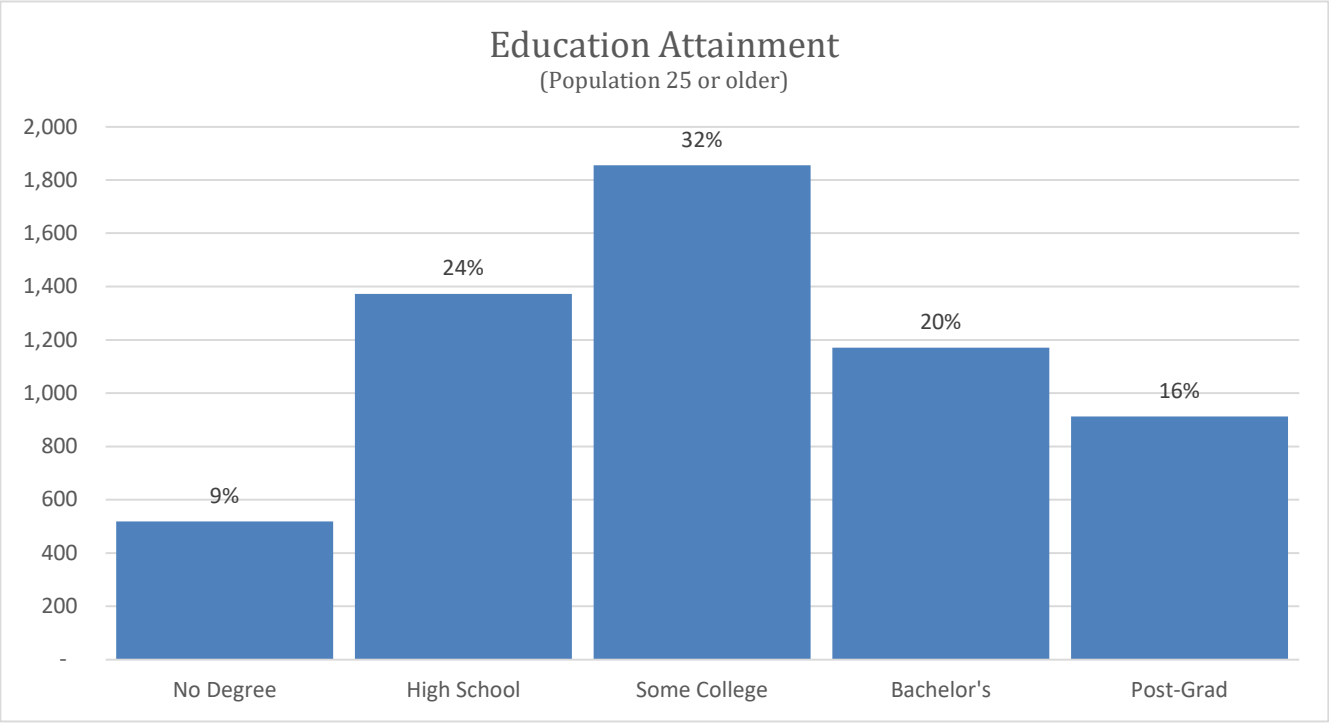



Race & Ethnicity
White
Two or More Races
Native American
Hispanic
Black
Other
Asian


Owner Occupied Housing
700
600
500
400
300
200
100
0
10.1%
34.1%
37.2%
14.8%
2.9%
0.9%
Under $100K
$100K-$200K
$200K-$300K
$300K-$400K
$400K-$500K
$500K-$1M


Occupied vs. Vacant
13%
87%
Occupied
Vacant


Housing Ownership
30%
70%
Owner Occupied
Renter Occupied



Graphic data obtained from: https://censusreporter.org/profiles/06000US5512786925-whitewater-city-walworth-county-wi/

EVENTS AND ACTIVITIES

The Whitewater Community hosts several events throughout the year including:

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

SCHOOLS

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

- Lakeview Elementary School
- Lincoln Elementary School
- Washington Elementary School
- Whitewater Middle School (WMS)
- Whitewater High School (WHS)

Other schools outside of the WWUSD:

- Kettle Moraine Baptist Academy
- The University of Wisconsin, Whitewater

RELIGION

There are many places of worship located within Whitewater including:

- Anchor Bible Church
- Community of St. Patrick Catholic Church
- Congregational United Church of Christ
- First English Lutheran Church
- First United Methodist Church
- St. Luke's Episcopal Church
- Whitewater Bible Church
- Whitewater Islamic Center
- Crosspointe Community Church
- Hope Ministries

- Kettle Moraine Baptist Church
- Living Word Fellowship
- St. John's Evangelical Lutheran Church

CITY VALUES

Our City

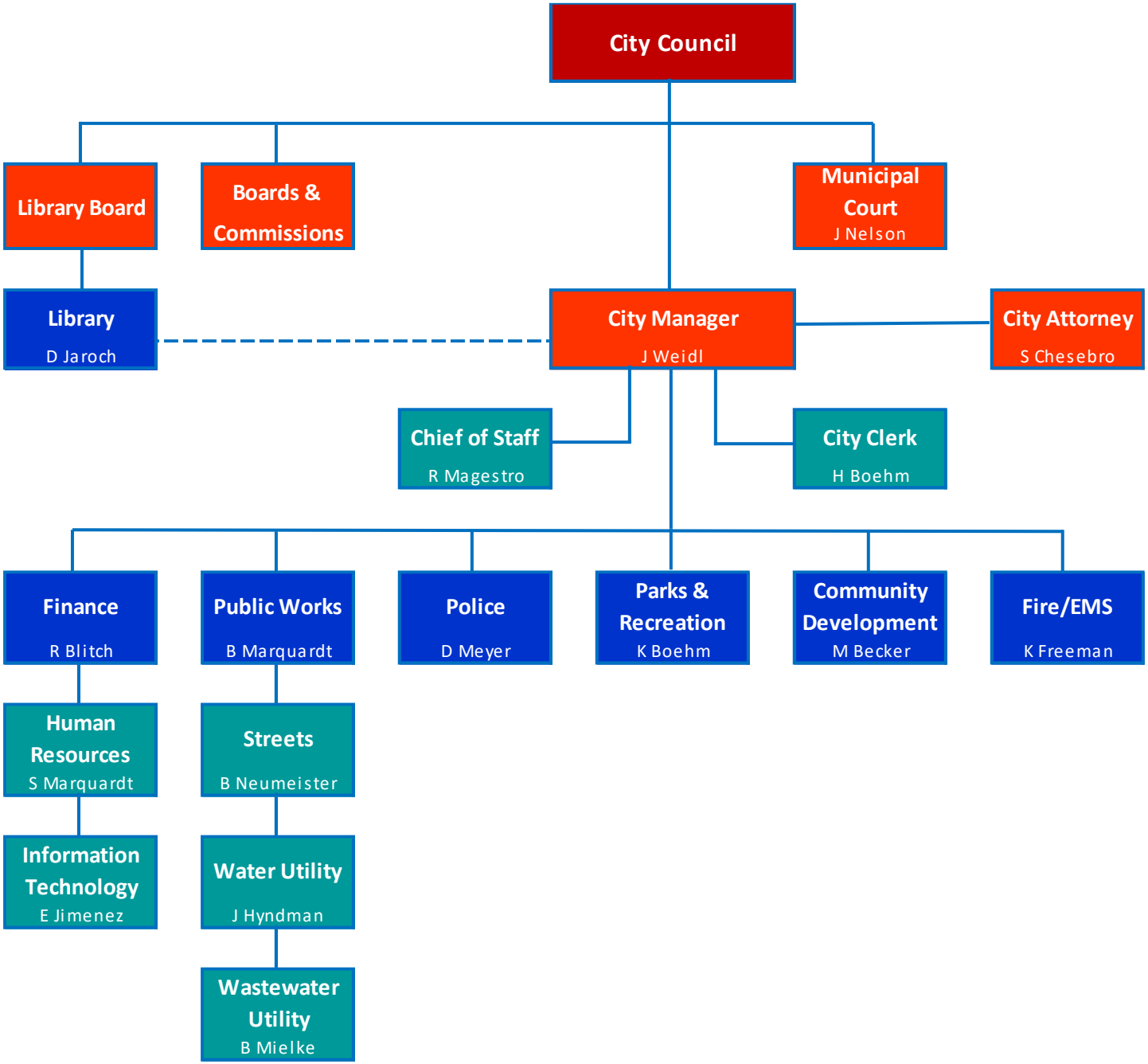
- We value history and culture.
- We support the wise and creative use of our financial, human and natural resources.
- We promote a high quality of life and place – commerce, education, housing, safe environment and sustainable growth.
- We embrace a spirit of teamwork, cooperation, collaboration, open communication and citizen involvement.
- We are a friendly, caring, diverse community.

Our Organization

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

Each Other

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


City Council
Library Board
Boards & Commissions
Municipal Court
J Nelson
Library
D Jaroch
City Manager
J Weidl
City Attorney
S Chesebro
Chief of Staff
R Magestro
City Clerk
H Boehm
Finance
R Blitch
Public Works
B Marquardt
Police
D Meyer
Parks & Recreation
K Boehm
Community Development
M Becker
Fire/EMS
K Freeman
Human Resources
S Marquardt
Streets
B Neumeister
Information Technology
E Jimenez
Water Utility
J Hyndman
Wastewater Utility
B Mielke

CITY STAFF POSITION FUNCTIONS

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

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

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

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

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

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

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

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

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

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

***Neighborhood Services Director-(Currently being outsourced with possibility of being permanent)**

- Oversees planning and zoning enforcement
- Plans, manages, and updates projects.
- Works with GIS data for improvements within city
- Responds to inquiries and complaints from public about private property issues.
- Works with NSOs

Economic Development Director

- Identify, plan and implement economic development programs related to business and neighborhood improvement and downtown revitalization
- Maintains current data and works with CDA board

Fire & EMS Chief

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

Library Director

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

City Attorney

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

Municipal Court

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

Boards & Commissions

- **Alcohol Licensing Committee-** review of alcohol license applicants.
- **Board of Review** – Reviews taxpayer appeals related to property assessments.
- **Board of Zoning Appeals**- hearing appeals and applications and granting variances and exceptions to the provisions of this title.
- **Common Council**- the passage of laws, ordinances and policies and official management of the City's financial affairs.
- **Community Development Authority**- protect and promote the health, safety and morals of city residents.
- **Community Involvement and Cable TV Commission**- advising City on coordinated community outreach and engagement activities.
- **Department of Public Works Committee-** reviews operations and maintenance of water and sewer service, water quality, maintenance of vehicles, streets, facilities, parks and many public projects.
- **Disability Rights Committee**- hear grievances of any person with a disability, concerning city actions or inaction.
- **Equal Opportunities Commission-** Improve the quality of life in Whitewater by the elimination of racism and other forms of discrimination in the Whitewater community.
- **Ethics Committee-** Meet to hear and make recommendations regarding local government ethics complaints.
- **Finance Committee-** reviews the City's annual operational budget and makes recommendations regarding the overall financing of city operations.
- **Lake Advisory Committee** – This commission oversees the beautification of the City's Lakes.
- **Landmarks Commission -** The Commission develops criteria and standards for identifying and designating landmarks and landmark sites within the city limits.
- **Library Board**- shall consist of members chosen for their fitness for public library trusteeship.
- **Parks and Recreation Board**- improving, developing and operating public parks, recreation facilities, equipment and activities.
- **Plan and Architectural Review Commission**- promoting development, aesthetics, preservation and stability of property values.

- **Police and Fire Commission**- provide basic protection and security in employment, promotion, and disciplinary practices.
- **Urban Forestry Committee**- Make recommendations concerning the care of all trees and shrubs planted in the city.
- **Whitewater University Technology Park Board** – This commission oversees the development of the technology park.

BUDGETED FULL-TIME EQUIVALENTS (FTE) BY DIVISION

Grand Total FTE's	Year:	2022	2023	2024	2025	2026
	FTE's:	136.3	148.9	144.0	142.9	153.7

PERSONNEL SUMMARY

Department	Position Title	2022	2023	2024	2025	2026
General Administration	City Manager	1.0	1.0	1.0	1.0	1.0
	Director of Public Works	1.0	1.0	1.0	1.0	1.0
	City Attorney	0.5	0.5	0.5	1.0	1.0
	Paralegal/Legal Assistant	0.0	0.0	0.0	0.0	1.0
	City Clerk	1.0	1.0	1.0	1.0	1.0
	Chief of Staff	0.0	0.0	1.0	1.0	1.0
	Executive Assistant	1.0	1.0	0.0	0.0	0.0
	Deputy Clerk	1.0	1.0	1.0	1.0	1.0
	HR Manager	1.0	1.0	1.0	1.0	1.0
	HR Coordinator	0.0	0.6	0.6	0.7	0.7
	Economic Development Director	0.0	0.0	0.0	0.0	1.0
	Community Development Authority (CDA) Director	1.0	1.0	1.0	1.0	0.0
	Economic Development Specialist	0.0	0.0	0.0	0.0	1.0
	Zoning Specialist	0.0	0.0	0.0	0.0	1.0
	CDA Administrative Assistant	0.5	0.5	1.0	1.0	0.0
	PR & Communications Manager	1.0	1.0	0.0	0.0	0.0
	Election Workers	1.1	1.2	1.6	0.6	0.6
	Media Coordinator & Media Producers	1.2	1.2	2.0	2.3	2.0
	Municipal Judge	0.7	0.7	0.7	0.7	0.7
	Clerk of Courts	0.8	0.8	0.7	0.7	0.7
	Bailiff	0.0	0.0	0.0	0.0	0.0
	Total General Admininstration:	**12.8**	**13.5**	**14.1**	**14.0**	**15.7**
Finance, Ins, Risk Mgmt	Finance & Administrative Services Director	1.0	1.0	1.0	1.0	1.0
	Comptroller	1.0	1.0	1.0	1.0	1.0
	Accounting Technician II, Utilities	1.0	1.0	1.0	1.0	1.0
	Payroll & A/P Clerk	0.0	0.0	0.0	0.0	1.0
	Accountant	1.0	1.0	1.0	1.0	0.0
	Total Finance:	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**
IT	IT Director	1.0	1.0	1.0	1.0	1.0
	IT Support Technician	0.0	0.0	1.0	1.5	2.0
	Total IT:	**1.0**	**1.0**	**2.0**	**2.5**	**3.0**
DPW-Streets/Parks/Forestry/Storm-water	St./Parks/Forestry/Stormwater Superintendent	1.0	1.0	1.0	1.0	1.0
	Full Time Staff	8.0	8.0	8.0	8.0	8.0
	Lead	1.0	1.0	1.0	1.0	1.0
	GIS Analyst	0.0	0.0	0.0	0.0	1.0
	Administrative Assistant	0.2	0.2	0.2	0.2	0.2
	Seasonal Employees	3.4	3.4	3.4	3.4	3.4
	Total DPW:	**13.5**	**13.5**	**13.5**	**13.5**	**14.6**
	Emergency Operations Coordinator*	1.0	1.0	1.0	1.0	1.0
	Deputy Emergency Operation Coordinator*	2.0	2.0	2.0	2.0	2.0
	Total Emergency Preparedness:	**3.0**	**3.0**	**3.0**	**3.0**	**3.0**
Police	Police Chief	1.0	1.0	1.0	1.0	1.0
	Deputy Police Chief	1.0	1.0	0.0	0.0	0.0
	Police Captain	1.0	1.0	2.0	2.0	2.0
	Lieutenant	4.0	4.0	4.0	4.0	4.0
	Patrol Officers	13.0	13.0	13.0	13.0	18.0
	Detective Lieutenant	1.0	1.0	1.0	1.0	1.0
	Detective	2.0	2.0	2.0	2.0	3.0
	School Resource Officer	1.0	1.0	1.0	1.0	1.0
	Support Services Manager	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant II	2.5	2.5	2.5	2.5	3.0
	Communications Supervisor	1.0	1.0	1.0	1.0	1.0
	Dispatcher	6.0	6.0	6.0	6.0	7.0
	Community Services Officer	1.0	1.0	1.0	1.0	1.0
	Total Police:	**35.5**	**35.5**	**35.5**	**35.5**	**43.0**

PERSONNEL SUMMARY

Department	Position Title	2022	2023	2024	2025	2026
Neighborhood Services	Neighborhood Service Director	1.0	1.0	0.0	0.0	0.0
	Administrative Assistant I	1.0	1.0	1.0	1.0	0.0
	GIS Technician	1.0	1.0	1.0	1.0	0.0
	GIS Intern	0.5	0.5	0.5	0.0	0.0
	Neighborhood Services Officer	1.0	1.0	0.0	0.0	0.0
	Fire Inspector/Code Enforcement	0.0	0.0	0.0	0.0	0.0
	Total Neighborhood Services:	**4.5**	**4.5**	**2.5**	**2.0**	**0.0**
Parks & Recreation	Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
	Assistant Parks and Recreation Director	0.0	0.0	0.0	1.0	1.0
	Recreation Program Coordinator	1.0	1.0	1.0	0.0	0.0
	Youth Program Coordinator	0.0	0.0	0.0	0.0	1.0
	Athletic Program Coordinator	1.0	1.0	1.0	1.0	0.0
	WAFC Manager	1.0	1.0	1.0	1.0	1.0
	Fitness and Member Services Coordinator	1.0	1.0	1.0	1.0	1.0
	Facility Maintenance	2.4	2.4	2.3	2.3	2.3
	Recreation	4.8	4.8	4.8	4.8	4.7
	Aquatic and Fitness	11.6	11.6	13.4	13.4	12.6
	Seniors	1.2	1.2	1.4	1.4	1.4
	Total Parks & Recreation:	**25.0**	**25.0**	**27.0**	**27.0**	**26.0**
Library	Library Director	1.0	1.0	1.0	1.0	1.0
	Assistant Library Director	1.0	1.0	1.0	1.0	1.0
	Youth Educational Services Librarian	1.0	1.0	1.0	1.0	1.0
	Technical Services Specialist	1.7	1.7	1.7	1.7	1.7
	Outreach Services Specialist	0.6	0.6	0.6	0.6	0.6
	Customer Service Specialist	4.2	4.2	4.2	4.2	3.6
	Circulation Assistant	0.0	0.0	0.0	0.0	0.6
	Prog. and Makerspace Librarian	1.0	1.0	1.0	1.0	1.0
	Total Library:	**10.5**	**10.5**	**10.5**	**10.5**	**10.5**
Fire / EMS	Paramedic/FF	0.0	0.0	6.0	6.0	8.0
	AEMT/FF	0.0	0.0	4.0	3.0	2.0
	EMT/FF	0.0	0.0	2.0	3.0	5.0
	POC-AEMT/EMT'S	8.3	16.7	2.0	2.0	2.0
	EMS-Asst Chief	0.3	0.6	0.6	0.6	0.6
	Fire Admin Assistant	0.5	1.0	0.0	0.0	0.0
	Fire/EMS-Chief	0.1	0.2	1.0	1.0	1.0
	Fire/EMS-Assistant Chief	0.2	0.4	1.0	1.0	1.0
	Fire Inspector	0.0	0.0	1.0	1.0	1.0
	POC - Fire Fighter	2.3	4.6	0.3	0.3	0.3
	Fire-Captain	0.1	0.2	0.0	0.0	0.0
	Fire-Lieutenant	0.1	0.2	0.0	0.0	0.0
	Total Fire/EMS:	**11.9**	**23.8**	**17.9**	**17.9**	**20.9**
Water	Water Utility Superintendent	1.0	1.0	1.0	1.0	1.0
	Lead	0.0	0.0	0.0	0.0	1.0
	Water Operator	4.0	4.0	4.0	4.0	3.0
	Administrative Assistant	0.2	0.2	0.2	0.2	0.2
	Seasonal Employees	0.7	0.7	0.6	0.6	0.6
	Total Water Utility:	**5.8**	**5.8**	**5.7**	**5.7**	**5.7**
Wastewater	Wastewater Utility Superintendent	1.0	1.0	1.0	1.0	1.0
	Lab Operator	1.0	1.0	1.0	0.0	0.0
	Lead	0.0	0.0	0.0	0.0	1.0
	Wastewater Operator	5.0	5.0	5.0	5.0	4.0
	Administrative Assistant	0.7	0.7	0.7	0.7	0.7
	Lab Assistant	0.5	0.5	0.3	0.3	0.3
	Seasonal Employees	0.6	0.6	0.3	0.3	0.3
	Total Wastewater Utility:	**8.8**	**8.8**	**8.3**	**7.3**	**7.3**
	Grand Total:	**136.3**	**148.9**	**144.0**	**142.9**	**153.7**

Summary of changes: On 07-31-2022, Whitewater Fire/EMS became a City Department.

THE VALUE OF THE BUDGET

A municipal budget may not be the first thing one might reach for when desiring an enthralling read. However, the municipal budget should be seen as a document of great importance to members of a community. This is because of the impact it can have as an effective tool for governance within the community. For example, the budget is seen as a tool for effective municipal governance in at least the following four ways:

- **A Policy Tool:** The budget is seen as a policy tool because it outlines how the desires of policy makers will be carried out in the allocation of scarce resources between many different needs over the coming year.
- **An Operational Tool:** The budget reflects how departments plan to operate for the fiscal year.
- **A Performance Tool:** The budget can be used to establish expected levels of service and provide a public accounting of department performance in providing municipal services.
- **A Strategic Planning Tool:** The budget can be a resource for both short and long-term strategic planning by mapping the use of fiscal resources and municipal service outputs over a period of several years.

To take full advantage of the municipal budget as a resource and tool for effective governance, city staff, with guidance from the Common Council, strive each year to deliver a detailed, readable budget document that provides a clear and transparent accounting of all municipal resources.

LOCAL GOVERNMENT STRUCTURE

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

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

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

BASIS OF BUDGETING

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

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

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

BUDGET OVERVIEW

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

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

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

FINANCIAL POLICIES

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

FINANCIAL PLANNING POLICIES

FUND BALANCE POLICY

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

The Fund Balance Policy is designed to:

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

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

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

The City will strive to maintain a minimum reserve in Unassigned Fund Balance of 20% of current year operating expenditures for the General Fund. The definition of current year operating expenditures will mean the grand total of the General Fund Budget which includes Debt Service transfers, Revolving Fund transfers, and Capital Improvement Project transfers but excludes proceeds from bond sales, refunding of bonds issued, and loans.
Unassigned Fund Balance more than 20% may be used only for the funding of non-recurring expenditures. The Assigned Fund Balance shall not be included in the calculation of the 20% minimum reserve.

REVENUE POLICY

The revenue policy is designed to ensure:

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

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

DEBT POLICY

The debt policy ensures that the City's debt:

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

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

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

FISCAL/BUDGET POLICY

Financial Management:

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

Budgeting:

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

Cash Flow:

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

Tax Base:

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

CAPITAL IMPROVEMENTS PROGRAM POLICY

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

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

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

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

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

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

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

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

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

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

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

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

In 2023 there were several Strategic Planning Workshops which led to the creation of a new strategic plan. Elected officials and staff together identified current issues facing Whitewater and established a set of goals to address those issues.

Increase Affordable Housing for Families

- Using the Affordable Housing Policy and/or other resources, facilitate the application and approval of at least one residential development.
- To have one or more housing projects underway or under contract for development through an agreement with the City or CDA or through approved plans by the Plan and Architectural Review Commission (PARC).
- Facilitate the creation of an additional 50+ new family-style units slated to be constructed within the following 36 months.

Increase Communication without a newspaper

- Improve market penetration, frequency and quailty of communication with the public through the use of social media
- Diversify the type of media that the city puts on social media. This goes beyond photos, but focuses on videos, reels, shorts and short form content
- The city joins Tik Tok or other a different trending platform

Support Thriving Businesses and Grow tax base

- Partner with Thrive ED, JCDED, and the Latinx Academy to have a job fair within the next calendar year
- Provide in-person informational seessions specific to permits, building codes, fire inspections, water and street requirments.
- Create an onboarding and expansion process for new businesses including points-of-contacts, FAQ's, and available resources

Improve City's Recrtuitment, Retention and Diversity

- Finish the Employee Handbook
- Promote all listings on various social media websites
- Make onlune onboarding accessible to all new employees

Align Future expenditures with available resources

- Successfully budget for the absence of MSP and ERP
- Successfully recover the permanent reduction in revenue from UWW dispact
- Have a construciton timeline for Public Works Garage

Long Term Financial Planning

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

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

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

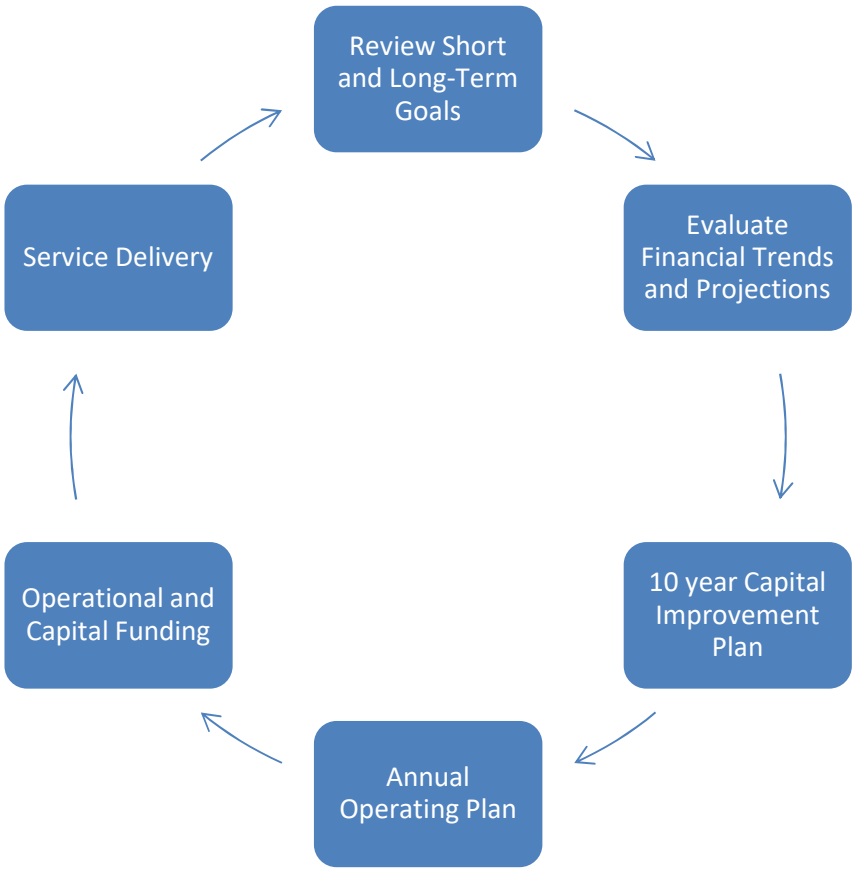
1. 2024-2028 Preliminary Financing Plan
2. 2024-2028 Water & Sewer Preliminary Financing Plan
3. 2020 Financial Management Plan Update (2022-2026)

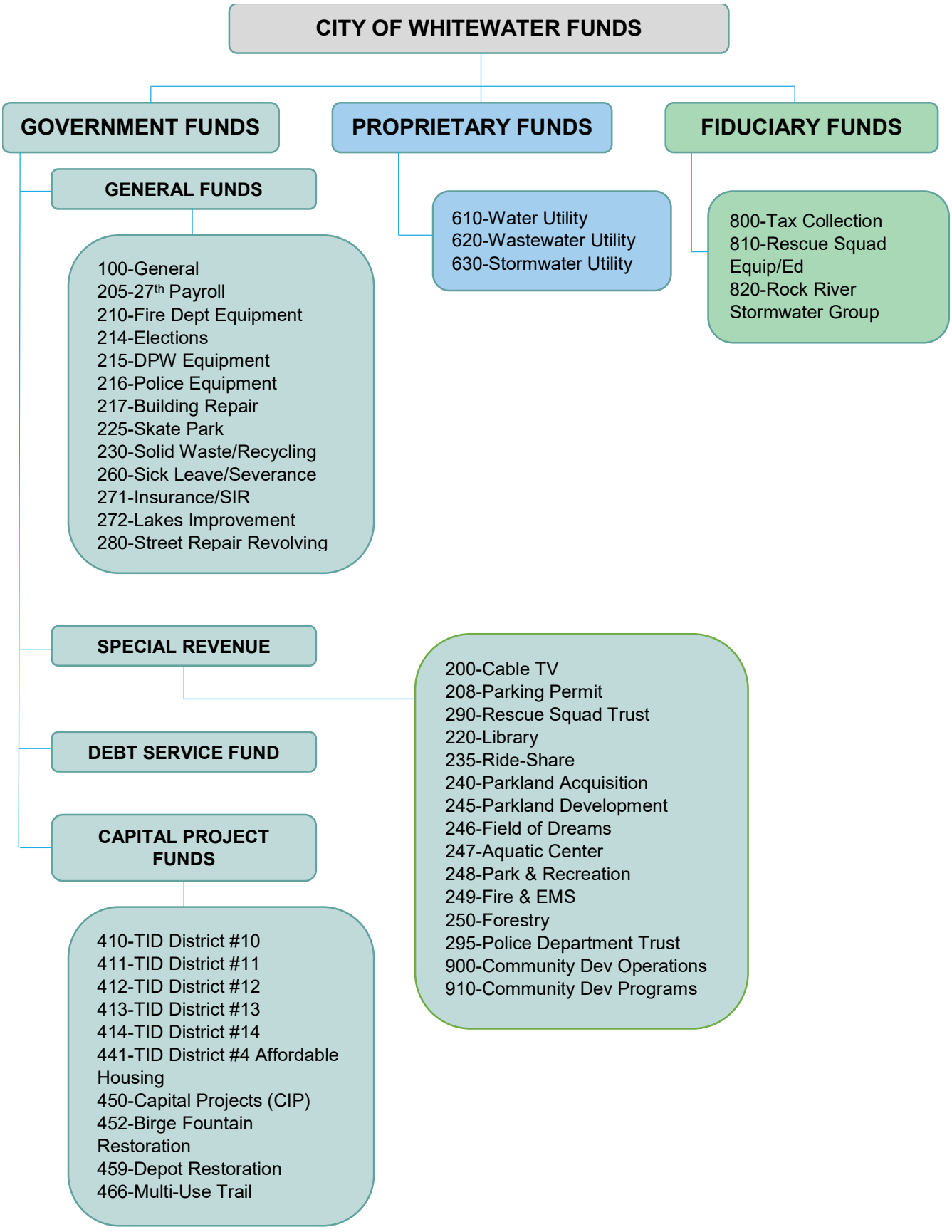
One significant change underlying these plans is the shift from a preference to use exclusively General Obligation debt to finance capital projects. Future financing will rely on Revenue debt for Utility projects and General Obligation debt for remaining projects. Additionally, the Water and Sewer utilities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

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

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

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




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

FUND STRUCTURE

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

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

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

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

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

GOVERNMENTAL FUNDS

The City maintains the following governmental funds:

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

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

- **Special Revenue Funds**
  Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for specific purposes or are restricted by decision of the City Council. The City has several Special Revenue Funds. Examples are Cable Television, Library, Parkland Development, Parking Permits, Community Development Funds, Parkland Acquisition, Treyton's Field of Dreams, Aquatic Center, Forestry, Rideshare Grant Program, Fire/EMS, Innovation Center and Park & Recreation.

- **Debt Service Fund**
  Debt Service Funds are used to account for the accumulation of resources and payment of bond principal and interest. The City maintains one Debt Service Fund (300) which is used to account for the accumulation of resources for the payment of all General Obligation Bonds. The Debt Service fund consists of obligations of the General Fund and TIDs 10-14. Financing is provided by property taxes, tax increments and PILOT payment agreements.

- **Capital Projects Funds**
  Capital Project Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds. The Capital Projects Fund is used to account for improvements to City streets, curb & gutters, sidewalks, bridges, bike paths, bike lanes, parks and capital items otherwise required to provide city services. Tax Increment Financing (TIF) District Funds #10-14 are used to finance development within each of the TID districts.

PROPRIETARY FUNDS

The City maintains the following proprietary funds:

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

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

FIDUCIARY FUNDS

The City maintains the following fiduciary funds:

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

FUND BALANCE

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

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

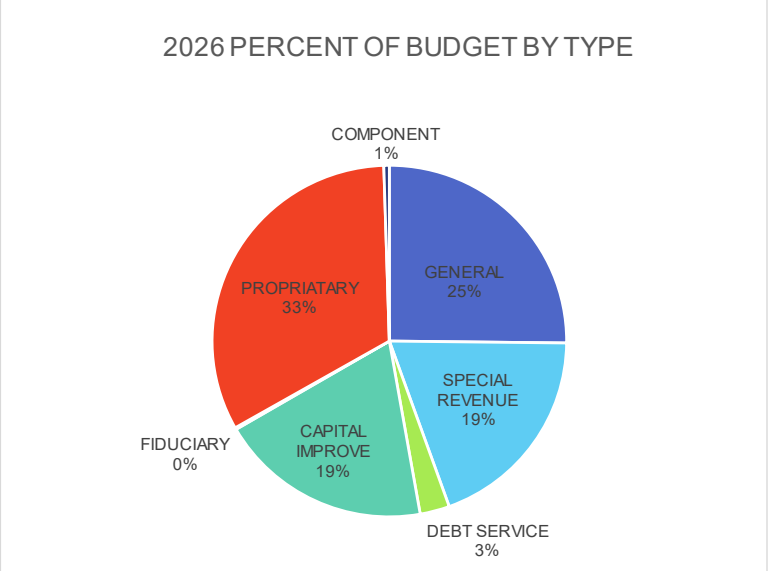
COMBINED FINANCIAL STATEMENT

2026 Budget

	GOVERNMENTAL							
REVENUES	**GENERAL**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL IMPROVE**	**FIDUCIARY**	**PROPRIATARY**	**COMPONENT**	**TOTAL**
TAXES	8,077,567	-	-	1,125,388	-	-	-	**9,202,955**
SPECIAL ASSESSEMENTS	500	-	-	-	-	-	-	**500**
INTERGOVT REVENUES	5,547,402	821,805	-	430,000	-	-	-	**6,799,207**
LICENSES & PERMITS	752,950	-	-	-	-	-	-	**752,950**
FINES, FORTFEIT - PENALTIES	291,550	-	-	-	-	-	-	**291,550**
PUBLIC CHARGES FOR SVCS	56,150	3,012,867	-	-	49,000	-	-	**3,118,017**
MISC REVENUE	1,036,870	56,540	-	50,400	4,400	-	-	**1,148,210**
OTHER FINANCING SOURCES	126,160	2,147,555	1,895,130	3,720,082	10,600	-	23,455	**7,922,982**
OTHER PROPRIETARY REVENUE	-	-	-	-	-	16,427,116	-	**16,427,116**
COMPONENT UNIT	-	-	-	-	-	-	69,213	**69,213**
TRANSFERS	-	3,161,197	-	500	-	-	280,000	**3,441,697**
TOTAL REVENUES	**15,889,149**	**9,199,964**	**1,895,130**	**5,326,370**	**64,000**	**16,427,116**	**372,668**	**49,174,397**

	GOVERNMENTAL							
EXPENDITURES	**GENERAL**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL IMPROVE**	**FIDUCIARY**	**PROPRIATARY**	**COMPONENT**	**TOTAL**
GENERAL GOVERNMENT	2,083,052	681,760	-	750	-	-	-	**2,765,562**
PUBLIC SAFETY	7,160,774	3,908,589	-	-	4,000	-	-	**11,073,363**
PUBLIC WORKS	1,342,082	1,556,600	-	-	-	-	-	**2,898,682**
COMMUNITY ENRICHMENT	822,346	3,053,015	-	500	-	-	-	**3,875,861**
NEIGHBORHOOD SVCS/PLANNING	851,065	-	-	-	60,000	-	-	**911,065**
TRANSFERS	3,629,830	-	-	150,000	-	25,000	-	**3,804,830**
CONTINGENCIES	-	-	-	-	-	-	-	**-**
CAPITAL PROJECTS	-	-	-	5,065,069	-	8,110,800	-	**13,175,869**
DEBT SERVICE	-	-	1,895,130	110,051	-	3,574,503	-	**5,579,684**
PROPRIETARY EXP	-	-	-	-	-	4,716,813	-	**4,716,813**
COMPONENT UNIT	-	-	-	-	-	-	372,668	**372,668**
TOTAL EXPENDITURES	**15,889,149**	**9,199,964**	**1,895,130**	**5,326,370**	**64,000**	**16,427,116**	**372,668**	**49,174,397**

	GOVERNMENTAL							
FUND BALANCE	**GENERAL**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL IMPROVE**	**FIDUCIARY**	**PROPRIATARY**	**COMPONENT**	**TOTAL**
FUND BALANCE, JAN 1, 2026	3,071,823	1,789,183	-	2,354,822	132,820	35,721,409	6,899,734	**49,969,791**
EST CHANGE IN FUND BALANCE	229,101	1,458,678	-	730,516	28,945	3,246,740	(170,046)	**5,523,934**
EST FUND BALANCE, DEC 31, 2026	3,300,924	3,247,861	-	3,085,338	161,765	38,968,149	6,729,688	**55,493,725**



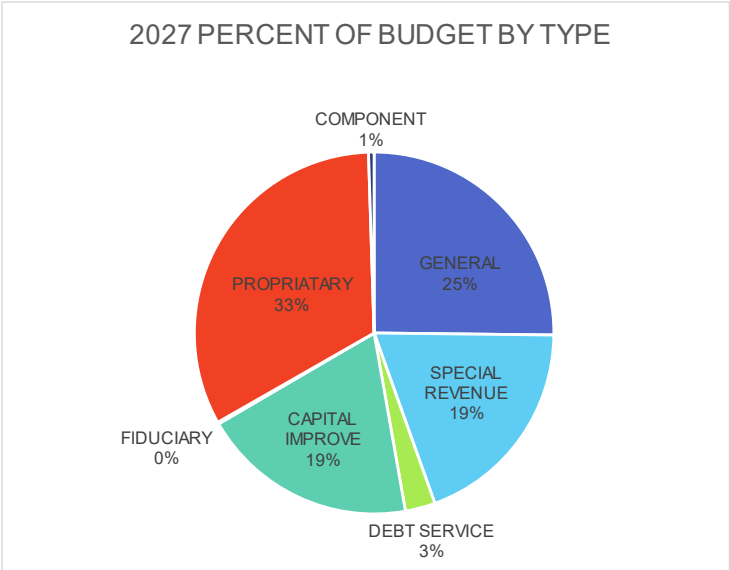
COMBINED FINANCIAL STATEMENT

2027 Budget

	GOVERNMENTAL							
REVENUES	**GENERAL**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL IMPROVE**	**FIDUCIARY**	**PROPRIATARY**	**COMPONENT**	**TOTAL**
TAXES	8,156,312	-	-	1,396,252	-	-	-	**9,552,564**
SPECIAL ASSESSEMENTS	500	-	-	-	-	-	-	**500**
INTERGOVT REVENUES	5,607,931	803,805	-	200,000	-	-	-	**6,611,736**
LICENSES & PERMITS	775,531	-	-	-	-	-	-	**775,531**
FINES, FORTFEIT - PENALTIES	299,550	-	-	-	-	-	-	**299,550**
PUBLIC CHARGES FOR SVCS	53,150	3,076,589	-	-	49,000	-	-	**3,178,739**
MISC REVENUE	1,032,096	53,515	-	122,000	4,450	-	-	**1,212,061**
OTHER FINANCING SOURCES	70,910	1,085,021	1,623,474	434,217	10,550	-	1,081	**3,225,253**
OTHER PROPRIETARY REVENUE	-	-	-	-	-	9,991,026	-	**9,991,026**
COMPONENT UNIT	-	-	-	-	-	-	50,690	**50,690**
TRANSFERS	-	3,159,096	-	500	-	-	305,000	**3,464,596**
TOTAL REVENUES	**15,995,979**	**8,178,026**	**1,623,474**	**2,152,969**	**64,000**	**9,991,026**	**356,771**	**38,362,245**

	GOVERNMENTAL							
EXPENDITURES	**GENERAL**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL IMPROVE**	**FIDUCIARY**	**PROPRIATARY**	**COMPONENT**	**TOTAL**
GENERAL GOVERNMENT	2,128,134	714,232	-	750	-	-	-	**2,843,116**
PUBLIC SAFETY	7,355,621	3,766,819	-	-	4,000	-	-	**11,126,439**
PUBLIC WORKS	1,359,424	488,800	-	-	-	-	-	**1,848,224**
COMMUNITY ENRICHMENT	847,386	3,208,179	-	500	-	-	-	**4,056,065**
NEIGHBORHOOD SVCS/PLANNING	825,642	-	-	-	60,000	-	-	**885,642**
TRANSFERS	3,479,774	-	-	175,000	-	25,000	-	**3,679,774**
CONTINGENCIES	-	-	-	-	-	-	-	**-**
CAPITAL PROJECTS	-	-	-	1,674,689	-	1,646,550	-	**3,321,239**
DEBT SERVICE	-	-	1,623,474	302,030	-	3,490,285	-	**5,415,789**
PROPRIETARY EXP	-	-	-	-	-	4,829,191	-	**4,829,191**
COMPONENT UNIT	-	-	-	-	-	-	356,771	**356,771**
TOTAL EXPENDITURES	**15,995,979**	**8,178,030**	**1,623,474**	**2,152,969**	**64,000**	**9,991,027**	**356,771**	**38,362,250**

	GOVERNMENTAL							
FUND BALANCE	**GENERAL**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL IMPROVE**	**FIDUCIARY**	**PROPRIATARY**	**COMPONENT**	**TOTAL**
EST FUND BALANCE, JAN 1, 2027	3,300,924	3,247,861	-	3,085,338	161,765	38,968,149	6,729,688	**55,493,725**
EST CHANGE IN FUND BALANCE	(0)	(367,704)	-	592,533	(10,150)	57,542	(5,871)	**266,349**
EST FUND BALANCE, DEC 31, 2027	3,300,924	2,880,156	-	3,677,871	151,615	39,025,691	6,723,817	**55,760,074**



FUND BALANCE DETAIL BY FUND

Fund #	Fund Name	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGETED	2025 ESTIMATED	2026 BUDGETED	$ CHANGE FY 26/25	% CHANGE FY26/25	2027 BUDGETED	$ CHANGE FY 27/26	% CHANGE FY 27/26	Type
100	GENERAL FUND	3,007,850	3,128,823	3,189,354	3,071,823	3,300,924	3,300,924	229,101	7.46%	3,300,924	-	0.00%	1
200	CABLE TV FUND	47,875	87,481	37,102	10,966	40,852	5,293	(5,673)	-51.73%	136	(5,157)	-97.42%	2
205	27TH PAYROLL FUND	75,848	-	-	-	-	-	-	0.00%	-	-	0.00%	1
208	PARKING PERMIT FUND	75,074	71,859	69,131	75,822	71,720	82,695	6,873	9.07%	98,870	16,175	19.56%	2
210	FD EQUIPMENT REVOLVING FUND	1,690,154	1,060,553	1,591,676	469,880	582,736	794,236	324,356	69.03%	895,736	101,500	12.78%	1
214	ELECTIONS	10,416	18,760	16,052	8,165	25,318	20,659	12,494	153.01%	8,560	(12,099)	-58.57%	1
215	EQUIP/VEHICLE REVOLVING FUND	246,333	287,802	339,681	358,872	327,121	1,521	(357,351)	-99.58%	1,521	-	0.00%	1
216	POLICE VEHICLE REVOLVING FUND	(3,073)	32,738	32,722	20,698	3,727	661	(20,037)	-96.80%	56,667	56,006	8467.16%	1
217	BUILDING REPAIR FUND	44,719	46,152	46,152	27,003	46,152	8,152	(18,852)	-69.81%	18,152	10,000	122.68%	1
220	LIBRARY SPECIAL REVENUE FUND	536,438	952,131	594,243	154,826	550,732	369,200	214,374	138.46%	168,696	(200,504)	-54.31%	2
225	SKATE PARK FUND	5,433	5,433	5,433	5,433	5,433	5,433	(0)	0.00%	5,433	-	0.00%	1
230	SOLID WASTE/RECYCLING FUND	17,138	17,774	14,759	382	11,844	17,048	16,666	4362.70%	14,320	(2,728)	-16.00%	1
235	RIDE-SHARE GRANT PROGRAM FUND	93,362	61,262	(20,372)	478	(19,393)	3,607	3,129	654.66%	21,607	18,000	498.99%	2
240	PARKLAND ACQUISITION FUND	53,169	61,233	61,233	87,318	85,983	110,733	23,415	26.82%	110,733	-	0.00%	2
245	PARKLAND DEVELOPMENT FUND	12,913	17,488	19,505	35,472	46,886	62,357	26,885	75.79%	65,357	3,000	4.81%	2
246	FIELD OF DREAMS	56,731	65,113	52,036	38,800	57,195	15,030	(23,770)	-61.26%	11,907	(3,123)	-20.78%	2
247	AQUATIC CENTER	(425,028)	(69,578)	-	60,008	(34,212)	166,528	106,520	177.51%	190,321	23,793	14.29%	2
248	PARK & REC SPECIAL REVENUE	31,689	35,981	51,348	11,589	41,527	6,686	(4,903)	-42.31%	1,410	(5,276)	-78.92%	2
249	FIRE/EMS DEPARTMENT	(84,070)	(100,743)	155,530	7,037	615,614	615,614	608,577	8648.24%	615,614	-	0.00%	2
250	FORESTRY FUND	15,802	13,828	4,210	625	4,323	4,733	4,108	657.22%	143	(4,590)	-96.99%	2
260	SICK LEAVE SEVERANCE FUND	85,000	132,389	38,693	1,692	53,722	65,722	64,030	3784.26%	2,722	(63,000)	-95.86%	1
271	INSURANCE-SIR	144,627	136,281	96,681	101,281	85,933	100,933	(348)	-0.34%	100,933	-	0.00%	1
272	LAKES IMPROVEMENT FUND	475	475	21	22	(380)	(380)	(402)	-1825.14%	(380)	-	0.00%	1
280	STREET REPAIR REVOLVING FD	591,099	616,236	400,813	109,072	465,502	465,502	356,430	326.78%	94,502	(371,000)	-79.70%	1
295	POLICE DEPARTMENT-TRUST FUND	83,498	69,988	81,949	79,297	91,504	91,504	12,207	15.39%	91,504	-	0.00%	2
300	DEBT SERVICE FUND	(3,651)	0	0	-	-	-	-	0.00%	-	-	0.00%	3
410	TID DISTRICT #10 FUND	(18,948)	(16,469)	138,500	70,497	126,511	337,873	267,376	379.27%	549,464	211,591	62.62%	4
411	TID DISTRICT #11 FUND	(10,998)	2,436	15,343	33,915	32,215	66,528	32,613	96.16%	131,652	65,124	97.89%	4
412	TID DISTRICT #12 FUND	(3,698)	(44,296)	39,786	48,227	46,527	129,182	80,955	167.86%	212,237	83,055	64.29%	4
413	TID DISTRICT #13 FUND	(10,998)	(7,154)	(813)	4,584	(3,050)	11,748	7,164	156.27%	26,207	14,459	123.08%	4
414	TID DISTRICT #14 FUND	(10,998)	612	230,926	(79,827)	(104,504)	302,856	382,683	-479.39%	571,160	268,304	88.59%	4
441	TID DISTRICT #4 AFF HOUSE FUND	2,076,362	2,007,539	1,930,806	1,830,911	1,880,806	1,830,806	(105)	-0.01%	1,780,806	(50,000)	-2.73%	4
450	CAPITAL PROJ-LSP GROSS FUND	609,791	349,415	4,179,640	404,841	371,518	371,518	(33,323)	-8.23%	371,518	-	0.00%	4
452	BIRGE FOUNTAIN RESTORATION	10,586	10,556	9,561	10,306	3,460	3,460	(6,846)	-66.43%	3,460	-	0.00%	4
459	DEPOT RESTORATION PROJECT	31,368	31,368	31,368	31,368	31,368	31,368	0	0.00%	31,368	-	0.00%	4
610	WATER UTILITY FUND	11,347,228	11,400,892	13,066,131	11,517,080	12,798,425	12,771,627	1,254,547	10.89%	12,692,095	(79,532)	-0.62%	5
620	WASTEWATER UTILITY	19,580,574	20,558,608	23,109,821	20,384,292	22,619,097	22,592,299	2,208,007	10.83%	22,512,767	(79,532)	-0.35%	5
630	STORMWATER UTILITY FUND	4,497,536	4,414,391	4,235,950	3,820,037	3,581,799	3,604,223	(215,814)	-5.65%	3,820,829	216,606	6.01%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	140,004	137,971	129,503	128,954	115,785	115,785	(13,169)	-10.21%	115,785	-	0.00%	6
820	ROCK RIVER STORMWATER GROUP	90,557	63,516	51,544	3,866	56,180	45,980	42,114	1089.34%	35,830	(10,150)	-22.07%	6
900	ECONOMIC DEVELOPMENT FUND	57,427	26,840	17,821	20,223	30,065	6,610	(13,613)	-67.32%	5,529	(1,081)	-16.35%	2
910	CDA PROGRAMS FUND	7,175,903	7,133,878	6,859,634	6,879,511	6,742,659	6,723,078	(156,433)	-2.27%	6,718,288	(4,790)	-0.07%	2
920	INNOVATION CTR-OPERATIONS	(85,089)	37,503	102,198	124,445	160,728	234,394	109,949	88.35%	305,693	71,299	30.42%	2
	GRAND TOTAL	**51,886,428**	**52,857,064**	**61,025,672**	**49,969,788**	**54,950,350**	**55,493,725**	**5,294,832**	**10.60%**	**55,760,074**	**266,350**	**0.48%**	

Type	Fund Name	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGETED	2025 ESTIMATED	2026 BUDGETED	$ CHANGE FY 26/25	% CHANGE FY26/25	2027 BUDGETED	$ CHANGE FY 27/26	% CHANGE FY 27/26
1	General Funds	5,916,017	5,483,416	5,772,037	4,174,323	4,908,032	4,780,411	606,088	14.52%	4,499,089	(281,321)	-5.88%
2	Special Revenue Funds	7,645,695	8,464,264	8,085,568	7,586,417	8,486,182	8,498,062	911,645	12.02%	8,405,808	(92,254)	-1.09%
3	Debt Service Fund	(3,651)	0	0	-	-	-	-	0.00%	-	-	0.00%
4	Capital Project Funds	2,672,467	2,334,006	6,575,117	2,354,822	2,384,850	3,085,338	730,516	31.02%	3,677,871	592,533	19.20%
5	Proprietary Funds	35,425,339	36,373,891	40,411,902	35,721,409	38,999,321	38,968,149	3,246,740	9.09%	39,025,691	57,542	0.15%
6	Fiduciary funds	230,561	201,487	181,047	132,820	171,965	161,765	28,945	21.79%	151,615	(10,150)	-6.27%

Fund Type:

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

CHANGES IN FUND BALANCE GREATER THAN 10%

Fund #	Fund Title	Budgeted 2025	Budgeted 2026	Budgeted 2027	2025 to 2026 % Change	2026 to 2027 % Change	2026/2027 Increase/Decrease Explanation	
200	CABLE TV FUND	10,966	5,293	136	-51.73%	-97.42%	2026/2027 decrease due to being fully staffed and use of fund balance to avoid a larger general fund transfer	2
208	PARKING PERMIT FUND	75,822	82,695	98,870	9.07%	19.56%	2026/2027 increase due to a gradual decrease in a transfer out to build fund balance to support the resurfacing of parking lot	2
210	FD EQUIPMENT REVOLVING FUND	469,880	794,236	895,736	69.03%	12.78%	2026/2027 increase from fund 249 transfer to build fund balance for future purchases to ease borrowing	1
214	ELECTIONS	8,165	20,659	8,560	153.01%	-58.57%	2026 increase is due to unspent funds in 2025| 2027 draw down fund balance due to a smaller general fund transfer	1
215	EQUIP/VEHICLE REVOLVING FUND	358,872	1,521	1,521	-99.58%	0.00%	2026 decrease due to the purchase of capital equipment	1
216	POLICE VEHICLE REVOLVING FUND	20,698	661	56,667	-96.80%	8467.16%	2026 decrease due to car purchases and use of fund balance| 2027 increase to build fund balance for future vehicle replacements	1
217	BUILDING REPAIR FUND	27,003	8,152	18,152	-69.81%	122.68%	2026 decrease due to building repairs and use of fund balance	1
220	LIBRARY SPECIAL REVENUE FUND	154,826	369,200	168,696	138.46%	-54.31%	2026 increase due to unspent funds in 2025| 2027 decrease due to use of fund balance and ease general fund transfer	2
230	SOLID WASTE/RECYCLING FUND	382	17,048	14,320	4362.70%	-16.00%	Estimated unspent funds in 2025 increased the fund balance for 2026.	1
235	RIDE-SHARE GRANT PROGRAM FUND	478	3,607	21,607	654.66%	498.99%	2026/2027 increase to build fund balance for future vehicle replacements	2
240	PARKLAND ACQUISITION FUND	87,318	110,733	110,733	26.82%	0.00%	2026 increase due to new residential developments	2
245	PARKLAND DEVELOPMENT FUND	35,472	62,357	65,357	75.79%	4.81%	2026 increase due to new residential developments	2
246	FIELD OF DREAMS	38,800	15,030	11,907	-61.26%	-20.78%	2026 use of fund balance to purchase equipment | 2027 use to fund operations	2
247	AQUATIC CENTER	60,008	166,528	190,321	177.51%	14.29%	A large 2025 capital project drained the fund balance| 2027 increase to build fund balance for future capital projects	2
248	PARK & REC SPECIAL REVENUE	11,589	6,686	1,410	-42.31%	-78.92%	2026/2027 use of fund balance to fund operations and ease general fund transfer	2
249	FIRE/EMS DEPARTMENT	7,037	615,614	615,614	8648.24%	0.00%	Estimated unspent funds in 2025 caused a build up of fund balance due to a freeze in wages during union negotiations	2
250	FORESTRY FUND	625	4,733	143	657.22%	-96.99%	2026 increase due to a larger general fund transfer| 2027 use of fund balance to fund operations	2
260	SICK LEAVE SEVERANCE FUND	1,692	65,722	2,722	3784.26%	-95.86%	2026 increase to build fund balance in preparation for several employees that will be eligible for retirement and sick leave payouts in 2027	1
272	LAKES IMPROVEMENT FUND	22	(380)	(380)	-1825.14%	0.00%	The purchase of kayaks for lake monitoring in 2025 caused a decrease in the fund balance	1
280	STREET REPAIR REVOLVING FD	109,072	465,502	94,502	326.78%	-79.70%	2026 increase to fund 2026-2027 projects	1
295	POLICE DEPARTMENT-TRUST FUND	79,297	91,504	91,504	15.39%	0.00%	2026 increase of fund balance due to seizures and special police revenue	2
410	TID DISTRICT #10 FUND	70,497	337,873	549,464	379.27%	62.62%	2026/2027 future TID increment anticipated for use on future TID projects	4
411	TID DISTRICT #11 FUND	33,915	66,528	131,652	96.16%	97.89%	2026/2027 future TID increment anticipated for use on future TID projects	4
412	TID DISTRICT #12 FUND	48,227	129,182	212,237	167.86%	64.29%	2026/2027 future TID increment anticipated for use on future TID projects	4
413	TID DISTRICT #13 FUND	4,584	11,748	26,207	156.27%	123.08%	2026/2027 future TID increment anticipated for use on future TID projects	4
414	TID DISTRICT #14 FUND	(79,827)	302,856	571,160	-479.39%	88.59%	2026/2027 future TID increment anticipated for use on future TID projects	4
452	BIRGE FOUNTAIN RESTORATION	10,306	3,460	3,460	-66.43%	0.00%	Restoration/repairs in 2025 caused the draw down of fund balance	4
610	WATER UTILITY FUND	11,517,080	12,771,627	12,692,095	10.89%	-0.62%		5
620	WASTEWATER UTILITY	20,384,292	22,592,299	22,512,767	10.83%	-0.35%		5
810	RESCUE SQUAD EQUIP/EDUC FUND	128,954	115,785	115,785	-10.21%	0.00%	2025 unplanned use of fund balance to purchases for equipment	6
820	ROCK RIVER STORMWATER GROUP	3,866	45,980	35,830	1089.34%	-22.07%	Estimated unspent funds from 2025 increased the fund balance for 2026| 2027 use of fund balance for professional services	6
900	ECONOMIC DEVELOPMENT FUND	20,223	6,610	5,529	-67.32%	-16.35%	2026/2027 fund balance decrease due to staffing changes and the use of fund balance to ease the general fund transfer	2
920	INNOVATION CTR-OPERATIONS	124,445	234,394	305,693	88.35%	30.42%	2026/2027 continue to increase fund balance due to large HVAC repair in 2021	2

Fund Type:

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

TOP 75% NON-TRANSFER REVENUE SOURCES BY FUND

Major Revenue Sources by Fund 2026

Total Non-Transfer Revenue: 37,732,867

Fund 100-General Fund	Budget	% of Rev
Tax Levy	7,743,599	
Shared Revenue	4,124,819	
Interest Income	544,070	
Transportation Aid	617,481	
Room Tax	240,000	
Ordinance Violations	210,000	
	13,479,969	**35.72%**

Fund 620-Wastewater Utility	Budget	% of Rev
Wastewater Revenues	4,202,631	
Misc Grant Revenue	-	
Bond Proceeds	1,141,500	
	5,344,131	**14.16%**

Fund 450-Capital Projects	Budget	% of Rev
Bond Proceeds	4,420,570	
Donations	-	
Grants	430,000	
	4,850,570	**15.81%**

Fund 610-Water Utility	Budget	% of Rev
Metered Water Sales	2,003,323	
Fire Protection	780,961	
Bond Proceeds	2,100,400	
	4,884,684	**12.95%**

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

Fund 249-Fire & EMS Dept	Budget	% of Rev
Rescue Call Revenue	687,584	
Township Contract Revenue	569,380	
	1,256,964	**3.33%**

Major Revenue Sources by Fund 2027

Total Non-Transfer Revenue: 30,678,687

Fund 100-General Fund	Budget	% of Rev
Tax Levy	7,822,344	
Shared Revenue	4,244,439	
Transportation Aid	636,005	
Interest Income	544,296	
Room Tax	240,000	
Municipal Svcs Aid	325,000	
Ordinance Violations	215,000	
	14,027,083	**45.72%**

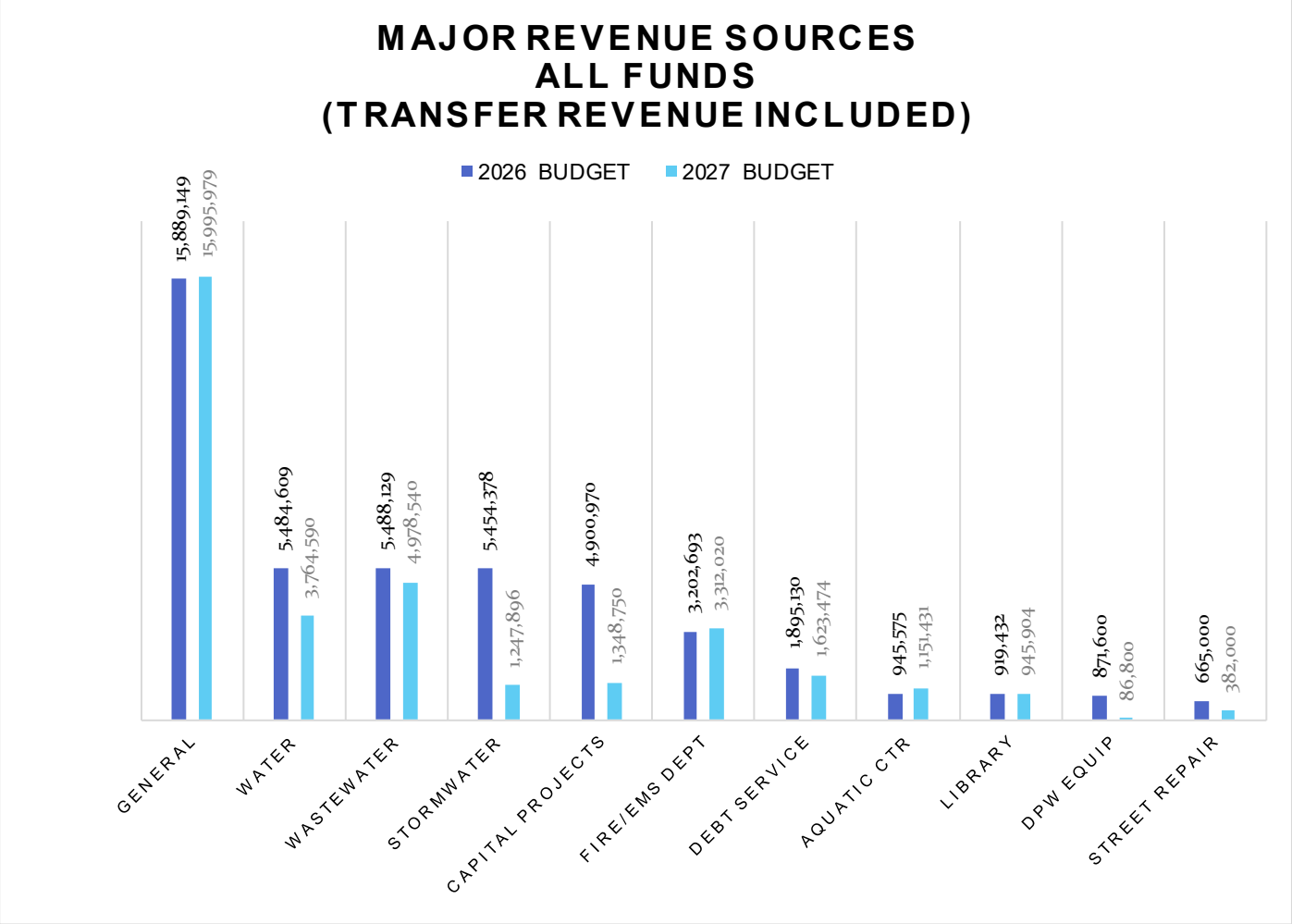
Fund 620-Wastewater Utility	Budget	% of Rev
Wastewater Revenues	4,244,658	
Misc Grant Revenue	540,750	
Bond Proceeds	-	
	4,785,408	**12.68%**

Fund 610-Water Utility	Budget	% of Rev
Metered Water Sales	2,063,422	
Grants	-	
Fire Protection	804,390	
Bond Proceeds	402,750	
	3,270,562	**8.67%**

Fund 450-Capital Projects	Budget	% of Rev
Bond Proceeds	1,026,750	
Donations	100,000	
	1,126,750	**3.67%**

Fund 249-Fire & Rescue	Budget	% of Rev
Rescue Call Revenue	740,773	
Township Contract Revenue	577,658	
	1,318,431	**3.49%**

Fund 247-Aquatic Cener	Budget	% of Rev
Aquatic Center Program Rev	491,960	
School Dist Contribution	297,505	
	789,465	**2.57%**

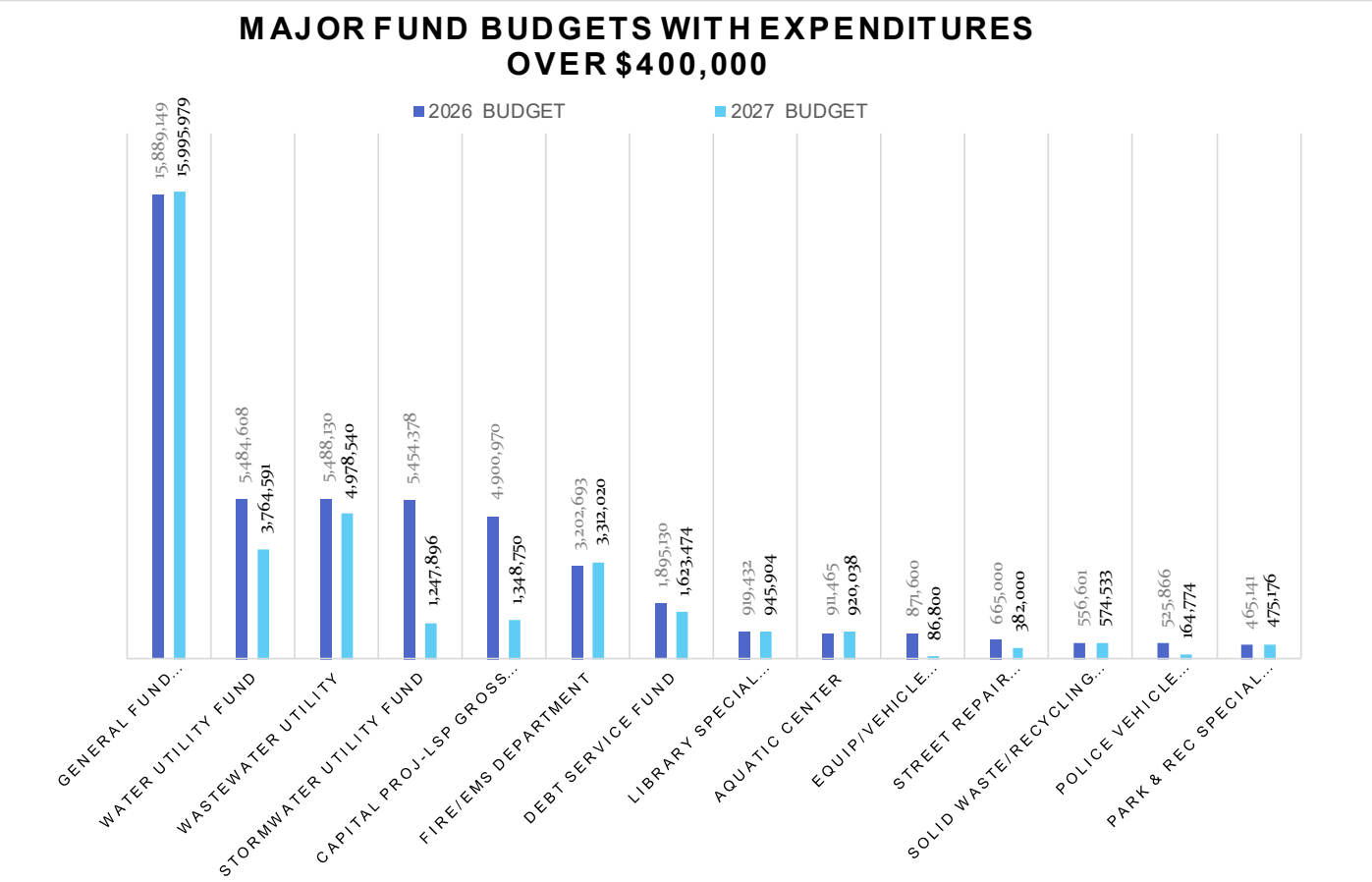

MAJOR REVENUE SOURCES
ALL FUNDS
(TRANSFER REVENUE INCLUDED)
2026 BUDGET
2027 BUDGET
15,889,149
15,995,979
5,484,609
3,764,590
5,488,129
4,978,540
5,454,378
1,247,896
4,900,970
1,348,750
3,202,693
3,312,020
1,895,130
1,623,474
945,575
1,151,431
919,432
945,904
871,600
86,800
665,000
382,000
GENERAL
WATER
WASTEWATER
STORMWATER
CAPITAL PROJECTS
FIRE/EMS DEPT
DEBT SERVICE
AQUATIC CTR
LIBRARY
DPW EQUIP
STREET REPAIR

REVENUES BY FUND – ALL FUNDS

Fund #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	$ CHG/BUD FY 26/25	% CHG BUD FY 26/25	2027 BUDGET	$ CHG/BUD FY 27/26	% CHG BUD FY 27/26	Type
100	TOTAL TAXES	4,624,990	6,120,288	6,197,955	6,784,037	6,789,715	8,077,567	1,293,530	19.07%	8,156,312	78,745	0.97%	1
100	TOTAL SPECIAL ASSESSEMENTS	150	138	2,725	1,050	4,210	500	(550)	-52.38%	500	-	0.00%	1
100	TOTAL INTERGOVT REVENUES	4,590,742	4,250,383	4,760,085	5,023,961	5,203,891	5,547,402	523,441	10.42%	5,607,931	60,529	1.09%	1
100	TOTAL LICENSES & PERMITS	89,048	167,690	147,578	394,523	439,071	752,950	358,427	90.85%	775,531	22,581	3.00%	1
100	TOTAL FINES, FORTFEIT - PENALTIES	296,072	250,979	282,636	286,550	284,394	291,550	5,000	1.74%	299,550	8,000	2.74%	1
100	TOTAL PUBLIC CHARGES FOR SVCS	87,843	62,413	62,162	45,625	65,878	56,150	10,525	23.07%	53,150	(3,000)	-5.34%	1
100	TOTAL MISC REVENUE	595,927	1,378,337	1,386,115	919,842	1,126,284	1,036,870	117,028	12.72%	1,032,096	(4,774)	-0.46%	1
100	TOTAL OTHER FINANCING SOURCES	99,675	180,207	81,110	116,614	116,614	126,160	9,547	8.19%	70,910	(55,250)	-43.79%	1
100T	**GENERAL FUND**	**10,384,446**	**12,410,435**	**12,920,367**	**13,572,202**	**14,030,056**	**15,889,149**	**2,316,947**	**17.07%**	**15,995,979**	**106,830**	**0.67%**	**1**
200	CABLE TV FUND	97,033	143,957	94,371	145,186	136,450	159,878	14,692	10.12%	146,376	(13,502)	-8.45%	1
205	27TH PAYROLL FUND	64	15,535	-	-	-	-	-	0.00%	-	-	0.00%	2
208	PARKING PERMIT FUND	35,244	36,650	37,459	39,784	38,973	34,500	(5,284)	-13.28%	29,600	(4,900)	-14.20%	1
210	FD EQUIPMENT REVOLVING FUND	1,244,674	613,916	965,385	1,560,199	1,098,371	175,000	(1,385,199)	-88.78%	285,000	110,000	62.86%	2
214	ELECTIONS	33,426	26,852	50,000	22,738	30,118	34,659	11,921	52.43%	27,099	(7,560)	-21.81%	1
215	EQUIP/VEHICLE REVOLVING FUND	154,182	205,942	168,511	256,000	276,115	871,600	615,600	240.47%	86,800	(784,800)	-90.04%	1
216	POLICE VEHICLE REVOLVING FUND	21,730	42,920	142,960	82,000	205,076	525,866	443,866	541.30%	164,774	(361,092)	-68.67%	1
217	BUILDING REPAIR FUND	25,000	30,000	-	15,302	15,000	48,000	32,698	213.68%	-	(48,000)	-100.00%	1
220	LIBRARY SPECIAL REVENUE FUND	742,837	1,313,237	893,168	836,125	740,778	919,432	83,307	9.96%	945,904	26,472	2.88%	1
225	SKATE PARK FUND	-	-	-	-	-	-	-	0.00%	-	-	0.00%	2
230	SOLID WASTE/RECYCLING FUND	438,647	508,360	520,007	544,085	531,805	556,601	12,516	2.30%	574,533	17,932	3.22%	1
235	RIDE-SHARE GRANT PROGRAM FUND	130,127	74,672	204,810	211,657	227,849	230,000	18,343	8.67%	235,000	5,000	2.17%	1
240	PARKLAND ACQUISITION FUND	-	8,064	1,534	-	24,750	-	-	0.00%	-	-	0.00%	2
245	PARKLAND DEVELOPMENT FUND	26,881	16,453	9,830	42,500	72,164	57,000	14,500	34.12%	11,000	(46,000)	-80.70%	2
246	FIELD OF DREAMS	20,510	43,295	16,813	49,181	45,725	89,965	40,784	82.93%	51,423	(38,542)	-42.84%	2
247	AQUATIC CENTER	689,360	1,120,173	1,078,098	1,196,465	1,154,632	945,575	(250,890)	-20.97%	1,151,431	205,856	21.77%	2
248	PARK & REC SPECIAL REVENUE	192,241	332,647	380,724	433,992	373,813	465,141	31,149	7.18%	475,176	10,035	2.16%	2
249	FIRE/EMS DEPARTMENT	641,626	2,240,744	2,904,474	2,710,609	2,976,922	3,202,693	492,084	18.15%	3,312,020	109,327	3.41%	3
250	FORESTRY FUND	11,254	1,576	10,433	4,010	15,988	20,000	15,990	398.75%	20,000	-	0.00%	2
260	SICK LEAVE SEVERANCE FUND	18,888	85,000	-	87,000	50,000	8,000	(79,000)	-90.80%	83,000	75,000	937.50%	2
271	INSURANCE-SIR	-	-	-	-	-	-	-	0.00%	-	-	0.00%	1
272	LAKES IMPROVEMENT FUND	-	-	415	-	-	-	-	0.00%	-	-	0.00%	1
280	STREET REPAIR REVOLVING FD	178,197	172,737	25,868	340,000	195,000	665,000	325,000	95.59%	382,000	(283,000)	-42.56%	1
295	POLICE DEPARTMENT-TRUST FUND	11,469	17,342	13,135	8,000	18,492	5,030	(2,970)	-37.13%	5,025	(5)	-0.10%	2
300	DEBT SERVICE FUND	1,043,530	1,340,730	1,332,464	1,968,772	1,968,772	1,895,130	(73,642)	-3.74%	1,623,474	(271,655)	-14.33%	3
410	TID DISTRICT #10 FUND	-	4,503	238,133	172,838	175,938	95,394	(77,444)	-44.81%	94,894	(500)	-0.52%	4
411	TID DISTRICT #11 FUND	-	26,784	64,384	35,644	35,644	48,894	13,250	37.17%	220,153	171,259	350.27%	4
412	TID DISTRICT #12 FUND	213,668	12,842	59,905	41,350	41,350	46,950	5,600	13.54%	46,550	(400)	-0.85%	4
413	TID DISTRICT #13 FUND	-	5,694	88,154	30,150	33,847	72,690	42,540	141.09%	73,029	339	0.47%	4
414	TID DISTRICT #14 FUND	-	61,563	350,164	500,150	502,127	110,972	(389,178)	-77.81%	319,093	208,121	187.54%	4
441	TID DISTRICT #4 AFF HOUSE FUND	2,126,362	2,000	-	50,000	-	50,000	-	0.00%	50,000	-	0.00%	4
450	CAPITAL PROJ-LSP GROSS FUND	4,194,386	138,058	7,937,324	2,026,105	278,435	4,900,970	2,874,865	141.89%	1,348,750	(3,552,220)	-72.48%	4
452	BIRGE FOUNTAIN RESTORATION	500	500	500	500	555	500	-	0.00%	500	-	0.00%	4
459	DEPOT RESTORATION PROJECT	-	-	-	-	-	-	-	0.00%	-	-	0.00%	4
610	WATER UTILITY FUND	2,709,462	2,938,845	4,552,113	7,873,842	4,583,897	5,484,609	(2,389,233)	-30.34%	3,764,590	(1,720,018)	-31.36%	5
620	WASTEWATER UTILITY	4,193,260	4,265,452	6,041,818	4,739,151	5,718,564	5,488,129	748,978	15.80%	4,978,540	(509,590)	-9.29%	5
630	STORMWATER UTILITY FUND	553,558	555,037	558,107	1,180,263	539,032	5,454,378	4,274,114	362.13%	1,247,896	(4,206,482)	-77.12%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	1,079	5,422	12,808	4,000	3,340	4,000	-	0.00%	4,000	-	0.00%	6
820	ROCK RIVER STORMWATER GROUP	44,208	48,641	50,527	80,000	49,964	60,000	(20,000)	-25.00%	60,000	-	0.00%	6
900	ECONOMIC DEVELOPMENT FUND	167,343	97,500	180,000	186,618	167,756	303,455	116,837	62.61%	306,081	2,626	0.87%	2
910	CDA PROGRAMS FUND	342,102	100,369	107,082	10,000	179,709	69,213	59,213	592.13%	50,690	(18,523)	-26.76%	2
920	INNOVATION CTR-OPERATIONS	263,337	265,592	264,898	250,925	192,894	186,024	(64,901)	-25.86%	191,865	5,841	3.14%	2
	TOTAL ALL FUNDS	**30,950,629**	**29,330,037**	**42,276,741**	**41,307,342**	**36,729,900**	**49,174,397**	**7,867,054**	**19.05%**	**38,362,245**	**(10,812,151)**	**-21.99%**	

Fund Type:

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


MAJOR FUND BUDGETS WITH EXPENDITURES OVER $400,000
2026 BUDGET
2027 BUDGET
15,889,149
15,995,979
5,484,608
3,764,591
5,488,130
4,978,540
5,454,378
1,247,896
4,900,970
1,348,750
3,202,693
3,312,020
1,895,130
1,623,474
919,432
945,904
911,465
920,038
87,600
86,800
665,000
382,000
556,601
574,533
525,866
164,774
465,141
475,176
GENERAL FUND...
WATER UTILITY FUND
WASTEWATER UTILITY
STORMWATER UTILITY FUND
CAPITAL PROJ-LSP GROSS...
FIRE/EMS DEPARTMENT
DEBT SERVICE FUND
LIBRARY SPECIAL...
AQUATIC CENTER
EQUIP/VEHICLE...
STREET REPAIR...
SOLID WASTE/RECYCLING...
POLICE VEHICLE...
PARK & REC SPECIAL...

