



Common Council Meeting

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

Tuesday, November 21, 2023 - 6:30 PM

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

Please click the link below to join the webinar:

<https://us06web.zoom.us/j/86211599507?pwd=1BNBKU4Z8uPLnc0Wuwuhw4pLr1yNIQ.ecMzgb0GI0kdcEuN>

Or Telephone: +1 312 626 6799 US (Chicago)

Webinar ID: 862 1159 9507

Passcode: 776051

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

AGENDA

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

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

CONSENT AGENDA

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

1. Approval of Common Council Meeting Minutes from October 17, 2023
2. Approval of Special Common Council and Unified Whitewater School District Meeting Minutes from October 11, 2023
3. Public Works Committee Minutes from September 12, 2023
4. Plan & Architectural Review Meeting Minutes from October 09, 2023
5. Library Board of Trustees Special Meeting Minutes from October 09, 2023

- [6.](#) Park and Recreation Board Meeting Minutes from September 20, 2023
- [7.](#) Financial Report for October 2023

PUBLIC HEARING

- [8.](#) Public Hearing regarding 2024/2025 City of Whitewater Budget - **Finance**

CITY MANAGER REPORT

STAFF REPORTS

- [9.](#) Update on Collection of Room Tax - **Finance**
- [10.](#) Lakes Update - **Park and Rec**
- [11.](#) Aquatic Center Update - **Park and Rec**
- [12.](#) Immigration Roundtable Update - **Police**
- [13.](#) Police Staffing 2024 - **Police**
- [14.](#) Whitewater Middle School Parking Update - **Public Works**
- [15.](#) Von Briesen & Roper Resumes for 3 Labor and Employment Specialty Attorneys - **HR**

HEARING OF CITIZEN COMMENTS

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

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

RESOLUTIONS

- [16.](#) Resolution adopting 2024-2025 City of Whitewater Municipal Budget - **Finance**

ORDINANCES

First Reading

- [17.](#) **Ordinance 2077** an ordinance creating section 2.52.100 Pedestrian and Bicycle Advisory Commission - **Park and Rec**

Second Reading

- [18.](#) **Ordinance 2075** An ordinance repealing Chapter 2.51 Pedestrian and Bicycle Advisory Committee (PBAC) - **Park and Rec**
- [19.](#) **Ordinance 2076** an ordinance amending Chapter 5.36 Mobile Homes and Mobile Home Parks - **Neighborhood Services**

20. **Ordinance 2073** an ordinance amending Chapter 5.36 Mobile Homes and Mobile Home Parks - **City Manager**

CONSIDERATIONS

21. Discussion and possible action regarding Class Action Settlement with DuPont regarding PFAS - **Public Works**
22. Discussion and possible action regarding Class Action Settlement with 3M regarding PFAS - **Public Works**
23. Discussion and possible action regarding RFP for Ride Shared Taxi - **Finance**
24. Discussion and possible action regarding the Proposed Nonconforming Use Agreement for Keinbaum Iron & Metal. Tax Property Id # /A76200001 - **City Attorney/Neighborhood Services**
25. Discussion and possible action regarding Virtual Meeting Policy - **Allen/HR**
26. Discussion and possible action regarding the City Manager Performance Review Tool and Feedback Surveys - **HR**
27. Discussion and possible action regarding the formation of a council action plan to address Common Council self-governance- **Common Council/HR**
28. Councilmember Requests for Future Agenda Items or Committee items. Questions

FUTURE AGENDA ITEMS

29. **Ordinance 2063** Ordinance amending Chapter 11.16.15, adding No Stopping, Standing or Parking on east side of Elizabeth Street at Court Street and Laurel Street. - **Public works**
30. Window Ordinance - **City Clerk/PD - December**
31. Code enforcement and zoning services contract with Municipal Code Enforcement - **City Manager/HR - December/January**
32. Staff update on Procurement Policy - **Gerber/Attorney - Q1**
33. Training for newly elected and appointed officials - **Dawsey Smith - April/May 2024**
34. Hiring a temporary, hourly assistant to the city manager - **Allen -TBD**

CLOSED SESSION

35. Adjourn to closed session, to **reconvene in open session**, Chapter 19.85(1)(f) "Considering financial, medical, social or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of charges against specific persons except where par. (b) applies which, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such histories or data, or involved in such problems or investigations." **Item to be discussed:** 1) Discussion regarding complaints received by the Human Resources Department

CONSIDERATIONS

36. Discussion and possible action regarding matters addressed in closed session in response to a complaint received by the Human Resources Department. - **HR/Employment Attorney**

ADJOURNMENT

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

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



Common Council Meeting

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

Tuesday, October 17, 2023 - 6:30 PM

MINUTES

CALL TO ORDER

The meeting called to order at 6:30 pm by Council President Jim Allen

ROLL CALL

PRESENT

Council President Jim Allen
Councilmember Brienne Brown via Zoom at 6:35pm
Councilmember Lisa Dawsey Smith
Councilmember Jill Gerber
Councilmember Neil Hicks
Councilmember Lukas Schreiber
Councilmember David Stone
City Attorney Jonathan McDonell
City Manager John Weidl
Public Works Director Brad Marquardt
Accountant Jeremiah Thomas

APPROVAL OF AGENDA

Motion made by Councilmember Schreiber, Seconded by Councilmember Dawsey Smith to approve the agenda

Voting Yes: Council President Allen, Councilmember Dawsey Smith, Councilmember Gerber, Councilmember Hicks, Councilmember Schreiber, Councilmember Stone

CONSENT AGENDA

Motion made by Councilmember Dawsey Smith, Seconded by Councilmember Schreiber to approve consent agenda after pulling the September 19, 2023 Common Council Meeting Minutes.

Voting Yes: Council President Allen, Councilmember Dawsey Smith, Councilmember Gerber, Councilmember Hicks, Councilmember Schreiber, Councilmember Stone

1. Urban Forestry Commission Meeting minutes from August 28, 2023.
2. Approval of Common Council Meeting minutes from September 5, 2023
3. Approval of Common Council Meeting minutes from August 15, 2023
4. Approval of Common Council Meeting minutes from September 19, 2023
5. Finance Committee Meeting minutes from September 26, 2023
6. Plan and Architectural Review Meeting minutes from August 14, 2023

7. Landmarks Commission Meeting minutes from September 7, 2023
8. September 2023 Financials
9. Resolution deferring special assessments against benefited property on Wisconsin Street, City of Whitewater, Walworth, and Jefferson counties, Wisconsin - **Public Works**

CONSIDERATIONS

10. Discussion with the University of Wisconsin-Whitewater regarding the Innovation Center- Economic Development

Elizabeth Theien from the University of Wisconsin-Whitewater Innovation Center - Ms. Theien explained that the University of Whitewater is asking the City to take over the operations and the University will take over the programming, outreach, and talent. Ms. Theien stated that the University would like to see the governance of the Innovation Center change.

Discussion only; no official action was taken.

CITY MANAGER REPORT

City Manager Weidl gave his bi-monthly update of City events and accomplishments, including reports from the following departments: Public Works, IT, Neighborhood Services, Library, Parks and Recreation, Police, and Human Resources.

STAFF REPORTS

11. Update on Leaf Management -Public Works

Public Works Director Bard Marquardt gave an update on the City's Leaf Management Plan and the requirements that DNR has with leaves in the City water system.

12. Presentation and Overview of Draft 2024 Budget - Finance

Finance Director Rachelle Blich gave a first look and overview of the 2024 Budget. The presentation of the budget will be on November 7 and the Public Hearing and passing of the budget will be on November 21.

Councilmember Gerber asked that all the community information and data in the front of the budget be updated. Councilmember Gerber asked to see the breakdown of the existing salary for the IT Department and if we can use interns. Councilmember Gerber asked for further discussion or to add it as an agenda item regarding the new proposed IT position. Councilmember Gerber would like to see the current duties of the IT manager and what is proposed for the new position. Councilmember Gerber asked to see a study done for the IT new position. She is looking for a compensation salary study for all employees.

HEARING OF CITIZEN COMMENTS

Jeff Knight (405 Panther Court) read the following statement - Thank you for letting me present the following materials. I'm here tonight and hoping that the City Council will review the policy on how committee members can request agenda items and future engagements to offer guidance on policy. Not just a rubber stamp, but offering transparency and collaboration. One, after the last CDA meeting John

Weidl Sent out a maliciously inaccurate communication to the CDA members and additional people. Not sure if the City Council was included. As a result, I felt the need to respond. Two, because of issues that came up at CDA I responded to John's email and additionally requested three items be included at the next CDA agenda. I copied Bonnie, Kristine, John, and Patrick. This led to a fair amount of back and forth that I have here for your review. At one point I mentioned if John wasn't willing to allow things on the agenda, I was willing to come to the Common Council. This led to another terse response tweaking me saying "Your concerns are not my concerns". So, I did reach out to Jim Allen as Common Council President and copied both John's. Another response left me feeling he was trying his best to get me not to continue asking for agenda items. Third, I did request a written response as to why my items wouldn't be included and asked that all my emails requesting and explaining be included in the packet. That way, I could at least have the other CDA members understand my reasons rather than just seeing John W's hit piece. The issues are separate but, in some cases, tangential. The process of retaining a new Commercial Broker posed some problems for me as a new member returning to the CDA. Selecting a new Broker was on the agenda. When I read my packet one of the Commercial Brokers listed John W. as a reference. I asked John and he informed the committee that they did not ask him, but he knew them and thought they were good. Only one broker attended the meeting, so we suggested they both be invited to present at the next meeting. I looked back at previous CDA minutes and could find no record of starting an RFP process. I also asked for a briefing on the RFP process as there were no communications records. When the next packet came the RFP process was laid out, but surprisingly two documents that I think were solicited were critical of the current vendor. I did some additional searches of both Broker candidates and saw that John W was employed by both. Additionally, I asked both Brokers when they presented as to where they heard about the RFP, both said they got a call from John. I believe Bonnie did a good job following the city's guidelines, I just wished John had been more transparent about his previous relationships and solicitation. I wanted the RFP back on the agenda to suggest any future RFP's be discussed prior to release in case the board has some ideas on getting a broader response as clearly both brokers never saw the WW Register. The second item on the agenda was a review of contract compliance. A critical review of the Twelve2 work was never discussed at any CDA meeting. Why two emails critical were included was hard to understand. More importantly, Twelve2 did communicate with Jim Allen, and Patrick Singer and a ton of back and forth with John W. It was clear the city and broker had different interpretations of who didn't do their job. He said she said. But what made me curious is why none of this was ever discussed by the CDA or staff with Twelve2. In any case, a review of contract compliance prior to the next contract should help us produce a better new contract once we select the new broker. I do think we can move on as clearly Twelve2 had some previous relationship in Mukwonago and doesn't want to work with John anyway. The third item I asked to be placed on the agenda is CDA attorney, not related to RFP or Contract Compliance. Lastly, in the middle of all this back and forth, I get a call asking me what the CDA is doing developing land near the bridge to nowhere. I didn't have a clue and again went back to CDA and City Council minutes and couldn't find a thing. Transparency is crucial. Spoke with both Bob Freiermuth and Jim Heckendorf who said John discussed City/CDA selling 100 parcels and they advised John that the price was too high. Both wondered why the city would be developing a subdivision. As a result, I asked to have housing included at the next meeting. I Searched and found three good properties with some planning already approved through city processes or new developments. I also forwarded a listing for a large parcel adjacent to Highway 12 on the east side and suggested we include the Starin Rd city parcel. My thoughts were to host a meeting with all property owners in the city that could be developed. Some might drop out; others may want to be included. Make it competitive for all to play. Of all the items I requested to be included only housing made the cut, but none of my ideas on housing or proposed property designs. I did request that all my

emails with my information also be included in the CDA packet. None were included. So again, please meet and review this packet of materials and give guidance for future committee meetings to ensure transparency and collaboration.

Geoff Hale (599 South Franklin Street)- Mr. Hale feels if the City is going to get into developing a subdivision the City should look at history and maybe go back to when West Park was done and at quite an expense and because of the investment and the large overhead deals had to be made to get places sold. Anything the City does should have measurable results. It should be treated like any other business. Mr. Hale stated that on Monday the City plans on spending about \$111,000 doing a basic Band-Aid of the area around the lake. Kurt Zip hired a guy from Alabama to come in with a machine that will completely cauterize and gouge up and remove the cattails. Mr. Hale talked to the guy at the end of this project as he was pulling away to go back to Alabama and asked him what would it take to handle both of the lakes to remove all the cattails on the upper and lower lake and he stated somewhere between \$250,000 and \$500,000. Mr. Hale would like to see the Council pull the plug on the company that is coming on Monday, take the \$11,000 put it towards this guy in Alabama or another similar machine.

Chuck Mills (336 Whiston) - Regarding John Weidl Mr. Mills does not care what Mukwonago has to say. Mr. Mills feels the City would not have moved the Aquatic Center without John Weidl. Mr. Mills would like to give John Weidl credit for moving businesses into the City and getting things moving.

Ryan Oezer (1127 West Walworth Ave) - Mr. Oezer would like to jump on Chuck Mill's statement in support of John. Mr. Oezer has lived in the City since 2011. Mr. Oezer feels the City has stayed a small town for the last 13 months. Mr. Oezer would like to see something else for the youth to do around the City. Mr. Oezer would like to see more community events like food truck rallies or bag tournaments.

RESOLUTIONS

13. Resolution adopting and amending the 2022-2023 Budget - Brown/Finance

Finance Director Blich explained that because hiring of an additional Attorney was not in the budget there needs to be a resolution amending the City Budget.

Council President Allen stated he could think of many items that were not in the original budget and no amendment was brought forward.

A motion made by Councilmember Hicks, Seconded by Councilmember Stone to amend the budget to include \$10,000 as a budget amendment for the council to retain an attorney year after year.

Voting Yes: Councilmember Hicks, Councilmember Stone

Voting Nay: Council President Allen, Councilmember Brown, Councilmember Dawsey Smith, Councilmember Gerber, Councilmember Schreiber.

Andrew Crone (1590 Wildwood Road) - Mr. Crone stated that if this is something that will happen year after year the public needs to be given notice and not just happen at one meeting.

Jeff Knight (405 Panther Court) - would like to know when the City retained Kristen Fish-Peterson for the CDA at \$22,000 did it follow the procurement policy?

ORDINANCES**First Reading****14. Ordinance 2073 an ordinance amending Chapter 5.36 Mobile Homes and Mobile Home Parks - City Manager**

City Manager Weidl summarized the request stating that the Common Council can cap the total number of mobile home units allowed in the City to 370.

Motion made by Councilmember Dawsey Smith, Seconded by Councilmember Stone to approve Ordinance 2073.

Voting Yes: Council President Allen, Councilmember Brown, Councilmember Dawsey Smith, Councilmember Gerber, Councilmember Hicks, Councilmember Schreiber, Councilmember Stone

Ryan Oezer (1127 West Walworth Ave)- Mr. Oezer asked how many current units are built in the City.

15. Ordinance 2074 an ordinance amending Section 1.21.010 Schedule of Deposits to provide for a bond amount for violations of Chapter 11.45 Operation of All-Terrain Vehicles (ATV) and Utility Terrain Vehicles (UTV) - Police

Police Chief Meyer explained that this ordinance is to fill in some gaps of the bond schedule.

Motion made by Councilmember Dawsey Smith, Seconded by Councilmember Schreiber to approve Ordinance 2074.

Voting Yes: Council President Allen, Councilmember Brown, Councilmember Dawsey Smith, Councilmember Gerber, Councilmember Hicks, Councilmember Schreiber, Councilmember Stone

16. Ordinance 2065 an ordinance creating Chapter 5.39 Licensing of Short-Term Rentals Dawsey Smith/Neighborhood Services

Councilmember Dawsey Smith stated she would like to recall Ordinance 2065 because it does not fully address any of the concerns and the City needs to have a complete zoning ordinance that does not define or set parameters for allowance or disallowance. Councilmember Dawsey Smith stated that this is also something that has been highlighted as a duplication of other necessary registrations that happen at the State and County levels.

Motion made by Councilmember Dawsey Smith, Seconded by Council President Allen to recall Ordinance 2065.

Voting Yes: Council President Allen, Councilmember Brown, Councilmember Dawsey Smith, Councilmember Gerber, Councilmember Hicks, Councilmember Schreiber, Councilmember Stone.

Geoff Hale (599 South Franklin Street)- stated that he would like the City to still allow Airbnb in the City.

Ben Freiermuth (212 South Second Street)- Stated that he is the property manager for 6 Airbnb listings and is a super host. Airbnb has strict criteria with ratings, response time, and number of guests served and also provides a superb experience and location for people to come and visit the area. All the groups that stay at one of his properties invest in the community. If the ordinance passes this would hurt not only his family-owned business but others.

Andrew Crone (1590 Wildwood Road) - After the last meeting Mr. Crone stated that they had a couple stay at his house for a wedding at his bed and breakfast and last minute, someone in the wedding party had to also stay at the bed and breakfast because they could not find a Hotel in Whitewater. Mr. Crone stated in the Ordinance in one place mentions that it is two people per room, plus two more. Another place in the ordinance, says just two people. Mr. Crone would like to see that clear. Mr. Crone stated he pays the same taxes as hotels and bed and breakfasts in the City of Whitewater.

Bob Freiermuth (212 South Second Street)- If this ordinance is a prelude to legislation for Airbnb, he believes that there should be some committee put together to look into a future ordinance. He stated that he believes that he does not feel an additional ordinance is needed.

Ken Touchin (221 Lakeview Drive) - Has run an Airbnb for 8 or 9 years and has paid the 3% taxes every year. He loves the experience and has not had any problems. He feels there should be less regulation and he can be an example to others on how to run an Airbnb.

Gloria Baley (328 W Main Street) - Would like to know what the room tax is currently in the City.

Second Reading

17. Ordinance 2071 an ordinance amending Chapter 2.08.010 Meetings-City Clerk

Motion made by Councilmember Brown, Seconded by Councilmember Dawsey Smith to approve Ordinance 2071.

Voting Yes: Council President Allen, Councilmember Brown, Councilmember Dawsey Smith, Councilmember Gerber, Councilmember Hicks, Councilmember Schreiber, Councilmember Stone

Councilmember Hicks would like to see it moved from 7 business days to 6 business days so that Council has the weekend to get there request in.

Motion made by Councilmember Hicks, Seconded by Councilmember Stone to amend Ordinance 2071 to move it to 6 business days.

Voting Yes: Council President Allen, Councilmember Brown, Councilmember Dawsey Smith, Councilmember Gerber, Councilmember Hicks, Councilmember Schreiber, Councilmember Stone

CONSIDERATIONS

18. Discussion and possible action regarding an RFP for legal services to retain an outside law firm to advise the Common Council on employee discipline and personnel matters not to exceed \$10,000 - Brown/Finance

Finance Director Blich stated the RFP is in the packet and she highlighted the areas that need to be discussed.

Motion made by Councilmember Hicks, Seconded by Councilmember Stone to move forward without the RFP for legal services to retain an outside law firm to advise the Common Council on employee discipline and personnel matters not to exceed \$10,000 and bring back 3 proposals by President Allen.

Voting Yes: Council President Allen, Councilmember Gerber, Councilmember Hicks, Councilmember Stone

Voting Nay: Councilmember Brown, Councilmember Dawsey Smith, Councilmember Schreiber

Brian Schanen (441 South Buckingham Blvd.)- He feels that this is an irresponsible use of taxpayer funds. Earlier in the meeting, the Council spoke on the importance of transparency and taking on such an issue that has many different opinions. Having that additional transparency he feels would be crucial rather than just rushing forward as fast as possible and allowing the public to see how that goes. Mr. Schanen feels having more potential applicant vendors can be beneficial.

Ryan Oezer (1127 West Walworth Ave)- Asked why the City needs a third law firm? if the City Council is soliciting directly how is that not a prior relationship much as the second law firm is deemed to have a prior relationship instead of a bid-type process?

Greg Majkrzak (1294 Tower Hill Pass) - Cannot follow the reasoning behind not going for the proposals, yet someone individually bringing back two to maybe 3 proposals.

Chuck Mills (336 Whiton) - Would like to know if there is something that the public does not know about?

Councilmember Brown would like to see an RFP that is done in public and in the newspaper.

19. Discussion and possible action to Award Vanderlip Pumping Station and Force Main Replacement Project, Contract 4-2023, to Fischer Excavating, Inc of Freeport, Illinois - Public Works

Public Works Director Marquardt stated the City bid out the project for a second time. The first time in April of 2022 the bids came back quite high. Since April, the City submitted for clean water funds and should be getting 4.2 million. The low bid was from Fischer Excavating, Inc. for \$4,580,341.80 which was \$70,000 less than the low bid in April 2022.

Motion made by Councilmember Stone, Seconded by Councilmember Schreiber to award the Vanderlip pumping station and Force Main Replacement Project, Contract 4-2023 to Fischer Excavating Inc of Freeport Illinois.

Voting Yes: Council President Allen, Councilmember Brown, Councilmember Dawsey Smith, Councilmember Gerber, Councilmember Hicks, Councilmember Schreiber, Councilmember Stone

CLOSED SESSION

30. Adjourn to closed session, to **reconvene in open session**, pursuant to Chapter 19.85(1)(e) "Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session." **Items to be discussed:** 1. MOU/MSP with UWW concerning the Innovation Center and Chapter 19.85(1)(f) "Considering financial, medical, social or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of charges against specific persons except where par. (b) applies which, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such histories or data, or involved in such problems or investigations." **Item to be discussed:** 1) Discussion regarding complaints received by the Human Resources Department.

Motion made by Council President Allen, Seconded by Councilmember Schreiber to go into closed session.

Voting Yes: Council President Allen, Councilmember Brown, Councilmember Dawsey Smith, Councilmember Gerber, Councilmember Hicks, Councilmember Schreiber

Voting Abstaining: Councilmember Stone

Councilmember Stone stated that he would be recusing himself in closed session.

The council went into closed session at 8:21 pm

The council came back into open session at 11:05 pm

Motion made by Councilmember Dawsey Smith, Seconded by Councilmember Schreiber to reconvene into open session.

Voting Yes: Council President Allen, Councilmember Brown, Councilmember Dawsey Smith, Councilmember Gerber, Councilmember Hicks, Councilmember Schreiber

CONSIDERATIONS

31. Discussion and possible action regarding MOU/MSP with the University of Wisconsin - Whitewater for the Innovation Center- Economic Development

Motion made by Councilmember Dawsey Smith, Seconded by Councilmember Schreiber.

Voting Yes: Council President Allen, Councilmember Brown, Councilmember Dawsey Smith, Councilmember Gerber, Councilmember Hicks, Councilmember Schreiber

32. Discussion and possible action regarding matters addressed in closed session involving complaints received by the Human Resources Department. - HR/Employment Attorney

Motion made by Councilmember Dawsey Smith, Seconded by Councilmember Schreiber to make a motion to direct the City Manager to fill the Ethics Committee.

Voting Yea: Council President Allen, Councilmember Brown, Councilmember Dawsey Smith, Councilmember Gerber, Councilmember Hicks, Councilmember Schreiber

ADJOURNMENT

Motion made by Councilmember Schreiber, Seconded by Councilmember Hicks to adjourn.

Voting Yea: Council President Allen, Councilmember Brown, Councilmember Dawsey Smith, Councilmember Gerber, Councilmember Hicks, Councilmember Schreiber

The meeting adjourned at 11:07 pm



Special Common Council Meeting for City of Whitewater and Whitewater Unified School District

Whitewater Municipal Building Community Room,
312 West Whitewater St., Whitewater, WI 53190

*In Person and Virtual

Wednesday, October 11, 2023 - 6:00 PM

MINUTES

CALL TO ORDER - CITY OF WHITEWATER

The meeting was called to order at 6:30 pm by President Allen

ROLL CALL - CITY OF WHITEWATER

PRESENT

Council President Jim Allen
Councilmember Lisa Dawsey Smith
Councilmember Neil Hicks
Councilmember David Stone
City Manager John Weidl

ABSENT

Councilmember Brienne Brown
Councilmember Jill Gerber
Councilmember Lukas Schreiber

APPROVAL OF THE AGENDA - CITY OF WHITEWATER

Motion made by Councilmember Dawsey Smith, Seconded by Councilmember Hicks. Motion passed by voice vote.

HEARING OF CITIZEN COMMENTS - CITY OF WHITEWATER

None

CONSIDERATIONS

1. Discussion and possible action regarding WAFC proposal - City of Whitewater

Council President Allen stated that the school board would allow the City plow truck to come onto the property at such times when we got a snowstorm and school was out.

City Manager Weidl explained that there was a memo from the Public Works Director on the snowplowing issue and how it was a bad idea. Manager Weidl explained there is a sample bid in the packet

Councilmember Stone - Would like to know where the School District proposal is and it was not in the packet.

School District President Kachel stated it was forwarded to the city. City Manager Weidl stated that no one from the City has seen the proposal.

Motion made by Councilmember Stone, Seconded by Councilmember Dawsey Smith to approve pages 3-21 of the packet subject to Attorney review.

Voting Yea: Council President Allen, Councilmember Dawsey Smith, Councilmember Hicks, Councilmember Stone

ADJOURNMENT

Motion made by Councilmember Hicks, Seconded by Councilmember Dawsey Smith. Motion passed by voice vote.



Public Works Committee
Tuesday, September 12, 2023
6:00 p.m.
Cravath Conference Room
Municipal Building - 2nd Floor
312 W. Whitewater St
Whitewater, WI 53190

MINUTES

1. Call to order and roll call.

The meeting was called to order by Stone at 6:00 p.m. The meeting was held at the Municipal Building in the Cravath Conference Room on the 2nd floor.

Present: Gerber, Allen, Stone

Others: Brad Marquardt

2. Approval of minutes from August 8, 2023

It was moved by Allen and seconded by Gerber to approve the Public Works Committee minutes from August 8, 2023.

AYES: All by via voice vote (3). NOES: None. ABSENT: None.

3. Hearing of Citizen Comments

No hearing of citizen comments at that time.

4. New Business

a. Discussion and Possible action regarding renaming Hyer Lane to Peggy Lane.

Marquardt stated the City received a request from Joseph Schraeder asking for Hyer Lane, from Salisbury Lane to Florence Street, be renamed to Penny Lane in recognition of Leslie Penny.

The City currently does not have a procedure in the Municipal Code for renaming streets. However, according to Wisconsin Statutes section 236.295, streets renamed within a recorded subdivision must be accomplished by the recording of an affidavit of correction with the office of the Register of Deeds. Prior to the recording, the governing body of the municipality must approve of the renaming.

Marquardt turned it over to Joseph G. Schrader, 147 N. Hyer Lane, Apt. 4, Whitewater. Schrader stated Penny is a friend of his and was the manager of Whitewater Court that was built in 1987. Schrader said Penny is a special person who immigrated from London, England.

City staff did not recommend changing the street name for the following reasons:

1. Changing an existing "named" street may remove a historical name already tied to Whitewater.
2. This request could open the door for anybody to request a name change to any street at any time. If Hyer Lane was changed to Penny Lane, somebody could come in next month and request a change to a different name.

3. Everyone with a Hyer address would unwillingly need to update all their documents to reflect a new address.

Allen made a motion to deny the Hyer Lane name change to Penny Lane and seconded by Gerber.

AYES: Allen, Stone, Gerber. NOES: None. ABSENT: None.

b. Discussion and Possible action regarding Johns Disposal rate increase request for 2024.

Marquardt stated the City received a request from Johns Disposal asking for a \$0.42 (2.8%) per unit monthly increase as outlined below. According to the contract, Johns may request an annual adjustment up to the Consumer Price Index (CPI). The CPI as indicated in their letter is 2.8%.

	<u>2023</u>	<u>2024</u>	<u>Increase</u>
Garbage	\$9.00	\$9.25	\$0.25
Recycle	\$4.15	\$4.27	\$0.12
Bulk	<u>\$2.00</u>	<u>\$2.06</u>	<u>\$0.06</u>
	\$15.15	\$15.57	\$0.42

The City is estimating a totor count of 2,770 units for the 2024 budget. The overall increase of \$0.42 results in an overall increase of \$13,961 for 2024.

Since the requested increase is in line with the CPI, Marquardt recommended the committee approve the rate increase for 2024 and move it on to the full Council and include the new rates in the 2024 budget.

Marquardt stated it is still in line with what the contract says. It was brought to the Public Works Committee and then to the Council meeting for formal action even though it is within the combines of the contract.

Allen made a motion to approve the 2.8% rate increase to John’s Disposal and seconded by Gerber.

AYES: Stone, Gerber, Allen. NOES: None. ABSENT: None.

c. Discussion and Possible action regarding deferred assessments for Wisconsin Street sanitary sewer and water main.

Marquardt stated Councilperson Allen asked for this item to be on the agenda. Sanitary sewer and water main were extended on Wisconsin Street in 2004 to serve the development to the east of Wisconsin Street, namely the Waters Edge Subdivision. A public hearing was held to levy special assessments to the properties lying to the west of Wisconsin Street since the sanitary sewer and water mains would be abutting their properties. A preliminary and final resolution was passed by Council deferring the sanitary sewer and water assessments to 2024 or upon hook up, whichever occurs sooner. Staff sent out letters earlier this year to property owners reminding them of the special assessment due in 2024.

It was noted on May 4, 2004, Council passed the preliminary resolution to assess for sanitary sewer and water and to defer the assessment to 2024. May 18, 2004, the Council passed the final resolution charging a special assessment of \$7,522.17 to each of the seven property owners along the west side of Wisconsin Street. This assessment was deferred interest free until 2024 or upon hook up by the property owner, noted as whichever occurs first.

Each property owes \$3,996.16 for the water assessment and \$3,526.01 for the sanitary sewer assessment. Altogether, the Water Utility would collect \$23,976.96 and the Wastewater Utility would collect \$21,156.06.

Marquardt recommended these special assessments be kept in place and collected in 2024, per the 2004 resolution.

Chris Craft, 630 S. Wisconsin Street, spoke regarding documents his grandpa had and the possibility of sub-dividing the property into six lots. If that would have happened it would be more feasible; however, without putting a road in it's not feasible for them to go back that far. He stated he pays a lot of money to keep his septic working and recently just inherited these properties. There are many repairs that need to be done on the house. As a single father of three, it's not possible to pay the \$60,000.

Chris stated his uncle is another owner of the property at 630 S. Wisconsin St. property, which is in a trust. His uncle called about sub-dividing the lots. They asked if they could sell the front lots and were told they could not do that because they would be land locked. Becky stated that never came to fruition and it never will because there will never be another road with sub plots.

Becky Miles, 626 S. Wisconsin St., spoke about the potential road and digging through limestone. They had quotes at one time, which were \$50,000, per household.

Stone made a motion to cancel the special assessments for the Wisconsin Street properties. Allen stated he wanted to talk about it more. Gerber stated she was also not ready to cancel. Allen stated the cost was extremely high and therefore it was deferred for 20 years. The residents have working sewer and wells and don't need to hook up at this time. Allen asked if Stone would retract his motion. Allen would say his motion would be that these homes pay their portion of the 1/7 of the fee, at that time they hook up to City sewer and water. He stated right now, they do not need to hook up to the City. Stone said he would rescind his motion.

Gerber asked Marquardt if there is any reason these property owners need to hook up to City sewer and water that they, the committee, are not thinking of? Marquardt stated the only thing would be in the City ordinance. He believes it states that if sewer and water are available, and you are in the City, you are supposed to hook up.

Allen made a motion to cancel the 2004 special assessment deal and the seven properties on the west side of Wisconsin Street pay their assessment when they decide to hook up to City sewer and water and seconded by Stone.

Gerber stated that the document created in 2004 (from 2004 prices) would have them pay \$7,522 per home for work that has already been done and Marquardt agreed. She stated that is nothing to do with them hooking up to the City. Marquardt stated that is for the sewer and water main that is in the street now. Gerber said the stuff is there and the work has been done. Therefore, the assessment was deferred so they would have time to get the \$7,522 together over 20 years. Marquardt stated that would be the assumption. Gerber stated again that is has nothing to do with them hooking up. Miles stated she agreed if the property owner hooks up; otherwise, why would you pay for something or a service you are not receiving. What would have been fair and correct for everyone when you hook up you are going to pay your share. Allen stated Gerber did have a point. Allen said the owners were all told 20 years ago that this was coming. Marquardt was also correct that this is how it's done and when it's developed it gets paid. Allen wanted to amend his motion to also say that the charge of \$7,522 remains the charge when someone chooses to hook up, without interest, and seconded by Stone.

Gerber asked for clarification on the amendment. Marquardt stated leave the assessment at \$7,522.17, without future interest due when hooking up to the City sewer and water main.

Gerber asked if there were any other special assessments on the table. Marquardt will have that information at the next council meeting.

AYES: Gerber, Allen, Stone. NOES: None. ABSENT: None.

Gerber asked if there needed to be any timeframe regarding payment. Marquardt stated if they don't pay it goes on their property taxes.

Stone asked if there were any additional comments before voting on the motion. There were no comments at that time.

AYES: Allen, Stone, Gerber. NOES: None. ABSENT: None.

Marquardt stated this item will go to Council in October 3, 2023.

d. Discussion and Possible action regarding Amendment No. 1 to Task Order No. 23-04 for Construction Related Services for the North Side Water Main Extension.

Marquardt stated Wondra Construction was awarded the contract to install water main from the WE Energies property east to serve Johns Disposal and the Wastewater Facility. The project is expected to start in October. The estimated cost to provide the Construction Related Services is \$43,000. The attached Amendment is for Strand Associates to perform Construction Related Services, such as shop drawing review, review of pay requests, construction staking, and construction observation. The Council approved the water main project at their September 5, 2023, meeting. The original Task Order was approved at the March 21, 2023, Council meeting.

Gerber made a motion to approve the Amendment No. 1 to Task Order No. 23-04 for Construction Related Services for the North Side Water Main Extension and seconded by Allen.

AYES: Stone, Gerber, Allen. NOES: None. ABSENT: None.

e. Discussion and Possible Action regarding sidewalk replacement program.

Marquardt stated the Public Works Committee has been discussing changes to the sidewalk repair program at their July and August, 2023, meetings. Since the last meeting, staff reached out to a number of surrounding communities to gather information on what other communities do for assessing property owners. Committee members were provided a list of communities that responded.

Stone thanked Marquardt for collecting this data as it shows that it varies by community. Allen asked if the City could afford to do 50/50? Gerber stated, no. Marquardt stated the estimate he had was for Ward 4 at \$373,000. That was replacing every piece of sidewalk that was marginal. That was a worst-case scenario. If the City only did the major tripping hazards it would be greatly reduced. If they looked at only tripping hazards and no curb ramps that would also be greatly reduced. The curb ramps do not meet the current ADA guidelines, and there are some discrepancies as to when they should be replaced. Marquardt thought we could probably afford to replace sidewalks if we were only doing tripping hazards. Stone stated he would be in favor of replacing the sidewalk as a tripping hazard. Maybe that means adding additional money yearly to Fund 280. He would be against a special assessment.

Gerber doesn't think the City can afford to even do the tripping hazard sidewalks. When walking around town she stated that a lot of the sidewalk issues are from the terrace trees.

Gerber made a motion to start assessing 50/50 of sidewalk costs. The homeowner would be responsible for 50% of the sidewalk replacement and the City would be responsible for the other 50% of the sidewalk replacement for anything that is considered a tripping hazard; unless a terrace tree is causing the sidewalk issue and seconded by Allen.

AYES: Gerber, Allen. NOES: Stone. ABSENT: None.

Marquardt stated he will start updating the ordinance to reflect a couple of changes and will include the proposed 50/50 on parts of a sidewalk that are a tripping hazard, unless a terrace tree is causing the sidewalk issue. The discussion will be brought back to a future Council meeting.

5. Future Agenda Items

No future agenda items at that time.

6. Adjournment

It was moved by Allen and seconded by Gerber to adjourn the Public Works Committee meeting at 6:43 p.m.

AYES: All by via voice vote (3). NOES: None. ABSENT: None.

Respectfully submitted,

Alison Stoll

Alison Stoll, Administrative Assistant
Department of Public Works



Plan & Architectural Review Meeting

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

Monday, October 09, 2023 - 6:00 PM

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

Plan and Architectural Review Commission
Oct 9, 2023, 6:00 – 7:30 PM (America/Chicago)

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

<https://meet.goto.com/457869101>

You can also dial in using your phone.

Access Code: 457-869-101

United States: +1 (646) 749-3122

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

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

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.

MINUTES

CALL TO ORDER

Was called by Chairman Miller at 6:00 p.m.

ROLL CALL

Present: Andrew Crone, Neil Hicks, Carol McCormick, Tom Miller, Bruce Parker, Brian Schanen and Sherry Stanek.

HEARING OF CITIZEN COMMENTS

There were no citizen comments.

APPROVAL OF THE PLAN & ARCHITECTURAL REVIEW COMMISSION MINUTES OF AUGUST 14, 2023

1. Minutes for August 14, 2023 Plan Commission Meeting

McCormick motioned for Approval of August 14, 2023 minutes with a second from Schanen. Ayes: A. Crone, N. Hicks, C. McCormick, T. Miller, B. Parker, B. Schanen and S. Stanek. Nays: None. Motion passed unanimously.

PUBLIC HEARING FOR REVIEW AND POSSIBLE APPROVAL

- 2. Site Plan Review and Possible Approval of a Proposed Dollar Tree Store to be located at the corner of Indian Mound Parkway and W. Main Street. Parcel #/A503300001.

Consideration of a commercial building located at the corner of Indian Mound Parkway and W. Main Street, parcel number /A503300001. from Dollar Tree answered questions. Hicks made a motion to approve with the following conditions:

- Landscaping plan to be approved by Urban Forestry Commission
- Lightening Plan sent to city staff for review
- Driveway entrance reduced to 35 feet
- Stormwater Plan sent to City
- Pedestrian sidewalk created

Motion was seconded by Parker. Ayes: A. Crone, N. Hicks, C. McCormick, T. Miller, B. Parker, B. Schanen and S. Stanek. Nays: None. Motion passed unanimously.

- 3. Public Hearing Regarding Consideration of A Conditional Use Permit (CUP) for A Proposed Fraternity House to be located at 1036 W. Main Street, Parcel # /WUP 000170 for Alpha Sigma Phi.

Consideration for a Conditional Use Permit (CUP) for a fraternity house for Alpha Sigma Phi to be located at 1036 W. Main Street, parcel number /WUP 000170. Brad Ceranske owner of the property was there to answer questions. Conditional Use Permit will be placed in the property owners name. Motion by Crone, seconded by Miller. Ayes: A. Crone, N. Hicks, C. McCormick, T. Miller, B. Parker, B. Schanen and S. Stanek. Nays: None. Motion passed unanimously.

- 4. Public Hearing Regarding Consideration of A Conditional Use Permit (CUP) for a Proposed Auto Repair Shop located at 648 S Janesville Avenue, Parcel # /T00022A for Jeremy D Meyer.

Consideration for a Conditional use Permit (CUP) for a auto repair shop located at 648 S. Janesville St, parcel number /T00022A for Jeremy D. Meyer. Michael Smith provided citizen comment about how the city needs to encourage small businesses and we need to make it easier for small business to open in Whitewater. Jeremy D. Meyer was present for questions. He asked his own about whether this process was necessary. Attorney McDonnell did state he had a chose we could go and look at what happen with the first CUP or he could continue with this application. Jeremy chose to continue with this one. Schanen motioned with the following conditions:

The conditional use permit shall run with the applicant and not the land. If the business is sold, the new owner/operator must return to the Plan Commission for approval of automobile repair and servicing.

For any storage of inoperable vehicles on the site, the applicant would need to request that the Common Council consider allowing this property to be eligible for an inoperable vehicle permit.

Painted designated parking stalls and stops by October 31, 2024.

Hicks seconded the motion. Ayes: A. Crone, N. Hicks, C. McCormick, T. Miller, B. Parker, B. Schanen and S. Stanek. Nays: None. Motion passed unanimously.

- 5. Public Hearing Regarding Consideration of A Conditional Use Permit (CUP) for first floor residential units located at 885 S. Janesville Avenue, Parcel # /A 285000001.

Consideration for a Conditional Use Permit (CUP) for first floor residential units located at 885 S. Janesville Avenue, parcel number /A28500001. Russell Walton the property owner was there to answer questions. Planners report did not recommend the first floor units due to the plans looked like the units occupied more than 50% of the first floor. Russell stated that the architect stated it did not. Planner was ok with recommending the plan if the architect provided the calculations and site plans to the city for review. Stanek motioned with the following condition:

The architect was to provide to the city and the planner the calculations for the first floor plans that show the total coverage is not more than 50% and site plans. Crone seconded the motion.

Ayes: A. Crone, N. Hicks, C. McCormick, T. Miller, B. Parker, B. Schanen and S. Stanek. Nays: None. Motion passed unanimously.

FUTURE AGENDA ITEMS

- 6. Review and possible approval for a Conditional Use Permit for 209 S Taft Street for second floor residential units. **November 13**
- 7. Site Plan Review and Possible Approval of Starbucks interior plan located at 1280 W Main Street. **November 13**
- 8. Rezoning of Mound Meadows from R-1 to R-2 for zero lot line duplexes. **To Be Determined**

NEXT MEETING DATE

- 9. Next Plan Commission Meeting is November 13, 2023

ADJOURNMENT

Meeting was adjourned by Chairman Miller at 7:10 p.m.

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. Those wishing to weigh in on any of the above-mentioned agenda items but unable to attend the meeting are asked to send their comments to:

c/o Neighborhood Services Director
312 W. Whitewater Street
Whitewater, WI 53190
or ldostie@whitewater-wi.gov



Library Board of Trustees Special Meeting

Library Community Room 431 West Center,
Whitewater, WI, 53190 *Virtual Only

Monday, October 09, 2023 - 6:30 PM

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

Irvin L. Young is inviting you to a scheduled Zoom meeting.

Topic: Library Board of Trustees Special Meeting

Time: Oct 9, 2023 06:30 PM Central Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/89836098082?pwd=eFdsbUN0OFpKVGZEd3hVWmxTVDRZQT09>

Meeting ID: 898 3609 8082

Passcode: Fy3mzVUA

Dial by your location

+1 312 626 6799 US (Chicago)

Meeting ID: 898 3609 8082

Passcode: 43662177

MINUTES

VIRTUAL ONLY

CALL TO ORDER

ROLL CALL - 6:36

Present: Doug Anderson, Sallie Berndt, Brienne Diebolt-Brown, Jennifer Motszko, Jaime Weigel

Absent: Alyssa Orłowski, Kathy Retzke

Staff: Stacey Lunsford, Sara Marquardt

APPROVAL OF AGENDA

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

MSC Anderson/Weigel to approve the Agenda.

Ayes: Doug Anderson, Sallie Berndt, Brienne Diebolt-Brown, Jennifer Motszko, Jaime Weigel

Nays: None

NEW BUSINESS

1. Appointment of a Search Committee for Recruitment of a New Library Director

A copy of the board by-laws with the relevant section on committees highlighted is attached.

Appointed: Brienne Diebolt-Brown, Karol Kennedy (Bridges Library System), Sara Marquardt (HR), Jennifer Motszko, Jaime Weigel

Roll Call - adjourn to executive session 6:53 - Doug Anderson, Sallie Berndt, Brienne Diebolt-Brown, Jennifer Motszko, Jaime Weigel

EXECUTIVE SESSION

Adjournment into Closed Session **NOT TO RECONVENE** per Wisconsin State Statute

19.85(1) (c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. Items to be discussed: **1. Correspondence from the assistant director.**

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 Library Director (262-473-0530) at least 72 hours prior to the meeting.



**Parks and Recreation Board Minutes
Wednesday, September 20, 2023 – 5:30 pm
Cravath Lakefront Room
312 W. Whitewater Street
Whitewater, WI 53190
Hybrid Meeting**

1. Call to Order and Roll Call

Kathleen Flemming, Stephanie Hicks, Mike Kilar, Megan Matthews, Steve Ryan, David Stone, Deb Weberpal Absent: Dan Fuller, Ben Prather Korie Oberlie,
Staff: Jennifer French, Michelle Dujardin, Hunter Karnitz, Brad Marquardt
Guests: Sherri Stanek, Neil Hicks

2. Approval of Minutes

- a. Stone: Change the Location to Middle School not the High School. A repeat sentence will be taken off of item 7B.**

Motioned by David Stone. Seconded by Stephanie Hicks. Ayes: Kathleen Flemming, Stephanie Hicks, Mike Kilar, Megan Matthews, Steve Ryan, David Stone, Deb Weberpal Absent: Dan Fuller, Ben Prather Korie Oberlie,

3. Hearing of Citizen Comments

4. Staff Reports

- a. Director's Report:**

- i. Dujardin:

* Run for Trey is coming up October 8. You can either register in person or online.

*The aquatic center was used the other week for Walworth County diver certifications. It is also swim meet season so we are getting more exposure that way. 10 passes have been returned from the Discover Whitewater Series run/walk.

*Cat tails are approved and will start being removed in October starting at Cravath.

* Stone requested that we show pictures for Trippe as well as Cravath

b. Event Programs:

i. Dujardin:

* Afterschool program started on the first day of school, Nelson bus is helping bus kids from Lakeview over to Washington school.

* September 7th was the last concert of the series. Will be trying different end times due to it getting dark earlier.

c. Sports and Aquatic Programs:

i. Karnitz:

* Youth basketball registration just opened. Starts end of October ends in December. This is for grades K-3.

* Flag football has begun, Saturday September 23 will be the 3rd week of games. Two 2nd and 3rd grade teams and once 4th and 5th grade.

* August 25-27 was cleaning weekend at the aquatic center. Grates by the slide were painted they even pressure washed the deep end.

D. Senior Programs:

i. French:

* Seniors in the Park started fitness drumming. They meet once a week for an hour to beat to the rhythm and get their heartrate going.

Urban Forestry Commission Updates

There is a link on the banner to donate money for a memorial for the territorial oak. Swift night out August 28th had 10 people in attendance and roughly 450-500 swifts were seen. Watch the Swifts fly around.

j. Pedestrian and Bicycle Updates

No update

k. Considerations

7a. Discussion and possible action regarding Starin Park Underground Detention Basin

- Brad Marquardt presented on the topic:
 - Looking to place in an underground detention basin at Starin Park. This will help remove Total Suspended Solids and Phosphorus from the stormwater

before entering waterbodies. Stran Associates put together a plan required by the DNR to help reduce the run off. What they proposed in 2017 can be seen in item 2. This is just an option of where it could be put. This basin has to be at least 400 feet from the nearest local well. In the basin there will be 42 in pipe for the water to go through and a 12 in discharge pipe that will send the clean water to the lake. At this time Marquardt is looking for an agreement to start this process and discuss possible other locations to place this basin.

Shery Stanik: likes what this is going to do however is concerned that the trees that are in proposed location will not be able to survive relocation and will not have enough room to grow again on top of basin.

Ryan: will this infringe on the playground or future playground?

Marquardt: Can work around existing playground and will be underground so other playground options are not a problem.

Kilar: Kachel ball field is a possibility if it is far enough away from a well that might be the best spot since that field always floods.

Ryan: suggested one of the parking lots so we are not disturbing the grass, trees, or park area.

Approved to move forward in getting funding and looking for the best spot possible.

7b. Geese control update

- Application period is closed. We had 10 hunting permits on Trippe and 5 on Cravath for early season.

Ryan: do they report how many they get?

Dujardin: no one reports it to us

French: we would have a better idea next year when they apply again.

7c. Lakes Meeting Follow up From August 26

- City Manager, Michelle Dujardin, and two council members will be taking a tour of the lakes via boat to have an idea of what it looks like on the water. The city is looking into the pros and cons of using chemicals.
- Michelle and the City Manager will be meeting with a Hydrologist to look at the lakes. This Hydrologist has worked with Whitewater and Eric in the Past.
- Possibly do a winter burn if it gets cold enough to get rid of some vegetation.
- Looking at education the community on becoming a lakes district. There will be 2 classes offered, and looking on how to get it to stream somewhere at the city for those who don't have a computer.

7d. Cravath Lakefront Flower Bed Discussion

- Brought up at City Council to have the flower beds at Cravath park weeded. Guys from the city got out there and weeded the beds.
- Neil Hicks: request for more attention be taken on those beds. Perhaps asking those who sponsored the tulips to help maintain them. Also requested for hanging baskets in town again.
- Dujardin: Will look into it and see how they can get them better maintained

7e. Discussion and Approval of Immanuel church group as a partner Organization for use of Starin Park Community Building.

- Immanuel church is looking to use the Starin Park Community building from 2:30-6:30 every Sunday. Looking to get the partner rate for those rentals.
Weberpal: That would take up a lot of rental opportunity
Ryan: What stops other groups from wanting to do the same thing?
- Motion made by Stephanie Hicks to deny the group rate and allow them to rent at the standard price that they are paying now. Seconded by Mike Kilar.
Ayes: Ayes: Kathleen Flemming, Stephanie Hicks, Mike Kilar, Megan Matthews, Steve Ryan, David Stone, Deb Weberpal
Absent: Dan Fuller, Ben Prather Korie Oberlie,

k. Adjournment

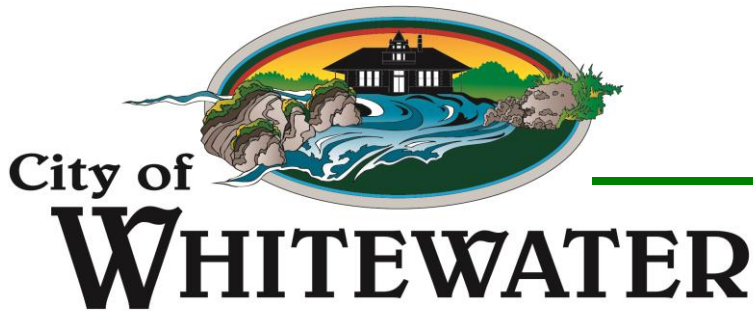
Motioned by Stephanie Hicks to adjourn at 6:56pm. Second by Deb Weberpal.

Ayes: Kathleen Flemming, Stephanie Hicks, Mike Kilar, Megan Matthews, Steve Ryan, David Stone, Deb Weberpal
Absent: Dan Fuller, Ben Prather Korie Oberlie,

Next scheduled meeting: Wednesday September 20, 2023

Respectfully Submitted,

Jennifer French
Jennifer French



Karen Dieter
Comptroller
P.O. Box 690
Whitewater, WI 53190

PHONE: (262) 473-1382
FAX: (262) 473-0589
Email: kdieter@whitewater-wi.gov
WEBSITE: www.whitewater-wi.gov

TO: City Manager and Common Council Members

FROM: Karen Dieter, Comptroller

RE: October 2023 Financial Statements

DATE: November 10, 2023

Attached are the following financial statements/summary information:

1. Manual Check Totals by Fund
2. Manual Check Detail
3. Summary of Cash/Investment Balance and Fund Balance for all funds
4. Summary of Investment Balances – All Funds
5. General Fund – Fund #100
6. Water Utility – Fund #610
7. Wastewater Utility – Fund #620
8. Storm Water Utility – Fund #630

If you have any questions, please do not hesitate to contact me.

Manual and Authorized Checks Processed/Paid
October 2023

Attached is a detail listing of all manual and authorized checks processed. The total amount equaled \$932,892.80.

<u>Fund #</u>	<u>Fund Name</u>	<u>Fund Total</u>
100	General Fund	181,617.01
200	Cable TV Fund	387.37
208	Parking Permit Fund	249.89
210	Fire Equipment Revolving Fund	
214	Election Fund	
215	DPW Equipment Fund	
216	Police Vehicle Revolving Fund	
217	Building Repair Fund	
220	Library Special Revenue	15,459.33
230	Solid Waste/Recycling Fund	41,703.15
235	Ride-Share Grant Program Fund	8,419.82
240	Parkland Acquisition	
245	Parkland Development	1,700.00
246	Treytons Field of Dreams	464.00
247	Aquatic Center	16,555.33
248	Park & Rec Special Revenue	3,316.01
249	Fire & EMS Department	38,043.02
250	Forestry	300.00
271	Insurance/SIR Fund	2,750.00
272	Lakes Improvement	
280	Street Repair Revolving Fund	10,862.66
295	Police Trust Fund	
300	Debt Service	
410	TID 10	
411	TID 11	
412	TID 12	
413	TID 13	
414	TID 14	
441	TID 4 Affordable Housing	
450	CIP Fund	60,966.59
452	Birge Fountain Restoration	52.86
610	Water Utility	465,005.15
620	Wastewater Utility	31,846.34
630	Stormwater Utility	33,359.41
900	CDA Operating Fund	9,771.30
910	CDA Project Fund	
920	Innovation Center	10,063.56
Grand Total:		<u><u>932,892.80</u></u>

Report Criteria:

Report type: GL detail

Check.Check number = 95799-95891,900191

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
100									
10/23	10/05/2023	95805	28	BURNS INDUSTRIAL		NOTCHED V BELT	1072560	100-53300-405	101.20
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		HILLSIDE CEMETARY	Sept 2023	100-51600-221	93.52
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		PARK SKATING BLDG	Sept 2023	100-51600-221	25.02
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		431 W CENTER ST-LIBRARY	Sept 2023	100-55111-221	337.84
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		CENTER ST SKATING RINK	Sept 2023	100-53270-221	141.53
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		BATH HOUSE-TRIPP	Sept 2023	100-53270-221	68.84
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		ROUND ABOUT	Sept 2023	100-51600-221	9.80
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		COMMUNITY GARDENS	Sept 2023	100-51600-221	17.19
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		LIBRARY FOUNTAIN/BUBBLER-BIRGE FOUNTAIN	Sept 2023	100-51600-221	41.59
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		ARMORY	Sept 2023	100-51600-221	243.36
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		WHITE BLDG	Sept 2023	100-51600-221	47.60
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		GARAGE STORAGE BLDG-CITY GARAGE BLDING	Sept 2023	100-53230-221	88.27
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		GARAGE & BUBBLER	Sept 2023	100-53230-221	320.37
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		PARK COMMUNITY BLDG-SENIOR CTR	Sept 2023	100-53270-221	331.97
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		STARIN PARK	Sept 2023	100-53270-221	40.80
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		KILAR FIELD OF DREAMS	Sept 2023	100-53270-221	240.20
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		PARK STAND PIPE	Sept 2023	100-51600-221	15.97
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		NORTH PARK MANHOLE-CRAVATH LAKE	Sept 2023	100-53270-221	15.97
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		PUBLIC SAFETY BLDG	Sept 2023	100-51600-221	831.33
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		313 W WHITEWATER ST-DEPOT	Sept 2023	100-51600-221	83.59
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		CRAVATH LAKE PARK-STORMWATER	Sept 2023	100-51600-221	15.92
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		215 S FREMONT ST-CRAVATH LK FRONT BLDG	Sept 2023	100-53270-221	257.56
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		E SIDE PARK	Sept 2023	100-51600-221	28.05
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		342 N FREMONT -CITY PURCH 12/17	Sept 2023	100-53270-221	18.25
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		336 N FREMONT ST	Sept 2023	100-51600-221	18.25
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		126 N JEFFERSON ST-910-56500-408	Sept 2023	100-15205	18.87
10/23	10/05/2023	95807	9714	EXPRESS ELEVATOR LLC		2023 ANNUAL TESTING	109213	100-51600-310	650.00
10/23	10/05/2023	95808	1255	FASTENAL COMPANY		CREDIT ON ACCOUNT	WIWHT5943	100-53270-242	7.46-
10/23	10/05/2023	95810	133	FRAWLEY OIL CO INC		SEPT 2023 FUEL	SEPT 2023	100-16600	5,936.52
10/23	10/05/2023	95811	62	HARRISON WILLILAMS & MCDO		SEPT 2023 CITY ATTORNEY LEGAL SVCS	01684	100-51300-212	3,489.16
10/23	10/05/2023	95811	62	HARRISON WILLILAMS & MCDO		SEPT 2023 CITY ATTORNEY LEGAL SVCS	01684	100-51300-214	2,699.17
10/23	10/05/2023	95811	62	HARRISON WILLILAMS & MCDO		SEPT 2023 CITY ATTORNEY LEGAL SVCS	01684	100-52400-212	395.00
10/23	10/05/2023	95812	191	JEFFERSON CO TREASURER		SEPT 2023 COURT FINES	SEPT 2023 C	100-21690	50.00
10/23	10/05/2023	95813	5997	MZIS		SEPT 2023 INSPECTION SVS/PERMITS	211483	100-52400-222	3,632.75

M = Manual Check, V = Void Check

Item 7.

