



Finance Committee Meeting

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

Tuesday, January 23, 2024 - 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.**

1/23/2024 Finance Committee Meeting
Jan 23, 2024, 5:00 – 6:00 PM (America/Chicago)

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AGENDA

CALL TO ORDER

ROLL CALL

CONSENT AGENDA

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

1. December 26, 2023 Finance Committee Meeting Minutes

HEARING OF CITIZEN COMMENTS

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

To make a comment during this period, or during any agenda item: On a computer or handheld device, locate the controls on your computer to raise your hand. You may need to move your mouse to see

these controls. On a traditional telephone, dial *6 to unmute your phone and dial *9 to raise your hand.

CONSIDERATIONS / DISCUSSIONS / REPORTS

- [2.](#) December 2023 Financials
- [3.](#) December 2023 WAFC Update
- [4.](#) Shared-Ride Taxi Rate Increases

FUTURE AGENDA ITEMS

5. Policy Review
6. Compensation Study

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.

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Whitewater Str, Whitewater, WI, 53190 *In Person
and Virtual

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Please click the link below to join the webinar:

12/26/2023 Finance Committee Meeting

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

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AGENDA

CALL TO ORDER

The meeting was called to order by Dawsey-Smith at 5:00 p.m.

ROLL CALL

Present: Lisa Dawsey-Smith, David Stone

Absent: Jill Gerber

Additional Attendees: Finance Director Rachelle Blich

CONSENT AGENDA

Motion made by David Stone, Seconded by Lisa Dawsey-Smith to approve consent agenda. Voting Yes: David Stone and Lisa Dawsey-Smith. Absent: Jill Gerber

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

HEARING OF CITIZEN COMMENTS

None.

CONSIDERATIONS / DISCUSSIONS / REPORTS

5. November 2023 Financials

Blicht explained there was nothing noteworthy with the November 2023 financials and Dawsey-Smith added it's a continuation of the trends we've been seeing for the past couple of months. Stone had a couple of questions regarding the budgeted vs. actual for public safety and also the total insurance/risk management costs. Blicht agreed to follow up on those items.

FUTURE AGENDA ITEMS

6. Compensation Study

7. Policy Review

ADJOURNMENT

Motion made by David Stone, Seconded by Lisa Dawsey-Smith to adjourn. Voting Yes: Lisa Dawsey-Smith, David Stone Absent: Jill Gerber

The meeting adjourned at 5:07 p.m.



GENERAL FUND REVENUES

SEC #	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD DEC	2023 Act v Bud		2023 YTD vs. PY		
						\$ Chg	% Chg	2022 YTD	\$ Chg	% Chg
41000	TOTAL TAXES	4,168,282	4,624,990	6,000,736	6,068,135	67,399	1.1%	4,624,990	1,443,145	31.2%
42000	TOTAL SPECIAL ASSESSEMENTS	1,452	150	500	138	(363)	(25.5%)	150	(13)	(8.3%)
43000	TOTAL INTERGOVT REVENUES	4,470,390	4,590,742	4,401,936	4,275,135	(126,801)	(2.9%)	4,590,742	(315,607)	(6.9%)
44000	TOTAL LICENSES & PERMITS	130,500	89,048	73,975	167,690	93,715	126.7%	89,048	78,643	88.3%
45000	TOTAL FINES, FORTFEIT - PENALTIES	288,595	296,072	335,900	250,979	(84,921)	(25.3%)	296,072	(45,093)	(15.2%)
46000	TOTAL PUBLIC CHARGES FOR SVCS	82,850	87,843	106,911	79,413	(27,498)	(25.7%)	87,843	(8,430)	(9.6%)
48000	TOTAL MISC REVENUE	389,500	595,927	510,570	1,382,957	872,386	170.9%	595,927	787,030	132.1%
49000	TOTAL OTHER FINANCING SOURCES	726,788	99,675	232,209	180,207	(52,002)	(22.4%)	99,675	80,532	80.8%
	TOTAL:	10,258,356	10,384,446	11,662,737	12,404,653	741,916	6%	10,384,446	2,020,208	19%

Favorable (Unfavorable)

GENERAL FUND EXPENDITURE SUMMARY

SEC #	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD DEC	2023 Act v Bud		2023 YTD vs. PY		
						\$ Chg	% Chg	2022 YTD	\$ Chg	% Chg
1	ADMINISTRATION	1,506,985	1,736,296	1,733,263	1,683,855	49,408	2.9%	1,736,296	52,442	3.0%
2	PUBLIC SAFETY	3,692,835	3,566,454	3,846,148	3,899,033	(52,885)	(1.4%)	3,566,454	(332,579)	(9.3%)
3	PUBLIC WORKS	1,089,725	1,139,541	1,131,535	1,165,104	(33,569)	(3.0%)	1,139,541	(25,563)	(2.2%)
4	PARKS AND RECREATION	739,409	724,655	710,607	674,318	36,289	5.1%	724,655	50,338	6.9%
5	NEIGHBORHOOD SVC/PLANNING	338,309	309,932	306,784	352,506	(45,722)	(14.9%)	309,932	(42,574)	(13.7%)
6	TRANSFERS	2,891,093	2,540,798	3,934,400	3,995,638	(61,238)	(1.6%)	2,540,798	(1,454,839)	(57.3%)
7	CONTINGENCIES	0	0	0	37,321	(37,321)	-	0	(37,321)	-
	TOTAL	10,258,356	10,017,677	11,662,737	11,807,774	(145,037)	(1.2%)	10,017,677	(1,790,097)	(18%)

Net Surplus / (Deficit)

366,768

596,879

(230,111)



