



Finance Committee Meeting

Cravath Lakefront room 2nd floor 312 West
Whitewater Str, Whitewater, WI, 53190 *In Person
and Virtual

Tuesday, December 26, 2023 - 5:00 PM

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

Please click the link below to join the webinar:

12/26/2023 Finance Committee Meeting

Dec 26, 2023, 5:00 – 6:00 PM (America/Chicago)

Please join my meeting from your computer, tablet or smartphone.

<https://meet.goto.com/982280285>

You can also dial in using your phone.

Access Code: 982-280-285

United States: +1 (872) 240-3212

Get the app now and be ready when your first meeting starts:

<https://meet.goto.com/install>

AGENDA

CALL TO ORDER

ROLL CALL

CONSENT AGENDA

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

1. October 12, 2023 Finance Committee Meeting Minutes
2. October 16, 2023 Finance Committee Meeting Minutes
3. October 24, 2023 Finance Committee Meeting Minutes
4. November 28, 2023 Finance Committee Meeting Minutes

HEARING OF CITIZEN COMMENTS

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

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

CONSIDERATIONS / DISCUSSIONS / REPORTS

- [5.](#) November 2023 Financials

FUTURE AGENDA ITEMS

6. Compensation Study
7. Policy Review

ADJOURNMENT

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

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

ABSTRACT/SYNOPSIS OF THE ESSENTIAL ELEMENTS OF THE OFFICIAL ACTIONS OF THE FINANCE COMMITTEE OF THE CITY OF WHITEWATER, WALWORTH AND JEFFERSON COUNTIES, WISCONSIN

Special Finance Committee Meeting Minutes of October 12, 2023

1. Call to Order and Roll Call

Chairperson Lisa Dawsey-Smith called the meeting to order at 6:00 pm.

Present at the meeting were committee members David Stone, Jill Gerber, and Lisa Dawsey Smith.

Absent: N/A. Staff and guests present: Finance Director Rachelle Blitch, Brad Marquardt, Ben Mielke, and Jim Bergner.

2. Hearing of Citizen Comments

None

3. 2024-2025 Budget Review (2 of 3)

- a. Public Works (Administration, Shop/Fleet Operations, Street Maintenance, Street Ice/Snow, and Street Lights)** – Marquardt noted there was nothing out of the usual in the budget items. Gerber asked about the engineering expense being low and Marquardt explained that those are for services not tied to a specific project. Gerber asked about the electricity expense as she had expected it to go down after the bulb replacements. Marquardt stated that only some of the bulbs have been replaced. Dawsey-Smith added that she recalled that while they were more efficient there was a higher fee being assessed by WE Energies. Marquardt noted that when replacing the bulbs it can take up to seven years to see the cost decrease and that the upfront cost to replace is higher but the electricity is actually lower. Stone wondered if the city had considered using shorter street lights as an option so when a bulb needs to be replaced the city can do it instead of having WE Energies do it. Marquardt responded that those lights are similar to the decorative lighting in downtown and that the city is responsible for the maintenance and costs associated with them. Dawsey-Smith asked if some of the costs of the lighting in 2023 could be expensed to the associated TIDs. Marquardt stated it could and he would check into it.
- b. Fund 215 Equipment Replacement** –Stone inquired about the 2023 expenses in the Rolling Stock line item as it was projected to be significantly over budget but also noted that the 2024 vs 2025 budget were significantly different. Marquardt said he would need the full document to answer the question about the 2023 anticipated expenses and Dawsey-Smith explained the difference with the 2024-2025 budgeted items was because they didn't have anything scheduled to be purchased/replaced in 2025.
- c. Fund 230 Solid Waste Recycling** –Stone inquired about the rate increases and Marquardt explained the Council had already approved the rate increase and that it will be included in the revised budget and that he does expect John's Disposal to do another rate increase in 2025. Dawsey-Smith explained that they are allowed to ask for an increase each year that corresponds to CPI. Marquardt explained the increase for 2024 was \$0.27 which came to approximately \$12,000.
- d. Forestry** – Marquardt noted it was the year to treat Ash trees and that's the reason for the increase from 2023.

- e. **Street Repair** – Dawsey-Smith inquired if this was an area that potential surplus could be allocated and Marquardt stated he does typically ask for additional funds to be set aside when possible. Marquardt stated they have plans to repave Pearson Ct, Pearson Ln, Meadowview Ct in anticipation of development, multiple streets being seal-coated along with the asphalt at the wastewater plant, and some of the projects will get charged out.
- f. **Water Utility** – Stone was concerned regarding the reallocation of the Vanderlip Lift Station between water and sewer. Marquardt explained that the sewer user rate charges must be used on sewer projects but the borrowing is something that can be switched between projects. Stone asked if we would be borrowing additional money for the lift station and Marquardt responded that we would but 50% of the borrowing is eligible for principle forgiveness from the clean water loan. Gerber asked about the 300 accounts with a budget of 1.8M. Blitch explained the amount was the summary of all of the accounts. Stone asked if the Well 7 modification was getting rid of the reservoir and Bergner confirmed it was.
- g. **Wastewater Utility** – Stone asked if the rate increase took effect in March of 2022 and Marquardt responded that it did. Gerber questioned the revenue amounts between 2024 and 2025 as it appeared we were losing revenue. Marquardt speculated that it could be due to the increased water credit going from three months to six months. Stone inquired about the amount of interest on debt. Marquardt explained that the city had a \$22M project and that it was to be expected. Dawsey-Smith also explained that the city saved a lot of money by doing the borrowing for two years versus one year. Stone asked for the status on the Vanderlip project and Marquardt explained that it would be constructed in 2024 and that Karen (Comptroller) was working to complete the CIP list and would update the summary pages to reflect those costs.
- h. **Stormwater Utility** – Marquardt stated we should look at the cost per ERU as it was last updated in December of 2015 from 558 to 617 and we will have projects coming up for detention ponds. He further explained the city would be able to handle the majority of the projects however, there are a couple that will need to be contracted out.
- i. **Rock River Stormwater Group** – Stone asked if we were the only ones participating in this group. Marquardt stated there are approximately twelve municipalities in the group and potentially two other towns joining. Dawsey-Smith noted the professional services cost is causing the city to draw from the reserves. Marquardt explained the city has a couple of invoices for marketing that are not posted yet but that there is a plan to spend the balance. Stone asked if the dam repairs were for Tripp or Cravath. Marquardt noted the city has repairs that were required to be done on Cravath in 2023 however, because it wasn't budgeted for permission was given by the DNR to do those repairs in 2024.
- j. **Media Services** – Gerber inquired about the \$45,000 transfer to the fund and Blitch explained it's from the general fund to support the activities of media services since the fund isn't self-sufficient. Gerber inquired whether the chief of staff's salary was split and included in this fund. Blitch stated she believed it was but would verify that information. Gerber asked if the position of the Media Coordinator would be filled. Blitch confirmed that the city is accepting applications until October 22nd. Blitch explained that the \$45,000 transfer listed on the budget document would be updated since the city is expected to have a surplus in 2023 in which they will prefund this transfer. Gerber asked about the engagement numbers and was concerned the cost of the cable tv station might not be

worth keeping it. Dawsey-Smith explained the city has requested the information from Charter but they will not release the data.

- k. **Parking Permits** – Stone asked what the target fund balance of \$120,000 is for and Dawsey-Smith explained the fund balance is used to pave/repair parking lots and Blitch added that once the target fund balance is reached the city would stop allocating funds in years that have an adequate fund balance.
- l. **Rideshare Grant Program** – Gerber asked if we had received any funding this year and Blitch stated the city did receive the \$49,000 and that she had recently spoken to WisDOT who said they were behind on processing the reports and that we should receive the revenue by the end of the month. Dawsey-Smith inquired about the contract for the next five years and Blitch explained that she had just received the one proposal the day before and the cost was a 9% increase from previous years.
- m. **Sick Leave Severance** – Stone asked about who qualifies for this and Dawsey-Smith explained that only the people who were hired before 2011 are eligible and only a handful of people remain.
- n. **Insurance SIR** – No comments.
- o. **Birge Fountain** – Marquardt stated there is a project on the horizon that Landmarks is requesting the city do but this is not something the city typically sets money aside for so it would need to be fundraised or borrowed for. Stone stated he heard concerns from citizens who wanted to make donations but were worried the money would be spent on something else and asked if there was a way to get reassurance that the money donated would be spent on the project. Blitch explained that is the essence of fund accounting and that the money received stays with the associated fund and must be used on approved projects.
- p. **Depot Restoration** – No comments.
- q. **Innovation Center** – The expenses were missing from the packet. Stone made a motion to move this to the October 16th meeting. Gerber seconded the motion.

4. Future Agenda Items

- Update on Library expansion funding
- Starin Water Tower
- Employee bonus update
- Compensation study update
- Updated Financials

5. Discussion of Next Meeting Date

Next regular meeting date was set for October 24, 2023 at 4:30pm.

Special finance committee meetings for budget review were set as follows:

October 16th at 3:30pm

6. Adjournment

Gerber moved, Dawsey-Smith seconded adjournment. Motion carried on unanimous voice vote. Meeting adjourned at 7:00 pm.

Respectfully submitted,

Rachelle Blitch

Director of Finance and Administrative Services.

ABSTRACT/SYNOPSIS OF THE ESSENTIAL ELEMENTS OF THE OFFICIAL ACTIONS OF THE FINANCE COMMITTEE OF THE CITY OF WHITEWATER, WALWORTH AND JEFFERSON COUNTIES, WISCONSIN

Special Finance Committee Meeting Minutes of October 16, 2023

1. Call to Order and Roll Call

Chairperson Lisa Dawsey-Smith called the meeting to order at 6:00 pm.

Present at the meeting were committee members David Stone, Jill Gerber, and Lisa Dawsey Smith.

Absent: N/A. Staff and guests present: Finance Director Rachelle Blitch, Brad Marquardt, Michelle Dujardin, and Kevin Boehm.

