



Finance Committee Meeting

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

Tuesday, June 23, 2026 - 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.

Microsoft Teams meeting

Join: <https://teams.microsoft.com/meet/221944615880220?p=RMtizQsp0acs5953ho>

Meeting ID: 221 944 615 880 220

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[+1 929-229-5663](tel:+19292295663), [144125732#](tel:+144125732) United States, New York City

Phone conference ID: 144 125 732#

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

AGENDA

CALL TO ORDER

ROLL CALL

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 May 26, 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.](#) Notification of Temporary Fire/EMS Position
- [3.](#) Discussion and possible action to recommend the authorization to order a replacement vehicle and place utility trailer on Wisconsin Surplus for auction to Common Council
- [4.](#) Discussion and possible action to recommend citywide public tree inventory project and to apply for a Wisconsin Department of Natural Resources Urban Forestry grant to Common Council
- [5.](#) Discussion and Possible Action Regarding Funding and Consultant Selection for a Comprehensive Whitewater Aquatic and Fitness Center Facility Assessment
- [6.](#) Discussion and Possible Action Regarding Use of Building Repair Funds for White Memorial Building Fascia and Soffit Repairs
- [7.](#) Review and discussion of current vacation carryover practices
- [8.](#) Discussion and Direction on the Capital Improvement Policy
- [9.](#) Discussion on Treatment of Tax Increment District Net New Construction
- [10.](#) Discussion and review of Library budget projections and future funding
- [11.](#) Library May 2026 Financials
- [12.](#) May 2026 Financials
- [13.](#) Aquatic Center May 2026 Financials

FUTURE AGENDA ITEMS

14. New position creation procedure/policy

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.



Finance Committee Meeting Item 1.

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

Tuesday, May 26, 2026 - 5:00 PM

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<https://teams.microsoft.com/meet/22802858602943?p=eENK9PjoSvnCdsileP>

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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, Patrick Singer (left for Board of Review at 5:25 p.m. and returned at 5:43 p.m.) and Gavin Kelleher

Absent: None

Additional Attendees: Rachelle Blich, Director of Finance; Mason Becker, Community Development Director; Dan Meyer, Police Chief; Neil Hicks, Councilmember (arrived at 5:43 p.m.); Mike Smith, Councilmember (left for Board of Review at 5:25 p.m. and returned at 5:43 p.m.)

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 April 28, 2026

A motion to approve was made by Patrick Singer, Seconded by Gavin Kelleher.

Voting Yes: Brian Schanen, Patrick Singer and Gavin Kelleher. Voting No: None.

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.

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CONSIDERATIONS / DISCUSSIONS / REPORTS

2. Election of Chair and Vice Chairpersons

A motion to nominate Brian Schanen as Chair was made by Patrick Singer, Seconded by Gavin Kelleher.

Voting Yes: Patrick Singer and Gavin Kelleher. Voting No: None. Abstain: Brian Schanen.

A motion to nominate Gavin Kelleher as Vice Chair was made by Patrick Singer, Seconded by Brian Schanen.

Voting Yes: Patrick Singer and Brian Schanen. Voting No: None. Abstain: Gavin Kelleher.

3. Discussion and possible action to recommend Axon Camera Contract to Common Council

A motion to recommend option 3 to Common Council was made by Patrick Singer, Seconded by Brian Schanen.

Voting Yes: Patrick Singer, Brian Schanen and Gavin Kelleher. Voting No: None.

4. Review and possible action: Agreement between City of Whitewater and Downtown Whitewater, Inc

A motion to recommend the agreement between the City and Downtown Whitewater to Common Council was made by Patrick Singer, Seconded by Brian Schanen.

Voting Yes: Patrick Singer, Brian Schanen and Gavin Kelleher. Voting No: None.

5. April 2026 Financials

6. Review and discussion of updated Capital Improvement Project Plan and Borrowing Requirements

7. Discussion and Direction on the Capital Improvement Policy

8. Discussion and possible action regarding the liability claim submitted by S. Krupa, including consideration of approval or denial

A motion to deny the claim filed was made by Brian Schanen, Seconded by Patrick Singer.

Voting Yes: Patrick Singer, Brian Schanen and Gavin Kelleher. Voting No: None.

9. Review and Discussion of potential policy concepts related to fiscal management and budgetary practices

FUTURE AGENDA ITEMS

ADJOURNMENT

A motion to adjourn was made by Patrick Singer, Seconded by Brian Schanen.

Voting Yes: Patrick Singer, Brian Schanen and Gavin Kelleher. Voting No: None.

The meeting adjourned at 6:33 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.

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.



www.whitewater-wi.gov
Telephone: 262-473-0500
Fax: 262-222-5903

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

Item 2.

Date: June 23, 2026

To: Finance Committee

From: Rachelle Blich, Director of Financial and Administrative Services

Re: Temporary FTE for Fire/EMS Department

The Fire/EMS Department has requested approval for one temporary full-time equivalent (FTE) position to accommodate an unexpected staffing opportunity that will ultimately support long-term operational stability, see attached memo.

Following a budget review, the position justification request was submitted to the City Manager and subsequently approved. The Fire/EMS budget can accommodate this temporary FTE because recent staff turnover has generated salary savings. As a result, the position can be funded without adding to the department's long-term personnel obligations.

This approach allows the department to secure a qualified paramedic now, avoid future recruitment delays, and maintain consistent staffing levels without increasing long-term personnel costs.

This temporary FTE will ensure continuity of service, reduce overtime pressures, and position the department to respond proactively to expected staffing changes.



Office of the Fire/EMS Chief
312 W. Whitewater Street
Whitewater, Wisconsin 53190

www.whitewater-wi.gov
Telephone: (262) 473-0116

Date: June 8, 2026

To: Common Council

John Weidl, City Manager

From: Kelly Freeman, Fire/EMS Chief

Re: Request for Temporary Full-Time Position

The Fire/EMS Department respectfully requests authorization to add one temporary full-time position to our staffing complement. This request is intended to allow the department to take advantage of a unique opportunity in today's competitive hiring environment.

A former member of our department has expressed interest in returning to the organization. During his previous tenure, he demonstrated a high level of professionalism and strong skills as a ff/paramedic. His experience with our personnel, operations, equipment, and response protocols would allow him to quickly reintegrate into the department immediately.

Although the department is currently fully staffed, staffing changes are an inevitable part of Fire/EMS operations. Based on historical trends, we anticipate future vacancies through normal attrition. Authorizing a temporary position would allow us to bring this highly qualified candidate onboard now rather than risk losing him to another agency while waiting for a vacancy to occur.

This approach offers operational benefits:

- Preserves institutional knowledge and operational readiness.
- Eliminates the need for an extended recruitment and onboarding process when a future vacancy occurs.

When the next full-time vacancy becomes available, the department's intent is to transition the employee into that position and eliminate the temporary position, resulting in no long-term increase to staffing levels.

The ability to secure an experienced and proven paramedic is a rare opportunity in today's competitive hiring environment. Approval of this request will help ensure the department remains fully prepared to provide high-quality fire and EMS services while proactively addressing future staffing needs.

Thank you for your consideration of this request.

Kelly Freeman
Fire/EMS Chief

2026-2027 Budget
Fire & Rescue Fund-249
Revenues & Expenses

256,273.18

Item 2.

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-MAY	2026 ACT-EST
FIRE & RESCUE REVENUES							
249-48310-52	DONATIONS	6,056	8,066	8,080	-	1,092	2,620
249-48350-52	TOWNSHIP CONTRACT REVENUE	242,765	498,892	484,801	569,380	569,379	569,379
249-48355-52	GENERAL FUND TRANSFER	1,258,615	1,402,794	1,370,112	1,662,922	-	1,662,922
249-48500-52	2% FIRE DUES	62,583	67,672	75,098	62,014	-	62,014
249-48505-52	MSP-STATE UNIVERSITY SVCS PYMT	56,774	54,482	139,071	190,593	190,667	190,667
249-48507-52	RESCUE CALL REVENUE	503,410	717,117	1,011,581	687,584	191,552	459,724
249-48508-52	FIRE CALL REVENUE	69,030	22,751	32,012	30,000	8,533	20,479
249-48602-52	MISC REVENUE	1,729	30,385	8,317	200	17,912	42,989
249-48603-52	EMPLOYEE REIMBURSEMENTS	540	340	-	-	12	30
249-48604-52	ST OF WISC EMS AID	-	-	64,676	-	-	-
249-48620-52	GRANT REVENUE	-	7,714	63,240	-	-	-
249-49200-52	GRANT FROM WWFD INC-HICKEY FI	39,243	94,261	-	-	-	-
	Total:	2,240,744	2,904,474	3,256,986	3,202,693	979,147	3,010,824
FIRE & RESCUE OTHER FIN SOURCES							
249-49300-52	FUND BALANCE APPLIED	-	-	-	-	-	-
	Total:	-	-	-	-	-	-
	Grand Total:	2,240,744	2,904,474	3,256,986	3,202,693	979,147	3,010,824

EXPENSES

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-MAY	2026 ACT-EST
EMS Division Expenses							
249-52270-113	ON CALL WAGES	175,290	119,943	115,153	147,608	39,957	103,888
249-52270-114	SALARIES/PERMANENT	615,886	817,756	822,545	1,037,709	335,468	872,216
249-52270-115	STIPENDS	15,385	5,095	6,744	-	2,411	6,268
249-52270-125	ON CALL/POP/STIPEND BENEFITS	5,857	1,445	2,402	-	604	1,572
249-52270-150	MEDICARE TAX/CITY SHARE	8,799	12,479	13,321	17,484	5,989	15,570
249-52270-151	SOCIAL SECURITY/CITY SHARE	37,621	55,549	56,960	74,758	25,607	66,577
249-52270-152	RETIREMENT	96,378	117,341	133,357	156,767	60,562	157,461
249-52270-153	HEALTH INSURANCE	91,219	122,837	112,865	231,603	69,422	180,498
249-52270-154	HRA-LIFE STYLE ACCT EXPENSE	6,029	4,571	2,940	24,975	69	178
249-52270-155	WORKERS COMPENSATION	18,377	21,190	21,986	31,658	11,572	30,088
249-52270-156	LIFE INSURANCE	-	84	71	-	31	80
249-52270-253	UNIFORMS	4,769	2,924	842	5,723	1,049	2,728
249-52270-211	PROFESSIONAL DEVELOPMENT	12,618	10,519	6,074	10,500	(743)	10,500
249-52270-212	TRAVEL EXPENSES	-	-	-	-	-	-
249-52270-224	SOFTWARE/HARDWARE MAINTENAN	12,505	9,223	17,068	13,564	4,929	11,830
249-52270-225	INTERNET/COMMUNICATION	2,897	5,398	6,858	5,518	2,132	5,117
249-52270-240	REPAIRS MAINT OTHER	-	-	-	-	-	-
249-52270-241	REPR/MTN VEHICLES	18,967	51,220	16,988	25,000	1,596	15,000
249-52270-242	EMS EQUIP REPAIRS/CONTRACTS	16,853	8,586	13,105	8,000	-	8,000
249-52270-251	VEHICLE SERVICE CONTRACTS	-	-	-	-	-	-
249-52270-252	EQUIPMENT SERVICE CONTRACTS	-	-	-	-	-	-
249-52270-310	OFFICE & OPERATING SUPPLIES	3,560	2,893	5,749	3,000	724	3,000
249-52270-320	SUBSCRIPTIONS & DUES	868	-	-	-	248	248
249-52270-342	MEDICAL SUPPLIES	28,254	38,173	44,426	41,000	16,863	40,471
249-52270-343	PARAMEDIC INTERCEPT EXPENSE	2,386	169	-	-	-	-
249-52270-345	BILLING EXPENSE	38,699	35,608	36,883	31,000	14,001	33,601
249-52270-351	FUEL EXPENSES	15,235	16,586	14,993	15,000	5,691	13,659
249-52270-810	CAPITAL EQUIPMENT	19,472	878	50,490	-	-	-
249-52270-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-
	Total:	1,247,926	1,460,465	1,501,819	1,880,866	598,181	1,578,551
Fire Division Expenses							
249-52280-113	ON CALL WAGES	108,910	47,317	35,137	68,522	10,119	26,310

2026-2027 Budget
Fire & Rescue Fund-249
Revenues & Expenses

256,273.18

Item 2.

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-MAY	2026 ACT-EST
249-52280-114	SALARIES/PERMANENT	191,947	286,655	282,815	393,905	130,011	338,029
249-52280-115	STIPENDS/MPO/SHIFT IC	-	13,341	27,863	-	10,470	27,223
249-52280-125	ON CALL BENEFITS	334	12	11	-	3	8
249-52280-150	MEDICARE TAX/CITY SHARE	3,371	4,597	4,874	6,812	2,334	6,068
249-52280-151	SOCIAL SECURITY/CITY SHARE	14,415	20,384	20,838	29,129	9,978	25,944
249-52280-152	RETIREMENT	32,875	42,749	48,784	60,306	23,542	61,209
249-52280-153	HEALTH INSURANCE	27,808	46,916	41,071	82,757	30,345	78,897
249-52280-154	HRA-LIFE STYLE ACCT EXPENSE	1,922	2,711	900	9,025	69	178
249-52280-155	WORKERS COMPENSATION	6,578	7,477	7,839	12,529	4,831	12,561
249-52280-156	LIFE INSURANCE	-	16	39	-	20	51
249-52280-158	UNEMPLOYMENT COMPENSATION	-	-	85	-	541	1,406
249-52280-253	UNIFORMS	4,732	2,813	4,354	3,528	5,070	13,183
249-52280-211	PROFESSIONAL DEVELOPMENT	14,180	26,305	12,651	8,000	819	8,000
249-52280-212	TRAVEL EXPENSES	-	175	288	500	2,011	2,200
249-52280-224	SOFTWARE/HARDWARE MAINTENAN	11,305	11,554	9,767	13,564	6,211	14,907
249-52280-225	INTERNET/COMMUNICATION	3,766	6,081	6,703	6,781	1,434	3,441
249-52280-241	REPR/MTN VEHICLES	39,075	38,654	30,755	40,000	5,813	25,000
249-52280-242	EQUIPMENT REPAIRS	22,163	11,561	22,819	18,000	7,384	17,722
249-52280-250	TURN OUT GEAR	8,738	12,357	1,284	12,000	25,170	35,000
249-52280-251	VEHICLE SERVICE CONTRACTS	-	-	-	-	-	-
249-52280-252	EQUIPMENT SERVICE CONTRACTS	-	-	-	-	-	-
249-52280-310	OFFICE & OPERATING SUPPLIES	11,327	7,943	9,136	12,000	4,561	10,947
249-52280-345	BILLING EXPENSE	1,023	876	102	1,000	-	-
249-52280-350	MISC EXPENSE	1,275	1,100	2,375	3,500	699	1,678
249-52280-351	FUEL EXPENSES	7,767	7,423	6,210	8,000	3,210	7,705
249-52280-810	CAPITAL EQUIPMENT	27,090	99,696	-	-	-	-
249-52280-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-
	Total:	540,598	698,711	576,699	789,856	284,645	717,664
	Administrative Expenses						
249-52290-120	ADMIN ASSISTANT	-	35,339	38,326	40,030	14,867	38,654
249-52290-150	MEDICARE TAX/CITY SHARE	-	969	430	585	172	447
249-52290-151	SOCIAL SECURITY/CITY SHARE	-	1,226	1,840	2,502	735	1,912
249-52290-152	RETIREMENT	-	1,835	2,660	5,884	1,218	3,168
249-52290-153	HEALTH INSURANCE	-	12,038	12,735	18,741	7,809	20,302
249-52290-154	HRA-LIFE STYLE ACCT EXPENSE	-	837	-	2,325	-	-
249-52290-155	WORKERS COMPENSATION	-	37	44	1,109	23	60
249-52290-156	LIFE INSURANCE	-	2	6	-	2	6
249-52290-220	INSURANCE PREMIUM EXPENSE	29,826	29,151	31,564	35,719	38,343	38,343
249-52290-221	INSURANCE CLAIMS EXPENSE	-	-	-	-	-	-
249-52290-245	BUILDING REPR/MTN	1,161	750	3,296	1,500	1,810	3,000
249-52290-310	OFFICE & OPERATING SUPPLIES	2,779	99	4,417	3,500	102	1,500
249-52290-325	TRAINING & MEETING EXPENSES	1,542	2,806	2,499	2,000	1,577	2,000
249-52290-400	PUBLIC EDUCATION	284	30	1,493	-	-	-
249-52290-770	PROFESSIONAL SERVICES	38,318	12,496	25,115	25,500	5,860	20,000
249-52290-780	MARKETING	-	1,339	-	-	-	-
249-52290-781	CREDIT CARD PROCESSING EXPEN	-	-	-	-	-	-
249-52290-785	TRANSFER TO FUND 210	385,000	385,000	385,000	385,000	-	385,000
249-52290-790	EMPLOYEE CELEBRATIONS	9,982	5,071	6,679	7,575	4,319	8,000
	Total:	468,893	489,024	516,104	531,970	76,838	522,393
	Grand Total:	2,257,417	2,648,200	2,594,621	3,202,693	959,664	2,818,607

FUND BALANCE	(100,743)	155,530	817,895	817,895		
249-34300 Net Change-Increase/(Decrease)	(16,673)		662,365	-	0	192,217



Office of the Fire/EMS Chief
312 W. Whitewater Street
Whitewater, Wisconsin 53190

www.whitewater-wi.gov
Telephone: (262) 473-0116

June 18, 2026

To the Members of the Common Council,

Attached is an updated spreadsheet regarding the council approved sale of used equipment since July 2025. The spreadsheet also includes the purchase of replacement equipment. All replacement equipment purchased to date has been funded entirely through proceeds from equipment sales and has not required the use of fund balance or borrowing.

In addition to this update and the current positive cash balance of approximately \$31,500, I am seeking council approval to purchase a replacement truck for Utility 1270.

Utility 1270 is a 2006 Ford F-250 with approximately 20,000 miles. While the mileage is extremely low for a vehicle of its age, the larger concern is the long-term reliability of the engine. This vehicle is equipped with the 6.0-liter diesel engine, which is well known for requiring significant and costly repairs. In many cases, these repairs are not a matter of if they will occur, but when. Major repairs for this engine commonly exceed \$10,000.

Given that the vehicle's estimated value is between \$12,000 and \$15,000, it does not appear financially responsible to invest repair costs approaching the value of a nearly 20-year-old truck.

With council approval, I am requesting authorization to order a replacement vehicle and to place Utility 1270 on Wisconsin Surplus for auction. As with prior replacement purchases, this vehicle would be funded entirely through proceeds from equipment sales. This purchase would have zero impact on the budget and would not utilize any portion of the annual \$385,000 allocated for replacement equipment.

Thank you for your consideration.

Kelly Freeman
Fire/EMS Chief

Equipment Liquidation/Non Borrowing Purchases

Apparatus	Selling Price	Purchase Price	Date
Loose Equipment	\$5,636.00		7/14/2025
UTV 1274	\$8,292.00		7/14/2025
Engine 1220	\$11,000.00		12/15/2025
Loose Equipment	\$11,692.00		12/15/2025
Trailer	\$3,750.00		1/29/2026
Ambulance 1280	\$14,300.00		3/2/2026
Loose Equipment	\$7,500.00		3/30/2026
Tower 1250	\$7,575.00		3/30/2026
New 1279		\$80,711.00	4/8/2026
Car 1279	\$3,300.00		5/15/2026
Loose Equipment	\$360.00		5/15/2026
Rescue 1260	\$135,000.00		6/23/2026
Ambulance 1283	\$10,000.00		
New Trailer		\$36,000.00	
Utility 1270	\$15,000.00		
New 1270		\$85,000.00	
	\$233,405.00	\$201,711.00	\$31,694.00 Balance

Highlighted values are estimates



Finance Committee Meeting Agenda Item

Meeting Date:	June 23, 2026
Agenda Item:	Discussion and Possible Action Regarding Use of Remaining Digital Community Sign Project Funds for a Citywide GIS Public Tree Inventory
Staff Contact (name, email, phone):	Kevin Boehm, kboehm@whitewater-wi.gov , 262-473-0122

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

The 2026/2027 Capital Improvement Program included \$60,000 for the purchase and installation of a Digital Community Sign at Flat Iron Park. The final project cost totaled \$76,453, consisting of \$69,850 for the sign and \$6,603 for electrical installation.

The City received a \$50,000 contribution from Discover Whitewater toward the project, resulting in a net City cost of \$26,453. Based on the original project budget of \$60,000, a balance of \$33,547 remains available within the project.