GENERAL FUND EXPENDITURE GROUPINGS

SEC #	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD DEC	% of BUDGET	2023 Act v Bud \$ Chg	% Chg	2022 YTD	\$ Chg	% Chg
51100	Total Legislative Support	128,586	263,085	225,511	232,708	103%	(7,197)	(3.2%)	263,085	30,376	11.5%
51110	Total Contingencies	-	-	-	37,321		(37,321)	-	0	(37,321)	
51200	Total Court	73,008	81,915	84,544	85,736	101%	(1,193)	(1.4%)	81,915	(3,822)	(4.7%)
51300	Total Legal	71,392	72,901	74,591	73,687	99%	904	1.2%	72,901	(786)	(1.1%)
51400	Total General Administration	367,223	426,841	405,948	366,526	90%	39,422	9.7%	426,841	60,315	14.1%
51450	Total Information Technology	84,566	65,345	92,863	113,389	122%	(20,527)	(22.1%)	65,345	(48,045)	(73.5%)
51500	Total Financial Administration	204,517	215,000	235,333	228,980	97%	6,353	2.7%	215,000	(13,980)	(6.5%)
51540	Total Insurance/Risk Mgt.	96,213	105,745	113,147	83,981	74%	29,166	25.8%	105,745	21,764	20.6%
51600	Total Facilities Maintenance	423,727	449,597	446,266	446,916	100%	(650)	(0.1%)	449,597	2,681	0.6%
52100	Total Police Administration	651,833	709,476	726,491	793,746	109%	(67,256)	(9.3%)	709,476	(84,270)	(11.9%)
52110	Total Police Patrol	2,000,917	1,914,817	2,078,925	2,063,327	99%	15,597	0.8%	1,914,817	(148,510)	(7.8%)
52120	Total Police Investigation	491,910	419,193	434,233	520,292	120%	(86,059)	(19.8%)	419,193	(101,099)	(24.1%)
52130	Total Crossing Guard	-	-	-	-		0	-	0	0	
52140	Total Comm Service Program	30,821	32,429	40,797	33,068	81%	7,730	18.9%	32,429	(638)	(2.0%)
52200	Total Fire Department	-	-	-	-		0	-	0	0	
52210	Total Crash Crew	-	-	-	-		0	-	0	0	
52300	Total Rescue Service (Amb.)	-	-	-	-		0	-	0	0	
52400	Total Neighbor Svcs & Planning	338,309	309,932	306,784	352,506	115%	(45,722)	(14.9%)	309,932	(42,574)	(13.7%)
52500	Total Emergency Preparedness	5,882	10,971	9,841	9,026	92%	816	8.3%	10,971	1,945	17.7%
52600	Total Communications/Dispatch	511,472	479,568	555,861	479,574	86%	76,287	13.7%	479,568	(6)	(0.0%)
53100	Total Public Works Administration	47,491	45,026	51,387	47,756	93%	3,631	7.1%	45,026	(2,730)	(6.1%)
53230	Total Shop/Fleet Operations	165,955	210,224	174,542	226,913	130%	(52,370)	(30.0%)	210,224	(16,688)	(7.9%)
53270	Total Parks Maintenance	265,362	224,661	279,011	227,839	82%	51,172	18.3%	224,661	(3,178)	(1.4%)
53300	Total Street Maintenance	515,341	527,315	561,420	534,475	95%	26,944	4.8%	527,315	(7,161)	(1.4%)
53320	Total Snow & Ice	148,942	106,517	151,704	110,105	73%	41,598	27.4%	106,517	(3,588)	(3.4%)
53420	Total Street Lights	211,996	250,459	192,483	245,855	128%	(53,372)	(27.7%)	250,459	4,605	1.8%
55111	Total Young Library Building	57,753	55,867	55,061	51,930	94%	3,131	5.7%	55,867	3,937	7.0%
55200	Total Parks Administration	46,490	48,615	92,242	100,127	109%	(7,885)	(8.5%)	48,615	(51,512)	(106.0%)
55210	Total Recreation Administration	206,550	257,934	-	-		0	-	257,934	257,934	100.0%
55300	Total Recreation Programs	7,014	3,393	-	1,055		(1,055)	-	3,393	2,338	68.9%
55310	Total Senior Citizen's Program	56,491	-	-	-		0	-	0	0	
55320	Total Community Events	4,500	12,052	9,595	15,538	162%	(5,943)	(61.9%)	12,052	(3,485)	(28.9%)
55330	Total Comm. Based-Coop Projects	153,000	178,000	329,759	329,759	100%	0	0.0%	178,000	(151,759)	(85.3%)
59220	Total Transfers to Other Funds	1,745,442	1,297,705	1,418,180	1,418,180	100%	(0)	(0.0%)	1,297,705	(120,475)	(9.3%)
59230	Total Transfer to Debt Service Fund	942,883	1,043,530	1,257,105	1,318,343	105%	(61,238)	(4.9%)	1,043,530	(274,813)	(26.3%)
59240	Total Transfers to Fire Department	202,768	199,564	1,258,615	1,258,615	100%	0	0.0%	199,564	(1,059,051)	(530.7%)
59240	Total Transfers to Special Funds	-	46,991	500	500	100%	0	0.0%	46,991	46,991	98.9%
	Grand Totals	10,258,356	10,017,677	11,662,737	11,807,774	101%	(145,037)	(1.2%)	10,017,677	(1,790,097)	(18%)



General Fund
Revenue Budget Summary

GENERAL FUND REVENUES						
	2021	2022	2023	2023	2023	
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	YTD DEC		
TAXES						
100-41110-00 LOCAL TAX LEVY	3,133,033	3,154,970	4,499,748	4,499,748		
100-41111-00 DEBT SERVICE TAX LEVY	946,352	1,045,965	1,257,105	1,257,105		
100-41112-00 OMITTED PROPERTY TAXES	-	-	-	-		
100-41113-00 RESCINDED TAXES-REAL ESTATE	-	6,611	-	2,625		
100-41114-00 USE VALUE PENALTY	546	-	500	-		
100-41140-00 MOBILE HOME FEES	38,885	57,754	25,000	41,587		
100-41210-00 ROOM TAX-GROSS AMOUNT	192,583	233,465	190,000	185,779		
100-41320-00 IN LIEU-UNIV GARDEN & WW MANOR	27,733	120,606	27,733	27,820		
100-41800-00 INTEREST ON TAXES	744	5,620	650	32,372		
TOTAL TAXES	4,339,875	4,624,990	6,000,736	6,068,135		
SPECIAL ASSESSMENTS						
100-42010-00 INTEREST ON SP ASSESS.	53	-	-	-		
100-42100-61 WATER MAINS	-	-	-	-		
100-42200-62 SEWER MAINS & LATERALS	316	-	-	-		
100-42300-63 ST CONST - PAVING	-	-	-	-		
100-42310-53 CURB & GUTTER	58	-	-	-		
100-42320-63 SIDEWALKS	32	-	-	-		
100-42350-53 TRAFFIC SIGNAL	-	-	-	-		
100-42400-53 SNOW REMOVAL	1,675	150	500	138		
100-42500-53 FAILURE TO MOW FINES	1,175	-	-	-		
100-42550-53 EQUIPMENT USED-DPW	-	-	-	-		
TOTAL SPECIAL ASSESSMENTS	3,308	150	500	138		
INTERGOVERNMENTAL REVENUES						
100-43444-00 EXPENDITURE RESTRAINT PROG	71,382	63,331	53,306	53,306		
100-43410-00 SHARED REVENUE-UTILITY	422,541	397,001	396,241	395,596		
100-43420-00 SHARED REVENUE-BASE	2,836,783	2,836,846	2,836,844	2,836,844		
100-43507-52 POLICE-MISC SAFETY GRANTS	6,841	8,013	500	2,510		
100-43510-00 FEDERAL/STATE GRANTS-REIMBURSE	-	-	-	-		
100-43520-52 LAW ENFORCEMENT TRNG REIMBURSE	625,414	576,591	572,016	8,103		
100-43530-53 TRANSPORTATION AIDS	-	-	-	-		
100-43531-52 STATE GRANT--PUBLIC SAFETY	45,000	9,356	38,060	572,087		
100-43540-52 UNIVERSITY-LEASE-PARKING	170,491	45,000	45,000	38,060		
100-43550-52 MOU-DISPATCH SERVICE	279,097	178,963	179,292	45,000		
100-43510-52 PMS-PAYMENT FOR MUNICIPAL SVCS	29,711	329,598	205,881	192,781		
100-43653-52 2% FIRE DUES-ST OF WISC	5,587	32,121	-	-		
100-43670-60 EXEMPT COMPUTER AID-FR STATE	31,433	5,846	5,846	16,330		
100-43670-61 PERSONAL PROPERTY AID	58,228	35,656	35,656	43,214		
100-43745-52 WUSD-JUVENILE OFFICER	2,800	65,117	64,500	65,211		
100-43760-00 WEIGHTS & MEASURES RECOVERY	1,571	3,408	2,800	1,583		
100-43765-00 REIMB-HIST SOC-DEPOT-ELGAS	2,480	1,575	1,575	2,029		
100-43767-52 REIMB-BADGARNET-FORT ATKINSON	2,480	2,480	2,480	2,480		
100-43775-52 FEDERAL EXCISE TAX REIMB	-	-	-	-		
TOTAL INTERGOVT REVENUES	4,589,357	4,590,742	4,401,936	4,275,135		
LICENSES & PERMITS						