EXPENDITURES BY FUND – ALL FUNDS

Fund #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	$CHG/BUD FY 26/25	%CHG/BUD FY26/25	2027 BUDGET	$CHG/BUD FY27/26	%CHG/BUD FY27/26	Type
100	GENERAL FUND EXPENDITURES	10,064,668	12,311,799	14,197,479	13,572,202	13,918,486	15,889,149	2,316,947	17.1%	15,995,979	106,831	0.7%	1
200	CABLE TV FUND	106,048	104,350	175,310	153,459	132,699	159,878	6,419	4.2%	146,376	(13,501)	(8.4%)	2
208	PARKING PERMIT FUND	39,122	39,866	39,750	39,784	40,066	34,500	(5,284)	(13.3%)	29,600	(4,900)	(14.2%)	2
205	27TH PAYROLL FUND	-	91,383	-	-	-	-	-	-	-	-	-	1
210	FD EQUIPMENT REVOLVING FUND	95,532	1,243,517	1,305,359	1,560,199	2,107,311	175,000	(1,385,199)	(88.8%)	285,000	110,000	62.9%	1
214	ELECTIONS	36,982	18,507	73,857	22,738	20,852	34,659	11,921	52.4%	27,099	(7,560)	(21.8%)	1
215	EQUIP/VEHICLE REVOLVING FUND	30,090	164,473	116,632	256,000	288,675	871,600	615,600	240.5%	86,800	(784,800)	(90.0%)	1
216	POLICE VEHICLE REVOLVING FUND	55,022	7,109	143,000	82,000	234,071	525,866	443,866	541.3%	164,774	(361,092)	(68.7%)	1
217	BUILDING REPAIR FUND	-	28,567	18,847	15,302	15,000	48,000	32,698	213.7%	-	(48,000)	100%	1
220	LIBRARY SPECIAL REVENUE FUND	815,545	897,544	1,404,994	836,125	784,291	919,432	83,307	10.0%	945,904	26,472	2.9%	2
225	SKATE PARK FUND	-	-	-	-	-	-	-	-	-	-	-	1
230	SOLID WASTE/RECYCLING FUND	480,493	507,724	525,094	544,085	534,721	556,601	12,516	2.3%	574,533	17,932	3.2%	1
235	RIDE-SHARE GRANT PROGRAM FUND	112,861	106,772	251,783	211,657	226,269	230,000	18,343	8.7%	235,000	5,000	2.2%	2
240	PARKLAND ACQUISITION FUND	-	-	1,534	-	-	-	-	-	-	-	-	2
245	PARKLAND DEVELOPMENT FUND	46,770	11,878	7,817	42,500	44,783	57,000	14,500	34.1%	11,000	(46,000)	(80.7%)	2
246	FIELD OF DREAMS	24,162	34,914	24,796	49,181	40,566	89,965	40,784	82.9%	51,423	(38,542)	(42.8%)	2
247	AQUATIC CENTER	700,959	764,724	1,114,858	896,465	1,205,908	945,575	49,110	5.5%	1,151,434	205,859	21.8%	2
248	PARK & REC SPECIAL REVENUE	167,715	328,355	429,277	433,992	383,634	465,141	31,148	7.2%	475,176	10,035	2.2%	2
249	FIRE/EMS DEPARTMENT	725,696	2,257,417	3,100,027	2,710,609	2,516,839	3,202,693	492,084	18.2%	3,312,020	109,327	3.4%	
250	FORESTRY FUND	14,347	3,550	19,650	4,010	15,875	20,000	15,990	398.8%	20,000	-	-	2
260	SICK LEAVE SEVERANCE FUND	40,593	37,611	93,697	87,000	34,971	8,000	(79,000)	(90.8%)	83,000	75,000	937.5%	1
271	INSURANCE-SIR	-	8,346	35,000	-	10,748	-	-	-	-	-	-	1
272	LAKES IMPROVEMENT FUND	-	-	868	-	401	-	-	-	-	-	-	1
280	STREET REPAIR REVOLVING FD	308,883	147,599	287,500	340,000	130,311	665,000	325,000	95.6%	382,000	(283,000)	(42.6%)	1
295	POLICE DEPARTMENT-TRUST FUND	16,327	30,851	653	8,000	8,937	5,030	(2,970)	(37.1%)	5,025	(5)	(0.1%)	2
300	DEBT SERVICE FUND	1,044,805	1,337,079	1,332,455	1,968,772	1,972,122	1,895,130	(73,642)	(3.7%)	1,623,474	(271,655)	(14.3%)	3
410	TID DISTRICT #10 FUND	289	2,024	142,277	172,838	175,938	95,394	(77,444)	(44.8%)	94,894	(500)	(0.5%)	4
411	TID DISTRICT #11 FUND	289	13,350	51,477	35,644	35,644	48,894	13,250	37.2%	220,153	171,259	350.3%	4
412	TID DISTRICT #12 FUND	206,656	53,440	58,205	41,350	41,350	46,950	5,600	13.5%	46,550	(400)	(0.9%)	4
413	TID DISTRICT #13 FUND	289	1,850	80,113	30,150	36,084	72,690	42,540	141.1%	73,029	339	0.5%	4
414	TID DISTRICT #14 FUND	289	49,954	97,150	500,150	502,127	110,972	(389,178)	(77.8%)	319,093	208,121	187.5%	4
441	TID DISTRICT #4 AFF HOUSE FUND	50,000	70,824	126,628	50,000	125,000	50,000	-	-	50,000	-	-	4
450	CAPITAL PROJ-LSP GROSS FUND	3,711,891	398,434	3,424,925	6,292,976	4,086,557	4,900,970	(1,392,006)	(22.1%)	1,348,750	(3,552,220)	(72.5%)	5
452	BIRGE FOUNTAIN RESTORATION	429	530	1,200	500	6,656	500	-	-	500	-	-	4
459	DEPOT RESTORATION PROJECT	-	-	-	-	-	-	-	-	-	-	-	4
610	WATER UTILITY FUND	2,793,047	2,936,173	5,616,857	7,873,842	4,851,603	5,484,608	(2,389,233)	(30.3%)	3,764,591	(1,720,018)	(31.4%)	5
620	WASTEWATER UTILITY	3,419,392	3,287,418	9,921,773	4,739,151	6,209,288	5,488,130	748,978	15.8%	4,978,540	(509,589)	(9.3%)	5
630	STORMWATER UTILITY FUND	651,628	638,182	1,470,135	1,278,513	1,193,183	5,454,378	4,175,865	326.6%	1,247,896	(4,206,482)	(77.1%)	5
810	RESCUE SQUAD EQUIP/EDUC FUND	7,259	7,455	20,948	4,000	17,058	4,000	-	-	4,000	-	-	6
820	ROCK RIVER STORMWATER GROUP	50,844	75,682	80,000	80,000	45,329	60,000	(20,000)	(25.0%)	60,000	-	-	6
900	ECONOMIC DEVELOPMENT FUND	118,798	124,608	219,052	186,618	182,959	303,455	116,838	62.6%	306,081	2,626	0.9%	2
910	CDA PROGRAMS FUND	636,531	142,394	588,109	10,000	185,700	69,213	59,213	592.1%	50,690	(18,523)	(26.8%)	2
920	INNOVATION CTR-OPERATIONS	279,304	142,999	220,285	228,672	206,544	186,024	(42,648)	(18.7%)	191,865	5,841	3.1%	2
	TOTAL	**26,853,553**	**28,429,251**	**46,819,369**	**45,358,483**	**42,568,554**	**49,174,397**	**3,815,913**	8.4%	**38,362,250**	**(10,812,146)**	**(22.0%)**	

Fund Type:

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

City of WHITEWATER

Tax Calculation - Tax Year 2025 / Calendar Year 2026

WALWORTH COUNTY		JEFFERSON COUNTY		COMBINED TOTALS
Assessment Ratio:	**0.991697793**	***Assessment Ratio:***	**0.955623955**	
Lottery Credit:	211.76	***Lottery Credit:***	211.76	
VALUATION		**VALUATION**		
Assessed Values:	949,451,676	Assessed Values:	139,823,900	1,089,275,576
Equalized Val:(no tif)	906,748,700	Equalized Val:(no tif)	131,733,100	1,038,481,800
Equalized Val:(w/ tif)	957,202,400	Equalized Val:(w/ tif)	144,854,200	1,102,056,600
State Credits:	1,566,773.88	State Credits:	192,576.50	1,759,350.38
LEVIES without TIF		**LEVIES without TIF**		
State	-	State	-	-
County	1,996,913.87	County	372,697.64	2,369,611.51
Technical College	480,402.35	Technical College	78,967.53	559,369.88
School	7,046,083.94	School	1,023,660.11	8,069,744.05
City	6,761,310.91	City	982,288.09	7,743,599.00
TIF	906,121.39	TIF	244,787.46	1,150,908.85
Total	17,190,832.46	**Total**	2,702,400.83	19,893,233.29
LEVIES with TIF		**LEVIES with TIF**		
State	-	State	-	-
County	2,108,026.74	County	409,819.76	2,517,846.50
Technical College	507,133.49	Technical College	86,833.00	593,966.49
School	7,438,145.13	School	1,125,620.42	8,563,765.55
City	7,137,527.10	City	1,080,127.65	8,217,654.75
Total	17,190,832.46	**Total**	2,702,400.83	19,893,233.29
TAX RATES		**TAX RATES**		
State	-	State	-	-
County	2.220257011	County	2.930970742	2.311487153
Technical College	0.534133019	Technical College	0.621016865	0.545285787
School	7.834148191	School	8.050271949	7.861890727
City	7.517525410	City	7.724914339	7.544146707
Gross Tax Rate	18.106063631	**Gross Tax Rate**	19.327173895	18.262810374
Less School Credit	(1.650188124)	Less School Credit	(1.377278849)	(1.615156365)
Net Tax Rate	16.455875507	**Net Tax Rate**	17.949895046	16.647654009

TIF BREAKOUT	WALWORTH	JEFFERSON	TOTAL TIF
County	111,112.87	37,122.12	148,234.99
Technical College	26,731.14	7,865.47	34,596.61
School	392,061.19	101,960.31	494,021.50
City	376,216.19	97,839.56	474,055.75
Total	906,121.39	244,787.46	1,150,908.85

WALWORTH COUNTY TAX INCREMENT DISTRICT

Tax Calculation - Tax Year 2025 / Calendar Year 2026

Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	1,996,913.87	906,748,700	0.002202279	957,202,400	2,108,026.74	111,112.87	**County**
City	6,761,310.91	906,748,700	0.007456654	957,202,400	7,137,527.10	376,216.19	**City**
School District	7,046,083.94	906,748,700	0.007770713	957,202,400	7,438,145.13	392,061.19	**School District**
Technical College	480,402.35	906,748,700	0.000529808	957,202,400	507,133.49	26,731.14	**Technical College**
Total	16,284,711.07		0.017959455		17,190,832.46	906,121.39	**Total**

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 10	14,296,700	0.28336276626	256,761.06
TID # 11	4,726,900	0.09368787621	84,892.59
TID # 12	7,700,900	0.15263300808	138,304.03
TID # 13	5,051,900	0.10012942559	90,729.41
TID # 14	18,677,300	0.37018692385	335,434.29
	50,453,700	1.00000000000	906,121.38

Total Tax Asking:	7,743,599.00
% in Walworth Cty:	0.873148379
Net Amt.:	6,761,310.91

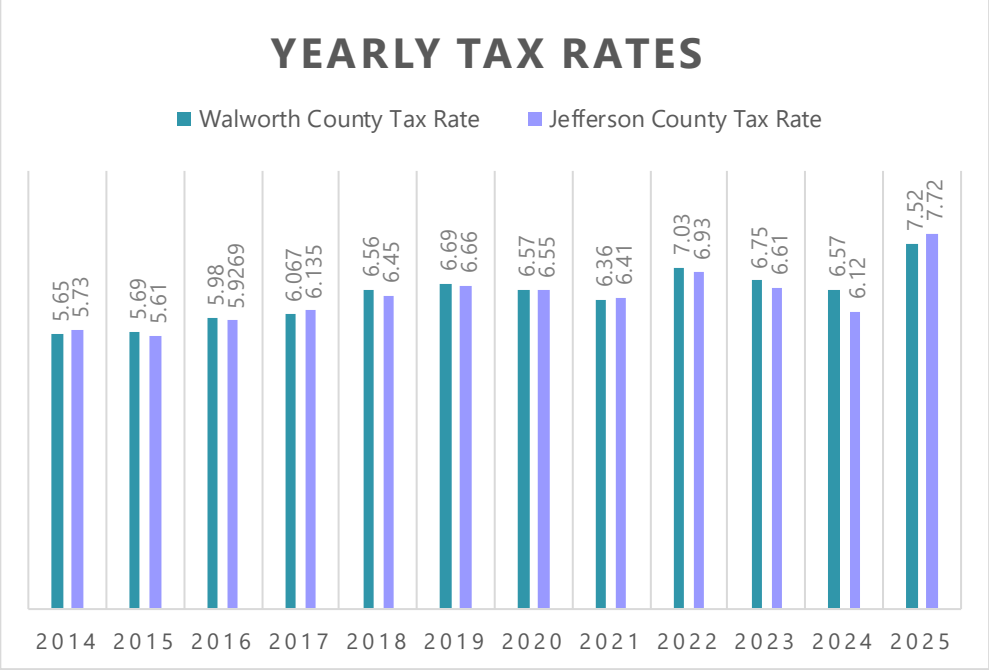
JEFFERSON COUNTY TAX INCREMENT DISTRICT

Tax Calculation - Tax Year 2025 / Calendar Year 2026

Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	372,697.64	131,733,100	0.002829188	144,854,200	409,819.76	37,122.12	**County**
City	982,288.09	131,733,100	0.007456654	144,854,200	1,080,127.65	97,839.56	**City**
School District	1,023,660.11	131,733,100	0.007770713	144,854,200	1,125,620.42	101,960.31	**School District**
Technical College	78,967.53	131,733,100	0.000599451	144,854,200	86,833.00	7,865.47	**Technical College**
Total	2,457,613.37		0.018656006		2,702,400.83	244,787.46	**Total**

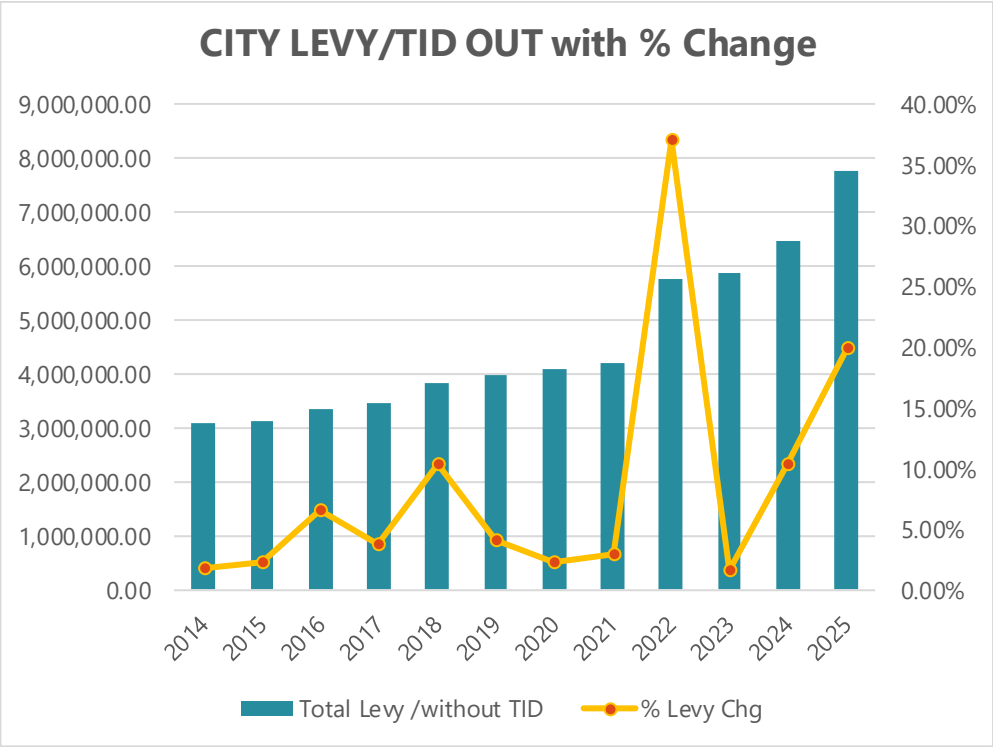
TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 10	1,074,200	0.08186813606	20,040.29
TID # 14	12,046,900	0.91813186394	224,747.17
TOTAL	13,121,100	1.00000000000	244,787.46

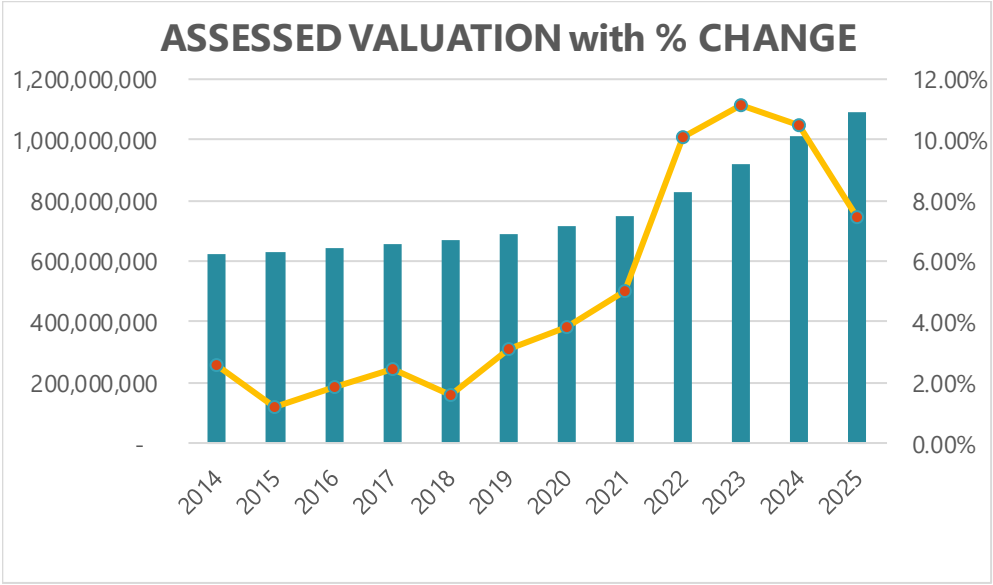
Total Tax Asking:	7,743,599.00
% in Jefferson Cty.:	0.126851621
Net Amt.:	982,288.09



TAX LEVIES, RATES & COLLECTIONS

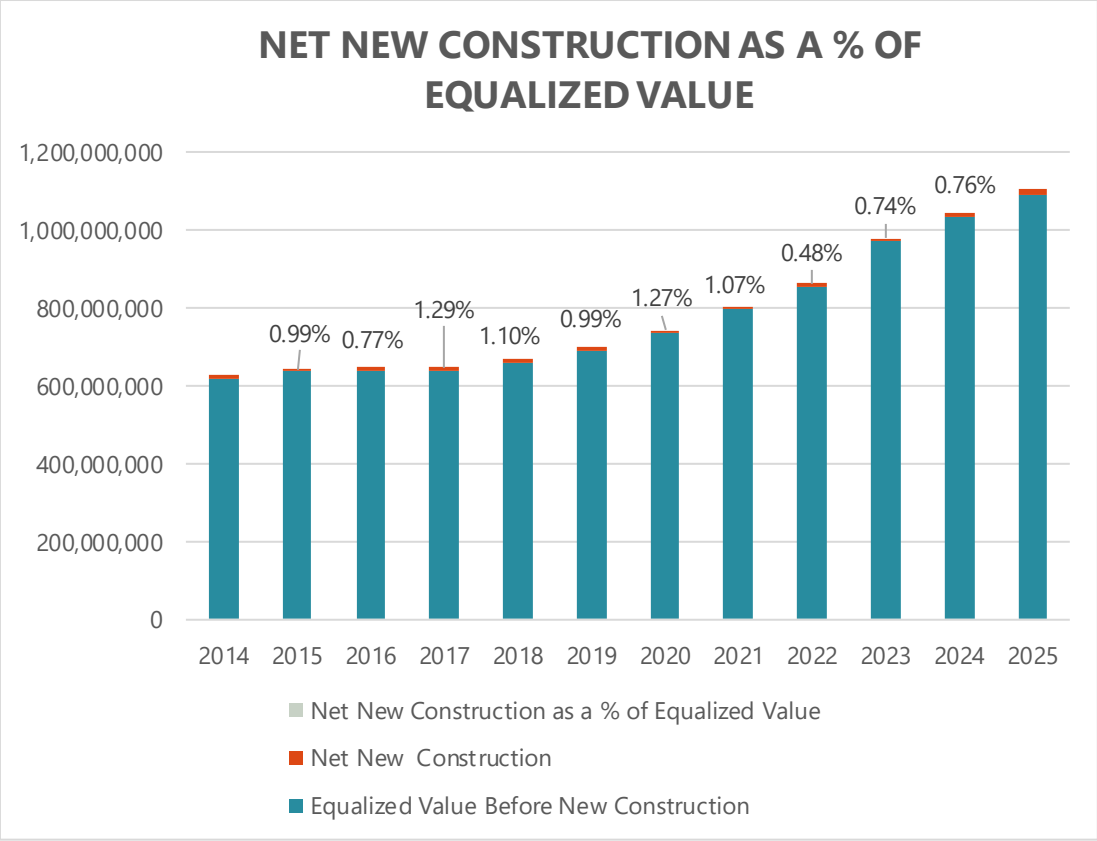
Levy Year	Collection Year	Walworth County Tax Rate	Jefferson County Tax Rate	Walworth County Levy /without TID	Jefferson County Levy /without TID	Uncollected Personal Property Taxes as of October 31st of Each Year
2025	2026	7.52	7.72	6,761,310.91	982,288.09	85.02
2024	2025	6.57	6.12	5,681,055.34	779,246.66	2,302.71
2023	2024	6.75	6.61	5,156,343.55	696,018.45	4,002.33
2022	2023	7.03	6.93	5,050,097.99	706,755.01	7,482.82
2021	2022	6.36	6.41	3,795,413.28	405,521.33	6,716.65
2020	2021	6.57	6.55	3,700,383.48	379,002.10	5,847.09
2019	2020	6.69	6.66	3,620,773.50	365,211.50	4,854.27
2018	2019	6.56	6.45	3,487,796.80	343,506.20	2,732.54
2017	2018	6.07	6.14	3,157,414.90	316,385.10	8,752.45
2016	2017	5.98	5.93	3,043,490.94	304,129.06	14,470.05
2015	2016	5.69	5.61	2,863,408.17	280,366.83	13,080.59
2014	2015	5.65	5.73	2,792,167.00	279,567.00	11,148.34


CITY LEVY/TID OUT with % Change
9,000,000.00
8,000,000.00
7,000,000.00
6,000,000.00
5,000,000.00
4,000,000.00
3,000,000.00
2,000,000.00
1,000,000.00
0.00
40.00%
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
Total Levy /without TID
% Levy Chg

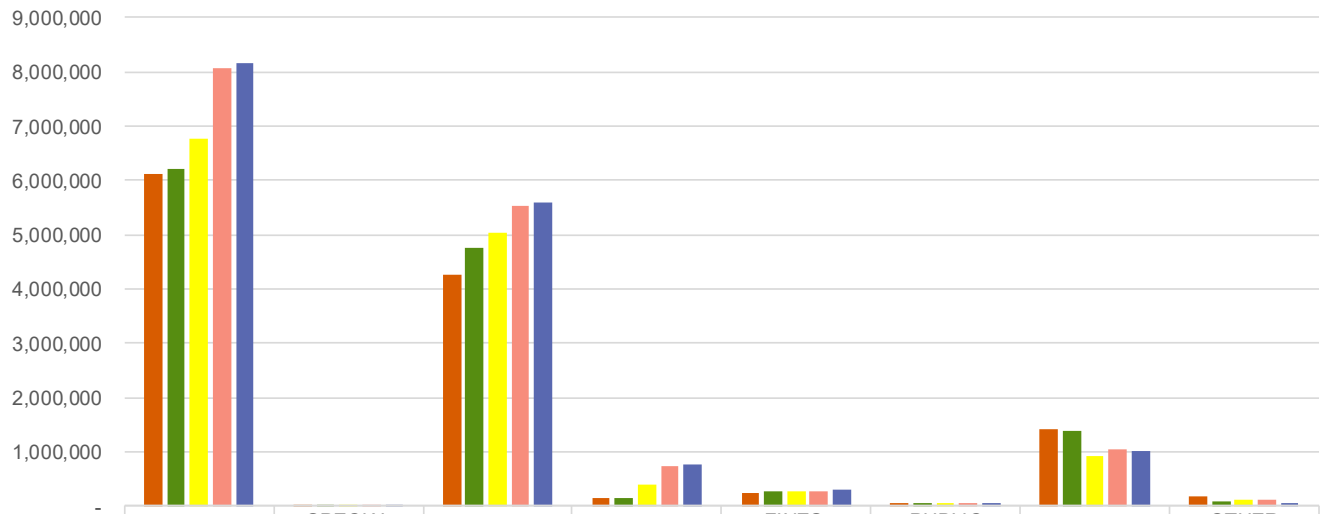

ASSESSED VALUATION with % CHANGE
1,200,000,000
1,000,000,000
800,000,000
600,000,000
400,000,000
200,000,000
-
12.00%
10.00%
8.00%
6.00%
4.00%
2.00%
0.00%
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025

ASSESSED AND EQUALIZED VALUATIONS

Year	Assessed Valuation	Assessed Value % Chg	Equalized Valuation (TID OUT)	Equalized Valuation (TID IN)
2025	1,089,275,576	7.42%	1,038,481,800	1,102,056,600
2024	1,014,038,650	10.47%	1,019,119,600	1,041,676,500
2023	917,889,900	11.10%	925,184,300	976,283,200
2022	826,164,100	10.07%	855,440,700	861,165,600
2021	750,563,583	5.05%	705,313,800	802,302,500
2020	714,494,599	3.81%	644,222,900	740,802,400
2019	688,302,999	3.09%	603,973,400	696,905,800
2018	667,702,000	1.63%	584,095,300	666,391,100
2017	656,989,000	2.42%	562,842,500	646,775,000
2016	641,445,500	1.89%	563,694,800	645,398,900
2015	629,532,700	1.19%	563,249,700	640,750,100
2014	622,148,100	2.59%	545,420,500	625,192,100

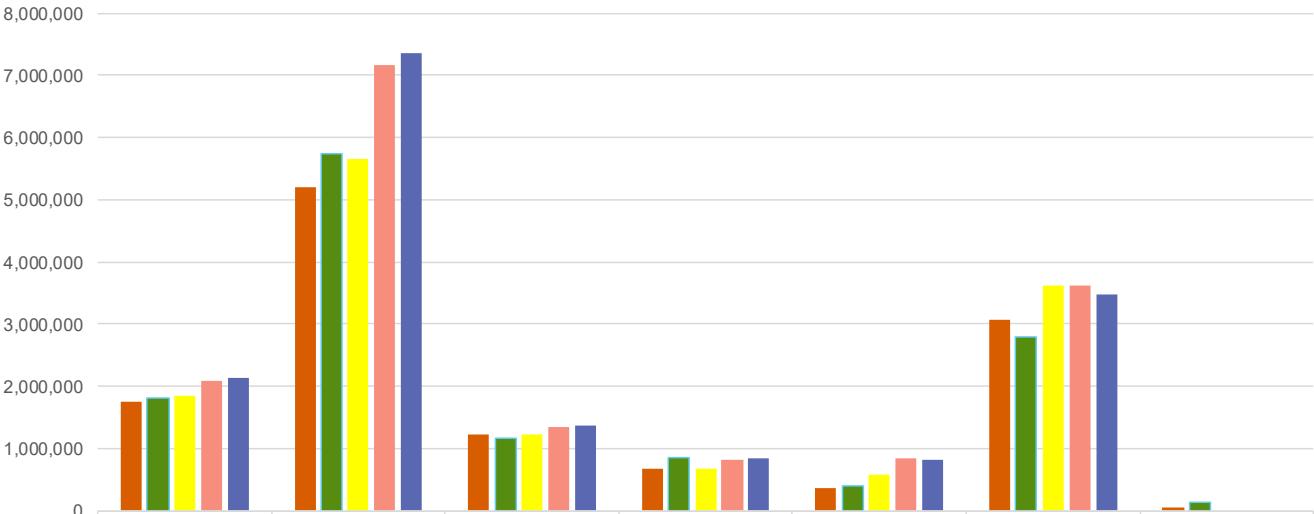


GENERAL FUND REVENUE SUMMARY



	TAXES	SPECIAL ASSESSMENTS	INTERGOVT REVENUES	LICENSES & PERMITS	FINES, FORFEIT PENALTIES	PUBLIC CHARGES FOR SVCS	MISC REVENUE	OTHER FINANCING SOURCES
2023 ACTUAL	6,120,288	138	4,250,383	167,690	250,979	62,413	1,410,557	180,207
2024 ACTUAL	6,197,955	2,725	4,760,085	147,578	282,636	62,162	1,386,115	81,110
2025 BUDGET	6,784,037	1,050	5,023,961	394,523	286,550	45,625	919,842	116,614
2026 BUDGET	8,077,567	500	5,547,402	752,950	291,550	56,150	1,036,870	126,160
2027 BUDGET	8,156,312	500	5,607,931	775,531	299,550	53,150	1,032,096	70,910

GENERAL FUND EXPENSE SUMMARY



	ADMINISTRATION	PUBLIC SAFETY	PUBLIC WORKS	PARKS AND RECREATION	NEIGHBORHOOD SVC/PLANNING	TRANSFERS	CONTINGENCIES
2023 ACTUAL	1,758,920	5,190,828	1,212,804	682,036	355,387	3,070,024	41,800
2024 ACTUAL	1,819,346	5,728,789	1,151,405	861,057	388,073	2,785,074	126,092
2025 BUDGET	1,837,586	5,658,873	1,223,166	670,114	566,380	3,616,081	0
2026 BUDGET	2,083,052	7,160,774	1,342,082	822,346	851,065	3,629,830	0
2027 BUDGET	2,128,134	7,355,621	1,359,424	847,386	825,642	3,479,774	0

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
TAXES				-				
100-41110-00	LOCAL TAX LEVY	3,154,970	4,499,748	4,538,657	4,507,730	4,507,730	5,864,269	5,914,269
100-41111-00	DEBT SERVICE TAX LEVY	1,045,965	1,257,105	1,313,705	1,952,572	1,952,572	1,879,330	1,908,074
100-41112-00	OMITTED PROPERTY TAXES	-	-	-	-	-	-	-
100-41113-00	RESCINDED TAXES-REAL ESTATE	6,611	2,625	-	-	-	-	-
100-41114-00	USE VALUE PENALTY	-	-	1,654	-	-	-	-
100-41115-00	CHARGEBACK-SECTION 74.41	-	21,099	8,010	-	268	-	-
100-41140-00	MOBILE HOME FEES	57,754	41,587	43,569	58,000	50,000	58,000	58,000
100-41210-00	ROOM TAX-GROSS AMOUNT	233,465	237,932	224,246	230,000	241,000	240,000	240,000
100-41320-00	IN LIEU-UNIV GARDEN & WW MANOR	120,606	27,820	28,035	9,735	9,968	9,968	9,968
100-41800-00	INTEREST ON TAXES	5,620	32,372	40,079	26,000	28,177	26,000	26,000
	TOTAL TAXES	**4,624,990**	**6,120,288**	**6,197,955**	**6,784,037**	**6,789,715**	**8,077,567**	**8,156,312**
SPECIAL ASSESSMENTS								
100-42010-00	INTEREST ON SP ASSESS.	-	-	-	-	-	-	-
100-42200-62	SEWER MAINS & LATERALS	-	-	-	-	-	-	-
100-42310-53	CURB & GUTTER	-	-	-	-	-	-	-
100-42320-53	SIDEWALKS	-	-	-	-	-	-	-
100-42400-53	SNOW REMOVAL	150	-	975	800	127	200	200
100-42500-53	FAILURE TO MOW FINES	-	138	1,750	250	4,083	300	300
	TOTAL SPECIAL ASSESSEMENTS	**150**	**138**	**2,725**	**1,050**	**4,210**	**500**	**500**
INTERGOVERNMENTAL REVENUES								
100-43344-00	EXPENDITURE RESTRAINT PROGM	63,331	53,306	-	-	-	-	-
100-43410-00	SHARED REVENUE-UTILITY	397,001	395,596	386,462	386,462	386,160	385,834	397,023
100-43420-00	SHARED REVENUE-BASE	2,836,846	2,836,844	3,534,954	3,534,954	3,616,048	3,738,985	3,847,416
100-43507-52	POLICE-MISC SAFETY GRANTS	8,013	4,164	50,571	-	12,878	-	-
100-43520-52	LAW ENFORCEMENT TRNG REIMBURSE	-	8,103	-	-	-	-	-
100-43522-63	STATE OF WI DNR GRANT	-	18,500	-	-	-	-	-
100-43530-53	TRANSPORTATION AIDS	576,591	572,087	585,637	580,479	598,704	617,481	636,005
100-43531-52	STATE GRANT--PUBLIC SAFETY	9,356	38,060	-	-	-	225,000	125,000
100-43540-52	UNIVERSITY-LEASE-PARKING	45,000	-	45,000	45,000	45,000	45,000	45,000
100-43550-52	MOU-DISPATCH SERVICE	178,963	-	-	-	-	-	-
100-43610-52	MSP-STATE UNIVERSITY SVCS PYMT	329,598	192,781	7,304	265,933	325,614	305,615	325,000
100-43663-52	2% FIRE DUES-ST OF WISC	32,121	-	-	-	-	-	-
100-43670-60	EXEMPT COMPUTER AID-FR STATE	5,846	16,330	16,330	16,330	16,330	16,330	16,330
100-43670-61	PERSONAL PROPERTY AID	35,656	43,214	43,214	110,877	110,877	110,877	110,877
100-43745.52	WUSD-JUVENILE OFFICIER	65,117	65,211	83,294	76,646	85,000	95,000	98,000
100-43750-52	DRUG GRANT REIMBURSEMENT	-	94	-	-	-	-	-
100-43760-00	WEIGHTS & MEASURES RECOVERY	3,408	1,583	3,000	3,000	3,000	3,000	3,000
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	1,416	2,029	1,839	1,800	1,800	1,800	1,800
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	2,480	2,480	2,480	2,480	2,480	2,480	2,480
	TOTAL INTERGOVT REVENUES	**4,590,742**	**4,250,383**	**4,760,085**	**5,023,961**	**5,203,891**	**5,547,402**	**5,607,931**
LICENSES & PERMITS								
100-44110-51	LIQUOR & BEER	18,608	18,858	19,720	19,710	23,052	21,000	21,250
100-44120-51	CIGARETTE	1,540	1,300	733	733	1,088	1,000	1,000
100-44122-51	BEVERAGE OPERATORS	3,020	3,515	3,668	4,000	4,314	4,500	4,700
100-44200-51	MISC. LICENSES	2,233	2,873	1,159	2,000	1,823	3,000	3,000
100-44300-53	BLDG/ZONING PERMITS	42,537	110,560	82,609	275,000	216,289	325,000	334,750
100-44310-53	ELECTRICAL PERMITS	6,911	9,298	10,796	35,115	21,168	22,000	22,660
100-44320-53	PLUMBING PERMITS	7,785	9,396	11,575	31,800	76,533	179,537	184,923
100-44330-53	HVAC PERMITS	4,668	7,216	9,569	20,500	74,070	177,813	183,147
100-44340-53	STREET OPENING PERMITS	100	200	50	50	360	400	400
100-44350-53	SIGN PERMITS	952	1,310	2,280	1,550	3,072	2,800	2,800
100-44370-51	WATERFOWL PERMITS	-	320	500	500	1,170	900	900
100-44900-51	MISC PERMITS	695	2,845	4,921	3,565	16,131	15,000	16,000
	TOTAL LICENSES & PERMITS	**89,048**	**167,690**	**147,578**	**394,523**	**439,071**	**752,950**	**775,531**

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
FINES, FORFEITURES - PENALTIES								
100-45110-52	ORDINANCE VIOLATIONS	234,661	179,505	191,914	210,000	204,948	210,000	215,000
100-45113-52	MISC COURT RESEARCH FEE	360	200	50	50	193	50	50
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	(200)	520	151	-	-	-	-
100-45130-52	PARKING VIOLATIONS	52,826	58,224	56,896	60,000	59,753	62,000	65,000
100-45135-53	REFUSE/RECYCLING TOTER FINES	7,125	9,550	1,175	1,500	-	1,500	1,500
100-45145-53	RE-INSPECTION FINES	1,300	2,980	32,450	15,000	19,500	18,000	18,000
	TOTAL FINES, FORTFEIT - PENALTIES	**296,072**	**250,979**	**282,636**	**286,550**	**284,394**	**291,550**	**299,550**
PUBLIC CHARGES FOR SERVICES								
100-46110-51	CLERK	-	-	1,738	-	44	50	50
100-46120-51	TREASURER	4,500	3,935	4,745	3,600	4,411	4,000	4,000
100-46210-52	POLICE-DISPATCH-MOU-UNIV	41,520	-	-	-	-	-	-
100-46220-52	FALSE ALARM FINES	750	2,100	1,200	1,500	3,000	2,000	2,000
100-46230-52	AMBULANCE	12,174	-	-	-	-	-	-
100-46240-52	CRASH CALLS	164	-	-	-	-	-	-
100-46310-53	DPW MISC REVENUE	9,853	30,298	19,585	12,000	24,873	20,000	18,000
100-46311-53	SALE OF MATERIALS	202	2	-	-	232	100	100
100-46312-51	MISC DEPT EARNINGS	100	-	405	-	520	-	-
100-46320-53	SAND & SALT CHARGES	1,056	-	-	-	-	-	-
100-46350-51	CITY PLANNER-SERVICES	135	360	8,144	9,000	2,615	3,000	3,000
100-46450-52	SPECIAL EVENTS-POLICE/DPW	-	-	-	-	-	-	-
100-46733-55	SR CITZ OFFSET	-	-	-	-	-	-	-
100-46736-55	ATTRACTION TICKETS	-	-	-	-	-	-	-
100-46743-51	FACILITY RENTALS	17,289	25,683	26,301	19,500	30,182	27,000	26,000
100-46746-55	SPECIAL EVENT FEES	100	35	45	25	-	-	-
	TOTAL PUBLIC CHARGES FOR SVCS	**87,843**	**62,413**	**62,162**	**45,625**	**65,878**	**56,150**	**53,150**
MISC. REVENUES								
100-48100-00	INTEREST INCOME	179,090	814,758	861,125	493,292	583,865	544,070	544,296
100-48110-00	INTEREST REVENUE-LEASES	-	1,183	1,570	-	-	-	-
100-48200-00	LONG TERM RENTALS	4,800	4,800	1,200	6,000	11,600	22,800	22,800
100-48210-55	RENTAL INCOME	-	1,000	1,000	-	1,000	1,000	1,000
100-48220-55	DEPOSITS-FORFEITED	380	50	4,225	50	-	-	-
100-48300-00	OTHER PROP/EASEMENT SALES	7,500	-	-	-	-	-	-
100-48400-00	INS./FEMA / CLAIM RECOVERY	-	1,313	-	-	900	-	-
100-48410-00	WORKERS COMP-RETURN PREMIUM	-	13,514	3,934	-	11,351	-	-
100-48415-00	RESTITUTION-DAMAGES	7,690	5,539	7,241	3,000	3,756	4,000	4,000
100-48420-00	INSURANCE DIVIDEND	10,878	51,535	29,412	29,000	38,668	35,000	30,000
100-48425-00	WORKERS COMP-REIMBURSEMENT	-	18,779	-	-	-	-	-
100-48430-00	INSURANCE-REIMBURSEMENT	-	1,000	-	-	51,530	-	-
100-48500-52	DONATION-PUBLIC SAFETY	-	-	-	-	-	-	-
100-48500-55	DONATIONS-PARKS-DOG PARK	125	-	-	-	-	-	-
100-48520-55	DONATIONS-PARK & REC	1,500	-	-	-	1,920	-	-
100-48535-00	P CARD REBATE REVENUE	29,227	28,971	37,054	35,000	31,784	40,000	40,000
100-48545-00	DONATION-GENERAL	-	-	-	-	-	-	-
100-48546-55	MISC GRANT INCOME	8,000	87,043	46,010	7,000	2,500	5,000	5,000
100-48600-00	MISC REVENUE-NON RECURRING	2,331	2,155	3,212	-	2,411	-	-
100-48700-00	WATER UTILITY TAXES	344,406	346,697	362,935	346,500	385,000	385,000	385,000
100-48900-00	LEASE REVENUE	-	32,220	27,198	-	-	-	-
	TOTAL MISC REVENUE	**595,927**	**1,410,557**	**1,386,115**	**919,842**	**1,126,284**	**1,036,870**	**1,032,096**

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
OTHER FINANCING SOURCES								
100-49260-00	TRANSFER FROM 610 WATER	8,000	8,500	8,500	8,500	8,500	8,500	8,500
100-49261-00	TRANSFER FROM 620 WASTEWATER	12,000	12,500	12,500	12,500	12,500	12,500	12,500
100-49265-00	TRANSFER FROM 630 STORMWATER	8,500	8,500	8,500	8,500	8,500	8,500	8,500
100-49266-00	GIS TRANSFER-UTILITIES	15,720	18,974	16,260	16,410	16,410	16,260	16,410
100-49267-00	TRANSFER FROM 208 PARKING	35,000	35,350	35,350	35,704	35,704	30,000	25,000
100-49285-00	TRANSFER FROM 900 CDA	-	91,383	-	-	-	-	-
100-49290-00	TRANSFER IN FROM OTHER FUNDS	5,533	5,000	-	35,000	35,000	50,400	-
100-49295-00	TRANSFER FROM 248 PARK & REC	14,922	-	-	-	-	-	-
100-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	**99,675**	**180,207**	**81,110**	**116,614**	**116,614**	**126,160**	**70,910**
	TOTAL GEN FUND REVENUES	**10,384,446**	**12,442,655**	**12,920,367**	**13,572,202**	**14,030,056**	**15,889,149**	**15,995,979**

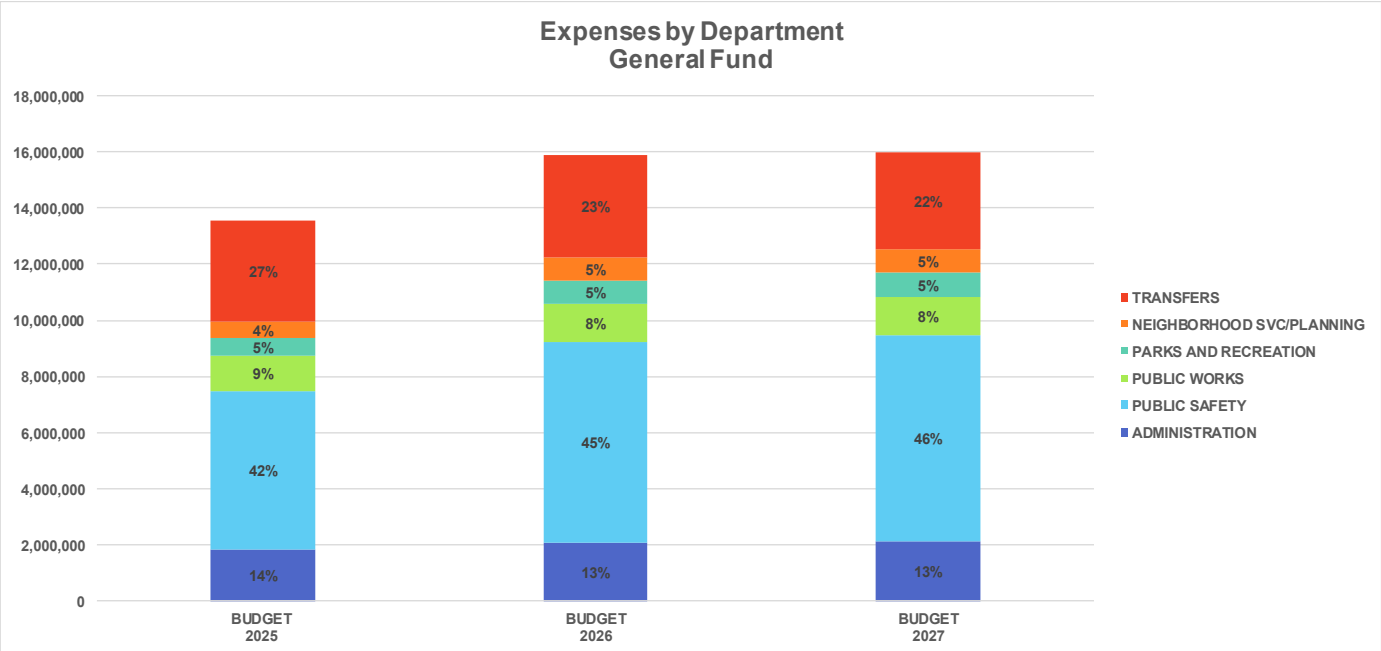
GENERAL FUND EXPENDITURE SUMMARY

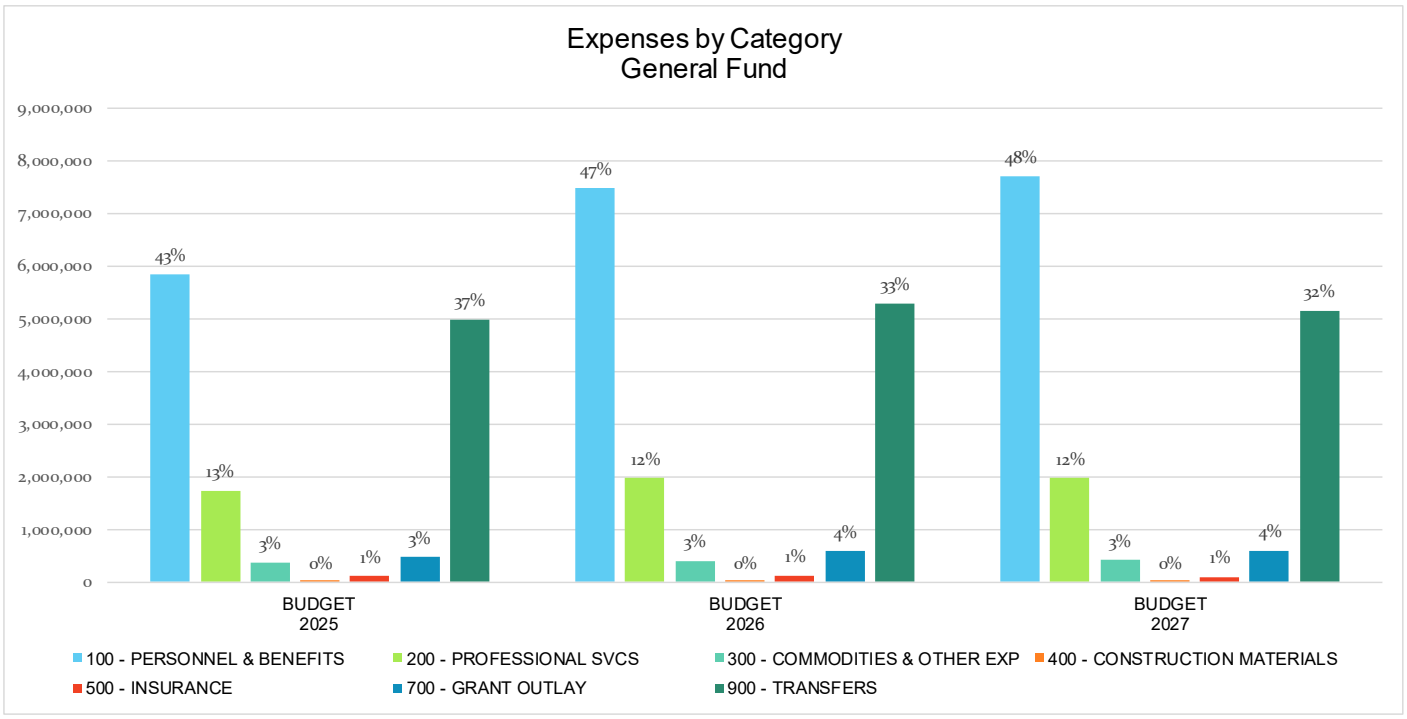
SEC #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET	#
1	ADMINISTRATION	1,736,296	1,758,920	1,819,346	1,837,586	1,979,840	2,083,052	2,128,134	1
2	PUBLIC SAFETY	3,766,018	5,190,828	5,728,789	5,658,873	5,838,076	7,160,774	7,355,621	2
3	PUBLIC WORKS	1,139,541	1,212,804	1,151,405	1,223,166	1,005,472	1,342,082	1,359,424	3
4	PARKS AND RECREATION	724,655	682,036	861,057	670,114	816,511	822,346	847,386	4
5	NEIGHBORHOOD SVC/PLANNING	309,932	355,387	388,073	566,380	568,820	851,065	825,642	5
6	TRANSFERS	2,388,226	3,070,024	2,785,074	3,616,081	3,709,767	3,629,830	3,479,774	6
7	CONTINGENCIES	0	41,800	126,092	-	0	-	-	7
	TOTAL	10,064,668	12,311,799	12,859,836	13,572,202	13,918,486	15,889,149	15,995,979	

SEC #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET	
51100	Total Legislative Support	263,085	269,611	251,696	263,689	267,892	269,869	271,665	1
51110	Total Contingencies	-	41,800	126,092	-	-	-	-	7
51200	Total Court	81,915	85,807	97,799	86,907	95,142	113,993	118,325	1
51300	Total Legal	72,901	83,516	86,571	90,435	137,795	169,956	174,355	1
51400	Total General Administration	426,841	369,760	431,022	408,552	443,922	443,003	454,294	1
51450	Total Information Technology	65,345	114,144	129,285	165,545	186,356	219,414	226,868	1
51500	Total Financial Administration	215,000	229,735	247,840	244,703	234,624	259,166	270,234	1
51540	Total Insurance/Risk Mgt.	105,745	83,981	84,195	97,952	87,185	97,169	100,084	1
51600	Total Facilities Maintenance	449,597	467,311	436,472	421,824	472,548	442,874	446,464	1
52100	Total Police Administration	709,476	799,470	844,980	853,149	872,565	906,220	933,017	2
52110	Total Police Patrol	1,914,817	2,082,340	2,262,362	2,218,326	2,357,523	2,992,550	3,081,398	2
52120	Total Police Investigation	419,193	524,244	572,276	561,782	587,490	782,494	807,734	2
52140	Total Comm Service Program	32,429	33,068	40,014	44,149	65,615	46,549	47,982	2
52400	Total Neighbor Svcs & Planning	309,932	355,387	388,073	566,380	568,820	851,065	825,642	5
52500	Total Emergency Preparedness	10,971	9,490	13,455	10,363	6,182	19,731	15,025	2
52600	Total Communications/Dispatch	479,568	483,601	592,909	600,993	578,589	750,308	797,089	2
53100	Total Public Works Administration	45,026	48,109	55,002	53,061	43,159	71,775	59,125	3
53230	Total Shop/Fleet Operations	210,224	235,267	190,469	180,977	237,254	203,755	209,892	3
53270	Total Parks Maintenance	224,661	233,524	286,179	287,429	417,187	312,059	321,301	4
53300	Total Street Maintenance	527,315	538,881	529,765	595,796	354,360	669,200	689,675	3
53320	Total Snow & Ice	106,517	125,096	123,292	144,171	124,825	153,675	156,152	3
53420	Total Street Lights	250,459	265,450	252,877	249,161	245,875	243,678	244,580	3
55111	Total Young Library Building	55,867	55,057	54,466	57,980	54,376	67,608	65,846	1
55200	Total Parks Administration	48,615	102,161	100,531	105,155	111,794	118,761	123,323	4
55210	Total Recreation Administration	257,934	-	-	-	-	-	na	4
55300	Total Recreation Programs	3,393	1,055	-	-	-	-	na	4
55310	Total Senior Citizen's Program	-	-	-	-	-	-	-	4
55320	Total Community Events	12,052	15,538	14,073	11,000	21,000	17,000	17,000	4
55330	Total Comm. Based-Coop Projects	178,000	329,759	460,275	266,530	266,530	374,526	385,762	4
59220	Total Transfers to Other Funds	1,297,705	1,751,181	1,470,859	1,663,010	1,756,695	1,750,000	1,871,200	6
59230	Total Transfer to Debt Service	1,043,530	1,318,343	1,313,714	1,952,572	1,952,572	1,879,330	1,608,074	6
59240	Total Transfer to Fire Department	199,564	1,258,615	1,402,794	1,370,112	1,370,112	1,662,922	1,673,375	2
59240	Total Transfers	46,991	500	500	500	500	500	500	6
	Grand Totals	10,064,668	12,311,799	12,859,836	13,572,202	13,918,486	15,889,149	15,995,979	

GENERAL FUND FUNCTIONAL UNIT MATRIX

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


Expenses by Department
General Fund
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
27%
4%
5%
9%
42%
14%
23%
5%
5%
8%
45%
13%
22%
5%
5%
8%
46%
13%
BUDGET 2025
BUDGET 2026
BUDGET 2027
TRANSFERS
NEIGHBORHOOD SVC/PLANNING
PARKS AND RECREATION
PUBLIC WORKS
PUBLIC SAFETY
ADMINISTRATION


Expenses by Category
General Fund
9,000,000
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
43%
13%
3%
0%
1%
3%
37%
47%
12%
3%
0%
1%
4%
33%
48%
12%
3%
0%
1%
4%
32%
BUDGET 2025
BUDGET 2026
BUDGET 2027
100 - PERSONNEL & BENEFITS
200 - PROFESSIONAL SVCS
300 - COMMODITIES & OTHER EXP
400 - CONSTRUCTION MATERIALS
500 - INSURANCE
700 - GRANT OUTLAY
900 - TRANSFERS

DEPARTMENT/FUNCTION

GENERAL ADMINISTRATION

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

CITY MANAGER

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

CITY CLERK

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

HUMAN RESOURCES

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

MUNICIPAL COURT

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

CITY ATTORNEY

The City Attorney serves as the chief legal advisor to the Common Council, City Manager, and all City departments, boards, and commissions. The City Attorney is responsible for providing legal counsel, drafting and reviewing ordinances, resolutions, contracts, and other legal documents, and representing the City in legal proceedings.

MISSION

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

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

GENERAL ADMINISTRATION SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
GENERAL ADMINISTRATION								
100	Personnel & Benefits	315,689	260,241	288,042	296,955	312,043	320,925	330,553
200	Professional Svcs	72,408	66,735	76,361	67,027	69,809	74,113	74,741
300	Commodities & Other Exp	35,274	38,550	54,886	34,570	52,070	37,965	39,000
700	Grant Outlay	3,471	4,234	11,734	10,000	10,000	10,000	10,000
51400	**Total**	**426,841**	**369,760**	**431,022**	**408,552**	**443,922**	**443,003**	**454,294**
LEGISLATIVE SUPPORT								
100	Personnel & Benefits	56,128	55,458	53,633	57,998	57,556	59,869	61,665
200	Professional Svcs	3,246	7,596	8,058	13,060	11,253	13,000	13,000
300	Commodities & Other Exp	13,285	15,008	8,033	6,631	5,383	4,000	4,000
700	Grant Outlay	190,426	191,549	181,972	186,000	193,700	193,000	193,000
51100	**Total**	**263,085**	**269,611**	**251,696**	**263,689**	**267,892**	**269,869**	**271,665**
CONTINGENCIES								
900	Transfers	-	41,800	126,092	-	-	-	-
51110	**Total**	**-**	**41,800**	**126,092**	**-**	**-**	**-**	**-**
COURT								
100	Personnel & Benefits	64,057	64,334	68,284	65,040	71,600	93,827	96,642
200	Professional Svcs	12,230	17,749	25,444	18,194	20,349	16,665	18,183
300	Commodities & Other Exp	5,627	3,724	4,071	3,672	3,193	3,500	3,500
51200	**Total**	**81,915**	**85,807**	**97,799**	**86,907**	**95,142**	**113,993**	**118,325**
LEGAL								
100	Personnel & Benefits	4,962	1,026	-	-	9,649	146,502	150,897
200	Professional Svcs	67,939	82,489	86,571	90,435	128,146	23,455	23,458
51300	**Total**	**72,901**	**83,516**	**86,571**	**90,435**	**137,795**	**169,956**	**174,355**
	GRAND TOTAL	**844,742**	**850,493**	**993,180**	**849,583**	**944,751**	**996,821**	**1,018,639**

DEPARTMENT SERVICE METRICS

CITY CLERK

- **Licenses/Permits Issued:** Tracks the total number of licenses and permits issued by the City Clerk for the year.
- **Total Registered Voters:** Number of residents legally registered to vote in the City of Whitewater
- **Percent Change in Registered Voters:** Measures the change in the number of registered voters per year displayed as a percentage of total registered voters.
- **Voter Turnout per Election:** Measures the number of voters turning out for elections during the course of the year. The measure is presented as an average.

CITY CLERK MEASURES	2020	2021	2022	2023	2024
Licenses					
Beverage Operators	119	163	115	133	102
Alcohol Consumption in Parks	5	25	37	28	0
Cigarette	14	14	15	18	18
Temporary Picnic Beer	1	2	4	4	4
Transient Merchant	3	4	6	2	19
Elections					
Number of Elections	4	2	4	2	4
Registered Voters as of Last Election	4,591	6,340	5088	5590	5858
Absentee Ballots Returned	5,373	881	2,154	698	2154
Election Day Voter Registrations	1,378	34	1,631	267	1806

GOALS & OBJECTIVES
2026/2027 OUTLOOK

CITY MANAGER

- Follow the Goals Set forth in the Strategic Plan
    - The City Manager values the time, energy, and resources that went into developing the strategic plan. This plan speaks to the wants and needs set by the community.
- Affordable Housing
    - As a part of the strategic goals the city's priority is to increase affordable single-family housing to all residents. The City Manager will assist the Economic Development Director and CDA in taking strategic steps to help achieve the desired goal of single-family housing set forth in the strategic plan.
- Increase Communication
    - As a part of the strategic goals the City would like to focus its energy on increasing communication within the community. The City Manager will assist the Media Services department in producing weekly content to help update the community about recent events, upcoming events, and additional information.
- Support Thriving Business
    - As a part of the strategic goals the City would like to focus its energy on supporting thriving businesses. The City Manager will continue their roles with Thrive ED, JCDEC, CDA, developers, and other local organizations to understand and advocate for the business community.
- Improve recruitment, retention, and diversity
    - As a part of the strategic goals the City would like to focus its energy on improving recruitment, retention, and diversity. The City Manager will assist in this process by continuing to work with the emerging leader's group. This group has been acknowledged by department heads as individuals who have exceptional leadership skills and the ability to make change. The City Manager currently meets with them on a quarterly basis and will continue to do so. During these meetings, the City Manager is able to get an in-depth understanding of the perception that all staff have, what struggles the organization faces, and what impactful changes can be made.
- Prioritize Expenditures with Available Resources
    - As part of the strategic goals the City would like to focus its energy on prioritizing expenditures with available resources. The City manager will assist in this process by continuing to meet with the finance director. The City Manager currently meeting with the Finance Director on a bi-monthly basis to assess the current spending and discuss the budget as a whole.

CITY CLERK

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

HUMAN RESOURCES

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

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

CITY MANAGER, CITY CLERK, & HR EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51400-111	SALARIES/PERMANENT	196,599	201,095	230,664	243,644	248,573	264,138	272,062
100-51400-112	SALARIES/OVERTIME	175	170	1,490	-	913	-	-
100-51400-113	SALARIES/TEMPORARY	41,296	-	-	-	-	-	-
100-51400-115	INTERNSHIP PROGRAM	-	3,763	9,747	-	8,500	-	-
100-51400-116	ELECTION INSPECTORS	309	-	-	-	-	-	-
100-51400-117	LONGEVITY PAY	1,580	500	-	-	-	-	-
100-51400-150	MEDICARE TAX/CITY SHARE	2,074	2,927	3,536	3,766	4,179	4,064	4,186
100-51400-151	SOCIAL SECURITY/CITY SHARE	12,168	12,517	15,121	16,105	17,867	17,376	17,897
100-51400-152	RETIREMENT	12,802	13,266	15,346	16,933	17,993	18,776	19,339
100-51400-153	HEALTH INSURANCE	44,302	23,655	11,833	14,592	12,477	14,592	15,030
100-51400-154	HRA-LIFE STYLE ACCT EXPENSE	3,912	2,031	-	1,520	1,163	1,520	1,566
100-51400-155	WORKERS COMPENSATION	337	237	258	296	317	362	373
100-51400-156	LIFE INSURANCE	134	81	47	98	62	98	101
100-51400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51400-211	PROFESSIONAL DEVELOPMENT	1,119	3,289	14,546	4,040	2,650	4,250	4,250
100-51400-217	CONTRACTUAL/PROFESSIONAL SVCS	26,659	10,968	8,071	9,580	15,000	25,000	10,000
100-51400-219	ASSESSOR SERVICES	39,815	42,638	45,746	42,925	42,517	33,000	48,000
100-51400-224	SOFTWARE/HARDWARE MAINTENANC	2,405	7,610	5,396	7,808	7,076	9,616	10,177
100-51400-225	TELECOM/INTERNET/COMMUNICATION	2,409	2,230	2,602	2,675	2,566	2,247	2,315
100-51400-310	OFFICE & OPERATING SUPPLIES	19,146	33,688	35,413	22,740	36,179	23,000	24,000
100-51400-312	BREAK ROOM SUPPLIES	-	1,027	1,179	1,010	1,415	750	750
100-51400-320	SUBSCRIPTIONS/DUES	14,120	1,200	10,281	8,080	8,200	8,000	8,000
100-51400-325	PUBLIC ED--CUSTOMER SERVICE	96	310	251	215	276	215	250
100-51400-330	TRAVEL EXPENSES	1,911	2,325	7,762	2,525	6,000	6,000	6,000
100-51400-335	MISC COMMITTEE GRANTS	-	-	-	-	-	-	-
100-51400-790	HR CELEBRATIONS/AWARDS	3,471	4,234	11,734	10,000	10,000	10,000	10,000
	Total General Administration	426,841	369,760	431,022	408,552	443,922	443,003	454,294

LEGISLATIVE SUPPORT EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51100-111	SALARIES/PERMANENT	21,259	21,925	20,775	24,292	24,209	25,734	26,506
100-51100-112	OVERTIME	44	42	373	-	228	-	-
100-51100-114	WAGES/PART-TIME/PERMANENT	25,500	25,500	26,044	25,767	24,955	25,956	26,735
100-51100-117	LONGEVITY PAY	200	-	-	-	-	-	-
100-51100-150	MEDICARE TAX/CITY SHARE	675	683	694	757	794	780	804
100-51100-151	SOCIAL SECURITY/CITY SHARE	2,883	2,918	2,965	3,235	3,393	3,336	3,436
100-51100-152	RETIREMENT	1,396	1,049	1,432	1,688	1,807	1,853	1,908
100-51100-153	HEALTH INSURANCE	4,076	3,278	1,296	1,920	1,981	1,920	1,978
100-51100-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	200	124	200	206
100-51100-155	WORKERS COMPENSATION	81	56	51	61	61	72	74
100-51100-156	LIFE INSURANCE	15	6	3	18	3	18	18
100-51100-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51100-211	PROFESSIONAL DEVELOPMENT	-	139	60	60	-	-	-
100-51100-218	PROFESSIONAL SERV/CONSULTING	-	3,455	104	1,020	-	-	-
100-51100-220	COMMUNITY RECOGNITION GALA	-	-	5,453	10,000	8,285	10,000	10,000
100-51100-295	CODIFICATION OF ORDINANCES	3,246	4,002	2,442	2,040	2,967	3,000	3,000
100-51100-310	OFFICE & OPERATING SUPPLIES	475	778	3,217	-	1,688	-	-
100-51100-320	PUBLICATION-MINUTES	12,810	14,229	4,816	6,631	3,695	4,000	4,000
100-51100-715	TOURISM COMMITTEE-ROOM TAX	163,426	166,549	156,972	161,000	168,700	168,000	168,000
100-51100-720	DOWNTOWN WHITEWATER GRANT	27,000	25,000	25,000	25,000	25,000	25,000	25,000
	Total Legislative Support	263,085	269,611	251,696	263,689	267,892	269,869	271,665

CONTINGENCIES EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51110-910	COST REALLOCATIONS	-	41,800	126,092	-	-	-	-
100-51110-911	TRANSFER IN/OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total Contingencies	-	41,800	126,092	-	-	-	-

LEGAL SERVICES EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51300-111	SALARIES/PERMANENT	-	-	-	-	-	104,102.65	107,225.73
100-51300-150	MEDICARE TAX/CITY SHARE	-	-	-	-	-	1,516.59	1,562.09
100-51300-151	SOCIAL SECURITY/CITY SHARE	-	-	-	-	-	6,484.74	6,679.29
100-51300-152	RETIREMENT	-	-	-	-	-	7,318.99	7,538.56
100-51300-153	HEALTH INSURANCE	-	-	-	-	-	24,487.70	25,222.33
100-51300-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	-	-	2,450.00	2,523.50
100-51300-155	WORKERS COMPENSATION	-	-	-	-	-	141.22	145.46
100-51300-156	LIFE INSURANCE	-	-	-	-	-	0.00	-
100-51300-166	BENEFITS-HRA-CITY ATTORNEY	4,962	1,026	-	-	9,649	-	-
100-51300-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	750	750
100-51300-212	GENERAL CITY SERVICES	39,838	45,386	41,973	89,435	56,217	-	-
100-51300-214	MUNI COURT LEGAL SERVICES	28,102	30,658	32,390	-	42,923	-	-
100-51300-219	UNION & OUTSIDE ATTORNEY	-	6,445	12,207	1,000	29,006	8,000	8,000
100-51300-224	SOFTWARE/HARDWARE MAINTENAN	-	-	-	-	-	10,855	10,858
100-51300-225	TELECOM/INTERNET/COMMUNICATIO	-	-	-	-	-	-	-
100-51300-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	2,000	2,000
100-51300-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	850	850
100-51300-330	TRAVEL EXPENSES	-	-	-	-	-	1,000	1,000
	Total Legal	72,901	83,516	86,571	90,435	137,795	169,956	174,355

MUNICIPAL COURT EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51200-111	SALARIES/PERMANENT	55,261	55,834	58,502	55,462	60,409	62,225	64,092
100-51200-112	BALIFF WAGES & OVERTIME	2,078	1,565	2,457	2,500	2,611	2,500	2,575
100-51200-150	MEDICARE TAX/CITY SHARE	817	815	847	860	956	943	972
100-51200-151	SOCIAL SECURITY/CITY SHARE	3,495	3,483	3,623	3,677	4,089	4,033	4,154
100-51200-152	RETIREMENT	2,255	2,365	2,546	2,460	3,030	2,962	3,051
100-51200-153	HEALTH INSURANCE	34	86	197	-	114	18,741	19,303
100-51200-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	-		2,325	2,395
100-51200-155	WORKERS COMPENSATION	103	68	93	71	123	88	90
100-51200-156	LIFE INSURANCE	14	118	18	10	267	10	11
100-51200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51200-211	PROFESSIONAL DEVELOPMENT	129	700	1,257	707	48	500	550
100-51200-214	FINANCIAL/BONDING SERVICES	-	100	-	102	-	100	100
100-51200-219	OTHER PROFESSIONAL SERVICES	645	780	1,120	612	1,154	1,000	1,000
100-51200-224	SOFTWARE/HARDWARE MAINTENAN	9,102	11,501	9,700	14,814	13,819	13,698	15,140
100-51200-225	TELECOM/INTERNET/COMMUNICATIO	1,634	1,943	1,841	1,704	1,435	867	893
100-51200-293	PRISONER CONFINEMENT	720	2,725	11,526	255	3,894	500	500
100-51200-310	OFFICE & OPERATING SUPPLIES	3,991	2,671	3,088	2,040	1,980	2,000	2,000
100-51200-320	SUBSCRIPTIONS/DUES	800	85	145	1,020	1,206	1,000	1,000
100-51200-330	TRAVEL EXPENSES	836	968	839	612	7	500	500
	Total Court	81,915	85,807	97,799	86,907	95,142	113,993	118,325

DEPARTMENT SERVICE METRICS

TICKET HISTORY SUMMARY

Type	2019	2020	2021	2022	2023	2024
Traffic Tickets	1,011	676	802	927	910	608
OWI Tickets	102	82	141	118	114	41
Non-Traffic Tickets	1,822	1,194	1,546	1,442	1,329	535
Juvenile Truancy Tickets	51	48	56	67	72	111
Total Tickets	2,935	1,952	2,545	2,554	2,425	1,295
Ordinance Violations	$247,206	$185,558	$216,906	$234,661	$179,505	$268,408

DEPARTMENT/FUNCTION

The IT Department is responsible for planning, organizing, developing, administering network and city information technology policies, procedures, and programs. Work requires technical advice and decision making in all areas of information technology administration, including hardware/software selection and implementation, and maintenance, system upgrades/enhancements, personal computer (PC) technical support, information technology employee training programs, and managing the annual information technology budget. Support duties include responding to and resolving hardware, software and network problems, collaborating with vendors, consultants and service providers to achieve highest possible standards of information system security, integrity and functionality. Maintains effective communication, facilitates knowledge transfer, and fosters environment of development with co-workers, vendors and service providers throughout the performance of duties.

MISSION

The IT Department will provide the highest quality technology-based services, in the most cost-effective manner, to facilitate City of Whitewater services.

To meet this mission IT will:

- Provide effective technology support for all City departments.
- Promote and facilitate the effective integration of technology.
- Develop, enhance, and manage the City's enterprise networks to provide high speed, transparent, and highly functional connectivity among all information resources.
- Develop and maintain highly effective, reliable, secure, and innovative information systems to support all City functions.
- Facilitate the collection, storage, security and integrity of electronic data while ensuring appropriate access.
- Promote new uses of information technology within the city.
- Provide leadership for effective strategic and tactical planning in the use of technology
- Provide fast & reliable access to all information systems.

PERSONNEL SUMMARY

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

INFORMATION TECHNOLOGY SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INFORMATION TECHNOLOGY								
100	Personnel & Benefits	63,761	64,423	120,306	154,798	161,171	209,235	215,512
200	Professional Svcs	1,584	46,351	6,612	10,696	25,185	9,779	10,955
300	Commodities & Other Exp	-	3,370	2,367	50	-	400	400
51450	**Total**	**65,345**	**114,144**	**129,285**	**165,545**	**186,356**	**219,414**	**226,868**

DEPARTMENT SERVICE METRICS

Service Type	01/01/2024 - 12/31/2024	01/01/2025 - 10/27/2025
Servers	4	4
Virtual Machines	25	30
User Devices (PCs, laptops, MDCs, tablets, printers…)	220	269*(est)
Cellular Devices	70	90
Backup NAS	2	2
Email Archiver	1	1
Firewall	1	1
Network Switches (including Wireless Point to Point)	62	65
Wireless Access Points	34	40
IP Cameras	75	80
IP Camera Servers	4	4
Storage Arrays	3	2
IP Phones	131	123
Work Order Processed	1037	1560
Availability of all services	99.99%	99.99%

GOALS & OBJECTIVES

2026 OUTLOOK

- Conduct annual evaluation of IT assets for replacement (per Computer Systems Hardware Replacement Standards Policy)
- Develop and implement a City IT Governance & Compliance Framework
- Deploy optical fiber connection to STIP facility to improve bandwidth and resiliency
- Replace Wastewater L3 network switch to enhance SCADA reliability
- Replace administration switch stack (end-of-life hardware)
- Replace surveillance DVR and integrate with citywide monitoring network
- Replace email archiver (end-of-life hardware)
- Replace TV broadcast PC to improve and maintain local government channel reliability
- Upgrade city cellular devices and evaluate Mobile Device Management (MDM) solutions

2027 OUTLOOK

- Conduct annual evaluation of IT assets for replacement (per Computer Systems Hardware Replacement Standards Policy)
- Conduct third party Cybersecurity Penetration Test
- Evaluate Veeam backup server for 2028/2029 replacement and DR optimization
- Evaluate TV station NAS for 2028/2029 replacement
- Replace “Sherri” Synology NAS and re-evaluate long-term backup strategy
- Develop 5-year infrastructure roadmap to guide IT lifecycle funding and reduce reliance on CIP
- Implement citywide Official Records Management Solution to improve retention and compliance

INFORMATION TECHNOLOGY EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51450-111	SALARIES/PERMANENT	47,408	46,817	90,552	126,157	131,183	166,493	171,487
100-51450-113	SALARIES/TEMPORARY	-	2,438	5,670	-	-	-	-
100-51450-150	MEDICARE TAX/CITY SHARE	189	676	1,276	1,839	1,974	2,429	2,502
100-51450-151	SOCIAL SECURITY/CITY SHARE	3,363	2,892	5,455	7,865	8,442	10,388	10,699
100-51450-152	RETIREMENT	3,104	3,269	5,914	7,467	8,718	11,867	12,223
100-51450-153	HEALTH INSURANCE	7,867	7,304	10,195	9,554	8,828	15,368	15,829
100-51450-154	HRA-LIFE STYLE ACCT EXPENSE	1,740	938	1,013	1,750	1,418	2,450	2,524
100-51450-155	WORKERS COMPENSATION	81	92	232	153	602	229	236
100-51450-156	LIFE INSURANCE	9	-	-	12	5	12	13
100-51450-157	L-T DISABILITY INSURANCE	-	-	-	-	-		-
100-51450-211	PROFESSIONAL DEVELOPMENT	-	575	200	606	-	1,000	1,000
100-51450-219	OTHER PROFESSIONAL SERVICES	-	(0)	-	-	-	-	-
100-51450-225	TELECOM/INTERNET/COMMUNICATION	0	15,025	2,747	402	16,771	1,287	1,326
100-51450-244	NETWORK HDW MTN	-	5,848	1,127	908	113	4	1,141
100-51450-245	NETWORK SOFTWARE MTN	-	18,745	2,338	2,995	3,429	1,248	1,285
100-51450-246	NETWORK OPERATING SUPP	1,584	5,345	200	2,104	243	1,585	1,535
100-51450-247	SOFTWARE UPGRADES	-	813	-	182	55	755	769
100-51450-310	OFFICE & OPERATING SUPPLIES	-	3,360	2,321	3,500	4,575	3,900	3,900
100-51450-330	TRAVEL EXPENSES	-	10	46	50	-	400	400
	Total Information Technology	65,345	114,144	129,285	165,545	186,356	219,414	226,868

DEPARTMENT/FUNCTION

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

MISSION

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

PERSONNEL SUMMARY

	2022	2023	2024	2025	2026	2027
Finance Director	1	1	1	1	1	1
Comptroller	1	1	1	1	1	1
Accounting Technician II, Utilities	1	1	1	1	1	1
Accountant	1	1	1	0	0	0
Accounts Payable/Payroll Clerk	0	0	0	1	1	1

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

FINANCE, INSURANCE & RISK MANAGEMENT EXPENSE SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
FINANCE								
100	Personnel & Benefits	161,019	163,817	188,274	183,235	170,955	199,950	205,949
200	Professional Svcs	37,529	44,476	38,337	42,864	45,246	44,516	49,565
300	Commodities & Other Exp	12,012	13,852	12,282	9,474	14,673	9,700	9,720
500	Insurance	777	4,301	4,360	5,050	(908)	1,000	1,000
600	Misc Exp	3,664	3,288	4,587	4,080	4,658	4,000	4,000
51500	**Total**	**215,000**	**229,735**	**247,840**	**244,703**	**234,624**	**259,166**	**270,234**
INSURANCE RISK MGMT								
500	Insurance	105,745	83,981	84,195	97,952	87,185	97,169	100,084
51540	**Total**	**105,745**	**83,981**	**84,195**	**97,952**	**87,185**	**97,169**	**100,084**
	GRAND TOTAL	**320,745**	**313,716**	**332,035**	**342,655**	**321,809**	**356,334**	**370,318**

DEPARTMENT SERVICE METRICS

Several metrics have been identified to gauge the scope, scale and quality of services provided by the department.