In 2025, the City retained McMahan Associates, Inc. to complete an operational assessment of the Public Works and Parks Department. One of the recommendations identified in the study was to update the City's public tree inventory and develop a systematic terrace tree pruning and replacement schedule. To address this recommendation, staff obtained a proposal from Wachtel Tree Science in the amount of \$48,700 to complete a citywide GIS-based public tree inventory, including street trees, park trees, trees located within open spaces, and trees located on municipal properties.

Staff has also received a proposal from Wachtel Tree Science to prepare and submit a Wisconsin Department of Natural Resources 2027 Urban Forestry Grant application for an additional \$650. If awarded, the grant would provide reimbursement of approximately 50 percent of the project cost, or approximately \$24,350.

A comprehensive GIS tree inventory would provide the City with asset management data to support long-term urban forestry planning and operations. The inventory would assist with risk management, development of systematic pruning cycles, identification of hazardous trees, Emerald Ash Borer replacement planning, species diversity analysis, maintenance prioritization, and long-term budget forecasting for tree maintenance and replacement needs. The inventory would also provide a baseline dataset that can be maintained and updated by staff in future years.

Staff is requesting Finance Committee review and consideration of utilizing the remaining balance from the Digital Community Sign Capital Improvement Project to fund the local share of the public tree inventory project. Should the Finance Committee support the project, staff will prepare and distribute a Request for Proposals (RFP) to multiple-qualified firms to ensure the City receives competitive pricing and the best value for the project.

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

FINANCIAL IMPACT

(If none, state N/A)

Digital Community Sign Project Budget: \$60,000

Digital Community Sign Project Cost:

- Digital Sign: \$69,850
- Electrical Installation: \$6,603
- Total Project Cost: \$76,453

Discover Whitewater Contribution: (\$50,000)

Net Cost to the City: \$26,453

Remaining Project Balance Available: \$33,547

Proposed GIS Public Tree Inventory: \$48,700

WDNR Urban Forestry Grant Application Assistance: \$650

Total Proposed Project Cost: \$49,350

Potential WDNR Urban Forestry Grant Reimbursement (50%): Approximately (\$24,350)

Estimated Net City Cost After Grant Reimbursement: Approximately \$25,000

Available Digital Community Sign Project Balance: \$33,547

Estimated Remaining Balance After Funding Tree Inventory Match: Approximately \$8,547

STAFF RECOMMENDATION

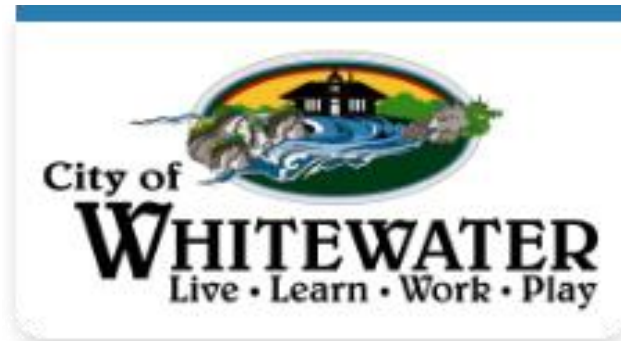
Staff recommends that the Finance Committee approve the use of the remaining balance from the Digital Community Sign Capital Improvement Project to fund the City's share of a citywide GIS public tree inventory project. Staff further recommends approval to apply for a Wisconsin Department of Natural Resources Urban Forestry Grant to offset project costs and authorization for staff to prepare and issue a Request for Proposals (RFP) to qualified firms for completion of the project.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

- 1.) McMahan Associates Public Works/Parks Operations Assessment Final Report

CITY OF WHITEWATER PUBLIC WORKS/PARKS DEPARTMENT ANALYSIS



November 4, 2025

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PUBLIC WORKS/PARKS DEPARTMENT ANALYSIS REPORT

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PUBLIC WORKS/PARKS DEPARTMENT ANALYSIS

I. EXECUTIVE SUMMARY

McMahon was retained by the City of Whitewater, Wisconsin to conduct a two-phase study of the Whitewater Public Works Department and Parks Department to recommend the best organizational structure and operating system to maximize efficiencies and effectiveness in the delivery of services. The scope of the project included:

- ◆ Conducting an operational assessment of the Public Works and Parks Departments
- ◆ Review service demands and workloads and the ability to meet those demands
- ◆ Evaluate staffing levels to perform the tasks assigned
- ◆ Interview management, supervisors, and employees of both departments
- ◆ Conduct a comparative analysis of operations to other like municipalities
- ◆ Review other issues and opportunities recognized during the analysis

Representatives of both departments were extremely cooperative in the study process. McMahon reviewed statistics, data, and documentation provided by both departments and conducted interviews with all employees of both departments as well as the Human Resources Director and City Manager.

Both departments have a long history of providing exemplary service. A close working relationship with the School District exemplifies a commitment to interoperability and operational unity, resulting in seamless integration in service delivery. This foundation of mutual respect and proven collaboration positions them well for future initiatives aimed at enhancing efficiency.

Earlier this year, the City implemented a project time recording system. The consulting team used this data to identify operational priorities and assess staffing. The City is to be commended for creating this timekeeping system.

II. INTRODUCTION

McMahon Associates, Inc. (McMahon) was retained by the City of Whitewater to assess the organizational structure, operational efficiency, workload and staffing of the Public Works and Parks Departments. During the study the consultants:

- Requested and reviewed documentation and data from both departments
- Conducted internal department interviews of all employees
- Conducted on-site observations of operations
- Analyzed equipment, facilities and workloads

III. SCOPE OF SERVICES

The Scope of Services centered on evaluating whether the current organizational structure is appropriate or should be changed. Do the departments have adequate staff to complete assigned tasks? Is there a backlog of work that is not being completed in a timely manner? Do the employees have the skills and training needed to do their work? Are the departments operating efficiently and effectively? To answer these questions and others, the consultants:

- Conducted an operational assessment of each department, including staffing, training, communications, and management structure and practices.
- Reviewed service demand levels and the ability to meet those demands.
- Evaluated potential effectiveness and efficiency improvements.
- Evaluated daily tasks and workloads.
- Evaluated current shared services with the School District.
- Reviewed budgetary constraints.
- Identify other issues and opportunities recognized during the analysis.

IV. PROJECT WORK TASKS

To fulfill the objectives established by the City of Whitewater, the McMahon team conducted a comprehensive evaluation of the departments' operations.

As part of this process, McMahon staff interviewed all of the supervisors and employees of both departments. These interactions were designed to identify key concerns and operational insights related to the delivery of efficient, cost-effective services.

The following presents an overview of the work completed by McMahon during the project:

1. Communicated with the city manager and department heads to define the scope and mission, discuss the work plans, establish liaison responsibilities, and confirm other general arrangements.
2. Established a Project Team which included the City Manager and respective department heads for reporting and coordination.
3. Obtained and reviewed documentation pertaining to this project, including existing budgets, policies and procedures, time records for 2025, and draft compensation policy.
4. Assessed the current operations of both departments to determine workloads compared to staffing by conducting interviews and on-site observations with representatives of the departments. Interviews included the following:

- City Manager
 - Public Works Director
 - Parks, Recreation and Facilities Director
 - All DPW employees
 - All Parks and Facilities employees
 - Human Resources Director
 - Finance Director
5. Reviewed both departments' workflows and processes to analyze and develop potential organizational and operational requirements. McMahon also compared Whitewater DPW/Parks operations with other like municipalities
 6. Facilitated a Status Meeting to present preliminary findings and obtain feedback from the Project Team.
 7. Developed a comprehensive list of opportunities for enhanced service delivery, utilizing the information provided by the documentation received, the interviews, and on-site observations.
 8. Facilitated a Recommendations Meeting to present preliminary recommendations and obtain feedback from the Project Team.
 9. Assembled the Report document. Performed a detailed quality assurance review of the document to ensure that the document meets the expectations of the Project Team and conforms to McMahon's standards.
 10. Prepared and delivered the draft report for review.

V. PROJECT FINDINGS

This section provides a comprehensive overview of the background and historical data surrounding each department, along with McMahon's study findings

a. **Community Overview - Demographics and Environment**

The City of Whitewater is situated along the State Highway 12 corridor. The University of Wisconsin-Whitewater is located within the city limits. The geographic location of the community along with the University has resulted in a significant number of development and growth opportunities over the past decades.

As the City has grown, the DPW/Parks staffing has remained fairly constant.

Like most municipalities, property tax is the largest single revenue category for the city.

According to the State of Wisconsin Department of Administration, the population of the city is approximately 16,137 and the University population is over 12,000.

https://doa.wi.gov/Pages/LocalGovtsGrants/Population_Projections.aspx

b. Public Works Department Summary

The Public Works Department has a total full-time staff of 11 employees and 11-12 seasonal summer employees. The Department is responsible for a broad range of functions and services including, but not limited to:

- Street and sidewalk maintenance
- Snow and ice removal from city streets, sidewalks, and city parking lots
- Cutting grass in all City parks and city property
- Repair and replacing streetlights
- Repair and maintenance of park playground structures
- Trimming and removal of trees on City property and right of way
- Storm sewer cleaning and maintenance

These and other services are provided by a department consisting of 11 full-time employees and 11-12 seasonal employees. The fulltime employees include:

- Director of Public Works
- Street Superintendent
- Street Lead
- Mechanic
- 7 Laborers

The Public Works Department operating budget history is as follows:

Whitewater Public Works Budgets

Year	Budgets	Percent change
2020*	\$ 1,094,477.00	
2021*	\$ 1,121,114.00	2.43%
2022*	\$ 1,139,541.00	1.64%
2023	\$ 1,131,535.00	-0.70%
2024	\$ 1,200,352.00	6.08%
2025	\$ 1,223,365.00	1.92%

*Actual per audit

In 2025, the City implemented a time tracking system which requires employees to record their daily work efforts by function. McMahon analyzed the hours spent by function and summarized the work hours below. This is a key indicator of workload and function priorities for the

department. As can be seen below a majority of working hours are spent on forestry, park maintenance, storm sewer maintenance, street maintenance, and snow removal in winter months.

**Time Tracking Analysis
1/1/25 to 8/22/25**

Function	Fulltime Hours	Seasonal Hours
Compost Site	101	201
Forestry	2,226	435
Parks Maintenance/Mowing	1,272	2,968
Equipment Maintenance	2,172	-
Snow Removal	790	33
Storm Sewer Maintenance	1,377	-
Street Cleaning	498	-
Street Light Maintenance	439	-
Street Maintenance	1,385	707

c. Parks and Recreation Department Summary

The Parks and Recreation Department has a total of 6 full-time employees and various part-time and seasonal employees for recreation programs. The park system consists of 22 park sites including 161.25 acres of developed acreage and 81.5 acres of conservancy lands for a total of 242.75 acres. The department oversees lake management for Cravath Lake, Trippe Lake, and Clay Street Nature Park.

The department provides community recreation programs, programming at the Senior Center, concerts in the park, and the 4th of July Celebration. In addition, the department is responsible for operating and managing the Whitewater Aquatic and Fitness Center (WAFC) which is adjacent to the Whitewater High School. The WAFC features a variety of amenities including:

- Leisure pool with slide and lazy river
- 8-lane lap pool
- Fitness center
- Locker rooms
- Concessions
- Rental room

The department is also responsible for maintaining various city facilities including the Armory Gym and Community Building, Cravath Lakefront Park Community Building, Senior Center, City Hall, Innovation Center, Library, WAFC, White Memorial Building, and all park buildings.

These and other programs and events are provided by a department consisting of 7 full-time employees and various part-time seasonal employees. The full-time employees include:

- Director of Parks, Recreation and Facility Maintenance
- Assistant Park and Recreation/Community Events Director
- Whitewater Aquatic and Fitness (WAFC) Manager
- Adult Program Coordinator
- Athletic/Youth Program Coordinator
- 2 Facility Maintenance Technicians

The Park and Recreation Department operating budget history is as follows:

**Whitewater
Parks and
Recreation
Budgets**

Year	Budgets	Percent change
2020*	\$ 754,496.00	
2021*	\$ 673,505.00	-10.73%
2022*	\$ 724,655.00	7.60%
2023	\$ 682,036.00	-5.88%
2024	\$ 775,265.00	13.67%
2025	\$ 769,455.00	-0.75%

*Actual per audit

d. Comparisons to Other Municipalities

The consultant team compared the organizational structure in Whitewater with several other like municipalities. For this analysis, the cities of Delavan, Elkhorn, Jefferson, and Fort Atkinson were used as comparables. As illustrated in the chart below, comparable nearby communities exhibit a range of core characteristics that closely parallel with each other vary in how they maintain their field operations. Even when the divisions are separated, they cross over divisions to assist as needed based on projects and workload.

Community	Combined or Separate Parks and Public Works
Delavan	Separate
Fort Atkinson	Separate
Elkhorn	Combined
Jefferson	Separate

e. Findings

Overall, the consultants found the organization to be well run and functionally well structured. Management and supervisors do a good job of communicating work to the employees. Employees do not feel micro-managed. They meet as a group at the beginning of each day and are given assignments. As the day progresses, if employees have questions about assigned tasks or if they encounter unique challenges, management is readily available to respond and provide further guidance.

Every employee interviewed stated that they enjoy working in their respective department and did not plan to seek other employment. They take pride in their work and in keeping the city looking good.

Employee training appears to be a priority. Employees receive CPR training, CVMIC safety training, and other job-related training. There have been no reported on-the-job accidents in the recent past. One employee is currently working toward certified arborist and expects to receive certification in January 2026. Two employees are Certified Playground Safety Inspectors.

The employees as a group work well together and support each other. There is a mix of veteran and newer employees. Typically, a newer employee is assigned to work with an older employee to receive thorough on-the-job training and experience. Additionally, a number of staff have expertise in a specialty area, such as concrete work and electrical work, so they can be relied upon to lead a project and help train their coworkers.

The employees generally feel they are supported by the community as far as donations and volunteers are concerned.

The current Public Works/Parks Buildings have significant structural issues including rusting support beams, leaking roof, and inadequate space for some large equipment in the wash bay. The buildings have ADA compliance issues as well as gender equity issues. The buildings do not help provide efficient operations.

Some of the department equipment is aged and requires continual maintenance by the one equipment mechanic. The Capital Improvement Plan (CIP) and Equipment Replacement Schedule should be expanded to go out 10-15 years.

f. Compensation Plan Overview

The City is in the process of implementing a new Compensation Policy. While not an initial focus of this study, it was an issue that was brought to the attention of the McMahon team several times throughout this study. In July of this year, a draft compensation policy was provided to Department employees. It was the intent in doing so to get feedback from employees on the policy before it was finalized and presented to the City Council for action.

As a group the employees agreed to the need for a better compensation plan as most felt the current method of compensating employees was haphazard and inconsistent with the group. However, they were handed out the draft policy without explanation or direction. Some employees felt it was overly lengthy and too complicated and difficult to understand.

VI. RECOMMENDATIONS

Based on the findings of the consultant team, following are recommendations for the City to consider:

- Continue with a combined Public Works/Parks field staff structure as it is working well for the City of Whitewater and is supported by existing staff. Continue with separate Public Works and Parks, Recreation and Facilities Departments.
- Construct a new Public Works/Parks Operations facility for improved efficiencies and ADA compliance
- Consider shared services agreements with surrounding municipalities for providing recreation programs for their residents
- Complete the update to the Comprehensive Outdoor Recreation Plan (CORP) to be eligible for DNR grant funding to aid parks and park facilities
- Expand and improve the Equipment Replacement Schedule (draft CIP Policy included)
- Develop a playground equipment replacement schedule
- Increase seasonal/part-time staff wages to market rates
- Expand partnerships with the Community Foundation for assistance with public improvements
- Evaluate in-house custodial services versus contracted custodial services for all city buildings
- Evaluate asset management software system(s) currently in use, gravitate to a single system for the city
- Consider hiring 1 additional full-time laborer to be utilized across Public Works/Parks and Facilities Maintenance or hire 1 year-round LTE at 20 hours per week for Public Works/Parks and 1 year-round LTE at 20 hours per week for Facilities Maintenance
- Utilize RDA/Community Development Authority funds to hire contractor to maintain RDA/Community Development Authority properties versus city staff
- Update the public tree inventory and develop a terrace tree pruning schedule
- Develop a long-term transition plan to replace the DPW Director, Mechanic and other staff nearing retirement. Continue and expand cross-training of all staff.
- Improve coordination with city hall purchasing staff and field staff to ensure the most appropriate and efficient equipment is being purchased
- Daily time tracking of tasks should be done by all field staff

APPENDIX

- a. Sample Capital Improvement Planning Process & Policy
- b. Sample Capital Improvement Scoring Sheet
- c. Sample Job Classification and Salary Administration Plans

APPENDIX A

Sample Capital Improvement Planning Process and Policy

SUBJECT: CAPITAL IMPROVEMENT PLANNING PROCESS & POLICY

General: The intent of the capital improvement planning process and policy is to ensure that the City of (City Name) has set in place a long-term plan regarding improvements and replacement of buildings, equipment, parks, and public infrastructure, including its utilities. It is prudent that management have a process where these items are reviewed and scheduled to be replaced outside of and prior to the annual budget process. A formally adopted policy will provide a decision-making process based on evaluation, selection, and multi-year scheduling of capital projects.

Policy Management:

- The City Council must approve a ten-year capital improvement plan that is updated annually.
- The ten (10) year capital improvement plan will include consideration of major equipment replacement needs as well as any other projects or future capital expenditures.
- The City Council will hold at least one Capital planning workshop. The meeting is an open meeting under Wisconsin Statutes and the Council shall provide the opportunity for public input at this meeting.
- The Capital Improvement Planning process will begin at a staff level in March and the Capital Planning workshop(s) should be expected to occur in June.
- The first year of the ten-year capital improvement plan with consideration of any changes will be rolled into the current year capital improvement budget during the annual operating budget process.

Strategic Plan

The City of (City Name) adopts a new Strategic Plan every two years that provides a “roadmap” for the City’s future. Depending on internal and external circumstances, the Strategic Plan contains several priority goals for the City to undertake. Each goal is intended to support the larger vision for the City and to point the way of progress toward that vision. The goals of the Strategic Plan are incorporated in the annual Capital Improvement Program development process, providing City staff the framework in which to allocate resources to meet the goals.

Definitions

Capital Outlay — Individual items with minimum value of at least \$5,000 and life greater than one year (Included in operations budget).

Capital Project — Individual items with minimum value of at least \$10,000 and has expected life of at least ten years. (Not included in operations budget).

Capital Improvement Plan (CIP)- A comprehensive schedule or program of approved capital improvement projects. The plan shall be for a ten-year period. The plan shall be annually revised and shall meet borrowing guidelines provided by the Common Council for the first two years of the plan. The remaining seven years will provide an estimate of the financial resources needed to complete the plan.

Capital Improvement Budget — The first year or current planned expenditures of the ten-year CIP which will be funded as part of the operating budget for the City for capital outlays.

Useful Life Policy

All City assets will be assigned a useful life as a means to plan for capital project expenditures, as well as meet Governmental Accounting Standards Board’s (GASB) Statement 34 which requires state and local governments to depreciate their exhaustible capital assets, including infrastructure. The term “useful life” will be determined by either accepted standards & practices and/or best estimate based on industry or prior experience(s). Recommended estimates for “useful life” are as follows:

Buildings and Building Improvements		Parking Lots	25 years
Buildings Found/Frame/Structure	40 years	Paths and Trails	25 years
Building Improvements	20 years	Retaining Walls	20 years
		Tennis & Basketball Courts	20 years
Infrastructure		Machinery and Equipment	
Roads & Highways (includes curb & gutter)		Business/Office Equipment	
Sealcoats	3 years	Custodial Equipment	8 years
Asphalt (Cold-Mixed)	5 years	Fire Department Equipment	5 years
Asphalt (Hot-Mixed)	12 years	Furniture	7 years
Concrete Pavement	25 years	Grounds Equipment—Mowers	15 years
Sewer Mains, Lift Stations	50 years	Kitchen Equipment — Appliances	7 years
Sanitary Mains	50 years	Mounted Equip w/Truck Chassis	10 years
Storm Mains	40 years	Outdoor Equipment — Playgrounds	8 years
Sidewalks	20 years	Plazas and Pavilions	20 years
Street Lights	30 years	Radio Communications	40 years
Water Mains	75 years	Water Meters	7 years
Water System	40 years		20 years
Wells & Pump Houses	30 years		
Land/Land Improvements		Vehicles	
Land		Squad Cars	
Athletic Fields, Bleachers	No Depreciation		4 years
Benches, Tables, Grills	15 years	Transit Buses	10 years
	5 years		
Fencing, Gates	20 years	Cars, Light Trucks & Vans	10 years
Landscaping, Ball Park	25 years	Heavy trucks (more than 13,000lbs)	10 years
Outdoor Equipment	20 years	Fire Trucks	15 years
Outdoor Lighting	20 years	Heavy Equipment-Loaders, Graders	10 years

Funding Plan:

Delaying capital maintenance and replacement of equipment results in higher future costs and decreased resident service and quality of life. The City recognizes that large increases to property taxes are not desirable and has adopted this Policy and the Capital Improvement Budget Policy to provide for annual review of buildings and equipment to allow for planned expenditures.