Favorable (Unfavorable)

	2023 Act v Bud		2023 YTD vs. PY		% Chg
	\$	%	2022 YTD	\$ Chg	
	0	0.0%	3,154,970	1,344,778	42.6%
	-	0.0%	1,045,965	211,140	20.2%
	2,625	(100.0%)	6,611	(3,986)	(60.3%)
	(600)	(100.0%)	-	(16,167)	(28.0%)
	16,587	66.3%	57,754	(47,687)	(20.4%)
	(4,222)	(2.2%)	233,465	(92,787)	(76.9%)
	87	0.3%	120,606	26,752	476.0%
	31,722	4880.3%	5,620	-	-
TOTAL TAXES	67,399	1.1%	4,624,990	1,443,145	31.2%
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	(500)	(100.0%)	150	(150)	(100.0%)
	138	-	-	138	-
TOTAL SPECIAL ASSESSMENTS	(363)	(72.5%)	150	(13)	(8.3%)
	-	0.0%	63,331	(10,025)	(15.8%)
	(645)	(0.2%)	397,001	(1,405)	(0.4%)
	-	0.0%	2,836,846	(2)	(0.0%)
	2,010	402.0%	8,013	(5,503)	(68.7%)
	8,103	-	-	8,103	-
	71	0.0%	576,591	(4,504)	(0.8%)
	38,060	-	9,356	28,704	306.8%
	(179,292)	(100.0%)	45,000	0.0%	0.0%
	(13,100)	(6.4%)	178,963	(178,963)	(100.0%)
	-	-	329,598	(136,817)	(41.5%)
	10,485	179.4%	32,121	(32,121)	(100.0%)
	7,559	21.2%	5,846	10,485	179.4%
	1,217	(43.4%)	35,656	7,559	21.2%
	454	28.8%	65,117	94	0.1%
	-	0.0%	3,408	(1,824)	(53.5%)
	-	0.0%	1,416	613	43.3%
	-	-	2,480	-	0.0%
TOTAL INTERGOVT REVENUES	(126,801)	(2.9%)	4,590,742	(315,607)	(6.9%)