- **Budget Enhancement:** Development/delivery of enhanced annual budget document. Measured through receipt of GFOA Distinguished Budget Award. Our objective is to methodically improve the document by incorporating feedback from each of the three reviewers each year. We also translate reviewer ratings for each criterion into a point score where: 1 = Information not present; 2 = Does not satisfy criteria; 3 = Proficient; 4 = Outstanding
  - 2018 Budget: First time submission, GFOA Award received with composite score of 3.06
  - 2019 Budget: GFOA Award received with composite score of 2.93
  - 2020 Budget: GFOA Award received with composite score of 3.10
  - 2021 Budget: GFOA Award received with composite score of 3.10
  - 2022 Budget: GFOA Award received with composite score of 3.00
  - 2023 Budget: GFOA Award received with composite score of 3.00
  - 2024-2025 Budget: GFOA Award received
- **Accounting:** Accounting and reporting of financial resources of City and supported organizations. Measured through completion of Financial Audit with unqualified audit opinion and resolution of any concerns raised in prior year audit.
  - All Financial Audits completed in recent years have received unqualified opinions. Staff continue to improve procedures and strengthen practices as identified by auditors.
- **Debt Management:** Limit General Obligation debt levels to remain below 70% of statutory limit. Measured annually by total debt balance as percent of prior year equalized property value. Detailed under Debt Service Fund 300.

Provide:

- Accounts receivable and collections services for City and supported organizations. Measured by total payments processed (count and value as workload indicator).
- Payment services across City and supported organizations. Measured by total payments processed (count and value as workload indicator) and rebate value realized.
- Payroll services across City and supported organizations. Measured by total payments issued (count and value as workload indicator), percentage paid through direct deposit (target 100%) and errors/rework count (target zero).
- Improve earnings on managed cash. Measured by returning above benchmark within channels permitted by Investment Policy. Average of Annualized monthly yield.

UTILITY PAYMENTS

Year	Customers	Billed Value	Est. # of Bills Generated	% Bills Paid Electronic	Billing Adj's	Value Sent to Tax Roll	Balance @ Year End	Total Gallons Billed
2024	3,815	7,638,567	45,780	58.50%	(3,998)	41,233	656,471	541,895,544
2023	3,745	7,332,460	44,940	58.71%	(16,687)	36,037	600,245	514,026,081
2022	3,729	6,973,867	44,748	57.45%	(20,353)	32,275	611,813	601,782,864
2021	3,709	6,722,830	44,508	55.92%	(77,826)	35,282	625,056	572,253,646
2020	3,679	6,273,880	44,148	52.86%	(35,882)	69,329	611,609	554,664,023
2019	3,677	6,153,051	44,124	49.57%	(94,678)	24,508	590,302	559,970,205
2018	3,685	5,749,714	44,220	40.39%	(178,126)	32,895	472,970	532,806,991
2017	3,660	5,737,214	43,920	45.89%	(174,704)	32,400	486,479	514,727,514
2016	3,702	5,586,714	44,424	41.33%	(177,805)	31,390	539,654	562,715,750
2015	3,715	3,831,031	44,580	38.37%	(92,867)	22,259	343,782	458,851,261

PROPERTY TAX BILLS

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

* Credits: School Credit, Lottery Credit and 1st Dollar Credit

MISC ACCOUNTS RECEIVABLE

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

ACCOUNTS PAYABLE

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

*2018 Pcard Rebate-$11,583.62 add'l rec'd due to rebate pymt schedule change

PAYROLL SERVICES

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

INTEREST EARNINGS

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

GOALS & OBJECTIVES
2026/2027 OUTLOOK

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

FINANCE EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51500-111	SALARIES/PERMANENT	116,666	120,960	137,837	135,419	129,117	137,402	141,524
100-51500-112	SALARIES/OVERTIME	-	-	-	-	13	-	-
100-51500-117	LONGEVITY PAY	200	-	-	-	-	-	-
100-51500-150	MEDICARE TAX/CITY SHARE	1,597	1,677	1,858	1,975	1,912	2,004	2,064
100-51500-151	SOCIAL SECURITY/CITY SHARE	6,766	7,171	7,942	8,444	8,173	8,567	8,824
100-51500-152	RETIREMENT	7,530	8,069	9,330	9,412	9,424	9,893	10,190
100-51500-153	HEALTH INSURANCE	25,970	23,432	28,391	24,719	20,483	38,030	39,171
100-51500-154	HRA-LIFE STYLE ACCT EXPENSE	2,033	2,281	2,664	3,063	1,630	3,825	3,940
100-51500-155	WORKERS COMPENSATION	218	182	194	165	176	191	197
100-51500-156	LIFE INSURANCE	38	46	59	39	27	39	40
100-51500-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	
100-51500-210	PROFESSIONAL SERVICES	1,203	-	-	-	-	-	-
100-51500-211	PROFESSIONAL DEVELOPMENT	1,723	1,777	999	1,515	2,339	2,000	2,000
100-51500-214	AUDIT SERVICES	19,074	23,184	19,773	20,000	30,000	25,000	28,585
100-51500-217	CONTRACT SERVICES-125 PLAN	7,551	7,776	7,693	8,161	4,696	4,700	4,750
100-51500-224	SOFTWARE/HARDWARE MAINTENANC	6,745	10,670	8,738	12,076	7,386	11,948	13,337
100-51500-225	TELECOM/INTERNET/COMMUNICATION	1,233	1,070	1,134	1,112	826	867	893
100-51500-310	OFFICE & OPERATING SUPPLIES	11,489	12,393	10,879	8,161	10,888	8,000	8,000
100-51500-325	PUBLIC EDUCATION	96	195	276	303	186	200	220
100-51500-330	TRAVEL EXPENSES	427	1,264	1,127	1,010	3,599	1,500	1,500
100-51500-560	COLLECTION FEES/WRITE-OFFS	777	4,301	4,360	5,050	(908)	1,000	1,000
100-51500-650	BANK FEES/CREDIT CARD FEES	3,664	3,288	4,587	4,080	4,658	4,000	4,000
	Total Financial Administration	215,000	229,735	247,840	244,703	234,624	259,166	270,234

INSURANCE & RISK MANAGEMENT EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51540-511	BUILDINGS/CONTENTS INSURANCE	49,494	26,207	26,574	27,679	27,179	27,722	28,554
100-51540-512	VEHICLES/EQUIPMENT INSURANCE	12,561	16,957	15,888	18,589	17,480	20,072	20,674
100-51540-513	LIABILITY-GENL/PUBLIC OFFICIAL	27,318	25,049	25,378	30,907	25,856	30,015	30,915
100-51540-514	POLICE PROFESSIONAL LIAB INS	13,930	13,064	13,180	15,615	13,541	15,726	16,198
100-51540-515	BOILER/EQUIP BREAKDOWN INS	2,443	2,703	3,176	5,161	3,129	3,634	3,743
	Total Insurance/Risk Mgt.	105,745	83,981	84,195	97,952	87,185	97,169	100,084

DEPARTMENT/FUNCTION

The Emergency Operations Coordinator and Deputy Coordinators, under direction of the City Manager, ensures that the City's emergency operations plan remains current and that all emergency operations resources remain functional and ready for use in the event of a significant emergency or disaster. In the event of an emergency, the Emergency Operations Coordinator maintains effective communication between local and state agencies to ensure the proper safety and education of Whitewater residents.

PERSONNEL SUMMARY

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

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

EMERGENCY PREPAREDNESS EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-52500-111	EMERGENCY PREPAREDNESS WAGES	44	-	-	-	1,200	2,060	2,122
100-52500-150	EMERG PREP MEDICARE	1	-	-	-	17	30	31
100-52500-151	EMERG PREP SOCIAL SECURITY	3	-	-	-	74	128	132
100-52500-152	EMERG PREP RETIREMENT	-	-	-	-	-	148	153
100-52500-155	EMERG PREP WORKERS COMP	2	-	-	-	26	45	46
100-52500-219	OTHER PROFESSIONAL SERVICES	70	-	-	-	-	4,860	-
100-52500-224	SOFTWARE/HARDWARE MAINTENAN	1,460	-	-	-	467	2,664	2,664
100-52500-225	TELECOM/INTERNET/COMMUNICATION	4,382	4,146	3,421	3,293	3,577	2,741	2,823
100-52500-242	REPR/MTN MACHINERY/EQUIP	3,835	-	5,474	2,000	-	2,000	2,000
100-52500-295	CONTRACTUAL SERVICES	-	3,753	3,555	3,555	-	4,275	4,275
100-52500-310	OFFICE & OPERATING SUPPLIES	1,174	1,592	1,005	1,515	820	780	780
	Total Emergency Preparedness	10,971	9,490	13,455	10,363	6,182	19,731	15,025

DEPARTMENT/FUNCTION

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

MISSION

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

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

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

DEPARTMENT OF PUBLIC WORKS EXPENSE SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
PUBLIC WORKS ADMINISTRATION								
100	Personnel & Benefits	26,911	27,940	29,760	28,583	28,829	33,478	34,482
200	Professional Svcs	15,437	17,341	21,407	21,520	10,960	34,597	20,892
300	Commodities & Other Exp	2,678	2,829	3,835	2,957	3,371	3,700	3,750
53100	**Total**	**45,026**	**48,109**	**55,002**	**53,061**	**43,159**	**71,775**	**59,125**
PUBLIC WORKS SHOP/FLEET OPERATIONS								
100	Personnel & Benefits	91,719	95,840	102,127	99,314	164,770	116,255	119,742
200	Professional Svcs	27,013	22,253	21,242	20,590	21,014	21,500	21,650
300	Commodities & Other Exp	91,492	117,174	67,100	61,073	51,470	66,000	68,500
53230	**Total**	**210,224**	**235,267**	**190,469**	**180,977**	**237,254**	**203,755**	**209,892**
PUBLIC WORKS STREET MAINTENANCE								
100	Personnel & Benefits	446,020	446,262	439,283	512,191	263,936	586,054	603,635
200	Professional Svcs	25,775	36,671	34,924	25,021	35,649	23,446	25,790
300	Commodities & Other Exp	38,046	41,085	45,057	42,261	40,901	42,700	42,750
400	Construction Materials	13,990	14,213	7,893	12,241	13,874	13,000	13,500
800	Capital Outlay	3,484	650	2,608	4,080	-	4,000	4,000
53300	**Total**	**527,315**	**538,881**	**529,765**	**595,796**	**354,360**	**669,200**	**689,675**
PUBLIC WORKS STREET CLEANING/SNOW & ICE								
100	Personnel & Benefits	58,948	62,244	70,708	72,749	62,195	82,575	85,052
200	Professional Svcs	-	3,438	9,031	12,241	-	12,000	12,000
300	Commodities & Other Exp	22,470	42,480	22,894	34,181	16,658	34,100	34,100
400	Construction Materials	25,100	16,934	20,658	25,000	45,972	25,000	25,000
53320	**Total**	**106,517**	**125,096**	**123,292**	**144,171**	**124,825**	**153,675**	**156,152**
PUBLIC WORKS STREET LIGHTS								
100	Personnel & Benefits	13,854	22,658	13,298	8,730	25,662	10,078	10,380
200	Professional Svcs	230,801	230,664	231,384	232,341	211,821	225,000	225,000
300	Commodities & Other Exp	5,654	8,269	8,066	7,070	8,391	7,500	8,000
800	Capital Outlay	150	3,860	128	1,020	-	1,100	1,200
53420	**Total**	**250,459**	**265,450**	**252,877**	**249,161**	**245,875**	**243,678**	**244,580**
	GRAND TOTAL	**1,139,541**	**1,212,804**	**1,151,405**	**1,223,166**	**1,005,472**	**1,342,082**	**1,359,424**

DEPARTMENT SERVICE METRICS

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

Ballfield Maintenance

Description	2022 Hrs	2023 Hrs	2024 Hrs	2025/thru Aug
Preseason Prep	73	82.5	80	29.5
April League Prep	31.25	0	0	0
Tournament Prep	31.25	29.25	4	18
League Prep	45.5	24	19	41.5
Tournament Prep	0	5.25	0	5.5
League Prep	37.5	37.5	24	38
Tournament Prep	7	12	10	0
League Prep	11	8	12	22.5
Tournament Prep	22.5	32.5	12	20
League Prep	0	1.5	16	5.5
Tournament Prep	0	8	0	0
League Prep	0	8	8	0
Tournament Prep	0	0	0	0
League Prep	0	0	0	0
Tournament Prep	46	0	0	0
Total Hours	**305**	**248.5**	**185**	**180.5**

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

Damage to City Property

Month	2022	2023	2024	2025/thru Aug
January	1,069.10	20,723.15	4,677.31	4,155.28
February	400.00	3,690.89	2,239.98	317.80
March	1,496.09	581.61	338.65	1,020.07
April	1,580.34	310.68	2,793.90	6,339.35
May	1,178.99	3,928.69	6,717.46	551.15
June	526.35	4,006.93	4,095.00	907.00
July	1,747.94	2,926.84	1,076.13	11,456.85
August	340.12	131.87	4,847.00	9,654.05
September	772.99	1,922.10	251.85	0
October	5,482.26	4,464.29	7,413.04	0
November	0	2,717.70	78.50	0
December	0	1,880.31	829.80	0
Total	**14,594.18**	**51,042.68**	**35,358.62**	**34,401.55**

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

DEPARTMENT SERVICE METRICS

Annual Tree City Report

Description	2022	2023	2024	2025/thru Aug
Trees Removed	40 (15 Ash)	52 (15 Ash)	39 (12 Ash)	83 (14 Ash)
Trees Treated	176	0	181	0
Trees Planted	250	83	47	72
Trees Trimmed	200	300	300	780
Stumps Removed	50	125	22	32

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

Annual Mowing Report

Location	2022	2023	2024	2025/thru Aug
Big Brick Park	30	15	18	16.5
Brewery Hill Park	17	18.25	23.5	19.5
Clay Street Park	10.75	9.2	8	5.25
Cravath Lakefront Park	28.5	32.5	29	21.5
Dog Park	10.5	10.5	24.5	16.25
East Gate Park	14.5	17	18.75	13.5
Effigy Mounds Park	13	25.5	31	17.5
Meadowsweet Park	16	16	18	16
Mill Pond Park	8	10	9.5	7
Mill Race Park	9.5	8.5	10	7
Minneiska Park	37.5	57.25	55.5	41.5
Moraine View Park	109	111.5	137.5	85
Ray Trost Park	18	13.75	16.5	20
Skyway Park	15.5	19	21	15.5
Starin Park	308	299.75	350.5	316
Train Depot Park	31	35	31	17.5
Trippe Park	50	69.75	91	67.75
Turtle Mount Park	9.5	10	9.5	8.5
Walton Oaks Park	7.75	9	11	7
White Memorial Park	8.5	7.5	13	7
Armory	7.5	12	12	13
Public Works	7	3.5	9	7
Innovation Center	0	0	29.75	0
Library	13	13.5	16	6
Misc Areas	126.5	162	261.25	188
Total Hours	**895.00**	**986.0**	**1216.25**	**939.75**

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

DEPARTMENT SERVICE METRICS

Annual Winter Report

Description	2022	2023	2024	2025/thru Aug
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 number of hours associated with snow removal (including pre-salting, snow removal and sanding).

Street Condition
Paser Ratings

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

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

GOALS & OBJECTIVES
2026/2027 OUTLOOK

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

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

DEPARTMENT OF PUBLIC WORKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	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	22,142	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	324	358	368
100-53100-151	SOCIAL SECURITY/CITY SHARE	1,124	1,162	1,216	1,363	1,386	1,529	1,574
100-53100-152	RETIREMENT	1,275	1,377	1,464	1,521	1,636	1,768	1,821
100-53100-153	HEALTH INSURANCE	4,093	4,314	4,696	3,088	3,186	4,748	4,890
100-53100-154	HRA-LIFE STYLE ACCT EXPENSE	475	475	513	380	112	475	489
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	9	600	650
100-53100-213	ENGINEERING SERVICES	9,890	8,115	14,510	12,241	4,308	27,000	12,000
100-53100-224	SOFTWARE/HARDWARE MAINTENANCE	2,206	5,727	3,699	6,065	4,844	5,251	6,443
100-53100-225	TELECOM/INTERNET/COMMUNICATION	2,107	2,297	2,220	2,614	1,798	1,747	1,799
100-53100-310	OFFICE & OPERATING SUPPLIES	2,289	2,334	2,529	1,836	2,364	2,500	2,500
100-53100-320	SUBSCRIPTIONS/DUES	293	300	318	306	379	300	300
100-53100-325	PUBLIC EDUCATION	96	195	251	215	276	300	300
100-53100-330	TRAVEL EXPENSES	-	-	737	600	351	600	650
	Total Public Works Administration	45,026	48,109	55,002	53,061	43,159	71,775	59,125

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	120,593	75,465	77,729
100-53230-112	WAGES/OVERTIME	139	460	219	-	80	-	-
100-53230-113	WAGES/TEMPORARY	-	578	379	-	1,236	-	-
100-53230-117	LONGEVITY PAY	695	560	560	810	347	820	845
100-53230-118	UNIFORM ALLOWANCES	(338)	(116)	-	135	-	135	139
100-53230-150	MEDICARE TAX/CITY SHARE	860	927	920	1,022	1,787	1,117	1,150
100-53230-151	SOCIAL SECURITY/CITY SHARE	3,678	3,965	3,932	4,370	7,640	4,775	4,918
100-53230-152	RETIREMENT	4,125	4,683	4,727	4,857	8,963	5,502	5,667
100-53230-153	HEALTH INSURANCE	16,214	15,843	18,019	15,834	21,283	24,303	25,033
100-53230-154	HRA-LIFE STYLE ACCT EXPENSE	286	95	104	1,955	88	2,440	2,513
100-53230-155	WORKERS COMPENSATION	2,009	1,546	1,466	1,326	2,646	1,638	1,687
100-53230-156	LIFE INSURANCE	52	56	61	59	108	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	4,985	5,000	5,050
100-53230-222	UTILITIES-NAT GAS & ELECTRIC	20,215	16,554	16,249	16,000	16,029	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	21,043	16,000	16,500
100-53230-352	VEHICLE REPR PARTS	44,673	59,613	20,890	25,503	9,573	26,000	27,000
100-53230-354	POLICE VECHICLE REP/MAINT	15,241	25,284	27,215	16,000	14,275	16,000	16,500
100-53230-355	BLDG MTN REPR SUPP	2,078	8,166	4,048	3,570	6,579	8,000	8,500
	Total Shop/Fleet Operations	210,224	235,267	190,469	180,977	237,254	203,755	209,892

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	157,996	387,979	399,618
100-53300-112	WAGES/OVERTIME	942	841	853	684	895	731	753
100-53300-113	WAGES/TEMPORARY	-	5,278	4,401	818	14,020	1,043	1,074
100-53300-117	LONGEVITY PAY	2,365	2,240	2,240	1,600	1,387	2,310	2,379
100-53300-118	UNIFORM ALLOWANCES	7,461	9,382	8,248	7,056	8,576	7,056	7,268
100-53300-150	MEDICARE TAX/CITY SHARE	4,272	4,414	4,422	5,381	2,614	5,792	5,966
100-53300-151	SOCIAL SECURITY/CITY SHARE	18,264	18,872	18,909	23,009	11,176	24,766	25,509
100-53300-152	RETIREMENT	20,077	21,405	21,391	25,274	11,839	28,208	29,054
100-53300-153	HEALTH INSURANCE	69,772	64,258	59,274	71,557	48,926	108,360	111,611
100-53300-154	HRA-LIFE STYLE ACCT EXPENSE	6,439	4,102	6,079	9,098	2,833	11,215	11,551
100-53300-155	WORKERS COMPENSATION	9,611	7,085	6,651	6,961	3,566	8,455	8,709
100-53300-156	LIFE INSURANCE	138	146	156	140	110	140	144
100-53300-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53300-211	PROFESSIONAL DEVELOPMENT	1,284	1,896	1,579	750	1,398	1,600	1,700
100-53300-222	ELECT/TRAFFIC SIGNALS/P-LOTS	18,982	27,351	26,281	15,302	26,659	15,000	16,000
100-53300-224	SOFTWARE/HARDWARE MAINTENANCE	2,405	3,653	3,303	5,499	4,048	4,716	5,895
100-53300-225	TELECOM/INTERNET/COMMUNICATION	3,103	3,771	3,761	3,471	3,545	2,130	2,194
100-53300-310	OFFICE & OPERATING SUPPLIES	654	1,049	1,392	1,020	2,070	1,200	1,250
100-53300-351	FUEL EXPENSES	27,972	26,883	26,371	29,000	24,928	29,000	29,000
100-53300-354	TRAFFIC CONTROL SUPP	9,421	13,153	17,294	12,241	13,904	12,500	12,500
100-53300-405	MATERIALS/REPAIRS	13,990	14,213	7,893	12,241	13,874	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	354,360	669,200	689,675

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	39,595	47,971	49,410
100-53320-112	WAGES/OVERTIME	10,639	6,003	4,221	8,691	2,922	9,289	9,568
100-53320-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
100-53320-117	LONGEVITY PAY	360	360	360	220	223	270	278
100-53320-150	MEDICARE TAX/CITY SHARE	546	658	589	787	730	843	869
100-53320-151	SOCIAL SECURITY/CITY SHARE	2,334	2,815	2,518	3,366	3,120	3,606	3,714
100-53320-152	RETIREMENT	2,590	3,299	2,950	3,730	3,647	4,142	4,266
100-53320-153	HEALTH INSURANCE	9,423	10,820	12,473	9,044	10,576	13,819	14,233
100-53320-154	HRA-LIFE STYLE ACCT EXPENSE	769	610	1,034	1,165	264	1,440	1,483
100-53320-155	WORKERS COMPENSATION	1,240	1,134	915	971	1,099	1,174	1,209
100-53320-156	LIFE INSURANCE	24	30	21	21	19	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	5,146	9,100	9,100
100-53320-353	SNOW EQUIP/REPR PARTS	14,368	33,687	14,646	25,000	11,512	25,000	25,000
100-53320-460	SALT & SAND	25,100	16,934	20,658	25,000	45,972	25,000	25,000
	Total Snow & Ice	106,517	125,096	123,292	144,171	124,825	153,675	156,152

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	20,692	6,820	7,024
100-53420-112	WAGES/OVERTIME	139	-	-	195	-	209	215
100-53420-117	LONGEVITY PAY	50	40	40	-	25	-	-
100-53420-150	MEDICARE TAX/CITY SHARE	125	226	137	94	291	103	106
100-53420-151	SOCIAL SECURITY/CITY SHARE	534	964	586	403	1,243	439	452
100-53420-152	RETIREMENT	618	1,154	700	448	1,488	506	521
100-53420-153	HEALTH INSURANCE	2,263	2,173	1,647	1,060	1,350	1,658	1,708
100-53420-154	HRA-LIFE STYLE ACCT EXPENSE	280	198	291	155	127	190	196
100-53420-155	WORKERS COMPENSATION	295	411	217	122	435	151	155
100-53420-156	LIFE INSURANCE	4	7	5	3	13	3	3
100-53420-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53420-222	ELECTRICITY	230,801	230,664	231,384	232,341	211,821	225,000	225,000
100-53420-310	OFFICE & OPERATING SUPPLIES	5,654	8,269	8,066	7,070	8,391	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	245,875	243,678	244,580

DEPARTMENT/FUNCTION

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

MISSION

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

PERSONNEL SUMMARY	2021	2022	2023	2024	2025	2026
Police Chief	1	1	1	1	1	1
Deputy Chief	1	1	-	-	-	-
Police Captain	1	1	2	2	2	2
Lieutenant	4	4	4	4	4	4
Patrol Officer 48 Months	6	6	4	8	6	7
Patrol Officer 24 Months	3	3	6	3	4	4
Patrol Officer 12 Months	4	4	1	2	1	3
Patrol Officer Hire	-	-	1	0	3	3
Detective Lieutenant	1	1	1	1	1	1
Detective	2	2	2	2	2	3
School Resource Officer	1	1	1	1	1	1
Support Services Manager	1	1	1	1	1	1
Administrative Assistant II	2.5	2.5	2.5	2.5	2.5	3
Communications Supervisor	1	1	1	1	1	1
Dispatcher	6	6	6	6	6	7
Community Services Officer	1	1	1	1	1	1

POLICE DEPARTMENT EXPENSE SUMMARY

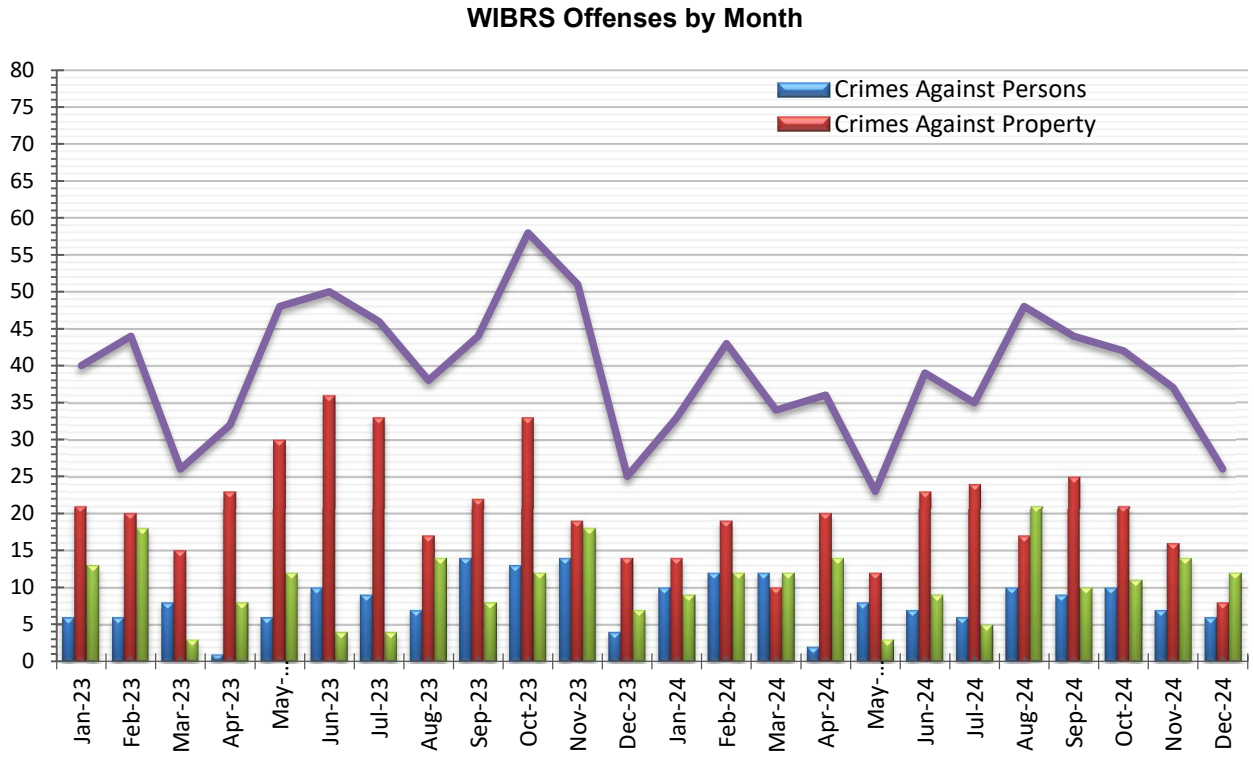
FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
POLICE ADMINISTRATION								
100	Personnel & Benefits	646,134	678,469	732,778	727,837	744,293	828,546	853,403
200	Professional Svcs	40,861	96,588	84,712	99,260	101,797	48,774	51,149
300	Commodities & Other Exp	22,482	24,413	27,490	26,051	26,476	28,900	28,465
52100	**Total**	**709,476**	**799,470**	**844,980**	**853,149**	**872,565**	**906,220**	**933,017**
POLICE PATROL								
100	Personnel & Benefits	1,822,906	1,952,746	2,126,138	2,072,813	2,220,819	2,797,512	2,881,437
200	Professional Svcs	38,505	67,617	62,619	86,631	66,108	130,039	131,911
300	Commodities & Other Exp	53,406	61,976	73,605	58,882	70,597	65,000	68,050
52110	**Total**	**1,914,817**	**2,082,340**	**2,262,362**	**2,218,326**	**2,357,523**	**2,992,550**	**3,081,398**
POLICE INVESTIGATION								
100	Personnel & Benefits	406,823	502,988	544,252	530,462	531,200	724,990	746,739
200	Professional Svcs	6,010	11,998	14,126	14,323	32,847	40,004	43,295
300	Commodities & Other Exp	6,360	9,259	13,898	16,997	23,443	17,500	17,700
52120	**Total**	**419,193**	**524,244**	**572,276**	**561,782**	**587,490**	**782,494**	**807,734**
COMMUNICATIONS/DISPATCH								
100	Personnel & Benefits	400,868	412,455	484,295	508,461	513,725	670,236	690,343
200	Professional Svcs	76,653	68,699	105,818	90,197	62,459	76,572	103,246
300	Commodities & Other Exp	2,047	2,447	2,796	2,335	2,405	3,500	3,500
52600	**Total**	**479,568**	**483,601**	**592,909**	**600,993**	**578,589**	**750,308**	**797,089**
COMMUNITY SERVICE PROGRAM								
100	Personnel & Benefits	27,783	28,686	35,318	36,354	58,918	38,821	39,986
200	Professional Svcs	393	73	-	477	-	878	796
300	Commodities & Other Exp	4,254	4,309	4,696	7,317	6,696	6,850	7,200
52140	**Total**	**32,429**	**33,068**	**40,014**	**44,149**	**65,615**	**46,549**	**47,982**
	GRAND TOTAL	**3,555,483**	**3,922,722**	**4,312,540**	**4,278,399**	**4,461,782**	**5,478,122**	**5,667,220**

DEPARTMENT SERVICE METRICS

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

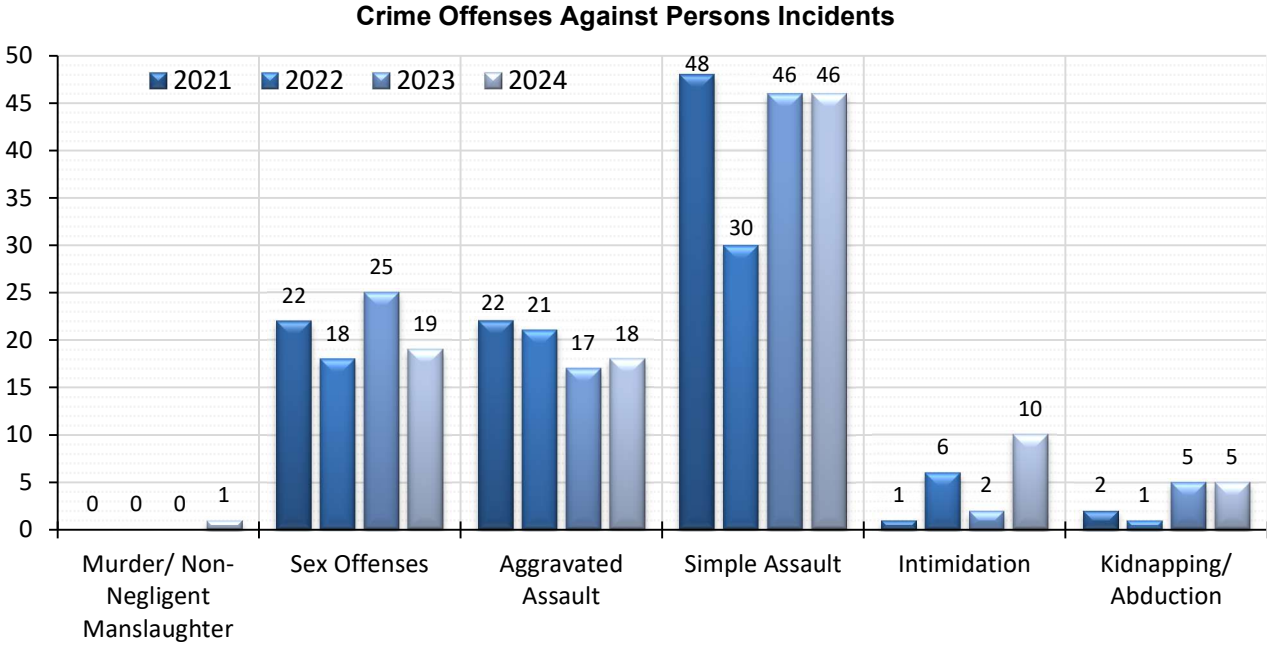
	2023					2024				
Offense	**1st**	**2nd**	**3rd**	**4th**	**Total**	**1st**	**2nd**	**3rd**	**4th**	**Total**
Crimes Against Persons	**20**	**17**	**30**	**28**	**95**	**34**	**17**	**25**	**23**	**99**
Sex Offenses	-	-	-	-	**0**	-	-	1	-	**1**
Sex Offenses - Nonforcible	4	5	4	7	**20**	6	2	3	2	**13**
Assault Offenses	2	2	1	-	**5**	4	-	1	1	**6**
Kidnapping	13	9	23	20	**65**	24	14	19	17	**74**
Crimes Against Property	1	1	2	1	**5**	-	1	1	3	**5**
Robbery	**56**	**89**	**71**	**63**	**279**	**43**	**55**	**66**	**45**	**209**
Burglary	2	2	-	-	**4**	2	-	-	-	**2**
Theft/Larceny	2	3	10	5	**20**	-	1	2	2	**5**
Motor Vehicle Theft	21	44	23	34	**122**	18	27	35	18	**98**
Stolen Property Offenses	3	1	1	-	**5**	-	6	2	1	**9**
Arson	-	-	-	1	**1**	-	1	-	-	**1**
Counterfeiting/Forgery	1	1	1	-	**3**	1	2	-	-	**3**
Fraud Offenses	10	13	12	3	**38**	9	9	12	7	**37**
Extortion/Blackmail	1	-	-	-	**1**	-	-	-	-	**0**
Destruction/Vandalism	16	25	24	20	**85**	13	9	15	17	**54**
Crimes Against Society	**34**	**22**	**25**	**36**	**117**	**33**	**26**	**36**	**37**	**132**
Weapon Law Violations	1	-	3	1	**5**	5	4	2	5	**16**
Drug/Narcotic Offenses	30	18	20	31	**99**	23	19	30	31	**103**
Pornography	3	4	1	4	**12**	3	3	4	1	**11**
Animal Cruelty	-	-	1	-	**1**	2	-	-	-	**2**
Grand Total:	**110**	**128**	**126**	**127**	**491**	**110**	**98**	**127**	**105**	**440**

DEPARTMENT SERVICE METRICS

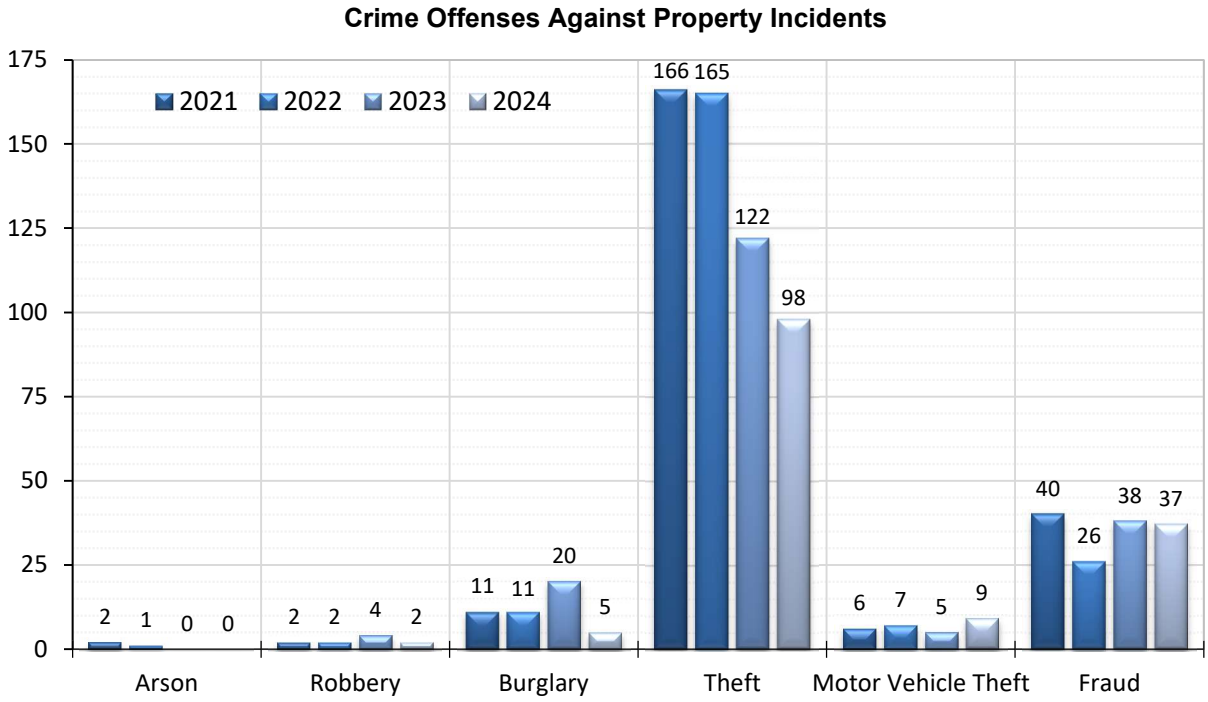


Offense counts are calculated based on the number of offenses for each victim (per incident) for Crimes Against Persons and the number of unique offense types (per incident) for Crimes Against Property and Crimes Against Society. For burglary and motor vehicle theft, offense counts are based on the number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

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



DEPARTMENT SERVICE METRICS

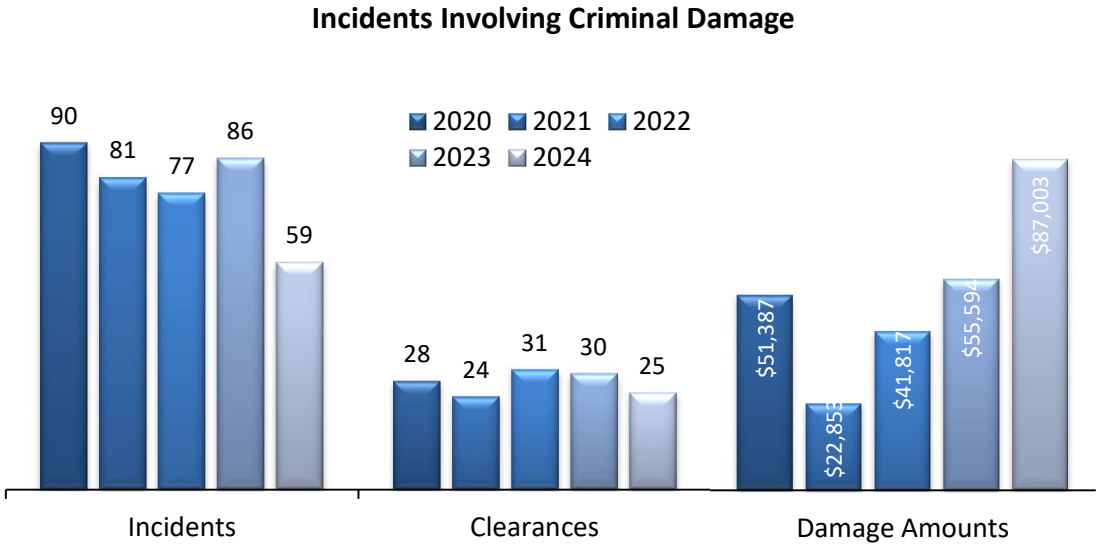


Property Stolen vs. Property Recovered

Total/Offense	Stolen	Recovered	Recovery Rate
	dollar amount	dollar amount	percentage
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%**
2024 Total	**$205,844**	**$78,043**	***38%**

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

DEPARTMENT SERVICE METRICS



DEPARTMENT SERVICE METRICS

Law Enforcement Officers Killed or Assaulted (LEOKA)

Year	2020	2021	2022	2023	2024
	# of incidents	# of incidents	# of incidents	# of incidents	# of incidents
Officers Assaulted with Injury	5	3	1	4	4
Officers Assaulted without Injury	3	4	4	0	7
Officers Killed	0	0	0	0	0

2024 Monthly Breakdown of Charges

Month	Adult	Juvenile	Total
	# of charges	# of charges	# of charges
January	144	29	173
February	129	16	145
March	147	17	164
April	267	34	301
May	129	68	197
June	131	52	183
July	164	15	179
August	194	2	196
September	192	3	195
October	197	26	223
November	177	14	191
December	160	10	170
Total	**2,031**	**286**	**2,317**

DEPARTMENT SERVICE METRICS

Calls for Service and Activities by Year

Type of Call for Service/Activity	2020 # CFS/activities	2021 # CFS/activities	2022 # CFS/activities	2023 # CFS/activities	2024 # CFS/activities
Total WPD Calls for Service/Activity	10,893	12,478	11,976	12,383	14,245
• *Officer Initiated Activities*	*2,228*	*2,805*	*2,912*	*3,446*	*5,353*
• *Officer Initiated Traffic Stops*	*1,893*	*2,213*	*1,719*	*1,447*	*1,626*
• *WPD Officer 1st Responder EMS/Fire Calls*	*592*	*588*	*649*	*531*	*562*
• *Dispatcher Handled Calls (controlled burns, equipment warnings, miscellaneous information requests)*	*1,817*	*2,130*	*2,054*	*1,971*	*1,969*
• *Noise Complaint Calls*	*240*	*200*	*244*	*207*	*203*
• *Animal (Lost and Found) Calls*	*251*	*355*	*354*	*362*	*361*
• *False Alarms Calls*	*61*	*87*	*106*	*107*	*84*
• *All other WPD Calls for Service*	*3,811*	*4,100*	*3,938*	*4,312*	*4,087*
Dispatched Whitewater EMS/Fire Calls for Service	1,683	1,939	1,915	1,942	2,018
Dispatched UW-Whitewater Police Department Calls for Service	3,111	3,319	4,582	5,175	5,568
Total Calls for Service Dispatched	**15,687**	**17,736**	**18,473**	**19,500**	**21,831**

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	2020 # of incidents	2021 # of incidents	2022 # of incidents	2023 # of incidents	2024 # of incidents
Emergency Detention/Protective Custody	28	42	49	53	44
Family Disturbances (Domestic Abuse)	70	63	51	74	77

DEPARTMENT SERVICE METRICS

Type of Charge	2020	2021	2022	2023	2024
	# of charges	# of charges	# of charges	# of charges	# of charges
Animal Cruelty	-	2	-	4	3
Animal Ordinance Violations	6	8	10	12	13
Arson	-	1	-	-	-
Assault (Aggravated)	18	14	20	17	20
Assault (Simple & Intimidation)	31	48	42	52	51
Bail Jumping	66	106	113	139	114
Burglary	3	2	5	9	1
Burglary Tools – Possess	-	-	-	-	1
Cause < 18 to Listen/View Sex Activity	-	4	-	1	1
Child Abuse-Physical	3	2	8	10	1
Child Neglect	5	-	7	4	3
Cigarette/Tobacco Violation	7	20	8	3	3
Citations Written for Parking Tickets	-	-	1	2	5
Contribute to Delinquency	-	-	-	5	1
Contribute to Truancy	6	9	5	5	10
Controlled Substance – Possession	112	113	112	85	71
Controlled Substance – Sale/Manufacturing	9	12	2	4	8
Court Order Violation	6	6	12	9	10
Curfew	13	18	35	25	23
Curfew – Parental Responsibility	-	2	-	-	-
Damage to Property	38	24	30	23	27
Defamation	-	-	-	-	1
Disorderly Conduct	200	209	208	272	281
DNR Violation	-	-	-	1	2
Election Fraud	-	-	-	4	-
Electronic Smoking Device Violation (Vape)	-	-	1	24	20
Enticement or Exploitation of a Child	-	-	11	6	5
Expose Child to Genitals/Harmful Materials	-	-	14	7	7
Failure to Obey Officer	4	2	8	10	9
False Imprisonment	1	3	1	5	5
False Swearing	-	-	1	-	-
Fireworks - Sell/Discharge without Permit/Possess	-	1	-	2	-
Forgery and Counterfeiting	4	38	1	1	1
Fraud	5	77	14	11	13
Graffiti Prohibited	-	-	1	-	2
Hazing	-	1	-	-	4
Incest with Child	-	-	-	-	2
Intentional Abuse of Hazardous Substance	-	-	-	1	-
Invasion of Privacy	-	-	-	9	1
Kidnapping/Abduction	-	-	-	1	-
Lewd and Lascivious Behavior	-	1	-	1	-
Liquor Laws	209	397	187	163	191

Type of Charge	2020 # of charges	2021 # of charges	2022 # of charges	2023 # of charges	2024 # of charges
Littering	3	1	1	5	9
Maintain Drug Trafficking Place	2	-	-	1	-
Mental Harm of Child	-	-	-	5	-
Motor Vehicle Theft	4	1	3	1	8
Move/Hide/Bury Corpse of Child	-	-	-	1	-
Murder and Non-Negligent Manslaughter/Attempt	-	-	-	-	1
Negligent Handling of Burning Materials	-	1	-	-	1
Noise	4	14	12	8	10
Obstruct/Resist Officers	32	54	61	44	46
Operate While Under the Influence (OWI) Alcohol	65	83	65	58	53
Operate While Under the Influence (OWI) Drugs	14	10	6	2	2
Operate with Prohibited Alcohol Concentration (IBAC)	43	48	47	54	46
Park Regulations	2	-	-	-	-
Pornography / Obscene Material	1	-	71	33	59
Possession of Drug Paraphernalia	72	69	39	35	29
Prostitution (to include Promote/Assist)	3	2	-	3	-
Public Intoxication	39	30	30	24	24
Reckless Endangering Safety	10	5	3	6	7
Registered Sex Offender Violations	1	-	1	-	-
Robbery	-	-	3	7	2
Runaway	2	-	1	1	1
Sex Offenses (Other)	2	-	12	1	7
Sexual Assault – 1st Degree	2	4	5	4	1
Sexual Assault – 2nd Degree	2	2	-	10	8
Sexual Assault – 3rd Degree	6	4	3	2	-
Sexual Assault – 4th Degree	4	2	1	1	4
Stolen Property	1	2	1	-	3
Terrorist Threats	2	-	-	-	1
Theft (Except Motor Vehicle)	40	96	164	74	73
Threat to Injury/Accuse of Crime	-	1	-	-	-
Throw/Discharge Bodily Fluid at Public Safety Worker	1	1	-	-	-
Traffic Offenses	676	802	927	910	800
Traffic Ordinance Violations	-	1	-	2	-
Trespassing	14	17	18	17	5
Truancy	48	56	67	72	45
Violation of Absolute Sobriety	3	8	7	3	10
Warrants Served – Local	16	11	34	16	33
Warrant/Pickups for Other Agencies	67	85	96	90	96
Weapons (Conceal/Possess/Negligent Use)	24	14	16	8	22
Zoning Violations	1	1	3	-	1
Total	**1,952**	**2,545**	**2,554**	**2,425**	**2,317**

GOALS & OBJECTIVES
2026/2027 OUTLOOK

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

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

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

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

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

POLICE ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-52100-111	SALARIES/PERMANENT	470,933	479,218	532,645	529,532	545,384	610,830	629,155
100-52100-112	WAGES/OVERTIME	(199)	760	1,804	-	985	3,960	4,079
100-52100-114	WAGES/PART-TIME/PERMANENT	14,724	20,291	22,076	21,954	13,384	-	-
100-52100-117	LONGEVITY PAY	2,500	2,000	2,000	2,000	1,238	2,000	2,060
100-52100-118	UNIFORM ALLOWANCES	1,850	2,239	2,662	2,550	3,132	2,550	2,627
100-52100-119	SHIFT DIFFERENTIAL	-	-	3	-	-	-	-
100-52100-150	MEDICARE TAX/CITY SHARE	6,853	7,185	7,991	8,384	8,787	9,379	9,661
100-52100-151	SOCIAL SECURITY/CITY SHARE	29,301	30,724	34,167	35,851	37,574	40,104	41,307
100-52100-152	RETIREMENT	41,418	52,318	58,907	63,666	69,094	71,136	73,270
100-52100-153	HEALTH INSURANCE	67,070	74,255	61,385	51,704	55,225	73,975	76,194
100-52100-154	HRA-LIFE STYLE ACCT EXPENSE	4,648	3,335	2,700	6,000	2,717	7,500	7,725
100-52100-155	WORKERS COMPENSATION	6,954	5,997	6,330	6,059	6,662	6,976	7,185
100-52100-156	LIFE INSURANCE	81	148	108	136	109	136	140
100-52100-211	PROFESSIONAL DEVELOPMENT	6,636	1,872	3,436	4,080	11,900	4,500	4,000
100-52100-219	OTHER PROFESSIONAL SERVICES	22,506	68,669	68,174	81,124	61,319	23,400	25,000
100-52100-224	SOFTWARE/HARDWARE MAINTENANCE	5,733	17,831	7,254	10,411	20,668	13,876	15,004
100-52100-225	TELECOM/INTERNET/COMMUNICATION	5,962	4,113	5,848	3,645	4,260	3,248	3,345
100-52100-241	REPR/MTN VEHICLES	-	1,780	-	-	-	-	-
100-52100-242	REPR/MTN MACHINERY/EQUIP	25	31	-	-	-	-	-
100-52100-295	CONTRACTUAL SERVICES	-	2,292	-	-	3,650	3,750	3,800
100-52100-310	OFFICE & OPERATING SUPPLIES	18,704	21,316	22,432	24,000	24,000	25,000	25,500
100-52100-320	SUBSCRIPTIONS/DUES	2,414	2,125	4,043	1,071	1,000	1,100	1,150
100-52100-325	PUBLIC EDUCATION	96	195	251	215	276	300	315
100-52100-330	TRAVEL EXPENSES	1,268	776	764	765	1,200	2,500	1,500
	Total Police Administration	709,476	799,470	844,980	853,149	872,565	906,220	933,017

POLICE PATROL EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-52110-111	SALARIES/PERMANENT	1,127,568	1,177,429	1,269,034	1,317,743	1,261,897	1,752,896	1,805,483
100-52110-112	SALARIES/OVERTIME	163,696	210,797	229,042	157,296	289,228	159,266	164,044
100-52110-117	LONGEVITY PAY	9,500	11,000	10,000	17,400	4,952	13,600	14,008
100-52110-118	UNIFORM ALLOWANCES	32,727	23,859	42,794	18,710	38,558	18,700	19,261
100-52110-119	SHIFT DIFFERENTIAL	11,466	14,788	9,335	-	18,453	-	-
100-52110-150	MEDICARE TAX/CITY SHARE	18,717	20,123	21,150	22,225	24,398	28,598	29,456
100-52110-151	SOCIAL SECURITY/CITY SHARE	80,032	86,045	90,436	95,030	104,324	122,280	125,949
100-52110-152	RETIREMENT	158,304	186,295	213,428	227,730	260,865	285,836	294,411
100-52110-153	HEALTH INSURANCE	177,006	182,960	200,297	167,310	178,706	343,514	353,819
100-52110-154	HRA-LIFE STYLE ACCT EXPENSE	10,204	12,911	13,675	24,000	8,108	38,000	39,140
100-52110-155	WORKERS COMPENSATION	33,431	26,302	26,725	25,093	31,181	34,545	35,581
100-52110-156	LIFE INSURANCE	254	236	220	277	149	277	286
100-52110-211	PROFESSIONAL DEVELOPMENT	7,005	13,001	22,695	16,000	13,665	20,000	20,000
100-52110-219	OTHER PROFESSIONAL SERVICES	6,049	5,864	13,390	14,000	10,515	14,000	14,000
100-52110-224	SOFTWARE/HARDWARE MAINTENAN	16,467	31,134	19,913	46,303	34,282	83,162	84,799
100-52110-225	TELECOM/INTERNET/COMMUNICATION	4,666	5,649	5,735	6,349	5,501	7,876	8,113
100-52110-241	REPR/MTN VEHICLES	1,093	67	609	1,454	119	2,000	2,000
100-52110-242	REPR/MTN MACHINERY/EQUIP	3,225	2,161	276	2,525	2,026	3,000	3,000
100-52110-295	CONTRACTUAL SERVICES	-	9,743	-	-	-	-	-
100-52110-310	OFFICE & OPERATING SUPPLIES	7,369	14,163	8,384	5,050	4,791	5,000	5,050
100-52110-330	TRAVEL EXPENSES	439	8,793	1,442	400	11,292	5,000	5,000
100-52110-351	FUEL EXPENSES	27,276	25,020	26,159	25,000	25,513	25,000	26,000
100-52110-360	DAAT/FIREARMS	18,322	14,000	37,621	28,432	29,000	30,000	32,000
	Total Police Patrol	1,914,817	2,082,340	2,262,362	2,218,326	2,357,523	2,992,550	3,081,398

POLICE INVESTIGATIONS EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-52120-111	SALARIES/PERMANENT	280,077	344,615	353,741	350,181	342,487	452,192	465,758
100-52120-112	SALARIES/OVERTIME	16,906	33,299	52,225	29,899	36,937	30,237	31,144
100-52120-117	LONGEVITY PAY	3,000	2,000	2,500	4,300	1,857	4,000	4,120
100-52120-118	UNIFORM ALLOWANCES	3,402	2,953	4,840	3,400	8,776	4,250	4,378
100-52120-119	SHIFT DIFFERENTIAL	266	910	1,992	-	44	-	-
100-52120-150	MEDICARE TAX/CITY SHARE	4,408	5,580	6,040	5,791	5,905	7,221	7,437
100-52120-151	SOCIAL SECURITY/CITY SHARE	18,847	23,861	25,827	24,762	25,249	30,875	31,801
100-52120-152	RETIREMENT	36,485	50,407	58,550	58,438	56,961	72,130	74,294
100-52120-153	HEALTH INSURANCE	33,506	29,979	31,199	42,104	44,590	104,750	107,892
100-52120-154	HRA-LIFE STYLE ACCT EXPENSE	2,169	2,312	-	5,000	1,101	10,500	10,815
100-52120-155	WORKERS COMPENSATION	7,690	6,990	7,248	6,528	7,225	8,777	9,040
100-52120-156	LIFE INSURANCE	66	82	90	59	68	59	61
100-52120-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52120-211	PROFESSIONAL DEVELOPMENT	3,598	6,246	5,374	4,080	14,446	6,000	6,500
100-52120-219	OTHER PROFESSIONAL SERVICES	710	688	2,911	2,768	8,167	8,000	8,000
100-52120-224	SOFTWARE/HARDWARE MAINTENAN	-	151	2,618	4,454	7,218	21,367	24,018
100-52120-225	TELECOM/INTERNET/COMMUNICATION	1,342	2,621	3,223	3,022	3,015	4,638	4,777
100-52120-241	REPR/MTN VEHICLES	360	-	-	-	-	-	-
100-52120-295	MISC CONTRACTUAL SERVICES	-	2,292	-	-	-	-	-
100-52120-310	OFFICE & OPERATING SUPPLIES	2,475	6,870	10,182	12,691	19,779	13,500	13,500
100-52120-330	TRAVEL EXPENSES	450	347	369	306	687	500	550
100-52120-351	FUEL EXPENSES	3,435	2,008	3,227	4,000	2,978	3,500	3,650
100-52120-359	PHOTO EXPENSES	-	34	119	-	-	-	-
	Total Police Investigation	419,193	524,244	572,276	561,782	587,490	782,494	807,734

POLICE COMMUNITY SERVICES EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-52140-114	WAGES/PART-TIME/PERMANENT	23,615	24,535	30,206	33,178	45,928	35,350	36,410
100-52140-118	UNIFORM ALLOWANCES	1,653	1,335	2,040	-	4,870	-	-
100-52140-150	MEDICARE TAX/CITY SHARE	339	358	442	481	716	513	528
100-52140-151	SOCIAL SECURITY/CITY SHARE	1,450	1,532	1,890	2,057	3,063	2,192	2,257
100-52140-152	RETIREMENT	-	331	81	-	3,057	-	-
100-52140-155	WORKERS COMPENSATION	725	594	658	638	1,283	767	790
100-52140-156	LIFE INSURANCE	-	-	-	-	2	-	-
100-52140-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52140-218	ANIMAL CONTROL	-	3	-	255	-	-	-
100-52140-224	SOFTWARE/HARDWARE MAINTENAN	-	-	-	222	-	878	796
100-52140-225	TELECOM/INTERNET/COMMUNICATION	303	70	-	-	-	-	-
100-52140-241	REPAIR/MAINT-VECHICLES	90	-	-	-	-	-	-
100-52140-310	OFFICE & OPERATING SUPPLIES	74	239	149	250	-	250	250
100-52140-351	FUEL EXPENSES	2,533	2,129	3,091	3,100	2,493	2,600	2,750
100-52140-360	PARKING SERVICES EXPENSES	1,647	1,941	1,456	3,967	4,204	4,000	4,200
	Total Comm Service Program	32,429	33,068	40,014	44,149	65,615	46,549	47,982

POLICE COMMUNICATIONS & DISPATCH EXPENSE SUMMARY

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-52600-111	SALARIES/PERMANENT	257,869	280,022	329,647	351,381	347,969	432,507	445,483
100-52600-112	SALARIES/OVERTIME	42,426	45,837	39,603	37,320	41,106	39,142	40,316
100-52600-117	LONGEVITY PAY	1,000	1,000	1,000	1,000	619	1,000	1,030
100-52600-118	UNIFORM ALLOWANCES	3,723	3,350	3,288	3,500	4,380	4,000	4,120
100-52600-119	SHIFT DIFFERENTIAL	7,134	4,714	4,291	-	2,857	-	-
100-52600-150	MEDICARE TAX/CITY SHARE	4,441	4,865	5,276	5,996	6,128	7,143	7,358
100-52600-151	SOCIAL SECURITY/CITY SHARE	18,989	20,801	22,559	25,637	26,203	30,544	31,461
100-52600-152	RETIREMENT	19,676	22,279	25,006	27,267	29,229	34,247	35,274
100-52600-153	HEALTH INSURANCE	45,050	29,174	48,837	49,304	52,037	108,916	112,184
100-52600-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	4,339	6,500	2,668	12,000	12,360
100-52600-155	WORKERS COMPENSATION	513	377	395	458	476	637	656
100-52600-156	LIFE INSURANCE	47	36	54	98	54	98	101
100-52600-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52600-211	PROFESSIONAL DEVELOPMENT	2,042	3,114	2,647	2,000	3,185	3,000	3,200
100-52600-219	OTHER PROFESSIONAL SERVICES	4,824	3,986	3,805	4,113	2,089	2,500	2,500
100-52600-224	SOFTWARE/HARDWARE MAINTENANCE	17,298	6,609	8,038	7,383	13,212	7,737	9,866
100-52600-225	TELECOM/INTERNET/COMMUNICATION	9,029	9,335	9,169	8,805	9,448	9,992	10,292
100-52600-292	RADIO SERVICE	11,309	13,147	11,824	7,353	6,900	11,500	11,500
100-52600-295	MISC CONTRACTUAL SERVICES	32,152	32,508	70,335	60,543	27,625	41,842	65,887
100-52600-310	OFFICE & OPERATING SUPPLIES	1,742	1,851	1,543	1,020	555	2,000	2,000
100-52600-330	TRAVEL EXPENSES	305	595	1,253	1,315	1,850	1,500	1,500
	Total Communications/Dispatch	479,568	483,601	592,909	600,993	578,589	750,308	797,089

DEPARTMENT/FUNCTION

The Neighborhood Services Department (NS), which will soon be renamed to the Community Development Department, in combination with the Office of Economic Development, is responsible for land use planning / enforcement, and coordinating Geographic Information System mapping projects, which are handled by the city's GIS Analyst (which is now within the Department of Public Works). 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

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

In 2023, with the departure of the Neighborhood Services Director and the Neighborhood Service Officer, the City began outsourcing Zoning Compliance and Code Enforcement. In addition, the GIS Analyst position was reallocated to DPW. In 2026, the Administrative Assistant I position was reclassified and retitled as a Zoning Specialist to better align with the duties and technical expertise required for zoning administration.

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	78,773	100,224	103,231
200	Professional Svcs	138,776	206,566	293,045	480,775	477,700	743,793	715,172
300	Commodities & Other Exp	6,262	7,081	9,563	5,560	12,347	7,048	7,238
52400	**Total**	**309,932**	**355,387**	**388,073**	**566,380**	**568,820**	**851,065**	**825,642**

DEPARTMENT SERVICE METRICS

RE-INSPECTION & REFUSE/RECYCLING TOTER FINES

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

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

BUILDING PERMITS & NEW HOME CONSTUCTION

Year	# of Permits	New Home Construction
2025-Sept	119	39
2024	257	19
2023	234	9
2022	261	36
2021	342	8
2020	290	8
2019	289	12
2018	320	13
2017	302	10

GOALS & OBJECTIVES
2026/2027 OUTLOOK

- Assist Developers through the site selection and permitting process by providing timely information and guiding them to the appropriate committees. Anticipate any Comprehensive Plan changes or rezonings that may need to be made to allow for residential units to be built.
- Continue the marketing of city and CDA-owned properties for development and redevelopment opportunities.
- Conduct proactive meetings with community members and targeted groups to discuss code enforcement throughout the community. The recorded code enforcement public meeting will be posted to the website and played on TV 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. For 2026, use of a third-party firm is planned to continue.
- Guide the update to the city's 2017 Comprehensive Plan, which will include public input sessions, studying of the current Future Land Use map, updating of city goals and priorities, and more.
- Determine future direction of the Innovation Center, which may include repurposing of existing spaces or reconfiguration of strategic partnerships within the community.

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	53,307	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	713	906	933
100-52400-151	SOCIAL SECURITY/CITY SHARE	8,881	6,819	2,899	3,317	3,050	3,874	3,990
100-52400-152	RETIREMENT	7,276	7,025	3,836	3,681	3,994	4,461	4,595
100-52400-153	HEALTH INSURANCE	10,574	15,977	21,157	17,065	17,010	26,237	27,024
100-52400-154	HRA-LIFE STYLE ACCT EXPENSE	300	2,150	1,140	2,100	619	2,625	2,704
100-52400-155	WORKERS COMPENSATION	873	661	64	64	65	86	89
100-52400-156	LIFE INSURANCE	71	43	13	75	15	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	-	8,926	-	-
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	127,686	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	291,045	528,263	544,110
100-52400-224	SOFTWARE/HARDWARE MAINTENAN	4,089	6,501	8,054	7,969	9,500	19,879	21,587
100-52400-225	TELECOM/INTERNET/COMMUNICATION	2,992	2,776	2,510	2,561	1,792	1,251	1,289
100-52400-310	OFFICE & OPERATING SUPPLIES	4,597	5,955	9,028	5,101	11,721	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	568,820	851,065	825,642

DEPARTMENT/FUNCTION

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

MISSION

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

PERSONNEL SUMMARY

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

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

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
FACILITY MAINTENANCE								
100	Personnel & Benefits	152,999	161,259	136,463	113,843	133,983	119,848	123,443
200	Professional Svcs	256,367	264,379	253,232	272,447	288,488	283,276	282,520
300	Commodities & Other Exp	40,230	41,672	46,776	35,534	50,078	39,750	40,500
51600	**Total**	**449,597**	**467,311**	**436,472**	**421,824**	**472,548**	**442,874**	**446,464**
YOUNG LIBRARY BUILDING								
100	Personnel & Benefits	10,736	11,496	14,364	14,236	11,154	14,658	15,097
200	Professional Svcs	42,228	40,368	35,843	41,704	38,653	50,950	48,749
300	Commodities & Other Exp	2,904	3,192	4,259	2,040	4,568	2,000	2,000
55111	**Total**	**55,867**	**55,057**	**54,466**	**57,980**	**54,376**	**67,608**	**65,846**
PARKS ADMINISTRATION								
100	Personnel & Benefits	46,721	92,426	92,205	94,991	95,383	105,154	108,309
200	Professional Svcs	1,803	7,188	6,412	8,450	10,686	9,007	10,314
300	Commodities & Other Exp	90	2,547	1,914	655	4,925	2,600	2,700
55200	**Total**	**48,615**	**102,161**	**100,531**	**104,095**	**110,994**	**116,761**	**121,323**
PARKS MAINTENANCE								
100	Personnel & Benefits	112,148	143,024	199,204	178,753	317,303	214,759	221,201
200	Professional Svcs	96,531	64,841	66,179	84,984	75,064	73,300	75,550
300	Commodities & Other Exp	15,982	25,658	20,796	23,691	24,820	24,000	24,550
53270	**Total**	**224,661**	**233,524**	**286,179**	**287,429**	**417,187**	**312,059**	**321,301**
RECREATION ADMINISTRATION								
100	Personnel & Benefits	234,970	-	-	-	-	-	-
200	Professional Svcs	10,325	-	-	-	-	-	-
300	Commodities & Other Exp	8,030	-	-	-	-	-	-
600	Misc Exp	4,300	-	-	-	-	-	-
700	Grant Outlay	309	-	-	-	-	-	-
55210	**Total**	**257,934**	**-**	**-**	**-**	**-**	**-**	**-**
RECREATION PROGRAMS								
100	Personnel & Benefits	2,156	-	-	-	-	-	-
300	Commodities & Other Exp	1,237	1,055	-	-	-	-	-
56120	**Total**	**3,393**	**1,055**	**-**	**-**	**-**	**-**	**-**
SENIORS PROGRAMS								
100	Personnel & Benefits	-	-	-	-	-	-	-
200	Professional Svcs	-	-	-	-	-	-	-
300	Commodities & Other Exp	-	-	-	-	-	-	-
55310	**Total**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
COMMUNITY EVENTS								
700	Grant Outlay	12,052	15,538	14,073	11,000	21,000	17,000	17,000
55320	**Total**	**12,052**	**15,538**	**14,073**	**11,000**	**21,000**	**17,000**	**17,000**
COMMUNITY BASED COOP PROJECTS								
700	Grant Outlay	178,000	329,759	460,275	266,530	266,530	374,526	385,762
55330	**Total**	**178,000**	**329,759**	**460,275**	**266,530**	**266,530**	**374,526**	**385,762**
	GRAND TOTAL	**1,226,726**	**1,203,349**	**1,351,995**	**1,148,858**	**1,342,635**	**1,330,827**	**1,357,695**

DEPARTMENT SERVICE METRICS

PARKS AND FACILITIES SERVICES

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

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

RECREATION SERVICES

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

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

GOALS & OBJECTIVES
2026/2027 OUTLOOK

- Develop Lakes District to create a comprehensive approach integrating environmental conservation and enhancing the health of Trippe and Cravath Lakes.
- Update the Comprehensive Lakes Management Plan to consider current conditions, advances in knowledge and evolving community needs to ensure a long-term health and sustainability plan of Trippe and Cravath Lakes.
- Secure additional grant funding, including the DNR Lakes Protection Grant and other relevant programs, to support ongoing efforts in revitalizing the lakes' fishing habitat and aquatic vegetation, thereby promoting the sustainability and ecological health of Trippe and Cravath Lakes.
- Strengthen partnerships and enhance communication with community groups, non-profit organizations, and others to support the promotion of the city and local businesses, ultimately fostering economic growth and a stronger sense of community.
- Complete an energy audit of city facilities and use the results to implement improvements that reduce utility costs, lower the City’s environmental footprint, and promote sustainable operations.
- Enhance communication and diversify the offerings of the Parks Department to better serve the needs and interests of a diverse range of cultures and demographics within our community to create a more inclusive, welcoming, and responsive Parks Department that serves to foster a stronger sense of belonging for all residents.
- Increase community events and engagement by creating events that reflect and celebrate the City’s ever-evolving diversity of population.
- Complete the Parks and Open Space Plan to establish an updated inventory, assessment, and set of recommendations that align with community needs and maintain eligibility for state and federal grants.
- Develop a comprehensive and forward-looking Parks and Recreation Strategic Plan that establishes a robust framework for departmental planning and development, guiding the department's initiatives and projects through 2030 and beyond.