- As part of the annual capital improvement plan process, the Finance Director will develop for consideration by the City Council a target for changes in the property tax levy necessary for debt service in subsequent budget years. Such target will be used to develop guidelines for the level of borrowing to be used in supporting the annual capital improvement budget. The target will be based on a combination of factors including, but not limited to, expected growth in tax base, inflation rates, or similar factors. The borrowing target may be exceeded with the approval of a 2/3 majority of the City Council.
- The City desires to fund items that are not financed by debt through annual operating revenues.
 - o The City designed a ten-year funding plan, which shows how the desire above can be reached.

- o The plan uses a combination of reserves on hand, incremental tax levy increases of 3% and debt service tax levy that will become available in future years to fund annually recurring purchase requests.
- o The ten-year plan calls for these funds to be relied on over the next several years, then builds the reserve balance back up slightly. The use of these reserves will allow the City to gradually increase the tax levy to fund these purchases rather than including large one-time jumps.

Procedures:

1. The City begins the capital planning process by summarizing all existing capital assets including equipment, buildings, and infrastructure assets purchased with an individual value more than \$5,000. This inventory listing includes the year the asset was purchased, estimated life, and estimated replacement year.
2. A review of the CIP policy and the analysis of available and acceptable funding levels for projects in the CIP will be conducted in January and February prior to the distribution of the Budget Preparation Calendar.
3. Department heads then complete a capital needs assessment. Departments will be provided with a listing of capital assets for their review and updates. One part of that assessment is to review their existing asset inventory and ensure that assets needing replacement during the next ten years are requested. Departments can also consider requests from their respective Board or Commissions.
4. The Budget Preparation Calendar will be prepared by the Finance Department and distributed to the City Manager, City Council, and Department Heads in March of each year.
5. Submission of project requests covering a ten-year period are delivered to the Finance Director by the middle of May. The Finance Department will assemble the requests for internal meeting by the end of May. The preliminary or Draft CIP is created. The Plan Commission will review the Draft CIP to assure it is consistent with the City's Comprehensive Plan.
6. Once all capital purchase requests are received by the Finance Director, they are split into three groups.

Non-Debt Financed Purchase Requests: Non-debt financed purchase requests can be thought of as falling into one of three categories: annually recurring, smaller dollar purchases or shorter-lived assets. The City desires to finance those purchases which recur annually through annual revenues rather than borrowed funds. This method allows for tax rate stabilization and lower debt service payments due to fewer borrowings. The City also desires not to borrow for lower cost assets as the cost of financing can become too high in comparison to the asset's overall value. In some cases, it is the combination of dollar amount and asset life that results in the asset being shown within this category.

Debt Financed Purchase Requests: Debt financed purchase requests are higher cost, more infrequent purchase requests. Due to the infrequency of purchase, paying for these assets with annual operating funds would lead to a tax rate which may fluctuate significantly from one year to the next. In order to maintain tax levy stability, the City plans to finance these purchases with long-term debt.

Stormwater, Sanitary Sewer, and Water Utility Purchase Requests: These requests are primarily for infrastructure improvement that relate to one of the City's utilities. The costs of these assets may be financed through user fees and funds on hand or the issuance of long-term debt. If debt financing is used the debt will be repaid through user fees of that utility, rather than through the general tax levy.

7. The Finance Director and City Manager will meet with the Department Heads to review project requests to verify that they are in line with the City's overall goals and prioritize or rank the projects to meet the City goals and Strategic Plan. These meeting will occur during the month of June
8. The Finance Director and City Manager then present a draft ten-year Capital Improvement Plan to the City Council for their consideration at a Capital Planning workshop held at the end of June or early July.
9. The ten-year Capital Improvement Plan will be presented to the Plan Commission in August to ensure that the plan aligns with the City's Comprehensive Plan.
10. The Capital Improvement Plan will be scheduled for Council approval at the second meeting in August.
11. Once the Capital Plan has been approved, the first year of the Capital Improvement Plan will be rolled into the Capital Improvement Budget and with will go through further review during the annual operating budget process.

CIP Ranking Process

Thirteen evaluation criteria have been developed to assist with prioritizing initial project requests. Each project included in the CIP will be evaluated against this criterion. This ensures the most objective process possible and leads to consistent decision making. The scoring which is derived from the tools below will assist the City Manager in prioritizing and preparing the final CIP plan. Every project is evaluated against each criterion and assigned points on a scale of 15, 10, 5, or 0. The project review criterion consists of the following categories:

- Conformity to Approved City Strategic Plan or Department Plan(s)
- Financial Commitments and Leverage of Outside Funding
- Mandates
- Public Health and Safety
- Implementation Feasibility
- Operating Budget Impact
- Percentage of Population Served
- Project/Item Life
- Estimated Frequency of Use (Ave Per Year)
- Service Level
- Linkages to Other CIP Projects or Other Organization Projects
- Infrastructure Investment/ Protection
- Encouragement of Economic Development

The City Manager also reserves the right to assess an extra 5 points per project.

SUBJECT: CAPITAL IMPROVEMENT BUDGET POLICY

General: The City of (City Name) has a substantial investment in buildings, equipment, parks and public infrastructure, including its utilities. Prudent management of these investments is the responsibility of City government. In order to fulfill this responsibility but remain within fiscally prudent parameters, the City has enacted this policy for development of the Capital Improvement Budget. This policy applies to all capital budgets of the City, including general City functions (tax-funded debt) and utility funds.

Procedures:**A. Budget Considerations**

1. The City will enact an annual Capital Improvement Budget based upon a ten-year Capital Improvement Plan.
2. The City will coordinate development of the annual Capital Improvement Budget with the development of the operating budget. Future operating costs associated with new capital improvements or major equipment purchases will be projected and included in the operating budget. Approval of the annual Capital Improvement Budget shall take place at the same time as approval of the annual operating budget.
3. As part of the annual capital improvement plan process, the Finance Director will develop for consideration by the City Council a target for changes in the property tax levy necessary for debt service in subsequent budget years. Such target will be used to develop guidelines for the level of borrowing to be used in supporting the annual Capital Improvement Budget. The target will be based on a combination of factors including, but not limited to, expected growth in tax base, inflation rates, or similar factors. The borrowing target may be exceeded with the approval of a 2/3 majority of the City Council.
4. Utility projects not funded via special assessments, grants, or similar funding sources other than utility rates will be analyzed for future rate impacts as part of the annual capital improvement plan process. Utility projects will be coordinated with City projects to minimize costs and inconvenience to the residents.
5. Development-related projects for which tax incremental financing might be considered will be considered outside of the borrowing targets noted above due to the dedicated revenue stream (tax increments or other sources) used to pay the debt.
6. Each Department Head will develop the annual capital improvement plan for his or her respective department. The projects approved for the current year in the Ten Year Capital Improvement Plan will be rolled into the Capital Improvement Budget.
7. To meet the targets established by the City Council, projects, particularly those to be funded via borrowing, will be reviewed and prioritized by the City Manager, and coordinated by the Finance Director prior to being presented to the City Council for approval.
8. Capital improvement expenditures shall include any amounts expended for equipment or other assets with a useful life of five years or more and/or which involve amounts more than \$5,000. Expenditures not meeting these criteria, or which have a useful life of less than the payback period of the funds to be borrowed, shall be included in the City's annual operating budget as applicable.

9. Facility improvement projects are subject to the dollar and useful life thresholds indicated above. In addition, facility projects to be included in the capital improvement budget should involve major renovations that change the floor plan, wall locations, modifications to the structure, or modifications to building mechanical systems. Items that do not meet these criteria should be included in department operating budgets.
 10. The City will make all capital improvements in accordance with the approved annual Capital Improvement Budget. Any variance from the approved budget that would require a supplemental appropriation, or to add, delete or substitute projects, requires the approval of the City Council.
- B. Financing Considerations
1. The City will utilize the least costly advantageous financing method for all new projects.
 2. Each department will identify the estimated costs and potential alternate funding sources for each capital improvement project proposal.
 3. The City will utilize available grant funds and other intergovernmental assistance to finance those capital improvements that are consistent with the Capital Improvement Plan and the City's priorities.
- C. Other Considerations
1. The City will maintain all of its assets at a level adequate to protect the City's capital investment and to minimize future maintenance or replacement costs.
 2. The City will maintain adequate equipment utilization and maintenance records to support its Capital Improvements Plan and to assure proper maintenance of equipment.

APPENDIX B

Sample Capital Improvement Scoring Sheet

Section:	Department:	Project:	Amount:
			\$

Criteria	Possible Scores				Your Score
	15	10	5	0	
Conformity to Approved City Strategic Plan or Department Plan(s)	Implements a major project in the City Strategic Plan or Comprehensive Plan. Received prior Council direction/approval	Significantly adds to the completion of an approved department plan, i.e. Comprehensive Outdoor Rec. Plan (CORP)	Minimally adds to the completion of an approved department plan, i.e. Comprehensive Outdoor Rec. Plan (CORP)	Does not contribute toward any approved or adopted plan	
Financial Commitments and Leverage of Outside Funding	Financial commitments obtained and substantial	Financial commitments likely but amount is unclear	Financial commitments possible but amount is unclear	No identified funds	
Mandates	Court decision or regulatory requirement	Pending legal action or strong evidence of potential legal action	Possible but uncertain legal action	Normal project liability	
Public Health and Safety	Project will correct a highly probable safety or health issue which has highly severe consequences if not remedied	Project with less probable chance of a safety or health issue occurring but may have severe consequences without action	Project corrects a highly probable safety or health issue that has less than severe consequences without action	Project corrects no perceived safety or health issue	
Implementation Feasibility	No implementation obstacles identified	Minor implementation obstacles identified	Major implementation obstacles identified	Implementation not likely	
Operating Budget Impact	Significantly decreases operating/maintenance costs	Minimally decreases operating/maintenance costs	Net impact of zero	Increases operating/maintenance costs	
Population Served - % of total population served or underserved populations served	100% of total population served or significant benefit to underserved population	50-99% of total population served or moderate benefit to underserved population	10-49% of total population served or minor benefit to underserved population	<10% of total population served or little to no benefit to underserved population	
Project/Item Life	> 20 years with no extraordinary maintenance	> 20 years with routine maintenance	10-20 Years	<10 years	
Estimated Frequency of Use (Average Per Year)	7 days/week	Several days a week	Several days a month.	Once a month or less.	
Service Level	Project will correct or have measurable and dramatic improvement on the level of service offered by department	Project will maintain the level of service criteria as measured by department	Project will enhance the already acceptable level of service or have a minimal impact on service as measured by the department	No impact on service level	
Linkages to Other CIP Projects or Other Organization Projects	Continuation of a project currently underway or satisfies arrangement made with outside organization	Critical that project is done in conjunction with another project underway or other organization	Potential for project to be done in conjunction with another project on proposed CIP project list or other organization	No linkage to other projects or outside organizations	
Infrastructure Investment/ Protection	Exclusion of project will result in complete loss of prior investments or infrastructure	The project improves and / or protects the City's infrastructure.	The project maintains the City's infrastructure.	The project does not protect or preserve the City's infrastructure.	
Encouragement of Economic Development	The project will directly encourage increased economic development in the City's corridors.	Removal/non-inclusion of the project would deter economic development but inclusion would not increase economic development.	The project will help to maintain the current level of economic development in the City	The project will not encourage increased economic development in the City	
Total Points					0

City Manager Bonus Points	_____/5
Total Score	0

Please complete yellow areas

APPENDIX C

Sample Job Classification and Salary Administration Plans

The purpose of the job classification plan is to provide a standard system of titles and job descriptions for the effective administration of personnel activities such as staffing, planning and budgeting, establishing and maintaining standards of job performance, fair and equitable pay, valid selection and recruitment programs, training programs and career development.

1. Authorized Position Count - The authorized position count, as authorized by the City Manager and subsequently set forth in and duly adopted as part of the annual City Budget, shall serve as the official documentation of positions within the City organization. The authorized position count shall identify the title and status of each position and shall be maintained and updated by Human Resources and incorporated into an organizational chart.
2. Administration - The Director of Administrative Services shall be responsible for the administration of the job classification plan in cooperation with Department Heads, key staff employees, and other appropriate resources.
3. New Positions - When a suitable class does not exist, the Director of Administrative Services shall establish a new class with an appropriate pay range subject to the approval of the City Manager and subsequently set forth in and duly adopted as part of the annual City budget.
4. Abolition of Positions - When it is determined that a classification or classification is not useful or needed, the Director of Administrative Services shall recommend to the City Manager that such classes be abolished and duly adopted as part of the annual City Budget.
5. Reclassification - If an employee has facts which indicate that a position is improperly classified, the employee may work with their supervisor and/or submit a written request to the Director of Administrative Services for review and approval subject to approval of the City Manager and subsequently set forth in and duly adopted as part of the annual City Budget.
6. Department Reorganization - If a department or division is reorganized, position descriptions for all affected employees shall be submitted to the Director of Administrative Services for review and approval as part of such reorganization subject to approval of the City Manager and subsequently set forth in and duly adopted as part of the annual City Budget.
7. Position Description - The Director of Administrative Services may require departments to submit position descriptions when vacancies occur or anytime there is reason to believe that there has been a significant change in the duties or responsibilities of one or more positions. Annual review of position descriptions by supervisors and employees is recommended. Official job descriptions shall be on file with Human Resources.
8. Review of Classification Plan - The Director of Administrative Services shall review the classification plan as often as appropriate to ensure that the plan accurately reflects existing position responsibilities and market conditions. The Director of Administrative Services shall take whatever action is appropriate to amend and update the classification plan, subject to review of the City Manager and subsequently set forth in and duly adopted as part of the annual City Budget.

SAMPLE SALARY ADMINISTRATION PLAN

1. Pay Plan - City pay plans include the schedule of pay ranges consisting of a minimum and maximum rate of pay for all classes of positions contained in each respective plan as well as the components and intended purposes for each feature of the respective plans. The objective of each pay plan is to provide an appropriate salary structure to recruit and retain the required number of City employees.
2. Responsibility and Administration - The Common Council, acting through the City Manager and the Director of Administrative Services, shall be responsible for determining the total annual amount available for salaries and salary measures under each pay plan. The Common Council shall also be responsible for the approval of the basic structure and overall ranking of job classifications based upon the recommendations of the Director of Administrative Services and the City Manager. The Director of Administrative Services shall be responsible for the overall administration of each pay plan and shall make additions, subtractions and modifications to classifications and the corresponding pay range assignments as needed between formal surveys with the approval of the City Manager for reflection in future budget documents.
3. Linkage - Each pay plan shall be directly linked to a classification plan. Positions of similar responsibility shall be grouped together in grade levels to establish an appropriate rate for each grade, and to establish a range for that grade. The appropriate rate shall be based on internal rankings and external market conditions.
4. Pay System - Pay periods are bi-weekly. Hours worked during a pay period are ordinarily paid the following Friday of the subsequent pay period.
5. Deductions - Before any deduction from an employee's wages is made, other than those allowed by law or court order, employees must authorize the deduction in writing. Forms for authorizing a deduction are available in the Payroll Office.
6. New Employees - A new employee may be employed at a point within the salary range commensurate with their qualifications as determined by the Director of Administrative Services. Performance evaluation(s) will be conducted at least annually. Performance evaluation reports shall be considered in personnel decisions affecting such things as compensation, promotion, demotion, removal, reduction in force, re-employment and training.
7. Salary Adjustment
 - a. General - The salary schedule shall be reviewed annually to consider overall changes of salaries inside the organization, the labor market and economic conditions. If a general adjustment is given, it may be made either on a straight percentage basis, a flat dollar amount, or a combination of the two. Such adjustments shall normally be effective January 1 or pay period #1.

If the City utilizes a step-based pay system, movement from one step to the next will occur on the employee's anniversary date of hire into their current classification and only after receiving an acceptable review of their performance

from their supervisor up to the final step in the series progression. If pay for performance awards are provided, they will be awarded to those employees who have received an above average or higher review of their performance from their supervisor. These awards shall normally be effective January 1, after all other base pay adjustments have been applied. When an employee's salary exceeds their existing pay range maximum the employee's pay is defined as "red circled". A red circled employee will not be eligible for further base-accumulating pay increases until their salary is within the salary range for their existing position.

- b. Special - Individuals whose salaries are substantially below the level called for by the labor market and the individual's performance, may be given an increase in addition to that called for elsewhere in these guidelines, upon recommendation of the supervisor, Director of Administrative Services, and City Manager provided sufficient funds have been made available through the budgeting process by the Common Council.
- c. Transfers - Employees in good standing may request to be considered for transfer to another position in the City which is vacant. Such requests shall be made to the Director of Administrative Services. When employees transfer within the same classification or pay range, they will receive no salary adjustment but may be eligible to retain their original step increase date.
- d. Promotion - Employees who are promoted from one class to another having a higher pay range will be granted a salary increase of 5% or the pay step of the new range that provides an increase of at least 5%, or the minimum of the higher range, whichever is greater. In the event of a promotion of two or more salary grades, the increase will be at least 8%, or the pay step of the new range that provides an increase of at least 8%, but not to exceed 10%, or the minimum of the higher range, whichever is greater. Promoted employees will not exceed the pay rate of the highest paid employee in their new classification, unless that rate is less than or equal to their former rate.
- e. Demotion - Demotions may be made in lieu of layoff, as a disciplinary measure or can be voluntary. Demotions must be approved in advance by the Director of Administrative Services and the City Manager. Also, an employee who demotes to a pay grade or classification that they previously held will not be placed back into that pay grade or classification at a higher pay or pay step than they would have attained had they stayed within that pay grade. This also applies in circumstances where a previously demoted employee promotes up to a previously held pay grade or classification.

When employees are demoted, the following provisions apply:

- i. Involuntary - An employee who is demoted for non-voluntary reasons but unrelated to performance may retain their present salary if the salary exceeds the new range maximum. If the present salary falls within the new range, the employee may be placed in the new range at their current salary. However, employees who are involuntarily demoted will not exceed the pay rate of the highest paid employee in their new classification nor will they be

placed at a pay rate which will create a compression issue. As long as an employee's salary exceeds the new range maximum, the employee will not be eligible for further base-accumulating pay increases until their salary is again within the salary range for the new position.

- ii. Voluntary - An employee who takes a voluntary demotion may retain their present salary unless that salary exceeds the maximum rate of pay for the new position in which case the employee's salary may be adjusted to the new maximum. However, employees who voluntarily demote will not exceed the pay rate of the highest paid employee in their new classification nor will they be placed at a pay rate which will create a compression issue. Also, an employee who voluntarily demotes to a pay grade or position that they previously held will not be placed back into that pay grade at a higher pay or pay step than they would have attained had they stayed within that pay grade or position. An employee may only continue to receive a rate of pay in excess of the maximum or in excess of the highest paid employee upon the recommendation of the Department Head and approval of the Director of Administrative Services and the City Manager. If the employee continues to receive a rate of pay in excess of the maximum salary range, the employee will not be eligible for further base-accumulating pay increases until their salary is again within the salary range for the new position.
- iii. Related to Performance — An employee who is demoted for performance reasons may retain their present salary unless that salary exceeds the maximum rate of pay for the new position in which case the employee's salary may be adjusted to the new maximum. However, these employees will not exceed the pay rate of the highest paid employee in their new classification, nor will they be placed at a pay rate which will create a compression issue. Also, an employee who is demoted for performance reasons to a pay grade that the employee previously held will not be placed back into that pay grade at a higher pay or pay step than they would have attained had they stayed within that pay grade or position.
- f. Reallocation/Reclassification - When an allocation of a position has been changed as a result of changes in the duties assigned to the position, the organizational structure of a department or logical and gradual changes in the duties and responsibilities of the position, such change in grade will be considered to be a reallocation or reclassification.