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/23	10/05/2023	95814	110	KB SHARPENING SERVICES IN		7 MOWER BLADES/2 CHIPPER KNIVES SHARPENED	122143	100-53270-242	88.00
10/23	10/05/2023	95816	9750	MADISON REVOLUTION FASTPI		RFUND TOURNY FEE	100323	100-13500	350.00
10/23	10/05/2023	95818	727	PETE'S TIRE SERVICE INC		#447 TIRE-LIFE SOLUTION/TIRE REPAIRS	111650	100-53230-352	495.00
10/23	10/05/2023	95818	727	PETE'S TIRE SERVICE INC		#26 FLAT TIRE REPAIRS	112438	100-53230-354	60.00
10/23	10/05/2023	95819	43	PETTY CASH		POSTAGE & PRISONER MEALS	SEPT 2023	100-52110-310	57.84
10/23	10/05/2023	95821	4196	QUADIENT LEASING USA INC		3Q23 FOLDER/STUFFER MACHINE LEASE	N10128401	100-51500-310	63.42
10/23	10/05/2023	95822	9742	RODRIGUEZ, ANDY		REFUND PAYMENT ON CITATION BG5189553	BG5189553	100-21690	124.00
10/23	10/05/2023	95823	8357	SANDOVAL, ANALISE M		SEPT 2023 RESTITUTION FROM CHRISTIAN HANSON	SEPT 2023 R	100-21690	81.00
10/23	10/05/2023	95824	9752	SCHOTANUS, JAYME L		SEPT 2023 RESITUTION FROM JAQUELIN NIEVES	SEPT 2023 R	100-21690	500.00
10/23	10/05/2023	95825	713	STATE CRIME LAB-MADISON		SEPT 2023 COURT FINES	SEPT 2023 C	100-21690	4,836.64
10/23	10/05/2023	95825	713	STATE CRIME LAB-MADISON		SEPT 2023 COURT FINES	SEPT 2023 C	100-21690	4,836.64- V
10/23	10/05/2023	95826	8137	TDS		OCT 2023 911 LINES	0917WWPD-	100-52600-225	351.60
10/23	10/05/2023	95827	6	WALMART		SEPT 2023 RESITUTION FROM THERESA BLODGETT	SEPT 2023 R	100-21690	20.00
10/23	10/05/2023	95827	6	WALMART		SEPT 2023 RESITUTION FROM ROY F MAILHOT	SEPT 2023 R	100-21690	25.00
10/23	10/05/2023	95828	125	WALWORTH CO CLERK OF CIR		G4803C73BD GEIGER III, RICHARD A	G4803C73B	100-45114-52	150.00
10/23	10/05/2023	95828	125	WALWORTH CO CLERK OF CIR		G4803C73BG BARLOW, JACOB L	G4803C73B	100-45114-52	150.00
10/23	10/05/2023	95829	125	WALWORTH CO TREASURER		SEPT 2023 COURT FINES	SEPT 2023 C	100-21690	2,002.71
10/23	10/05/2023	95831	713	STATE OF WISCONSIN		SEPT 2023 COURT FINES	SEPT 2023	100-21690	4,836.64
10/23	10/12/2023	95833	9756	ACE AUTO INTERIORS		#24 & 27 SEATS REPAIRED	091923	100-53230-354	900.00
10/23	10/12/2023	95834	38	ALSCO		SEPT 2023 MAT SERVICE	SEPT 2023	100-55111-355	98.97
10/23	10/12/2023	95836	9754	BROWN, JACK T		RFND OVRPMT ON CITATION G481990C3H	G48190C3H	100-21690	13.00
10/23	10/12/2023	95837	4192	DIVERSIFIED BENEFIT SVC INC		OCT 2023 HRA SVCS	392749	100-51500-217	301.50
10/23	10/12/2023	95842	9753	HENRY SCHEIN INC		NITRILE GLOVES	55319235	100-52110-310	109.64
10/23	10/12/2023	95844	8438	JAMES LEASING LLC		SEPT 2023 COPIER LEASE	14166	100-51400-310	91.24
10/23	10/12/2023	95844	8438	JAMES LEASING LLC		SEPT 2023 COPIER LEASE	14166	100-52100-310	115.88
10/23	10/12/2023	95844	8438	JAMES LEASING LLC		SEPT 2023 COPIER LEASE	14166	100-51500-310	114.85
10/23	10/12/2023	95844	8438	JAMES LEASING LLC		SEPT 2023 COPIER LEASE	14166	100-53100-310	128.71
10/23	10/12/2023	95844	8438	JAMES LEASING LLC		SEPT 2023 COPIER LEASE	14166	100-53300-310	47.91
10/23	10/12/2023	95844	8438	JAMES LEASING LLC		SEPT 2023 COPIES CHARGE	14166	100-51400-310	300.93
10/23	10/12/2023	95844	8438	JAMES LEASING LLC		SEPT 2023 COPIES CHARGE	14166	100-51500-310	61.04
10/23	10/12/2023	95844	8438	JAMES LEASING LLC		SEPT 2023 COPIES CHARGE	14166	100-51200-310	12.73
10/23	10/12/2023	95844	8438	JAMES LEASING LLC		SEPT 2023 COPIES CHARGE	14166	100-52100-310	138.70
10/23	10/12/2023	95844	8438	JAMES LEASING LLC		SEPT 2023 COPIES CHARGE	14166	100-53270-310	36.00
10/23	10/12/2023	95849	9700	MUNICIPAL CODE ENFORCEME		AUG 2023 CODE REVIEW AND REVISION SVCS	1085	100-52400-219	1,406.30
10/23	10/12/2023	95849	9700	MUNICIPAL CODE ENFORCEME		SEPT 2023 ZONING ADMIN SVCS	1089	100-52400-219	649.00
10/23	10/12/2023	95851	2701	WALTON SAND AND GRAVEL LL		4 LOADS OF ASPHALT	5027	100-53300-405	60.00
10/23	10/12/2023	95853	9755	TORRES ROMERO, VICTOR S		REFUND OVRPMT OF CITATION BF121913-1	BF121913-1	100-21690	124.00
10/23	10/12/2023	95854	9749	STATE DISBURSEMENT UNIT		10/13/23 CHILD SUPPORT WITHHOLDING-BLITCH	101323	100-21580	223.85
10/23	10/18/2023	95857	5997	MZIS		AUG 2023 INSPECTION SVCS	211455	100-52400-222	18,496.81

M = Manual Check, V = Void Check

Item 7.

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		DOLLAR TREE SITE REVIEW	0202181	100-52400-219	1,378.27
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		HOFFMANN LANDS	0202181	100-53100-213	6,751.10
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		PMT MEETING	0202181	100-53100-213	179.24
10/23	10/18/2023	95863	8	UW WHITEWATER		TOILET PAPER/SOAP/LED TUBEBULBS	39346	100-51600-310	568.47
10/23	10/18/2023	95863	8	UW WHITEWATER		DEEP CYCLE BATTERY	39346	100-51600-355	249.63
10/23	10/18/2023	95863	8	UW WHITEWATER		USFLAGS/TOILET PAPER/SOAP/BATTERIES	39346	100-51600-310	349.26
10/23	10/18/2023	95864	125	WALWORTH CO CLERK OF CIR		G4803C73BM BAUMANN, MEGAN N	G4803C73B	100-45114-52	150.00
10/23	10/18/2023	95864	125	WALWORTH CO CLERK OF CIR		G4803C73BP MILLARD, RACHEL LYNN	G4803C73B	100-45114-52	150.00
10/23	10/18/2023	95864	125	WALWORTH CO CLERK OF CIR		G4803C73BQ MILLARD, RACHEL LYNN	G4803C73B	100-45114-52	500.00
10/23	10/18/2023	95866	25	WE ENERGIES	NZ712613	Electric-0713499904-00013-E. Main - signal	SEPT 2023	100-53300-222	13.81
10/23	10/18/2023	95866	25	WE ENERGIES	BZ762390	Electric-0713499904-00021-Main & Franklin - signal	SEPT 2023	100-53300-222	42.26
10/23	10/18/2023	95866	25	WE ENERGIES	BZ763343	Electric-0713499904-00027-Main & Fremont Sts.	SEPT 2023	100-53300-222	45.61
10/23	10/18/2023	95866	25	WE ENERGIES	BZ860137	Electric-0713499904-00044-Main & Elizabeth Sts.	SEPT 2023	100-53300-222	43.23
10/23	10/18/2023	95866	25	WE ENERGIES	BZ777598	Electric-0713499904-00046-Main & Prairie Sts.	SEPT 2023	100-53300-222	46.58
10/23	10/18/2023	95866	25	WE ENERGIES	NZ711879	Electric-0713499904-00053-E. Milwaukee - signals	SEPT 2023	100-53300-222	14.43
10/23	10/18/2023	95866	25	WE ENERGIES	BZ860138	Electric-0713499904-00066-Main & Tratt Sts.	SEPT 2023	100-53300-222	44.98
10/23	10/18/2023	95866	25	WE ENERGIES	NZ711110	Electric-0713499904-00073-E. Milwaukee & Ridge	SEPT 2023	100-53300-222	14.70
10/23	10/18/2023	95866	25	WE ENERGIES	BZ762388	Electric-0713499904-00081-Main & Franklin Sts.	SEPT 2023	100-53300-222	246.39
10/23	10/18/2023	95866	25	WE ENERGIES	BZ868568	Electric-0713499904-00095-Main & Prince Sts.	SEPT 2023	100-53300-222	178.66
10/23	10/18/2023	95866	25	WE ENERGIES	NZT955053	Electric-0713499904-00024-Shop	SEPT 2023	100-53230-222	402.50
10/23	10/18/2023	95866	25	WE ENERGIES	3301864	Gas-0713499904-00038-Shop	SEPT 2023	100-53230-222	31.79
10/23	10/18/2023	95866	25	WE ENERGIES	NZT852618	Electric-0713499904-00040-Parking Lot	SEPT 2023	100-53230-222	18.05
10/23	10/18/2023	95866	25	WE ENERGIES	NZT1026126	Electric-0713499904-00068-Shop	SEPT 2023	100-53230-222	104.09
10/23	10/18/2023	95866	25	WE ENERGIES	3072635	Gas-0713499904-00083-Shop	SEPT 2023	100-53230-222	23.80
10/23	10/18/2023	95866	25	WE ENERGIES	NZT959693	Electric-0713499904-00001-611 W Center St	SEPT 2023	100-53270-222	14.70
10/23	10/18/2023	95866	25	WE ENERGIES	NZT918112	Electric-0713499904-00022-War Memorial	SEPT 2023	100-51600-222	14.22
10/23	10/18/2023	95866	25	WE ENERGIES	NZT943845	Electric-0713499904-00025-Ann & Fremont Sts.	SEPT 2023	100-51600-223	36.06
10/23	10/18/2023	95866	25	WE ENERGIES	1919823	Gas-0713499904-00028-407 S Wisconsin St Parks-Gas	SEPT 2023	100-53270-223	11.39
10/23	10/18/2023	95866	25	WE ENERGIES	486653	Gas-0713499904-00031-611 W Center St	SEPT 2023	100-53270-223	9.24
10/23	10/18/2023	95866	25	WE ENERGIES	1942923	Gas-0713499904-00032-White Bldg.	SEPT 2023	100-51600-223	16.31
10/23	10/18/2023	95866	25	WE ENERGIES	PNXZT36767	Electric-0713499904-00047-Starin Park Electric	SEPT 2023	100-53270-222	281.93
10/23	10/18/2023	95866	25	WE ENERGIES	NZT940418	Electric-0713499904-00048-Picnic shelter	SEPT 2023	100-51600-222	14.86
10/23	10/18/2023	95866	25	WE ENERGIES	PNXZT31597	Electric-0713499904-00054-Behind 111 Whitewater St.	SEPT 2023	100-51600-222	145.21
10/23	10/18/2023	95866	25	WE ENERGIES	PNXZT30762	Electric-0713499904-00055-White Bldg.	SEPT 2023	100-51600-222	218.18
10/23	10/18/2023	95866	25	WE ENERGIES	3000799	Gas-0713499904-00057-War Memorial	SEPT 2023	100-51600-223	10.87
10/23	10/18/2023	95866	25	WE ENERGIES	NZT955906	Electric-0713499904-00061-Walking Trail Lights	SEPT 2023	100-53270-222	20.28
10/23	10/18/2023	95866	25	WE ENERGIES	NZT770305	Electric-0713499904-00065-407 S Wisconsin St Parks-Electri	SEPT 2023	100-53270-222	39.56
10/23	10/18/2023	95866	25	WE ENERGIES	NZT940415	Electric-0713499904-00067-504 W. Starin - Comm.bldg.	SEPT 2023	100-51600-222	278.58
10/23	10/18/2023	95866	25	WE ENERGIES	NZT943923	Electric-0713499904-00078-Starin Park restrooms	SEPT 2023	100-51600-222	77.18

M = Manual Check, V = Void Check

Item 7.

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/23	10/18/2023	95866	25	WE ENERGIES	NZT960224	Electric-0713499904-00092-Janesville & Harper Sts.	SEPT 2023	100-51600-222	15.98
10/23	10/18/2023	95866	25	WE ENERGIES	PNXZT31379	Electric-0713499904-00003-Armory	SEPT 2023	100-51600-222	890.13
10/23	10/18/2023	95866	25	WE ENERGIES	PNXZT30832	Electric-0713499904-00006-Library-Electric	SEPT 2023	100-55111-222	1,224.29
10/23	10/18/2023	95866	25	WE ENERGIES	1942926	Gas-0713499904-00010-Armory	SEPT 2023	100-51600-223	24.65
10/23	10/18/2023	95866	25	WE ENERGIES	NZT943924	Electric-0713499904-00011-Park	SEPT 2023	100-53270-222	14.22
10/23	10/18/2023	95866	25	WE ENERGIES	3390423	Gas-0713499904-00050-Library	SEPT 2023	100-55111-223	123.36
10/23	10/18/2023	95866	25	WE ENERGIES	1900200	Gas-0713499904-00062-City Hall	SEPT 2023	100-51600-223	501.50
10/23	10/18/2023	95866	25	WE ENERGIES	NZT1095218	Electric-0713499904-00064-Jefferson St Light	SEPT 2023	100-53420-222	130.36
10/23	10/18/2023	95866	25	WE ENERGIES	1754858	Gas-0713499904-00077-Historical Society	SEPT 2023	100-51600-223	9.24
10/23	10/18/2023	95866	25	WE ENERGIES	NZT834388	Electric-0713499904-00080-Historical Society	SEPT 2023	100-53420-222	164.00
10/23	10/18/2023	95866	25	WE ENERGIES	NA	Electric-0713499904-00084-Nature Area-Electric	SEPT 2023	100-53270-222	17.50
10/23	10/18/2023	95866	25	WE ENERGIES	NZT961308	Electric-0713499904-00086-Whiton & Main St	SEPT 2023	100-53300-222	44.34
10/23	10/18/2023	95866	25	WE ENERGIES	PNXZT30870	Electric-0713499904-00087-City Hall	SEPT 2023	100-51600-222	15,226.02
10/23	10/18/2023	95866	25	WE ENERGIES	3240984	Gas-0713499904-00012-TFOD-Gas	SEPT 2023	100-53270-223	9.24
10/23	10/18/2023	95866	25	WE ENERGIES	NZT962432	Electric-0713499904-00016-E. Universal	SEPT 2023	100-53420-222	50.40
10/23	10/18/2023	95866	25	WE ENERGIES		Electric-0713499904-00020-Starin Rd LED lights	SEPT 2023	100-53420-222	1,147.20
10/23	10/18/2023	95866	25	WE ENERGIES	NZT797819	Electric-0713499904-00026-Siren Burr Oak Trl	SEPT 2023	100-52500-310	15.42
10/23	10/18/2023	95866	25	WE ENERGIES	NZT960101	Electric-0713499904-00030-Indian Mound & Walworth	SEPT 2023	100-53420-222	30.94
10/23	10/18/2023	95866	25	WE ENERGIES	NZT1075656	Electric-0713499904-00037-Howard Rd	SEPT 2023	100-53420-222	147.91
10/23	10/18/2023	95866	25	WE ENERGIES	NZT957716	Electric-0713499904-00039-214 S. Second St.	SEPT 2023	100-53420-222	253.57
10/23	10/18/2023	95866	25	WE ENERGIES	493569	Gas-0713499904-00045-Cravath Lake Comm. Bldg.	SEPT 2023	100-51600-223	10.45
10/23	10/18/2023	95866	25	WE ENERGIES	NZT268270	Electric-0713499904-00052-Executive Dr.	SEPT 2023	100-53420-222	123.54
10/23	10/18/2023	95866	25	WE ENERGIES	PBZT704076	Electric-0713499904-00056-Walton Dr. Siren	SEPT 2023	100-52500-310	18.97
10/23	10/18/2023	95866	25	WE ENERGIES	NZT1074701	Electric-0713499904-00059-Newcomb St Light	SEPT 2023	100-53420-222	116.74
10/23	10/18/2023	95866	25	WE ENERGIES	NZT962179	Electric-0713499904-00060-Main & Indian Mound Pkwy	SEPT 2023	100-53420-222	29.37
10/23	10/18/2023	95866	25	WE ENERGIES	NA	Electric-0713499904-00070-329 N. Tratt (flashers)	SEPT 2023	100-53300-222	6.99
10/23	10/18/2023	95866	25	WE ENERGIES	NZT947757	Electric-0713499904-00071-TFOD-Electric	SEPT 2023	100-53270-222	230.93
10/23	10/18/2023	95866	25	WE ENERGIES	NA	Electric-0713499904-00079-Street Lights	SEPT 2023	100-53420-222	16,586.43
10/23	10/18/2023	95866	25	WE ENERGIES	NZT962084	Electric-0713499904-00082-Behind 124 Main St.	SEPT 2023	100-53420-222	47.53
10/23	10/18/2023	95866	25	WE ENERGIES	NZT797817	Electric-0713499904-00085-Florence & Tratt Siren	SEPT 2023	100-52500-310	15.49
10/23	10/18/2023	95866	25	WE ENERGIES	PBZT703910	Electric-0713499904-00091-Bluff Rd. Siren	SEPT 2023	100-52500-310	18.85
10/23	10/18/2023	95866	25	WE ENERGIES	NZT910081	Electric-0713499904-00094-W. side North St.	SEPT 2023	100-53420-222	110.83
10/23	10/18/2023	95868	9756	ACE AUTO INTERIORS		#20 SEAT REPAIR	101123	100-53230-354	450.00
10/23	10/26/2023	95870	4192	DIVERSIFIED BENEFIT SVC INC		OCT 2023 FSA PLAN	393872	100-51500-217	262.13
10/23	10/26/2023	95871	119	GENCOMM		EXT ANTENNA CONNECTION FOR 2 WEATHER RECIEVE	322882	100-52600-292	1,889.50
10/23	10/26/2023	95871	119	GENCOMM		RECERTIFY RADAR UNIT FLEET	323152	100-52110-242	800.00
10/23	10/26/2023	95873	3035	HEROLD, CAROL		REFND OVERPMT OF WAFD MEMEBERSHIP	102523	100-13500	61.10
10/23	10/26/2023	95874	110	KB SHARPENING SERVICES IN		7 MOWER BLADES SHARPEND	122348	100-53270-242	49.00
10/23	10/26/2023	95875	6622	LANGUAGE LINE SERVICES		SEPT 2023 INTERPRETING SVCS	11108681	100-52600-219	47.89

M = Manual Check, V = Void Check

Item 7.

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/23	10/26/2023	95877	727	PETE'S TIRE SERVICE INC		#773 FLAT TIRE REPAIRS	113152	100-53270-242	60.00
10/23	10/26/2023	95877	727	PETE'S TIRE SERVICE INC		#347 FLAT TIRE REPAIRS	113360	100-53230-355	50.00
10/23	10/26/2023	95878	9758	RODRIGUEZ MARADIAGA, JOS		RFND CITATION BD678879-5 PAYMENT	BD678879-5	100-21690	124.00
10/23	10/26/2023	95879	102	STA-LITE CORP		RESET STOP&GO LIGHT ON MAIN&FRANKLIN-VEHICLE	6204	100-53300-222	1,125.00
10/23	10/26/2023	95880	9749	STATE DISBURSEMENT UNIT		CHILD SUPPORT-BLITCH 1720100/21D000223	102623	100-21580	223.85
10/23	10/26/2023	95884	125	WALWORTH COUNTY SHERIFF'		9/1/23 USE OF COUNTY OWNED RANGE	130759	100-52110-360	150.00
10/23	10/26/2023	95885	125	WALWORTH CO CLERK OF CIR		BI2476106 RUIZ CASTILLO, YARELIS	BI2476106	100-21690	200.00
10/23	10/26/2023	95886	125	WALWORTH CO MEDICAL EXA		DEATH INVSTIGATIN CONF-TAFT, VALADEZ, TAYLOR	231012	100-52110-211	60.00
10/23	10/26/2023	95886	125	WALWORTH CO MEDICAL EXA		DEATH INVSTIGATIN CONF-HEILBERGER, BROCK	231012	100-52120-211	40.00
10/23	10/26/2023	95887	536	WAUKESHA CO TECH COLLEG		BASIC SWAT-ALDRICH/GARCIA	S0811575	100-52110-211	1,030.00
10/23	10/26/2023	95887	536	WAUKESHA CO TECH COLLEG		INST DEVELP-HEILBERGER	S0811575	100-52120-211	210.00
10/23	10/26/2023	95888	6026	WFTOA		2023 ANNUAL FTO SEMINAR-LUDLUM	23-14	100-52110-211	250.00
10/23	10/26/2023	95889	69	WI DEPT OF JUSTICE - TIME		4Q23 BCM CIRUIT & TIME ACCESS	455TIME-000	100-52600-295	2,307.75
10/23	10/26/2023	95890	195	WI DEPT OF TRANSPORTATION		DOT RR PERMIT - FREMONT ST	102423	100-53100-310	175.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-USPS	PREPAID POSTAGE	OCT 2023	100-16500	50.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-USPS	PREPAID POSTAGE	OCT 2023	100-16500	50.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-USPS	PREPAID POSTAGE	OCT 2023	100-16500	50.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-USPS	PREPAID POSTAGE	OCT 2023	100-16500	50.00
10/23	10/20/2023	900191	8487	US BANK	KAREN DIETER-USPS PO 5	POSTAGE STAMPS	OCT 2023	100-51200-310	188.57
10/23	10/20/2023	900191	8487	US BANK	TAYLOR ZEINERT-WEDA	WEDA Confrence	OCT 2023	100-51400-211	224.50
10/23	10/20/2023	900191	8487	US BANK	TAYLOR ZEINERT-CITY OF	Parking	OCT 2023	100-51400-211	6.00
10/23	10/20/2023	900191	8487	US BANK	TAYLOR ZEINERT-HILTON G	Hotel Room for WEDA Confrence	OCT 2023	100-51400-217	762.24
10/23	10/20/2023	900191	8487	US BANK	TIM NEUBECK-ADOBE *AC	Zeinert Adobe subscription	OCT 2023	100-51400-224	179.88
10/23	10/20/2023	900191	8487	US BANK	TIM NEUBECK-ADOBE *AC	Weidl Adobe subscription	OCT 2023	100-51400-224	287.88
10/23	10/20/2023	900191	8487	US BANK	TIM NEUBECK-ADOBE *AC	Anderberg Adobe subscription	OCT 2023	100-51400-224	287.88
10/23	10/20/2023	900191	8487	US BANK	TIM NEUBECK-ADOBE *AC	Wojtkow Adobe subscription	OCT 2023	100-51400-224	287.88
10/23	10/20/2023	900191	8487	US BANK	TIM NEUBECK-ADOBE *AC	S Marquardt Adobe subscription	OCT 2023	100-51400-224	287.88
10/23	10/20/2023	900191	8487	US BANK	JOHN S WEIDL-CASEYS #3	Gas for driving to an event	OCT 2023	100-51400-310	60.01
10/23	10/20/2023	900191	8487	US BANK	JOHN S WEIDL-TST* STALL	Gift Card for Staff	OCT 2023	100-51400-310	50.00
10/23	10/20/2023	900191	8487	US BANK	JOHN S WEIDL-KWIK TRIP	Gas for driving to an event	OCT 2023	100-51400-310	36.01
10/23	10/20/2023	900191	8487	US BANK	JOHN S WEIDL-MCDONALD'	Meal before an event	OCT 2023	100-51400-310	10.17
10/23	10/20/2023	900191	8487	US BANK	JOHN S WEIDL-EXXON ELK	Gas for driving to an event	OCT 2023	100-51400-310	60.94
10/23	10/20/2023	900191	8487	US BANK	JOHN S WEIDL-FORK IN TH	Meeting with Community Member	OCT 2023	100-51400-310	26.53
10/23	10/20/2023	900191	8487	US BANK	JOHN S WEIDL-TST* OL WI	Meeting with Community Member	OCT 2023	100-51400-310	18.81
10/23	10/20/2023	900191	8487	US BANK	JOHN S WEIDL-SQ *THE CA	Meeting with Community Member	OCT 2023	100-51400-310	9.70
10/23	10/20/2023	900191	8487	US BANK	JOHN S WEIDL-JESSICAS F	Meeting with Community Member	OCT 2023	100-51400-310	21.15
10/23	10/20/2023	900191	8487	US BANK	JOHN S WEIDL-CHATGPT S	Chat GPT Subscription	OCT 2023	100-51400-310	20.00
10/23	10/20/2023	900191	8487	US BANK	JOHN S WEIDL-KWIK TRIP	Gas for driving to an event	OCT 2023	100-51400-310	25.00
10/23	10/20/2023	900191	8487	US BANK	JOHN S WEIDL-KWIK TRIP	Gas for driving to an event	OCT 2023	100-51400-310	20.00

M = Manual Check, V = Void Check

Item 7.

36

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/23	10/20/2023	900191	8487	US BANK	JOHN S WEIDL-CULVERS O	Food after a city event	OCT 2023	100-51400-310	22.42
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-AMZ	Office Supplies for 2nd Floor	OCT 2023	100-51400-310	7.95
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-SP S	Stamp Rolls	OCT 2023	100-51400-310	69.58
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-AMZ	Office Supplies for 2nd floor	OCT 2023	100-51400-310	90.20
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-AMZ	Pens for CM	OCT 2023	100-51400-310	11.69
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-ODP	Office Supplies for 2nd Floor	OCT 2023	100-51400-310	20.99
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-ODP	Office Supplies for 2nd floor	OCT 2023	100-51400-310	88.55
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-AMZ	Office Supplies for 2nd floor	OCT 2023	100-51400-310	11.40
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-AMA	Office Supplies for 2nd Floor	OCT 2023	100-51400-310	16.99
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-AMZ	Office Supplies for 2nd floor	OCT 2023	100-51400-310	149.80
10/23	10/20/2023	900191	8487	US BANK	TAYLOR ZEINERT-SIGNUP *	Community Event Entry Form	OCT 2023	100-51400-310	43.40
10/23	10/20/2023	900191	8487	US BANK	TAYLOR ZEINERT-WAL-MAR	Water for Council	OCT 2023	100-51400-310	10.85
10/23	10/20/2023	900191	8487	US BANK	TAYLOR ZEINERT-WM SUP	Wedding/ Congratulations Card for Staff	OCT 2023	100-51400-310	25.89
10/23	10/20/2023	900191	8487	US BANK	TAYLOR ZEINERT-SQ *THE	Gift Card for Staff	OCT 2023	100-51400-310	25.00
10/23	10/20/2023	900191	8487	US BANK	TAYLOR ZEINERT-SQ *THE	Meeting with Community Member	OCT 2023	100-51400-310	11.91
10/23	10/20/2023	900191	8487	US BANK	TAYLOR ZEINERT-AMZN MK	Coffee Maker	OCT 2023	100-51400-310	104.98
10/23	10/20/2023	900191	8487	US BANK	TAYLOR ZEINERT-OPENAI	Chat GPT	OCT 2023	100-51400-310	10.00
10/23	10/20/2023	900191	8487	US BANK	KAREN DIETER-USPS PO B	PO BOX 178 ANNUAL FEE	OCT 2023	100-51400-310	186.00
10/23	10/20/2023	900191	8487	US BANK	SABRINA L OJIBWAY-DOJ E	Code E Record Checks for City Clerk, Park & Rec and WAFC	OCT 2023	100-51400-310	259.00
10/23	10/20/2023	900191	8487	US BANK	MICHELLE DUJARDIN-PY *O	Homecoming Parade Supplies	OCT 2023	100-51400-310	526.48
10/23	10/20/2023	900191	8487	US BANK	MICHELLE DUJARDIN-AMZ	Homecoming Parade Supplies	OCT 2023	100-51400-310	226.94
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-AMZ	Break Room Supplies	OCT 2023	100-51400-312	11.89
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-AMZ	Break Room Supplies	OCT 2023	100-51400-312	59.67
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-AMZ	Break Room Supplies	OCT 2023	100-51400-312	17.69
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-AMZ	Breakroom supplies	OCT 2023	100-51400-312	11.99
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-AMZ	Break Room Supplies	OCT 2023	100-51400-312	50.11
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-AMZ	Break Room Supplies	OCT 2023	100-51400-312	94.88
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-AMA	Break Room Supplies	OCT 2023	100-51400-312	56.32
10/23	10/20/2023	900191	8487	US BANK	TIM NEUBECK-GOTOCOM*	SEPT 2023 VIRTUAL MEETINGS	OCT 2023	100-51450-225	40.09
10/23	10/20/2023	900191	8487	US BANK	TIM NEUBECK-BACKBLAZE.	SEPT 2023 CLOUD STORAGE	OCT 2023	100-51450-225	60.00
10/23	10/20/2023	900191	8487	US BANK	KAREN DIETER-SPECTRUM	OCT 2023 BACKUP INTERNET/CABLE/BOXES	OCT 2023	100-51450-225	300.81
10/23	10/20/2023	900191	8487	US BANK	KAREN DIETER-SPECTRUM	OCT 2023 PHONE SVC/CABLE/BOXES	OCT 2023	100-51450-225	793.55
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-VZWRL	AUG 2023 CELL PHONE SVC	OCT 2023	100-51450-225	2,101.30
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ATT*B	AUG 2023 IND PHONE LINES/LONG DIST	OCT 2023	100-51450-225	949.67
10/23	10/20/2023	900191	8487	US BANK	TIMOTHY NOBLING-ZOOM.	SEPT 2023 VIRTUAL MEETINGS	OCT 2023	100-51450-225	365.02
10/23	10/20/2023	900191	8487	US BANK	TIMOTHY NOBLING-GOLDF	SEPT 2023 EGOLD FAX	OCT 2023	100-51450-225	110.48
10/23	10/20/2023	900191	8487	US BANK	TIM NEUBECK-BATTERIES	Network closet battery backup batteries	OCT 2023	100-51450-244	238.38
10/23	10/20/2023	900191	8487	US BANK	TIM NEUBECK-UWW FINAN	Surplus PCs & cables	OCT 2023	100-51450-246	149.41
10/23	10/20/2023	900191	8487	US BANK	SARA MARQUARDT-MERIDI	Blitch Business Cards	OCT 2023	100-51500-310	61.43

M = Manual Check, V = Void Check

Item 7.

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/23	10/20/2023	900191	8487	US BANK	KAREN DIETER-AMAZON.C	COFFEE	OCT 2023	100-51500-310	44.17
10/23	10/20/2023	900191	8487	US BANK	KAREN DIETER-USPS PO 5	POSTAGE STAMPS	OCT 2023	100-51500-310	188.57
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-USPS	2022 & 2021 ACA MAILING	OCT 2023	100-51500-310	18.25
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-GLACI	CIVIC SYMPOSIUM HOTEL STAY	OCT 2023	100-51500-330	145.54
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-FAMO	DINNER AT TRAINING-THOMAS	OCT 2023	100-51500-330	29.19
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-POPEY	LUNCH AT TRAINING-THOMAS	OCT 2023	100-51500-330	6.32
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-THE T	DRIER LIQUID LINE	OCT 2023	100-51600-224	31.00
10/23	10/20/2023	900191	8487	US BANK	DAN BUCKINGHAM-GORDO	6-100AMP RK5 FUSES/3-JTD030 POWER FUSES	OCT 2023	100-51600-244	185.31
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ALLIAN	5 GAL PAIL OF CS-107	OCT 2023	100-51600-244	399.12
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-THE T	FAN BLADE	OCT 2023	100-51600-244	151.54
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-THE T	MOTOR/CAPACITOR	OCT 2023	100-51600-244	583.62
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ALLIAN	CLOSED SYSTEM LAB ANALYSIS-MUNI BLDG	OCT 2023	100-51600-244	40.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-JOHNS	BALLVALVE/ACETYL TANK/VACCUM PUMP	OCT 2023	100-51600-244	3,847.93
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-JOHNS	F-48REP	OCT 2023	100-51600-244	99.45
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-JOHNS	REFRIGERANT SCALE	OCT 2023	100-51600-244	189.99
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-THE T	3POLE AUX SWITCH	OCT 2023	100-51600-244	55.15
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-THE T	FREIGHT	OCT 2023	100-51600-244	210.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-THE T	COMPRESSOR	OCT 2023	100-51600-244	3,983.20
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-COVE	SEPT 2023 JANITORIAL SVC-341 S FREMONT ST	OCT 2023	100-51600-246	338.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-COVE	SEPT 2023 JANITORIAL SVC-504 STARIN RD	OCT 2023	100-51600-246	1,154.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-COVE	SEPT 2023 JANITORIAL SVC-146 W NORTH ST	OCT 2023	100-51600-246	1,364.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-COVE	SEPT 2023 JANITORIAL SVC-312 W WHITEWATER ST	OCT 2023	100-51600-246	4,545.00
10/23	10/20/2023	900191	8487	US BANK	KAREN DIETER-PER MAR S	4Q23 WHITE BUILDING MONITORING SVCS	OCT 2023	100-51600-310	360.00
10/23	10/20/2023	900191	8487	US BANK	DAN BUCKINGHAM-NASSC	MULTIFOLD PAPERTOWELS	OCT 2023	100-51600-310	255.14
10/23	10/20/2023	900191	8487	US BANK	DAN BUCKINGHAM-NASSC	MULTIFOLD PAPERTOWELS	OCT 2023	100-51600-310	93.82
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	2GAL SPRAYER	OCT 2023	100-51600-310	30.99
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	40W APPLIANCE BULB	OCT 2023	100-51600-310	7.18
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	FLUSH PLAIN OAK DOOR	OCT 2023	100-51600-310	436.91
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	270V DUPLEX RECEPTICAL/WORK GLOVES	OCT 2023	100-51600-310	6.56
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	POWER BIT/IMPACT SOCKET	OCT 2023	100-51600-310	15.09
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	ROOF CEMENT/PUTTY KNIFE/MOUNTING TAPE/PAINT R	OCT 2023	100-51600-310	29.47
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	DOOR HINGE SET	OCT 2023	100-51600-310	38.75
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	STAIN AND PAINTING SUPPLIES	OCT 2023	100-51600-310	76.27
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	SELF DRILL SCREWS	OCT 2023	100-51600-310	26.31
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	MAKITA BLADES	OCT 2023	100-51600-310	22.50
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	PICTURE HANGING SET	OCT 2023	100-51600-310	8.60
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	TACK CLOTH/SANDING BLOCK	OCT 2023	100-51600-310	6.83
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	WD40/FOAM BRUSHES	OCT 2023	100-51600-310	9.14
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-SUPER	BIG BLAST INSECTICIDE	OCT 2023	100-51600-310	155.73

M = Manual Check, V = Void Check

Item 7.

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	BIKE HOOK/PLASTIC DIP SPRAY	OCT 2023	100-51600-310	22.76
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	SPRING SNAPS/MISC FASTENERS	OCT 2023	100-51600-355	28.89
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	HEX BOLT	OCT 2023	100-51600-355	8.29
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	PUNCH PIN SET/PAINT MARKER	OCT 2023	100-51600-355	26.98
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	MISC FASTENERS	OCT 2023	100-51600-355	5.10
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	12PK LEDBULBS/SOCKET SET/ SOCKET ACCESSORIES/	OCT 2023	100-51600-355	208.30
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	DRAW CATCHES/PULLY	OCT 2023	100-51600-355	11.17
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	MAKITA LITH-ION MULTI TOOL/RECIP BLADES/TITEBOND	OCT 2023	100-51600-355	216.46
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	PVC SWITCH BOX	OCT 2023	100-51600-355	8.24
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	SEALANT	OCT 2023	100-51600-355	24.41
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	KEY BLANKS	OCT 2023	100-51600-355	10.77
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	GARMENT HOOK/MISC FASTENERS	OCT 2023	100-51600-355	45.56
10/23	10/20/2023	900191	8487	US BANK	DANIEL A MEYER-LEXISNE	Lexis Nexis September bill	OCT 2023	100-52100-225	105.13
10/23	10/20/2023	900191	8487	US BANK	ADAM C VANDER STEEG-K	Food for half marathon	OCT 2023	100-52100-310	33.95
10/23	10/20/2023	900191	8487	US BANK	ADAM C VANDER STEEG-U	Mailed blood to the State Lab of Hygene	OCT 2023	100-52100-310	5.50
10/23	10/20/2023	900191	8487	US BANK	ADAM C VANDER STEEG-S	Mailed back test equipment to Streichers	OCT 2023	100-52100-310	12.00
10/23	10/20/2023	900191	8487	US BANK	ADAM C VANDER STEEG-A	Replacement cables for squad 25 computer	OCT 2023	100-52100-310	19.98
10/23	10/20/2023	900191	8487	US BANK	ADAM C VANDER STEEG-S	MDC Mounts for squads 20, 22, 23 & 28	OCT 2023	100-52100-310	502.30
10/23	10/20/2023	900191	8487	US BANK	ADAM C VANDER STEEG-A	Replacement printer for squad 25	OCT 2023	100-52100-310	438.98
10/23	10/20/2023	900191	8487	US BANK	ADAM C VANDER STEEG-A	Cell phone cases for new phones ordered by IT	OCT 2023	100-52100-310	139.00
10/23	10/20/2023	900191	8487	US BANK	ADAM C VANDER STEEG-A	Cell phone cases for new squad cell phones ordered by IT	OCT 2023	100-52100-310	183.92
10/23	10/20/2023	900191	8487	US BANK	TIM NEUBECK-UWW FINAN	Surplus monitors for PD & PC	OCT 2023	100-52100-310	192.99
10/23	10/20/2023	900191	8487	US BANK	SABRINA L OJIBWAY-USPS	8 Rolls of 100 Forever Stamps	OCT 2023	100-52100-310	528.00
10/23	10/20/2023	900191	8487	US BANK	SABRINA L OJIBWAY-AMAZ	2 SanDisk 256GB Ultra USB 3.0 Flash Drive	OCT 2023	100-52100-310	25.76
10/23	10/20/2023	900191	8487	US BANK	SABRINA L OJIBWAY-ODP B	Xerox Paper, Verbatim DVD-R 100 Pack, Post-It Notes, Enery	OCT 2023	100-52100-310	219.49
10/23	10/20/2023	900191	8487	US BANK	SABRINA L OJIBWAY-ODP B	Verbatim CD/DVD Paper Sleeves Pack of 50	OCT 2023	100-52100-310	9.48
10/23	10/20/2023	900191	8487	US BANK	DANIEL A MEYER-AMZN MK	Meyer PD cell phone case and screen protector	OCT 2023	100-52100-310	21.57
10/23	10/20/2023	900191	8487	US BANK	ADAM C VANDER STEEG-T	Taft replacement ballistic vest	OCT 2023	100-52110-118	1,244.00
10/23	10/20/2023	900191	8487	US BANK	ADAM C VANDER STEEG-T	Martin replacement ballistic vest	OCT 2023	100-52110-118	845.00
10/23	10/20/2023	900191	8487	US BANK	DAVID P GEMPLER-CHULA	FTO Conference lodging at Chula Vista	OCT 2023	100-52110-211	180.00
10/23	10/20/2023	900191	8487	US BANK	DAVID P GEMPLER-DOJ WS	2024 Active Threat Conference Borchardt fee	OCT 2023	100-52110-211	125.00
10/23	10/20/2023	900191	8487	US BANK	DAVID P GEMPLER-DOJ WS	2024 Active Threat Conference Hintz fee	OCT 2023	100-52110-211	125.00
10/23	10/20/2023	900191	8487	US BANK	DAVID P GEMPLER-DOJ WS	2024 Active Threat Conference Beecroft fee	OCT 2023	100-52110-211	125.00
10/23	10/20/2023	900191	8487	US BANK	DAVID P GEMPLER-DOJ WS	2024 Active Threat Conference Borchardt convenience fee	OCT 2023	100-52110-211	2.50
10/23	10/20/2023	900191	8487	US BANK	DAVID P GEMPLER-DOJ WS	2024 Active Threat Conference Beecroft convenience fee	OCT 2023	100-52110-211	2.50
10/23	10/20/2023	900191	8487	US BANK	DAVID P GEMPLER-DOJ WS	2024 Active Threat Conference Hintz convenience fee	OCT 2023	100-52110-211	2.50
10/23	10/20/2023	900191	8487	US BANK	SABRINA L OJIBWAY-PROPI	Spanish Interpretation for multiple cases	OCT 2023	100-52110-219	159.90
10/23	10/20/2023	900191	8487	US BANK	DAVID P GEMPLER-AMZN M	Emergency blankets for Lock-Up facility, etc.	OCT 2023	100-52110-310	149.88
10/23	10/20/2023	900191	8487	US BANK	DAVID P GEMPLER-RIPP RE	Prisoner transport restraint belts (2)	OCT 2023	100-52110-310	121.36

M = Manual Check, V = Void Check

Item 7.

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/23	10/20/2023	900191	8487	US BANK	SABRINA L OJIBWAY-AMZN	DR3A Linear Delta 3 System Garage Door Opener Receiver	OCT 2023	100-52110-310	32.25
10/23	10/20/2023	900191	8487	US BANK	SABRINA L OJIBWAY-AMZN	Basesailor USB to USB C Adapter 5 Packs of 2	OCT 2023	100-52110-310	41.20
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	MISC FASTENERS	OCT 2023	100-52110-310	.51
10/23	10/20/2023	900191	8487	US BANK	ADAM C VANDER STEEG-K	Fuel for squad 28 when gas card went missing for a day	OCT 2023	100-52110-351	24.92
10/23	10/20/2023	900191	8487	US BANK	ADAM C VANDER STEEG-AI	Aimpoint Optics for AR15's	OCT 2023	100-52110-360	4,355.00
10/23	10/20/2023	900191	8487	US BANK	ADAM C VANDER STEEG-P	AR15 rifle slings (2 point)	OCT 2023	100-52110-360	689.70
10/23	10/20/2023	900191	8487	US BANK	ADAM C VANDER STEEG-A	Conversion kit for Detective Taser Holsters	OCT 2023	100-52120-118	48.99
10/23	10/20/2023	900191	8487	US BANK	DAVID P GEMPLER-DOJ WS	2024 Active Threat Conference Brock fee	OCT 2023	100-52120-211	125.00
10/23	10/20/2023	900191	8487	US BANK	DAVID P GEMPLER-DOJ WS	2024 Active Threat Conference Brock convenience fee	OCT 2023	100-52120-211	2.50
10/23	10/20/2023	900191	8487	US BANK	ADAM C VANDER STEEG-E	Cocaine test kits for evidence room	OCT 2023	100-52120-310	83.90
10/23	10/20/2023	900191	8487	US BANK	ADAM C VANDER STEEG-E	Shipping costs for Cocaine test kits for evidence room	OCT 2023	100-52120-310	19.62
10/23	10/20/2023	900191	8487	US BANK	TIM NEUBECK-CDW GOVT	New PC for PD Detective Lt.	OCT 2023	100-52120-310	670.08
10/23	10/20/2023	900191	8487	US BANK	DANIEL A MEYER-SPYPOIN	Spypoint trail cam monthly bill	OCT 2023	100-52120-310	15.00
10/23	10/20/2023	900191	8487	US BANK	TIM NEUBECK-ESRI	GIS subscription	OCT 2023	100-52400-215	4,400.00
10/23	10/20/2023	900191	8487	US BANK	TIM NEUBECK-ADOBE *AC	Dostie Adobe subscription	OCT 2023	100-52400-224	287.88
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-USP	mailing for NS	OCT 2023	100-52400-310	9.50
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-ODP	file folders/expanders for NS project	OCT 2023	100-52400-310	223.69
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-ODP	file folders/expanders for NS project	OCT 2023	100-52400-310	94.99
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-ODP	file folders/expanders for NS project	OCT 2023	100-52400-310	104.93
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-ODP	file folders/expanders for NS project	OCT 2023	100-52400-310	80.57
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-ODP	file folders/expanders for NS project	OCT 2023	100-52400-310	32.99
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-USP	Mailing and Stamps for NS	OCT 2023	100-52400-310	75.56
10/23	10/20/2023	900191	8487	US BANK	SARA MARQUARDT-MERIDI	Dostie Business Cards	OCT 2023	100-52400-310	61.43
10/23	10/20/2023	900191	8487	US BANK	HEIDI A GEMPLER-DOJ WS	PD- ACTIVE THREAT CONFERENCE, GEMPLER	OCT 2023	100-52600-211	125.00
10/23	10/20/2023	900191	8487	US BANK	HEIDI A GEMPLER-DOJ WS	PD-ACTIVE THREAT CONFERENCE, GONZALEZ	OCT 2023	100-52600-211	125.00
10/23	10/20/2023	900191	8487	US BANK	HEIDI A GEMPLER-DOJ WS	PD-ACTIVE THREAT CONFERENCE, GONZALEZ	OCT 2023	100-52600-211	2.50
10/23	10/20/2023	900191	8487	US BANK	HEIDI A GEMPLER-DOJ WS	PD-ACTIVE THREAT CONFERENCE, GEMPLER	OCT 2023	100-52600-211	2.50
10/23	10/20/2023	900191	8487	US BANK	HEIDI A GEMPLER-SQ *AWA	PD-ACTIVE SHOOTER/THREAT TRAINING- GEMPLER, K.	OCT 2023	100-52600-211	560.00
10/23	10/20/2023	900191	8487	US BANK	SABRINA L OJIBWAY-TRANS	Credit Checks for Dispatch Applicants Background Weathers,	OCT 2023	100-52600-219	77.17
10/23	10/20/2023	900191	8487	US BANK	SABRINA L OJIBWAY-FT HE	Dispatch Applicant Medical Screen Girling	OCT 2023	100-52600-219	198.00
10/23	10/20/2023	900191	8487	US BANK	BRAD MARQUARDT-GRAND	WI APWA Fall Conference	OCT 2023	100-53100-211	139.97
10/23	10/20/2023	900191	8487	US BANK	BRAD MARQUARDT-APWA	WI APWA Fall Conference	OCT 2023	100-53100-211	305.00
10/23	10/20/2023	900191	8487	US BANK	TIM NEUBECK-ADOBE *AC	Stoll Adobe subscription	OCT 2023	100-53100-224	287.88
10/23	10/20/2023	900191	8487	US BANK	TIM NEUBECK-ADOBE *AC	B Marquardt Adobe subscription	OCT 2023	100-53100-224	287.88
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-USPS PO 56	MAILING FOR 2024 ROAD PROJECT	OCT 2023	100-53100-310	44.88
10/23	10/20/2023	900191	8487	US BANK	BRAD MARQUARDT-PAYPAL	phone case	OCT 2023	100-53100-310	39.99
10/23	10/20/2023	900191	8487	US BANK	TODD BUCKINGHAM-ADDIS	SHOP LIGHTS	OCT 2023	100-53230-310	159.99
10/23	10/20/2023	900191	8487	US BANK	ANDREW C BECKMAN-ADDI	REPLACEMENT DRILL FOR METAL SHOP	OCT 2023	100-53230-310	174.99
10/23	10/20/2023	900191	8487	US BANK	KAREN DIETER-R.O.D. INC	SEPT 2023 WATER COOLER RENTAL & SOLAR SALT	OCT 2023	100-53230-310	67.92

M = Manual Check, V = Void Check

Item 7.

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-AIRGAS LLC	CYL ACETYLENE, ARGON, OXYGEN	OCT 2023	100-53230-310	137.38
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-HOTSY CLE	PRESSURE WASHER MAINTENANCE	OCT 2023	100-53230-310	1,530.03
10/23	10/20/2023	900191	8487	US BANK	TODD BUCKINGHAM-LARR	#461 WHEEL	OCT 2023	100-53230-352	295.00
10/23	10/20/2023	900191	8487	US BANK	TODD BUCKINGHAM-ALTEC	#445 THROTTLE ISSUES	OCT 2023	100-53230-352	1,270.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-O'REIL	#408 BRAKE PADS	OCT 2023	100-53230-352	70.28
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-O'REIL	#408 TURNED ROTORS	OCT 2023	100-53230-352	33.52
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-O'REIL	#431 CAPSULE	OCT 2023	100-53230-352	27.98
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-O'REIL	#438 POWER STEERING HOSE	OCT 2023	100-53230-352	19.52
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-GENE	#431 INTERIOR DOOR HANDLE	OCT 2023	100-53230-352	86.47
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-LAKESIDE I	#409 FUEL AND FILTER KIT	OCT 2023	100-53230-352	68.57
10/23	10/20/2023	900191	8487	US BANK	ADAM C VANDER STEEG-E	Damage to squad 29 reference case 23-008866 - restitution w	OCT 2023	100-53230-354	203.40
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-O'REIL	#25/26 OIL FILTERS	OCT 2023	100-53230-354	35.20
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-O'REIL	#22/23 TRANSFIX/GAL OF TRANSMISSION FLUID	OCT 2023	100-53230-354	177.94
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-O'REIL	#312 CERAMIC PADS/2 ROTORS/BRACKETED CALIPER	OCT 2023	100-53230-354	261.14
10/23	10/20/2023	900191	8487	US BANK	DANIEL A MEYER-ROCK AU	(1) Chevy Tahoe brake pad/rotor replacement kit (turned over	OCT 2023	100-53230-354	518.33
10/23	10/20/2023	900191	8487	US BANK	DANIEL A MEYER-ROCK AU	(2) Ford Explorer brake pad/rotor replacement kits (turned ov	OCT 2023	100-53230-354	1,726.35
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	ALUM HANDL SCOOP FOR STORM INLETS	OCT 2023	100-53270-242	46.99
10/23	10/20/2023	900191	8487	US BANK	NEUMEISTER BRIAN-AMZN	DOG WASTE BAGS	OCT 2023	100-53270-310	239.98
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	SPRING SNAPS FOR FLAG POLES	OCT 2023	100-53270-310	5.58
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	PAINT/PAINT SUPPLIES FOR LOWER SHELTER	OCT 2023	100-53270-310	205.90
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	DECK NAILS	OCT 2023	100-53270-310	34.96
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	MAKITA BIT/CUTTER	OCT 2023	100-53270-310	51.10
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	IRWIN TAP SCREW	OCT 2023	100-53270-310	5.25
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-PATS SERVI	PORTABLE TOILET RENTAL - 8/14/2023 - 9/10/2023	OCT 2023	100-53270-310	240.00
10/23	10/20/2023	900191	8487	US BANK	NEUMEISTER BRIAN-ADDIS	TRIPOD LIGHT KIT	OCT 2023	100-53270-359	364.99
10/23	10/20/2023	900191	8487	US BANK	ANDREW C BECKMAN-SHE	SAFETY CLOTHING	OCT 2023	100-53270-359	1,372.72
10/23	10/20/2023	900191	8487	US BANK	ANDREW C BECKMAN-SHE	SAFETY CLOTHING	OCT 2023	100-53270-359	51.98
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-GENE	SHOP TOWELS	OCT 2023	100-53270-359	14.71
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-GENE	AIR FRESHINER	OCT 2023	100-53270-359	6.66
10/23	10/20/2023	900191	8487	US BANK	TODD BUCKINGHAM-ASE T	ASE TEST FEE BRAKES RECERT, DRIVE TRAIN RECERT -	OCT 2023	100-53300-211	147.71
10/23	10/20/2023	900191	8487	US BANK	SARA MARQUARDT-FT HEA	DPWST DOT Drug Screen	OCT 2023	100-53300-211	191.00
10/23	10/20/2023	900191	8487	US BANK	SARA MARQUARDT-FT HEA	Pre-employment Drug Screen	OCT 2023	100-53300-211	74.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	RUSTSTOP/SPRAY PAINT	OCT 2023	100-53300-222	39.58
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	12/2WIRE-50FT/FASTENERS	OCT 2023	100-53300-222	82.99
10/23	10/20/2023	900191	8487	US BANK	NEUMEISTER BRIAN-AMZN	SAMSUNG GALAXY TAB S8 PLUS CASE	OCT 2023	100-53300-310	61.60
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-DECKER SU	PARKING SIGNS	OCT 2023	100-53300-354	203.73
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-TAPCO	TRAFFIC CONTROL SUPPLIES FOR REPAIRS	OCT 2023	100-53300-354	3,030.23
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-DIAMOND V	BEADS, DUAL COAT	OCT 2023	100-53300-354	600.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	WIRE BRUSH/5 GAL PAINT MIXER	OCT 2023	100-53300-405	17.17

M = Manual Check, V = Void Check

Item 7.

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-229 AU	6QT FUNNEL	OCT 2023	100-53300-405	9.99
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	WOOD SCREWS	OCT 2023	100-53300-405	7.89
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	MISC NUTS/BOLTS/SREWS	OCT 2023	100-53300-405	22.32
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-PAYNE & DO	STREETS DEPT ROAD REPAIRS	OCT 2023	100-53300-405	1,535.88
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-LAKESIDE I	#410 REPAIR PARTS	OCT 2023	100-53320-353	1,682.40
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ALLIAN	CLOSED SYSTEM LAB ANALYSIS-LIBRARY	OCT 2023	100-55111-244	40.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-COVE	SEPT 2023 JANITORIAL SVC-431 W CENTER ST	OCT 2023	100-55111-246	1,259.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	PAD LOCK/CAM LOCK/FLAIRFITTING/SEALANT	OCT 2023	100-55111-355	47.13
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	MOUSETRAPS/BAIT STATIONS	OCT 2023	100-55111-355	23.98
10/23	10/20/2023	900191	8487	US BANK	TIM NEUBECK-ADOBE *AC	Dujardin Adobe subscription	OCT 2023	100-55200-224	431.88
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-ZOOM.U	zoom	OCT 2023	100-55200-225	15.99
10/23	10/20/2023	900191	8487	US BANK	MICHELLE DUJARDIN-KWIK	Staff Meeting Food	OCT 2023	100-55200-310	13.34
10/23	10/20/2023	900191	8487	US BANK	MICHELLE DUJARDIN-KWIK	Staff Meeting Food	OCT 2023	100-55200-310	13.34
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-EIG*CON	Constant Contact	OCT 2023	100-55200-324	110.00
10/23	10/20/2023	900191	8487	US BANK	JENNIFER FRENCH-AMAZO	Shirts for Halloween	OCT 2023	100-55320-790	14.67
10/23	10/20/2023	900191	8487	US BANK	JENNIFER FRENCH-AMZN	Shirts for Halloween	OCT 2023	100-55320-790	18.70
10/23	10/20/2023	900191	8487	US BANK	JENNIFER FRENCH-WM SU	Vynl for Shirts and onsies	OCT 2023	100-55320-790	16.31
10/23	10/20/2023	900191	8487	US BANK	JENNIFER FRENCH-AMZN	Shirts for Halloween	OCT 2023	100-55320-790	31.15
10/23	10/20/2023	900191	8487	US BANK	JENNIFER FRENCH-AMZN	Shirts for Halloween	OCT 2023	100-55320-790	16.42
10/23	10/20/2023	900191	8487	US BANK	JENNIFER FRENCH-AMZN	Shirts for Halloween	OCT 2023	100-55320-790	10.67
10/23	10/20/2023	900191	8487	US BANK	JENNIFER FRENCH-AMAZO	Refund for shirt we didn't want	OCT 2023	100-55320-790	7.68-
10/23	10/20/2023	900191	8487	US BANK	JENNIFER FRENCH-AMZN	Shirts for Halloween	OCT 2023	100-55320-790	11.76
10/23	10/20/2023	900191	8487	US BANK	MICHELLE DUJARDIN-AMZ	DWS Race Supplies	OCT 2023	100-55320-790	73.80
10/23	10/20/2023	900191	8487	US BANK	MICHELLE DUJARDIN-AMZ	DWS Race Supplies	OCT 2023	100-55320-790	57.95
Total 100:									181,617.01
200									
10/23	10/20/2023	900191	8487	US BANK	ZACHARY A POPKE-AMZN	Tablet for the Teleprompter	OCT 2023	200-55110-218	125.98
10/23	10/20/2023	900191	8487	US BANK	ZACHARY A POPKE-AMZN	GoProClamp, WallCharger, USB-C, Lens Cleaner, Power Ban	OCT 2023	200-55110-218	166.11
10/23	10/20/2023	900191	8487	US BANK	ZACHARY A POPKE-GOGL	Teleprompter App	OCT 2023	200-55110-224	3.15
10/23	10/20/2023	900191	8487	US BANK	TIM NEUBECK-WEB*BLUEH	Whitewater TV domain name	OCT 2023	200-55110-310	20.99
10/23	10/20/2023	900191	8487	US BANK	ZACHARY A POPKE-AMZN	Four Picture Frames for the 2nd Floor Breakroom	OCT 2023	200-55110-310	60.19
10/23	10/20/2023	900191	8487	US BANK	KAREN DIETER-PREMIUM	OCT 2023 WATER COOLER RENTAL	OCT 2023	200-55110-310	10.95
Total 200:									387.37
208									
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		PARKING LOT G	Sept 2023	208-51920-650	44.42

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		PARKING LOT H	Sept 2023	208-51920-650	20.36
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		PARKING LOT I	Sept 2023	208-51920-650	11.11
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		PARKING LOT C	Sept 2023	208-51920-650	12.34
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		PARKING LOT D	Sept 2023	208-51920-650	23.45
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		PARKING LOT J	Sept 2023	208-51920-650	14.81
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		CDA-NEWCOMB ST PARKING PAD	Sept 2023	208-51920-650	123.40
Total 208:									249.89
220									
10/23	10/04/2023	95799	2915	IRVIN L YOUNG MEMORIAL LIB		Postage	Sep-23	220-55110-313	9.95
10/23	10/04/2023	95800	1832	MIDWEST TAPE LLC		Audiovisual-juvenile	504263498	220-55110-327	26.24
10/23	10/04/2023	95800	1832	MIDWEST TAPE LLC		Audiovisual-adult	504289414	220-55110-326	339.29
10/23	10/04/2023	95800	1832	MIDWEST TAPE LLC		Audiovisual-adult	504310953	220-55110-326	166.97
10/23	10/04/2023	95800	1832	MIDWEST TAPE LLC		Audiovisual-adult	504324569	220-55110-326	71.99
10/23	10/04/2023	95800	1832	MIDWEST TAPE LLC		Audiovisual-adult	504328250	220-55110-326	134.98
10/23	10/04/2023	95800	1832	MIDWEST TAPE LLC		Audiovisual-juvenile	504358271	220-55110-327	22.49
10/23	10/04/2023	95801	4132	MUKWONAGO COMMUNITY LIB		Contingencies	20230901	220-55110-350	12.00
10/23	10/04/2023	95802	9569	THE SWEENEY GROUP		Library Building Project	2308	220-55110-337	5,551.00
10/23	10/04/2023	95802	9569	THE SWEENEY GROUP		Library Building Project	2310	220-55110-337	5,551.00
10/23	10/04/2023	95803	4630	UNIQUE MANAGEMENT SVC IN		Material recovery	6116683	220-55110-319	69.90
10/23	10/12/2023	95844	8438	JAMES LEASING LLC		SEPT 2023 COPIER LEASE	14166	220-55110-310	117.45
10/23	10/12/2023	95844	8438	JAMES LEASING LLC		SEPT 2023 COPIER LEASE	14166	220-55110-310	102.41
10/23	10/12/2023	95844	8438	JAMES LEASING LLC		SEPT 2023 COPIES CHARGE	14166	220-55110-310	137.86
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ATT*C	AUG 2023 ALARM LINE	OCT 2023	220-55110-225	111.80
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ATT*C	AUG 2023 ALARM LINE	OCT 2023	220-55110-225	111.80
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-DEMC	labels and label protectors	OCT 2023	220-55110-310	98.85
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-SHOW	CD cases	OCT 2023	220-55110-310	58.30
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-AMZN	molding hooks	OCT 2023	220-55110-310	25.50
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-SP VE	disc cleaning kit	OCT 2023	220-55110-310	266.00
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-STERI	document shredding service	OCT 2023	220-55110-310	88.27
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-AMAZ	tape and markers	OCT 2023	220-55110-310	29.99
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-AMZN	velcro, eraser, blank postcards	OCT 2023	220-55110-310	36.46
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-BAKER	adult books	OCT 2023	220-55110-321	252.09
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-AMZN	adult books	OCT 2023	220-55110-321	18.24
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-BAKER	adult books	OCT 2023	220-55110-321	241.61
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-AMAZ	adult books	OCT 2023	220-55110-321	38.94
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-BAKER	adult books	OCT 2023	220-55110-321	529.01
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-BAKER	adult books	OCT 2023	220-55110-321	220.82