FACILITIY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51600-111	SALARIES/PERMANENT	101,611	107,194	93,145	77,757	84,542	81,360	83,801
100-51600-112	SALARIES/OVERTIME	-	-	274	5,048	20	5,239	5,396
100-51600-113	SALARIES/TEMPORARY	5,788	3,011	7,058	7,200	20,907	7,200	7,416
100-51600-114	WAGES/PART-TIME	-	-	-	-	-	-	-
100-51600-117	LONGEVITY PAY	895	820	-	-	-	240	247
100-51600-118	UNIFORM ALLOWANCES	687	618	821	491	1,147	491	505
100-51600-150	MEDICARE TAX/CITY SHARE	1,546	1,526	1,453	1,406	1,692	1,465	1,509
100-51600-151	SOCIAL SECURITY/CITY SHARE	6,609	6,525	6,213	6,013	7,232	6,263	6,451
100-51600-152	RETIREMENT	6,645	7,326	5,975	5,768	7,347	6,249	6,436
100-51600-153	HEALTH INSURANCE	23,366	29,198	19,271	7,721	8,074	8,595	8,853
100-51600-154	HRA-LIFE STYLE ACCT EXPENSE	2,664	2,583	250	835	971	885	912
100-51600-155	WORKERS COMPENSATION	3,113	2,379	1,972	1,537	2,042	1,795	1,849
100-51600-156	LIFE INSURANCE	76	79	33	68	10	68	70
100-51600-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-51600-211	PROFESSIONAL DEVELOPMENT	133	524	491	500	202	500	500
100-51600-219	OTHER PROFESSIONAL SERVICES	-	27	-	-	-	-	-
100-51600-221	MUNICIPAL UTILITIES	16,956	16,286	17,218	16,322	13,712	16,300	16,800
100-51600-222	ELECTRICITY	98,083	107,276	117,110	114,000	102,903	110,000	114,000
100-51600-223	NATURAL GAS	38,559	27,899	21,541	25,503	25,140	30,000	32,000
100-51600-224	SOFTWARE/HARDWARE MAINTENANCE	-	692	494	55	1,610	-	-
100-51600-225	MOBILE COMMUNICATIONS	552	861	-	-	-	-	-
100-51600-244	HVAC-MAINTENANCE	4,212	27,786	5,246	16,322	20,000	20,000	10,000
100-51600-245	FACILITIES IMPROVEMENT	1,768	1,371	2,320	10,201	42,393	15,000	15,000
100-51600-246	JANITORIAL SERVICES	96,103	81,656	88,812	89,544	82,528	91,476	94,220
100-51600-310	OFFICE & OPERATING SUPPLIES	17,815	22,834	22,645	20,000	15,744	20,000	20,000
100-51600-351	FUEL EXPENSES	2,926	2,356	2,620	2,273	2,732	2,250	2,500
100-51600-355	REPAIRS & SUPPLIES	19,489	16,482	21,499	13,261	31,601	17,500	18,000
100-51600-365	DAMAGE CLAIM-INSURANCE	-	-	12	-	-	-	-
	Total Facilities Maintenance	449,597	467,311	436,472	421,824	472,548	442,874	446,464

LIBRARY FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-55111-111	SALARIES/PERMANENT	7,382	7,828	10,158	11,131	8,523	11,552	11,899
100-55111-112	SALARIES/OVERTIME	-	-	-	-	-	-	-
100-55111-113	WAGES/TEMPORARY	870	-	-	-	-	-	-
100-55111-117	LONGEVITY PAY	105	180	-	-	-	72	74
100-55111-118	UNIFORM ALLOWANCES	-	-	-	27	-	27	28
100-55111-150	MEDICARE TAX/CITY SHARE	134	114	148	176	146	183	188
100-55111-151	SOCIAL SECURITY/CITY SHARE	572	486	634	751	626	782	805
100-55111-152	RETIREMENT	498	544	678	776	638	834	859
100-55111-153	HEALTH INSURANCE	835	2,086	2,531	864	921	864	890
100-55111-154	HRA-LIFE STYLE ACCT EXPENSE	75	75	-	90	111	90	93
100-55111-155	WORKERS COMPENSATION	264	181	213	214	187	251	258
100-55111-156	LIFE INSURANCE	2	2	2	4	2	4	4
100-55111-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55111-158	UNEMPLOYMENT COMPENSATION	-	-	-	204	-	-	-
100-55111-221	WATER & SEWER	3,580	3,879	4,200	2,856	5,361	4,500	4,600
100-55111-222	ELECTRICITY	11,320	13,656	12,165	13,600	13,926	13,600	14,000
100-55111-223	NATURAL GAS	6,623	4,575	3,403	4,545	4,276	4,600	4,900
100-55111-244	HVAC	744	1,437	938	1,263	5,090	1,250	1,250
100-55111-245	FACILITY IMPROVEMENTS	3,562	2,972	28	3,060	-	3,000	-
100-55111-246	JANITORIAL SERVICES	16,400	13,849	15,108	16,380	10,000	24,000	23,999
100-55111-355	REPAIR & SUPPLIES	2,904	3,192	4,259	2,040	4,568	2,000	2,000
	Total:	55,867	55,057	54,466	57,980	54,376	67,608	65,846

PARKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-55200-111	WAGES/PERMANENT	32,433	65,994	66,652	72,744	71,149	77,650	79,979
100-55200-113	WAGES/TEMPORARY	-	1,063	1,357	-	1,570	-	-
100-55200-117	LONGEVITY PAY	-	-	-	300	-	-	-
100-55200-150	MEDICARE TAX/CITY SHARE	430	1,008	944	1,087	1,104	1,153	1,188
100-55200-151	SOCIAL SECURITY/CITY SHARE	1,840	4,309	4,036	4,646	4,722	4,931	5,079
100-55200-152	RETIREMENT	2,106	4,694	4,504	4,943	5,257	5,452	5,616
100-55200-153	HEALTH INSURANCE	8,892	14,001	13,145	9,306	9,931	13,630	14,039
100-55200-154	HRA-LIFE STYLE ACCT EXPENSE	955	632	1,001	1,200	1,051	1,450	1,494
100-55200-155	WORKERS COMPENSATION	55	709	552	750	584	872	898
100-55200-156	LIFE INSURANCE	9	17	14	15	16	15	16
100-55200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55200-211	PROFESSIONAL DEVELOPMENT	-	960	994	1,060	800	2,000	2,000
100-55200-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	4,272	-	-
100-55200-224	SOFTWARE/HARDWARE MAINTENANCE	-	2,377	2,147	5,247	3,306	5,396	6,595
100-55200-225	TELECOM/INTERNET/COMMUNICATION	1,803	3,735	3,270	3,203	3,108	3,611	3,719
100-55200-242	REPR/MTN MACHINERY/EQUIP	-	115	-	-	-	-	-
100-55200-310	OFFICE & OPERATING SUPPLIES	90	1,337	1,339	505	2,358	1,400	1,450
100-55200-320	SUBSCRIPTIONS/DUES	-	196	150	150	617	700	750
100-55200-324	PROMOTIONS/ADS	-	780	-	-	815	500	500
100-55200-341	PROGRAM SUPPLIES	-	75	-	-	1,135	-	-
100-55200-359	OTHER REPR/MTN SUPP	-	160	-	-	-	-	-
	Total Parks Administration	48,615	102,161	100,106	105,155	111,794	118,761	123,323

PARKS MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-53270-111	SALARIES/WAGES/PERMANENT	60,673	78,080	99,006	66,132	180,275	69,964	72,063
100-53270-112	WAGES/OVERTIME	983	1,040	96	195	821	209	215
100-53270-113	WAGES/TEMPORARY	21,059	30,658	58,154	80,983	71,275	103,208	106,304
100-53270-117	LONGEVITY PAY	875	-	-	-	-	30	31
100-53270-118	UNIFORM ALLOWANCES	-	-	-	165	-	165	170
100-53270-150	MEDICARE TAX/CITY SHARE	1,150	1,502	2,101	2,146	3,658	2,525	2,601
100-53270-151	SOCIAL SECURITY/CITY SHARE	4,916	6,420	8,981	9,178	15,644	10,796	11,120
100-53270-152	RETIREMENT	4,004	5,384	6,531	4,621	13,374	5,066	5,218
100-53270-153	HEALTH INSURANCE	14,019	16,248	19,098	10,806	26,997	16,978	17,488
100-53270-154	HRA-LIFE STYLE ACCT EXPENSE	1,859	1,395	2,022	1,638	56	2,000	2,060
100-53270-155	WORKERS COMPENSATION	2,567	2,247	3,150	2,832	5,153	3,762	3,875
100-53270-156	LIFE INSURANCE	45	50	64	56	50	56	58
100-53270-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53270-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-53270-211	PROFESSIONAL DEVELOPMENT	2,051	1,749	4,257	3,060	1,856	2,000	2,000
100-53270-221	MUNICIPAL UTILITIES	11,966	13,295	12,957	10,711	10,416	12,500	13,000
100-53270-222	ELECTRICITY	9,577	9,254	9,017	9,800	8,735	9,500	9,800
100-53270-223	NATURAL GAS	1,664	1,383	1,110	2,550	1,260	2,300	2,500
100-53270-242	REPR/MTN MACHINERY/EQUIP	12,759	8,017	10,271	12,751	14,000	12,000	12,250
100-53270-245	PARK IMPROVEMENTS	4,063	3,007	960	5,101	6,798	5,000	6,000
100-53270-295	MAINTENANCE-TREES/LANDSCAPING	54,450	28,136	27,608	41,011	32,000	30,000	30,000
100-53270-310	OFFICE & OPERATING SUPPLIES	3,138	13,825	8,221	9,691	14,000	10,000	10,500
100-53270-330	TRAVEL EXPENSES	-	-	278	1,500	-	1,500	1,500
100-53270-351	FUEL EXPENSES	12,844	11,833	12,297	12,500	10,820	12,500	12,550
	Total Parks Maintenance	224,661	233,524	286,179	287,429	417,187	312,059	321,301

PARKS & RECREATION COMMUNITY EVENTS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-55320-780	DISCOVER WHITEWATER RACE	6,000	6,000	6,000	6,000	6,000	6,000	6,000
100-55320-790	CELEBRATIONS/AWARDS	9,538	10,000	8,073	5,000	15,000	11,000	11,000
	Total Community Events	15,538	16,000	14,073	11,000	21,000	17,000	17,000

PARKS & RECREATION COMMUNITY BASED COOPERATIVE PROJECTS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-55330-750	CDI GRANT PAID TO BUSINESS	-	-	36,510	-	-	-	-
100-55330-760	AQUATIC CENTER CONTRIBUTION	279,759	284,973	323,765	266,530	266,530	274,526	282,762
100-55330-761	AQUATIC CENTER CAPITAL CONTRIB	50,000	100,000	100,000	-	-	100,000	103,000
	Total Comm. Based-Coop Projects	329,759	384,973	460,275	266,530	266,530	374,526	385,762

TRANSFERS TO OTHER FUNDS DETAIL EXPENSES

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-59220-901	TRANS TO FD 260 SICK/SEVERENCE	18,888	85,000	-	50,000	50,000	20,000	20,000
	TRANS TO HEALTH INSURANCE SIR	-	-	-	282,083	182,083	-	-
100-59220-903	TRANS TO FD 271 SIR	-	-	-	-	-	15,000	-
100-59220-913	TRANS IN/OUT-OTHER FUNDS	181,965	53,001	1,350	32,315	45,000	25,000	42,000
100-59220-914	TRANS TO FD 210 FIRE EQUIP REV	-	-	-	-	-	-	-
100-59220-916	TRANS TO FD 205 27TH PAYROLL	-	15,000	-	-	-	-	-
100-59220-955	TRANS TO FD 248 PARK & REC	-	197,795	261,271	249,242	249,242	295,000	330,000
100-59220-917	TRANS TO FD 250 FORESTRY	7,500	-	10,000	-	15,000	20,000	15,000
100-59220-918	TRANS TO FD 230 RECYLING	406,853	476,580	488,180	500,000	500,000	530,000	540,000
100-59220-919	TRANS TO FD 900 ECONOMIC DEV	117,343	32,500	32,500	30,000	30,000	130,000	130,000
100-59220-925	TRANS TO FD 215 DPW EQUIP REV	-	170,000	-	-	-	-	-
100-59220-926	TRANS TO FD 216 PD VEHICLE REV	21,730	38,270	-	-	116,000	95,000	214,200
100-59220-927	TRANS TO FD 217 BLDING REPAIR	25,000	30,000	-	15,000	15,000	10,000	10,000
100-59220-928	TRANS TO FD 280 STREET REPAIR	-	158,035	-	-	-	30,000	-
100-59220-939	TRANS TO FD 214 ELECTIONS	33,426	25,000	50,000	30,000	30,000	30,000	15,000
100-59220-994	TRANS TO FD 235 RIDE SHARE	-	-	-	5,000	55,000	75,000	75,000
100-59220-998	TRANS TO FD 220 LIBRARY	485,000	470,000	627,558	469,370	469,370	475,000	480,000
100-59230-990	TRANS TO FD 300 DEBT SERVICE	1,043,530	1,318,343	1,313,714	1,952,572	1,952,572	1,879,330	1,608,074
100-59240-901	TRANS TO FD 249 FIRE DEPART	182,529	1,258,615	1,402,794	1,370,112	1,370,112	1,662,922	1,673,375
100-59240-902	TRANS TO FD 249 FIRE-ST PYMTS	17,035	-	-	-	-	-	-
100-59240-945	TRANS TO FD 452 BIRGE FOUNTAIN	500	500	500	500	500	500	500
100-59240-960	TRANS TO FD 450 CIP	46,491	-	-	-	-	-	-
	Total Transfers	2,587,789	4,328,639	4,187,867	4,986,194	5,079,879	5,292,752	5,153,149

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
OTHER FINANCING SOURCES								
214-43355-55	TRANSFER FROM GENERAL FUND	33,426	25,000	50,000	30,000	30,000	30,000	15,000
214-48100-51	GRANT INCOME	-	1,852	-	-	118	-	-
214-49300-51	FUND BALANCE APPLIED	-	-	-	(7,262)		4,659	12,099
	Grand Total:	**33,426**	**26,852**	**50,000**	**22,738**	**30,118**	**34,659**	**27,099**

ELECTIONS EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
214-51400-111	WAGES & SALARIES / PERMANENT	-	-	-	-	-	-	-
214-51400-113	WAGES / TEMPORARY	-	220	-	-	-	-	-
214-51400-116	ELECTION INSPECTORS	18,255	8,710	14,369	12,574	8,703	13,600	14,008
214-51400-150	MEDICARE TAX/CITY SHARE	9	19	66	182	25	197	203
214-51400-151	SOCIAL SECURITY/CITY SHARE	38	81	280	780	107	843	868
214-51400-155	WORKERS COMPENSATION	31	10	22	15	17	19	19
214-51400-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
214-51400-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
214-51400-217	CONTRACTUAL SERVICES	-	-	-	-	-	-	-
214-51400-225	TELECOM/INTERNET/COMMUNICATION	400	243	555	485	-	-	-
214-51400-310	OFFICE & OPERATING SUPPLIES	18,250	9,092	37,416	8,500	12,000	20,000	12,000
214-51400-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-	-
214-51400-330	TRAVEL EXPENSES	-	134	-	202	-	-	-
214-51400-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total:	**36,982**	**18,507**	**52,708**	**22,738**	**20,852**	**34,659**	**27,099**
FUND BALANCE		10,416	18,760	16,052		25,318	20,659	8,560
214-34300	Net Change-Increase/(Decrease)	(3,556)	8,344	(2,708)		9,266	(4,659)	(12,099)

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION
FUND 215

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

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

EQUIPMENT REPLACEMENT FUND REVENUE DETAIL

	DESCRIPTION	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	1,115	1,000	1,000
215-48300-53	SALE OF VECHICLES/MISC REVENUE	-	9,970	-	-	-	-	-
215-48400-53	INSURANCE CLAIM RECOVERY	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	82	10,942	1,760	451	1,115	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)		325,600	-
	Total Other Financing Sources	25,000	25,000	166,750	255,549	275,000	870,600	85,800
	Grand Total:	**25,082**	**205,942**	**168,511**	**256,000**	**276,115**	**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		327,121	1,521	1,521
215-34300	Net Change-Increase/(Decrease)	124,092	41,470	51,879		(12,560)	(325,600)	-

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
POLICE

FUND DESCRIPTION
FUND 216

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

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

POLICE VEHICLE REPLACEMENT FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
216-43355-52	GENERAL FUND TRANSFER	21,730	38,270	-		116,000	95,000	214,200
	Total Intergovernmental Revenue	21,730	38,270	-	-	116,000	95,000	214,200
MISCELLANEOUS REVENUES								
216-48100-52	INTEREST INCOME	-	-	-	-	-	-	1,580
216-48300-52	SALE OF VECHICLES	-	4,650	945	-	19,076	11,000	5,000
	Total Miscellaneous Revenues	-	4,650	945	-	19,076	11,000	6,580
OTHER FINANCING SOURCES								
216-49295-52	BOND PROCEEDS	-	-	142,015	70,000	70,000	416,800	-
216-49300-52	FUND BALANCE APPLIED	-	-	-	12,000	-	3,066	(56,006)
	Total Other Financing Sources	-	-	142,015	82,000	70,000	419,866	(56,006)
	Grand Total:	**21,730**	**42,920**	**142,960**	**82,000**	**205,076**	**525,866**	**164,774**

POLICE VEHICLE REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
216-52200-810	EQUIPMENT-VECHCLE	12,409	7,034	142,975	82,000	59,678	147,081	54,600
216-52200-820	ROLLING STOCK	42,613	75	-	-	174,393	378,785	110,174
	Total:	**55,022**	**7,109**	**142,975**	**82,000**	**234,071**	**525,866**	**164,774**
FUND BALANCE		(3,073)	32,738	32,722		3,727	661	56,667
216-34300	Net Change-Increase/(Decrease)	(33,292)	35,811	(15)		(28,995)	(3,066)	56,006
							-	-
NOTES:								
Note: The vehicles will be rotated within the city's fleet. The units they replace will be								

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
217-43355-57	GENERAL FUND TRANSFER	25,000	30,000	-	15,000	15,000	10,000	10,000
	Total Intergovernmental Revenues	25,000	30,000	-	15,000	15,000	10,000	10,000
MISCELLANEOUS REVENUES								
217-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
217-48600-52	MISC INCOME	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
217-49300-52	FUND BALANCE APPLIED	-	-	-	302		38,000	(10,000)
	Total Other Financing Sources	-	-	-	302	-	38,000	(10,000)
	Grand Total:	**25,000**	**30,000**	**-**	**15,302**	**15,000**	**48,000**	**-**

BUILDING REPAIR FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
217-51600-850	FACILITY REPAIRS	-	22,233	-	15,302	15,000	48,000	-
217-51600-855	ADA REPAIRS	-	6,335	-	-	-	-	-
	Total:	**-**	**28,567**	**-**	**15,302**	**15,000**	**48,000**	**-**
FUND BALANCE		44,719	46,152	46,152		46,152	8,152	18,152
217-34300	Net Change-Increase/(Decrease)	25,000	1,433	-		-	(38,000)	10,000

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION
FUND 225

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

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

SKATE PARK FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
225-43355-55	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
225-48100-55	INTEREST INCOME	-	-	-	-	-	-	-
225-48415-00	RESTITUTION DAMAGES	-	-	-	-	-	-	-
225-48500-55	DONATIONS	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
225-49290-55	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
225-49300-55	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	-	-	-	-	-	-	-

SKATE PARK FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 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	-	-	-				

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	RECYLING 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	397,473	396,221	408,852
230-53600-220	LANDFILL CONTRACT SERVICES	9,482	10,234	10,426	10,500	7,576	10,500	10,815
230-53600-295	CONTRACT JOHN'S RECYLE	138,718	135,618	139,813	74,790	129,396	149,580	154,566
230-53600-320	PUBLIC EDUCATION EXPENSES	-	-	-	-	-	-	-
230-53600-325	PUBLIC EDUCATION	96	195	251	83	276	300	300
	Total:	**480,493**	**507,724**	**523,021**	**574,001**	**534,721**	**556,601**	**574,533**
FUND BALANCE		17,138	17,774	14,759		11,844	17,048	14,320
230-34300	Net Change-Increase/(Decrease	(41,846)	636	(3,015)		(2,916)	5,204	(2,728)

NOTES

		2026 Units	2026 Cost	2027 Units
1)	**2026-2027 Budgeted Rates:**			
	Refuse rate:	2,770	324,090	2,770
	Recycle Rate:	2,770	149,580	2,770
	Bulk collection rate:	2,770	72,131	2,770
	Total:	2,770	545,801	

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION
FUND 240

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

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

PARKLAND AQUISITION FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
PUBLIC CHARGES FOR SERVICES								
240-46810-56	PARKLAND FEES	-	8,064	-	24,751	24,750	24,750	-
	Total Charges for Services	-	8,064	-	24,751	24,750	24,750	-
MISCELLANEOUS REVENUES								
240-48100-56	INTEREST INCOME	-	-	-	-	-	-	-
240-48410-56	DONATION-PARK DEVELOPMENT	-	-	1,534	1,318	-	-	-
240-48510-56	DONATION-TREES	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	1,534	1,318	-	-	-
OTHER FINANCING SOURCES								
240-49300-56	FUND BALANCE APPLIED	-	-	-	(26,069)		(24,750)	-
	Total Other Financing Sources	-	-	-	(26,069)	-	(24,750)	-
	Grand Total:	**-**	**8,064**	**1,534**	**-**	**24,750**	**-**	**-**

PARKLAND AQUISITION FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
240-56110-294	TREE & PARK EXPENSES	-	-	1,534	-	-	-	-
240-56110-820	LAND/REAL ESTATE ACQUISITION	-	-	-	-	-	-	-
	Total:	**-**	**-**	**1,534**	**-**	**-**	**-**	**-**
FUND BALANCE		53,169	61,233	61,233		85,983	110,733	110,733
240-34300	Net Change-Increase/(Decrease)	-	8,064	-		24,750	24,750	-

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION
FUND 245

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

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

PARKLAND DEVELOPMENT FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
PUBLIC CHARGES FOR SERVICE								
245-46810-56	PARKLAND FEES	-	-	-	58,471	58,471	58,471	-
245-46816-56	PURPLE MARTIN HOUSE DONATIONS	100	-	-	-	-	-	-
245-46817-56	UFC ARBORETUM DONATIONS	26,556	9,953	9,830	-	13,693	14,000	14,000
	Total Charges for Service	26,656	9,953	9,830	58,471	72,164	72,471	14,000
MISCELLANEOUS REVENUES								
245-48100-56	INTEREST INCOME	-	-	-	-	-	-	-
245-48410-56	DONATION-PARK DEVELOPMENT	225	-	-	-	-	-	-
245-48420-56	DONATION-EFFEGY MOUNDS	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	225	-	-	-	-	-	-
OTHER FINANCING SOURCES								
245-49290-56	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
245-49300-56	FUND BALANCE APPLIED	-	-	-	(15,971)		(15,471)	(3,000)
	Total Otr Financing Sources	-	-	-	(15,971)	-	(15,471)	(3,000)
	Grand Total:	**26,881**	**9,953**	**9,830**	**42,500**	**72,164**	**57,000**	**11,000**

PARKLAND DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
245-56120-219	OTHER PROFESSIONAL SERVICES	357	-	305	34,500	34,500	38,000	-
245-56120-310	OFFICE & OPERATING SUPPLIES	19,415	8,127	331	-	-	-	-
245-56120-650	TRANSFER OUT	533	-	-	-	-	-	-
245-56120-822	CAPITAL OUTLAY/IMPROVEMENT	26,465	-	-	8,000	-	8,000	-
245-56120-826	UFC ARBORETUM EXPENSE	-	3,751	7,177	-	10,283	11,000	11,000
245-56120-830	RAY TROST NATURE PRESERVE	-	-	-	-	-	-	-
245-56120-840	CHINMEY SWIFT PROJECT	-	-	-	-	-	-	-
	Total:	**46,770**	**11,878**	**7,812**	**42,500**	**44,783**	**57,000**	**11,000**
FUND BALANCE		12,913	17,488	19,505		46,886	62,357	65,357
245-34300	Net Change-Increase/(Decrease)	(19,889)	4,575	2,018		27,381	15,471	3,000

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION
FUND 250

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

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

FORESTRY REVENUE DETAIL

	DESCRIPTION	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	-	15,000	20,000	15,000
	Total Intergovernmental Rev	7,500	-	10,000	-	15,000	20,000	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	53	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	988	410	410
OTHER FINANCING SOURCES								
250-49300-56	FUND BALANCE APPLIED	-	-	-	3,978		(410)	4,590
	Total Otr Financing Sources	-	-	-	3,978	-	(410)	4,590
	Grand Total:	**11,254**	**1,576**	**10,433**	**4,010**	**15,988**	**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		4,323	4,733	143
250-34300	Net Change-Increase/(Decrease)	(3,093)	(1,974)	(9,618)		113	410	(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 non-union staff who join the City after June 30, 2011. Accumulated liability on 12/31/2025 is projected to be $332,00 for 15 eligible General Fund staff members. WPPA & WPPSA union members continue to be eligible for a retirement payout of one half of their accumulated sick leave up to a maximum of 742.5 hours.

- **Fund Balance** is designated to be retained for funding anticipated benefit payments in the subsequent four-year period. This estimate is to be reviewed annually as part of the budget process. After 2026/27 transfer and depletion of current Fund Balance, an annual $48,250 transfer is expected to fund projected retirements through 2048.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

SICK LEAVE SEVERANCE REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
260-43355-00	GENERAL FUND TRANSFER	18,888	85,000	-	50,000	50,000	20,000	20,000
	Total Intergovernmental Rev.	18,888	85,000	-	50,000	50,000	20,000	20,000
MISCELLANEOUS REVENUES								
260-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc. Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
260-49290-00	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
260-49300-00	FUND BALANCE APPLIED	-	-	-	37,000		(12,000)	63,000
	Total Other Financing	-	-	-	37,000	-	(12,000)	63,000
	Grand Total:	**18,888**	**85,000**	**-**	**87,000**	**50,000**	**8,000**	**83,000**

SICK LEAVE SEVERANCE EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
260-51365-325	BENEFIT PAID	40,593	37,611	93,697	87,000	34,971	8,000	83,000
260-51365-650	TRANSFER OUT	-	-	-	-	-	-	-
	Total:	**40,593**	**37,611**	**93,697**	**87,000**	**34,971**	**8,000**	**83,000**
FUND BALANCE		85,000	132,389	38,693		53,722	65,722	2,722
260-34300	Net Change-Increase/(Decrease)	(21,705)	47,389	(93,697)		15,029	12,000	(63,000)

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 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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
271-43355-00	GENERAL FUND TRANSFER	-	-	-	-	-	15,000	-
	Total Intergovernmental	-	-	-	-	-	15,000	-
MISCELLANEOUS REVENUES								
271-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
271-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	(15,000)	-
	Total Other Financing Sources	-	-	-	-	-	(15,000)	-
	Grand Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**

INSURANCE SIR EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
271-51920-350	INSURANCE-CLAIMS	-	8,346	39,600	-	10,748	-	-
	Total:	**-**	**8,346**	**39,600**	**-**	**10,748**	**-**	**-**
FUND BALANCE		144,627	136,281	96,681		85,933	100,933	100,933
271-34300	Net Change-Increase/(Decrease)	-	(8,346)	(39,600)		(10,748)	15,000	-

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
PARKS & RECREATION

FUND DESCRIPTION
FUND 272

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

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

LAKES IMPROVEMENT FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 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	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	**-**	**-**	**415**	**-**	**-**	**-**	**-**

LAKES IMPROVEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
272-51920-310	OFFICE & OPERATING SUPPLIES	-	-	868	-	401	-	-
272-51920-650	DONATION PURCHASES	-	-	-	-	-	-	-
272-51920-821	DESIGN/ENGINEERING/SURVEY	-	-	-	-	-	-	-
	Total:	**-**	**-**	**868**	**-**	**401**	**-**	**-**
FUND BALANCE		475	475	21		(380)	(380)	(380)
272-34300	Net Change-Increase/(Decrease)	-	-	(453)		(401)	-	-

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION
FUND 280

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

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

STREET REPAIR REVENUE DETAIL

	DESCRIPTION	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	-	-	-	30,000	-
280-43378-57	PROJECT REIMBURSEMENT REV	-	-	-	-	-	-	-
280-43780-57	KWIK TRIP ROAD ESCROW	-	-	-	-	-	-	-
	Total Intergovernmental	176,965	158,035	-	-	-	30,000	-
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	625,000	
280-49300-57	FUND BALANCE APPLIED	-	-	-	146,157		-	371,000
	Total Other Financing Sources	-	-	-	331,157	185,000	625,000	371,000
	Grand Total:	**178,197**	**172,737**	**25,868**	**340,000**	**195,000**	**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		591,099	616,236	400,813		465,502	465,502	94,502
280-34300	Net Change-Increase/(Decrease)	(130,686)	25,137	(215,423)		64,689	-	(371,000)

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 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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
MISCELLANEOUS REVENUES								
295-48100-52	INTEREST INCOME	42	39	37	31	37	30	25
295-48200-52	SEIZURE REV-DRUG RELATED	360	7,669	-	2,000	8,338	-	-
295-48300-52	SEIZURE REV-NON DRUG RELATED	-	-	-	-	24	-	-
295-48400-52	CRIME PREVENTION INCOME	5,652	9,113	10,272	4,700	9,972	5,000	5,000
295-48500-52	DONATIONS-K9	-	-	-	-	120	-	-
295-48700-52	EVIDENCE/FOUND PROP INCOME	415	521	2,826	500	-	-	-
	Total Miscellaneous Rev.	6,469	17,342	13,135	7,231	18,492	5,030	5,025
OTHER FINANCING SOURCES								
295-49300-52	FUND BALANCE APPLIED	-	-	-	769		-	-
	Total Other Financing Sources	-	-	-	769	-	-	-
		6,469	**17,342**	**13,135**	**8,000**	**18,492**	**5,030**	**5,025**

POLICE TRUST FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
295-52200-310	OFFICE & OPERATING SUPPLIES	1,753	7,418	1,675	5,000	8,461	4,500	4,500
295-52200-320	EVIDENCE/FOUND PROP EXP	-	-	-	-	-	-	-
295-52200-350	DRUG SEIZURE EXPENSES	14,574	2,217	-	3,000	476	530	525
295-52200-810	EQUIPMENT	-	14,605	-	-	-	-	-
		16,327	**24,240**	**1,675**	**8,000**	**8,937**	**5,030**	**5,025**
FUND BALANCE		83,498	69,988	81,949		91,504	91,504	91,504
295-34300	Net Change-Increase/(Decrease)	(4,858)	(13,510)	11,461		9,555	-	-

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
ECOMONIC DEVELOPMENT

FUND DESCRIPTION
FUND 900

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

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

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

PERSONNEL SUMMARY

	2021	2022	2023	2024	2025	2026
Director	1	1	1	1	1	1
Economic Development Specialist	0	0	0	0	0	1
Administrative Assistant	.5	.5	.5	1	1	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	167,756	303,455	306,081
	Total	**167,343**	**97,500**	**180,000**	**186,618**	**167,756**	**303,455**	**306,081**
EXPENSES								
100	Personnel & Benefits	98,071	56,964	129,504	153,929	141,196	252,886	260,473
200	Professional Svcs	18,062	61,605	51,475	27,560	37,743	45,287	40,169
300	Commodities & Other Exp	2,665	6,039	8,041	5,128	4,020	5,282	5,439
600	Misc Exp	-	-	-	-	-	-	-
	Total	**118,798**	**124,608**	**189,020**	**186,618**	**182,959**	**303,455**	**306,081**
FUND BALANCE		57,427	26,840	17,821		30,065	6,610	5,529
900-34300	Net Change-Increase/(Decreas	58,898	(40,966)	(9,020)		12,244	(23,455)	(1,081)
	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 values.

GOALS & OBJECTIVES
2026/2027 OUTLOOK

Enhancing Housing Development Strategies

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

Business Attraction and Growth

- Strengthen Whitewater's economic base by attracting and retaining businesses, supported by an enhanced business recruitment and expansion platform.
- Evaluate the Whitewater Innovation Center and work with community stakeholders to determine a sustainable and viable path forward for the city, optimizing its use as a community asset.
- Execute a robust business retention and expansion (BRE) program, by working with the local Chamber of Commerce and others.
- Provide resources and outreach opportunities tailored to entrepreneurs, startups, and small businesses.

Downtown Revitalization

- Address commercial vacancies and encourage reinvestment in underutilized and blighted properties within the downtown district.
- Modernize CDA loan and grant programs by lowering interest rates where possible, introducing flexible grant options, and aligning with best practices that spur private-sector investment.
- Promote the use of existing local, regional, and state resources to support business retention, property rehabilitation, and residential reinvestment in the downtown core.

Collaborative Community Development

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

ECONOMIC DEVELOPMENT FUND REVENUE DETAIL

	DESCRIPTION	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	-	-	-	-	-	-	25,000
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	30,000	130,000	130,000
900-49300-56	FUND BALANCE APPLIED	-	-	-	6,618	(12,244)	23,455	1,081
	Fund 900 - Ec Dev Income	167,343	97,500	180,000	186,618	167,756	303,455	306,081

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	122,808	187,896	193,533
900-56500-115	WAGES/PART-TIME/PERMANENT	42,275	33,916	-	-	-	-	-
900-56500-151	FRINGE BENEFITS	12,624	7,906	22,703	28,580	18,388	64,990	66,940
900-56500-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
900-56500-210	PROFESSIONAL DEVELOPMENT	665	439	3,333	2,000	2,275	4,500	4,500
900-56500-211	CONSULTANT FEES	-	-	10,867	-	-	-	-
900-56500-212	LEGAL SERVICES	375	-	8,227	-	14,037	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	13,462	12,484	12,858
900-56500-223	MARKETING	833	1,273	427	1,500	225	1,545	1,062
900-56500-224	SOFTWARE/HARDWARE MAINTENANCE	4,097	5,920	3,688	7,170	5,900	6,671	7,981
900-56500-225	TELECOM/INTERNET/COMMUNICATION	2,145	2,442	2,273	2,220	1,843	1,368	1,409
900-56500-310	OFFICE & OPERATING SUPPLIES	489	3,209	5,762	612	1,495	630	649
900-56500-311	POSTAGE	162	96	19	204	202	210	216
900-56500-320	DUES	-	1,650	-	-	-	-	-
900-56500-321	SUBSCRIPTIONS & BOOKS	-	287	-	-	-	-	-
900-56500-325	PUBLIC EDUCATION	96	195	251	235	276	242	249
900-56500-330	TRAVEL EXPENSE	1,904	348	2,009	3,774	2,038	3,888	4,004
900-56500-341	MISC EXPENSE	15	254	-	303	8	312	321
900-56500-650	TRANSFER-GENERAL FUND	-	-	-	-	-	-	-
	Total CDA General Expenses	118,798	124,608	189,020	186,618	182,959	303,455	306,081
FUND BALANCI	0	57,427	26,840	17,821	-	30,065	6,610	5,529
900-34300	Net Change-Increase/(Decrease)	58,898	(40,966)	(9,020)	-	12,244	(23,455)	(1,081)
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 appropriate means. This encourages well planned, integrated, stable, safe, and healthy neighborhoods, the provisions of healthful homes, a decent living environment, and adequate places of employment for the people of the City of Whitewater.

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

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

ECONOMIC DEVELOPMENT FUND 910 REVENUE DETAIL

	DESCRIPTION	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	-	477	420	400
910-44006-00	FACADE INT-SHABANI INV LLC 50K	-	-	993	-	1,942	1,920	1,800
910-46001-00	INT INC-ACTION-LRN DEPOT $41K	1,248	958	908	341	368	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	3,194	3,072	2,800
910-46010-00	INT INC-ACTION-SWSPOT/GILDE	-	3,166	1,550	1,357	4,218	-	-
910-48100-00	INTEREST INC-TID 4 ADVANCE	-	-	-	-	-	-	-
910-48103-00	INTEREST INCOME-FACADE	440	1,174	882	668	1,025	900	800
910-48104-00	INTEREST INCOME-HOUSING	160	683	644	389	338	-	-
910-48108-00	INTEREST INCOME-SEED FUND	5	1,591	2,524	563	1,897	2,000	2,000
910-48109-00	INTEREST INCOME-ACTION FUND	9,924	48,869	45,855	25,313	26,718	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	14,368	16,000	16,000
910-48680-00	ADMINISTRATION FEE--LOANS	2,770	13,305	-	-	8,189	-	-
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	19,581	4,790
	Fund 910 - CDA Income	342,102	100,369	81,532	10,000	179,709	69,213	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	70,870	23,770	24,483
910-56500-219	PROFESSIONAL SERVICES	8,982	14,030	18,877	5,000	6,050	5,193	5,349
910-56500-295	ADMINISTRATIVE EXPENSE	3,500	-	-	-	-	-	-
910-56500-323	MARKETING/AD'S	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	-	-	1,394	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	-	85,259	28,458	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	-	22,127	7,323	7,543
910-56500-650	TRANSFER-FD 900-ADMIN	-	-	-	-	-	-	-
	Total CDA General Expenses	636,531	142,394	381,326	10,000	185,700	69,213	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	6,723,078	6,718,288
	Net Change-Increase/(Decrease)	(294,429)	(42,024)	(381,326)		(116,975)	(19,581)	(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 Instagram to gain a social media following and share information through these outlets with regular posts and alerts.

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

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

MISSION

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

PERSONNEL SUMMARY

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

MEDIA SERVICES REVENUE & EXPENSE, & FUND BALANCE SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
Media Services - Revenue								
	Total Revenues	97,033	143,957	94,371	153,459	136,450	159,878	146,376
51100	**Total**	**97,033**	**143,957**	**94,371**	**153,459**	**136,450**	**159,878**	**146,376**
Media Services - Expenses								
100	Personnel Services	91,420	65,874	125,797	137,657	119,579	124,927	128,675
200-300	Commodities & Other Expenditures	14,628	38,476	18,953	15,802	13,120	34,951	17,701
800-900	Capital Equip & Transfers	-	-	-	-	-	-	-
51100	**Total**	**106,048**	**104,350**	**144,750**	**153,459**	**132,699**	**159,878**	**146,376**
	NET REVENUE OVER EXPENSES	**(9,016)**	**39,606**	**(50,379)**	**0**	**3,750**	**0**	**(0)**
FUND BALANCE		47,875	87,481	37,102	10,966	40,852	5,293	136
200-34300	Net Change-Increase/(Decrease)	(9,016)	30,591	(50,379)	(30,000)	3,750	(35,559)	(5,157)

DEPARTMENT SERVICE METRICS

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

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

GOALS & OBJECTIVES
2026/2027 OUTLOOK

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

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

MEDIA SERVICES REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
200-43355-55	TRANSFER FROM OTHER FUNDS	-	47,200	-	32,315	45,000	25,000	42,000
	Total Intergovernmental	-	47,200	-	32,315	45,000	25,000	42,000
CHARGES FOR SERVICES								
200-44900-55	CABLE FRANCHISE FEES	78,684	76,847	73,275	73,000	72,000	80,000	80,000
200-46312-55	MISC DEPT EARNINGS	90	130	25	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	96,893	95,096	91,419	91,144	90,119	98,119	98,119
MISCELLANEOUS REVENUES								
200-48100-55	INTEREST INCOME	139	1,661	2,952	-	1,331	1,200	1,100
200-48600-55	MISC REVENUE-SPONSORSHIP	-	-	-	-	-	-	-
	Total Miscellaneous Rev	139	1,661	2,952	-	1,331	1,200	1,100
OTHER FINANCING SOURCES								
200-49300-55	FUND BALANCE APPLIED	-	-	-	30,000		35,559	5,157
	Total Other Financing	-	-	-	30,000	-	35,559	5,157
		97,033	**143,957**	**94,371**	**153,459**	**136,450**	**159,878**	**146,376**

MEDIA SERVICES EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
200-55110-111	SALARIES/PERMANENT	75,994	54,190	98,092	109,259	99,743	93,534	96,340
200-55110-112	WAGES/OVERTIME	-	-	178	-	140	-	-
200-55110-114	WAGES/PART-TIME/PERMANENT	-	30	-	-	-	-	-
200-55110-150	MEDICARE TAX/CITY SHARE	1,137	728	1,335	1,657	1,525	1,429	1,471
200-55110-151	SOCIAL SECURITY/CITY SHARE	4,860	3,112	5,706	7,083	6,522	6,108	6,292
200-55110-152	RETIREMENT	3,676	2,886	6,150	6,937	6,902	6,734	6,936
200-55110-153	HEALTH INSURANCE	5,611	4,864	14,222	10,664	4,568	14,817	15,262
200-55110-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	1,900	57	2,150	2,215
200-55110-155	WORKERS COMPENSATION	133	61	100	133	115	130	134
200-55110-156	LIFE INSURANCE	10	4	15	25	8	25	25
200-55110-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-		
200-55110-211	PROFESSIONAL DEVELOPMENT	80	58	-	101	139	300	300
200-55110-212	PROFESSIONAL SERVICES	623	13,970	55	100	-	-	-
200-55110-218	CABLE TV SERVICE & EXPENSES	1,557	8,475	1,216	1,475	297	340	350
200-55110-224	SOFTWARE/HARDWARE MAINTENANC	3,273	10,757	9,693	8,364	5,646	29,620	12,294
200-55110-225	TELECOM/INTERNET/COMMUNICATION	2,973	3,070	2,567	2,491	2,238	2,211	2,277
200-55110-310	OFFICE & OPERATING SUPPLIES	1,138	1,916	4,517	2,500	2,931	2,000	2,000
200-55110-320	SUBSCRIPTIONS/DUES	4,675	230	466	370	1,742	300	300
200-55110-324	PROMOTIONS/ADS	10	-	-	-	-	-	-
200-55110-330	TRAVEL EXPENSES	-	-	439	400	126	180	180
200-55110-342	PRINTING	-	-	-	-	-	-	-
200-55110-343	POSTAGE	300	-	-	-	-	-	-
200-55110-359	REPAIR/MAINTENANCE EXP	-	-	-	-	-	-	-
200-55110-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-
200-55110-913	TRANSFER IN/OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total:	**106,048**	**104,350**	**144,750**	**153,459**	**132,699**	**159,878**	**146,376**
	Fund Balance	47,875	87,481	37,102		40,852	5,293	136
	Net Change-Increase/(Decrease)					3,750	(35,559)	(5,157)

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
FINANCE

FUND DESCRIPTION
FUND 208

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

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

PARKING PERMITS REVENUE DETAIL

	DESCRIPTION	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	31,980	38,475	38,475
208-44150-52	HONOR BOX REVENUES	4,905	9,046	10,780	5,000	8,436	6,000	6,300
	Total Intergovernmental Rev.	35,160	35,651	35,650	39,340	40,416	44,475	44,775
MISCELLANEOUS REVENUES								
208-48100-52	INTEREST INCOME	84	1,000	1,809	709	1,146	1,000	1,000
	Total Miscellaneous Revenues	84	1,000	1,809	709	1,146	1,000	1,000
OTHER FINANCING SOURCES								
208-49300-52	FUND BALANCE APPLIED	-	-	-	(265)	(2,589)	(10,975)	(16,175)
	Total Other Financing Sources	-	-	-	(265)	(2,589)	(10,975)	(16,175)
	Grand Total:	**35,244**	**36,650**	**37,459**	**39,784**	**38,973**	**34,500**	**29,600**

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	4,362	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**	**40,066**	**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

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 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	2,225	1,500	1,500
210-48300-52	SALE OF VECHICLES	44,448	-	-	-	13,929	-	-
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	713,371	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		(211,500)	(101,500)
	Total Other Financing Sources	1,128,093	385,000	568,362	861,605	385,000	173,500	283,500
	Grand Total:	**1,244,674**	**613,916**	**965,385**	**1,560,199**	**1,098,371**	**175,000**	**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	2,107,311	175,000	285,000
	Total:	**95,532**	**1,243,517**	**434,262**	**1,560,199**	**2,107,311**	**175,000**	**285,000**
FUND BALANCE		1,690,154	1,060,553	1,591,676		582,736	794,236	895,736
210-34300	Net Change-Increase/(Decrease)	1,149,142	(629,601)	531,123		(1,008,940)	211,500	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. Whitewater Public Library serves people of all ages in Whitewater and surrounding areas and tailors' public services based on the needs and requests of the community. Along with books, movies, magazines, audiobooks, music, STEM kits, a Library of Things, and other physical items available for checkout, the library offers dynamic and flexible spaces to learn, play, work, relax, and socialize. Spaces include an early learning area, children's activity room, teen space, makerspace, study rooms, meeting rooms, and social seating. Technological offerings include computers for public use, hotspots for checkout, Wi-Fi, assistance with devices, makerspace equipment including a 3D printer, and online apps and databases, including eBooks and eAudiobooks. The library offers a wide variety of programming and events for all age groups. In addition, the library conducts outreach including home delivery of library items to people who can't physically visit the library and provides library services off-site at community events. All library materials, programs, and services are free and open to the public.

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

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

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

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

PERSONNEL SUMMARY

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

LIBRARY REVENUE SUMMARY

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
220-43720-55	CONTRACT REVENUE	213,740	229,240	219,770	219,768	227,710	230,000	232,000
	Total Intergovernmental Rev.	213,740	229,240	219,770	219,768	227,710	230,000	232,000
FINES & FORFEITURES								
220-45300-55	FINE REVENUE	-	-	-	-	-	-	-
220-45310-55	LOST MATERIAL FINE	3,852	2,297	2,523	3,300	1,370	2,000	2,000
220-45320-55	SALES-SUMMER LIBRARY PROGRAM	-	-	-	-	-	-	-
220-45330-55	COPY MACHINE REVENUE	3,196	3,579	3,924	4,000	2,533	4,000	4,000
	Total Public Charges - Services	7,048	5,876	6,447	7,300	3,902	6,000	6,000
MISCELLANEOUS REVENUES								
220-48100-55	INTEREST INCOME	99	1,181	2,138	707	1,354	1,500	1,500
220-48105-55	LIBRARY BOARD INTEREST INCOME	1,992	15,114	16,258	-	12,708	11,000	11,500
220-48110-55	LIBRARY BOARD DONATIONS	-	-	-	-	-	-	-
220-48210-55	RENTAL INC-HOUSE-414&414/A	12,200	1,700	-	-	-	-	-
220-48260-55	RENTAL-HOUSE-413 W. CENTER	7,200	-	-	-	-	-	-
220-48500-55	DONATIONS	15,221	47,661	14,374	18,000	22,894	14,000	14,000
220-48525-55	GRANT REVENUE	-	-	6,190	-	2,400		
220-48550-55	SALE OF LIBRARY PROPERTY	-	541,988	-	-	-	-	-
220-48600-55	MISC REVENUE	336	477	434	400	439	400	400
	Total Miscellaneous Revenues	37,049	608,121	39,393	19,107	39,796	26,900	27,400
OTHER FINANCING SOURCES								
220-49290-55	TRANSFER IN-GENERAL FUND	485,000	470,000	627,558	469,370	469,370	475,000	480,000
220-49300-55	FUND BALANCE APPLIED	-	-	-	120,580		181,532	200,504
	Total Other Financing Sources	485,000	470,000	627,558	589,950	469,370	656,532	680,504
	220 - Library Special Rev	**742,837**	**1,313,237**	**893,168**	**836,125**	**740,778**	**919,432**	**945,904**

LIBRARY EXPENSE SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
LIBRARY-SPECIAL FUND								
100	Personnel & Benefits	645,458	687,641	641,428	717,334	660,798	784,020	807,541
200	Professional Svcs	30,498	42,338	11,708	17,217	12,827	26,787	13,119
300	Commodities & Other Exp	111,578	165,349	106,321	101,575	101,401	108,625	125,245
500	Library Board	25,354	-	30	-	6	-	-
800/900	Capital Outlay/Transfer to Other Funds	2,657	2,216	491,568	-	9,258	-	-
	Total	**815,545**	**897,544**	**1,251,055**	**836,125**	**784,290**	**919,432**	**945,904**
YOUNG LIBRARY BUILDING-GENERAL FUND								
100	Personnel & Benefits	10,736	11,496	14,364	14,236	11,154	14,658	15,097
200	Professional Svcs	42,228	40,368	35,843	41,704	38,653	50,950	48,749
300	Commodities & Other Exp	2,904	3,192	4,259	2,040	4,568	2,000	2,000
55111	**Total**	**55,867**	**55,057**	**54,466**	**57,980**	**54,376**	**67,608**	**65,846**
	GRAND TOTAL:	**871,412**	**952,601**	**1,305,521**	**894,105**	**838,665**	**987,040**	**1,011,751**
FUND BALANCE		536,438	952,131	594,243		550,732	369,200	168,696
220-34300	Net Change-Increase/(Decrease)	(72,708)	415,693	(357,887)		(43,512)	(181,532)	(200,504)

DEPARTMENT SERVICE METRICS

Performance Measures

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

GOALS & OBJECTIVES

2026/2027 GOALS

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

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

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

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

LIBRARY EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
220-55110-111	WAGES/PERMANENT	268,884	293,756	262,420	313,504	283,587	318,725	328,287
220-55110-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
220-55110-114	WAGES/PART-TIME	186,663	199,034	205,599	222,238	208,033	228,057	234,899
220-55110-117	LONGEVITY	2,000	1,000	2,000	2,000	619	2,000	2,060
220-55110-120	EMPLOYEE BENEFITS	187,909	193,851	171,409	179,591	168,559	235,238	242,295
220-55110-156	LIFE INSURANCE	1	-	-	-	1	-	-
220-55110-211	PROFESSIONAL DEVELOPMENT	393	1,302	75	2,000	611	2,000	2,000
220-55110-218	PROFESSIONAL SERV/CONSULTING	18,786	22,415	738	1,000	-		-
220-55110-224	SOFTWARE/HARDWARE MAINTENANCE	2,339	10,185	4,527	7,209	6,407	20,231	6,426
220-55110-225	TELECOM/INTERNET/COMMUNICATION	7,054	6,499	6,369	7,007	5,810	4,556	4,693
220-55110-227	RENTAL EXPENSES	1,926	999	-	-	-	-	-
220-55110-242	REPAIR-MAINTENANCE-EQUIPMENT	-	937	-	-	-	-	-
220-55110-310	OFFICE & TECHNICAL SUPPLIES	17,910	20,914	16,847	15,000	10,767	22,000	17,000
220-55110-313	POSTAGE	840	1,114	559	337	68	1,000	1,000
220-55110-319	MATERIAL RECOVERY	606	746	804	725	797	725	725
220-55110-320	SUBSCRIPTIONS/DUES	528	136	510	650	1,468	650	650
220-55110-321	LIBRARY BOOKS-ADULT	26,350	24,986	25,963	25,000	19,385	25,000	25,000
220-55110-323	LIBRARY BOOKS-JUVENILE	6,294	7,387	7,336	6,000	5,137	6,000	6,000
220-55110-324	LIBRARY PERIODICALS-ADULT	5,075	4,169	2,869	2,400	2,101	2,400	24,000
220-55110-325	LIBRARY PERIODICALS-JUVENILE	48	-	952	1,000	-	-	-
220-55110-326	AUDIO/VISUAL LIBRARY-ADULT	11,373	10,293	5,872	6,500	6,889	6,500	6,500
220-55110-327	AUDIO/VISUAL LIBRARY-JUVENIL	2,195	1,422	2,057	2,000	1,010	2,000	2,000
220-55110-328	MACHINE READABLE-ADULT	2,727	2,892	-	-	-	-	-
220-55110-330	TRAVEL EXPENSES	455	1,583	1,033	2,000	835	2,000	2,000
220-55110-331	PROMOTIONS/ADS-PUBLIC ED	99	888	269	500	276	200	220
220-55110-332	LIBRARY BOOKS-DIGITAL	-	-	3,914	4,613	7,856	7,500	7,500
220-55110-333	AUDIO/VISUAL LIBRARY-DIGITAL	-	-	3,263	2,500	3,294	-	-
220-55110-335	DATABASE SUBSCRIPTIONS	-	-	21,763	22,000	25,908	23,000	23,000
220-55110-337	LIBRARY BUILDING PROJECT EXP	-	76,543	-	-	85	-	-
220-55110-341	PROGRAM SUPPLIES-ADULT	2,559	4,601	2,992	3,500	1,922	3,500	3,500
220-55110-342	PROGRAM SUPPLIES-JUVENILE	6,702	4,948	3,719	6,000	5,523	6,000	6,000
220-55110-343	MISC SUPPLIES-ADULT	27,456	2,006	-	150	-	-	-
220-55110-346	SPECIAL PROGRAMING-SUMMER	-	-	197	100	-	-	-
220-55110-347	LIBRARY USE OF GRANTS EXPENSE	-	-	4,906	-	7,961	-	-
220-55110-348	SALES TAX EXPENSE	167	187	205	300	105	150	150
220-55110-350	CONTINGENCIES	196	533	294	300	14	-	-
220-55110-500	LIBRARY BOARD CHECKING	-	-	-	-	6	-	-
220-55110-510	LIBR BD-MM-BUILDING CKS	-	-	-	-	-	-	-
220-55110-515	MM BOARD CHECKING	25,354	-	30	-	-	-	-
220-55110-810	CAPITAL EQUIPMENT	2,657	2,216	-	-	9,258	-	-
220-55110-911	TRANSFER OUT-OTHER FUNDS	-	-	491,568	-	-	-	-
	Total:	**815,545**	**897,544**	**1,251,055**	**836,125**	**784,291**	**919,432**	**945,904**

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 VECHICLES	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
235-49290-51	TRANSFERS IN/GENERAL FUND	-	-	-	5,000	55,000	75,000	75,000
235-49300-51	FUND BALANCE APPLIED	-	-	-	32,829	(979)	(23,000)	(18,000)
	Total Other Financing Sources	-	-	-	37,829	54,021	52,000	57,000
	Grand Total:	**130,127**	**74,672**	**204,810**	**211,657**	**227,849**	**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	226,269	230,000	235,000
235-51350-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
235-51350-860	CAPITAL PURCHASES	-	-	-	-	-	-	-
	Total:	**112,861**	**106,772**	**286,443**	**211,657**	**226,269**	**230,000**	**235,000**
FUND BALANCE		93,362	61,262	(20,372)		(19,393)	3,607	21,607
235-34300	Net Change-Increase/(Decrease)	17,267	(32,100)	(81,633)		979	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 Treyton's Field of Dreams Project. Revenues generated by the programming of this facility are used to fund the facility and its operation.

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

TREYTON'S FIELD OF DREAMS FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
MISC REVENUE								
246-48525-55	REC BUSINESS SPONSORSHIP	-	-	75	-	-	-	-
246-48610-55	MISC FIELD OF DREAMS REVENUE	-	-	1,705	-	-	-	-
	Total:	-	-	1,780	-	-	-	-
OTHER FINANCIAL SOURCES								
246-49250-55	TOURNAMENT ENTRY FEES	13,349	30,408	8,035	20,000	29,125	30,000	30,000
246-49251-55	TFOD CONCESSION REVENUE	7,014	12,887	6,334	10,000	16,300	17,500	18,000
246-49252-55	FIELD OF DREAMS RENTAL	147	-	664		300	300	300
246-49300-55	FUND BALANCE APPLIED	-	-	-	19,181	-	42,165	3,123
	Total:	20,510	43,295	15,033	49,181	45,725	89,965	51,423
	Grand Total:	**20,510**	**43,295**	**16,813**	**49,181**	**45,725**	**89,965**	**51,423**

TREYTON'S FIELD OF DREAMS FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
246-55110-114	WAGES/PART-TIME/PERMANENT	8,088	17,728	5,085	28,401	23,490	28,401	29,253
246-55110-150	MEDICARE TAX/CITY SHARE	17	67	30	412	106	412	424
246-55110-151	SOCIAL SECURITY/CITY SHARE	73	285	129	1,761	451	1,761	1,814
246-55110-155	WORKERS COMPENSATION	36	81	44	546	135	617	635
246-55110-212	PROFESSIONAL SERVICES	415	-	-	-	-	-	-
246-55110-224	SOFTWARE/HARDWARE MAINTENANC	-	-	1,400	426	269	225	248
246-55110-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-	-
246-55110-324	PROMOTIONS/ADS	-	-	-	-	-	-	-
246-55110-330	TRAVEL EXPENSES	124	-	-	-	-	-	-
246-55110-310	OFFICE & OPERATING SUPPLIES	1,097	3,328	4,624	4,545	2,533	2,500	2,500
246-55110-346	CONCESSION SUPPLY EXPENSE	4,154	7,760	3,885	6,000	6,500	7,000	7,500
246-55110-350	FIELD & BUILDING MAINT/REPAIRS	5,159	614	8,957	2,040	7,082	4,000	4,000
246-55110-810	CAPITAL IMPROVEMENTS	-	-	686	-	-	40,000	-
246-55110-913	TRANSFER TO OTHER FUNDS	5,000	5,050	5,050	5,050	-	5,050	5,050
	Total:	**24,162**	**34,914**	**29,891**	**49,181**	**40,566**	**89,965**	**51,423**
FUND BALANCE		56,731	65,113	52,036		57,195	15,030	11,907
246-34300	Net Change-Increase/(Decrease)	(3,652)	8,382	(13,077)		5,159	(42,165)	(3,123)

DEPARTMENT SERVICE METRICS

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

GOALS & OBJECTIVES
2026/2027 OUTLOOK

- Increase awareness of our organization's capability to host baseball and softball tournaments while actively promoting outside tournaments on social media platforms, tournament-specific websites, and our own website.
- Develop a consistent field turf maintenance plan that streamlines maintenance efforts, enhances the quality of playing surfaces, and reduces the risk of injury to ensure safe and reliable playability for athletes.
- Improve field surfaces through upgrades, repairs, and enhanced maintenance practices to guarantee high-quality conditions that meet tournament-level expectations.
- Continuously improve the overall quality of the facilities, including seating, amenities, and infrastructure to create a premier destination for athletes, families, and visitors.
- Increase the number of hosted tournaments to generate greater economic impact for the City of Whitewater by attracting more visiting teams, spectators, and families.

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION — FUND 247

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

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

AQUATIC CENTER FUND OPERATING REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
AQUATIC CTR-MEMBERSHIPS								
247-41000-55	FAMILY MEMBERSHIP REVENUE	203,618	123,557	125,716	143,444	115,000	125,000	125,000
247-41100-55	MONTHLY EFT REVENUE	669	376	-	428	-	-	-
247-41200-55	YOUTH MEMBERSHIP REVENUE	-	17,026	10,628	22,828	12,791	12,500	12,500
247-41250-55	ADULT MEMBERSHIP REVENUE	699	48,333	46,413	53,807	39,353	50,000	50,000
247-41300-55	SENIOR MEMBERSHIP REVENUE	180	41,568	65,197	36,396	67,808	65,000	65,000
247-41350-55	SILVER SNEAKERS MEMBERSHIP	14,181	27,408	15,964	26,097	-	45,600	45,600
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	-	-	450	-	216	500	500
	Total:	219,346	258,269	264,368	283,000	235,167	298,600	298,600
AQUATIC CTR-PASSES								
247-42000-55	ADULT DAY PASSES	43,428	44,356	50,517	48,666	55,076	50,000	50,000
247-42100-55	YOUTH DAY PASSES	18,777	31,217	21,213	38,195	22,845	25,000	30,000
247-42200-55	FAMILY PASSES	-	-	-	-	10,000	30,000	30,000
247-42300-55	GROUP RATES	11,491	11,471	9,164	15,375	10,000	12,000	12,000
	Total:	73,697	87,045	80,894	102,236	97,921	117,000	122,000
AQUATIC CTR-CLASSES								
247-43000-55	SWIM LESSONS	15,716	11,923	8,804	15,854	5,101	7,500	7,500
247-43100-55	SUMMER SCHOOL SWIM LESSONS	-	-	-	-	-	-	-
247-43200-55	LAND FITNESS CLASSES	7,668	9,884	8,112	12,770	11,190	10,000	10,000
247-43300-55	WATER CLASSES	1,175	794	-	1,276	-	-	-
247-43350-55	WAFC PROGRAMS	-	-	932	-	4,731	5,000	5,000
	Total:	24,560	22,601	17,848	29,900	21,022	22,500	22,500
AQUATIC CTR-RENTALS								
247-44000-55	MEETING ROOM RENTALS	1,991	1,828	7,505	4,400	512	-	-
247-44050-55	OFFICE SPACE RENTALS	-	-	-	-	-	3,600	3,800
247-44100-55	WHITEWATER SCHOOL DIST RENTAL	1,075	709	7,595	4,400	7,500	7,500	7,700
247-44105-55	J HAWKS RENTALS	583	389	389	2,400	-	500	600
247-44200-55	BIRTHDAY PARTIES	142	5,771	17,863	3,500	24,911	17,500	20,000
	Total:	3,792	8,698	33,352	14,700	32,923	29,100	32,100
AQUATIC CTR-OTHER INCOME								
247-45050-55	DONATIONS	-	103	25	-	53	-	-
247-45100-55	GIFT CERTIFICATES	-	-	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	20,771	11,520	10,646	13,338	15,574	14,000	15,000
247-45500-55	PRO-SHOP INCOME	469	303	2,106	356	2,238	1,500	1,500
247-45505-55	MISC INCOME-ONE TIME REV	2,500	44	3,606	-	177	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	724	1,824	1,034	2,014	(312)	250	260
	Total:	24,465	13,794	17,417	15,708	17,729	15,750	16,760
AQUATIC CTR-OTHER FIN SOURCES								
247-49280-55	WUSD CONTRIBUTION	115,500	400,009	216,934	183,340	183,339	188,840	194,505
247-49290-55	CITY CONTRIBUTION/TRANSFER	128,000	279,759	258,767	266,530	266,530	274,526	282,762
247-49291-55	CITY ADDITIONAL CONTRIBUTION	-	-	87,998	-	-	-	-
	Total:	243,500	679,767	563,699	449,870	449,869	463,366	477,267
	Total Operating Revenue:	**589,360**	**1,070,173**	**977,579**	**895,414**	**854,632**	**946,316**	**969,227**

AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
WAC- MANAGEMENT								
247-55100-111	SALARIES/PERMANENT	85,028	60,238	47,017	62,270	53,550	116,840	120,345
247-55100-112	WAGES/OVERTIME	-	-	-	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	1,258	972	1,159	910	768	1,709	1,760
247-55100-151	SOCIAL SECURITY/CITY SHARE	5,381	4,156	2,243	3,892	3,282	7,306	7,525
247-55100-152	RETIREMENT	5,381	4,353	3,216	4,328	3,784	8,412	8,665
247-55100-153	HEALTH INSURANCE	12,313	8,217	11,081	16,252	6,130	21,954	22,613
247-55100-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	2,000	-	3,000	3,090
247-55100-155	WORKERS COMPENSATION	1,054	300	43	1,198	1,065	2,536	2,612
247-55100-156	LIFE INSURANCE	5	1	3	-	1	-	-
247-55100-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	1,162	-	278	300	2,566	1,500	1,500
	Total:	111,583	78,238	65,039	91,150	71,145	163,257	168,110
WAC-FRONT DESK								
247-55150-113	WAGES/TEMPORARY	84,507	107,242	88,176	85,007	85,794	85,007	87,557
247-55150-150	MEDICARE TAX/CITY SHARE	1,207	1,551	1,272	1,233	1,317	1,233	1,270
247-55150-151	SOCIAL SECURITY/CITY SHARE	5,161	6,632	5,440	5,270	5,630	5,270	5,429
247-55150-152	RETIREMENT	-	133	8	-	376	-	-
247-55150-155	WORKERS COMPENSATION	2,384	2,003	1,648	1,635	1,257	1,845	1,901
247-55150-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	Total:	93,258	117,562	96,544	93,145	94,374	93,355	96,156
WAC-FITNESS								
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	41,898	46,066	45,127	32,240	45,453	32,240	33,207
247-55200-150	MEDICARE TAX/CITY SHARE	603	664	648	467	691	467	482
247-55200-151	SOCIAL SECURITY/CITY SHARE	2,579	2,838	2,769	1,999	2,956	1,999	2,059
247-55200-152	RETIREMENT	87	267	297	-	338	-	-
247-55200-153	HEALTH INSURANCE	-	513	-	-	-	-	-
247-55200-155	WORKERS COMPENSATION	1,299	967	879	620	923	700	721
247-55200-156	LIFE INSURANCE	-	2	1	-	1	-	-
247-55200-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	Total:	46,466	51,316	49,721	35,327	50,363	35,406	36,468
WAC-AQUATIC								
247-55300-113	WAGES/TEMPORARY	-	10	30	-	423	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	103,926	157,400	275,458	311,707	304,695	284,707	293,248
247-55300-150	MEDICARE TAX/CITY SHARE	1,489	2,243	3,886	4,520	4,684	4,128	4,252
247-55300-151	SOCIAL SECURITY/CITY SHARE	6,367	9,588	16,615	19,326	20,028	17,652	18,181
247-55300-152	RETIREMENT	1,020	2,136	2,963	3,211	3,174	1,382	1,424
247-55300-153	HEALTH INSURANCE	-	1,052	-	-	-	-	-
247-55300-155	WORKERS COMPENSATION	3,183	3,445	5,657	5,996	6,556	6,180	6,366
247-55300-156	LIFE INSURANCE	-	3	5	-	5	-	-
247-55300-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	Total:	115,984	175,877	304,614	344,759	339,564	314,050	323,471

AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET	BUDGET
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000	-	50,260	156,559	200,000	100,000	103,000
WAC-MAINTENANCE								
247-55400-111	SALARIES/PERMANENT	12,608	12,558	19,733	16,845	16,072	17,551	18,078
247-55400-150	MEDICARE TAX/CITY SHARE	182	173	272	267	256	278	286
247-55400-151	SOCIAL SECURITY/CITY SHARE	780	740	1,165	1,143	1,094	1,187	1,222
247-55400-152	RETIREMENT	817	846	1,343	1,171	1,178	1,259	1,296
247-55400-153	HEALTH INSURANCE	497	2,980	4,085	1,440	706	1,440	1,483
247-55400-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	150	93	150	155
247-55400-155	WORKERS COMPENSATION	392	280	416	323	346	378	390
247-55400-156	LIFE INSURANCE	4	2	3	13	3	13	14
247-55400-250	CONTRACTED SERVICES	-	1,463	6,000	-	-	-	-
	Total:	15,279	19,041	33,017	21,352	19,747	22,256	22,924
WAC-ADMIN EXPENSES								
247-55500-220	INSURANCE	-	7,416	300	300	368	313	350
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	4,483	11,472	13,199	11,091	12,913	7,461	8,889
247-55500-225	TELECOM/INTERNET/COMMUNICATION	4,563	4,440	4,594	4,753	3,909	3,707	3,818
247-55500-246	CLEANING & SUPPLIES	8,170	9,278	11,100	9,000	6,000	6,000	6,200
247-55500-310	FITNESS & OPERATING SUPPLIES	1,616	2,660	16,370	1,000	2,610	2,500	2,500
247-55500-320	CHAMBER DUES & EXPENSES	274	288	60	-	-	-	-
247-55500-650	CREDIT CARD PROCESSING FEES	57	90	72	153	31	50	78
247-55500-652	BANK CHARGES	10	-	8	12	14	20	20
247-55500-654	PERMITS & FEES	1,005	2,035	1,212	1,400	1,400	1,400	1,400
247-55500-656	MEMBER KEY TAGS	1,386	885	855	1,000	895	1,000	1,000
	Total:	21,563	38,564	47,770	28,709	28,140	22,451	24,255
WAC-POOL EXPENSES								
247-55600-310	OFFICE & OPERATING SUPPLIES	1,410	6,191	13,715	5,000	11,965	10,000	11,000
247-55600-342	WSI CLASS EXPENSE	634	656	-	101	-	100	100
247-55600-344	LIFEGUARD CLASS EXPENSE	1,695	2,087	3,212	3,000	5,000	4,000	4,000
247-55600-346	GENERAL POOL MAINTENANCE	12,001	13,126	15,507	12,000	14,254	14,400	15,000
247-55600-348	POOL EQUIPMENT	4,167	13,051	7,335	7,500	6,875	7,500	7,500
247-55600-350	POOL CHEMICALS	18,000	18,000	18,000	19,096	18,864	19,800	20,000
	Total:	37,907	53,110	57,770	46,697	56,958	55,800	57,600
WAC-UTILITIES/HVAC								
247-55700-221	WATER/SEWER UTILITIES	27,529	26,350	30,629	30,516	28,874	30,000	31,000
247-55700-222	ELECTRIC UTILITIES	82,711	87,824	100,401	105,000	87,012	90,000	92,000
247-55700-223	NATURAL GAS	74,817	53,879	42,580	45,000	44,312	50,000	50,000
247-55700-355	REPAIR/MAINT SUPPLIES	16,557	10,894	17,561	18,000	11,372	15,000	15,000
	Total:	201,614	178,946	191,171	198,516	171,570	185,000	188,000
WAC-OTHER EXPENSES								
247-55800-310	OFFICE & OPERATING SUPPLIES	19,601	16,686	28,157	16,700	23,997	17,000	17,250
247-55800-324	MARKETING	5,144	10,788	16,248	5,000	7,894	5,000	5,200
247-55800-341	JANITORIAL/CLEANING SUPPLIES	1,055	337	1,321	1,111	6,757	-	-
247-55800-342	CONCESSION SUPPLIES	12,166	9,903	7,135	8,000	8,705	8,000	8,000
247-55800-344	LAND FITNESS MAINTENANCE	194	-	8,097	4,300	3,061	8,000	8,000
247-55800-346	PRO-SHOP INVENTORY	654	185	1,417	1,700	890	1,000	1,000
	Total:	38,815	37,900	62,374	36,811	51,304	39,000	39,450
	Total Operating Expenses:	**682,470**	**750,553**	**908,020**	**896,465**	**883,165**	**930,575**	**956,434**
	Total Operating Revenue:	**589,360**	**1,070,173**	**977,579**	**895,414**	**854,632**	**946,316**	**969,227**
	Total Operating Expenses:	**682,470**	**750,553**	**908,020**	**896,465**	**883,165**	**930,575**	**956,434**
	Total Operating Net:	(93,109)	319,620	69,559	(1,051)	(28,533)	15,741	12,793
OPERATING FUND BALANCE		(425,028)	(69,578)	-		(28,533)	(12,793)	0
247-34300	Net Change-Increase/(Decrease)	(11,599)	355,449	69,559		(28,533)	15,741	12,793

AQUATIC CENTER FUND CAPITAL REVENUE AND EXPENSE DETAIL

	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET	BUDGET
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000	-	50,260	156,559	200,000	100,000	103,000
247-49295-55	GENERAL FUND CAP IMPROVE CONT	50,000	50,000	50,260	100,000	100,000	100,000	103,000
	Total Capital Revenue:	**100,000**	**50,000**	**100,519**	**256,559**	**300,000**	**200,000**	**206,000**

CAPITAL EXPENSES

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
247-55800-810	CAPITAL EQUIPMENT	18,275	14,171	13,952	-	10,455	15,000	-
247-55800-820	CAPITAL IMPROVEMENTS	-	-	86,567	300,000	295,224	-	195,000
	Total Capital Expenses:	18,275	14,171	100,519	300,000	305,679	15,000	195,000
	Total Capital Revenue:	**100,000**	**50,000**	**100,519**	**256,559**	**300,000**	**200,000**	**206,000**
	Total Capital Expenses:	**18,275**	**14,171**	**100,519**	**300,000**	**305,679**	**15,000**	**195,000**
	Total Capital Net:	81,725	35,829	0	(43,441)	(5,679)	185,000	11,000
	Total WAFC Facility Net:	(11,385)	355,449	69,559	43,441	(34,212)	200,741	23,793
CAPITAL FUND BALANCE				-	-	(5,679)	179,321	190,321
247-49300-55	Net Change-Increase/(Decrease)					(5,679)	185,000	11,000
COMBINED FUND BALANCE				-		(34,212)	166,528	190,321

DEPARTMENT SERVICE METRICS

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

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

GOALS & OBJECTIVES
2026/2027 OUTLOOK

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

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
PARKS & RECREATION

FUND DESCRIPTION
FUND 248

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

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

PARK & REC SPECIAL REVENUE FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
PUBLIC CHARGES FOR SERVICE								
248-43355-53	GENERAL FUND TRANSFER	-	197,795	261,271	249,242	249,242	295,000	330,000
248-46312-55	MISC DEPT EARNINGS	(50)	553	1,685	-	-	-	-
248-46732-55	AFTER SCHOOL PROG REVENUE	54,999	57,499	48,603	50,000	56,624	55,000	57,000
248-46733-55	SUMMER CAMP	15,563	13,876	12,865	15,000	16,800	17,000	18,500
248-46734-55	DANCE REVENUE	373	386	1,070	1,500	508	1,500	1,500
248-46736-55	INSTRUCTION REVENUE	5,178	3,426	4,002	2,500	4,968	4,000	4,000
248-46737-55	CLUB BASKETBALL REVENUE	7,986	(75)	-	-	-	-	-
248-46738-55	SPORTS REVENUE	2,023	2,232	80	-	240	-	-
248-46740-55	CONTRACTUAL GYMNASTICS	1,499	(317)	-	-	-	-	-
248-46743-55	FIRST AID REVENUE	6,982	-	4,950	-	36	-	-
248-46744-55	YOUTH FOOTBALL	1,748	1,690	1,880	2,000	2,033	2,000	2,000
248-46745-55	YOUTH TENNIS	605	1,287	900	1,300	-	1,250	1,250
248-46746-55	ADULT TENNIS	35	214	-	200	-	-	-
248-46747-55	TEE BALL & ROOKIE BALL	1,743	2,305	2,412	2,300	928	2,300	2,300
248-46748-55	YOUTH BASEBALL & SOFTBALL	10,514	9,679	6,461	9,500	9,668	10,000	11,000
248-46749-55	ADULT PROGRAMS	726	1,982	(9)	2,000	-	-	-
248-46750-55	YOUTH LEAGUE SPORTS	-	-	-	-	-	-	-
248-46751-55	START SMART SPORTS	1,636	1,230	1,272	1,200	156	500	500
248-46752-55	YOUTH BASKETBALL	1,247	-	875	-	900	1,000	1,100
248-47100-55	SENIORS PROGRAM REVENUE	22,045	18,667	18,048	20,000	8,822	20,000	20,000
248-47110-55	SENIORS FUNDRAISING REVENUE	29,684	10,657	2,969	7,500	15,825	10,000	10,000
248-47120-55	SENIORS VAN FUNDRAISING REV	10,765	-	-	-	-	-	-
248-47130-55	SENIORS DFCI FUNDRAISING REV	2,429	1,119	5,069	1,500	906	1,500	1,500
	Total Public Charges for Service	177,729	324,206	374,403	365,742	367,655	421,050	460,650
SPONSORSHIP & DONATIONS								
248-48130-55	MISC REVENUE	3,612	41	71	-	1,108	1,500	1,500
248-48525-55	REC BUSINESS SPONSORSHIP	10,900	2,700	1,200	2,700	-	2,700	2,700
248-48600-55	MISC REVENUE-SPONSORSHIP	-	650	-	500	-	-	-
	Total Sponsorships & Donations	14,512	3,391	1,271	3,200	1,108	4,200	4,200
TOURNAMENT & CONCESSION OPERATION								
248-49295-55	TRANSFER FROM FUND 246	-	5,050	5,050	5,050	5,050	5,050	5,050
248-49300-55	FUND BALANCE APPLIED	-	-	-	60,000		34,841	5,276
	Total Tourn & Concession Ops	-	5,050	5,050	65,050	5,050	39,891	10,326
	248 - Park & Rec Spec Rev	**192,241**	**332,647**	**380,724**	**433,992**	**373,813**	**465,141**	**475,176**

PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
PARK & REC PROGRAMS								
248-55110-111	SALARIES/PERMANENT	-	103,843	122,937	134,723	132,983	154,605	159,244
248-55110-112	WAGES/OVERTIME	-	-	-	-	-	-	-
248-55110-114	WAGES/PART-TIME/PERMANENT	67,930	62,129	56,076	100,639	63,835	100,639	103,658
248-55110-117	LONGEVITY PAY	-	-	-	700	-	-	-
248-55110-150	MEDICARE TAX/CITY SHARE	987	2,279	2,507	3,487	3,035	3,765	3,878
248-55110-151	SOCIAL SECURITY/CITY SHARE	4,221	9,744	10,720	14,909	12,977	16,099	16,582
248-55110-152	RETIREMENT	1	6,691	8,308	9,412	9,773	11,132	11,466
248-55110-153	HEALTH INSURANCE	-	26,322	21,646	16,685	15,498	24,332	25,062
248-55110-154	HRA-LIFE STYLE ACCT EXPENSE	-	632	1,001	2,400	1,267	2,850	2,936
248-55110-155	WORKERS COMPENSATION	2,110	2,220	2,345	3,878	2,606	4,727	4,869
248-55110-156	LIFE INSURANCE	-	20	23	21	24	21	21
248-55110-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
248-55110-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
248-55110-211	PROFESSIONAL DEVELOPMENT	794	2,127	2,416	4,500	2,246	4,500	4,500
248-55110-224	SOFTWARE/HARDWARE MAINTENANC	90	9,087	6,654	15,295	12,095	7,031	8,406
248-55110-225	TELECOM/INTERNET/COMMUNICATION	251	889	834	887	702	1,774	1,828
248-55110-310	OFFICE & OPERATING SUPPLIES	2,194	1,900	1,987	1,750	2,502	1,750	1,750
248-55110-320	SUBSCRIPTIONS/DUES	1,715	743	435	2,500	285	1,000	1,000
248-55110-324	PROMOTIONS/ADS	1,388	2,645	5,248	3,346	3,339	3,000	3,000
248-55110-330	TRAVEL EXPENSES	-	-	1,310	1,500	358	1,500	1,500
248-55110-341	REPAIR/MAINT/FUEL-VECHICLE	-	631	630	611	460	500	500
248-55110-342	PROGRAM SUPPLIES	46	32	1,464	-	2,855	-	-
248-55110-343	POSTAGE	-	-	-	-	-	-	-
248-55110-345	VOLUNTEER EXPENSES	362	-	25	1,010	-	250	250
248-55110-346	CONCESSION SUPPLIES	1,040	-	40	-	1,619	-	-
248-55110-400	TEE & ROOKIE BALL-SUPPLIES	820	864	846	1,000	2,213	1,000	1,000
248-55110-405	BASKETBALL-SUPPLIES	925	1,308	466	404	400	400	400
248-55110-410	YOUTH & ADULT SPORTS CAMP-SUP	11,500	-	-	-	54	-	-
248-55110-411	ADULT LEAGUE SPORTS-SUPPLIES	-	-	-	-	-	-	-
248-55110-412	FIRST AID-SUPPLIES	6,482	-	4,260	-	-	-	-
248-55110-417	YOUTH LEAGUE SPORTS-SUPPLIES	-	-	-	-	1,771	-	-
248-55110-420	TOURNAMENT TEAMS-SUPPLIES	-	750	-	-	1,667	-	-
248-55110-425	YOUTH BASE & SOFTBALL-SUPPLIES	7,950	8,960	5,234	5,101	7,094	8,000	8,000
248-55110-430	START SMART SPORTS-SUPPLIES	103	203	426	510	-	200	200
248-55110-435	FLAG FOOTBALL-SUPPLIES	1,450	1,277	553	1,836	1,750	1,750	1,750
248-55110-445	ADULT PROGRAMS-SUPPLIES	-	130	-	202	-	-	-
248-55110-450	DANCE-SUPPLIES	-	-	-	408	-	400	400
248-55110-455	TAE KWON DO-SUPPLIES	261	1,053	93	202	814	500	500
248-55110-460	GYMNASTICS-SUPPLIES	-	-	-	-	-	-	-
248-55110-470	SUMMER CAMP-SUPPLIES	1,430	1,261	566	1,212	4,335	2,500	2,500
248-55110-475	AFTER SCHOOL-SUPPLIES	5,157	4,783	4,213	7,070	3,278	5,000	5,000
248-55110-476	SUMMER SPORTS CAMP SUPPLIES	-	84	75	-	-	-	-
248-55110-485	TENNIS-SUPPLIES	522	1,216	1,162	1,250	-	-	-
248-55110-913	GENERAL FUND TRANSFER	14,922	-	-	-	-	-	-
	Total:	134,651	253,822	264,500	337,448	291,835	359,225	370,199

PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
SENIORS								
248-55115-111	SALARIES/PERMANENT	-	29,866	39,908	46,925	44,378	46,970	48,379
248-55115-114	WAGES/PART-TIME/PERMANENT	11,599	11,516	12,809	10,733	13,211	11,139	11,473
248-55115-150	MEDICARE TAX/CITY SHARE	123	569	757	842	900	848	874
248-55115-151	SOCIAL SECURITY/CITY SHARE	525	2,435	3,238	3,600	3,849	3,628	3,736
248-55115-152	RETIREMENT	-	1,943	2,687	3,261	3,279	3,382	3,483
248-55115-153	HEALTH INSURANCE	-	4,378	7,351	5,459	7,638	8,782	9,045
248-55115-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	1,000	495	1,200	1,236
248-55115-155	WORKERS COMPENSATION	65	82	103	1,109	117	1,261	1,299
248-55115-211	PROFESSIONAL DEVELOPMENT	590	1,577	100	1,111	2,618	1,000	1,000
248-55115-224	SOFTWARE/HARDWARE MAINTENANC	1,031	-	1,261	1,000	2,318	7,031	3,748
248-55115-225	TELECOM/INTERNET/COMMUNICATION	310	1,802	2,190	2,006	1,529	975	1,004
248-55115-310	OFFICE & OPERATING SUPPLIES	686	1,123	1,663	2,525	559	1,500	1,500
248-55115-320	SUBSCRIPTIONS/DUES	215	-	360	612	680	500	500
248-55115-342	PROGRAMMING EXPENSE	16,025	17,614	17,756	15,150	9,408	16,500	16,500
248-55115-400	MEMBERSHIP EXPENSE	1,897	1,461	949	1,212	821	1,200	1,200
	Total:	33,065	74,366	91,131	96,544	91,799	105,915	104,977
	Total:	**167,715**	**328,187**	**355,631**	**433,992**	**383,634**	**465,141**	**475,176**
FUND BALANCE		31,689	35,981	51,348		41,527	6,686	1,410
248-34300	Net Change-Increase/(Decrease)	24,526	4,292	25,093		(9,821)	(34,841)	(5,276)

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
FIRE-EMS

FUND DESCRIPTION
FUND 249

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

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

FIRE & EMS REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET	2027 BUDGET
FIRE & RESCUE REVENUES							
249-48310-52	DONATIONS	100	6,056	8,066	-	-	-
249-48350-52	TOWNSHIP CONTRACT REVENUE	-	242,765	498,892	484,801	569,380	577,658
249-48355-52	GENERAL FUND TRANSFER	182,529	1,258,615	1,402,794	1,370,112	1,662,922	1,673,375
249-48500-52	2% FIRE DUES	17,890	62,583	67,672	62,014	62,014	62,014
249-48505-52	MSP-STATE UNIVERSITY SVCS PYMT	17,035	56,774	54,482	139,081	190,593	220,000
249-48507-52	RESCUE CALL REVENUE	304,042	503,410	717,117	625,000	687,584	740,773
249-48508-52	FIRE CALL REVENUE	12,199	69,030	22,751	29,400	30,000	38,000
249-48602-52	MISC REVENUE	4,465	1,729	30,385	200	200	200
249-48603-52	EMPLOYEE REIMBURSEMENTS	-	540	340	-	-	-
249-48604-52	ST OF WISC EMS AID	-	-	-	-	-	-
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	3,202,693	3,312,020
FIRE & RESCUE OTHER FIN SOURCES							
249-49300-52	FUND BALANCE APPLIED	-	-		-		
	Total:	-	-	-	-	-	-
	Grand Total:	**641,626**	**2,240,744**	**2,904,474**	**2,710,609**	**3,202,693**	**3,312,020**

FIRE & EMS EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET	2027 BUDGET
EMS Division Expenses							
249-52270-113	ON CALL WAGES	283,531	175,290	119,943	147,608	147,608	152,037
249-52270-114	SALARIES/PERMANENT	13,023	615,886	817,756	812,651	1,037,709	1,068,840
249-52270-115	STIPENDS	22,565	15,385	5,095	-	-	-
249-52270-125	ON CALL/POP/STIPEND BENEFITS	51,186	5,857	1,445	-	-	-
249-52270-150	MEDICARE TAX/CITY SHARE	-	8,799	12,479	14,127	17,484	18,008
249-52270-151	SOCIAL SECURITY/CITY SHARE	-	37,621	55,549	60,407	74,758	77,001
249-52270-152	RETIREMENT	-	96,378	117,341	126,626	156,767	161,470
249-52270-153	HEALTH INSURANCE	15,815	91,219	122,837	105,222	231,603	254,763
249-52270-154	HRA-LIFE STYLE ACCT EXPENSE	1,250	6,029	4,571	15,360	24,975	25,724
249-52270-155	WORKERS COMPENSATION	55	18,377	21,190	21,482	31,658	32,607
249-52270-156	LIFE INSURANCE	2	-	84	-	-	-
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	10,500	10,500
249-52270-212	TRAVEL EXPENSES	-	-	-	-	-	-
249-52270-224	SOFTWARE/HARDWARE MAINTENANC	1,727	12,505	9,223	14,053	13,564	15,281
249-52270-225	INTERNET/COMMUNICATION	1,070	2,897	5,398	9,186	5,518	5,683
249-52270-240	REPAIRS MAINT OTHER	-	-	-	-	-	-
249-52270-241	REPR/MTN VEHICLES	9,248	18,967	51,220	40,000	25,000	27,000
249-52270-242	EMS EQUIP REPAIRS/CONTRACTS	319	16,853	8,586	16,000	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	3,000	3,500
249-52270-320	SUBSCRIPTIONS & DUES	300	868	-	-	-	-
249-52270-342	MEDICAL SUPPLIES	15,597	28,254	38,173	40,400	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	31,000	31,500
249-52270-351	FUEL EXPENSES	10,116	15,235	16,586	18,500	15,000	16,000
249-52270-810	CAPITAL EQUIPMENT	-	19,472	878	-	-	-
249-52270-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-
	Total:	455,320	1,247,926	1,460,465	1,504,915	1,880,866	1,949,916

FIRE & ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET	2027 BUDGET
Fire Division Expenses							
249-52280-113	ON CALL WAGES	111,347	108,910	47,317	68,522	68,522	70,577
249-52280-114	SALARIES/PERMANENT	-	191,947	286,655	344,376	393,905	405,723
249-52280-125	ON CALL BENEFITS	27,073	334	12	-	-	-
249-52280-150	MEDICARE TAX/CITY SHARE	-	3,371	4,597	6,056	6,812	7,017
249-52280-151	SOCIAL SECURITY/CITY SHARE	-	14,415	20,384	25,895	29,129	30,002
249-52280-152	RETIREMENT	-	32,875	42,749	54,115	60,306	62,115
249-52280-153	HEALTH INSURANCE	2,376	27,808	46,916	44,860	82,757	91,032
249-52280-154	HRA-LIFE STYLE ACCT EXPENSE	-	1,922	2,711	6,390	9,025	9,296
249-52280-155	WORKERS COMPENSATION	59	6,578	7,477	9,415	12,529	12,904
249-52280-156	LIFE INSURANCE	0	-	16	-	-	-
249-52280-253	UNIFORMS	1,035	4,732	2,813	1,908	3,528	3,633
249-52280-211	PROFESSIONAL DEVELOPMENT	3,446	14,180	26,305	12,120	8,000	8,500
249-52280-212	TRAVEL EXPENSES	-	-	175	-	500	500
249-52280-224	SOFTWARE/HARDWARE MAINTENANC	6,497	11,305	11,554	14,053	13,564	15,281
249-52280-225	INTERNET/COMMUNICATION	1,330	3,766	6,081	4,039	6,781	6,985
249-52280-241	REPR/MTN VEHICLES	22,489	39,075	38,654	55,550	40,000	42,000
249-52280-242	EQUIPMENT REPAIRS	8,738	22,163	11,561	18,180	18,000	18,500
249-52280-250	TURN OUT GEAR	-	8,738	12,357	12,000	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	12,000	12,500
249-52280-345	BILLING EXPENSE	391	1,023	876	-	1,000	1,250
249-52280-350	MISC EXPENSE	-	1,275	1,100	-	3,500	4,000
249-52280-351	FUEL EXPENSES	4,577	7,767	7,423	8,000	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	789,856	822,816
Administrative Expenses							
249-52290-120	ADMIN ASSISTANT	-	-	35,339	41,798	40,030	41,231
249-52290-150	MEDICARE TAX/CITY SHARE	-	-	969	611	585	603
249-52290-151	SOCIAL SECURITY/CITY SHARE	-	-	1,226	2,612	2,502	2,577
249-52290-152	RETIREMENT	-	-	1,835	6,299	5,884	6,061
249-52290-153	HEALTH INSURANCE	-	-	12,038	12,189	18,741	20,615
249-52290-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	837	1,825	2,325	2,395
249-52290-155	WORKERS COMPENSATION	-	-	37	976	1,109	1,142
249-52290-156	LIFE INSURANCE	-	-	2	-	-	-
249-52290-220	INSURANCE PREMIUM EXPENSE	9,867	29,826	29,151	32,066	35,719	36,790
249-52290-221	INSURANCE CLAIMS EXPENSE	-	-	-	-	-	-
249-52290-245	BUILDING REPR/MTN	-	1,161	750	1,515	1,500	2,000
249-52290-310	OFFICE & OPERATING SUPPLIES	-	2,779	99	550	3,500	4,000
249-52290-325	TRAINING & MEETING EXPENSES	-	1,542	2,806	3,100	2,000	2,500
249-52290-400	PUBLIC EDUCATION	33,350	284	30	1,000	-	-
249-52290-770	PROFESSIONAL SERVICES	26,172	38,318	12,496	10,000	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
249-52290-790	EMPLOYEE CELEBRATIONS	256	9,982	5,071	7,575	7,575	7,600
	Total:	69,674	468,893	489,024	507,115	531,970	539,289
	Grand Total:	725,696	2,257,417	2,634,859	2,710,609	3,202,693	3,312,020
FUND BALANCE		(84,070)	(100,743)	155,530	4,912	615,614	615,614
249-34300	Net Change-Increase/(Decrease)	(84,070)	(16,673)		-	-	-

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 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 promoting 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.