Hearing of Citizen Comments

None

2. 2024-2025 Budget Review (3 of 3)

- a. **Innovation Center** –Stone asked if we were still using DPW for maintenance and grounds expenses and Dawsey-Smith responded the Tech Park Board made the decision to contract it out since it was beyond the scope of what DPW could do. Marquardt confirmed that was accurate. Gerber inquired why some accounts were highlighted yellow. Dawsey-Smith stated it was due to the leases not being adjusted at the beginning of the year so the revenue would be off.
- b. **Parks & Recreation** –Stone asked if there would be any funds for professional development. Blitch confirmed they have money for conferences and training. Geber inquired about what the “Community Events and Awards” account is for. Gerber asked what the \$11,000 under Senior Citizen’s Program was for and Dujardin responded that it is for concerts in the park and other events like Halloween. Gerber asked if it was strictly for seniors and Dujardin responded that these events are community wide. Stone inquired about the WAFC contributions and whether these numbers would change after the vote three nights ago. Dawsey-Smith confirmed these numbers would not change.
- c. **Building Repair** – Dawsey-Smith noted that this is one of the City’s opportunities to look at towards the end of the year whether it’s needed or not. Blitch made note to follow up.
- d. **Skate Park** – No comments.
- e. **Parkland Acquisition** – Stone was concerned if anyone is ensuring that funds are collected when there’s a new development and Dawsey-Smith responded that she assumes it goes through Neighborhood Services when there’s a permit. Marquardt confirmed.
- f. **Parkland Development** – Stone was concerned there aren’t funds set aside for the Effigy Mounds because there is an interest in keeping them maintained. Dawsey-Smith asked if he was asking for consideration to fund a capital outlay account for the Effigy Mounds and Stone confirmed.
- g. **Field of Dreams** –Dawsey-Smith inquired when the field was due to be replaced. Dujardin responded they are working with Hunter on this. Dawsey-Smith asked if there was a target fund balance and Blitch responded it was \$100,000.
- h. **Aquatic Center** – Gerber requested an explanation of the front desk staff overages. Dujardin explained during the lifeguard shortage they were using front desk staff to complete some of the tasks and they were training more new staff. Gerber asked if the aquatics line is where the lifeguards are budgeted and was concerned because it appears as

- if we are doubling that line item. Dujardin explained during the shortage we increased the wages from \$9/hour to \$13/hour and Blich added that the budget amount reflects the center fully staffed. Gerber asked about the facility rentals as it appears we are budgeting to bring in more than usual. Dujardin confirmed and explained they have done some marketing but they have to have at least two parties to break even and it's difficult to do with the space so that's something they are working on. Stone requested that every three months the committee be provided with an update on the WAFC so it can be monitored.
- i. **Parks & Rec Special Revenue** – Stone asked if there was any interest in youth volleyball or basketball. Dujardin responded that volleyball will be coming back and that we do youth basketball but all travel ball is done through club. Gerber stated it appears that a lot of what was budgeted for 2023 won't be achieved. Dujardin replied they don't have instructors for dance or gymnastics and have advertised but have been unable to recruit. Gerber inquired about the after-school program citing revenues appear to be down \$20,000. Dujardin responded that those should be increasing as they currently have high enrollment numbers.
 - j. **Lakes Improvement** –Stone requested we come up with a long-term plan, possibly get a consultant for the lakes because there seems to be all sorts of concerns about what the problems are. Dujardin responded that they are working on it and that they had a tour today and have talked to the company they used in 2011. She further explained that she and John met with them to refresh the plan to move forward but exact costs are not known yet but they also have plans to start the lakes advisory committee to work through these issues. Marquardt asked if the company does this for free and Dujardin responded that they charge for staff hours but they are not a private consultant so the fees are cheaper and they are educated on our lakes and community. Gerber stated it's going to depend on the direction the council wants to take.
 - k. **General Fund** –Stone asked what the Expenditure Restraint Program was and Dawsey-Smith explained that it's a payment from the state received as an incentive to control the budgets growth from year to year and the city didn't qualify because of the referendum for Fire/EMS. Gerber asked if the MSP payment was correct because she thought we weren't supposed to receive it for 2024-2025. Blich responded that it's only for one year. Stone inquired about the city planning services and wanted to know if this was something we were contracting out. Dawsey-Smith replied that occasionally we are asked to do something additional but it's rare. Stone asked if the city could set aside \$25,000 in contingencies in case the community would like a project done. Dawsey-Smith stated it might be something we could address at the end of the year if there's additional surplus.
 - l. **Neighborhood Services** – Stone inquired if the drop in salaries was due to not having a FT employee. Dawsey-Smith noted that if you look at the professional services line, those funds were moved because it's being contracted out. Gerber inquired whose salaries are allocated to Neighborhood Services. Blich responded that the admin assistant and the GIS analyst are reflected in that line. Marquardt clarified that only a portion of the GIS analyst is allocated to Neighborhood Services.
 - m. **Administration** –Stone noted the Whitewater Grant used to be \$30,000 and it's only \$25,000 now and asked if this is something we could consider and Dawsey-Smith replied it's something we can consider in future years.
 - n. **General Administration** – No comments.

- o. Legislative Support** –no comments.
- p. Contingencies** – Nothing but noted for future considerations.
- q. Legal** – Dawsey-Smith requested we verify the amount for the union attorney as it is low. Gerber responded it was likely due to it not being a union negotiation year.
- r. Municipal Court** – No comments.
- s. IT** – Dawsey-Smith noted it appears we are taking on another person. Gerber inquired why another person was needed. Blitch explained there is a need for an entry level desktop support technician to help so the director can focus on the larger projects and server upgrades and the new position would be able to provide additional support to the police department. Gerber inquired whether this meant we would be cutting down on the professional services line. Blitch responded that it would but not this year as there are still several big projects to complete. Gerber stated she didn't know why we would need an additional person and asked if it would be part of the salary resolution. Blitch confirmed. Gerber stated she would wait to see it there. Dawsey-Smith stated it would be for general tickets like a laptop that isn't working. Gerber requested that data be collected to justify the position. Blitch stated as of date there were 760 tickets resolved. Gerber requested we go back to the budget document when the previous IT Administrator was here to get ticket data. Marquardt stated that many times when the prior IT was called a ticket was never created. Gerber said she is just asking for the data. Blitch agreed to look for it.
- t. Finance** – Gerber stated the salaries and benefits looked higher than the projected raises are for the next year. Dawsey-Smith responded that the accountant position was benchmarked when it was vacant in 2023. Gerber requested the salaries for everyone in the finance department. Blitch stated the salaries are split among the funds. Dawsey-Smith asked if it was split with the utilities. Blitch confirmed. Gerber asked if that means the salaries are actually higher than what she sees in this fund and requested the salary information with the splits. Blitch asked if she was okay with the information in a follow up email. Gerber stated she was and requested it to be sent to everyone on the committee.
- u. Insurance/Risk Management** – No comments.
- v. Emergency Preparedness** – No comments.
- w. Elections** – Stone inquired whether the election workers would receive a raise since it's hard to get people to work the elections. Dawsey-Smith stated she's not sure there is an increase in wages but that the amount is more because there are more elections this year. She also noted that the transfers are fairly consistent so there isn't such a shock on the bigger election years as it builds reserves and then draws it down.
- x. Transfers** – Stone inquired about the 27th payroll transfer. Blitch explained that the fund was no longer needed since we are cash accounting and a transfer was made to close it out.
- y. Economic Development** – Dawsey-Smith asked for confirmation that there was a change in status from part time to full time for the admin assistant. Blitch confirmed.
- z. TID 4** – Dawsey-Smith asked if we anticipate the transfer out for admin costs to continue through 2026 and what the cap is. Blitch stated she would look into this.
- aa. TID 10** – Stone asked if the amounts shown were wishful thinking or if there was something being built. Dawsey-Smith noted that something was being built. Gerber stated the contractor costs were in 2025 so something must be being built and Dawsey-Smith stated it was something Council had already approved.

bb. TID 11 – No comments.

cc. TID 12 – Stone stated his concern about budgeting without having projects because it is difficult for downtown businesses to be successful.

dd. TID 13 – Stone asked if the transfer out to the water utility was for the water tower.

Dawsey-Smith responded that there are portions of the water tower and Vanderlip project that the TIDs are covering. Marquardt stated it was only the water tower since the Vanderlip project hadn't been completed yet.

ee. TID 14 – No comment.

ff. CIP – Blitch explained that Ehler's ran two separate scenarios for the borrowing of the library and noted that tax years 2029 and 2030 would have considerable increases. Stone stated that it looks to almost double and asked if we could have Ehler's use \$200,000 for the average property value instead of the \$400,000. Blitch stated that comparing whether to borrow in 2024 versus 2025 wouldn't be a significant difference. Stone noted that the \$7.5 million for the DPW garage significantly impacts the borrowing and wondered if there would be a way it could be scaled back or if we could delay something. Gerber stated the big item was the DPW garage. Dawsey-Smith noted that it's a future item and will be something that is discussed and that it's something he can request as a future agenda item. Stone inquired if the budget can be passed without passing all of the projects on the CIP list. Dawsey-Smith stated that they are only approving the items for 2024-2025 at this time. Gerber asked if they approve it does that mean it approved the library. Dawsey-Smith confirmed and noted that they are only giving a recommendation to the Council and they will either approve it or remove it. Gerber asked if we could confirm what the \$100,000 and the \$110,000 shown for the lakes is for. Blitch stated she would follow up with an answer. Gerber requested that the library come off as a discussion item for the Common Council. Stone inquired whether Walworth Ave. is being done in 2025 was due to funding. Marquardt responded that the DOT sets the year for those projects. Gerber asked if they needed to recommend scenario 1 or 2. Dawsey-Smith responded they would present it to Council as it is and the only reason to delay borrowing would be if there was a high level of certainty that interest rates would go down. Geber stated her concern for the upcoming lakes projects and the potential costs associated and the changes in the funding for the Aquatics Center. Dawsey-Smith stated she would like to know the impact on the City's credit rating would be if we waited to borrow. Gerber stated that if it's between the lakes and the library she would prefer to spend the money on the lakes. Dawsey-Smith stated they already have \$3 million in donations for the library. Gerber responded that she wasn't suggesting putting it off indefinitely but waiting to see what the lakes cost first.

gg. Debt Service – No comments.

hh. Capital Project Fund 450 – Gerber inquired whether the \$125,000 was for the dredging of the lakes. Blitch confirmed. Dawsey-Smith noted the roof replacement for the municipal building was on Ehler's list but wasn't reflected in the budget and asked to look into that.

3. 2024 Budget Recommendation

Chairperson Dawsey-Smith recommended the 2024 budget to Council. Gerber seconded.