When employees are reallocated or reclassified the following provisions apply:

- i. Employees who are reallocated or reclassified to a higher pay grade will be granted a salary increase of 5% or the pay step of the new range that provides an increase of at least 5%, or the minimum of the higher range, whichever is greater. In the event of the reclassification of two or more salary grades, the increase will be at least 8%, or the pay step of the new range that provides an increase of at least 8%, but not to exceed 10%, and then movement to the next closest step that provides an increase, or the minimum of the higher range, whichever is greater. With the exception of

compression adjustment related actions, employees who are reallocated/reclassified to a higher pay grade will not exceed the pay rate of the highest paid employee in their new classification, unless that rate is less than or equal to their former rate.

- ii. If a position is reallocated or reclassified to a classification in a lower salary range and the salary of the employee exceeds the maximum of the new range, the employee will be placed in the new range, the employee will be placed in the new class and will retain their current salary. However, with the exception of compression adjustment related actions, employees who are reallocated or reclassified to a lower pay grade will not exceed the pay rate of the highest paid employee in their new classification. As long as an employee's salary exceeds the new range maximum the employee will not be eligible for further base-accumulating pay increases until their salary is again within the salary range for the new position.
 - iii. If a position is reallocated or reclassified to a classification in the same salary range the employee will receive no salary adjustment.
- g. Recall/Reinstatement - When the employees are recalled to a position with a lower or higher pay grade, they shall be paid according to their experience and qualifications within the pay grade in which they will be employed. Employees who are recalled will not exceed the pay rate of the highest paid employee in their new classification. When employees are reinstated to their former position, they shall normally be paid at the rate of the position they are returning to, commensurate with the level at the time of separation unless significant experience was obtained since separation which enhances the value of the employee to the City. In such instances, a higher rate may be paid up to the maximum for that position. However, employees who are reinstated will not exceed the pay rate of the highest paid employee in their classification.
 - h. Replacement of Employee in Previous Classification within Introductory Period - An employee who does not successfully complete their introductory period and returns to their former class will have their salary restored to the same rate of pay the employee received in the former class.
 - i. Part-time and Seasonal Employment - Part-time and seasonal employees shall be compensated at a rate established by the Director of Administrative Services.
 - j. Temporary Assignment - Employees who are temporarily assigned to a position with a higher maximum pay rate than their current rate for a period of 30 days or more may receive an increase in pay retroactive to the starting date of their assignment upon approval of the Director of Administrative Services and the City Manager. If the 30-day threshold is known to be satisfied at the time of appointment, the pay adjustment will become effective upon assignment. Employees who are temporarily assigned to a position with a lower pay rate for any period shall not receive a reduction in pay.

- k. Compression Adjustment - Wage compression exists when there is an unacceptable differential in wages or salary between a supervisor and direct subordinate. In rare circumstances, compression can also exist within grades when more experienced employees within the same or similar classifications are earning less than, or nearly the same as, less experienced employees. Compression can exist under a base pay comparison, under a total gross earnings comparison, or both. If compression can be resolved through means other than a pay increase, the City will consider those options. In determining whether compression is an issue that must be resolved through a pay increase, the City will look at the differences in total compensation (i.e., direct pay and benefits) between the supervisor and subordinate positions.

Unless the benefit package of the supervisor is determined to compensate for wage compression, the City will provide an acceptable base pay differential between an exempt supervisory position and the average gross earning of the top paid classification directly supervised. Compression adjustment should not, in most cases require a pay grade change in order to use a rate within the assigned grade that provides the recommended differential. In situations where the compression analysis requires a higher base rate than would normally be utilized under the compensation plan, at the City's discretion, one of two actions will be available:

- i. Adjust the employee's pay upward into the range; or
- ii. Move the position up one pay grade temporarily and only while compression conditions are still causing the problem.

The City will utilize the first option whenever possible, as long as the current pay grade and range allows for sufficient earnings growth consistent with the intent and spirit of the compensation plan. However, when the City utilizes the second option and the position will be placed in a higher grade, all documents and communications are retained to reflect the temporary assignment of these positions. The earnings differential situation should be checked every year, and if conditions change such that the actual pay grade provides an adequate differential and opportunity for sufficient earnings growth, these positions will move back into their correct grade.

The City recognizes that the allowance of compression adjustments does disrupt some of the internal equity in its compensation plan, because there are jobs that are of higher internal value that may be paid less than a job of lower internal value. This is why the City intends to utilize compression adjustments sparingly.

All compression adjustments must be recommended by the Department Head and receive approval by the Director of Administrative Services and the City Manager. In the event that a position under a compression adjustment is later reclassified downward to the correct internal pay grade, the policy for Salary upon Reclassification of Position will apply in regard to compensation for the affected employee. "Not to exceed" language does not apply to this action.

1. Market Adjustment - The City's compensation program has provided a methodology for determining pay rates for employees that recognizes not only the value of the positions in the market but also the internal worth within the City.

There may be situations where a position in the City's compensation plan should be considered for placement at a higher range of pay than that which is established. These are positions that may command higher rates of pay due to market demands.

As illustrated below, market adjustments should generally be considered only under situation one or two. In either case, situation three should also apply before a market adjustment is approved:

- i. The City has documented problems recruiting and/or selecting employees within the assigned pay range (for example, a position is advertised two or more times resulting in few or no qualified individuals).
- ii. The City has an unacceptable rate of turnover in a position and exit interview information indicates a pay issue is contributing to the high turnover rate.
- iii. Periodic Market surveys conducted by the City show that the control point of the City's pay range is more than 15% less than the average rate of pay shown for a given position in the market analysis.

In situations where market demands higher pay rates, at the City's discretion, one of two actions will be available:

- iv. Adjust the employee's pay upward into the range; or
- v. Move the position into a higher pay grade temporarily and only while market conditions are still causing the problem.

The City will utilize the first option whenever possible. However, when the City utilizes the second option, the appropriate pay grade will be determined by the City (with consultation from a compensation consultant, if desired) and the position will be placed in a higher grade. Furthermore, all documents and communications are retained to reflect the temporary assignment of these positions to a higher pay grade. The market conditions should be checked every year, and if conditions change, these positions will move back into their correct grade.

The City recognizes that allowance of market adjustments does disrupt some of the internal equity in its compensation plan, because there are jobs that are of higher internal value that may be paid less than a job of lower internal value. That is why the City intends to utilize market adjustments sparingly.

All market adjustments must be recommended by the Department Head and receive approval by the Director of Administrative Services and City Manager. In the event that a position under a market adjustment is reclassified to the correct pay grade, the reclassification section would apply in regard to

compensation for the affected employee.

- m. Market Survey Implementation Guidelines - The following implementation guidelines will be applied to approved studies:
 - i. If an employee's current rate of pay is between a step in the new range, then the employee will be placed at the step that provides an increase.
 - ii. If an employee's current rate of pay is between the Control Point of the new range and the Maximum rate of the range, then no increase is required.
 - iii. If an employee's current rate of pay is "red-circled" and would be higher than the Maximum rate of the new range, then the employee would continue to be "red-circled".
8. Exceptions to the Pay Plan - Exceptions to the pay plan may be made by the Common Council.



Finance Committee Meeting Agenda Item

Meeting Date:	June 23, 2026
Agenda Item:	Discussion and Possible Action Regarding Use of Remaining Digital Community Sign Project Funds for a Citywide GIS Public Tree Inventory
Staff Contact (name, email, phone):	Kevin Boehm, kboehm@whitewater-wi.gov , 262-473-0122

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

The 2026 Capital Improvement Program includes \$100,000 for replastering the pool shell at the Whitewater Aquatic and Fitness Center (WAFC). Prior to proceeding with this work, staff believes it is prudent to complete a comprehensive assessment of the facility to identify and prioritize all major repair and replacement needs.

The WAFC facility contains numerous interconnected systems and infrastructure components, including pools, mechanical systems, piping, filtration equipment, building components, and other assets that have aged over time. Staff is concerned that completing the pool shell replastering project without a comprehensive evaluation could result in future repairs or infrastructure replacements that may impact or require modification of newly completed work. For example, deterioration of underground piping, structural components, or mechanical systems could necessitate additional construction activities that may affect recently completed improvements.

To better understand the overall condition of the facility and establish long-term capital priorities, staff issued a Request for Bids for a comprehensive facility assessment. The assessment would evaluate the condition of the facility, identify existing and future capital needs, estimate replacement and repair costs, and develop a prioritized schedule of recommended improvements.

The City received proposals from five firms:

- ADCl – \$29,400
- Senga Architects – \$38,500
- Plunkett Raysich Architects – \$51,000
- Burbach Aquatics – \$52,550
- Groth Design Group – \$69,500

Staff evaluated the proposals based on qualifications, experience, project approach, and cost. Particular consideration was given to each firm's experience with aquatic facilities and their ability to provide a comprehensive assessment of pool, mechanical, structural, and supporting infrastructure systems. Based upon the evaluation, staff recommends ADCl as the most qualified firm to complete the assessment at a cost of \$29,400.

While a comprehensive facility assessment was not specifically budgeted in the 2026 Capital Improvement Program, staff recommends utilizing available WAFC Capital Improvement Program fund balance reserves to complete the study. The resulting assessment would provide valuable information for future capital planning, development of a long-term facility replacement schedule, prioritization of repairs and improvements, budget forecasting, and identification of future capital campaign opportunities. The

assessment will also help ensure that future capital investments are strategically prioritized and coordinated to maximize the useful life of facility assets and avoid unnecessary expenditures.

Completion of the facility assessment may result in staff recommending modification, reprioritization, or deferral of the pool shell replastering project depending on the findings and identified capital needs.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

2026 Capital Improvement Program approved funding of \$100,000 for replastering of the Whitewater Aquatic and Fitness Center pool shell.

FINANCIAL IMPACT

(If none, state N/A)

The City received five proposals ranging from \$29,400 to \$69,500 for completion of a comprehensive Whitewater Aquatic and Fitness Center facility assessment.

Staff recommends awarding the assessment contract to ADCI in the amount of \$29,400.

The recommended funding source for the assessment is the Whitewater Aquatic and Fitness Center Capital Improvement Program fund balance. No additional tax levy impact is anticipated as a result of this request.

Completion of the assessment is expected to provide valuable information for future capital budgeting, asset management, repair prioritization, long-term financial planning, and capital campaign development.

STAFF RECOMMENDATION

Staff recommends that the Finance Committee authorize the use of Whitewater Aquatic and Fitness Center Capital Improvement Program fund balance reserves to fund a comprehensive facility assessment and approve the selection of ADCI to complete the assessment at a cost of \$29,400. The assessment will be used to establish capital improvement priorities, support long-term budget forecasting, guide future repair and replacement decisions, and assist with future capital campaign planning efforts at the Whitewater Aquatic and Fitness Center.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

- 1.) Request for Bids – WAFC Comprehensive Facility Assessment
- 2.) Bid Tabulation Summary



**REQUEST FOR PROPOSALS (RFP)
PROFESSIONAL CONSULTING SERVICES
WHITEWATER AQUATIC & FITNESS CENTER
FACILITY ASSESSMENT, RENOVATION PLANNING, AND DESIGN SERVICES**

Issued By:
City of Whitewater
Department of Parks, Recreation and Facilities

Issue Date:
March 10, 2026

Contact Information:
Kevin Boehm
Director of Parks, Recreation and Facilities
City of Whitewater
P.O. Box 178
312 West Whitewater Street
Whitewater, Wisconsin 53190

Phone: (262) 473-0122
Email: kboehm@whitewater-wi.gov

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SECTION 1 – NOTICE OF REQUEST FOR PROPOSALS

The City of Whitewater, Wisconsin is requesting proposals from qualified professional consulting firms to provide evaluation, renovation planning, and potential design services for the Whitewater Aquatic & Fitness Center.

The facility is an approximately 30,000 square foot indoor aquatic and fitness facility constructed around the year 2000.

The City seeks a consultant with demonstrated expertise in municipal aquatic facilities, natatorium environments, recreation centers, and building system evaluations.

Proposals must be received no later than:

**2:00 PM Central Time
May 8, 2026**

Proposals shall be submitted to:

Kevin Boehm
Director of Parks, Recreation and Facilities
City of Whitewater
P.O. Box 178
312 West Whitewater Street
Whitewater, Wisconsin 53190

Phone: (262) 473-0122
Email: kboehm@whitewater-wi.gov

SECTION 2 – INTRODUCTION

The City of Whitewater is seeking professional consulting services to conduct a comprehensive evaluation and planning study for the Whitewater Aquatic & Fitness Center.

The purpose of this project is to provide the City with a clear understanding of the facility’s current condition, identify infrastructure needs, and develop renovation concepts and cost estimates to guide future investment decisions.

The consultant’s work will support the City in developing a long-term strategy for maintaining and improving the facility and may assist the City in planning potential capital improvements and funding strategies.

SECTION 3 – CITY OF WHITEWATER OVERVIEW

Whitewater is located in southeastern Wisconsin and has a population of approximately 15,000 residents.

The City provides parks, recreation programs, and community facilities through its Department of Parks, Recreation and Facilities.

The Whitewater Aquatic & Fitness Center serves as a major recreation and wellness facility for residents of Whitewater and surrounding communities.

SECTION 4 – PROJECT BACKGROUND

The Whitewater Aquatic & Fitness Center was constructed around the year 2000 and is approximately 30,000 square feet in size.

After approximately twenty-five years of operation, many building systems and aquatic components are approaching the end of their service life.

The City intends to conduct a comprehensive assessment of the facility to identify infrastructure needs, maintenance priorities, and potential renovation opportunities.

SECTION 5 – PROJECT OBJECTIVES

Project objectives include:

- Conduct a comprehensive facility condition assessment
- Evaluate aquatic systems and building infrastructure
- Identify deficiencies and required repairs or replacements
- Provide prioritized capital improvement recommendations
- Develop conceptual renovation options
- Prepare planning-level construction cost estimates
- Support long-term capital planning for the facility

SECTION 6 – SCOPE OF SERVICES

Phase 1 – Facility Condition Assessment

The consultant shall conduct a comprehensive evaluation of the Whitewater Aquatic & Fitness Center.

Aquatic Systems Evaluation

Evaluation shall include:

- Pool shell and structural condition
- Pool finishes including tile and coatings
- Pool decks and gutters
- Filtration systems
- Pumps and piping systems
- Chemical treatment systems
- Surge tanks
- Pool mechanical equipment
- Pool lighting systems
- Water features and play elements
- Safety compliance
- Accessibility compliance

Building Systems Evaluation

Evaluation shall include:

- Structural systems
- Roofing systems
- Exterior building envelope
- Plumbing systems
- Electrical systems
- Interior lighting systems
- Heating and ventilation systems
- Natatorium dehumidification systems
- Mechanical rooms and equipment
- Fire protection systems

Locker Rooms and Support Spaces

Evaluation shall include:

- Locker room layouts
- Plumbing fixtures
- Flooring and wall finishes
- Accessibility compliance

Fitness Center Evaluation

Evaluation shall include:

- Layout and space utilization
- Flooring systems
- Equipment areas

- Mechanical capacity supporting fitness operations
- Opportunities to improve circulation and programming

SECTION 7 – PHASE 1 DELIVERABLES

Facility Condition Assessment Report

The consultant shall prepare a comprehensive written Facility Condition Assessment Report.

The report shall include:

- Description of the condition of major building and aquatic systems
- Identification of deficiencies or operational concerns
- Photographic documentation of deficiencies
- Life-cycle observations for major systems
- Code compliance observations

Planning-Level Construction Cost Estimates

The Phase 1 Facility Condition Assessment Report shall include planning-level construction cost estimates for each major deficiency, repair, replacement, or improvement identified during the evaluation process.

Each estimate shall identify:

- System or component evaluated
- Description of deficiency
- Recommended repair or replacement
- Planning-level construction cost estimate

Capital Improvement Summary

The report shall include a summary table identifying recommended improvements and associated estimated costs.

Capital Improvement Priority Matrix

The consultant shall prepare a Capital Improvement Priority Matrix identifying recommended improvements, estimated costs, and suggested implementation timing.

Priority categories shall include:

Immediate Priority
High Priority (1-3 years)

Moderate Priority (3-5 years)
 Long-Term Priority (5-10 years)

SECTION 8 – SITE VISITS

Consultants are strongly encouraged to visit the Whitewater Aquatic & Fitness Center prior to submitting a proposal in order to become familiar with existing conditions.

Site visits may be scheduled by contacting:

Kevin Boehm
 Director of Parks, Recreation and Facilities
 Phone: (262) 473-0122
 Email: kboehm@whitewater-wi.gov

Site visits should be scheduled **no later than April 24, 2026**.

Consultants who schedule a site visit should complete the **Facility Walkthrough Checklist provided in Attachment A**.

SECTION 9 – QUESTIONS AND ADDENDA

All questions regarding this Request for Proposals must be submitted in writing.

Questions shall be submitted via email to:

Kevin Boehm
 kboehm@whitewater-wi.gov

Questions must be received **no later than April 17, 2026**.

Responses to questions requiring clarification will be issued in the form of written addenda distributed to all known recipients of the RFP.

All addenda issued shall become part of this Request for Proposals.

SECTION 10 – PROJECT SCHEDULE

RFP Issued – March 10, 2026
 Questions Due – April 17, 2026
 Recommended Deadline to Schedule Site Visits – April 24, 2026
 Proposals Due – May 8, 2026 (2:00 PM CST)
 Consultant Interviews – May 27, 2026
 Consultant Selection – June 5, 2026

SECTION 11 – PROPOSAL SUBMISSION REQUIREMENTS

One printed copy and one digital PDF copy of the proposal shall be submitted.

Proposals shall be clearly labeled:

WAFC Facility Assessment Proposal

Proposals submitted in response to this Request for Proposals shall remain valid for a period of **ninety (90) days** following the proposal submission deadline unless otherwise extended by mutual agreement between the City and the proposer.

SECTION 12 – PROPOSAL FORMAT REQUIREMENTS

Proposals shall include:

- Cover letter
- Firm profile
- Project team
- Relevant experience
- Project approach
- References
- Fee proposal

SECTION 13 – FEE PROPOSAL REQUIREMENTS

Fees shall be provided for:

- Phase 1 – Facility Assessment
- Phase 2 – Renovation Planning
- Phase 3 – Design Services
- Phase 4 – Construction Administration

SECTION 14 – PROPOSAL EVALUATION CRITERIA

- Aquatic Facility Experience – 30 points
- Municipal Project Experience – 20 points
- Project Team Qualifications – 20 points
- Project Approach – 15 points
- References – 10 points
- Fee Proposal – 5 points

Total Possible Points – **100**

SECTION 15 – CONSULTANT SELECTION AND OPTIONAL FUTURE SERVICES

The City intends to select the consultant whose proposal is most advantageous based on qualifications, experience, project approach, and overall value.

Selection will **not be based solely on lowest cost**.

Selection for Phase 1 does not guarantee award of future phases.

The City reserves the right to negotiate or separately procure additional services.

SECTION 16 – INSURANCE REQUIREMENTS

Commercial General Liability – \$1,000,000 per occurrence

Professional Liability – \$1,000,000

Workers Compensation – as required by law

SECTION 17 – CONTRACT TERMS AND CONDITIONS

The selected consultant will enter into a professional services agreement with the City of Whitewater defining scope, compensation, schedule, and responsibilities.

SECTION 18 – CITY RIGHTS AND RESERVATIONS

The City reserves the right to reject any or all proposals, waive informalities, request additional information, and negotiate scope and fees.

All costs associated with the preparation and submission of proposals in response to this Request for Proposals shall be the sole responsibility of the proposer. The City of Whitewater shall not be liable for any costs incurred by proposers in the preparation of proposals or participation in the selection process.

The City reserves the right to request clarification or additional information from any proposer regarding the contents of their proposal. Such requests may include written clarifications, additional documentation, or participation in interviews or presentations.

The City reserves the right to determine whether proposals are responsive to the requirements of this Request for Proposals. Proposals that are incomplete, fail to comply with the requirements of this Request for Proposals, or contain material irregularities may be rejected at the discretion of the City.

SECTION 19 – PROPOSAL SUBMISSION FORM

Firm Name

Address

Contact Person

Phone

Email

Authorized Signature _____

Date _____

SECTION 20 – FEE PROPOSAL FORM

Firm Name

Phase 1 Fee

Phase 2 Fee

Phase 3 Fee

Phase 4 Fee

Total Estimated Cost

Authorized Signature _____

Date _____

SECTION 21 – NON-COLLUSION AFFIDAVIT

The proposer certifies that the proposal has been prepared independently without collusion with any other proposer.

Authorized Signature _____

Date _____

SECTION 22 – CONSULTANT CERTIFICATION FORM

The proposer certifies that the firm possesses the professional qualifications and licenses required to provide the services described in this Request for Proposals.