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
PARKS & RECREATION

FUND DESCRIPTION
FUND 452

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

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

BIRGE FOUNTAIN RESTORATION REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
452-43355-57	GENERAL FUND TRANSFER	500	500	500	500	500	500	500
452-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
452-48400-57	INS. CLAIMS RECOVERY	-	-	-	-	-	-	-
452-48500-57	DONATIONS	-	-	-	-	55	-	-
452-49300-57	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total:	**500**	**500**	**500**	**500**	**555**	**500**	**500**

BIRGE FOUNDTAIN RESTORATION EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
452-57500-820	RESTORATION OF FOUNTAIN	429	530	1,495	500	6,656	500	500
	Total:	**429**	**530**	**1,495**	**500**	**6,656**	**500**	**500**
FUND BALANCE		10,586	10,556	9,561		3,460	3,460	3,460
452-34300	Net Change-Increase/(Decrease)	71	(30)	(995)		(6,101)	-	-

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
PARKS & RECREATION

FUND DESCRIPTION
FUND 459

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

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

DEPOT RESTORATION REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 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
459-34300	Net Change-Increase/(Decrease)	-	-	-		-	-	-

FUND TYPE
AGENCY

ASSOCIATED DEPARTMENT
FIRE-EMS

FUND DESCRIPTION — FUND 810

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

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

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

RESCUE SQUAD EQUIPMENT & EDUCATION FUND REVENUE DETAIL

	DESCRIPTION	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	3,340	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	3,340	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**	**3,340**	**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		115,785	115,785	115,785
810-34300	Net Change-Increase/(Decrease)	(6,180)	(2,033)	(8,468)		(13,718)	-	-

FUND TYPE
AGENCY

ASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION
FUND 820

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

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

ROCK RIVER STORMWATER GROUP FUND REVENUE DETAIL

	DESCRIPTION	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	964	800	850
	Total Miscellaneous Rev.	208	1,307	1,527	850	964	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**	**49,964**	**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	45,329	60,000	60,000
820-52200-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
820-52290-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	**50,844**	**75,682**	**62,498**	**80,000**	**45,329**	**60,000**	**60,000**
FUND BALANCE		90,557	63,516	51,544		56,180	45,980	35,830
820-34300	Net Change-Increase/(Decrease)	(6,636)	(27,041)	(11,971)		4,636	(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. Future use of this facility is currently being evaluated by city staff, university personnel, and other local stakeholders.

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

INNOVATION CENTER OPERATIONS FUND REVENUE DETAIL

	DESCRIPTION	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	-	347	300	300
920-48620-56	FACILITY RENTAL REVENUE	-	750	775	-	2,016	975	1,004
920-48622-56	RENT-ADVASEC INC	2,100	2,100	1,050	-	90	-	-
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	21,542	24,048	24,629
920-48636-56	RENT-I-BUTTON	-	3,725	(1,462)	46,963	46,963	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	1,620	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	10,071	10,096	10,197
920-48666-56	RENT-MINERAL ARMOR	1,800	1,800	1,800	1,800	1,440	1,800	1,800
920-48672-56	RENT-IRON FORGE DEVEL LLC	1,800	1,800	2,025	2,100	2,137	2,100	2,100
920-48673-56	RENT-KREATIVE 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	9,944	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	4,398	6,440	6,601
	Total Miscellaneous Revenues	78,443	85,923	57,164	250,925	251,424	259,690	263,164
OTHER FINANCING SOURCES								
920-49300-56	FUND BALANCE APPLIED	-	-	-	(22,252)	(58,530)	(73,666)	(71,299)
	Total Other Financing Sources	-	-	-	(22,252)	(58,530)	(73,666)	(71,299)
	Grand Total:	**78,443**	**85,923**	**57,164**	**228,672**	**192,894**	**186,024**	**191,865**

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	35,537	21,357	21,997
920-56500-112	OVERTIME	-	-	-		-	-	-
920-56500-151	FRINGE BENEFITS	-	-	11,481	9,845	9,531	5,234	5,391
920-56500-212	LEGAL SERVICES	-	-	972	253	2,405	3,000	3,090
920-56500-215	PROFESSIONAL SERVICES	-	2,500	-	-	201	-	-
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	5,907	7,121	7,335
920-56500-222	ELECTRIC UTILITIES	63,764	65,509	69,048	77,770	66,997	70,776	72,899
920-56500-225	TELECOM/INTERNET/COMMUNICATION	2,713	2,722	3,171	2,740	4,152	3,764	3,877
920-56500-226	MEDIA-MONTHLY	1,423	560	975	-	270	400	500
920-56500-243	CONTRACT-PREVENTIVE MAINT	3,431	3,602	2,092	5,555	2,607	3,750	3,862
920-56500-245	BUILDING MAINTENANCE	11,961	4,095	13,708	10,100	13,082	9,301	9,580
920-56500-246	JANITORIAL SERVICES	22,893	20,836	25,272	24,000	20,377	23,369	24,071
920-56500-250	BLDG MAINT SUPPLIES	11,005	10,420	5,639	11,060	17,381	9,040	9,311
920-56500-294	GROUNDS MAINTENANCE/SNOW/ICE	10,550	11,525	10,455	16,665	10,008	12,882	13,268
920-56500-310	OFFICE & OPERATING SUPPLIES	6,378	525	2,090	450	6,235	1,022	1,052
920-56500-311	POSTAGE	-	-	-	101	-	-	-
920-56500-323	MARKETING EXPENSES	5,891	6,456	4,073	8,080	3,360	6,203	6,389
920-56500-330	TRAVEL EXPENSE	-	13	-	505	118	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**	**206,544**	**186,024**	**191,865**
FUND BALANCE		(85,089)	37,503	102,198		160,728	234,394	305,693
	Net Change-Increase/(Decrease)	(15,967)	122,593	(142,637)		58,530	73,666	71,299

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
300-41110-00	LOCAL PROPERTY TAXES	1,043,530	1,257,105	1,313,714	1,952,572	1,952,572	1,879,330	1,608,074
300-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
300-49120-00	BOND PROCEEDS	-	-	-		-	-	-
300-49240-00	TIF TRANSFER-DEBT SERVICE	-	16,586	16,600	16,200	16,200	15,800	15,400
300-49250-00	BAB REBATE REVENUE	-	-	-	-	-	-	-
300-49290-00	TRANSFER FROM GENERAL FUND	-	67,039	800	-	-	-	-
300-49300-00	FUND BALANCE APPLIED	-	-	1,350	-	-	-	-
	Total Revenue	1,043,530	1,340,730	1,332,464	1,968,772	1,968,772	1,895,130	1,623,474

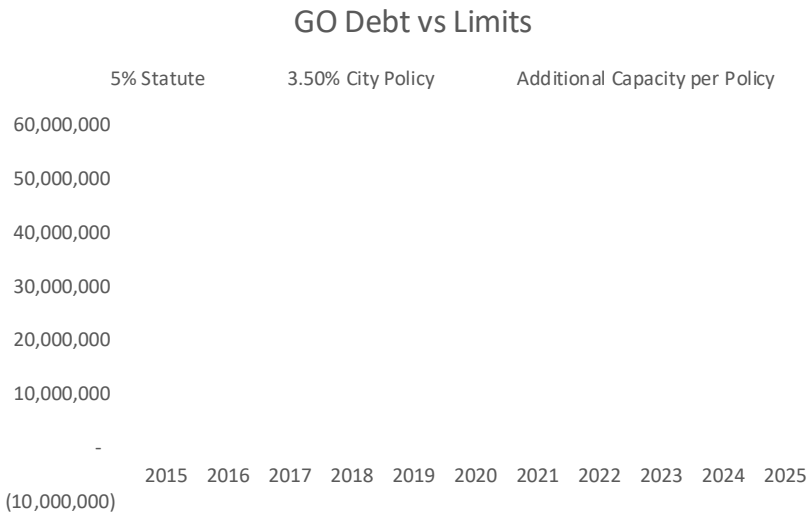
DEBT SERVICE FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
300-58000-500	DEBT INTEREST EXPENSE	250,681	472,869	354,714	707,366	707,366	561,562	522,657
300-58000-668	2010-TAXABLE-BAB-TID #4	-	-	-	-	-	-	-
300-58000-677	2012 GO 5.475M-GF P & I	275,000	280,000	290,000	295,000	295,000	300,000	305,000
300-58000-678	2014 GO 4.28M-2.645M GF	150,000	150,000	155,000	285,000	285,000	385,000	400,000
300-58000-681	2017 GO 1ST CIT .1435K AMBUL	30,103	-	-	-	-	-	-
300-58000-682	2017 GO PREMIER .1435K AMBUL	30,071	-	-	-	-	-	-
300-58000-683	2018A GO CORP BOND-6.54M-P&I	147,675	120,000	110,000	-	-	-	-
300-58000-684	2019 GO NOTES 1.15 & 2.25M	-	87,675	64,050	57,750	57,750	57,750	57,750
300-58000-685	2020 GO CORP 5.195M-1.45M GF	160,000	170,000	170,000	175,000	175,000	40,000	40,000
300-58000-686	2022 GO CORP PURP BD 5.13M GF	-	-	125,000	80,000	80,000	85,000	90,000
300-58000-689	2022 GO BOND 205K TID 12	-	5,000	10,000	10,000	10,000	10,000	10,000
300-58000-690	2022 GO NOTE 10YR 304.5K	-	49,385	51,550	53,656	53,656	55,818	58,067
300-58000-691	2024A GO BOND 6.35M	-	-	-	305,000	305,000	400,000	140,000
300-58000-900	BOND ISSUE EXPENSES	1,275	2,150	2,150	-	3,350		
300-58000-911	TRANSFERS IN/OUT OTHER FDS	-	-	-	-			
	Total Debt Service	1,044,805	1,337,079	1,332,464	1,968,772	1,972,122	1,895,130	1,623,474
FUND BALANCE		(3,651)	0	0		-	-	-
300-34300	Net Change-Increase/(Decrease)	(1,275)	3,651	-		-	-	-

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

DEBT CAPACITY

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

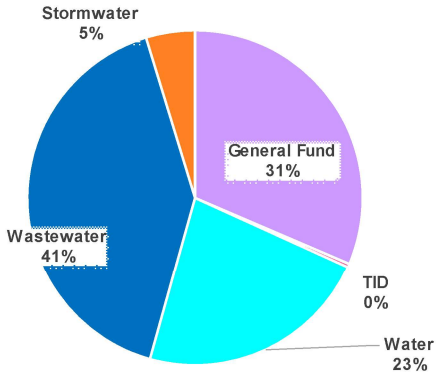


Agency	GO (General Obligation)	Water Revenue	Sewer Revenue
S & P Global (2024)	A+	A-	A-

GO (General Obligation) DEBT vs DEBT LIMITS

Year	Equalized Value/TID IN	Change in Equalized Value	5% Statute Debt Limit	GO Debt Principal	% of Debt @ 5% Limit	3.50% City Policy Debt Limit	Additional Capacity per Policy
2025	1,102,056,600	60,380,400	55,102,830	25,561,315	46%	38,571,981	13,010,666
2024	1,041,676,200	65,393,000	52,083,810	27,132,415	52%	36,458,667	9,326,252
2023	976,283,200	115,117,600	48,814,160	21,910,475	45%	34,169,912	12,259,437
2022	861,165,600	58,863,100	43,058,280	23,533,388	55%	30,140,796	6,607,408
2021	802,302,500	61,500,100	40,115,125	21,350,847	53%	28,080,588	6,729,741
2020	740,802,400	43,896,600	37,040,120	19,654,888	53%	25,928,084	6,273,196
2019	696,905,800	30,514,700	34,845,290	20,486,188	59%	24,391,703	3,905,515
2018	666,391,100	19,616,100	33,319,555	20,032,370	60%	23,323,689	3,291,319
2017	646,775,000	1,376,100	32,338,750	20,455,200	63%	22,637,125	2,181,925
2016	645,398,900	4,648,800	32,269,945	19,214,083	60%	22,588,962	3,374,879

DEBT ACROSS ALL FUNDS (PRINCIPAL)

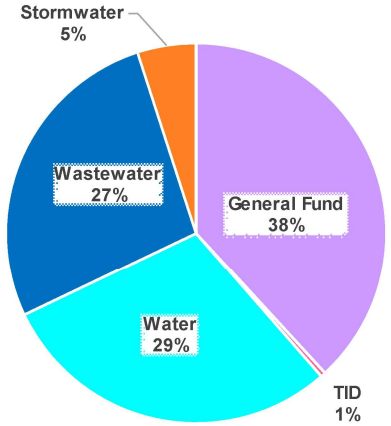


TOTAL DEBT SERVICE ACROSS ALL FUNDS

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
2026	1,323,568	10,000	246,300	423,924	670,224	187,500	1,605,840	1,793,340	195,000	1,962,368	2,029,764	3,992,132
2027	1,090,817	10,000	256,300	399,296	655,596	192,500	1,598,900	1,791,400	200,000	1,749,617	1,998,197	3,747,814
2028	1,139,526	10,000	256,300	389,670	645,970	197,500	1,577,704	1,775,204	210,000	1,813,326	1,967,374	3,780,700
2029	1,219,803	10,000	256,300	415,044	671,344	202,500	1,612,269	1,814,769	215,000	1,903,603	2,027,312	3,930,916
2030	1,227,338	10,000	195,000	440,419	635,419	170,000	1,496,817	1,666,817	150,000	1,752,338	1,937,236	3,689,574
2031	1,247,633	10,000	195,000	475,795	670,795	180,000	1,527,258	1,707,258	150,000	1,782,633	2,003,053	3,785,686
2032	912,223	10,000	200,000	476,172	676,172	185,000	1,557,876	1,742,876	120,000	1,427,223	2,034,048	3,461,271
2033	925,000	10,000	205,000	501,550	706,550	185,000	1,598,655	1,783,655	125,000	1,450,000	2,100,205	3,550,205
2034	870,000	10,000	205,000	521,929	726,929	190,000	1,640,087	1,830,087	125,000	1,400,000	2,162,016	3,562,016
2035	785,000	10,000	210,000	547,309	757,309	190,000	1,657,186	1,847,186	135,000	1,330,000	2,204,494	3,534,494
2036	795,000	10,000	210,000	435,000	645,000	195,000	226,318	421,318	140,000	1,350,000	661,318	2,011,318
2037	795,000	10,000	220,000	460,000	680,000	195,000	233,950	428,950	140,000	1,360,000	693,950	2,053,950
2038	600,000	15,000	100,000	485,000	585,000	105,000	241,645	346,645	90,000	910,000	726,645	1,636,645
2039	620,000	15,000	105,000	510,000	615,000	110,000	244,404	354,404	100,000	950,000	754,404	1,704,404
2040	590,000	15,000	60,000	530,000	590,000	60,000	257,228	317,228	100,000	825,000	787,228	1,612,228
2041	585,000	15,000	-	550,000	550,000	-	260,119	260,119	85,000	685,000	810,119	1,495,119
2042	330,000	-	-	565,000	565,000	-	263,078	263,078	25,000	355,000	828,078	1,183,078
2043	335,000	-	-	90,000	90,000	-	131,107	131,107	25,000	360,000	221,107	581,107
2044	280,000	-	-	95,000	95,000	-	134,207	134,207	25,000	305,000	229,207	534,207
Total:	15,670,909	180,000	2,920,200	8,311,107	11,231,307	2,545,000	17,864,647	20,409,647	2,355,000	23,671,109	26,175,754	49,846,863

DEBT ACROSS ALL FUNDS (INTEREST)



DEBT SERVICE INTEREST / PAYMENTS BY YEAR

	General Fund	TID 12	Water			Wastewater			Stormwater	Total Interest on Debt		
YEAR	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	GrandTotal
2026	555,762	5,800	76,367	292,673	369,040	64,333	405,996	470,329	76,570	778,832	698,669	1,477,501
2027	517,257	5,400	68,168	279,175	347,343	58,189	367,814	426,003	69,943	718,956	646,989	1,365,945
2028	481,247	5,000	61,613	266,551	328,164	53,324	331,255	384,579	63,653	664,836	597,806	1,262,643
2029	441,499	4,600	54,989	253,552	308,541	48,384	295,302	343,686	56,978	606,449	548,854	1,155,303
2030	393,064	4,200	48,260	239,301	287,561	43,273	260,285	303,558	49,853	538,649	499,587	1,038,236
2031	345,356	3,800	43,048	223,550	266,597	38,823	226,271	265,094	44,553	475,578	449,821	925,399
2032	298,187	3,450	37,835	206,922	244,757	34,160	191,087	225,247	39,503	413,134	398,010	811,144
2033	263,026	3,150	32,410	191,119	223,529	29,335	155,007	184,342	35,553	363,474	346,126	709,599
2034	229,064	2,850	26,935	176,039	202,974	24,460	118,392	142,852	31,478	314,786	294,431	609,218
2035	198,676	2,550	21,410	160,359	181,769	19,535	81,253	100,788	27,328	269,499	241,612	511,111
2036	170,276	2,250	15,835	143,569	159,404	14,560	59,047	73,607	22,815	225,736	202,616	428,352
2037	141,364	1,950	10,260	125,669	135,929	9,535	51,683	61,218	18,128	181,236	177,352	358,589
2038	112,064	1,575	4,360	106,769	111,129	4,510	44,057	48,567	13,553	136,061	150,825	286,887
2039	90,189	1,125	2,310	86,597	88,907	2,360	36,187	38,547	10,528	106,511	122,784	229,295
2040	69,504	675	630	65,244	65,874	630	27,967	28,597	7,420	78,859	93,211	172,070
2041	48,919	225	-	42,781	42,781	-	19,389	19,389	4,463	53,606	62,171	115,777
2042	31,969	-	-	19,300	19,300	-	10,658	10,658	2,563	34,531	29,958	64,489
2043	18,459	-	-	5,600	5,600	-	4,724	4,724	1,547	20,006	10,324	30,331
2044	5,775	-	-	1,900	1,900	-	1,587	1,587	516	6,291	3,487	9,778
Total:	4,411,655	48,600	504,430	2,886,670	3,391,100	445,409	2,687,964	3,133,373	576,938	5,987,032	5,574,634	11,561,666

DEBT ACROSS ALL FUNDS (Total P & I)

TOTAL DEBT SERVICE P&I / PAYMENTS BY YEAR

	General Fund	TID 12	Water			Wastewater			Stormwater	Total Interest on Debt		
YEAR	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	GrandTotal
2026	1,879,330	15,800	322,667	716,597	1,039,264	251,833	2,011,836	2,263,669	271,570	2,741,200	2,728,433	5,469,633
2027	1,608,074	15,400	324,468	678,472	1,002,940	250,689	1,966,714	2,217,403	269,943	2,468,574	2,645,186	5,113,760
2028	1,620,773	15,000	317,913	656,221	974,134	250,824	1,908,959	2,159,783	273,653	2,478,163	2,565,180	5,043,343
2029	1,661,302	14,600	311,289	668,596	979,885	250,884	1,907,570	2,158,454	271,978	2,510,053	2,576,166	5,086,219
2030	1,620,402	14,200	243,260	679,720	922,980	213,273	1,757,103	1,970,375	199,853	2,290,987	2,436,823	4,727,810
2031	1,592,989	13,800	238,048	699,345	937,392	218,823	1,753,529	1,972,351	194,553	2,258,212	2,452,873	4,711,085
2032	1,210,410	13,450	237,835	683,094	920,929	219,160	1,748,964	1,968,124	159,503	1,840,357	2,432,058	4,272,415
2033	1,188,026	13,150	237,410	692,669	930,079	214,335	1,753,662	1,967,997	160,553	1,813,474	2,446,331	4,259,805
2034	1,099,064	12,850	231,935	697,968	929,903	214,460	1,758,479	1,972,939	156,478	1,714,786	2,456,447	4,171,234
2035	983,676	12,550	231,410	707,668	939,078	209,535	1,738,439	1,947,974	162,328	1,599,499	2,446,106	4,045,605
2036	965,276	12,250	225,835	578,569	804,404	209,560	285,365	494,925	162,815	1,575,736	863,934	2,439,670
2037	936,364	11,950	230,260	585,669	815,929	204,535	285,634	490,169	158,128	1,541,236	871,303	2,412,539
2038	712,064	16,575	104,360	591,769	696,129	109,510	285,702	395,212	103,553	1,046,061	877,471	1,923,532
2039	710,189	16,125	107,310	596,597	703,907	112,360	280,591	392,951	110,528	1,056,511	877,188	1,933,699
2040	659,504	15,675	60,630	595,244	655,874	60,630	285,195	345,825	107,420	903,859	880,439	1,784,298
2041	633,919	15,225	-	592,781	592,781	-	279,508	279,508	89,463	738,606	872,289	1,610,896
2042	361,969	-	-	584,300	584,300	-	273,736	273,736	27,563	389,531	858,036	1,247,567
2043	353,459	-	-	95,600	95,600	-	135,831	135,831	26,547	380,006	231,431	611,437
2044	285,775	-	-	96,900	96,900	-	135,794	135,794	25,516	311,291	232,694	543,985
Total:	20,082,565	228,600	3,424,630	11,197,777	14,622,407	2,990,409	20,552,611	23,543,020	2,931,938	29,658,142	31,750,388	61,408,530

2026 DEBT SCHEDULE

Year	Loan Name	Org Date	DNR #	Fund	Org Issue	Fund Portion	Payor	Rate	GL Account Numbers		January		February		March		April		May		June		July		August		September		October		November		December		Total P&I
									Principal	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	
2010	Clean Water Fund		4558-03	Sewer	2,218,197	2,218,197	WI Env Imp Fund	2.91%	620.62810.610	620.62810.620									174,569.41	10,612.08												8,072.10				193,253.59
2012	Clean Water Fund		4558-04	Sewer	633,078	633,078	WI Env Imp Fund	2.40%	620.62810.610	620.62810.620									35,101.77	2,683.91												2,262.69				40,048.37
2012	GO Corp Purp Bonds	5/17/2012		General Fund	5,475,000	5,020,000	Associated	2.58%	300.58000.677	300.58000.500						27,838.75											300,000.00	27,838.75								355,677.50
2012	GO Corp Purp Bonds	5/17/2012		Stormwater	5,475,000	455,000	Associated	2.58%	630.63300.610	630.63300.610						2,587.50											30,000.00	2,587.50								35,175.00
2014	GO Corp Purp Bonds	6/10/2014		General Fund	4,280,000	2,645,000	Associated	2.36%	300.58000.678	300.58000.500						14,988.75											385,000.00	14,988.75								414,977.50
2014	GO Corp Purp Bonds	6/10/2014		Water	4,280,000	505,000	Associated	2.36%	610.61950.610	610.61950.620						2,220.00											40,000.00	2,220.00								44,440.00
2014	GO Corp Purp Bonds	6/10/2014		Sewer	4,280,000	225,000	Associated	2.36%	620.62810.610	620.62810.620						907.50											15,000.00	716.25								16,623.75
2014	GO Corp Purp Bonds	6/10/2014		Stormwater	4,280,000	905,000	Associated	2.36%	630.63300.610	630.63300.610						3,896.25											70,000.00	3,067.50								76,963.75
2017	Clean Water Fund		4558-02	Sewer	21,605,138	21,605,138	WI Env Imp Fund	2.28%	620.62810.610	620.62810.620									1,193,053.70	137,796.63												125,269.57				1,456,119.91
2018	GO Corp Purp Bonds	4/11/2018		General Fund	6,540,000	2,535,000	Ehlers		300.58000.683	300.58000.500						33,843.75											-	33,843.75								67,687.50
2018	GO Corp Purp Bonds	4/11/2018		Water	6,540,000	1,850,000	Ehlers		610.61950.610	610.61950.620						21,175.00											95,000.00	21,175.00								137,350.00
2018	GO Corp Purp Bonds	4/11/2018		Sewer	6,540,000	1,355,000	Ehlers		620.62810.610	620.62810.620						16,931.25											75,000.00	16,931.25								108,862.50
2018	GO Corp Purp Bonds	4/11/2018		Stormwater	6,540,000	800,000	Ehlers		630.63300.610	630.63300.610						9,262.50											35,000.00	9,262.50								53,525.00
2019	GO Corp Purp Notes	7/23/2019		General Fund	1,150,000	703,500	1st Citizens	2.49%	300.58000.684	300.58000.500	2,899.59												57,750.00	2,139.23												62,788.82
2019	GO Corp Purp Notes	7/23/2019		Water	1,150,000	313,000	1st Citizens	2.49%	610.61950.610	610.61950.620	1,571.55												31,300.00	1,545.93												34,417.48
2019	GO Corp Purp Notes	7/23/2019		Sewer	1,150,000	133,500	1st Citizens	2.49%	620.62810.610	620.62810.620	627.62												12,500.00	617.38												13,745.00
2020	GO Corp Purp Bond	7/8/2020		General Fund	5,195,000	1,450,000	Ehlers	2.00%	300.58000.685	300.58000.500											40,000.00	6,960.00												6,560.00		53,520.00
2020	GO Corp Purp Bond	7/8/2020		Water	5,195,000	1,730,000	Ehlers	2.00%	610.61950.610	610.61950.620											80,000.00	13,630.00												12,830.00		106,460.00
2020	GO Corp Purp Bond	7/8/2020		Sewer	5,195,000	1,795,000	Ehlers	2.00%	620.62810.610	620.62810.620											85,000.00	14,130.00												13,280.00		112,410.00
2020	GO Corp Purp Bond	7/8/2020		Stormwater	5,195,000	220,000	Ehlers	2.00%	630.63300.610	630.63300.610											10,000.00	1,707.50												1,607.50		13,315.00
2022	GO Corp Purp Bond	3/30/2022		General Fund	5,130,000	3,960,000	Ehlers														85,000.00	61,150.00												59,450.00		205,600.00
2022	GO Corp Purp Bond	3/30/2022		TID 12	5,130,000	205,000	Ehlers														10,000.00	3,000.00												2,800.00		15,800.00
2022	GO Corp Purp Bond	3/30/2022		Stormwater	5,130,000	965,000	Ehlers		630.63300.610	630.63300.610											45,000.00	14,050.00												13,150.00		72,200.00
2022	GO Corp Purp Notes	12/9/2022		General Fund	304,500	304,500	Premier	3.99%	300.58000.690	300.58000.500											27,640.75	2,982.50											28,177.31	2,445.94		61,246.50
2022	Revenue Bond	6/9/2022		Water	8,190,000	4,625,000	Ehlers		610.61950.610	610.61950.620									235,000.00	120,984.39												115,109.39				471,093.78
2022	Revenue Bond	6/9/2022		Sewer	8,190,000	3,565,000	Ehlers		620.62810.610	620.62810.620									110,000.00	34,900.00												37,900.00				182,800.00
2024	Revenue Bond	7/17/2024		Water	1,365,000	1,275,000	Ehlers		610.61950.610	610.61950.620									40,000.00	27,000.00												26,000.00				93,000.00
2024	Revenue Bond	7/17/2024		Sewer	1,365,000	90,000	Ehlers		620.62810.610	620.62810.620									5,000.00	2,075.00												1,950.00				9,025.00
2024	GO Corp Purp Bond	7/17/2024		General Fund	6,350,000	6,000,000	Ehlers		300.58000.	300.58000.500											400,000.00	133,559.38												123,559.38		657,118.76
2024	GO Corp Purp Bond	7/17/2024		Stormwater	6,350,000	350,000	Ehlers		630.63300.610	630.63300.610											10,000.00	7,406.25												7,156.25		24,562.50
2024	Clean Water Fund	8/14/2024		Sewer	2,169,225	2,169,225	WI Env Imp Fund		620.62810.610	620.62810.620																						10,972.96				10,972.96
2025	Safe Drinking Water Fu	8/27/2025		Water	1,506,107	1,506,107	WI Env Imp Fund	0.25%	610.61950.610	610.61950.620									148,924.09	1,882.63												1,696.48				152,503.20
				Grand Total							-	5,098.76	-	-	-	133,651.25	-	-	1,941,648.97	337,934.64	792,640.75	258,575.63	101,550.00	4,302.54	-	-	1,045,000.00	132,631.25	-	-	-	329,233.19	28,177.31	242,839.07	5,353,283.37
																																		Total Prin	Total Int
				General Fund & TID's							-	2,899.59	-	-	-	76,671.25	-	-	-	-	162,640.75	74,092.50	57,750.00	2,139.23	-	-	685,000.00	76,671.25	-	-	-	-	28,177.31	71,255.94	933,568.06	303,729.76
				Water							-	1,571.55	-	-	-	23,395.00	-	-	235,000.00	120,984.39	80,000.00	13,630.00	31,300.00	1,545.93	-	-	135,000.00	23,395.00	-	-	-	115,109.39	-	12,830.00	481,300.00	312,461.26
				Sewer							-	627.62	-	-	-	17,838.75	-	-	1,512,724.88	185,992.62	85,000.00	14,130.00	12,500.00	617.38	-	-	90,000.00	17,847.50	-	-	-	184,477.32	-	13,280.00	1,700,224.88	434,611.20
				Stormwater							-	-	-	-	-	15,746.25	-	-	-	-	55,000.00	15,757.50	-	-	-	-	135,000.00	14,917.50	-	-	-	-	-	14,757.50	190,000.00	61,178.75

2027 DEBT SCHEDULE

Year	Loan Name	Org Date	DNR #	Fund	Org Issue	Fund Portion	Payor	Rate	GL Account Numbers		January		February		March		April		May		June		July		August		September		October		November		December		Total P&I
									Principal	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	
2010	Clean Water Fund		4558-03	Sewer	2,218,197	2,218,197	WI Env Imp Fund	2.91%	620.62810.610	620.62810.620									179,649.38	8,072.10												5,458.20				193,179.68
2012	Clean Water Fund		4558-04	Sewer	633,078	633,078	WI Env Imp Fund	2.40%	620.62810.610	620.62810.620									35,944.21	2,262.68												1,831.36				40,038.25
2012	GO Corp Purp Bonds	5/17/2012		General Fund	5,475,000	5,020,000	Associated	2.58%	300.58000.677	300.58000.500					24,238.75												305,000.00	24,238.75								353,477.50
2012	GO Corp Purp Bonds	5/17/2012		Stormwater	5,475,000	455,000	Associated	2.58%	630.63300.610	630.63300.610					2,227.50												30,000.00	2,227.50								34,455.00
2014	GO Corp Purp Bonds	6/10/2014		General Fund	4,280,000	2,645,000	Associated	2.36%	300.58000.678	300.58000.500					10,080.00												400,000.00	10,080.00								420,160.00
2014	GO Corp Purp Bonds	6/10/2014		Water	4,280,000	505,000	Associated	2.36%	610.61950.610	610.61950.620					1,710.00												40,000.00	1,710.00								43,420.00
2014	GO Corp Purp Bonds	6/10/2014		Sewer	4,280,000	225,000	Associated	2.36%	620.62810.610	620.62810.620					716.25												40,000.00	1,710.00								42,426.25
2014	GO Corp Purp Bonds	6/10/2014		Stormwater	4,280,000	905,000	Associated	2.36%	630.63300.610	630.63300.610					3,067.50												70,000.00	3,067.50								76,135.00
2017	Clean Water Fund		4558-02	Sewer	21,605,138	21,605,138	WI Env Imp Fund	2.28%	620-62810-610	620-62810-620									1,218,107.84	125,269.57												112,479.44				1,455,856.85
2018	GO Corp Purp Bonds	4/11/2018		General Fund	6,540,000	2,535,000	Ehlers		300.58000.683	300.58000.500					33,843.75												-	33,843.75								67,687.50
2018	GO Corp Purp Bonds	4/11/2018		Water	6,540,000	1,850,000	Ehlers		610.61950.610	610.61950.620					18,800.00												100,000.00	18,800.00								137,600.00
2018	GO Corp Purp Bonds	4/11/2018		Sewer	6,540,000	1,355,000	Ehlers		620-62810-610	620-62810-620					15,056.25												80,000.00	15,056.25								110,112.50
2018	GO Corp Purp Bonds	4/11/2018		Stormwater	6,540,000	800,000	Ehlers		630.63300.610	630.63300.610					8,387.50												35,000.00	8,387.50								51,775.00
2019	GO Corp Purp Notes	7/23/2019		General Fund	1,150,000	703,500	1st Citizens	2.49%	300.58000.684	300.58000.500	2,174.69												57,750.00	2,139.23												62,063.92
2019	GO Corp Purp Notes	7/23/2019		Water	1,150,000	313,000	1st Citizens	2.49%	610.61950.610	610.61950.620	1,178.66												31,300.00	1,159.45												33,638.11
2019	GO Corp Purp Notes	7/23/2019		Sewer	1,150,000	133,500	1st Citizens	2.49%	620-62810-610	620-62810-620	470.71												12,500.00	463.04												13,433.75
2020	GO Corp Purp Bond	7/8/2020		General Fund	5,195,000	1,450,000	Ehlers	2.00%	300.58000.685	300.58000.500											40,000.00	6,560.00											6,560.00		53,120.00
2020	GO Corp Purp Bond	7/8/2020		Water	5,195,000	1,730,000	Ehlers	2.00%	610.61950.610	610.61950.620											85,000.00	12,830.00											12,830.00		110,660.00
2020	GO Corp Purp Bond	7/8/2020		Sewer	5,195,000	1,795,000	Ehlers	2.00%	620-62810-610	620-62810-620											85,000.00	13,280.00											13,280.00		111,560.00
2020	GO Corp Purp Bond	7/8/2020		Stormwater	5,195,000	220,000	Ehlers	2.00%	630.63300.610	630.63300.610											10,000.00	1,607.50											1,607.50		13,215.00
2022	GO Corp Purp Bond	3/30/2022		General Fund	5,130,000	3,960,000	Ehlers			300.58000.500											90,000.00	59,450.00											59,450.00		208,900.00
2022	GO Corp Purp Bond	3/30/2022		TID 12	5,130,000	205,000	Ehlers														10,000.00	2,800.00											2,800.00		15,600.00
2022	GO Corp Purp Bond	3/30/2022		Stormwater	5,130,000	965,000	Ehlers		630.63300.610	630.63300.610											45,000.00	13,150.00											13,150.00		71,300.00
2022	GO Corp Purp Notes	12/9/2022		General Fund	304,500	304,500	Premier	3.99%	300.58000.690	300.58000.500											28,751.27	1,871.98											29,316.15	2,445.94	62,385.34
2022	Revenue Bond	6/9/2022		Water	8,190,000	4,625,000	Ehlers		610.61950.610	610.61950.620									205,000.00	115,109.39													109,984.39		430,093.78
2022	Revenue Bond	6/9/2022		Sewer	8,190,000	3,565,000	Ehlers		620-62810-610	620-62810-620									65,000.00	32,150.00													30,525.00		127,675.00
2024	Revenue Bond	7/17/2024		Water	1,365,000	1,275,000	Ehlers		610.61950.610	610.61950.620									45,000.00	26,000.00													24,875.00		95,875.00
2024	Revenue Bond	7/17/2024		Sewer	1,365,000	90,000	Ehlers		620-62810-610	620-62810-620									10,000.00	1,950.00													1,950.00		13,900.00
2024	GO Corp Purp Bond	7/17/2024		General Fund	6,350,000	6,000,000	Ehlers		300.58000.	300.58000.500											140,000.00	123,559.38											120,059.38		383,618.76
2024	GO Corp Purp Bond	7/17/2024		Stormwater	6,350,000	350,000	Ehlers		630.63300.610	630.63300.610											10,000.00	7,156.25											6,906.25		24,062.50
2024	Clean Water Fund	8/14/2024		Sewer	2,169,225	2,169,225	WI Env Imp Fund	2.37%	620-62810-610	620-62810-620									90,198.79	23,591.24													22,524.64		136,314.67
2025	Safe Drinking Water Fu	8/27/2025		Water	1,506,107	1,506,107	WI Env Imp Fund	0.25%	610.61950.610	610.61950.620									149,296.40	1,696.48													1,509.86		152,502.74
				Grand Total							-	3,824.06	-	-	-	118,127.50	-	-	1,848,900.22	334,404.98	543,751.27	242,265.11	101,550.00	3,761.72	-	-	1,100,000.00	119,121.25	-	-	-	269,259.27	29,316.15	279,457.83	4,993,739.36	
																																			Total Prin	Total Int
				General Fund & TID's							-	2,174.69	-	-	-	68,162.50	-	-	-	-	308,751.27	194,241.36	57,750.00	2,139.23	-	-	705,000.00	68,162.50	-	-	-	120,059.38	29,316.15	71,255.94	1,100,817.42	526,195.60
				Water							-	1,178.66	-	-	-	20,510.00	-	-	250,000.00	141,109.39	85,000.00	12,830.00	31,300.00	1,159.45	-	-	140,000.00	20,510.00	-	-	-	-	-	147,689.39	506,300.00	344,986.89
				Sewer							-	470.71	-	-	-	15,772.50	-	-	1,598,900.22	193,295.59	85,000.00	13,280.00	12,500.00	463.04	-	-	120,000.00	16,766.25	-	-	-	142,293.64	-	45,755.00	1,816,400.22	428,096.73
				Stormwater							-	-	-	-	-	13,682.50	-	-	-	-	65,000.00	21,913.75	-	-	-	-	135,000.00	13,682.50	-	-	-	6,906.25	-	14,757.50	200,000.00	70,942.50

GENERAL FUND DEBT SERVICE

GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY			
2012 G.O. Refunding -(5/17/12) Source Of Funding: Gen Fund Original Issue: $5,475,000; Int 2.5788% General Fund Portion: $5,020,000--.9169%				2014 G.O. Bonds - (06/10/2014) Source Of Funding: Gen Fund Original Issue: $4,280,000; Int 2.36%(TIC) General Fund Portion: $2,645,000--.618%				2018 GO Corp Bond Series 2018A Original Issue: 6,540,000 General Fund Portion: $2.535,000				2019 GO Corp Note-10 Year Original Issue: $1,150,000 ; Int 2.49% General Fund Portion: $703,500			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
3/1/2026		27,838.75	27,838.75	3/1/2026		14,988.75	14,988.75	3/1/2026		33,843.75	33,843.75	1/23/2026		2,899.59	2,899.59
9/1/2026	300,000.00	27,838.75	327,838.75	9/1/2026	385,000.00	14,988.75	399,988.75	9/1/2026		33,843.75	33,843.75	7/23/2026	57,750.00	2,852.31	60,602.31
3/1/2027		24,238.75	24,238.75	3/1/2027		10,080.00	10,080.00	3/1/2027		33,843.75	33,843.75	1/23/2027		2,174.69	2,174.69
9/1/2027	305,000.00	24,238.75	329,238.75	9/1/2027	400,000.00	10,080.00	410,080.00	9/1/2027		33,843.75	33,843.75	7/23/2027	57,750.00	2,139.23	59,889.23
3/1/2028		20,426.25	20,426.25	3/1/2028		4,680.00	4,680.00	3/1/2028		33,843.75	33,843.75	1/23/2028		1,449.79	1,449.79
9/1/2028	315,000.00	20,426.25	335,426.25	9/1/2028	160,000.00	4,680.00	164,680.00	9/1/2028	210,000.00	33,843.75	243,843.75	7/23/2028	57,750.00	1,434.04	59,184.04
3/1/2029		16,331.25	16,331.25	3/1/2029		2,400.00	2,400.00	3/1/2029		30,693.75	30,693.75	1/23/2029		724.90	724.90
9/1/2029	325,000.00	16,331.25	341,331.25	9/1/2029	160,000.00	2,400.00	162,400.00	9/1/2029	210,000.00	30,693.75	240,693.75	7/23/2029	57,750.00	713.08	58,463.08
3/1/2030		11,050.00	11,050.00					3/1/2030		27,543.75	27,543.75				
9/1/2030	335,000.00	11,050.00	346,050.00					9/1/2030	210,000.00	27,543.75	237,543.75				
3/1/2031		5,606.25	5,606.25					3/1/2031		24,131.25	24,131.25				
9/1/2031	345,000.00	5,606.25	350,606.25					9/1/2031	210,000.00	24,131.25	234,131.25				
								3/1/2032		20,718.75	20,718.75				
								9/1/2032	210,000.00	20,718.75	230,718.75				
								3/1/2033		17,306.25	17,306.25				
								9/1/2033	215,000.00	17,306.25	232,306.25				
								3/1/2034		13,812.50	13,812.50				
								9/1/2034	215,000.00	13,812.50	228,812.50				
								3/1/2035		10,318.75	10,318.75				
								9/1/2035	210,000.00	10,318.75	220,318.75				
								3/1/2036		6,906.25	6,906.25				
								9/1/2036	215,000.00	6,906.25	221,906.25				
								3/1/2037		3,412.50	3,412.50				
								9/1/2037	210,000.00	3,412.50	213,412.50				
Total	1,925,000.00	210,982.50	2,135,982.50	Total	1,105,000.00	64,297.50	1,169,297.50	Total	2,115,000.00	512,750.00	2,627,750.00	Total	231,000.00	14,387.63	245,387.63

GENERAL FUND DEBT SERVICE

GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY			
2020 GO Bond				2022 GO Bond				2022 GO Note (Premier)				2024 GO Bond			
Original Issue: $5,195,000; Int 2%				Original Issue: $5,130,000				Original Issue: $304,500				Original Issue: $6,350,000			
General Fund Portion: $1,450,000				General Fund Portion: $3,960,000				General Fund Portion: $304,500				General Fund Portion: $6,000,000			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
6/1/2026	40,000.00	6,960.00	46,960.00	6/1/2026	85,000.00	61,150.00	146,150.00	6/15/2026	27,640.75	2,982.50	30,623.25	6/1/2026	400,000.00	133,559.38	533,559.38
12/1/2026		6,560.00	6,560.00	12/1/2026		59,450.00	59,450.00	12/15/2026	28,177.31	2,445.94	30,623.25	12/1/2026		123,559.38	123,559.38
6/1/2027	40,000.00	6,560.00	46,560.00	6/1/2027	90,000.00	59,450.00	149,450.00	6/15/2027	28,751.27	1,871.98	30,623.25	6/1/2027	140,000.00	123,559.38	263,559.38
12/1/2027		6,160.00	6,160.00	12/1/2027		57,650.00	57,650.00	12/15/2027	29,316.15	1,307.10	30,623.25	12/1/2027		120,059.38	120,059.38
6/1/2028	40,000.00	6,160.00	46,160.00	6/1/2028	100,000.00	57,650.00	157,650.00	6/15/2028	3,354.63	720.64	4,075.27	6/1/2028	250,000.00	120,059.38	370,059.38
12/1/2028		5,760.00	5,760.00	12/1/2028		55,650.00	55,650.00	12/15/2028	3,421.74	653.53	4,075.27	12/1/2028		113,809.38	113,809.38
6/1/2029	45,000.00	5,760.00	50,760.00	6/1/2029	100,000.00	55,650.00	155,650.00	6/15/2029	3,493.38	581.89	4,075.27	6/1/2029	315,000.00	113,809.38	428,809.38
12/1/2029		5,310.00	5,310.00	12/1/2029		53,650.00	53,650.00	12/15/2029	3,560.07	515.20	4,075.27	12/1/2029		105,934.38	105,934.38
6/1/2030	45,000.00	5,310.00	50,310.00	6/1/2030	295,000.00	53,650.00	348,650.00	6/15/2030	3,633.71	441.56	4,075.27	6/1/2030	335,000.00	105,934.38	440,934.38
12/1/2030		4,860.00	4,860.00	12/1/2030		47,750.00	47,750.00	12/15/2030	3,703.98	371.29	4,075.27	12/1/2030		97,559.38	97,559.38
6/1/2031	45,000.00	4,860.00	49,860.00	6/1/2031	295,000.00	47,750.00	342,750.00	6/15/2031	3,779.70	295.57	4,075.27	6/1/2031	345,000.00	97,559.38	442,559.38
12/1/2031		4,410.00	4,410.00	12/1/2031		41,850.00	41,850.00	12/15/2031	3,853.69	221.58	4,075.27	12/1/2031		88,934.38	88,934.38
6/1/2032	45,000.00	4,410.00	49,410.00	6/1/2032	285,000.00	41,850.00	326,850.00	6/15/2032	3,930.78	144.49	4,075.27	6/1/2032	365,000.00	88,934.38	453,934.38
12/1/2032		3,960.00	3,960.00	12/1/2032		37,575.00	37,575.00	12/15/2032	3,292.31	65.86	3,358.17	12/1/2032		79,809.38	79,809.38
6/1/2033	45,000.00	3,960.00	48,960.00	6/1/2033	280,000.00	37,575.00	317,575.00	6/15/2033			0.00	6/1/2033	385,000.00	79,809.38	464,809.38
12/1/2033		3,510.00	3,510.00	12/1/2033		33,375.00	33,375.00	12/15/2033			0.00	12/1/2033		70,184.38	70,184.38
6/1/2034	55,000.00	3,510.00	58,510.00	6/1/2034	285,000.00	33,375.00	318,375.00	6/15/2034			0.00	6/1/2034	315,000.00	70,184.38	385,184.38
12/1/2034		2,960.00	2,960.00	12/1/2034		29,100.00	29,100.00	12/15/2034			0.00	12/1/2034		62,309.38	62,309.38
6/1/2035	55,000.00	2,960.00	57,960.00	6/1/2035	285,000.00	29,100.00	314,100.00	6/15/2035			0.00	6/1/2035	235,000.00	62,309.38	297,309.38
12/1/2035		2,410.00	2,410.00	12/1/2035		24,825.00	24,825.00	12/15/2035			0.00	12/1/2035		56,434.38	56,434.38
6/1/2036	55,000.00	2,410.00	57,410.00	6/1/2036	280,000.00	24,825.00	304,825.00	6/15/2036			0.00	6/1/2036	245,000.00	56,434.38	301,434.38
12/1/2036		1,860.00	1,860.00	12/1/2036		20,625.00	20,625.00	12/15/2036			0.00	12/1/2036		50,309.38	50,309.38
6/1/2037	55,000.00	1,860.00	56,860.00	6/1/2037	275,000.00	20,625.00	295,625.00	6/15/2037			0.00	6/1/2037	255,000.00	50,309.38	305,309.38
12/1/2037		1,310.00	1,310.00	12/1/2037		16,500.00	16,500.00	12/15/2037			0.00	12/1/2037		43,934.38	43,934.38
6/1/2038	55,000.00	1,310.00	56,310.00	6/1/2038	275,000.00	16,500.00	291,500.00	6/15/2038			0.00	6/1/2038	270,000.00	43,934.38	313,934.38
12/1/2038		760.00	760.00	12/1/2038		12,375.00	12,375.00	12/15/2038			0.00	12/1/2038		37,184.38	37,184.38
6/1/2039	55,000.00	760.00	55,760.00	6/1/2039	280,000.00	12,375.00	292,375.00	6/15/2039			0.00	6/1/2039	285,000.00	37,184.38	322,184.38
12/1/2039		210.00	210.00	12/1/2039		8,175.00	8,175.00	12/15/2039			0.00	12/1/2039		31,484.38	31,484.38
6/1/2040	20,000.00	210.00	20,210.00	6/1/2040	275,000.00	8,175.00	283,175.00	6/15/2040			0.00	6/1/2040	295,000.00	31,484.38	326,484.38
				11/30/2040		4,050.00	4,050.00	12/14/2040			0.00	12/1/2040		25,584.38	25,584.38
				6/1/2041	270,000.00	4,050.00	274,050.00	6/15/2041			0.00	6/1/2041	315,000.00	25,584.38	340,584.38
												12/1/2041		19,284.38	19,284.38
												6/1/2042	330,000.00	19,284.38	349,284.38
												12/1/2042		12,684.38	12,684.38
												6/1/2043	335,000.00	12,684.38	347,684.38
												12/1/2043		5,775.00	5,775.00
												6/1/2044	280,000.00	5,775.00	285,775.00
												12/1/2044			
Total	695,000.00	107,040.00	802,040.00	Total	3,755,000.00	1,066,350.00	4,821,350.00	Total	149,909.47	12,619.13	162,528.60	Total	5,695,000.00	2,423,228.30	7,117,025.16

GENERAL FUND DEBT SERVICE

Debt Service Requirement			
Year	Principal	Interest	Total
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	15,670,909.47	4,411,655.06	20,082,564.53

TID #12 DEBT SERVICE

TID # 12				Debt Service Requirement			
2022 GO Bond							
Original Issue: $5,130,000							
TID #12 Portion: $205,000							
Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
6/1/2026	10,000.00	3,000.00	13,000.00				
12/1/2026		2,800.00	2,800.00	2026	10,000.00	5,800.00	15,800.00
6/1/2027	10,000.00	2,800.00	12,800.00				
12/1/2027		2,600.00	2,600.00	2027	10,000.00	5,400.00	15,400.00
6/1/2028	10,000.00	2,600.00	12,600.00				
12/1/2028		2,400.00	2,400.00	2028	10,000.00	5,000.00	15,000.00
6/1/2029	10,000.00	2,400.00	12,400.00				
12/1/2029		2,200.00	2,200.00	2029	10,000.00	4,600.00	14,600.00
6/1/2030	10,000.00	2,200.00	12,200.00				
12/1/2030		2,000.00	2,000.00	2030	10,000.00	4,200.00	14,200.00
6/1/2031	10,000.00	2,000.00	12,000.00				
12/1/2031		1,800.00	1,800.00	2031	10,000.00	3,800.00	13,800.00
6/1/2032	10,000.00	1,800.00	11,800.00				
12/1/2032		1,650.00	1,650.00	2032	10,000.00	3,450.00	13,450.00
6/1/2033	10,000.00	1,650.00	11,650.00				
12/1/2033		1,500.00	1,500.00	2033	10,000.00	3,150.00	13,150.00
6/1/2034	10,000.00	1,500.00	11,500.00				
12/1/2034		1,350.00	1,350.00	2034	10,000.00	2,850.00	12,850.00
6/1/2035	10,000.00	1,350.00	11,350.00				
12/1/2035		1,200.00	1,200.00	2035	10,000.00	2,550.00	12,550.00
6/1/2036	10,000.00	1,200.00	11,200.00				
12/1/2036		1,050.00	1,050.00	2036	10,000.00	2,250.00	12,250.00
6/1/2037	10,000.00	1,050.00	11,050.00				
12/1/2037		900.00	900.00	2037	10,000.00	1,950.00	11,950.00
6/1/2038	15,000.00	900.00	15,900.00				
12/1/2038		675.00	675.00	2038	15,000.00	1,575.00	16,575.00
6/1/2039	15,000.00	675.00	15,675.00				
12/1/2039		450.00	450.00	2039	15,000.00	1,125.00	16,125.00
6/1/2040	15,000.00	450.00	15,450.00				
11/30/2040		225.00	225.00	2040	15,000.00	675.00	15,675.00
6/1/2041	15,000.00	225.00	15,225.00				
			0.00	2041	15,000.00	225.00	15,225.00
Total	180,000.00	48,600.00	228,600.00	Total	180,000.00	48,600.00	228,600.00

WATER UTILITY DEBT SERVICE

WATER				WATER				WATER				WATER			
2014 GO Bond (06/10/2014) Source Of Funding: Water				2018 GO Corp Bond Series 2018A				2019 GO Corp Note Series-10 Year				2020 GO Bond			
Original Issue: 4,280,000; Int 2.36%(TIC)				Original Issue: 6,540,000 ; Int %				Original Issue: 1,150,000 ; Int 2.49%				Original Issue: $5,195,000; Int 2%			
Water Portion: $510,000 C'23				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
3/1/2026		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	160,000.00	11,400.00	171,400.00	Total	1,275,000.00	276,962.50	1,551,962.50	Total	125,200.00	7,797.99	132,997.99	Total	1,360,000.00	208,270.00	1,568,270.00

WATER UTILITY DEBT SERVICE

WATER				WATER				WATER				WATER			
2022 Revenue Bond				2022 Revenue Bond				2022 Revenue Bond				2022 Revenue Bond			
Original Issue: $8,190,000				Original Issue: $8,190,000				Original Issue: $8,190,000				Original Issue: $8,190,000			
Water Portion: $2,130,000				TID 10 Portion: $240,000				TID 11 Portion: $240,000				TID 13 Portion: $1,295,000			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
5/1/2026	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	1,755,000.00	782,931.26	2,537,931.26	Total	240,000.00	97,390.76	337,390.76	Total	240,000.00	97,390.76	337,390.76	Total	1,205,000.00	483,090.76	1,688,090.76

WATER UTILITY DEBT SERVICE

WATER				WATER				WATER							
2022 Revenue Bond				2022 Revenue Bond				2024 Revenue Bond				2025 Safe Drinking Water Fund Loan			
Original Issue: $8,190,000				Original Issue: $8,190,000				Original Issue: $1,365,000				Original Issue: $1,506,107 0.25%Interest			
TID 14 Portion: $720,000				2023 Move From Sewer to Water: $1,550,000				Water Portion: $1,275,000				Water Portion: $1,506,107			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
5/1/2026	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	5/1/2026	148,924.09	1,882.63	150,806.72
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	11/1/2026		1,696.48	1,696.48
5/1/2027	30,000.00	14,068.75	44,068.75	5/1/2027	60,000.00	30,187.50	90,187.50	5/1/2027	45,000.00	26,000.00	71,000.00	5/1/2027	149,296.40	1,696.48	150,992.88
11/1/2027		13,318.75	13,318.75	11/1/2027		28,687.50	28,687.50	11/1/2027		24,875.00	24,875.00	11/1/2027		1,509.86	1,509.86
5/1/2028	30,000.00	13,318.75	43,318.75	5/1/2028	65,000.00	28,687.50	93,687.50	5/1/2028	45,000.00	24,875.00	69,875.00	5/1/2028	149,669.64	1,509.86	151,179.50
11/1/2028		12,568.75	12,568.75	11/1/2028		27,062.50	27,062.50	11/1/2028		23,750.00	23,750.00	11/1/2028		1,322.77	1,322.77
5/1/2029	30,000.00	12,568.75	42,568.75	5/1/2029	65,000.00	27,062.50	92,062.50	5/1/2029	50,000.00	23,750.00	73,750.00	5/1/2029	150,043.81	1,322.77	151,366.58
11/1/2029		11,818.75	11,818.75	11/1/2029		25,437.50	25,437.50	11/1/2029		22,500.00	22,500.00	11/1/2029		1,135.22	1,135.22
5/1/2030	35,000.00	11,818.75	46,818.75	5/1/2030	70,000.00	25,437.50	95,437.50	5/1/2030	50,000.00	22,500.00	72,500.00	5/1/2030	150,418.92	1,135.22	151,554.14
11/1/2030		10,943.75	10,943.75	11/1/2030		23,687.50	23,687.50	11/1/2030		21,250.00	21,250.00	11/1/2030		947.19	947.19
5/1/2031	35,000.00	10,943.75	45,943.75	5/1/2031	75,000.00	23,687.50	98,687.50	5/1/2031	55,000.00	21,250.00	76,250.00	5/1/2031	150,794.97	947.19	151,742.16
11/1/2031		10,068.75	10,068.75	11/1/2031		21,812.50	21,812.50	11/1/2031		19,875.00	19,875.00	11/1/2031		758.70	758.70
5/1/2032	35,000.00	10,068.75	45,068.75	5/1/2032	80,000.00	21,812.50	101,812.50	5/1/2032	55,000.00	19,875.00	74,875.00	5/1/2032	151,171.95	758.70	151,930.65
11/1/2032		9,193.75	9,193.75	11/1/2032		19,812.50	19,812.50	11/1/2032		18,500.00	18,500.00	11/1/2032		569.73	569.73
5/1/2033	35,000.00	9,193.75	44,193.75	5/1/2033	80,000.00	19,812.50	99,812.50	5/1/2033	60,000.00	18,500.00	78,500.00	5/1/2033	151,549.88	569.73	152,119.61
11/1/2033		8,493.75	8,493.75	11/1/2033		18,212.50	18,212.50	11/1/2033		17,000.00	17,000.00	11/1/2033		380.30	380.30
5/1/2034	40,000.00	8,493.75	48,493.75	5/1/2034	85,000.00	18,212.50	103,212.50	5/1/2034	60,000.00	17,000.00	77,000.00	5/1/2034	151,928.76	380.30	152,309.06
11/1/2034		7,693.75	7,693.75	11/1/2034		16,512.50	16,512.50	11/1/2034		15,800.00	15,800.00	11/1/2034		190.39	190.39
5/1/2035	40,000.00	7,693.75	47,693.75	5/1/2035	85,000.00	16,512.50	101,512.50	5/1/2035	65,000.00	15,800.00	80,800.00	5/1/2035	152,308.58	190.39	152,498.97
11/1/2035		6,893.75	6,893.75	11/1/2035		14,812.50	14,812.50	11/1/2035		14,500.00	14,500.00				
5/1/2036	40,000.00	6,893.75	46,893.75	5/1/2036	90,000.00	14,812.50	104,812.50	5/1/2036	70,000.00	14,500.00	84,500.00				
11/1/2036		6,093.75	6,093.75	11/1/2036		13,012.50	13,012.50	11/1/2036		13,100.00	13,100.00				
5/1/2037	45,000.00	6,093.75	51,093.75	5/1/2037	95,000.00	13,012.50	108,012.50	5/1/2037	70,000.00	13,100.00	83,100.00				
11/1/2037		5,193.75	5,193.75	11/1/2037		11,112.50	11,112.50	11/1/2037		11,700.00	11,700.00				
5/1/2038	45,000.00	5,193.75	50,193.75	5/1/2038	100,000.00	11,112.50	111,112.50	5/1/2038	75,000.00	11,700.00	86,700.00				
11/1/2038		4,293.75	4,293.75	11/1/2038		9,112.50	9,112.50	11/1/2038		10,200.00	10,200.00				
5/1/2039	50,000.00	4,293.75	54,293.75	5/1/2039	105,000.00	9,112.50	114,112.50	5/1/2039	75,000.00	10,200.00	85,200.00				
11/1/2039		3,262.50	3,262.50	11/1/2039		6,946.88	6,946.88	11/1/2039		8,700.00	8,700.00				
5/1/2040	50,000.00	3,262.50	53,262.50	5/1/2040	105,000.00	6,946.88	111,946.88	5/1/2040	80,000.00	8,700.00	88,700.00				
11/1/2040		2,231.25	2,231.25	11/1/2040		4,781.25	4,781.25	11/1/2040		7,100.00	7,100.00				
5/1/2041	50,000.00	2,231.25	52,231.25	5/1/2041	110,000.00	4,781.25	114,781.25	5/1/2041	85,000.00	7,100.00	92,100.00				
11/1/2041		1,168.75	1,168.75	11/1/2041		2,443.75	2,443.75	11/1/2041		5,400.00	5,400.00				
5/1/2042	55,000.00	1,168.75	56,168.75	5/1/2042	115,000.00	2,443.75	117,443.75	5/1/2042	85,000.00	5,400.00	90,400.00				
								11/1/2042		3,700.00	3,700.00				
								5/1/2043	90,000.00	3,700.00	93,700.00				
								11/1/2043		1,900.00	1,900.00				
								5/1/2044	95,000.00	1,900.00	96,900.00				
								11/1/2044							
Total	670,000.00	269,306.25	939,306.25	Total	1,445,000.00	578,956.26	2,023,956.26	Total	1,250,000.00	558,700.00	1,808,700.00	Total	1,506,107.00	18,903.91	1,525,010.91

WATER UTILITY DEBT SERVICE

Total Debt Service Requirement			
Year	Principal	Interest	Total
2026	670,224.09	369,040.37	1,039,264.46
2027	655,596.40	347,343.23	1,002,939.63
2028	645,969.64	328,164.42	974,134.06
2029	671,343.81	308,541.16	979,884.97
2030	635,418.92	287,561.19	922,980.11
2031	670,794.97	266,597.17	937,392.14
2032	676,171.95	244,757.21	920,929.16
2033	706,549.88	223,528.81	930,078.69
2034	726,928.76	202,974.47	929,903.23
2035	757,308.58	181,769.17	939,077.75
2036	645,000.00	159,403.78	804,403.78
2037	680,000.00	135,928.78	815,928.78
2038	585,000.00	111,128.78	696,128.78
2039	615,000.00	88,906.90	703,906.90
2040	590,000.00	65,873.76	655,873.76
2041	550,000.00	42,781.25	592,781.25
2042	565,000.00	19,300.00	584,300.00
2043	90,000.00	5,600.00	95,600.00
2044	95,000.00	1,900.00	96,900.00
Total	11,231,307.00	3,391,100.45	14,622,407.45

WASTEWATER UTILITY DEBT SERVICE

SEWER				SEWER				SEWER				SEWER			
2010 Clean Water Fund Source Of Funding: Sewer Rev Original Issue: 2,780,071; Int 2.91%				Clean Water Fund Source Of Funding: Sewer Rev Original Issue: 633,078; Int 2.4%				2014 GO Bonds (06/10/2014) Source Of Funding: Sewer Rev Original Issue: 4,280,000; Int 2.36%(TIC)				2017 Clean Water #4558-02 Source Of Funding: Sewer Original Issue: 21,605,138; Int 2.1%			
DNR ID 4558-03				DNR ID 4558-04				Sewer Portion: $220,000 C'23				DNR ID 4558-02			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
5/1/2026	174,569.41	10,612.08	185,181.49	5/1/2026	35,101.77	2,683.91	37,785.68	3/1/2025		907.50	907.50	5/1/2026	1,193,053.70	137,796.63	1,330,850.33
11/1/2026		8,072.10	8,072.10	11/1/2026		2,262.69	2,262.69	9/1/2025	15,000.00	907.50	15,907.50	11/1/2026		125,269.57	125,269.57
5/1/2027	179,649.38	8,072.10	187,721.48	5/1/2027	35,944.21	2,262.68	38,206.89	3/1/2026		716.25	716.25	5/1/2027	1,218,107.84	125,269.57	1,343,377.41
11/1/2027		5,458.20	5,458.20	11/1/2027		1,831.36	1,831.36	9/1/2026	15,000.00	716.25	15,716.25	11/1/2027		112,479.44	112,479.44
5/1/2028	184,877.17	5,458.21	190,335.38	5/1/2028	36,806.88	1,831.35	38,638.23	3/2/2027		513.75	513.75	5/1/2028	1,243,688.10	112,479.44	1,356,167.54
11/1/2028		2,768.24	2,768.24	11/1/2028		1,389.67	1,389.67	9/2/2027	15,000.00	513.75	15,513.75	11/1/2028		99,420.71	99,420.71
5/1/2029	190,257.10	2,768.24	193,025.34	5/1/2029	37,690.24	1,389.68	39,079.92	3/1/2028		300.00	300.00	5/1/2029	1,269,805.55	99,420.71	1,369,226.26
				11/1/2029		937.39	937.39	9/1/2028	20,000.00	300.00	20,300.00	11/1/2029		86,087.76	86,087.76
				5/1/2030	38,594.81	937.39	39,532.20					5/1/2030	1,296,471.47	86,087.76	1,382,559.23
				11/1/2030		474.25	474.25					11/1/2030		72,474.80	72,474.80
				5/1/2031	39,521.08	474.26	39,995.34					5/1/2031	1,323,697.37	72,474.80	1,396,172.17
												11/1/2031		58,575.98	58,575.98
												5/1/2032	1,351,495.01	58,575.98	1,410,070.99
												11/1/2032		44,385.28	44,385.28
												5/1/2033	1,379,876.41	44,385.28	1,424,261.69
												11/1/2033		29,896.58	29,896.58
												5/1/2034	1,408,853.81	29,896.58	1,438,750.39
												11/1/2034		15,103.62	15,103.62
												5/1/2035	1,438,439.74	15,103.62	1,453,543.36
Total	729,353.06	43,209.17	772,562.23	Total	223,658.99	16,474.63	240,133.62	Total	65,000.00	4,875.00	69,875.00	Total	13,123,489.00	1,425,184.13	14,548,673.13

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
3/1/2026		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
Total	1,020,000.00	221,650.00	1,241,650.00	Total	50,000.00	3,114.21	53,114.21	Total	1,410,000.00	215,770.00	1,625,770.00	Total	1,620,000.00	681,356.26	2,301,356.26

WASTEWATER UTILITY DEBT SERVICE

SEWER				SEWER				Debt Service Requirement			
2024 Revenue Bond Original Issue: $1,365,000 Sewer Portion: $90,000				2024 Clean Water Fund Source Of Funding: Sewer Rev Original Issue: 2,169,225; Int 2.365 DNR ID 4558-09				SEWER			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
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	85,000.00	19,275.00	104,275.00	Total	2,083,145.90	502,465.06	2,585,610.96	Total	20,409,646.95	3,133,373.46	23,543,020.41

STORMWATER UTILITY DEBT SERVICE

STORMWATER				STORMWATER				STORMWATER				STORMWATER			
2012 G.O. Refunding -(5/17/12)				2014 GO Bonds (6/10/14)				2018 GO Corp Bond Series 2018A				2020 GO Bond			
Original Issue: $5,475,000; Int 2.5788%				Original Issue: 4,280,000; Int 2.36% (TIC)				Original Issue: 6,540,000				Original Issue: 6,540,000			
Stormwater Fund Portion: $455,000				Stormwater Fund Portion: $905,000				Stormwater Portion: $800,000				Stormwater Portion: $220,000			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
3/1/2026		2,587.50	2,587.50	3/1/2026		3,896.25	3,896.25	3/1/2026		9,262.50	9,262.50	6/1/2026	10,000.00	1,707.50	11,707.50
9/1/2026	30,000.00	2,587.50	32,587.50	9/1/2026	65,000.00	3,896.25	68,896.25	9/1/2026	35,000.00	9,262.50	44,262.50	12/1/2026		1,607.50	1,607.50
3/1/2027		2,227.50	2,227.50	3/1/2027		3,067.50	3,067.50	3/1/2027		8,387.50	8,387.50	6/1/2027	10,000.00	1,607.50	11,607.50
9/1/2027	30,000.00	2,227.50	32,227.50	9/1/2027	70,000.00	3,067.50	73,067.50	9/1/2027	35,000.00	8,387.50	43,387.50	12/1/2027		1,507.50	1,507.50
3/1/2028		1,852.50	1,852.50	3/1/2028		2,122.50	2,122.50	3/1/2028		7,862.50	7,862.50	6/1/2028	10,000.00	1,507.50	11,507.50
9/1/2028	30,000.00	1,852.50	31,852.50	9/1/2028	70,000.00	2,122.50	72,122.50	9/1/2028	40,000.00	7,862.50	47,862.50	12/1/2028		1,407.50	1,407.50
3/1/2029		1,462.50	1,462.50	3/1/2029		1,125.00	1,125.00	3/1/2029		7,262.50	7,262.50	6/1/2029	10,000.00	1,407.50	11,407.50
9/1/2029	30,000.00	1,462.50	31,462.50	9/1/2029	75,000.00	1,125.00	76,125.00	9/1/2029	40,000.00	7,262.50	47,262.50	12/1/2029		1,307.50	1,307.50
3/1/2030		975.00	975.00					3/1/2030		6,662.50	6,662.50	6/1/2030	10,000.00	1,307.50	11,307.50
9/1/2030	30,000.00	975.00	30,975.00					9/1/2030	50,000.00	6,662.50	56,662.50	12/1/2030		1,207.50	1,207.50
3/1/2031		487.50	487.50					3/1/2031		5,850.00	5,850.00	6/1/2031	10,000.00	1,207.50	11,207.50
9/1/2031	30,000.00	487.50	30,487.50					9/1/2031	50,000.00	5,850.00	55,850.00	12/1/2031		1,107.50	1,107.50
								3/1/2032		5,037.50	5,037.50	6/1/2032	10,000.00	1,107.50	11,107.50
								9/1/2032	50,000.00	5,037.50	55,037.50	12/1/2032		1,007.50	1,007.50
								3/1/2033		4,225.00	4,225.00	6/1/2033	10,000.00	1,007.50	11,007.50
								9/1/2033	50,000.00	4,225.00	54,225.00	12/1/2033		907.50	907.50
								3/1/2034		3,412.50	3,412.50	6/1/2034	10,000.00	907.50	10,907.50
								9/1/2034	50,000.00	3,412.50	53,412.50	12/1/2034		807.50	807.50
								3/1/2035		2,600.00	2,600.00	6/1/2035	10,000.00	807.50	10,807.50
								9/1/2035	55,000.00	2,600.00	57,600.00	12/1/2035		707.50	707.50
								3/1/2036		1,706.25	1,706.25	6/1/2036	10,000.00	707.50	10,707.50
								9/1/2036	55,000.00	1,706.25	56,706.25	12/1/2036		607.50	607.50
								3/1/2037		812.50	812.50	6/1/2037	15,000.00	607.50	15,607.50
								9/1/2037	50,000.00	812.50	50,812.50	12/1/2037		457.50	457.50
												6/1/2038	15,000.00	457.50	15,457.50
												12/1/2038		307.50	307.50
												6/1/2039	15,000.00	307.50	15,307.50
												12/1/2039		157.50	157.50
												6/1/2040	15,000.00	157.50	15,157.50
															0.00
Total	180,000.00	19,185.00	199,185.00	Total	280,000.00	20,422.50	300,422.50	Total	560,000.00	126,162.50	686,162.50	Total	170,000.00	27,917.50	197,917.50

STORMWATER UTILITY DEBT SERVICE

STORMWATER				STORMWATER				Debt Service Requirement			
2022 GO Bond				2024 GO Bond				STORMWATER UTILITY			
Original Issue: $5,130,000				Original Issue: $6,350,000							
Stormwater Portion: $965,000				Stormwater Portion: $350,000							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
6/1/2026	45,000.00	14,050.00	59,050.00	6/1/2026	10,000.00	7,406.25	17,406.25				
12/1/2026		13,150.00	13,150.00	12/1/2026		7,156.25	7,156.25	2026	195,000.00	76,570.00	271,570.00
6/1/2027	45,000.00	13,150.00	58,150.00	6/1/2027	10,000.00	7,156.25	17,156.25				
12/1/2027		12,250.00	12,250.00	12/1/2027		6,906.25	6,906.25	2027	200,000.00	69,942.50	269,942.50
6/1/2028	50,000.00	12,250.00	62,250.00	6/1/2028	10,000.00	6,906.25	16,906.25				
12/1/2028		11,250.00	11,250.00	12/1/2028		6,656.25	6,656.25	2028	210,000.00	63,652.50	273,652.50
6/1/2029	50,000.00	11,250.00	61,250.00	6/1/2029	10,000.00	6,656.25	16,656.25				
12/1/2029		10,250.00	10,250.00	12/1/2029		6,406.25	6,406.25	2029	215,000.00	56,977.50	271,977.50
6/1/2030	50,000.00	10,250.00	60,250.00	6/1/2030	10,000.00	6,406.25	16,406.25				
12/1/2030		9,250.00	9,250.00	12/1/2030		6,156.25	6,156.25	2030	150,000.00	49,852.50	199,852.50
6/1/2031	50,000.00	9,250.00	59,250.00	6/1/2031	10,000.00	6,156.25	16,156.25				
12/1/2031		8,250.00	8,250.00	12/1/2031		5,906.25	5,906.25	2031	150,000.00	44,552.50	194,552.50
6/1/2032	50,000.00	8,250.00	58,250.00	6/1/2032	10,000.00	5,906.25	15,906.25				
12/1/2032		7,500.00	7,500.00	12/1/2032		5,656.25	5,656.25	2032	120,000.00	39,502.50	159,502.50
6/1/2033	50,000.00	7,500.00	57,500.00	6/1/2033	15,000.00	5,656.25	20,656.25				
12/1/2033		6,750.00	6,750.00	12/1/2033		5,281.25	5,281.25	2033	125,000.00	35,552.50	160,552.50
6/1/2034	50,000.00	6,750.00	56,750.00	6/1/2034	15,000.00	5,281.25	20,281.25				
12/1/2034		6,000.00	6,000.00	12/1/2034		4,906.25	4,906.25	2034	125,000.00	31,477.50	156,477.50
6/1/2035	55,000.00	6,000.00	61,000.00	6/1/2035	15,000.00	4,906.25	19,906.25				
12/1/2035		5,175.00	5,175.00	12/1/2035		4,531.25	4,531.25	2035	135,000.00	27,327.50	162,327.50
6/1/2036	55,000.00	5,175.00	60,175.00	6/1/2036	20,000.00	4,531.25	24,531.25				
12/1/2036		4,350.00	4,350.00	12/1/2036		4,031.25	4,031.25	2036	140,000.00	22,815.00	162,815.00
6/1/2037	55,000.00	4,350.00	59,350.00	6/1/2037	20,000.00	4,031.25	24,031.25				
12/1/2037		3,525.00	3,525.00	12/1/2037		3,531.25	3,531.25	2037	140,000.00	18,127.50	158,127.50
6/1/2038	55,000.00	3,525.00	58,525.00	6/1/2038	20,000.00	3,531.25	23,531.25				
12/1/2038		2,700.00	2,700.00	12/1/2038		3,031.25	3,031.25	2038	90,000.00	13,552.50	103,552.50
6/1/2039	60,000.00	2,700.00	62,700.00	6/1/2039	25,000.00	3,031.25	28,031.25				
12/1/2039		1,800.00	1,800.00	12/1/2039		2,531.25	2,531.25	2039	100,000.00	10,527.50	110,527.50
5/31/2040	60,000.00	1,800.00	61,800.00	6/1/2040	25,000.00	2,531.25	27,531.25				
11/30/2040		900.00	900.00	12/1/2040		2,031.25	2,031.25	2040	100,000.00	7,420.00	107,420.00
5/31/2041	60,000.00	900.00	60,900.00	6/1/2041	25,000.00	2,031.25	27,031.25				
11/30/2041				12/1/2041		1,531.25	1,531.25	2041	85,000.00	4,462.50	89,462.50
				6/1/2042	25,000.00	1,531.25	26,531.25				
				12/1/2042		1,031.25	1,031.25	2042	25,000.00	2,562.50	27,562.50
				6/1/2043	25,000.00	1,031.25	26,031.25				
				12/1/2043		515.63	515.63	2043	25,000.00	1,546.88	26,546.88
				6/1/2044	25,000.00	515.63	25,515.63				
				12/1/2044			0.00	2044	25,000.00	515.63	25,515.63
Total	840,000.00	220,250.00	1,060,250.00	Total	325,000.00	163,000.01	488,000.01	Total	2,355,000.00	576,937.51	2,931,937.51

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
450-43355-57	GENERAL FUND TRANSFER	46,491	-	-	-	-	-	-
450-43510-57	FEDERAL/STATE GRANT	859,366	25,000	-	-	-	430,000	200,000
450-43536-57	ARPA FUNDS	16,767	41,519	18,043	-	-	-	-
450-43540-57	CONSTRUCTION REIMBURSEMENT	-	-	-	-	-	-	-
450-43541-57	MISC INCOME, INSUR PROCEEDS	91,667	-	-	-	-	-	-
	Total	1,014,291	66,519	18,043	-	-	430,000	200,000
MISCELLANEOUS REVENUES								
450-48100-57	INTEREST INCOME	19,664	71,539	81,457	30,000	69,630	50,400	22,000
450-48500-57	DONATIONS	3,700	-	1,480,603	1,189,432	208,805	-	100,000
450-48550-57	DEVELOPER CONTRIBUTION	-	-	-	-	-	-	-
	Total Misc Revenues	23,364	71,539	1,562,060	1,219,432	278,435	50,400	122,000
OTHER FINANCING SOURCES								
450-49120-57	BOND PROCEEDS	3,045,800	-	5,550,617	806,673	-	4,420,570	1,026,750
450-49122-57	PREMIUM ON DEBT	110,931	-	315,036	-	-	-	-
450-49290-57	TRANSFER IN-OTHER FUNDS	-	-	491,568	-	-	-	-
450-49300-57	FUND BALANCE APPLIED	-	-	-	4,266,871	-	-	
	Total Other Financing	3,156,731	-	6,357,221	5,073,544	-	4,420,570	1,026,750
	Fund 450 - Capital Projects	**4,194,386**	**138,058**	**7,937,324**	**6,292,976**	**278,435**	**4,900,970**	**1,348,750**

CAPITAL PROJECTS FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
IT CAPITAL OUTLAY								
450-52000-886	VOIP PHONE SYSTEM					66,000	-	-
450-52000-887	IT SOFTWARE REPLACEMENT	-	-	-	-	-	-	-
450-52000-888	IT HARDWARE REPLACEMENT	-	-	41,972	39,125	200,000	310,000	90,000
	Total:	-	-	41,972	39,125	266,000	310,000	90,000
DPW CAPITAL OUTLAY								
450-54000-802	MAIN/FRANKLIN INTERSECTION	-	-	-	-	-	296,000	-
450-54000-803	N HARMONY LN RECONSTRUCTION	-	-	-	-	-	-	12,000
450-54000-804	HARMONY DRIVE RECONSTRUCTION	-	-	-	-	-	-	11,500
450-54000-805	DPW FACILITY DESIGN	-	-	-	-	-	-	500,000
450-54000-807	S HARMONY LN RECONSTRUCTION	-	-	-	-	-	-	20,500
450-54000-827	HYER LANE RECONSTRUCTION						-	17,750
450-54000-828	STREET LIGHT REPLACEMENT	91,251	6,923	(1,384)	-	1,113	-	-
450-54000-832	DOUGLAS COURT RECONSTRUCTION	-	-	-	-	-	-	16,250
450-54000-836	CLAY ST. RECONSTRUCTION	41,198	1,694	-	-	-	-	-
450-54000-837	SCOTT STREET IMPROVEMENTS	-	-	-	-	-	-	18,750
450-54000-861	ANN-FREMONT ST/RECONSTRUCTION	2,694	13,196	510,721	-	5,075	-	-
450-54000-862	FREMONT ST/RECONSTRUCTION	1,795	16,250	632,421	-	5,187	-	-
450-54000-863	PUTNAM ST/RECONSTRUCTION	1,321	2,325	-	-	8,805	235,100	-
450-54000-864	FOREST ST/RECONSTRUCTION	2,532	3,811	162,780	-	55,027	-	-
450-54000-866	WALWORTH AVE/RECONSTRUCTION	-	117,086	68,097	581,548	356,037	-	-
450-54000-868	JEFFERSON ST/RECONSTRUCTION	-	-	3,327	40,000	39,758	1,546,600	-
450-54000-880	3110-06-00/70/71 MIL-NEWCOMB	269	(68)	-	-	-	-	-
450-54000-894	WHITEWATER/CRAVATH PARK BRICK	-	-	-	-	-	135,000	-
450-54000-899	YODER LANE RECONSTRUCTION	247,549	2,040	867	-	-	-	-
450-54000-900	E MAIN ST RECONSTRUCTION	974,839	46,814	6,241	-	-	-	-
	Total:	1,363,449	210,072	1,383,069	621,548	471,002	2,212,700	596,750
PD ADMIN CAPITAL OUTLAY								
450-55000-810	POLICE MISC EQUIPMENT	-	14,000	-	-	-	17,500	-
450-55000-818	POLICE EVIDENCE GARAGE	-	-	-	-	16,995	875,000	-
450-55000-866	PORTABLE RADIOS-RADICOM	-	-	310,395	-	-	15,370	-
	Total:	-	14,000	310,395	-	16,995	907,870	-
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	158,000	50,400	-
450-57500-670	BOND ISSUE EXPENSES	89,921	-	156,141	-	-		-
450-57500-690	ELECTION MACHINES	-	25,306	-	-	-	-	-
450-57500-806	ADA COMPLIANCE	-	-	3,697	25,000		-	-
450-57500-870	EMERGENCY MGMT CAPITAL EQUIP	20,066	-	-	-	-	-	-
	Total:	969,353	25,306	182,838	183,000	158,000	50,400	-
FACILITIES CAPITAL OUTLAY								
450-58000-810	ARMORY BOILER REPLACEMENT	-	-	-	-	-	-	100,000
450-58000-811	ENERGY AUDIT STUDY	-	-	-	-	-	30,000	-
450-58000-812	CRAVATH LAKE MILL DAM REPAIR	-	-	-	-	-	130,000	-
450-58000-813	OLD MILL DAM REPAIR	-	-	24,623	119,303	-	-	
450-58000-815	CRAVATH LF BLDG IMPROVEMENTS	-	-	-	-	-	75,000	-
450-58000-824	ARMORY CHIMNEY REPAIR	-	-	-	-	-	40,000	-
450-58000-830	LIBRARY BUILDING IMPVTS	-	-	2,020,471	5,195,000	3,174,530	-	-
450-58000-851	MORAINE VIEW PARK SHELTER	-	-	-	-	-	-	400,000
450-58000-899	ROOF REPAIRS CITY BUILDINGS	-	-	-	100,000	-	-	-
	Total:	-	-	2,045,094	5,414,303	3,174,530	275,000	500,000

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 through an affordable extension. TIDs allow the creating municipality to capture all the taxes (City, County and Schools) on the increased value (known as "increment") created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #4 was closed in 2023.