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-INGRA	children's books	OCT 2023	220-55110-323	29.41
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-INGRA	children's books	OCT 2023	220-55110-323	147.62
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-INGRA	children's books	OCT 2023	220-55110-323	173.39
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-BAKER	children's books	OCT 2023	220-55110-323	8.47
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-INGRA	children's books	OCT 2023	220-55110-323	18.94
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-APG S	Janesville Gazette monthly subscription fee	OCT 2023	220-55110-324	31.97
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-AMZN	adult DVDs	OCT 2023	220-55110-326	50.49
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-AMZN	adult DVDs	OCT 2023	220-55110-326	4.99
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-BAKER	adult DVDs	OCT 2023	220-55110-326	59.02
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-AMZN	adult DVDs	OCT 2023	220-55110-326	72.36
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-JOUR	adult DVDs	OCT 2023	220-55110-326	78.00
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-AMAZ	adult DVDs	OCT 2023	220-55110-326	39.38
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-BAKER	adult DVDs	OCT 2023	220-55110-326	43.17
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-BAKER	adult DVDs	OCT 2023	220-55110-326	38.85
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-AMZN	adult DVDs	OCT 2023	220-55110-326	36.00
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-AMZN	makerspace equipment	OCT 2023	220-55110-341	68.92
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-AMZN	program supplies-children	OCT 2023	220-55110-342	4.99
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-AMZN	program supplies-children	OCT 2023	220-55110-342	31.87
10/23	10/20/2023	900191	8487	US BANK	STACEY LUNSFORD-AMZN	program supplies-children	OCT 2023	220-55110-342	80.28
Total 220:									15,459.33
230									
10/23	10/12/2023	95846	42	JOHNS DISPOSAL SERVICE IN		OCT 2023 GARBAGE	1198982	230-53600-219	24,525.00
10/23	10/12/2023	95846	42	JOHNS DISPOSAL SERVICE IN		OCT 2023 RECYCLE	1198982	230-53600-295	11,308.75
10/23	10/12/2023	95846	42	JOHNS DISPOSAL SERVICE IN		OCT 2023 BULK	1198982	230-53600-219	5,450.00
10/23	10/12/2023	95846	42	JOHNS DISPOSAL SERVICE IN		OCT 2023 DUMPSTERS	1198982	230-53600-219	184.00
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		2023 LANDFILL MONITORING PJT 1407-128	0203172	230-53600-220	235.40
Total 230:									41,703.15
235									
10/23	10/12/2023	95835	47	BROWN CAB SERVICE INC		SEPT 2023 CAB SERVICES	4093	235-51350-295	8,419.82
Total 235:									8,419.82
245									
10/23	10/05/2023	95820	9751	PULSE DESIGN INC		SIGN PANEL ARTWORK/FABRICATION	51123	245-56120-310	1,700.00

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
Total 245:									1,700.00
246									
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-WHENIW	wheniwork	OCT 2023	246-55110-310	14.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-RECDE	RECDESK SUBSCRIPTION RENEWAL	OCT 2023	246-55110-310	450.00
Total 246:									464.00
247									
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		580 S ELIZABETH ST-AQUATIC CTR	Sept 2023	247-55700-221	1,669.74
10/23	10/12/2023	95834	38	ALSCO		SEPT 2023 MAT SERVICE	SEPT 2023	247-55800-310	154.86
10/23	10/18/2023	95859	2598	MAX R		WAFC SIGN	INV21247	247-55800-324	1,251.15
10/23	10/18/2023	95863	8	UW WHITEWATER		GLOVES/PAPERTOWELS/TOILET CLEANER/CAN LINERS/	39346	247-55800-310	284.89
10/23	10/18/2023	95866	25	WE ENERGIES	PNXZT31164	Electric-0713499904-00041-Aquatic Ctr Electric	SEPT 2023	247-55700-222	6,710.65
10/23	10/18/2023	95866	25	WE ENERGIES	421785	Gas-0713499904-00069-Aquatic Ctr Gas	SEPT 2023	247-55700-223	1,497.76
10/23	10/26/2023	95876	7941	PEPSI-COLA		13 CASES OF SODA/GATORADE	86079356	247-55800-342	309.36
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-WHENIW	wheniwork	OCT 2023	247-55500-224	168.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-RECDE	RECDESK SUBSCRIPTION RENEWAL	OCT 2023	247-55500-224	2,250.00
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-ZOOM.U	zoom	OCT 2023	247-55500-225	15.99
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-COVE	SEPT 2023 JANITORIAL SVC-580 S ELIZABETH ST	OCT 2023	247-55500-246	808.00
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-AMZN M	lifeguard whistles	OCT 2023	247-55600-310	23.15
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-AMZN M	water fitness equipment	OCT 2023	247-55600-348	123.13
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-AMZN M	water dumbbells	OCT 2023	247-55600-348	107.12
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-AMZN M	lifeguard floats	OCT 2023	247-55600-348	294.30
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-AMZN M	lifeguard float covers	OCT 2023	247-55600-348	115.80
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	WOOD SCREWS	OCT 2023	247-55700-355	29.89
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-WM SUP	staff coffee pitchers	OCT 2023	247-55800-310	9.94
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-WM SUP	labels	OCT 2023	247-55800-310	2.84
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-WM SUP	donation items for Delavan Church, etc.	OCT 2023	247-55800-310	40.35
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-AMZN M	front desk mouse	OCT 2023	247-55800-310	5.73
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-AMZ	WAFC supplies	OCT 2023	247-55800-310	15.00
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-AMZ	WAFC supplies	OCT 2023	247-55800-310	13.55
10/23	10/20/2023	900191	8487	US BANK	DAN BUCKINGHAM-NASSC	MULITFOLD PAPERTOWELS	OCT 2023	247-55800-310	187.64
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-SOUTH	1/4PAGE FUN GUIDE AD	OCT 2023	247-55800-324	165.43
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-WM SUP	sponges	OCT 2023	247-55800-341	4.36
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-WM SUP	plungers and bleach	OCT 2023	247-55800-341	35.91
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-SAMS C	concessions	OCT 2023	247-55800-342	44.98
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-WM SUP	concessions	OCT 2023	247-55800-342	107.16

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-AMZN M	coffee cups	OCT 2023	247-55800-342	54.41
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-SAMS C	concessions	OCT 2023	247-55800-342	54.24
Total 247:									16,555.33
248									
10/23	10/26/2023	95869	880	AROPA DESIGNS INC		57 REVERSABLE TANKS	46393	248-55110-405	592.35
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-WHENIW	wheniwork	OCT 2023	248-55110-224	98.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-RECDE	RECDESK SUBSCRIPTION RENEWAL	OCT 2023	248-55110-224	1,800.00
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-PIXLR.C	flyers/marketing	OCT 2023	248-55110-320	7.99
10/23	10/20/2023	900191	8487	US BANK	MICHELLE DUJARDIN-SAM	After School Snacks	OCT 2023	248-55110-475	290.70
10/23	10/20/2023	900191	8487	US BANK	JENNIFER FRENCH-RADISS	WASC conference	OCT 2023	248-55115-211	238.00
10/23	10/20/2023	900191	8487	US BANK	JENNIFER FRENCH-UBER	Uber from airport to conference	OCT 2023	248-55115-211	44.94
10/23	10/20/2023	900191	8487	US BANK	HUNTER KARNITZ-ZOOM.U	zoom	OCT 2023	248-55115-225	15.99
10/23	10/20/2023	900191	8487	US BANK	TIM NEUBECK-UWW FINAN	Surplus projector for SITP	OCT 2023	248-55115-310	47.39
10/23	10/20/2023	900191	8487	US BANK	JENNIFER FRENCH-WM SU	Respite supplies	OCT 2023	248-55115-342	10.89
10/23	10/20/2023	900191	8487	US BANK	JENNIFER FRENCH-REDBO	Tuesday Movie	OCT 2023	248-55115-342	2.37
10/23	10/20/2023	900191	8487	US BANK	JENNIFER FRENCH-PICKLE	Pickleballs	OCT 2023	248-55115-342	79.09
10/23	10/20/2023	900191	8487	US BANK	JENNIFER FRENCH-WM SU	Respite program Supplies	OCT 2023	248-55115-342	28.31
10/23	10/20/2023	900191	8487	US BANK	JENNIFER FRENCH-GOLDE	Golden Carers membership	OCT 2023	248-55115-400	59.99
Total 248:									3,316.01
249									
10/23	10/05/2023	95815	111	KETTERHAGEN MOTORS INC		REPROGRAM PCM AND REGEN TESTS	03682	249-52270-241	242.00
10/23	10/05/2023	95815	111	KETTERHAGEN MOTORS INC		OIL CHANGE	03707	249-52270-241	66.94
10/23	10/12/2023	95832	9146	10-33 VEHICLE SEVICES LLC		LADDER LIGHTS	2917	249-52280-241	441.61
10/23	10/12/2023	95839	9744	EMS MGNT & CONSULTANT INC		SEPT 2023 EMS/FIRE COLLECTIONS	EMS-001076	249-52270-345	639.12
10/23	10/12/2023	95839	9744	EMS MGNT & CONSULTANT INC		SEPT 2023 EMS/FIRE COLLECTIONS	EMS-001076	249-52280-345	83.38
10/23	10/12/2023	95839	9744	EMS MGNT & CONSULTANT INC		OVRPMT ON INVOICE EMS-000716	EMS-001076	249-52270-345	35.25-
10/23	10/12/2023	95840	9531	ESO SOLUTIONS INC		2023/24 FIRE SOFTWARE	ESO-121051	249-52270-224	2,456.55
10/23	10/12/2023	95840	9531	ESO SOLUTIONS INC		2023/24 FIRE SOFTWARE	ESO-121051	249-52280-224	2,456.55
10/23	10/12/2023	95841	3886	FIRE-RESCUE SUPPLY LLC		QUARTERLY BREATHING AIR QUALITY TESTING	10130	249-52280-242	450.00
10/23	10/12/2023	95847	9455	KWIK TRIP INC		SEPT 2023 FUEL	SEPT 2023 F	249-52270-351	1,646.50
10/23	10/12/2023	95847	9455	KWIK TRIP INC		SEPT 2023 FUEL	SEPT 2023 F	249-52280-351	784.45
10/23	10/12/2023	95852	9529	SIREN SERVICES LLC		#1250 PUMP INSPECTION	2268	249-52280-241	656.64
10/23	10/12/2023	95852	9529	SIREN SERVICES LLC		#1221 ANNUAL PUMP TESTING	2269	249-52280-241	656.64
10/23	10/12/2023	95852	9529	SIREN SERVICES LLC		#1220 ANNUAL PUMP TESTING/REPAIR	2270	249-52280-241	1,179.25
10/23	10/18/2023	95861	9529	SIREN SERVICES LLC		#1250 REPAIR	2219-1	249-52280-241	56.88

M = Manual Check, V = Void Check

Item 7.

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/23	10/20/2023	900191	8487	US BANK	JASON DEAN-MERCY MALL	Titer test for Carl Strait's Paramedic Class	OCT 2023	249-52270-211	260.00
10/23	10/20/2023	900191	8487	US BANK	JASON DEAN-MERCY MALL	Titer test for Ashley Dodd's Paramedic Class	OCT 2023	249-52270-211	260.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-STRYK	MAINT AGREEMENTS FOR POWERCOTS/LUCAS/STAIR P	OCT 2023	249-52270-242	14,867.60
10/23	10/20/2023	900191	8487	US BANK	JOE USELDING-AMZN MKT	3 RAM MOUNTS FOR TABLETS	OCT 2023	249-52270-242	406.47
10/23	10/20/2023	900191	8487	US BANK	KELLY FREEMAN-AMZN MK	DUCT TAPE	OCT 2023	249-52270-310	9.06
10/23	10/20/2023	900191	8487	US BANK	KELLY FREEMAN-AMAZON.	EXT CORD REEL W/ LOCKING PLUG/FEET	OCT 2023	249-52270-310	89.19
10/23	10/20/2023	900191	8487	US BANK	JASON DEAN-WAL-MART #1	Ice Blocks for Paramedic Medications	OCT 2023	249-52270-310	35.45
10/23	10/20/2023	900191	8487	US BANK	JASON DEAN-AMZN MKTP	Refrigerator for paramedic meds in ambulances	OCT 2023	249-52270-310	98.10
10/23	10/20/2023	900191	8487	US BANK	JASON DEAN-AMZN MKTP	Office Supplies	OCT 2023	249-52270-310	18.98
10/23	10/20/2023	900191	8487	US BANK	JASON DEAN-BOUND TREE	Medical supplies	OCT 2023	249-52270-342	63.09
10/23	10/20/2023	900191	8487	US BANK	JASON DEAN-BOUND TREE	Medical supplies	OCT 2023	249-52270-342	452.38
10/23	10/20/2023	900191	8487	US BANK	JASON DEAN-EMERGENCY	Medical supplies	OCT 2023	249-52270-342	312.78
10/23	10/20/2023	900191	8487	US BANK	JASON DEAN-EMERGENCY	Medical supplies	OCT 2023	249-52270-342	199.82
10/23	10/20/2023	900191	8487	US BANK	JASON DEAN-AIRGAS - NO	Medical supplies	OCT 2023	249-52270-342	34.20
10/23	10/20/2023	900191	8487	US BANK	JASON DEAN-TELEFLEX LL	Medical supplies	OCT 2023	249-52270-342	677.50
10/23	10/20/2023	900191	8487	US BANK	JASON DEAN-EMERGENCY	Medical supplies	OCT 2023	249-52270-342	59.18
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-KNOX	4-MEDVAULTS	OCT 2023	249-52270-810	7,776.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-GATE	MPO CERTIFICATION -KOLESAR	OCT 2023	249-52280-211	54.43
10/23	10/20/2023	900191	8487	US BANK	KELLY FREEMAN-AMZN MK	PHONE CASE	OCT 2023	249-52280-310	28.79
10/23	10/20/2023	900191	8487	US BANK	KELLY FREEMAN-AMZN MK	PHONE CASE	OCT 2023	249-52280-310	50.92
10/23	10/20/2023	900191	8487	US BANK	SABRINA L OJIBWAY-DOJ E	Code E Record Check for Fire	OCT 2023	249-52280-310	14.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-R.O.D.	SEPT 2023 WATER COOLER RENTAL	OCT 2023	249-52280-310	38.95
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-GFC L	AUG 2023 COPIES CHARGE	OCT 2023	249-52280-310	2.66
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-GFC L	OCT 2023 COPIER LEASE	OCT 2023	249-52280-310	113.03
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	3-WIRE CONNECTORS	OCT 2023	249-52280-310	43.41
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	TRASH BAGS/PAINT THINNER	OCT 2023	249-52280-310	43.97
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	#1282 CAULK FOR WEATHER STRIP	OCT 2023	249-52280-310	13.99
10/23	10/20/2023	900191	8487	US BANK	JASON DEAN-AMZN MKTP	Drip pan for station griddle	OCT 2023	249-52290-310	24.25
10/23	10/20/2023	900191	8487	US BANK	JASON DEAN-AMZN MKTP	Griddle cleaning equipment for station griddle	OCT 2023	249-52290-310	23.31
10/23	10/20/2023	900191	8487	US BANK	JASON DEAN-WAL-MART #1	Soda for soda machine	OCT 2023	249-52290-310	153.74
10/23	10/20/2023	900191	8487	US BANK	KELLY FREEMAN-WM SUPE	ROLLS	OCT 2023	249-52290-325	11.52
10/23	10/20/2023	900191	8487	US BANK	KELLY FREEMAN-KWIK TRI	PAN OF BROWNIE BARS	OCT 2023	249-52290-325	24.99

Total 249: 38,043.02

250									
10/23	10/12/2023	95838	6841	DYNAMIC AWARDS & APPAREL		TREE PLAQUE-GANFIELD	21026	250-56130-294	150.00
10/23	10/12/2023	95838	6841	DYNAMIC AWARDS & APPAREL		TREE PLAQUE-HIGGINS	21549	250-56130-294	150.00

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
Total 250:									300.00
271									
10/23	10/18/2023	95867	9712	WIRTH + BAYNARD LAW OFFIC		DEANGELO LUX CASE WORK	11736	271-51920-350	2,750.00
Total 271:									2,750.00
280									
10/23	10/05/2023	95817	326	NEENAH FOUNDRY COMPANY		DET WARN PLATE	127711	280-57500-805	648.00
10/23	10/12/2023	95848	494	MENARDS JANESVILLE		VINYL CEMENT PATCH-SIDEWALK	34634	280-57500-805	110.94
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		WALWORTH AVE RECONST PJT1407-132	0202219	280-57500-821	5,561.98
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		INNOVATION DR RECONST PJT1407-133	0202220	280-57500-821	1,948.36
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	SILICA SAND	OCT 2023	280-57500-805	5.63
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	2X4 BOARDS FOR SIDEWALK	OCT 2023	280-57500-805	13.46
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	WOOD SCREWS/IMPACT POWER BIT	OCT 2023	280-57500-805	10.64
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	2X4S/RECIP BLADES	OCT 2023	280-57500-805	93.15
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-LYCON INC	CONCRETE REPAIR INDIAN MOUND PKWY AND W HIGHL	OCT 2023	280-57500-805	2,470.50
Total 280:									10,862.66
450									
10/23	10/05/2023	95808	1255	FASTENAL COMPANY		WASHERS	WIWHT6333	450-54000-828	19.10
10/23	10/05/2023	95808	1255	FASTENAL COMPANY		NUTS/BOLTS/WASHERS	WIWHT6338	450-54000-828	56.95
10/23	10/18/2023	95856	9757	ECOWATERWAY SERVICES		50% PAYMENT FOR DREDGING	1375-1STHA	450-58100-829	55,725.00
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		E MAIN ST RECONSTRUCTION PJT1407-120	0202214	450-54000-900	307.15
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		ANN/FREMONT RECONST PJT1407-122	0202215	450-54000-861	630.16
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		FREMONT ST RECONST PJT1407-123	0202216	450-54000-862	2,104.70
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		FOREST AVE RECONST PJT1407-125	0202217	450-54000-864	779.41
10/23	10/18/2023	95863	8	UW WHITEWATER		ELECTRICAL TAPE-10	39346	450-54000-828	88.13
10/23	10/26/2023	95879	102	STA-LITE CORP		REPLACE LIGHT MAIN ST	6203	450-54000-828	1,120.00
10/23	10/20/2023	900191	8487	US BANK	NEUMEISTER BRIAN-AMZN	ADVANCE LED DRIVER	OCT 2023	450-54000-828	124.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	MAKITA SDS BIT/CUTTER	OCT 2023	450-54000-828	11.99
Total 450:									60,966.59
452									
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	WATER SOFTENER SALT	OCT 2023	452-57500-820	26.97
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	DRILL BITS	OCT 2023	452-57500-820	25.89

M = Manual Check, V = Void Check

Item 7.

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
Total 452:									52.86
610									
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		WELL 8-E COMMERCIAL AVE	Sept 2023	610-61935-220	6.17
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		WELL 8-INDIAN MOUND	Sept 2023	610-61935-220	3.41
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		CARRIAGE DR PUMP HOUSE	Sept 2023	610-61935-220	7.40
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		WATER PLANT	Sept 2023	610-61935-220	35.17
10/23	10/05/2023	95809	5589	FOREST LANDSCAPING & CON		SW WATERMAIN EXT PAY REQ 1	PAY APP 1	610-61936-820	396,715.00
10/23	10/05/2023	95821	4196	QUADIENT LEASING USA INC		3Q23 FOLDER/STUFFER MACHINE LEASE	N10128401	610-61921-310	126.84
10/23	10/12/2023	95843	493	JAECKEL BROS INC		MAIN MAINT-BLACKHAWK&ELIZABETH	30273	610-61651-350	846.54
10/23	10/12/2023	95843	493	JAECKEL BROS INC		MAIN MAINT-WOODLAND&WALWORTH	30274	610-61651-350	530.00
10/23	10/12/2023	95844	8438	JAMES LEASING LLC		SEPT 2023 COPIER LEASE	14166	610-61921-310	48.63
10/23	10/12/2023	95844	8438	JAMES LEASING LLC		SEPT 2023 COPIES CHARGE	14166	610-61921-310	39.51
10/23	10/18/2023	95858	8957	MARTELLE WATER TREATMEN		CHLORINE AND FLOURIDE	25992	610-61630-341	4,521.58
10/23	10/18/2023	95860	348	PUBLIC SERV COMM OF WI		2023-2024 ADVNACE ASESSMENT	RA24-I-0652	610-61928-210	1,943.98
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		SW WATER MAIN EXT PJT1407-119	0202213	610-61936-820	4,909.02
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		ANN/FREMONT RECONST PJT1407-122	0202215	610-61936-820	630.16
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		FREMONT ST RECONST PJT1407-123	0202216	610-61936-820	2,104.70
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		FOREST AVE RECONST PJT1407-125	0202217	610-61936-820	779.41
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		NORTH SIDE WATER MAIN PJT 1407-131	0202218	610-61936-820	8,765.95
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		VEHICLE STORAGE GARAGE PJT 1407-130	0202524	610-61936-820	3,873.15
10/23	10/18/2023	95865	25	WE ENERGIES		WORK REQ 4899072-NEW SERVICE 400AMP	4899072	610-61935-220	1,158.96
10/23	10/18/2023	95866	25	WE ENERGIES	PNXZT33693	Electric-0713499904-00007-1130 Carriage-Meter 1	SEPT 2023	610-61620-220	4,488.40
10/23	10/18/2023	95866	25	WE ENERGIES	PNXZT36190	Electric-0713499904-00018-E Lauderdale ST	SEPT 2023	610-61620-220	1,486.43
10/23	10/18/2023	95866	25	WE ENERGIES	PNXZT30761	Electric-0713499904-00036-308 Fremont	SEPT 2023	610-61620-220	5,318.62
10/23	10/18/2023	95866	25	WE ENERGIES	1739465	Gas-0713499904-00043-308 Fremont	SEPT 2023	610-61620-220	12.83
10/23	10/18/2023	95866	25	WE ENERGIES	3022024	Gas-0713499904-00063-Carriage Dr.	SEPT 2023	610-61620-220	9.24
10/23	10/18/2023	95866	25	WE ENERGIES	PNXZT36612	Electric-0713499904-00074-Well #9	SEPT 2023	610-61620-220	7,961.70
10/23	10/18/2023	95866	25	WE ENERGIES	391007	Gas-0713499904-00075-951 Commercial Ave.	SEPT 2023	610-61620-220	21.60
10/23	10/18/2023	95866	25	WE ENERGIES	BZ789251	Electric-0713499904-00089-Cravath & Wood Sts.	SEPT 2023	610-61620-220	91.02
10/23	10/18/2023	95866	25	WE ENERGIES	PVZT439031	Electric-0713499904-00090-Comm Ave. well	SEPT 2023	610-61620-220	5,476.88
10/23	10/18/2023	95866	25	WE ENERGIES	NZT917009	Electric-0713499904-00035-Coburn Lane Hill	SEPT 2023	610-61620-220	16.15
10/23	10/30/2023	95891	234	POSTMASTER		OCT 2023 UTILTIY BILL POSTAGE	OCT 2023	610-61921-310	338.99
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-AMZN MKTP	PLANT OP SUPPLIES	OCT 2023	610-61600-310	25.90
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	BALL VALVE/PVC PIPE/COUPLINGS	OCT 2023	610-61600-350	55.25
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	WELL#8 LIGHTBULB	OCT 2023	610-61600-350	3.15
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	CEMENT	OCT 2023	610-61600-350	10.99
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	TARP STRAP	OCT 2023	610-61600-350	2.39

M = Manual Check, V = Void Check

Item 7.

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	RUBBER MALLOT	OCT 2023	610-61600-350	23.98
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	DIAMOND METAL CUTTING BLADE	OCT 2023	610-61620-350	389.90
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-WI STATE H	WATER TESTING FOR AUGUST 2023	OCT 2023	610-61630-310	154.00
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-NORTHERN	WATER TESTING	OCT 2023	610-61630-310	116.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-GENE	AIR FILTER	OCT 2023	610-61630-350	7.90
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	BALLVALVE/AAABATTERIES	OCT 2023	610-61650-350	33.98
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	PVC PIPING	OCT 2023	610-61651-350	68.15
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	ROPE	OCT 2023	610-61651-350	14.99
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	PIPE INSULATION	OCT 2023	610-61651-350	2.79
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-GENE	TAP WRENCH/TAP PLUG/HEX BOLT/WASHER	OCT 2023	610-61651-350	25.34
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-PAYNE & DO	WATER DEPT WATER MAIN ROAD REPAIRS	OCT 2023	610-61651-350	350.29
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-PAYNE & DO	WATER DEPT REPAIRS	OCT 2023	610-61651-350	1,554.59
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-CORE & MAI	CURB BOX REP SECTION, CURB BOX LID	OCT 2023	610-61652-350	316.22
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	HEX BRUSH/COUNTER SINK PLUG	OCT 2023	610-61653-350	9.18
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	HEX BRUSH	OCT 2023	610-61653-350	7.59
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-AMZN MKTP	DIXON BRASS CAM AND GROOVE HOSE FITTING	OCT 2023	610-61654-350	169.20
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-CORE & MAI	MAIN VLV REP KIT 5-1/4	OCT 2023	610-61654-350	858.38
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-AMZN MKTP	BRASS AND GROOVE HOSE FITTING	OCT 2023	610-61654-350	177.33
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-BADGER ME	ORION CELLULAR LTE SER UNIT/BEACON FIXED NETWO	OCT 2023	610-61903-361	1,173.59
10/23	10/20/2023	900191	8487	US BANK	KAREN DIETER-USPS PO 5	POSTAGE STAMPS	OCT 2023	610-61921-310	417.94
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-AMZN MKTP	CELL PHONE CASE	OCT 2023	610-61921-310	22.82
10/23	10/20/2023	900191	8487	US BANK	JIM A BERGNER-PARK HOT	WIAWWA CONFERENCE - JIM BERGNER	OCT 2023	610-61927-154	418.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	CABLE TIES-VAC TRUCK REPAIR	OCT 2023	610-61933-310	13.99
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-GENE	225A WHEEL CHARGER	OCT 2023	610-61933-310	174.99
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	WIRE CONNECTORS	OCT 2023	610-61935-350	5.99
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	2 CYCLE OIL	OCT 2023	610-61935-350	7.88
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-FERGUSON	MAG LCTR (2)	OCT 2023	610-61936-810	2,086.00
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-PAYNE & DO	WATER DEPT ROAD REPAIRS	OCT 2023	610-61936-810	1,050.85
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-EH WACHS	REPAIR PARTS FOR VAC/EXCAVATOR	OCT 2023	610-61936-810	1,408.87
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-MIDWEST M	HUGHES/COYLE NEW APARTMENT BLDG METER SUPPLI	OCT 2023	610-61936-822	1,579.30
Total 610:									465,005.15
620									
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		WASTEWATER STORMWATER	Sept 2023	620-62860-220	131.29
10/23	10/05/2023	95821	4196	QUADIENT LEASING USA INC		3Q23 FOLDER/STUFFER MACHINE LEASE	N10128401	620-62810-310	126.84
10/23	10/12/2023	95844	8438	JAMES LEASING LLC		SEPT 2023 COPIER LEASE	14166	620-62820-310	49.92
10/23	10/12/2023	95844	8438	JAMES LEASING LLC		SEPT 2023 COPIES CHARGE	14166	620-62820-310	52.30
10/23	10/12/2023	95845	217	JIM'S JANITORIAL SERVICE		GEN CLEANING 09/09, 09/23/23	14942	620-62860-245	300.00

M = Manual Check, V = Void Check

Item 7.

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		VANDELIP PUMPING STATION PJT1407-111	0202212	620-62810-820	6,097.37
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		ANN/FREMONT RECONST PJT1407-122	0202215	620-62810-820	630.16
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		FREMONT ST RECONST PJT1407-123	0202216	620-62810-820	2,104.70
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		FOREST AVE RECONST PJT1407-125	0202217	620-62810-820	779.41
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		BIOSOLIDS STUDY PJT1407-135	0202280	620-62820-219	2,199.52
10/23	10/18/2023	95866	25	WE ENERGIES	PVXZT86648	Electric-0713499904-00042-Wastewater Plant	SEPT 2023	620-62840-222	11,281.18
10/23	10/18/2023	95866	25	WE ENERGIES	PBZT703307	Electric-0713499904-00015-Park Crest Lift Station	SEPT 2023	620-62830-222	48.61
10/23	10/18/2023	95866	25	WE ENERGIES	PBZT703134	Electric-0713499904-00019-Vanderlip Lift Station	SEPT 2023	620-62830-222	288.09
10/23	10/18/2023	95866	25	WE ENERGIES	PVXZT90576	Electric-0713499904-00023-Fremont Lift Station	SEPT 2023	620-62830-222	66.01
10/23	10/18/2023	95866	25	WE ENERGIES	1738585	Gas-0713499904-00029-Fremont Lift Station	SEPT 2023	620-62830-222	12.37
10/23	10/18/2023	95866	25	WE ENERGIES	PBZT92285	Electric-0713499904-00033-Beach Lift Station	SEPT 2023	620-62830-222	71.43
10/23	10/18/2023	95866	25	WE ENERGIES	PBZT703205	Electric-0713499904-00034-Fraternity Lift Station	SEPT 2023	620-62830-222	133.07
10/23	10/18/2023	95866	25	WE ENERGIES	PBZT702130	Electric-0713499904-00049-Milwaukee St. lift	SEPT 2023	620-62830-222	29.52
10/23	10/18/2023	95866	25	WE ENERGIES	PBZT703352	Electric-0713499904-00051-Oak St. sludge	SEPT 2023	620-62830-222	25.54
10/23	10/18/2023	95866	25	WE ENERGIES	3082926	Gas-0713499904-00058-Park Crest Lift Station	SEPT 2023	620-62830-222	10.34
10/23	10/18/2023	95866	25	WE ENERGIES	1799408	Gas-0713499904-00088-Beach Lift Station	SEPT 2023	620-62840-223	10.87
10/23	10/18/2023	95866	25	WE ENERGIES	3028661	Gas-0713499904-00093-Fraternity Lift Station	SEPT 2023	620-62830-222	15.31
10/23	10/26/2023	95881	418	TRIEBOLD OUTDOOR POWER		KUBOTA MOWER BLADE	OCT 2023	620-62860-355	184.26
10/23	10/30/2023	95891	234	POSTMASTER		OCT 2023 UTILTIY BILL POSTAGE	OCT 2023	620-62810-310	338.99
10/23	10/20/2023	900191	8487	US BANK	SARA MARQUARDT-FT HEA	DPWWW DOT Drug Screen	OCT 2023	620-62810-154	74.00
10/23	10/20/2023	900191	8487	US BANK	KAREN DIETER-USPS PO 5	POSTAGE STAMPS	OCT 2023	620-62810-310	417.95
10/23	10/20/2023	900191	8487	US BANK	SABRINA L OJIBWAY-DOJ E	Code E Record Checks for DPW Wastewater	OCT 2023	620-62820-310	21.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-SOUTH	VANDERLIP PUMPING BID NOTICE	OCT 2023	620-62820-310	117.97
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-WAL-MART	OFFICE SUPPLIES	OCT 2023	620-62820-310	6.94
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-AMAZON W	AMAZON WEB SERVICES FOR COLLECTIONS SEPTEMB	OCT 2023	620-62830-295	8.54
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-OLSEN SAF	DRAEGER MULTI-GAS CALIBRATION	OCT 2023	620-62830-354	261.67
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-WAL-MART	RETURN ITEM	OCT 2023	620-62840-310	1.77-
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-WAL-MART	PLANT OP SUPPLIES	OCT 2023	620-62840-310	30.21
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-WAL-MART	PLANT OP SUPPLIES	OCT 2023	620-62840-310	18.11
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-STAPLS7378	COPY PAPER	OCT 2023	620-62840-310	41.49
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-MCMMASTER	SHOP SUPPLIES	OCT 2023	620-62840-310	40.91
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-WAL-MART	PLANT OP SUPPLIES	OCT 2023	620-62840-310	45.76
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-AMZN MKTP	RES-UP WATER SOFTENER CLEANER	OCT 2023	620-62840-310	100.89
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-AMZN MKTP	CELL PHONE CASES	OCT 2023	620-62840-310	103.44
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-WM SUPER	PLANT OP SUPPLIES	OCT 2023	620-62840-310	1.98
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-WM SUPER	PLANT OP SUPPLIES	OCT 2023	620-62840-310	4.76
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-AMZN MKTP	STREAMLIGHT FLASHLIGHT	OCT 2023	620-62840-310	104.59
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-ABENDROT	PLANT OP SUPPLIES	OCT 2023	620-62840-310	52.50
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-WAL-MART	PLANT OP SUPPLIES	OCT 2023	620-62840-310	100.24

M = Manual Check, V = Void Check

Item 7.

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-HOME	MICROFIBER COVERS-SECONDARY CLARIFIER	OCT 2023	620-62850-357	9.38
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-EMS INDUS	WAS PUMP #2 REPAIR	OCT 2023	620-62850-357	755.04
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-STATE MOT	BLDG 700 DG BOILER REPAIRS	OCT 2023	620-62850-357	254.67
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-MCMASTER	BLDG 700 AHU	OCT 2023	620-62850-357	110.65
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-AMAZON.C	HYDRAULIC FILTERS FOR PRIMARY CLARIFIERS	OCT 2023	620-62850-357	45.88
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-AMZN MKTP	BLDG 800 FILTER REPLACEMENT FOR CENTRIFUGE	OCT 2023	620-62850-357	116.81
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-MCMASTER	BLDG 700 AHU TIME-DELAY MIDGET FUSE FOR TRANSF	OCT 2023	620-62850-357	150.50
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-MENARDS J	BLDG 320 SCUM PIT REPAIR PARTS/BLDG 700 AHU ELEC	OCT 2023	620-62850-357	96.41
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-SUPPLYHO	BLDG 800 EFG	OCT 2023	620-62850-357	20.22
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-AMZN MKTP	SILICONE SEALANT CAULK	OCT 2023	620-62860-357	148.98
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-NBS CALIBR	MAINTENANCE ON LAB SCALE	OCT 2023	620-62870-295	368.00
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-NORTHERN	WASTEWATER WATER TESTING	OCT 2023	620-62870-295	2,258.30
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-WM SUPER	ICE FOR LAB	OCT 2023	620-62870-310	26.32
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-WM SUPER	ICE FOR LAB	OCT 2023	620-62870-310	28.20
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-WM SUPER	LAB SUPPLIES	OCT 2023	620-62870-310	13.88
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-NCL OF WIS	PARAFILM FOR LAB	OCT 2023	620-62870-310	107.90
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-NSI LAB SO	LAB SUPPLIES	OCT 2023	620-62870-310	80.00
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-ABENDROT	LAB SUPPLIES	OCT 2023	620-62870-310	21.00
10/23	10/20/2023	900191	8487	US BANK	ALISON STOLL-NCL OF WIS	LAB SUPPLIES	OCT 2023	620-62870-310	695.92
Total 620:									31,846.34
630									
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		502 E CRAVATH	Sept 2023	630-63440-350	4.32
10/23	10/05/2023	95821	4196	QUADIENT LEASING USA INC		3Q23 FOLDER/STUFFER MACHINE LEASE	N10128401	630-63300-310	63.42
10/23	10/12/2023	95844	8438	JAMES LEASING LLC		SEPT 2023 COPIES CHARGE	14166	630-63300-310	12.88
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		MOUND MEADOWNS STORMWATER MGMT	0202181	630-63440-295	566.63
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		STARIN UNDRGRND WET WELL EVAL	0202181	630-63440-295	7,459.86
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		TMDL COMPLIANCE PLAN	0202181	630-63440-295	484.56
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		ANN/FREMONT RECONST PJT1407-122	0202215	630-63440-820	630.16
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		FREMONT ST RECONST PJT1407-123	0202216	630-63440-820	2,104.71
10/23	10/18/2023	95862	358	STRAND ASSOCIATES INC		FOREST AVE RECONST PJT1407-125	0202217	630-63440-820	779.41
10/23	10/26/2023	95883	2503	VERMEER-WISCONSIN INC		HORIZ GRINDER, CUTTER TIPS	20274295	630-63600-352	20,875.00
10/23	10/30/2023	95891	234	POSTMASTER		OCT 2023 UTILTIY BILL POSTAGE	OCT 2023	630-63300-310	169.49
10/23	10/20/2023	900191	8487	US BANK	KAREN DIETER-USPS PO 5	POSTAGE STAMPS	OCT 2023	630-63300-310	208.97
Total 630:									33,359.41

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
900									
10/23	10/12/2023	95844	8438	JAMES LEASING LLC		SEPT 2023 COPIES CHARGE	14166	900-56500-310	12.67
10/23	10/12/2023	95850	6643	REDEVELOPMENT RESOURCE		SEPT 2023 CDA WORK	1036	900-56500-215	3,187.50
10/23	10/26/2023	95872	9544	GOVHR USA LLC		CDA DIRECTOR RECRUITMENT	1-10-23-613	900-56500-215	6,479.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ADVAN	CDA LOAN SOFTWARE	OCT 2023	900-56500-224	40.00
10/23	10/20/2023	900191	8487	US BANK	KARRI J ANDERBERG-AMZ	office supplies for CDA	OCT 2023	900-56500-310	52.13
Total 900:									9,771.30
920									
10/23	10/05/2023	95804	9234	BUCKINGHAM, DAN		OCT 2023 LANDSCAPING SVCS	OCT 2023	920-56500-294	700.00
10/23	10/05/2023	95806	1	DEPT OF UTILITIES		1221 INNOVATION CTR	Sept 2023	920-56500-221	866.85
10/23	10/05/2023	95830	25	WE ENERGIES		Electric-0713499904-00072 INNOVATION CNTR	SEPT 2023	920-56500-222	5,185.38
10/23	10/12/2023	95834	38	ALSCO		SEPT 2023 MAT SERVICE	SEPT 2023	920-56500-250	187.40
10/23	10/26/2023	95882	8	UW WHITEWATER		WIRAN 2023 RESEARCH RESOUCOE REGISTRATION	39361	920-56500-323	200.00
10/23	10/20/2023	900191	8487	US BANK	KAREN DIETER-WWP*WIL-K	SEPT 2023 PEST CONTROL	OCT 2023	920-56500-245	68.37
10/23	10/20/2023	900191	8487	US BANK	KAREN DIETER-WWP*WIL-K	POWER SPRAY-BARRIER APPLICATION	OCT 2023	920-56500-245	198.22
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-COVE	SEPT 2023 JANITORIAL SVC-1221 INNV DR	OCT 2023	920-56500-246	1,888.00
10/23	10/20/2023	900191	8487	US BANK	DAN BUCKINGHAM-ZORO T	4-PUSHBUTTONASSEMBLIES	OCT 2023	920-56500-250	226.83
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ALLIAN	CLOSED SYSTEM LAB ANALYSIS	OCT 2023	920-56500-250	80.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	CUT KEYS/GORILLA GLUE	OCT 2023	920-56500-250	26.54
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-ACE H	LED FLASHLIGHT/CW-F CARTRIDGE	OCT 2023	920-56500-250	66.97
10/23	10/20/2023	900191	8487	US BANK	ELIZABETH L THELEN-WISC	wi interenet of things symposium	OCT 2023	920-56500-323	89.00
10/23	10/20/2023	900191	8487	US BANK	JEREMIAH THOMAS-IN *KR	OCT 2023 MONTHLY DIGITAL MARKETING	OCT 2023	920-56500-323	280.00
Total 920:									10,063.56
Grand Totals:									932,892.80

M = Manual Check, V = Void Check

Item 7.

Report Criteria:

Report type: GL detail

Check.Check number = 95799-95891,900191

M = Manual Check, V = Void Check

Item 7.

CITY OF WHITEWATER
CASH/INVESTMENT - TOTAL FUND EQUITY
October 2023

FUND NAME	FUND #	A	B	C	FUND EQUITY / A+B+C
		LIQUID-CASH / INVESTMENT BALANCES	FUND BALANCE less CASH	YTD NET INCOME / REV - (EXP)	
General Fund	100	3,931,805	(923,955.32)	806,001	3,813,851
Cable T.V.	200	48,459	(584.22)	584	48,459
27th Payroll	205	91,383	(15,534.83)	15,535	91,383
Parking Permit Fund	208	68,577	6,496.89	(6,497)	68,577
Fire/Rescue Equipment Revolving	210	1,724,978	(34,824.16)	13,560	1,703,714
Election Fund	214	20,359	(9,943.03)	9,943	20,359
DPW Equipment Revolving	215	192,544	53,788.64	(53,789)	192,544
Police Vehicle Revolving	216	28,088	(31,161.00)	31,161	28,088
Building Repair Fund	217	31,152	13,567.41	(13,567)	31,152
Library Special Revenue	220	389,156	(167,448.12)	167,448	389,156
Skate Park Fund	225	5,433	-	-	5,433
Solid Waste/Recycling	230	70,603	(53,464.64)	53,465	70,603
Ride-Share Grant Fund	235	76,853	16,508.76	(16,509)	76,853
Parkland Acquisition	240	60,337	(7,168.00)	7,168	60,337
Parkland Development	245	15,728	(2,814.77)	2,815	15,728
Field of Dreams	246	67,578	(10,846.51)	10,847	67,578
Aquatic Center	247	31,782	(456,809.20)	456,809	31,782
Park & Rec Special Revenue	248	92,092	(60,403.53)	60,404	92,092
Fire/EMS Department	249	(177,810)	93,739.86	(22,787)	(106,857)
Forestry Fund	250	13,534	2,267.61	(2,268)	13,534
Sick Leave Severence Fund	260	47,389	37,610.89	(37,611)	47,389
Insurance-SIR	271	139,031	5,595.62	(5,596)	139,031
Lakes Improvement Fund	272	475	-	-	475
Street Repair Revolving Fund	280	397,346	193,752.57	(198,592)	392,507
Police Dept-Trust Fund	295	73,897	9,600.82	(9,601)	73,897
Debt Service Fund	300	(5,801)	2,150.00	(2,150)	(5,801)
TID #4 Affordable Housing	441	2,026,353	50,009.00	(50,009)	2,026,353
TID #10	410	(14,595)	(4,353.24)	4,353	(14,595)
TID #11	411	4,136	(15,134.16)	15,134	4,136
TID #12	412	(37,193)	33,494.70	(33,495)	(37,193)
TID #13	413	(5,454)	(5,544.06)	5,544	(5,454)
TID #14	414	5,950	(16,948.43)	16,948	5,950
Capital Projects-LSP	450	680,341	(70,550.16)	(1,766)	608,025
Birge Fountain Restoration	452	10,608	(22.56)	23	10,608
Depot Restoration Project	459	31,368	-	-	31,368
Water Utility	610	2,506,187	8,892,033.19	(182,290)	11,215,931
Wastewater Utility	620	8,627,474	10,953,100.83	(166,328)	19,414,246
Stormwater Utility	630	411,580	4,085,956.04	(212,061)	4,285,475
Tax Collection	800	-	-	-	-
Rescue Squad Equip/Education	810	136,257	3,747.06	(3,747)	136,257
CDA Operating Fund	900	75,902	(18,474.73)	31,332	88,759
CDA Program Fund-Prelim.	910	1,108,036	6,067,866.50	74,161	7,250,063
Innovation Center-Operations	920	(12,918)	(72,171.21)	91,885	6,795
Total:		22,989,003	28,543,131	856,459	52,388,592

FUND NAME	FUND #	A	B	C	FUND EQUITY / A+B+C
		LIQUID-CASH / INVESTMENT BALANCES	FUND BALANCE less CASH	YTD NET INCOME / REV - (EXP)	
Library Board Funds	220	314,730	-	-	314,730
Rock River Stormwater Group	820	83,655	6,901.76	(6,902)	83,655
Fire & Rescue	850	1,772,368	29,890.11	(29,890)	1,772,368
Total:		2,170,753	36,792	(36,792)	2,170,753

INVESTMENT DETAIL							Oct-23
FUND	#	BANK	TYPE-CD#	FUND	AMOUNT		RATE
General	100-11300	Amer Dep Mgmt	PublicFund	General	1,277,243.67		5.30%
General	100-11301	LGIP	PublicFund	General	2,266,488.05		5.37%
Petty Cash	100-11150	On Hand	PublicFund	General	1,200.00		
Cable TV	200-11300	Amer Dep Mgmt	PublicFund	Cable TV	46,693.20		5.30%
27th Payroll	205-11300	Amer Dep Mgmt	PublicFund	27th Payroll	-		5.30%
Parking	208-11300	Amer Dep Mgmt	PublicFund	Pking Permit	28,101.87		5.30%
Fire/Rescue Equip.	210-11300	Amer Dep Mgmt	PublicFund	Fire Equip	54,554.79		5.30%
DPW Equip.	215-11300	Amer Dep Mgmt	PublicFund	DPW Equip	27,335.99		5.30%
Library Investments	220-11300	Amer Dep Mgmt	PublicFund	Library	33,199.27		5.30%
Forestry Fund	250-11300	Amer Dep Mgmt	PublicFund	Forestry	1,294.52		5.30%
Street Repairs	280-11300	Amer Dep Mgmt	PublicFund	Street Repair	413,336.03		5.30%
PD Crime Prevention	295-11103	1st Citizens	Crime Prev	PD Trust	15,562.73		0.05%
PD Donations	295-11104	1st Citizens	Donations	PD Trust	22,313.94		0.05%
PD Seizures-Spending	295-11111	1st Citizens	Seizures	PD Trust	11,936.26		0.05%
PD Seizures-Held	295-11110	1st Citizens	Seizures	PD Trust	1,054.31		0.05%
PD Evidence/Prop-Held	295-11120	1st Citizens	Evid-Found Prop	PD Trust	17,129.95		0.05%
PD Evidence/Prop-Spending	295-11121	1st Citizens	Evid-Found Prop	PD Trust	227.63		0.05%
Sub-Total By Fund	295				68,224.82		
CIP FUND 450	450-11300	Amer Dep Mgmt	PublicFund	CIP	126,422.98		5.30%
ARPA FUNDS 450	450-11405	LGIP	PublicFund	CIP	150,623.07		5.37%
Water Operating Reserve	610-13200	Amer Dep Mgmt	PublicFund	Water	502,381.34		5.30%
Water Debt Svc Reserve	610-13240	Amer Dep Mgmt	PublicFund	Water	223,437.76		5.30%
ARPA Funds 610	610-13250	LGIP	PublicFund	Water	732,866.11		5.30%
Sub-Total By Fund	610				1,458,685.21		
Sewer Operating Reserve	620-11300	Amer Dep Mgmt	PublicFund	Wastewater	1,032,157.18		5.30%
Sewer ERF Reserve	620-11320	Amer Dep Mgmt	PublicFund	Wastewater	1,465,510.81		5.30%
Sewer Debt Svc Reserve	620-11340	Amer Dep Mgmt	PublicFund	Wastewater	348,419.77		5.30%
Sewer Connection Fund	620-11350	Amer Dep Mgmt	PublicFund	Wastewater	333,342.79		5.30%
ARPA Funds 620	620-11360	LGIP	PublicFund	Wastewater	2,974,916.21		5.30%
Sub-Total By Fund	620				6,154,346.76		
Hospital Fund	810-11101	Premier	PublicFund	Hospital	5,226.21		0.00%
Hospital Fund	810-11301	LGIP	PublicFund	Hospital	33,176.92		5.37%
Hospital Fund	810-11300	Amer Dep Mgmt	PublicFund	Hospital	98,694.98		5.30%
Sub-Total By Fund	810				137,098.11		
Rock River Stormwater	820-11101	Assoc. Bank	Fund 820	Rock River	83,815.06		0.10%
Action	910-11800	1st Citizens	Fund 910	CDA	959,259.27		5.47%
CDBG Housing	910-11600	1st Citizens	Fund 910	CDA	14,349.00		5.47%
Façade	910-11702	1st Citizens	Fund 910	CDA	24,653.15		5.47%
Capital Catalyst	910-11900	Assoc. Bank	Fund 910	CDA	118,665.14		1.00%
Sub-Total By Fund	910				1,116,926.56		
Library Brd MMKT	220-11301	1st Citizens	Fund 220	Library Board	3,113.34		0.35%
Library Brd Invest	220-11500	Amer Dep Mgmt	Fund 220	Library Board	312,974.25		5.30%
Sub-Total By Fund	220				316,087.59		
Inn Ctr-Drouillard Trust	920-11300	Amer Dep Mgmt	PublicFund	Innovation Ctr	8,506.92		5.30%
				TOTAL	13,770,184.47		

**CITY OF WHITEWATER
BALANCE SHEET
OCTOBER 31, 2023**

GENERAL FUND

	BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
<u>ASSETS</u>				
100-11100 CASH	(554,359.14)	(333,317.05)	660,821.53	106,462.39
100-11150 PETTY CASH	1,350.00	.00	(150.00)	1,200.00
100-11300 INVESTMENTS	1,219,068.48	26,745.34	58,175.19	1,277,243.67
100-11301 LGIP-INVESTMENTS	2,002,664.17	26,160.45	263,823.88	2,266,488.05
100-12100 TAXES RECEIVABLE - CURRENT Y	5,756,853.00	.00	(5,756,853.00)	.00
100-12300 TAXES RECEIVABLE/DELINQUENT	7,468.38	(202.41)	(3,466.05)	4,002.33
100-12400 DELINQUENT SPECIALS-A/R	5,909.32	(340.88)	(36.13)	5,873.19
100-12623 SPECIAL ASSESSMENTS/SEWER	168,161.43	.00	.00	168,161.43
100-12624 SPECIAL ASSESSMENTS/WATER	9,021.12	.00	.00	9,021.12
100-12625 A/R - WEEDS	.00	.00	55.00	55.00
100-12627 A/R - MISC	.00	25.00	25.00	25.00
100-13104 A/R-ENG,PLAN,DESIGN,MISC SER	.00	(191.25)	.00	.00
100-13105 ACCOUNTS REC-UW WHITEWATER	.00	(45,000.00)	.00	.00
100-13106 ACCOUNTS RECEIVABLE-OTHER	95,409.21	17,000.00	(78,214.21)	17,195.00
100-13108 A/R--FEMA-STATE-FEDERAL	4,652.50	.00	(4,652.50)	.00
100-13120 A/R--MOBILE HOMES	68,427.93	(6,326.33)	(59,189.30)	9,238.63
100-13122 A/R--TOTERS	925.00	350.00	1,950.00	2,875.00
100-13125 A/R--FALSE ALARMS	.00	(350.00)	50.00	50.00
100-13132 A/R--STREET LIGHTS	4,250.25	10,772.75	6,522.50	10,772.75
100-13134 A/R--SIGNAL DAMAGE	.00	.00	131.87	131.87
100-13138 A/R--TREE DAMAGE	.00	1,822.38	4,303.05	4,303.05
100-13150 A/R-TREASURER	20.00	(20.00)	.00	20.00
100-13170 A/R--RE-INSPECTION FEES	250.00	.00	1,600.00	1,850.00
100-13199 UNAPPLIED ACCOUNTS REC V	(25.03)	(225.00)	(224.97)	(250.00)
100-13500 REC DESK RECEIVABLE	(2,739.08)	3,833.44	(1,137.54)	(3,876.62)
100-14100 ACCTS. REC.--OTHER	9,356.00	.00	(9,356.00)	.00
100-15205 DUE FROM FD 900 & 910 CDA	3,698.00	(180.00)	(3,679.13)	18.87
100-15210 DUE FROM FD 920 INNOVATION CTR	104,802.92	.00	(104,802.92)	.00
100-15240 DUE FROM FD 247 AQUATIC CTR	425,027.53	.00	(425,027.53)	.00
100-15300 DUE FROM FD 300 DEBT SERVICE	3,650.76	.00	(3,650.76)	.00
100-15410 DUE FROM TID 10,11,12,13,14	55,640.54	.00	(55,640.54)	.00
100-15601 DUE FROM FD 610 WATER UTILITY	(5,594.00)	.00	5,594.00	.00
100-15800 DUE FROM FD 800 TAX COLLECTION	35,944.11	.00	(35,944.11)	.00
100-15801 DUE FROM FD 800 TAX INTEREST	5,221.25	.00	(5,221.25)	.00
100-15803 DUE FROM FD 216 POLICE VEH	3,073.37	.00	(3,073.37)	.00
100-15807 DUE FROM FD 295 POLICE TRUST	220.61	.00	(220.61)	.00
100-16100 PREPAID HEALTH INSURANCE PREM	1,197.50	2,738.16	(6,285.11)	(5,087.61)
100-16500 PREPAID POSTAGE	543.86	200.00	138.78	682.64
100-16600 PREPAID FUEL	4,538.77	123.80	(6,645.14)	(2,106.37)
100-16700 PREPAID PROFESSIONAL SVCS	48,670.00	.00	(46,642.50)	2,027.50
TOTAL ASSETS	9,483,298.76	(296,381.60)	(5,606,921.87)	3,876,376.89

LIABILITIES AND EQUITY

**CITY OF WHITEWATER
BALANCE SHEET
OCTOBER 31, 2023**

GENERAL FUND

	BEGINNING BALANCE		ACTUAL THIS MONTH		ACTUAL THIS YEAR		ENDING BALANCE
<u>LIABILITIES</u>							
100-21100	ACCOUNTS PAYABLE	188,929.22		.00	(188,929.22)		.00
100-21106	WAGES CLEARING	185,688.12		.00	(185,688.12)		.00
100-21520	WIS RETIREMENT PAYABLE	77,780.56	(41,477.88)		10,698.09		88,478.65
100-21531	LIFE INSURANCE PAYABLE	10.21	(27.99)		139.03		149.24
100-21532	WORKERS COMP PAYABLE	31,495.84	8,402.45	(21,034.38)			10,461.46
100-21550	UNION DUES DEDUCTION PAYABLE	.00	(43.00)	(43.00)	(43.00)		(43.00)
100-21575	FLEXIBLE SPENDING-125-MEDICAL	35,161.22	(590.91)	(8,869.36)			26,291.86
100-21576	FLEX SPEND-125-DEPENDENT CARE	8,628.11	1,451.26		498.16		9,126.27
100-21585	DENTAL & VISION INS PAYABLE	1,789.08	1,949.33		695.34		2,484.42
100-21620	PARK & REC SUNSHINE FUND	498.65		.00			498.65
100-21660	DEPOSITS-STREET OPENING PERMIT	2,870.19	250.00	(2,020.19)			850.00
100-21680	DEPOSITS-FACILITY RENTALS	3,328.60	(222.40)		1,165.91		4,494.51
100-21690	MUNICIPAL COURT LIABILITY	(969.28)	2,758.17		11,866.32		10,897.04
100-23125	DOT- LICENSE RENEW PAYABLE	322.00	(116.00)	(158.00)			164.00
100-24213	SALES TAX DUE STATE	198.88		35.14		215.13	414.01
100-24310	DUE TO COUNTIES--TAXES	681.76	(340.88)	(681.76)			.00
100-25212	DUE TO FD 295 POLICE TRUST	5,000.00	5,860.36		77.00		5,077.00
100-25800	DUE TO FD 810 RESCUE/HOSPITAL	.00	(268.00)		.00		.00
100-26100	ADVANCE INCOME	5,756,853.00		.00	(5,756,853.00)		.00
100-26200	DEFERRED SPECIAL ASSESSMENTS	177,182.55		.00			177,182.55
	TOTAL LIABILITIES	6,475,448.71	(22,380.35)	(6,138,922.05)			336,526.66
<u>FUND EQUITY</u>							
100-34300	FUND BALANCE	3,007,850.05		.00		.00	3,007,850.05
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	.00	(274,001.25)		532,000.18		532,000.18
	BALANCE - CURRENT DATE	.00	(274,001.25)		532,000.18		532,000.18
	TOTAL FUND EQUITY	3,007,850.05	(274,001.25)		532,000.18		3,539,850.23
	TOTAL LIABILITIES AND EQUITY	9,483,298.76	(296,381.60)	(5,606,921.87)			3,876,376.89

**CITY OF WHITEWATER
BALANCE SHEET
OCTOBER 31, 2023**

WATER UTILITY FUND

	BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
<u>ASSETS</u>				
610-11100 CASH-COMBINED	959,907.54	1,154,041.10	1,244,740.89	2,204,648.43
610-11310 SOURCE OF SUPPLY - LAND	76,703.91	.00	.00	76,703.91
610-11311 STRUCTURES & IMPROVEMENTS	102,784.78	.00	.00	102,784.78
610-11314 WELLS	366,520.36	.00	.00	366,520.36
610-11316 SUPPLY MAINS	17,028.80	.00	.00	17,028.80
610-11321 PUMPING PLANT/STRUCTURES	97,601.74	.00	.00	97,601.74
610-11325 ELECTRIC PUMPING EQUIPMENT	97,696.89	.00	.00	97,696.89
610-11326 DIESEL PUMPING EQUIPMENT	51,850.78	.00	.00	51,850.78
610-11328 OTHER PUMPING EQUIPMENT	27,830.00	.00	.00	27,830.00
610-11331 WATER TREATMENT - STRUCTURES	155,594.35	.00	.00	155,594.35
610-11332 WATER TREATMENT - EQUIPMENT	273,081.91	.00	.00	273,081.91
610-11340 TRANSMISSION - LAND	897.98	.00	.00	897.98
610-11342 RESERVOIRS & STANDPIPES	2,983,139.90	.00	.00	2,983,139.90
610-11343 MAINS	9,943,792.89	.00	.00	9,943,792.89
610-11345 SERVICES	1,365,978.76	.00	.00	1,365,978.76
610-11346 METERS	893,398.84	.00	.00	893,398.84
610-11348 HYDRANTS	1,068,812.81	.00	.00	1,068,812.81
610-11389 GENERAL PLANT - LAND	146,904.44	.00	.00	146,904.44
610-11390 GENERAL PLANT - STRUCTURES	102,032.15	.00	.00	102,032.15
610-11392 TRANSPORTATION EQUIPMENT	234,388.48	.00	.00	234,388.48
610-11396 POWER OPERATED EQUIPMENT	431,706.23	.00	.00	431,706.23
610-11397 COMMUNICATION EQUIPMENT	9,348.00	.00	.00	9,348.00
610-11398 MISC EQUIPMENT	78,675.88	.00	.00	78,675.88
610-11399 COMPUTER EQUIPMENT	23,150.21	.00	.00	23,150.21
610-11400 SCADA EQUIPMENT	158,555.00	.00	.00	158,555.00
610-12313 CIAC-RESERVOIRS & STANDPIPES	435,134.00	.00	.00	435,134.00
610-12314 CIAC-WELLS	219,029.00	.00	.00	219,029.00
610-12321 CIAC-STRUCTURES/IMPROVEMENTS	405,058.00	.00	.00	405,058.00
610-12325 CIAC-ELECTRIC PUMPING EQUIP	298,014.15	.00	.00	298,014.15
610-12331 CIAC-TREATMENT STRUCTURES	215,280.00	.00	.00	215,280.00
610-12332 CIAC-TREATMENT EQUIPMENT	814,786.00	.00	.00	814,786.00
610-12343 CIAC-MAINS	3,931,252.09	.00	.00	3,931,252.09
610-12345 CIAC-SERVICES	781,565.20	.00	.00	781,565.20
610-12348 CIAC-HYDRANTS	495,873.00	.00	.00	495,873.00
610-12400 SPECIAL ASSESS RECEIVABLE	29,854.51	.00	.00	29,854.51
610-13120 CASH-CIP/CONSTRUCTION FUND	134,563.17	.00	.00	134,563.17
610-13121 CASH-OPERATING FUND	603,929.45	1,013,349.92	1,104,049.71	1,707,979.16
610-13122 CASH-OFFSET	(959,907.54)	(1,154,041.10)	(1,244,740.89)	(2,204,648.43)
610-13125 CASH-DEBT SVC RESERVE	221,414.92	140,691.18	140,691.18	362,106.10
610-13200 INVEST-OPERATING FUND	487,659.20	2,149.42	14,722.14	502,381.34
610-13240 INVEST-DEBT SVC RESERVE	216,889.96	955.97	6,547.80	223,437.76
610-13250 LGIP INVESTMENT	1,232,866.11	.00	(500,000.00)	732,866.11
610-14200 CUSTOMER ACCOUNTS RECEIVABLE	188,229.46	(3,689.27)	164,034.09	352,263.55
610-14250 ACCOUNTS REC.-MISC/SERVICE	248,925.54	.00	(248,925.54)	.00
610-15000 INVENTORY	22,500.00	.00	.00	22,500.00
610-15500 CONST WORK IN PROGRESS	21,150.43	.00	.00	21,150.43
610-17100 INTEREST RECEIVABLE	726.75	.00	.00	726.75
610-19000 GASB 68-WRS NET PENSION ASSETS	194,345.16	.00	.00	194,345.16
610-19021 GASB 68-WRS DOR	379,741.19	.00	.00	379,741.19
610-19200 SHORT TERM LEASE RECEIVABLE	25,404.32	.00	.00	25,404.32
610-19250 LONG TERM LEASE RECEIVABLE	8,020.01	.00	.00	8,020.01
610-19500 ACCUM PROV/DEPR/UTILITY PLT	(5,832,140.60)	.00	.00	(5,832,140.60)
610-19501 ACCUM DEPR-CIAC-PRE 1/1/03	(2,128,078.64)	.00	.00	(2,128,078.64)
610-19502 ACCUM DEPR-CIAC-AFTER 1/1/03	(635,567.86)	.00	.00	(635,567.86)

