



## Finance Committee Meeting

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

**Tuesday, March 24, 2026 - 5:00 PM**

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

### Microsoft Teams meeting

Join: <https://teams.microsoft.com/meet/2262494895281?p=GzbNCvxiqueNZJNGoF7>

Meeting ID: 226 249 489 528 1

Passcode: 8y8og7hs

### Dial in by phone

[+1 929-229-5663,,840174601#](tel:+19292295663,840174601) United States, New York City

Phone conference ID: 840 174 601#

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.

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## 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. Finance Committee Meeting Minutes from February 24, 2026

### 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**

- [2.](#) Review and discussion of potential revised Memorandum of Understanding between the City of Whitewater and Downtown Whitewater, Inc.
3. Borrowing Schedule Adjustment and 2025 Reimbursement Update
4. Innovation Center Financials
5. February 2026 Financials
6. Discussion and possible action to recommend Down Payment Assistance Program for Fire/EMS Department
7. Discussion and update regarding Park Impact Fees

**FUTURE AGENDA ITEMS****ADJOURNMENT**

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

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



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## AGENDA

### CALL TO ORDER

The meeting was called to order at 5:00 p.m. by Brian Schanen.

### ROLL CALL

Present: Brian Schanen, Mike Smith and Patrick Singer.

Absent: None.

Additional Attendees: Rachelle Blich, Director of Finance; Mason Becker, Economic Development Director; Steven Chesebro, City Attorney.

### 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. January 27, 2026 Finance Committee Meeting Minutes

A motion to approve the consent agenda was made by Mike Smith, Seconded by Patrick Singer.

Voting Yes: Brian Schanen, Mike Smith and Patrick Singer. Voting No: None.

### HEARING OF CITIZEN COMMENTS

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**CONSIDERATIONS / DISCUSSIONS / REPORTS**

2. January 2026 Financials
3. Review and discussion of status of the Innovation Center and the Early Childhood Education and Childcare Center (ECEC) project

Jeff Knight spoke about the Innovation Center.

Chuck Mills spoke about the Innovation Center and Early Childhood Education and Childcare Center.

4. Review and possible action on Development Agreement with Whitewater Alpha Real Estate, LLC

**EXECUTIVE SESSION**

Adjourn to Closed Session, TO RECONVENE, pursuant to Wisconsin Statutes 19.85(1)(e) "Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session. Items to be discussed:

A motion to go into closed session was made by Brian Schanen, Seconded by Patrick Singer.

Voting Yes: Brian Schanen, Mike Smith and Patrick Singer. Voting No: None.

The meeting was adjourned to closed session at 5:40 p.m.

5. WPPA, WPPSA, and FD Union Contract Negotiations Update

**RECONVENE INTO OPEN SESSION**

A motion was made to reconvene into open session by Brian Schanen, Seconded by Patrick Singer.

Voting Yes: Brian Schanen, Mike Smith and Patrick Singer. Voting No: None.

The meeting reconvened into open session at 6:14 p.m.

**CONSIDERATIONS / DISCUSSIONS / REPORTS**

6. Discussion regarding a Mutual Aid Box Alarm System (MABAS) agreement with Walworth County
7. Review and Discussion: Status of Donations for the Library Renovation Project
8. Discussion on moving garbage and recycling services to a special charge

Chuck Mills spoke about the garbage and recycling fees and contract.

9. Debt Policy
10. Discussion and review: Update on Capital Improvement Plan

**FUTURE AGENDA ITEMS**

11. City Tree Inventory
12. Update on MOU with Downtown Whitewater

**ADJOURNMENT**

A motion to adjourn was made by Patrick Singer, Seconded by Mike Smith.

Voting Yes: Brian Schanen, Mike Smith and Patrick Singer. Voting No: None.

The meeting adjourned at 6:45 p.m.

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.

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## Finance Committee Agenda Item

Meeting Date:	March 24, 2026
Agenda Item:	Memo re City of Whitewater MOU w/ Downtown Whitewater, Inc
Staff Contact (name, email, phone):	Mason Becker, mbecker@whitewater-wi.gov

### BACKGROUND

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

The City of Whitewater and Downtown Whitewater, Inc. (DTWW) have maintained a cooperative relationship focused on downtown revitalization since the creation of DTWW in 2006. The organization was originally established to support downtown development and promotion. Since its formation, the City Manager or designee has served on the DTWW Board of Directors to maintain coordination between the organization and the City.

In January 2021, the City and DTWW entered into a Memorandum of Understanding (MOU) that outlined the services DTWW would provide in exchange for City financial support. The agreement identified a range of responsibilities including management of the Whitewater City Market and winter market, promotion of downtown businesses through newsletters and communications, coordination of major community events such as the Parade of Lights and Fourth of July activities, downtown beautification and cleanup efforts, and collaboration with partners such as UW-Whitewater and other local organizations. The MOU also included responsibilities related to assisting with economic development initiatives, historic preservation efforts, and communication with downtown businesses regarding grants and City projects.

The 2021 agreement also included several administrative and reporting expectations. These included quarterly reports to the Common Council, submission of annual financial and Main Street program reports, public posting of DTWW board meetings and minutes in accordance with Wisconsin Open Meetings Law, and a fundraising expectation that DTWW would work toward matching the City’s financial contribution.

City staff conducted a review of the 2021 MOU and its implementation to determine which activities remain relevant and which expectations may need adjustment. That review noted that some elements of the agreement have continued to function effectively, particularly the operation of City Market events, ongoing promotional communications, and major downtown events. However, several elements of the 2021 agreement were either tied to the COVID-19 pandemic, have become outdated, or have not seen documented progress. Examples include pandemic-related programming, certain grant initiatives, and some historic preservation and community engagement initiatives. The review also noted that some reporting and administrative requirements identified in the original agreement have not consistently occurred.

Downtown Whitewater, Inc. has recently proposed a revised MOU that would include a more limited set of responsibilities compared to the 2021 agreement. The proposed revisions are intended to focus the organization’s work on a smaller number of core activities, such as operating City Market events, coordinating key community events, maintaining communication with downtown businesses, and supporting basic beautification or cleanup efforts. These proposed revisions reflect an effort to align expectations with the organization’s current capacity.

In correspondence provided to the city, DTWW leadership indicated that the organization is currently operating with a volunteer board (which was very recently reorganized and began meeting again in early 2026) and does not have a dedicated paid staff member. The city’s Economic Development Coordinator is sitting as the city representative on the new board. The Executive Director position is currently being filled in an interim volunteer capacity while also managing responsibilities for the Chamber of Commerce, Tourism Council, and Fourth of July Festival. As a result, DTWW has indicated that the full scope of responsibilities included in the earlier MOU are not feasible under the current organizational structure without additional staffing or financial resources.

The revised MOU proposal therefore reflects an attempt to establish a reduced scope of work that is more consistent with the organization’s current volunteer structure while continuing to support downtown activities and engagement with downtown businesses.

The Finance Committee is being asked to review the proposed changes and consider how the revised agreement compares to the scope and expectations outlined in the original 2021 MOU. Ultimately, the Common Council will need to decide if continuing to budget support for DTWW in the current amount will be warranted going forward.

**PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS**

(Dates, committees, action taken)

- The previous Memorandum of Understanding was signed in 2021.

**FINANCIAL IMPACT**

(If none, state N/A)

In the city’s most recent biennial budget, \$25,000.00 was budgeted as the contribution to Downtown Whitewater, Inc in both 2026 and 2027. This matches the amount that was budgeted in 2023 and 2024.

**STAFF RECOMMENDATION**

The Finance Committee should provide input and guidance as to what items they feel appropriate to include in a revised Memorandum of Understanding with Downtown Whitewater, Inc. Once completed, a revised MOU can either be brought back to the Finance Committee for further review or forwarded to the Common Council. The goal will be to complete this process ahead of budget adjustments for 2027.

**ATTACHMENT(S) INCLUDED**

(If none, state N/A)

- 2021 Memorandum of Understanding w/ Downtown Whitewater, Inc
- Summary memo provided to city manager and Downtown Whitewater, Inc
- Response email from Downtown Whitewater, Inc Executive Director
- Response proposal MOU (redlined) from Downtown Whitewater, Inc

This memorandum of understanding made this 19<sup>th</sup> day of January 2021, by and between the City of Whitewater (City) and Downtown Whitewater, Inc. (DTWW).

**Witnesseth:** The City and DTWW have been working cooperatively since the creation of DTWW in 2006 to revitalize the downtown area of Whitewater. The City, while currently a Connect Community, was named a Wisconsin Main Street community in 2006 and subscribes to the Main Street four-point approach (design, promotion, organization, and economic vitality) for downtown revitalization and renewal. In an effort to maintain clear and open communication with the City, the city manager or his designee has held a seat on the board of directors of DTWW since 2006 as outlined by the bylaws for DTWW.

The City and DTWW desire to continue the progress that has been made over the last ten years in downtown revitalization and in fostering a positive and collaborative working relationship.