**General Fund
Revenue Budget Summary**

GENERAL FUND REVENUES

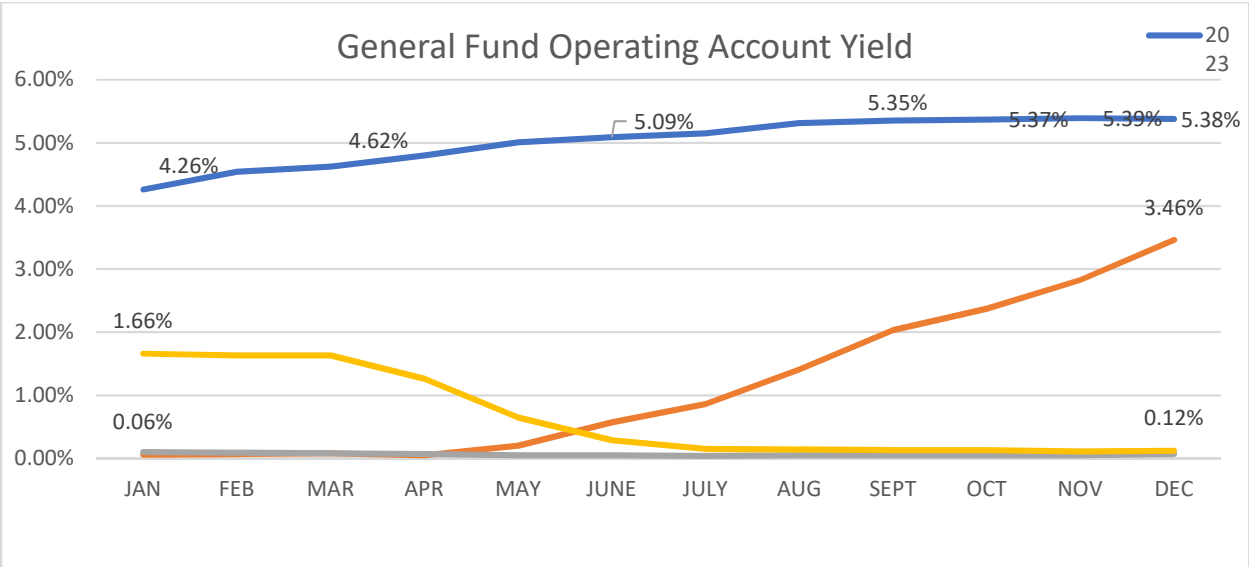
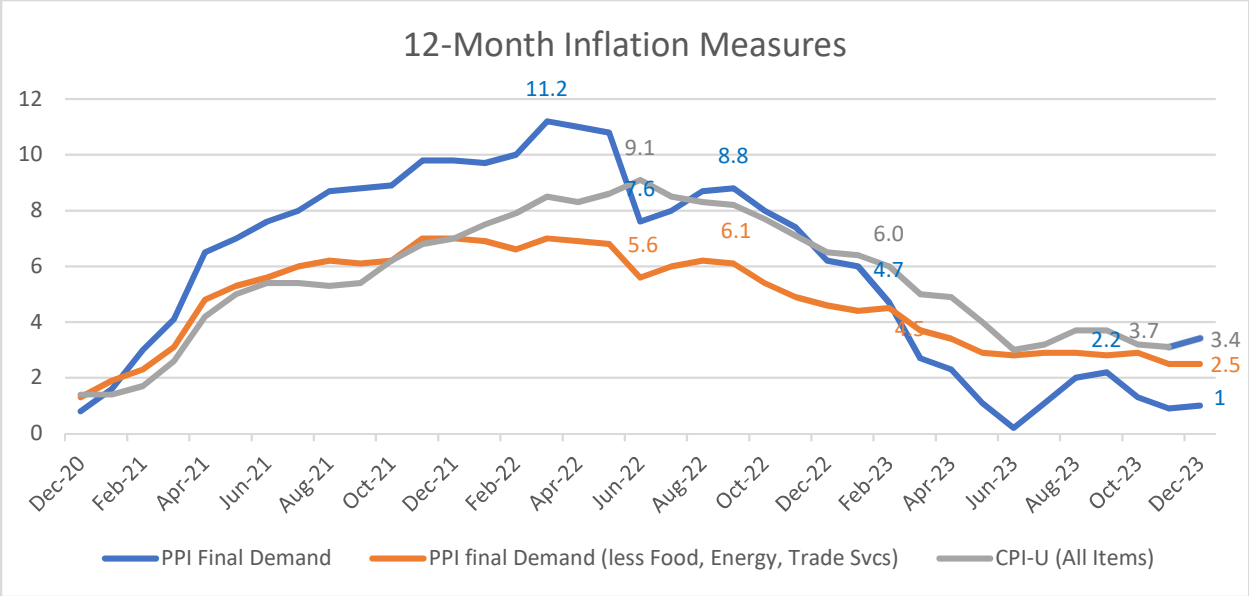
DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD DEC	2023 Act v Bud		2023 YTD vs. PY		
					\$	%	\$ Chg	% Chg	
Liquor & Beer	18,400	18,608	16,100	18,858	2,758	17.1%	18,608	250	1.3%
CIGARETTE	1,350	1,540	1,200	1,300	100	8.3%	1,540	(240)	(15.6%)
BEVERAGE OPERATORS	4,360	3,020	3,600	3,515	(85)	(2.4%)	3,020	495	16.4%
MISC LICENSES	1,725	2,233	2,000	2,873	873	43.7%	2,233	640	28.7%
BLDG/ZONING PERMITS	94,149	42,537	34,725	110,560	75,835	218.4%	42,537	68,023	159.9%
ELECTRICAL PERMITS	8,752	6,911	5,550	9,298	3,748	67.5%	6,911	2,387	34.5%
PLUMBING PERMITS	12,059	7,785	5,775	9,396	3,621	62.7%	7,785	1,610	20.7%
HVAC PERMITS	5,646	4,668	3,225	7,216	3,991	123.7%	4,668	2,548	54.6%
STREET OPENING PERMITS	250	100	200	200	110	0.0%	100	100	100.0%
SIGN PERMITS	1,703	952	1,200	1,310	320	9.2%	952	358	37.6%
WATERFOWL PERMITS	-	-	-	320	320	-	-	320	-
MISC PERMITS	423	695	400	2,845	2,445	611.3%	695	2,150	309.4%
TOTAL LICENSES & PERMITS	148,817	89,048	73,975	167,690	93,715	126.7%	89,048	78,643	88.3%
FINES, FORFEITURES - PENALTIES									
ORDINANCE VIOLATIONS	216,906	234,661	216,600	179,505	(37,095)	(17.1%)	234,661	(55,156)	(23.5%)
MISC COURT RESEARCH FEE	285	360	200	200	-	0.0%	360	(160)	(44.4%)
VIOLATIONS PAID-OTHER AGENCIES	-	(200)	-	520	520	-	(200)	720	(360.0%)
PARKING VIOLATIONS	64,364	52,826	115,100	58,224	(56,876)	(49.4%)	52,826	5,398	10.2%
REFUSE/RECYCLING TOTES FINES	5,750	7,125	3,000	9,550	6,550	218.3%	7,125	2,425	34.0%
RE-INSPECTION FINES	8,050	1,300	1,000	2,980	1,980	198.0%	1,300	1,680	129.2%
TOTAL FINES, FORFEIT - PENALTIES	295,355	296,072	335,900	250,979	(84,921)	(25.3%)	296,072	(45,093)	(15.2%)
PUBLIC CHARGES FOR SERVICES									
CLERK	-	-	-	-	-	-	-	-	-
TREASURER	4,625	4,500	4,300	3,935	(365)	(8.5%)	4,500	(565)	(12.6%)
POLICE-DSPATCH-MOU-UNIV	42,120	41,520	55,611	-	(55,611)	(100.0%)	41,520	(41,520)	(100.0%)
FALSE ALARM FINES	2,550	750	1,800	2,100	300	16.7%	750	1,350	180.0%
AMBULANCE	(8,640)	12,174	-	-	-	-	12,174	(12,174)	(100.0%)
CRASH CALLS	-	164	-	-	-	-	164	(164)	(100.0%)
DPW MISC REVENUE	13,526	9,853	27,600	47,298	19,698	71.4%	9,853	37,444	380.0%
SALE OF MATERIALS	10	202	-	2	2	-	202	(200)	(99.0%)
MISC DEPT EARNINGS	1,435	100	1,300	-	(1,300)	(100.0%)	100	(100)	(100.0%)
SAND & SALT CHARGES	1,433	1,056	4,700	-	(4,700)	(100.0%)	1,056	(1,056)	(100.0%)
CITY PLANNER-SERVICES	-	135	800	360	(440)	(55.0%)	135	225	166.7%
SPECIAL EVENTS-POLICE/DPW	-	-	-	-	-	-	-	-	-
SR CITZ OFFSET	803	-	-	-	-	-	-	-	-
ATTRACTION TICKETS	42	-	-	-	-	-	-	-	-
FACILITY RENTALS	10,710	17,289	10,700	25,683	14,983	140.0%	17,289	8,395	48.6%
SPECIAL EVENT FEES	125	100	100	35	(65)	(65.0%)	100	(65)	(65.0%)
TOTAL PUBLIC CHARGES FOR SVCS	68,739	87,843	106,911	79,413	(27,498)	(25.7%)	87,843	(8,430)	(9.6%)
MISC. REVENUES									
INTEREST INCOME	6,396	179,090	49,533	814,758	765,225	1544.9%	179,090	635,668	354.9%
LONG TERM RENTALS	4,800	4,800	4,800	4,800	-	0.0%	4,800	-	0.0%
DEPOSITS-FORFEITED	-	380	-	50	50	-	380	(330)	(86.8%)
OTHER PROPEASEMENT SALES	-	7,500	-	-	-	-	7,500	(7,500)	(100.0%)
PROP SALES-AUCTION PROCEEDS	-	-	-	-	-	-	-	-	-