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

TID 4 REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
TAXES								
441-41110-57	PROPERTY TAX INCREMENT	2,058,640	-	-	-	-	-	-
	Total Taxes	2,058,640	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES								
441-43581-57	WI PERSONAL PROPERTY TAX AID	27,844	-	-	-	-	-	-
441-43660-57	EXEMPT COMPUTER AID-FR STATE	39,878	-	-	-	-	-	-
441-43665-57	HOUSING ASSISTANCE DONATIONS	-	2,000	-	-	-	-	-
	Total Intergovernmental Rev	67,722	2,000	-	-	-	-	-
MISCELLANEOUS REVENUES								
441-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
441-49300-57	FUND BALANCE APPLIED	-	-	-	50,000	50,000	50,000	50,000
	Total Other Financing Sources	-	-	-	50,000	50,000	50,000	50,000
	Fund 440 - TID District #4	**2,126,362**	**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
441-57660-212	LEGAL	-	-	-	-	-	-	-
441-57660-213	ARCHITECTURAL & ENGINEERING	-	18,815	-	-	-	-	-
441-57660-214	FINANCIAL/BONDING SERVICES	-	-	-	-	-	-	-
441-57660-219	OTHER PROFESSIONAL SERVICES	-	-	1,733	-	-	-	-
441-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-
441-57660-300	AFFORDABLE HOUSING GRANTS	-	-	100,000	-	75,000	-	-
441-57660-350	MISC EXPENSES	-	2,009	-	-	-	-	-
441-57660-650	TRANSFER OUT-OTHER FUNDS	50,000	50,000	50,000	50,000	50,000	50,000	50,000
441-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 4	**50,000**	**70,824**	**151,733**	**50,000**	**125,000**	**50,000**	**50,000**
441-11100	OPERATING CASH	2,076,362	1,985,063	1,830,806		1,705,806		

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. This TID is located generally on the city's northeast side and includes the Business and Technology Park. TIDs allow the creating municipality to capture all the taxes (City, County and Schools) on the increased value (known as "increment") created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #10 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

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

TID 10 REVENUE DETAIL

	DESCRIPTION	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
410-43581.57	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	-	-
410-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
410-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
410-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	35,000	50,000	50,000	50,000	50,000
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. This TID is located generally within the southeast portion of the city and includes areas for potential residential and commercial development. TIDs allow the creating municipality to capture all the taxes (City, County and Schools) on the increased value (known as "increment") created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #11 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

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

TID 11 REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
TAXES								
411-41110-57	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 a rehabilitation or conservation district comprising 15 acres created in 2021. TID #12 is located within the city's downtown area. TIDs allow the creating municipality to capture all the taxes (City, County and Schools) on the increased value (known as "increment") created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #12 is required to close by 2048 or when all TID obligations are paid in full, whichever occurs first.

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

TID 12 REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
TAXES								
412-41110-57	PROPERTY TAX INCREMENT	-	12,842	143,987	31,694	31,694	113,208	113,208
412-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	16,397	16,397	16,397	16,397
	Total Taxes	-	12,842	143,987	48,091	48,091	129,605	129,605
MISCELLANEOUS REVENUES								
412-48100-57	INTEREST INCOME	8,668	-	-	-	-	-	-
	Total Misc Revenues	8,668	-	-	-	-	-	-
OTHER FINANCING SOURCES								
412-49120-57	BOND PROCEEDS	205,000	-	-	-	-	-	-
412-49300-57	FUND BALANCE APPLIED	-	-	-	(6,741)	(6,741)	(82,655)	(83,055)
	Total Other Financing Sources	205,000	-	-	(6,741)	(6,741)	(82,655)	(83,055)
	Fund 440 - TID District #12	**213,668**	**12,842**	**143,987**	**41,350**	**41,350**	**46,950**	**46,550**

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. This TID is located around the city's southwest side and includes agricultural land that could possibly be developed in the future. TIDs allow the creating municipality to capture all the taxes (City, County and Schools) on the increased value (known as "increment") created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #13 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

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

TID 13 REVENUE DETAIL

	DESCRIPTION	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. This TID is located generally within the city's northwest side and includes areas for potential future residential development. TIDs allow the creating municipality to capture all the taxes (City, County and Schools) on the increased value (known as "increment") created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #414 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

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

TID 14 REVENUE DETAIL

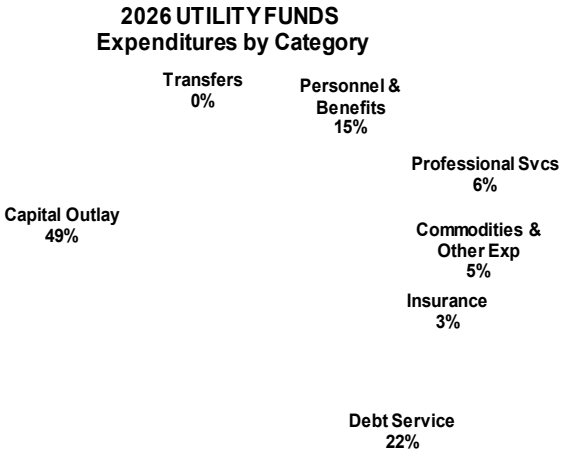
	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
TAXES								
414-41110-57	PROPERTY TAX INCREMENT	-	61,563	350,164	158,134	158,134	509,769	578,834
414-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	8,563	8,563	8,563	8,563
	Total Taxes	-	61,563	350,164	166,697	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)	(268,304)
	Total Other Financing Sources	-	-	-	333,453	335,430	(407,360)	(268,304)
	Fund 440 - TID District #14	**-**	**61,563**	**350,164**	**500,150**	**502,127**	**110,972**	**319,093**

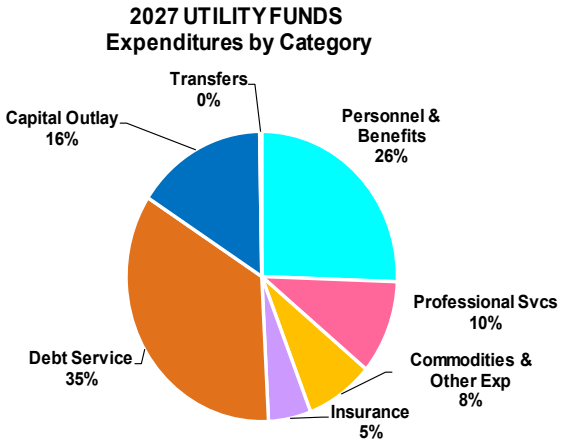
TID 14 EXPENSE DETAIL

	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
414-57660-519	DEVELOPER INCENTIVES	-	-	25,000				
414-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
414-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
414-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	25,000
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**	**119,850**	**500,150**	**502,127**	**110,972**	**319,093**
FUND BALANCE		(10,998)	612	230,926		(104,504)	302,856	571,160
414-34300	Net Change-Increase/(Decrease)	(289)	11,610	230,314		(335,430)	407,360	268,304

WATER, WASTEWATER, & STORMWATER SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
REVENUES								
	Operating Revenues	6,972,895	7,341,257	7,645,612	7,887,106	7,759,939	7,805,117	8,135,222
	Other Revenue Sources	483,385	418,076	3,506,426	5,906,151	3,081,553	8,621,999	1,855,804
	Total	**7,456,279**	**7,759,333**	**11,152,038**	**13,793,257**	**10,841,492**	**16,427,116**	**9,991,026**
EXPENSES								
100	Personnel & Benefits	1,679,016	1,775,167	1,991,512	2,136,042	1,983,845	2,480,976	2,555,060
200	Professional Svcs	780,834	846,680	793,242	763,107	674,675	944,305	1,046,349
300	Commodities & Other Exp	696,335	810,542	555,272	1,823,226	743,064	758,361	808,211
500	Insurance	2,386,833	2,380,546	2,428,906	474,691	492,709	502,814	506,214
600	Debt Service	1,171,029	996,453	1,099,268	3,529,333	3,696,642	3,599,503	3,490,285
800	Capital Outlay	125,020	27,385	146,202	5,041,858	4,638,138	8,116,157	1,559,907
900	Transfers	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Total	**6,864,067**	**6,861,773**	**7,039,402**	**13,793,257**	**12,254,074**	**16,427,116**	**9,991,027**





FUND TYPE
ENTERPRISE

ASSOCIATED DEPARTMENT
WATER UTILITY

FUND DESCRIPTION
FUND 610

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

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

DEPARTMENT/FUNCTION

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

MISSION

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

PERSONNEL SUMMARY

	2021	2022	2023	2024	2025	2026
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	.6	0	0

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	4,583,897	5,484,609	3,764,590
	Total	**2,709,462**	**2,938,845**	**4,552,113**	**7,873,842**	**4,583,897**	**5,484,609**	**3,764,590**
EXPENSES								
100	Personnel & Benefits	629,434	662,359	760,687	842,551	762,763	972,639	1,001,803
200	Professional Svcs	369,179	341,207	321,727	302,548	304,130	452,278	458,726
300	Commodities & Other Exp	449,650	551,142	333,371	1,549,933	500,230	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	1,056,224	1,039,264	1,002,940
800	Capital Outlay	93,683	19,537	30,174	3,886,250	1,817,439	2,129,400	358,750
900	Transfers	-	-	-	-	-		
	Total	**2,793,047**	**2,936,173**	**2,886,874**	**7,873,842**	**4,851,603**	**5,484,608**	**3,764,591**
	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		12,798,425	12,771,627	12,692,095
	Net Change-Increase/(Decrease)	55,357	53,663	(2,126,187)		(267,706)	(26,798)	(79,532)

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	2021	2022	2023	2024
Water Pumped Into Distribution	Gal/Year Avg Gal/Mo	642,010,000 53,500,833	661,483,000 55,123,583	571,016,000 47,584,667	611,927,000 50,993,917
Water Mains in Service (2"-16")	Feet	289,951	290,671	290,671	295,776
Water Meters in Service	Count	3,791	3,804	3,804	3,841
Hydrants	Replaced/Total	8 / 602	15 / 608	7 / 613	14 / 616
Valves	Exersized/Total	385 / 794	425 / 812	375 /819	300 /829
Main & Svc Breaks Repaired	Number of	12	11	7	6
New Services	Number of	30	10	5	18

GOALS & OBJECTIVES
2026/2027 OUTLOOK

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

WATER UTILITY REVENUE DETAIL

	DESCRIPTION	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	821,470	800,440	824,453
610-46462-61	METERED SALES/COMMERCIAL	106,786	137,391	132,347	138,973	139,820	134,869	138,915
610-46463-61	METERED SALES/INDUSTRIAL	640,303	573,155	673,030	668,502	738,376	623,092	641,785
610-46464-61	SALES TO PUBLIC AUTHORITIES	201,176	238,192	250,746	217,028	249,288	244,469	251,803
610-46465-61	PUBLIC FIRE PROTECTION REV	518,488	670,402	750,985	751,294	757,812	710,694	732,015
610-46466-61	PRIVATE FIRE PROTECTION REV	61,538	66,449	74,086	52,671	74,478	70,267	72,375
610-46467-61	METERED SALES/MF RESIDENTIAL	160,682	185,261	215,644	214,215	210,105	200,452	206,466
	Total Revenues	2,361,342	2,651,917	2,916,650	2,875,864	2,991,348	2,784,284	2,867,812
OTHER REVENUE SOURCES								
610-47419-61	INTEREST INCOME	2,164	25,816	47,107	19,309	31,517	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	15,231	15,000	15,000
610-47471-61	MISC SERVICE REV - TURN OFF	515	1,645	2,565	2,000	1,932	1,500	1,500
610-47474-61	OTHER REV--LABOR/MATERIAL	14,059	51,003	22,696	15,000	27,790	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	369	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	1,254,246	2,100,400	402,750
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)	-	246,476	135,615
	Total Other Revenue Sources	348,120	286,928	1,635,462	4,997,978	1,592,549	2,700,325	896,778
	610 - Water Utility	**2,709,462**	**2,938,845**	**4,552,113**	**7,873,842**	**4,583,897**	**5,484,609**	**3,764,590**

WATER UTILITY EXPENSE DETAIL

	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	36,679	29,220	30,097	
610-61600-112	WAGES/OVERTIME	2,010	2,530	2,816	5,152	2,336	5,125	5,278	
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	39,015	35,845	36,875	
PUMPING OPERATIONS EXPENSES / 610-61620									
610-61620-111	SALARIES/WAGES	37,610	43,313	53,247	45,582	54,602	50,603	52,121	
610-61620-112	WAGES/OVERTIME	-	79	-	64	-	58	60	
610-61620-220	UTILITIES	209,850	209,015	207,795	183,000	224,340	215,000	220,000	
610-61620-310	OFFICE & OPERATING SUPPLIES	353	1,905	29	2,000	4,321	7,500	7,500	
610-61620-350	REPAIR/MTN EXPENSE	201,060	44,113	57,351	1,227,000	46,126	63,000	121,000	A
	Total Pumping Operations Exp.	448,873	298,426	318,422	1,457,646	329,390	336,161	400,681	
WATER TREATMENT OPERATIONS EXP / 610-61630									
610-61630-111	SALARIES/WAGES	18,084	24,366	30,186	23,090	31,631	27,514	28,339	
610-61630-112	WAGES/OVERTIME	-	-	223	35	-	164	169	
610-61630-154	PROFESSIONAL DEVELOPMENT	-	142	93	-	346	5,000	5,000	
610-61630-310	WATER TESTING & OP SUPPLIES	12,014	13,744	8,090	25,000	33,750	45,000	45,000	
610-61630-341	CHEMICALS	33,399	33,221	35,221	38,500	33,765	45,000	50,000	
610-61630-350	Repair/Maint Expense	22,180	267,724	19,813	14,000	97,145	20,000	-	B
	Total Water Treatment Op	85,676	339,196	93,627	100,624	196,637	142,678	128,508	
TRANSMISSION EXPENSES / 610-61640									
610-61640-111	SALARIES/WAGES	640	918	886	904	886	913	941	
610-61640-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
610-61640-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-	
	Total Transmission Expenses	640	918	886	904	886	913	941	
TOWER/RESERVOIRS MTN. EXPENSES / 610-61650									
610-61650-111	MTN SALARIES/WAGES	2,399	3,097	3,566	2,768	3,331	3,194	3,289	
610-61650-112	WAGES/OVERTIME	-	558	68	450	115	460	473	
610-61650-350	REPAIR/MTN EXPENSE	34,762	65,531	64,725	70,000	86,785	73,500	70,000	C
	Total Reservoirs Mtn. Expense	37,161	69,187	68,358	73,218	90,231	77,153	73,763	
MAINS MTN. EXPENSE / 610-61651									
610-61651-111	MTN SALARIES/WAGES	13,419	27,857	23,127	22,305	18,803	22,341	23,012	
610-61651-112	WAGES/OVERTIME	186	167	1,390	1,404	918	1,687	1,738	
610-61651-113	TEMPORARY WAGES	189	-	-	-	-	-	-	
610-61651-350	REPAIR/MTN EXPENSE	45,308	36,880	42,041	45,000	60,118	50,000	50,000	
	Total Mains Mtn. Expense	59,101	64,903	66,558	68,708	79,839	74,029	74,750	
SERVICES MTN. EXPENSES / 610-61652									
610-61652-111	MTN SALARIES/WAGES	33,620	16,746	19,667	22,531	20,106	23,642	24,352	
610-61652-112	WAGES/OVERTIME	1,294	115	293	1,207	910	839	864	
610-61652-350	REPAIR/MTN EXPENSE	22,711	6,711	18,829	35,000	48,998	-	-	D
	Total Services Mtn. Expenses	57,625	23,572	38,790	58,739	70,014	24,481	25,216	
METERS MTN. EXPENSES / 610-61653									
610-61653-111	MTN SALARIES/WAGES	18,898	21,151	23,564	21,236	29,662	25,137	25,891	
610-61653-112	WAGES/OVERTIME	-	40	21	32	87	96	99	
610-61653-210	CONTRACTUAL SERVICES	15,505	-	13,569	20,000	-	107,500	107,500	E
610-61653-350	REPAIR/MTN EXPENSE	3,563	5,255	5,436	3,500	18,206	10,000	10,000	
	Total Meters Mtn. Expenses	37,966	26,446	42,590	44,768	47,955	142,733	143,490	
HYDRANTS MTN. EXPENSES / 610-61654									
610-61654-111	MTN SALARIES/WAGES	8,078	22,925	12,875	14,730	9,417	14,597	15,035	
610-61654-112	WAGES/OVERTIME	18	701	702	963	201	1,150	1,184	
610-61654-113	WAGES TEMPORARY	279	-	-	-	-	-	-	
610-61654-350	REPAIR/MTN EXPENSE	9,927	6,449	8,969	15,000	25,182	15,000	15,000	
	Total Hydrants Mtn. Expenses	18,302	30,075	22,546	30,694	34,799	30,747	31,219	

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	1,772	719	740	
610-61901-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
	Total Meter Reading Expenses	198	339	886	628	1,772	719	740	
ACCOUNTING & COLLECTING EXP / 610-61902									
610-61902-111	SALARIES/WAGES	37,924	52,732	51,951	48,273	49,316	49,489	50,974	
610-61902-112	WAGES/OVERTIME	-	99	-	-	-	-	-	
	Total Acct. & Collecting Exp.	37,924	52,831	51,951	48,273	49,316	49,489	50,974	
CUSTOMERS ACCOUNTS EXPENSES / 610-61903									
610-61903-224	SOFTWARE/HARDWARE MAINTENANCE	4,562	8,408	5,877	11,701	4,521	10,256	11,613	
610-61903-310	INFO TECH & OPERATING SUPPLIES	161	74	-	-	95	100	100	
610-61903-325	PUBLIC EDUCATION	96	195	251	215	276	250	250	
610-61903-361	AMR GATEWAY SERVICES	9,934	23,827	15,081	19,500	18,027	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	22,918	98,606	110,963	
ADMINISTRATIVE EXPENSES / 610-61920									
610-61920-111	SALARIES/WAGES	125,280	123,777	146,914	177,584	146,235	214,094	220,516	
610-61920-154	PROFESSIONAL DEVELOPMENT	-	187	227	-	-	500	500	
	Total Administrative Expenses	125,280	123,964	147,141	177,584	146,235	214,594	221,016	
OFFICE SUPPLIES EXPENSES / 610-61921									
610-61921-224	SOFTWARE/HARDWARE MAINTENANCE	1,374	608	1,259	1,305	3,133	2,210	2,135	
610-61921-225	TELECOM/INTERNET/COMMUNICATION	3,304	4,000	5,349	5,712	4,970	5,561	5,728	
610-61921-310	OFFICE & OPERATING SUPPLIES	9,611	11,981	16,111	8,500	8,907	10,000	10,000	
	Total Office Supplies Expense	14,289	16,589	22,719	15,517	17,010	17,772	17,863	
OUTSIDE SERVICES EMPLOYED / 610-61923									
610-61923-210	PROFESSIONAL SERVICES	109,240	97,384	69,628	62,750	48,499	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	62,499	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	146,398	244,683	252,023	
610-61926-590	SOC SEC TAXES EXPENSE	32,236	36,401	40,130	39,322	44,697	43,006	44,297	
	Total Employee Benefits	185,789	175,571	217,029	217,151	191,095	287,689	296,320	
EMPLOYEE TRAINING EXPENSE / 610-61927									
610-61927-154	PROFESSIONAL DEVELOPMENT	5,266	4,455	1,874	5,000	2,895	5,000	5,000	
	Total Employee Training Exp.	5,266	4,455	1,874	5,000	2,895	5,000	5,000	
PSC ASSESSMENT / 610-61928									
610-61928-210	PSC REMAINDER ASSESSMENT	8,263	6,007	3,623	2,550	4,104	3,500	3,500	
	Total PSC Assessment	8,263	6,007	3,623	2,550	4,104	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	

WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET	
TRANSPORTATION EXPENSES / 610-61933									
610-61933-310	VEHICLE REPAIRS & MAINTENANCE	2,345	2,002	4,055	5,050	2,436	6,000	6,000	
610-61933-351	FUEL EXPENSE	9,998	8,490	6,864	7,800	8,328	10,000	10,000	
	Total Transportation Expenses	12,343	10,492	10,919	12,850	10,764	16,000	16,000	
GENERAL PLANT MTN. EXPENSE / 610-61935									
610-61935-111	MTN SALARIES/WAGES	128,324	131,442	149,481	170,260	142,634	169,692	174,783	
610-61935-112	WAGES/OVERTIME	75	-	-	60	228	135	139	
610-61935-113	WAGES/TEMPORARY	1,836	-	90	22,392	113	22,392	23,064	
610-61935-116	ON CALL PAY	12,723	13,212	13,004	13,346	12,726	13,444	13,847	
610-61935-118	CLOTHING ALLOWANCE	4,155	3,042	3,096	2,900	4,133	2,900	2,987	
610-61935-154	ORGANIZATION MEMBERSHIPS	1,934	1,901	1,913	2,500	745	3,000	3,000	
610-61935-220	UTILITIES	3,160	1,785	626	1,530	563	1,500	1,500	
610-61935-350	REPAIR/MTN EXPENSE	19,861	9,257	17,165	15,000	3,779	20,000	20,000	
610-61935-365	DAMAGE CLAIM-INSURANCE	-	-	-	-	-	-	-	
	Total General Plant Mtn. Exp.	172,067	160,640	185,375	227,988	164,921	233,063	239,320	
CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936									
610-61936-111	SALARIES/WAGES	2,560	3,686	7,364	4,214	4,826	4,845	4,990	
610-61936-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
610-61936-810	CAPITAL EQUIPMENT	1,358	18,016	19,672	116,000	141,695	263,500	81,000	I
610-61936-820	CAP OUTLAY/CONTRACT PAYMENTS	84,879	(378)	7,203	-	1,483,710	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	192,034	1,565,900	237,750	K
	Total Capital Outlay/Construct	96,244	23,223	37,538	3,890,464	1,822,265	2,134,245	363,740	
DEBT SERVICE COSTS / 610-61950									
610-61950-610	PRINCIPAL ON DEBT	-	-	-	481,300	589,560	670,224	655,596	
610-61950-620	INTEREST ON DEBT	219,965	416,019	370,519	428,185	466,664	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	1,056,224	1,039,264	1,002,940	
WATER UTILITY EXPENSE TOTALS		**2,793,047**	**2,936,173**	**2,885,983**	**7,873,842**	**4,851,603**	**5,484,608**	**3,764,591**	

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	FB	25,000	FB
	Diesel fuel for backup generators. Plus any diesel fuel additives for winter		3,000	FB	3,500	FB
	Regular maintenance		35,000	FB	35,000	FB
		Total:	**63,000**		**121,000**	
WATER TREATMENT OPERATIONS EXP / 610-61630						
B						
	Well 7 pump room heater	CIP	20,000	Bond	-	
		Total:	**20,000**		**-**	
TOWER/RESERVOIR MTN. EXPENSES / 610-61650						
C	Tower contracts for East and Southwest towers.		68,500	FB	70,000	FB
	Well 9 Holding Tank Maintenance	CIP	5,000	FB	-	
		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	FB	2,500	FB
	Meter Reading	CIP	80,000	FB	80,000	FB
	Large meter testing yearly requirement distribution.		25,000	FB	25,000	FB
		Total:	**107,500**		**107,500**	
OUTSIDE SERVICES EMPLOYED / 610-61923						
F	Audit, Consultants		40,000	FB	40,000	FB
	Cross connection surveys for Industrial/Comm/MF/ PA		30,250	FB	30,250	FB
	Leak Study	CIP	7,500	FB	7,500	FB
	SCADA consultant	CIP	15,000	FB	15,000	FB
		Total:	**92,750**		**92,750**	
G	Engineering transfer to General Fund	**Total:**	**8,500**	FB	**8,500**	FB
H	GIS transfer to General Fund		4,250	FB	4,250	FB
	EIG Whitewater.org GIS Hosting		1,250	FB	1,250	FB
		Total:	**5,500**		**5,500**	
CAPTIAL OUTLAY/ EQUIPMENT 610-61936-810						
I	Fire hydrant replacement	CIP	75,000	Bond	75,000	Bond
	New service vehicle	CIP	75,000	Bond	-	
	Skidsteer lease	CIP	6,000	FB	6,000	FB
	New Water Locator	CIP	20,000	FB	-	
	Scada Upgrade	CIP	48,500	Bond	-	
	New Trash Pump	CIP	5,000	FB	-	
	Enclosed Water material hauling trailer	CIP	8,000	FB	-	
	Computers	CIP	3,000	FB	-	
	Snowplow for Skid Steer	CIP	7,000	FB	-	
	Pneumatic contol cut off saw	CIP	16,000	Bond	-	
		Total:	**263,500**		**81,000**	
CAPITAL OUTLAY / CONTRACT PAYMENTS / 610-61936-820						
J	New Storage Shed Bathroom	CIP	30,000	Bond	-	
	Bulk fill station	CIP	150,000	Bond	-	
	Fire Hydrant painting	CIP	40,000	Bond	40,000	Bond
	Paving well 9 road	CIP	80,000	Bond	-	
		Total:	**300,000**		**40,000**	
CAPITAL OUTLAY / CONSTRUCTION / 610-61936-823						
K	Residential meters	CIP	150,000	Bond	150,000	Bond
	Large meter replacements (Determined after testing)	CIP	35,000	Bond	35,000	Bond
	Main improvement - Elkhorn Roundabout	CIP	75,000	Bond	-	
	Putnam Street Reconstruction	CIP	176,000	Bond	-	
	Hyer Lan Reconstruction	CIP			17,750	Bond
	Jefferson Street Reconstruction	CIP	680,500	Bond	-	
	Douglas Court Reconstruction	CIP	-		16,250	Bond
	Scott Street Improvements	CIP			18,750	Bond
	Prospect/Universal Water Main Replacement	CIP	449,400	Bond	-	
		Total:	**1,565,900**		**237,750**	
			2,500,150		764,000	

FUND TYPE
ENTERPRISE

ASSOCIATED DEPARTMENT
WASTEWATER UTILITY

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

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

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

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

PERSONNEL SUMMARY

	2021	2022	2023	2024	2025	2026
Utility Superintendent	1	1	1	1	1	1
Lead Operator	1	1	1	1	1	1
Lab Operator	0	0	0	0	1	1
Wastewater Operator	5	5	4	4	3	3
Administrative Assistant (70%)	.7	.7	.7	.7	.7	.7
Seasonal	.6	.6	.6	.3	.3	.3

WASTEWATER 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	4,193,260	4,265,452	6,041,818	4,739,151	5,718,564	5,488,129	4,978,540
	Total	**4,193,260**	**4,265,452**	**6,041,818**	**4,739,151**	**5,718,564**	**5,488,129**	**4,978,540**
EXPENSES								
100	Personnel & Benefits	765,784	846,605	902,351	979,364	896,171	1,126,772	1,160,485
200	Professional Svcs	373,502	424,091	429,336	419,889	344,155	450,530	545,893
300	Commodities & Other Exp	181,125	202,475	152,563	208,881	202,653	219,811	219,161
500	Insurance	1,379,772	1,349,696	1,326,950	77,651	67,765	74,191	76,192
600	Debt Service	688,283	457,640	524,186	2,339,509	2,308,906	2,288,669	2,217,403
800	Capital Outlay	30,927	6,911	80,595	713,858	2,389,639	1,328,157	759,407
	Total	**3,419,392**	**3,287,418**	**3,415,980**	**4,739,151**	**6,209,288**	**5,488,130**	**4,978,540**
	Liquid-Operating Cash	1,023,833	1,729,372	2,551,335				
	Liquid-Restricted Cash	643,913	307,201	(163,436)				
	Non-Liquid-Fund Balance	17,912,829	18,522,036	20,721,923				
FUND BALANCE		19,580,574	20,558,608	23,109,821		22,619,097	22,592,299	22,512,767
	Net Change-Increase/(Decreas	878,367	978,034	2,625,838		(490,724)	(26,798)	(79,532)

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		2020	2021	2022	2023	2024
Televising Sanitary Sewer Main	% of Total Length (Mi)	27% 14.0 miles	4% 2.1 miles	0% 0.0 miles	41% 5.3 miles	7% 3.6 miles
Cleaning Sanitary Sewer	% of Total Length (Mi)	35% 18.2 miles	33% 17.1 miles	26% 13.6 miles	30% 15.5 miles	24% 12.5 miles
Smoke Testing Sanitary Sewer Mains	% of Total Length (Mi)	30% 15.6 miles	35% 18.1 miles	0% 0 miles	0% 0 miles	0% 0 miles
Manhole Inspections	% of Total # Completed	40% 541	33% 446	28% 352	27% 365	25% 314
Rehabilitation of Sanitary Sewers	% of Total Length (Mi)	1.6% 0.8 miles	0.7% 0.4 miles	1.0% 0.42 miles	0.7% 0.4 miles	1.0% 0.42 miles
Peak Monthly Flow	Gal / Month (Millions)	52.7 MGD	48.5 MGD	67.3 MGD	50.3 MGD	84.8 MGD
Yearly Phosphorous Average	Milligrams / Liters	.173 mg/l	.184 mg/l	.142 mg/l	.182 mg/l	.137 mg/l

GOALS & OBJECTIVES
2026/2027 OUTLOOK

- For phosphorus compliance, the utility continues to work towards the end goal of 0.075 mg/l. Currently, the utility is reaching compliance via the Multi Discharger Variance. However, this variance is scheduled to end in 2027 (it may get extended pending EPA approval). Compliance options after the termination of the MDV program vary and will continue to be evaluated. The utility will continue to work towards evaluating nutrient trading and construction options. Regardless of the chosen compliance option, there will be increased costs to reach the permitted phosphorus limits.
- Improve upon our "in-house" training program by targeting needed programs as suggested by staff and by empowering staff to lead trainings in their area of interest and knowledge. With the addition of many new staff members at the Wastewater Utility it is crucial to develop a knowledge base within staff members that provides sound succession planning as well as efficient operation of the utility.
- As an ongoing need, we will continue to plan for and verify that we can access all off-road sanitary structures in the event of emergencies. Interceptor sewer mains will be the first lines targeted. As a part of this, we will be exploring utilizing 3rd party inspections to assess the need for potential maintenance.
- Continue to evaluate bio-solids handling processes and long-term planning as it relates to increased biosolids regulations and land application availability.

WASTEWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET	
REVENUES									
620-41110-62	RESIDENTIAL REVENUES	1,963,681	1,965,548	1,962,460	1,952,162	1,950,293	1,956,377	1,975,940	
620-41112-62	COMMERCIAL REVENUES	1,048,029	1,037,831	1,097,908	1,491,849	1,101,830	1,099,869	1,110,867	
620-41113-62	INDUSTRIAL REVENUES	182,622	150,871	159,402	161,762	162,022	160,712	162,319	
620-41114-62	PUBLIC REVENUES	747,139	736,603	763,914	676,090	741,723	752,819	760,347	
620-41115-62	PENALTIES	18,829	19,562	19,837	19,732	20,424	20,131	20,332	
620-41116-62	MISC REVENUES	96,089	129,257	137,527	154,985	126,317	131,922	133,241	
620-41117-62	SEWER CONNECTION REVENUES	5,472	98,496	34,656	1,824	126,950	80,803	81,611	
	Total Revenues	4,061,860	4,138,169	4,175,703	4,458,403	4,229,560	4,202,631	4,244,658	
REVENUES/OTHER SOURCES									
620-42110-62	INTEREST INCOME	9,480	113,086	222,194	84,582	145,707	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	14,592	12,200	12,600	
620-42215-62	SPECIAL ASSESSMENTS	-	-	-	-	-	-	-	
620-42217-62	BOND PROCEEDS	-	-	-	145,000	1,319,774	1,141,500	540,750	A
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)		26,798	79,532	
	Total Revenues/Other Sources	131,399	127,283	1,866,115	280,749	1,489,004	1,285,498	733,882	
	620 - Wastewater Utility	**4,193,260**	**4,265,452**	**6,041,818**	**4,739,151**	**5,718,564**	**5,488,129**	**4,978,540**	

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	183,712	304,369	313,500	
620-62810-116	ACCOUNTING/COLLECT SALARIES	37,533	50,231	48,285	55,309	53,599	57,647	59,377	
620-62810-118	METER READING SALARIES	7,213	6,561	6,148	-	-	-	-	
620-62810-154	PROFESSIONAL DEVELOPMENT	-	851	1,569	-	948	500	500	
620-62810-219	PROF SERVICES/ACCTG & AUDIT	10,348	12,287	14,184	10,201	15,181	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	10,610	12,485	13,747	
620-62810-225	TELECOM/INTERNET/COMMUNICATION	2,177	3,110	4,933	5,406	4,516	4,995	5,145	
620-62810-310	OFFICE SUPPLIES	8,055	11,357	8,070	6,631	16,155	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	43,058	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	-	25,000	-	
620-62810-820	CAPITAL IMPROVEMENTS	6,377	(786)	35,285	213,657	2,187,906	974,157	164,407	C
620-62810-821	CAPITAL EQUIPMENT	-	7,697	747	340,000	143,556	229,000	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	58,176	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	5,133,356	4,145,113	3,520,521	
SUPERVISORY/CLERICAL / 620-62820									
620-62820-111	SALARIES/PERMANENT	82,482	67,615	93,355	91,615	89,831	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	216,942	317,825	327,360	
620-62820-154	PROFESSIONAL DEVELOPMENT	3,031	2,363	2,366	4,000	2,928	4,500	4,500	
620-62820-219	PROFESSIONAL SERVICES	18,972	29,190	11,926	2,550	21,501	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	2,063	3,100	3,200	
	Total Supervisory/Clerical	295,226	288,672	342,723	347,451	333,266	451,751	461,738	
COLLECTION SYSTEM O&M / 620-62830									
620-62830-111	SALARIES/PERMANENT	80,420	85,784	73,419	71,150	81,320	71,090	73,222	
620-62830-112	WAGES/OVERTIME	1,591	2,076	1,107	2,913	381	3,130	3,223	
620-62830-222	ELECTRICITY/LIFT STATIONS	10,692	11,233	13,540	13,000	11,144	13,100	13,200	
620-62830-295	CONTRACTUAL SERVICES	2,704	6,483	10,394	8,600	179	16,500	8,600	G
620-62830-353	REPR/MTN - LIFT STATIONS	5,380	1,385	2,217	14,281	10,123	14,281	14,281	
620-62830-354	REPR MTN - SANITARY SEWERS	4,430	2,041	5,807	6,631	14,500	6,750	7,000	
620-62830-355	REP/MAINT-COLLECTION EQUIP	4,476	2,593	8,341	7,000	8,156	9,000	9,000	
620-62830-356	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-	
	Total Collection System O&M	109,692	111,594	114,826	123,574	125,803	133,850	128,527	

WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET	
TREATMENT PLANT OPERATIONS / 620-62840									
620-62840-111	SALARIES/PERMANENT	34,334	33,795	41,410	28,029	49,971	40,096	41,299	
620-62840-112	OVERTIME	4,296	4,983	2,486	6,991	2,534	7,024	7,235	
620-62840-116	ON-CALL PAY	12,387	12,404	12,689	13,346	12,336	13,444	13,847	
620-62840-118	CLOTHING ALLOWANCE	4,158	2,805	3,907	4,700	4,200	4,700	4,841	
620-62840-154	PROFESSIONAL DEVELOPMENT	-	-	45	2,500	417	2,500	2,500	
620-62840-156	LIFE INSURANCE	(3)	-	-	-	-	-	-	
620-62840-222	ELECTRICITY/PLANT	142,746	148,302	156,304	142,814	106,915	150,000	152,000	
620-62840-223	NATURAL GAS/PLANT	49,858	35,310	29,972	40,804	29,327	41,000	42,000	
620-62840-310	OFFICE & OPERATING SUPPLIES	13,702	15,280	11,534	17,300	7,298	17,500	17,500	H
620-62840-341	CHEMICALS	22,275	30,820	15,873	34,000	29,168	35,000	36,000	I
620-62840-342	CONTRACTUAL SERVICES	10,139	6,930	5,147	12,100	6,895	13,200	13,200	J
620-62840-351	FUEL EXPENSES	8,855	6,076	6,551	7,575	4,979	7,700	7,700	
620-62840-353	REPAIR/MTN-TREATMENT PLANT	-	-	-	-	2,119	-	-	
620-62840-355	TRUCK/AUTO EXPENSES	102	-	4,975	1,020	391	1,020	1,020	
620-62840-590	DNR ENVIRONMENTAL FEE	7,280	5,676	4,632	7,651	4,483	7,500	7,500	
	Total Treatment Plant Oper.	310,130	302,381	295,524	318,830	261,034	340,684	346,642	
TREATMENT EQUIPMENT MAINTENANCE / 620-62850									
620-62850-111	SALARIES/PERMANENT	66,785	81,598	112,478	67,678	111,531	108,910	112,177	
620-62850-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
620-62860-154	PROFESSIONAL DEVELOPMENT	-	74	-	-	-	-	-	
620-62850-242	CONTRACTUAL SERVICES	44,876	60,850	75,978	59,250	40,845	46,000	102,000	L
620-62850-342	LUBRICANTS	2,287	2,828	2,747	3,060	693	8,000	4,500	
620-62850-357	REPAIRS & SUPPLIES	33,156	71,829	20,918	29,000	16,358	31,000	31,400	M
	Total Maint./Treatment Equip.	147,104	217,178	212,122	158,988	169,427	193,910	250,077	
MAINTENANCE - BUILDINGS & GROUNDS / 620-62860									
620-62860-111	SALARIES/PERMANENT	8,351	4,526	2,968	3,754	1,456	2,874	2,960	
620-62860-112	WAGES/OVERTIME	159	110	-	-	55	-	-	
620-62860-113	SEASONAL WAGES	6,218	12,352	7,304	14,400	1,430	14,400	14,832	
620-62860-220	STORMWATER UTILITY FEE	1,575	1,575	1,575	1,616	1,418	1,700	1,700	
620-62860-245	CONTRACTUAL REPAIRS	5,028	7,546	4,446	6,060	34,284	6,200	6,300	
620-62860-355	EQUIPMENT	737	586	812	2,550	775	2,660	2,760	
620-62860-357	REPAIRS & SUPPLIES	25,013	2,305	9,319	7,575	11,479	7,600	7,600	
	Total Maint-Build & Grounds	47,082	28,999	26,425	35,955	50,898	35,434	36,152	
LABORATORY EXPENSE / 620-62870									
620-62870-111	SALARIES/PERMANENT	80,340	142,146	83,002	117,896	84,127	80,369	82,780	
620-62870-112	WAGES/OVERTIME	1,127	1,596	997	2,239	1,380	2,819	2,903	
620-62870-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-	-	
620-62870-295	CONTRACTUAL SERVICES	2,571	25,678	15,830	10,000	7,256	10,000	10,000	
620-62870-310	LAB & OPERATING SUPPLIES	9,011	10,642	11,068	9,000	9,321	9,500	9,500	K
	Total Laboratory Expense	93,050	180,062	110,897	139,136	102,084	102,688	105,183	
POWER GENERATION EXPENSE / 620-62880									
620-62880-111	SALARIES/PERMANENT	-	-	-	-	-	-	-	
620-62880-242	CONTRACTUAL SERVICES	-	-	-	1,020	-	1,200	1,200	
620-62880-357	REPAIRS & SUPPLIES	-	-	1,528	1,020	-	1,500	1,500	
	Total Power Generation Exp.	-	-	1,528	2,040	-	2,700	2,700	
BIOSOLIDS HANDLING EXPENSE / 620-62890									
620-62890-111	SALARIES/PERMANENT	339	512	205	-	-	-	-	
620-62890-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
620-62890-154	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-	
620-62890-295	CONTRACTUAL SERVICES	53,721	46,346	65,916	79,750	33,301	80,000	125,000	N
620-62890-351	DIESEL FUEL EXPENSE	-	-	-	-	-	-	-	
620-62890-357	REPAIRS & SUPPLIES	948	989	-	2,040	120	2,000	2,000	
	Total Sludge Application Exp.	55,008	47,847	66,121	81,790	33,421	82,000	127,000	
WASTEWATER UTILITY EXP TOTAL		**3,419,392**	**3,287,418**	**3,415,980**	**4,739,151**	**6,209,288**	**5,488,130**	**4,978,540**	

WASTEWATER UTILITY EXPENSE NOTES			2026		2027	
A	**Planning/Eng/Transfer to GF**	**Total:**	**12,500**	FB	**12,500**	FB
B	**GIS Technician/Transfer GF**	**Total:**	**4,600**	FB	**4,750**	FB
C	**Capital Improvements**					
	Johns Water Main		16,657	FB	16,657	FB
	Grating Repair Drywell	CIP	-		20,000	FB
	Wims Upgrade	CIP	15,000	FB	-	
	Overhead Garage Door	CIP	60,000	Bond	-	
	Roof Work (Digester Cover)	CIP	45,000	Bond	-	
	Water Quality Trading	CIP	-		75,000	FB
	Jefferson Street Construction	CIP	837,500	Bond	-	
	Hyer Lane Reconstruction	CIP	-		17,750	Bond
	Douglas Court Reconstruction	CIP	-		16,250	Bond
	Scott Street Improvements	CIP	-		18,750	Bond
		Total:	**974,157**		**164,407**	
D	**Capital Equipment**					
	Installation of RAS pump No.4	CIP	140,000	Bond	-	
	L3 Network Switch	CIP	20,000	Bond	-	
	Mower Replacement	CIP	17,000	Bond	-	
	Portable Pump	CIP	22,000	Bond	-	
	Tanker Truck Replacement	CIP	-		120,000	Bond
	UV Upgrades	CIP	-		50,000	Bond
	Centrifuge Cake Pump Rebuild	CIP	-		18,000	Bond
	Aeration Basin Diffusers	CIP	13,000	FB	7,000	FB
	Denitrification Pump	CIP	17,000	FB	-	
	Sludge Thickener/Dewatering	CIP	-		250,000	Bond
		Total:	**229,000**		**445,000**	
E	**Transfer to Sewer Repair/Replacement Fund**	**Total:**	**125,000**	FB	**150,000**	FB
F	**Professional Services**					
	Cleansweep collection day - share with Water Dept.		750	FB	750	FB
	IT Support		10,000	FB	10,000	FB
	MEG membership		1,800	FB	1,800	FB
	GIS enhancements		2,500	FB	-	
	Prairie Inspection		1,200	FB	1,200	FB
	Professional Services		15,000	FB	15,000	FB
		Total:	**31,250**		**28,750**	
G	**Collection System - Contractual Services**					
	Generator Maintenance- even numbered years		3,500	FB	600	FB
	Vactor Maint.		6,200	FB	1,200	FB
	Cross Connection Inspection Service (340 @ $8.82)		3,000	FB	3,000	FB
	Lift Station pump rebuild	CIP	3,800	FB	3,800	FB
		Total:	**16,500**		**8,600**	
H	**Operating Supplies**					
	Process Sensors/Ortho Analyzer reagents		4,000	FB	4,000	FB
	Other		13,500	FB	13,500	FB
		Total:	**17,500**		**17,500**	
I	**Chemicals - Polymer & Alum**	**Total:**	**35,000**	FB	**36,000**	FB
J	**Treatment Plant Operations Contractual Services**					
	Software support - Hach-$4,800		4,800	FB	4,800	FB
	Meter calibrations		1,400	FB	1,400	FB
	Uniform Service		5,500	FB	5,500	FB
	Other		1,500	FB	1,500	FB
		Total:	**13,200**		**13,200**	
K	**Lab and Operating Supplies**	**Total:**	**9,500**	FB	**9,500**	FB
L	**Equipment - Contractual Services**					
	Thickner Feed Pump Maint		3,000	FB	3,000	FB
	Plant Boiler Maint.		4,000	FB	4,000	FB
	Plant Generator Maint.		-		4,000	FB
	General electrical services		4,000	FB	4,000	FB
	Centrifuge Maintenance	CIP	20,000	FB	72,000	FB/Bond 50k
	Other		15,000	FB	15,000	FB
		Total:	**46,000**		**102,000**	
M	**Equipment - Repairs and Supplies**					
	Electric motor rebuilds		1,000	FB	1,400	FB
	Other		30,000	FB	30,000	FB
		Total:	**31,000**		**31,400**	
N	**Biosolids - Contract Land Application**	**Total:**	**80,000**	FB	**125,000**	FB
			1,625,207		1,148,607	

FUND TYPE
ENTERPRISE

ASSOCIATED DEPARTMENT
STORMWATER UTILITY

FUND DESCRIPTION
FUND 630

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

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

DEPARTMENT/FUNCTION

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

MISSION

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

STORMWATER UTILITY REVENUE & EXPENSE SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
REVENUES								
	Total Revenues	553,558	555,037	558,107	1,180,263	539,032	5,454,378	1,247,896
	Total	**553,558**	**555,037**	**558,107**	**1,180,263**	**539,032**	**5,454,378**	**1,247,896**
EXPENSES								
100	Personnel & Benefits	283,798	266,203	328,475	314,127	324,911	381,565	392,772
200	Professional Svcs	38,153	81,382	42,179	40,670	26,391	41,497	41,731
300	Commodities & Other Exp	65,561	56,925	69,338	64,412	40,182	60,700	60,700
500	Insurance	129,814	135,468	143,842	15,040	14,127	15,446	16,000
600	Debt Service	108,892	72,267	92,282	279,264	331,512	271,570	269,943
800	Capital Outlay	410	937	35,432	441,750	431,060	4,658,600	441,750
900	Transfers	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Total	**651,628**	**638,182**	**736,548**	**1,180,263**	**1,193,183**	**5,454,378**	**1,247,896**
	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		3,581,799	3,604,223	3,820,829
	Net Change-Increase/(Decre	(58,964)	(83,145)	(408,073)		(654,151)	22,424	216,606

DEPARTMENT SERVICE METRICS

SERVICE TYPE	2021	2022	2023	2024	2025/thru Aug
Structural Storm Water Facilities	19	19	31	31	35
Street Sweeping Miles & Tons*	1703 Miles / 536 Tons	471 Miles / 332 Tons	2356 Miles / 539 Tons	2777 Miles / 504 Tons	1448 Miles / 372 Tons
Street Sweeping Hours*	417	104	615.5	699	358
*To help control pollutants from entering the storm sewer system and ultimately discharging into the lakes and streams, the City routinely sweeps the streets. This measure will collect the number of miles and hours the street sweeping machine is in use.					
Catch Basins/Inlets Cleaned**	319 / 35.9 Tons	309 / 34.76 Tons	293 / 18.6 Tons	305 / 15.8 Tons	850 / 11.0 Tons
**To help control pollutants from entering the storm sewer system and ultimately discharging into the lakes and streams, catch basins have been installed with 2' sumps. These sumps need to be routinely cleaned out. This measure will collect the number of catch basins cleaned and the tonnage of sediment removed.					

GOALS & OBJECTIVES
2026/2027 OUTLOOK

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

STORMWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
REVENUES								
630-41110-63	RESIDENTIAL REVENUES	207,115	205,029	205,385	205,285	206,676	303,822	379,778
630-41112-63	COMMERCIAL REVENUES	144,864	148,415	149,893	149,233	151,202	220,865	276,082
630-41113-63	INDUSTRIAL REVENUES	73,029	73,041	73,204	73,095	73,429	108,181	135,226
630-41114-63	PUBLIC/TAX EXEMPT REVENUES	102,448	102,283	102,270	102,270	102,293	151,360	189,200
630-41115-63	PENALTIES	5,236	5,402	5,507	5,955	5,432	8,813	11,016
630-41116-63	OTHER REVENUES	17,000	17,000	17,000	17,000	-	25,160	31,450
630-41118-63	RESERVE ERU'S	-	-	-	-	-	-	-
	Total Revenues	549,692	551,171	553,259	552,839	539,032	818,202	1,022,752
REVENUES/OTHER SOURCES								
630-42110-63	INTEREST INCOME	-	-	-	-	-	-	-
630-42212-63	GRANTS-REIMBURSEMENT-STATE	-	-	-	-	-	2,825,000	-
630-42213-63	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	-	(22,424)	(216,606)
630-49940-63	LOAN PROCEEDS	-	-	-	-	-	-	-
630-49950-63	CAPITAL IMPROVE-LOAN	-	-	-	441,750	-	1,833,600	441,750
	Total Revenues/Other Sources	3,866	3,866	4,848	627,424	-	4,636,176	225,144
	630 - Stormwater Util	**553,558**	**555,037**	**558,107**	**1,180,263**	**539,032**	**5,454,378**	**1,247,896**

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									
630-63300-115	ADMINISTRATIVE SALARIES	66,100	69,655	81,581	87,456	81,865	105,633	108,801	
630-63300-116	ACCOUNTING/FINANCE SALARIES	19,756	21,506	19,972	28,463	17,609	29,512	30,398	
630-63300-120	EMPLOYEE BENEFITS-TOTAL	78,614	59,975	111,308	86,696	81,079	117,667	121,197	
630-63300-154	PROFESSIONAL DEVEOPMENT	-	-	-	-	-	-	-	
630-63300-214	PROF SERVICES/AUDIT EXPENSES	3,010	3,754	1,367	1,500	3,270	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	1,056	4,317	4,521	
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	6,021	4,000	4,000	
630-63300-350	CONTINGENCIES	-	-	-	-	-	-	-	
630-63300-352	INFO TECHNOLOGY EXPENSES	2,214	2,750	2,228	2,846	2,392	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	331,512	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	561,532	593,724	600,469	
STREET CLEANING / 630-63310									
630-63310-111	SALARIES/WAGES	24,013	27,199	27,916	25,144	25,751	26,156	26,941	
630-63310-351	FUEL EXPENSES	2,431	1,355	549	2,000	1,093	2,000	2,000	
630-63310-353	EQUIPMENT PARTS/SUPPLIES	355	-	1,854	2,000	274	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	27,118	30,156	30,941	
STORMWATER MANAGEMENT / 630-63440									
630-63440-111	SALARIES/WAGES	27,059	15,546	12,166	14,589	71,744	36,617	37,715	
630-63440-113	SEASONAL WAGES	-	-	-	-	-	-	-	
630-63440-295	CONTRACTUAL SERVICES	20,943	62,818	25,616	20,000	22,065	20,000	20,000	E
630-63440-320	PUBLIC EDUCATION/OUTREACH	5,096	5,195	5,251	5,200	6,276	5,300	5,300	
630-63440-350	REPAIR/MAINTENANCE SUPPLIES	12,619	4,314	4,212	5,101	2,118	5,000	5,000	
630-63440-351	FUEL EXPENSES	-	-	-	-	-	-	-	
630-63440-590	PERMIT FEES-DNR	2,144	2,564	2,000	2,040	2,400	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	441,750	431,060	4,658,600	441,750	G
630-63440-856	TMDL STORMWATER PLAN	-	-	-	-	-	-	-	
	Total Stormwater Maintenance	98,244	91,373	95,972	488,680	535,663	4,727,517	511,765	
COMPOST SITE/YARD WASTES / 630-63600									
630-63600-111	SALARIES/WAGES	61,423	62,389	70,293	71,779	41,928	57,981	59,720	
630-63600-113	SEASONAL WAGES	6,832	9,933	5,238	-	4,935	8,000	8,000	
630-63600-310	OFFICE & OPERATING SUPPLIES	6,000	7,034	7,927	8,000	11,470	5,000	5,000	
630-63600-351	FUEL EXPENSES	2,448	2,182	2,347	2,550	1,933	2,000	2,000	
630-63600-352	VEHICLE/EQUIPMENT/REPAIR PARTS	27,180	26,615	36,110	30,000	8,604	30,000	30,000	
	Total Compost Site/Yard Wastes	103,882	108,153	121,915	112,329	68,869	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**	**1,180,263**	**1,193,183**	**5,454,378**	**1,247,896**	

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	Contractural Services	20,000	20,000	E
F	Capital Equipment	-	-	F
G	Capital Improvements:			
	Putnam Street Reconstruction	90,800	-	
	Jefferson Street Reconstruction	237,800	-	
	Starin Park Underground Detention-Construction	3,625,000	-	
	Prospect/Universal Water Main Replacement	360,000	-	
	Detention Basin Dredging	345,000	345,000	
	N Harmony Lane Reconstruction	-	12,000	
	Harmony Drive Reconstruction	-	11,500	
	S Harmony Lane Reconstruction	-	20,500	
	Hyer Lane Reconstruction	-	17,750	
	Douglas Court Reconstruction	-	16,250	
	Scott Street Improvements	-	18,750	
	Total:	**4,658,600**	**441,750**	G

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

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

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

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

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

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

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

ASSETS
Property owned by a government which has a monetary value.

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

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

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

BUDGET ADJUSTMENT
A legal procedure requiring Council action to revise a budget appropriation

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

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

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

CHARGE FOR SERVICE
User charge for services provided by the city.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GAAFR
Generally Accepted Accounting and Auditing Financial Reporting

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TAX LEVY
See Levy

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

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

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

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

City of Whitewater, WI

Capital Improvement Program

FY 2026 – 2030

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Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	32		
Project Title:	Jefferson Street Reconstruction		
Project Year:	2025	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Reconstruction of Jefferson Street from Main Street to the old landfill. Project will consist of replacing sanitary sewer, water main, storm sewer, sidewalk, curb & gutter, and asphalt pavement. Construction inspection costs are included.
Justification:	Jefferson Street has very deteriorated asphalt pavement, curb & gutter and sidewalks that do not meet ADA compliance. The water main has had multiple breaks and there are deficiencies with the sanitary sewer. The only way to take care of all aspects is a complete reconstruction.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$40,000	$680,500	$0	$0	$0	$0	$0	$720,500
GO Debt: Bond	$40,000	$1,546,600	$0	$0	$0	$0	$0	$1,586,600
GO Debt: Bond	$40,000	$237,800	$0	$0	$0	$0	$0	$277,800
Rev Debt: Bond	$40,000	$837,500	$0	$0	$0	$0	$0	$877,500
Total	**$160,000**	**$3,302,400**	**$0**	**$0**	**$0**	**$0**	**$0**	**$3,302,400**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$40,000	$1,546,600	$0	$0	$0	$0	$0	$1,586,600
610-Water Utility	$40,000	$680,500	$0	$0	$0	$0	$0	$720,500
620-Sewer Utility	$40,000	$837,500	$0	$0	$0	$0	$0	$877,500
630-Stormwater Utility	$40,000	$237,800	$0	$0	$0	$0	$0	$277,800
Total	**$160,000**	**$3,302,400**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	149		
Project Title:	Replace Ambulance 1282		
Project Year:	2025	**Category:**	Licensed Vehicles
Department:	Fire / Rescue	**Priority:**	

Description:	Work with well-known and reliable manufacturers of ambulances to create and develop blueprints, proposals, and bids to replace this current unit. Ambulance 1282 has a smaller box on the back which makes it less desirable to keep in the fleet. Ambulance 1282 would transition to our 3rd out/reserve ambulance when the replacement ambulance arrives. At this time ambulance 1280 would be sent in to be remounted. At the completion of the remount of 1280, 1282 would be sold at auction. The order would be placed in 2025 and wouldn't be delivered until between Q4-2026 and Q2-2027.
Justification:	Ambulance 1282 provides critical equipment and personnel responding to medical calls

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$70,000	$330,000	$0	$0	$	$400,000
Total	**$0**	**$0**	**$70,000**	**$330,000**	**$0**	**$0**		**$400,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
210-Fire EMS Equipment	$0	$0	$70,000	$330,000	$0	$0	$0	$400,000
Total	**$0**	**$0**	**$70,000**	**$330,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Trailer Replacement		
Project Year:	2026	**Category:**	Licensed Vehicles
Department:	Fire / Rescue	**Priority:**	

Description:	Purchase a smaller and lighter trailer to better suit the changing needs of the department.
Justification:	This project will be funded by the sale of Squad 1260 and trading in 2 older trailers.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$20,000	$0	$0	$0	$0	$0	$20,000
Total	**$0**	**$20,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$20,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total			**$0**					

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	161		
Project Title:	PC Replacement		
Project Year:	2024	**Category:**	IT Software/Hardware
Department:	IT	**Priority:**	

Description:	Many PCs in the City are between 5 and 10 years old. The outdated specs as well as degradation of the hardware is leading to organizational bottlenecks and inefficiencies.
Justification:	Many PCs have been replaced "as-needed" rather than planned. I would like to begin cycling existing devices out based on departmental needs. If any devices have not reached end of life, they will be repurposed to other uses or kept in their place.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$54,625	$35,831	$37,622	$39,503	$0	$0	$0	$167,581
Total	**$54,625**	**$35,831**	**$37,622**	**$39,503**	**$0**	**$0**	**$0**	**$112,956**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$54,625	$35,831	$37,622	$39,503	$0	$0	$0	$167,581
Total	**$54,625**	**$35,831**	**$37,622**	**$39,503**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	165		
Project Title:	City Surveillance Camera Upgrades & Maintenance		
Project Year:	2024	**Category:**	IT Software/Hardware
Department:	IT	**Priority:**	

Description:	The City has the ability to operate 80 surveillance cameras and is currently using 75. In order to add more, the City needs to purchase another DVR as well as cameras. Currently DVR units will eventually need to be replaced too.
Justification:	As the City experiences more damage to property, it will need to install more cameras as well as replace existing cameras.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$10,000	$50,000	$10,000	$10,000	$0	$0	$0	$80,000
Total	**$10,000**	**$50,000**	**$10,000**	**$10,000**	**$0**	**$0**	**$0**	**$70,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
220-Library	$0	$15,000	$0	$0	$0	$0	$0	$15,000
247-Aquatic Center	$0	$10,000	$0	$0	$0	$0	$0	$10,000
450-Capital Projects	$0	$35,000	$10,000	$10,000	$0	$0	$0	$55,000
Total	**$0**	**$60,000**	**$10,000**	**$10,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	132		
Project Title:	ADA Funding		
Project Year:	2024	**Category:**	Facilities & Other Improvements
Department:	Park & Rec - Facilities	**Priority:**	

Description:	In 2020, an accessible paved route to the Moraine View Soccer Fields will be installed. In addition ADA accessible amenities in parks (such as picnic tables and playground equipment) will be added to facilities and parks.
Justification:	Title II of the Americans with Disabilities Act prohibits local governments from discrimination on the basis of disability in the delivery of programs and services. The definition of programs and services is broad and includes public parks, recreation programs, city sidewalks, and the many opportunities made available for the enjoyment of city residents. In 2014, the city had an ADA access audit completed for our parks and facilities.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$50,000	$25,000	$0	$0	$0	$0	$	$75,000
Total	**$50,000**	**$25,000**	**$0**	**$0**	**$0**	**$0**		**$25,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$50,000	$25,000	$0	$0	$0	$0	$	$75,000
Total	**$50,000**	**$25,000**	**$0**	**$0**	**$0**	**$0**		

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	145		
Project Title:	Park Master Plan Update		
Project Year:	2024	**Category:**	Infrastructure
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The Parks and Open Space Master plan is in need of renewal. The last plan was completed in 2018. This plan should be updated every five years.
Justification:	This plan currently needs to be updated and also needs to include lakes management and the WAFC as part of the plan. Now that the Lakes Dredging project has been completed and a new agreement for the WAFC should be signed by end of 2023, this is the time to update the plan. This process should be contracted with a planning company that specializes in this type of planning.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$25,000	$0	$0	$0	$0	$0	$25,000
Total	**$0**	**$25,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$25,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
245-Parkland Development	$0	$25,000	$0	$0	$0	$0	$0	$25,000
Total	**$0**	**$25,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	143		
Project Title:	City Facility Roof Replacement		
Project Year:	2025	**Category:**	Building Improvements
Department:	Park & Rec - Facilities	**Priority:**	

Description:	Municipal Building roofs continue to age. In 2023 city staff had a roof assessment completed for the Municipal Building and Safety Building. Repairs were performed over the fire department garage bays. Replacement will be needed in the future. Roof sections were categorized 1-6. -Section 1 replacement next 2-4 years- 95,000- quoted -Section 2 and 3 replacements next 5-7 years - $200,000 estimate -Section 4, 5 & 6 replacements next 8-10 years - $150,000 estimate
Justification:	To reduce the expense of maintenance, and prepare for future replacements, the attached assessment details out the need for a replacement plan that will provide funding over the next 5-10 years of budgeting.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$100,000	$0	$0	$200,000	$0	$0	$0	$300,000
Total	**$100,000**	**$0**	**$0**	**$200,000**	**$0**	**$0**	**$0**	**$200,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
217-Building Repair	$100,000	$0	$0	$200,000	$0	$0	$0	$300,000
Total	**$100,000**	**$0**	**$0**	**$200,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	64		
Project Title:	Armory Chimney Repair		
Project Year:	2026	**Category:**	Building Improvements
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The Armory building chimney is slowly breaking off of the building. This repair will need to be done in the next year or two.
Justification:	The condition of the top of the chimney makes it a safety concern. Since this is a landmark building the repairs are to be done in a manner that restores the building to its original condition or close to it.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$40,000	$0	$0	$0	$0	$0	$40,000
Total	**$0**	**$40,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$40,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$40,000	$0	$0	$0	$0	$0	$40,000
Total	**$0**	**$40,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	128		
Project Title:	Bike and Pedestrian Pathways		
Project Year:	2027	**Category:**	Infrastructure
Department:	Park & Rec - Facilities	**Priority:**	

Description:	This project will add additional pathway to the area in front of the parking area at Moraine View Park.
Justification:	At Moraine View Park the addition of a parking lot has added the concern of bike safety since the existing bike path runs behind the street parking. This proposed project would move the bike lane in front of the parking lot area in order to provide a safer route for bicyclists to ride. (See attached photo)

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$12,000	$0	$0	$0	$	$12,000
Total	**$0**	**$0**	**$12,000**	**$0**	**$0**	**$0**		**$12,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$12,000	$0	$0	$0	$	$12,000
Total	**$0**	**$0**	**$12,000**	**$0**	**$0**	**$0**		

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	141		
Project Title:	Park Pathway Repair and Resurfacing		
Project Year:	2024	**Category:**	Infrastructure
Department:	Park & Rec - Other	**Priority:**	

Description:	The pedestrian pathways located throughout our parks system will need to be resurfaced. 2024 - Retaining wall repairs at Trippe Lake Park along condo area. 2026- Prairie Village area to be resurfaced. 2028- Trippe Lake Pathways between Trippe and Moraine View Park to be resurfaced 2028- Moraine View Park/ Innovation Center area pathways need to be resurfaced.
Justification:	This maintenance will be needed in order to maintain the existing pathways. Partnering with street projects will be crucial in order to provide the most cost effective way to complete projects.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$135,000	$0	$0	$0	$0	$0	$0	$135,000
GO Debt: Bond	$0	$50,000	$0	$100,000	$0	$0	$0	$150,000
Total	**$135,000**	**$50,000**	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$150,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$135,000	$50,000	$0	$100,000	$0	$0	$0	$285,000
Total	**$135,000**	**$50,000**	**$0**	**$100,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	58		
Project Title:	Squad Car and Changeover		
Project Year:	0	**Category:**	Licensed Vehicles
Department:	Police	**Priority:**	

Description:	Squad cars are the primary mode of transportation to every call for service, rescue call, investigation, proactive patrol and community event. The vehicles are critical to the safety of our officers and the community as they carry the vast majority of protective and emergency response equipment. Beginning in 2026, squad cars will be purchased outright using a set replacement cycle rather than purchasing vehicles with borrowed funds. However, this replacement cycle requires an initial borrowing in 2026 to kickstart the process, which will be self-sustaining thereafter. Each year a predetermined group of department vehicles will be replaced. The replacement cycle for each vehicle will depend on how it was utilized in the fleet (i.e. training car, unmarked squad, marked patrol squad, etc.). The funds received from the sale of used vehicles will increase the balance of the sinking fund (216) to ensure that the account remains funded into the future.
Justification:	A vast majority of our squad cars are used 24/7, in all weather conditions. The vehicles must be in excellent working order due to the inherent nature of police work; the possibility of critical incidents, vehicle pursuits and life threatening emergencies. The vehicles identified for replacement are beginning to incur more frequent repairs. The cost includes change-over costs for both vehicles along with all required internal and external equipment.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$642,000	$135,175	$128,185	$133,440	$70,000	$	$1,108,800
Total	**$0**	**$642,000**	**$135,175**	**$128,185**	**$133,440**	**$70,000**		**$1,108,800**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
216-Police Equipment	$0	$642,000	$135,175	$128,185	$133,440	$70,000	$0	$1,108,800
Total	**$0**	**$642,000**	**$135,175**	**$128,185**	**$133,440**	**$70,000**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Rifle and Shotgun Replacement		
Project Year:	2026	**Category:**	Machinery & Equipment
Department:	Police	**Priority:**	

Description:	Replacement of all PD rifles (eight total). Additionally, four of the rifles would need to be outfitted with new optics. Replacement of 10 PD shotguns.
Justification:	N/A Two of our current rifles were purchased in 2008 (nearing 20 years in service) Two rifles are additional rifles due to the addition of squad cars due to referendum passage. The other four rifles needing replacement are either 10+ years old or were seized assets with undetermined history. Shotguns: five of the current shotguns have been in service for 30 years, and five have been in place for just under 20 years.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$20,000	$0	$0	$0	$0	$0	$20,000
Total	**$0**	**$20,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$20,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
216-Police Equipment	$0	$20,000	$0	$0	$0	$0	$0	$20,000
Total	**$0**	**$20,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	61		
Project Title:	Drone (Future Replacement)		
Project Year:	2028	**Category:**	Machinery & Equipment
Department:	Police	**Priority:**	

Description:	Drone (UAS) to replace DJI M30T drone purchased and put into service in 2023.
Justification:	The drone program is critical for safety. Drones are used frequently to search for missing and endangered individuals, as well as for criminal suspects fleeing from law enforcement. Drones are also used for crime scene documentation and can be deployed using the searchlight and speaker to keep officers out of harms way.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$20,000	$0	$0	$0	$20,000
Total	**$0**	**$0**	**$0**	**$20,000**	**$0**	**$0**	**$0**	**$20,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
295-Police Special Revenue Fund	$0	$0	$0	$20,000	$0	$0	$0	$20,000
Total	**$0**	**$0**	**$0**	**$20,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	1		
Project Title:	Roof Replacement Program - Wastewater Utility		
Project Year:	2024	**Category:**	Building Improvements
Department:	Sewer	**Priority:**	

Description:	Several roofs at the utility are over 25 years of age. In order to responsibly maintain utility buildings we have worked to develop a roof replacement schedule.
Justification:	The obvious roofing defects have been maintained and remedied "in-house" to the best of our ability. The ongoing plan calls for replacement of the following: (2)Pump Bldg's. - '24, Digester No. 1 - 28', Filtration Bldg. - '25 and Digester No. 2 - 32'. Funds budgeted in 2028 and 2032 need to capture the cost of cover removal and replacement by a lifting contractor. These digester roof repairs are loose estimates due to the uncertainty of what the repairs would consist of at this point.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$57,000	$45,000	$0	$200,000	$0	$0	$	$302,000
Total	**$57,000**	**$45,000**	**$0**	**$200,000**	**$0**	**$0**		**$245,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$57,000	$45,000	$0	$200,000	$0	$0	$0	$302,000
Total	**$57,000**	**$45,000**	**$0**	**$200,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	14		
Project Title:	Lift Station pump rebuild		
Project Year:	2024	**Category:**	Machinery & Equipment
Department:	Sewer	**Priority:**	