The City and DTWW hereby agree to the following for 2021:

1. In 2021, DTWW will focus its efforts on achieving the following:
  - A. Manage Whitewater City Market for an expected 26 weeks on Tuesday nights during the summer season.
  - B. Manage Whitewater City Market's expanded winter season Saturday mornings December- April with modifications as needed during ongoing COVID-19 concerns.
  - C. Continue to provide local businesses with timely information and assist them with any grant opportunities that arise.
  - D. Continue to share important COVID-19 information to the community.
  - E. Continue with implementation of outdoor public eating areas.
  - F. Continue to work with UW-Whitewater on building unity between the community and university.
  - G. Completion of second USDA Rural Business Development Grant in conjunction with UW Extension and other community stakeholders.
  - H. Provide a weekly events newsletter to promote local events.
  - I. Provide a bi-weekly business newsletter to share important information to our local businesses.
  - J. Continue work with Dementia Friendly Community Initiative to encourage local businesses to become dementia friendly and provide access to appropriate resources and training.
  - K. Hosting annual events including, but not limited to: The Parade of Lights, and 4th of July Festival.
  - L. Initialize effort to implement Heart and Soul community engagement program.
  - M. Continue downtown beautification by providing event/holiday decorations across the downtown area.
  - N. Investigate process and implementation in designation of downtown as a historic district.
  - O. Draft document for "downtown covenants" a design centered guidance for new businesses and owners.
  - P. Submission AARP Livability grant.
2. DTWW will provide the following ongoing downtown management and services for the City:
  - A. Assist with City's economic development efforts by enhancing the downtown environment for new businesses, supporting, maintaining and promoting existing businesses in the

downtown Main Street designated district by partnering with other community organizations, including the Whitewater Area Chamber of Commerce, Whitewater Tourism Council, Whitewater Community Development Authority, UWW Community Engagement Center and any other organizations that share values and goals similar to those of DTWW.

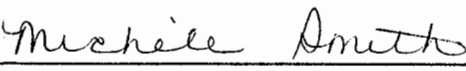
- B. Assist with Whitewater Historic Preservation Program and façade rendering consultation program in the downtown Main Street designated district.
  - C. Coordinate and supervise 10-12 downtown cleanup events, especially prior to local event days (UW-Whitewater graduation, Memorial Day, July 4<sup>th</sup>, move-in days, homecoming, etc.), when it is critical to have our downtown clean.
  - D. As requested by the City, assist in communicating timelines and work plans for public infrastructure improvement projects in the downtown area to downtown stakeholders and assist with project planning efforts.
3. DTWW shall raise sufficient funds each year to at least match the amount of public funds contributed by the City to financially support DTWW. Donated items converted to cash may count toward the balance of funds contributed. In-kind contributions of items deemed normal and necessary to DTWW’s functioning may count toward no more than 15% of the balance of the funds contributed. In 2021, the City will contribute \$30,000 to DTWW (payable in four installments of \$7,500 paid by the 7<sup>th</sup> day of the first month of each quarter).
  4. DTWW will provide quarterly oral reports (January, April, July, and October) to the Whitewater Common Council at one of its regularly scheduled meetings. These reports will highlight the accomplishments of DTWW during the previous quarter (including but not limited to number of downtown jobs created/retained, private/public monetary investments made in the downtown, building vacancies, façade improvements made and promotion efforts) as well as progress made in achieving DTWW’s annual work plan objectives.
  5. DTWW will provide the City with a copy of its annual financial report as well as a copy of its annual report filed with the State of Wisconsin Main Street Program. At the time of application for renewal of this agreement, DTWW will submit a brief report detailing how it has complied with items 1 a.-f. and 2 a.-e. and listing, if applicable, the nature and value of in-kind donations counted toward the balance of funds contributed.
  6. Since DTWW is partially funded with public funds, its monthly Board of Directors meetings shall be considered public meetings and will be posted as such with the City Clerk in accordance with State law and City Ordinances. All minutes of these meetings will similarly be filed with the City Clerk after approval by the DTWW Board.

This agreement will remain in full force and effect for a period of one year beginning on Jan. 1, 2021 and may be renewed for additional one-year terms upon the mutual consent of both the City and DTWW.

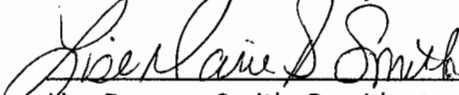
Signed and approved this 19 day of January, 2021.

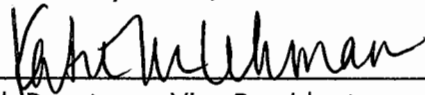
**City of Whitewater**

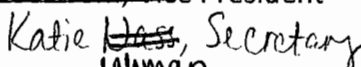
  
Cameron Clapper, City Manager

  
Michele Smith, City Clerk

**Downtown Whitewater, Inc.**

  
Lisa Dawsey-Smith, President

  
Rob Boostrom, Vice President

  
Katie Hass, Secretary  
Uelman

## Memorandum

**To:** John Weidl, City Manager

**From:** Community Development Department

**Date:** November 17, 2025

**Subject:** Summary Review of 2021 MOU with Downtown Whitewater, Inc. and Recommendations for Updated Agreement

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### Purpose

City staff reviewed the 2021 Memorandum of Understanding (MOU) between the City of Whitewater and Downtown Whitewater, Inc. (DTWW), along with documented staff comments regarding DTWW's performance and relevance of activities outlined in the original agreement. This memo summarizes findings and presents recommended, updated goals for a new MOU that reflect current community needs, achievable expectations, and contemporary best practices.

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### Summary of Staff Review Findings

#### 1. Items Completed or Generally Working

- City Market operations (summer and winter) are being successfully managed.
- The events newsletters appear to be occurring, and DTWW continues to host major community events (Parade of Lights, 4th of July activities).
- Some collaboration with UW-Whitewater exists, with university representation on DTWW's board.
- Branding Guide project (USDA RBDG) was completed in 2021.

#### 2. Items No Longer Relevant or Should Be Removed

- All COVID-related expectations (modified markets, public information distribution).
- Outdoor public eating areas, as the need was pandemic-driven and no longer a priority.
- Any outdated programs for which no substantive activity has occurred (e.g., "Heart and Soul" engagement initiative, AARP grant submission, downtown covenants).

#### 3. Items Not Completed or Lacking Evidence of Progress

- Dementia Friendly Community Initiative partnership: currently handled by Parks & Recreation Department
- Historic district investigation: no movement reported.
- Downtown façade rendering or historic preservation support: no clear evidence.
- City cleanup events: only a portion of expected events occurring (closer to five per year instead of 10–12).
- Quarterly reports to Council: not occurring.

- Annual financial and Main Street reporting: not submitted as required.
- Public posting of Board of Directors meetings: not happening; no agendas/minutes filed with City Clerk.
- Fundraising requirement (matching City contribution): no indication this is being met.

#### 4. Items That Are Valuable but Need Clearer Expectations

- Communications with businesses on grants and resources: should be better aligned with City/CDA programs to avoid duplication.
- Collaboration with partner organizations: needs definition to reduce role confusion (Chamber, Discover Whitewater, UW-Whitewater, CDA).
- Beautification efforts: activity appears limited, but the community still expects visible downtown improvements.

#### Recommended Goals for Updated MOU (2025–2026)

The following goals reflect realistic, measurable, and mission-appropriate expectations based on staff review and the current capacity of DTWW. These can be incorporated directly into a revised MOU.

##### A. Core Program & Event Management

1. **Operate the Whitewater City Market (summer)**
  - Deliver 20–26 weekly markets annually.
  - Provide vendor management, site logistics, and marketing.
2. **Operate the Winter Indoor Market**
  - November–April season, consistent branding and promotion.
3. **Coordinate Key Downtown Events**
  - Parade of Lights.
  - July 4th events
  - Additional promotional events may be added by agreement.

##### B. Communications & Business Support

4. **Maintain Regular Communication Channels**
  - Weekly or bi-weekly events newsletter.
  - Bi-weekly or monthly business update to downtown businesses.
5. **Serve as a First-Point Connector for Business Resources**
  - Provide basic guidance and direct referrals to CDA/City for loans, grants, and technical assistance...realistically, DTWW should not originate new programs at this time.
6. **Promote Downtown Businesses Through Coordinated Marketing**
  - Use consistent branding and social media strategy aligned with the 2021 Brand Guide.

##### C. Downtown Cleanliness & Beautification

7. **Organize at Least Six (6) Annual Downtown Cleanup Days**

- Align with major city events (graduations, move-in day, July 4th).
- Maintain partnerships with volunteer groups and local employers.
- Work on items like weed removal, ensure downtown landscaping meets basic standards.

#### **8. Seasonal Beautification Activities**

- Holiday/winter decorations: expand beyond just snowflakes at wintertime and ensure that process is communicated with city's Public Works Department on a timely basis (this was an issue this season).
- Targeted small-scale beautification (planters, banners) based on capacity and funding.

### **D. Strategic Collaboration & Community Engagement**

#### **9. Participate in Formalized Collaboration with Key Partners**

- Chamber, Tourism Council, UWW, CDA.
- Clarify roles in shared initiatives (e.g., event support, marketing coordination).

#### **10. City Projects & Infrastructure Communication Support**

- Provide at least one DTWW representative to City-led planning committees as requested (e.g., Comprehensive Plan Advisory Committee).
- Assist in distributing City communications about downtown construction timelines when provided with content by staff.