**CITY OF WHITEWATER
BALANCE SHEET
OCTOBER 31, 2023**

WATER UTILITY FUND

	BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
TOTAL ASSETS	21,723,899.61	1,153,457.22	681,119.38	22,405,018.99
<u>LIABILITIES AND EQUITY</u>				
<u>LIABILITIES</u>				
610-21100 ACCOUNTS PAYABLE	295,086.93	.00 (	263,473.36)	31,613.57
610-23110 2014 GO-4.2M-3.00%	265,000.00	.00	.00	265,000.00
610-23121 2018 GO CORP PURP BD 6.54M	1,545,000.00	.00	.00	1,545,000.00
610-23122 2020 GO CORP 10YR-313K	219,100.00	.00	.00	219,100.00
610-23124 2020 GO CORP 5.195M-1.73M	1,595,000.00	.00	.00	1,595,000.00
610-23125 2022B WATER/SEWER REV BD 8.19M	4,625,000.00	.00	.00	4,625,000.00
610-23126 2022 CDBG GRANT DUE TO FD 910	851,866.00	.00	.00	851,866.00
610-23200 WAGES CLEARING	18,355.06	.00 (	18,355.06)	.00
610-23700 ACCRUED INTEREST PAYABLE	128,480.22	.00	.00	128,480.22
610-23800 ACCRUED VACATION	3,889.39	.00	.00	3,889.39
610-23810 ACCRUED SICK LEAVE	21,933.22	.00	.00	21,933.22
610-24530 DUE TO GENERAL FUND	(5,594.00)	.00	5,594.00	.00
610-25300 OTHER DEFERRED CREDITS	50,991.92	.00 (	50,991.92)	.00
610-26200 DEFERRED SA-UNTIL DEVELOPMENT	29,854.51	.00	.00	29,854.51
610-29000 PREMIUM ON DEBT	236,209.70	(41,728.55) (	55,542.40)	180,667.30
610-29011 GASB 68-WRS DIR	457,664.82	.00	.00	457,664.82
610-29500 DEF INFLOW OF RESOURCES LEASES	38,833.42	.00	.00	38,833.42
TOTAL LIABILITIES	10,376,671.19	(41,728.55) (	382,768.74)	9,993,902.45
<u>FUND EQUITY</u>				
610-39160 UNAPPROP EARNED SURPLUS	9,289,431.55	.00	50,991.92	9,340,423.47
610-39165 PSC UNAPPROP EARNED SURPLUS	59,200.00	.00	.00	59,200.00
610-39170 CAPITAL CONTRIB BY CITY-FBAL	1,998,596.87	.00	.00	1,998,596.87
UNAPPROPRIATED FUND BALANCE:				
REVENUE OVER EXPENDITURES - YTD	.00	1,195,185.77	1,012,896.20	1,012,896.20
BALANCE - CURRENT DATE	.00	1,195,185.77	1,012,896.20	1,012,896.20
TOTAL FUND EQUITY	11,347,228.42	1,195,185.77	1,063,888.12	12,411,116.54
TOTAL LIABILITIES AND EQUITY	21,723,899.61	1,153,457.22	681,119.38	22,405,018.99

**CITY OF WHITEWATER
BALANCE SHEET
OCTOBER 31, 2023**

WASTEWATER UTILITY

	BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
<u>ASSETS</u>				
620-11100 CASH-COMBINED CASH	864,898.20	(1,430,193.41)	191,638.29	1,056,536.49
620-11120 CASH-ERF-EQUIP REPLACE FUND	802,847.51	.00	.00	802,847.51
620-11150 CASH-CONNECTION FUND	40,128.00	.00	.00	40,128.00
620-11151 CASH-OPERATING FUND	21,922.69	(1,430,193.41)	191,638.29	213,560.98
620-11152 CASH-OFFSET	(864,898.20)	1,430,193.41	(191,638.29)	(1,056,536.49)
620-11300 INVEST-OPERATING FUND	1,001,910.08	4,416.04	30,247.10	1,032,157.18
620-11320 INVEST-ERF-SEWER EQUIP REPLACE	1,422,564.43	6,270.12	42,946.38	1,465,510.81
620-11340 INVEST-DEBT SVC RESERVE	338,209.42	1,490.70	10,210.35	348,419.77
620-11350 INVEST-CONNECTION FUND	323,574.26	1,426.19	9,768.53	333,342.79
620-11360 INVEST-LGIP	4,974,916.21	.00	(2,000,000.00)	2,974,916.21
620-14200 CUSTOMER ACCTS RECEIVABLES	373,298.16	2,173.00	47,328.42	420,626.58
620-14210 SPECIAL ASSESSMENTS REC	78,768.84	.00	.00	78,768.84
620-14510 A/R--OTHER	.00	1,090.00	1,090.00	1,090.00
620-15510 INTERCEPTOR MAINS	2,790,483.75	.00	.00	2,790,483.75
620-15511 STRUCTURES/IMPROVEMENTS	13,177,661.05	.00	.00	13,177,661.05
620-15512 PRELIMINARY TREATMENT EQUIP	2,641,890.01	.00	.00	2,641,890.01
620-15513 PRIMARY TREATMENT EQUIPMENT	759,906.02	.00	.00	759,906.02
620-15514 SECONDARY TREATMENT EQUIP	11,643,793.40	.00	.00	11,643,793.40
620-15515 ADVANCED TREATMENT EQUIP	1,862,640.38	.00	.00	1,862,640.38
620-15517 SLUDGE TRTMT/DISPOSAL EQUIP	5,216,676.41	.00	.00	5,216,676.41
620-15518 PLANT SITE PIPING	1,953,827.53	.00	.00	1,953,827.53
620-15519 FLOW METR/MONITOR EQUIP	155,894.40	.00	.00	155,894.40
620-15520 OUTFALL SEWER PIPES	232,935.89	.00	.00	232,935.89
620-15521 LAND	4,498,925.40	.00	.00	4,498,925.40
620-15522 FORCE SEWER MAINS	315,538.00	.00	.00	315,538.00
620-15523 COLLECTING SEWERS	12,876,106.19	.00	.00	12,876,106.19
620-15524 AERATION BASINS	148,434.16	.00	.00	148,434.16
620-15525 LIFT STATIONS	1,084,080.35	.00	.00	1,084,080.35
620-15526 OFFICE FURNITURE/EQUIPMENT	118,533.02	.00	.00	118,533.02
620-15527 TRANSPORTATION EQUIPMENT	438,713.71	.00	.00	438,713.71
620-15528 OTHER GENERAL EQUIPMENT	756,675.67	.00	.00	756,675.67
620-15531 COMPUTER EQUIPMENT	17,149.23	.00	.00	17,149.23
620-15532 STRUCTURES AND IMPROVEMENTS	509,541.85	.00	.00	509,541.85
620-15550 CONSTRUCTION WORK IN PROG	180,202.54	.00	.00	180,202.54
620-16100 ACCUM PROV FOR DEPRECIATION	(25,116,997.17)	.00	.00	(25,116,997.17)
620-19000 GASB 68-WRS NET PENSION ASSETS	240,450.86	.00	.00	240,450.86
620-19021 GASB 68-WRS DOR	469,828.65	.00	.00	469,828.65
TOTAL ASSETS	46,351,030.90	(1,413,327.36)	(1,666,770.93)	44,684,259.97

LIABILITIES AND EQUITY

**CITY OF WHITEWATER
BALANCE SHEET
OCTOBER 31, 2023**

WASTEWATER UTILITY

	BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
<u>LIABILITIES</u>				
620-21010 ACCRUED INTEREST PAYABLE	162,884.65	.00	.00	162,884.65
620-21020 ACCRUED VACATION	3,791.38	.00	.00	3,791.38
620-21030 ACCRUED SICK LEAVE	56,311.21	.00	.00	56,311.21
620-21100 ACCOUNTS PAYABLE	72,927.13	.00 (	53,771.50)	19,155.63
620-21106 WAGES CLEARING	22,131.55	.00 (	22,131.55)	.00
620-21305 CWF 4558-2 PLANT IMP-2.1%	16,557,425.74	.00	.00	16,557,425.74
620-21310 CWF LOAN 4558-03	1,223,997.75	.00	.00	1,223,997.75
620-21320 CWF 4558-04 BIO-GAS BOILER	324,104.79	.00	.00	324,104.79
620-21360 2014 GO-4.280M-3.00%	110,000.00	.00	.00	110,000.00
620-21371 2018 GO CORP PURP BD 6.54M	1,215,000.00	.00	.00	1,215,000.00
620-21372 2020 GO CORP 10YR 133.5K	90,900.00	.00	.00	90,900.00
620-21374 2020 GO CORP 5.195M-1.795M WW	1,655,000.00	.00	.00	1,655,000.00
620-21375 2022B WATER/SEWER REV BD 8.19M	3,565,000.00	.00	.00	3,565,000.00
620-26200 DEFERRED SA-UNTIL DEVELOPMENT	78,768.84	.00	.00	78,768.84
620-26730 OTHER DEFERRED REVENUE	873,019.71	.00	.00	873,019.71
620-29000 PREMIUM ON DEBT	192,954.81	41,728.55	30,516.35	223,471.16
620-29011 GASB 68-WRS DIR	566,238.90	.00	.00	566,238.90
TOTAL LIABILITIES	26,770,456.46	41,728.55 (	45,386.70)	26,725,069.76
<u>FUND EQUITY</u>				
620-34300 SURPLUS/FUND BALANCE	9,117,368.93	.00	.00	9,117,368.93
620-34310 EPA GRANT CONTRIBUTION-FBAL	7,092,068.43	.00	.00	7,092,068.43
620-34320 CAPITAL CONTRIB BY CITY-FBAL	1,508,238.25	.00	.00	1,508,238.25
620-34340 CONSTRUCTION AID CONTRIBS-FBAL	1,862,898.83	.00	.00	1,862,898.83
UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	.00 (	1,455,055.91)	(1,621,384.23)	(1,621,384.23)
BALANCE - CURRENT DATE	.00 (	1,455,055.91)	(1,621,384.23)	(1,621,384.23)
TOTAL FUND EQUITY	19,580,574.44 (	1,455,055.91)	(1,621,384.23)	17,959,190.21
TOTAL LIABILITIES AND EQUITY	46,351,030.90 (	1,413,327.36)	(1,666,770.93)	44,684,259.97

**CITY OF WHITEWATER
BALANCE SHEET
OCTOBER 31, 2023**

STORMWATER UTILITY FUND

	BEGINNING BALANCE	(	ACTUAL THIS MONTH	(	ACTUAL THIS YEAR	(	ENDING BALANCE
<u>ASSETS</u>							
630-11100 CASH-COMBINED	642,969.65	(	10,624.30	(	242,013.82		400,955.83
630-14200 CUSTOMER ACCOUNTS RECEIVABLE	50,284.89	(	2,479.00		163.00		50,447.89
630-15100 STORMWATER FIXED ASSETS	7,107,356.48		.00		.00		7,107,356.48
630-15150 MISC EQUIPMENT	294,998.00		.00		.00		294,998.00
630-15500 CONST WORK IN PROGRESS	13,281.07		.00		.00		13,281.07
630-19000 GASB 68-WRS NET PENSION ASSETS	83,820.34		.00		.00		83,820.34
630-19021 GASB 68-WRS DOR	163,779.06		.00		.00		163,779.06
630-19500 ACCUM PROV/DEPR/STORMWATER	(928,141.26)		.00		.00		(928,141.26)
TOTAL ASSETS	7,428,348.23	(	13,103.30	(	241,850.82		7,186,497.41
<u>LIABILITIES AND EQUITY</u>							
<u>LIABILITIES</u>							
630-21100 ACCOUNTS PAYABLE	13,228.07		.00	(	5,263.84)		7,964.23
630-22100 2012 GO NOTE-227K-2.58%	270,000.00		.00		.00		270,000.00
630-22200 2014 GO-4.280M-2.36%	470,000.00		.00		.00		470,000.00
630-22301 2018 GO CORP PURP BD 6.54M	664,996.80		.00		.00		664,996.80
630-22302 2020 GO CORP 5.195M-220K ST	200,000.00		.00		.00		200,000.00
630-22303 2022 A SERIES BOND - 965K	965,000.00		.00		.00		965,000.00
630-23200 WAGES CLEARING	7,556.77		.00	(	7,556.77)		.00
630-23700 ACCRUED INTEREST PAYABLE	43,897.64		.00		.00		43,897.64
630-23800 ACCRUED VACATION	1,966.16		.00		.00		1,966.16
630-23810 ACCRUED SICK LEAVE	30,156.57		.00		.00		30,156.57
630-29000 PREMIUM ON DEBT	66,623.48		.00	(	3,866.13)		62,757.35
630-29011 GASB 68-WRS DIR	197,386.57		.00		.00		197,386.57
TOTAL LIABILITIES	2,930,812.06		.00	(	16,686.74)		2,914,125.32
<u>FUND EQUITY</u>							
630-39160 SURPLUS/FUND BALANCE	2,301,249.41		.00		.00		2,301,249.41
630-39170 CAPITAL CONTRIB BY CITY-FBAL	1,726,849.73		.00		.00		1,726,849.73
630-39180 CONSTRUCTION AID CONTRIBS-FBAL	469,437.03		.00		.00		469,437.03
UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	.00	(	13,103.30	(	225,164.08)	(	225,164.08)
BALANCE - CURRENT DATE	.00	(	13,103.30	(	225,164.08)	(	225,164.08)
TOTAL FUND EQUITY	4,497,536.17	(	13,103.30	(	225,164.08)		4,272,372.09
TOTAL LIABILITIES AND EQUITY	7,428,348.23	(	13,103.30	(	241,850.82)		7,186,497.41

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>TAXES</u>					
100-41110-00	LOCAL TAX LEVY	.00	4,499,748.20	4,499,748.00 (.20)	100.0
100-41111-00	DEBT SERVICE TAX LEVY	.00	1,257,105.00	1,257,105.00 .00	100.0
100-41113-00	RESCINDED TAXES-REAL ESTATE	.00	2,625.18	.00 (2,625.18)	.0
100-41114-00	USE VALUE PENALTY	.00	.00	500.00 500.00	.0
100-41140-00	MOBILE HOME FEES	.00	(20,815.23)	25,000.00 45,815.23 (83.3)	
100-41210-00	ROOM TAX-GROSS AMOUNT	76,886.59	184,792.60	190,000.00 5,207.40	97.3
100-41320-00	IN LIEU-UNIV GARDEN & WW MANOR	.00	27,819.80	27,733.00 (86.80)	100.3
100-41800-00	INTEREST ON TAXES	.00	24,481.81	650.00 (23,831.81)	3766.4
	TOTAL TAXES	76,886.59	5,975,757.36	6,000,736.00 24,978.64	99.6
<u>SPECIAL ASSESSMENTS</u>					
100-42400-53	SNOW REMOVAL	.00	.00	500.00 500.00	.0
100-42500-53	FAILURE TO MOW FINES	.00	192.50	.00 (192.50)	.0
	TOTAL SPECIAL ASSESSMENTS	.00	192.50	500.00 307.50	38.5
<u>INTERGOVERNMENTAL REVENUE</u>					
100-43344-00	EXPENDITURE RESTRAINT PROGM	.00	.00	53,306.13 53,306.13	.0
100-43410-00	SHARED REVENUE-UTILITY	.00	.00	396,240.92 396,240.92	.0
100-43420-00	SHARED REVENUE-BASE	.00	535,131.05	2,836,843.88 2,301,712.83	18.9
100-43507-52	POLICE-MISC SAFETY GRANTS	2,500.00	2,510.00	500.00 (2,010.00)	502.0
100-43520-52	LAW ENFORCEMENT TRNG REIMBURSE	.00	8,102.64	.00 (8,102.64)	.0
100-43530-53	TRANSPORTATION AIDS	.00	572,086.64	572,015.61 (71.03)	100.0
100-43531-52	STATE GRANT--PUBLIC SAFETY	4,721.94	4,721.94	.00 (4,721.94)	.0
100-43540-52	UNIVERSITY-LEASE-PARKING	.00	45,000.00	45,000.00 .00	100.0
100-43550-52	MOU-DISPATCH SERVICE	.00	.00	179,292.00 179,292.00	.0
100-43610-52	MSP-STATE UNIVERSITY SVCS PYMT	.00	192,781.26	205,881.28 13,100.02	93.6
100-43670-60	EXEMPT COMPUTER AID-FR STATE	.00	16,330.36	5,845.64 (10,484.72)	279.4
100-43670-61	PERSONAL PROPERTY AID	.00	43,214.42	35,655.63 (7,558.79)	121.2
100-43745-52	WUSD-JUVENILE OFFICIER	.00	65,211.45	64,500.00 (711.45)	101.1
100-43760-00	WEIGHTS & MEASURES RECOVERY	.00	.00	2,800.00 2,800.00	.0
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	.00	2,028.64	1,575.00 (453.64)	128.8
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	.00	2,480.00	2,480.00 .00	100.0
	TOTAL INTERGOVERNMENTAL REVENUE	7,221.94	1,489,598.40	4,401,936.09 2,912,337.69	33.8

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>LICENSES & PERMITS</u>					
100-44110-51	LIQUOR & BEER	30.00	18,848.00	16,100.00 (2,748.00)	117.1
100-44120-51	CIGARETTE	.00	1,300.00	1,200.00 (100.00)	108.3
100-44122-51	BEVERAGE OPERATORS	190.00	3,295.00	3,600.00 305.00	91.5
100-44200-51	MISC. LICENSES	.00	3,443.77	2,000.00 (1,443.77)	172.2
100-44300-53	BLDG/ZONING PERMITS	1,901.00	105,379.81	34,725.00 (70,654.81)	303.5
100-44310-53	ELECTRICAL PERMITS	400.00	8,681.19	5,550.00 (3,131.19)	156.4
100-44320-53	PLUMBING PERMITS	631.00	7,800.45	5,775.00 (2,025.45)	135.1
100-44330-53	HVAC PERMITS	175.00	5,208.86	3,225.00 (1,983.86)	161.5
100-44340-53	STREET OPENING PERMITS	50.00	200.00	200.00 .00	100.0
100-44350-53	SIGN PERMITS	140.00	920.00	1,200.00 280.00	76.7
100-44370-51	WATERFOWL PERMITS	.00	320.00	.00 (320.00)	.0
100-44900-51	MISC PERMITS	200.00	2,205.00	400.00 (1,805.00)	551.3
	TOTAL LICENSES & PERMITS	3,717.00	157,602.08	73,975.00 (83,627.08)	213.1
<u>FINES & FORFEITURES</u>					
100-45110-52	ORDINANCE VIOLATIONS	17,456.09	153,316.93	216,600.00 63,283.07	70.8
100-45113-52	MISC COURT RESEARCH FEE	50.00	200.00	200.00 .00	100.0
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	(280.00)	520.00	.00 (520.00)	.0
100-45130-52	PARKING VIOLATIONS	7,183.99	47,608.19	115,100.00 67,491.81	41.4
100-45135-53	REFUSE/RECYCLING TOTER FINES	800.00	9,550.00	3,000.00 (6,550.00)	318.3
100-45145-53	RE-INSPECTION FINES	.00	2,850.00	1,000.00 (1,850.00)	285.0
	TOTAL FINES & FORFEITURES	25,210.08	214,045.12	335,900.00 121,854.88	63.7
<u>PUBLIC CHARGES FOR SERVICE</u>					
100-46120-51	TREASURER	140.00	3,555.00	4,300.00 745.00	82.7
100-46210-52	POLICE-DISPATCH-MOU-UNIV	.00	.00	55,611.14 55,611.14	.0
100-46220-52	FALSE ALARM FINES	200.00	1,550.00	1,800.00 250.00	86.1
100-46310-53	DPW MISC REVENUE	27,887.75	45,021.25	27,600.00 (17,421.25)	163.1
100-46311-53	SALE OF MATERIALS	.00	2.00	.00 (2.00)	.0
100-46312-51	MISC DEPT EARNINGS	.00	.00	1,300.00 1,300.00	.0
100-46320-53	SAND & SALT CHARGES	.00	.00	4,700.00 4,700.00	.0
100-46350-51	CITY PLANNER-SERVICES	.00	360.00	800.00 440.00	45.0
100-46743-51	FACILITY RENTALS	1,438.79	21,005.15	10,700.00 (10,305.15)	196.3
100-46746-55	SPECIAL EVENT FEES	.00	35.00	100.00 65.00	35.0
	TOTAL PUBLIC CHARGES FOR SERVICE	29,666.54	71,528.40	106,911.14 35,382.74	66.9

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>MISCELLANEOUS REVENUE</u>					
100-48100-00	INTEREST INCOME	71,038.69	681,567.28	49,533.18 (632,034.10)	1376.0
100-48200-00	LONG TERM RENTALS	400.00	4,000.00	4,800.00 800.00	83.3
100-48220-55	DEPOSITS-FORFEITED	.00	50.00	.00 (50.00)	.0
100-48400-00	INS./FEMA / CLAIM RECOVERY	.00	1,312.75	.00 (1,312.75)	.0
100-48410-00	WORKERS COMP-RETURN PREMIUM	.00	13,514.00	.00 (13,514.00)	.0
100-48415-00	RESTITUTION-DAMAGES	250.00	5,371.00	2,000.00 (3,371.00)	268.6
100-48420-00	INSURANCE DIVIDEND	.00	51,535.00	12,137.00 (39,398.00)	424.6
100-48425-00	WORKERS COMP-REIMBURSEMENT	.00	18,779.00	.00 (18,779.00)	.0
100-48430-00	INSURANCE-REIMBURSEMENT	1,000.00	1,000.00	.00 (1,000.00)	.0
100-48535-00	P CARD REBATE REVENUE	.00	22,178.67	31,500.00 9,321.33	70.4
100-48546-55	MISC GRANT INCOME	.00	80,043.01	53,500.00 (26,543.01)	149.6
100-48600-00	MISC REVENUE-NON RECURRING	2,100.00	2,134.57	3,600.00 1,465.43	59.3
100-48700-00	WATER UTILITY TAXES	.00	353,500.00	353,500.00 .00	100.0
	TOTAL MISCELLANEOUS REVENUE	74,788.69	1,234,985.28	510,570.18 (724,415.10)	241.9
<u>OTHER FINANCING SOURCES</u>					
100-49260-00	TRANSFER FROM 610 WATER	.00	8,500.00	8,100.00 (400.00)	104.9
100-49261-00	TRANSFER FROM 620 WASTEWATER	.00	12,500.00	12,500.00 .00	100.0
100-49265-00	TRANSFER FROM 630 STORMWATER	.00	8,500.00	8,500.00 .00	100.0
100-49266-00	GIS TRANSFER-UTILITIES	.00	18,974.00	15,000.00 (3,974.00)	126.5
100-49267-00	TRANSFER FROM 208 PARKING	.00	35,350.00	35,350.00 .00	100.0
100-49290-00	TRANSFER IN FROM OTHER FUNDS	96,382.99	96,382.99	1,000.00 (95,382.99)	9638.3
100-49300-00	FUND BALANCE APPLIED	.00	.00	151,758.70 151,758.70	.0
	TOTAL OTHER FINANCING SOURCES	96,382.99	180,206.99	232,208.70 52,001.71	77.6
	TOTAL FUND REVENUE	313,873.83	9,323,916.13	11,662,737.11 2,338,820.98	80.0

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>LEGISLATIVE</u>					
100-51100-111 SALARIES/PERMANENT	1,614.74	18,846.35	22,486.46	3,640.11	83.8
100-51100-112 OVERTIME	.00	42.37	.00	(42.37)	.0
100-51100-114 WAGES/PART-TIME/PERMANENT	2,100.00	20,550.00	25,200.00	4,650.00	81.6
100-51100-117 LONGEVITY PAY	.00	.00	200.00	200.00	.0
100-51100-150 MEDICARE TAX/CITY SHARE	52.59	591.39	708.27	116.88	83.5
100-51100-151 SOCIAL SECURITY/CITY SHARE	224.58	2,525.70	3,028.48	502.78	83.4
100-51100-152 RETIREMENT	157.67	899.02	1,542.68	643.66	58.3
100-51100-153 HEALTH INSURANCE	383.98	2,962.55	4,141.22	1,178.67	71.5
100-51100-154 HSA-HRA CONTRIBUTIONS	.00	.00	500.00	500.00	.0
100-51100-155 WORKERS COMPENSATION	4.16	48.98	80.50	31.52	60.8
100-51100-156 LIFE INSURANCE	.39	5.85	28.52	22.67	20.5
100-51100-218 PROFESSIONAL SERV/CONSULTING	.00	2,090.00	1,010.00	(1,080.00)	206.9
100-51100-295 CODIFICATION OF ORDINANCES	.00	3,652.31	2,020.00	(1,632.31)	180.8
100-51100-310 OFFICE & OPERATING SUPPLIES	.00	778.23	.00	(778.23)	.0
100-51100-320 PUBLICATION-MINUTES	.00	10,718.84	6,565.00	(4,153.84)	163.3
100-51100-715 TOURISM COMMITTEE-ROOM TAX	.00	75,530.71	133,000.00	57,469.29	56.8
100-51100-720 DOWNTOWN WHITEWATER GRANT	.00	18,750.00	25,000.00	6,250.00	75.0
TOTAL LEGISLATIVE	4,538.11	157,992.30	225,511.13	67,518.83	70.1
<u>CONTINGENCIES</u>					
100-51110-910 COST REALLOCATIONS	.00	16,320.97	.00	(16,320.97)	.0
TOTAL CONTINGENCIES	.00	16,320.97	.00	(16,320.97)	.0
<u>COURT</u>					
100-51200-111 SALARIES/PERMANENT	4,240.59	44,883.23	54,280.70	9,397.47	82.7
100-51200-112 BALIFF WAGES & OVERTIME	87.50	1,308.31	2,500.00	1,191.69	52.3
100-51200-150 MEDICARE TAX/CITY SHARE	61.50	685.09	823.32	138.23	83.2
100-51200-151 SOCIAL SECURITY/CITY SHARE	262.97	2,929.37	3,520.40	591.03	83.2
100-51200-152 RETIREMENT	178.06	1,983.71	2,185.35	201.64	90.8
100-51200-153 HEALTH INSURANCE	.00	86.19	.00	(86.19)	.0
100-51200-155 WORKERS COMPENSATION	4.76	57.87	95.86	37.99	60.4
100-51200-156 LIFE INSURANCE	1.54	14.95	10.44	(4.51)	143.2
100-51200-211 PROFESSIONAL DEVELOPMENT	.00	700.00	505.00	(195.00)	138.6
100-51200-214 FINANCIAL/BONDING SERVICES	.00	100.00	101.00	1.00	99.0
100-51200-219 OTHER PROFESSIONAL SERVICES	.00	690.00	606.00	(84.00)	113.9
100-51200-224 SOFTWARE/HARDWARE MAINTENANCE	.00	10,793.57	14,309.18	3,515.61	75.4
100-51200-225 TELECOM/INTERNET/COMMUNICATION	68.47	1,733.14	1,717.98	(15.16)	100.9
100-51200-293 PRISONER CONFINEMENT	.00	2,064.71	252.50	(1,812.21)	817.7
100-51200-310 OFFICE & OPERATING SUPPLIES	389.01	1,621.38	2,020.00	398.62	80.3
100-51200-320 SUBSCRIPTIONS/DUES	.00	85.00	1,010.00	925.00	8.4
100-51200-330 TRAVEL EXPENSES	.00	.00	606.00	606.00	.0
TOTAL COURT	5,294.40	69,736.52	84,543.73	14,807.21	82.5

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>LEGAL</u>					
100-51300-166	.00	1,026.48	2,350.00	1,323.52	43.7
100-51300-212	3,489.16	30,137.54	41,177.40	11,039.86	73.2
100-51300-214	2,699.17	22,560.61	31,063.65	8,503.04	72.6
100-51300-219	.00	2,145.00	.00	(2,145.00)	.0
TOTAL LEGAL	6,188.33	55,869.63	74,591.05	18,721.42	74.9
<u>GENERAL ADMINISTRATION</u>					
100-51400-111	17,770.13	165,550.89	224,045.47	58,494.58	73.9
100-51400-112	.00	169.50	.00	(169.50)	.0
100-51400-115	476.00	2,301.00	.00	(2,301.00)	.0
100-51400-117	.00	500.00	.00	(500.00)	.0
100-51400-119	.00	.00	1,360.00	1,360.00	.0
100-51400-150	255.59	2,521.54	3,324.06	802.52	75.9
100-51400-151	1,092.92	10,782.71	14,213.22	3,430.51	75.9
100-51400-152	1,382.73	11,437.76	15,327.57	3,889.81	74.6
100-51400-153	2,245.92	21,685.06	48,522.48	26,837.42	44.7
100-51400-154	.00	2,031.06	6,200.00	4,168.94	32.8
100-51400-155	19.83	205.72	378.23	172.51	54.4
100-51400-156	4.02	74.76	202.98	128.22	36.8
100-51400-211	230.50	1,966.21	4,040.00	2,073.79	48.7
100-51400-217	762.24	10,781.51	6,565.00	(4,216.51)	164.2
100-51400-219	.00	39,500.00	42,925.00	3,425.00	92.0
100-51400-224	1,331.40	6,253.31	5,147.02	(1,106.29)	121.5
100-51400-225	106.76	1,881.07	2,841.42	960.35	66.2
100-51400-310	2,941.81	23,124.61	14,645.00	(8,479.61)	157.9
100-51400-312	302.55	549.31	.00	(549.31)	.0
100-51400-320	.00	745.00	11,110.00	10,365.00	6.7
100-51400-325	.00	309.95	555.50	245.55	55.8
100-51400-330	.00	1,156.92	1,515.00	358.08	76.4
100-51400-335	.00	.00	1,010.00	1,010.00	.0
100-51400-790	.00	4,207.69	2,020.00	(2,187.69)	208.3
TOTAL GENERAL ADMINISTRATION	28,922.40	307,735.58	405,947.95	98,212.37	75.8

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>INFORMATION TECHNOLOGY</u>					
100-51450-111 SALARIES/PERMANENT	3,751.46	38,728.50	61,359.48	22,630.98	63.1
100-51450-150 MEDICARE TAX/CITY SHARE	50.98	551.65	889.71	338.06	62.0
100-51450-151 SOCIAL SECURITY/CITY SHARE	217.98	2,359.21	3,804.29	1,445.08	62.0
100-51450-152 RETIREMENT	255.10	2,758.60	4,172.44	1,413.84	66.1
100-51450-153 HEALTH INSURANCE	555.82	5,558.20	13,122.50	7,564.30	42.4
100-51450-154 HSA-HRA CONTRIBUTIONS	158.38	937.50	1,875.00	937.50	50.0
100-51450-155 WORKERS COMPENSATION	4.12	47.33	103.59	56.26	45.7
100-51450-156 LIFE INSURANCE	.00	.00	13.14	13.14	.0
100-51450-211 PROFESSIONAL DEVELOPMENT	.00	574.98	.00	(574.98)	.0
100-51450-219 OTHER PROFESSIONAL SERVICES	.00	(.04)	.00	.04	.0
100-51450-225 TELECOM/INTERNET/COMMUNICATION	.00	910.00	.00	(910.00)	.0
100-51450-244 NETWORK HDW MTN	238.38	4,271.60	.00	(4,271.60)	.0
100-51450-245 NETWORK SOFTWARE MTN	.00	14,223.07	.00	(14,223.07)	.0
100-51450-246 NETWORK OPERATING SUPP	149.41	5,344.86	7,522.50	2,177.64	71.1
100-51450-247 SOFTWARE UPGRADES	.00	812.50	.00	(812.50)	.0
100-51450-310 OFFICE & OPERATING SUPPLIES	.00	3,030.79	.00	(3,030.79)	.0
100-51450-330 TRAVEL EXPENSES	.00	10.00	.00	(10.00)	.0
TOTAL INFORMATION TECHNOLOGY	5,381.63	80,118.75	92,862.65	12,743.90	86.3
<u>FINANCIAL ADMINISTRATION</u>					
100-51500-111 SALARIES/PERMANENT	10,149.66	96,101.51	128,650.70	32,549.19	74.7
100-51500-112 SALARIES/OVERTIME	.00	.00	105.00	105.00	.0
100-51500-150 MEDICARE TAX/CITY SHARE	137.10	1,407.41	1,901.76	494.35	74.0
100-51500-151 SOCIAL SECURITY/CITY SHARE	586.11	6,017.72	8,131.65	2,113.93	74.0
100-51500-152 RETIREMENT	690.20	6,713.05	8,755.39	2,042.34	76.7
100-51500-153 HEALTH INSURANCE	2,351.26	18,394.70	22,600.71	4,206.01	81.4
100-51500-154 HSA-HRA CONTRIBUTIONS	.00	.00	3,000.00	3,000.00	.0
100-51500-155 WORKERS COMPENSATION	14.43	153.12	217.30	64.18	70.5
100-51500-156 LIFE INSURANCE	4.64	37.28	49.80	12.52	74.9
100-51500-211 PROFESSIONAL DEVELOPMENT	.00	1,658.00	1,010.00	(648.00)	164.2
100-51500-214 AUDIT SERVICES	.00	23,183.50	24,240.00	1,056.50	95.6
100-51500-217 CONTRACT SERVICES-125 PLAN	563.63	6,584.93	8,080.00	1,495.07	81.5
100-51500-224 SOFTWARE/HARDWARE MAINTENANCE	.00	9,313.54	10,821.23	1,507.69	86.1
100-51500-225 TELECOM/INTERNET/COMMUNICATION	31.79	971.59	1,104.13	132.54	88.0
100-51500-310 OFFICE & OPERATING SUPPLIES	551.73	8,539.04	8,080.00	(459.04)	105.7
100-51500-325 PUBLIC EDUCATION	.00	195.00	757.50	562.50	25.7
100-51500-330 TRAVEL EXPENSES	295.02	1,088.39	757.50	(330.89)	143.7
100-51500-560 COLLECTION FEES/WRITE-OFFS	205.27	4,688.72	3,030.00	(1,658.72)	154.7
100-51500-650 BANK FEES/CREDIT CARD FEES	263.89	2,728.18	4,040.00	1,311.82	67.5
TOTAL FINANCIAL ADMINISTRATION	15,844.73	187,775.68	235,332.67	47,556.99	79.8

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>INSURANCE/RISK MANAGEMENT</u>					
100-51540-511	.00	26,207.12	48,900.00	22,692.88	53.6
100-51540-512	.00	16,957.30	17,522.00	564.70	96.8
100-51540-513	.00	25,049.06	29,133.00	4,083.94	86.0
100-51540-514	.00	13,063.92	14,719.00	1,655.08	88.8
100-51540-515	.00	2,703.35	2,873.00	169.65	94.1
TOTAL INSURANCE/RISK MANAGEMENT	.00	83,980.75	113,147.00	29,166.25	74.2
<u>FACILITIES MAINTENANCE</u>					
100-51600-111	7,857.20	85,422.12	118,165.54	32,743.42	72.3
100-51600-112	.00	.00	1,675.80	1,675.80	.0
100-51600-113	.00	3,010.80	6,960.00	3,949.20	43.3
100-51600-117	.00	410.00	970.00	560.00	42.3
100-51600-118	.00	504.34	436.50	(67.84)	115.5
100-51600-150	104.92	1,283.51	1,913.82	630.31	67.1
100-51600-151	448.59	5,487.97	8,183.24	2,695.27	67.1
100-51600-152	534.31	6,097.44	8,224.45	2,127.01	74.1
100-51600-153	2,500.57	23,404.73	23,583.47	178.74	99.2
100-51600-154	.00	2,582.96	2,675.00	92.04	96.6
100-51600-155	165.07	2,016.61	3,663.23	1,646.62	55.1
100-51600-156	6.61	65.59	86.52	20.93	75.8
100-51600-211	.00	497.21	1,010.00	512.79	49.2
100-51600-219	.00	27.00	.00	(27.00)	.0
100-51600-221	1,471.19	11,691.12	16,160.00	4,468.88	72.4
100-51600-222	16,880.36	82,703.47	84,840.00	2,136.53	97.5
100-51600-223	609.08	19,752.12	25,250.00	5,497.88	78.2
100-51600-224	31.00	540.71	.00	(540.71)	.0
100-51600-225	42.95	343.66	588.00	244.34	58.5
100-51600-244	9,745.31	23,310.80	16,160.00	(7,150.80)	144.3
100-51600-245	.00	1,342.10	10,100.00	8,757.90	13.3
100-51600-246	7,401.00	59,453.00	86,100.00	26,647.00	69.1
100-51600-310	3,169.78	19,613.20	14,140.00	(5,473.20)	138.7
100-51600-351	205.52	2,025.35	2,250.00	224.65	90.0
100-51600-355	843.80	14,033.22	13,130.00	(903.22)	106.9
TOTAL FACILITIES MAINTENANCE	52,017.26	365,619.03	446,265.57	80,646.54	81.9

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>POLICE ADMINISTRATION</u>					
100-52100-111 SALARIES/PERMANENT	37,244.22	385,102.36	471,466.85	86,364.49	81.7
100-52100-112 WAGES/OVERTIME	.00	287.35	2,100.00	1,812.65	13.7
100-52100-114 WAGES/PART-TIME/PERMANENT	1,616.62	16,241.81	19,110.00	2,868.19	85.0
100-52100-117 LONGEVITY PAY	.00	1,000.00	2,000.00	1,000.00	50.0
100-52100-118 UNIFORM ALLOWANCES	.00	2,209.35	2,100.00	(109.35)	105.2
100-52100-150 MEDICARE TAX/CITY SHARE	553.13	6,037.55	7,342.47	1,304.92	82.2
100-52100-151 SOCIAL SECURITY/CITY SHARE	2,365.10	25,815.76	31,395.37	5,579.61	82.2
100-52100-152 RETIREMENT	3,970.34	44,127.45	53,480.86	9,353.41	82.5
100-52100-153 HEALTH INSURANCE	5,574.18	61,383.16	79,586.69	18,203.53	77.1
100-52100-154 HSA-HRA CONTRIBUTIONS	.00	3,258.03	10,000.00	6,741.97	32.6
100-52100-155 WORKERS COMPENSATION	444.62	5,107.06	8,118.75	3,011.69	62.9
100-52100-156 LIFE INSURANCE	13.72	120.80	136.26	15.46	88.7
100-52100-211 PROFESSIONAL DEVELOPMENT	.00	979.00	4,040.00	3,061.00	24.2
100-52100-219 OTHER PROFESSIONAL SERVICES	.00	9,769.46	4,040.00	(5,729.46)	241.8
100-52100-224 SOFTWARE/HARDWARE MAINTENANCE	.00	12,458.10	8,240.72	(4,217.38)	151.2
100-52100-225 TELECOM/INTERNET/COMMUNICATION	308.70	3,080.59	7,969.44	4,888.85	38.7
100-52100-310 OFFICE & OPERATING SUPPLIES	2,587.50	17,201.60	13,112.83	(4,088.77)	131.2
100-52100-320 SUBSCRIPTIONS/DUES	.00	1,434.15	1,060.50	(373.65)	135.2
100-52100-325 PUBLIC EDUCATION	.00	195.00	432.28	237.28	45.1
100-52100-330 TRAVEL EXPENSES	(114.00)	585.04	757.50	172.46	77.2
TOTAL POLICE ADMINISTRATION	54,564.13	596,393.62	726,490.52	130,096.90	82.1
<u>POLICE PATROL</u>					
100-52110-111 SALARIES/PERMANENT	95,715.13	886,567.42	1,255,356.51	368,789.09	70.6
100-52110-112 SALARIES/OVERTIME	17,917.42	160,081.64	147,312.34	(12,769.30)	108.7
100-52110-117 LONGEVITY PAY	.00	5,000.00	10,820.00	5,820.00	46.2
100-52110-118 UNIFORM ALLOWANCES	2,194.50	22,208.71	16,050.00	(6,158.71)	138.4
100-52110-119 SHIFT DIFFERENTIAL	639.47	12,681.36	13,155.00	473.64	96.4
100-52110-150 MEDICARE TAX/CITY SHARE	1,634.56	16,248.33	21,336.66	5,088.33	76.2
100-52110-151 SOCIAL SECURITY/CITY SHARE	6,989.13	69,475.76	91,232.63	21,756.87	76.2
100-52110-152 RETIREMENT	15,111.72	150,271.93	191,012.67	40,740.74	78.7
100-52110-153 HEALTH INSURANCE	15,437.90	148,972.99	181,224.72	32,251.73	82.2
100-52110-154 HSA-HRA CONTRIBUTIONS	982.97	12,671.63	22,500.00	9,828.37	56.3
100-52110-155 WORKERS COMPENSATION	2,063.83	21,461.27	35,094.94	13,633.67	61.2
100-52110-156 LIFE INSURANCE	21.62	192.71	292.14	99.43	66.0
100-52110-211 PROFESSIONAL DEVELOPMENT	1,902.50	7,522.58	8,080.00	557.42	93.1
100-52110-219 OTHER PROFESSIONAL SERVICES	159.90	3,459.95	6,000.00	2,540.05	57.7
100-52110-224 SOFTWARE/HARDWARE MAINTENANCE	.00	29,114.18	28,359.10	(755.08)	102.7
100-52110-225 TELECOM/INTERNET/COMMUNICATION	469.49	4,326.01	4,320.00	(6.01)	100.1
100-52110-241 REPR/MTN VEHICLES	.00	66.78	1,440.00	1,373.22	4.6
100-52110-242 REPR/MTN MACHINERY/EQUIP	800.00	2,160.55	2,500.00	339.45	86.4
100-52110-310 OFFICE & OPERATING SUPPLIES	512.68	13,641.36	3,535.00	(10,106.36)	385.9
100-52110-330 TRAVEL EXPENSES	174.79	8,766.87	303.00	(8,463.87)	2893.4
100-52110-351 FUEL EXPENSES	2,612.19	20,458.38	24,000.00	3,541.62	85.2
100-52110-360 DAAT/FIREARMS	5,194.70	12,626.45	15,000.00	2,373.55	84.2
TOTAL POLICE PATROL	170,534.50	1,607,976.86	2,078,924.71	470,947.85	77.4

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>POLICE INVESTIGATION</u>					
100-52120-111 SALARIES/PERMANENT	31,081.26	249,525.64	266,740.28	17,214.64	93.6
100-52120-112 SALARIES/OVERTIME	2,246.04	28,404.70	27,443.75	(960.95)	103.5
100-52120-117 LONGEVITY PAY	.00	1,000.00	3,800.00	2,800.00	26.3
100-52120-118 UNIFORM ALLOWANCES	198.99	2,502.56	2,800.00	297.44	89.4
100-52120-119 SHIFT DIFFERENTIAL	42.08	818.52	465.00	(353.52)	176.0
100-52120-150 MEDICARE TAX/CITY SHARE	489.86	4,341.19	4,576.91	235.72	94.9
100-52120-151 SOCIAL SECURITY/CITY SHARE	2,094.59	18,562.45	19,570.25	1,007.80	94.9
100-52120-152 RETIREMENT	4,437.96	39,160.41	39,885.37	724.96	98.2
100-52120-153 HEALTH INSURANCE	2,525.51	24,359.57	39,717.01	15,357.44	61.3
100-52120-154 HSA-HRA CONTRIBUTIONS	.00	1,936.86	2,500.00	563.14	77.5
100-52120-155 WORKERS COMPENSATION	597.30	5,477.40	7,331.16	1,853.76	74.7
100-52120-156 LIFE INSURANCE	7.77	66.83	58.98	(7.85)	113.3
100-52120-211 PROFESSIONAL DEVELOPMENT	377.50	3,971.91	4,040.00	68.09	98.3
100-52120-219 OTHER PROFESSIONAL SERVICES	.00	168.34	1,581.66	1,413.32	10.6
100-52120-225 TELECOM/INTERNET/COMMUNICATION	190.26	2,041.52	49.49	(1,992.03)	4125.1
100-52120-310 OFFICE & OPERATING SUPPLIES	788.60	5,608.41	7,615.09	2,006.68	73.7
100-52120-330 TRAVEL EXPENSES	.00	346.80	303.00	(43.80)	114.5
100-52120-351 FUEL EXPENSES	244.28	1,597.38	5,250.00	3,652.62	30.4
100-52120-359 PHOTO EXPENSES	.00	34.00	505.00	471.00	6.7
TOTAL POLICE INVESTIGATION	45,322.00	389,924.49	434,232.95	44,308.46	89.8
<u>COMMUNITY SERVICE PROGRAM</u>					
100-52140-114 WAGES/PART-TIME/PERMANENT	1,517.10	18,291.56	31,200.00	12,908.44	58.6
100-52140-118 UNIFORM ALLOWANCES	.00	54.90	.00	(54.90)	.0
100-52140-150 MEDICARE TAX/CITY SHARE	22.00	283.67	452.40	168.73	62.7
100-52140-151 SOCIAL SECURITY/CITY SHARE	94.06	1,212.73	1,934.40	721.67	62.7
100-52140-152 RETIREMENT	.00	330.96	.00	(330.96)	.0
100-52140-155 WORKERS COMPENSATION	32.46	483.71	967.49	483.78	50.0
100-52140-218 ANIMAL CONTROL	.00	2.92	252.50	249.58	1.2
100-52140-225 TELECOM/INTERNET/COMMUNICATION	.00	69.80	98.98	29.18	70.5
100-52140-310 OFFICE & OPERATING SUPPLIES	.00	210.92	751.81	540.89	28.1
100-52140-351 FUEL EXPENSES	172.07	1,820.36	1,212.00	(608.36)	150.2
100-52140-360 PARKING SERVICES EXPENSES	.00	1,941.40	3,927.89	1,986.49	49.4
TOTAL COMMUNITY SERVICE PROGRAM	1,837.69	24,702.93	40,797.47	16,094.54	60.6

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>NEIGHBORHOOD SERVICES</u>					
100-52400-111 SALARIES/PERMANENT	4,286.26	77,900.17	121,600.87	43,700.70	64.1
100-52400-113 PT WAGES-WEEDS & SNOW ENFORC	.00	18,514.49	31,434.00	12,919.51	58.9
100-52400-118 UNIFORM ALLOWANCES	.00	.00	1,000.00	1,000.00	.0
100-52400-150 MEDICARE TAX/CITY SHARE	53.54	1,483.64	2,372.71	889.07	62.5
100-52400-151 SOCIAL SECURITY/CITY SHARE	228.91	6,343.68	10,145.37	3,801.69	62.5
100-52400-152 RETIREMENT	291.46	6,419.68	8,268.86	1,849.18	77.6
100-52400-153 HEALTH INSURANCE	1,458.06	13,060.52	10,838.21	(2,222.31)	120.5
100-52400-154 HSA-HRA CONTRIBUTIONS	.00	65.52	275.00	209.48	23.8
100-52400-155 WORKERS COMPENSATION	6.88	646.48	1,180.03	533.55	54.8
100-52400-156 LIFE INSURANCE	1.10	40.76	91.32	50.56	44.6
100-52400-211 PROFESSIONAL DEVELOPMENT	.00	399.00	.00	(399.00)	.0
100-52400-212 LEGAL/CITY ATTORNEY	395.00	4,614.80	5,050.00	435.20	91.4
100-52400-215 GIS SUPPLIES	4,400.00	4,835.00	2,525.00	(2,310.00)	191.5
100-52400-218 WEIGHTS & MEASURES CONTRACT	.00	1,600.00	3,200.00	1,600.00	50.0
100-52400-219 OTHER PROFESSIONAL SERVICES	3,433.57	23,369.97	30,300.00	6,930.03	77.1
100-52400-222 BUILDING INSPECTION SERVICES	22,129.56	114,260.13	60,956.25	(53,303.88)	187.5
100-52400-224 SOFTWARE/HARDWARE MAINTENANCE	287.88	5,700.62	7,711.07	2,010.45	73.9
100-52400-225 TELECOM/INTERNET/COMMUNICATION	73.03	2,419.65	2,209.98	(209.67)	109.5
100-52400-310 OFFICE & OPERATING SUPPLIES	781.90	4,643.80	5,050.00	406.20	92.0
100-52400-320 DUES/SUBSCRIPTIONS	.00	(40.00)	404.00	444.00	(9.9)
100-52400-325 PUBLIC EDUCATION	.00	195.00	454.50	259.50	42.9
100-52400-330 TRAVEL EXPENSES	.00	629.50	202.00	(427.50)	311.6
100-52400-351 FUEL EXPENSES	37.37	341.74	1,515.00	1,173.26	22.6
TOTAL NEIGHBORHOOD SERVICES	37,864.52	287,444.15	306,784.17	19,340.02	93.7
<u>EMERGENCY PREPAREDNESS</u>					
100-52500-111 EMERGENCY PREPAREDNESS WAGES	.00	.00	518.75	518.75	.0
100-52500-150 EMERG PREP MEDICARE	.00	.00	7.52	7.52	.0
100-52500-151 EMERG PREP SOCIAL SECURITY	.00	.00	32.16	32.16	.0
100-52500-155 EMERG PREP WORKERS COMP	.00	.00	16.09	16.09	.0
100-52500-224 SOFTWARE/HARDWARE MAINTENANCE	.00	.00	1,400.00	1,400.00	.0
100-52500-225 TELECOM/INTERNET/COMMUNICATION	346.84	3,269.78	4,110.54	840.76	79.6
100-52500-242 REPR/MTN MACHINERY/EQUIP	.00	.00	2,000.00	2,000.00	.0
100-52500-295 CONTRACTUAL SERVICES	.00	.00	1,251.39	1,251.39	.0
100-52500-310 OFFICE & OPERATING SUPPLIES	68.73	1,352.51	505.00	(847.51)	267.8
TOTAL EMERGENCY PREPAREDNESS	415.57	4,622.29	9,841.45	5,219.16	47.0

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>COMMUNICATIONS/DISPATCH</u>					
100-52600-111 SALARIES/PERMANENT	22,073.77	217,343.76	328,906.42	111,562.66	66.1
100-52600-112 SALARIES/OVERTIME	3,786.72	33,657.16	31,421.25	(2,235.91)	107.1
100-52600-117 LONGEVITY PAY	.00	500.00	1,000.00	500.00	50.0
100-52600-118 UNIFORM ALLOWANCES	.00	2,785.71	3,500.00	714.29	79.6
100-52600-119 SHIFT DIFFERENTIAL	583.33	3,435.52	3,624.00	188.48	94.8
100-52600-150 MEDICARE TAX/CITY SHARE	386.87	4,006.85	5,516.55	1,509.70	72.6
100-52600-151 SOCIAL SECURITY/CITY SHARE	1,654.19	17,132.78	23,588.02	6,455.24	72.6
100-52600-152 RETIREMENT	1,757.37	18,319.04	24,995.21	6,676.17	73.3
100-52600-153 HEALTH INSURANCE	2,258.06	22,876.65	50,895.86	28,019.21	45.0
100-52600-154 HSA-HRA CONTRIBUTIONS	.00	.00	6,250.00	6,250.00	.0
100-52600-155 WORKERS COMPENSATION	28.44	313.39	596.74	283.35	52.5
100-52600-156 LIFE INSURANCE	3.30	29.69	98.25	68.56	30.2
100-52600-211 PROFESSIONAL DEVELOPMENT	815.00	3,113.75	3,030.00	(83.75)	102.8
100-52600-219 OTHER PROFESSIONAL SERVICES	323.06	2,829.31	2,043.23	(786.08)	138.5
100-52600-224 SOFTWARE/HARDWARE MAINTENANCE	.00	5,446.29	5,283.10	(163.19)	103.1
100-52600-225 TELECOM/INTERNET/COMMUNICATION	673.20	7,462.79	9,367.98	1,905.19	79.7
100-52600-292 RADIO SERVICE	1,889.50	13,147.00	13,635.00	488.00	96.4
100-52600-295 MISC CONTRACTUAL SERVICES	2,307.75	28,496.38	40,846.52	12,350.14	69.8
100-52600-310 OFFICE & OPERATING SUPPLIES	.00	1,837.38	1,010.00	(827.38)	181.9
100-52600-330 TRAVEL EXPENSES	.00	477.88	252.50	(225.38)	189.3
TOTAL COMMUNICATIONS/DISPATCH	38,540.56	383,211.33	555,860.63	172,649.30	68.9
<u>DPW/ENGINEERING DEPARTMENT</u>					
100-53100-111 SALARIES/PERMANENT	1,574.58	16,312.10	20,362.09	4,049.99	80.1
100-53100-150 MEDICARE TAX/CITY SHARE	21.06	228.93	295.25	66.32	77.5
100-53100-151 SOCIAL SECURITY/CITY SHARE	90.07	979.00	1,262.45	283.45	77.6
100-53100-152 RETIREMENT	107.05	1,159.84	1,384.62	224.78	83.8
100-53100-153 HEALTH INSURANCE	352.99	3,576.68	4,496.24	919.56	79.6
100-53100-154 HSA-HRA CONTRIBUTIONS	2.85	424.25	475.00	50.75	89.3
100-53100-155 WORKERS COMPENSATION	1.73	19.85	34.38	14.53	57.7
100-53100-156 LIFE INSURANCE	.86	8.35	6.16	(2.19)	135.6
100-53100-211 PROFESSIONAL DEVELOPMENT	444.97	1,080.35	1,111.00	30.65	97.2
100-53100-213 ENGINEERING SERVICES	6,930.34	22,690.22	12,120.00	(10,570.22)	187.2
100-53100-224 SOFTWARE/HARDWARE MAINTENANCE	575.76	4,927.48	4,747.18	(180.30)	103.8
100-53100-225 TELECOM/INTERNET/COMMUNICATION	107.44	1,884.70	2,365.98	481.28	79.7
100-53100-310 OFFICE & OPERATING SUPPLIES	388.58	1,965.49	1,818.00	(147.49)	108.1
100-53100-320 SUBSCRIPTIONS/DUES	.00	300.00	303.00	3.00	99.0
100-53100-325 PUBLIC EDUCATION	.00	195.00	606.00	411.00	32.2
TOTAL DPW/ENGINEERING DEPARTMENT	10,598.28	55,752.24	51,387.35	(4,364.89)	108.5

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>SHOP/FLEET OPERATIONS</u>					
100-53230-111	6,257.10	54,191.13	63,935.10	9,743.97	84.8
100-53230-112	226.72	459.95	.00	(459.95)	.0
100-53230-113	408.00	544.00	.00	(544.00)	.0
100-53230-117	.00	280.00	830.00	550.00	33.7
100-53230-118	.00	(116.00)	67.50	183.50	(171.9)
100-53230-150	94.23	782.26	941.46	159.20	83.1
100-53230-151	402.89	3,344.70	4,025.57	680.87	83.1
100-53230-152	440.88	3,945.16	4,408.62	463.46	89.5
100-53230-153	1,188.37	12,877.09	17,618.43	4,741.34	73.1
100-53230-154	6.32	34.32	2,412.50	2,378.18	1.4
100-53230-155	139.19	1,314.26	1,982.59	668.33	66.3
100-53230-156	5.13	46.22	58.59	12.37	78.9
100-53230-221	408.64	3,807.64	4,545.00	737.36	83.8
100-53230-222	580.23	12,252.17	15,150.00	2,897.83	80.9
100-53230-225	77.22	579.77	492.00	(87.77)	117.8
100-53230-310	2,070.31	16,588.21	15,150.00	(1,438.21)	109.5
100-53230-352	2,366.34	54,512.39	25,250.00	(29,262.39)	215.9
100-53230-354	4,332.36	13,175.01	14,140.00	964.99	93.2
100-53230-355	50.00	566.28	3,535.00	2,968.72	16.0
TOTAL SHOP/FLEET OPERATIONS	19,053.93	179,184.56	174,542.36	(4,642.20)	102.7
<u>PARK MAINTENANCE</u>					
100-53270-111	6,500.07	62,318.90	69,526.85	7,207.95	89.6
100-53270-112	.00	1,040.12	184.66	(855.46)	563.3
100-53270-113	1,540.25	30,047.40	80,983.49	50,936.09	37.1
100-53270-117	.00	.00	750.00	750.00	.0
100-53270-118	.00	.00	82.50	82.50	.0
100-53270-150	109.71	1,323.47	2,197.15	873.68	60.2
100-53270-151	469.16	5,658.84	9,394.70	3,735.86	60.2
100-53270-152	442.01	4,505.68	4,796.99	291.31	93.9
100-53270-153	1,572.92	13,537.88	15,000.23	1,462.35	90.3
100-53270-154	39.28	900.06	2,387.50	1,487.44	37.7
100-53270-155	172.05	1,966.50	4,671.04	2,704.54	42.1
100-53270-156	4.61	39.77	56.14	16.37	70.8
100-53270-211	.00	887.76	3,030.00	2,142.24	29.3
100-53270-213	(1,822.38)	(871.08)	10,605.00	11,476.08	(8.2)
100-53270-221	1,115.12	10,095.70	10,605.00	509.30	95.2
100-53270-222	619.12	7,152.47	6,565.00	(587.47)	109.0
100-53270-223	29.87	995.75	2,525.00	1,529.25	39.4
100-53270-242	236.53	4,016.14	7,575.00	3,558.86	53.0
100-53270-245	.00	3,007.15	5,050.00	2,042.85	59.6
100-53270-295	.00	17,592.99	20,300.00	2,707.01	86.7
100-53270-310	818.77	12,658.77	9,595.00	(3,063.77)	131.9
100-53270-351	768.99	11,121.20	8,080.00	(3,041.20)	137.6
100-53270-359	1,811.06	2,980.88	5,050.00	2,069.12	59.0
TOTAL PARK MAINTENANCE	14,427.14	190,976.35	279,011.25	88,034.90	68.5