Description:	The pump will be removed and re-installed by Utility staff. Rebuilds will be handled by the pump manufacturer. Repairs will be scheduled to avoid wet weather or high flow periods. Turn around time for repair is approximately one week. Only necessary repairs will be made to avoid uneccessary costs. Price estimates capture costs for complete rebuild with new impeller.
Justification:	The Utility maintains 14 lift station pumps located at 7 lift stations throughout the community. The pumps are robust and are called to run based on level throughout the day. Two pump installations are standard to promote redundancy and safety for residents. In order to maintain reliabile operations the pumps are rebuilt as performance or mechanical tolerances indicate.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$15,200	$3,800	$3,800	$3,800	$0	$0	$	$26,600
Total	**$15,200**	**$3,800**	**$3,800**	**$3,800**	**$0**	**$0**	**$0**	**$11,400**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$15,200	$3,800	$3,800	$3,800	$0	$0	$	$26,600
Total	**$15,200**	**$3,800**	**$3,800**	**$3,800**	**$0**	**$0**		

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	21		
Project Title:	Centrifuge Maintenance		
Project Year:	2024	**Category:**	Machinery & Equipment
Department:	Sewer	**Priority:**	

Description:	The centrifuge has proven to be a maintenance intensive piece of equipment that requires repairs on an annual basis. This is a estimated timeline of costs based on past history of repairs.
Justification:	The centrifuge is a dual purpose piece of equipment that thickens our waste activated sludge which allows for sound process operation and increased detention time in the anaerobic digester. It also thickens the digested sludge to reduce biosolids volume which reduces hauling costs and increases our storage capacity during adverse land application conditions. Without the centrifuge we would have treatment issues specific to phosphorus which is currently the most scrutinized parameter within our discharge permit. In addition if the centrifuge was down for too long we would likely run in to storage capacity shortage during winter/ spring.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$48,000	$0	$50,000	$20,000	$0	$0	$50,000	$168,000
Total	**$48,000**	**$0**	**$50,000**	**$20,000**	**$0**	**$0**	**$50,000**	**$70,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$48,000	$0	$50,000	$20,000	$0	$0	$50,000	$168,000
Total	**$48,000**	**$0**	**$50,000**	**$20,000**	**$0**	**$0**	**$50,000**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	10		
Project Title:	Installation of RAS pump No.4		
Project Year:	2025	**Category:**	Facilities & Other Improvements
Department:	Sewer	**Priority:**	

Description:	This would be a single year cost which would consist of pump purchase, installation, and programming. The RAS pumps specifically are being looked at by Strand to help guide the utility in a direction that makes the sense in terms of economical and plant operational capabilities.
Justification:	During higher flow events the utility is experiencing RAS motor over temping issues despite flows being under design parameters. It is anticipated that a 4th pump will need to be added to achieve desired Return pumping rates with out concern of over temping pumps. These pumps run 24/7 and are essential to the activated sludge process.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$55,000	$85,000	$0	$0	$0	$0	$0	$140,000
Total	**$55,000**	**$85,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$85,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$55,000	$85,000	$0	$0	$0	$0	$0	$140,000
Total	**$55,000**	**$85,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	25		
Project Title:	Sludge Thickener/Dewatering		
Project Year:	2027	**Category:**	Machinery & Equipment
Department:	Sewer	**Priority:**	

Description:	The current sludge thickening device which is a centrifuge has been extremally maintenance intensive. This is costly in terms of dollars and operational issues. The acquisition of a new sludge thickener largely depends on the results of the on going solids study, but it is anticipated this would likely serve as a dual purpose machine (similar to the current centrifuge). The replacement for the current centrifuge will likely be decided on based on the results from the long term solids planning effort currently underway. The costs incurred in 2025 would be apart of the planning/engineering efforts that would be needed to plan the installation of the proposed new thickener.
Justification:	The sludge thickener is run every single day. It thickens the wasted microrganisms from the aeration basins before going to digestion which is crucial for sound plant operation. Additionally, the sludge thickener thickens the digested sludge which reduces biosolids volume needing to be land applied. This results in reduced hauling costs as well as increased biosolids holding capacity.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
ARPA	$0	$0	$250,000	$0	$0	$0	$0	$250,000
GO Debt: Bond	$0	$0	$0	$1,500,000	$0	$0	$0	$1,500,000
Total	**$0**	**$0**	**$250,000**	**$1,500,000**	**$0**	**$0**	**$0**	**$1,750,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$0	$250,000	$1,500,000	$0	$0	$0	$1,750,000
Total	**$0**	**$0**	**$250,000**	**$1,500,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	37		
Project Title:	Plow/Patrol Truck '25		
Project Year:	2025	**Category:**	Licensed Vehicles
Department:	Streets	**Priority:**	

Description:	2024 International tandem axle Plow/Patrol Truck 10' J Craft Stainless Steel Box Salt Dogg Tailgate Spreader with prewet and anti icing system Burke Road Tamer Trip Edge Plow and Wing & Burke Road Ranger Control System. Chassis scheduled to be built in Early fall 2026 due to supply chain issues.
Justification:	Our fleet of 7, single axle plow trucks and 1 Tandem, 7 trucks plow the entire City during a snow event and 1 that is our Brine truck which is out before most every snow/ice event weather pending, has the age range from 3 years old to 30 years old. We need to get into a cycle of replacing a Plow/Patrol truck every 3 years to ensure our fleet isn't older than 20 years. As trucks get rotated out of service for plowing they become our Brine applicator and spare plow truck in the event of a break down.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$137,000	$150,000	$0	$0	$0	$0	$0	$287,000
Total	**$137,000**	**$150,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$150,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$137,000	$150,000	$0	$0	$0	$0	$0	$287,000
Total	**$137,000**	**$150,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	45		
Project Title:	Plow/Patrol Truck '25		
Project Year:	2026	**Category:**	Licensed Vehicles
Department:	Streets	**Priority:**	

Description:	2027 International Single axle Plow/Patrol Truck 10' Stainless Steel J Craft Box Salt Dogg stainless tailgate spreader with prewet and anti icing system system Burke Road Tamer w/ Trip Edge Plow and Wing & Burke Road Ranger Control System Acquiring chassis has been difficult and 2027 is going to have large price increase for emission requirements. A 2026 chassis has become available and approval was given to take funds from 2025 Quad axle replacement to purchase this chassis in 2025.
Justification:	Our fleet of 7, single axle plow trucks and 1 Tandem, 7 trucks plow the entire City during a snow event and 1 that is our Brine truck which is out before most every snow/ice event weather pending, has the age range from 3 years old to 30 years old. We need to get into a cycle of replacing a Plow/Patrol truck every 3 years to ensure our fleet isn't older than 20 years. As trucks get rotated out of service for plowing they become our Brine applicator and spare plow truck in the event of a break down.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$147,000	$150,000	$0	$0	$0	$0	$0	$297,000
Total	**$147,000**	**$150,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$150,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$147,000	$150,000	$0	$0	$0	$0	$0	$297,000
Total	**$147,000**	**$150,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	82		
Project Title:	Well 9 Holding Tank Maintenance		
Project Year:	2026	**Category:**	Facilities & Other Improvements
Department:	Water	**Priority:**	

Description:	Cleaning and inspection of the underground holding tank is recommended every two years starting in 2026. We are going to have it cleaned in 2025 and then again in 2026. This will line up with the South tower. When the South tower is cleaned and inspected, they will clean the tank at the same time.
Justification:	TO CLEAN AND INSPECT HOLDING TANK. TANK HOLDS WASTE DISCHARGE WATER WHICH COMES FROM THE MEDIA DURING BACKWASH PROCEDURE. IRON SLUDGE DOES ACCUMALATE AND NEEDS TO BE REMOVED AND TESTED. ALONG WITH A POWERWASHING OF THE TANK. THIS PROCESS SHOULD BE DONE EVERY TWO YEARS. This is different from the snitary holding tank located at well 9.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$14,000	$5,000	$0	$5,000	$0	$0	$5,000	$29,000
Rev Debt: Bond	$21,000	$0	$0	$0	$0	$0	$0	$21,000
Total	**$35,000**	**$5,000**	**$0**	**$5,000**	**$0**	**$0**	**$5,000**	**$10,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$26,000	$5,000	$0	$5,000	$0	$0	$5,000	$41,000
Total	**$26,000**	**$5,000**	**$0**	**$5,000**	**$0**	**$0**	**$5,000**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	83		
Project Title:	Service vehicle		
Project Year:	2026	**Category:**	Licensed Vehicles
Department:	Water	**Priority:**	

Description:	I would like to start replacing our service trucks. I would like to get on a 10-year rotation. This will help with resale and will help cut down on maintenance costs. We have 2 trucks left that are 2010 or older in the fleet. They are getting higher miles and starting to need attention. I would like $75,000. This will allow us to have the truck set up with warning lights, ready to go.
Justification:	Cut down on service time in the shop. Have reliable trucks to get to the jobsites.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$75,000	$0	$95,000	$0	$0	$	$170,000
Total	**$0**	**$75,000**	**$0**	**$95,000**	**$0**	**$0**		**$170,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$75,000	$0	$95,000	$0	$0	$0	$170,000
Total	**$0**	**$75,000**	**$0**	**$95,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Water Meter replacements		
Project Year:	2026	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	We need to raise the cost of meters and readers. We are switching out water meters to the E Series. With switching water meters, we should be able to capture more revenue with no moving parts inside the water meters. This is a better meter than what we used in the past, and won't slow down with the iron that we have in the water. Cost of an E Series water meter with the head (one unit) is $215 for each water meter. If we are looking at 350 water meters for the year to stay up with the PSC requirements the dollar amount for this will be $75,250. We will need to add cellular end point readers parts to this, so the cost will go up. If we change out all 350 Cellular end points at the same time, it will be $57,750. The 2025 cost for Cellular end points is $165 X 350= $57,750. The total dollar amount we will need for meter replacements is $133,000. Let's round that up for raising prices and growth to $150,000.
Justification:	We need to stay up on meter replacements for the DNR and the PSC. With changing over 350 Water meters a year, and rising cost we need to up the budget to cover the raising costs.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$150,000	$150,000	$150,000	$0	$0	$150,000	$600,000
Total	**$0**	**$150,000**	**$150,000**	**$150,000**	**$0**	**$0**	**$150,000**	**$450,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$150,000	$150,000	$150,000	$0	$0	$150,000	$600,000
Total	**$0**	**$150,000**	**$150,000**	**$150,000**	**$0**	**$0**	**$150,000**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Skid steer trade		
Project Year:	2026	**Category:**	Machinery & Equipment
Department:	Water	**Priority:**	

Description:	Skid steer trade in program, every year that we trade $5,000.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Operating Transfer	$0	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$36,000
Total	**$0**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$30,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$5,000	$5,000	$5,000	$0	$0	$5,000	$20,000
Total	**$0**	**$5,000**	**$6,000**	**$5,000**	**$0**	**$0**	**$5,000**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	120		
Project Title:	Whitewater Street/Cravath Park Brick Replacement		
Project Year:	2026	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Replace bricks with stamped colored concrete between the curb and sidewalk along south side of Whitewater Street between Fremont and 2nd Street, and 2nd Street south of Whitewater Street. Also all bricks with Cravath Park.
Justification:	The existing bricks adjacent to the curb and the sidewalk and the internal paths of Cravath Park have begun to settle creating a tripping hazard.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$147,000	$135,000	$0	$0	$0	$0	$	$282,000
Total	**$147,000**	**$135,000**	**$0**	**$0**	**$0**	**$0**		**$135,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$147,000	$135,000	$0	$0	$0	$0	$0	$282,000
Total	**$147,000**	**$135,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	28		
Project Title:	Putnam Street Reconstruction		
Project Year:	2026	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Putnam reconstruction consists of upsizing the water main, adding curb and gutter to improve storm water drainage and new asphalt pavement. Construction inspection included in cost.
Justification:	Residents and business along Putnam are served with a 2 inch water service. To provide adequate water supply, an 8 inch main will be installed. Also, due to the elevation of the street and the surrounding buildings, flooding is known to happen.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$235,100	$0	$0	$0	$0	$0	$235,100
Rev Debt: Bond	$0	$125,000	$0	$0	$0	$0	$0	$125,000
Rev Debt: Bond	$0	$110,000	$0	$0	$0	$0	$0	$110,000
Total	**$0**	**$470,100**	**$0**	**$0**	**$0**	**$0**	**$0**	**$470,100**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$235,100	$0	$0	$0	$0	$0	$235,100
610-Water Utility	$0	$176,000	$0	$0	$0	$0	$0	$176,000
630-Stormwater Utility	$0	$90,800	$0	$0	$0	$0	$0	$90,800
Total	**$0**	**$501,900**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Main Street/Franklin Street Intersection		
Project Year:	2026	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Improve the southeast quadrant of the intersection to allow semi trucks to turn east onto Main Street.
Justification:	Currently, the angle of the intersection does not allow semi trucks to easily make the turn. They often hit the street light/traffic signal causing damage. By realigning the intersection, semi trucks will be able to make the movement without jumping the curb.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$46,000	$250,000	$0	$0	$0	$0	$0	$296,000
Total	**$46,000**	**$250,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$250,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$296,000	$0	$0	$0	$0	$0	$296,000
Total	**$0**	**$296,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Universal Blvd/Technology Dr Asphalt Overlay		
Project Year:	2026	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Mill and pave 2 inches of asphalt.
Justification:	The PASER rating for these two streets is a 3 out of a 10, with 10 being the best. The streets are showing significant alligator cracking and loss of the surface pavement.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$273,000	$0	$0	$0	$0	$0	$273,000
Total	**$0**	**$273,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$273,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
410-TID 10	$0	$273,000	$0	$0	$0	$0	$0	$273,000
Total	**$0**	**$273,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Wisconsin Street Overlay		
Project Year:	2026	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Pulverize Wisconsin Street from Coburn Lane to the City limits and repave.
Justification:	Wisconsin Street has a PASER rating of 3 and 5 in this stretch and shows significant rutting, raveling, alligator cracking and dips. The pavement needs to be removed/pulverized and base course beefed up.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$355,000	$0	$0	$0	$0	$0	$355,000
Total	**$0**	**$355,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$355,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	$0	$355,000	$0	$0	$0	$0	$0	$355,000
Total	**$0**	**$355,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Lakeview Drive/Amber Drive Overlay		
Project Year:	2026	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Full pavement removal and repaving of the two streets. Lakeview Drive from Wisconsin St to Amber Drive and Amber Drive from Lakeview Drive to Waters Edge Parkway.
Justification:	The streets have a PASER rating of 4 and show signs of alligator cracking, rutting, and dips. Full pavement removal and replacing base course where needed.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$270,000	$0	$0	$0	$0	$0	$270,000
Total	**$0**	**$270,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$270,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	$0	$270,000	$0	$0	$0	$0	$0	$270,000
Total	**$0**	**$270,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Janesville Street Asphalt Overlay		
Project Year:	2027	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Mill and overlay 2 1/2 inches of asphalt on Janesville Street from railroad tracks to Highway 59.
Justification:	The surface of the asphalt is deteriorating and needs to be replaced.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$92,000	$0	$0	$0	$0	$92,000
Total	**$0**	**$0**	**$92,000**	**$0**	**$0**	**$0**	**$0**	**$92,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	$0	$0	$92,000	$0	$0	$0	$0	$92,000
Total	**$0**	**$0**	**$92,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	W Main Street Asphalt Overlay		
Project Year:	2027	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Mill and repave 2 1/2 inches of asphalt on W. Main Street from Warner Road to Cold Spring Road, including section on Old Highway 12 from W. Main Street to the city limits.
Justification:	Surface of asphalt pavement is deteriorated with rutting, raveling and alligator cracking.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$250,000	$0	$0	$0	$0	$250,000
Total	**$0**	**$0**	**$250,000**	**$0**	**$0**	**$0**	**$0**	**$250,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	$0	$0	$250,000	$0	$0	$0	$0	$250,000
Total	**$0**	**$0**	**$250,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	N Harmony Lane Reconstruction		
Project Year:	2027	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Project is a full reconstruction involving storm sewer, curb and gutter, asphalt and parking stalls. Parking agreement should be put in place with apartment owners.
Justification:	The asphalt pavement and curb and gutter are deteriorating. Storm sewer should be added to help with drainage.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$24,000	$303,000	$0	$0	$0	$327,000
Total	**$0**	**$0**	**$24,000**	**$303,000**	**$0**	**$0**	**$0**	**$327,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$12,000	$209,000	$0	$0	$0	$221,000
630-Stormwater Utility	$0	$0	$12,000	$94,000	$0	$0	$0	$106,000
Total	**$0**	**$0**	**$24,000**	**$303,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Harmony Drive Reconstruction		
Project Year:	2027	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Full reconstruction including water main, curb and gutter, asphalt, parking stalls and installation of storm sewer. Parking agreement for parking stalls should be in place with adjacent apartment owners.
Justification:	the curb and gutter and asphalt pavement have deteriorated and need replacing. Due to the age of the water main it should be replaced at this time. Storm sewer should be installed to help with drainage in the area.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$11,500	$210,000	$0	$0	$0	$221,500
GO Debt: Bond	$0	$0	$11,500	$95,000	$0	$0	$0	$106,500
Total	**$0**	**$0**	**$23,000**	**$305,000**	**$0**	**$0**	**$0**	**$328,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$11,500	$210,000	$0	$0	$0	$221,500
630-Stormwater Utility	$0	$0	$11,500	$95,000	$0	$0	$0	$106,500
Total	**$0**	**$0**	**$23,000**	**$305,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	S. Harmony Lane Reconstruction		
Project Year:	2027	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Full reconstruction of water main, curb and gutter, asphalt pavement and parking stalls, and the installation of storm sewer. Parking agreement should be put in place for parking stalls with adjacent apartment owners.
Justification:	The curb and gutter and asphalt pavement are deteriorated and need replacement. Due to the age of the water, it should be replaced at the same time. Storm sewer should be installed to help with the area drainage.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$20,500	$360,000	$0	$0	$0	$380,500
GO Debt: Bond	$0	$0	$20,500	$175,000	$0	$0	$0	$195,500
Total	**$0**	**$0**	**$41,000**	**$535,000**	**$0**	**$0**	**$0**	**$576,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$20,500	$360,000	$0	$0	$0	$380,500
630-Stormwater Utility	$0	$0	$20,500	$175,000	$0	$0	$0	$195,500
Total	**$0**	**$0**	**$41,000**	**$535,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Hyer Lane Reconstruction		
Project Year:	2027	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Full reconstruction of sanitary sewer, water main, storm sewer, curb and gutter, asphalt and sidewalk.
Justification:	The curb and gutter and asphalt pavement have deteriorated. Due to the age and condition of the sanitary sewer, water main and storm sewer, they should be replaced as part of the project.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$17,750	$325,000	$0	$0	$0	$342,750
GO Debt: Bond	$0	$0	$17,750	$225,000	$0	$0	$0	$242,750
GO Debt: Bond	$0	$0	$17,750	$200,000	$0	$0	$0	$217,750
GO Debt: Bond	$0	$0	$17,750	$165,000	$0	$0	$0	$182,750
Total	**$0**	**$0**	**$71,000**	**$915,000**	**$0**	**$0**	**$0**	**$986,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$17,750	$325,000	$0	$0	$0	$342,750
610-Water Utility	$0	$0	$17,750	$225,000	$0	$0	$0	$242,750
620-Sewer Utility	$0	$0	$17,750	$200,000	$0	$0	$0	$217,750
630-Stormwater Utility	$0	$0	$17,750	$165,000	$0	$0	$0	$182,750
Total	**$0**	**$0**	**$71,000**	**$915,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Douglas Court Reconstruction		
Project Year:	2027	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Street reconstruction including sanitary sewer, water main, storm sewer, curb and gutter and asphalt.
Justification:	The curb and gutter and asphalt pavement have deteriorated. Due to the age and condition of the sanitary sewer, water main and storm sewer, they should be replaced as part of the project.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$16,250	$260,000	$0	$0	$0	$276,250
GO Debt: Bond	$0	$0	$16,250	$222,000	$0	$0	$0	$238,250
GO Debt: Bond	$0	$0	$16,250	$236,000	$0	$0	$0	$252,250
GO Debt: Bond	$0	$0	$16,250	$131,000	$0	$0	$0	$147,250
Total	**$0**	**$0**	**$65,000**	**$849,000**	**$0**	**$0**	**$0**	**$914,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$16,250	$260,000	$0	$0	$0	$276,250
610-Water Utility	$0	$0	$16,250	$222,000	$0	$0	$0	$238,250
620-Sewer Utility	$0	$0	$16,250	$236,000	$0	$0	$0	$252,250
630-Stormwater Utility	$0	$0	$16,250	$131,000	$0	$0	$0	$147,250
Total	**$0**	**$0**	**$65,000**	**$849,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Scott Street Improvements		
Project Year:	2027	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Replace water main and sanitary sewer, and improve base course and repave with asphalt
Justification:	The area is served with undersized water main, old sanitary sewer and the pavement is very deteriorated.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$18,750	$365,000	$0	$0	$0	$383,750
GO Debt: Bond	$0	$0	$18,750	$282,000	$0	$0	$0	$300,750
GO Debt: Bond	$0	$0	$18,750	$235,000	$0	$0	$0	$253,750
GO Debt: Bond	$0	$0	$18,750	$100,000	$0	$0	$0	$118,750
Total	**$0**	**$0**	**$75,000**	**$982,000**	**$0**	**$0**	**$0**	**$1,057,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$18,750	$365,000	$0	$0	$0	$383,750
610-Water Utility	$0	$0	$18,750	$282,000	$0	$0	$0	$300,750
620-Sewer Utility	$0	$0	$18,750	$235,000	$0	$0	$0	$253,750
630-Stormwater Utility	$0	$0	$18,750	$100,000	$0	$0	$0	$118,750
Total	**$0**	**$0**	**$75,000**	**$982,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Commercial Drive Reconstruction		
Project Year:	2029	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Reconstruction including curb & gutter, replacing water main and sanitary sewer on Commercial Drive from Newcomb Street to Industrial Drive
Justification:	The watermain has had several breaks and is the same age as the water main that has already been replaced on Industrial Drive and the same age as the water main that is being proposed to be replaced on Prospect and Universal. The sanitary sewer on the west half of Commercial is old and has a number of sags in the line.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$38,300	$681,000	$0	$719,300
GO Debt: Bond	$0	$0	$0	$0	$38,300	$544,300	$0	$582,600
GO Debt: Bond	$0	$0	$0	$0	$38,300	$199,100	$0	$237,400
GO Debt: Bond	$0	$0	$0	$0	$0	$44,000	$0	$44,000
Total	**$0**	**$0**	**$0**	**$0**	**$114,900**	**$1,468,400**	**$0**	**$1,583,300**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$0	$38,300	$681,000	$0	$719,300
610-Water Utility	$0	$0	$0	$0	$38,300	$544,300	$0	$582,600
620-Sewer Utility	$0	$0	$0	$0	$38,300	$199,100	$0	$237,400
630-Stormwater Utility	$0	$0	$0	$0	$0	$44,000	$0	$44,000
Total	**$0**	**$0**	**$0**	**$0**	**$114,900**	**$1,468,400**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Elizabeth Street Overlay		
Project Year:	2029	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Mill and overlay asphalt pavement
Justification:	The asphalt pavement is deteriorating showing signs of alligator cracking and rutting.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$178,000	$0	$0	$178,000
Total	**$0**	**$0**	**$0**	**$0**	**$178,000**	**$0**	**$0**	**$178,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	$0	$0	$0	$0	$178,000	$0	$0	$178,000
Total	**$0**	**$0**	**$0**	**$0**	**$178,000**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Indian Mound Parkway Street Improvements		
Project Year:	2029	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Replace spot sections of sidewalk, update curb ramps to ADA standards, replace asphalt full depth. Pavement markings for cross walks, center line and parking lane should be included.
Justification:	The asphalt pavement is deteriorating and needs replacement. Sections of sidewalk should be replaced to remove tripping hazards. Curb ramps should be brought up to current ADA standards. Crosswalks need to be painted. A centerline and parking lane should be painted to help reduce speed.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$42,000	$638,000	$0	$680,000
Total	**$0**	**$0**	**$0**	**$0**	**$42,000**	**$638,000**	**$0**	**$680,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$0	$42,000	$638,000	$0	$680,000
Total	**$0**	**$0**	**$0**	**$0**	**$42,000**	**$638,000**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Coburn Lane Asphalt Overlay		
Project Year:	2029	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Pulverize, fix base and repave
Justification:	The asphalt pavement is deteriorating and needs replacement. There is a low spot just east of Wisconsin that needs to be fixed.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$125,000	$0	$0	$125,000
Total	**$0**	**$0**	**$0**	**$0**	**$125,000**	**$0**	**$0**	**$125,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	$0	$0	$0	$0	$125,000	$0	$0	$125,000
Total	**$0**	**$0**	**$0**	**$0**	**$125,000**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Ehlert Court Asphalt Overlay		
Project Year:	2029	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Full mill and repave with asphalt
Justification:	The asphalt pavement has deteriorated and needs replacement. Curb and gutter and underground utilities are in good shape.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$95,000	$0	$0	$95,000
Total	**$0**	**$0**	**$0**	**$0**	**$95,000**	**$0**	**$0**	**$95,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	$0	$0	$0	$0	$95,000	$0	$0	$95,000
Total	**$0**	**$0**	**$0**	**$0**	**$95,000**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Forest Avenue Asphalt Overlay		
Project Year:	2029	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	full mill and replace asphalt from Fourth Street to Fremont Street
Justification:	The asphalt pavement is deteriorating and needs replacement. Provides direct access to Fire and Police Department.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$40,000	$0	$0	$40,000
Total	**$0**	**$0**	**$0**	**$0**	**$40,000**	**$0**	**$0**	**$40,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	$0	$0	$0	$0	$40,000	$0	$0	$40,000
Total	**$0**	**$0**	**$0**	**$0**	**$40,000**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Prairie Street Reconstruction		
Project Year:	2029	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Full reconstruction of Prairie Street from Starin Road to W. Main Street. Construction includes replacement of sanitary sewer, water main, curb and gutter, storm sewer, sidewalk on east side, asphalt and pavement markings
Justification:	The curb and gutter and pavement are deteriorating and need replacement. Due to the age and condition of the water main and sanitary sewer, they should be replaced also. Sidewalk on the east side has many tripping hazards and is in in deteriorated state.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$37,500	$746,840	$0	$784,340
GO Debt: Bond	$0	$0	$0	$0	$37,500	$458,240	$0	$495,740
GO Debt: Bond	$0	$0	$0	$0	$37,500	$472,280	$0	$509,780
GO Debt: Bond	$0	$0	$0	$0	$37,500	$276,800	$0	$314,300
Total	**$0**	**$0**	**$0**	**$0**	**$150,000**	**$1,954,160**	**$0**	**$2,104,160**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$0	$37,500	$746,840	$0	$784,340
610-Water Utility	$0	$0	$0	$0	$37,500	$458,240	$0	$495,740
620-Sewer Utility	$0	$0	$0	$0	$37,500	$472,280	$0	$509,780
630-Stormwater Utility	$0	$0	$0	$0	$37,500	$276,800	$0	$314,300
Total	**$0**	**$0**	**$0**	**$0**	**$150,000**	**$1,954,160**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	148		
Project Title:	Remount Ambulance 1280		
Project Year:	2027	**Category:**	Licensed Vehicles
Department:	Fire / Rescue	**Priority:**	

Description:	Work with well known and reliable manufacturers of ambulances to create and develop blueprints, proposals, and bids to remount the current box off of 1280 onto a new chassis.
Justification:	Ambulance 1280 provides critical equipment and personnel responding to medical calls

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$285,000	$0	$0	$0	$0	$0	$285,000
Total	**$0**	**$285,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$285,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
210-Fire EMS Equipment	$0	$285,000	$0	$0	$0	$0	$0	$285,000
Total	**$0**	**$285,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	City Hall Admin Switch Stack Replacement		
Project Year:	2026	**Category:**	IT Software/Hardware
Department:	IT	**Priority:**	

Description:	This is to replace Admin switches 1 - 5 in City Hall. These distribution switches route traffic throughout the building as well as to other sites. The current switches are getting up there in age and do not reflect the current speeds from the new host servers and main switch.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$80,000	$0	$0	$0	$0	$0	$80,000
Total	**$0**	**$80,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$80,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$80,000	$0	$0	$0	$0	$0	$80,000
Total	**$0**	**$80,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Hearing Loop Installation in Meeting Room 1 & 2 of New Library Addition		
Project Year:	2026	**Category:**	Facilities & Other Improvements
Department:	Library	**Priority:**	

Description:	Phase one of this project includes a Phased Array Wire Design for both meeting rooms to work independently or combined as needed. Saw Cut groove into concrete, drop wire into groove, skim coat wire into the slot before LVT installation. This will be done in 2025. Phase two involves installing the equipment which will be done in 2026.
Justification:	Hearing loss is a major public health issue affecting 1 in 5 people. Several local libraries now offer service desk hearing loops and/or meeting room loops for patrons who use hearing aids or cochlear implants. What is a hearing loop? A hearing loop system is an Assistive Listening System that transfers sound—from a microphone or TV—directly to your hearing device or cochlear implant, via a tiny and inexpensive telecoil (t-coil) receiver. What are the benefits of hearing loops? Works with your existing hearing devices—no extra purchases or devices required. No extra noise, wall bounce, echo or sound distortion. Delivers customized sound to your devices. Can be installed in your home, car, house of worship, or public transit venues. Sound is contained to your devices—never worry about bothering others. How do I use a hearing loop? All cochlear implants and approximately70% of hearing aids have a built in wireless receiver called a telecoil (t-coil). To use a hearing loop, simply turn on your t-coil by pushing a button on the hearing device. This t-coil program may need to be activated by your audiologist. The library also has a loop receiver that may be helpful for persons who are hard of hearing or do not have a hearing aid equipped with a t-coil.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Grant	$18,500	$10,000	$0	$0	$0	$0	$0	$28,500
Total	**$18,500**	**$10,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$10,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total			**$0**					

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Control Room/council chambers		
Project Year:	2030	**Category:**	IT Software/Hardware
Department:	Media Services	**Priority:**	

Description:	To update the control room/council chambers AV equipment .
Justification:	To comply with our ordinances and laws, these improvements are necessary. After consulting with IT and Media Services, we have determined that our current control room should remain functional through 2030.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$0	$140,000	$0	$140,000
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$140,000**	**$0**	**$140,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$0	$0	$140,000	$0	$140,000
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$140,000**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Energy Audit		
Project Year:		**Category:**	Building Improvements
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The City of Whitewater is proposing a comprehensive energy audit of all municipal facilities as a proactive step toward improving energy efficiency, reducing operational costs, and extending the life of critical infrastructure systems. A professional energy audit will provide detailed assessments of energy consumption across our buildings, identifying areas where improvements can be made in lighting, HVAC systems, insulation, windows, building controls, and other systems. The audit will also include cost-benefit analyses for potential upgrades, helping prioritize investments that offer the greatest return. This initiative aligns with the City's commitment to fiscal responsibility and environmental stewardship. By pinpointing inefficiencies and recommending practical solutions, the audit will serve as a foundation for reducing utility expenses, improving building performance, and identifying opportunities for grants, rebates, and future capital improvement planning. Key facilities to be audited include City Hall, the Library, Cravath Lakefront Building, the Old Armory, Starin Park Community Building, the Whitewater Aquatic and Fitness Center, the Innovation Center, and other city-owned buildings such as the Water Utility and Wastewater Treatment Facility. Some locations currently lack natural gas monitoring capabilities, and the audit will help us address these data gaps and explore alternative solutions. The energy audit is a critical first step in establishing a long-term energy management strategy that supports both sustainability goals and operational efficiencies, ensuring responsible use of taxpayer dollars while improving community assets.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$30,000	$0	$0	$0	$0	$0	$30,000
Total	**$0**	**$30,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$30,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total

450-Capital Projects	$0	$30,000	$0	$0	$0	$0	$0	$30,000
Total	**$0**	**$30,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Awning Replacement at White Memorial Building		
Project Year:	2026	**Category:**	Building Improvements
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The awnings on the White Memorial Building, a locally designated landmark, are in significant disrepair and in need of replacement. While the exact age of the current awnings is unknown, their deteriorated condition poses both aesthetic and functional concerns. The estimated cost to replace the awnings is $18,000.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$18,000	$0	$0	$0	$0	$0	$18,000
Total	**$0**	**$18,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$18,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$18,000	$0	$0	$0	$0	$0	$18,000
Total	**$0**	**$18,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	126		
Project Title:	WAFC Pool Shell Replacement		
Project Year:	2027	**Category:**	Facilities & Other Improvements
Department:	Park & Rec - Facilities	**Priority:**	

Description:	Removal of old pool plaster lining and replacement
Justification:	The pool plaster that lines the walls and floor of both liesure and comptative pool will need to be replaced in the next 2-5 years. The current floor has been maintained through patching areas that are crumbling but eventually the whole shell will need to be replace.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$100,000	$0	$0	$0	$	$100,000
Total	**$0**	**$0**	**$100,000**	**$0**	**$0**	**$0**		**$100,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
247-Aquatic Center	$0	$0	$100,000	$0	$0	$0	$0	$100,000
Total	**$0**	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Lakes Management		
Project Year:		**Category:**	Facilities & Other Improvements
Department:	Park & Rec - Other	**Priority:**	

Description:	Cravath Lake and Trippe Lake are vital environmental, recreational, and economic assets for the City of Whitewater. The continued management of these lakes is essential to preserving water quality, supporting ecological health, and ensuring they remain safe, attractive, and functional for public use. Since the drawdown and dredging projects, active lake management is required to maintain the progress achieved and prevent a return to poor water conditions. Ongoing management efforts may include aquatic plant control, sediment monitoring, shoreline stabilization, invasive species mitigation, and coordinated nutrient reduction strategies within the watershed. These lakes serve as central features for local recreation, fishing, paddling, and community events such as the Polar Plunge and Fourth of July festivities. Without active management, the lakes risk degradation that could limit recreational use, harm wildlife habitats, reduce property values, and deter tourism and special events. Investing in lake management also positions the City to leverage state and federal grant programs, many of which require an established maintenance and monitoring plan to qualify. In addition, consistent management will help us respond to emerging challenges such as algal blooms, aquatic invasives, or stormwater runoff impacts. This capital investment ensures that Cravath and Trippe Lakes continue to serve as clean, accessible, and sustainable resources for generations to come, supporting both community well-being and the city's environmental stewardship goals.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$150,000	$150,000	$0	$0	$0	$0	$300,000
Total	**$0**	**$150,000**	**$150,000**	**$0**	**$0**	**$0**	**$0**	**$300,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
272-Lakes Improvement	$0	$150,000	$150,000	$0	$0	$0	$0	$300,000
Total	**$0**	**$150,000**	**$150,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	63		
Project Title:	Cravath lake Mill Pond Dam Repairs		
Project Year:	2026	**Category:**	Infrastructure
Department:	Park & Rec - Other	**Priority:**	

Description:	After inspection in 2022 the WDNR is requiring us to do repairs to the Old Mill Dam for Cravath Lake.
Justification:	As part of our Dam inspection and maintenance program the repairs are required by the WDNR. They allowed the city to postpone repairs that were proposed to us to be completed in 2023. This was not a budgeted expenditure for 2023 and the city will need to budget this expense for 2024.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$130,000	$0	$0	$0	$0	$0	$130,000
Total	**$0**	**$130,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$130,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$130,000	$0	$0	$0	$0	$0	$130,000
Total	**$0**	**$130,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Starin Park Playground Equipment Replacement		
Project Year:	2028	**Category:**	Facilities & Other Improvements
Department:	Park & Rec - Other	**Priority:**	

Description:	The playground at Starin Park is in need of replacement due to the age, condition, and extensive use of the current equipment. Several components are over 25 years old and are showing significant signs of wear and deterioration. As one of the most frequently used playgrounds in the community, Starin Park serves a diverse range of families and children year-round, making it a key recreational asset within our park system. While the equipment has been well maintained, many of its components no longer meet current safety and accessibility standards. Continued patchwork repairs are no longer cost-effective and limit the functionality and inclusivity of the space. Replacing the playground will allow the City to install a modern, ADA-compliant structure that meets the recreational needs of today's users and addresses long-term safety and maintenance concerns. A new playground will not only improve safety and accessibility but also increase the appeal of Starin Park as a gathering place for families, child care providers, and community events. Investing in this replacement will demonstrate the City's commitment to maintaining high-quality park infrastructure and enhancing the quality of life for residents of all ages and abilities. This project is a necessary investment in public health, safety, and community well-being.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$75,000	$0	$0	$0	$75,000
Total	**$0**	**$0**	**$0**	**$75,000**	**$0**	**$0**	**$0**	**$75,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$75,000	$0	$0	$0	$75,000

Total	**$0**	**$0**	**$0**	**$75,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	55		
Project Title:	Evidence Garage		
Project Year:	2025	**Category:**	Buildings
Department:	Police	**Priority:**	

Description:	Planning and construction of a 50' x 100' storage shed for PD seized vehicles, large/bulky evidence items and long-term evidence pending final court disposition. Additionally, the building can be utilized for the department's force-on-force training. This construction is part-in-parcel to the DPW site project and would be completed simultaneously as DPW building construction. Planning for the location of the PD garage has already been done. Increases in the cost of construction have changed the anticipated costs over the years, and have made it difficult to estimate. ***Currently $180,000 was allocated for the planning and early construction costs. A request for an additional $875,000 is being made to fully fund construction of the garage.
Justification:	An evidence garage will provide cover and storage for the departments seized vehicles, large and or bulky evidence and long-term evidence pending final court disposition. Additionally the building can be utilized for the departments force-on-force training. Currently the department uses the evidence room in the basement and the city garage and exterior grounds to store vehicles that have been seized or that are being held for evidence. The current space is inadequate. Due to the age and condition of the current garage, we have lost evidence to rodent and water damage. Additionally, the size of the garage isn't adequate to store more than one vehicle, thus seized vehicles must remain outside and deteriorate. A court seizure can take a year or more, a timeframe that causes long term wear and tear on the vehicles which depreciates the value of the vehicle.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$180,000	$875,000	$0	$0	$0	$0	$	$1,055,000
Total	**$180,000**	**$875,000**	**$0**	**$0**	**$0**	**$0**		**$875,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$230,000	$875,000	$0	$0	$0	$0	$0	$1,105,000
Total	**$230,000**	**$875,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	62		
Project Title:	MDC Replacement		
Project Year:	2026	**Category:**	IT Software/Hardware
Department:	Police	**Priority:**	

Description:	Five (5) Police Department mobile data computers (MDCs). These are used to track officer activity, write reports, issue citations, etc.
Justification:	These will replace MDCs currently being used in the fleet that are approximately 8 years old.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Note	$0	$17,500	$0	$24,500	$0	$0	$0	$42,000
Total	**$0**	**$17,500**	**$0**	**$24,500**	**$0**	**$0**	**$0**	**$42,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$17,500	$0	$24,500	$0	$0	$0	$42,000
Total	**$0**	**$17,500**	**$0**	**$24,500**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	15		
Project Title:	Milwaukee St. lift station control upgrade		
Project Year:	2026	**Category:**	Machinery & Equipment
Department:	Sewer	**Priority:**	

Description:	Lift station controls updates would provide a time to improve level sensor monitoring, PLC update, UPS conversion to DC vs AC and improved staff interaction with incorporation of a small touchsreen for operatioal adjustments. All work to be performed by our historic electrical control contractor.
Justification:	Current Allen Bradley PLC and HMI are no longer maintained or serviceable by our electrical integrator. As part of this update the operation of the pumps in normal and backup float control would be standardized to other lift stations in the community. This update would provide for another reliable 20 years of functionality.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$11,000	$0	$0	$0	$0	$	$11,000
Total	**$0**	**$11,000**	**$0**	**$0**	**$0**	**$0**		**$11,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$11,000	$0	$0	$0	$0	$	$11,000
Total	**$0**	**$11,000**	**$0**	**$0**	**$0**	**$0**		

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Wastewater L3 Switch		
Project Year:	2026	**Category:**	IT Software/Hardware
Department:	Sewer	**Priority:**	

Description:	The Wastewater data center is becoming the City's backup site. A layer 3 switch is necessary as there is a lot of traffic going through this site and it will only increase over time.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$20,000	$0	$0	$0	$0	$0	$20,000
Total	**$0**	**$20,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$20,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$20,000	$0	$0	$0	$0	$0	$20,000
Total	**$0**	**$20,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	13		
Project Title:	Centrifuge Cake Pump Rebuild		
Project Year:	2027	**Category:**	Machinery & Equipment
Department:	Sewer	**Priority:**	

Description:	Due to wear this pump will require a new rotor, stator and sealing shaft section in addition to packing and joint seals. Work will be performed by a qualified repair shop with the removal and re-installation being completed by Utility staff. This job is time sensitive. Therefore, all repairs will be based off of a planned shutdown period.
Justification:	The centrifuge processes both thickened digested sludge and waste activated sludge. During both run cycles the cake pump moves the thickened product to either the storage tank or to the anaerobic digester. The unit has been in operation since 2017 and we have witnessed decreased efficiencies in pump flow. Periodic maintenance, such as this, is necessary to continue with reliable process operations.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$18,000	$0	$0	$0	$	$18,000
Total	**$0**	**$0**	**$18,000**	**$0**	**$0**	**$0**		**$18,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$0	$18,000	$0	$0	$0	$	$18,000
Total	**$0**	**$0**	**$18,000**	**$0**	**$0**	**$0**		

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Digester Rehab		
Project Year:	2027	**Category:**	Facilities & Other Improvements
Department:	Sewer	**Priority:**	

Description:	Digester Rehab
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$0	$0	$300,000	$0	$0	$0	$300,000
Total	**$0**	**$0**	**$0**	**$300,000**	**$0**	**$0**	**$0**	**$300,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$0	$0	$300,000	$0	$0	$0	$300,000
Total	**$0**	**$0**	**$0**	**$300,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Phosphorus Compliance (Water Quality Trading)		
Project Year:	2027	**Category:**	Intangibles
Department:	Sewer	**Priority:**	

Description:	Currently the Wastewater Utility is achieving phosphorus compliance through the Multi Discharger Variance (MDV). This program is currently set to expire in 2027. There is an effort to possibly extend the MDV. However, the Utility must be proactive in planning in the event that the MDV does not get extended. One option to achieve phosphorus compliance is by utilizing the 3rd party Clearing House which allows phosphorus "credits" to be purchased to achieve compliance. Essentially the utility would pay landowners to implement best management practices which should reduce phosphorus from entering surface waters. The viability of this compliance option is contingent upon adequate pounds being generated as well as willing landowners.
Justification:	The current wastewater infrastructure does not have the ability to reach the upcoming low phosphorus limit of 0.075 mg/l. Once the MDV expires, the utility will need to find an alternative phosphorus compliance method.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$75,000	$75,000	$75,000	$75,000	$1,950,000	$2,250,000
Total	**$0**	**$0**	**$75,000**	**$75,000**	**$75,000**	**$75,000**	**$1,950,000**	**$300,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$0	$75,000	$75,000	$75,000	$75,000	$2,100,000	$2,400,000
Total	**$0**	**$0**	**$75,000**	**$75,000**	**$75,000**	**$75,000**	**$2,100,000**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Tanker Truck Replacement		
Project Year:	2027	**Category:**	Machinery & Equipment
Department:	Sewer	**Priority:**	

Description:	Replace existing tanker truck with a newer used truck.
Justification:	The current tanker truck is a 1980 Auto Car. The truck is in need of significant repairs such as the transmission and the tank. Additionally, the vacuum pump does not work. Given the age of the truck, and the extent of the repairs that are required, we feel it is warranted to purchase a newer used truck. Originally this truck was primarily used for sludge application. However, since 2018 the Utility has contracted biosolids hauling. The tanker truck is still used primarily as an emergency response vehicle and some collection system maintenance. Some areas of the collections system are inaccessible with our combo truck. Due to the smaller size of the tanker truck we can utilize this truck to "flush" lines. Additionally, we we have utilized the truck in emergency situations such as force main breaks. Having a truck with a functional vacuum pump would eliminate the need to have a 2nd vehicle to bring portable pumps.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$120,000	$0	$0	$0	$0	$120,000
Total	**$0**	**$0**	**$120,000**	**$0**	**$0**	**$0**	**$0**	**$120,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$0	$120,000	$0	$0	$0	$0	$120,000
Total	**$0**	**$0**	**$120,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Phosphorus Compliance (Tertiary Filtration)		
Project Year:	2028	**Category:**	Infrastructure
Department:	Sewer	**Priority:**	

Description:	Currently the Wastewater Utility is achieving phosphorus compliance through the Multi Discharger Variance (MDV). This program is currently set to expire in 2027. There is an effort to possibly extend the MDV. However, the Utility must be proactive in planning in the event that the MDV does not get extended. One option to achieve phosphorus compliance is by constructing tertiary filtration. The newly constructed filters would be able to achieve the upcoming effluent phosphorus limit of 0.075 mg/l
Justification:	The current infrastructure at the WWTP is incapable of achieving the upcoming limit of 0.075 mg/l for total phosphorus. Once the MDV has expired, the WWTP will need to find alternative compliance methods to meet the strict phosphorus requirements.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$0	$250,000	$12,000,000	$	$12,250,000
Total	**$0**	**$0**	**$0**	**$0**	**$250,000**	**$12,000,000**	**$0**	**$12,250,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$0	$0	$0	$250,000	$12,000,000	$0	$12,250,000
Total	**$0**	**$0**	**$0**	**$0**	**$250,000**	**$12,000,000**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Starin Park Underground Detention-Construction		
Project Year:	2026	**Category:**	Infrastructure
Department:	Stormwater	**Priority:**	

Description:	Construction of an underground wet detention basin.
Justification:	To help meet MS4 Permit limits for phosphorus and sediment removal from storm water

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
CWF Loan	$0	$800,000	$0	$0	$0	$0	$0	$800,000
Grant	$0	$1,221,000	$0	$0	$0	$0	$0	$1,221,000
Principal Forgiveness	$0	$1,600,000	$0	$0	$0	$0	$0	$1,600,000
Total	**$0**	**$3,621,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$3,621,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
630-Stormwater Utility	$0	$3,625,000	$0	$0	$0	$0	$0	$3,625,000
Total	**$0**	**$3,625,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	2026 Detention Basin Dredging		
Project Year:	2026	**Category:**	Infrastructure
Department:	Stormwater	**Priority:**	

Description:	Dredging and other maintenance on existing stormwater BMP's like detention ponds and biofilters.
Justification:	The City is required to remove Total Suspended Solids and Phosphorus from stormwater before it enters waters of the state. To do this, wet detention ponds were constructed. Over time these facilities can fill up with sediment or get overgrown with trees and invasives. Maintenance is required to keep them working properly.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$345,000	$0	$0	$0	$0	$0	$345,000
Total	**$0**	**$345,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$345,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
630-Stormwater Utility	$0	$345,000	$0	$0	$0	$0	$0	$345,000
Total	**$0**	**$345,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	2027 Detention Basin Dredging		
Project Year:	2027	**Category:**	Infrastructure
Department:	Stormwater	**Priority:**	

Description:	Dredging and other maintenance on existing stormwater BMP's like detention ponds.
Justification:	The City is required to remove Total Suspended Solids and Phosphorus from stormwater before it enters waters of the state. To do this, wet detention ponds were constructed. Over time these ponds can fill up with sediment and get overgrown with invasives and trees. Maintenance is eventually required to keep these facilities working properly.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$345,000	$0	$0	$0	$0	$345,000
Total	**$0**	**$0**	**$345,000**	**$0**	**$0**	**$0**	**$0**	**$345,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
630-Stormwater Utility	$0	$0	$345,000	$0	$0	$0	$0	$345,000
Total	**$0**	**$0**	**$345,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	2028 Detention Basin Dredging		
Project Year:	2028	**Category:**	Infrastructure
Department:	Stormwater	**Priority:**	

Description:	Dredging and other maintenance on existing stormwater BMP's like wet detention ponds.
Justification:	The City is required to remove Total Suspended Solids and Phosphorus from stormwater before it enters the waters of the State. To do this, wet detention ponds were constructed. Over time, these ponds fill up with sediment and get overgrown with trees and invasives. Maintenance is eventually required to keep these facilities in working order.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$345,000	$0	$0	$0	$345,000
Total	**$0**	**$0**	**$0**	**$345,000**	**$0**	**$0**	**$0**	**$345,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
630-Stormwater Utility	$0	$0	$0	$345,000	$0	$0	$0	$345,000
Total	**$0**	**$0**	**$0**	**$345,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	23		
Project Title:	Street Garage		
Project Year:	2026	**Category:**	Buildings
Department:	Streets	**Priority:**	

Description:	Design of a new street facility in 2026 with construction in 2027.
Justification:	A Space Needs Assessment & Master Plan was completed in 2020 of the Public Works Facility. According to the report "Due to the extensive number of upgrades needed to bring these facilities up to current standards, we do not recommend spending additional funds on main building and most of the outbuildings. These facilities have outlived their expected life cycle. We do recocommend that the northern main vehicle storage facility that was buit in early 2000's be kept and designing the new building footprint around that facility. " The vehicle storage building needs to be constructed first so items can be relocated in order for other buildings to be removed. The wash bay, shop area, maintenance area and office area would be designed and constructed after the vehicle storage building is completed.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$210,000	$410,000	$10,200,000	$0	$0	$0	$	$10,820,000
Total	**$210,000**	**$410,000**	**$10,200,000**	**$0**	**$0**	**$0**		**$10,610,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$210,000	$410,000	$10,200,000	$0	$0	$0	$0	$10,820,000
Total	**$210,000**	**$410,000**	**$10,200,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	46		
Project Title:	2026 Quad Axle Dump Truck		
Project Year:	2026	**Category:**	Licensed Vehicles
Department:	Streets	**Priority:**	

Description:	Replacement of our 1998 Mack quad axle dump truck.
Justification:	We use our current quad axle dump truck to haul all of our salt from Walworth Co for our winter snow removal practices along with the sand for our salt/sand mix. This is generally 500 tons of salt and 250 tons of sand. This truck is used to assist in the cleaning of the downtown and parking lots of snow during winter events. We also use this truck for digout projects and to haul spoil to the asphalt plant in Lagrange. Aggregate and cold patch material is hauled with this as well as hot mix. The box on the current truck is very close to needing replacement at a cost of approximately $50,000.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$270,000	$0	$0	$0	$0	$	$270,000
Total	**$0**	**$270,000**	**$0**	**$0**	**$0**	**$0**		**$270,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$270,000	$0	$0	$0	$0	$0	$270,000
Total	**$0**	**$270,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	48		
Project Title:	Kubota RTV Replacement '26		
Project Year:	2026	**Category:**	Machinery & Equipment
Department:	Streets	**Priority:**	

Description:	Kubota RTV 1100 UTV
Justification:	We currently have 2006 and 2018 Kubota RTV's. The new unit would replace the 2006 as it will be 20 years old and is in need of replacement.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$27,000	$0	$0	$0	$0	$0	$27,000
Total	**$0**	**$27,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$27,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$27,000	$0	$0	$0	$0	$0	$27,000
Total	**$0**	**$27,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	F-350 Pickup 2026		
Project Year:	2026	**Category:**	Licensed Vehicles
Department:	Streets	**Priority:**	

Description:	2026 F350 4X4 Pickup Deferred from 2022
Justification:	This truck would serve as the Street Superintendent truck. Many times through the year staff are shuttled from job to job, meetings and conferences. The full 4 door cab would be beneficial. The purchase of a 3/4 or 1 ton would better serve the DPW as it can be passed down as a useful work truck to maximize it's use. The current Superintendent truck is a 2012 1/2 ton truck that will be moved into the DPW Street fleet for use.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$65,000	$0	$0	$0	$0	$0	$65,000
Total	**$0**	**$65,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$65,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$65,000	$0	$0	$0	$0	$0	$65,000
Total	**$0**	**$65,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	2026 Caterpillar 255 Track Skid Steer Loader		
Project Year:	2026	**Category:**	Machinery & Equipment
Department:	Streets	**Priority:**	

Description:	2026 Caterpillar 255 Track Skid Steer Loader
Justification:	This unit is needed for projects occurring year around including snow removal. Also with the requirements of maintenance on storm sewer retention ponds it is needed for use with a drum mulcher.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$83,600	$0	$0	$0	$0	$0	$83,600
Total	**$0**	**$83,600**	**$0**	**$0**	**$0**	**$0**	**$0**	**$83,600**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$83,600	$0	$0	$0	$0	$0	$83,600
Total	**$0**	**$83,600**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	2026 Caterpillar HM215 Drum Mulcher		
Project Year:	2026	**Category:**	Machinery & Equipment
Department:	Streets	**Priority:**	

Description:	2026 Caterpillar HM215 drum mulcher Track loader attachment.
Justification:	This attachment is needed for required storm sewer retention basin maintenance.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$30,000	$0	$0	$0	$0	$0	$30,000
Total	**$0**	**$30,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$30,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$30,000	$0	$0	$0	$0	$0	$30,000
Total	**$0**	**$30,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	43		
Project Title:	F350 Pickup '27		
Project Year:	2027	**Category:**	Licensed Vehicles
Department:	Streets	**Priority:**	

Description:	2027 350 4X4 Pickup with Aluminum Tommy lift gate Purchase deferred from 2025.
Justification:	This truck is going to replace one of the 20+ year old trucks in the fleet.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$64,000	$0	$0	$0	$0	$64,000
Total	**$0**	**$0**	**$64,000**	**$0**	**$0**	**$0**	**$0**	**$64,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$0	$64,000	$0	$0	$0	$0	$64,000
Total	**$0**	**$0**	**$64,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	44		
Project Title:	Loader Snow Blower Replacement '29		
Project Year:	2029	**Category:**	Machinery & Equipment
Department:	Streets	**Priority:**	

Description:	SnoGo loader snow blower.
Justification:	Our current loader snow blower will be 25 years old. It is a crucial piece of equipment during a larger scale snow event to load trucks and remove the windrows of snow from the center of the street in the Downtown area of the city.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$250,000	$0	$0	$250,000
Total	**$0**	**$0**	**$0**	**$0**	**$250,000**	**$0**	**$0**	**$250,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$0	$0	$0	$250,000	$0	$0	$250,000
Total	**$0**	**$0**	**$0**	**$0**	**$250,000**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	53		
Project Title:	Vogele Tracked Asphalt Paver Super 700i '30		
Project Year:	2030	**Category:**	Machinery & Equipment
Department:	Streets	**Priority:**	

Description:	2030 Vogele tracked paver Super 700i.
Justification:	Purchase of this paver would provide a high quality smoother road surface than we are able to get using skid steers and hand rakes. It would also be much more efficient for us placing the asphalt by saving considerable time.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$0	$215,000	$0	$215,000
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$215,000**	**$0**	**$215,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$0	$0	$0	$0	$215,000	$0	$215,000
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$215,000**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	102		
Project Title:	Hydrant installation at East tower		
Project Year:	2025	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	Install new hydrant at the East tower for drain down. This will allow us to get the water tower offline with less issues. Right now, we are able to shut down the water main and drain the tower down the road. If the area is developed, we will not have this option without adding the hydrant. We now have a residence that was added to the water line. We will not be able to shut down without contact of the homeowner.
Justification:	When we are scheduled for complete tower drain down by installing a hydrant it allows us to keep the water main live in front of the tower by isolation of new valves near the hydrant. Present time we have to isolate two valves in the road and drain the tower by opening a hydrant downstream. We use around 60' of fire hose to discharge water to the nearest storm drain. This hose crosses a resident's driveway which means contact must be made with them to keep them inform.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$50,000	$0	$0	$0	$0	$50,000
Total	**$0**	**$0**	**$50,000**	**$0**	**$0**	**$0**	**$0**	**$50,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$0	$50,000	$0	$0	$0	$0	$50,000
Total	**$0**	**$0**	**$50,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	78		
Project Title:	Fire Hydrant Replacement		
Project Year:	2026	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	This project entails the continuation of replacing obsolete hydrants throughout the City. Each year approximately 10 hydrants are replaced.
Justification:	Replacement of older hydrants is required as parts become obsolete and are harder to find. The operation of these older ones can also be a challenge at times.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$210,000	$75,000	$75,000	$75,000	$0	$0	$	$435,000
Total	**$210,000**	**$75,000**	**$75,000**	**$75,000**	**$0**	**$0**	**$0**	**$225,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$300,000	$75,000	$75,000	$75,000	$0	$0	$0	$525,000
Total	**$300,000**	**$75,000**	**$75,000**	**$75,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	80		
Project Title:	Main Improvement- Elkhorn Roundabout		
Project Year:	2026	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	Continuation of looping of dead end water mains at empty lot near Elkhorn Roundabout.
Justification:	Kwik Trip has a store at the corner of Bluff Road and Elkhorn Road. Their water service will come off a dead end water main. Water main should be looped from Elkhorn Road to the east to tie into another dead end water main.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$75,000	$0	$0	$0	$0	$	$75,000
Total	**$0**	**$75,000**	**$0**	**$0**	**$0**	**$0**		**$75,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$75,000	$0	$0	$0	$0	$0	$75,000
Total	**$0**	**$75,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	87		
Project Title:	Fire hydrant painting		
Project Year:	2026	**Category:**	Machinery & Equipment
Department:	Water	**Priority:**	

Description:	PROFESSIONAL HYDRANT PAINTERS COME IN AND SANDBLAST, PRIME, AND PAINT. THIS IS A TWO-YEAR PROJECT.
Justification:	A FEW VARIATIONS OF RED PAINT THROUGHOUT OUR SYSTEM NOW EXIST. WOULD LIKE TO GET THEM ALL MORE UNIFORM IN COLOR AND CONTINUE THIS PROJECT AS WE REPLACE HYDRANTS IN THE FUTURE. WE HAVE 615 HYDRANTS IN OUR SYSTEM AND THIS INCLUDES THE UW-W CAMPUS. WE PAINT HYDRANTS MANUALLY AS NEED BASES BUT WHAT DOES HAPPEN IT WILL ONLY LAST SO LONG THEN WE ARE BACK TO WHERE WE WERE. WE have 615 Hydrants in the water system. I talked to Core and Main and they can do it for $160/ hydrant. To do all the hydrants in the system it would be $98,400.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$40,000	$40,000	$0	$0	$0	$0	$80,000
Total	**$0**	**$40,000**	**$40,000**	**$0**	**$0**	**$0**	**$0**	**$80,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$40,000	$40,000	$0	$0	$0	$0	$80,000
Total	**$0**	**$40,000**	**$40,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	101		
Project Title:	Well 9 road paving.		
Project Year:	2026	**Category:**	Facilities & Other Improvements
Department:	Water	**Priority:**	

Description:	PLACE NEW ASPHALT ON ROAD LEADING FROM THE SOUTH EDGE OF CONCRETE TO EXISTING ASPHALT BY WELL HOUSE #9. Total of 22,100 sq.ft.
Justification:	ELIMANTES HAVING TO FILL HOLES AFTER SNOW REMOVING AROUND TEN- FIFTEEN TIMES PER YEAR PLUS WHEN IT RAINS WE SPEND TIME FILLING THE HOLES AS WELL.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$80,000	$0	$0	$0	$0	$0	$80,000
Total	**$0**	**$80,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$80,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$80,000	$0	$0	$0	$0	$0	$80,000
Total	**$0**	**$80,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	91		
Project Title:	WATER MATERIAL HAULING TRAILER		
Project Year:	2026	**Category:**	Machinery & Equipment
Department:	Water	**Priority:**	

Description:	ENCLOSED TRAILER THAT WILL HOLD ALL WATER MAIN MATERIAL, TOOLS, PUMPS, NEEDED FOR MAIN BREAKS, HYDRANTS AND SERVICES.
Justification:	HAVING AN ENCLOSED TRAILER HELPS ELIMANATE THE NEED TO RUN BACK AND FORTH TO OUR SHOP TO RETRIEVE MATERIAL, TOOLS AND EQUIPMENT. We can then store a good portion of this in the trailer and haul trailer to work site. We will have fast response times by having all the equipment in one location ready to go.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$8,000	$0	$0	$0	$0	$0	$8,000
Total	**$0**	**$8,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$8,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$8,000	$0	$0	$0	$0	$0	$8,000
Total	**$0**	**$8,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Scada Upgrade		
Project Year:	2026	**Category:**	IT Software/Hardware
Department:	Water	**Priority:**	

Description:	Scada upgrades. Our water Scada will no longer be able to update after October of 2025. We are running on windows 10. We will still be able to use the Scada it just won't be able to do system updates. We are looking to upgrade in 2026. Energenecs is projecting the cost around $48,000 for the upgrade.
Justification:	We need our Scada to run the wells, and make system changes. Without the Scada system we are unable to control the water system.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Operating Transfer	$0	$48,500	$0	$0	$0	$0	$0	$48,500
Total	**$0**	**$48,500**	**$0**	**$0**	**$0**	**$0**	**$0**	**$48,500**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$48,500	$0	$0	$0	$0	$0	$48,500
Total	**$0**	**$48,500**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Snowplow for skid Steer		
Project Year:	2026	**Category:**	Machinery & Equipment
Department:	Water	**Priority:**	

Description:	We would like to add a snowplow for the front of the skid steer to help with getting snow cleared in tight places, and around the shop. We only have 1 snowplow right now and when this is out plowing the wells it would be nice to have a backup. We have a price of $7,000 for this. This would be a blade that we can control and move side to side.
Justification:	We would like to add a snowplow for the front of the skid steer to help with getting snow cleared in tight places, and around the shop. We only have 1 snowplow right now and when this is out plowing the wells it would be nice to have a backup. We have a price of $7,000 for this. This would be a blade that we can control and move side to side.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$7,000	$0	$0	$0	$0	$0	$7,000
Total	**$0**	**$7,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$7,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$7,000	$0	$0	$0	$0	$0	$7,000
Total	**$0**	**$7,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Bulk fill station		
Project Year:	2026	**Category:**	Facilities & Other Improvements
Department:	Water	**Priority:**	

Description:	I would like to update our bulk water fill station. I have reached out to a few different Utilities in Wisconsin and they have had great luck with them. They will self-drain once shut off and we can have a few different ways to read and collect payment. I have priced out the most expensive options to get the cost of worst case. We are looking at $150,000 to install the unit. Last year (2024) we made $20,755 for a load charge (hookup fees). Total gallons that we billed for was $2,380.01. That is a total of $23,135. I dropped off the $0.01. If the fill site cost us $150,000 to install/ buy unit it would pay for itself in 6.5 years. That is if we do not increase growth where contractors are using more water than they have in years past. $150,000
Justification:	I would like to update our bulk water fill station. I have reached out to a few different Utilities in Wisconsin and they have had great luck with them. They will self-drain once shut off and we can have a few different ways to read and collect payment. I have priced out the most expensive options to get the cost of worst case. We are looking at $150,000 to install the unit. Last year (2024) we made $20,755 for a load charge (hookup fees). Total gallons that we billed for was $2,380.01. That is a total of $23,135. I dropped off the $0.01. If the fill site cost us $150,000 to install/ buy unit it would pay for itself in 6.5 years. That is if we do not increase growth where contractors are using more water than they have in years past. $150,000

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Fundraising	$0	$150,000	$0	$0	$0	$0	$0	$150,000
Rev Debt: Bond	$0	$150,000	$0	$0	$0	$0	$0	$150,000
Total	**$0**	**$300,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$300,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$150,000	$0	$0	$0	$0	$0	$150,000
Total	**$0**	**$150,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Backup Generator Maintenance		
Project Year:	2026	**Category:**	Machinery & Equipment
Department:	Water	**Priority:**	

Description:	We have backup generators at each well. The service contracts have gone up. With maintenance like batteries, fluids and testing I would like to have this as a budget item to keep track of the costs. I am asking for $25,000 a year for maintenance. This includes load testing of the generators.
Justification:	Without the backup generators we may not be able to pump water. If there is a fire or if the water towers get low, we would have to issue a boil water notice. With the backup generators running like they should this will allow us to be able to pump water into the system in the event that we lose power in the city.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$25,000	$25,000	$27,000	$27,500	$28,000	$0	$132,500
Total	**$0**	**$25,000**	**$25,000**	**$27,000**	**$27,500**	**$28,000**	**$0**	**$132,500**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$25,000	$25,000	$27,000	$27,500	$28,000	$0	$132,500
Total	**$0**	**$25,000**	**$25,000**	**$27,000**	**$27,500**	**$28,000**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	New Trash Pump		
Project Year:	2026	**Category:**	Machinery & Equipment
Department:	Water	**Priority:**	

Description:	Sump pump for water main breaks. This pump will pump sand and mud to help allow us to get to the water main breaks faster, by being able to pump out the water. This will run off our vac trailer hydraulics. Other cities that have this pump say that it really helps and saves time and is able to pump more trash faster and better with less plug ups. $5,000.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$5,000	$0	$0	$0	$0	$0	$5,000
Total	**$0**	**$5,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$5,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$5,000	$0	$0	$0	$0	$0	$5,000
Total	**$0**	**$5,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Pneumatic Cut off saw		
Project Year:	2026	**Category:**	Machinery & Equipment
Department:	Water	**Priority:**	

Description:	We would like to upgrade our cutting saw for water main. The pneumatic control cut off saw is a slower cut, but will cut in water and will not bind. This is a safer option than using the cut off saw that we have used in the past. The cut off saw we use right now will bind and will kick from time to time. This pneumatic cut saw will run off the hydraulics on the vac trailer, and will not kick or bind cutting down on the chance of injuries. $16,000.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$16,000	$0	$0	$0	$0	$0	$16,000
Total	**$0**	**$16,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$16,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$16,000	$0	$0	$0	$0	$0	$16,000
Total	**$0**	**$16,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Prospect/Universal Water Main Replacement		
Project Year:	2026	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	Replace watermain on Prospect Dr and Universal Blvd from Executive Dr to Industrial Dr.
Justification:	There have been numerous breaks on this water main. The most recent one in June 2025 revealed pipe material that just peeled away due to it being so deteriorated.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$449,400	$0	$0	$0	$0	$0	$449,400
GO Debt: Bond	$0	$360,000	$0	$0	$0	$0	$0	$360,000
Total	**$0**	**$809,400**	**$0**	**$0**	**$0**	**$0**	**$0**	**$809,400**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$449,400	$0	$0	$0	$0	$0	$449,400
630-Stormwater Utility	$0	$360,000	$0	$0	$0	$0	$0	$360,000
Total	**$0**	**$809,400**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	New water locator		
Project Year:	2026	**Category:**	IT Software/Hardware
Department:	Water	**Priority:**	

Description:	We could have another water main locator. The locator I would like to upgrade to will work with our GIS system. When we do a water locate it can update the depth, and location of the water main into the water map on the GIS.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$20,000	$0	$0	$0	$0	$0	$20,000
Total	**$0**	**$20,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$20,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$20,000	$0	$0	$0	$0	$0	$20,000
Total	**$0**	**$20,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	PC Replacements		
Project Year:	2028	**Category:**	IT Software/Hardware
Department:	Water	**Priority:**	

Description:	This is a 2028 request -I would like to have our office computers replaced a few every year. The last time the computer was replaced was in 2024. I would like to have a few a year start in 2028. Start with a few a year so help cut down on the cost. Working with the IT department to get numbers. $5,000. Tim Neubeck says they will check the life of them in 2027 and see what needs to happen to the computers in the future. But, we will start looking at replacements in 2028, and if Tim says they are good we will push them off another budget cycle.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$3,000	$0	$5,000	$0	$0	$0	$8,000
Total	**$0**	**$3,000**	**$0**	**$5,000**	**$0**	**$0**	**$0**	**$8,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$3,000	$0	$5,000	$0	$0	$0	$8,000
Total	**$0**	**$3,000**	**$0**	**$5,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Trippe Street Water Main Replacement		
Project Year:	2029	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	Replace water main and replace asphalt pavement
Justification:	The water main has had a number of breaks and should be replaced. The asphalt pavement is also deteriorated and needs replacing.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$11,700	$153,300	$0	$165,000
Total	**$0**	**$0**	**$0**	**$0**	**$11,700**	**$153,300**	**$0**	**$165,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$0	$0	$0	$11,700	$153,300	$0	$165,000
Total	**$0**	**$0**	**$0**	**$0**	**$11,700**	**$153,300**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	69		
Project Title:	Water Main Loop - Franklin/Wisconsin		
Project Year:	2030	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	This is part of a 35 year plan worked on long ago. Would loop distribution system from Wisconsin St. to S. Franklin St. Length is 7,000'.
Justification:	To eliminate dead ends in the water system and to improve water quality. The need would be driven only by annexation of town property to the City along with development within this corridor.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$0	$0	$1,360,000	$0	$0	$	$1,360,000
Total	**$0**	**$0**	**$0**	**$1,360,000**	**$0**	**$0**		**$1,360,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$0	$0	$1,360,000	$0	$0	$0	$1,360,000
Total	**$0**	**$0**	**$0**	**$1,360,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	70		
Project Title:	Water Main Loop - Johns Disposal/Enterprise		
Project Year:	2030	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	To eliminate two dead end mains in the distribution system. In addition, add a second source of water to LWP, provide water and fire protection to WWTP and John's Disposal. Length is 5,500'.
Justification:	Same as above, although without cost participation from private sources this project is doubtful. Development would have to drive this project.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Grant	$0	$0	$0	$300,000	$0	$0	$0	$300,000
Rev Debt: Bond	$0	$0	$0	$880,000	$0	$0	$0	$880,000
Total	**$0**	**$0**	**$0**	**$1,180,000**	**$0**	**$0**	**$0**	**$1,180,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$0	$0	$1,180,000	$0	$0	$0	$1,180,000
Total	**$0**	**$0**	**$0**	**$1,180,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	71		
Project Title:	Water Main Loop- Pearson /Main		
Project Year:	2030	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	To elminiate and loop dead ends in the distribution system. Length is 2,200'.
Justification:	To improve water quality. More development in this area could drive this short loop.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$0	$0	$450,000	$0	$0	$	$450,000
Total	**$0**	**$0**	**$0**	**$450,000**	**$0**	**$0**		**$450,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$0	$0	$450,000	$0	$0	$0	$450,000
Total	**$0**	**$0**	**$0**	**$450,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	72		
Project Title:	Water Main Loop- Tratt/Prairie Village		
Project Year:	2030	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	To complete entire loop after Enterprise loop to LS Power is done. Length is 5,200'.
Justification:	To supply development along County U when annexed and develped, if ever.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Grant	$0	$0	$0	$455,000	$0	$0	$0	$455,000
Rev Debt: Bond	$0	$0	$0	$455,000	$0	$0	$	$455,000
Total	**$0**	**$0**	**$0**	**$910,000**	**$0**	**$0**	**$0**	**$910,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$0	$0	$910,000	$0	$0	$0	$910,000
Total	**$0**	**$0**	**$0**	**$910,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Deferred

Project #:	163		
Project Title:	VoIP Phone System Replacement		
Project Year:	2025	**Category:**	IT Software/Hardware
Department:	IT	**Priority:**	

Description:	Our existing VoIP phone system is no longer supported by the manufacturer, and the City needs a solution that can be agile to its needs including softphone usage, instant messaging, and video chat.
Justification:	It is becoming increasingly difficult to find vendors to provide maintenance to our VoIP system, ShoreTel, in the event of an outage. Furthermore, we are using all licenses and have none free for existing lines.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$120,000	$9,000	$9,500	$10,000	$0	$0	$0	$148,500
Total	**$120,000**	**$9,000**	**$9,500**	**$10,000**	**$0**	**$0**	**$0**	**$28,500**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$120,000	$9,000	$9,500	$10,000	$0	$0	$0	$148,500
Total	**$120,000**	**$9,000**	**$9,500**	**$10,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Deferred

Project #:	73		
Project Title:	Moraine View Park Shelter		
Project Year:	2026	**Category:**	Infrastructure
Department:	Park & Rec - Facilities	**Priority:**	

Description:	Morane view park houses the community soccer fields that are home for the Whitewater Youth Soccer Club. Currently there are no bathroom facilities or shelter areas in this park. The addition of this facility would allow for a shelter that would service existing and expand programming in this area.
Justification:	The facility would serve park visitors, soccer participants, and trail users. Existing plans for either the Trippe Lake Shelter or Treyton□s Field of Dreams concession facility could be used for this facility.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Fundraising	$0	$100,000	$0	$0	$0	$0	$	$100,000
GO Debt: Bond	$0	$100,000	$0	$0	$0	$0	$	$100,000
Grant	$0	$200,000	$0	$0	$0	$0	$0	$200,000
Total	**$0**	**$400,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$400,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$400,000	$0	$0	$0	$0	$0	$400,000
Total	**$0**	**$400,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Deferred

Project #:	124		
Project Title:	Outdoor Splash Pad		
Project Year:	2027	**Category:**	Infrastructure
Department:	Park & Rec - Facilities	**Priority:**	

Description:	A large number of communities have installed splash pads in the past 5 years. This would include communities in our area including Milton, Janesville, DeForest, Fitchburg, etc.
Justification:	These are facilities designed for young families and would provide a tremendous amenity for our residents.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$430,000	$0	$0	$0	$0	$	$430,000
Total	**$0**	**$430,000**	**$0**	**$0**	**$0**	**$0**		**$430,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$430,000	$0	$0	$0	$0	$0	$430,000
Total	**$0**	**$430,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Deferred

Project #:	125		
Project Title:	Treyton Field Updates		
Project Year:	2027	**Category:**	Infrastructure
Department:	Park & Rec - Facilities	**Priority:**	

Description:	Expansion of concession seating area, facility and field improvements to outfield and dugout areas. Addition of field grooming vehicle to be kept on site.
Justification:	Treyton Field has been very successful with tournament and community programming since it opened in the fall of 2014. Each year our tournaments attract 150 plus tournament teams to our community from communities in Wisconsin and Illinois. The program generates a fund balance of approximately $10,000 on average. CIP projects need to continue in order to keep the facility fresh as we continue to attract teams in a competative tournament market.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$0	$0	$20,000	$	$20,000
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$20,000**		**$20,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
246-Treytons Field of Dreams	$0	$0	$0	$0	$0	$20,000	$0	$20,000
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$20,000**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Deferred

Project #:			
Project Title:	Citywide Tree Inventory		
Project Year:	2026	**Category:**	
Department:	Park & Rec - Other	**Priority:**	

Description:	A current and complete tree inventory will support informed decision-making regarding tree planting, maintenance, and removal. It will also guide long-term succession planning to ensure the development of a healthy, diverse, and resilient urban canopy. By proactively managing tree health and species distribution, the City can better mitigate the risk of widespread loss due to pests, disease, or aging tree populations, and maintain the ecological, aesthetic, and public health benefits trees provide to the community.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$55,000	$0	$0	$0	$0	$0	$55,000
Total	**$0**	**$55,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$55,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$55,000	$0	$0	$0	$0	$0	$55,000
Total	**$0**	**$55,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Deferred

Project #:			
Project Title:	Effigy Mound Park Tree Removal		
Project Year:	2026	**Category:**	Facilities & Other Improvements
Department:	Park & Rec - Other	**Priority:**	

Description:	Several large dead oak trees are located directly atop the Native American burial mounds at Effigy Mounds Park. These trees pose a significant risk to the integrity of the burial sites, as falling limbs or uprooted trunks could cause irreversible damage to these culturally and historically significant features. Specialized tree removal is necessary to protect the sanctity of the mounds. This work will require contractors with experience in sensitive site work and the use of equipment designed to minimize ground disturbance. Removing these hazardous trees proactively will ensure the continued preservation of the burial mounds and demonstrate the City's commitment to respecting and protecting Indigenous heritage.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$25,000	$0	$0	$0	$0	$0	$25,000
Total	**$0**	**$25,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$25,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$25,000	$0	$0	$0	$0	$0	$25,000
Total	**$0**	**$25,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Deferred

Project #:			
Project Title:	LED Information Sign		
Project Year:	2026	**Category:**	Facilities & Other Improvements
Department:	Park & Rec - Other	**Priority:**	

Description:	Install a digital sign to eliminate the need of hanging banners.
Justification:	Removes staff from having to hang banners downtown and by the university and gets them out of the roadway and traffic while they are performing this duty.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$60,000	$0	$0	$0	$0	$0	$60,000
Total	**$0**	**$60,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$60,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$60,000	$0	$0	$0	$0	$0	$60,000
Total	**$0**	**$60,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Deferred

Project #:	60		
Project Title:	Lean-to Carport for PD Squads		
Project Year:	2028	**Category:**	Building Improvements
Department:	Police	**Priority:**	

Description:	The lean-to carport would be constructed where the PD vehicles are currently parked outside on the north side of the police department.
Justification:	Currently we have only two parking stalls in the PD garage and have no way to protect additional squad cars from the elements. In the winter especially, this poses problems with buildup of snow, and at times has made our response time to emergency calls slower.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$85,000	$0	$0	$0	$85,000
Total	**$0**	**$0**	**$0**	**$85,000**	**$0**	**$0**	**$0**	**$85,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$85,000	$0	$0	$0	$85,000
Total	**$0**	**$0**	**$0**	**$85,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Deferred

Project #:			
Project Title:	Lean-to for Range		
Project Year:	2028	**Category:**	Facilities & Other Improvements
Department:	Police	**Priority:**	