### **E. Transparency, Reporting & Accountability**

#### **11. Quarterly Reports to Council**

- Provide measurable activity summaries including:
  - Event attendance, City Market metrics
  - Business outreach contacts
  - Downtown occupancy/vacancy counts
  - Volunteer engagement and cleanup events
  - Progress on annual goals
  - Any paid-for or earned media, which could include news articles, interviews, etc

#### **12. Annual Financial Report and Wisconsin Main Street Report**

- Submit annually to the City as required.

#### **13. Public Meeting Compliance**

- File Board agendas and minutes with City Clerk monthly.
- Ensure meetings comply with Wisconsin Open Meetings Law.

#### **14. Fundraising & Financial Sustainability Plan**

- Develop and submit an annual fundraising plan.

- Target a clear (even if modest) level of non-City revenue growth year-over-year, recognizing that matching the full City contribution may not be immediately achievable but progress should be measurable.

## **F. Special Initiatives (Optional / Capacity-Dependent)**

### **15. Historic Preservation Support (if prioritized)**

- Collaborate with the City on exploring façade assistance promotion, historic district interest, or educational materials.

### **16. Small-Scale Placemaking Projects**

- Low-cost, high-impact features aligned with downtown branding (e.g., pole banners, public art projects).
- With enough momentum, larger scale beautification efforts could be considered.

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## **Conclusion**

The 2021 MOU contained several outdated or unrealistic expectations, many linked to COVID and initiatives that never materialized. The updated list above provides a practical, accountable, and capacity-aligned framework for DTWW's role in downtown vitality and community engagement. These goals give both the City and DTWW clearer expectations and measurable benchmarks for performance, weighed against the city's annual investment in DTWW.

The MOU outlining responsibilities for Downtown Whitewater, Inc. included several items that have been redacted due to exceeding the current operational capacity of the organization. Downtown Whitewater, Inc. is entirely volunteer-run, including its board and executive director role, and does not currently have a paid staff member or sufficient business participation to realistically fulfill the full scope of responsibilities outlined in the original MOU.

The current Executive Director is serving in an volunteer interim capacity for Downtown Whitewater, Inc., while also holding the primary role of Executive Director for the Chamber, Tourism, and 4<sup>th</sup> of July. Accordingly, the organization's expectations must be aligned with what is sustainable and manageable within this volunteer structure. The responsibilities outlined in the unredacted MOU more closely reflect the role of a full-time, dedicated Executive Director rather than an volunteered position.

For 2026, the primary focus of Downtown Whitewater, Inc. is to engage with downtown businesses to understand their needs and to foster interest in and value for the organization, while maintaining a realistic and sustainable workload. If sufficient engagement and support from downtown businesses is not achieved within the year, the future of the organization may need to be revisited to ensure sustainability.

At this time, the full scope of responsibilities outlined in the unredacted MOU is may not be feasible without additional staffing and financial resources. Once a full-time Executive Director is in place and the organization has increased capacity, the full MOU can be revisited and implemented.

We appreciate the City's ongoing partnership and support, and remain committed to ensuring Downtown Whitewater, Inc. can provide meaningful support to downtown businesses while maintaining a sustainable and manageable organizational structure.

Karin Silvius

Executive Director

Whitewater Area Chamber of Commerce, Tourism Council, & Downtown Whitewater, INC

402 W Main Street

Whitewater, WI 53190

phone: (262) 473-4005

4<sup>th</sup> of July: [4th of July Festival - Whitewater, WI](#)

Website: <http://www.whitewaterchamber.com>

## Memorandum

**To:** John Weidl, City Manager

**From:** Community Development Department

**Date:** November 17, 2025

**Subject:** Summary Review of 2021 MOU with Downtown Whitewater, Inc. and Recommendations for Updated Agreement

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- Some collaboration with UW-Whitewater exists, with university representation on DTWW's board.
- Branding Guide project (USDA RBDG) was completed in 2021.

#### 2. Items No Longer Relevant or Should Be Removed

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#### 4. Items That Are Valuable but Need Clearer Expectations

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- Collaboration with partner organizations: needs definition to reduce role confusion (Chamber, Discover Whitewater, UW-Whitewater, CDA).
- Beautification efforts: activity appears limited, but the community still expects visible downtown improvements.

#### Recommended Goals for Updated MOU (2025–2026)

The following goals reflect realistic, measurable, and mission-appropriate expectations based on staff review and the current capacity of DTWW. These can be incorporated directly into a revised MOU.

##### A. Core Program & Event Management

1. **Operate the Whitewater City Market (summer)**
  - Deliver 20–26 weekly markets annually.
  - Provide vendor management, site logistics, and marketing.
2. **Operate the Winter Indoor Market**
  - November–April season, consistent branding and promotion.
3. **Coordinate Key Downtown Events**
  - Parade of Lights.
  - July 4th events
  - Additional promotional events may be added **per board approval**.

##### B. Communications & Business Support

4. **Maintain Regular Communication Channels**
  - ~~Weekly~~ bi-weekly events newsletter.
  - Bi-weekly or monthly business update to downtown businesses.
5. **Serve as a First-Point Connector for Business Resources**
  - Provide basic guidance and direct referrals to CDA/City for loans, grants, and technical assistance...realistically, DTWW should not originate new programs at this time.
6. **Promote Downtown Businesses Through Coordinated Marketing**
  - Use consistent branding and social media strategy aligned with the 2021 Brand Guide.

##### C. Downtown Cleanliness & Beautification

7. **Organize at Least **Two (2)** Annual Downtown Cleanup Days**

- ~~○ Align with major city events (graduations, move-in day, July 4th).~~
- Maintain partnerships with volunteer groups and local employers.
- ~~○ Work on items like weed removal, ensure downtown landscaping meets basic standards.~~

#### 8. Seasonal Beautification Activities

- Holiday/winter decorations: expand beyond just snowflakes at wintertime and ensure that process is communicated with city's Public Works Department on a timely basis (this was an issue this season).
- ~~○ Targeted small-scale beautification (planters, banners) based on capacity and funding.~~

### D. Strategic Collaboration & Community Engagement

#### 9. Participate in Formalized Collaboration with Key Partners

- Chamber, Tourism Council, UWW, CDA.
- Clarify roles in shared initiatives (e.g., event support, marketing coordination).

#### 10. City Projects & Infrastructure Communication Support

- ~~○ Provide at least one DTWW representative to City-led planning committee -as requested (e.g., Comprehensive Plan Advisory Committee). Per Board Approval.~~
- Assist in distributing City communications about downtown construction timelines when provided with content by staff.

### E. Transparency, Reporting & Accountability

#### 11. Quarterly Reports to Council

- Provide measurable activity summaries **by email** including:
  - Event attendance, City Market metrics
  - ~~○ Business outreach contacts~~
  - ~~○ Downtown occupancy/vacancy counts~~
  - ~~○ Volunteer engagement and cleanup events~~
  - Progress on annual goals
  - Any paid-for or earned media, which could include news articles, interviews, etc

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- Submit annually to the City as required.

#### 13. Public Meeting Compliance

- File Board agendas and minutes with City Clerk monthly.
- Ensure meetings comply with Wisconsin Open Meetings Law.

#### 14. Fundraising & Financial Sustainability Plan

- Whitewater City Market Fees to pay for staffer & marketing
- ~~● Develop and submit an annual fundraising plan.~~

- ~~Target a clear (even if modest) level of non-City revenue growth year-over-year, recognizing that matching the full City contribution may not be immediately achievable but progress should be measurable.~~

## F. Special Initiatives (Optional / Capacity-Dependent)

### 15. Historic Preservation Support (if prioritized)

- Collaborate with the City on exploring façade assistance promotion, historic district interest, or educational materials.

### ~~16. Small-Scale Placemaking Projects~~

- ~~Low-cost, high-impact features aligned with downtown branding (e.g., pole banners, public art projects).~~
- ~~With enough momentum, larger-scale beautification efforts could be considered.~~

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## Conclusion

The 2021 MOU contained several outdated or unrealistic expectations, many linked to COVID and initiatives that never materialized. The updated list above provides a practical, accountable, and capacity-aligned framework for DTWW's role in downtown vitality and community engagement. These goals give both the City and DTWW clearer expectations and measurable benchmarks for performance, weighed against the city's annual investment in DTWW.



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Office of Finance  
312 W. Whitewater St.  
Whitewater, WI 53190

Date: March 24, 2026

To: Finance Committee  
John Weidl, City Manager

From: Rachelle Blicht, Director of Financial and Administrative Services

Re: Borrowing Schedule Adjustment and 2025 Reimbursement

During the review of the Capital Improvement Plan and Fund 450 activity, staff identified a timing issue related to the City’s borrowing schedule. City policy is to issue debt every other year. Due to multiple project delays associated with the 2022 borrowing, the City issued debt for only one year in 2024 to avoid potential arbitrage spend-down compliance issues. An additional borrowing was intended to occur in 2025.