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>STREET MAINTENANCE</u>					
100-53300-111 WAGES/PERMANENT	23,490.31	256,600.07	334,348.99	77,748.92	76.8
100-53300-112 WAGES/OVERTIME	.00	700.11	646.32	(53.79)	108.3
100-53300-113 WAGES/TEMPORARY	.00	5,277.50	818.02	(4,459.48)	645.2
100-53300-117 LONGEVITY PAY	.00	1,120.00	2,490.00	1,370.00	45.0
100-53300-118 UNIFORM ALLOWANCES	.00	7,137.08	6,678.00	(459.08)	106.9
100-53300-150 MEDICARE TAX/CITY SHARE	324.29	3,824.41	4,967.26	1,142.85	77.0
100-53300-151 SOCIAL SECURITY/CITY SHARE	1,386.65	16,352.76	21,239.30	4,886.54	77.0
100-53300-152 RETIREMENT	1,597.37	18,537.67	22,974.70	4,437.03	80.7
100-53300-153 HEALTH INSURANCE	5,182.79	55,546.24	74,918.70	19,372.46	74.1
100-53300-154 HSA-HRA CONTRIBUTIONS	253.72	1,346.97	10,400.00	9,053.03	13.0
100-53300-155 WORKERS COMPENSATION	502.70	6,182.61	10,406.67	4,224.06	59.4
100-53300-156 LIFE INSURANCE	13.66	119.60	139.89	20.29	85.5
100-53300-211 PROFESSIONAL DEVELOPMENT	412.71	1,358.69	505.00	(853.69)	269.1
100-53300-222 ELECT/TRAFFIC SIGNALS/P-LOTS	1,989.55	21,553.88	15,150.00	(6,403.88)	142.3
100-53300-224 SOFTWARE/HARDWARE MAINTENANCE	.00	3,502.35	5,146.77	1,644.42	68.1
100-53300-225 TELECOM/INTERNET/COMMUNICATION	184.38	2,500.13	3,119.98	619.85	80.1
100-53300-310 OFFICE & OPERATING SUPPLIES	109.51	882.32	1,010.00	127.68	87.4
100-53300-351 FUEL EXPENSES	3,041.80	23,711.57	18,180.00	(5,531.57)	130.4
100-53300-354 TRAFFIC CONTROL SUPP	3,833.96	8,646.00	12,120.00	3,474.00	71.3
100-53300-405 MATERIALS/REPAIRS	1,754.45	7,755.10	12,120.00	4,364.90	64.0
100-53300-821 BRIDGE/DAM	.00	.00	4,040.00	4,040.00	.0
TOTAL STREET MAINTENANCE	44,077.85	442,655.06	561,419.60	118,764.54	78.9
<u>SNOW AND ICE</u>					
100-53320-111 WAGES/PERMANENT	786.74	30,735.79	42,148.06	11,412.27	72.9
100-53320-112 WAGES/OVERTIME	.00	5,660.84	8,217.46	2,556.62	68.9
100-53320-117 LONGEVITY PAY	.00	180.00	360.00	180.00	50.0
100-53320-150 MEDICARE TAX/CITY SHARE	10.90	583.29	739.70	156.41	78.9
100-53320-151 SOCIAL SECURITY/CITY SHARE	46.61	2,494.33	3,162.84	668.51	78.9
100-53320-152 RETIREMENT	53.47	2,924.90	3,449.34	524.44	84.8
100-53320-153 HEALTH INSURANCE	456.78	9,340.04	9,557.53	217.49	97.7
100-53320-154 HSA-HRA CONTRIBUTIONS	19.52	269.67	1,362.50	1,092.83	19.8
100-53320-155 WORKERS COMPENSATION	16.85	1,016.28	1,475.42	459.14	68.9
100-53320-156 LIFE INSURANCE	.63	26.42	20.66	(5.76)	127.9
100-53320-295 EQUIP RENTAL	.00	3,437.50	12,120.00	8,682.50	28.4
100-53320-351 FUEL EXPENSES	326.14	7,995.46	9,090.00	1,094.54	88.0
100-53320-353 SNOW EQUIP/REPR PARTS	1,682.40	16,523.26	30,000.00	13,476.74	55.1
100-53320-460 SALT & SAND	.00	16,934.41	30,000.00	13,065.59	56.5
TOTAL SNOW AND ICE	3,400.04	98,122.19	151,703.51	53,581.32	64.7

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>STREET LIGHTS</u>					
100-53420-111 WAGES/PERMANENT	289.17	13,824.66	6,321.57	(7,503.09)	218.7
100-53420-112 WAGES/OVERTIME	.00	.00	184.66	184.66	.0
100-53420-117 LONGEVITY PAY	.00	20.00	60.00	40.00	33.3
100-53420-150 MEDICARE TAX/CITY SHARE	4.06	189.42	95.21	(94.21)	199.0
100-53420-151 SOCIAL SECURITY/CITY SHARE	17.39	809.76	407.11	(402.65)	198.9
100-53420-152 RETIREMENT	19.67	970.53	446.50	(524.03)	217.4
100-53420-153 HEALTH INSURANCE	87.48	1,982.43	1,780.15	(202.28)	111.4
100-53420-154 HSA-HRA CONTRIBUTIONS	18.95	48.15	250.00	201.85	19.3
100-53420-155 WORKERS COMPENSATION	6.18	353.40	199.64	(153.76)	177.0
100-53420-156 LIFE INSURANCE	.09	6.59	2.74	(3.85)	240.5
100-53420-222 ELECTRICITY	18,938.82	172,265.24	174,725.00	2,459.76	98.6
100-53420-310 OFFICE & OPERATING SUPPLIES	.00	8,156.17	7,000.00	(1,156.17)	116.5
100-53420-820 STREET LIGHTS	.00	2,739.80	1,010.00	(1,729.80)	271.3
TOTAL STREET LIGHTS	19,381.81	201,366.15	192,482.58	(8,883.57)	104.6
<u>YOUNG LIBRARY BUILDING</u>					
100-55111-111 SALARIES/PERMANENT	569.28	6,052.79	10,465.51	4,412.72	57.8
100-55111-117 LONGEVITY PAY	.00	90.00	30.00	(60.00)	300.0
100-55111-118 UNIFORM ALLOWANCES	.00	.00	13.50	13.50	.0
100-55111-150 MEDICARE TAX/CITY SHARE	7.76	92.64	162.82	70.18	56.9
100-55111-151 SOCIAL SECURITY/CITY SHARE	33.20	396.17	696.20	300.03	56.9
100-55111-152 RETIREMENT	38.71	439.36	714.61	275.25	61.5
100-55111-153 HEALTH INSURANCE	196.84	1,581.62	1,244.90	(336.72)	127.1
100-55111-154 HSA-HRA CONTRIBUTIONS	.00	75.00	75.00	.00	100.0
100-55111-155 WORKERS COMPENSATION	12.19	147.75	324.53	176.78	45.5
100-55111-156 LIFE INSURANCE	.12	1.55	3.79	2.24	40.9
100-55111-158 UNEMPLOYMENT COMPENSATION	.00	.00	202.00	202.00	.0
100-55111-221 WATER & SEWER	337.84	2,873.99	2,828.00	(45.99)	101.6
100-55111-222 ELECTRICITY	1,224.29	10,698.50	11,750.00	1,051.50	91.1
100-55111-223 NATURAL GAS	123.36	3,305.79	4,500.00	1,194.21	73.5
100-55111-244 HVAC	40.00	1,437.13	1,250.00	(187.13)	115.0
100-55111-245 FACILITY IMPROVEMENTS	.00	2,919.94	3,030.00	110.06	96.4
100-55111-246 JANITORIAL SERVICES	1,259.00	10,072.00	15,750.00	5,678.00	64.0
100-55111-355 REPAIR & SUPPLIES	170.08	2,151.50	2,020.00	(131.50)	106.5
TOTAL YOUNG LIBRARY BUILDING	4,012.67	42,335.73	55,060.86	12,725.13	76.9

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>PARKS ADMINISTRATION</u>					
100-55200-111 WAGES/PERMANENT	3,689.61	54,741.56	61,018.78	6,277.22	89.7
100-55200-113 WAGES/TEMPORARY	100.00	762.50	.00	(762.50)	.0
100-55200-117 LONGEVITY PAY	.00	.00	300.00	300.00	.0
100-55200-150 MEDICARE TAX/CITY SHARE	53.93	876.31	910.00	33.69	96.3
100-55200-151 SOCIAL SECURITY/CITY SHARE	230.64	3,747.59	3,891.04	143.45	96.3
100-55200-152 RETIREMENT	250.92	4,081.53	4,169.68	88.15	97.9
100-55200-153 HEALTH INSURANCE	228.28	11,038.54	12,866.16	1,827.62	85.8
100-55200-154 HSA-HRA CONTRIBUTIONS	.00	631.84	1,250.00	618.16	50.6
100-55200-155 WORKERS COMPENSATION	55.66	634.59	886.25	251.66	71.6
100-55200-156 LIFE INSURANCE	.60	14.32	15.20	.88	94.2
100-55200-224 SOFTWARE/HARDWARE MAINTENANCE	431.88	431.88	.00	(431.88)	.0
100-55200-225 TELECOM/INTERNET/COMMUNICATION	235.58	3,017.67	2,735.99	(281.68)	110.3
100-55200-310 OFFICE & OPERATING SUPPLIES	151.18	476.39	4,199.20	3,722.81	11.3
100-55200-324 PROMOTIONS/ADS	(14.50)	110.00	.00	(110.00)	.0
TOTAL PARKS ADMINISTRATION	5,413.78	80,564.72	92,242.30	11,677.58	87.3
<u>CELEBRATIONS</u>					
100-55320-780 DISCOVER WHITEWATER RACE	.00	6,000.00	.00	(6,000.00)	.0
100-55320-790 CELEBRATIONS/AWARDS	243.75	8,580.89	9,595.00	1,014.11	89.4
TOTAL CELEBRATIONS	243.75	14,580.89	9,595.00	(4,985.89)	152.0
<u>COMM BASED CO-OP PROJECTS</u>					
100-55330-760 AQUATIC CENTER CONTRIBUTION	.00	279,758.70	279,758.70	.00	100.0
100-55330-761 AQUATIC CENTER CAPITAL CONTRIB	.00	50,000.00	50,000.00	.00	100.0
TOTAL COMM BASED CO-OP PROJECTS	.00	329,758.70	329,758.70	.00	100.0
<u>TRANSFERS TO OTHER FUNDS</u>					
100-59220-901 TRANS TO FD 260 SICK/SEVERENCE	.00	.00	55,000.00	55,000.00	.0
100-59220-916 TRANS TO FD 205 27TH PAYROLL	.00	15,000.00	15,000.00	.00	100.0
100-59220-918 TRANS TO FD 230 RECYCLING	.00	400,000.00	476,580.09	76,580.09	83.9
100-59220-919 TRANS TO FD 900 ECONOMIC DEV	.00	32,500.00	32,500.00	.00	100.0
100-59220-925 TRANS TO FD 215 DPW EQUIP REV	.00	85,000.00	85,000.00	.00	100.0
100-59220-926 TRANS TO FD 216 PD VEHICLE REV	.00	38,270.00	38,270.00	.00	100.0
100-59220-927 TRANS TO FD 217 BLDING REPAIR	.00	15,000.00	15,000.00	.00	100.0
100-59220-928 TRANS TO FD 280 STREET REPAIR	.00	16,070.00	8,034.73	(8,035.27)	200.0
100-59220-939 TRANS TO FD 214 ELECTIONS	.00	25,000.00	25,000.00	.00	100.0
100-59220-955 TRANS TO FD 248 PARK & REC	.00	197,795.00	197,795.13	.13	100.0
100-59220-998 TRANS TO FD 220 LIBRARY	.00	.00	470,000.00	470,000.00	.0
TOTAL TRANSFERS TO OTHER FUNDS	.00	824,635.00	1,418,179.95	593,544.95	58.2

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>TRANSFER TO DEBT SERVICE</u>					
100-59230-990 TRANS TO FD 300 DEBT SERVICE	.00	1,212,059.48	1,257,105.00	45,045.52	96.4
TOTAL TRANSFER TO DEBT SERVICE	.00	1,212,059.48	1,257,105.00	45,045.52	96.4
<u>TRANSFERS TO SPECIAL FUNDS</u>					
100-59240-901 TRANS TO FD 249 FIRE DEPART	.00	500,000.00	1,258,615.00	758,615.00	39.7
100-59240-945 TRANS TO FD 452 BIRGE FOUNTAIN	.00	500.00	500.00	.00	100.0
TOTAL TRANSFERS TO SPECIAL FUNDS	.00	500,500.00	1,259,115.00	758,615.00	39.8
TOTAL FUND EXPENDITURES	587,875.08	8,791,915.95	11,662,737.11	2,870,821.16	75.4
NET REVENUE OVER EXPENDITURES	(274,001.25)	532,000.18	.00	(532,000.18)	.0

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	
<u>WATER SALES REVENUE</u>						
610-46461-61	METERED SALES/RESIDENTIAL	70,607.51	651,072.13	775,177.06	124,104.93	84.0
610-46462-61	METERED SALES/COMMERCIAL	13,643.54	114,750.69	131,924.92	17,174.23	87.0
610-46463-61	METERED SALES/INDUSTRIAL	96,348.26	514,452.38	660,466.55	146,014.17	77.9
610-46464-61	SALES TO PUBLIC AUTHORITIES	26,857.96	203,324.30	212,705.65	9,381.35	95.6
610-46465-61	PUBLIC FIRE PROTECTION REV	62,387.94	545,601.54	586,569.43	40,967.89	93.0
610-46466-61	PRIVATE FIRE PROTECTION REV	6,168.50	54,179.42	48,410.26	(5,769.16)	111.9
610-46467-61	METERED SALES/MF RESIDENTIAL	18,995.82	151,169.88	183,539.59	32,369.71	82.4
	TOTAL WATER SALES REVENUE	295,009.53	2,234,550.34	2,598,793.46	364,243.12	86.0
<u>MISCELLANEOUS WATER REVENUE</u>						
610-47419-61	INTEREST INCOME	3,105.39	21,269.94	500.00	(20,769.94)	4254.0
610-47421-61	DEVELOPER CONTRIBUTION	.00	.00	10,000.00	10,000.00	.0
610-47425-61	MISC AMORTIZATION	.00	13,813.85	8,000.00	(5,813.85)	172.7
610-47460-61	OTR REV/TOWER/SERVICE	105.95	27,697.79	27,155.00	(542.79)	102.0
610-47467-61	NSF/SVC FEES/SPEC ASSESS FEES	1,830.55	20,049.34	6,000.00	(14,049.34)	334.2
610-47471-61	MISC SERVICE REV - TURN OFF	35.00	1,540.00	500.00	(1,040.00)	308.0
610-47474-61	OTHER REV--LABOR/MATERIAL	8,051.61	41,787.60	.00	(41,787.60)	.0
610-47476-61	NET RETURN ON INVEST-METERS	.00	.00	12,000.00	12,000.00	.0
610-47482-61	SALE OF USED EQUIPMENT	.00	9,131.00	.00	(9,131.00)	.0
610-47485-61	BOND/NOTE/LOAN PROCEEDS	1,550,000.00	1,550,000.00	.00	(1,550,000.00)	.0
610-47486-61	TRANSFER TID 10-TOWER DEBT	.00	.00	14,632.96	14,632.96	.0
610-47487-61	TRANSFER TID 11-TOWER DEBT	.00	.00	14,632.96	14,632.96	.0
610-47488-61	TRANSFER TID 13-TOWER DEBT	.00	.00	79,962.68	79,962.68	.0
610-47489-61	TRANSFER TID 14-TOWER DEBT	.00	44,465.00	44,465.35	.35	100.0
610-47493-61	RETAINED EARNINGS-(INC)-DEC	.00	.00	110,799.56	110,799.56	.0
	TOTAL MISCELLANEOUS WATER REVENUE	1,563,128.50	1,729,754.52	328,648.51	(1,401,106.01)	526.3
	TOTAL FUND REVENUE	1,858,138.03	3,964,304.86	2,927,441.97	(1,036,862.89)	135.4

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

WATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>SOURCE OF SUPPLY</u>						
610-61600-111	SALARIES/WAGES	2,454.13	17,095.91	16,631.91	(464.00)	102.8
610-61600-112	WAGES/OVERTIME	208.13	1,718.53	5,529.48	3,810.95	31.1
610-61600-310	OFFICE & OPERATING SUPPLIES	25.90	843.60	550.00	(293.60)	153.4
610-61600-350	REPAIR/MTN EXPENSES	95.76	266.43	500.00	233.57	53.3
	TOTAL SOURCE OF SUPPLY	2,783.92	19,924.47	23,211.39	3,286.92	85.8
<u>PUMPING OPERATIONS</u>						
610-61620-111	SALARIES/WAGES	3,721.53	34,412.67	38,529.55	4,116.88	89.3
610-61620-112	WAGES/OVERTIME	.00	79.41	.00	(79.41)	.0
610-61620-220	UTILITIES	24,882.87	156,420.29	180,000.00	23,579.71	86.9
610-61620-310	OFFICE & OPERATING SUPPLIES	.00	1,905.32	400.00	(1,505.32)	476.3
610-61620-350	REPAIR/MTN EXPENSE	389.90	38,680.41	118,500.00	79,819.59	32.6
	TOTAL PUMPING OPERATIONS	28,994.30	231,498.10	337,429.55	105,931.45	68.6
<u>WTR TREATMENT OPERATIONS</u>						
610-61630-111	SALARIES/WAGES	1,641.42	17,609.70	22,580.38	4,970.68	78.0
610-61630-310	WATER TESTING & OP SUPPLIES	270.00	10,957.53	20,200.00	9,242.47	54.3
610-61630-341	CHEMICALS	4,521.58	29,569.41	37,500.00	7,930.59	78.9
610-61630-350	REPAIR/MTN EXPENSE	7.90	68,050.05	119,000.00	50,949.95	57.2
	TOTAL WTR TREATMENT OPERATIONS	6,440.90	126,186.69	199,280.38	73,093.69	63.3
<u>TRANSMISSION</u>						
610-61640-111	SALARIES/WAGES	53.51	609.93	1,057.28	447.35	57.7
	TOTAL TRANSMISSION	53.51	609.93	1,057.28	447.35	57.7
<u>RESERVOIRS MAINTENANCE</u>						
610-61650-111	MTN SALARIES/WAGES	297.75	2,688.74	2,660.36	(28.38)	101.1
610-61650-112	WAGES/OVERTIME	83.25	558.10	.00	(558.10)	.0
610-61650-350	REPAIR/MTN EXPENSE	33.98	60,531.13	60,000.00	(531.13)	100.9
	TOTAL RESERVOIRS MAINTENANCE	414.98	63,777.97	62,660.36	(1,117.61)	101.8

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>MAINS MAINTENANCE</u>					
610-61651-111	3,638.81	25,435.41	17,751.68	(7,683.73)	143.3
610-61651-112	166.50	166.50	.00	(166.50)	.0
610-61651-350	3,392.69	32,655.48	36,000.00	3,344.52	90.7
TOTAL MAINS MAINTENANCE	7,198.00	58,257.39	53,751.68	(4,505.71)	108.4
<u>SERVICES MAINTENANCE</u>					
610-61652-111	1,239.31	13,449.73	15,589.31	2,139.58	86.3
610-61652-112	.00	114.58	426.70	312.12	26.9
610-61652-350	316.22	6,571.76	35,000.00	28,428.24	18.8
TOTAL SERVICES MAINTENANCE	1,555.53	20,136.07	51,016.01	30,879.94	39.5
<u>METERS MAINTENANCE</u>					
610-61653-111	791.94	20,248.19	12,941.01	(7,307.18)	156.5
610-61653-112	.00	39.71	.00	(39.71)	.0
610-61653-210	.00	.00	14,100.00	14,100.00	.0
610-61653-350	16.77	2,104.63	2,750.00	645.37	76.5
TOTAL METERS MAINTENANCE	808.71	22,392.53	29,791.01	7,398.48	75.2
<u>HYDRANTS MAINTENANCE</u>					
610-61654-111	830.24	22,217.82	9,892.93	(12,324.89)	224.6
610-61654-112	83.25	700.91	.00	(700.91)	.0
610-61654-350	1,204.91	11,410.52	10,100.00	(1,310.52)	113.0
TOTAL HYDRANTS MAINTENANCE	2,118.40	34,329.25	19,992.93	(14,336.32)	171.7
<u>METER READING</u>					
610-61901-111	107.02	1,168.05	800.47	(367.58)	145.9
TOTAL METER READING	107.02	1,168.05	800.47	(367.58)	145.9
<u>ACCOUNTING/COLLECTION</u>					
610-61902-111	3,613.39	44,125.64	42,217.16	(1,908.48)	104.5
610-61902-112	.00	99.26	.00	(99.26)	.0
TOTAL ACCOUNTING/COLLECTION	3,613.39	44,224.90	42,217.16	(2,007.74)	104.8

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>CUSTOMER ACCOUNTS</u>					
610-61903-224	.00	8,408.14	10,645.63	2,237.49	79.0
610-61903-310	.00	74.43	.00	(74.43)	.0
610-61903-325	.00	195.00	657.00	462.00	29.7
610-61903-361	1,173.59	20,341.63	12,500.00	(7,841.63)	162.7
610-61903-362	.00	.00	9,275.00	9,275.00	.0
TOTAL CUSTOMER ACCOUNTS	1,173.59	29,019.20	33,077.63	4,058.43	87.7
<u>ADMINISTRATIVE</u>					
610-61920-111	9,091.38	101,007.57	132,224.88	31,217.31	76.4
610-61920-154	.00	187.00	.00	(187.00)	.0
TOTAL ADMINISTRATIVE	9,091.38	101,194.57	132,224.88	31,030.31	76.5
<u>OFFICE SUPPLIES</u>					
610-61921-224	.00	457.12	595.00	137.88	76.8
610-61921-225	219.28	2,703.32	3,296.98	593.66	82.0
610-61921-310	994.73	8,179.98	9,750.00	1,570.02	83.9
TOTAL OFFICE SUPPLIES	1,214.01	11,340.42	13,641.98	2,301.56	83.1
<u>OUTSIDE SERVICES EMPLOYED</u>					
610-61923-210	.00	81,602.71	58,500.00	(23,102.71)	139.5
610-61923-211	.00	8,500.00	8,500.00	.00	100.0
610-61923-212	.00	5,500.00	5,500.00	.00	100.0
TOTAL OUTSIDE SERVICES EMPLOYED	.00	95,602.71	72,500.00	(23,102.71)	131.9
<u>INSURANCE</u>					
610-61924-510	.00	21,954.72	24,039.00	2,084.28	91.3
TOTAL INSURANCE	.00	21,954.72	24,039.00	2,084.28	91.3
<u>EMPLOYEE BENEFITS</u>					
610-61926-150	10,920.25	115,905.60	189,745.89	73,840.29	61.1
610-61926-590	2,739.39	30,925.65	32,383.15	1,457.50	95.5
TOTAL EMPLOYEE BENEFITS	13,659.64	146,831.25	222,129.04	75,297.79	66.1

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>EMPLOYEE TRAINING</u>					
610-61927-154	418.00	4,130.61	6,500.00	2,369.39	63.6
	418.00	4,130.61	6,500.00	2,369.39	63.6
<u>PSC ASSESSMENT</u>					
610-61928-210	1,943.98	6,007.17	2,525.00	(3,482.17)	237.9
	1,943.98	6,007.17	2,525.00	(3,482.17)	237.9
<u>MISCELLANEOUS GENERAL</u>					
610-61930-590	.00	353,500.00	350,000.00	(3,500.00)	101.0
	.00	353,500.00	350,000.00	(3,500.00)	101.0
<u>TRANSPORTATION</u>					
610-61933-310	188.98	808.05	5,050.00	4,241.95	16.0
610-61933-351	685.18	7,572.46	6,500.00	(1,072.46)	116.5
	874.16	8,380.51	11,550.00	3,169.49	72.6
<u>GENERAL PLANT MAINTENANCE</u>					
610-61935-111	9,724.35	100,544.99	154,940.73	54,395.74	64.9
610-61935-112	.00	.00	1,954.25	1,954.25	.0
610-61935-113	.00	.00	22,392.00	22,392.00	.0
610-61935-116	1,008.82	10,681.50	13,052.00	2,370.50	81.8
610-61935-118	.00	1,777.09	2,800.00	1,022.91	63.5
610-61935-154	.00	1,901.35	3,000.00	1,098.65	63.4
610-61935-220	1,211.11	1,628.31	1,515.00	(113.31)	107.5
610-61935-350	13.87	4,373.07	.00	(4,373.07)	.0
	11,958.15	120,906.31	199,653.98	78,747.67	60.6
<u>CAP OUTLAY/CONSTRUCT WIP</u>					
610-61936-111	214.03	2,439.78	4,980.62	2,540.84	49.0
610-61936-810	4,545.72	21,708.06	110,000.00	88,291.94	19.7
610-61936-820	417,777.39	621,173.02	90,000.00	(531,173.02)	690.2
610-61936-822	1,579.30	1,579.30	.00	(1,579.30)	.0
610-61936-823	.00	25,324.20	65,537.50	40,213.30	38.6
	424,116.44	672,224.36	270,518.12	(401,706.24)	248.5

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>DEBT SERVICE</u>					
610-61950-610 PRINCIPAL ON DEBT	.00	346,300.00	346,300.00	.00	100.0
610-61950-620 INTEREST ON DEBT	194,740.64	461,637.87	381,174.12	(80,463.75)	121.1
610-61950-650 BOND ISSUE/PAYING AGENT EXP	(50,326.39)	(50,126.39)	40,400.00	90,526.39	(124.1)
TOTAL DEBT SERVICE	144,414.25	757,811.48	767,874.12	10,062.64	98.7
TOTAL FUND EXPENDITURES	662,952.26	2,951,408.66	2,927,441.97	(23,966.69)	100.8
NET REVENUE OVER EXPENDITURES	1,195,185.77	1,012,896.20	.00	(1,012,896.20)	.0

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

WASTEWATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	
<u>WASTEWATER SALES REVENUES</u>						
620-41110-62	RESIDENTIAL REVENUES	174,296.95	1,646,674.70	1,992,438.67	345,763.97	82.7
620-41112-62	COMMERCIAL REVENUES	95,420.76	865,417.63	1,087,875.00	222,457.37	79.6
620-41113-62	INDUSTRIAL REVENUES	13,673.57	127,987.91	162,578.57	34,590.66	78.7
620-41114-62	PUBLIC REVENUES	89,475.99	616,990.71	689,588.80	72,598.09	89.5
620-41115-62	PENALTIES	1,109.51	14,076.70	16,160.74	2,084.04	87.1
620-41116-62	MISC REVENUES	12,381.43	99,585.69	79,431.24	(20,154.45)	125.4
620-41117-62	SEWER CONNECTION REVENUES	1,824.00	98,496.00	40,400.00	(58,096.00)	243.8
	TOTAL WASTEWATER SALES REVENUES	388,182.21	3,469,229.34	4,068,473.02	599,243.68	85.3
<u>MISCELLANEOUS REVENUE</u>						
620-42110-62	INTEREST INCOME	13,603.05	93,172.36	2,525.00	(90,647.36)	3690.0
620-42213-62	MISC INCOME	1,090.00	12,713.20	7,575.00	(5,138.20)	167.8
620-42217-62	BOND PROCEEDS	(1,550,000.00)	(1,550,000.00)	.00	1,550,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	(1,535,306.95)	(1,444,114.44)	10,100.00	1,454,214.44	(14298.2)
<u>OTHER FINANCING SOURCES</u>						
620-49920-62	TRANSFER TID 14-LIFT ST DEBT	.00	.00	95,693.75	95,693.75	.0
620-49930-62	RETAINED EARNINGS-(INC)-DEC	.00	.00	291,591.56	291,591.56	.0
	TOTAL OTHER FINANCING SOURCES	.00	.00	387,285.31	387,285.31	.0
	TOTAL FUND REVENUE	(1,147,124.74)	2,025,114.90	4,465,858.33	2,440,743.43	45.4

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

WASTEWATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>ADMINISTRATIVE EXPENSES</u>					
620-62810-111 SALARIES/PERMANENT	11,199.83	122,755.44	159,095.72	36,340.28	77.2
620-62810-116 ACCOUNTING/COLLECT SALARIES	3,474.64	41,680.89	42,217.16	536.27	98.7
620-62810-154 PROFESSIONAL DEVELOPMENT	74.00	652.00	.00	(652.00)	.0
620-62810-219 PROF SERVICES/ACCTG & AUDIT	.00	12,286.75	10,100.00	(2,186.75)	121.7
620-62810-220 PLANNING	.00	12,500.00	12,120.00	(380.00)	103.1
620-62810-221 GIS SERVICES/EXPENSES	.00	7,314.00	7,314.48	.48	100.0
620-62810-222 SAFETY PROGRAM-ALL DPW	.00	1,050.00	2,323.00	1,273.00	45.2
620-62810-224 SOFTWARE/HARDWARE MAINTENANCE	.00	10,924.00	9,236.15	(1,687.85)	118.3
620-62810-225 TELECOM/INTERNET/COMMUNICATION	110.51	2,201.26	2,227.98	26.72	98.8
620-62810-310 OFFICE SUPPLIES	883.78	7,667.08	6,565.00	(1,102.08)	116.8
620-62810-345 NO FAULT SEWER BKUP CLAIMS	.00	742.70	.00	(742.70)	.0
620-62810-356 JOINT METER EXPENSE	.00	.00	19,341.50	19,341.50	.0
620-62810-362 CREDIT/DEBIT CARD EXPENSES	3,100.03	29,477.40	25,250.00	(4,227.40)	116.7
620-62810-519 INSURANCE EXPENSE	.00	57,191.36	48,262.00	(8,929.36)	118.5
620-62810-610 PRINCIPAL ON DEBT	.00	1,603,007.36	1,603,007.36	.00	100.0
620-62810-620 INTEREST ON DEBT	161,577.42	563,905.97	675,379.71	111,473.74	83.5
620-62810-670 BOND ISSUE/DEBT AMORT EXPENSE	50,326.39	50,526.39	30,300.00	(20,226.39)	166.8
620-62810-820 CAPITAL IMPROVEMENTS	9,611.64	53,496.43	459,000.00	405,503.57	11.7
620-62810-821 CAPITAL EQUIPMENT	.00	.00	20,000.00	20,000.00	.0
620-62810-822 EQUIP REPL FUND ITEMS	.00	.00	10,100.00	10,100.00	.0
620-62810-825 SEWER REPAIR/MAINT FUNDING	.00	112,043.75	100,000.00	(12,043.75)	112.0
620-62810-830 AMR GATEWAY SERVICES	.00	.00	1,998.00	1,998.00	.0
TOTAL ADMINISTRATIVE EXPENSES	240,358.24	2,689,422.78	3,243,838.06	554,415.28	82.9
<u>SUPERVISORY/CLERICAL</u>					
620-62820-111 SALARIES/PERMANENT	.00	67,615.35	87,945.04	20,329.69	76.9
620-62820-112 WAGES/OVERTIME	.00	.00	1,439.72	1,439.72	.0
620-62820-120 EMPLOYEE BENEFITS	15,218.89	176,234.33	228,129.97	51,895.64	77.3
620-62820-154 PROFESSIONAL DEVELOPMENT	.00	2,027.92	2,750.00	722.08	73.7
620-62820-219 PROFESSIONAL SERVICES	2,199.52	23,204.96	8,550.00	(14,654.96)	271.4
620-62820-225 TELECOM/INTERNET/COMMUNICATION	312.44	3,617.80	3,840.00	222.20	94.2
620-62820-310 OFFICE & OPERATING SUPPLIES	248.13	1,527.39	3,030.00	1,502.61	50.4
TOTAL SUPERVISORY/CLERICAL	17,978.98	274,227.75	335,684.73	61,456.98	81.7
<u>COLLECTION SYS OPS & MAINT</u>					
620-62830-111 SALARIES/PERMANENT	6,085.97	68,400.29	88,591.10	20,190.81	77.2
620-62830-112 WAGES/OVERTIME	92.70	1,937.10	6,371.45	4,434.35	30.4
620-62830-222 ELECTRICITY/LIFT STATIONS	700.29	8,408.28	10,100.00	1,691.72	83.3
620-62830-295 CONTRACTUAL SERVICES	8.54	6,446.45	7,400.00	953.55	87.1
620-62830-353 REPR/MTN - LIFT STATIONS	.00	1,384.53	14,140.00	12,755.47	9.8
620-62830-354 REPR MTN - SANITARY SEWERS	261.67	1,831.14	6,565.00	4,733.86	27.9
620-62830-355 REP/MAINT-COLLECTION EQUIP	.00	1,922.49	4,000.00	2,077.51	48.1
TOTAL COLLECTION SYS OPS & MAINT	7,149.17	90,330.28	137,167.55	46,837.27	65.9

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

WASTEWATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>TREATMENT PLANT OPERATIONS</u>					
620-62840-111 SALARIES/PERMANENT	3,231.05	27,293.31	59,854.92	32,561.61	45.6
620-62840-112 OVERTIME	.00	3,821.37	6,371.45	2,550.08	60.0
620-62840-116 ON-CALL PAY	964.50	9,977.79	13,052.00	3,074.21	76.5
620-62840-118 CLOTHING ALLOWANCE	.00	1,822.70	4,545.00	2,722.30	40.1
620-62840-222 ELECTRICITY/PLANT	11,281.18	110,140.25	141,400.00	31,259.75	77.9
620-62840-223 NATURAL GAS/PLANT	10.87	25,485.40	40,400.00	14,914.60	63.1
620-62840-310 OFFICE & OPERATING SUPPLIES	643.11	12,158.19	15,150.00	2,991.81	80.3
620-62840-341 CHEMICALS	.00	22,126.42	32,000.00	9,873.58	69.2
620-62840-342 CONTRACTUAL SERVICES	.00	6,429.80	12,100.00	5,670.20	53.1
620-62840-351 FUEL EXPENSES	634.69	5,582.63	7,500.00	1,917.37	74.4
620-62840-355 TRUCK/AUTO EXPENSES	.00	.00	1,010.00	1,010.00	.0
620-62840-590 DNR ENVIRONMENTAL FEE	.00	5,676.20	7,575.00	1,898.80	74.9
TOTAL TREATMENT PLANT OPERATIONS	16,765.40	230,514.06	340,958.37	110,444.31	67.6
<u>TREATMENT EQUIP MAINTENANCE</u>					
620-62850-111 SALARIES/PERMANENT	8,386.64	63,074.30	92,701.34	29,627.04	68.0
620-62850-242 CONTRACTUAL SERVICES	.00	54,041.80	55,800.00	1,758.20	96.9
620-62850-342 LUBRICANTS	.00	1,962.28	3,030.00	1,067.72	64.8
620-62850-357 REPAIRS & SUPPLIES	1,559.56	66,542.76	21,400.00	(45,142.76)	311.0
TOTAL TREATMENT EQUIP MAINTENANCE	9,946.20	185,621.14	172,931.34	(12,689.80)	107.3
<u>BLDG/GROUNDS MAINTENANCE</u>					
620-62860-111 SALARIES/PERMANENT	.00	3,943.82	12,822.70	8,878.88	30.8
620-62860-112 WAGES/OVERTIME	.00	110.40	.00	(110.40)	.0
620-62860-113 SEASONAL WAGES	888.00	10,816.00	15,600.00	4,784.00	69.3
620-62860-154 PROFESSIONAL DEVELOPMENT	.00	74.00	.00	(74.00)	.0
620-62860-220 STORMWATER UTILITY FEE	131.29	1,181.61	1,600.00	418.39	73.9
620-62860-245 CONTRACTUAL REPAIRS	300.00	6,495.73	6,000.00	(495.73)	108.3
620-62860-355 EQUIPMENT	184.26	539.57	2,525.00	1,985.43	21.4
620-62860-357 REPAIRS & SUPPLIES	148.98	1,798.14	7,500.00	5,701.86	24.0
TOTAL BLDG/GROUNDS MAINTENANCE	1,652.53	24,959.27	46,047.70	21,088.43	54.2
<u>LABORATORY</u>					
620-62870-111 SALARIES/PERMANENT	10,264.83	106,966.46	75,269.55	(31,696.91)	142.1
620-62870-112 WAGES/OVERTIME	.00	1,161.94	2,357.88	1,195.94	49.3
620-62870-295 CONTRACTUAL SERVICES	2,626.30	17,203.36	18,000.00	796.64	95.6
620-62870-310 LAB & OPERATING SUPPLIES	973.22	5,237.71	9,600.00	4,362.29	54.6
TOTAL LABORATORY	13,864.35	130,569.47	105,227.43	(25,342.04)	124.1

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

WASTEWATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>POWER GENERATION</u>					
620-62880-242 CONTRACTUAL SERVICES	.00	.00	1,010.00	1,010.00	.0
620-62880-357 REPAIRS & SUPPLIES	.00	.00	1,010.00	1,010.00	.0
TOTAL POWER GENERATION	.00	.00	2,020.00	2,020.00	.0
<u>SLUDGE APPLICATION</u>					
620-62890-111 SALARIES/PERMANENT	216.30	309.00	.00	(309.00)	.0
620-62890-112 WAGES/OVERTIME	.00	.00	213.15	213.15	.0
620-62890-295 CONTRACTUAL SERVICES	.00	19,660.32	79,750.00	60,089.68	24.7
620-62890-357 REPAIRS & SUPPLIES	.00	885.06	2,020.00	1,134.94	43.8
TOTAL SLUDGE APPLICATION	216.30	20,854.38	81,983.15	61,128.77	25.4
TOTAL FUND EXPENDITURES	307,931.17	3,646,499.13	4,465,858.33	819,359.20	81.7
NET REVENUE OVER EXPENDITURES	(1,455,055.91)	(1,621,384.23)	.00	1,621,384.23	.0

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

STORMWATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>STORMWATER REVENUES</u>					
630-41110-63 RESIDENTIAL REVENUES	17,071.49	170,911.00	205,411.61	34,500.61	83.2
630-41112-63 COMMERCIAL REVENUES	12,371.57	123,628.06	138,442.49	14,814.43	89.3
630-41113-63 INDUSTRIAL REVENUES	6,086.37	60,863.70	73,164.30	12,300.60	83.2
630-41114-63 PUBLIC/TAX EXEMPT REVENUES	8,525.01	85,237.98	101,654.96	16,416.98	83.9
630-41115-63 PENALTIES	366.01	4,225.35	4,303.49	78.14	98.2
TOTAL STORMWATER REVENUES	44,420.45	444,866.09	522,976.85	78,110.76	85.1
<u>MISC REVENUES</u>					
630-42110-63 INTEREST INCOME	.00	.00	500.00	500.00	.0
630-42213-63 MISC INCOME	.00	3,866.13	.00	(3,866.13)	.0
TOTAL MISC REVENUES	.00	3,866.13	500.00	(3,366.13)	773.2
<u>OTHER FINANCING SOURCES</u>					
630-49930-63 RETAINED EARNINGS-(INC)-DEC	.00	.00	227,863.91	227,863.91	.0
TOTAL OTHER FINANCING SOURCES	.00	.00	227,863.91	227,863.91	.0
TOTAL FUND REVENUE	44,420.45	448,732.22	751,340.76	302,608.54	59.7

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

STORMWATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>ADMINISTRATIVE/GENERAL EXPENSE</u>					
630-63300-115	4,539.52	57,227.05	64,942.75	7,715.70	88.1
630-63300-116	1,417.71	17,943.24	27,199.75	9,256.51	66.0
630-63300-120	7,061.88	59,250.23	87,186.87	27,936.64	68.0
630-63300-214	.00	3,753.50	4,040.00	286.50	92.9
630-63300-220	.00	8,500.00	8,500.00	.00	100.0
630-63300-221	.00	6,160.00	6,160.00	.00	100.0
630-63300-310	454.76	3,863.80	4,040.00	176.20	95.6
630-63300-352	.00	2,750.18	2,817.99	67.81	97.6
630-63300-362	.00	.00	2,608.47	2,608.47	.0
630-63300-519	.00	11,876.50	11,977.00	100.50	99.2
630-63300-610	.00	258,841.11	276,498.61	17,657.50	93.6
630-63300-913	.00	25,000.00	25,000.00	.00	100.0
TOTAL ADMINISTRATIVE/GENERAL EXPENSE	13,473.87	455,165.61	520,971.44	65,805.83	87.4
<u>STREET CLEANING</u>					
630-63310-111	2,351.94	16,458.63	24,152.99	7,694.36	68.1
630-63310-351	.00	1,355.42	505.00	(850.42)	268.4
630-63310-353	.00	.00	505.00	505.00	.0
TOTAL STREET CLEANING	2,351.94	17,814.05	25,162.99	7,348.94	70.8
<u>STORM WATER MANAGEMENT</u>					
630-63440-111	384.68	14,472.54	17,995.64	3,523.10	80.4
630-63440-295	8,511.05	52,048.84	10,000.00	(42,048.84)	520.5
630-63440-320	.00	5,195.00	5,555.00	360.00	93.5
630-63440-350	4.32	3,173.47	5,050.00	1,876.53	62.8
630-63440-590	.00	2,000.00	2,020.00	20.00	99.0
630-63440-820	3,514.28	31,063.34	90,000.00	58,936.66	34.5
TOTAL STORM WATER MANAGEMENT	12,414.33	107,953.19	130,620.64	22,667.45	82.7
<u>COMPOST SITE/YARD WASTE EXP</u>					
630-63600-111	7,281.81	48,694.51	60,950.69	12,256.18	79.9
630-63600-113	1,029.50	9,515.50	.00	(9,515.50)	.0
630-63600-310	.00	7,008.00	6,060.00	(948.00)	115.6
630-63600-351	97.30	1,406.52	2,525.00	1,118.48	55.7
630-63600-352	20,875.00	26,338.92	5,050.00	(21,288.92)	521.6
TOTAL COMPOST SITE/YARD WASTE EXP	29,283.61	92,963.45	74,585.69	(18,377.76)	124.6
TOTAL FUND EXPENDITURES	57,523.75	673,896.30	751,340.76	77,444.46	89.7

CITY OF WHITEWATER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

STORMWATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
NET REVENUE OVER EXPENDITURES	(13,103.30)	(225,164.08)	.00	225,164.08	.0



Council Agenda Item

Meeting Date:	November 21, 2023
Agenda Item:	2024-2025 Municipal Budget
Staff Contact (name, email, phone):	Rachelle Blitch, rblitch@whitewater-wi.gov , 262-473-1380

BACKGROUND

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

The 2024-2025 Biennial Budget has been developed through the efforts of staff over the past three months. Funding requests for operating and capital needs for each department and utility operations have been compiled and reviewed in detail by the management team.

A copy of the budget document proposed for approval was presented to Common Council on Tuesday, November 7, 2023 along with an overview of the changes.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

- 10/10/2023: 1st detailed Finance Committee review focusing on Police, Fire/EMS, and Library;
- 10/12/2023: 2nd detailed Finance Committee review focusing on Public Works, Utilities, Sinking Funds, and Rideshare;
- 10/16/2023: 3rd detailed Finance Committee review focusing on Park and Recreation, Administration, Capital Improvement Program, Debt Service, Transfers, and Tax-Increment Districts. Recommended to Common Council as amended for feedback provided during review;
- 10/17/2023: City Manager Budget Proposal delivered to Common Council.
- 11/7/2023: Presentation of 2024-2025 Budget, budget document delivered to Common Council.

FINANCIAL IMPACT

(If none, state N/A)

The budget is balanced across all funds and represents a thoroughly considered plan for municipal operations in 2024 and 2025 as further detailed in the full budget document.

STAFF RECOMMENDATION

1. Adopt 2024-2025 Municipal Budget as submitted with allowance for staff to amend School Credit and Lottery Credit values once finalized.
2. Approve 2024-2025 Budget Resolution as attached.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. 2024-2025 Budget Resolution
2. 2024-2025 Budget Document (electronic packet only)

<u>INTRODUCTORY SECTION</u>	<u>PAGE</u>
Community Profile	
City Officials.....	1
GFOA Budget Award	2
Budget Message.....	3-11
City of Whitewater.....	12-14
Organization Chart.....	15
Personnel	16-20
<u>FINANCIAL SECTION</u>	
Budget Structure	
Basis of Budgeting.....	21
Budget Process	22-23
Financial Policy.....	24-27
Strategic Goals & Strategies	28
Long Term Planning.....	29-30
Fund Structure	31-33
Budget Summary	
Consolidated Financial Statement.....	34-35
Fund Balance.....	36-37
Revenues	38-40
Expenditures.....	41-42
Tax Calculation	43-45
Tax Levy & Valuation History	46-47
General Fund	
Summary	48
Revenues	49-50
Expenditures.....	51-52
General Government	
General Administration	
City Manager, City Clerk & Human Resources.....	53-69
Legislative Support.....	57
Contingencies & Legal Services.....	58
Municipal Court.....	59
Information Technology.....	60
Finance, Insurance & Risk Management.....	61-63
Emergency Preparedness.....	64-68
Department of Public Works	69
Administration	70-79
Shop/Fleet Operations	75
Street Maintenance	76
Ice & Snow.....	77
Street Lights.....	78
	79

TABLE OF CONTENTS



Police Department	80-97
Police Administration.....	93
Police Patrol.....	94
Police Investigations	95
Police Community Services.....	96
Communications & Dispatch	97
Neighborhood Services	98-100
Parks & Recreation	101-111
Facility Maintenance	105
Library Facility Maintenance.....	106
Park Administration	107
Parks Maintenance	108
Recreation Administration	109
Recreation & Senior Programs.....	110
Community Events & Projects.....	111
Transfers	112
Fund 205- 27 th Payroll	113
Fund 214- Elections	114
Fund 215- Equipment Replacement	115
Fund 216- Police Vehicle Replacement.....	116
Fund 217- Building Repair	117
Fund 225- Skate Park	118
Fund 230- Solid Waste/Recycling.....	119
Fund 240- Parkland Acquisition.....	120
Fund 245- Parkland Development.....	121
Fund 250- Forestry.....	122
Fund 260- Sick Leave Severance.....	123
Fund 271- Insurance Sir	124
Fund 272- Lakes Improvement.....	125
Fund 280- Street Repair	126
Fund 295- Police Department Trust Fund.....	127-128
Economic Development	
Fund 900- Operating Fund	129-132
Fund 910- Program Fund	133-135
Special Revenue & Special Purpose Funds	
Fund 200- Media Services	136-138
Fund 208- Parking Permits	139
Fund 210- Fire/Rescue Equipment Fund	140
Fund 220- Library.....	141-144
Fund 235- Rideshare Grant Program.....	145
Fund 246-Treyton's Field of Dreams	146-147
Fund 247- Aquatic Center	148-154
Fund 248- Park & Recreations Special Revenue	155-157
Fund 249- Fire & EMS	158-161
Fund 452- Birge Fountain	162
Fund 459- Depot Restoration.....	163
Fund 810- Rescue Squad Equipment & Education	164
Fund 820- Rock River Stormwater	165
Fund 920- Innovation Center	166-168

TABLE OF CONTENTS



Debt Service Fund 300	
Revenues & Expenditures.....	169
Summary	170-175
Amortization Schedules	176-186
Capital Project Funds	
Fund 450	187-188
Fund 441- Tax Incremental District 4 – Affordable Housing	189
Fund 410- Tax Incremental District 10	190
Fund 411- Tax Incremental District 11	191
Fund 412- Tax Incremental District 12	192
Fund 413- Tax Incremental District 13	193
Fund 414- Tax Incremental District 14	194
Proprietary Funds	
Summary of Utilities	195
Fund 610- Water Utility	196-202
Fund 620- Wastewater Utility	203-209
Fund 630- Stormwater Utility.....	210-212
Glossary	a-h
CIP-Capital Improvement Plan.....	CIP 1- CIP 89



CITY MANAGER

JOHN S. WEIDL

WHITewater COMMON COUNCIL

Lisa Dawsey-Smith	Member at Large
David Stone	District 1
Lukas Schreiber	District 2
Brienne Brown	District 3
Jill Gerber	District 4
Neil Hicks	District 5
James Allen	Member at Large/President

PREPARED BY

Rachelle Blich	Finance Director
Karen Dieter	Comptroller

CONTRIBUTORS

John S Weidl	City Manager
Brad Marquardt	DPW Director
Dan Meyer	Police Chief
Kevin Boehm	Parks & Recreation Director
Karri Anderberg	City Clerk
Kelly Freeman	Streets/Parks/Forestry Superintendent
Jim Bergner	Water Superintendent
Stacey Lunsford	Library Director
Ben Mielke	Wastewater Superintendent
Finance Department and City Staff	

COMMENTS & QUESTIONS

Finance Department

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Whitewater
Wisconsin**

For the Fiscal Year Beginning

January 01, 2023**Executive Director**

We are pleased to be a 6 time recipient of the GFOA Distinguished Budget Award for our 2022-2023 Operating Budget document.

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

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

Over 1,100 municipalities were awarded the Distinguished Budget Presentation Award across the nation for the 2023 budget year, 24 of which were in Wisconsin. Whitewater is proud to be among the Wisconsin award winners for the 2022-2023 budget years. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website www.gfoa.org.

Dear Community Member,

We are excited to present our budget for the 2024-2025 period. This two-year budget reflects our commitment to the City’s Strategic Plan. The Strategic Plan was created in 2023 in hopes to establish goals for the City of Whitewater and provide direction for the city to grow based on responses from the community. The 5 goals created from the strategic plan helped guide our financial decisions for this budget cycle.

Primary Objectives for the 2024-2025 Budget Document

1. Increase Affordable Housing for Families

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

2. Enhance Communication Without a “Newspaper”

Since this goal was created the city has welcomed the publishing of Whitewater Wise. This online publication specializes in Whitewater related news. However, the City is still committed to communication with it’s residents about city related matters. This commitment can be seen in the City’s digital footprint. The Media Services department continues to display commitment to digital media, and the budget conveys this commitment with funding for the PEG Channel and increase in staffing.

3. Support Thriving Business and Grow Tax Base

Providing assistance to the Community Development Authority in the overhaul of loan programs and the execution of affordable housing policies signifies the city’s role as a proactive problem solver and an ally to the private sector.

4. Improve the City’s Recruitment, Retention and Diversity

Retention and recruitment are vital for the success of the organization. The past 12 months the city has witnessed a significant amount of turnover. Although the current turnover rate might appear as an opportunity for the city to reduce previously allocated expenses, the resulting cost to the organization is significantly higher. The cost of turnover in 2023 was \$516,004.21. Therefore, retaining our current staff and recruiting qualified applicants will help decrease this cost.

5. Align future Expenditures with Available Resources

The city has successfully budgeted for 2024 reductions in revenues totaling \$487,000 including, the Municipal Service Payments (MSP) from the State tied to police services, totaling approximately \$217,000, from UWW for dispatch services, totaling approximately \$200,000, and from the State for the Expenditure Restraint Program (ERP) totaling approximately \$70,000. The MSP and ERP payments are projected to return in 2025 and the UWW payment is a permanent reduction. The city is required to adapt to these budgetary reductions while simultaneously upholding its commitments to other services, the staff, and ensuring the safety of our community.

Biennial Budget Considerations

This document presents budgeted amounts for all aspects of 2024 and 2025. As many of our funding sources are reliant on annual budget year cycles, we have estimated amounts for 2025 at the same level as 2024 or using conservative growth assumptions. While staff will not update and publish a revised budget document for 2025, staff will evaluate and update all revenue and expenditure values for the 2025 budget year. Any revisions will be presented to Common Council for review and approval of a Budget Amendment to establish the 2025 tax levy and appropriation of 2025 spending at a Public Hearing in November of 2024.

General Fund Overview (Revenues)

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

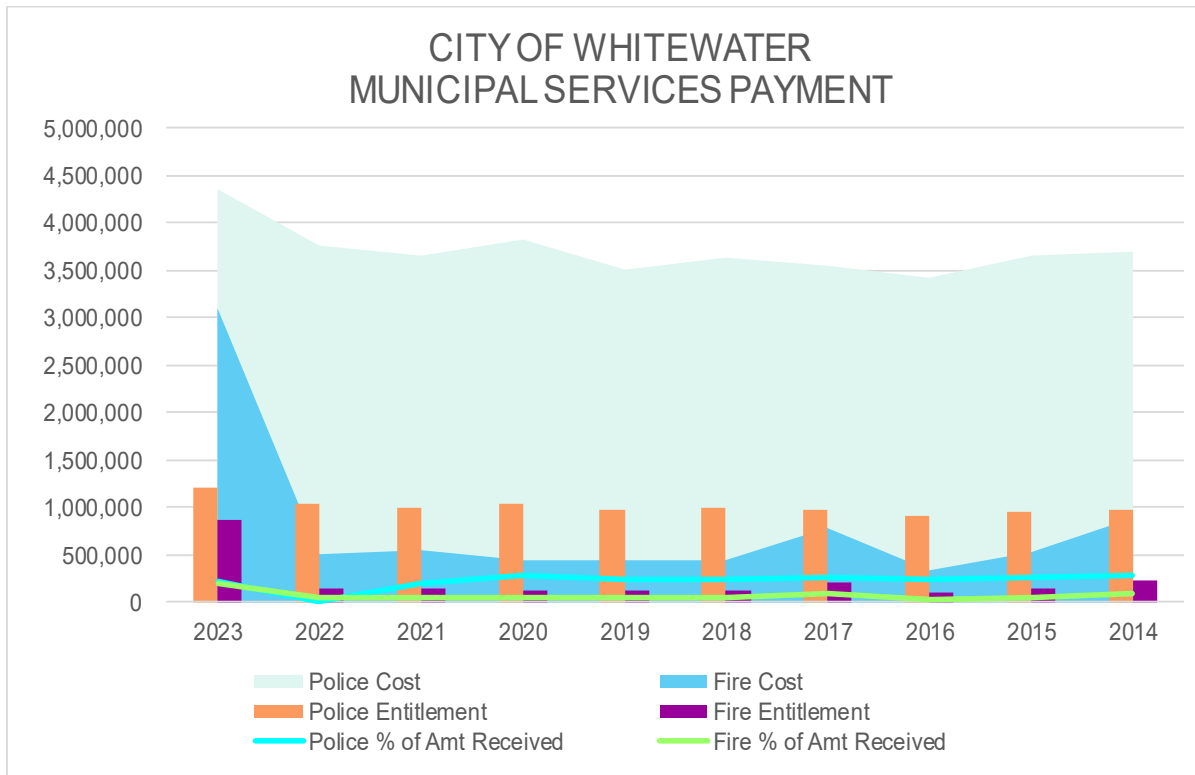
Property Tax Levy. The 2024 Budget includes a property tax levy of \$5,852,362. Property tax is the single largest source of funding for local services representing 47% of total General Fund revenue. The City has become more reliant on property tax as State shared revenues have declined over time.

1. This is comprised of two parts:
 - a. **General Levy:** - This levy is the primary source of funding for City operations totaling \$4,538,657 for 2024. This is an increase of \$38,909 or 0.8% from 2023. 2025 will see another increase of \$45,981.
 - b. **Debt-Service Levy:** This levy provides funding for the City's annual debt service for all capital borrowings not related to Utility or Tax Increment projects. Utilities and Tax Increment Districts support the repayment of their related debt from utility billing and Tax Increment revenue and do not receive support from property taxes. The 2024 Debt Service levy totals \$1,313,705 in 2024 representing an increase of \$56,600 over 2023. The projected 2025 Debt Service levy is \$1,667,247 an increase of \$353,542 vs. 2024. The 2024 increase is attributable to the planned 2024 borrowing for the 2024-2025 Capital Improvement Program.
2. **Shared Revenue.** Several State programs are collectively referred to as Shared Revenue. We receive funding under these programs due to state efforts to provide property tax relief and compensate for services provided to electric utility properties that are exempt from property taxes. These programs represent a combined 33% of our total General Fund revenue. Each September, the State Department of Revenue provides communities with an estimate of funding for these programs in the following year, pending appropriation under the State budget process.
 - a. County and Municipal Aid: expected to increase by \$698,110 to \$3,534,954.
 - b. Utility Aid: expected to remain static for a total of \$394,892
 - c. Expenditure restraint: the City does not qualify for 2024 and 2025 due to the passage of the referendum.
3. **General Transportation Aids (GTA).** GTA is administered by the Wisconsin Department of Transportation (WiDOT) to defray a portion of costs incurred in constructing, maintaining, and operating roads within city limits. The GTA payment is based on a formula that includes actual local road-related spending over the past 3-6 years. WiDOT provides communities with an estimate of funding for the following year, pending appropriation under the State budget process. The 2024 GTA payment is estimated to increase by \$8,392 to \$580,479.
4. **Room Tax.** The City collects an 8% Room Tax on overnight lodging in the City. Collections are strong in 2023 due to both the Fairfield Inn on the West side of town and increased overnight stays. 70% of total collections are paid to the Whitewater Tourism Council to promote local tourism as required under state statute. The remaining 30% of collections are retained by the General Fund to support municipal services.
5. **Fund Transfers into the General Fund.** The General Fund receives several transfers from other Special Revenue or Enterprise funds to compensate for central services provided to those funds i.e. Administration, accounting, payroll, planning, etc. The budgeted transfers for 2024 total \$81,260, similar to previous years.



6. **Municipal Services Payment (MSP).** The MSP payment is to compensate the City for municipal services provided to facilities in Whitewater that are owned by state or federal agencies, which are exempt from property tax. The 2024 payment from the State of Wisconsin is for services provided by the City in 2022 and is estimated to be \$7,331. A decrease of \$185,451. This is due to an MOU between the City and the University which constituted “payment for services” and precluded the City from a payment in 2024. The MOU’s were cancelled and the MSP payment should resume in 2025 to former levels.

As state-owned property represents roughly 35% of all property improvements in the City, this discounted payment concentrates the reliance on other local property owners to carry the cost of providing municipal services to these state facilities.



General Fund Overview (Expenditures)

1. **Fund Transfers out of the General Fund.** These transfers are summarized on page 112 in the following three groups:
 - **Special Revenue Funds:** The City maintains a number of Special Purpose funds to help support specific services, maintenance and replacement of infrastructure and equipment. Annual transfers from the General Fund provide funding for each of these Special Purpose funds. In recent years, state-imposed levy limits have curtailed transfers to these funds as revenues have been insufficient to fund both existing services and fully fund maintenance/replacement needs. The City prefunded several transfers for 2024 in 2023 due to 2024 budget constraints mostly due to the loss of 2024 MSP and University MOU revenue. We will receive MSP in 2025 but the University revenue will forever be lost.
 - **Debt Service:** A portion of each year’s General Fund budget includes transfers to support debt service principal and interest payments. The 2024 transfer for debt service will be \$1,313,705, an increase of \$56,600 or 4.5% compared to 2023.
 - **Transfers to Special funds:** The General Fund also supports several public services delivered through separate organizations as well as cash funding of capital projects through financial transfers.



- 1) **Employee Health Insurance.** The City utilizes the Wisconsin Department of Employee Trust Funds (ETF) to deliver health insurance and retirement benefits to City employees. The ETF program permits local municipalities to choose one of the state’s Health plan offerings to efficiently deliver competitive benefits to local employees. Health insurance expense budgeted for 2024 total \$1,228,736 across the entire City organization, an increase of \$302,232 or 24.6% over 2023. This represents a combination of increased premiums and plan enrollment of 13 additional staff. The General Fund’s portion is approximately \$572,964.

The City transitioned to a High Deductible Health Plan (HDHP) offering in 2019 to generate significant premium savings to the City and staff. The City converted much of this savings into Health Reimbursement Account (HRA) funding for participating employees. The HRA program was designed to offset increased deductibles for employees and families compared to the previous traditional deductible plan. After factoring in the changes in health insurance and HRA design, the conversion to a HDHP reflected a 2019 Budget savings of \$30,995 or 3.1% assuming full utilization of HRA funds. Savings realized for HRA utilization below 100% for 2022 was \$67,877.