Authorized Signature _____

Date _____

ATTACHMENT A

FACILITY WALKTHROUGH CHECKLIST

Whitewater Aquatic & Fitness Center

Firm Name

Representative Name

Date of Walkthrough

Natatorium

- Pool area inspected
- Pool deck condition reviewed
- Pool tile and coping reviewed
- Pool gutter systems observed
- Pool lighting systems observed

Pool Mechanical Systems

- Filtration equipment reviewed
- Pumps and piping observed
- Chemical treatment systems observed
- Surge tanks inspected
- Mechanical room conditions reviewed

Natorium HVAC and Dehumidification

- Dehumidification equipment observed
- Air handling units reviewed
- Supply and return air systems reviewed

Building Systems

- Electrical rooms observed
- Plumbing systems observed
- Structural conditions observed

Locker Rooms

- Locker room layout inspected
- Plumbing fixtures reviewed
- Flooring and finishes reviewed
- Shower areas inspected

Fitness Center

- Fitness equipment areas observed
- Flooring systems reviewed
- Layout and circulation reviewed

General Facility Condition

- Overall building condition reviewed
- Areas of visible deterioration noted

Consultant Acknowledgment

Signature _____
Name _____
Title _____
Date _____

Bids Received 5/8/26

PROJECT WAFCA Assessment Engineering

Bidder and Address	Bid Bond or Guarantee	Addenda Aeknowledged	Lump Sum Bid	
Senge Architects 659 W Randolph St Chicago IL			\$ 38,500	Phase 1
Burbach Aquatics 5974 State Hwy 80 Platteville			\$ 52,550	Phase 1
Groth Design Cedarburg, WI			\$ 69,500	Phase 1
Plunkett Raysich 209 S Water St Architects LLC			\$ 51,000	Phase 1
ADCI PO Box 580 Lake Delton			\$ 29,400	Phase 1

Received by: Nathan M. Beaman



Finance Committee Meeting Agenda Item

Meeting Date:	June 23, 2026
Agenda Item:	Discussion and Possible Action Regarding Use of Building Repair Funds for White Memorial Building Fascia and Soffit Repairs
Staff Contact (name, email, phone):	Kevin Boehm, kboehm@whitewater-wi.gov , 262-473-0122

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

The 2026/2027 budget included \$30,000 within Account 217 – Building Repair for removal of wallpaper and painting improvements at City Hall. Following completion of the project, the total cost was \$15,005, resulting in an available balance of approximately \$14,995 within the Building Repair budget.

Staff has recently identified significant raccoon-related damage to the fascia and soffit of the White Memorial Building. The damage has compromised portions of the building exterior and should be repaired to prevent further deterioration, pest intrusion, and potential damage to the building structure.

Staff solicited pricing from three contractors to complete the repairs. A&J Renovations and Repairs, LLC submitted a proposal in the amount of \$15,000. RR Walton indicated they are unable to perform the work during the 2026 construction season. Howell Building Care was contacted but has not provided a proposal as of the date of this memorandum.

Because sufficient funds remain available within the Building Repair budget account, staff is requesting authorization to utilize the remaining funds from the City Hall wallpaper removal and painting project to complete the White Memorial Building repairs. Approval of this request would allow the necessary repairs to be completed without any additional impact on the tax levy or overall Building Repair budget.

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

2026/2027 Budget approved \$30,000 within Account 217 – Building Repair for wallpaper removal and painting improvements at City Hall.

FINANCIAL IMPACT
(If none, state N/A)

2026/2027 Budget Allocation – City Hall Wallpaper Removal and Painting Project: \$30,000
 Actual Project Cost: \$15,005
 Remaining Available Balance: \$14,995
 A&J Renovations and Repairs, LLC Proposal: \$15,000
 Additional Levy Impact: \$0
 The proposed repairs would be funded utilizing available Building Repair budget funds previously allocated within Account 217.

STAFF RECOMMENDATION

Staff recommends that the Finance Committee authorize the use of the remaining funds available within Account 217 – Building Repair to complete fascia and soffit repairs at the White Memorial Building and approve the proposal submitted by A&J Renovations and Repairs, LLC in the amount of \$15,000. The repairs will address existing raccoon damage and protect the building from further deterioration.,

ATTACHMENT(S) INCLUDED

(If none, state N/A)

- 1.) Photographs of White Memorial Building Damage
- 2.) A&J Renovations and Repairs, LLC Proposal



A&J Renovations and Repairs, LLC

W7258 Bluff Rd.

Whitewater, WI 53190

262-903-5488

Estimate

05/13/2026

Bid for:

City of Whotewater

Dean

920-723-2317

Dbuckingham@whitewater-wi.gov

Project:

White Memorial Building

Description:

Repair rotten/rodent damaged soffit and fascia along with any rotten framing. Paint repaired areas.

Cost for equipment rental is included in this estimate.

Note:

Price:

\$15,000.00

Estimate may vary due to unforeseen circumstances with current structure.

Customer is responsible for obtaining all permits required for project.

****Any special order items are non-refundable.****

Manufacturers warranty applies to all products. It is the owners responsibility to do any maintenance and therefore the owners responsibility if damage occurs due to maintenance.

Payment is due at the start of the project.

Payment of additional charges due to change orders will be discussed with customer as they arise.







Finance Committee Agenda Item

Meeting Date:	June 23, 2026
Agenda Item:	Vacation Carryover
Staff Contact (name, email, phone):	Sara Marquardt, smarquardt@whitewater-wi.gov , 262-473-1387

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

The City’s current vacation carryover practice allows employees to automatically carry over up to 40 hours of unused vacation into the following year. Carryover requests exceeding 40 hours require City Manager approval.

Finance Committee requested additional information regarding historical rollover practices and how comparable municipalities address vacation carryover administration.

Approved vacation rollovers for the highest employee rollover balances in recent years were as follows:

2025

- Tanner Stark – 72 hours
- Adam Vander Steeg – 70 hours

2026

- Kelly Freeman – 80 hours
- Jeremiah Thomas – 76 hours
- Ethan Krause – 72 hours

For additional context, municipalities utilize a variety of vacation carryover approaches for employees. The information below was gathered from employee handbooks, personnel policies, or general leave policies:

- Delavan – up to 40 hours may be carried over with approval of the Department Head and HR
- Elkhorn – maximum carryover of 24 PTO hours
- Milton – employees may accumulate up to 240 hours in a leave bank, paid out upon retirement or resignation
- Watertown – carryover of up to five days of vacation; additional carryover requires Mayor approval
- Fitchburg – carryover of up to one week; additional carryover requires City Administrator approval
- Evansville – unused vacation is generally forfeited, though reasonable extensions may be granted by the City Administrator
- Oshkosh – generally, no carryover is permitted unless vacation was canceled at the City’s request
- Platteville – employees accrue vacation up to the maximum allowed for their years of service; accrual stops once the maximum is reached

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

N/A

FINANCIAL IMPACT
(If none, state N/A)

None

STAFF COMMENTS

After reviewing the City’s current practice and comparison with surrounding municipalities, staff recommend no changes to the current vacation carryover process.

Under the current process:

- Employees may automatically carry over up to 40 hours of vacation annually; and
- Any carryover request exceeding 40 hours requires approval from the City Manager, providing an additional level of review and oversight.
- The policy as written allows for maximum flexibility in cases of emergencies or other unusual circumstances such as Family Medical Leave.

Staff believe the current practice provides reasonable flexibility for operational needs while maintaining administrative oversight for larger rollover balances.

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

None



www.whitewater-wi.gov
Telephone: 262-473-0500
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Office of Finance
312 W. Whitewater St.
Whitewater, WI 53190

Date: June 23, 2026

To: Finance Committee

From: Rachelle Blich, Director of Financial and Administrative Services


Re: Capital Improvement Policy Update

At the April 28 meeting, the Finance Committee reviewed the introductory memo outlining the foundational elements for updating the City's Capital Improvement Policy. The intent was to address three components each month until the full update is completed.

Accordingly, the following items will be the focus of the Committee's discussion at the meeting:

1. **CIP Time Horizon** Confirming whether the City should use a five-year planning window or consider extending it to a longer horizon.
2. **Project Prioritization Criteria** Identifying the criteria staff should use to evaluate and rank capital project requests (e.g., safety, regulatory, compliance, asset condition, community benefit).
3. **Financial Guardrails** Setting expectations for debt limits, minimum sinking fund contributions, reserve levels, and other fiscal parameters.

Staff prepared a rough draft of these three sections for the Committee's review. The draft is intended as a starting point, and any revisions, additions, or refinements can be worked through during the meeting as needed.

		<p style="text-align: center;">Policy 501.04.02 Capital Improvements Program</p>			
Owner:	Finance Director	Approving Position:	Common Council	Pages:	2
Issue Date:	10/16/2001	Revision Date:		Review Date:	
Special Instructions:					

PURPOSE

The purpose of the Capital Improvement Plan (CIP) Policy is to establish a clear, consistent framework for planning, prioritizing, financing, and managing the City’s capital assets in a manner that supports long-term service delivery, financial sustainability, and responsible stewardship of public resources. This policy ensures that capital investment decisions are aligned with the City’s strategic goals, informed by reliable data, and developed through a transparent and collaborative process. The CIP Policy provides guidance for evaluating capital needs, determining funding strategies, and maintaining the City’s infrastructure in accordance with Government Finance Officers Association (GFOA) best practices.

A capital project is a major, non-recurring investment in a physical asset that supports the delivery of public services and has a useful life of **at least five years**. Capital projects typically involve the acquisition, construction, expansion, renovation, or major repair of City infrastructure, buildings, equipment, technology systems, or other long-term assets.

To qualify as a capital project under this policy, an expenditure should generally:

- Exceed the City’s established capital cost threshold (commonly \$5,000–\$25,000 depending on local policy)
- Create a new asset, extend the useful life of an existing asset, or significantly enhance its capacity or functionality
- Require planning, design, or engineering, or involve multiple phases or funding years
- Be included in the City’s multi-year Capital Improvement Plan (CIP)

Examples include street reconstruction, facility construction or renovation, major park improvements, fleet replacement cycles, utility system upgrades, and large-scale technology replacements.

Funding Philosophy

The City will use a balanced and strategic approach to financing capital projects that supports long-term financial sustainability, maintains stable tax and utility rates, and aligns with Government

Finance Officers Association (GFOA) best practices. Funding decisions will consider project type, useful life, cost, urgency, and the City's overall financial capacity.

Use of Sinking Funds (Pay-As-You-Go Financing)

Sinking funds will be used to finance capital projects that are lower in cost, recurring in nature, or have a shorter useful life. Pay-as-you-go funding reduces reliance on debt, minimizes interest costs, and promotes long-term financial discipline. Projects are generally appropriate for sinking fund financing when they meet one or more of the following criteria:

- The project has a useful life of less than the term of typical debt (generally under 10 years).
- The project is recurring or ongoing, such as equipment replacement cycles, technology upgrades, or routine infrastructure maintenance.
- The project cost is modest and can be reasonably absorbed within annual budget capacity or planned reserve contributions.
- The City seeks to avoid interest costs or maintain flexibility in future debt capacity.
- The project can be anticipated and saved for in advance through annual sinking fund contributions.

This approach aligns with GFOA's recommendation to use pay-as-you-go financing for shorter-lived assets and to maintain reserves for predictable capital needs.

Use of Bonding (Debt Financing)

Bonding will be used for major capital projects that provide long-term community benefit and have a useful life that extends well beyond the term of the debt. Debt financing spreads the cost of large investments over the generations of taxpayers who will benefit from the asset. Projects are generally appropriate for bonding when they meet one or more of the following criteria:

- The project has a long useful life (typically 10–30 years).
- The project represents a significant, non-recurring investment, such as new facilities, major infrastructure reconstruction, or system expansions.
- The project cost exceeds the City's ability to fund through annual revenues or reserves without causing rate or tax instability.
- The project is urgent or time-sensitive, and delaying it to accumulate sinking funds would increase costs or create service risks.
- The project supports intergenerational equity, ensuring that future users share in the cost of long-term assets.

This approach aligns with GFOA's guidance to match the financing term to the asset's useful life and to use debt strategically for large, long-lived capital investments.

Balancing Pay-As-You-Go and Debt Financing

The City will maintain a balanced capital financing strategy that:

- Preserves debt capacity for major infrastructure needs

- Uses sinking funds to reduce long-term borrowing costs
- Avoids deferring maintenance that leads to higher future expenses
- Promotes predictable and stable tax and utility rates
- Ensures that capital planning supports long-term financial sustainability

The City will regularly evaluate its mix of pay-as-you-go and debt financing as part of the annual CIP and budget process, consistent with GFOA best practices.

CIP Time Horizon

The City will maintain a rolling multiyear Capital Improvement Plan covering a minimum of five years, consistent with GFOA best practices for long-range capital planning. The CIP will identify anticipated capital needs, planned project schedules, and projected funding sources over the planning horizon. While the first year of the CIP will represent the capital budget to be formally adopted by the Common Council, the remaining years will serve as a long-term planning tool and will be updated annually to reflect evolving priorities, financial capacity, and asset condition data.

The CIP time horizon will:

- Provide a forward-looking view of infrastructure needs to support long-term service delivery
- Allow for coordinated planning across departments and utilities
- Support forecasting of debt levels, sinking fund requirements, and operating impacts
- Ensure that major projects are evaluated in the context of the City's long-term financial sustainability

Departments will review and update their capital needs annually, and the Finance Director will coordinate the development of the full CIP for Council consideration.

Project Priority Criteria

To ensure that capital investments are aligned with community needs, financial capacity, and strategic goals, the City will evaluate and prioritize projects using a consistent set of criteria. Projects will be ranked based on their relative importance, urgency, and impact. Priority criteria include, but are not limited to:

1. Legal or Regulatory Mandates

Projects required to comply with federal, state, or local laws, court orders, safety regulations, or environmental standards.

2. Asset Preservation and Risk Mitigation

Projects that address failing infrastructure, safety hazards, or risks that could lead to service disruption, liability exposure, or higher future costs if deferred.

3. Alignment with Strategic and Comprehensive Plans

Projects that advance adopted City plans, including the Comprehensive Plan, utility master plans, transportation plans, and economic development strategies.

4. Lifecycle Cost Consideration

Project evaluation will incorporate total cost of ownership, including design, construction, operations, maintenance, and eventual replacement or decommissioning.

5. Use of One-Time Revenues

One-time revenues (e.g., fund balance, land sale proceeds, grants) will be used for one-time capital investments and not for ongoing operating costs.

6. Preservation of Reserves

The City will maintain adequate general fund (20%) and utility reserves to protect against economic volatility and unforeseen capital needs. CIP decisions will not compromise required reserve levels. (This is covered in separate policy)

7. Grant and External Funding Management

Projects relying on grants or external funding must have confirmed or reasonably expected funding commitments before inclusion in the adopted CIP. (Should discuss the process for items that may not receive the award in time for the adoption)

8. Avoidance of Deferred Maintenance

The City will prioritize maintenance and replacement of existing assets to avoid higher long-term costs and service degradation.



www.whitewater-wi.gov
Telephone: 262-473-0500
Fax: 262-222-5903

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

Date: June 23, 2026

To: Finance Committee

From: Rachelle Blich, Director of Financial and Administrative Services

Re: TID Net New Construction

Concerns have been raised about rising property taxes and the desire to keep the levy as flat as possible. One suggestion was to forgo taking the allowable levy increase from net new construction. However, if the City does not take this increase in the year (or the next) it is available, that capacity is permanently lost. Given that municipalities are already struggling to keep pace with inflation, staff does not recommend this approach.

Instead, staff recommends taking the full allowable levy increase each year and redirecting those funds to reduce the debt levy. This strategy preserves the City’s long-term levy capacity while still providing flexibility to keep property taxes relatively flat.

Understanding the Levy Limit Worksheet

The levy limit worksheet (attached) has two components:

1. Operational Levy

- Restricted to the percentage of net new construction (new construction minus demolitions).

2. Debt Levy

- Capped at 5% of the municipality’s equalized value.
- Each year, total principal and interest payments are included in the worksheet.
- For the 2025 payable 2026 levy, the allowable debt levy is **\$1,879,330**.

Example Using the 2025 Payable 2026 Levy

To illustrate how this strategy works:

- The difference between Line 5 and Line 6 on the worksheet represents the allowable increase from net new construction: **\$50,163**.
- Of that amount, **\$44,722** is attributable to the TIDs.
- Staff recommends applying that **\$44,722** to reduce the debt levy or another option.

This is done by subtracting \$44,722 from Line E on the levy limit worksheet, reducing the debt levy from **\$1,879,330** to **\$1,834,608**. This lowers the **total levy** to **\$7,698,877**.

 <p>City of WHITewater Finance Department</p>	<p>www.whitewater-wi.gov Telephone: 262-473-0500 Fax: 262-222-5903</p>	<p>Office of Finance 312 W. Whitewater St. Whitewater, WI 53190</p>
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Impact on Mill Rates:

- Walworth: decreases from **\$7.52** to **\$7.47**
- Jefferson: decreases from **\$7.72** to **\$7.68**

Impact on TID Increment:

- Walworth: decreases from **\$905,564** to **\$903,391**
- Jefferson: decreases from **\$244,787** to **\$244,222**

These are minor changes to TID increment but meaningful reductions to the tax rate.

Other Potential Options

The City could also choose to allocate a portion of the allowable levy increase to support operational costs, or it could direct those funds toward reducing future borrowing needs. Both options provide flexibility depending on the City’s financial priorities in a given budget cycle.

Timing Challenge

The only complication is timing. The Department of Revenue does not release the TID-specific net new construction figures until the annual report is published in the spring, while levy decisions must be made during the fall budget process.

If the Committee wishes to use this strategy, staff recommends using the 2025 annual report figures during the 2027 budget cycle. This would allow us to reduce the 2026 payable 2027 debt service levy by **\$44,722**.

Staff recommends adopting one of these approaches as opposed to forgoing the allowable levy increase as a long-term strategy to maintain levy capacity while providing the flexibility needed to keep property taxes stable. Redirecting the allowable levy increase to reduce the debt levy offers a fiscally responsible path forward, preserves future budget options, and positions the City to better manage inflationary pressures and ongoing service demands.

2025 Municipal Levy Limit Worksheet

Year 2025	Co-muni Code 64291	County WALWORTH Municipality CITY OF WHITEWATER	Account No. 1759	Report Type ORIGINAL
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Section A: Determination of 2025 Payable 2026 Allowable Levy Limit

1	2024 payable 2025 actual levy plus 2025 personal property aid (\$102,822.56)	\$6,563,125
2	Exclude prior year levy for unreimbursed expenses related to an emergency	\$0
3	Exclude 2024 levy for new general obligation debt authorized after July 1, 2005	\$1,952,572
4	2024 payable 2025 adjusted actual levy (Line 1 minus Lines 2 and 3)	\$4,610,553
5	0.00% growth, plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2024 adjusted actual levy	\$4,610,553
6	Net new construction (1.088 %), plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2024 adjusted actual levy	\$4,660,716
7	Greater of Line 5 or Line 6	\$4,660,716
8	2025 levy limit before adjustments less 2026 personal property aid (\$102,822.56)	\$4,557,893
9	Total adjustments (from Sec. D, Line U)	\$3,140,984 \$3,185,706
10	2025 Payable 2026 Allowable Levy (sum of Lines 8 and 9)	\$7,698,877 \$7,743,599
11	Higher levy approved by special resolution at a special meeting of Town electors	

Difference is \$50,163
\$44,722 from TID NNC

Section B: Adjustment for Previous Year's Unused Levy (sec. 66.0602(3)(f), Wis. Stats.)

1	Previous year's allowable levy	\$6,460,302
2	Previous year's actual levy	\$6,460,302
3	Previous year's unused levy (Line 1 minus Line 2)	\$0
4	Previous year's actual levy \$6,460,302 x 0.015	\$96,905
5	Allowable Increase (lesser of Lines 3 or 4)	\$0

Section C: Adjustment for Prior Years Unused Levy Carryforward (sec. 66.0602(3)(fm), Wis. Stats.)