Yes: Dawsey-Smith, Gerber, Stone

No: None

4. Future Agenda Items

- Starin Water Tower
- Employee bonus update
- Compensation study update
- Updated Financials

5. Discussion of Next Meeting Date

October 24, 2023 at 4:30pm.

6. Adjournment

Gerber moved, Stone seconded adjournment. Motion carried on unanimous voice vote. Meeting adjourned at 7:03 pm.

Respectfully submitted,

Rachelle Blitch
Director of Finance and Administrative Services.

ABSTRACT/SYNOPSIS OF THE ESSENTIAL ELEMENTS OF THE OFFICIAL ACTIONS OF THE FINANCE COMMITTEE OF THE CITY OF WHITEWATER, WALWORTH AND JEFFERSON COUNTIES, WISCONSIN

Finance Committee Meeting Minutes of October 24, 2023

1. Call to Order and Roll Call

Chairperson Dawsey-Smith called the meeting to order at 4:30 pm.

Present at the meeting were committee members David Stone, and Lisa Dawsey Smith.

Absent: Jill Gerber. Staff and guests present: Finance Director Rachelle Blich.

2. Hearing of Citizen Comments

None

3. Staff Updates

- a. **Financial Update – YTD through September 2023** – Blich gave a brief overview of the financial statements and noted the changes in revenue for wastewater were due to the changes at the power plant as it relates to the 2024-2025 budget. Stone inquired about the general fund tax revenue 2023 budgeted versus actual with a difference of \$101,000. Blich made note to look into it. Stone also inquired about a transfer to the fire department because it only showed a partial. Blich explained that they would still get those funds when the Comptroller makes the next transfer. Stone asked if we would be receiving the remaining budgeted funds for the shared revenues. Blich stated she would look into it and thinks those might be some of the payments the City is waiting for. Stone inquired about the 12-month inflation graph and Dawsey-Smith explained that even though the rate for September was close to the rate in January doesn't mean the prices are back to what they were but rather than inflation is growing at a slower rate. Stone asked for clarification regarding the general fund operating yield graph. Blich explained that it's the rate we are receiving for the balance in our operating fund and not a special investment account. Dawsey-Smith further explained that looking at inflation is the pressure on the cost of operations including wages, and that the graph for treasury shows what bonds will be looking like for when we borrow again.

4. Wastewater Rate Increase

- a. Blich explained that Ehler's had previously done a long-term cash analysis and that they anticipated a rate increase of 5% in 2024, but because some of the projects have shifted since we weren't able to complete the Vanderlip lift station they are updating the cash analysis to reflect those changes and it would be reasonable to assume the rate increase could be lowered. Dawsey-Smith inquired about the borrowing we had previously done for the Vanderlip project and Blich explained that those funds had to be reallocated to other projects since the project had to be pushed back which meant we had to update the borrowing to reflect the projects that were funded. Stone stated his reason for concern with the rate increase was being able to give the community enough of a notice before the rate increase became effective and if possible requested the rate be a lower amount and spread out over a couple of years. Blich stated she would notify the committee once the updated cash flow analysis was available and they could determine

whether the committee would need to meet again before the November 21st Council meeting.

5. Starin Water Tower

- a. Stone inquired if the recommendation was whether or not the referendum would be for this year. Dawsey-Smith explained that there was no official action taken so it would need to go back to Council to decide and that there was a discussion to send this to the finance committee but without direction. Stone noted that he hadn't heard a lot of interest at this time. Dawsey-Smith responded she wouldn't recommend putting a referendum question on the ballot in 2024 as she believes it would be affected by the presidential election. She also noted the expected life of the tower would be 5-10 years with maintenance needing to start after the 5-year mark. Blitch explained that Gerber's concern is that we would need to start putting funds aside for the project; however, we would need to know what project we are saving for since the PSC would only allow utilizing funds for demolition and not for restoration. She further explained that if the City decided to restore the water tower those funds would need to come from the general fund and it's not something she would recommend however, if there's enough interest in saving the water tower it's something they could try to fundraise for through another committee.

6. Compensation Study Update

- a. Blitch stated she has been working on an internal equity study in which they identified employees with 20+ years of service who were not at the top of the range and adjusted their wages. Dawsey-Smith noted that Gerber would like to have staff look at those with 10 years of experience next and then 5 years. She further explained that she wanted those earning under \$55,000 to be looked at to see if there was anything else that could be done since those individuals are most vulnerable to inflation. Stone stated he would like to see those at 15 years, to also be looked at. Blitch stated she had already looked at those individuals and that she is able to identify groups and ask questions but doesn't have the knowledge of their prior experience that was considered when placed. She further explained that it's not an exact science but it does give the opportunity to ask necessary questions about whether or not the placement is reasonable or whether an adjustment needs to be made. Stone agreed that it's tough. Dawsey-Smith stated there's only so far you can take this before it starts to put a strain on their budget for their ability to be flexible within performance-based increases as well. She stated she is not personally tied to anything as long as there is conscious thoughtful consideration on ways to retain people. Blitch explained that's the other side of retention, you can only throw so much money at employees. Dawsey-Smith stated it's only one piece of a very complex puzzle of why people stay at jobs. Blitch explained that manageable workloads, clear expectations, and culture that drive retention even when you cannot pay top dollar. She further explained that when you create environments that are focused on growth in which employees aren't afraid to make mistakes you can keep them longer. Stone asked if the City has funds if employees want additional training. Blitch stated that the city manager is very supportive of professional development and that funds are available. Dawsey-Smith stated that the city manager has also extended that opportunity to Council as well

through CVMIC which includes leadership training. Stone noted he tried but had issues with the password. Dawsey-Smith stated she appreciates the thoughtfulness that goes into it and for her, discretion is within staff's expertise. Stone agreed stating that whatever system staff comes up with is satisfactory with him as well. Dawsey-Smith explained that this keeps coming up because there was a description of a system that was not being followed, being that 20% of the positions were supposed to be benchmarked each year and it wasn't being done. She further explained that it was only being done when the position was vacated or when an employee said they were going to leave if they couldn't get a raise. Blitch explained that compensation plans should be updated every 2-3 years within reason and that while there will always be budget constraints, you should still do what you can in other areas like manageable workloads and providing a good culture. Blitch added that a manageable workload is one of the reasons she left the previous employer. Stone asked if this is something that people bring up or if they're saying they're overwhelmed and wanted to know if there's anything we can do to support them. Dawsey-Smith noted that's why we're asking for an additional IT position. Blitch noted she included a graph on employee turnover explaining that it costs on average 33% of an employee's salary and most of it is soft costs. Stone asked for clarification on whether the figure is what we didn't pay in salaries and how it was calculated. Blitch explained that the \$514,000 is actually the cost of turnover and that the figures were broken out by department. Stone asked if this would include advertising costs. Blitch confirmed that is one of the many costs. Stone asked if the police and fire had the highest number of employees and that city administration should have less employees. Blitch explained that the percentages represented the portion of the turnover costs by department for the last 12 months and isn't based on the number of employees. Dawsey-Smith stated it can cost upwards of \$40,000 to hire a recruiter. Blitch responded that it includes the time and effort of interviewing and onboarding which removes time needed to complete other important tasks such as completing the employee handbook or being able to look at compensation studies. She further noted it makes it difficult to be proactive since all of the time and effort goes into being reactive and that consistent turnover puts pressure on both finance and HR, some of those costs are quantifiable and some are soft costs. Stone asked if the \$514,000 was more than what was saved in salaries. Dawsey-Smith stated it is close to even however it doesn't include the opportunity costs of all the things that went undone because so much time was spent on this. Blitch explained that those are the soft costs. Stone noted that others were having to pick up the workload. Blitch explained that when the previous finance director left, those tasks were picked up by the comptroller and when this happens after so long employees get burnt out, they feel rushed and mistakes happen more often.

7. Additional IT Position

- a. Dawsey-Smith shared Gerber's concerns, noting it was whether what was proposed was the best and most sustainable solution to the pain points. Blitch explained that the city manager asked every department head how they could be better supported and IT was consistently mentioned. She further explained that the previous administrator's skillset was more than IT and it's been difficult for anyone coming in to get things done and

because some things hadn't been done, we're having to get those things caught up before we can move on to other projects like updating servers. Blitch also noted that it is difficult to keep up and the PD needs additional support so having them take time from their day to deal with technology issues puts added pressure on them. Dawsey-Smith stated Gerber's concern about adding an additional position was whether or not the intent was to wean off the additional IT services received from Digicorp. Blitch confirmed that was the plan however, it wouldn't happen until 2025 since they are needed for several big projects in 2024. Dawsey-Smith noted that another concern for Gerber was whether this was a less expensive option than simply outsourcing all of IT. Blitch explained that from her personal experience with the previous employer outsourcing IT after the director left that it ended up costing them three times the employees salary and that PD really needs someone in house to assist with the devices in their cars and since we aren't able to provide them with extra bodies at the time, having someone support them in this area would be beneficial. Stone asked how we could alleviate that pressure. Blitch stated by adding the extra position for IT. Stone asked if this new position would be responsible for assisting the PD as well. Blitch confirmed. Dawsey-Smith stated the memo from the current administrator of what's going on, for her the most important thing to note is there are only four positions that are on-call 24/7; IT, the police chief, fire chief, and the city manager, and that's a lot particularly for the salary range of the IT administrator. Blitch noted it's not a department you want only one person to be responsible for and part of disaster planning is to ensure that the department has coverage should something happen. Stone noted that the memo stated months back the city had a cyber security audit and a lack of manpower in the city's IT department is a significant vulnerability and that Digicorp wrote a memo to management about inadequacies of only having one person in the department and noted that it seems like we definitely need to do this. He also asked if there was a way to give the PD a half FTE or if the budget was too tight. Blitch explained that the budget is tight but we are currently looking at the options of how and when to go to referendum. Dawsey-Smith noted that it is difficult with our population to have an informed audience during big election cycles. Blitch noted that there would have to be a 2025 referendum with funds available in 2026. Dawsey-Smith noted Gerber's last concern was whether or not it's possible to see the details of the audit and the memo where they specifically asked for more for transparency purposes and Dawsey-Smith recommended it go with the salary resolution so the Council would have the necessary information to decide. Dawsey-Smith asked if staff was looking for a recommendation from the committee and Blitch confirmed. Stone made a motion to recommend adding the Information Support Technician to Council. Dawsey-Smith seconded. Dawsey-Smith noted that if staff could include the audit and memo it would add weight to the recommendation. Blitch stated she would request it and follow up.