- 2) **Employee Wage Rates.** The 2024 General Fund budget proposal includes a provision for wage increases equal to 2.25% of total budgeted wages. This increase will be delivered to staff under an across the board pay program raise with the exception of police officer union members.
- 3) **Worker Compensation Insurance.** Our cost for worker compensation insurance is expected to remain the same for 2024 at \$115,509. The cost is based on premium rates determined by the state of Wisconsin plus an adjustment for our local claims experience (Experience Modification Factor). Our local claims experience continues to improve after peaking in 2020 as outlined below.

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Experience Modification Factor	1.19	1.43	1.10	0.97	0.73	0.72

- 4) **Contingencies.** The City has traditionally included a contingency expense line item equal to 1% of the General Fund budget to provide for unplanned expenses. The 2024 Budget includes a Contingency provision of \$57,000 to cover anticipated wage increases for police union members that did not receive an increase in 2023 due to ongoing union contract negotiations. The City’s policy objective is to sustain an unassigned fund balance of 20%. This goal was achieved at the end of 2019, with the current balance standing at \$2.8 million, representing 23.7% of the fund. Unassigned fund balance represents uncommitted savings that can be used as a cushion for unanticipated costs.

Additional Highlights for 2024-2025

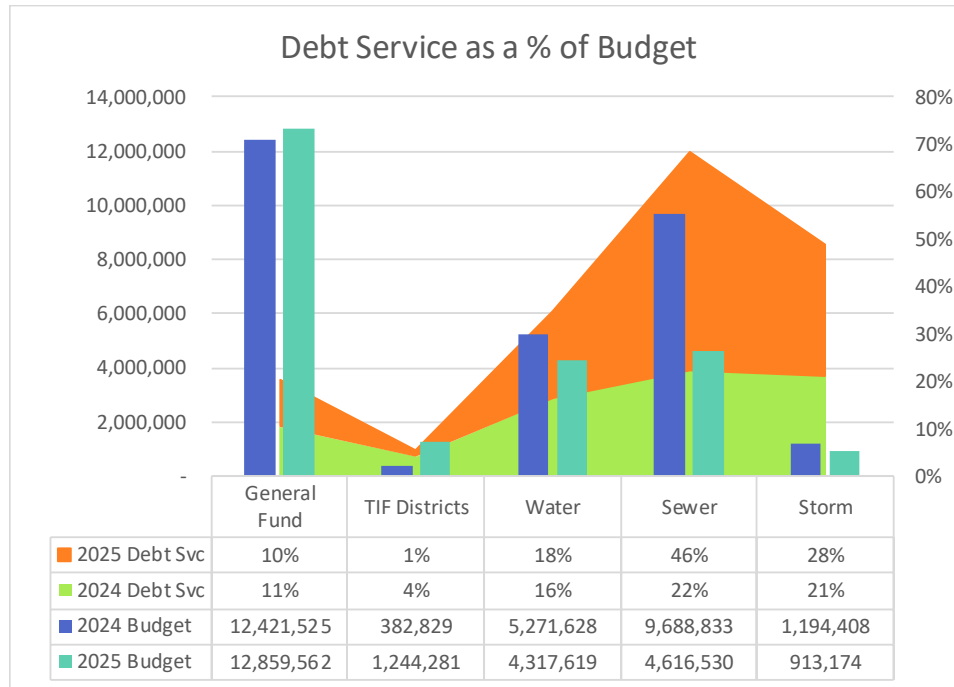
Historical trend summaries: We’ve added schedules and graphics to illustrate changes in values of Tax Levies, Tax Rates, Tax Collections, Property Assessments and Equalized Values.

Capital Improvement Plan: As part of the Long-term Financial Plan project, Staff and Common Council members together reviewed and prioritized capital project initiatives proposed by each department. Based on that review and financial limitations, many proposed project initiatives did not receive funding for the 2024-2025 Budget period. The majority of capital projects approved for 2024 relate directly to maintenance of existing municipal services plus three significant multi-generational projects. Projects submitted and approved for the 2024-2025 Budget are grouped in the following graphic by payer/funding source and funding type.



2024-2025 Biennial CIP Budget	Debt						Grant	Cash	Project Tot
	Levy	Water	Sewer	StormWat	TID 10	Debt Total			
ADA Funding						-		50,000	50,000
Ambulance Outfitting						-	30,000		30,000
Ann Street/Fremont St Reconstruction	541,573	481,400		171,300		1,194,273	307,677		1,501,950
Automatic hydrant flushers						-		15,000	15,000
Boat Motor Replacement						-		3,000	3,000
City Facility Roof Replacement	100,000					100,000			100,000
Cravath Lake Mill Pond Dam Repairs	130,000					130,000			130,000
EMS Remount Ambulance 1282						-		285,000	285,000
EMS Replace Ambulance 1283						-	400,000		400,000
F550 Dumptruck '24						-		86,000	86,000
Fire Gym Equipment						-		5,500	5,500
Fire Hydrant Replacement		45,000				45,000		45,000	90,000
Fire Parking Lot Cameras						-		15,000	15,000
Fire Replace Engine 1220 & Outfitting						-	218,750	906,250	1,125,000
Fire Replace Ladder 1250 & Outfitting						-	355,659	250,000	605,659
Forest Street Reconstruction	195,700	142,000		50,500		388,200	114,500		502,700
Fremont Street Reconstruction	667,845	311,100		82,400		1,061,345	256,300		1,317,645
IT Upgrades	202,540					202,540	18,085	46,000	266,625
Jefferson Street Reconstruction	40,000	40,000	40,000	40,000		160,000			160,000
Lake Shoreline Restoration	210,000					210,000			210,000
Library Expansion / Renovation	3,000,000					3,000,000	2,250,000	805,000	6,055,000
Various Street Projects	185,000					185,000			185,000
Park Pathway Repair and Resurfacing						-		135,000	135,000
Plow/Patrol Truck '23	137,000					137,000			137,000
Portable/Mobile P25 Dual Band Radio Upgrade	418,639					418,639	569,900		988,539
Quad Axle Dump Truck Replacement	250,000					250,000			250,000
Sewer UV Hydraulic Hoses						-		5,500	5,500
Skid Loader Replacement '24						-		12,000	12,000
Squad Car and Changeover	207,256					207,256			207,256
Stormwater BMP Dredging				300,000		300,000			300,000
Stormwater Quality Management Plan Update				42,500		42,500	42,500		85,000
TID Innovation Drive Repaving						-	359,174	194,194	553,368
Transit 250 Van						-		50,000	50,000
Vanderlip Lift Station Replacement			2,100,000			2,100,000	2,100,000	630,342	4,830,342
Variable Frequency Drive for Wells 5 & 9						-		70,000	70,000
WAFC HVAC Repair						-		95,000	95,000
WAFC Pool Shell Replacement						-		100,000	100,000
Walworth Avenue Resurfacing	877,548					877,548	2,143,392		3,020,940
Wastewater Various Projects						-	15,100	255,000	270,100
Wastewater Roof Replacement Program			105,000			105,000		65,000	170,000
Wastewater Sludge Thickener/Dewatering						-	200,000		200,000
Water Various Projects						-		94,000	94,000
Water Res Cross Connection - Meter Replacement						-		205,750	205,750
Water Service vehicle		65,000				65,000			65,000
Water Utility Vehicle Garage / Material Storage						-		524,500	524,500
Wastewater Watermain Special Assessment						-		33,314	33,314
Well 6, 8, and 9 Improvements						-		639,000	639,000
Well 7 Modification		1,275,000				1,275,000			1,275,000
	7,163,101	2,359,500	2,245,000	686,700	-	12,454,301	9,381,037	5,620,350	27,455,688

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



The City completed a long-term financial analysis in 2018. Based on the results of that analysis, the Common Council endorsed a discipline limiting debt-funded capital spending to the principal retirement on existing debt as a policy point of reference in evaluating affordability. Additional factors used to determine affordability include compliance with General Obligation debt limits per state statute, City Policy and impact on property taxes. This long-term financial plan has been updated including a forecast through 2028. Applying these same affordability principles to 2024-2033 planning period, approved debt-funded capital spending is summarized below.

	2022-2023		2024-2025 CIP	
	Principal Retirement	Replacement Ratio	Proposed 2024-2025	Above/(Below) Target
Debt Funded Levy	1,629,953	439%	7,163,101	5,533,148
Water	1,317,600	179%	2,359,500	1,041,900
Sewer	3,702,663	61%	2,245,000	(1,457,663)
Stormwater	310,000	222%	686,700	376,700
	<u>6,960,216</u>		<u>12,454,301</u>	<u>5,494,085</u>

Approved 2024-2025 debt-funded projects are significantly above target debt-retirement levels. Most of the projects are too large and cannot be accommodated with a 1:1 ratio of new debt to retired debt.

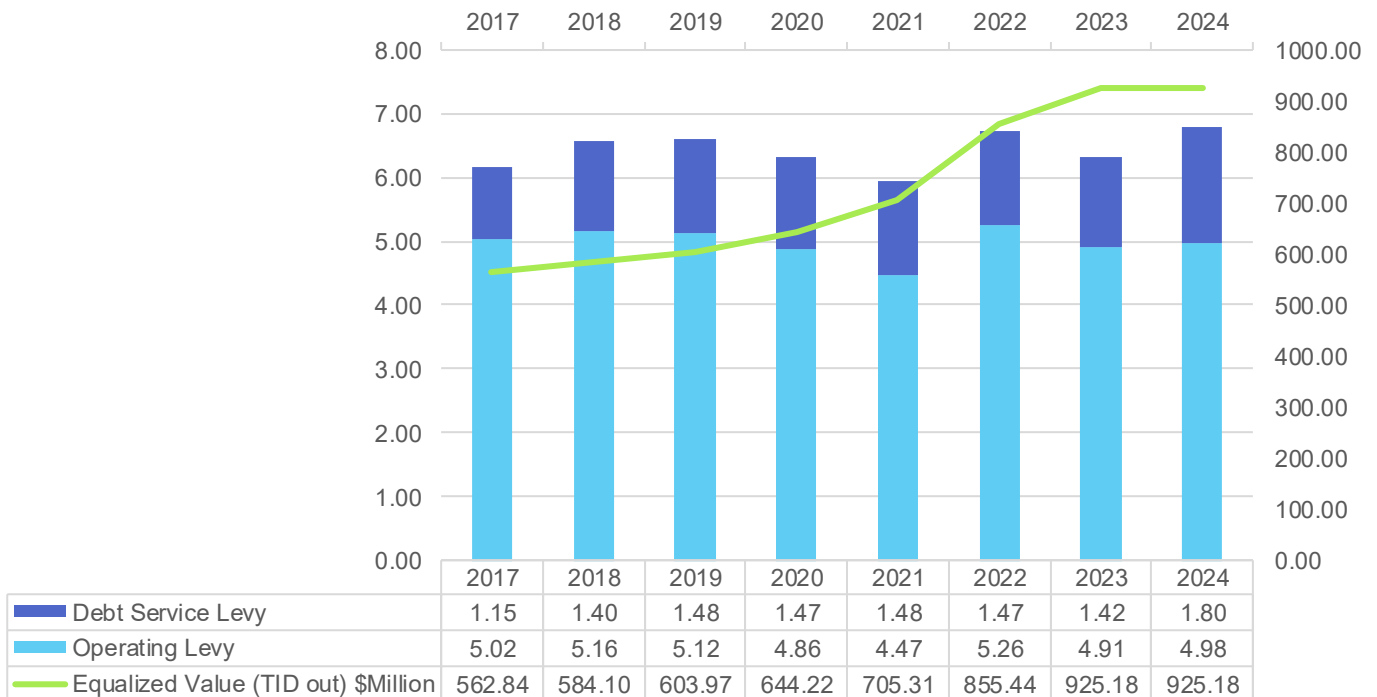
- 1) Several large projects cannot be accommodated with a 1:1 ratio of new debt:
 - a) Library Expansion: \$3M – 42% of new levy funded debt. Fundraising of \$2.25M will be used to fund the project as well.
 - b) 4 Street Reconstruction Projects: \$2.3M – 32% of new levy funding debt.
 - c) 3 Water Street Reconstruction Projects: \$1M - 40% of new water debt.
 - d) Well 7 Modification: \$1.3M – 54% of new water debt.
 - e) Vanderlip lift station: This project was originally budgeted for 2023 using ARPA funds and 2022 Revenue Debt. Due to the bid coming in twice what was expected it was delayed until 2024. \$1.4M of 2022 Revenue Debt



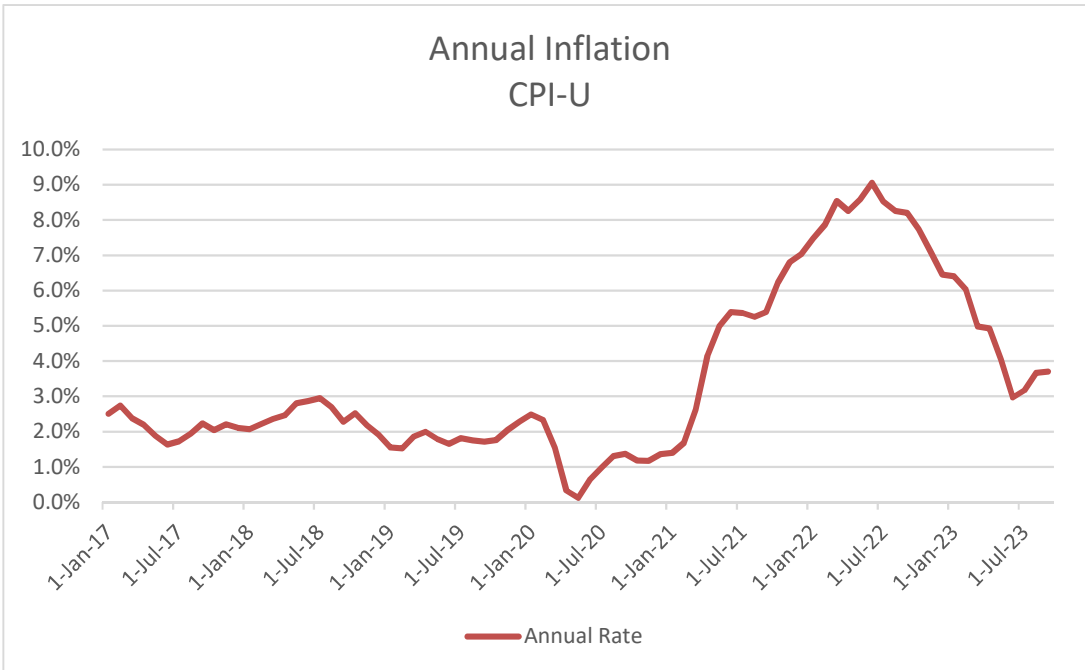
was reallocated to the Water Utility in 2023 and a clean water fund loan in the amount of \$4.2M with principle forgiveness of \$2.1M will be used for this project - 93% of new sewer debt.. This project is recommended to resolve a sewer force main failure at the Vanderlip lift station. This lift station is necessary to pump sewage from a lower elevation on the West side of town to an elevation that will flow to the sewage treatment plant under gravity. This project also eliminates a second lift station reducing future operating and maintenance costs.

- f) BMP Stormwater dredging: \$300k – 80% of new stormwater debt.
- 2) American Rescue Plan Act (ARPA) Grant funds. Under ARPA, Whitewater was allocated \$1.5MM of grant funding for eligible projects. This budget applies the remaining ARPA funds towards sewer portion of street reconstruction projects.
- 3) Growth of Property Tax Base and impact on Property Tax Levy. There are several significant developments in 2024 to lessen the burden of projects on residents.
 - a) TID Closures in 2021: The return of this increment value helped to spread the cost of government more broadly than before the Tax Increment Districts were closed.
 - b) TID Creations: In 2021, Whitewater created TIDs 10, 11, 12, 13 and 14. In creating these TID, the City, County, School District, and Technical Colleges have all agreed to freeze property values in these districts at 2021 levels (Base Value). All property tax revenue collected due to growth above these Base Values can be utilized to support eligible projects that foster growth. The property tax revenue on the TID increment is fully available to support project cost where absent TIDs, the city or its utilities would have to shoulder these costs independently. More simply, for each \$1 collected in TID revenue, the whole \$1 can be used to support eligible project costs vs. \$0.40 (City levy) absent the Tax Increment District.

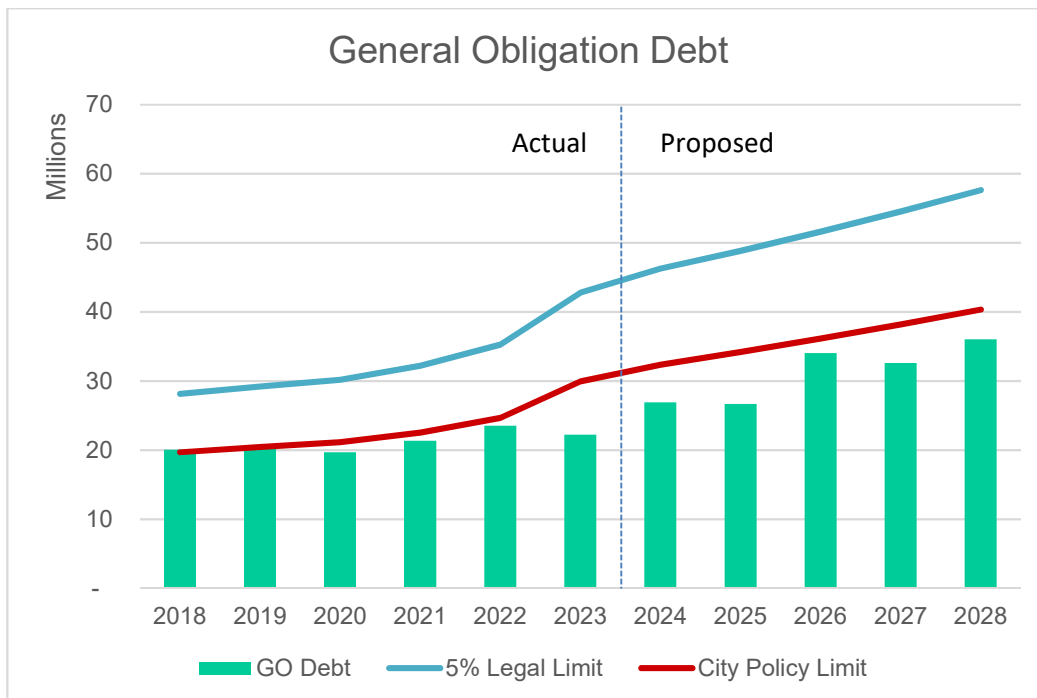
Property Values and Tax Rate by Tax Year



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



5) Debt Policy Maintenance: State statute limits the amount of debt municipalities can issue to 5% of the equalized value of all property in the municipality. Whitewater city policy further restricts this level to 3.5% (70% of the State 5% limitation). The projects included for funding in the 2024-2025 Capital Improvement Plan are compliant with this policy and result in controlled debt levels.



Budget Concerns for the Future

- **Adequate Staffing for Public Safety**. The Whitewater Police Department, maintaining a force of 24 sworn officers since 2008, has observed a rise in criminal activities in recent years as well as a drop in proactive enforcement. This escalation has highlighted the department's deficiency in both technological resources and personnel required for effective law enforcement. Consequently, it is imperative to conduct a comprehensive needs assessment, followed by the formulation of a strategic plan to effectively address these identified needs.
- **Whitewater Aquatic and Fitness Center funding**. The Aquatic and Fitness Center is an asset to the community and unique for communities of our size. The School District and the City of Whitewater have been equal partners in sharing the operating and capital costs over time. However, a decade of no increases of funding left the facility with significant capital needs. Both the City and School District have stepped up funding to address these needs and are working on a contract for increased funding over the next six years. With limited funding resources available for both entities, it is important to protect the value that this facility provides to area residents.
- **Employee Wages and Classification**. While Whitewater may not be able to provide the highest wages in the region, the City has a vested interest in keeping wages competitive. Each year, a number of positions are evaluated to ensure wage range classifications are current and competitive. However, the reclassification process can create a draw on City funds when a position is reclassified in a higher pay range. Efforts are being made to complete a salary study of all positions and ranges in 2024 along with other strategies to increase retention.
- **Lakes Drawdown**. The lakes continue to be a budgetary concern for the City as we explore potential solutions for vegetation management, water quality improvement, and creation of a long-term management lakes plan. Consequently, it is imperative to continue the forward progress for possible vegetation dredging, strategic planning, and consultant advisory.

We hope you find this budget to be a useful tool in understanding Whitewater's use of limited resources. Questions regarding the budget and the changes for 2024 and 2025 are welcomed at any time.

Sincerely,

John Weidl, City Manager and

Rachelle Blicht, Finance Director



VISION STATEMENT

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

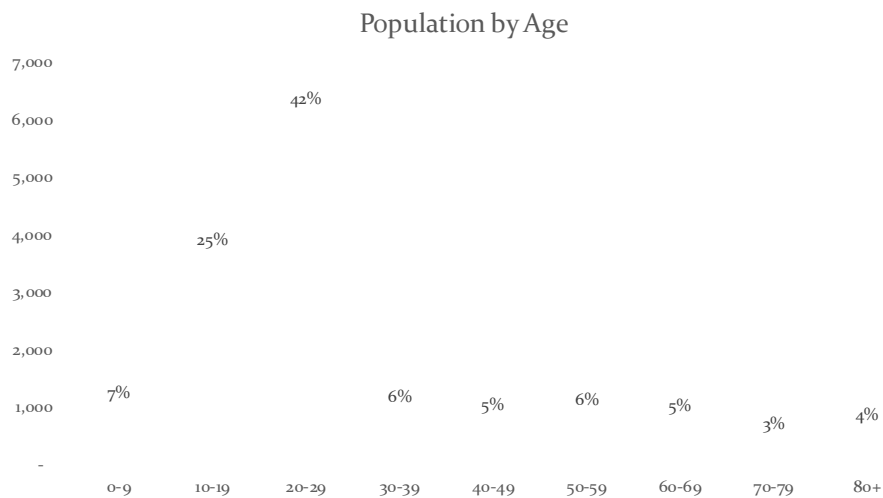
We will seek to continually improve and make Whitewater strong by fostering public trust and confidence in our government. We will encourage a community characterized by a spirit of openness and fairness that encourages individuals to participate publicly and prosper personally. We will maintain a high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

MISSION STATEMENT

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

LOCATION

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

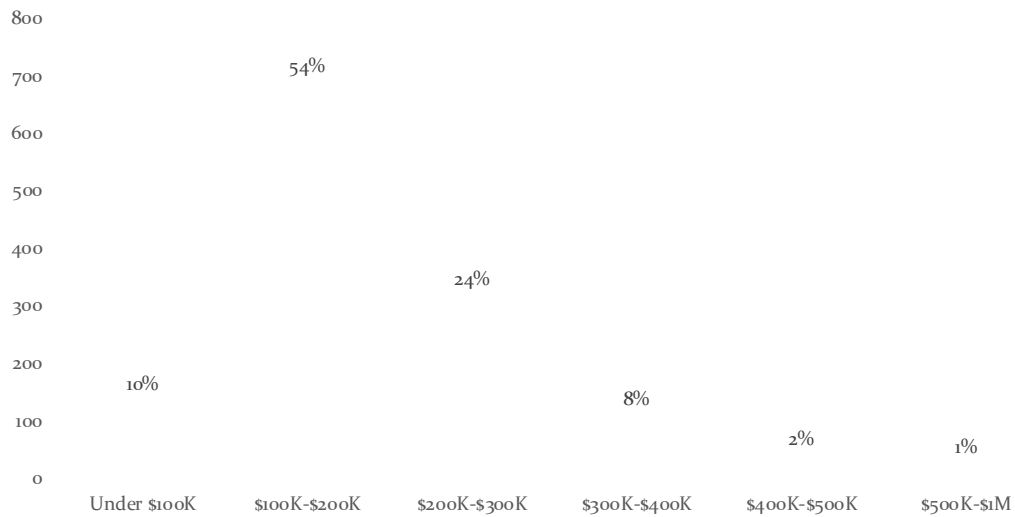




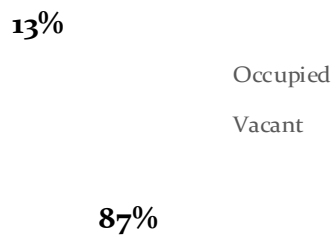
Race & Ethnicity

- White
- Two or More Races
- Native American
- Hispanic
- Hawaiian, Pacific Islander
- Black
- Other
- Asian

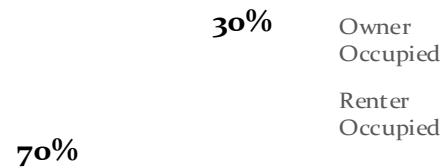
Owner Occupied Housing



Occupied vs. Vacant

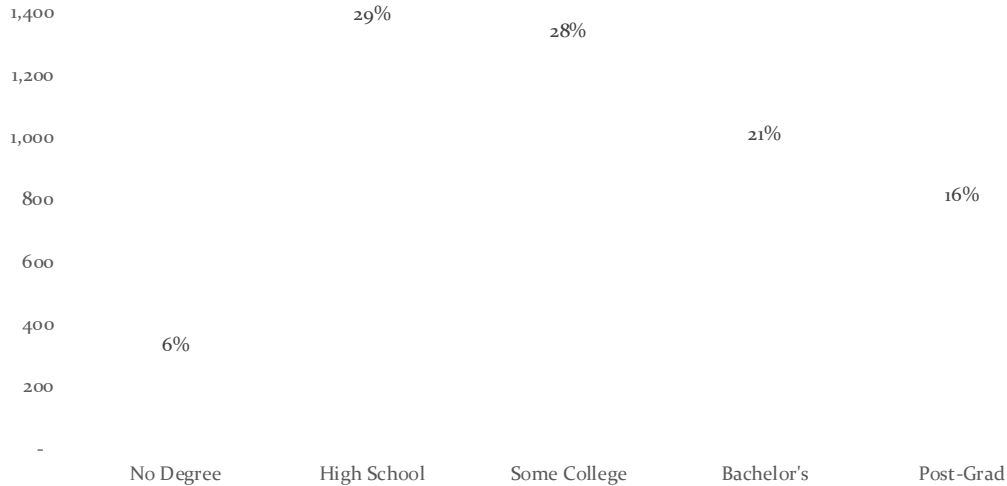


Housing Ownership





Education Attainment
(Population 25 or older)



Graphic data obtained from <https://censusreporter.org/profiles/16000US5586925-whitewater-wi/>

EVENTS AND ACTIVITIES

The Whitewater Community hosts a number of events throughout the year including:

- City Market (Tuesday's May-October)
- Freeze Fest and Polar Plunge
- Maxwell Street Day
- 4th of July celebration
- Winter Parade
- FFA Alumni Farm Toy Show
- Ice Age Trail hiking
- Variety of cultural activities and events
- Dog Friendly Bark Park
- Family Fun Nights
- Concerts in the Park
- Cravath Lakefront Ampitheater Concerts & Events

SCHOOLS

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

- Lakeview Elementary School
 - Lincoln Elementary School
 - Washington Elementary School
 - Whitewater Middle School (WMS)
 - Whitewater High School (WHS)
- Other schools outside of the WWUSD:
- Kettle Moraine Baptist Academy
 - The University of Wisconsin, Whitewater

RELIGION

There are many places of worship located within Whitewater including:

- Anchor Bible Church
- Community of St. Patrick Catholic Church
- Congregational United Church of Christ
- First English Lutheran Church
- First United Methodist Church
- Kettle Moraine Baptist Church
- Living Word Fellowship
- St. Luke's Episcopal Church
- Whitewater Bible Church
- Whitewater Islamic Center
- Crosspointe Community Church
- Hope Ministries
- St. John's Evangelical Lutheran Church

CITY VALUES

Our City

- We value history and culture.
- We support the wise and creative use of our financial, human and natural resources.



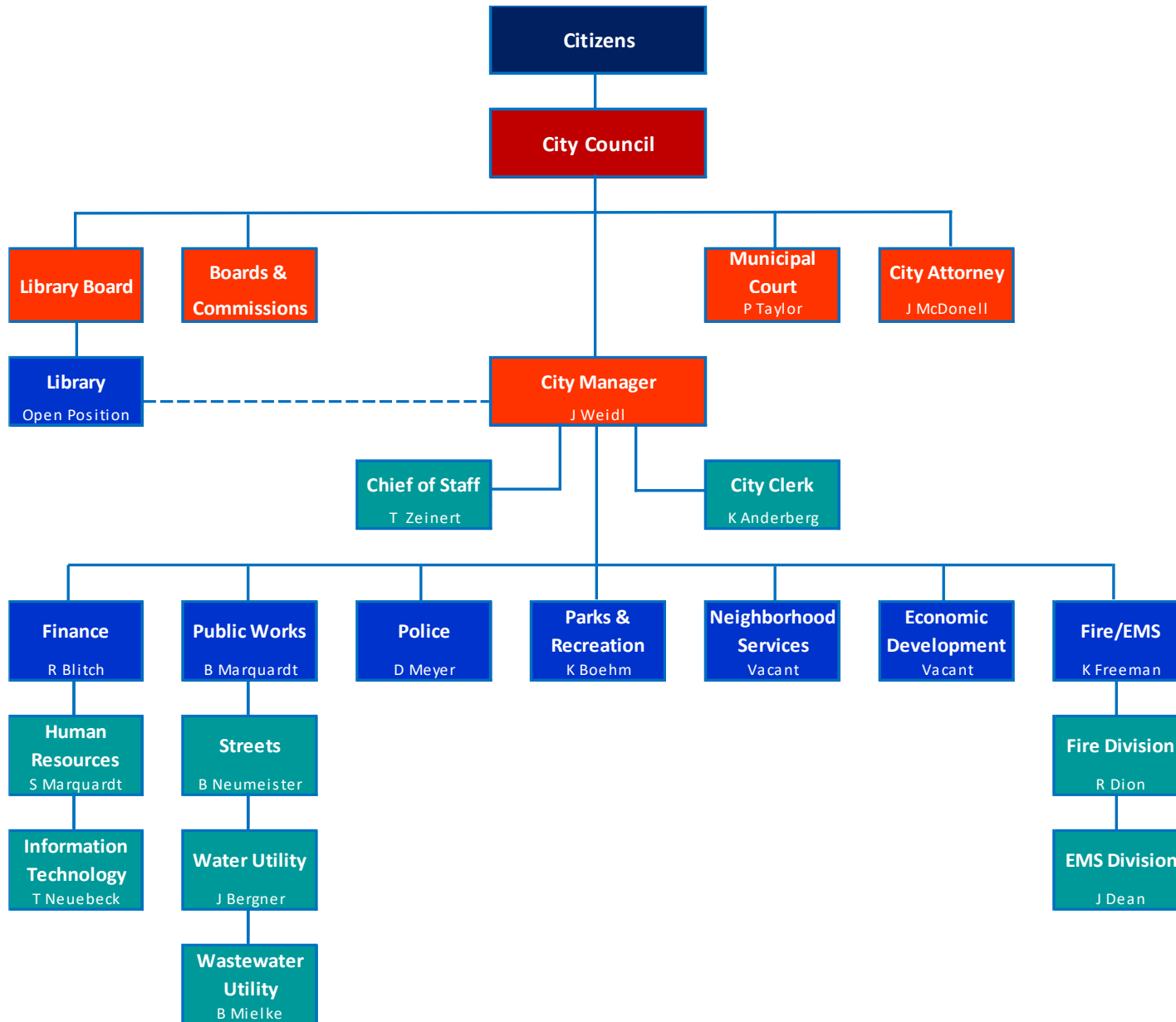
- We promote a high quality of life and place – commerce, education, housing, safe environment and sustainable growth.
- We embrace a spirit of teamwork, cooperation, collaboration, open communication and citizen involvement.
- We are a friendly, caring, diverse community.

Our Organization

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

Each Other

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



CITY STAFF POSITION FUNCTIONS

City Council

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

City Manager

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

Finance Director

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

City Clerk

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

Human Resources Manager

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

Information Technology Manager

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

Chief of Staff

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

Public Works Director

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

Police Chief

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

Parks & Recreation Director

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

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

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

Economic Development Director

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

Fire & EMS Services Chief

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

Library Director

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

City Attorney

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

Municipal Court

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

Boards & Commissions

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

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

BUDGETED FULL-TIME EQUIVALENTS (FTE) BY DIVISION

Grand Total FTE's	Year:	2020	2021	2022	2023	2024
	FTE's:	124.4	123.8	136.3	148.9	144.0

PERSONNEL SUMMARY

Department	Position Title	2020	2021	2022	2023	2024
General Administration	City Manager	1.0	1.0	1.0	1.0	1.0
	Director of Public Works	1.0	1.0	1.0	1.0	1.0
	City Attorney	0.5	0.5	0.5	0.5	0.5
	City Clerk	1.0	1.0	1.0	1.0	1.0
	Chief of Staff	0.0	0.0	0.0	0.0	1.0
	Executive Assistant	1.0	1.0	1.0	1.0	0.0
	Deputy Clerk	1.0	1.0	1.0	1.0	1.0
	HR Manager	1.0	1.0	1.0	1.0	1.0
	HR Coordinator	0.0	0.0	0.0	0.6	0.6
	Community Development Authority (CDA) Director	1.0	1.0	1.0	1.0	1.0
	CDA Administrative Assistant	0.5	0.5	0.5	0.5	1.0
	PR & Communications Manager	1.0	1.0	1.0	1.0	0.0
	Election Workers	2.3	0.6	1.1	1.2	1.6
	Media Coordinator & Media Producers	0.8	0.8	1.2	1.2	2.0
	Municipal Judge	0.7	0.7	0.7	0.7	0.7
	Clerk of Courts	0.8	0.8	0.8	0.8	0.7
Bailiff	0.0	0.0	0.0	0.0	0.0	
Total General Administration:		13.5	11.9	12.8	13.5	14.1
Finance, Ins, Risk Mgmt	Finance & Administrative Services Director	1.0	1.0	1.0	1.0	1.0
	Comptroller	1.0	1.0	1.0	1.0	1.0
	Accounting Technician II, Utilities	1.0	1.0	1.0	1.0	1.0
	Accountant	1.0	1.0	1.0	1.0	1.0
Total Finance:		4.0	4.0	4.0	4.0	4.0
IT	IT Administrator	1.0	1.0	1.0	1.0	1.0
	IT Help Desk Support	0.0	0.0	0.0	0.0	1.0
Total IT:		1.0	1.0	1.0	1.0	2.0
DPW- Streets/Parks/ Forestry/Storm-water	St./Parks/Forestry/Stormwater Superintendent	1.0	1.0	1.0	1.0	1.0
	Full Time Staff	8.0	8.0	8.0	8.0	8.0
	Foreman	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant	0.2	0.2	0.2	0.2	0.2
	Seasonal Employees	3.4	3.4	3.4	3.4	3.4
Total DPW:		13.5	13.5	13.5	13.5	13.5
Emergency Preparedness	Emergency Operations Coordinator*	1.0	1.0	1.0	1.0	1.0
	Deputy Emergency Operation Coordinator*	2.0	2.0	2.0	2.0	2.0
	Total Emergency Preparedness:		3.0	3.0	3.0	3.0	3.0
Police	Police Chief	1.0	1.0	1.0	1.0	1.0
	Deputy Police Chief	1.0	1.0	1.0	1.0	0.0
	Police Captain	1.0	1.0	1.0	1.0	2.0
	Lieutenant	4.0	4.0	4.0	4.0	4.0
	Patrol Officer 48 Months	5.0	6.0	7.0	7.0	8.0
	Patrol Officer 24 Months	5.0	4.0	5.0	5.0	3.0
	Patrol Officer 12 Months	2.0	3.0	0.0	0.0	2.0
	Patrol Officer Hire	1.0	0.0	1.0	1.0	0.0
	Detective Lieutenant	1.0	1.0	1.0	1.0	1.0
	Detective	2.0	2.0	2.0	2.0	2.0
	School Resource Officer	1.0	1.0	1.0	1.0	1.0
	Support Services Manager	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant II	2.5	2.5	2.5	2.5	2.5
	Communications Supervisor	1.0	1.0	1.0	1.0	1.0
	Dispatcher	6.0	6.0	6.0	6.0	6.0
Community Services Officer	1.0	1.0	1.0	1.0	1.0	
Total Police:		35.5	35.5	35.5	35.5	35.5

Item 8.



PERSONNEL SUMMARY

Department	Position Title	2020	2021	2022	2023	2024
Neighborhood Services	Neighborhood Service Director	1.0	1.0	1.0	1.0	0.0
	Administrative Assistant I	1.0	1.0	1.0	1.0	1.0
	GIS Technician	1.0	1.0	1.0	1.0	1.0
	GIS Intern	0.5	0.5	0.5	0.5	0.5
	Neighborhood Services Officer	1.0	0.5	1.0	1.0	0.0
	Fire Inspector/Code Enforcement	0.0	1.0	0.0	0.0	0.0
	Total Neighborhood Services:		4.5	5.0	4.5	4.5	2.5
Parks & Recreation	Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
	Recreation Program Coordinator	1.0	1.0	1.0	1.0	1.0
	Athletic Program Coordinator	1.0	1.0	1.0	1.0	1.0
	WAFC Manager	1.0	1.0	1.0	1.0	1.0
	Fitness and Member Services Coordinator	1.0	1.0	1.0	1.0	1.0
	Parks Maintenance					
	Facility Maintenance	2.8	2.8	2.4	2.4	2.3
	Recreation	4.8	4.8	4.8	4.8	4.8
	Aquatic and Fitness	11.6	11.6	11.6	11.6	13.4
	Seniors	0.9	0.9	1.2	1.2	1.4
	Total Parks & Recreation:		25.0	25.0	25.0	25.0
Library	Library Director	1.0	1.0	1.0	1.0	1.0
	Assistant Library Director	1.0	1.0	1.0	1.0	1.0
	Youth Educational Services Librarian	1.0	1.0	1.0	1.0	1.0
	Technical Services Specialist	1.6	1.7	1.7	1.7	1.7
	Outreach Services Specialist	1.2	1.2	0.6	0.6	0.6
	Customer Service Specialist	3.2	3.5	4.2	4.2	4.2
	Prog. and Makerspace Librarian	0.8	1.0	1.0	1.0	1.0
Total Library:		9.7	10.4	10.5	10.5	10.5
Fire / EMS	Paramedic/FF	0.0	0.0	0.0	0.0	6.0
	AEMT/FF	0.0	0.0	0.0	0.0	4.0
	EMT/FF	0.0	0.0	0.0	0.0	2.0
	POC-AEMT/EMTS	0.0	0.0	8.3	16.7	2.0
	EMS-Asst Chief	0.0	0.0	0.3	0.6	0.6
	Fire Admin Assistant	0.0	0.0	0.5	1.0	0.0
	Fire-Chief	0.0	0.0	0.1	0.2	1.0
	Fire-Assistant Chief	0.0	0.0	0.2	0.4	1.0
	Fire Inspector	0.0	0.0	0.0	0.0	1.0
	POC - Fire Fighter	0.0	0.0	2.3	4.6	0.3
	Fire-Captain	0.0	0.0	0.1	0.2	0.0
	Fire-Lieutenant	0.0	0.0	0.1	0.2	0.0
Total Fire/EMS:		0.0	0.0	11.9	23.8	17.9
Water	Water Utility Superintendent	1.0	1.0	1.0	1.0	1.0
	Water Operator	4.0	4.0	4.0	4.0	4.0
	Administrative Assistant	0.2	0.2	0.2	0.2	0.2
	Seasonal Employees	0.7	0.7	0.7	0.7	0.6
Total Water Utility:		5.8	5.8	5.8	5.8	5.7
Wastewater	Wastewater Utility Superintendent	1.0	1.0	1.0	1.0	1.0
	Lab Operator	1.0	1.0	1.0	1.0	1.0
	Wastewater Operator	5.0	5.0	5.0	5.0	5.0
	Administrative Assistant	0.7	0.7	0.7	0.7	0.7
	Lab Assistant	0.5	0.5	0.5	0.5	0.3
	Seasonal Employees	0.6	0.6	0.6	0.6	0.3
Total Wastewater Utility:		8.8	8.8	8.8	8.8	8.3
Grand Total:		124.4	123.8	136.3	148.9	144.0

Summary of changes:

- On 07-31-2022, Whitewater Fire/EMS became a City Department.

THE VALUE OF THE BUDGET

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

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

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

LOCAL GOVERNMENT STRUCTURE

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

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



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

BASIS OF BUDGETING

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

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

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

BUDGET OVERVIEW

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

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



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

Item 8.

FINANCIAL POLICIES

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

FINANCIAL PLANNING POLICIES**FUND BALANCE POLICY**

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

The Fund Balance Policy is designed to:

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

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

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

The City will strive to maintain a minimum reserve in Unassigned Fund Balance of 20% of current year operating expenditures for the General Fund. The definition of current year operating expenditures will mean the grand total of the General Fund Budget which includes Debt Service transfers, Revolving Fund transfers, and Capital Improvement Project transfers but excludes proceeds from bond sales, refunding of bonds issued, and loans.

Unassigned Fund Balance in excess of 20% may be used only for the funding of non-recurring expenditures. The Assigned Fund Balance shall not be included in the calculation of the 20% minimum reserve.

REVENUE POLICY

The revenue policy is designed to ensure:

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

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

DEBT POLICY

The debt policy ensures that the City's debt:

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

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

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

FISCAL/BUDGET POLICY**Financial Management:**

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

Budgeting:

- The City will project revenues on a conservative basis so that actual revenues will consistently meet or exceed budgeted revenues.
- The General Fund should be compensated by other funds for general and administrative services provided, including management, finance, personnel, and maintenance.
- The City shall have a 27th payroll every eleventh year. One tenth of the payroll shall be put aside to cover the foreseen expense.
- The City shall have an equipment revolving fund to cover rolling stock in excess of \$10,000 for the Department of Public Works/Parks.
- The City shall have an equipment revolving fund to cover rolling stock in excess of \$10,000 for the Fire/Rescue Department.
- The City shall set aside in the Sick Leave Severance Fund expected amounts to cover the anticipated payout of the future sick leave liability.
- The City shall maintain and budget annually an amount to be provided for non-recurring, unanticipated expenditure or to set aside funds to cover known contingencies with unknown cost. The level of the General Fund Contingency (Acct #100.51110.910) will not be less than 1% of the General Fund Operating Expenditures annually.
- The City will adopt a balanced budget, by fund, for all funds maintained by the City, in which total anticipated revenues must equal or exceed the budgeted expenditures for each fund. However, if this cannot be attained, the City will utilize unallocated fund reserves, which have been carried forward from prior years.
- The City will maintain a balanced budget per State Statute §65.05 Par. 1, Sub. 8.

Cash Flow:

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

Tax Base:

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

CAPITAL IMPROVEMENTS PROGRAM POLICY

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

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

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

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

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

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

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

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

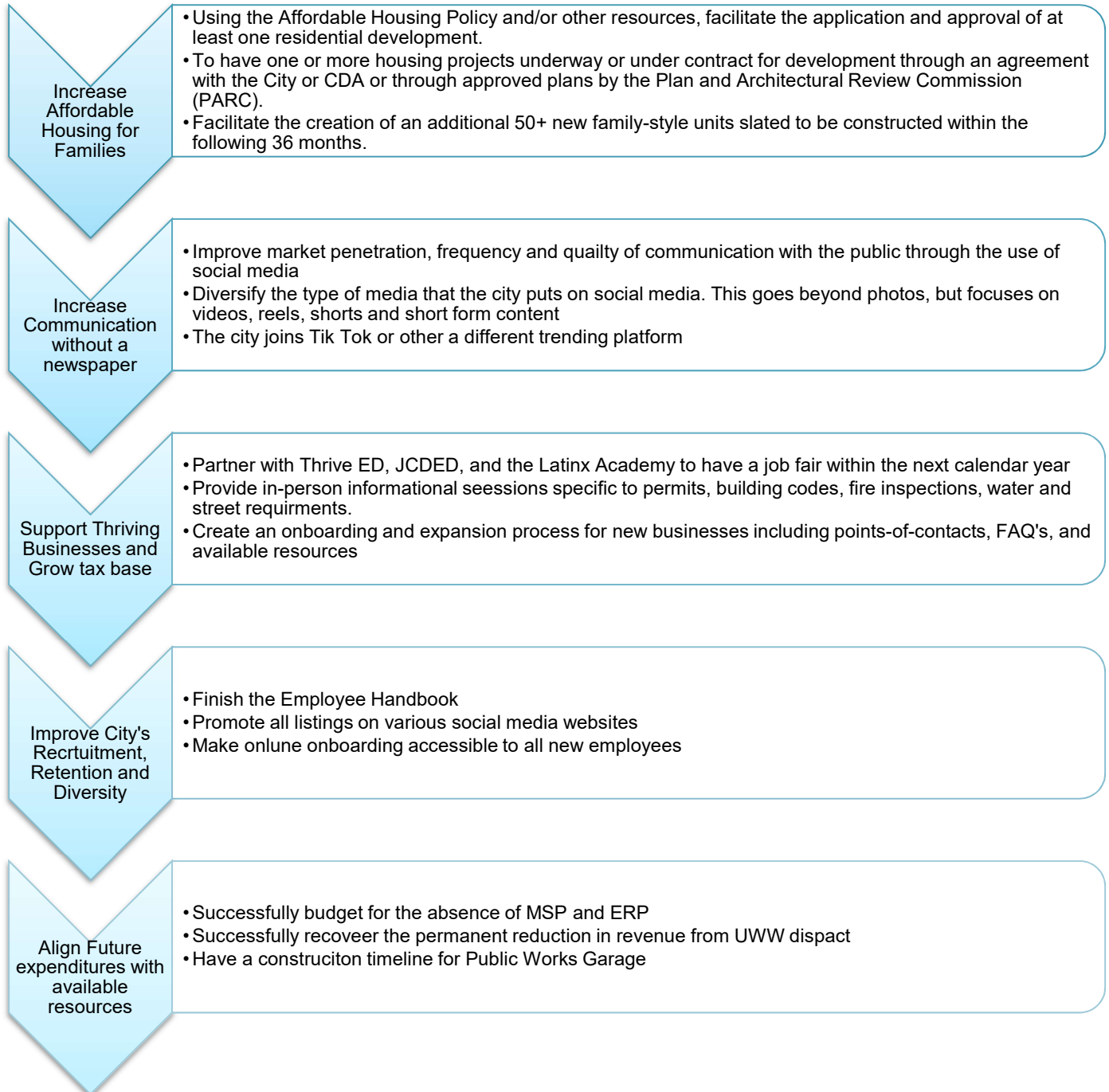
The City will use intergovernmental assistance (Federal, state, and other), to finance only those capital improvements that are consistent with the capital improvement plan and city priorities and whose operating and maintenance costs have been included in operating budget forecasts.

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

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

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

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



Long Term Financial Planning

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

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

Supporting the strategic plan developed by the city in 2017 (summarized on preceding page), the City prepared a Financial Management Plan in 2018 with the assistance of our Municipal Advisor, Ehlers, Inc. to ensure we can continue to provide quality municipal services responsibly on a sound financial footing. This plan developed a comprehensive model to forecast operating and capital needs within one model. This model is periodically updated. The 2021 update focused on the impact of the proposed CIP on property tax levy and utility rates. Detailed results are presented in two presentations:

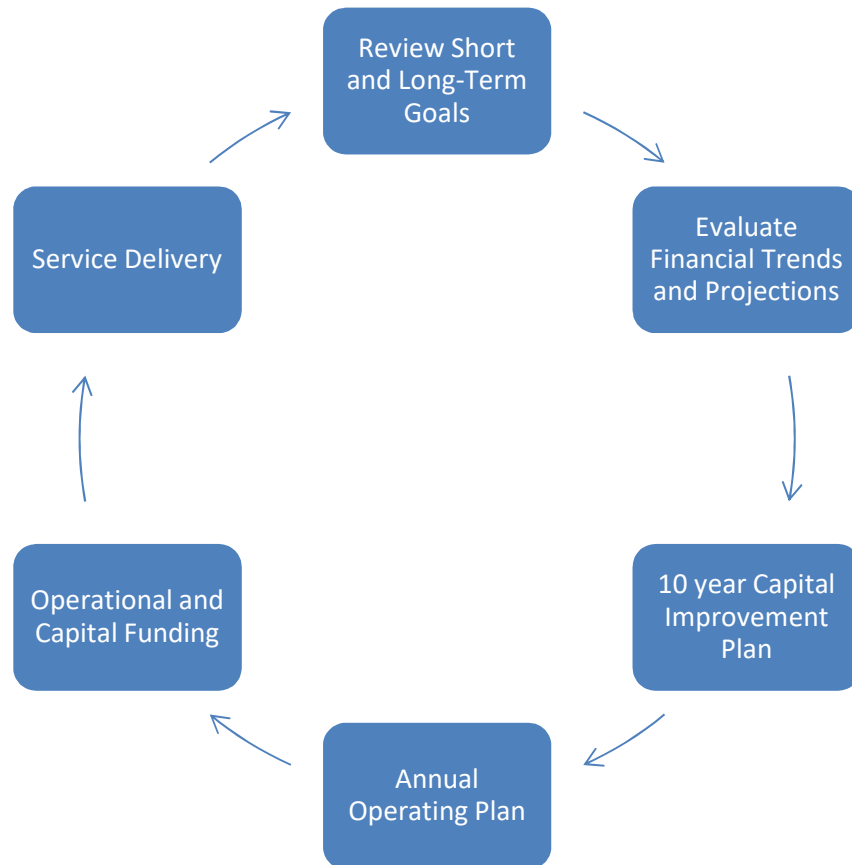
1. [2021-2026 Capital Improvement Plan Model](#)
2. [2021-2026 Utilities Long Range Cash Flow Analysis](#)

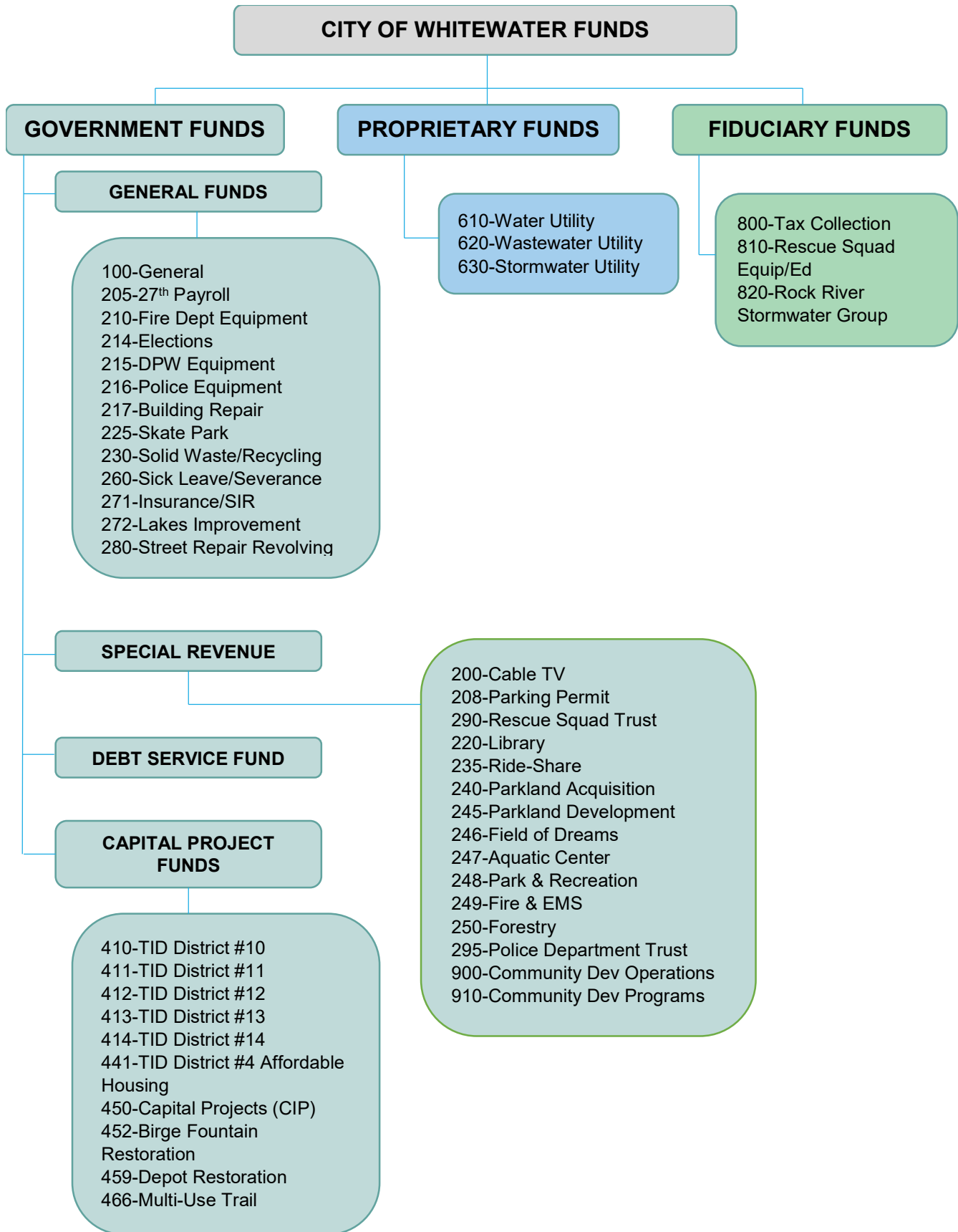
One significant change underlying these plans is the shift from a preference to use exclusively General Obligation debt to finance capital projects. Future financing will rely on Revenue debt for Utility projects and General Obligation debt for remaining projects. Additionally, the Water and Sewer utilities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

- Operational Revenues and Expenditures: ([2020-2026 Financial Management Plan](#))
 - Non-levy revenue sources forecast to remain flat over next five years. This increases the City's reliance on the property tax levy to fund any budget growth to maintain a balanced budget. Current projections show annual increases in total levy from 2022 – 2026 between 2% and 8%
 - Expenditures were classified into groups based on anticipated growth rates over time. Insurance and employee benefit costs were anticipated to outpace the rate of inflation. Wages were forecast to keep pace with inflation and commodities/services were forecast to grow slower than the rate of inflation.
- Capital Spending:
 - Use of debt financing: One of the most significant draws on the annual budget are debt principal and interest payments. The burden of these payments is carried by the annual budget of the General Fund, Tax Increment Districts, and Water, Sewer, and Stormwater utilities based on the projects paid for with the borrowed funds. These payments limit annual budget options as a significant portion of annual revenues are already committed to pay for these historical projects.
 - Constraining spending levels: A guideline was developed to limit new borrowing to the rate at which existing debt is retired. Limiting new debt-funded capital projects in this manner are intended to keep debt levels stable over time. Use of Fund Balance for capital project is limited to amounts that will not jeopardize liquidity, 20% target Unassigned Fund Balance or credit ratings.
 - Prioritization of projects: A classification system was developed to differentiate Core vs. Non-Core projects to help prioritize projects necessary to maintain existing services provided by the City before investing in new services. Each project is assigned a priority ranking by Common Council members and staff. The resulting composite rating score assists in selecting projects for funding.

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

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







FUND STRUCTURE

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

Governmental Funds

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

Proprietary Funds

- Water Utility Fund (610)
- Wastewater Utility Fund (620)
- Storm water Utility Fund (630)

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

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

GOVERNMENTAL FUNDS

The City maintains the following governmental funds:

• **General Fund**

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

Special Purpose Funds: Special Purpose Funds are used to set money aside periodically for the gradual repayment of a debt or replacement of a wasting asset. The City has created twelve special purpose funds to address aspects of city operations that are either irregular in value, uncertain in timing or span multiple budget cycles. The use of these funds provides stable funding and visibility to manage these aspects of city operations. For audit purposes, these special purpose funds are considered to be a discrete sub-set of the General Fund. These include 27th Payroll, Fire/EMS, Fire Dept Equipment, Elections, DPW Equipment, Police Vehicle, Building Repair, Skate Park, Solid Waste/Recycling, Sick Leave Severance, Insurance-SIR, Lakes Improvement, Street Repair.

• **Special Revenue Funds**

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes or are restricted by decision of the City Council. The City has several Special Revenue Funds. Examples are Cable Television, Library, Parkland Development, Parking Permits, Community Development Funds, Street Repair Fund, Treyton's Field of Dreams, Aquatic Center and Park & Recreation.

• **Debt Service Fund**

Debt Service Funds are used to account for the accumulation of resources and payment of bond principal and interest. The City maintains one Debt Service Fund (300) which is used to account for the accumulation of resources for the payment of all General Obligation Bonds. The Debt Service fund consists of obligations of the General Fund, TID #4 and TID #6. Financing is provided by property taxes, tax increments and PILOT payment agreements.

• **Capital Projects Funds**

Capital Project Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds. The Capital Projects-Utility Shared Revenue Fund is used to account for improvements to City streets, curb & gutters, sidewalks, bridges, bike paths, bike lanes, parks and capital items otherwise required to provide city services. Tax Increment Financing (TIF) District Funds # 4 thru #9 is used in order to finance development within each of the TID districts.

PROPRIETARY FUNDS

The City maintains the following proprietary funds:

- **Enterprise Fund**

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

- The Water Utility
- Wastewater Utility
- Stormwater Utility

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

FIDUCIARY FUNDS

The City maintains the following fiduciary funds:

- **Trust/Agency Funds**

Trust/Agency funds are used to account for assets held by the City in a trustee capacity. The City accounts for the following funds as Trust/Agency funds:

- Tax Collection (Fund 800)
- Rescue Squad Equipment/Education (Fund 810)
- Rock River Stormwater Group (Fund 820)

FUND BALANCE

(See the Fund Description section located on individual fund pages for specific fund balance uses and restrictions.)

Fund balance is the difference between assets and liabilities.