1	2024 unused percentage	0.000%
2	2023 unused percentage	0.000%
3	2022 unused percentage	0.000%
4	2021 unused percentage	0.000%
5	2020 unused percentage	0.000%
6	Total unused percentage (sum of Lines 1-5)	0.000%
7	Previous year's actual levy due to valuation factor	\$4,594,765
8	Allowable Increase (Line 6 multiplied by Line 7)	\$ 73

Section D: Adjustments to Allowable Levy Limit

		Additions	Subtractions
A	Increase for unused levy from previous year (<i>from Sec. B, Line 5</i>)	\$0	
B	Decrease in 2026 debt service levy as compared to 2025 debt service levy for debt authorized prior to July 1, 2005		\$0
C	Increase in 2026 debt service levy as compared to 2025 debt service levy for debt authorized prior to July 1, 2005	\$0	
D	Increase for town, village, or city's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats.	\$0	
E	Debt service levy for general obligation debt authorized after July 1, 2005	\$1,879,330	Debt service levy
F	Increase in 2025 payable 2026 levy approved by a referendum.	\$1,305,782	1,879,330 (44,722) 1,834,608
G	Amount levied in 2025 to pay unreimbursed expenses related to an emergency	\$0	
H	Increase/decrease in costs associated with an intergovernmental cooperation agreement	\$0	\$0
I	Adjustment to 2025 payable 2026 levy for increase in charges assessed by a joint fire department or a joint emergency medical services district	\$0	
J	Adjustment to 2025 payable 2026 levy for transfer of services during 2025 to other governmental units		\$0
K	Adjustment to 2025 payable 2026 for transfer of services during 2025 from other governmental units	\$0	
L	Adjustment to 2025 payable 2026 levy for annexation of land during 2025 by a city or village (<i>towns only</i>)		
M	Adjustment to 2025 payable 2026 levy for annexation of land during 2025 from a town (<i>villages or cities only</i>)	\$594	
N	Lease payment for lease revenue bond issued before July 1, 2005	\$0	
O	Levy for shortfall of debt service on revenue bond issued under sec. 66.0621, Wis. Stats., or special assessment B bond issued under sec. 66.0713(4), Wis. Stats.	\$0	
P	Increase in levy for shortfall in general fund due to loss of revenue from the sale of water or other commodity to a manufacturer that has discontinued operations	\$0	
Q	Adjustment to 2025 payable 2026 levy for the adoption of a new fee or fee increase for covered services partly or wholly funded by levy in 2013		\$0
R	Increase for unused levy carryforward from prior years (<i>from Sec. C, Line 8</i>)	\$0	
S	Increase in levy for each occupancy permit issued in 2024 for qualifying new single-family residential dwelling units	\$0	
T	Increase in levy due to a reduced utility aid payment for a decommissioned or closed plant	\$0	
U	Total Adjustments (<i>sum of Lines A-T</i>)		\$3,140,984 \$3,185,706

Attachments

You must provide DOR with the documents listed below.

2. Attachments - if your municipality passed a referendum

Copy of the ballot:

- Spring 2025 Ballot (002).pdf

Voting results:

- Board of Canvass for 4-1-25 Spring Election.xlsx

Signed and dated resolution for the referendum:

- Resolution Accompanying referendum (002).pdf

Preparer Information

Name Rachelle Blich

Title Director of Finance

Email rblitch@whitewater-wi.gov

Phone 262-473-1380

Comments

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

YES NO

Submission Information

You successfully submitted your worksheet. Print a copy for your records.

Co-muni code: 64291

Submission date: 12-03-2025 11:32 AM

Confirmation: MNILL20251759O1757346658357

Submission type: ORIGINAL

Form PE-300	TID Annual Report	2025 WI Dept of Revenue
------------------------	--------------------------	-----------------------------------

Section 1 – Municipality and TID					
Co-muni code	Municipality		County	Due date	Report type
28292	WHITEWATER		JEFFERSON	07/01/2026	ORIGINAL
TID number	TID type	TID name	Creation date	Mandatory termination date	Anticipated termination date
014	6	TID 14	08/03/2021	08/03/2041	N/A

Section 2 – Beginning Balance	Amount
TID fund balance at beginning of year	\$230,926

Section 3 – Revenue	Amount
Tax increment	\$158,134
Investment income	
Debt proceeds	
Special assessments	
Shared revenue	
Sale of property	
Allocation from another TID	
TID number	
Developer guarantees	
Developer name	
Transfer from other funds	
Source	
Grants	
Source	
Other revenue	
Source	
Total Revenue (deposits)	\$158,134

Form
PE-300

TID Annual Report

2025
WI Dept of Revenue

Section 4 – Expenditures	Amount
Capital expenditures	
Administration	
Professional services	\$1,977
Interest and fiscal charges	
DOR fees	\$150
Discount on long-term debt	
Debt issuance costs	
Principal on long-term debt	
Environmental costs	\$500,000
Real property assembly costs	
Allocation to another TID	
TID number	
Developer grants	
Developer name NA	\$0
Transfer to other funds	
Fund	
Other expenditures	
Name	
Total Expenditures	\$502,127

Section 5 – Ending Balance	Amount
TID fund balance at end of year	\$-113,067
Future costs	\$9,452,460
Future revenue	\$12,104,721
Surplus or deficit	\$2,539,194

Section 6 – TID New Construction

Current Year TID New Construction Values				
TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
010	\$16,500	\$0	\$12,300	\$28,800
011	\$0	\$0	\$23,400	\$23,400
012	\$0	\$-1,700	\$0	\$-1,700
013	\$0	\$0	\$0	\$0
014	\$10,122,600	\$0	\$-30,400	\$10,092,200
Total	\$10,139,100	\$-1,700	\$5,300	\$10,142,700

Current Year Allowable Levy Increase Attributable to TID NNC					
TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
010	\$28,800	\$1,041,676,500	0.00	\$4,610,553	\$0
011	\$23,400	\$1,041,676,500	0.00	\$4,610,553	\$0
012	\$-1,700	\$1,041,676,500	0.00	\$4,610,553	\$0
013	\$0	\$1,041,676,500	0.00	\$4,610,553	\$0
014	\$10,092,200	\$1,041,676,500	0.97	\$4,610,553	\$44,722
Total	\$10,142,700	\$1,041,676,500	0.97	\$4,610,553	\$44,722

Current Year Actual TID NNC Impact to Municipal Levy	
Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$44,722	\$0.44722

Historical Allowable Levy Increase Attributable to TID NNC						
Year	TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
2024	010	\$479,100	\$976,283,200	0.05	\$4,573,817	\$2,287
2024	011	\$834,500	\$976,283,200	0.09	\$4,573,817	\$4,116
2024	012	\$0	\$976,283,200	0.00	\$4,573,817	\$0
2024	013	\$-11,300	\$976,283,200	0.00	\$4,573,817	\$0
2024	014	\$-130,300	\$976,283,200	-0.02	\$4,573,817	\$-915
2024	Total	\$1,172,000	\$976,283,200	0.12	\$4,573,817	\$5,489
2023	010	\$82,300	\$861,165,600	0.01	\$4,534,908	\$453
2023	011	\$235,900	\$861,165,600	0.03	\$4,534,908	\$1,360
2023	012	\$0	\$861,165,600	0.00	\$4,534,908	\$0

Form PE-300		TID Annual Report				2025 WI Dept of Revenue	
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2023	013	\$122,100	\$861,165,600	0.01	\$4,534,908	\$453
2023	014	\$5,591,300	\$861,165,600	0.65	\$4,534,908	\$29,477
2023	Total	\$6,031,600	\$861,165,600	0.70	\$4,534,908	\$31,744

Form PE-300	TID Annual Report	2025 WI Dept of Revenue
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Section 7 – Preparer/Contact Information	
Preparer name Rachelle Blitch	Preparer title Director of Finance
Preparer email rblitch@whitewater-wi.gov	Preparer phone (262) 473-1380
Contact name Rachelle Blitch	Contact title Director of Finance
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Submission Information	
Co-muni code	28292
TID number	014
Submission date	06-04-2026 12:21 PM
Confirmation	TIDAR20250785O1780593604531
Submission type	ORIGINAL



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

Date: June 23, 2026

To: Finance Committee

From: Rachelle Blich, Director of Financial and Administrative Services

Re: Library Budget Projections & Future Funding

The Finance Department has completed multi-year budget projections for the Library. Based on current spending patterns and revenue trends, the Library is projected to fully expend its available fund balance before the end of 2028 if no changes are made to its operating structure or funding levels.

As shown in the attached spreadsheet, the Library’s fund balance as of December 31, 2025, was \$547,261. Current projections indicate that approximately \$181,532 of this balance will be used in 2026 alone. A second attachment provides a ten-year historical review of Library expenditures, General Fund support, county circulation-based funding, and FTE counts. While General Fund support has remained relatively flat over this period, circulation-based revenue has experienced a gradual decline.

In addition, an operational study was commissioned by the City Manager’s Office in response to a request for additional staffing from the Library. This study is attached for the Committee’s reference and may provide additional context as the City evaluates long-term service levels, staffing needs, and financial sustainability.

Statutory Roles and Limitations

Wisconsin Statutes establish a clear division of authority between the municipal governing body and the Library Board:

Council Authority Under Wis. Stat. § 43.58(1)–(2), the Common Council’s authority is limited to:

- Determining the annual appropriation for the Library
- Appointing Library Board trustees under § 43.54

Library Board Authority once the appropriation is made, the Library Board has exclusive control over:

- How the Library’s budget is allocated and spent
- Library operations, policies, and programming
- Use of the library building and property
- Hiring and supervision of the Library Director and staff

The Library Director prepares the budget, and the Library Board formally approves it. The Director may consult with the City’s Finance and HR departments for support and resources, but operational and financial decision-making authority rests with the Library Board.



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This statutory structure means that while the City determines the total amount of funding provided, it cannot direct how the Library allocates those funds or manage its internal operations. However, the City may condition a portion of its appropriation on the Library meeting a specific obligation.

Consideration for Future Funding

Given the projected depletion of the Library’s fund balance by 2028, the City may wish to consider whether an increase in the Library’s annual appropriation is appropriate in future budget cycles. As part of that discussion, the Council could also consider applying an annual adjustment aligned with the City’s Expenditure Restraint Program (ERP) over a set number of years, as determined by the Council, to help stabilize the Library’s long-term financial position and maintain service levels for the community.

													ESTIMATE	
		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Average
220-43720-55	CONTRACT REVENUE	247,002	256,347	249,251	230,358	216,702	218,099	233,020	213,740	229,240	219,770	227,710	230,000	
220-49290-55	TRANSFER IN-GENERAL FUND	486,968	497,068	502,576	484,182	469,657	470,000	470,000	485,000	470,000	627,558	469,370	475,000	492,282
220-34300	Fund Balance	627,158	663,163	660,737	662,200	671,719	686,859	609,146	536,438	952,131	594,243	547,261	365,729	
	Net Increase/(Decrease)	78,878	36,005	(2,425)	1,463	9,518	15,141	(77,713)	(72,708)	415,693	(357,887)	(46,983)	(181,532)	
LIBRARY-SPECIAL FUND		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	
100	Personnel & Benefits	578,754	587,542	613,309	596,471	574,810	580,515	613,960	645,458	687,641	641,428	669,645	784,020	
200	Professional Svcs	43,571	36,447	33,808	35,707	31,249	30,398	32,079	30,498	42,338	11,708	13,878	26,787	
300	Commodities & Other Exp	137,737	125,754	134,529	123,694	108,281	100,015	102,597	111,578	165,349	106,321	111,052	108,625	
500	Library Board	20,780	7,535	10,805	1,799	(35)	1,445	85,953	25,354	-	30	5	-	
		780,842	757,278	792,450	757,671	714,306	712,373	834,589	812,888	895,328	759,487	794,580	919,432	
									31,498	42,183	(46,213)	28,217	114,375	
									Increase to salaries/benefits					
	FTE Count	10.90	10.90	11.20	10.70	9.70	9.70	10.40	10.50	10.50	10.50	10.50		
	Expenditure Restraint Program		0.80%	1.70%	3.00%	2.70%	2.10%	3.25%	8.20%	5.90%	3.50%	3.40%		34.55%
														40.50%
														CPI-U

McMahon Public Safety & Municipal Management Group

Ray Maurer
Kelly Valentino
Mark Rohloff
March 24, 2026

WHITEWATER PUBLIC LIBRARY

Draft Recommendations Meeting

Project Introduction

Provide analysis and advice of the appropriate level of staffing, organization, and operation for the Public Library:

- Documentation and data review
- Interviews of library employees and Library Board Members
- On-site observations
- Relevant comparative analysis

Project Scope

- **Conduct an overall operational assessment of the Library including management structure and practices.**
- **Review staffing levels and the ability of staff to meet those demands.**
- **Evaluate potential effectiveness and efficiency improvements.**
- **Review department mission, vision, future goals, strategic plan and previous studies.**
- **Review budgetary constraints.**
- **Identify other issues and opportunities recognized during the analysis.**

Department Summary

- DEPARTMENT STAFF INCLUDES
 - 1-Library Director
 - 1-Assistant Library Director
 - 1-Youth Services Librarian
 - 1-Programming and Makerspace Librarian
 - 5-Public Services Clerks
 - 1-Circulation Assistant
 - 2-Technical Services Clerks
 - 1-Library Associate
 - 1-Historical Data Intern

Department Strengths Identified by Staff

- Library staff has a strong customer service focus
- Organizational skills of the Assistant Director
- Regular review of department policies by staff and the Library Board
- Dedicated, welcoming team of staff members with positive attitudes
- Relationships with the community
- Daily spreadsheet detailing staff duties to focus on
- ADA compliance improvements with the new facility
- Good internal communication
- Support of City Manager and elected officials
- Department managers identify and capitalize on staff strengths

Department Strengths Identified by Staff (Continued)

- Library operations changing/adapting and staying up on trends
- Recent collaboration with the school district where the student list is shared with library staff and students receive a free library card for life
- Gift cards provided to staff for Sweet Spot Café was very much appreciated
- Significant cross training has been provided to all staff
- Training on the processes and procedures for the new building has been great
- “We are the Best Library around here; WE GET IT RIGHT!”

Department Strengths Identified by Library Board Members

- Programming, events and Makerspace
- Remaining flexible during the facility renovation
- Intergenerational programming
- Staff and how they relate to the community
- Capitalizing on the library being a strong presence as a place to gather
- Programming experience of Sarah and Hunter

Opportunities for Improvement Identified by Staff

- Director to clarify direction and focus for the department and staff
- Appears to be gaps in staff training; consider refresher trainings on policies, safety and procedures
- Evaluate the daily reconciliation process completed by the Director for very small amounts of money
- Consider acceptance of credit/debit cards
- Encourage staff members to be open to change
- There are excessive internal emails on procedures, policies, etc. “information overload” for staff causing messages to be overlooked or never read. This also leaves no room for explanations/questions
- Develop ways to increase attendance at teen and adult programs
- Short-staffed if someone calls in sick or is on vacation

Opportunities for Improvement Identified by Staff (Continued)

- Staff doesn't know when someone enters the facility as the entry is out of sight and the security cameras are not all operating. The teen space is not visible to any staff other than the Programming and Makerspace Librarian
- Internal communication needs improving as some staff are told things verbally, while others are not included in those conversations
- Is the actual front desk too high – does it meet ADA? Not enough outlets at the front desk
- At times, a mass email is sent to all the employees to correct behavior of one employee. This should be addressed directly between the supervisor and the staff member
- Concern about the City pay system as some feel new hire pay was increased recently but existing staff either didn't get pay increases or not sufficient to keep up with the new pay rates

Opportunities for Improvement Identified by Staff (Continued)

- Is the current system utilized with the school district to get all the students into the library software program the most efficient or is there something better out there? (Milwaukee County system appears to be more efficient)
- Continue to make additions to the community rooms including tablecloths and other soft touches, especially for rentals and programming
- Currently only have 1 full-day, all staff training, typically in March, which isn't enough
- Consider alternative messaging options about the library and its offerings for varying audiences and nationalities
- Assistance with shelving at times when this gets backed-up

Opportunities for Improvement Identified by Staff (Continued)

- Evaluate the need for 3 staff members during the evening, are 3 necessary or could some of that staff time be better utilized during busier days/times?
- Should purchasing be centralized to 1 individual including programming supplies? Would allow for programming staff to have more time for programming
- Can a notebook be placed at the front desk, similar to lifeguard logs at public pools, so staff can document important issues/incidents that occur during their shifts to keep all staff in the loop?

Opportunities for Improvement Identified by Library Board Members

- Need to engage “mid-life” citizens and seniors, show them what the library has to offer
- Additional diversity, equity and inclusion training for staff, how to work with diverse populations
- Additional staff needed to expand programming
- Customer service training for all staff
- Consider automated cataloging

Draft Recommendations

- Improve security at the front entry and throughout the library by ensuring all the existing security cameras are operating properly. Provide adequate training to staff on camera operations. Consider installing a large monitor at the front desk where all cameras can be viewed at the same time by staff
- Provide training on generational differences in the workplace, as well as training on diversity, equity and inclusion
- Consider closing the library at 7pm or 7:30pm Monday-Thursday to allow additional time for shelving, as well as shifting the extra hour to the morning for regularly scheduled staff meetings and/or training opportunities. Consider additional hours past 5:30pm on Friday evenings as it was noted that Friday mornings are slow, but Friday evenings are busy
- Schedule bi-weekly or monthly staff meetings for all staff members, allowing all staff to receive the same message, updates and procedures

Draft Recommendations (Continued)

- Consider installation of a self-checkout station
- Re-evaluate the need for 2 Public Services Clerks at the front desk at all times. Review the new hourly library patron data to determine when 2 staff may be necessary. This could also be affected if/when a self-checkout station is installed
- Consider developing a full-time marketing/graphics position in collaboration with other departments (Economic Development/Planning, Park and Recreation) to take advantage of multiple funding sources including CDBG funds, Friends of the Library annual contribution, etc. This will lessen the marketing burden on the Assistant Director, Youth Librarian and Programming and Makerspace Librarian and enable these staff members additional time to focus on existing and new programming. This position could expand community outreach for the departments, write grants and work closely with the Friends groups.