8. Employee Bonus

- a. Blitch explained that she would like this to be a guided discussion instead of just giving a blanket recommendation and that it would be easier to wait until later in November to see what funds are available to work with but they needed to start identifying who they wanted to give bonuses to and determining eligibility. Stone stated he's supportive of

bonuses but wants to ensure they are equitable. Dawsey-Smith recommended benchmarking what it would cost to purchase the necessary items to provide a holiday meal for a family and noted food is something that has been severely affected by inflation. Stone noted if every employee receives a bonus it would be fair and that it would be the easiest way to administer it. Dawsey-Smith stated she thought it would be meaningful on a culture side if the managers would be able to hand those out to their employees and that she would like something in writing when we make the decision that the finance committee made the recommendation as part of a retention strategy to address culture and the things not paycheck related.

9. Future Agenda Items

- Employee bonus update

10. Discussion of Next Meeting Date

Next regular meeting date was set for November 28, 2023 at 5:00pm.

11. Adjournment

Stone moved, Dawsey-Smith seconded adjournment. Motion carried on unanimous voice vote. Meeting adjourned at 5:25 pm.

Respectfully submitted,

Rachelle Blitch
Director of Finance and Administrative Services.

ABSTRACT/SYNOPSIS OF THE ESSENTIAL ELEMENTS OF THE OFFICIAL ACTIONS OF THE FINANCE COMMITTEE OF THE CITY OF WHITEWATER, WALWORTH AND JEFFERSON COUNTIES, WISCONSIN

Finance Committee Meeting Minutes of November 28, 2023

1. Call to Order and Roll Call

Chairperson Dawsey-Smith called the meeting to order at 5:00 pm.

Present at the meeting were committee members David Stone, Jill Gerber, and Lisa Dawsey Smith.

Absent: None. Staff and guests present: Finance Director Rachelle Blitch.

2. Hearing of Citizen Comments

None

3. Staff Updates

a. Financial Update – YTD through September 2023

- a. Dawsey-Smith stated she had sent two questions to the finance director earlier so she would have time to research and answer. She explained her first question was regarding the negative revenue amount for mobile homes. Blitch explained that the City has to send the school district the lottery fees earlier in the year and we will bill the mobile home park in December. Dawsey-Smith stated her second question was regarding the weights and measure recovery which has nothing reported so far. Blitch explained that the City has to pay the state \$1,600 a year to test gas pumps and then we bill the business and those invoices just went out yesterday. Stone inquired about the revenue for the juvenile officer and whether the school district is contributing for that position. Blitch confirmed the contract is for the school district to be responsible to pay the salary and benefits for the school resource officer. Gerber asked if the GL detail was included as part of the updated financials or if it was a separate item. Blitch confirmed it was part of the financials. Gerber stated this request was due to the access of \$10,000 in administrative supplies in which she requested the GL detail. She further explained that her concerns are whether some of the items in the detail were placed in the wrong account such as the copier lease, laptops, and breakroom supplies. Blitch responded that she verified with the comptroller that these items were coded correctly. She further explained that the copier expense has been charged to this account for the last several years, the laptops are considered supplies, and that the account for the break room had been created in the middle of the year so the items purchased after were charged to the breakroom account and all supplies for the break room will be charged to it moving forward. Gerber stated her last concern was regarding the purchase of breakroom supplies as she was unaware the City was purchasing water, coffee, and snacks for employees and requested that an account be created for any department that chose to do the same so it is transparent for the taxpayers. Blitch confirmed accounts would be created for all departments who would purchase these items.

4. 2024 Salary Resolution

- a. Blitch explained she added an additional column for comments and highlighted all of the changes such as titles, FTE's, new, and eliminated positions. Stone stated he was concerned about how the approval of the new position for Assistant Parks, Recreation, & Community Events Director would be perceived by the police department as they need additional officers. Blitch inquired whether he would be supportive if the Recreation & Community Event Manager position was eliminated so it doesn't appear as if an additional position was being added. Stone stated he would not but he would be supportive of changing the salary range on the Recreation & Community Events Manager position as a possibility. Gerber agreed. Dawsey-Smith stated that whatever position would not be filled in 2024 should probably be eliminated from the resolution and if the position is needed in the future it can be brought back to Council. Gerber stated she didn't agree with the use of ERP (Expenditure Restraint Program) as a means to move the salary ranges since it's a total of 16.4% over the past two years. She further explained she didn't feel it was needed and the only way she would agree to this is if she was able to see the results of a compensation study and asked what CPI-U was currently. Blitch stated she couldn't recall if the current CPI-U was either 3.2% or 3.7% and that she would verify and follow up with the committee. Gerber stated she would be more likely to go with CPI-U without having the results of the compensation study. She further explained that she was aware of the changes for the Economic Development Director, the Assistant Fire Chief, but the changes to FTE's for the Media Coordinator and Producer were concerns for her. Gerber stated she is not supportive of increasing the FTE's in the Media department because it is a sinking fund, she's unsure if it brings a service to enough people to warrant the 3 FTE's, and job descriptions were not included for her to compare what the Media Coordinator and Producer do compared to the Chief of Staff. Gerber suggested the City may need to reevaluate what and who we are serving with the cable television station. Gerber stated her concerns with changing the title from IT Administrator to IT Director and asked if the salary was changing. Blitch stated it was not, only the title because his current duties align more with what an IT Director does than with what an IT Administrator does. Gerber asked for the supporting documentation for this change. Gerber stated she was not supportive of the Information Support Technician because we need more police officers and especially because the City is still relying on the services of Digicorp. She acknowledged she would be supportive if she knew the funding for the outside IT services was being cut. Gerber stated she would like to know how we are paying for all of this. Blitch responded that all of the changes with the exception of the potential \$25,000 in unbudgeted wages if ERP is used, are all in the budget already. Geber stated she would rather pay for two new officers instead of the other positions. Dawsey-Smith stated her understanding is that Media Services encompasses more than the cable television station, it's Vimeo and recording the school districts meetings as well. Gerber stated she was told the Chief of Staff was responsible for that and if her duties changed, the information had not been relayed back to Council. Blitch responded asking if she wanted the job descriptions of the Chief of Staff, Media Coordinator, and Media Producer. Gerber stated she wants the information of whatever has changed as she doesn't feel the City should be investing in something we don't know how many people it's reaching. Blitch clarified

that the Media Coordinator was moving from a .8 to a 1 FTE and the Media Producer was moving from a .6 to a 1 FTE. Dawsey-Smith stated she thought they used to have more than one part time media producer. Stone responded that he believes they had three before. Dawsey-Smith stated they had three plus the PR & Communication Manager. Stone asked what percentage the City was using to move the salary ranges. Gerber responded it was ERP, 8.2% to both the top and bottom of the range and the City had given 3% raises so there is some leeway and she is suggesting the use of CPI-U. Dawsey-Smith explained that the previous finance director used ERP as a way to continually address the wage ranges so nothing was catastrophically out of synch. Blitch asked if she should include both ERP and CPI-U options to Council. Gerber confirmed and asked to provide the list of employees who would be affected by moving the bottom of the range by 3.2%. Blitch stated no employees would be affected.

Motion: to present the 2024 Salary Resolution for consideration to Council with additional information regarding the use of ERP versus CPI-U for wage range treatment and additional information requested regarding position changes on a motion by Dawsey-Smith and seconded by N/A.

Motion: to amend the motion to include the removal of the Assistant Parks, Recreation, & Community Events Director position on a motion by Stone and seconded by N/A.

Dawsey-Smith explained that her motion would be to consider and not directly ask for approval so there would be an opportunity for the full body to discuss. Stone explained that he isn't comfortable with that because he doesn't want it to appear to the police department that he sent this for approval. Gerber stated she agreed with Stone.

Motion: to send the 2024 Salary Resolution to Council with job descriptions, the comparison of ERP versus CPI-U, and with the removal of the Assistant Parks, Recreation, & Community Events Manager position by Stone and seconded by N/A.

Gerber stated she thought there was a policy that stated ERP needed to be used to move the wage ranges and included the procedures for reevaluating the wages when a position vacated and requested that information be presented as well. Blitch responded that she hasn't found a policy that stated ERP needed to be used. Dawsey-Smith noted that the prior policy was that 20% of positions would be benchmarked each year but that it hadn't been followed. Blitch stated that the policy review has been put on as a future agenda item and was requested by Stone. She further explained that she asked HR to get a list of the policies so they can be brought to the committee and a schedule can be developed to start the review process.

5. Employee Bonuses

- a. Blitch explained the two options provided based on the information requested from a previous meeting. Gerber asked if the number of employees included those less than a year. Blitch confirmed. Gerber stated she likes the flat rate option but doesn't feel that employees with less than a year should be eligible. Gerber requested the number of

employees be sent in a follow up email. Stone stated he preferred to give all employees a flat rate.

Motion: to make a recommendation for 2023 surplus funds for employee bonuses with additional information to be provided for Council for consideration on a motion by Dawsey-Smith and seconded by Stone. Aye: Dawsey-Smith, Gerber, and Stone. No: None.

6. Future Agenda Items

- Policy Review
- Compensation Study

7. Discussion of Next Meeting Date

Next regular meeting date was set for December 26, 2023 at 5:00pm.

8. Adjournment

Stone moved, Gerber seconded adjournment. Motion carried on unanimous voice vote. Meeting adjourned at 5:57 pm.

Respectfully submitted,

Rachelle Blitch
Director of Finance and Administrative Services.