The 2025 borrowing did not occur before year-end, but this creates a timing issue rather than a structural financial problem. The approved 2025 budget anticipated approximately \$1.3 million in general obligation bond proceeds to support the projects authorized for that year. After reviewing the actual cash requirements, staff estimates that the amount needed is approximately \$550,000. The revised borrowing levels are substantially lower than originally budgeted.

Within the utilities, the Wastewater Utility did not have any 2025 projects requiring debt issuance. The Water Utility budgeted \$3,004,445 in revenue bonds but will only need to issue approximately \$1,069,000. Stormwater projects were initially budgeted to receive \$550,000 in general obligation bond proceeds, and updated cash requirements total approximately \$400,000. Issuing debt only when projects are ready to proceed ensures the City avoids carrying idle bond proceeds and minimizes unnecessary interest costs.

Staff consulted with the City’s financial advisor at Ehlers, who confirmed with bond counsel at Quarles & Brady that the City may include reimbursement of these 2025 project costs in the 2026 borrowing. Under standard municipal finance practices, eligible project costs incurred in 2025 can be reimbursed through a subsequent debt issuance in 2026, provided the borrowing occurs within the allowable reimbursement period. This approach is permissible and will allow the City to meet its project funding needs while remaining compliant with applicable borrowing requirements.

This situation highlights how project timelines do not always align perfectly with a biennial borrowing cycle and may warrant discussion about whether annual borrowing could provide greater flexibility in matching debt issuance to capital project delivery. As part of this review, it may be an appropriate time for the Council to consider whether to continue with a biennial borrowing schedule or transition to annual borrowing to better align with project timing and cash-flow needs.

**FUND TYPE**  
SPECIAL PURPOSE FUND

**ASSOCIATED DEPARTMENT**  
DPW

**FUND DESCRIPTION**

**FUND 215**

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

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

**EQUIPMENT REPLACEMENT FUND REVENUE DETAIL**

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>								
215-43355-53	FUND TRANSFERS-VARIOUS	170,000	-	170,000	-	-	-	-
215-43510-53	FEDERAL/STATE GRANT-REIMBURSE	-	-	-	-	-	-	-
	<b>Total Intergovernmental Rev.</b>	<b>170,000</b>	<b>-</b>	<b>170,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MISCELLANEOUS REVENUES</b>								
215-48100-53	INTEREST INCOME	45	82	972	507	1,500	451	451
215-48300-53	SALE OF VEHICLES/MISC REVENUE	31,965	-	9,970	-	-	-	-
215-48400-53	INSURANCE CLAIM RECOVERY	-	-	-	-	-	-	-
	<b>Total Miscellaneous Revenues</b>	<b>32,010</b>	<b>82</b>	<b>10,942</b>	<b>507</b>	<b>1,500</b>	<b>451</b>	<b>451</b>
<b>OTHER FINANCING SOURCES</b>								
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	-	-	-	137,000	141,750	250,000	250,000
215-49300-53	FUND BALANCE APPLIED	-	-	-	116,493	(51,618)	(19,451)	(19,451)
	<b>Total Other Financing Sources</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>278,493</b>	<b>115,132</b>	<b>255,549</b>	<b>255,549</b>
	<b>Grand Total:</b>	<b>227,010</b>	<b>25,082</b>	<b>205,942</b>	<b>279,000</b>	<b>116,632</b>	<b>256,000</b>	<b>256,000</b>

**EQUIPMENT REPLACEMENT FUND EXPENSE DETAIL**

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
215-53560-810	CAPITAL EQUIPMENT	70,912	-	-	-	-	-	-
215-53560-820	ROLLING STOCK	163,715	30,090	164,473	279,000	116,632	256,000	256,000
	<b>Total:</b>	<b>234,627</b>	<b>30,090</b>	<b>164,473</b>	<b>279,000</b>	<b>116,632</b>	<b>256,000</b>	<b>256,000</b>

<b>FUND BALANCE</b>		122,241	246,333	287,802		339,421	358,872	358,872
215-34300	Net Change-Increase/(Decrease)	(7,617)	124,092	41,470	-	51,618	19,451	19,451

**FUND TYPE**  
SPECIAL PURPOSE FUND

**ASSOCIATED DEPARTMENT**  
POLICE

**FUND DESCRIPTION**

**FUND 216**

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

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

**POLICE VEHICLE REPLACEMENT FUND REVENUE DETAIL**

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

**POLICE VEHICLE REPLACEMENT FUND EXPENSE DETAIL**

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

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

**NOTES:**

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

**FUND TYPE**  
SPECIAL PURPOSE FUND

**ASSOCIATED DEPARTMENT**  
DPW

**FUND DESCRIPTION**

**FUND 280**

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

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

**STREET REPAIR REVENUE DETAIL**

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>								
280-43355-57	GENERAL FUND TRANSFER	192,218	176,965	158,035	-	-	-	-
280-43378-57	PROJECT REIMBURSEMENT REV	76,812	-	-	-	-	-	-
280-43780-57	KWIK TRIP ROAD ESCROW	-	-	-	-	-	-	-
	<b>Total Intergovernmental</b>	<b>269,030</b>	<b>176,965</b>	<b>158,035</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MISCELLANEOUS REVENUES</b>								
280-48100-57	INTEREST INCOME	261	1,232	14,702	9,936	23,500	8,843	8,843
	<b>Total Miscellaneous Rev.</b>	<b>261</b>	<b>1,232</b>	<b>14,702</b>	<b>9,936</b>	<b>23,500</b>	<b>8,843</b>	<b>8,843</b>
<b>OTHER FINANCING SOURCES</b>								
280-49295-57	BOND PROCEEDS	-	-	-	-	-	185,000	185,000
280-49300-57	FUND BALANCE APPLIED	-	-	-	396,724	264,000	97,007	146,157
	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>396,724</b>	<b>264,000</b>	<b>282,007</b>	<b>331,157</b>
	<b>Grand Total:</b>	<b>269,291</b>	<b>178,197</b>	<b>172,737</b>	<b>406,660</b>	<b>287,500</b>	<b>290,850</b>	<b>340,000</b>

**STREET REPAIR EXPENSE DETAIL**

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
280-57500-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	-
280-57500-805	SIDEWALK-ANNUAL	4,841	650	4,104	20,000	20,000	20,000	20,000
280-57500-820	ANNUAL MAJOR REPAIRS	192,445	293,254	121,495	366,660	245,000	250,850	300,000
280-57500-821	ENGINEERING	28,636	14,980	22,001	20,000	22,500	20,000	20,000
280-57500-830	CONTINGENCIES	-	-	-	-	-	-	-
	<b>Total:</b>	<b>225,922</b>	<b>308,883</b>	<b>147,599</b>	<b>406,660</b>	<b>287,500</b>	<b>290,850</b>	<b>340,000</b>

<b>FUND BALANCE</b>		721,785	591,099	616,236		352,236	255,229	109,072
280-34300	Net Change-Increase/(Decrease)	43,369	(130,686)	25,137	-	(264,000)	(97,007)	(146,157)

**FUND TYPE**  
**CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT**  
**FINANCE**

**FUND DESCRIPTION**

**FUND 450**

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

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

**CAPITAL PROJECT FUND REVENUE DETAIL**

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

**CAPITAL PROJECT FUNDS**

**FUND 450**



Item 3.

**CAPITAL PROJECTS FUND EXPENSE DETAIL**

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

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

**City of Whitewater  
Capital Improvement Program  
2025  
FUNDING SOURCE BY PROJECT**

Funding Status/Projects Funded	Owning Department	Payer	ARPA	Cash / Fund Balance	CWF Loan	Fundraising	GO Debt: Bond	GO Debt: Note	Grant	Rev Debt: Bond	Safe Drinking Water Loan	WWFD INC Contribution	Total
ADA Funding	Park & Rec - Facilities	Levy	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Ambulance Outfitting	Fire / Rescue	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ann Street/Fremont St Reconstruction	DPW	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Armory Chimney Repair	Park & Rec - Facilities	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Automatic hydrant flushers.	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bike and Pedestrian Pathways	Park & Rec - Facilities	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAT Switchgear PLC replacement	Sewer	Sewer	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Centrifuge Maintenance	Sewer	Sewer	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
City Facility Roof Replacement	Park & Rec - Facilities	Levy	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
City Surveillance Camera Upgrades & Maintenance	IT	Other	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Computer Upgrades	Fire / Rescue	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Concrete barriers	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cravath lake Mill Pond Dam Repairs	Park & Rec - Other	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Dialer	Sewer	Sewer	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Engine Outfitting	Fire / Rescue	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F550 Dumptruck '24	Streets	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Hydrant Replacement	Water	Water	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Forest Street Reconstruction	DPW	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fremont Street Reconstruction	DPW	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gym Equipment	Fire / Rescue	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Influent Pump Rebuild	Sewer	Sewer	\$ -	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000
Innovation Drive Repaving	DPW	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 359,174	\$ -	\$ -	\$ -	\$ 359,174
		TID 10	\$ -	\$ 112,194	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,194
Installation of RAS pump No.4	Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jefferson Street Reconstruction	DPW	Levy	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
		Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000
		Stormwater	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
		Water	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Lake Shoreline Restoration	Park & Rec - Other	Levy	\$ -	\$ -	\$ -	\$ -	\$ 51,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,000
		Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Large meter replacements	Water	Water	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Lead Lateral Replacement	Water	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,204,400	\$ -	\$ -	\$ -	\$ 2,204,400
		Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,401,600	\$ -	\$ 1,401,600
Lease agreement/Skidsteer	Water	Water	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Library Expansion / Renovation	Library	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lift Station pump rebuild	Sewer	Sewer	\$ 3,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,800
Milwaukee St. LS access road	Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Network Switch Replacement	IT	Other	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Office desk computers	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Master Plan Update	Park & Rec - Facilities	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Pathway Repair and Resurfacing	Park & Rec - Other	Levy	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
PC Replacement	IT	Other	\$ -	\$ -	\$ -	\$ -	\$ 34,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,125
PD Command Staff Computers	Police	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plow/Patrol Truck '23	Streets	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Portable/Mobile P25 Dual Band Radio Upgrade	Police	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Quad Axle Dump Truck Replacement	Streets	Levy	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Remount Ambulance 1282	Fire / Rescue	Levy	\$ -	\$ 285,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285,000
Replace Ambulance 1283	Fire / Rescue	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Engine 1220	Fire / Rescue	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Ladder 1250	Fire / Rescue	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement Solids Loadout Pump	Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repurpose Fraternity LS genset	Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Residential Cross Connection - Meter Replacement	Water	Water	\$ -	\$ 104,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,250
Roof Replacement Program - Wastewater Utility	Sewer	Sewer	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000
Sealcoating Asphalt	Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Server Virtual Host Replacement	IT	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Skid Loader Replacement '24	Streets	Levy	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Sludge Thickener/Dewatering	Sewer	Sewer	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Spectrophotometer	Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Squad Car and Changeover	Police	Levy	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000