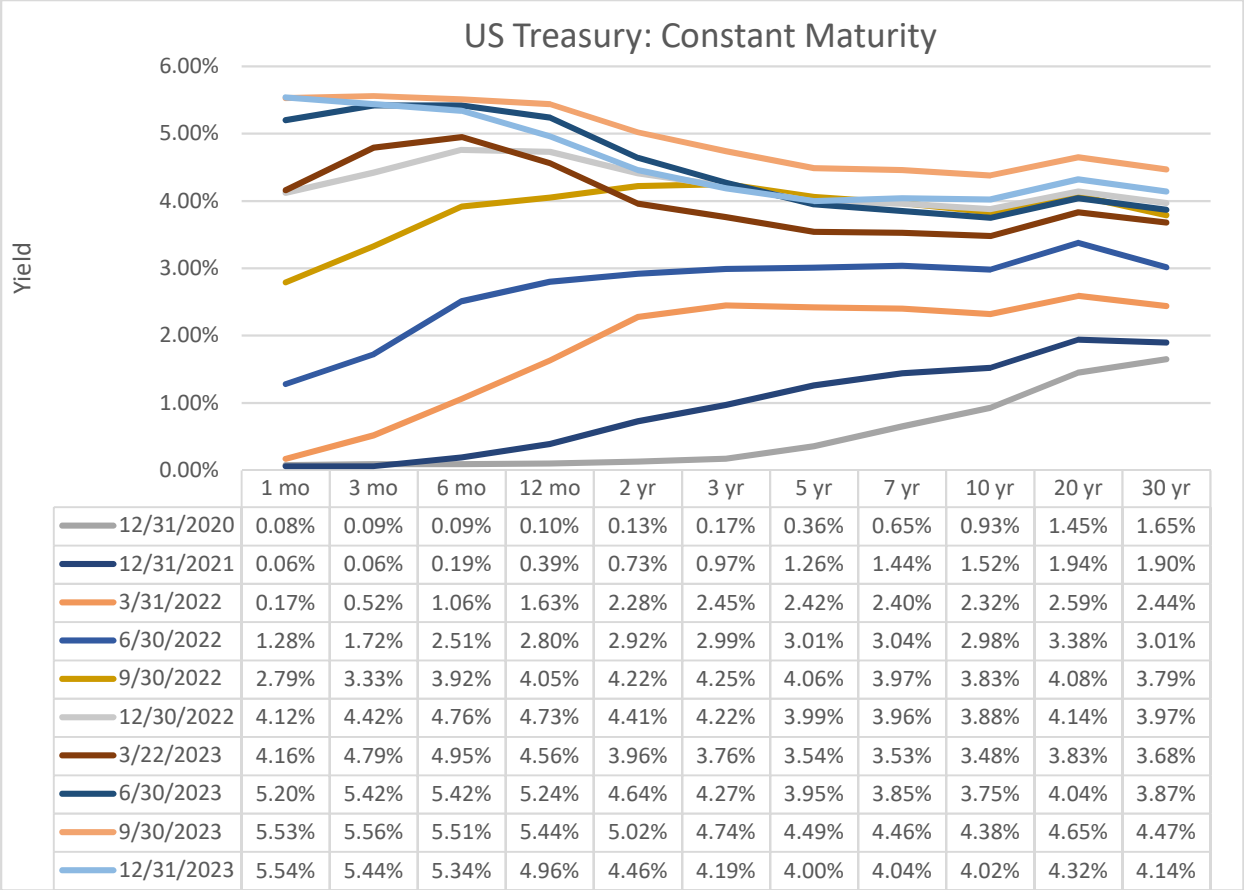
Favorable (Unfavorable)



**General Fund
Revenue Budget Summary**

GENERAL FUND REVENUES		2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD DEC	Favorable (Unfavorable)			
						2023 Act v Bud \$	%	2023 YTD vs. PY \$ Chg	% Chg
100-48400-00	INS IFEMA / CLAIM RECOVERY	446	-	-	1,313	1,313	-	-	-
100-48410-00	WORKERS COMP-RETURN PREMIUM	-	-	-	13,514	13,514	-	-	-
100-48415-00	RESTITUTION-DAMAGES	1,121	7,690	2,000	3,539	7,690	(2,151)	(28.0%)	(28.0%)
100-48420-00	INSURANCE DIVIDEND	50,436	10,878	12,137	39,398	10,878	40,657	373.8%	373.8%
100-48425-00	WORKERS COMP-REIMBURSEMENT	-	-	-	18,779	18,779	-	-	-
100-48430-00	INSURANCE-REIMBURSEMENT	-	-	-	1,000	-	-	-	-
100-48442-00	RADON KIT SALES	-	-	-	-	-	-	-	-
100-48500-55	DONATIONS-PARKS-DOG PARK	-	125	-	-	125	(125)	(100.0%)	(100.0%)
100-48520-55	DONATIONS-PARK & REC	-	1,500	-	-	1,500	(1,500)	(100.0%)	(100.0%)
100-48535-00	P CARD REBATE REVENUE	33,761	29,227	31,500	(2,529)	29,227	(256)	(0.9%)	(0.9%)
100-48545-00	DONATION-GENERAL	-	-	-	28,971	-	-	-	-
100-48546-55	MISC GRANT INCOME	7,000	8,000	53,500	87,043	33,543	79,043	988.0%	988.0%
100-48600-00	MISC REVENUE-NON RECURRING	1,262	2,331	3,600	2,155	2,331	(176)	(7.6%)	(7.6%)
100-48700-00	WATER UTILITY TAXES	357,531	344,406	353,500	353,500	344,406	9,094	2.6%	2.6%
	TOTAL MISC REVENUE	462,753	595,927	510,570	1,382,957	871,386	786,030	131.9%	131.9%
OTHER FINANCING SOURCES									
100-49260-00	TRANSFER FROM 610 WATER	8,000	8,000	8,100	8,500	400	8,000	4.9%	6.3%
100-49261-00	TRANSFER FROM 620 WASTEWATER	12,000	12,000	12,500	12,500	-	12,000	0.0%	4.2%
100-49262-00	TRANSFER FROM 440 TID 4	-	-	-	-	-	-	-	-
100-49264-00	TRANSFER FROM 200 CABLE TV	-	-	-	-	-	-	-	-
100-49265-00	TRANSFER FROM 630 STORMWATER	8,500	8,500	8,500	8,500	-	8,500	0.0%	0.0%
100-49266-00	GIS TRANSFER-UTILITIES	12,340	15,720	15,000	18,974	3,974	15,720	26.5%	20.7%
100-49267-00	TRANSFER FROM 208 PARKING	35,927	35,000	35,350	35,350	-	35,000	0.0%	1.0%
100-49269-00	TRANSFER FROM 250 FORESTRY	-	-	-	-	-	-	-	-
100-49270-00	TRANSFER FROM 446 TID 6	-	-	-	-	-	-	-	-
100-49275-00	TRANSFER FROM 205 27TH PAYROLL	-	-	-	-	-	-	-	-
100-49280-00	TRANSFER FROM 280 SICK LEAVE	-	-	-	-	-	-	-	-
100-49285-00	TRANSFER FROM 900 CDA	-	-	-	-	-	-	-	-
100-49290-00	TRANSFER IN FROM OTHER FUNDS	319,073	5,533	1,000	96,383	95,383	5,533	9538.3%	1642.1%
100-49291-00	TRANSFER FROM 450 CIP	-	-	-	-	-	-	-	-
100-49295-00	TRANSFER FROM 248 PARK & REC	-	14,922	-	-	(14,922)	14,922	(100.0%)	(100.0%)
100-49300-00	FUND BALANCE APPLIED	-	-	151,759	-	(151,759)	-	(100.0%)	-
	TOTAL OTHER FINANCING SOURCES	395,840	99,675	232,209	180,207	(52,002)	99,675	(22.4%)	80.8%
	TOTAL GEN FUND REVENUES	10,304,042	10,384,446	11,662,737	12,404,653	740,916	10,384,446	6.4%	19.4%