GENERAL FUND REVENUE SUMMARY

| SEC # | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 YTD NOV | 2023 Act v Bud | | 2023 YTD vs. PY | | |
|-------|--------------------------|------------------|-------------------|-------------------|-------------------|----------------|-------------|-------------------|------------------|--------------|
| | | | | | | \$ Chg | % Chg | 2022 YTD | \$ Chg | % Chg |
| 41000 | TAXES | 4,104,110 | 4,339,875 | 6,000,736 | 5,997,843 | (2,893) | (0.0%) | 4,498,099 | 1,499,743 | 33.3% |
| 42000 | SPECIAL ASSESSMENTS | 1,523 | 3,308 | 500 | 138 | (363) | (72.5%) | 150 | (13) | (8.3%) |
| 43000 | INTERGOVT REVENUES | 4,850,438 | 4,589,357 | 4,401,936 | 4,253,436 | (148,500) | (3.4%) | 4,518,688 | (265,252) | (5.9%) |
| 44000 | LICENSES & PERMITS | 49,695 | 148,817 | 73,975 | 164,381 | 90,406 | 122.2% | 78,483 | 85,899 | 109.4% |
| 45000 | FINES, FORFEIT PENALTIES | 262,214 | 295,355 | 335,900 | 232,517 | (103,383) | (30.8%) | 277,089 | (44,572) | (16.1%) |
| 46000 | PUBLIC CHARGES FOR SVCS | 84,435 | 68,739 | 106,911 | 76,833 | (30,079) | (28.1%) | 73,090 | 3,743 | 5.1% |
| 48000 | MISC REVENUE | 501,514 | 462,853 | 510,570 | 1,311,290 | 800,720 | 156.8% | 547,191 | 764,099 | 139.6% |
| 49000 | OTHER FINANCING SOURCES | 44,530 | 395,840 | 232,209 | 180,207 | (52,002) | (22.4%) | 99,675 | 80,532 | 80.8% |
| | TOTAL: | 9,898,460 | 10,304,142 | 11,662,737 | 12,216,645 | 553,908 | 4.7% | 10,092,464 | 2,124,181 | 21.0% |

Favorable (Unfavorable)

GENERAL FUND EXPENDITURE SUMMARY

| SEC # | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 YTD NOV | 2023 Act v Bud | | 2023 YTD vs. PY | | |
|-------|---------------------------|-------------------|-------------------|-------------------|-------------------|----------------|-------------|------------------|--------------------|----------------|
| | | | | | | \$ Chg | % Chg | 2022 YTD | \$ Chg | % Chg |
| 1 | ADMINISTRATION | 1,628,541 | 1,736,296 | 1,733,263 | 1,534,726 | 198,537 | 11.5% | 1,522,193 | (12,533) | (0.8%) |
| 2 | PUBLIC SAFETY | 3,421,090 | 3,566,454 | 3,846,148 | 4,566,426 | (720,278) | (18.7%) | 3,135,725 | (1,430,700) | (45.6%) |
| 3 | PUBLIC WORKS | 1,121,114 | 1,139,541 | 1,131,535 | 1,078,142 | 53,393 | 4.7% | 971,475 | (106,667) | (11.0%) |
| 4 | PARKS AND RECREATION | 673,505 | 724,655 | 710,607 | 644,068 | 66,539 | 9.4% | 670,440 | 26,372 | 3.9% |
| 5 | NEIGHBORHOOD SVC/PLANNING | 349,565 | 309,932 | 306,784 | 312,062 | (5,278) | (1.7%) | 266,014 | (46,048) | (17.3%) |
| 6 | TRANSFERS | 2,892,162 | 2,587,789 | 3,934,400 | 2,714,434 | 1,219,965 | 31.0% | 2,287,789 | (426,645) | (18.6%) |
| 7 | CONTINGENCIES | 17,258 | 0 | 0 | 16,321 | (16,321) | - | - | (16,321) | - |
| | TOTAL | 10,103,236 | 10,064,668 | 11,662,737 | 10,866,180 | 796,557 | 6.8% | 8,853,637 | (2,012,543) | (22.7%) |

Net Surplus / (Deficit) (204,776) 239,474

1,350,465

1,238,827 111,638



GENERAL FUND EXPENDITURE GROUPINGS

Favorable (Unfavorable)

| SEC # | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 YTD NOV | 2023 Act v Bud | | 2023 YTD vs. PY | | |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|----------------|----------------|------------------|--------------------|----------------|
| | | | | | | \$ Chg | % Chg | 2022 YTD | \$ Chg | % Chg |
| 51100 | Total Legislative Support | 234,884 | 263,085 | 225,511 | 219,958 | 1 | 5,553 | 219,297 | (661) | (0.3%) |
| 51110 | Total Contingencies | 17,258 | - | - | 16,321 | 7 | (16,321) | - | (16,321) | - |
| 51200 | Total Court | 75,869 | 81,915 | 84,544 | 75,989 | 1 | 8,555 | 73,098 | (2,891) | (4.0%) |
| 51300 | Total Legal | 72,504 | 72,901 | 74,591 | 67,499 | 1 | 7,092 | 63,223 | (4,276) | (6.8%) |
| 51400 | Total General Administration | 370,144 | 426,841 | 405,948 | 332,826 | 1 | 73,122 | 379,891 | 47,066 | 12.4% |
| 51450 | Total Information Technology | 83,395 | 65,345 | 92,863 | 103,289 | 1 | (10,426) | 61,121 | (42,168) | (69.0%) |
| 51500 | Total Financial Administration | 206,731 | 215,000 | 235,333 | 203,849 | 1 | 31,484 | 187,587 | (16,262) | (8.7%) |
| 51540 | Total Insurance/Risk Mgt. | 97,278 | 105,745 | 113,147 | 83,981 | 1 | 29,166 | 105,745 | 21,764 | 20.6% |
| 51600 | Total Facilities Maintenance | 429,937 | 449,597 | 446,266 | 400,991 | 1 | 45,275 | 384,690 | (16,301) | (4.2%) |
| 52100 | Total Police Administration | 689,231 | 709,476 | 726,491 | 655,484 | 2 | 71,006 | 627,330 | (28,155) | (4.5%) |
| 52110 | Total Police Patrol | 1,877,722 | 1,914,817 | 2,078,925 | 1,761,101 | 2 | 317,823 | 1,675,314 | (85,787) | (5.1%) |
| 52120 | Total Police Investigation | 378,879 | 419,193 | 434,233 | 435,775 | 2 | (1,542) | 374,247 | (61,528) | (16.4%) |
| 52140 | Total Comm Service Program | 27,498 | 32,429 | 40,797 | 28,937 | 2 | 11,861 | 27,181 | (1,756) | (6.5%) |
| 52400 | Total Neighbor Svcs & Planning | 349,565 | 309,932 | 306,784 | 312,062 | 5 | (5,278) | 266,014 | (46,048) | (17.3%) |
| 52500 | Total Emergency Preparedness | 6,754 | 10,971 | 9,841 | 4,962 | 2 | 4,879 | 9,496 | 4,534 | 47.7% |
| 52600 | Total Communications/Dispatch | 461,006 | 479,588 | 555,861 | 421,551 | 2 | 134,309 | 422,158 | 606 | 0.1% |
| 53100 | Total Public Works Administration | 40,109 | 45,026 | 51,387 | 62,348 | 3 | (10,960) | 40,757 | (21,591) | (53.0%) |
| 53230 | Total Shop/Fleet Operations | 170,149 | 210,224 | 174,542 | 208,515 | 3 | (33,973) | 170,681 | (37,835) | (22.2%) |
| 53270 | Total Parks Maintenance | 207,028 | 224,661 | 279,011 | 211,255 | 4 | 67,756 | 198,740 | (12,515) | (6.3%) |
| 53300 | Total Street Maintenance | 535,830 | 527,315 | 561,420 | 485,388 | 3 | 76,031 | 467,630 | (17,758) | (3.8%) |
| 53320 | Total Snow & Ice | 147,570 | 106,517 | 151,704 | 101,205 | 3 | 50,498 | 82,243 | (18,962) | (23.1%) |
| 53420 | Total Street Lights | 227,456 | 250,459 | 192,483 | 220,686 | 3 | (28,203) | 210,164 | (10,522) | (5.0%) |
| 55111 | Total Young Library Building | 57,800 | 55,867 | 55,061 | 46,346 | 1 | 8,715 | 47,541 | 1,195 | 2.5% |
| 55200 | Total Parks Administration | 46,542 | 48,615 | 92,242 | 88,473 | 4 | 3,769 | 43,189 | (45,284) | (104.9%) |
| 55210 | Total Recreation Administration | 196,989 | 257,934 | - | - | 4 | - | 236,087 | 236,087 | 100.0% |
| 55300 | Total Recreation Programs | 718 | 3,393 | - | - | 4 | - | 3,294 | 3,294 | 100.0% |
| 55310 | Total Senior Citizen's Program | 55,071 | - | - | - | 4 | - | - | - | - |
| 55320 | Total Community Events | 14,157 | 12,052 | 9,595 | 14,581 | 4 | (4,986) | 11,129 | (3,451) | (31.0%) |
| 55330 | Total Comm. Based-Coop Projects | 153,000 | 178,000 | 329,759 | 329,759 | 4 | - | 178,000 | (151,759) | (85.3%) |
| 59220 | Total Transfers to Other Funds | 1,745,442 | 1,297,705 | 1,418,180 | 1,426,215 | 6 | (8,035) | 1,044,196 | (382,019) | (36.6%) |
| 59230 | Total Transfer to Debt Service Fund | 942,883 | 1,043,530 | 1,257,105 | 1,287,719 | 6 | (30,614) | 1,043,530 | (244,190) | (23.4%) |
| 59240 | Total Transfer to Fire Department | 203,837 | 199,564 | 1,258,615 | 1,258,615 | 6 | - | 199,564 | (1,059,051) | (530.7%) |
| 59240 | Total Transfers to Special Funds | - | 46,991 | 500 | 500 | 6 | - | 500 | - | 0.0% |
| Grand Totals | | 10,103,236 | 10,064,568 | 11,662,737 | 10,866,180 | | 796,557 | 8,853,637 | (2,012,543) | (22.7%) |