**City of Whitewater  
Capital Improvement Program  
2025  
FUNDING SOURCE BY PROJECT**

Funding Status/Projects	Owning Department	Payer	ARPA	Cash / Fund Balance	CWF Loan	Fundraising	GO Debt: Bond	GO Debt: Note	Grant	Rev Debt: Bond	Safe Drinking Water Loan	WWFD INC Contribution	Total
Stormwater BMP Dredging	Stormwater	Stormwater	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Stormwater Quality Management Plan Update	Stormwater	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tower Ladder Outfitting	Fire / Rescue	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transit 250 Van	Park & Rec - Facilities	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tree, brush and stump removal	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UV Hydraulic Hoses	Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Valve operator maintenance truck	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vanderlip Lift Station Replacement	Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Garage / Material Storage	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WAFC Pool Shell Replacement	Park & Rec - Facilities	Levy	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Walworth Avenue Resurfacing	DPW	Levy	\$ -	\$ -	\$ -	\$ -	\$ 581,548	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 581,548
Well 7 Modification	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,179,000	\$ -	\$ -	\$ 1,179,000
Well 8 rehab	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Well 9 air compressor	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Well 9 Holding Tank Maintenance	Water	Water	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000
Bunk Room Remodel	Fire / Rescue	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drone (Future Replacement)	Police	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND 280 ANNUAL STREET PROJECTS	Streets	Levy	\$ -	\$ -	\$ -	\$ -	\$ 185,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,000
Service vehicle	Water	Water	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Starin Park Underground Wet Detention Pond	Stormwater	Stormwater	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Variable Frequency Drive for Wells 5 & 9	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WELL 6 & WELL 8 FILTER MEDIA	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Well 6 Rehab	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>			\$ 203,800	\$ 1,053,444	\$ -	\$ -	\$ 1,851,673	\$ -	\$ 2,563,574	\$ 1,219,000	\$ 1,401,600	\$ -	\$ 8,293,091

**2026-2027 Budget**  
**Innovation Center Operations-Fund 920**  
**Revenues & Expenses**

**REVENUES**

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD-DEC	2026 BUDGET	2026 YTD-FEB	2027 ORIG BUDGET
<b>MISCELLANEOUS REVENUES</b>									
920-48410-56	INT. INCOME--DROULLARD MEM	25	303	548	-	377	300	27	300
920-48620-56	FACILITY RENTAL REVENUE	-	750	775	-	1,680	975	125	1,004
920-48622-56	RENT-ADVASEC INC	2,100	2,100	1,050	-	75	-	-	-
920-48623-56	RENT-HEATHERLYN ASSIST LVG	1,800	1,800	1,800	1,800	1,800	-	150	-
920-48629-56	RENT-REALITYBLU	-	-	-	-	-	-	-	-
920-48631-56	RENT-CESA #2	-	-	1,636	90,000	90,000	90,000	7,500	90,000
920-48632-56	RENT-JEDI	11,328	11,399	(24)	11,901	11,901	12,199	992	12,503
920-48633-56	RENT-BLACKTHORNE CAPITAL LLC	23,340	23,340	23,543	23,688	20,021	24,048	2,069	24,629
920-48636-56	RENT-I-BUTTON	-	3,725	(1,462)	46,963	46,963	55,014	11,741	56,389
920-48639-56	RENT-MEEPER	-	-	-	-	-	-	-	-
920-48640-56	RENT-REIMER SYSTEMS	1,800	1,800	(100)	2,100	2,100	2,100	175	2,100
920-48646-56	RENT-CROWDS.IO-IDEAWAKE	1,800	1,800	1,800	1,800	1,800	1,800	150	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	1,350	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	9,238	10,096	-	10,197
920-48666-56	RENT-MINERAL ARMOR	1,800	1,800	1,800	1,800	1,200	1,800	-	1,800
920-48672-56	RENT-IRON FORGE DEVEL LLC	1,800	1,800	2,025	2,100	2,152	2,100	192	2,100
920-48673-56	RENT-KREATIVE SOLUTIONS	1,800	1,800	1,350	900	900	900	75	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	175	2,100
920-48681-56	RENT-SAFEPRO TECH	1,200	1,200	1,200	1,200	1,200	1,200	100	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	3,157	37,879
920-48684-56	RENT-US FORESTRY SVC	8,700	8,275	2,383	11,690	9,871	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	175	2,100
920-48687-56	RENT-REGENCY RARE COINS	-	-	(733)	2,932	3,665	6,440	-	6,601
	<b>Total Miscellaneous Revenues</b>	<b>78,443</b>	<b>85,923</b>	<b>57,164</b>	<b>250,925</b>	<b>247,449</b>	<b>259,690</b>	<b>26,803</b>	<b>263,164</b>
<b>OTHER FINANCING SOURCES</b>									
920-49300-56	FUND BALANCE APPLIED	-	-	-	(22,252)	-	(73,666)	-	(71,299)
	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(22,252)</b>	<b>-</b>	<b>(73,666)</b>	<b>-</b>	<b>(71,299)</b>
	<b>Grand Total:</b>	<b>78,443</b>	<b>85,923</b>	<b>57,164</b>	<b>228,672</b>	<b>247,449</b>	<b>186,024</b>	<b>26,803</b>	<b>191,865</b>

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD-DEC	2026 BUDGET	2026 YTD-FEB	2027 ORIG BUDGET
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**EXPENSES**

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD-DEC	2026 BUDGET	2026 YTD-FEB	2027 ORIG BUDGET
920-56500-111	SALARIES	-	-	35,662	44,775	31,188	21,357	1,979	21,997
920-56500-112	OVERTIME	-	-	-	-	-	-	-	-
920-56500-151	FRINGE BENEFITS	-	-	11,481	9,845	8,882	5,234	1,005	5,391
920-56500-212	LEGAL SERVICES	-	-	972	253	2,004	3,000	-	3,090
920-56500-215	PROFESSIONAL SERVICES	-	2,500	-	-	168	-	-	-
920-56500-220	INSURANCE EXPENSE	-	7,416	8,192	9,200	8,378	8,546	8,530	8,975
920-56500-221	UTILITIES-CITY-H2O/SEWER/STORM	6,246	6,820	6,970	7,575	6,594	7,121	631	7,335
920-56500-222	ELECTRIC UTILITIES	63,764	65,509	69,048	77,770	68,769	70,776	7,131	72,899
920-56500-225	TELECOM/INTERNET/COMMUNICAT	2,713	2,722	3,171	2,740	4,485	3,764	-	3,877
920-56500-226	MEDIA-MONTHLY	1,423	560	975	-	225	400	-	500
920-56500-243	CONTRACT-PREVENTIVE MAINT	3,431	3,602	2,092	5,555	2,172	3,750	-	3,862
920-56500-245	BUILDING MAINTENANCE	11,961	4,095	13,708	10,100	15,136	9,301	(2,240)	9,580
920-56500-246	JANITORIAL SERVICES	22,893	20,836	25,272	24,000	20,624	23,369	3,733	24,071
920-56500-250	BLDG MAINT SUPPLIES	11,005	10,420	5,639	11,060	15,494	9,040	291	9,311
920-56500-294	GROUNDS MAINTENANCE/SNOW/IC	10,550	11,525	10,455	16,665	13,105	12,882	3,510	13,268
920-56500-310	OFFICE & OPERATING SUPPLIES	6,378	525	2,090	450	5,209	1,022	-	1,052
920-56500-311	POSTAGE	-	-	-	101	-	-	-	-
920-56500-323	MARKETING EXPENSES	5,891	6,456	4,073	8,080	3,475	6,203	501	6,389
920-56500-330	TRAVEL EXPENSE	-	13	-	505	98	259	-	267
920-56500-341	MISC EXPENSE	-	-	-	-	-	-	-	-
920-56500-650	TRANSFER-PILOT-TID#4	92,500	-	-	-	-	-	-	-
920-56500-820	CAPITAL OUTLAY/REPAIR	-	-	-	-	-	-	-	-
	<b>Total:</b>	<b>238,754</b>	<b>142,999</b>	<b>199,801</b>	<b>228,672</b>	<b>206,006</b>	<b>186,024</b>	<b>25,070</b>	<b>191,865</b>