WAFC Fund



Revenue Budget Summary

WAFC REVENUES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD DEC	2023 ACT v BUD	
						\$	%
MEMBERSHIPS							
247-41000-55	FAMILY MEMBERSHIP REVENUE	81,205	203,618	200,000	123,557	(76,443)	(38.2%)
247-41100-55	MONTHLY EFT REVENUE	1,181	669	8,000	376	(7,624)	(95.3%)
247-41200-55	YOUTH MEMBERSHIP REVENUE	-	-	-	17,026	17,026	#DIV/0!
247-41250-55	ADULT MEMBERSHIP REVENUE	60,182	699	1,000	48,333	47,333	4733.3%
247-41300-55	SENIOR MEMBERSHIP REVENUE	432	180	1,000	41,568	40,568	4056.8%
247-41350-55	SILVER SNEAKERS MEMBERSHIP	10,470	14,181	20,000	27,408	7,408	37.0%
	TOTAL MEMBERSHIPS	153,470	219,346	230,000	258,269	28,269	12.3%
PASSES							
247-42000-55	ADULT DAY PASSES	19,860	43,428	70,000	44,356	(25,644)	(36.6%)
247-42100-55	YOUTH DAY PASSES	4,630	18,777	38,000	31,217	(6,783)	(17.8%)
247-42300-55	GROUP RATES	4,837	11,491	14,000	11,471	(2,529)	(18.1%)
	TOTAL PASSES	29,327	73,697	122,000	87,045	(34,955)	(28.7%)
CLASSES							
247-43000-55	SWIM LESSONS	4,738	15,716	21,000	11,923	(9,077)	(43.2%)
247-43200-55	LAND FITNESS CLASSES	4,271	7,668	5,000	9,884	4,884	97.7%
247-43300-55	WATER CLASSES	2,376	1,175	3,000	794	(2,206)	(73.5%)
	TOTAL CLASSES	10,443	24,560	29,000	22,601	(6,399)	(22.1%)
RENTALS							
247-44000-55	MEETING ROOM RENTALS	1,507	1,991	7,000	1,828	(5,172)	(73.9%)
247-44050-55	OFFICE SPACE RENTALS	3,000	-	-	-	-	#DIV/0!
247-44100-55	WHITEWATER SCHOOL DIST RENTAL	-	1,075	1,200	709	(491)	(40.9%)
247-44105-55	J HAWKS RENTALS	1,030	583	1,000	389	(611)	(61.1%)
247-44200-55	BIRTHDAY PARTIES	111	142	20,000	5,771	(14,229)	(71.1%)

	TOTAL RENTALS	5,648	3,792	29,200	8,698	(20,502)	(70.2%)
OTHER INCOME							
247-45050-55	DONATIONS	200	-	6,400	103	(6,297)	(98.4%)
247-45400-55	CONCESSIONS STAND	10,669	20,771	25,000	11,520	(13,480)	(53.9%)
247-45500-55	PRO-SHOP INCOME	277	469	4,500	303	(4,197)	(93.3%)
247-45505-55	MISC INCOME-ONE TIME REV	-	2,500	-	44	44	#DIV/0!
247-45600-55	GIFT CARDS/CERTIFICATES	607	724	2,000	1,824	(176)	(8.8%)
	TOTAL OTHER INCOME	11,753	24,465	37,900	13,794	(24,106)	(63.6%)
OTHER FINANCING SOURCES							
247-49280-55	WUSD CONTRIBUTION	90,500	115,500	89,000	400,009	311,009	349.4%
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000	50,000	50,000	-	(50,000)	(100.0%)
247-49290-55	CITY CONTRIBUTION/TRANSFER	103,000	128,000	279,759	279,759	-	0.0%
247-49295-55	GENERAL FUND CAP IMPROVE CONT	50,000	50,000	50,000	50,000	-	0.0%
247-49300-55	FUND BALANCE APPLIED	-	-	(219,395)	-	219,395	(100.0%)
	TOTAL OTHER FINANCING	293,500	343,500	249,364	729,767	480,404	192.7%
	TOTAL WAFC REVENUES	504,141	689,360	697,464	1,120,173	422,710	60.6%

WAFC Fund



Expense Budget Summary

WAFC EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD DEC	2023 ACT v BUD	
						\$	%
WAC MANAGEMENT							
247-55100-111	SALARIES/PERMANENT	68,535	85,028	96,970	60,238	(36,732)	(37.9%)
247-55100-150	MEDICARE TAX/CITY SHARE	1,040	1,258	1,476	972	(504)	(34.1%)
247-55100-151	SOCIAL SECURITY/CITY SHARE	4,446	5,381	6,310	4,156	(2,153)	(34.1%)
247-55100-152	RETIREMENT	4,436	5,381	6,594	4,353	(2,241)	(34.0%)
247-55100-153	HEALTH INSURANCE	4,851	12,313	11,933	8,217	(3,716)	(31.1%)
247-55100-154	HSA-HRA CONTRIBUTIONS	-	-	1,250	-	(1,250)	(100.0%)
247-55100-155	WORKERS COMPENSATION	552	1,054	3,007	300	(2,707)	(90.0%)
247-55100-156	LIFE INSURANCE	-	5	-	1	1	#DIV/0!
247-55100-158	UNEMPLOYMENT COMPENSATION	316	-	-	-	-	#DIV/0!
247-55100-211	PROFESSIONAL DEVELOPMENT	2,023	1,162	-	-	-	#DIV/0!
	TOTAL WAC MANAGEMENT	86,199	111,583	127,539	78,238	(49,301)	(38.7%)
FRONT DESK							
247-55150-113	WAGES/TEMPORARY	64,883	84,507	61,952	107,242	45,291	73.1%
247-55150-150	MEDICARE TAX/CITY SHARE	929	1,207	898	1,551	653	72.6%
247-55150-151	SOCIAL SECURITY/CITY SHARE	3,973	5,161	3,841	6,632	2,791	72.7%
247-55150-152	RETIREMENT	-	-	-	133	133	#DIV/0!
247-55150-155	WORKERS COMPENSATION	2,448	2,384	1,921	2,003	82	4.3%
247-55150-158	UNEMPLOYMENT COMPENSATION	1,101	-	-	-	-	#DIV/0!
	TOTAL FRONT DESK	73,334	93,258	68,612	117,562	48,950	71.3%
FITNESS							
247-55200-114	WAGES/PART-TIME/PERMANENT	32,460	41,898	25,700	46,066	20,366	79.2%
247-55200-150	MEDICARE TAX/CITY SHARE	462	603	373	664	291	78.1%
247-55200-151	SOCIAL SECURITY/CITY SHARE	1,975	2,579	1,593	2,838	1,244	78.1%