General Fund
Revenue Budget Summary

GENERAL FUND REVENUES

| DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 YTD NOV | Favorable (Unfavorable) | | | | |
|---|------------------|------------------|------------------|------------------|-------------------------|----------------|-------------------------|---------------|--|
| | | | | | 2023 Act v Bud \$ | % | 2023 YTD vs. PY \$ Chng | % Chng | |
| TAXES | | | | | | | | | |
| 100-41110-00 LOCAL TAX LEVY | 3,133,033 | 3,154,970 | 4,499,748 | 4,499,748 | - | 0.0% | 1,344,778 | 42.6% | |
| 100-41110-00 DEBT SERVICE TAX LEVY | 946,352 | 1,045,965 | 1,257,105 | 1,257,105 | - | 0.0% | 211,140 | 20.2% | |
| 100-41112-00 OMITTED PROPERTY TAXES | - | - | - | - | - | - | - | - | |
| 100-41113-00 RESCINDED TAXES-REAL ESTATE | - | 6,611 | - | 2,625 | 2,625 | - | (3,986) | (60.3%) | |
| 100-41114-00 USE VALUE PENALTY | 546 | - | 500 | - | (500) | (100.0%) | - | - | |
| 100-41140-00 MOBILE HOME FEES | 38,885 | 57,754 | 25,000 | (20,815) | (45,815) | (183.3%) | (21,387) | (374.1.3%) | |
| 100-41210-00 ROOM TAX-GROSS AMOUNT | 192,583 | 233,465 | 190,000 | 185,779 | (4,222) | (2.2%) | 16,801 | 9.9% | |
| 100-41320-00 IN LIEU-UNIV GARDEN & VW MANOR | 27,733 | 120,606 | 27,733 | 27,820 | 87 | 0.3% | (92,787) | (76.9%) | |
| 100-41800-00 INTEREST ON TAXES | 744 | 5,620 | 650 | 24,482 | 23,832 | 3666.4% | 398 | 6044.0% | |
| TOTAL TAXES | 4,339,875 | 4,624,990 | 6,000,736 | 5,997,843 | (2,893) | (0.0%) | 1,499,743 | 33.3% | |
| SPECIAL ASSESSMENTS | | | | | | | | | |
| 100-42010-00 INTEREST ON SP. ASSESS. | 53 | - | - | - | - | - | - | - | |
| 100-42100-61 WATER MAINS | - | - | - | - | - | - | - | - | |
| 100-42200-62 SEWER MAINS & LATERALS | 316 | - | - | - | - | - | - | - | |
| 100-42300-53 ST CONST. - PAVING | - | - | - | - | - | - | - | - | |
| 100-42310-53 CURB & GUTTER | 58 | - | - | - | - | - | - | - | |
| 100-42320-53 SIDEWALKS | 32 | - | - | - | - | - | - | - | |
| 100-42350-53 TRAFFIC SIGNAL | - | - | - | - | - | - | - | - | |
| 100-42400-53 SNOW REMOVAL | 1,675 | 150 | 500 | - | (500) | (100.0%) | 150 | (100.0%) | |
| 100-42500-53 FAILURE TO MOW FINES | 1,175 | - | - | 138 | 138 | - | 138 | - | |
| 100-42550-53 EQUIPMENT USED-DPW | - | - | - | - | - | - | - | - | |
| TOTAL SPECIAL ASSESSMENTS | 3,308 | 150 | 500 | 138 | (363) | (72.5%) | (13) | (8.3%) | |
| INTERGOVERNMENTAL REVENUES | | | | | | | | | |
| 100-43340-00 EXPENDITURE RESTRAINT PROGM | 71,382 | 63,331 | 53,306 | 53,306 | - | 0.0% | (10,025) | (15.8%) | |
| 100-43410-00 SHARED REVENUE-UTILITY | 422,541 | 397,001 | 396,241 | 395,596 | (645) | (0.2%) | (1,405) | (0.4%) | |
| 100-43420-00 SHARED REVENUE-BASE | 2,836,783 | 2,836,846 | 2,836,844 | 2,836,844 | - | 0.0% | 23,191 | 0.8% | |
| 100-43507-52 POLICE-MISC SAFETY GRANTS | 6,841 | 8,013 | 500 | 2,510 | 2,010 | 402.0% | 2,510 | - | |
| 100-43510-00 FEDERAL/STATE GRANTS-REIMBURSE | - | - | - | - | - | - | - | - | |
| 100-43520-52 LAW ENFORCEMENT TRNG REIMBURSE | - | - | - | 8,103 | 8,103 | - | 8,103 | (0.8%) | |
| 100-43530-53 TRANSPORTATION AIDS | 625,414 | 576,591 | 572,016 | 572,087 | 71 | 0.0% | (4,504) | (0.8%) | |
| 100-43531-52 STATE GRANT-PUBLIC SAFETY | - | 9,356 | - | 16,361 | 16,361 | - | 16,361 | - | |
| 100-43540-52 UNIVERSITY-LEASE-PARKING | 45,000 | 45,000 | 45,000 | 45,000 | - | 0.0% | - | 0.0% | |
| 100-43550-52 MOU-DISPATCH SERVICE | 170,491 | 178,963 | 179,292 | - | (179,292) | (100.0%) | (178,963) | (100.0%) | |
| 100-43610-52 PMS-PAYMENT FOR MUNICIPAL SVCS | 279,097 | 329,598 | 205,881 | 192,781 | (13,100) | (6.4%) | (136,817) | (41.5%) | |
| 100-43663-52 2% FIRE DUES-ST OF WISC | 29,711 | 32,121 | - | - | 32,121 | - | (32,121) | (100.0%) | |
| 100-43670-60 EXEMPT COMPUTER AID-FR STATE | 5,587 | 5,846 | 5,846 | 16,330 | 10,485 | 179.4% | 10,485 | 179.4% | |
| 100-43670-61 PERSONAL PROPERTY AID | 31,433 | 35,656 | 35,656 | 43,214 | 7,559 | 21.2% | 7,559 | 21.2% | |
| 100-43745-52 WUSD-JUVENILE OFFICER | 58,228 | 65,117 | 64,500 | 65,211 | 711 | 1.1% | 31,588 | 93.9% | |
| 100-43760-00 WEIGHTS & MEASURES RECOVERY | 2,800 | 2,800 | 2,800 | 1,583 | (1,217) | (43.4%) | (1,824) | (53.5%) | |
| 100-43765-00 REIMB-HIST SOC-DEPOT-EL/GAS | 1,571 | 1,416 | 1,575 | 2,029 | 454 | 28.8% | 613 | 43.3% | |
| 100-43767-52 REIMB-BADGNET-FORT ATKINSON | 2,480 | 2,480 | 2,480 | 2,480 | - | 0.0% | - | 0.0% | |
| 100-43775-52 FEDERAL EXCISE TAX REIMB | - | - | - | - | - | - | - | - | |
| TOTAL INTERGOVT REVENUES | 4,589,357 | 4,590,742 | 4,401,936 | 4,253,436 | (148,500) | (3.4%) | (265,252) | (5.9%) | |



General Fund
Revenue Budget Summary

GENERAL FUND REVENUES

| DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 YTD NOV | 2023 Act v Bud | | 2023 YTD vs. PY | | | |
|---|----------------|----------------|----------------|-----------------|------------------|----------------|-----------------|-----------------|----------------|---|
| | | | | | \$ | % | 2022 YTD | \$ Chg | % Chg | |
| LICENSES & PERMITS | | | | | | | | | | |
| 100-44110-51 Liquor & Beer | 18,400 | 18,608 | 16,100 | 18,858 | 2,758 | 17.1% | 18,598 | 260 | 1.4% | |
| 100-44120-51 CIGARETTE | 1,350 | 1,540 | 1,200 | 1,300 | 100 | 8.3% | 1,540 | (240) | (15.6%) | |
| 100-44122-51 BEVERAGE OPERATORS | 4,360 | 3,020 | 3,600 | 3,398 | (202) | (5.6%) | 3,003 | 395 | 13.2% | |
| 100-44200-51 MISC. LICENSES | 1,725 | 2,233 | 2,000 | 2,073 | 73 | 3.7% | 1,700 | 373 | 22.0% | |
| 100-44300-53 BLDG/ZONING PERMITS | 94,149 | 42,537 | 34,725 | 109,220 | 74,495 | 214.5% | 33,649 | 75,570 | 224.6% | |
| 100-44310-53 ELECTRICAL PERMITS | 8,752 | 6,911 | 5,550 | 9,160 | 3,610 | 65.0% | 6,506 | 2,654 | 40.8% | |
| 100-44320-53 PLUMBING PERMITS | 12,059 | 7,785 | 5,775 | 9,042 | 3,267 | 56.6% | 7,560 | 1,481 | 19.6% | |
| 100-44330-53 HVAC PERMITS | 5,646 | 4,668 | 3,225 | 7,066 | 3,841 | 119.1% | 4,504 | 2,561 | 56.9% | |
| 100-44340-53 STREET OPENING PERMITS | 250 | 100 | 200 | 200 | 0.0% | 0.0% | 100 | 100.0% | 100.0% | |
| 100-44350-53 SIGN PERMITS | 1,703 | 952 | 1,200 | 920 | (280) | (23.3%) | 652 | 268 | 41.1% | |
| 100-44370-51 WATERFOWL PERMITS | - | - | - | 320 | 320 | - | - | - | - | - |
| 100-44800-51 MISC PERMITS | 423 | 695 | 400 | 2,825 | 2,425 | 606.3% | 670 | 2,155 | 321.6% | |
| TOTAL LICENSES & PERMITS | 148,817 | 89,048 | 73,975 | 164,381 | 90,406 | 122.2% | 78,483 | 85,899 | 109.4% | |
| FINES, FORFEITURES - PENALTIES | | | | | | | | | | |
| 100-45110-52 ORDINANCE VIOLATIONS | 216,906 | 234,661 | 216,600 | 165,872 | (50,728) | (23.4%) | 221,313 | (55,441) | (25.1%) | |
| 100-45113-52 MISC COURT RESEARCH FEE | 285 | 360 | 200 | 200 | - | 0.0% | 360 | (160) | (44.4%) | |
| 100-45114-52 VIOLATIONS PAID-OTHER AGENCIES | - | (200) | - | 520 | 520 | - | 1,600 | (1,080) | (67.5%) | |
| 100-45130-52 PARKING VIOLATIONS | 64,364 | 52,826 | 115,100 | 53,470 | (61,630) | (53.5%) | 46,666 | 6,805 | 14.6% | |
| 100-45135-53 REFUSE/RECYCLING TOTES FINES | 5,750 | 7,125 | 3,000 | 9,550 | 6,550 | 218.3% | 6,350 | 3,200 | 50.4% | |
| 100-45145-53 RE-INSPECTION FINES | 8,050 | 1,300 | 1,000 | 2,905 | 1,905 | 190.5% | 800 | 2,105 | 263.1% | |
| TOTAL FINES, FORFEIT - PENALTIES | 295,355 | 296,072 | 335,900 | 232,517 | (103,383) | (30.8%) | 277,089 | (44,572) | (16.1%) | |
| PUBLIC CHARGES FOR SERVICES | | | | | | | | | | |
| 100-46110-51 CLERK | - | - | - | - | - | - | - | - | - | |
| 100-46120-51 TREASURER | 4,625 | 4,500 | 4,300 | 3,735 | (565) | (13.1%) | 4,395 | (660) | (15.0%) | |
| 100-46210-52 POLICE-DISPATCH-MOU-UNIV | 42,120 | 41,520 | 55,611 | - | (55,611) | (100.0%) | 31,496 | (31,496) | (100.0%) | |
| 100-46220-52 FALSE ALARM FINES | 2,550 | 750 | 1,800 | 1,800 | - | 0.0% | 750 | 1,050 | 140.0% | |
| 100-46230-52 AMBULANCE | (8,640) | 12,174 | - | - | - | - | 12,174 | (12,174) | (100.0%) | |
| 100-46240-52 CRASH CALLS | - | 164 | - | - | 164 | - | - | (164) | (100.0%) | |
| 100-46310-53 DPW MISC REVENUE | 13,526 | 9,853 | 27,600 | 47,060 | 19,460 | 70.5% | 5,452 | 41,608 | 763.2% | |
| 100-46311-53 SALE OF MATERIALS | 10 | 202 | - | 2 | 2 | - | 202 | (200) | (99.0%) | |
| 100-46312-51 MISC DEPT EARNINGS | 1,435 | 100 | 1,300 | - | (1,300) | (100.0%) | 100 | (100) | (100.0%) | |
| 100-46320-53 SAND & SALT CHARGES | 1,433 | 1,056 | 4,700 | - | (4,700) | (100.0%) | 1,056 | (1,056) | (100.0%) | |
| 100-46350-51 CITY PLANNER-SERVICES | - | 135 | 800 | 360 | (440) | (55.0%) | 135 | 225 | 166.7% | |
| 100-46450-52 SPECIAL EVENTS-POLICE/DPW | - | - | - | - | - | - | - | - | - | |
| 100-46733-55 SR CITZ OFFSET | 803 | - | - | - | - | - | - | - | - | |
| 100-46736-55 ATTRACTION TICKETS | 42 | - | - | - | - | - | - | - | - | |
| 100-46743-51 FACILITY RENTALS | 10,710 | 17,289 | 10,700 | 23,840 | 13,140 | 122.8% | 17,066 | 6,775 | 39.7% | |
| 100-46746-55 SPECIAL EVENT FEES | 125 | 100 | 100 | 35 | (65) | (65.0%) | 100 | (65) | (65.0%) | |
| TOTAL PUBLIC CHARGES FOR SVCS | 68,739 | 87,843 | 106,911 | 76,833 | (30,079) | (28.1%) | 73,090 | 3,743 | 5.1% | |
| MISC. REVENUES | | | | | | | | | | |
| 100-48100-00 INTEREST INCOME | 6,396 | 179,090 | 49,533 | 743,680 | 694,147 | 1401.4% | 133,160 | 610,520 | 458.5% | |
| 100-48200-00 LONG TERM RENTALS | 4,800 | 4,800 | 4,800 | 4,400 | (400) | (8.3%) | 4,400 | - | 0.0% | |
| 100-48220-55 DEPOSITS-FORFEITED | - | 380 | - | 50 | 50 | - | 380 | (330) | (86.8%) | |