<b>FUND BALANCE</b>	(85,089)	37,503	102,198		143,816	217,482		288,781
Net Change-Increase/(Decrease)	(15,967)	122,593	#####		41,442	73,666		71,299

**GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD-DEC	2026 BUDGET	2026 YTD-FEB	2027 ORIG BUDGET
TAXES	6,120,288	6,197,955	6,784,037	6,699,697	8,077,567	5,355,097	8,156,311
SPECIAL ASSESSMENTS	138	2,725	1,050	4,870	500	421	500
INTERGOVT REVENUES	4,250,383	4,760,085	5,023,961	5,332,630	5,547,402	509,367	5,607,931
LICENSES & PERMITS	167,690	147,578	394,523	405,884	752,950	26,004	775,531
FINES, FORFEIT PENALTIES	250,979	282,636	286,550	286,883	291,550	38,839	299,550
PUBLIC CHARGES FOR SVCS	62,413	62,162	45,625	68,003	56,150	6,206	53,150
MISC REVENUE	1,410,557	1,386,115	919,842	1,076,720	1,036,870	61,400	1,032,096
OTHER FINANCING SOURCES	180,207	81,110	116,614	177,032	126,160	-	70,910
<b>TOTAL:</b>	<b>12,442,655</b>	<b>12,920,367</b>	<b>13,572,201</b>	<b>14,051,718</b>	<b>15,889,148</b>	<b>5,997,332</b>	<b>15,995,979</b>

**GENERAL FUND EXPENSE SUMMARY**

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD-DEC	2026 BUDGET	2026 YTD-FEB	2027 ORIG BUDGET
ADMINISTRATION	1,758,920	1,819,346	1,837,586	2,034,912	2,083,052	409,832	2,128,134
PUBLIC SAFETY	5,190,828	5,728,789	5,658,873	5,971,528	7,160,774	860,239	7,355,621
PUBLIC WORKS	1,212,804	1,151,405	1,223,166	1,113,364	1,342,082	170,844	1,359,424
PARKS AND RECREATION	682,036	861,057	670,114	798,648	822,346	60,420	847,386
NEIGHBORHOOD SVC/PLANNING	355,387	388,073	566,380	541,123	851,065	51,443	825,642
TRANSFERS	3,070,024	2,785,074	3,616,081	3,616,082	3,629,830	79,529	3,479,774
CONTINGENCIES	41,800	126,092	0	35,850	0	0	0
<b>TOTAL:</b>	<b>12,311,799</b>	<b>12,859,836</b>	<b>13,572,202</b>	<b>14,111,508</b>	<b>15,889,149</b>	<b>1,632,308</b>	<b>15,995,979</b>



2026-2027 Budget  
General Fund  
Revenue Budget Summary

GENERAL FUND REVENUES

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD-DEC	2026 BUDGET	2026 YTD-FEB	2027 ORIG BUDGET
<b>TAXES</b>								
100-41110-00	LOCAL TAX LEVY	4,499,748	4,538,657	4,507,730	4,507,731	5,864,269	5,319,570	5,914,269
100-41111-00	DEBT SERVICE TAX LEVY	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	2,625	-	-	-	-	-	-
100-41114-00	USE VALUE PENALTY	-	1,654	-	-	-	-	-
100-41115-00	CHARGEBACK-SECTION 74.41	21,099	8,010	-	268	-	-	-
100-41140-00	MOBILE HOME FEES	41,587	43,569	58,000	10,737	58,000	-	58,000
100-41210-00	ROOM TAX-GROSS AMOUNT	237,932	224,246	230,000	182,922	240,000	-	240,000
100-41320-00	IN LIEU-UNIV GARDEN & WW MANOR	27,820	28,035	9,735	9,968	9,968	11,416	9,968
100-41800-00	INTEREST ON TAXES	32,372	40,079	26,000	35,380	26,000	24,111	26,000
	<b>TOTAL TAXES</b>	<b>6,120,288</b>	<b>6,197,955</b>	<b>6,784,037</b>	<b>6,699,577</b>	<b>8,077,567</b>	<b>5,355,097</b>	<b>8,156,311</b>
<b>SPECIAL ASSESSMENTS</b>								
100-42010-00	INTEREST ON SP ASSESS.	-	-	-	-	-	-	-
100-42200-62	SEWER MAINS & LATERALS	-	-	-	-	-	-	-
100-42310-53	CURB & GUTTER	-	-	-	-	-	-	-
100-42320-53	SIDEWALKS	-	-	-	-	-	-	-
100-42400-53	SNOW REMOVAL	-	975	800	127	200	421	200
100-42500-53	FAILURE TO MOW FINES	138	1,750	250	4,743	300	-	300
	<b>TOTAL SPECIAL ASSESSEMENTS</b>	<b>138</b>	<b>2,725</b>	<b>1,050</b>	<b>4,870</b>	<b>500</b>	<b>421</b>	<b>500</b>
<b>INTERGOVERNMENTAL REVENUES</b>								
100-43344-00	EXPENDITURE RESTRAINT PROGM	53,306	-	-	-	-	-	-
100-43410-00	SHARED REVENUE-UTILITY	395,596	386,462	386,462	444,079	385,834	-	397,023
100-43420-00	SHARED REVENUE-BASE	2,836,844	3,534,954	3,534,954	3,558,129	3,738,985	-	3,847,416
100-43507-52	POLICE-MISC SAFETY GRANTS	4,164	50,571	-	17,996	-	-	-
100-43520-52	LAW ENFORCEMENT TRNG REIMBUF	8,103	-	-	5,760	-	3,234	-
100-43522-63	STATE OF WI DNR GRANT	18,500	-	-	-	-	-	-
100-43530-53	TRANSPORTATION AIDS	572,087	585,637	580,479	598,704	617,481	154,284	636,005
100-43531-52	STATE GRANT--PUBLIC SAFETY	38,060	-	-	-	225,000	-	125,000
100-43540-52	UNIVERSITY-LEASE-PARKING	-	45,000	45,000	45,000	45,000	-	45,000
100-43550-52	MOU-DISPATCH SERVICE	-	-	-	-	-	-	-
100-43610-52	MSP-STATE UNIVERSITY SVCS PYMT	192,781	7,304	265,933	325,614	305,615	305,735	325,000
100-43663-52	2% FIRE DUES-ST OF WISC	-	-	-	-	-	-	-
100-43670-60	EXEMPT COMPUTER AID-FR STATE	16,330	16,330	16,330	16,330	16,330	-	16,330
100-43670-61	PERSONAL PROPERTY AID	43,214	43,214	110,877	201,612	110,877	-	110,877
100-43745.52	WUSD-JUVENILE OFFICIER	65,211	83,294	76,646	84,909	95,000	41,872	98,000
100-43750-52	DRUG GRANT REIMBURSEMENT	94	-	-	-	-	-	-
100-43760-00	WEIGHTS & MEASURES RECOVERY	1,583	3,000	3,000	3,750	3,000	-	3,000
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	2,029	1,839	1,800	1,590	1,800	1,763	1,800
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	2,480	2,480	2,480	2,480	2,480	2,480	2,480
	<b>TOTAL INTERGOVT REVENUES</b>	<b>4,250,383</b>	<b>4,760,085</b>	<b>5,023,961</b>	<b>5,305,953</b>	<b>5,547,402</b>	<b>509,367</b>	<b>5,607,931</b>