247-55200-152	RETIREMENT	-	87	-	267	267	#DIV/0!
247-55200-153	HEALTH INSURANCE	-	-	-	513	513	#DIV/0!
247-55200-155	WORKERS COMPENSATION	1,032	1,299	797	967	170	21.3%
247-55200-156	LIFE INSURANCE	-	-	-	2	2	#DIV/0!
	TOTAL FITNESS	35,928	46,466	28,463	51,316	22,853	80.3%
AQUATIC							
247-55300-112	WAGES/OVERTIME	-	139	-	-	-	#DIV/0!
247-55300-113	WAGES/TEMPORARY	-	-	-	10	10	#DIV/0!
247-55300-114	WAGES/PART-TIME/PERMANENT	102,510	103,926	181,396	157,400	(23,996)	(13.2%)
247-55300-150	MEDICARE TAX/CITY SHARE	1,490	1,489	2,630	2,243	(388)	(14.7%)
247-55300-151	SOCIAL SECURITY/CITY SHARE	6,369	6,367	11,247	9,588	(1,658)	(14.7%)
247-55300-152	RETIREMENT	-	1,020	-	2,136	2,136	#DIV/0!
247-55300-153	HEALTH INSURANCE	-	-	-	1,052	1,052	#DIV/0!
247-55300-155	WORKERS COMPENSATION	3,979	3,183	5,625	3,445	(2,180)	(38.8%)
247-55300-156	LIFE INSURANCE	-	-	-	3	3	#DIV/0!
247-55300-158	UNEMPLOYMENT COMPENSATION	107	-	-	-	-	#DIV/0!
	TOTAL AQUATIC	114,456	116,124	200,897	175,877	(25,020)	(12.5%)
MAINTENANCE							
247-55400-111	SALARIES/PERMANENT	3,381	12,608	-	12,558	12,558	#DIV/0!
247-55400-113	WAGES/TEMPORARY	-	75	-	-	-	#DIV/0!
247-55400-150	MEDICARE TAX/CITY SHARE	45	182	-	173	173	#DIV/0!
247-55400-151	SOCIAL SECURITY/CITY SHARE	192	780	-	740	740	#DIV/0!
247-55400-152	RETIREMENT	209	817	-	846	846	#DIV/0!
247-55400-153	HEALTH INSURANCE	-	497	-	2,980	2,980	#DIV/0!
247-55400-155	WORKERS COMPENSATION	37	392	-	280	280	#DIV/0!
247-55400-156	LIFE INSURANCE	0	4	-	2	2	#DIV/0!
247-55400-250	CONTRACTED SERVICES	-	-	-	1,463	1,463	#DIV/0!
	TOTAL MAINTENANCE	3,865	15,354	-	19,041	19,041	#DIV/0!
ADMIN EXPENSES							
247-55500-220	INSURANCE	-	-	-	7,416	7,416	#DIV/0!
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	1,355	4,483	8,445	11,023	2,578	30.5%
247-55500-225	TELECOM/INTERNET/COMMUNICATION	4,087	4,563	4,766	4,176	(590)	(12.4%)
247-55500-246	CLEANING & SUPPLIES	26	8,170	5,500	8,470	2,970	54.0%
247-55500-310	FITNESS & OPERATING SUPPLIES	3,843	1,616	2,000	2,570	570	28.5%

247-55500-320	CHAMBER DUES & EXPENSES	-	274	275	288	13	4.7%
247-55500-650	CREDIT CARD PROCESSING FEES	44	57	152	90	(61)	(40.3%)
247-55500-652	BANK CHARGES	7	10	10	-	(10)	(100.0%)
247-55500-654	PERMITS & FEES	1,005	1,005	1,050	2,035	985	93.8%
247-55500-656	MEMBER KEY TAGS	885	1,386	1,100	590	(510)	(46.4%)
	TOTAL ADMIN EXPENSES	11,251	21,563	23,298	36,658	13,360	57.3%
POOL EXPENSES							
247-55600-310	OFFICE & OPERATING SUPPLIES	109	1,410	250	4,029	3,779	1511.5%
247-55600-342	WSI CLASS EXPENSE	-	634	100	656	556	556.0%
247-55600-344	LIFEGUARD CLASS EXPENSE	1,663	1,695	1,500	2,087	587	39.1%
247-55600-346	GENERAL POOL MAINTENANCE	12,963	12,001	14,000	13,126	(874)	(6.2%)
247-55600-348	POOL EQUIPMENT	8,676	4,167	5,050	13,051	8,001	158.4%
247-55600-350	POOL CHEMICALS	18,840	18,000	18,180	18,000	(180)	(1.0%)
	TOTAL POOL EXPENSES	42,250	37,907	39,080	50,948	11,868	30.4%
UTILITIES/HVAC							
247-55700-221	WATER/SEWER UTILITIES	22,613	27,529	28,280	26,350	(1,930)	(6.8%)
247-55700-222	ELECTRIC UTILITIES	74,473	82,711	80,800	80,616	(184)	(0.2%)
247-55700-223	NATURAL GAS	68,776	74,817	60,000	46,472	(13,528)	(22.5%)
247-55700-244	HVAC SUPPLIES	7,790	9,068	3,535	1,745	(1,790)	(50.6%)
247-55700-355	REPAIR/MAINT SUPPLIES	2,400	7,489	2,525	8,762	6,237	247.0%
	TOTAL UTILITIES/HVAC	176,052	201,614	175,140	163,944	(11,196)	(6.4%)
OTHER EXPENSES							
247-55800-310	OFFICE & OPERATING SUPPLIES	17,483	19,601	10,100	15,287	5,187	51.4%
247-55800-324	MARKETING	5,463	5,144	8,080	10,085	2,005	24.8%
247-55800-341	JANITORIAL/CLEANING SUPPLIES	535	1,055	505	337	(168)	(33.4%)
247-55800-342	CONCESSION SUPPLIES	6,203	12,166	15,000	9,182	(5,818)	(38.8%)
247-55800-344	LAND FITNESS SPECIAL EVENTS	-	194	-	-	-	#DIV/0!
247-55800-346	PRO-SHOP INVENTORY	456	654	750	-	(750)	(100.0%)
247-55800-810	CAPITAL EQUIPMENT	9,990	18,275	-	14,171	14,171	#DIV/0!
	TOTAL OTHER EXPENSES	40,129	57,090	34,435	49,061	14,626	42.5%
	TOTAL WAFC EXPENSES	583,464	700,959	697,464	742,645	45,181	6.5%

- 377,528



Finance Committee Agenda Item

Meeting Date:	January 23, 2024
Agenda Item:	Shared-Ride Taxi Rate Increases
Staff Contact (name, email, phone):	Rachelle Blitch, rblitch@whitewater-wi.gov , 262-473-1380

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

The Shared-Ride Taxi rates are currently:
 Adult \$3.25
 Seniors/Disabled \$2.25
 Student \$2.50
 Agency \$9.50
 Additional Rider \$2.25
 Beyond Service Area Base fare plus @2.25 per mile
 Wait time \$0.40 per minute after the first 3 minutes
 Package delivery \$9.50
 All fares after 9 p.m. \$3.25
 Children aged 5 and younger are free

The rates charged by Brown Cab have increased from \$31.73 in 2019 to \$40.26 in 2024 or a 26.8% increase while fares have not changed.

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

These rates have been in effect since 3/1/2019.

FINANCIAL IMPACT
(If none, state N/A)

The financial impact is significantly influenced by the total number of agency rides requested. For instance, in 2023, there were a total of 749 agency rides, which, based on the given parameters, would have generated approximately \$1,875 in additional revenue.

STAFF RECOMMENDATION

The fares for Agency rides are funded by Medicare, and therefore are not directly paid by the individual rider. Given that these costs are covered by a separate federal program, the recommendation is to adjust the rates of the Agency fares to more accurately represent the true cost of the ride. Specifically, it is proposed to increase the fare from the current rate of \$9.50 to \$12.00. This adjustment aims to align the fare with the actual expenses incurred for each ride.