Favorable (Unfavorable)



General Fund
Revenue Budget Summary

| GENERAL FUND REVENUES | | | | | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------------|----------------|-------------------|-------------------|---------------|----------|
| DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 YTD NOV | Favorable (Unfavorable) | | | 2023 YTD vs. PY | | |
| | | | | | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 Act v Bud \$ | % | 2022 YTD |
| 100-48300-00 OTHER PRO/PEASEMENT SALES | - | 7,500 | - | - | - | - | - | 7,500 | (7,500) | (100.0%) |
| 100-48300-55 PROP SALES-AUCTION PROCEEDS | - | - | - | - | - | - | - | - | - | - |
| 100-48400-00 INS./FEMA / CLAIM RECOVERY | 446 | - | - | 1,313 | 1,313 | - | - | - | 1,313 | - |
| 100-48410-00 WORKERS COMP-RETURN PREMIUM | - | - | - | 13,514 | 13,514 | - | - | - | 13,514 | - |
| 100-48415-00 RESTITUTION-DAMAGES | 1,121 | 7,690 | 2,000 | 5,371 | 3,371 | 168.6% | 7,690 | (2,319) | (30.2%) | |
| 100-48420-00 INSURANCE DIVIDEND | 50,436 | 10,878 | 12,137 | 51,535 | 39,398 | 324.6% | 10,878 | 40,657 | 373.8% | |
| 100-48425-00 WORKERS COMP-REIMBURSEMENT | - | - | - | 18,779 | 18,779 | - | - | - | 18,779 | - |
| 100-48430-00 INSURANCE-REIMBURSEMENT | - | - | - | 1,000 | 1,000 | - | - | - | - | - |
| 100-48442-00 RADON KIT SALES | - | - | - | - | - | - | - | - | - | - |
| 100-48500-55 DONATIONS-PARKS-DOG PARK | - | 125 | - | - | 125 | - | - | - | (125) | (100.0%) |
| 100-48520-55 DONATIONS-PARK & REC | - | 1,500 | - | - | 1,500 | - | - | - | (1,500) | (100.0%) |
| 100-48535-00 P CARD REBATE REVENUE | 33,761 | 29,227 | 31,500 | 28,971 | (2,529) | (8.0%) | 29,227 | (256) | (0.9%) | |
| 100-48545-00 DONATION-GENERAL | - | - | - | - | - | - | - | - | - | - |
| 100-48546-55 MISC GRANT INCOME | 7,000 | 8,000 | 53,500 | 87,043 | 33,543 | 62.7% | - | 87,043 | - | |
| 100-48600-00 MISC REVENUE-NON RECURRING | 1,262 | 2,331 | 3,600 | 2,135 | (1,465) | (40.7%) | 2,331 | (196) | (8.4%) | |
| 100-48700-00 WATER UTILITY TAXES | 357,531 | 344,406 | 353,500 | 353,500 | - | 0.0% | 350,000 | 3,500 | 1.0% | |
| TOTAL MISC REVENUE | 462,753 | 595,927 | 510,570 | 1,311,290 | 799,720 | 156.6% | 547,191 | 763,099 | 139.5% | |
| OTHER FINANCING SOURCES | | | | | | | | | | |
| 100-49260-00 TRANSFER FROM 610 WATER | 8,000 | 8,000 | 8,100 | 8,500 | 400 | 4.9% | - | 8,000 | 500 | 6.3% |
| 100-49261-00 TRANSFER FROM 620 WASTEWATER | 12,000 | 12,000 | 12,500 | 12,500 | - | 0.0% | - | 12,000 | 500 | 4.2% |
| 100-49262-00 TRANSFER FROM 440 TID 4 | - | - | - | - | - | - | - | - | - | - |
| 100-49264-00 TRANSFER FROM 200 CABLE TV | - | - | - | - | - | - | - | - | - | - |
| 100-49265-00 TRANSFER FROM 630 STORMWATER | 8,500 | 8,500 | 8,500 | 8,500 | - | 0.0% | - | 8,500 | - | 0.0% |
| 100-49266-00 GIS TRANSFER-UTILITIES | 12,340 | 15,720 | 15,000 | 18,974 | 3,974 | 26.5% | - | 15,720 | 3,254 | 20.7% |
| 100-49267-00 TRANSFER FROM 208 PARKING | 35,927 | 35,000 | 35,350 | 35,350 | - | 0.0% | - | 35,000 | 350 | 1.0% |
| 100-49269-00 TRANSFER FROM 250 FORESTRY | - | - | - | - | - | - | - | - | - | - |
| 100-49270-00 TRANSFER FROM 446 TID 6 | - | - | - | - | - | - | - | - | - | - |
| 100-49275-00 TRANSFER FROM 205 27TH PAYROLL | - | - | - | - | - | - | - | - | - | - |
| 100-49280-00 TRANSFER FROM 260 SICK LEAVE | - | - | - | - | - | - | - | - | - | - |
| 100-49285-00 TRANSFER FROM 900 CDA | - | - | - | - | - | - | - | - | - | - |
| 100-49290-00 TRANSFER IN FROM OTHER FUNDS | 319,073 | 5,533 | 1,000 | 96,383 | 95,383 | 9538.3% | - | 5,533 | 90,850 | 1642.1% |
| 100-49291-00 TRANSFER FROM 450 CIP | - | - | - | - | - | - | - | - | - | - |
| 100-49295-00 TRANSFER FROM 248 PARK & REC | - | 14,922 | - | - | - | - | - | 14,922 | (14,922) | (100.0%) |
| 100-49300-00 FUND BALANCE APPLIED | - | - | 151,759 | - | (151,759) | (100.0%) | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES | 395,840 | 99,675 | 232,209 | 180,207 | (52,002) | (22.4%) | 99,675 | 80,532 | 80.8% | |
| TOTAL GEN FUND REVENUES | 10,304,042 | 10,384,446 | 11,662,737 | 12,216,645 | 552,908 | 4.7% | 10,092,464 | 2,123,181 | 21.0% | |



GENERAL FUND REVENUES

Favorable (Unfavorable)

| SEC # | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 YTD NOV | % of BUDGET |
|-------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| 41000 | TOTAL TAXES | 4,168,282 | 4,624,990 | 6,000,736 | 5,997,843 | 100% |
| 42000 | TOTAL SPECIAL ASSESSEMENTS | 1,452 | 150 | 500 | 138 | 28% |
| 43000 | TOTAL INTERGOVT REVENUES | 4,470,390 | 4,590,742 | 4,401,936 | 4,253,436 | 97% |
| 44000 | TOTAL LICENSES & PERMITS | 130,500 | 89,048 | 73,975 | 164,381 | 222% |
| 45000 | TOTAL FINES, FORTFEIT - PENALTIES | 288,595 | 296,072 | 335,900 | 232,517 | 69% |
| 46000 | TOTAL PUBLIC CHARGES FOR SVCS | 82,850 | 87,843 | 106,911 | 76,833 | 72% |
| 48000 | TOTAL MISC REVENUE | 389,500 | 595,927 | 510,570 | 1,311,290 | 257% |
| 49000 | TOTAL OTHER FINANCING SOURCES | 726,788 | 99,675 | 232,209 | 180,207 | 78% |
| | TOTAL: | 10,258,356 | 10,384,446 | 11,662,737 | 12,216,645 | 105% |

| 2023 YTD vs. PY | \$ Chg | % Chg | |
|-----------------|-------------------|------------------|------------|
| 2022 YTD | 4,498,099 | 1,499,743 | 33.3% |
| | 150 | (13) | (8.3%) |
| | 4,518,688 | (265,252) | (5.9%) |
| | 78,483 | 85,899 | 109.4% |
| | 277,089 | (44,572) | (16.1%) |
| | 73,090 | 3,743 | 5.1% |
| | 547,191 | 764,099 | 139.6% |
| | 99,675 | 80,532 | 80.8% |
| | 10,092,464 | 2,124,181 | 21% |

| 2023 Act v Bud | \$ Chg | % Chg |
|----------------|----------------|-----------|
| | (2,893) | (0.0%) |
| | (363) | (72.5%) |
| | (148,500) | (3.4%) |
| | 90,406 | 122.2% |
| | (103,383) | (30.8%) |
| | (30,079) | (28.1%) |
| | 800,720 | 156.8% |
| | (52,002) | (22.4%) |
| | 553,908 | 5% |