2026-2027 Budget  
General Fund  
Revenue Budget Summary

GENERAL FUND REVENUES

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD-DEC	2026 BUDGET	2026 YTD-FEB	2027 ORIG BUDGET
<b>LICENSES &amp; PERMITS</b>								
100-44110-51	LIQUOR & BEER	18,858	19,720	19,710	19,210	21,000	10,730	21,250
100-44120-51	CIGARETTE	1,300	733	733	907	1,000	50	1,000
100-44122-51	BEVERAGE OPERATORS	3,515	3,668	4,000	3,825	4,500	520	4,700
100-44200-51	MISC. LICENSES	2,873	1,159	2,000	1,808	3,000	1,102	3,000
100-44300-53	BLDG/ZONING PERMITS	110,560	82,609	275,000	201,922	325,000	7,300	334,750
100-44310-53	ELECTRICAL PERMITS	9,298	10,796	35,115	21,218	22,000	1,160	22,660
100-44320-53	PLUMBING PERMITS	9,396	11,575	31,800	71,968	179,537	1,289	184,923
100-44330-53	HVAC PERMITS	7,216	9,569	20,500	64,343	177,813	1,298	183,147
100-44340-53	STREET OPENING PERMITS	200	50	50	300	400	50	400
100-44350-53	SIGN PERMITS	1,310	2,280	1,550	3,140	2,800	1,325	2,800
100-44370-51	WATERFOWL PERMITS	320	500	500	1,170	900	-	900
100-44900-51	MISC PERMITS	2,845	4,921	3,565	16,073	15,000	1,180	16,000
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>167,690</b>	<b>147,578</b>	<b>394,523</b>	<b>405,884</b>	<b>752,950</b>	<b>26,004</b>	<b>775,531</b>
<b>FINES, FORFEITURES - PENALTIES</b>								
100-45110-52	ORDINANCE VIOLATIONS	179,505	191,914	210,000	201,298	210,000	17,020	215,000
100-45113-52	MISC COURT RESEARCH FEE	200	50	50	193	50	126	50
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	520	151	-	(300)	-	450	-
100-45130-52	PARKING VIOLATIONS	58,224	56,896	60,000	67,092	62,000	19,123	65,000
100-45135-53	REFUSE/RECYCLING TOTER FINES	9,550	1,175	1,500	-	1,500	-	1,500
100-45145-53	RE-INSPECTION FINES	2,980	32,450	15,000	18,600	18,000	2,120	18,000
	<b>TOTAL FINES, FORTFEIT - PENALTIE</b>	<b>250,979</b>	<b>282,636</b>	<b>286,550</b>	<b>286,883</b>	<b>291,550</b>	<b>38,839</b>	<b>299,550</b>
<b>PUBLIC CHARGES FOR SERVICES</b>								
100-46110-51	CLERK	-	1,738	-	191	50	-	50
100-46120-51	TREASURER	3,935	4,745	3,600	4,303	4,000	810	4,000
100-46210-52	POLICE-DISPATCH-MOU-UNIV	-	-	-	-	-	-	-
100-46220-52	FALSE ALARM FINES	2,100	1,200	1,500	3,600	2,000	500	2,000
100-46230-52	AMBULANCE	-	-	-	-	-	-	-
100-46240-52	CRASH CALLS	-	-	-	-	-	-	-
100-46310-53	DPW MISC REVENUE	30,298	19,585	12,000	26,157	20,000	250	18,000
100-46311-53	SALE OF MATERIALS	2	-	-	193	100	-	100
100-46312-51	MISC DEPT EARNINGS	-	405	-	434	-	-	-
100-46320-53	SAND & SALT CHARGES	-	-	-	-	-	-	-
100-46350-51	CITY PLANNER-SERVICES	360	8,144	9,000	2,859	3,000	840	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	25,683	26,301	19,500	30,266	27,000	3,806	26,000
100-46746-55	SPECIAL EVENT FEES	35	45	25	-	-	-	-
	<b>TOTAL PUBLIC CHARGES FOR SVCS</b>	<b>62,413</b>	<b>62,162</b>	<b>45,625</b>	<b>68,003</b>	<b>56,150</b>	<b>6,206</b>	<b>53,150</b>



2026-2027 Budget  
General Fund  
Revenue Budget Summary

GENERAL FUND REVENUES

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD-DEC	2026 BUDGET	2026 YTD-FEB	2027 ORIG BUDGET
<b>MISC. REVENUES</b>								
100-48100-00	INTEREST INCOME	814,758	861,125	493,292	561,661	544,070	48,870	544,296
100-48110-00	INTEREST REVENUE-LEASES	1,183	1,570	-	-	-	-	-
100-48200-00	LONG TERM RENTALS	4,800	1,200	6,000	11,600	22,800	2,600	22,800
100-48210-55	RENTAL INCOME	1,000	1,000	-	1,000	1,000	-	1,000
100-48220-55	DEPOSITS-FORFEITED	50	4,225	50	50	-	-	-
100-48300-00	OTHER PROP/EASEMENT SALES	-	-	-	-	-	-	-
100-48400-00	INS./FEMA / CLAIM RECOVERY	1,313	-	-	750	-	-	-
100-48410-00	WORKERS COMP-RETURN PREMIUM	13,514	3,934	-	11,351	-	-	-
100-48415-00	RESTITUTION-DAMAGES	5,539	7,241	3,000	5,764	4,000	182	4,000
100-48420-00	INSURANCE DIVIDEND	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	-	-	-	-	-	-	-
100-48520-55	DONATIONS-PARK & REC	-	-	-	1,600	-	-	-
100-48535-00	P CARD REBATE REVENUE	28,971	37,054	35,000	34,737	40,000	5,708	40,000
100-48545-00	DONATION-GENERAL	-	-	-	-	-	-	-
100-48546-55	MISC GRANT INCOME	87,043	46,010	7,000	2,500	5,000	-	5,000
100-48600-00	MISC REVENUE-NON RECURRING	2,155	3,212	-	2,009	-	4,040	-
100-48700-00	WATER UTILITY TAXES	346,697	362,935	346,500	353,500	385,000	-	385,000
100-48900-00	LEASE REVENUE	32,220	27,198	-	-	-	-	-
	<b>TOTAL MISC REVENUE</b>	<b>1,410,557</b>	<b>1,386,115</b>	<b>919,842</b>	<b>1,076,720</b>	<b>1,036,870</b>	<b>61,400</b>	<b>1,032,096</b>
<b>OTHER FINANCING SOURCES</b>								
100-49260-00	TRANSFER FROM 610 WATER	8,500	8,500	8,500	8,500	8,500	-	8,500
100-49261-00	TRANSFER FROM 620 WASTEWATER	12,500	12,500	12,500	12,500	12,500	-	12,500
100-49265-00	TRANSFER FROM 630 STORMWATER	8,500	8,500	8,500	8,500	8,500	-	8,500
100-49266-00	GIS TRANSFER-UTILITIES	18,974	16,260	16,410	16,410	16,260	-	16,410
100-49267-00	TRANSFER FROM 208 PARKING	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	5,000	-	35,000	95,418	50,400	-	-
100-49295-00	TRANSFER FROM 248 PARK & REC	-	-	-	-	-	-	-
100-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>180,207</b>	<b>81,110</b>	<b>116,614</b>	<b>177,032</b>	<b>126,160</b>	<b>-</b>	<b>70,910</b>
	<b>TOTAL GEN FUND REVENUES</b>	<b>12,442,655</b>	<b>12,920,367</b>	<b>13,572,201</b>	<b>14,024,921</b>	<b>15,889,148</b>	<b>5,997,332</b>	<b>15,995,979</b>

**GENERAL FUND EXPENSES**

SEC #	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD-DEC	2026 BUDGET	2026 YTD-FEB	2027 ORIG BUDGET
1	ADMINISTRATION	1,758,920	1,819,346	1,837,586	2,034,912	2,083,052	409,832	2,128,134
2	PUBLIC SAFETY	5,190,828	5,728,789	5,658,873	5,971,528	7,160,774	860,239	7,355,621
3	PUBLIC WORKS	1,212,804	1,151,405	1,223,166	1,113,364	1,342,082	170,844	1,359,424
4	PARKS AND RECREATION	682,036	861,057	670,114	798,648	822,346	60,420	847,386
5	NEIGHBORHOOD SVC/PLANNING	355,387	388,073	566,380	541,123	851,065	51,443	825,642
6	TRANSFERS	3,070,024	2,785,074	3,616,081	3,616,082	3,629,830	79,529	3,479,774
7	CONTINGENCIES	41,800	126,092	-	35,850	-	-	-
	<b>TOTAL</b>	<b>12,311,799</b>	<b>12,859,836</b>	<b>13,572,202</b>	<b>14,111,508</b>	<b>15,889,149</b>	<b>1,632,308</b>	<b>15,995,979</b>