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

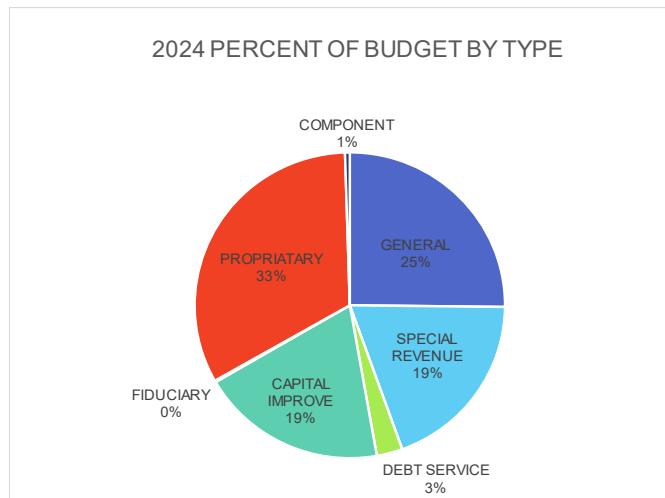


COMBINED FINANCIAL STATEMENT
2024 Budget

REVENUES	GOVERNMENTAL					PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY			
TAXES	6,194,882	-	-	884,822	-	-	-	7,079,704
SPECIAL ASSESSMENTS	-	-	-	-	-	-	-	-
INTERGOVT REVENUES	4,694,945	739,728	-	243,391	-	-	-	5,678,064
LICENSES & PERMITS	92,233	-	-	-	-	-	-	92,233
FINES, FORTFEIT - PENALTIES	288,800	-	-	-	-	-	-	288,800
PUBLIC CHARGES FOR SVCS	32,625	3,892,548	-	-	49,000	-	-	3,974,173
MISC REVENUE	979,930	50,927	-	2,290,000	5,315	-	-	3,326,172
OTHER FINANCING SOURCES	138,110	2,911,374	1,330,305	5,956,179	29,185	-	23,003	10,388,156
OTHER PROPRIETARY REVENUE	-	-	-	-	-	16,154,869	-	16,154,869
COMPONENT UNIT	-	-	-	-	-	-	10,000	10,000
TRANSFERS	-	2,804,850	-	500	-	-	180,000	2,985,350
TOTAL REVENUES	12,421,525	10,399,428	1,330,305	9,374,892	83,500	16,154,869	213,003	49,977,522

EXPENDITURES	GOVERNMENTAL					PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY			
GENERAL GOVERNMENT	1,844,553	737,236	-	750	-	-	-	2,582,539
PUBLIC SAFETY	5,502,098	5,298,390	-	-	3,500	-	-	10,803,988
PUBLIC WORKS	1,200,352	701,660	-	-	-	-	-	1,902,012
COMMUNITY ENRICHMENT	775,265	3,662,142	-	500	-	-	-	4,437,906
NEIGHBORHOOD SVCS/PLANNING	258,543	-	-	-	80,000	-	-	338,543
TRANSFERS	2,783,714	-	-	147,500	-	25,000	-	2,956,214
CONTINGENCIES	57,000	-	-	-	-	-	-	57,000
CAPITAL PROJECTS	-	-	-	9,103,526	-	8,768,299	-	17,871,825
DEBT SERVICE	-	-	1,330,305	122,616	-	3,319,677	-	4,772,598
PROPRIETARY EXP	-	-	-	-	-	4,041,893	-	4,041,893
COMPONENT UNIT	-	-	-	-	-	-	213,003	213,003
TOTAL EXPENDITURES	12,421,525	10,399,428	1,330,305	9,374,892	83,500	16,154,869	213,003	49,977,522

FUND BALANCE	GOVERNMENTAL					PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY			
EST FUND BALANCE, JAN 1, 2024	3,310,580	3,549,288	(0)	604,233	206,691	34,646,085	7,338,083	49,654,959
EST FUND BALANCE, JAN 1, 2024	(114,000)	(2,127,771)	0	2,347,792	(29,185)	(1,608,934)	141,077	(1,391,021)
EST FUND BALANCE, DEC 31, 2024	3,196,580	1,421,517	(0)	2,952,025	177,505	33,037,152	7,479,160	48,263,938



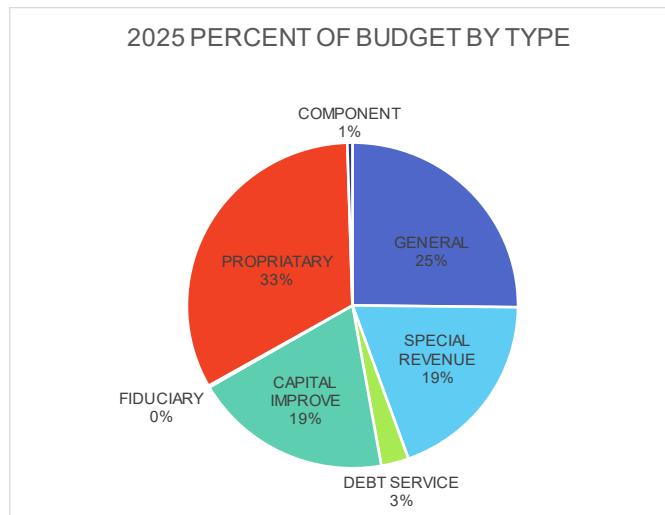


COMBINED FINANCIAL STATEMENT
2025 Budget

REVENUES	GOVERNMENTAL					PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY			
TAXES	6,617,181	-	-	884,822	-	-	-	7,502,003
SPECIAL ASSESSMENTS	-	-	-	-	-	-	-	-
INTERGOVT REVENUES	4,906,647	743,668	-	2,143,392	-	-	-	7,793,707
LICENSES & PERMITS	92,233	-	-	-	-	-	-	92,233
FINES, FORTFEIT - PENALTIES	288,800	-	-	-	-	-	-	288,800
PUBLIC CHARGES FOR SVCS	32,625	2,686,968	-	-	49,000	-	-	2,768,593
MISC REVENUE	840,817	48,130	-	20,000	4,760	-	-	913,707
OTHER FINANCING SOURCES	81,260	1,051,870	1,683,447	1,320,132	30,240	-	24,854	4,191,803
OTHER PROPRIETARY REVENUE	-	-	-	-	-	9,847,323	-	9,847,323
COMPONENT UNIT	-	-	-	-	-	-	10,000	10,000
TRANSFERS	-	2,610,161	-	500	-	-	182,500	2,793,161
TOTAL REVENUES	12,859,562	7,140,797	1,683,447	4,368,846	84,000	9,847,323	217,355	36,201,329

EXPENDITURES	GOVERNMENTAL					PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY			
GENERAL GOVERNMENT	1,867,955	632,339	-	750	-	-	-	2,501,044
PUBLIC SAFETY	5,506,273	3,052,898	-	-	4,000	-	-	8,563,171
PUBLIC WORKS	1,223,365	550,860	-	-	-	-	-	1,774,225
COMMUNITY ENRICHMENT	769,455	2,904,699	-	500	-	-	-	3,674,654
NEIGHBORHOOD SVCS/PLANNING	262,870	-	-	-	80,000	-	-	342,870
TRANSFERS	3,229,645	-	-	150,000	-	25,000	-	3,404,645
CONTINGENCIES	-	-	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	4,125,396	-	2,184,707	-	6,310,103
DEBT SERVICE	-	-	1,683,447	92,200	-	3,497,654	-	5,273,301
PROPRIETARY EXP	-	-	-	-	-	4,139,961	-	4,139,961
COMPONENT UNIT	-	-	-	-	-	-	217,354	217,354
TOTAL EXPENDITURES	12,859,562	7,140,797	1,683,447	4,368,846	84,000	9,847,323	217,354	36,201,329

FUND BALANCE	GOVERNMENTAL					PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY			
EST FUND BALANCE, JAN 1, 2024	3,196,580	1,421,517	(0)	2,952,025	177,505	33,037,152	7,479,160	48,263,938
EST FUND BALANCE, JAN 1, 2024	-	139,070	0	(95,285)	(30,240)	1,624,542	131,692	1,769,779
EST FUND BALANCE, DEC 31, 2024	3,196,580	1,560,587	-	2,856,740	147,266	34,661,694	7,610,852	50,033,717



BUDGET SUMMARY

FUND BALANCE



FUND BALANCE DETAIL BY FUND

Fund #	Fund Name	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGETED	2023 ESTIMATED	2024 BUDGETED	\$ CHANGE FY 24/23	% CHANGE FY 24/23	2025 BUDGETED	\$ CHANGE FY 23/22R	% CHANGE FY 23/22R	Type
100	GENERAL FUND	2,487,166	2,688,073	3,007,850	2,856,091	3,310,580	3,196,580	340,489	11.92%	3,196,580	-	0.00%	1
200	CABLE TV FUND	69,658	56,891	47,875	11,566	99,022	55,817	44,252	382.61%	10,396	(45,421)	-81.37%	2
205	27TH PAY ROLL FUND	45,776	75,784	75,848	90,848	0	0	(90,848)	-100.00%	0	-	0.00%	1
208	PARKING PERMIT FUND	86,010	78,953	75,074	74,619	76,829	77,576	2,956	3.96%	77,841	265	0.34%	2
210	FD EQUIPMENT REVOLVING FUND	383,390	541,012	1,690,154	640,154	999,569	252,490	(387,664)	-60.56%	353,867	101,377	40.15%	1
214	ELECTIONS	3,096	13,972	10,416	(788)	20,113	12,377	13,164	1671.51%	19,023	6,646	53.70%	1
215	EQUIP/VEHICLE REVOLVING FUND	129,858	122,241	246,333	226,483	146,656	30,162	(196,320)	-86.68%	49,613	19,451	64.49%	1
216	POLICE VEHICLE REVOLVING FUND	76,151	30,218	(3,073)	35,197	28,088	28,088	(7,109)	-20.20%	28,088	-	0.00%	1
217	BUILDING REPAIR FUND	52,692	19,719	44,719	44,569	42,117	26,967	(17,602)	-39.49%	26,666	(302)	-1.12%	1
220	LIBRARY SPECIAL REVENUE FUND	686,859	609,146	536,438	430,037	952,785	147,785	(282,252)	-65.63%	147,785	-	0.00%	2
225	SKATE PARK FUND	2,433	5,433	5,433	5,433	5,433	5,433	-	0.00%	5,433	-	0.00%	1
230	SOLID WASTE/RECYCLING FUND	33,762	58,984	17,138	20,087	21,644	16,644	(3,443)	-17.14%	11,644	(5,000)	-30.04%	1
235	RIDE-SHARE GRANT PROGRAM FUND	62,543	76,096	93,362	93,362	92,063	92,063	(1,300)	-1.39%	92,063	-	0.00%	2
240	PARKLAND ACQUISITION FUND	53,169	53,169	53,169	53,169	60,337	60,337	7,168	13.48%	60,337	-	0.00%	2
245	PARKLAND DEVELOPMENT FUND	19,666	32,802	12,913	12,913	15,715	15,715	2,802	21.70%	15,715	-	0.00%	2
246	FIELD OF DREAMS	51,393	60,383	56,731	57,269	63,485	63,393	6,124	10.69%	62,389	(1,004)	-1.58%	2
247	AQUATIC CENTER	(334,106)	(413,429)	(425,028)	(205,632)	16,643	111,660	317,293	154.30%	211,678	100,018	89.57%	2
248	PARK & REC SPECIAL REVENUE	(3,123)	7,163	31,689	30,706	28,318	9,318	(21,388)	-69.66%	9,318	-	0.00%	2
249	FIRE/EMS DEPARTMENT	-	-	(84,070)	(84,070)	(10,233)	(10,233)	73,837	87.83%	(10,233)	-	0.00%	2
250	FORESTRY FUND	12,367	18,895	15,802	14,802	16,494	10,529	(4,273)	-28.87%	16,551	6,022	57.19%	2
260	SICK LEAVE SEVERANCE FUND	65,119	106,705	85,000	-	132,389	52,389	52,389	0.00%	72,389	20,000	38.18%	1
271	INSURANCE-SIR	114,527	144,627	144,627	144,627	139,031	119,031	(25,596)	-17.70%	119,031	-	0.00%	1
272	LAKES IMPROVEMENT FUND	475	475	475	475	475	475	-	0.00%	475	-	0.00%	1
280	STREET REPAIR REVOLVING FD	678,416	721,785	591,099	239,134	511,824	115,100	(124,034)	-51.87%	18,093	(97,007)	-84.28%	1
295	POLICE DEPARTMENT-TRUST FUND	87,625	88,356	83,498	105,180	74,090	74,325	(30,855)	-29.34%	73,556	(769)	-1.03%	2
300	DEBT SERVICE FUND	43,298	(2,376)	(3,651)	(3,651)	(0)	(0)	3,651	100.00%	-	-	100.00%	3
410	TID DISTRICT #10 FUND	-	(18,660)	(18,948)	(18,948)	-	93,762	112,710	594.83%	184,057	90,296	96.30%	4
411	TID DISTRICT #11 FUND	-	(10,710)	(10,998)	(10,998)	-	18,744	29,742	270.43%	47,484	28,740	153.33%	4
412	TID DISTRICT #12 FUND	-	(10,710)	(3,698)	(3,698)	-	66,644	70,342	1902.21%	169,280	102,637	154.01%	4
413	TID DISTRICT #13 FUND	-	(10,710)	(10,998)	(10,998)	-	2,587	13,585	123.52%	10,628	8,041	310.82%	4
414	TID DISTRICT #14 FUND	-	(10,710)	(10,998)	(10,998)	-	274,702	285,700	2597.71%	44,704	(229,988)	-83.73%	4
441	TID DISTRICT #4 AFF HOUSE FUND	-	-	2,076,362	2,076,362	-	1,976,353	(100,009)	-4.82%	1,926,353	(50,000)	-2.53%	4
450	CAPITAL PROJ-LSP GROSS FUND	288,576	127,296	609,791	363,991	562,529	477,529	113,538	31.19%	432,529	(45,000)	-9.42%	4
452	BIRGE FOUNTAIN RESTORATION	492	10,515	10,586	10,086	10,336	10,336	250	2.48%	10,336	-	0.00%	4
459	DEPOT RESTORATION PROJECT	31,368	31,368	31,368	31,368	31,368	31,368	-	0.00%	31,368	-	0.00%	4
610	WATER UTILITY FUND	11,112,883	11,291,871	11,347,228	11,347,228	12,293,629	11,146,948	(200,281)	-1.77%	12,586,424	1,439,477	12.91%	5
620	WASTEWATER UTILITY	17,878,858	18,702,208	19,580,574	19,288,983	18,177,569	17,859,834	(1,429,149)	-7.41%	18,208,384	348,550	1.95%	5
630	STORMWATER UTILITY FUND	4,514,764	4,556,500	4,497,536	4,269,672	4,174,887	4,030,370	(239,303)	-5.60%	3,866,886	(163,484)	-4.06%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	149,067	146,184	140,004	136,857	137,746	138,665	1,808	1.32%	138,628	(37)	-0.03%	6
820	ROCK RIVER STORMWATER GROUP	73,791	97,193	90,557	92,557	68,944	38,840	(53,717)	-58.04%	8,638	(30,203)	-77.76%	6
900	ECONOMIC DEVELOPMENT FUND	55,343	(1,496)	57,427	(5,818)	73,122	50,119	55,937	961.47%	25,264	(24,854)	-49.59%	2
910	ODA PROGRAMS FUND	8,309,655	7,470,331	7,175,903	7,175,903	7,264,961	7,429,041	253,139	3.53%	7,585,587	156,546	2.11%	2
920	INNOVATION CTR-OPERATIONS	53,600	(69,122)	(85,089)	5,364	16,402	54,075	48,712	908.20%	88,869	34,794	64.34%	2
	GRAND TOTAL	47,376,617	47,496,427	51,886,428	49,629,493	49,654,959	48,263,938	(1,365,554)	-2.75%	50,033,717	404,225	0.84%	

Type	Fund Name	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGETED	2023 ESTIMATED	2024 BUDGETED	\$ CHANGE FY 24/23	% CHANGE FY 24/23	2025 BUDGETED	\$ CHANGE FY 23/22R	% CHANGE FY 23/22R
1	General Funds	4,072,859	4,529,028	5,916,017	4,302,309	5,357,917	3,855,735	(446,574)	-10.38%	3,900,901	45,165	1.05%
2	Special Revenue Funds	9,210,658	8,068,137	7,645,695	7,769,370	8,840,033	8,241,522	472,152	6.08%	8,467,118	225,597	2.90%
3	Debt Service Fund	43,298	(2,376)	(3,651)	(3,651)	(0)	(0)	3,651	-100.00%	-	-	0.00%
4	Capital Project Funds	320,437	107,680	2,672,467	2,426,167	604,233	2,952,025	525,858	21.67%	2,856,740	(95,284)	-3.93%
5	Proprietary Funds	33,506,506	34,550,580	35,425,339	34,905,884	34,646,085	33,037,152	(1,868,732)	-5.35%	34,661,694	1,624,543	4.65%
6	Fiduciary funds	222,859	243,378	230,561	229,414	206,691	177,505	(51,909)	-22.63%	147,266	(30,240)	-13.18%

Fund Type:

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



CHANGES IN FUND BALANCE GREATER THAN 10%

Fund #	Fund Title	Budgeted 2023	Budgeted 2024	Budgeted 2025	2023 to 2024 % Change	2024 to 2025 % Change	2024-2025 Revised Increase/Decrease Explanation	
100	GENERAL FUND	2,856,091	3,196,580	3,196,580	11.92%	0.00%	2023-2024 budget amendment transfers of approximately \$100,000 to other funds that need additional funding will bring the percentage to less than 10%	1
200	CABLE TV FUND	11,566	55,817	10,396	382.61%	-81.37%	2023-2024 increase due to staff shortage | 2024-2025 decrease due to being fully staffed and use of fund balance to avoid general fund transfer	2
205	27TH PAY ROLL FUND	90,848	0	0	-100.00%	0.00%	Closed out Fund 205 and transferred fund balance to general fund in 2023 - 27th payroll does not affect accrual based accounting	1
208	PARKING PERMIT FUND	74,619	77,576	77,841	3.96%	0.34%		2
210	FD EQUIPMENT REVOLVING FUND	640,154	252,490	353,867	-60.56%	40.15%	2023-2024 decrease due to ladder truck purchase | 2024-2025 increase from fund 249 transfer to build fund balance for future purchases to ease borrowing	1
214	ELECTIONS	(788)	12,377	19,023	1671.51%	53.70%	2023-2024 increase to prepare for presidential election in 2024 | 2024-2025 draw down fund balance due to presidential election	1
215	EQUIP/VEHICLE REVOLVING FUND	226,483	30,162	49,613	-86.68%	64.49%	2023-2024 decrease due to CIP purchases | 2024-2025 increase to build fund balance up for future purchases to ease borrowing	1
216	POLICE VEHICLE REVOLVING FUND	35,197	28,088	28,088	-20.20%	0.00%	2023-2024 decrease due to CIP purchases | 2024-2025 stable, future intent is to build fund balance up to ease borrowing	1
217	BUILDING REPAIR FUND	44,569	26,967	26,666	-39.49%	-1.12%	2023-2024 decrease due to building repairs and use of fund balance	1
220	LIBRARY SPECIAL REVENUE FUND	430,037	147,785	147,785	-65.63%	0.00%	2023-2024 partial funding of library expansion project 805k	2
225	SKATE PARK FUND	5,433	5,433	5,433	0.00%	0.00%		1
230	SOLID WASTE/RECYCLING FUND	20,087	16,644	11,644	-17.14%	-30.04%	2023-2024 5k use of fund balance to control transfer from general fund | 2024-2025 5k use of fund balance to control transfer from general fund	1
235	RIDE SHARE GRANT PROGRAM FUND	93,362	92,063	92,063	-1.39%	0.00%		2
240	PARKLAND ACQUISITION FUND	53,169	60,337	60,337	13.48%	0.00%	2023-2024 increase in developer parkland fee revenue	2
245	PARKLAND DEVELOPMENT FUND	12,913	15,715	15,715	21.70%	0.00%	2023-2024 parkland donations were more than expenses	2
246	FIELD OF DREAMS	57,269	63,393	62,389	10.69%	-1.58%	2023-2024 building fund balance for capital improvements	2
247	AQUATIC CENTER	(205,632)	111,660	211,678	154.30%	89.57%	2023-2024 additional WWUSD and City contributions to eliminate negative fund balance | 2024-2025 build up capital improvement fund balance	2
248	PARK & REC SPECIAL REVENUE	30,706	9,318	9,318	-69.66%	0.00%	2023-2024 use of fund balance to fund operations	2
249	FIRE/EMS DEPARTMENT	(84,070)	(10,233)	(10,233)	87.83%	0.00%	2023-2024 trying to bring fund balance to zero within the next few years	2
250	FORESTRY FUND	14,802	10,529	16,551	-28.87%	57.19%	2023-2024 biennial tree purchases | 2024-2025 transfers funding next biennial purchase	2
260	SICK LEAVE SEVERANCE FUND	-	52,389	72,389	0.00%	38.18%	2024-2025 fewer employee payouts than transfers	1
271	INSURANCE-SIR	144,627	119,031	119,031	-17.70%	0.00%	2024-2025 possible law suit payout budgeted (insurance deductible)	1
272	LAKES IMPROVEMENT FUND	475	475	475	0.00%	0.00%		1
280	STREET REPAIR REVOLVING FD	239,134	115,100	18,093	-51.87%	-84.28%	2023-2025 major street repairs - fund balance draw down	1
295	POLICE DEPARTMENT-TRUST FUND	105,180	74,325	73,556	-29.34%	-1.03%	2023-2024 drone purchase - fund balance draw down	2
300	DEBT SERVICE FUND	(3,651)	(0)	-	100.00%	100.00%		3
410	TID DISTRICT #10 FUND	(18,948)	93,762	184,057	594.83%	96.30%	2023-2025 future TID increment anticipated for use on future TID projects	4
411	TID DISTRICT #11 FUND	(10,998)	18,744	47,484	270.43%	153.33%	2023-2025 future TID increment anticipated for use on future TID projects	4
412	TID DISTRICT #12 FUND	(3,698)	66,644	169,280	1902.21%	154.01%	2023-2025 future TID increment anticipated for use on future TID projects	4
413	TID DISTRICT #13 FUND	(10,998)	2,587	10,628	123.52%	310.82%	2023-2025 future TID increment anticipated for use on future TID projects	4
414	TID DISTRICT #14 FUND	(10,998)	274,702	44,704	2597.71%	-83.73%	2023-2024 future TID increment anticipated for use on future TID projects | 2024-2025 developer grant anticipated - to be made up with future TID increment	4
441	TID DISTRICT #4 AFF HOUSE FUND	2,076,362	1,976,353	1,926,353	-4.82%	-2.53%		4
450	CAPITAL PROJ-LSP GROSS FUND	363,991	477,529	432,529	31.19%	-9.42%	2023-2024 building fund balance for capital improvements	4
452	BIRGE FOUNTAIN RESTORATION	10,086	10,336	10,336	2.48%	0.00%		4
459	DEPOT RESTORATION PROJECT	31,368	31,368	31,368	0.00%	0.00%		4
610	WATER UTILITY FUND	11,347,228	11,146,948	12,586,424	-1.77%	12.91%	2024-2025 increase due to anticipated rate increase to pay for future debt service payments	5
620	WASTEWATER UTILITY	19,288,983	17,859,834	18,208,384	-7.41%	1.95%		5
630	STORMWATER UTILITY FUND	4,269,672	4,030,370	3,866,886	-5.60%	-4.06%		5
810	RESCUE SQUAD EQUIP/EDUC FUND	136,857	138,665	138,628	1.32%	-0.03%		6
820	ROCK RIVER STORMWATER GROUP	92,557	38,840	8,638	-58.04%	-77.76%	2023-2025 spending fund balance for marketing & public outreach	6
900	ECONOMIC DEVELOPMENT FUND	(5,818)	50,119	25,264	961.47%	-49.59%	2023-2024 fund balance increase due to no cda director	2
910	CDA PROGRAMS FUND	7,175,903	7,429,041	7,585,587	3.53%	2.11%		2
920	INNOVATION CTR-OPERATIONS	5,364	54,075	88,869	908.20%	64.34%	2023-2025 making up deficit fund balance due to large HVAC repair in 2021	2

Fund Type:

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



TOP 75% NON-TRANSFER REVENUE SOURCES BY FUND

Major Revenue Sources by Fund 2024

Total Non-Transfer Revenue: 43,355,503

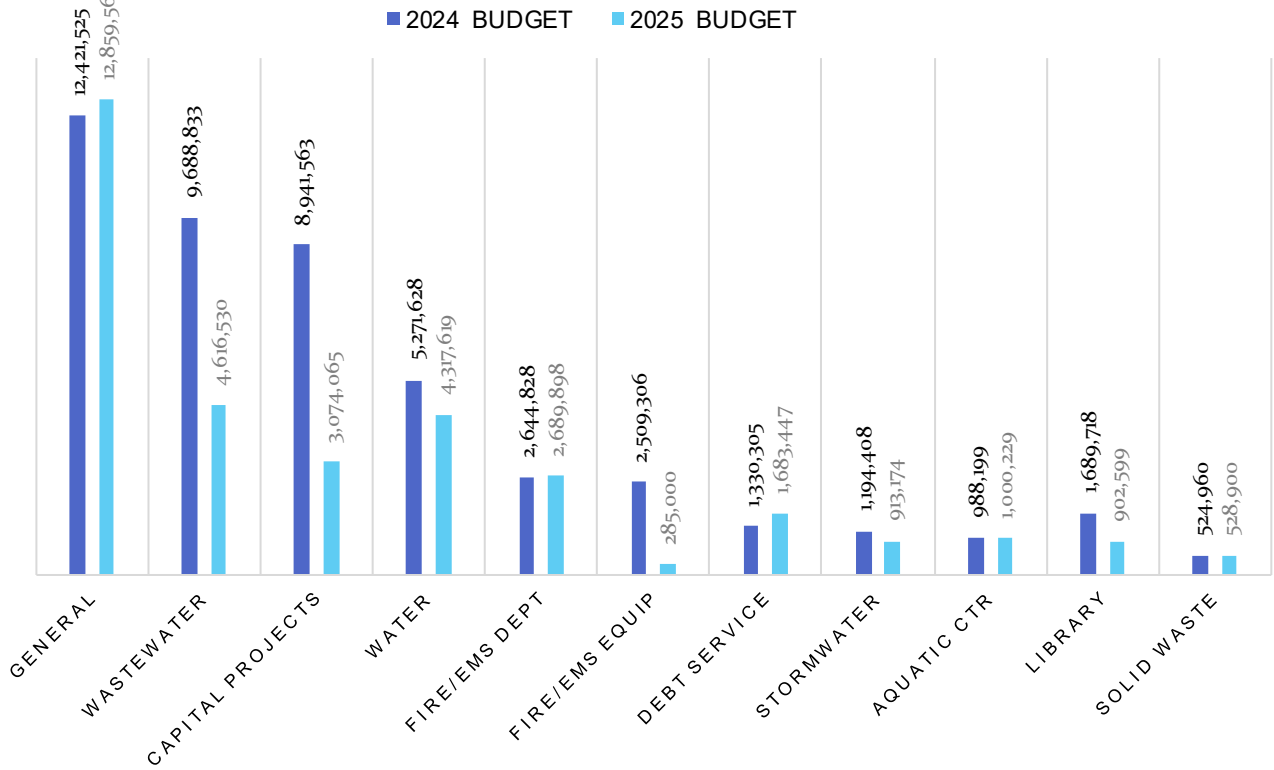
<u>Fund 100-General Fund</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 620-Wastewater Utility</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 450-Capital Projects</u>	<u>Budget</u>	<u>% of Rev</u>
Tax Levy	5,852,362		Wastewater Revenues	4,202,363		Bond Proceeds	5,518,172	
Shared Revenue	3,929,846		Misc Grant Revenue	2,763,100		Donations	2,250,000	
Interest Income	552,887		Bond Proceeds	2,299,000		Grants	225,306	
Transportation Aid	580,479			<u>9,264,463</u>	<u>21.37%</u>		<u>7,993,478</u>	<u>25.98%</u>
Room Tax	230,000							
Ordinance Violations	216,600							
	<u>11,362,173</u>	<u>26.21%</u>						
<u>Fund 610-Water Utility</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 210-Fire/EMS Equip</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 249-Fire & EMS Dept</u>	<u>Budget</u>	<u>% of Rev</u>
Metered Water Sales	1,942,866		WWFD Inc Contribution	1,375,680		Rescue Call Revenue	600,000	
Fire Protection	799,266			<u>1,375,680</u>	<u>3.17%</u>	Township Contract Revenue	498,893	
Bond Proceeds	1,030,500						<u>1,098,893</u>	<u>2.53%</u>
	<u>3,772,632</u>	<u>8.70%</u>						

Major Revenue Sources by Fund 2025

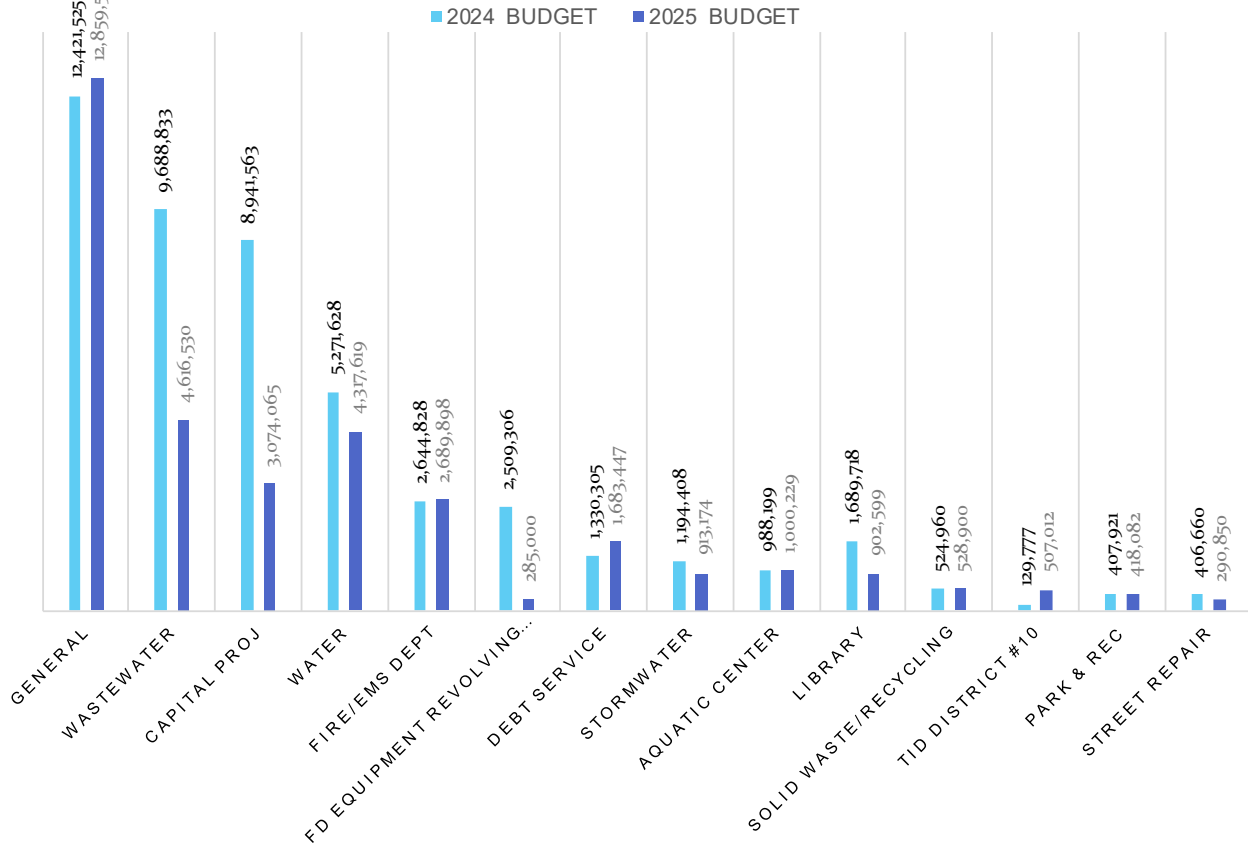
Total Non-Transfer Revenue: 30,766,894

<u>Fund 100-General Fund</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 620-Wastewater Utility</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 610-Water Utility</u>	<u>Budget</u>	<u>% of Rev</u>
Tax Levy	6,275,366		Wastewater Revenues	4,202,363		Metered Water Sales	2,098,295	
Shared Revenue	3,929,846		Misc Grant Revenue	145,000		Fire Protection	863,207	
Transportation Aid	580,479		Bond Proceeds	203,800		Bond Proceeds	1,329,000	
Interest Income	413,670			<u>4,551,163</u>	<u>10.50%</u>		<u>4,290,503</u>	<u>9.90%</u>
Room Tax	230,000							
Municipal Svcs Aid	217,401							
Ordinance Violations	216,600							
	<u>11,863,362</u>	<u>38.56%</u>						
<u>Fund 450-Capital Projects</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 249-Fire & Rescue</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 247-Aquatic Center</u>	<u>Budget</u>	<u>% of Rev</u>
Bond Proceeds	865,673		Rescue Call Revenue	625,000		Aquatic Center Program Rev	445,544	
Grants	2,143,392		Township Contract Revenue	466,969		School Dist Contribution	183,340	
	<u>3,009,065</u>	<u>9.78%</u>		<u>1,091,969</u>	<u>2.52%</u>		<u>628,884</u>	<u>2.04%</u>

**MAJOR REVENUE SOURCES
ALL FUNDS
(TRANSFER REVENUE INCLUDED)**



MAJOR FUND BUDGETS WITH EXPENDITURES OVER \$400,000



BUDGET SUMMARY

EXPENDITURES



EXPENDITURES BY FUND – ALL FUNDS

Fund #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	\$ CHG/BUD FY 24/23	% CHG BUD FY 24/23	2025 BUDGET	\$ CHG/BUD FY 25/24	% CHG BUD FY 25/24	Type
100	GENERAL FUND EXPENDITURES	9,691,522	10,103,236	10,064,668	11,662,737	11,919,385	12,421,525	758,788	6.5%	12,859,562	438,037	3.5%	1
200	CABLE TV FUND	84,209	110,692	106,048	134,458	93,991	142,758	8,300	6.2%	144,829	2,071	1.5%	2
208	PARKING PERMIT FUND	6,445	40,518	39,122	39,390	39,390	39,390	-	-	39,784	394	1.0%	2
205	27TH PAYROLL FUND	-	-	-	-	91,383	-	-	-	-	-	-	1
210	FD EQUIPMENT REVOLVING FUND	-	105,933	95,532	1,400,000	1,171,600	2,509,306	1,109,306	79.2%	285,000	(2,224,306)	(88.6%)	1
214	ELECTIONS	54,422	14,124	36,982	36,203	17,155	57,736	21,533	59.5%	18,354	(39,382)	(68.2%)	1
215	EQUIP/VEHICLE REVOLVING FUND	172,183	234,627	30,090	130,000	295,273	279,000	149,000	114.6%	256,000	(23,000)	(8.2%)	1
216	POLICE VEHICLE REVOLVING FUND	46,933	54,562	55,022	-	7,109	137,256	137,256	100%	70,000	(67,256)	(49.0%)	1
217	BUILDING REPAIR FUND	4,205	47,973	-	15,150	32,602	15,150	-	-	15,302	152	1.0%	1
220	LIBRARY SPECIAL REVENUE FUND	717,417	839,310	815,545	834,006	893,381	1,689,718	855,712	102.6%	902,599	(787,119)	(46.6%)	2
225	SKATE PARK FUND	5,000	-	-	-	-	-	-	-	-	-	-	1
230	SOLID WASTE/RECYCLING FUND	455,481	456,991	480,493	506,031	503,854	524,960	18,929	3.7%	528,900	3,940	0.8%	1
235	RISE-SHARE GRANT PROGRAM FUND	191,816	139,031	112,861	206,247	89,342	164,823	(41,424)	(20.1%)	166,471	1,648	1.0%	2
240	PARKLAND ACQUISITION FUND	-	-	-	-	-	-	-	-	-	-	-	2
245	PARKLAND DEVELOPMENT FUND	2,371	1,361	46,770	-	7,151	-	-	-	-	-	-	2
246	FIELD OF DREAMS	6,262	67,594	24,162	69,462	40,595	55,092	(14,370)	(20.7%)	56,004	912	1.7%	2
247	AQUATIC CENTER	503,815	583,464	700,959	697,464	777,843	988,199	290,735	41.7%	1,000,229	12,031	1.2%	2
248	PARK & REC SPECIAL REVENUE	70,897	84,179	167,715	364,378	326,143	407,921	43,543	12.0%	418,082	10,160	2.5%	2
249	FIRE/EMS DEPARTMENT	-	-	725,696	2,517,098	2,304,761	2,644,828	127,730	5.1%	2,689,898	45,070	1.7%	2
250	FORESTRY FUND	6,275	2,890	14,347	1,000	3,100	16,000	15,000	1,500.0%	4,010	(11,990)	(74.9%)	2
260	SICK LEAVE SEVERANCE FUND	16,223	33,414	40,593	140,000	37,611	80,000	(60,000)	(42.9%)	30,000	(50,000)	(62.5%)	1
271	INSURANCE-SR	12,448	19,900	-	-	5,596	20,000	20,000	100%	-	(20,000)	(100.0%)	1
272	LAKES IMPROVEMENT FUND	-	-	-	-	-	-	-	-	-	-	-	1
280	STREET REPAIR REVOLVING FD	204,945	225,922	308,883	360,000	249,000	406,660	46,660	13.0%	290,850	(115,810)	(28.5%)	1
295	POLICE DEPARTMENT-TRUST FUND	10,882	16,911	16,327	-	21,326	7,000	7,000	100%	8,000	1,000	14.3%	2
300	DEBT SERVICE FUND	4,131,848	3,079,372	1,044,805	1,273,691	1,300,206	1,330,305	56,614	4.4%	1,683,447	353,142	26.5%	3
410	TID DISTRICT #10 FUND	-	18,660	289	14,783	150	129,777	114,994	777.9%	507,012	377,235	290.7%	4
411	TID DISTRICT #11 FUND	-	10,710	289	19,783	11,650	49,777	29,994	151.6%	35,644	(14,133)	(28.4%)	4
412	TID DISTRICT #12 FUND	-	10,710	206,656	121,736	44,737	41,750	(79,986)	(65.7%)	41,350	(400)	(1.0%)	4
413	TID DISTRICT #13 FUND	-	10,710	289	115,113	150	80,113	(35,000)	(30.4%)	80,113	-	-	4
414	TID DISTRICT #14 FUND	-	10,710	289	140,309	44,615	81,413	(58,897)	(42.0%)	580,163	498,750	612.6%	4
441	TID DISTRICT #4 AFF HOUSE FUND	-	-	50,000	50,000	52,009	50,000	-	-	50,000	-	-	4
450	CAPITAL PROJ-LSP GROSS FUND	846,838	278,048	3,711,891	246,000	186,749	8,941,563	8,695,563	3,534.8%	3,074,065	(5,867,498)	(65.6%)	5
452	BIRGE FOUNTAIN RESTORATION	1,140	283	429	500	750	500	-	-	500	-	-	4
459	DEPOT RESTORATION PROJECT	-	-	-	-	-	-	-	-	-	-	-	4
610	WATER UTILITY FUND	2,179,729	2,341,078	2,793,047	2,927,442	3,514,990	5,271,628	2,344,186	80.1%	4,317,619	(954,009)	(18.1%)	5
620	WASTEWATER UTILITY	3,415,882	3,331,776	3,419,392	4,465,858	4,113,166	9,688,833	5,222,975	117.0%	4,616,530	(5,072,303)	(52.4%)	5
630	STORMWATER UTILITY FUND	522,302	552,311	651,628	751,341	861,226	1,194,408	443,067	59.0%	913,174	(281,234)	(23.5%)	5
810	RESCUE SQUAD EQUIP/EDUC FUND	2,954	3,270	7,259	3,500	7,410	3,500	-	-	4,000	500	14.3%	6
820	ROCK RIVER STORMWATER GROUP	33,701	21,600	50,844	40,000	70,000	80,000	40,000	100.0%	80,000	-	-	6
900	ECONOMIC DEVELOPMENT FUND	131,914	156,864	118,798	190,745	76,805	203,003	12,258	6.4%	207,354	4,351	2.1%	2
910	CDA PROGRAMS FUND	260,987	1,020,607	636,531	-	11,444	10,000	10,000	100%	10,000	-	-	2
920	INNOVATION CTR-OPERATIONS	508,910	358,228	279,304	154,680	150,441	213,630	58,950	38.1%	216,484	2,854	1.3%	2
	TOTAL	24,299,956	24,387,568	26,853,553	29,629,105	29,374,089	49,977,522	20,348,417	68.68%	36,201,329	(13,776,193)	-27.56%	

Fund Type:

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



Tax Calculation - Tax Year 2023 / Calendar Year 2024

WALWORTH COUNTY

JEFFERSON COUNTY

COMBINED TOTALS

Assessment Ratio:	0.934984564	X	Assessment Ratio:	0.944005256	X	
Lottery Credit:	244.42		Lottery Credit:	244.42		

VALUATION

VALUATION

Assessed Values:	799,414,400	X	Assessed Values:	115,045,200	X	914,459,600
Equalized Val:(no tif)	815,152,600		Equalized Val:(no tif)	110,031,700		925,184,300
Equalized Val:(w/ tif)	854,413,900	X	Equalized Val:(w/ tif)	121,869,300	X	976,283,200
State Credits:	1,201,619.82		State Credits:	120,293.51		1,321,913.33

LEVIES without TIF

LEVIES without TIF

State	-		State	-		-
County	2,040,617.83	X	County	347,842.87	X	2,388,460.70
Technical College	482,193.08	X	Technical College	72,816.23	X	555,009.31
School	6,298,414.75	X	School	850,178.58	X	7,148,593.33
City	5,156,343.55		City	696,018.45		5,852,362.00
TIF	673,220.59		TIF	211,601.36		884,821.95
Total	14,650,789.80		Total	2,178,457.49		16,829,247.29

LEVIES with TIF

LEVIES with TIF

State	-		State	-		-
County	2,138,903.02		County	385,265.05		2,524,168.07
Technical College	505,417.44		Technical College	80,650.06		586,067.50
School	6,601,774.25		School	941,643.74		7,543,417.99
City	5,404,695.09		City	770,898.64		6,175,593.73
Total	14,650,789.80		Total	2,178,457.49		16,829,247.29

TAX RATES

TAX RATES

State	-		State	-		-
County	2.675587305		County	3.348814640		2.760283855
Technical College	0.632234596		Technical College	0.701029335		0.640889439
School	8.258262861		School	8.184989378		8.249044561
City	6.760817781		City	6.700832716		6.753271254
Gross Tax Rate	18.326902543		Gross Tax Rate	18.935666069		18.403489110
Less School Credit	(1.503125063)		Less School Credit	(1.045619548)		(1.445567776)
Net Tax Rate	16.823777480		Net Tax Rate	17.890046521		16.957921334

TIF BREAKOUT

WALWORTH

JEFFERSON

TOTAL TIF

County	98,285.19	37,422.18	135,707.37
Technical College	23,224.36	7,833.83	31,058.19
School	303,359.50	91,465.16	394,824.66
City	248,351.54	74,880.19	323,231.73
Total	673,220.59	211,601.36	884,821.95

Item 8.



WALWORTH COUNTY TAX INCREMENT DISTRICT

Tax Calculation - Tax Year 2023 / Calendar Year 2024

Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	2,040,617.83	815,152,600	0.002503357	854,413,900	2,138,903.02	98,285.19	County
City	5,156,343.55	815,152,600	0.006325617	854,413,900	5,404,695.09	248,351.54	City
School District	6,298,414.75	815,152,600	0.007726670	854,413,900	6,601,774.25	303,359.50	School District
Technical College	482,193.08	815,152,600	0.000591537	854,413,900	505,417.44	23,224.36	Technical College
Total	<u>13,977,569.21</u>		<u>0.017147182</u>		<u>14,650,789.80</u>	<u>673,220.59</u>	Total

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 10	13,016,000	0.33152238973	223,187.70
TID # 11	3,754,800	0.09563616080	64,384.23
TID # 12	8,397,100	0.21387727864	143,986.59
TID # 13	5,141,000	0.13094319342	88,153.65
TID # 14	8,952,400	0.22802097740	153,508.42
	<u>39,261,300</u>	<u>1.00000000000</u>	<u>673,220.59</u>

Total Tax Asking: 5,852,362.00
 % in Walworth Cty: 0.881070507
 Net Amt.: 5,156,343.55



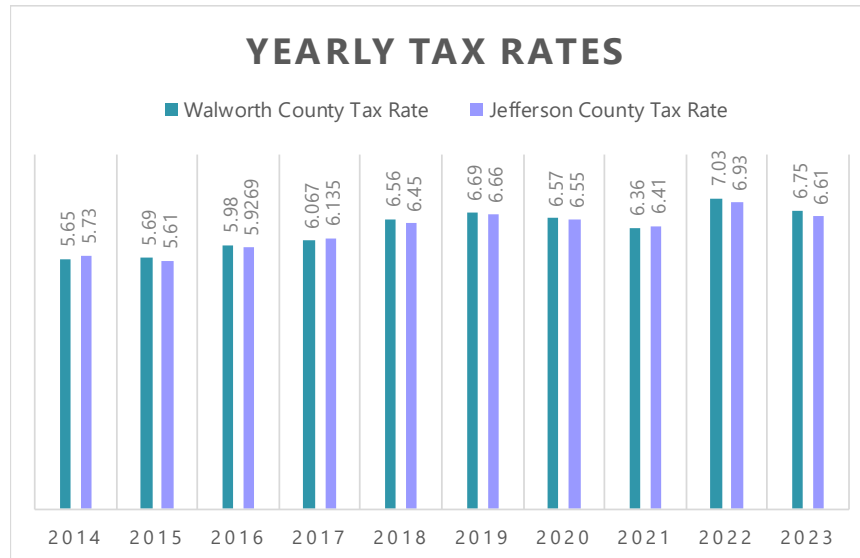
JEFFERSON COUNTY TAX INCREMENT DISTRICT

Tax Calculation - Tax Year 2023 / Calendar Year 2024

Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	347,842.87	110,031,700	0.003161297	121,869,300	385,265.05	37,422.18	County
City	696,018.45	110,031,700	0.006325618	121,869,300	770,898.64	74,880.19	City
School District	850,178.58	110,031,700	0.007726669	121,869,300	941,643.74	91,465.16	School District
Technical College	72,816.23	110,031,700	0.000661775	121,869,300	80,650.06	7,833.83	Technical College
Total	<u>1,966,856.13</u>		<u>0.017875359</u>		<u>2,178,457.49</u>	<u>211,601.36</u>	Total

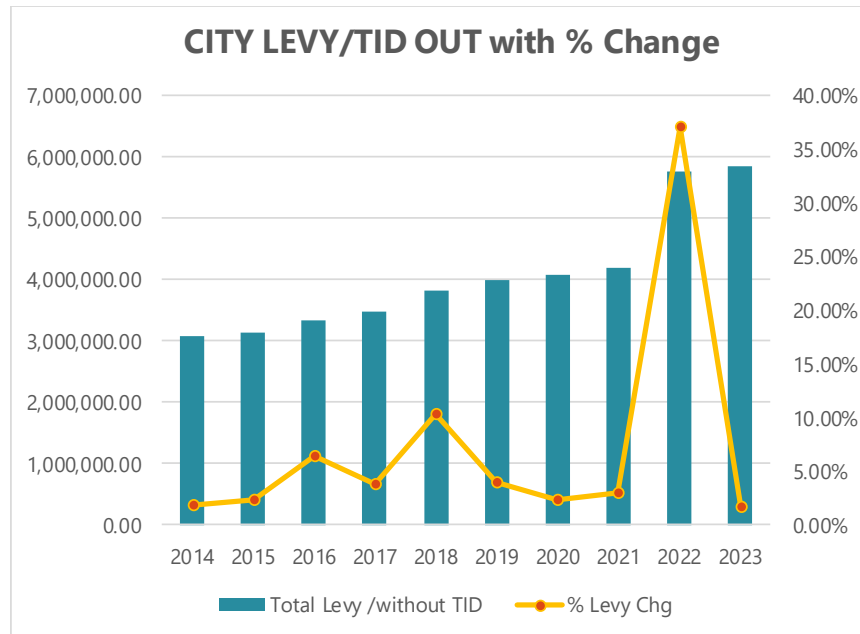
TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 10	836,100	0.07063087112	14,945.59
TID # 14	11,001,500	0.92936912888	196,655.77
TOTAL	<u>11,837,600</u>	<u>1.00000000000</u>	<u>211,601.36</u>

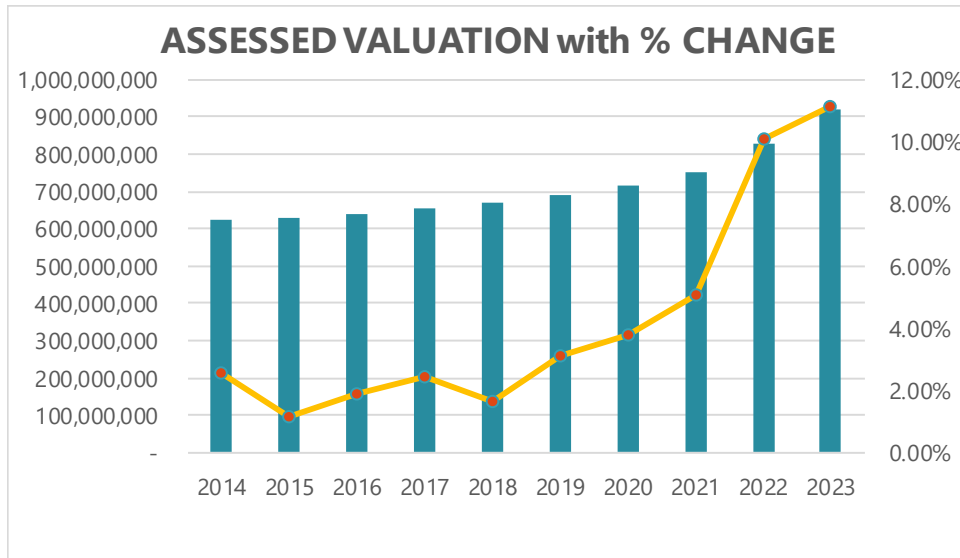
Total Tax Asking: 5,852,362.00
 % in Jefferson Cty.: 0.118929493
 Net Amt.: 696,018.45



TAX LEVIES, RATES & COLLECTIONS

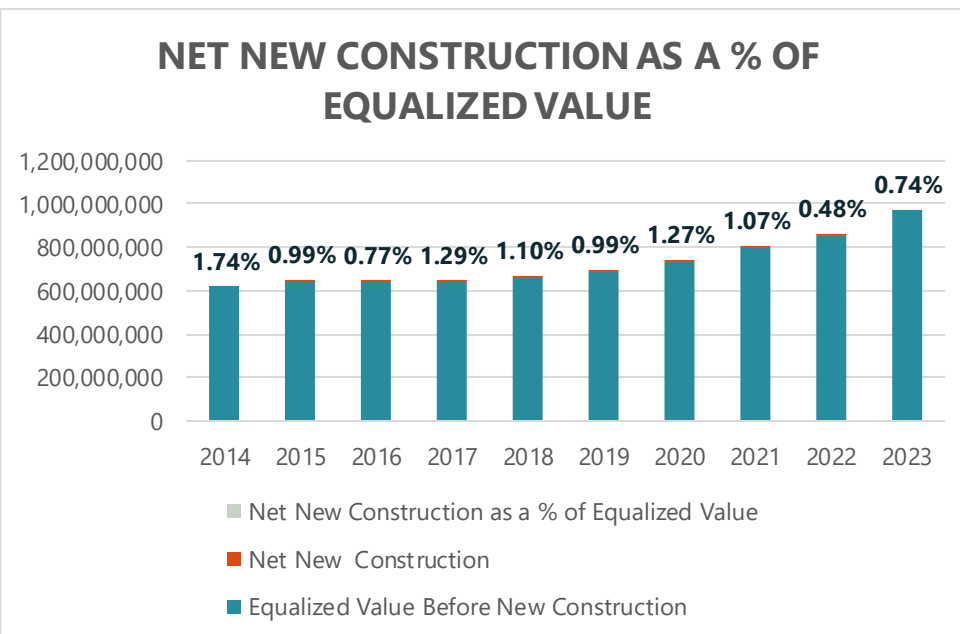
Levy Year	Collection Year	Walworth County Tax Rate	Jefferson County Tax Rate	Walworth County Levy /without TID	Jefferson County Levy /without TID	Uncollected Personal Property Taxes as of October 31 st of Each Year
2023	2024	6.75	6.61	5,156,343.55	696,018.45	4,002.33
2022	2023	7.03	6.93	5,050,097.99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



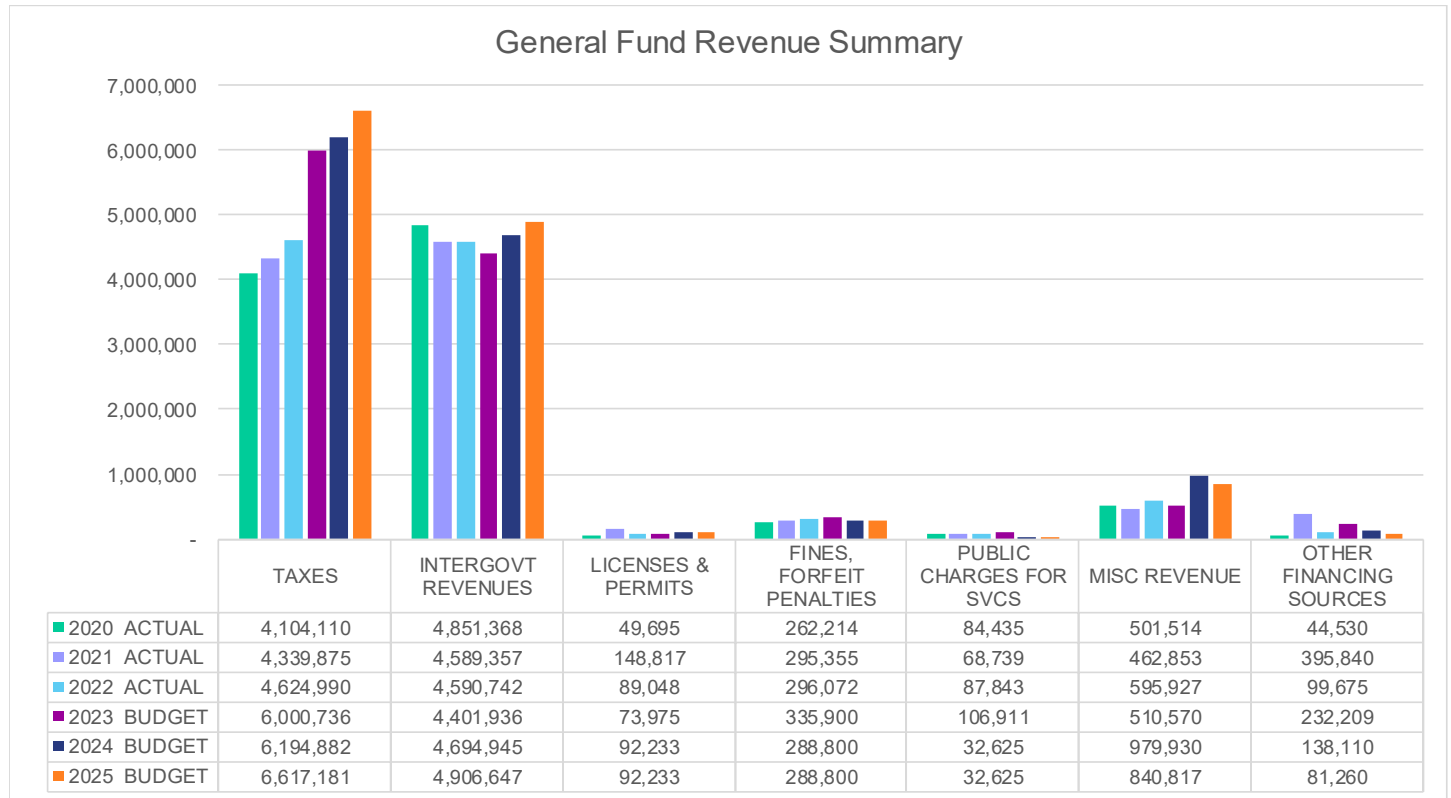


ASSESSED AND EQUALIZED VALUATIONS

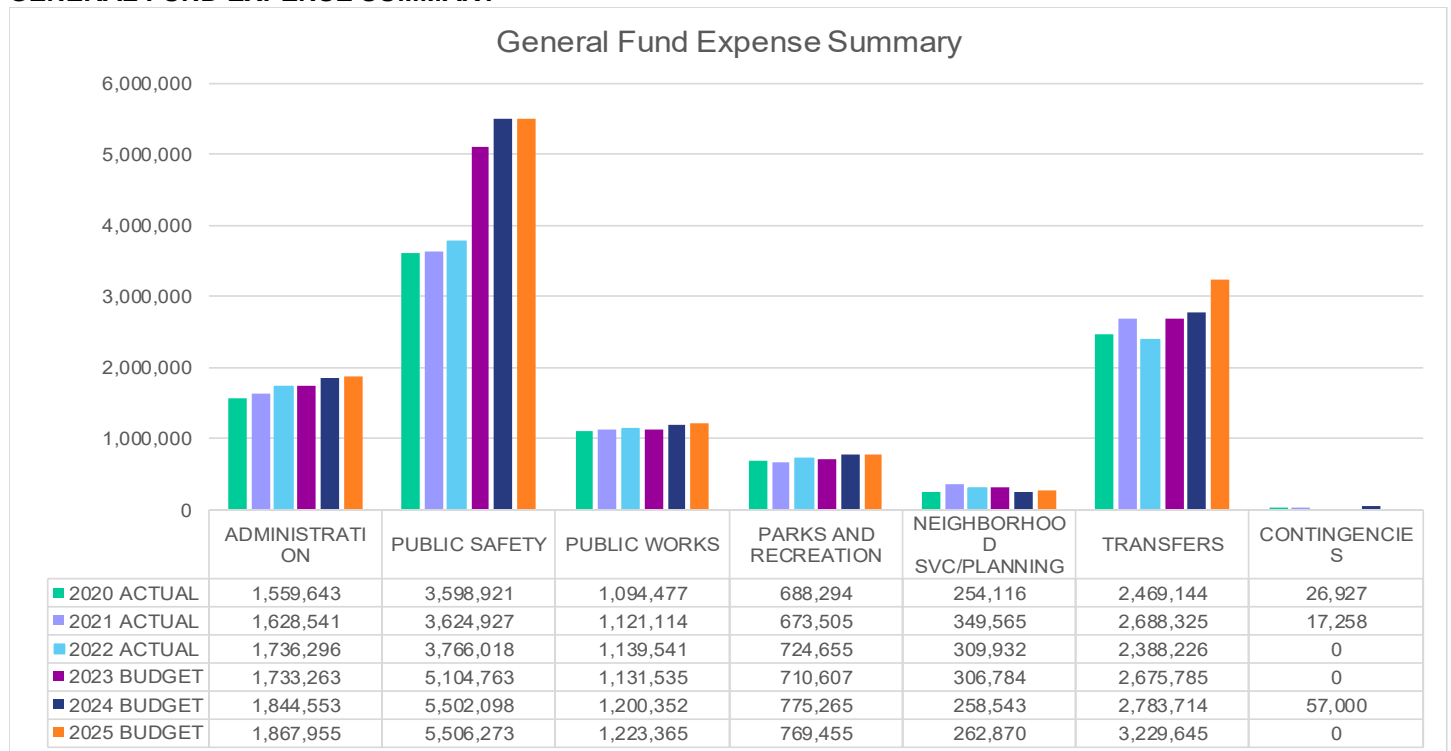
Year	Assessed Valuation	Assessed Value % Chg	Equalized Valuation (TID OUT)	Equalized Valuation (TID IN)
2023	917,889,900	11.10%	925,184,300	976,283,200
2022	826,164,100	10.07%	855,440,700	861,165,600
2021	750,563,583	5.05%	705,313,800	802,302,500
2020	714,494,599	3.81%	644,222,900	740,802,400
2019	688,302,999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