Draft Recommendations (Continued)

- Consider developing a part-time Building Supervisor position to be on-site for community room rentals outside of regular library hours. Cost to be offset by additional room rental revenue
- Expand promotion of the available hours for community members to rent the community rooms outside of regular library hours
- Explore additional partnerships with UW-Whitewater, Whitewater Unified School District, and local businesses/professionals for increasing volunteers, programs, interns, presentations and other potential services
- Provide library-focused customer service training for all staff

Draft Recommendations (Continued)

- Utilize various free or low-cost training opportunities offered by Cities & Villages Mutual Insurance Company (CVMIC) and the Wisconsin League of Municipalities, including New Supervisor training for the Assistant Director as well as performance evaluation and goal-setting training for both the Director and Assistant Director
- Evaluate the home delivery service and its operations
- Schedule programming staff to provide additional programs in the evenings and weekends, less hours scheduled during the 8:30am-5pm weekday timeframe
- Research an automated cataloging system
- Expand collaborations with the Park and Recreation Department for programming

Draft Recommendations (Continued)

- Evaluate if an assistant is necessary for the Children's Librarian or if it is a matter of having her do less cataloging and marketing by implementing other recommendations
- Evaluate the need for an additional Public Services Clerk or shelving assistance once the recently hired staff member is on board and if other recommendations are implemented
- Continue to offer community outreach services such as the food pantry which is supported greatly by the annual city employee food drive

Questions / Comments



**Fund Summary
Library**

REVENUES

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-MAY
INTERGOVERNMENTAL REVENUES						
220-43720-55	CONTRACT REVENUE	229,240	219,770	227,710	230,000	134,836
	Total Intergovernmental Rev.	229,240	219,770	227,710	230,000	134,836
FINES & FORFEITURES						
220-45300-55	FINE REVENUE	-	-	-	-	123
220-45310-55	LOST MATERIAL FINE	2,297	2,523	1,184	2,000	1,062
220-45320-55	SALES-SUMMER LIBRARY PROGRAM	-	-	-	-	-
220-45330-55	COPY MACHINE REVENUE	3,579	3,924	2,194	4,000	1,624
	Total Public Charges - Services	5,876	6,447	3,378	6,000	2,808
MISCELLANEOUS REVENUES						
220-48100-55	INTEREST INCOME	1,181	2,138	1,471	1,500	530
220-48105-55	LIBRARY BOARD INTEREST INCOME	15,114	16,258	13,822	11,000	3,424
220-48110-55	LIBRARY BOARD DONATIONS	-	-	-	-	205
220-48210-55	RENTAL INC-HOUSE-414&414/A	1,700	-	-	-	-
220-48260-55	RENTAL-HOUSE-413 W. CENTER	-	-	-	-	-
220-48500-55	DONATIONS	47,661	14,374	37,176	14,000	4,316
220-48525-55	GRANT REVENUE	-	6,190	2,000	-	1,155
220-48550-55	SALE OF LIBRARY PROPERTY	541,988	-	-	-	-
220-48600-55	MISC REVENUE	477	434	384	400	224
	Total Miscellaneous Revenues	608,121	39,393	54,854	26,900	9,853
OTHER FINANCING SOURCES						
220-49290-55	TRANSFER IN-GENERAL FUND	470,000	627,558	469,370	475,000	-
220-49300-55	FUND BALANCE APPLIED	-	-	-	181,532	-
	Total Other Financing Sources	470,000	627,558	469,370	656,532	-
	220 - Library Special Rev	1,313,237	893,168	755,311	919,432	147,498

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-MAY
LIBRARY-SPECIAL FUND						
100	Personnel & Benefits	687,641	641,428	669,645	784,020	278,542
200	Professional Svcs	42,338	11,708	13,878	26,787	5,175
300	Commodities & Other Exp	165,349	106,321	111,052	108,625	33,040
500	Library Board	-	30	5	-	350,000
800/900	Capital Outlay/Transfer to Other Funds	2,216	491,568	7,715	-	-
	Total	897,544	1,251,055	802,294	919,432	666,757
YOUNG LIBRARY BUILDING-GENERAL FUND						
100	Personnel & Benefits	11,496	14,364	12,205	14,658	4,518
200	Professional Svcs	40,368	35,843	40,457	50,950	38,746
300	Commodities & Other Exp	3,192	4,259	5,711	2,000	3,294
55111	Total	55,057	54,466	58,373	67,608	46,558
	GRAND TOTAL:	952,601	1,305,521	860,667	987,040	713,316

FUND BALANCE		952,131	594,243	547,261	365,729
220-34300	Net Change-Increase/(Decrease)	415,693	(357,887)	(46,983)	(181,532)

Library Special Revenue Fund-220**Expenses****EXPENSES**

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 YTD-MAY
220-55110-111	WAGES/PERMANENT	293,756	262,420	313,504	293,033	318,725	118,683
220-55110-113	WAGES/TEMPORARY	-	-	-	-	-	-
220-55110-114	WAGES/PART-TIME	199,034	205,599	222,238	210,163	228,057	86,933
220-55110-117	LONGEVITY	1,000	2,000	2,000	1,000	2,000	-
220-55110-120	EMPLOYEE BENEFITS	193,851	171,409	179,591	165,449	235,238	72,928
220-55110-156	LIFE INSURANCE	-	-	-	1	-	(2)
220-55110-211	PROFESSIONAL DEVELOPMENT	1,302	75	2,000	509	2,000	600
220-55110-218	PROFESSIONAL SERV/CONSULTING	22,415	738	1,000	-	-	-
220-55110-224	SOFTWARE/HARDWARE MAINTENANC	10,185	4,527	7,209	6,611	20,231	2,285
220-55110-225	TELECOM/INTERNET/COMMUNICATIO	6,499	6,369	7,007	6,426	4,556	1,014
220-55110-227	RENTAL EXPENSES	999	-	-	-	-	-
220-55110-242	REPAIR-MAINTENANCE-EQUIPMENT	937	-	-	-	-	-
220-55110-310	OFFICE & TECHNICAL SUPPLIES	20,914	16,847	15,000	16,716	22,000	10,025
220-55110-313	POSTAGE	1,114	559	337	456	1,000	48
220-55110-319	MATERIAL RECOVERY	746	804	725	687	725	128
220-55110-320	SUBSCRIPTIONS/DUES	136	510	650	1,274	650	136
220-55110-321	LIBRARY BOOKS-ADULT	24,986	25,963	25,000	20,265	25,000	4,217
220-55110-323	LIBRARY BOOKS-JUVENILE	7,387	7,336	6,000	5,464	6,000	453
220-55110-324	LIBRARY PERIODICALS-ADULT	4,169	2,869	2,400	2,239	2,400	466
220-55110-325	LIBRARY PERIODICALS-JUVENILE	-	952	1,000	-	-	-
220-55110-326	AUDIO/VISUAL LIBRARY-ADULT	10,293	5,872	6,500	6,377	6,500	1,359
220-55110-327	AUDIO/VISUAL LIBRARY-JUVENIL	1,422	2,057	2,000	1,069	2,000	253
220-55110-328	MACHINE READABLE-ADULT	2,892	-	-	-	-	-
220-55110-330	TRAVEL EXPENSES	1,583	1,033	2,000	725	2,000	424
220-55110-331	PROMOTIONS/ADS-PUBLIC ED	888	269	500	230	200	251
220-55110-332	LIBRARY BOOKS-DIGITAL	-	3,914	4,613	6,571	7,500	-
220-55110-333	AUDIO/VISUAL LIBRARY-DIGITAL	-	3,263	2,500	2,835	-	-
220-55110-335	DATABASE SUBSCRIPTIONS	-	21,763	22,000	21,590	23,000	-
220-55110-337	LIBRARY BUILDING PROJECT EXP	76,543	-	-	71	-	-
220-55110-341	PROGRAM SUPPLIES-ADULT	4,601	2,992	3,500	2,927	3,500	3,002
220-55110-342	PROGRAM SUPPLIES-JUVENILE	4,948	3,719	6,000	6,790	6,000	5,793
220-55110-343	MISC SUPPLIES-ADULT	2,006	-	150	-	-	-
220-55110-346	SPECIAL PROGRAMING-SUMMER	-	197	100	-	-	-
220-55110-347	LIBRARY USE OF GRANTS EXPENSE	-	4,906	-	14,621	-	6,380
220-55110-348	SALES TAX EXPENSE	187	205	300	87	150	85
220-55110-350	CONTINGENCIES	533	294	300	56	-	21
220-55110-500	LIBRARY BOARD CHECKING	-	-	-	5	-	350,000
220-55110-510	LIBR BD-MM-BUILDING CKS	-	-	-	-	-	-
220-55110-515	MM BOARD CHECKING	-	30	-	-	-	-
220-55110-810	CAPITAL EQUIPMENT	2,216	-	-	7,715	-	-
220-55110-911	TRANSFER OUT-OTHER FUNDS	-	491,568	-	-	-	-
	Total:	897,544	1,251,055	836,125	801,962	919,432	665,480

YOUNG LIBRARY FACILITY

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 YTD-MAY	2026 ACT-EST
100-55111-111	SALARIES/PERMANENT	7,828	10,158	11,131	9,564	11,552	3,382	8,793
100-55111-112	SALARIES/OVERTIME	-	-	-	-	-	-	-
100-55111-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
100-55111-117	LONGEVITY PAY	180	-	-	-	72	-	-
100-55111-118	UNIFORM ALLOWANCES	-	-	27	-	27	-	-
100-55111-150	MEDICARE TAX/CITY SHARE	114	148	176	152	183	61	160
100-55111-151	SOCIAL SECURITY/CITY SHARE	486	634	751	650	782	263	683
100-55111-152	RETIREMENT	544	678	776	667	833	279	726
100-55111-153	HEALTH INSURANCE	2,086	2,531	864	888	864	360	936
100-55111-154	HRA-LIFE STYLE ACCT EXPENSE	75	-	90	90	90	90	234
100-55111-155	WORKERS COMPENSATION	181	213	214	193	251	82	214
100-55111-156	LIFE INSURANCE	2	2	4	2	4	1	2
100-55111-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55111-158	UNEMPLOYMENT COMPENSATION	-	-	204	-	-	-	-
100-55111-221	WATER & SEWER	3,879	4,200	2,856	5,759	4,500	2,060	4,943
100-55111-222	ELECTRICITY	13,656	12,165	13,600	16,072	13,600	7,410	17,784
100-55111-223	NATURAL GAS	4,575	3,403	4,545	6,585	4,600	4,432	10,637
100-55111-244	HVAC	1,437	938	1,263	4,322	1,250	5,040	12,096
100-55111-245	FACILITY IMPROVEMENTS	2,972	28	3,060	52	3,000	3,229	7,750
100-55111-246	JANITORIAL SERVICES	13,849	15,108	16,380	7,554	24,000	16,576	39,782
100-55111-355	REPAIR & SUPPLIES	3,192	4,259	2,040	5,711	2,000	3,294	7,905
	Total:	55,057	54,466	57,980	58,261	67,608	46,558	112,644

(45,036)

GENERAL FUND REVENUE SUMMARY

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 YTD-MAY	2026 ACT-EST	Change 25/ 26	%	25/ 26 Est v Bdg
TAXES	6,120,288	6,197,955	6,784,037	6,762,967	8,077,567	5,500,022	8,117,183	1,293,530	16.0%	39,616
SPECIAL ASSESSMENTS	138	2,725	1,050	4,870	500	842	1,142	(550)	(110.0%)	642
INTERGOVT REVENUES	4,250,383	4,760,085	5,023,961	5,287,630	5,547,402	774,528	5,550,719	523,441	9.4%	3,317
LICENSES & PERMITS	167,690	147,578	394,523	405,884	752,950	124,765	777,582	358,427	47.6%	24,632
FINES, FORFEIT PENALTIES	250,979	282,636	286,550	286,883	291,550	155,347	372,832	5,000	1.7%	81,282
PUBLIC CHARGES FOR SVCS	62,413	62,162	45,625	68,003	56,150	32,256	77,464	10,525	18.7%	21,314
MISC REVENUE	1,410,557	1,386,115	919,842	1,101,654	1,036,870	212,842	907,623	117,028	11.3%	(129,247)
OTHER FINANCING SOURCES	180,207	81,110	116,614	177,032	126,160	-	126,160	9,547	7.6%	-
TOTAL:	12,442,655	12,920,367	13,572,201	14,094,922	15,889,148	6,800,602	15,930,706	2,316,947	14.6%	41,557

GENERAL FUND EXPENSE SUMMARY

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 YTD-MAY	2026 ACT-EST	Change 25/ 26	%	25/ 26 Est v Bdg
ADMINISTRATION	1,758,920	1,819,346	1,837,586	2,079,949	2,083,052	858,207	2,093,147	245,466	11.8%	10,095
PUBLIC SAFETY	5,190,828	5,728,789	5,658,873	5,973,198	7,160,774	2,001,956	6,834,463	1,501,901	21.0%	(326,311)
PUBLIC WORKS	1,212,804	1,151,405	1,223,166	1,117,743	1,342,082	457,329	1,147,969	118,916	8.9%	(194,113)
PARKS AND RECREATION	682,036	861,057	670,114	889,765	822,346	195,914	859,499	152,232	18.5%	37,154
NEIGHBORHOOD SVC/PLANNING	355,387	388,073	566,380	541,164	851,065	193,909	472,308	284,685	33.5%	(378,757)
TRANSFERS	3,070,024	2,785,074	3,616,081	3,617,275	3,629,830	806,199	3,629,830	13,748	0.4%	0
CONTINGENCIES	41,800	126,092	0	35,850	0	6,776	16,262	-	-	16,262
TOTAL:	12,311,799	12,859,836	13,572,202	14,254,944	15,889,149	4,520,290	15,053,479	2,316,947	14.6%	(835,670)



2026-2027 Budget
General Fund
Revenue Budget Summary

GENERAL FUND REVENUES

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 YTD-MAY	2026 ACT-EST	Budget Change	%	Budget v Act
TAXES											
100-41110-00	LOCAL TAX LEVY	4,499,748	4,538,657	4,507,730	4,507,731	5,864,269	5,319,570	5,864,269	1,356,539	30.1%	(544,699)
100-41111-00	DEBT SERVICE TAX LEVY	1,257,105	1,313,705	1,952,572	1,952,572	1,879,330	-	1,879,330	(73,242)	(3.8%)	(1,879,330)
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	-	-	-	-	0.0%	-
100-41140-00	MOBILE HOME FEES	41,587	43,569	58,000	10,737	58,000	86,168	86,168	-	0.0%	28,168
100-41210-00	ROOM TAX-GROSS AMOUNT	237,932	224,246	230,000	246,192	240,000	47,685	240,000	10,000	4.1%	(192,315)
100-41320-00	IN LIEU-UNIV GARDEN & WW MANOR	27,820	28,035	9,735	9,968	9,968	11,416	11,416	233	2.3%	1,448
100-41800-00	INTEREST ON TAXES	32,372	40,079	26,000	35,380	26,000	35,183	36,000	-	0.0%	9,183
	TOTAL TAXES	6,120,288	6,197,955	6,784,037	6,762,847	8,077,567	5,500,022	8,117,183	1,293,530	19.1%	(2,577,544)
SPECIAL ASSESSMENTS											
100-42010-00	INTEREST ON SP ASSESS.	-	-	-	-	-	-	-	-	-	-
100-42200-62	SEWER MAINS & LATERALS	-	-	-	-	-	-	-	-	-	-
100-42310-53	CURB & GUTTER	-	-	-	-	-	-	-	-	-	-
100-42320-53	SIDEWALKS	-	-	-	-	-	-	-	-	-	-
100-42400-53	SNOW REMOVAL	-	975	800	127	200	842	842	(600)	(472.0%)	642
100-42500-53	FAILURE TO MOW FINES	138	1,750	250	4,743	300	-	300	50	1.1%	(300)
	TOTAL SPECIAL ASSESSEMENTS	138	2,725	1,050	4,870	500	842	1,142	(550)	(11.3%)	342
INTERGOVERNMENTAL REVENUES											
100-43344-00	EXPENDITURE RESTRAINT PROG	53,306	-	-	-	-	-	-	-	-	-
100-43410-00	SHARED REVENUE-UTILITY	395,596	386,462	386,462	444,079	385,834	-	385,834	(628)	(0.1%)	(385,834)
100-43420-00	SHARED REVENUE-BASE	2,836,844	3,534,954	3,534,954	3,558,129	3,738,985	-	3,738,985	204,031	5.7%	(3,738,985)
100-43507-52	POLICE-MISC SAFETY GRANTS	4,164	50,571	-	17,996	-	-	-	-	0.0%	-
100-43520-52	LAW ENFORCEMENT TRNG REIMBUR	8,103	-	-	5,760	-	3,234	3,234	-	0.0%	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	308,568	617,481	37,002	6.2%	(308,912)
100-43531-52	STATE GRANT--PUBLIC SAFETY	38,060	-	-	-	225,000	-	225,000	225,000	-	(225,000)
100-43531-53	STATE GRANT-L-RIP-STREET	-	-	-	26,677	-	-	-	-	-	-
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	305,735	39,682	12.2%	120
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	-	0.0%	(16,330)
100-43670-61	PERSONAL PROPERTY AID	43,214	43,214	110,877	201,612	110,877	110,877	110,877	-	0.0%	-
100-43745.52	WUSD-JUVENILE OFFICIER	65,211	83,294	76,646	84,909	95,000	41,872	95,000	18,354	21.6%	(53,128)
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	-	0.0%	(3,000)
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	2,029	1,839	1,800	1,590	1,800	1,763	1,763	-	0.0%	(37)
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	2,480	2,480	2,480	2,480	2,480	2,480	2,480	-	0.0%	-
	TOTAL INTERGOVT REVENUES	4,250,383	4,760,085	5,023,961	5,287,630	5,547,402	774,528	5,550,719	523,441	9.9%	(4,772,874)



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GENERAL FUND REVENUES

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 YTD-MAY	2026 ACT-EST	Budget Change	%	Budget v Act
LICENSES & PERMITS											
100-44110-51	LIQUOR & BEER	18,858	19,720	19,710	19,210	21,000	17,415	30,000	1,290	6.7%	(3,585)
100-44120-51	CIGARETTE	1,300	733	733	907	1,000	560	1,000	267	29.4%	(440)
100-44122-51	BEVERAGE OPERATORS	3,515	3,668	4,000	3,825	4,500	1,311	4,000	500	13.1%	(3,189)
100-44200-51	MISC. LICENSES	2,873	1,159	2,000	1,808	3,000	1,799	3,100	1,000	55.3%	(1,201)
100-44300-53	BLDG/ZONING PERMITS	110,560	82,609	275,000	201,922	325,000	50,663	325,000	50,000	24.8%	(274,337)
100-44310-53	ELECTRICAL PERMITS	9,298	10,796	35,115	21,218	22,000	5,505	22,000	(13,115)	(61.8%)	(16,495)
100-44320-53	PLUMBING PERMITS	9,396	11,575	31,800	71,968	179,537	14,525	179,537	147,737	205.3%	(165,012)
100-44330-53	HVAC PERMITS	7,216	9,569	20,500	64,343	177,813	17,262	177,813	157,313	244.5%	(160,551)
100-44340-53	STREET OPENING PERMITS	200	50	50	300	400	100	400	350	116.7%	(300)
100-44350-53	SIGN PERMITS	1,310	2,280	1,550	3,140	2,800	2,695	2,800	1,250	39.8%	(105)
100-44370-51	WATERFOWL PERMITS	320	500	500	1,170	900	-	900	400	34.2%	(900)
100-44900-51	MISC PERMITS	2,845	4,921	3,565	16,073	15,000	12,930	31,032	11,435	71.1%	(2,070)
	TOTAL LICENSES & PERMITS	167,690	147,578	394,523	405,884	752,950	124,765	777,582	358,427	88.3%	(628,185)
FINES, FORFEITURES - PENALTIES											
100-45110-52	ORDINANCE VIOLATIONS	179,505	191,914	210,000	201,298	210,000	106,128	254,707	-	0.0%	(103,872)
100-45113-52	MISC COURT RESEARCH FEE	200	50	50	193	50	126	302	-	0.0%	76
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	520	151	-	(300)	-	150	360	-	0.0%	150
100-45130-52	PARKING VIOLATIONS	58,224	56,896	60,000	67,092	62,000	44,948	107,876	2,000	3.0%	(17,052)
100-45135-53	REFUSE/RECYCLING TOTER FINES	9,550	1,175	1,500	-	1,500	25	60	-	-	(1,475)
100-45145-53	RE-INSPECTION FINES	2,980	32,450	15,000	18,600	18,000	3,970	9,528	3,000	16.1%	(14,030)
	TOTAL FINES, FORTFEIT - PENALTIE	250,979	282,636	286,550	286,883	291,550	155,347	372,832	5,000	1.7%	(136,203)
PUBLIC CHARGES FOR SERVICES											
100-46110-51	CLERK	-	1,738	-	191	50	-	50	50	26.2%	(50)
100-46120-51	TREASURER	3,935	4,745	3,600	4,303	4,000	2,762	6,628	400	9.3%	(1,238)
100-46210-52	POLICE-DISPATCH-MOU-UNIV	-	-	-	-	-	-	-	-	-	-
100-46220-52	FALSE ALARM FINES	2,100	1,200	1,500	3,600	2,000	1,050	2,520	500	13.9%	(950)
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	6,859	16,461	8,000	30.6%	(13,141)
100-46311-53	SALE OF MATERIALS	2	-	-	193	100	483	1,159	100	51.7%	383
100-46312-51	MISC DEPT EARNINGS	-	405	-	434	-	-	-	-	0.0%	-
100-46320-53	SAND & SALT CHARGES	-	-	-	-	-	-	-	-	-	-
100-46350-51	CITY PLANNER-SERVICES	360	8,144	9,000	2,859	3,000	1,308	3,138	(6,000)	(209.9%)	(1,693)
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	19,770	47,449	7,500	24.8%	(7,230)
100-46746-55	SPECIAL EVENT FEES	35	45	25	-	-	25	60	(25)	-	25
	TOTAL PUBLIC CHARGES FOR SVCS	62,413	62,162	45,625	68,003	56,150	32,256	77,464	10,525	15.5%	(23,894)