SEC #	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD-DEC	2026 BUDGET	2026 YTD-FEB	2027 ORIG BUDGET
51100	Total Legislative Support	269,611	251,696	263,689	227,220	269,869	52,537	271,665
51110	Total Contingencies	41,800	126,092	-	35,850	-	-	-
51200	Total Court	85,807	97,799	86,907	99,711	113,993	22,455	118,325
51300	Total Legal	83,516	86,571	90,435	154,552	169,956	27,452	174,355
51400	Total General Administration	369,760	431,022	408,552	468,238	443,003	70,002	454,294
51450	Total Information Technology	114,144	129,285	165,545	210,928	219,414	31,094	226,868
51500	Total Financial Administration	229,735	247,840	244,703	237,289	259,166	34,026	270,234
51540	Total Insurance/Risk Mgt.	83,981	84,195	97,952	87,935	97,169	95,507	100,084
51600	Total Facilities Maintenance	467,311	436,472	421,824	490,667	442,874	61,868	446,464
52100	Total Police Administration	799,470	844,980	853,149	875,518	906,220	151,092	933,017
52110	Total Police Patrol	2,082,340	2,262,362	2,218,326	2,457,561	2,992,550	466,095	3,081,398
52120	Total Police Investigation	524,244	572,276	561,782	610,406	782,494	118,895	807,734
52140	Total Comm Service Program	33,068	40,014	44,149	61,889	46,549	9,796	47,982
52400	Total Neighbor Svcs & Planning	355,387	388,073	566,380	541,123	851,065	51,443	825,642
52500	Total Emergency Preparedness	9,490	13,455	10,363	12,003	19,731	114	15,025
52600	Total Communications/Dispatch	483,601	592,909	600,993	584,039	750,308	114,247	797,089
53100	Total Public Works Administration	48,109	55,002	53,061	46,094	71,775	7,467	59,125
53230	Total Shop/Fleet Operations	235,267	190,469	180,977	240,864	203,755	37,428	209,892
53270	Total Parks Maintenance	233,524	286,179	287,429	390,361	312,059	39,794	321,301
53300	Total Street Maintenance	538,881	529,765	595,796	387,497	669,200	52,176	689,675
53320	Total Snow & Ice	125,096	123,292	144,171	173,737	153,675	42,561	156,152
53420	Total Street Lights	265,450	252,877	249,161	265,172	243,678	31,211	244,580
55111	Total Young Library Building	55,057	54,466	57,980	58,373	67,608	14,892	65,846
55200	Total Parks Administration	102,161	100,531	105,155	115,688	118,761	16,614	123,323
55210	Total Recreation Administration	-	-	-	211	-	12	na
55300	Total Recreation Programs	1,055	-	-	-	-	-	na
55310	Total Senior Citizen's Program	-	-	-	-	-	-	-
55320	Total Community Events	15,538	14,073	11,000	25,859	17,000	4,000	17,000
55330	Total Comm. Based-Coop Projects	329,759	460,275	266,530	266,530	374,526	-	385,762
59220	Total Transfers to Other Funds	1,751,181	1,470,859	1,663,010	1,380,927	1,750,000	-	1,871,200
59230	Total Transfer to Debt Service	1,318,343	1,313,714	1,952,572	1,952,572	1,879,330	79,529	1,608,074
59240	Total Transfer to Fire Department	1,258,615	1,402,794	1,370,112	1,370,112	1,662,922	-	1,673,375
59240	Total Transfers	500	500	500	282,583	500	-	500
	Grand Totals	12,311,799	12,859,836	13,572,202	14,111,508	15,889,149	1,632,308	15,995,979



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Office of Finance  
312 W. Whitewater St.  
Whitewater, WI 53190

Date: March 24, 2026

To: Finance Committee

From: Rachelle Blich, Director of Financial and Administrative Services

Re: Fire/EMS Down Payment Assistance Program – Funding Structure and Implementation Overview

**Purpose of the Memo**

The purpose of this memo is to provide an overview of the proposed Fire/EMS Down Payment Assistance (DPA) Program and outline the recommended approach for initial funding, ongoing evaluation, and future financial considerations.

**Program Overview**

As detailed in the draft program document, the City of Whitewater has developed an initiative designed to support recruitment and retention within the Fire/EMS Department. The program provides eligible full-time Fire/EMS employees with a 0% interest, deferred payment loan of up to \$25,000 to assist with the purchase of a primary residence. Loan forgiveness opportunities are available based on employee participation in all call responses, supporting long-term engagement and departmental performance.

**Department Challenges and Program Purpose**

One of the department’s ongoing challenges is consistently achieving adequate response levels to all call events. In 2025, the City experienced 283 all-calls, yet the average response was only 1 person per call. A primary contributing factor is that only a small number of Fire/EMS employees currently reside within the Whitewater city limits.

A key goal of the DPA Program is to incentivize employees to live within the community. By supporting homeownership in the City, we anticipate increased participation and improved response times in all-call events, directly strengthening overall service reliability.

**Initial Funding Recommendation**

Staff recommend an initial allocation of \$100,000, funded from Fund 249 Fire/EMS Fund Balance. These funds would be reserved solely for DPA loans and issued on a first-come, first-serve basis, consistent with program requirements.

**Ongoing Monitoring and Metrics**

To evaluate the program’s effectiveness in meeting recruitment, retention, and response goals, staff will track:

- Number of applications and approvals
- Number and dollar value of loans awarded
- Participant retention rates
- Call-response activity associated with loan forgiveness



**City of**  
**WHITEWATER**  
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- Changes in all-call response levels following program implementation

This information will support data-driven evaluation of whether the program is meeting its intended objectives.

### **Future Funding Considerations**

Once the initial allocation is fully expended, staff will return to the Finance Committee with performance metrics and program outcomes. Based on these results, the Committee can determine whether additional funding is warranted and, if so, identify the most appropriate funding source as part of the budget process.

### **Conclusion**

The Fire/EMS Down Payment Assistance Program is a strategic initiative designed to address both workforce stability and operational performance challenges within the department. The recommended initial funding, coupled with robust tracking and evaluation, will allow the City to responsibly implement and assess the program before committing additional resources.



## **FIRE/EMS DOWN PAYMENT ASSISTANCE PROGRAM**

The Common Council of the City of Whitewater adopted **Policy \_\_\_\_ in [month/year]** to strengthen recruitment and retention within the Fire/EMS Department. The purpose of the Policy is to support the City's ability to attract and retain highly qualified Fire and EMS personnel by creating competitive programs and resources that enhance long-term service commitment. This initiative addresses ongoing workforce challenges in public safety and reinforces the City's dedication to maintaining high-quality emergency services for the community. The program is administered by the City of Whitewater and supported by the Fire/EMS leadership team.

### **Program Features:**

- Loan to support purchase of single-family home for use as borrower's primary residence.
- Loan is 0% interest.
- Repayment of the loan is deferred until the home is sold, is no longer the borrower's primary residence or the borrower is no longer a full-time employee of the City of Whitewater.
- The maximum amount allowed for a second mortgage through the program is \$25,000 and may be applied to lender-required down payment.
- This program can be combined with other down payment assistance programs.

### **Borrower Requirements:**

- Be mortgage ready and able to secure affordable superior mortgage loan from a bank, credit union, USDA Rural Development or other conventional lender.
- Land contract purchase does not qualify.
- The first mortgage used to purchase a home must be a fixed rate mortgage. The City of Whitewater will not provide a second mortgage for a house purchase transaction that does not have a fixed rate mortgage.
- To be eligible for down payment assistance, applicants must be a full-time employee with the City for a minimum of 3 months.

### **Property Requirements:**

- Home must be move-in ready and meet Housing Quality Standards at the time of purchase.
- Must be fee simple title at purchase.
- Homes that qualify for down payment assistance can be stick built, modular, new manufactured or condominium on a permanent foundation. A home on a rented or leased lot does not qualify.

### **Down Payment Assistance Loan Forgiveness:**

Partial to Full Forgiveness of the Down Payment Assistance Loan is available through the employee responding to Fire and EMS All Calls when not on shift. Call response percentages will be calculated



using the Department's official call-tracking system. Forgiveness amounts will be applied annually and credited toward the principal balance of the loan on a Calander year basis.

- Employees who respond to between 10% and 25% of All-Calls in a calendar year shall have \$2,500 of the outstanding loan balance forgiven for that year.
- Employees who respond to 25% or more of All-Calls in a calendar year shall have \$5,000 of the outstanding loan balance forgiven for that year.
- Partial years will be calculated on a prorated basis based on the number of months remaining in the year when the Down Payment Assistance Loan is granted, or when the employee leaves employment or the home is no longer the employee's primary home.

**Application Process:**

Applicants must first select a home and have mortgage loan approval in place as specified above. The applicant should then complete the Program's Application Form and submit it to the **Finance Department** for review. Following Staff review, the application will be referred to the Finance Committee for approval. If approved, **City Attorney** staff will prepare the Down Payment Assistance Agreement and Mortgage, attend the residential real estate closing to present the down payment check and obtain signatures on program documents, and record the mortgage with the appropriate County Register of Deeds where the residence is located.

 <p>City of <b>WHITEWATER</b> Finance Department</p>	<p><a href="http://www.whitewater-wi.gov">www.whitewater-wi.gov</a> Telephone: 262-473-0500 Fax: 262-222-5903</p>	<p><b>Office of Finance</b> 312 W. Whitewater St. Whitewater, WI 53190</p>
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Date: March 24, 2026  
To: Finance Committee  
From: Rachelle Blitch, Director of Financial and Administrative Services  
Re: Update on Park Impact Fees

**Overview**

As part of our 2025 year-end review, staff conducted a look-back analysis on park impact fee revenues. During this process, we identified that certain park fee revenues previously budgeted for had not been received.

**Findings**

Upon further research, we determined that the parkland development fee is not currently integrated into the building permit process. This gap explains why the anticipated revenue was not collected. The fee *will* be incorporated into the permit workflow moving forward.

**Corrective Actions**

- A formal letter has been sent to the contractor notifying them that parkland development fees must be paid prior to the issuance of occupancy.
- Staff are reviewing the existing ordinance to identify necessary updates to ensure proper collection and administration of these fees.
- We are also evaluating and confirming which projects are eligible to be funded with future park impact fee revenues.

**Next Steps**

Once the ordinance revisions and project eligibility review are complete, staff will bring the full set of recommendations back to the Finance Committee for review and approval at a later date.