GENERAL FUND EXPENDITURE SUMMARY

| SEC # | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 YTD NOV | % of BUDGET |
|-------|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| 1 | ADMINISTRATION | 1,506,985 | 1,736,296 | 1,733,263 | 1,534,726 | 89% |
| 2 | PUBLIC SAFETY | 3,692,835 | 3,566,454 | 3,846,148 | 3,307,811 | 86% |
| 3 | PUBLIC WORKS | 1,089,725 | 1,139,541 | 1,131,535 | 1,078,142 | 95% |
| 4 | PARKS AND RECREATION | 739,409 | 724,655 | 710,607 | 644,068 | 91% |
| 5 | NEIGHBORHOOD SVC/PLANNING | 338,309 | 309,932 | 306,784 | 312,062 | 102% |
| 6 | TRANSFERS | 2,891,093 | 2,540,798 | 3,933,900 | 3,972,549 | 101% |
| 7 | CONTINGENCIES | 0 | 0 | 0 | 16,321 | #DIV/0! |
| | TOTAL | 10,258,356 | 10,017,677 | 11,662,237 | 10,865,680 | 93% |

| 2023 YTD vs. PY | \$ Chg | % Chg | |
|-----------------|------------------|--------------------|--------------|
| 2022 YTD | 1,522,193 | (12,533) | (0.8%) |
| | 3,135,725 | (172,065) | (5.5%) |
| | 971,475 | (106,667) | (11.0%) |
| | 670,440 | 26,372 | 3.9% |
| | 266,014 | (46,048) | (17.3%) |
| | 2,287,289 | (1,685,260) | (73.7%) |
| | 0 | (16,321) | |
| | 8,853,137 | (2,012,543) | (23%) |

| 2023 Act v Bud | \$ Chg | % Chg |
|----------------|----------------|-------------|
| | 198,537 | 11.5% |
| | 538,337 | 14.0% |
| | 53,393 | 4.7% |
| | 66,539 | 9.4% |
| | (5,278) | (1.7%) |
| | (38,650) | (1.0%) |
| | (16,321) | - |
| | 796,557 | 6.8% |

Net Surplus / (Deficit)

- 366,768

1,239,327 (111,638)



GENERAL FUND EXPENDITURE GROUPINGS

| SEC # | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 YTD NOV | % of BUDGET | 2023 Act v Bud | | 2023 YTD vs. PY | | |
|---------------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------|----------------|-------------|------------------|--------------------|--------------|
| | | | | | | | \$ Chg | % Chg | 2023 YTD | % Chg | |
| 51100 | Total Legislative Support | 128,586 | 263,085 | 225,511 | 219,958 | 98% | 5,553 | 2.5% | 219,297 | (661) | (0.3%) |
| 51110 | Total Contingencies | - | - | - | 16,321 | | (16,321) | - | 0 | (16,321) | |
| 51200 | Total Court | 73,008 | 81,915 | 84,544 | 75,989 | 90% | 8,555 | 10.1% | 73,098 | (2,891) | (4.0%) |
| 51300 | Total Legal | 71,392 | 72,901 | 74,591 | 67,499 | 90% | 7,092 | 9.5% | 63,223 | (4,276) | (6.8%) |
| 51400 | Total General Administration | 367,223 | 426,841 | 405,948 | 332,826 | 82% | 73,122 | 18.0% | 379,891 | 47,066 | 12.4% |
| 51450 | Total Information Technology | 84,566 | 65,345 | 92,863 | 103,289 | 111% | (10,426) | (11.2%) | 61,121 | (42,168) | (69.0%) |
| 51500 | Total Financial Administration | 204,517 | 215,000 | 235,333 | 203,849 | 87% | 31,484 | 13.4% | 187,587 | (16,262) | (8.7%) |
| 51540 | Total Insurance/Risk Mgt. | 96,213 | 105,745 | 113,147 | 83,981 | 74% | 29,166 | 25.8% | 105,745 | 21,764 | 20.6% |
| 51600 | Total Facilities Maintenance | 423,727 | 449,597 | 446,266 | 400,991 | 90% | 45,275 | 10.1% | 384,690 | (16,301) | (4.2%) |
| 52100 | Total Police Administration | 651,833 | 709,476 | 726,491 | 655,484 | 90% | 71,006 | 9.8% | 627,330 | (28,155) | (4.5%) |
| 52110 | Total Police Patrol | 2,000,917 | 1,914,817 | 2,078,925 | 1,761,101 | 85% | 317,823 | 15.3% | 1,675,314 | (85,787) | (5.1%) |
| 52120 | Total Police Investigation | 491,910 | 419,193 | 434,233 | 435,775 | 100% | (1,542) | (0.4%) | 374,247 | (61,528) | (16.4%) |
| 52130 | Total Crossing Guard | - | - | - | - | | 0 | - | 0 | 0 | 0 |
| 52140 | Total Comm Service Program | 30,821 | 32,429 | 40,797 | 28,937 | 71% | 11,861 | 29.1% | 27,181 | (1,756) | (6.5%) |
| 52200 | Total Fire Department | - | - | - | - | | 0 | - | 0 | 0 | 0 |
| 52210 | Total Crash Crew | - | - | - | - | | 0 | - | 0 | 0 | 0 |
| 52300 | Total Rescue Service (Amb.) | - | - | - | - | | 0 | - | 0 | 0 | 0 |
| 52400 | Total Neighbor Svcs & Planning | 338,309 | 309,932 | 306,784 | 312,062 | 102% | (5,278) | (1.7%) | 266,014 | (46,048) | (17.3%) |
| 52500 | Total Emergency Preparedness | 5,882 | 10,971 | 9,841 | 4,962 | 50% | 4,879 | 49.6% | 9,496 | 4,534 | 47.7% |
| 52600 | Total Communications/Dispatch | 511,472 | 479,568 | 555,861 | 421,551 | 76% | 134,309 | 24.2% | 422,158 | 606 | 0.1% |
| 53100 | Total Public Works Administration | 47,491 | 45,026 | 51,387 | 62,348 | 121% | (10,960) | (21.3%) | 40,757 | (21,591) | (53.0%) |
| 53230 | Total Shop/Fleet Operations | 165,955 | 210,224 | 174,542 | 208,515 | 119% | (33,973) | (19.5%) | 170,681 | (37,835) | (22.2%) |
| 53270 | Total Parks Maintenance | 265,362 | 224,661 | 279,011 | 211,255 | 76% | 67,756 | 24.3% | 198,740 | (12,515) | (6.3%) |
| 53300 | Total Street Maintenance | 515,341 | 527,315 | 561,420 | 485,388 | 86% | 76,031 | 13.5% | 467,630 | (17,758) | (3.8%) |
| 53320 | Total Snow & Ice | 148,942 | 106,517 | 151,704 | 101,205 | 67% | 50,498 | 33.3% | 82,243 | (18,962) | (23.1%) |
| 53420 | Total Street Lights | 211,996 | 250,459 | 192,483 | 220,686 | 115% | (28,203) | (14.7%) | 210,164 | (10,522) | (5.0%) |
| 55111 | Total Young Library Building | 57,753 | 55,867 | 55,061 | 46,346 | 84% | 8,715 | 15.8% | 47,541 | 1,195 | 2.5% |
| 55200 | Total Parks Administration | 46,490 | 48,615 | 92,242 | 88,473 | 96% | 3,769 | 4.1% | 43,189 | (45,284) | (104.9%) |
| 55210 | Total Recreation Administration | 206,550 | 257,934 | - | - | | 0 | - | 236,087 | 236,087 | 100.0% |
| 55300 | Total Recreation Programs | 7,014 | 3,393 | - | - | | 0 | - | 3,294 | 3,294 | 100.0% |
| 55310 | Total Senior Citizen's Program | 56,491 | - | - | - | | 0 | - | 0 | 0 | 0 |
| 55320 | Total Community Events | 4,500 | 12,052 | 9,595 | 14,581 | 152% | (4,986) | (52.0%) | 11,129 | (3,451) | (31.0%) |
| 55330 | Total Comm. Based-Coop Projects | 153,000 | 178,000 | 329,759 | 329,759 | 100% | 0 | 0.0% | 178,000 | (151,759) | (85.3%) |
| 59220 | Total Transfers to Other Funds | 1,745,442 | 1,297,705 | 1,418,180 | 1,426,215 | 101% | (8,035) | (0.6%) | 1,044,196 | (382,019) | (36.6%) |
| 59230 | Total Transfer to Debt Service Fund | 942,883 | 1,043,530 | 1,257,105 | 1,287,719 | 102% | (30,614) | (2.4%) | 1,043,530 | (244,190) | (23.4%) |
| 59240 | Total Transfers to Fire Service Fund | 202,768 | 199,564 | 1,258,615 | 1,258,615 | 100% | 0 | 0.0% | 199,564 | (1,059,051) | (530.7%) |
| 59240 | Total Transfers to Special Funds | - | 46,991 | 500 | 500 | 100% | 0 | 0.0% | 500 | 0 | 0.0% |
| Grand Totals | | 10,258,356 | 10,017,677 | 11,662,237 | 10,866,180 | 93% | 796,557 | 6.8% | 8,853,137 | (2,013,043) | (23%) |