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GENERAL FUND REVENUES

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 YTD-MAY	2026 ACT-EST	Budget Change	%	Budget v Act
MISC. REVENUES											
100-48100-00	INTEREST INCOME	814,758	861,125	493,292	561,661	544,070	152,272	420,000	50,778	9.0%	(391,798)
100-48110-00	INTEREST REVENUE-LEASES	1,183	1,570	-	6,496	-	-	-	-	0.0%	-
100-48200-00	LONG TERM RENTALS	4,800	1,200	6,000	(800)	22,800	6,800	16,320	16,800	(2100.0%)	(16,000)
100-48210-55	RENTAL INCOME	1,000	1,000	-	1,000	1,000	-	1,000	1,000	100.0%	(1,000)
100-48220-55	DEPOSITS-FORFEITED	50	4,225	50	50	-	-	-	(50)	(100.0%)	-
100-48300-00	OTHER PROP/EASEMENT SALES	-	-	-	-	-	-	-	-	-	-
100-48400-00	INS./FEMA / CLAIM RECOVERY	1,313	-	-	750	-	-	-	-	0.0%	-
100-48410-00	WORKERS COMP-RETURN PREMIUM	13,514	3,934	-	11,351	-	-	-	-	0.0%	-
100-48415-00	RESTITUTION-DAMAGES	5,539	7,241	3,000	5,764	4,000	213	511	1,000	17.3%	(3,787)
100-48420-00	INSURANCE DIVIDEND	51,535	29,412	29,000	38,668	35,000	29,515	29,515	6,000	15.5%	(5,485)
100-48425-00	WORKERS COMP-REIMBURSEMENT	18,779	-	-	-	-	-	-	-	-	-
100-48430-00	INSURANCE-REIMBURSEMENT	1,000	-	-	51,530	-	-	-	-	0.0%	-
100-48500-52	DONATION-PUBLIC SAFETY	-	-	-	-	-	-	-	-	-	-
100-48500-55	DONATIONS-PARKS-DOG PARK	-	-	-	-	-	-	-	-	-	-
100-48520-55	DONATIONS-PARK & REC	-	-	-	1,600	-	-	-	-	0.0%	-
100-48535-00	P CARD REBATE REVENUE	28,971	37,054	35,000	34,737	40,000	13,880	27,760	5,000	14.4%	(26,120)
100-48545-00	DONATION-GENERAL	-	-	-	-	-	-	-	-	-	-
100-48546-55	MISC GRANT INCOME	87,043	46,010	7,000	2,500	5,000	-	5,000	(2,000)	(80.0%)	(5,000)
100-48600-00	MISC REVENUE-NON RECURRING	2,155	3,212	-	2,009	-	9,382	22,517	-	0.0%	9,382
100-48700-00	WATER UTILITY TAXES	346,697	362,935	346,500	353,500	385,000	-	385,000	38,500	10.9%	(385,000)
100-48900-00	LEASE REVENUE	32,220	27,198	-	30,838	-	-	-	-	0.0%	-
	TOTAL MISC REVENUE	1,410,557	1,386,115	919,842	1,101,654	1,036,870	212,062	907,623	117,028	10.6%	(824,808)
OTHER FINANCING SOURCES											
100-49260-00	TRANSFER FROM 610 WATER	8,500	8,500	8,500	8,500	8,500	-	8,500	-	0.0%	(8,500)
100-49261-00	TRANSFER FROM 620 WASTEWATER	12,500	12,500	12,500	12,500	12,500	-	12,500	-	0.0%	(12,500)
100-49265-00	TRANSFER FROM 630 STORMWATER	8,500	8,500	8,500	8,500	8,500	-	8,500	-	0.0%	(8,500)
100-49266-00	GIS TRANSFER-UTILITIES	18,974	16,260	16,410	16,410	16,260	-	16,260	(150)	(0.9%)	(16,260)
100-49267-00	TRANSFER FROM 208 PARKING	35,350	35,350	35,704	35,704	30,000	-	30,000	(5,704)	(16.0%)	(30,000)
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	-	50,400	15,400	16.1%	(50,400)
100-49295-00	TRANSFER FROM 248 PARK & REC	-	-	-	-	-	-	-	-	-	-
100-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	180,207	81,110	116,614	177,032	126,160	-	126,160	9,547	5.4%	(126,160)
	TOTAL GEN FUND REVENUES	12,442,655	12,920,367	13,572,201	14,094,802	15,889,148	6,799,822	15,930,706	2,316,947	16.4%	(9,089,326)

GENERAL FUND EXPENSES

SEC #	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 YTD-MAY	2026 ACT-EST	#	Change	%	Budget v Act
1	ADMINISTRATION	1,758,920	1,819,346	1,837,586	2,079,949	2,083,052	858,207	2,093,147	1	245,466	13.4%	1,224,846
2	PUBLIC SAFETY	5,190,828	5,728,789	5,658,873	5,973,198	7,160,774	2,001,956	6,834,463	2	1,501,901	26.5%	5,158,818
3	PUBLIC WORKS	1,212,804	1,151,405	1,223,166	1,117,743	1,342,082	457,329	1,147,969	3	118,916	9.7%	884,754
4	PARKS AND RECREATION	682,036	861,057	670,114	889,765	822,346	195,914	859,499	4	152,232	22.7%	626,431
5	NEIGHBORHOOD SVC/PLANNING	355,387	388,073	566,380	541,164	851,065	193,909	472,308	5	284,685	50.3%	657,156
6	TRANSFERS	3,070,024	2,785,074	3,616,081	3,617,275	3,629,830	806,199	3,629,830	6	13,748	0.4%	2,823,631
7	CONTINGENCIES	41,800	126,092	-	35,850	-	6,776	16,262	7	-	-	(6,776)
	TOTAL	12,311,799	12,859,836	13,572,202	14,254,944	15,889,149	4,520,290	15,053,479		2,316,947	17.1%	11,368,859

% Budget Used 28.4%

SEC #	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 YTD-MAY	2026 ACT-EST	#	Change	%	Budget v Act
51100	Total Legislative Support	269,611	251,696	263,689	271,509	269,869	58,707	257,755	1	6,180	2.3%	211,162
51110	Total Contingencies	41,800	126,092	-	35,850	-	6,776	16,262	7	-	-	(6,776)
51200	Total Court	85,807	97,799	86,907	99,720	113,993	42,387	107,586	1	27,086	31.2%	71,607
51300	Total Legal	83,516	86,571	90,435	154,905	169,956	62,186	152,875	1	79,521	87.9%	107,769
51400	Total General Administration	369,760	431,022	408,552	468,320	443,004	178,097	449,902	1	34,452	8.4%	264,907
51450	Total Information Technology	114,144	129,285	165,545	211,031	219,414	77,329	200,255	1	53,870	32.5%	142,086
51500	Total Financial Administration	229,735	247,840	244,703	237,362	259,166	110,442	255,226	1	14,462	5.9%	148,723
51540	Total Insurance/Risk Mgt.	83,981	84,195	97,952	87,935	97,169	95,507	95,507	1	(783)	(0.8%)	1,662
51600	Total Facilities Maintenance	467,311	436,472	421,824	490,795	442,874	186,994	461,397	1	21,050	5.0%	255,880
52100	Total Police Administration	799,470	844,980	853,149	875,757	906,220	351,779	907,113	2	53,072	6.2%	554,441
52110	Total Police Patrol	2,082,340	2,262,362	2,218,326	2,458,152	2,992,550	1,045,113	2,705,222	2	774,224	34.9%	1,947,437
52120	Total Police Investigation	524,244	572,276	561,782	610,681	782,494	304,265	784,147	2	220,712	39.3%	478,229
52140	Total Comm Service Program	33,068	40,014	44,149	61,889	46,549	25,875	66,701	2	2,400	5.4%	20,674
52400	Total Neighbor Svcs & Planning	355,387	388,073	566,380	541,164	851,065	193,909	472,308	5	284,685	50.3%	657,156
52500	Total Emergency Preparedness	9,490	13,455	10,363	12,188	19,731	1,594	3,931	2	9,368	90.4%	18,137
52600	Total Communications/Dispatch	483,601	592,909	600,993	584,418	750,308	273,330	704,427	2	149,315	24.8%	476,978
53100	Total Public Works Administration	48,109	55,002	53,061	46,139	71,775	19,809	49,958	3	18,715	35.3%	51,966
53230	Total Shop/Fleet Operations	235,267	190,469	180,977	241,849	203,755	94,383	239,385	3	22,778	12.6%	109,372
53270	Total Parks Maintenance	233,524	286,179	287,429	390,361	312,059	141,666	358,642	4	24,630	8.6%	170,393
53300	Total Street Maintenance	538,881	529,765	595,796	388,288	669,200	146,341	372,988	3	73,404	12.3%	522,859
53320	Total Snow & Ice	125,096	123,292	144,171	176,294	153,675	95,073	238,725	3	9,503	6.6%	58,602
53420	Total Street Lights	265,450	252,877	249,161	265,172	243,678	101,723	246,913	3	(5,483)	(2.2%)	141,955
55111	Total Young Library Building	55,057	54,466	57,980	58,373	67,608	46,558	112,644	1	9,628	16.6%	21,049
55200	Total Parks Administration	102,161	100,531	105,155	115,913	118,761	42,293	109,331	4	13,606	12.9%	76,468
55210	Total Recreation Administration	-	-	-	211	-	43	-	4	-	-	(43)
55300	Total Recreation Programs	1,055	-	-	-	-	-	-	4	-	-	-
55310	Total Senior Citizen's Program	-	-	-	-	-	-	-	4	-	-	-
55320	Total Community Events	15,538	14,073	11,000	25,859	17,000	11,912	17,000	4	6,000	54.5%	5,088
55330	Total Comm. Based-Coop Projects	329,759	460,275	266,530	357,421	374,526	-	374,526	4	107,996	40.5%	374,526
59220	Total Transfers to Other Funds	1,751,181	1,470,859	1,663,010	1,380,927	1,750,000	-	1,750,000	6	86,990	5.2%	1,750,000
59230	Total Transfer to Debt Service	1,318,343	1,313,714	1,952,572	1,953,765	1,879,330	806,199	1,879,330	6	(73,242)	(3.8%)	1,073,131
59240	Total Transfer to Fire Department	1,258,615	1,402,794	1,370,112	1,370,112	1,662,922	-	1,662,922	2	292,810	21.4%	1,662,922
59240	Total Transfers	500	500	500	282,583	500	-	500	6	-	0.0%	500
	Grand Totals	12,311,799	12,859,836	13,572,202	14,254,944	15,889,149	4,520,290	15,053,479		2,316,947	17.1%	11,368,859

REVENUES		2023	2024	2025	2025	2026	2026
	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	YTD- Item 13.
AQUATIC CTR-MEMBERSHIPS							
247-41000-55	FAMILY MEMBERSHIP REVENUE	123,557	125,716	143,444	117,283	125,000	54,774
247-41100-55	MONTHLY EFT REVENUE	376	-	428	-	-	-
247-41200-55	YOUTH MEMBERSHIP REVENUE	17,026	10,628	22,828	12,571	12,500	7,645
247-41250-55	ADULT MEMBERSHIP REVENUE	48,333	46,413	53,807	40,068	50,000	19,800
247-41300-55	SENIOR MEMBERSHIP REVENUE	41,568	65,197	36,396	66,877	65,000	30,620
247-41350-55	SILVER SNEAKERS MEMBERSHIP	27,408	15,964	26,097	-	45,600	-
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	-	450	-	180	500	-
	Total:	258,269	264,368	283,000	236,979	298,600	112,838
AQUATIC CTR-PASSES							
247-42000-55	ADULT DAY PASSES	44,356	50,517	48,666	54,999	50,000	24,233
247-42100-55	YOUTH DAY PASSES	31,217	21,213	38,195	22,938	25,000	12,941
247-42200-55	FAMILY PASSES	-	-	-	-	30,000	-
247-42300-55	GROUP RATES	11,471	9,164	15,375	11,312	12,000	4,169
	Total:	87,045	80,894	102,236	89,249	117,000	41,343
AQUATIC CTR-CLASSES							
247-43000-55	SWIM LESSONS	11,923	8,804	15,854	4,977	7,500	12,264
247-43100-55	SUMMER SCHOOL SWIM LESSONS	-	-	-	-	-	-
247-43200-55	LAND FITNESS CLASSES	9,884	8,112	12,770	10,366	10,000	4,894
247-43300-55	WATER CLASSES	794	-	1,276	-	-	-
247-43350-55	WAFC PROGRAMS	-	932	-	4,464	5,000	2,793
	Total:	22,601	17,848	29,900	19,807	22,500	19,951
AQUATIC CTR-RENTALS							
247-44000-55	MEETING ROOM RENTALS	1,828	7,505	4,400	427	-	-
247-44050-55	OFFICE SPACE RENTALS	-	-	-	-	3,600	-
247-44100-55	WHITewater SCHOOL DIST RENTAL	709	7,595	4,400	7,500	7,500	-
247-44105-55	J HAWKS RENTALS	389	389	2,400	-	500	-
247-44200-55	BIRTHDAY PARTIES	5,771	17,863	3,500	24,674	17,500	12,619
	Total:	8,698	33,352	14,700	32,601	29,100	12,619
AQUATIC CTR-OTHER INCOME							
247-45050-55	DONATIONS	103	25	-	53	-	53
247-45100-55	GIFT CERTIFICATES	-	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	11,520	10,646	13,338	14,971	14,000	8,937
247-45500-55	PRO-SHOP INCOME	303	2,106	356	2,201	1,500	1,143
247-45505-55	MISC INCOME-ONE TIME REV	44	3,606	-	148	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	1,824	1,034	2,014	(115)	250	(22)
	Total:	13,794	17,417	15,708	17,257	15,750	10,111
AQUATIC CTR-OTHER FIN SOURCES							
247-49280-55	WUSD CONTRIBUTION	400,009	216,934	183,340	183,339	188,840	188,839
247-49290-55	CITY CONTRIBUTION/TRANSFER	279,759	258,767	266,530	266,530	274,526	-
247-49291-55	CITY ADDITIONAL CONTRIBUTION	-	87,998	-	90,891	-	-
	Total:	679,767	563,699	449,870	540,760	463,366	188,839
	Total Operating Revenue:	1,070,173	977,579	895,414	936,653	946,316	385,702

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 YTD-MAY
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EXPENSES

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 YTD-MAY
WAC-MANAGEMENT							
247-55100-111	SALARIES/PERMANENT	60,238	47,017	62,270	57,534	116,840	36,284
247-55100-112	WAGES/OVERTIME	-	-	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	972	1,159	910	769	1,709	546
247-55100-151	SOCIAL SECURITY/CITY SHARE	4,156	2,243	3,892	3,289	7,306	2,336
247-55100-152	RETIREMENT	4,353	3,216	4,328	3,804	8,412	2,866
247-55100-153	HEALTH INSURANCE	8,217	11,081	16,252	7,696	21,954	8,271
247-55100-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	2,000	125	3,000	115
247-55100-155	WORKERS COMPENSATION	300	43	1,198	1,060	2,536	851
247-55100-156	LIFE INSURANCE	1	3	-	5	-	8
247-55100-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	-	278	300	2,196	1,500	969
	Total:	78,238	65,039	91,150	76,478	163,257	52,246
WAC-FRONT DESK							
247-55150-113	WAGES/TEMPORARY	107,242	88,176	85,007	88,872	85,007	35,064
247-55150-150	MEDICARE TAX/CITY SHARE	1,551	1,272	1,233	1,285	1,233	571
247-55150-151	SOCIAL SECURITY/CITY SHARE	6,632	5,440	5,270	5,494	5,270	2,441
247-55150-152	RETIREMENT	133	8	-	471	-	27
247-55150-155	WORKERS COMPENSATION	2,003	1,648	1,635	1,214	1,845	761
247-55150-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-
	Total:	117,562	96,544	93,145	97,336	93,355	38,864
WAC-FITNESS							
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	46,066	45,127	32,240	45,339	32,240	14,894
247-55200-150	MEDICARE TAX/CITY SHARE	664	648	467	659	467	240
247-55200-151	SOCIAL SECURITY/CITY SHARE	2,838	2,769	1,999	2,818	1,999	1,028
247-55200-152	RETIREMENT	267	297	-	330	-	160
247-55200-153	HEALTH INSURANCE	513	-	-	-	-	-
247-55200-155	WORKERS COMPENSATION	967	879	620	870	700	332
247-55200-156	LIFE INSURANCE	2	1	-	1	-	0
247-55200-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	83
	Total:	51,316	49,721	35,327	50,018	35,406	16,738
WAC-AQUATIC							
247-55300-113	WAGES/TEMPORARY	10	30	-	342	-	12,299
247-55300-114	WAGES/PART-TIME/PERMANENT	157,400	275,458	311,707	305,239	284,707	106,483
247-55300-150	MEDICARE TAX/CITY SHARE	2,243	3,886	4,520	4,440	4,128	1,923
247-55300-151	SOCIAL SECURITY/CITY SHARE	9,588	16,615	19,326	18,986	17,652	8,222
247-55300-152	RETIREMENT	2,136	2,963	3,211	3,242	1,382	1,908
247-55300-153	HEALTH INSURANCE	1,052	-	-	-	-	-
247-55300-155	WORKERS COMPENSATION	3,445	5,657	5,996	6,165	6,180	2,824
247-55300-156	LIFE INSURANCE	3	5	-	5	-	2
247-55300-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-
	Total:	175,877	304,614	344,759	338,418	314,050	133,661
WAC-MAINTENANCE							
247-55400-111	SALARIES/PERMANENT	12,558	19,733	16,845	16,344	17,551	6,546
247-55400-150	MEDICARE TAX/CITY SHARE	173	272	267	248	278	114
247-55400-151	SOCIAL SECURITY/CITY SHARE	740	1,165	1,143	1,062	1,187	489
247-55400-152	RETIREMENT	846	1,343	1,171	1,142	1,259	529
247-55400-153	HEALTH INSURANCE	2,980	4,085	1,440	690	1,440	540
247-55400-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	150	75	150	75
247-55400-155	WORKERS COMPENSATION	280	416	323	332	378	156
247-55400-156	LIFE INSURANCE	2	3	13	3	13	1
247-55400-250	CONTRACTED SERVICES	1,463	6,000	-	-	-	-
	Total:	19,041	33,017	21,352	19,895	22,256	8,445

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 YTD-MAY
WAC-ADMIN EXPENSES							
247-55500-220	INSURANCE	7,416	300	300	307	313	204
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	11,472	13,199	11,091	11,203	7,461	6,175
247-55500-225	TELECOM/INTERNET/COMMUNICATIONS	4,440	4,594	4,753	4,154	3,707	1,103
247-55500-246	CLEANING & SUPPLIES	9,278	11,100	9,000	4,627	6,000	2,299
247-55500-310	FITNESS & OPERATING SUPPLIES	2,660	16,370	1,000	4,782	2,500	2,634
247-55500-320	CHAMBER DUES & EXPENSES	288	60	-	-	-	-
247-55500-650	CREDIT CARD PROCESSING FEES	90	72	153	26	50	-
247-55500-652	BANK CHARGES	-	8	12	12	20	-
247-55500-654	PERMITS & FEES	2,035	1,212	1,400	1,356	1,400	-
247-55500-656	MEMBER KEY TAGS	885	855	1,000	895	1,000	-
	Total:	38,564	47,770	28,709	27,361	22,451	12,475
WAC-POOL EXPENSES							
247-55600-310	OFFICE & OPERATING SUPPLIES	6,191	13,715	5,000	13,024	10,000	3,114
247-55600-342	WSI CLASS EXPENSE	656	-	101	316	100	(25)
247-55600-344	LIFEGUARD CLASS EXPENSE	2,087	3,212	3,000	5,034	4,000	2,510
247-55600-346	GENERAL POOL MAINTENANCE	13,126	15,507	12,000	15,908	14,400	4,600
247-55600-348	POOL EQUIPMENT	13,051	7,335	7,500	22,453	7,500	-
247-55600-350	POOL CHEMICALS	18,000	18,000	19,096	18,880	19,800	6,320
	Total:	53,110	57,770	46,697	75,615	55,800	16,518
WAC-UTILITIES/HVAC							
247-55700-221	WATER/SEWER UTILITIES	26,350	30,629	30,516	33,064	30,000	11,012
247-55700-222	ELECTRIC UTILITIES	87,824	100,401	105,000	95,849	90,000	32,945
247-55700-223	NATURAL GAS	53,879	42,580	45,000	58,371	50,000	28,545
247-55700-355	REPAIR/MAINT SUPPLIES	10,894	17,561	18,000	14,321	15,000	19,730
	Total:	178,946	191,171	198,516	201,605	185,000	92,232
WAC-OTHER EXPENSES							
247-55800-310	OFFICE & OPERATING SUPPLIES	16,686	28,157	16,700	23,402	17,000	9,494
247-55800-324	MARKETING	10,788	16,248	5,000	6,578	5,000	1,034
247-55800-341	JANITORIAL/CLEANING SUPPLIES	337	1,321	1,111	6,364	-	1,022
247-55800-342	CONCESSION SUPPLIES	9,903	7,135	8,000	8,773	8,000	5,725
247-55800-344	LAND FITNESS MAINTENANCE	-	8,097	4,300	3,680	8,000	5,294
247-55800-346	PRO-SHOP INVENTORY	185	1,417	1,700	785	1,000	490
	Total:	37,900	62,374	36,811	49,581	39,000	23,059
	Total Operating Expenses:	750,553	908,020	896,465	936,309	930,575	394,245
	Total Operating Revenue:	1,070,173	977,579	895,414	936,653	946,316	385,702
	Total Operating Expenses:	750,553	908,020	896,465	936,309	930,575	394,245
	Total Operating Net:	319,620	69,559	(1,051)	344	15,741	(8,543)

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