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

-
1. SRT Agency Rates
 2. 2023 Statistical Data
-

Beaver Dam	\$	10.00
Berlin	\$	15.00
Chippewa Falls	\$	6.00
Clintonville	\$	7.00
Marshfield	\$	10.00
Mauston	\$	5.00
New Richmond	\$	6.00
Onalaska / Holmen / West Salem	\$	7.00
Platteville	\$	12.00
Portage 1/1/24	\$	13.00
Prairie du Chien	\$	4.50
Reedsburg	\$	9.00
Rhineland	\$	7.00
Richland Center	\$	5.00
River Falls	\$	5.00
Update coming Q2		
Stoughton	\$	8.00
Edgerton	\$	9.00
Fort Atkinson	\$	12.00
Jefferson	\$	7.00
Lake Mills	\$	6.10
Medford	\$	9.00
Monroe	\$	5.65
Ripon	\$	7.50
Sauk Prairie	\$	9.00
Waupaca	\$	9.50
Update coming Feb		
Waupun	\$	9.75
Whitewater	\$	9.50
P-Viroqua	\$	4.00
P-Westby	\$	4.00
Watertown	\$	9.00
Wisconsin Rapids	\$	4.00
Shawano	\$	10.00
Hudson		

Month	Jan-23	Feb-23	Mar-23	Q1	Apr-23	May-23	Jun-23	Q2	Jul-23	Aug-23	Sep-23	Q3	Oct-23	Nov-23	Dec-23	Q4	Full Year
2023 Actual Hrs / Prior Year	341.9	249.2	421.5	1,012.6	355.7	404.5	365.3	1,125.4	334.7	350.1	326.5	1,011.3	342.5	397.7	401.7	1,141.9	4,291.21
2023 Budget Hours (Per Schedule)	649.0	688.0	776.0	2,113.0	719.0	642.0	568.5	1,929.5	550.5	601.5	731.0	1,883.0	741.0	710.0	702.0	2,153.0	8,078.50
	5%	5%	6%	15%	5%	5%	4%	14%	4%	4%	5%	13%	5%	5%	5%	15%	100%
	307.15	438.82	354.48	1,100.45	363.28	237.55	203.23	804.06	215.83	251.37	404.47	871.67	398.47	312.35	300.29	1,011.11	7,574.58
Monthly Revenue Trips:																	
Adult	280	266	254	800	184	196	149	529	149	242	196	587	217	228	230	675	2,591.00
Students	296	316	360	972	244	297	116	657	61	26	131	218	223	269	187	679	2,526.00
Senior	183	207	229	619	245	310	311	866	266	313	289	868	340	311	330	981	3,334.00
Other Primary Ride Fares (Agency)	72	50	41	163	37	64	50	151	69	70	66	205	89	71	70	230	749.00
Disabled	227	179	168	574	164	153	149	466	112	96	128	336	164	135	152	451	1,827.00
Other Reduced Fares	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Parcel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Additional	15	33	50	98	28	25	29	82	10	8	8	26	21	32	21	74	280.00
Total Trips	1,073	1,051	1,102	3,226	902	1,045	804	2,751	667	755	818	2,240	1,054	1,046	990	3,090	11,307.00
Billable Miles	39	6	13	58	16	50	43	109	30	71	41	142	46	24	26	96	
Vehicle Miles																	
AGENCY REVENUE				4,322.50				-				-				-	
REGULAR REVENUE				9,085.25				-				-				-	
Monthly Revenue:																	
Passenger Cash	2,591.25	3,974.00	2,716.50	9,281.75	2,231.00	2,457.75	1,887.75	6,576.50	6,104.50	1,827.00	1,850.00	9,781.50	2,367.75	2,362.25	2,264.00	6,994.00	32,633.75
Passenger Charge	1,267.00	1,409.25	1,449.75	4,126.00	1,185.75	2,250.00	5,038.75	8,474.50	549.50	483.75	1,697.50	2,730.75	892.25	784.25	859.25	2,535.75	17,867.00
Agency Charge	0.00	0.00	0.00	-	0.00	0.00	0.00	-	0.00	0.00	0.00	-	0.00	0.00	0.00	-	0.00
Prepaid BCSI Tickets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
Prepaid Agency Tickets Full	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
Prepaid Agency Tickets Reduced	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
Admin Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
Delivery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
	3,858.25	5,383.25	4,166.25	13,407.75	3,416.75	4,707.75	6,926.50	15,051.00	6,654.00	2,310.75	3,547.50	12,512.25	3,260.00	3,146.50	3,123.25	9,529.75	50,500.75
Expenses:																	
Vehicle Hours	341.85	249.18	421.52	1,012.55	355.72	404.45	365.30	1,125.47	334.67	350.13	326.53	1,011.33	342.53	397.65	401.71	1,141.89	4,291.24
Hourly Rate	36.65	36.65	36.65	36.65	36.65	36.65	36.65	36.65	36.65	36.65	36.65	36.65	36.65	36.65	36.65	36.65	586.40
Rate Adj:																	
Vehicle Expense	(12,528.80)	(9,132.45)	(15,448.71)	(37,109.96)	(13,037.14)	(14,823.09)	(13,388.25)	(41,248.48)	(12,265.66)	(12,832.26)	(11,967.32)	(37,065.24)	(12,553.72)	(14,573.87)	(14,722.67)	(41,850.27)	(157,273.95)
Admin Expenses				(112.86)				(285.92)								0.00	(398.78)
total Expense	(12,528.80)	(9,132.45)	(15,448.71)	(37,109.96)	(13,037.14)	(14,823.09)	(13,388.25)	(41,248.48)	(12,265.66)	(12,832.26)	(11,967.32)	(37,065.24)	(12,553.72)	(14,573.87)	(14,722.67)	(41,850.27)	(157,273.95)
Contra (Delivery)																	0.00
Recognized Expenditures	(12,528.80)	(9,132.45)	(15,448.71)	(37,222.82)	(13,037.14)	(14,823.09)	(13,388.25)	(41,248.48)	(12,265.66)	(12,832.26)	(11,967.32)	(37,065.24)	(12,553.72)	(14,573.87)	(14,722.67)	(41,850.27)	(314,660.75)
Expenses > Revenue	(8,670.55)	(3,749.20)	(11,282.46)	(23,815.07)	(9,620.39)	(10,115.34)	(6,461.75)	(26,197.48)	(5,611.66)	(10,521.51)	(8,419.82)	(24,552.99)	(9,293.72)	(11,427.37)	(11,599.42)	(32,320.52)	(213,659.25)
Due Brown Cab Service	(8,670.55)	(3,749.20)	(11,282.46)	(23,702.21)	(9,620.39)	(10,115.34)	(6,461.75)	(26,197.48)	(5,611.66)	(10,521.51)	(8,419.82)	(24,552.99)	(9,293.72)	(11,427.37)	(11,599.42)	(32,320.52)	(213,546.39)
Due WW	0.00	0.00	0.00	(112.86)	0.00	0.00	0.00	(285.92)	0.00	0.00	0.00	-	0.00	0.00	0.00	-	(398.78)
	0.00	0.00	0.00	-	0.00	0.00	0.00	(285.92)	0.00	0.00	0.00	-	0.00	0.00	0.00	-	(285.92)
																	Fed/State Cap
																	56.10%