Description:	Lean-to to be constructed near the PD range currently under construction on the south side of the Wastewater property.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$50,000	$0	$0	$0	$50,000
Total	**$0**	**$0**	**$0**	**$50,000**	**$0**	**$0**	**$0**	**$50,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total			**$0**					

Capital Improvement Project

FY 2026 through FY 2030

Deferred

Project #:	40		
Project Title:	DPW Storage Shed		
Project Year:	2025	**Category:**	Buildings
Department:	Streets	**Priority:**	

Description:	50'X96' Storage shed with concrete floor, 2 overhead doors and 2 service doors.
Justification:	At the DPW we currently have a number of pieces of equipment stored outdoors as a result of no room to store our equipment. We also have a fair amount of items stored at the Marshall Farm which is on the market through the CDA. At any given time that property could be sold and we would be forced to find storage space for our equipment. The DPW is limited on space and a 50□X96□ storage shed is all we currently have room for.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$244,000	$0	$0	$0	$0	$0	$	$244,000
Total	**$244,000**	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$244,000	$0	$0	$0	$0	$0	$	$244,000
Total	**$244,000**	**$0**	**$0**	**$0**	**$0**	**$0**		

Capital Improvement Project

FY 2026 through FY 2030

Deferred

Project #:	99		
Project Title:	Furnace replacement		
Project Year:	2025	**Category:**	Machinery & Equipment
Department:	Water	**Priority:**	

Description:	Replace furnace. Has not worked properly in two years.
Justification:	Used to heat filter tank areas only in the water plant. There is a separate furnace for the crew operators which is working at this time. Estimated cost was done by Dan Buckingham who used to work for Armstrong heating and cooling. Temp is not bad for the rooms it is intended for since we are in winter gear anyway during time it is needed.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$15,000	$0	$0	$0	$0	$0	$0	$15,000
Total	**$15,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$15,000	$0	$0	$0	$0	$0	$0	$15,000
Total	**$15,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Public Works/Park Department Study		
Project Year:	2026	**Category:**	Facilities & Other Improvements
Department:	DPW	**Priority:**	

Description:	After completing Phase I this year, the study will continue in 2026 with review of job descriptions, assessing staffing needs, reviewing overtime, identify future needs, identify organizational and operational improvement and make recommendations.
Justification:	To provide analysis and advice of the appropriate level of staffing, organization, and operation for the Public Works/Park Department.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$15,000	$0	$0	$0	$0	$0	$15,000
Total	**$0**	**$15,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$15,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
100-General Fund	$0	$15,000	$0	$0	$0	$0	$0	$15,000
Total	**$0**	**$15,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Fire Inspector Vehicle		
Project Year:	202526	**Category:**	Licensed Vehicles
Department:	Fire / Rescue	**Priority:**	

Description:	This vehicle is to replace a 20 year old vehicle and serve as a back up vehicle to pull the UTV trailer if needed.
Justification:	This vehicle will be funded by the sale of Squad 1260.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$75,000	$0	$0	$0	$0	$0	$75,000
Total	**$0**	**$75,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$75,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total			**$0**					

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	DVR Replacement		
Project Year:	2026	**Category:**	IT Software/Hardware
Department:	IT	**Priority:**	

Description:	The City's DVR system is old and cannot handle additional cameras. Furthermore, data loss happens due to the age of the system.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$100,000	$0	$0	$0	$0	$0	$100,000
Total	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$100,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$100,000	$0	$0	$0	$0	$0	$100,000
Total	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Email Archiver Replacement		
Project Year:	2026	**Category:**	IT Software/Hardware
Department:	IT	**Priority:**	

Description:	The City is quickly filling it's existing email archiver which is over 6 years old. In order to maintain compliance of the City's ordinance of maintaining such records for 7+ years, the City needs to replace this appliance.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$100,000	$0	$0	$0	$0	$0	$100,000
Total	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$100,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$100,000	$0	$0	$0	$0	$0	$100,000
Total	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Upgrade to Patron Laptops		
Project Year:	2026	**Category:**	IT Software/Hardware
Department:	Library	**Priority:**	

Description:	The laptops used by the public for in library use need to be replaced.
Justification:	The laptops currently used by patrons are slowly breaking and are very outdated. IT will be working with us in the future to replace these. Not all need to be replaced at once.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Operating Transfer	$0	$8,000	$0	$0	$0	$0	$0	$8,000
Total	**$0**	**$8,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$8,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total			**$0**					

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Upgrade Heating, Ventilation & Air Conditioning Controls-CO#1		
Project Year:	2026	**Category:**	Facilities & Other Improvements
Department:	Library	**Priority:**	

Description:	Remove existing boiler control board, install new controller for boiler controls.
Justification:	This would make adjusting the system possible electronically as opposed to manually.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Operating Transfer	$0	$39,000	$0	$0	$0	$0	$0	$39,000
Total	**$0**	**$39,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$39,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total			**$0**					

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Broadcasting platform		
Project Year:	2026	**Category:**	IT Software/Hardware
Department:	Media Services	**Priority:**	

Description:	Currently our media platform is based out of the country Bulgaria. IT support from them is 12 hours difference. We would like something USA based. Also, that works with our software. The link below is our two quotes. https://docs.google.com/document/d/1av3PosihV6GWrl0-KD7r9wwaMPGI_8PKEXqyBTQaN3A/edit?usp=sharing
Justification:	This is critical because we are not able to get IT support from Bulgaria in a timely matter.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total								

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total								

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Zoning Code Re-Write		
Project Year:	2027	**Category:**	Intangibles
Department:	Neighborhood Services	**Priority:**	

Description:	Re-write of the City of Whitewater's Zoning Code to modernize the code to enable better land use and development options. This will follow the Comprehensive Plan Update which will be conducted from late 2025 through the majority of 2026. An RFP should be issued for this project, as city staff will need outside advisement and expertise to complete this project in a quality fashion. The selected firm should be expected to have awareness of current zoning policies and be able to bring in best practices from other communities.
Justification:	The city's current Zoning Code is out of date and need modernization and refinement to reflect current zoning trends, and to match the goals and priorities of the community. The new Zoning Code will be modeled to match the updated Future Land Use table, following the completion of the Comprehensive Plan Update.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total								

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total								

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Armory Boiler Replacement		
Project Year:		**Category:**	
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The boiler system at the Old Armory is beyond its expected service life and in urgent need of replacement. As a heavily used multi-purpose facility that supports recreation programming, facility rentals, and community services such as the food pantry, maintaining reliable and efficient heating is essential to the building's continued operation. The current boiler has become increasingly unreliable, with rising maintenance costs and a growing risk of failure during the heating season. Replacement parts are becoming difficult to source, and staff have had to perform frequent service to keep the system operational. Continued use of this aging system poses a risk of unplanned outages, which could disrupt services, cause building damage during cold weather, and affect revenue-generating rentals and programming. A new boiler will provide greater energy efficiency, lower utility costs, and improve temperature regulation throughout the building. Modern systems also offer better compatibility with programmable controls, allowing for improved scheduling, maintenance tracking, and energy management. In addition, the upgrade aligns with the City's long-term goals of improving building performance and reducing energy consumption across all facilities. This capital investment is necessary to ensure occupant comfort, protect the building's infrastructure, and sustain essential public services housed within the Old Armory.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$100,000	$0	$0	$0	$0	$100,000
Total	**$0**	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$100,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$100,000	$0	$0	$0	$0	$100,000

Total	**$0**	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Cravath Lakefront Building Roof Replacement		
Project Year:		**Category:**	Facilities & Other Improvements
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The roof of the Cravath Lakefront Community Building is in deteriorating condition, with visible signs of wear, including missing shingles and weather-related damage. This facility serves as a key rental space for private events, community meetings, and city programming. Protecting the building's structural integrity and ensuring a safe, welcoming environment for users is a high priority. The current roof has exceeded its useful life and is at risk of developing leaks that could lead to interior damage, mold, and costly repairs to ceilings, flooring, and equipment. Proactive replacement will prevent water infiltration and protect the long-term functionality of the facility. Given the building's role as a revenue-generating and high-traffic community asset, maintaining its condition is essential to sustaining usage and public trust. Delaying this project increases the likelihood of emergency repairs and potential loss of use due to damage or safety concerns. Replacing the roof now allows the City to address these concerns in a controlled and cost-effective manner, extending the life of the building and avoiding the disruption and expense of reactive maintenance. This capital improvement is necessary to preserve one of Whitewater's most used and visible park facilities and to ensure it remains a safe, attractive, and reliable space for the community.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$75,000	$0	$0	$0	$0	$0	$75,000
Total	**$0**	**$75,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$75,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
100-General Fund	$0	$75,000	$0	$0	$0	$0	$0	$75,000
Total	**$0**	**$75,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Municipal Building Carpet Replacement 2nd Floor		
Project Year:		**Category:**	
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The carpeting throughout the Municipal Building has reached the end of its functional life and is in need of replacement. This building houses critical city operations—including City Hall, the Police Department, and Municipal Court—and serves as a central point of contact for residents, businesses, and visitors. The existing carpet is heavily worn, stained, and fraying in multiple areas due to high foot traffic. In some locations, seams are lifting and backing is deteriorating, creating trip hazards and presenting both safety and liability concerns. Frequent cleaning and patching efforts are no longer effective or cost-efficient. Replacing the carpeting will improve the safety, appearance, and overall functionality of the Municipal Building. It will also enhance the professional image of the facility, reflecting the City's commitment to maintaining a clean, accessible, and welcoming environment for staff and the public. This investment will help preserve the integrity of the building, support employee productivity, and provide a more comfortable and safe experience for all who use the facility. Selection of durable, commercial-grade carpet tile will also allow for easier future maintenance and longer-term cost savings.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$100,000	$0	$0	$0	$0	$0	$100,000
Total	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$100,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$100,000	$0	$0	$0	$0	$0	$100,000
Total	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Municipal Building Carpet Replacement 1st floor		
Project Year:		**Category:**	
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The carpeting throughout the Municipal Building has reached the end of its functional life and is in need of replacement. This building houses critical city operations—including City Hall, the Police Department, and Municipal Court—and serves as a central point of contact for residents, businesses, and visitors. The existing carpet is heavily worn, stained, and fraying in multiple areas due to decades of high foot traffic. In some locations, seams are lifting and backing is deteriorating, creating trip hazards and presenting both safety and liability concerns. Frequent cleaning and patching efforts are no longer effective or cost-efficient. Replacing the carpeting will improve the safety, appearance, and overall functionality of the Municipal Building. It will also enhance the professional image of the facility, reflecting the City's commitment to maintaining a clean, accessible, and welcoming environment for staff and the public. This investment will help preserve the integrity of the building, support employee productivity, and provide a more comfortable and safe experience for all who use the facility. Selection of durable, commercial-grade carpet tile will also allow for easier future maintenance and longer-term cost savings.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$100,000	$0	$0	$0	$0	$100,000
Total	**$0**	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$100,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$100,000	$0	$0	$0	$0	$100,000
Total	**$0**	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Police Department Carpet Replacement		
Project Year:		**Category:**	
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The carpeting throughout the Municipal Building has reached the end of its functional life and is in need of replacement. This building houses critical city operations—including City Hall, the Police Department, and Municipal Court—and serves as a central point of contact for residents, businesses, and visitors. The existing carpet is heavily worn, stained, and fraying in multiple areas due to decades of high foot traffic. In some locations, seams are lifting and backing is deteriorating, creating trip hazards and presenting both safety and liability concerns. Frequent cleaning and patching efforts are no longer effective or cost-efficient. Replacing the carpeting will improve the safety, appearance, and overall functionality of the Municipal Building. It will also enhance the professional image of the facility, reflecting the City's commitment to maintaining a clean, accessible, and welcoming environment for staff and the public. This investment will help preserve the integrity of the building, support employee productivity, and provide a more comfortable and safe experience for all who use the facility. Selection of durable, commercial-grade carpet tile will also allow for easier future maintenance and longer-term cost savings.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$50,000	$0	$0	$0	$50,000
Total	**$0**	**$0**	**$0**	**$50,000**	**$0**	**$0**	**$0**	**$50,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$50,000	$0	$0	$0	$50,000
Total	**$0**	**$0**	**$0**	**$50,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Municipal Building Wall Paper Removal and Painting		
Project Year:		**Category:**	
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The wallpaper throughout key public areas of the Municipal Building—including hallways, restrooms, and the Council Chambers/Courtroom—is outdated, worn, and in poor condition. In several locations, the wallpaper is peeling, stained, or bubbling, detracting from the overall appearance and professionalism of the building. As a high-visibility facility that serves as the hub for city government operations, public meetings, and court proceedings, it is important that the environment reflects the standards of care, respect, and service the City upholds. The current state of the interior walls presents an unwelcoming aesthetic to residents, employees, and guests, and in some cases may pose minor maintenance or hygiene issues due to difficulty in cleaning or repairing damaged sections. Removal of the wallpaper and repainting with a durable, neutral wall finish will modernize the facility, improve cleanliness, and create a more functional and updated appearance that aligns with recent facility improvements such as flooring upgrades. This project also supports long-term maintenance efficiency, as painted walls are easier to clean, patch, and refresh than wallpapered surfaces. Investing in this update ensures the Municipal Building continues to serve as a dignified, professional space for city business, civic engagement, and public service.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$30,000	$0	$0	$0	$0	$0	$30,000
Total	**$0**	**$30,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$30,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$30,000	$0	$0	$0	$0	$0	$30,000
Total	**$0**	**$30,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Cravath Lakefront Carpet Replacement		
Project Year:		**Category:**	
Department:	Park & Rec - Facilities	**Priority:**	

Description:	he carpeting at the Cravath Lakefront Community Building is worn, stained, and has exceeded its expected lifespan. This facility is heavily utilized for private rentals, community gatherings, programming, and special events year-round. Maintaining its appearance and functionality is essential to ensuring continued use and generating revenue. Years of foot traffic, furniture movement, and event use have led to visible wear, fraying edges, and persistent staining that cannot be fully remedied through cleaning. In some areas, the condition of the carpet presents a potential safety concern due to uneven surfaces or loose seams. Replacing the carpet will enhance the building's appearance, safety, and overall experience for users. It will also reinforce the City's commitment to maintaining quality public facilities and support ongoing efforts to market the space as a desirable location for events and community use. The installation of commercial-grade, durable carpet tiles will improve long-term maintenance efficiency, as damaged sections can be easily replaced without requiring full reinstallation. This investment protects the City's asset, promotes community pride, and ensures the building remains a welcoming and well-maintained venue for years to come.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$15,000	$0	$0	$0	$15,000
Total	**$0**	**$0**	**$0**	**$15,000**	**$0**	**$0**	**$0**	**$15,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$15,000	$0	$0	$0	$15,000
Total	**$0**	**$0**	**$0**	**$15,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Cravath Lakefront Park Picnic Shelter		
Project Year:		**Category:**	
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The picnic shelter roof at Cravath Lakefront Park is in deteriorating condition and in need of full replacement. While the shelter itself may see moderate use, it is located within one of Whitewater's most high-visibility and heavily visited parks. The structure is prominently situated near the lake, amphitheater, and other community gathering areas, making its appearance and condition highly noticeable to park users and visitors. The existing roof shows signs of significant weathering, with missing or damaged shingles and structural aging that detracts from the overall appearance of the park. If left unaddressed, the damage may lead to leaks or further deterioration that could impact safety and result in higher repair costs. Replacing the roof will preserve the shelter's structural integrity and improve the visual quality of the surrounding park environment. The investment will also ensure the shelter remains a functional and attractive option for small gatherings and rentals, supporting overall park usability and aesthetics. As Cravath Lakefront Park continues to serve as a focal point for community events, tourism, and year-round recreation, maintaining the condition of all structures—including those with lower direct use—is essential to preserving a clean, safe, and welcoming public space.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$35,000	$0	$0	$0	$35,000
Total	**$0**	**$0**	**$0**	**$35,000**	**$0**	**$0**	**$0**	**$35,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$35,000	$0	$0	$0	$35,000
Total	**$0**	**$0**	**$0**	**$35,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Starin Park Restroom Replacement		
Project Year:		**Category:**	
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The public restrooms at Starin Park, located within and attached to the Starin Park Community Building and Senior Center, are in need of significant renovation. These facilities are unique in that they serve both internal users of the Senior Center and external park users, including athletes, spectators, event attendees, and visitors year-round. The restrooms have aged considerably and no longer meet modern standards for accessibility, efficiency, or user comfort. Fixtures, finishes, and surfaces are outdated and show signs of heavy wear. In addition to aesthetics, the current layout and design do not fully align with current ADA requirements, and some plumbing and ventilation components are inefficient or approaching failure. Renovating the restrooms will improve cleanliness, accessibility, and reliability—ensuring that both seniors and the general public have access to safe, functional, and dignified facilities. Given the volume and variety of users, this investment is critical to supporting the building's programming, park events, and year-round community use. Upgrades will include energy-efficient fixtures, improved accessibility, vandal-resistant materials, and modern finishes that enhance both usability and ease of maintenance. This project reflects the City's commitment to providing well-maintained, inclusive, and welcoming public infrastructure.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Grant	$0	$0	$0	$0	$0	$0	$0	$0
Grant	$0	$0	$0	$150,000	$0	$0	$0	$150,000
Total	**$0**	**$0**	**$0**	**$150,000**	**$0**	**$0**	**$0**	**$150,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$150,000	$0	$0	$0	$150,000

Total	**$0**	**$0**	**$0**	**$150,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Library Air Handler Replacement		
Project Year:	2026	**Category:**	Facilities & Other Improvements
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The air handling unit at the Library is due for replacement due to its outdated design and reliance on obsolete refrigerant. The system utilizes a coolant that is no longer supported under current environmental regulations, and like other aging systems, it cannot be upgraded or retrofitted to accommodate newer, compliant refrigerants. If the unit experiences a failure requiring a recharge, the necessary components to convert or repair the system are no longer manufactured or available.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$185,000	$0	$0	$0	$0	$185,000
Total	**$0**	**$0**	**$185,000**	**$0**	**$0**	**$0**	**$0**	**$185,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$185,000	$0	$0	$0	$0	$185,000
Total	**$0**	**$0**	**$185,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	WAFC Rooftop HVAC Unit Replacement		
Project Year:	2027	**Category:**	Buildings
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The rooftop HVAC unit serving the office areas and the Fitness Center is in need of replacement due to its reliance on outdated refrigerant technology. The unit currently utilizes a type of coolant that is no longer compliant with current environmental regulations and industry standards. In the event of a system failure requiring a refrigerant recharge, the unit cannot be retrofitted or repaired because replacement parts compatible with newer, environmentally safe coolants are no longer available.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$95,000	$0	$0	$0	$0	$95,000
Total	**$0**	**$0**	**$95,000**	**$0**	**$0**	**$0**	**$0**	**$95,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
247-Aquatic Center	$0	$0	$95,000	$0	$0	$0	$0	$95,000
Total	**$0**	**$0**	**$95,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Trippe Lake Playground Replacement		
Project Year:		**Category:**	Facilities & Other Improvements
Department:	Park & Rec - Other	**Priority:**	

Description:	The playground equipment at Trippe Lake Park is aging and in need of replacement to ensure continued safe and enjoyable use by the community. Much of the equipment is outdated, with the play equipment is exceeding 20 years in age. These components no longer meet modern safety or accessibility standards and are showing visible signs of wear due to years of heavy use and environmental exposure. Trippe Lake Park is a key destination for families, daycares, and visitors throughout the year due to its scenic setting and amenities. The playground is a focal point of activity, especially during community events and park rentals. However, aging infrastructure is becoming increasingly difficult and costly to maintain, and some elements may soon need to be removed entirely for safety reasons if not addressed. Replacing the existing equipment with a modern, inclusive, and ADA-compliant playground structure will enhance the park experience for children of all abilities and encourage increased use of the facility. New equipment will improve safety, reduce maintenance costs, and support the City's broader goals of equitable and accessible recreation for all residents. An investment in the Trippe Lake Park playground is an investment in community wellness, family-friendly infrastructure, and the long-term vitality of one of Whitewater's most beloved parks.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$35,000	$0	$0	$0	$35,000
Total	**$0**	**$0**	**$0**	**$35,000**	**$0**	**$0**	**$0**	**$35,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
100-General Fund	$0	$0	$0	$35,000	$0	$0	$0	$35,000
Total	**$0**	**$0**	**$0**	**$35,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Trippe Lake Dam Repairs		
Project Year:		**Category:**	
Department:	Park & Rec - Other	**Priority:**	

Description:	The Trippe Lake Dam is a critical piece of public infrastructure that plays a vital role in maintaining water levels, managing stormwater, and preserving the ecological balance of Trippe Lake and its surrounding environment. Regular inspections and timely repairs are essential to ensure the dam remains structurally sound, compliant with state regulations, and capable of safely serving its intended functions. An updated inspection is now due, and preliminary assessments indicate that repairs may be necessary to address aging components and prevent further deterioration. Deferred maintenance of the dam could result in safety hazards, regulatory non-compliance, environmental damage, and increased repair costs in the future. This capital investment will fund a professional dam inspection, including structural evaluation, hydrologic and hydraulic analysis, and compliance review under Wisconsin Department of Natural Resources (WDNR) guidelines. Any recommended repairs identified through this process will be prioritized and addressed to prevent risk of failure, erosion, or operational inefficiency. Maintaining the Trippe Lake Dam is also essential to protecting the adjacent parkland, recreational use of the lake, and downstream water quality. By proactively inspecting and repairing the dam, the City ensures public safety, protects environmental resources, and upholds its responsibilities as a dam owner under state law.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$400,000	$0	$0	$0	$400,000
Total	**$0**	**$0**	**$0**	**$400,000**	**$0**	**$0**	**$0**	**$400,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$400,000	$0	$0	$0	$400,000
Total	**$0**	**$0**	**$0**	**$400,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	WAFC Slide inspection and repairs		
Project Year:		**Category:**	
Department:	Park & Rec - Other	**Priority:**	

Description:	The water slide at the Whitewater Aquatic & Fitness Center (WAFC) is a signature feature of the facility and a major draw for youth programming, family recreation, and swim events. In 2023, an inspection of the slide identified several areas in need of repair, including surface wear, seal deterioration, and potential structural concerns. While temporary measures have been taken, the recommended repairs were not completed and should now be addressed as a capital priority. Given the time that has passed and the continued use of the slide, it is reasonable to assume that the issues identified have worsened. Prolonged exposure to moisture, temperature changes, and chemical treatments common to pool environments can accelerate the breakdown of slide components and increase the risk of safety hazards, including leaks, cracks, or user injury. This project will fund a full professional inspection of the slide structure, joints, and surface condition, followed by the implementation of all necessary repairs. These may include resurfacing, fiberglass patching, re-caulking of seams, and reconditioning of access stairs or platforms. Addressing these concerns is vital not only for user safety and regulatory compliance but also for maintaining the reputation and operational integrity of the WAFC. Failure to act could lead to forced closure of the slide, reduced facility usage, and greater long-term repair costs. This investment will ensure the continued safe operation of a high-use amenity and help sustain the WAFC as a premier recreation destination for the Whitewater community and surrounding region.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total								

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total								

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Baseball/Softball Infield Groomer		
Project Year:	2026	**Category:**	Machinery & Equipment
Department:	Park & Rec - Other	**Priority:**	

Description:	The purchase of an ABI Force infield machine is a critical investment in the ongoing maintenance and improvement of Whitewater's baseball diamonds. This specialized equipment is designed to deliver a consistently high-quality playing surface, significantly enhancing both the appearance and playability of our fields. Currently, our field maintenance equipment is outdated, difficult to operate, and produces inconsistent results. Preparing the fields with the current machine is labor-intensive, inefficient, and often leads to variable surface conditions. These inconsistencies impact player safety and deter teams from returning to Whitewater for tournaments and league play. The ABI Force offers precision grooming and efficient operation, allowing staff to prepare fields more quickly and effectively. Its performance will result in professional-level surfaces that attract higher-level play, increase the likelihood of teams choosing Whitewater as a tournament host site, and support the justification of higher entry fees due to improved field conditions. Additionally, the ABI Force comes with versatile attachments, including a core aerator and seeder/fertilizer spreader, enabling use beyond the ball diamonds. These features will expand its value across the entire park system by improving turf health and supporting long-term grounds maintenance efforts. This equipment will improve operational efficiency, increase field use, enhance our ability to host regional sports tourism, and support broader park system maintenance—all of which contribute to long-term cost savings and increased revenue potential.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$40,000	$0	$0	$0	$0	$0	$40,000
Total	**$0**	**$40,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$40,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total

246-Treytons Field of Dreams	$0	$40,000	$0	$0	$0	$0	$0	$40,000
Total	**$0**	**$40,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	SITP Fiber Run		
Project Year:	2026	**Category:**	Infrastructure
Department:	Park & Rec - Other	**Priority:**	

Description:	This project is to run optical fiber to the Seniors in the Park building.
Justification:	The SITP building currently gets service signal from the Water Department which is variable due to if trees are in the way. As this building operates on a full-time schedule, it needs regular network and internet service.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$75,000	$0	$0	$0	$0	$0	$75,000
Total	**$0**	**$75,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$75,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$75,000	$0	$0	$0	$0	$0	$75,000
Total	**$0**	**$75,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	GPS for Portable Radios		
Project Year:		**Category:**	IT Software/Hardware
Department:	Police	**Priority:**	

Description:	Portable radio programming that provides GPS tracking. This is a one-time upgrade and contributes to officer safety ensuring that their location is known even if they are unable to respond.
Justification:	This project enhances officer safety

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$15,370	$0	$0	$0	$0	$0	$15,370
Total	**$0**	**$15,370**	**$0**	**$0**	**$0**	**$0**	**$0**	**$15,370**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
216-Police Equipment	$0	$15,370	$0	$0	$0	$0	$0	$15,370
Total	**$0**	**$15,370**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Future Body Cam and Squad Cam Replacement		
Project Year:	0	**Category:**	IT Software/Hardware
Department:	Police	**Priority:**	

Description:	Replacement of body cameras (contracted through 2028 with Axon). At this time we would also explore potentially adding squad cameras.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Note	$0	$0	$0	$0	$50,000	$50,000	$150,000	$250,000
Total	**$0**	**$0**	**$0**	**$0**	**$50,000**	**$50,000**	**$150,000**	**$100,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
216-Police Equipment	$0	$0	$0	$0	$50,000	$50,000	$0	$100,000
Total	**$0**	**$0**	**$0**	**$0**	**$50,000**	**$50,000**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Duty Weapon Replacement		
Project Year:	2030	**Category:**	Machinery & Equipment
Department:	Police	**Priority:**	

Description:	Replacement of department duty pistols.
Justification:	This should be done on an approximately 10-year cycle. The current duty weapons were purchased in 2021.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$0	$15,000	$0	$15,000
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$15,000**	**$0**	**$15,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
216-Police Equipment	$0	$0	$0	$0	$0	$15,000	$0	$15,000
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$15,000**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Hach WIMS Upgrades		
Project Year:	2026	**Category:**	IT Software/Hardware
Department:	Sewer	**Priority:**	

Description:	The wastewater department accepts hauled waste from a variety of haulers and a variety of types of septic systems. These loads are sampled and analyzed for strength. The database in which this information is stored needs to be refreshed and revamped. This will consist of having a 3rd party contractor edit existing variables within the software and use them to create functional and accessible reports.
Justification:	This project would allow us to have a historical on-going database to track hauler strength to ensure accurate billing, identify haulers with unusual hauled waste strengths, and evaluate impacts of accepted hauled waste in relation to overall facility load capabilities.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$15,000	$0	$0	$0	$0	$0	$15,000
Total	**$0**	**$15,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$15,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$15,000	$0	$0	$0	$0	$0	$15,000
Total	**$0**	**$15,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Overhead Garage Door Replacement		
Project Year:	2026	**Category:**	Building Improvements
Department:	Sewer	**Priority:**	

Description:	This would consist of replacing the over head door and opener on building 200 as well as the 5 over head doors on the main control building with openers. Some of the openers have already been replaced, so we would anticipate the possibility of being able to reuse a couple of the openers.
Justification:	Over the past couple of years we have had multiple issues with openers failing, cables breaking, springs breaking. Most of the door/window seals are in need of replacing.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$60,000	$0	$0	$0	$0	$0	$60,000
Total	**$0**	**$60,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$60,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$60,000	$0	$0	$0	$0	$0	$60,000
Total	**$0**	**$60,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Mower Replacement		
Project Year:	2026	**Category:**	Machinery & Equipment
Department:	Sewer	**Priority:**	

Description:	Replace current mower with zero turn rider. Anticipate keeping existing mower to utilize for snow removal.
Justification:	The current mower was purchased in 2012 and is starting to have numerous issues. The deck is getting worn and is need of bushing and pin replacements. The rear wheel bearing assembly (1 side) broke off of the tractor last year. Multiple coolant and hydraulic leaks have needed to be fixed. This mower with the implements cost about $30,000 in 2012 and now is approximately $70,0000. Most of the hours put on the machine occur in the summer time, so we are looking to replace the existing mower with a new zero turn to improve mowing times and prolong the life of the existing tractor by minimizing the number of hours we put on it in a given year by only utilizing it for snow removal only.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$17,000	$0	$0	$0	$0	$0	$17,000
Total	**$0**	**$17,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$17,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$17,000	$0	$0	$0	$0	$0	$17,000
Total	**$0**	**$17,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Portable Pump		
Project Year:	2026	**Category:**	Machinery & Equipment
Department:	Sewer	**Priority:**	

Description:	This portable pump would be a trailer mounted self propelled pump that would be used for tank cleaning and inspections as well as for emergency bypass pumping situations. In a typical year we are filling/draining 2-3 tanks per year. This pump would lessen the time that it would take us to fill and drain tanks when those inspections were occurred.
Justification:	The 6" portable pump that we currently have is old and has been troublesome to start. Additionally, it is on a homemade trailer that does not trailer down the road very well. This replacement pump would be more reliable and more user friendly for starting and priming. Additionally, it could be pulled down the road in the event of an emergency.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$22,000	$0	$0	$0	$0	$0	$22,000
Total	**$0**	**$22,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$22,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$22,000	$0	$0	$0	$0	$0	$22,000
Total	**$0**	**$22,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Denitrification Pump		
Project Year:	2026	**Category:**	Infrastructure
Department:	Sewer	**Priority:**	

Description:	The denitrification pump is a specialized pump that is used in the aeration basins. This pump is crucial for the biological phosphorus portion within the aeration basin. This pump serves as a return pump that pumps bacteria back into the anaerobic zone which is where the biological phosphorus removal process starts.
Justification:	Currently the utility has no spare for either of these two pumps. We have reached out to the local reps for these pumps and they are not commonly stocked due to their specialized nature. Most every piece of equipment within the plan has redundancy. However, we have no redundancy for this pump. If a pump was to fail, we would have to take a portion of the aeration basin offline while the repairs were occurring. This would be especially concerning if a pump was to fail during periods of high flow or extreme cold. In an instance such as these we would be at risk of further equipment damage due to freezing pipes or hydraulically overloading the other half of aeration that was in service.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$17,000	$0	$0	$0	$0	$0	$17,000
Total	**$0**	**$17,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$17,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$17,000	$0	$0	$0	$0	$0	$17,000
Total	**$0**	**$17,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Aeration Basin Diffuser Replacement		
Project Year:	20262027	**Category:**	Infrastructure
Department:	Sewer	**Priority:**	

Description:	In the aeration basins there are rubber membrane diffusers which have small holes that allow air to be blown into the tanks to maintain proper mixing and efficient oxygen transfer into the water. This project would consist of systematically draining the aeration basins and then replacing the original diffusers with new diffusers. It is not anticipated that any of the air piping will need replacement.
Justification:	These diffusers have a lifespan of 7-10 years. They are currently 8 years old and are due for replacement.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$13,000	$7,000	$0	$0	$0	$0	$20,000
Total	**$0**	**$13,000**	**$7,000**	**$0**	**$0**	**$0**	**$0**	**$20,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$13,000	$7,000	$0	$0	$0	$0	$20,000
Total	**$0**	**$13,000**	**$7,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	UV Equipment Upgrade		
Project Year:	2027	**Category:**	Infrastructure
Department:	Sewer	**Priority:**	

Description:	The current UV disinfection system is approaching 15 years old. Per manufacturer recommendation, it is suggested that phased replacement of UV components should begin. This would consist of initially replacing the Hydraulic System Center and System Control Center. The current PLC is obsolete. Then during the following two years, a bank of modules would be replaced in each year.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$50,000	$150,000	$0	$0	$150,000	$350,000
Total	**$0**	**$0**	**$50,000**	**$150,000**	**$0**	**$0**	**$150,000**	**$200,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$0	$50,000	$150,000	$0	$0	$150,000	$350,000
Total	**$0**	**$0**	**$50,000**	**$150,000**	**$0**	**$0**	**$150,000**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Grating Repair Drywell		
Project Year:	2027	**Category:**	Building Improvements
Department:	Sewer	**Priority:**	

Description:	In the drywell there are multiple flights of stairs with intermediate levels of grating which enable staff to access the raw pumps for service and inspection. Some of the beams which support the grating are rusting and need repair/replacement.
Justification:	This grating and stairs provides accessibility to the most crucial pieces of equipment within the plant. If the beams are not repaired/replaced the area will eventually become a severe safety risk that would prevent staff from being able to access the raw pumps.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$20,000	$0	$0	$0	$0	$20,000
Cash / Fund Balance	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$0**	**$20,000**	**$0**	**$0**	**$0**	**$0**	**$20,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$0	$20,000	$0	$0	$0	$0	$20,000
Total	**$0**	**$0**	**$20,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	2026 Caterpillar 250 Wheeled Skid Loader		
Project Year:	2026	**Category:**	Machinery & Equipment
Department:	Streets	**Priority:**	

Description:	2026 Caterpillar 250 Wheeled Skid Loader.
Justification:	This unit will replace a New Holland L-320 which will be traded in. This loader is an important piece of equipment that is used year around for many projects.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$63,000	$0	$0	$0	$0	$0	$63,000
Total	**$0**	**$63,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$63,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$63,000	$0	$0	$0	$0	$0	$63,000
Total	**$0**	**$63,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	2027 Maxx-D T6X Tilt Trailer		
Project Year:	2027	**Category:**	Machinery & Equipment
Department:	Streets	**Priority:**	

Description:	2027 Maxx-D T6X Tilt Trailer
Justification:	This trailer will provide a safer option for hauling our skid steers versus driving them.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$15,000	$0	$0	$0	$0	$15,000
Total	**$0**	**$0**	**$15,000**	**$0**	**$0**	**$0**	**$0**	**$15,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$0	$15,000	$0	$0	$0	$0	$15,000
Total	**$0**	**$0**	**$15,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	2027 Bobcat Plate Compactor Attachment for Excavator		
Project Year:	2027	**Category:**	Machinery & Equipment
Department:	Streets	**Priority:**	

Description:	2027 Bobcat PCF34 Plate Compactor attachment for Excavator
Justification:	We currently do not have a plate compactor for our excavator. This unit would allow to be much more efficient and effective compacting our excavation sites.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$7,800	$0	$0	$0	$0	$7,800
Total	**$0**	**$0**	**$7,800**	**$0**	**$0**	**$0**	**$0**	**$7,800**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$0	$7,800	$0	$0	$0	$0	$7,800
Total	**$0**	**$0**	**$7,800**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	2028 Caterpillar 938 Wheel Loader		
Project Year:	2028	**Category:**	Machinery & Equipment
Department:	Streets	**Priority:**	

Description:	2028 Caterpillar 938 Wheel Loader.
Justification:	This unit will replace a current unit that is 25 years old and used for blowing snow as well as other jobs throughout the year.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$330,000	$0	$0	$0	$330,000
Total	**$0**	**$0**	**$0**	**$330,000**	**$0**	**$0**	**$0**	**$330,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$0	$0	$330,000	$0	$0	$0	$330,000
Total	**$0**	**$0**	**$0**	**$330,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	2028 F-350 4x4 Pickup truck		
Project Year:	2028	**Category:**	Licensed Vehicles
Department:	Streets	**Priority:**	

Description:	2028 F-350 4x4 pickup
Justification:	This unit will replace an existing pickup that has been in service over 20 years.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$60,000	$0	$0	$0	$60,000
Total	**$0**	**$0**	**$0**	**$60,000**	**$0**	**$0**	**$0**	**$60,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$0	$0	$60,000	$0	$0	$0	$60,000
Total	**$0**	**$0**	**$0**	**$60,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	2029 Plow/Patrol Truck		
Project Year:	2029	**Category:**	Licensed Vehicles
Department:	Streets	**Priority:**	

Description:	2029 International single axle plow/patrol truck. 10' J Craft Stainless Steel Box Salt Dogg Tailgate Spreader with prewet and anti icing system Burke Road Tamer Trip Edge Plow and Wing & Burke Road Ranger Control System.
Justification:	Our fleet of 7, single axle plow trucks and 1 Tandem, 7 trucks plow the entire City during a snow event and 1 that is our Brine truck which is out before most every snow/ice event weather pending, has the age range from 3 years old to 30 years old. We need to get into a cycle of replacing a Plow/Patrol truck every 3 years to ensure our fleet isn't older than 20 years. As trucks get rotated out of service for plowing they become our Brine applicator and spare plow truck in the event of a break down.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$0	$350,000	$0	$0	$350,000
Total	**$0**	**$0**	**$0**	**$0**	**$350,000**	**$0**	**$0**	**$350,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$0	$0	$0	$350,000	$0	$0	$350,000
Total	**$0**	**$0**	**$0**	**$0**	**$350,000**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	2030 F-350 4x4 pickup		
Project Year:	2030	**Category:**	Licensed Vehicles
Department:	Streets	**Priority:**	

Description:	2030 F-350 4x4 pickup.
Justification:	This unit will replace unit that has been in service for over 20 years.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$0	$0	$65,000	$0	$65,000
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$65,000**	**$0**	**$65,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$0	$0	$0	$0	$65,000	$0	$65,000
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$65,000**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Meter reading		
Project Year:	2026	**Category:**	IT Software/Hardware
Department:	Water	**Priority:**	

Description:	With the rising cost of water meter reading, I want to build into my budget money set aside to read the water meters. We are spending about $0.91 per read right now. With everything moved to cellular end points that will cost us $80,000 to read the meters. We are not there yet but wanted to be set up for when it happens.
Justification:	We need to make sure that we have the money in the budget to read the water meters. With the rising cost i want to make sure we have the funds to do so.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Operating Transfer	$0	$80,000	$80,000	$80,000	$0	$0	$80,000	$320,000
Total	**$0**	**$80,000**	**$80,000**	**$80,000**	**$0**	**$0**	**$80,000**	**$240,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$80,000	$80,000	$80,000	$0	$0	$80,000	$320,000
Total	**$0**	**$80,000**	**$80,000**	**$80,000**	**$0**	**$0**	**$80,000**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Well 7 pump room heater		
Project Year:	2026	**Category:**	Facilities & Other Improvements
Department:	Water	**Priority:**	

Description:	The heater for well 7 (outside my office) has not been working. So, it makes the shop and offices cold. I would like to have the heater replaced. I would think that we could do this for less than $20,000 with duct work. This will hopefully be a 1-time expense.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$20,000	$0	$0	$0	$0	$0	$20,000
Total	**$0**	**$20,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$20,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$20,000	$0	$0	$0	$0	$0	$20,000
Total	**$0**	**$20,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Scada Consultant		
Project Year:	2026	**Category:**	IT Software/Hardware
Department:	Water	**Priority:**	

Description:	Scada Consultant- We have had $12,500. We should bump this up with the changing Scada. I would like to put $15,000 in the budget for this.
Justification:	Energenecs helps keep our Scada system up and running. When we have an issue, we pick up the phone and they sign in and fix it.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$15,000	$15,000	$15,000	$0	$0	$15,000	$60,000
Total	**$0**	**$15,000**	**$15,000**	**$15,000**	**$0**	**$0**	**$15,000**	**$45,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$15,000	$15,000	$15,000	$0	$0	$15,000	$60,000
Total	**$0**	**$15,000**	**$15,000**	**$15,000**	**$0**	**$0**	**$15,000**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Leak Study		
Project Year:	2026	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	I would like to start having a leak study done for the City of Whitewater. We have been lucky with our water loss. But I would like to have all the leaks found and fixed. I have had this done in the past and we didn't always have leaks, but when we had a leak or a main break, we could not find the company was always ready to step in and help. I think we could get this done for $7,500. This would be a 1-time year study. If we have a leak that we cannot find and have to call them in to help find a leak it would be another $7,500. This cost estimate is high and think we can have it done less than $7,500. But I wanted to stay on the higher side to be safe.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Operating Transfer	$0	$7,500	$7,500	$7,500	$0	$0	$7,500	$30,000
Total	**$0**	**$7,500**	**$7,500**	**$7,500**	**$0**	**$0**	**$7,500**	**$22,500**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$7,500	$7,500	$7,500	$0	$0	$7,500	$30,000
Total	**$0**	**$7,500**	**$7,500**	**$7,500**	**$0**	**$0**	**$7,500**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Large water meters		
Project Year:	2026	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	We need to stay up to date on our large water meters. We still have a few that need to be replaced. We are updating our water meters. With the meter updates we will be updating the reader to a cellular read. This will allow us to keep track of water temperature, flow, and help track down leaks. With tracking leaks we will be able to help our customers keep the bills lower, as well as help the utility with not needing to pump as much water.
Justification:	Need to stay up to date on our water meter replacements for the WDNR and the PSC.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$35,000	$35,000	$35,000	$0	$0	$35,000	$140,000
Total	**$0**	**$35,000**	**$35,000**	**$35,000**	**$0**	**$0**	**$35,000**	**$105,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$35,000	$35,000	$35,000	$0	$0	$35,000	$140,000
Total	**$0**	**$35,000**	**$35,000**	**$35,000**	**$0**	**$0**	**$35,000**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	New Storage Shed Bathroom		
Project Year:	2026	**Category:**	Facilities & Other Improvements
Department:	Water	**Priority:**	

Description:	We would like to add the bathroom to our new shop. It is stubbed into the building, now we would like to finishing the project up.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$30,000	$0	$0	$0	$0	$0	$30,000
Total	**$0**	**$30,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$30,000**

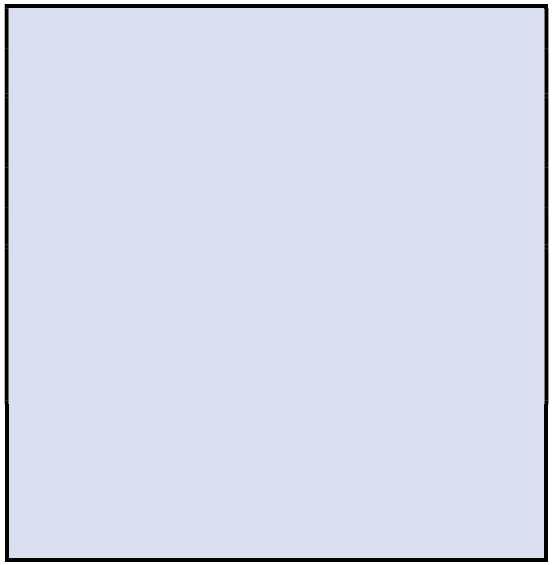
Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$30,000	$0	$0	$0	$0	$0	$30,000
Total	**$0**	**$30,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Hand rail for East Tower outside on top of the tank		
Project Year:	2028	**Category:**	Facilities & Other Improvements
Department:	Water	**Priority:**	

Description:	This is a 2028 request- I would like to add a handrail or safety rail around the East Tower. This would be so if we need to get on top of the tower for maintenance that we will not fall off. I have talked to USG about doing it when they are cleaning the tower. Once installed I would have the tower painted on the outside, to cover up the welding marks. The cost today was $75,000.
Justification:	This is a 2028 request- I would like to add a handrail or safety rail around the East Tower. This would be so if we need to get on top of the tower for maintenance that we will not fall off. I have talked to USG about doing it when they are cleaning the tower. Once installed I would have the tower painted on the outside, to cover up the welding marks. The cost today was $75,000.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$0	$0	$75,000	$0	$0	$0	$75,000
Total	**$0**	**$0**	**$0**	**$75,000**	**$0**	**$0**	**$0**	**$75,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$0	$0	$75,000	$0	$0	$0	$75,000
Total	**$0**	**$0**	**$0**	**$75,000**	**$0**	**$0**	**$0**	

CITY OF WHITEWATER, WI
RESOLUTION 2025-XX

RESOLUTION INCREASING STORMWATER RATES

WHEREAS, the City of Whitewater provides stormwater management services as defined in Chapter 16.10; and

WHEREAS, the City's fees for providing stormwater management services were last changed in 2015; and

WHEREAS, the City's operational and capital expenses for providing stormwater management have increased since 2015; and

WHEREAS, the City has plans to complete additional capital improvement projects in the future, including but not limited to Putnam and Jefferson Street in 2026; and

WHEREAS, Ehlers Public Finance Advisors have reviewed the Stormwater Fund's cash flow and recommended a Stormwater rate increase of 48.62% for the City's monthly stormwater fees—which are charged by Equivalent Runoff Units; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Whitewater as follows:

1. Effective January 1, 2026, the monthly charge per ERU are increasing by 48.62% as set forth below:

	Current Charge	New Charge	Billing Unit
a) Fixed monthly charge	$6.17	$9.17	Per ERU

DATED this _____ day of November 2025

_____
_____, Council President

ATTEST:

_____
_____, City Clerk

City of WHITEWATER	# Council Agenda Item
Meeting Date:	November 18, 2025
Agenda Item:	Neighborhood Services Department Rename
Staff Contact (name, email, phone):	Mason Becker, mbecker@whitewater-wi.gov, 262.473.0148

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

In an effort to improve clarity, efficiency, and alignment with the City's strategic goals, staff is recommending the consolidation and renaming of two existing departments/offices. The Neighborhood Services Department and the Office of Economic Development will be reorganized and officially renamed as the "Community Development Department".

This name change reflects the City's commitment to a more holistic approach to community planning, growth management, housing, code enforcement, and economic vitality. The unified department will provide residents, businesses, and developers with a single, coordinated point of contact for community development services including building permits, zoning changes, code enforcement, and other critical services.

The reorganization is primarily administrative in nature and does not alter the core services currently provided. However, it will help to streamline communications and operations and lessen confusion for both residents and staff.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS
(Dates, committees, action taken)

- At the Common Council meeting on September 16, 2025, staff presented a memo outlining the rationale for the name change to Community Development Department. That item was approved as part of the consent agenda with no questions or comments.

FINANCIAL IMPACT
(If none, state N/A)

There is no financial impact associated with this name change. Staff will work to update wording on the city website.

STAFF RECOMMENDATION

Approve the drafted ordinance changes as presented. Staff also recommends that the second reading be waived.

ATTACHMENT(S) INCLUDED
(If none, state N/A)

The necessary drafted ordinance revisions, which have been reviewed by the city attorney, are included.

ORDINANCE NO. _____

AN ORDINANCE AMENDING SECTIONS 1.28.020, 1.29.020, 2.04.010(b)(5), 2.22, 2.22.010, 2.22.030, 2.24.050(a), 5.16.030, 5.16.040, 5.16.050, 5.16.060, 5.16.090, 5.16.100, 5.18.030, 5.18.060, 5.18.080, 5.18.090, 5.19.030, 5.19.040, 5.19.060, 5.19.090, 5.19.100, 5.20.020(c), 5.20.027, 5.38.020(b), 5.56.010(b), 5.56.020, 7.41.010(C)(h), 7.41.020, 7.41.030, 7.41.040, 7.41.050, 8.24.010, 9.06.015(c), 9.20.030, 12.46.080, 14.055.010, 19.06.120, 19.09.063, 19.09.430, 19.15.070, 19.18.070, 19.19.070, 19.21.070, 19.46.010, 19.51.040, 19.51.050, 19.51.140, 19.51.180, 19.52.050, 19.52.060, 19.57.160, 19.60.020, 19.69.050, 19.74.010, 20.04.040, and 20.04.080 TO COMBINE NEIGHBORHOOD SERVICES AND ECONOMIC DEVELOPMENT DEPARTMENTS INTOS COMMUNITY DEVELOPMENT DEPARTMENT

WHEREAS, this ordinance was reviewed by the _____ [committee/commission] and is recommended for adoption by said committee; and,

WHEREAS, the City wishes to make a commitment to a more holistic approach to community planning, growth management, housing, code enforcement, and economic vitality; and,

WHEREAS, the unified department will provide residents, businesses, and developers with a single, coordinated point of contact for community development services.

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

SECTION 1: Whitewater Municipal Code paragraph 2.04.010(b)(5) is hereby amended to read as follows:

2.04.010(b)(5) ~~Department of Neighborhood Services~~ Community Development Department. The ~~department of neighborhood services~~ Community Development Department shall be under the supervision of the city manager and shall be composed of the following divisions: code enforcement, public buildings, zoning and planning, and economic development.

SECTION 2: Wherever in the following sections of the City of Whitewater Ordinances the words "department of neighborhood services" or "neighborhood services department" are used, the words "Community Development Department" are substituted: §§ 2.22, 2.24.050(a), 5.16.040, 5.16.050, 5.19.040, 5.56.010(b), 5.56.020, 12.46.080, 19.15.070, 19.18.070, 19.21.070, 19.51.140, 19.51.180, 19.52.050, 19.52.060, 19.69.050, and 20.04.040.

SECTION 3: Wherever in § 19.60.020 of the City of Whitewater Ordinances the words "Director of neighborhood services" are used, the words "Community Development Department" are substituted.

SECTION 4: Wherever in the following sections of the City of Whitewater Ordinances the words "director of neighborhood services" or "neighborhood services director" are used, the words "Community Development Director" are substituted: §§ 1.29.020, 2.22.010, 2.22.030, 5.16.030, 5.16.060, 5.16.090, 5.18.030, 5.18.060, 5.18.080, 5.19.030, 5.19.060, 5.19.090, 5.20.020(c), 5.38.020(b), 7.41.030, 7.41.040, 7.41.050 8.24.010, 9.06.015(c), 9.20.030, 14.055.010, 19.06.120, 19.18.070, 19.57.160, and 19.74.010.

SECTION 5: Wherever in § 19.18.070 of the City of Whitewater Ordinances the words "neighborhood service director" are used, the words "Community Development Director" are substituted.

SECTION 6: Wherever in the following sections of the City of Whitewater Ordinances the words "neighborhood services director's" are used, the words "Community Development Director's" are substituted: §§ 5.16.100, 5.18.090, 5.19.100, 5.20.027, 7.41.020, 7.41.050, 19.15.070, and 19.19.070.

SECTION 7: Whitewater Municipal Code paragraph 7.41.010(C)(h) is hereby amended to read as follows:

7.41.010(C)(h) Any other activity similar to the above violations and any activity, enforced by the ~~neighborhood services director's office~~ Community Development Department, which is in violation of Whitewater ordinances or state statutes and tends to cause a nuisance.

SECTION 8: Wherever in § 19.46.010(E)(2) of the City of Whitewater Ordinances the words "neighborhood services office" are used, the words "Community Development Department" are substituted.

SECTION 9: Wherever in the following sections of the City of Whitewater Ordinances the words "neighborhood services" are used, the words "Community Development Department" are substituted: §§ 19.15.070, 19.18.070, 19.19.070, 19.51.040, and 19.51.050.

SECTION 10: Whitewater Municipal Code paragraph 1.28.020 is hereby amended to read as follows:

After presenting proper identification, the building inspector, ~~neighborhood services officer,~~ code enforcement officer, or the police chief, or their respective deputies or designees, shall be permitted to enter upon any property at any reasonable time for the purpose of making inspections to determine compliance with this chapter and related ordinances. If denied access, the code official may acquire a special inspection warrant for such access, pursuant to Wis. Stats. § 66.0119, as amended from time-to-time.

SECTION 11: Whitewater Municipal Code paragraph 20.04.080(b)(1) is hereby amended to read as follows:

20.04.080(b)(1) Enforcement. The chief of police, the chief of the fire department, the building inspector, ~~neighborhood services officer~~ code enforcement officer, or other designee shall enforce those provisions of this chapter that come within the jurisdiction of their offices and they shall make periodic inspections and inspections upon compliant to ensure that such provisions are not violated. No action shall be taken under this section to abate a public nuisance unless the officer shall have inspected or caused to be inspected the premises where the nuisance is alleged to exist and have satisfied himself that a nuisance does in fact exist.

SECTION 12: Whitewater Municipal Code subsection 20.04.090(1) is hereby amended to read as follows:

20.04.090(1) First re-inspection fee of seventy-five dollars per property upon verification of continued violation by city building inspector, ~~neighborhood services officer,~~ code enforcement officer or designee.

SECTION 13: This ordinance shall take effect and be in force the day after its passage and publication.

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

Seconded by Council Member _____.

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

ADOPTED: _____

_____
John Weidl, City Manager

ATTEST:

_____
Heather Boehm, City Clerk

AN ORDINANCE AMENDING SECTIONS 1.28.020, 1.29.020, 2.04.010(b)(5), 2.22, 2.22.010, 2.22.030, 2.24.050(a), 5.16.030, 5.16.040, 5.16.050, 5.16.060, 5.16.090, 5.16.100, 5.18.030, 5.18.060, 5.18.080, 5.18.090, 5.19.030, 5.19.040, 5.19.060, 5.19.090, 5.19.100, 5.20.020(c), 5.20.027, 5.38.020(b), 5.56.010(b), 5.56.020, 7.41.010(C)(h), 7.41.020, 7.41.030, 7.41.040, 7.41.050, 8.24.010, 9.06.015(c), 9.20.030, 12.46.080, 14.055.010, 19.06.120, 19.09.063, 19.09.430, 19.15.070, 19.18.070, 19.19.070, 19.21.070, 19.46.010, 19.51.040, 19.51.050, 19.51.140, 19.51.180, 19.52.050, 19.52.060, 19.57.160, 19.60.020, 19.69.050, 19.74.010, 20.04.040, and 20.04.080 TO COMBINE NEIGHBORHOOD SERVICES AND ECONOMIC DEVELOPMENT DEPARTMENTS INTOS COMMUNITY DEVELOPMENT DEPARTMENT

WHEREAS, the City wishes to make a commitment to a more holistic approach to community planning, growth management, housing, code enforcement, and economic vitality; and,

WHEREAS, the unified department will provide residents, businesses, and developers with a single, coordinated point of contact for community development services.

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

SECTION 1: Whitewater Municipal Code paragraph 2.04.010(b)(5) is hereby amended to read as follows:

2.04.010(b)(5) Community Development Department. The Community Development Department shall be under the supervision of the city manager and shall be composed of the following divisions: code enforcement, public buildings, zoning and planning, and economic development.

SECTION 2: Wherever in the following sections of the City of Whitewater Ordinances the words "department of neighborhood services" or "neighborhood services department" are used, the words "Community Development Department" are substituted: §§ 2.22, 2.24.050(a), 5.16.040, 5.16.050, 5.19.040, 5.56.010(b), 5.56.020, 12.46.080, 19.15.070, 19.18.070, 19.21.070, 19.51.140, 19.51.180, 19.52.050, 19.52.060, 19.69.050, and 20.04.040.

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SECTION 4: Wherever in the following sections of the City of Whitewater Ordinances the words "director of neighborhood services" or "neighborhood services director" are used, the words "Community Development Director" are substituted: §§ 1.29.020, 2.22.010, 2.22.030, 5.16.030, 5.16.060, 5.16.090, 5.18.030, 5.18.060, 5.18.080, 5.19.030, 5.19.060, 5.19.090, 5.20.020(c), 5.38.020(b), 7.41.030, 7.41.040, 7.41.050 8.24.010, 9.06.015(c), 9.20.030, 14.055.010, 19.06.120, 19.18.070, 19.57.160, and 19.74.010.

SECTION 5: Wherever in § 19.18.070 of the City of Whitewater Ordinances the words "neighborhood service director" are used, the words "Community Development Director" are substituted.

SECTION 6: Wherever in the following sections of the City of Whitewater Ordinances the words "neighborhood services director's" are used, the words "Community Development Director's" are substituted: §§ 5.16.100, 5.18.090, 5.19.100, 5.20.027, 7.41.020, 7.41.050, 19.15.070, and 19.19.070.

SECTION 7: Whitewater Municipal Code paragraph 7.41.010(C)(h) is hereby amended to read as follows:

7.41.010(C)(h) Any other activity similar to the above violations and any activity, enforced by the Community Development Department, which is in violation of Whitewater ordinances or state statutes and tends to cause a nuisance.

SECTION 8: Wherever in § 19.46.010(E)(2) of the City of Whitewater Ordinances the words "neighborhood services office" are used, the words "Community Development Department" are substituted.

SECTION 9: Wherever in the following sections of the City of Whitewater Ordinances the words "neighborhood services" are used, the words "Community Development Department" are substituted: §§ 19.15.070, 19.18.070, 19.19.070, 19.51.040, and 19.51.050.

SECTION 10: Whitewater Municipal Code paragraph 1.28.020 is hereby amended to read as follows:

After presenting proper identification, the building inspector, code enforcement officer, or the police chief, or their respective deputies or designees, shall be permitted to enter upon any property at any reasonable time for the purpose of making inspections to determine compliance with this chapter and related ordinances. If denied access, the code official may acquire a special inspection warrant for such access, pursuant to Wis. Stats. § 66.0119, as amended from time-to-time.

SECTION 11: Whitewater Municipal Code paragraph 20.04.080(b)(1) is hereby amended to read as follows:

20.04.080(b)(1) Enforcement. The chief of police, the chief of the fire department, the building inspector, code enforcement officer, or other designee shall enforce those provisions of this chapter that come within the jurisdiction of their offices and they shall make periodic inspections and inspections upon compliant to ensure that such provisions are not violated. No action shall be taken under this section to abate a public nuisance unless the officer shall have inspected or caused to be inspected the premises where the nuisance is alleged to exist and have satisfied himself that a nuisance does in fact exist.

SECTION 12: Whitewater Municipal Code subsection 20.04.090(1) is hereby amended to read as follows:

20.04.090(1) First re-inspection fee of seventy-five dollars per property upon verification of continued violation by city building inspector, code enforcement officer or designee.

SECTION 13: This ordinance shall take effect and be in force the day after its passage and publication.

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

Seconded by Council Member _____.

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

ADOPTED: _____

_____
John Weidl, City Manager

ATTEST:

_____
Heather Boehm, City Clerk

City of WHITEWATER	Common Council Agenda Item
Meeting Date:	November 18, 2025
Agenda Item:	2025-O-29 an Ordinance amending Chapter 2.73.020 Aquatic Center Committee
Staff Contact (name, email, phone):	Kevin Boehm, kboehm@whitewater-wi.gov, 262-473-0122

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

Interest in serving on the Aquatic Center Committee has been very limited since the City and School District entered into the current operating agreement. Because so few applications have been submitted, it has not been feasible to hold the required joint meetings between the two entities to review and appoint committee members. After discussing this issue with Samuel Karns, Superintendent of Schools, both parties agreed that the appointment process should be simplified. The proposed ordinance amendment removes the joint appointment and alternate member requirements and allows each entity to independently solicit and appoint its members. The updated structure designates three appointments by the School District and two by the City, with each entity using its own selection procedures, including the City's process under 2.12.011. Staff members from either entity may be appointed regardless of residency, and fixed procedural appointment dates are removed to allow mutually agreed-upon timelines.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS
(Dates, committees, action taken)

None

FINANCIAL IMPACT
(If none, state N/A)

None

STAFF RECOMMENDATION

Staff recommends approval of the proposed ordinance amendments and requests that the Common Council waive the second reading to allow for timely implementation of the updated Aquatic Center Committee structure.

ATTACHMENT(S) INCLUDED
(If none, state N/A)

Ordinance 2025-O-29 An Ordinance Amending 2.73.020 – Aquatic Center Committee.

AN ORDINANCE AMENDING 2.73.020 - AQUATIC CENTER COMMITTEE

WHEREAS, this ordinance was reviewed by the Park and Recreation Board and is recommended for adoption by said committee; and,

WHEREAS, the City of Whitewater and the Whitewater School District desire to clarify the structure, appointment process, and membership eligibility of the Aquatic Center Committee to ensure fair representation, flexibility in appointments, and consistency with current administrative practices; and,

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

SECTION 1: Whitewater Municipal Code 2.73.020 is hereby amended to read as follows:

(a) Establishment of the Aquatic Center Committee.
The aquatic center committee (ACC) is hereby established as a joint advisory body between the City of Whitewater and the Whitewater School District. The ACC shall serve in an advisory capacity and shall not be responsible for the daily operations of the aquatic facility, which shall remain under the management of city parks staff.
(b) Committee Structure. The ACC shall consist of five voting members as follows:
(1) City of Whitewater Appointments.
(A) ~~One regular member appointed by the city.~~ Two members appointed by the City of Whitewater.
~~(B) One alternate member appointed by the city (may replace the regular member if absent).~~
(2) Whitewater School District Appointments.
(A) ~~One regular member appointed by the school district.~~ Three members appointed by the Whitewater School District.
~~(B) One alternate member appointed by the school district (may replace the regular member if absent).~~
~~(3) Joint Appointments.~~
~~(A) Three citizen members jointly appointed by the city and school district.~~
(c) Application and Appointment Process.
(1) ~~The City of Whitewater shall solicit applications for committee positions in a manner consistent with other city committees and boards.~~ Each appointing entity shall determine its own method of soliciting applicants.
(2) ~~Applications shall be collected electronically through the city's existing system.~~ The City of Whitewater shall follow City Ordinance 2.12.011 – Appointment of board, commission and committee members.
(3) ~~Applications shall be reviewed by both the Whitewater School Board and the common council.~~ Each entity shall independently appoint its members in accordance with its established procedures.

(4) ~~A special joint meeting shall be convened to vet applicants.~~ Both the City and the School District may appoint staff members as representatives, regardless of whether such staff reside within the City limits, provided that each appointee is an employee of the appointing entity. ~~(5) During the joint meeting, the city and school district shall jointly appoint members to the ACC.~~

(d) Timeline. ~~The proposal shall be presented to the common council for approval on February 4, 2025. Applications shall be requested with a submission deadline of March 31, 2025. The joint meeting for vetting and appointments shall be tentatively scheduled to a date that is acceptable by both the city council and the Whitewater School District prior to the end of May 2025.~~ Timelines for appointments and renewals shall be coordinated between the City and the School District as mutually agreed upon.

(e) Advisory Role.

The ACC shall provide advisory recommendations on capital improvements and other related matters concerning the aquatic facility to the city and school district. The ACC shall not have operational oversight of the facility, as daily operations, management, and staffing are the responsibility of city parks staff.

(f) Staff Support.

(1) The park and recreation director.

(2) The aquatic center facility manager.

(g) Governance.

The ACC shall be considered a governmental subdivision and agency of the City of Whitewater. The ACC shall not engage in substantive decision-making regarding the operation of the aquatic facility but shall serve exclusively in an advisory capacity.

(h) ~~Effective Date. This section shall take effect upon passage and publication as provided by law.~~ Residency. Residency within the City of Whitewater shall not be required for any appointee who is an employee of the City or the Whitewater School District. For all other appointments, residency requirements shall follow applicable City or District policies.

SECTION 2: All ordinances or parts of ordinances inconsistent with the provisions of this ordinance are hereby repealed.

SECTION 3: This ordinance shall take effect and be in force the day after its passage and publication.

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

Seconded by Council Member _____.

DATE	November 18, 2025	December 2, 2025
READING	FIRST	SECOND

	YES	NO	PASS	ABSENT	YES	NO	PASS	ABSENT
Michael Smith								
Orin Smith								
Steven Sahyun								
Brian Schanen								
Neil Hicks								
Greg Majkrzak								
Patrick Singer								
Total:								

ADOPTED: _____

_____
John Weidl, City Manager

ATTEST:

_____
Heather Boehm, City Clerk

City of WHITEWATER	Council Agenda Item
Meeting Date:	November 18, 2025
Agenda Item:	Nicholas Wingate BOL Appeal
Staff Contact (name, email, phone):	Heather Boehm hboehm@whitewater-wi.gov 262-473-0102

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

On October 6, 2025, Mr. Wingate applied for a Beverage Operator's License. On October 17, 2025, Chief Dan Meyer denied the license. On October 17, 2025, a letter informing Mr. Wingate of the denial was sent by the City Clerk's office via regular and certified mail. The Clerk's office received an email requesting an appeal from Mr. Wingate on Tuesday, October 21, 2025.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS
(Dates, committees, action taken)

On November 18, 2025, at 5:00 pm, the Alcohol Licensing Committee will vote to either deny or allow Mr. Wingate to have a Beverage Operator's License.

FINANCIAL IMPACT
(If none, state N/A)

n/a

STAFF RECOMMENDATION

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

ATTACHMENT(S) INCLUDED
(If none, state N/A)

Mr. Wingate's Request for an appeal.
Chief Meyer's Denial Letter.
Mr. Wingate's BOL Application.

From: Heather Boehm
To: Nick Wingate
Subject: RE: Request for operator license appeal
Date: Thursday, October 23, 2025 9:16:00 AM
Attachments: image001.png

Hello Nick,

I have confirmed that the next meeting of the Alcohol Licensing Committee will be held Tuesday, November 18, 2025. The meetings are held at the City Municipal Building, 312 W Whitewater St, Whitewater, at 5:00 pm on the 2nd Floor. If you take the elevator up to the 2nd floor, you will see the open meeting doors directly across from the elevator. After that meeting will be the Common Council Meeting at 6:00 pm. You are welcome to stay for that meeting as well, as the Council will also discuss your appeal and make the final decision.

Please let me know if you have any questions.

Thank you,

Heather Boehm
City Clerk

312 W. Whitewater St., Whitewater, WI 53190
(262)473-0102 | hboehm@whitewater-wi.gov

Upcoming 2026 Elections
02/17/26- February Primary (if needed)
04/07/26- Spring Election
08/11/26- Partisan Primary Election
11/03/26- Partisan General Election

Register or Request Absentee Ballot here: https://myvote.wi.gov/en-us/

"What they hate in you is missing in them. Keep Shining" - unknown

The City of Whitewater will be starting a monthly newsletter! Subscribe to receive the latest news, public service announcements & updates, and upcoming events delivered to your inbox. Subscribe: https://lp.constantcontactpages.com/su/g8U4Af4/whitewater

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From: Nick Wingate [redacted]>
Sent: Tuesday, October 21, 2025 11:20 AM
To: Heather Boehm <hboehm@whitewater-wi.gov>
Subject: Request for operator license appeal

> You don't often get email from [redacted]. Learn why this is important

Hello my name is Nick Wingate. I recently applied and got denied for a beverage operator's license, I would like to request an appeal. How will this work and what will I need to do?

M E M O R A N D U M

TO: City Clerk

FROM: Daniel A. Meyer, Chief of Police

SUBJECT: Disapproval of Beverage Operator's License Application for **Nicolas M Wingate**

DATE: October 17, 2025

On October 8, 2025, Nicholas M Wingate, [redacted]., Whitewater, WI 53190, applied for a beverage operator's license to work, without supervision, at Brass Rail, 130 W Main St #1904, Whitewater, WI 53190. At that time the usual background investigation was conducted.

Effective October 17, 2025, the following information is being supplied on an official basis concerning the beverage operator's license application of Nicholas M Wingate. Pertinent records of the local and state agencies have been searched as of this date with the following results: (Only that information which would bear upon this application is recorded. Traffic violations are excluded.)

MIDDLETON POLICE DEPARTMENT
04-06-2009: POSSESSION OF A CONTROLLED SUBSTANCE (THC) - CONVICTED

DELAVAN TOWNSHIP POLICE DEPARTMENT
11-20-2011: OPERATING WHILE UNDER THE INFLUENCE

Nicholas M Wingate stated on his application that he has not been charged with or convicted of any crime, traffic violation, or violations of municipal ordinance.

An operator at an alcohol establishment has an obligation to reasonably deal with various rules and regulations regarding alcohol. These arrests show that Nicholas M Wingate has displayed an inability to abide by these laws. We therefore do not believe that he has the appropriate ability to handle the responsibility that the license requires.

Qualifications for license in accordance with Wisconsin State Statute 125.04(5)(a) as affected by Chapter 79 and 391, Laws of '81 effective 1/1/82 which states in part: "Natural persons. Licenses and permits related to alcohol beverages, issued to natural persons under this chapter, may be issued only to persons who: 1. Do not have an arrest or conviction record, subject to s. 111.321, 111.322, and 111.335:. . ." Statute 111.335---Arrest or conviction record: Exceptions and special cases---reads in part: "(c) Notwithstanding s. 111.322 it is not employment discrimination because of conviction record to refuse to employ or license, or to bar or terminate from employment or licensing any individual who: 1. Has been convicted of any felony, misdemeanor or other offense the circumstances of which substantially relate to the circumstances of the particular job or licensed activity; ..."

Based on the above information, I recommend that this applicant be denied his beverage operator's license application. These offenses he has been arrested for DO substantially relate to the circumstances of the particular job or licensed activity as required under Chapter 125.

DM/jh

City of WHITEWATER

BEVERAGE OPERATOR'S LICENSE APPLICATION

Applicant: Wingate (Last) Nicholas (First) Matthew (Full Middle) (Former Name (s))

Address: [redacted] Whitewater, WI 53190

Permanent Address, **If Not Current**: _____

Telephone: [redacted] Email: [redacted]

Date of Birth: [redacted] Place of Birth: Milwaukee, WI

Driver's License #: [redacted] State: WI

List ALL Addresses You Have Lived At Over The **Past Five Years**:

Dates: _____ Address: _____

Dates: _____ Address: _____

Dates: _____ Address: _____

Dates: _____ Address: _____

Dates: _____ Address: _____

Have you Completed a Beverage Server Training Course? Yes: ✓ No: _____

If Yes, What Company? 360 Training Date: 10/2/2025

Do You Currently have a Beverage Operator's License in another Municipality?

If Yes, What Municipality Issued the License? N/A

City of Whitewater Employing Establishment: The Brass Rail

Check One: 1 Year License - $20 ✓ 2 Year License - $30 _____

City of WHITEWATER

HAVE YOU EVER BEEN CHARGED WITH OR CONVICTED OF **ANY CRIME, TRAFFIC VIOLATION, OR VIOLATION OF A MUNICIPAL ORDINANCE** (Excluding parking tickets)?
YES _____ NO ✓ If YES, please provide the following: (Additional paper provided if needed)

Date of Arrest: _____ Arresting Agency: _____
Offense: _____

Date of Arrest: _____ Arresting Agency: _____
Offense: _____

Date of Arrest: _____ Arresting Agency: _____
Offense: _____

I CERTIFY THAT I HAVE ATTAINED THE AGE OF 18; AND I SPECIFICALLY STATE THAT I HAVE LISTED ABOVE INFORMATION ON ANY CHARGES OR CONVICTIONS RELATING TO ANY FELONY, MISDEMEANOR, MUNICIPAL CITATION, OR ANY OTHER OFFENSE; AND THAT I AM FAMILIAR WITH THE LAWS, ORDINANCES AND ALL PROVISIONS OF SAID LAWS, AND THAT ALL INFORMATION STATED ON THIS APPLICATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

FURTHER, I HEREBY AUTHORIZE A CRIMINAL HISTORY CHECK AND HEREBY CONSENT FOR THE CITY OF WHITEWATER TO CONDUCT A CRIMINAL HISTORY BACKGROUND CHECK THAT MAY INCLUDE PHOTOGRAPH(S) AND FINGERPRINTS. I HEREBY ALSO RELEASE THE CITY OF WHITEWATER, AS WELL AS ANY OTHER MUNICIPAL, STATE OR FEDERAL LAW ENFORCEMENT AGENCIES, BOTH INDIVIDUALLY AND COLLECTIVELY, FROM ANY AND ALL LIABILITY FOR DAMAGES OF WHATEVER KIND WHICH MAY BE INCURRED BY ME, MY HEIRS, SUCCESSORS AND ASSIGNS DUE TO COMPLIANCE WITH SAID AUTHORIZATION AND RELEASE OF INFORMATION. I ALSO ACKNOWLEDGE THAT $7 OF THE FEE PAID IS TO COVER THE COST TO THE STATE FOR THE MANDATED BACKGROUND INVESTIGATION.

_____ Date: 10/6/2025
Signature (Individual in Charge)

Received by: _____ Date: 10/6/25 Sent to PD: 10/6/25

PD Approval: _____ Denial: _____ Date: 10/17/2025

Receipt #: 6.017928

360 TRAINING

LEARN 2 SERVE™

CERTIFICATE OF COMPLETION

This certifies that

Nicholas Wingate

is awarded this certificate for

Wisconsin Responsible Beverage Server Training

Completion Date	Expiration Date	Certificate #
10/02/2025	10/02/2027	WI-00643472

Official Signature

This certificate is non-transferable and represents the successful completion of an approved Wisconsin Department of Revenue Responsible Beverage Server Course in compliance with secs. 125.04(5)(a)5., 125.17(6), and 134.66(2m), Wis. Stats.

6504 Bridge Point Parkway, Suite 100 | Austin, TX 78730 | www.360training.com

Council Agenda Item

Meeting Date:	November 18, 2025
Agenda Item:	Contract 3-2025
Staff Contact (name, email, phone):	Brad Marquardt, bmarquardt@whitewater-wi.gov, 262-473-0139

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

The Wastewater Treatment Plant Return Activated Sludge Pump Addition Project was advertised with bids due on October 28, 2025. Two bids were received.

Sabel Mechanical	$243,850.00
August Winter & Sons	$274,200.00

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS
(Dates, committees, action taken)

The Public Works Committee and Common Council approved Task Order 25-04 for the design of the project in February 2025.
The Public Works Committee recommended to reject all bids at their November 11, 2025 meeting.

FINANCIAL IMPACT
(If none, state N/A)

Strand's Opinion of Probable Construction Cost was $158,000. The project was included in the 2026 CIP with a budget of $140,000. Strand reached out to Sabel Mechanical after the bid and asked for a breakout of costs. The huge difference was in Electrical where Sabel Mechanical was estimating $126,000 worth of work.

STAFF RECOMMENDATION

The low bid is 55% higher than the estimate. Staff cannot justify a recommendation to move forward with this project at this time. Staff recommends a motion to reject all bids. Staff will also ask Finance to remove this project from the CIP for consideration next year.

Due to the small scale of construction, staff will look to do this project in conjunction with and when another project is planned at the Wastewater Treatment Facility.

ATTACHMENT(S) INCLUDED
(If none, state N/A)

1. Bid Tab

Wastewater Treatment Plant Return Activated Sludge Pump Addition							
Contract 3-2025							
City of Whitewater, Wisconsin							
Solicitor: Strand Associates, Inc.							
October 28, 2025 1 P.M. Central Time							
				Sabel Mechanical		August Winter & Sons, Inc	
Section Title	Item Description	UofM	Quantity	Unit Price	Extension	Unit Price	Extension
	Lump Sum Bid	LS	1	$243,850.00	$243,850.00	$274,200.00	$274,200.00
Base Bid Total:					$243,850.00		$274,200.00

Council Agenda Item

Meeting Date:	November 18, 2025
Agenda Item:	Whitewater Creek debris
Staff Contact (name, email, phone):	Brad Marquardt, bmarquardt@whitewater-wi.gov, 262-473-0139

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

Staff received calls from two concerned residents along Whitewater Creek, who reside on George Street just north of the bridge. Their concern was with a blockage causing debris, mainly dead cattails, backing up in the creek adjacent to their and other's property. According to the DNR, the DNR nor the City is responsible for removing anything from the waterway. Affected residents can remove material if they desire as long as the riverbed is not disturbed, otherwise a dredging permit would be required. The blockage, and backup, are more than the residents can handle and even more than the City can take on. The City Manager is in agreement with hiring a contractor to help with the removal of the blockage and backup. However, since this was not a budgeted expense, he asked that this item be brought to the Public Works Committee for discussion.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS
(Dates, committees, action taken)

The Public Works Committee met on November 11, 2025 and voted 2-1 in favor of proceeding with this project. They asked that it be brought to the full council for discussion and awareness.

FINANCIAL IMPACT
(If none, state N/A)

An estimate from a local contractor thought they could do the work in the $20,000 to $25,000 range. If the City helped with trucking the material to the compost site, the cost would less. There is money available in the Stormwater Utility from the 2025 Dredging Project. $300,000 was budgeted, but the project came in at around $160,000.

STAFF RECOMMENDATION

The blockage is from a large tree that had previously fell into the water. The backup consists of dead cattails that are being washed downstream from the lakes and from dried up duckweed. The backup material is estimated to be one to three feet thick. The water depth is approximately 5 feet. Staff's recommendation is to move forward with this project. The project is proposed to be completed over the winter.

ATTACHMENT(S) INCLUDED
(If none, state N/A)

1. Pictures