GENERAL FUND REVENUE SUMMARY



GENERAL FUND EXPENSE SUMMARY





GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
TAXES								
100-41100-00	LOCAL TAX LEVY	3,093,547	3,133,033	3,154,970	4,499,748	4,499,748	4,538,657	4,608,119
100-41110-00	DEBT SERVICE TAX LEVY	892,438	946,352	1,045,965	1,257,105	1,257,105	1,313,705	1,667,247
100-41112-00	OMITTED PROPERTY TAXES	-	-	-	-	-	-	-
100-41113-00	RESCINDED TAXES-REAL ESTATE	4,183	-	6,611	-	2,626	-	-
100-41114-00	USE VALUE PENALTY	224	546	-	500	-	-	-
100-41140-00	MOBILE HOME FEES	17,400	38,885	57,754	25,000	58,000	58,000	58,000
100-41210-00	ROOM TAX-GROSS AMOUNT	56,542	192,583	233,465	190,000	230,000	230,000	230,000
100-41320-00	IN LIEU-UNIV GARDEN & VW MANOR	27,513	27,733	120,606	27,733	27,820	27,820	27,820
100-41300-00	INTEREST ON TAXES	12,263	744	5,620	650	30,000	26,700	25,995
	TOTAL TAXES	4,104,110	4,339,875	4,624,990	6,000,736	6,105,299	6,194,882	6,617,181
SPECIAL ASSESSMENTS								
100-42010-00	INTEREST ON SP ASSESS.	53	53	-	-	-	-	-
100-42200-62	SEWER MAINS & LATERALS	316	316	-	-	-	-	-
100-42310-53	CURB & GUTTER	58	58	-	-	-	-	-
100-42320-53	SIDEWALKS	32	32	-	-	-	-	-
100-42400-53	SNOW REMOVAL	641	1,675	150	500	-	-	-
100-42500-53	FAILURE TO MOW FINES	425	1,175	-	-	200	-	-
	TOTAL SPECIAL ASSESSMENTS	1,523	3,308	150	500	200	-	-
INTERGOVERNMENTAL REVENUES								
100-43344-00	EXPENDITURE RESTRAINT PROGM	67,958	71,382	63,331	53,306	53,306	-	-
100-43410-00	SHARED REVENUE-UTILITY	371,011	422,541	397,001	396,241	395,596	394,892	394,892
100-43420-00	SHARED REVENUE-BASE	2,836,916	2,836,783	2,836,846	2,836,844	2,836,844	3,534,954	3,534,954
100-43507-52	POLICE-MISC SAFETY GRANTS	7,697	6,841	8,013	500	10	-	-
100-43510-00	FEDERAL/STATE GRANTS-REIMBURSE	268,360	-	-	-	-	-	-
100-43520-52	LAW ENFORCEMENT TRNG REIMBURSE	-	-	-	-	8,103	-	-
100-43530-53	TRANSPORTATION AIDS	664,597	625,414	576,591	572,016	572,087	580,479	580,479
100-43531-52	STATE GRANT--PUBLIC SAFETY	-	-	9,356	-	-	-	-
100-43540-52	UNIVERSITY-LEASE-PARKING	45,000	45,000	45,000	45,000	45,000	45,000	45,000
100-43550-52	MOU-DISPATCH SERVICE	166,561	170,491	178,963	179,292	-	-	-
100-43610-52	MSP-STATE UNIVERSITY SVCS PYMT	284,694	279,097	329,598	205,881	192,782	7,331	217,401
100-43663-52	2% FIRE DUES-ST OF WISC	27,783	29,711	32,121	-	-	-	-
100-43670-60	EXEMPT COMPUTER AID-FR STATE	5,587	5,587	5,846	5,846	16,331	16,330	16,330
100-43670-61	PERSONAL PROPERTY AID	35,160	31,433	35,656	35,656	43,214	43,214	43,214
100-43745-52	WUSD-JUVENILE OFFICIER	62,051	58,228	65,117	64,500	65,212	65,237	66,868
100-43760-00	WEIGHTS & MEASURES RECOVERY	2,800	2,800	3,408	2,800	2,800	3,000	3,000
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	1,784	1,571	1,416	1,575	2,029	2,029	2,029
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	2,480	2,480	2,480	2,480	2,480	2,480	2,480
100-43775-52	FEDERAL EXCISE TAX REIMB	930	-	-	-	-	-	-
	TOTAL INTERGOVT REVENUES	4,850,438	4,589,357	4,590,742	4,401,936	4,235,793	4,694,945	4,906,647
LICENSES & PERMITS								
100-44110-51	LIQUOR & BEER	10,589	18,400	18,608	16,100	18,818	18,733	18,733
100-44120-51	CIGARETTE	700	1,350	1,540	1,200	1,300	1,300	1,300
100-44122-51	BEVERAGE OPERATORS	2,948	4,360	3,020	3,600	3,105	3,600	3,600
100-44200-51	MISC. LICENSES	1,725	1,725	2,233	2,000	3,444	2,750	2,750
100-44300-53	BLDG/ZONING PERMITS	17,495	94,149	42,537	34,725	105,000	50,000	50,000
100-44310-53	ELECTRICAL PERMITS	6,325	8,752	6,911	5,550	8,281	5,550	5,550
100-44320-53	PLUMBING PERMITS	4,422	12,059	7,785	5,775	7,169	5,775	5,775
100-44330-53	HVAC PERMITS	4,020	5,646	4,668	3,225	5,034	3,225	3,225
100-44340-53	STREET OPENING PERMITS	50	250	100	200	150	200	200
100-44350-53	SIGN PERMITS	689	1,703	952	1,200	780	600	600
100-44370-51	WATERFOWL PERMITS	20	-	-	-	300	-	-
100-44900-51	MISC PERMITS	713	423	695	400	2,025	500	500
	TOTAL LICENSES & PERMITS	49,695	148,817	89,048	73,975	155,406	92,233	92,233



GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
FINES, FORFEITURES - PENALTIES								
100-45110-52	ORDINANCE VIOLATIONS	185,558	216,906	234,661	216,600	185,000	216,600	216,600
100-45113-52	MISC COURT RESEARCH FEE	120	285	360	200	150	200	200
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	-	-	(200)	-	-	-	-
100-45130-52	PARKING VIOLATIONS	62,361	64,364	52,826	115,100	52,000	60,000	60,000
100-45135-53	REFUSE/RECYCLING TOTER FINES	5,300	5,750	7,125	3,000	8,750	7,500	7,500
100-45145-53	RE-INSPECTION FINES	8,875	8,050	1,300	1,000	4,000	4,500	4,500
	TOTAL FINES, FORTFEIT - PENALTIES	262,214	295,355	296,072	335,900	249,900	288,800	288,800
PUBLIC CHARGES FOR SERVICES								
100-46110-51	CLERK	-	-	-	-	-	-	-
100-46120-51	TREASURER	3,895	4,625	4,500	4,300	3,600	3,600	3,600
100-46210-52	POLICE-DISPATCH-MOU-UNIV	43,005	42,120	41,520	55,611	-	-	-
100-46220-52	FALSE ALARM FINES	450	2,550	750	1,800	1,350	1,500	1,500
100-46230-52	AMBULANCE	11,265	(8,640)	12,174	-	-	-	-
100-46240-52	CRASH CALLS	24	-	164	-	-	-	-
100-46310-53	DPW MISC REVENUE	18,521	13,526	9,853	27,600	17,134	10,000	10,000
100-46311-53	SALE OF MATERIALS	12	10	202	-	2	-	-
100-46312-51	MISC DEPT EARNINGS	277	1,435	100	1,300	-	-	-
100-46320-53	SAND & SALT CHARGES	700	1,433	1,056	4,700	-	500	500
100-46350-51	CITY PLANNER-SERVICES	1,695	-	135	800	360	-	-
100-46450-52	SPECIAL EVENTS-POLICE/DPW	25	-	-	-	-	-	-
100-46733-55	SR CITZ OFFSET	1,307	803	-	-	-	-	-
100-46736-55	ATTRACTION TICKETS	-	42	-	-	-	-	-
100-46743-51	FACILITY RENTALS	3,234	10,710	17,289	10,700	19,566	17,000	17,000
100-46746-55	SPECIAL EVENT FEES	25	125	100	100	35	25	25
	TOTAL PUBLIC CHARGES FOR SVCS	84,435	68,739	87,843	106,911	42,047	32,625	32,625
MISC. REVENUES								
100-48100-00	INTEREST INCOME	78,769	6,396	179,090	49,533	700,000	552,887	413,670
100-48200-00	LONG TERM RENTALS	4,800	4,800	4,800	4,800	4,800	4,800	4,800
100-48220-55	DEPOSITS-FORFEITED	-	-	380	-	50	50	50
100-48300-00	OTHER PROP/EASEMENT SALES	-	-	7,500	-	-	-	-
100-48400-00	INS./FEMA / CLAIM RECOVERY	-	446	-	-	1,313	-	-
100-48410-00	WORKERS COMP-RETURN PREMIUM	-	-	-	-	13,514	10,000	10,000
100-48415-00	RESTITUTION-DAMAGES	4,417	1,121	7,690	2,000	5,121	3,000	3,000
100-48420-00	INSURANCE DIVIDEND	26,688	50,436	10,878	12,137	51,535	29,193	29,296
100-48500-52	DONATION-PUBLIC SAFETY	-	100	-	-	-	-	-
100-48500-55	DONATIONS-PARKS-DOG PARK	-	-	125	-	-	-	-
100-48520-55	DONATIONS-PARK & REC	-	-	1,500	-	-	-	-
100-48425-00	WORKERS COMP-REIMBURSEMENT	-	-	-	-	18,779	-	-
100-48535-00	P CARD REBATE REVENUE	31,287	33,761	29,227	31,500	29,572	30,000	30,000
100-48545-00	DONATION-GENERAL	750	-	-	-	-	-	-
100-48546-55	MISC GRANT INCOME	5,000	7,000	8,000	53,500	80,043	-	-
100-48600-00	MISC REVENUE-NON RECURRING	10	1,262	2,331	3,600	35	-	-
100-48700-00	WATER UTILITY TAXES	349,794	357,531	344,406	353,500	353,500	350,000	350,000
	TOTAL MISC REVENUE	501,514	462,853	595,927	510,570	1,258,262	979,930	840,817
OTHER FINANCING SOURCES								
100-49260-00	TRANSFER FROM 610 WATER	7,500	8,000	8,000	8,100	8,500	8,500	8,500
100-4926100	TRANSFER FROM 620 WASTEWATER	12,000	12,000	12,000	12,500	12,500	12,500	12,500
100-49265-00	TRANSFER FROM 630 STORMWATER	7,500	8,500	8,500	8,500	8,500	8,500	8,500
100-49266-00	GIS TRANSFER-UTILITIES	10,280	12,340	15,720	15,000	18,974	16,260	16,410
100-49267-00	TRANSFER FROM 208 PARKING	2,250	35,927	35,000	35,350	35,350	35,350	35,350
100-49275-00	TRANSFER FROM 205 27TH PAYROLL	-	-	-	-	91,383	-	-
100-49290-00	TRANSFER IN FROM OTHER FUNDS	5,000	319,073	5,533	1,000	-	-	-
100-49295-00	TRANSFER FROM 248 PARK & REC	-	-	14,922	-	-	-	-
100-49300-00	FUND BALANCE APPLIED	-	-	-	151,759	(302,729)	57,000	-
	TOTAL OTHER FINANCING SOURCES	44,530	395,840	99,675	232,209	(127,522)	138,110	81,260
	TOTAL GEN FUND REVENUES	9,899,390	10,304,142	10,384,446	11,662,737	11,919,385	12,421,525	12,859,562

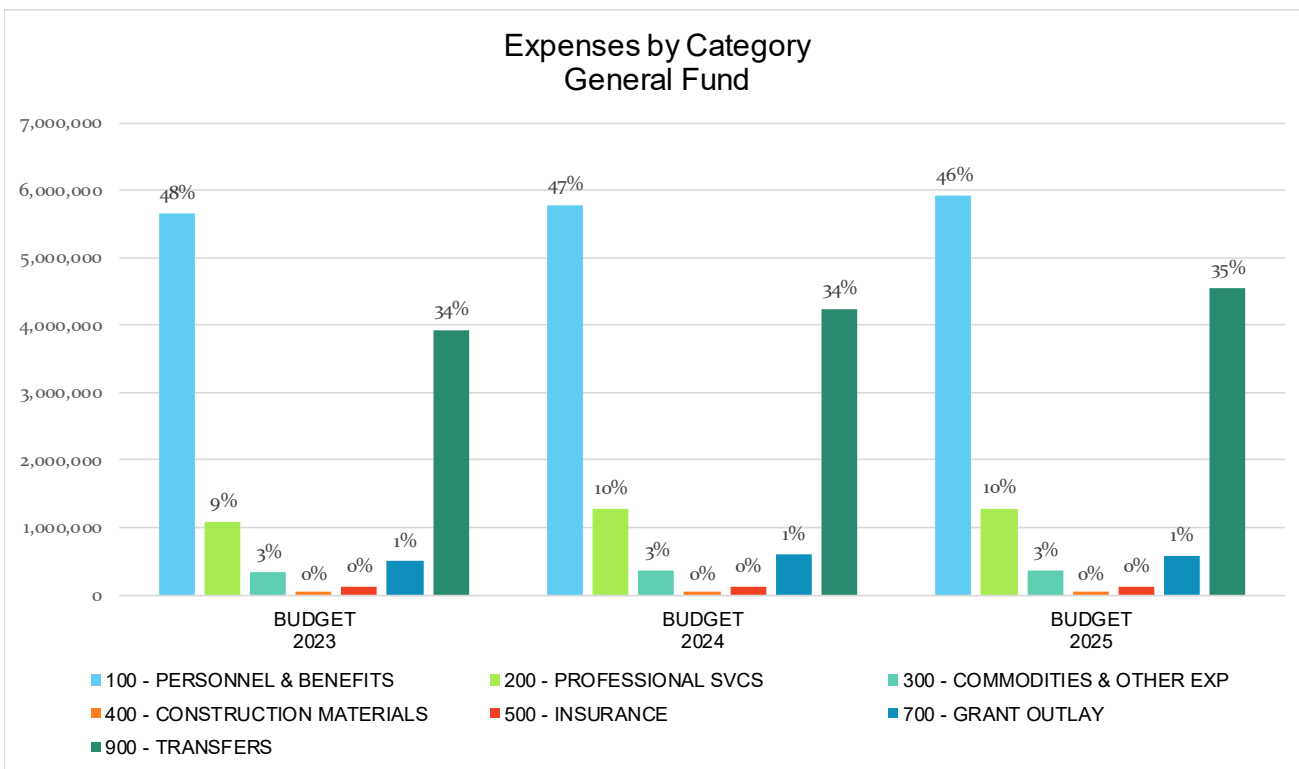
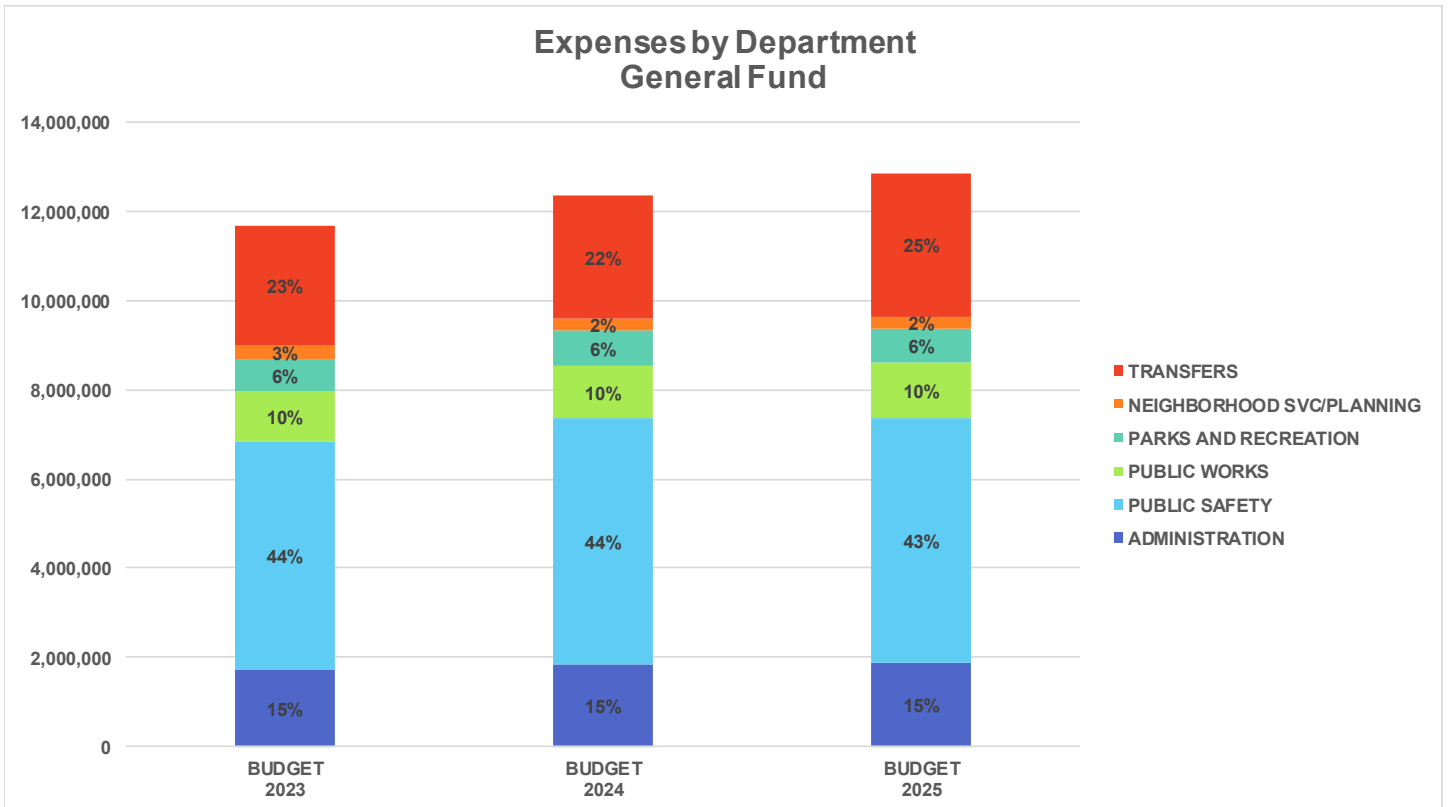
GENERAL FUND EXPENDITURE SUMMARY

SEC #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET	#
1	ADMINISTRATION	1,559,643	1,628,541	1,736,296	1,733,263	1,727,264	1,844,553	1,867,955	1
2	PUBLIC SAFETY	3,598,921	3,624,927	3,766,018	5,104,763	4,985,905	5,502,098	5,506,273	2
3	PUBLIC WORKS	1,094,477	1,121,114	1,139,541	1,131,535	1,214,217	1,200,352	1,223,365	3
4	PARKS AND RECREATION	688,294	673,505	724,655	710,607	678,046	775,265	769,455	4
5	NEIGHBORHOOD SVC/PLANNING	254,116	349,565	309,932	306,784	294,482	258,543	262,870	5
6	TRANSFERS	2,469,144	2,688,325	2,388,226	2,675,785	3,003,151	2,783,714	3,229,645	6
7	CONTINGENCIES	26,927	17,258	0	0	16,321	57,000	-	7
	TOTAL	9,691,522	10,103,236	10,064,668	11,662,737	11,919,385	12,421,525	12,859,562	

SEC #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET	#
51100	Total Legislative Support	137,138	234,884	263,085	225,511	264,304	254,474	255,984	1
51110	Total Contingencies	26,927	17,258	-	-	16,321	57,000	-	7
51200	Total Court	72,609	75,869	81,915	84,544	86,724	81,180	82,953	1
51300	Total Legal	71,277	72,504	72,901	74,591	77,942	84,260	76,003	1
51400	Total General Administration	343,224	370,144	426,841	405,948	378,101	388,644	396,768	1
51450	Total Information Technology	82,498	83,395	65,345	92,863	102,955	156,148	159,341	1
51500	Total Financial Administration	197,879	206,731	215,000	235,333	223,902	249,616	254,749	1
51540	Total Insurance/Risk Mgt.	116,260	97,278	105,745	113,147	98,522	118,593	122,151	1
51600	Total Facilities Maintenance	481,094	429,937	449,597	446,266	443,672	453,703	461,217	1
52100	Total Police Administration	642,418	669,231	709,476	726,491	746,952	768,065	785,955	2
52110	Total Police Patrol	1,916,943	1,877,722	1,914,817	2,078,925	1,981,372	2,190,394	2,246,584	2
52120	Total Police Investigation	328,880	378,879	419,193	434,233	484,008	500,560	511,351	2
52140	Total Comm Service Program	28,631	27,498	32,429	40,797	30,525	43,604	44,553	2
52400	Total Neighbor Svcs & Planning	254,116	349,565	309,932	306,784	294,482	258,543	262,870	5
52500	Total Emergency Preparedness	7,102	6,754	10,971	9,841	5,023	10,211	10,473	2
52600	Total Communications/Dispatch	459,233	461,006	479,568	555,861	479,410	586,470	594,328	2
53100	Total Public Works Administration	45,500	40,109	45,026	51,387	61,341	50,000	51,317	3
53230	Total Shop/Fleet Operations	155,827	170,149	210,224	174,542	215,766	179,201	182,240	3
53270	Total Parks Maintenance	251,896	207,028	224,661	279,011	233,794	282,932	288,361	4
53300	Total Street Maintenance	530,072	535,830	527,315	561,420	545,066	571,387	584,862	3
53320	Total Snow & Ice	130,637	147,570	106,517	151,704	121,031	153,453	156,054	3
53420	Total Street Lights	232,441	227,456	250,459	192,483	271,013	246,312	248,891	3
55111	Total Young Library Building	57,665	57,800	55,867	55,061	51,141	57,934	58,790	1
55200	Total Parks Administration	45,223	46,542	48,615	92,242	98,196	91,360	93,630	4
55210	Total Recreation Administration	197,349	196,989	257,934	-	-	-	-	4
55300	Total Recreation Programs	1,636	718	3,393	-	-	-	-	4
55310	Total Senior Citizen's Program	52,224	55,071	-	-	-	-	-	4
55320	Total Community Events	11,966	14,157	12,052	9,595	16,297	16,000	16,100	4
55330	Total Comm. Based-Coop Projects	128,000	153,000	178,000	329,759	329,759	384,973	371,364	4
59220	Total Transfers to Other Funds	1,401,357	1,745,442	1,297,705	1,418,180	1,745,546	1,469,509	1,561,898	6
59230	Total Transfer to Debt Service	970,287	942,883	1,043,530	1,257,105	1,257,105	1,313,705	1,667,247	6
59240	Total Transfer to Fire Department	215,715	203,837	199,564	1,258,615	1,258,615	1,402,794	1,313,030	2
59240	Total Transfers	97,500	-	46,991	500	500	500	500	6
	Grand Totals	9,691,522	10,103,236	10,064,668	11,662,737	11,919,385	12,421,525	12,859,562	

GENERAL FUND FUNCTIONAL UNIT MATRIX

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



DEPARTMENT/FUNCTION

GENERAL ADMINISTRATION

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

CITY MANAGER

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

CITY CLERK

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

HUMAN RESOURCES

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

MUNICIPAL COURT

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

MISSION

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

PERSONNEL SUMMARY

	2019	2020	2021	2022	2023	2024
General Administration						
City Manager	1	1	1	1	1	1
City Clerk	1	1	1	1	1	1
Chief of Staff (formerly Admin Assistant)	1	1	1	1	1	1
Deputy Clerk	1	1	1	1	1	1
HR Manager	1	1	1	1	1	1
Municipal Court						
Court Clerk	.75	.75	.75	.75	.75	.75
Total General Administration	5.75	5.75	5.75	5.75	5.75	5.75

GENERAL ADMINISTRATION SUMMARY

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
GENERAL ADMINISTRATION								
100	Personnel & Benefits	269,470	285,118	315,689	313,574	267,846	287,860	294,789
200	Professional Svcs	48,992	53,249	72,408	61,518	66,428	59,729	60,513
300	Commodities & Other Exp	23,400	28,885	35,274	28,836	38,828	36,056	36,416
700	Grant Outlay	1,362	2,892	3,471	2,020	5,000	5,000	5,050
51400	Total	343,224	370,144	426,841	405,948	378,101	388,644	396,768
LEGISLATIVE SUPPORT								
100	Personnel & Benefits	55,040	55,253	56,128	57,916	57,537	58,879	60,293
200	Professional Svcs	5,051	4,911	3,246	3,030	6,970	3,030	3,060
300	Commodities & Other Exp	7,170	9,915	13,285	6,565	13,796	6,565	6,631
700	Grant Outlay	69,877	164,805	190,426	158,000	186,000	186,000	186,000
51100	Total	137,138	234,884	263,085	225,511	264,304	254,474	255,984
CONTINGENCIES								
900	Transfers	26,927	17,258	-	-	16,321	57,000	-
51110	Total	26,927	17,258	-	-	16,321	57,000	-
COURT								
100	Personnel & Benefits	59,162	62,499	64,057	63,416	64,317	62,747	64,106
200	Professional Svcs	10,061	10,138	12,230	17,492	20,359	14,797	15,174
300	Commodities & Other Exp	3,386	3,232	5,627	3,636	2,048	3,636	3,672
51200	Total	72,609	75,869	81,915	84,544	86,724	81,180	82,953
LEGAL								
100	Personnel & Benefits	-	1,976	4,962	2,350	1,027	-	-
200	Professional Svcs	71,277	70,528	67,939	72,241	76,916	84,260	76,003
51300	Total	71,277	72,504	72,901	74,591	77,942	84,260	76,003
GRAND TOTAL		651,175	770,658	844,742	790,594	823,392	865,558	811,707

DEPARTMENT SERVICE METRICS

CITY CLERK

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

CITY CLERK MEASURES	2019	2020	2021	2022	2023
Licenses					
Beverage Operators	236	119	163	115	121
Alcohol Consumption in Parks	32	5	25	37	28
Cigarette	17	14	14	15	16
Temporary Picnic Beer	5	1	2	4	4
Transient Merchant	5	3	4	6	5
Elections					
Number of Elections	2	4	2	4	2
Registered Voters as of Last Election	5,993	4,591	6,340	5088	
Absentee Ballots Returned	307	5,373	881	2,154	
Election Day Voter Registrations	61	1,378	34	1,631	

HUMAN RESOURCES

HR will track and report on the following Core Services:

- Classification & Compensation
 - Open Reclassification Requests
 - Completed Reclassification Requests
- Employee Benefits
 - FMLA Requests (YTD)
 - FMLA Denial Reasons
 - Workers Compensation (YTD)
- Employee & Labor Relations
 - Grievances (YTD)
 - Open Grievances
 - Closed Grievances
- Recruitment & Selection
 - New Hires
 - Transfers
 - Promotions
 - Separations
 - Active Recruitments
 - Recruitment Misses
 - Job Offer Declines
- Flexible Work Arrangements
 - Summary Information
- Employee Handbook Modifications (Future)

GOALS & OBJECTIVES

2024/2025 OUTLOOK

CITY MANAGER

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

- Prioritize Expenditures with Available Resources
 - As part of the strategic goals the City would like to focus its energy on prioritizing expenditures with available resources. The City manager will assist in this process by continuing to meet with the finance director. The City Manager currently meeting with the Finance Director on a bi-monthly basis to assess the current spending and discuss the budget as a whole.

CITY CLERK

- Organize a comprehensive training session on Badger book usage for all Chief Election Inspectors and Poll workers.
- Transition all application processes online and enable online payment for all associated fees.
- Ensure that all forms originating from the clerk's office are made available in Spanish.
- Enlist and provide training for at least one poll worker to act as an inspector at care facilities and nursing homes.
- Arrange a meeting for business owners with liquor licenses to facilitate the renewal process for their applications.

HUMAN RESOURCES

- Implement a performance evaluation process for evaluation of 2023 performance with adjustments for future evaluations.
 - Strategic Goal – Identify metrics to improve retention and evaluate or establish recruitment measures
- Draft, review and implement an Employee Manual that is relevant and consumer-friendly with the additional goal of online access.
 - Strategic Goal – Identify metrics to improve retention and evaluate or establish recruitment measures
- Develop and implement a Staff Appreciation and Recognition Program that is efficient and meaningful.
 - Strategic Goal – Identify metrics to improve retention and evaluate or establish recruitment measures
- In conjunction with the Finance Department, develop and implement a strategic Compensation Plan that is competitive and cost-effective.
 - Strategic Goal – Seek input to identify and prioritize
- Develop and implement a City-wide Onboarding process, utilizing ONBOARD, online tools and employee mentoring.
 - Strategic Goal – Identify metrics to improve retention and evaluate or establish recruitment measures

CITY MANAGER, CITY CLERK, & HR EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51400-111	SALARIES/PERMANENT	197,823	204,175	196,599	224,045	204,968	207,993	212,672
100-51400-112	SALARIES/OVERTIME	935	-	175	-	210	-	-
100-51400-113	SALARIES/TEMPORARY	-	-	41,296	-	-	-	-
100-51400-115	INTERNSHIP PROGRAM	-	-	-	-	1,825	12,000	12,270
100-51400-116	ELECTION INSPECTORS	-	-	309	-	-	-	-
100-51400-117	LONGEVITY PAY	1,800	1,800	1,580	-	500	-	-
100-51400-119	EMPLOYEE SERVICE AWARDS	-	-	-	1,360	-	-	-
100-51400-150	MEDICARE TAX/CITY SHARE	2,797	2,814	2,074	3,324	3,122	3,268	3,341
100-51400-151	SOCIAL SECURITY/CITY SHARE	11,961	12,034	12,168	14,213	13,350	13,973	14,287
100-51400-152	RETIREMENT	13,446	13,854	12,802	15,328	14,161	14,351	14,351
100-51400-153	HEALTH INSURANCE	36,829	45,785	44,302	48,522	26,848	31,827	33,418
100-51400-154	HSA-HRA CONTRIBUTIONS	3,278	4,111	3,912	6,200	2,515	4,104	4,104
100-51400-155	WORKERS COMPENSATION	470	411	337	378	255	246	246
100-51400-156	LIFE INSURANCE	130	132	134	203	93	98	98
100-51400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51400-211	PROFESSIONAL DEVELOPMENT	1,273	1,911	1,119	4,040	2,377	4,000	4,040
100-51400-217	CONTRACTUAL/PROFESSIONAL SVCS	1,249	2,036	26,659	6,565	12,938	6,000	6,060
100-51400-219	ASSESSOR SERVICES	42,460	45,501	39,815	42,925	42,925	42,925	43,354
100-51400-224	SOFTWARE/HARDWARE MAINTENANCE	2,092	1,355	2,405	5,147	5,347	4,813	4,894
100-51400-225	TELECOM/INTERNET/COMMUNICATION	1,918	2,445	2,409	2,841	2,841	1,991	2,164
100-51400-310	OFFICE & OPERATING SUPPLIES	17,397	19,483	19,146	14,645	27,750	15,000	15,150
100-51400-312	BREAK ROOM SUPPLIES	-	-	-	-	659	10,000	10,100
100-51400-320	SUBSCRIPTIONS/DUES	5,458	9,241	14,120	11,110	8,090	8,000	8,080
100-51400-325	PUBLIC ED--CUSTOMER SERVICE	78	78	96	556	372	556	561
100-51400-330	TRAVEL EXPENSES	467	83	1,911	1,515	1,957	2,500	2,525
100-51400-335	MISC COMMITTEE GRANTS	-	-	-	1,010	-	-	-
100-51400-790	CELEBRATIONS/AWARDS	1,362	2,892	3,471	2,020	5,000	5,000	5,050
	Total General Administration	343,224	370,144	426,841	405,948	378,101	388,644	396,768

LEGISLATIVE SUPPORT EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51100-111	SALARIES/PERMANENT	20,247	20,844	21,259	22,486	23,334	21,873	22,365
100-51100-112	OVERTIME	234	-	44	-	52	-	-
100-51100-114	WAGES/PART-TIME/PERMANENT	25,350	24,825	25,500	25,200	25,443	25,767	26,347
100-51100-117	LONGEVITY PAY	200	200	200	200	-	-	-
100-51100-150	MEDICARE TAX/CITY SHARE	662	661	675	708	732	691	706
100-51100-151	SOCIAL SECURITY/CITY SHARE	2,826	2,822	2,883	3,028	3,127	2,954	3,020
100-51100-152	RETIREMENT	1,387	1,416	1,396	1,543	1,113	1,509	1,509
100-51100-153	HEALTH INSURANCE	3,887	4,129	4,076	4,141	3,668	5,204	5,464
100-51100-154	HSA-HRA CONTRIBUTIONS	126	250	-	500	-	810	810
100-51100-155	WORKERS COMPENSATION	107	93	81	81	61	53	53
100-51100-156	LIFE INSURANCE	14	14	15	29	7	18	18
100-51100-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51100-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-51100-218	PROFESSIONAL SERV/CONSULTING	1,543	-	-	1,010	2,588	1,010	1,020
100-51100-295	CODIFICATION OF ORDINANCES	3,508	4,911	3,246	2,020	4,383	2,020	2,040
100-51100-310	OFFICE & OPERATING SUPPLIES	40	146	475	-	934	-	-
100-51100-320	PUBLICATION-MINUTES	7,130	9,769	12,810	6,565	12,863	6,565	6,631
100-51100-715	TOURISM COMMITTEE-ROOM TAX	39,877	134,805	163,426	133,000	161,000	161,000	161,000
100-51100-720	DOWNTOWN WHITEWATER GRANT	30,000	30,000	27,000	25,000	25,000	25,000	25,000
	Total Legislative Support	137,138	234,884	263,085	225,511	264,304	254,474	255,984

CONTINGENCIES EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-5110-910	COST REALLOCATIONS	14,084	17,258	-	-	16,321	57,000.00	-
100-5110-911	TRANSFER IN/OUT-OTHER FUNDS	12,843	-	-	-	-	-	-
	Total Contingencies	26,927	17,258	-	-	16,321	57,000	-

LEGAL SERVICES EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51300-166	BENEFITS-HRA-CITY ATTORNEY	-	1,976	4,962	2,350	1,027	-	-
100-51300-212	GENERAL CITY SERVICES	43,145	42,634	39,838	41,177	41,870	41,870	42,289
100-51300-214	MUNI COURT LEGAL SERVICES	27,709	27,894	28,102	31,064	32,390	32,390	32,714
100-51300-219	UNION ATTORNEY-PROF SERV	423	-	-	-	2,656	10,000	1,000
	Total Legal	71,277	72,504	72,901	74,591	77,942	84,260	76,003

MUNICIPAL COURT EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51200-111	SALARIES/PERMANENT	51,553	53,690	55,261	54,281	55,570	53,634	54,840
100-51200-112	BALIFF WAGES & OVERTIME	1,213	2,264	2,078	2,500	1,620	2,500	2,556
100-51200-150	MEDICARE TAX/CITY SHARE	761	795	817	823	848	814	832
100-51200-151	SOCIAL SECURITY/CITY SHARE	3,252	3,399	3,495	3,520	3,627	3,480	3,559
100-51200-152	RETIREMENT	2,051	2,193	2,255	2,185	2,456	2,246	2,246
100-51200-153	HEALTH INSURANCE	98	37	34	-	107	-	-
100-51200-155	WORKERS COMPENSATION	126	112	103	96	72	63	63
100-51200-156	LIFE INSURANCE	109	9	14	10	19	10	10
100-51200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51200-211	PROFESSIONAL DEVELOPMENT	-	-	129	505	700	700	707
100-51200-214	FINANCIAL/BONDING SERVICES	-	100	-	101	100	101	102
100-51200-219	OTHER PROFESSIONAL SERVICES	621	660	645	606	828	606	612
100-51200-224	SOFTWARE/HARDWARE MAINTENANCE	8,427	7,863	9,102	14,309	14,513	11,443	11,787
100-51200-225	TELECOM/INTERNET/COMMUNICATIONS	937	1,485	1,634	1,718	1,718	1,694	1,711
100-51200-293	PRISONER CONFINEMENT	75	30	720	253	2,500	253	255
100-51200-310	OFFICE & OPERATING SUPPLIES	2,626	1,947	3,991	2,020	1,946	2,020	2,040
100-51200-320	SUBSCRIPTIONS/DUES	760	820	800	1,010	102	1,010	1,020
100-51200-330	TRAVEL EXPENSES	-	464	836	606	-	606	612
	Total Court	72,609	75,869	81,915	84,544	86,724	81,180	82,953

DEPARTMENT SERVICE METRICS

TICKET HISTORY SUMMARY						
Type	2017	2018	2019	2020	2021	2022
Traffic Tickets	989	1,203	1,011	676	802	927
OWI Tickets	137	165	102	82	141	118
Non-Traffic Tickets	1,691	1,804	1,822	1,194	1,546	1,442
Juvenile Truancy Tickets	39	28	51	48	56	67
Total Tickets	2,817	3,172	2,935	1,952	2,545	2,554
Ordinance Violations	\$263,815	\$298,359	\$247,206	\$185,558	\$216,906	\$234,661

DEPARTMENT/FUNCTION

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

MISSION

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

To meet this mission IT will:

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

PERSONNEL SUMMARY

2019 2020 2021 2022 2023 2024

IT Administrator	1	1	1	1	1	1
IT Support Technician	-	-	-	-	-	1

INFORMATION TECHNOLOGY SUMMARY

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INFORMATION TECHNOLOGY								
100	Personnel & Benefits	76,298	78,317	63,761	85,340	63,070	126,448	129,496
200	Professional Svcs	6,200	5,078	1,584	7,523	39,875	29,700	29,846
300	Commodities & Other Exp	-	-	-	-	10	-	-
51450	Total	82,498	83,395	65,345	92,863	102,955	156,148	159,341

DEPARTMENT SERVICE METRICS

- Service levels: 99.99% availability of all services; < 2 platform incidents per month *Local Area Network, Internet/LAN access, Phone system, Copiers/Printers*. These service levels are being met across the board. Any scheduled downtime for monthly security updates is done during “off-time”. All critical network infrastructure is running fully security patched- Network switches, routers, servers, workstations, phones, etc.
- 650 Total Work Orders processed from 01/01/2023-10/17/2023
These work orders range in length from 30 minutes to 8 hours. These do not include phone inquiries, or in-person inquiries, these are only inquiries submitted to the work order system.
- Hardware
 - Devices
 - Servers - 4 Physical Servers hosting 22 Virtual Machines
 - 150+ desktops connected to the Domain/Network
 - 40+ laptops/tablets
 - 60+ cellphones
 - 2 backup NAS
 - Email archiver
 - Firewall
 - LAN
 - Network Switches (including Wireless Point to Point) - 62
 - Wireless Access Points - 28
 - IP Cameras - 75
 - IP Camera Servers - 4 @ 24TB each
 - Storage Arrays- 3 Physical; 2 @ 44TB, 1@12TB
 - Telecom
 - 131 IP Phones

GOALS & OBJECTIVES 2024/2025 OUTLOOK

- Replacement of four server hosts (Hosts Virtual Servers) – 2024
- Conduct an external Penetration test with a 3rd Party – 2024
- Rollout of Multifactor Authentication for both email & network access – 2024
- Creation of a hardware replacement policy – 2024
- Overhaul firewall rules – 2023/2024
- Replace the Aquatic Center’s network switch & add more surveillance cameras – 2024
- Hire an IT Support Technician – 2024
- Create an Incident Response Management Plan – 2024
- Replace 1/3 of the City’s PCs – 2024/2025
- Migrate the City to O365 – 2025
- Replace the City’s VoIP System – 2025
- Optimize City Hall’s wifi – 2025

INFORMATION TECHNOLOGY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51450-111	SALARIES/PERMANENT	56,252	56,887	47,408	61,359	47,950	95,821	97,977
100-51450-150	MEDICARE TAX/CITY SHARE	783	792	189	890	683	1,389	1,421
100-51450-151	SOCIAL SECURITY/CITY SHARE	3,347	3,384	3,363	3,804	2,921	5,941	6,075
100-51450-152	RETIREMENT	3,774	3,828	3,104	4,172	3,415	6,612	6,612
100-51450-153	HEALTH INSURANCE	10,954	12,004	7,867	13,123	6,882	14,539	15,266
100-51450-154	HSA-HRA CONTRIBUTIONS	1,047	1,297	1,740	1,875	1,161	2,025	2,025
100-51450-155	WORKERS COMPENSATION	132	114	81	104	59	107	107
100-51450-156	LIFE INSURANCE	11	11	9	13	-	13	13
100-51450-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51450-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	575	600	606
100-51450-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
100-51450-225	TELECOM/INTERNET/COMMUNICATION	-	869	0	-	1,000	265	405
100-51450-244	NETWORK HDW MTN	-	-	-	-	5,816	4,540	4,540
100-51450-245	NETWORK SOFTWARE MTN	-	-	-	-	20,990	14,975	14,975
100-51450-246	NETWORK OPERATING SUPP	6,200	4,210	1,584	7,523	6,730	8,410	8,410
100-51450-247	SOFTWARE UPGRADES	-	-	-	-	1,264	910	910
100-51450-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	3,500	-	-
100-51450-330	TRAVEL EXPENSES	-	-	-	-	10	-	-
	Total Information Technology	82,498	83,395	65,345	92,863	102,955	156,148	159,341

DEPARTMENT/FUNCTION

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

MISSION

The Finance Department's mission is to efficiently and effectively plan and manage all aspects of the city's financial resources.

PERSONNEL SUMMARY

	2019	2020	2021	2022	2023	2024
Finance Director	1	1	1	1	1	1
Comptroller	1	1	1	1	1	1
Accounting Technician II, Utilities	1	1	1	1	1	1
Accountant	1	1	1	1	1	1
Total Finance	4	4	4	4	4	4

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

FINANCE, INSURANCE & RISK MANAGEMENT EXPENSE SUMMARY

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
FINANCE								
100	Personnel & Benefits	146,279	154,307	161,019	173,412	159,497	187,413	192,247
200	Professional Svcs	37,106	36,684	37,529	45,255	45,725	43,783	43,898
300	Commodities & Other Exp	10,042	10,956	12,012	9,595	9,380	9,380	9,474
500	Insurance	1,134	887	777	3,030	5,300	5,000	5,050
600	Misc Exp	3,319	3,897	3,664	4,040	4,000	4,040	4,080
51500	Total	197,879	206,731	215,000	235,333	223,902	249,616	254,749
INSURANCE RISK MGMT								
500	Insurance	116,260	97,278	105,745	113,147	98,522	118,593	122,151
51540	Total	116,260	97,278	105,745	113,147	98,522	118,593	122,151
GRAND TOTAL		314,139	304,009	320,745	348,480	322,425	368,209	376,900

DEPARTMENT SERVICE METRICS

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

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

Provide:

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

UTILITY PAYMENTS

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

PROPERTY TAX BILLS

Year	Bills Sent	Total Tax (SOT)		Billed Value	Payments Processed	Electronic Payments	% Electronic Payments	Refunds
		Less Credits						
2022	3,205	16,503,797	1,832,864	14,670,933	11,709,805	318,652	2.72%	(16,463)
2021	3,623	16,923,903	1,892,707	15,031,197	12,011,558	173,919	1.45%	(13,453)
2020	3,622	16,202,438	1,749,702	14,452,737	11,438,401	160,030	1.40%	(19,244)
2019	3,627	15,821,675	1,795,242	14,026,433	10,895,449	74,845	0.69%	(2,078)
2018	3,698	15,319,127	1,750,730	13,568,397	10,572,859	82,870	0.78%	(9,355)
2017	3,761	14,720,864	1,677,209	13,043,655	10,159,000	46,718	0.46%	(18,424)
2016	3,738	14,700,403	1,565,293	13,135,110	9,981,478	75,130	0.75%	(16,329)
2015	3,761	14,398,281	1,518,211	12,880,070	9,779,387	21,405	0.22%	(10,585)

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

MISC ACCOUNTS RECEIVABLE

Year	Bills Sent	Billed Value	Payments Processed	Write-offs	Accts Sent to Tax Roll	Balance @ Year End
2022	526	597,801	629,612	(1,945)	3,669	133,438
2021	714	820,025	778,592	(1,650)	8,806	145,616
2020	699	780,277	785,978	(1,655)	11,884	130,800
2019	833	589,804	780,930	(4,783)	22,081	46,218
2018	1,135	918,841	690,736	(7,712)	7,389	266,517
2017	1,084	789,554	911,754	(4,708)	8,246	106,400
2016	1,046	767,289	426,894	(4,319)	7,115	322,704
2015	855	913,180	1,100,002	(3,412)	7,343	97,228

ACCOUNTS PAYABLE

Year	# of Checks Written	Total Payments	Check Payments	Pcard Payments	Pcard Rebates
2022	1,549	22,529,033	21,121,554	1,407,479	29,227
2021	1,419	21,272,397	19,956,314	1,316,083	33,761
2020	1,448	24,583,309	23,135,371	1,447,938	31,287
2019	1,520	20,127,461	18,607,883	1,519,578	29,371
2018	1,722	29,263,720	27,948,619	1,315,101	33,172
2017	1,951	30,946,584	29,581,362	1,365,222	20,909
2016	2,286	35,460,567	34,229,508	1,231,059	18,268
2015	2,279	26,524,481	25,668,180	856,301	16,563

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

PAYROLL SERVICES

Year	Payments issued	Net Amount Paid	Direct Deposit %
2022	5,440	5,030,246	100.00%
2021	5,514	4,585,450	100.00%
2020	5,164	4,458,231	100.00%
2019	6,037	4,481,744	100.00%
2018	6,871	4,482,397	98.13%
2017	6,502	4,101,444	98.26%
2016	6,103	3,978,017	96.25%
2015	5,158	3,716,774	98.95%

INTEREST EARNINGS

APR	City Ave Yield	90 Day T-Bill	City vs 90-Day T-Bill
2023	4.85%	5.00%	-0.15%
2022	1.36%	2.02%	-0.66%
2021	0.07%	0.04%	0.03%
2020	0.55%	0.37%	0.18%
2019	2.29%	2.06%	0.23%
2018	1.85%	1.94%	-0.09%

GOALS & OBJECTIVES

2024/2025 OUTLOOK

- Review and redevelopment of Policy Documents.
- Continue refinement of Operational and Capital Budgeting process.
 - Submit 2024-2025 Budget for GFOA Distinguished Budget Award Program
 - Improve composite score
- Housing Initiatives:
 - Develop a comprehensive financial model for affordable housing initiatives, including an impact assessment of tax increment financing.
 - Conduct a fiscal impact analysis for each proposed housing project, ensuring long-term financial sustainability.
- Public Communication:
 - Utilize digital platforms for disseminating finance-related information, like a dedicated section on our website or social media updates. This can include the recent water credit policy and informing residents they can sign up to monitor their own water usage.
- Recruitment and Retention:
 - Assist HR to analyze the cost-benefit of various employee retention strategies to determine if anything is more impactful than another.
- Business Community Relationships:
 - Conduct feasibility studies for potential revised agreements with CDA, UWW, and the Innovation Center.
 - Regular financial review of the CDA to optimize resource utilization of existing programs.
- Financial Prudence:
 - Implement periodic financial stress tests.
 - Establish a proactive departmental budget monitoring system to prevent issues like those encountered with the WAFC, focusing on maintaining appropriate budget levels and ensuring spending categories align accurately with allocated funds.

FINANCE EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51500-111	SALARIES/PERMANENT	111,678	113,623	116,666	128,651	118,983	130,441	133,376
100-51500-112	SALARIES/OVERTIME	-	-	-	105	-	-	-
100-51500-117	LONGEVITY PAY	200	200	200	-	-	-	-
100-51500-150	MEDICARE TAX/CITY SHARE	1,618	1,594	1,597	1,902	1,743	1,891	1,934
100-51500-151	SOCIAL SECURITY/CITY SHARE	6,918	6,817	6,766	8,132	7,451	8,087	8,269
100-51500-152	RETIREMENT	7,512	7,654	7,530	8,755	8,311	9,000	9,000
100-51500-153	HEALTH INSURANCE	16,676	23,337	25,970	22,601	22,774	33,477	35,151
100-51500-154	HSA-HRA CONTRIBUTIONS	1,376	810	2,033	3,000	-	4,320	4,320
100-51500-155	WORKERS COMPENSATION	258	233	218	217	190	146	146
100-51500-156	LIFE INSURANCE	43	40	38	50	46	50	50
100-51500-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51500-210	PROFESSIONAL SERVICES	950	338	1,203	-	-	-	-
100-51500-211	PROFESSIONAL DEVELOPMENT	929	1,059	1,723	1,010	1,658	1,500	1,515
100-51500-214	AUDIT SERVICES	19,500	18,764	19,074	24,240	24,240	24,240	24,482
100-51500-217	CONTRACT SERVICES-125 PLAN	7,326	7,754	7,551	8,080	7,902	8,080	8,161
100-51500-224	SOFTWARE/HARDWARE MAINTENANCE	7,884	7,648	6,745	10,821	10,821	8,873	8,639
100-51500-225	TELECOM/INTERNET/COMMUNICATION	516	1,122	1,233	1,104	1,104	1,090	1,101
100-51500-310	OFFICE & OPERATING SUPPLIES	9,263	10,807	11,489	8,080	8,080	8,080	8,161
100-51500-325	PUBLIC EDUCATION	78	78	96	758	300	300	303
100-51500-330	TRAVEL EXPENSES	701	71	427	758	1,000	1,000	1,010
100-51500-560	COLLECTION FEES/WRITE-OFFS	1,134	887	777	3,030	5,300	5,000	5,050
100-51500-650	BANK FEES/CREDIT CARD FEES	3,319	3,897	3,664	4,040	4,000	4,040	4,080
	Total Financial Administration	197,879	206,731	215,000	235,333	223,902	249,616	254,749

INSURANCE & RISK MANAGEMENT EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51540-511	BUILDINGS/CONTENTS INSURANCE	40,590	45,776	49,494	48,900	31,449	50,367	51,878
100-51540-512	VEHICLES/EQUIPMENT INSURANCE	11,855	9,990	12,561	17,522	20,349	18,048	18,589
100-51540-513	LIABILITY - GENL/PUBLIC OFFICIAL	24,275	25,816	27,318	29,133	29,133	30,007	30,907
100-51540-514	POLICE PROFESSIONAL LIAB INS	12,519	13,322	13,930	14,719	14,719	15,161	15,615
100-51540-515	BOILER/EQUIP BREAKDOWN INS	2,022	2,374	2,443	2,873	2,873	5,011	5,161
100-51540-520	SELF-INSURED RETENTION(SIR)	25,000	-	-	-	-	-	-
	Total Insurance/Risk Mgt.	116,260	97,278	105,745	113,147	98,522	118,593	122,151

DEPARTMENT/FUNCTION

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

PERSONNEL SUMMARY

	2019	2020	2021	2022	2023	2024
Emergency Operations Coordinator*	1	1	1	1	1	1
Deputy Emergency Operation Coordinator*	2	2	2	2	2	2

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

EMERGENCY PREPAREDNESS EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52500-111	EMERGENCY PREPAREDNESS WAGES	-	204	44	519	-	530	542
100-52500-150	EMERG PREP MEDICARE	-	3	1	8	-	8	8
100-52500-151	EMERG PREP SOCIAL SECURITY	-	13	3	32	-	33	34
100-52500-152	EMERG PREP RETIREMENT	-	-	-	-	-	37	37
100-52500-155	EMERG PREP WORKERS COMP	-	10	2	16	-	10	10
100-52500-219	OTHER PROFESSIONAL SERVICES	-	-	70	-	-	-	-
100-52500-224	SOFTWARE/HARDWARE MAINTENAN	-	-	1,460	1,400	-	-	-
100-52500-225	TELECOM/INTERNET/COMMUNICA TION	3,881	3,784	4,382	4,111	3,723	4,841	5,043
100-52500-242	REPR/MTN MACHINERY /EQUIP	2,198	1,798	3,835	2,000	-	2,000	2,020
100-52500-295	CONTRACTUAL SERVICES	-	-	-	1,251	-	1,251	1,264
100-52500-310	OFFICE & OPERATING SUPPLIES	1,023	943	1,174	505	1,300	1,500	1,515
	Total Emergency Preparedness	7,102	6,754	10,971	9,841	5,023	10,211	10,473

DEPARTMENT/FUNCTION

Streets/Parks/Forestry and Stormwater Utility is responsible for the maintenance and upkeep of all City owned streets, sidewalks, street lights, signal lights, street signage, City owned parks including all entities associated within all parks, all maintenance of City owned trees along with making sure our stormwater system is maintained and is in operation that meets or exceeds State and Federal regulations.

MISSION

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

PERSONNEL SUMMARY

	2019	2020	2021	2022	2023	2024
St./Parks/Forestry/Stormwater Superintendent	1	1	1	1	1	1
Foreman	1	1	1	1	1	1
Full Time Staff	8	8	8	8	8	8
GIS Analyst	-	-	-	-	-	1
Administrative Assistant (15%)	1	1	1	1	1	1
Seasonals	15	15	12	6	6	6
Total DPW	26	26	23	17	17	18

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

DEPARTMENT OF PUBLIC WORKS EXPENSE SUMMARY

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
PUBLIC WORKS ADMINISTRATION								
100	Personnel & Benefits	25,196	25,622	26,911	28,316	28,116	29,047	29,791
200	Professional Svcs	18,139	12,432	15,437	20,344	30,517	18,531	19,084
300	Commodities & Other Exp	2,165	2,056	2,678	2,727	2,708	2,421	2,442
53100	Total	45,500	40,109	45,026	51,387	61,341	50,000	51,317
PUBLIC WORKS SHOP/FLEET OPERATIONS								
100	Personnel & Benefits	87,877	90,626	91,719	96,280	95,694	99,239	101,798
200	Professional Svcs	19,515	21,854	27,013	20,187	22,475	21,037	21,087
300	Commodities & Other Exp	48,435	57,669	91,492	58,075	97,597	58,925	59,354
53230	Total	155,827	170,149	210,224	174,542	215,766	179,201	182,240
PUBLIC WORKS STREET MAINTENANCE								
100	Personnel & Benefits	458,921	469,444	446,020	490,028	461,494	502,960	515,373
200	Professional Svcs	21,962	18,176	25,775	23,922	36,553	20,956	21,544
300	Commodities & Other Exp	28,181	30,198	38,046	31,310	34,899	31,310	31,623
400	Construction Materials	15,491	18,013	13,990	12,120	12,120	12,120	12,241
800	Capital Outlay	5,517	-	3,484	4,040	-	4,040	4,080
53300	Total	530,072	535,830	527,315	561,420	545,066	571,387	584,862
PUBLIC WORKS STREET CLEANING/SNOW & ICE								
100	Personnel & Benefits	53,170	74,161	58,948	70,494	65,906	72,243	74,032
200	Professional Svcs	9,805	5,395	-	12,120	5,893	12,120	12,241
300	Commodities & Other Exp	41,697	41,229	22,470	39,090	32,232	39,090	39,481
400	Construction Materials	25,965	26,785	25,100	30,000	17,000	30,000	30,300
53320	Total	130,637	147,570	106,517	151,704	121,031	153,453	156,054
PUBLIC WORKS STREET LIGHTS								
100	Personnel & Benefits	8,204	7,891	13,854	9,748	22,539	8,261	8,460
200	Professional Svcs	218,831	214,629	230,801	174,725	230,041	230,041	232,341
300	Commodities & Other Exp	5,406	4,340	5,654	7,000	13,736	7,000	7,070
800	Capital Outlay	-	595	150	1,010	4,697	1,010	1,020
53420	Total	232,441	227,456	250,459	192,483	271,013	246,312	248,891
GRAND TOTAL		1,094,477	1,121,114	1,139,541	1,131,535	1,214,217	1,200,352	1,223,365

DEPARTMENT SERVICE METRICS

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

Ballfield Maintenance				
<u>Month</u>	<u>Description</u>	<u>2021 Hrs</u>	<u>2022 Hrs</u>	<u>2023/thru Sept</u>
	Preseason Prep	54.5	73	82.5
April	League Prep	0	31.25	0
	Tournament Prep	0	31.25	29.25
May	League Prep	25	45.5	24.0
	Tournament Prep	20.5	0	5.25
June	League Prep	42.5	37.5	37.5
	Tournament Prep	9.5	7	12
July	League Prep	14.5	11	8
	Tournament Prep	12	22.5	32.5
August	League Prep	0	0	1.5
	Tournament Prep	0	0	8
September	League Prep	0	0	8
	Tournament Prep	0	0	0
October	League Prep	0	0	0
	Tournament Prep	<u>45.5</u>	<u>46</u>	<u>0</u>
	Total Hours	<u>224</u>	<u>305</u>	<u>248.5</u>

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

Damage to City Property			
<u>Month</u>	<u>2021</u>	<u>2022</u>	<u>2023/thru Sept</u>
January	668.19	1,069.10	20,723.15
February	3,077.87	400.00	3,690.89
March	746.56	1,496.09	581.61
April	5,969.70	1,580.34	310.68
May	126.24	1,178.99	3,928.69
June	105.05	526.35	4,006.93
July	552.47	1,747.94	2,926.84
August	5,340.53	340.12	131.87
September	1,313.99	772.99	1,922.10
October	5,352.02	5,482.26	0
November	428.03	0	0
December	<u>1,007.69</u>	<u>0</u>	<u>0</u>
Total	<u>24,688.34</u>	<u>14,594.18</u>	<u>41,980.38</u>

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

DEPARTMENT SERVICE METRICS

Annual Tree City Report

<u>Description</u>	<u>2021</u>	<u>2022</u>	<u>2023/thru Sept</u>
Trees Removed	92 (29 Ash)	40 (15 Ash)	31 (4 Ash)
Trees Treated	0	176	0
Trees Planted	150	250	64
Trees Trimmed	250	200	100
Stumps Removed	60	50	126

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

Annual Mowing Report

<u>Location</u>	<u>2021</u>	<u>2022</u>	<u>2023/thru Sept</u>
Big Brick Park	19.50	30	11.75
Brewery Hill Park	21.25	17	27
Clay Street Park	8.5	10.75	9.5
Cravath Lakefront Park	31.0	28.5	34.25
Dog Park	7.5	10.5	5.5
East Gate Park	7.5	14.5	12.25
Effigy Mounds Park	9.5	13	6.5
Meadowsweet Park	23.25	16	19.5
Mill Pond Park	5.5	8	7.25
Mill Race Park	8.75	9.5	7.25
Minneiska Park	24.0	37.5	31.5
Moraine View Park	94.0	109	100
Ray Trost Park	7.5	18	13
Skyway Park	19.5	15.5	15
Starin Park	277.75	308	367
Train Depot Park	30.75	31	26.75
Trippe Park	50.5	50	57
Turtle Mount Park	10.5	9.5	15.5
Walton Oaks Park	4.5	7.75	9.25
White Memorial Park	13.75	8.5	17.75
Armory	7.0	7.5	7.25
Public Works	9.0	7	9
Innovation Center	0	0	29.75
Library	22.25	13	24.25
Misc Areas	<u>92.75</u>	<u>126.5</u>	<u>265.25</u>
Total Hours	<u>806.0</u>	<u>895.00</u>	<u>1129.00</u>

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

DEPARTMENT SERVICE METRICS

Annual Winter Report

<u>Description</u>	<u>2021</u>	<u>2022</u>	<u>2023/thru Sept</u>
Number of Events	18	15	19
Total Inches of Snowfall	45	22	35
Hours Worked	1,669.5	746	734
Tons of Salt	329.5	168	230
Tons of Sand	293	269	70
Gallons of Brine Made	22,280	12,795	10,135
Gallons of Brine Applied	22,275	14,095	15,905
Gallons of Calcium Chloride Used	1,020	100	0

This measure includes the number of events in which crews are sent out to plow, along with the amount of hours associated with snow removal (including: pre-salting, snow removal and sanding).

**Street Condition
Paser Ratings**

<u>Rating</u>	<u>Quality</u>	<u>2021</u>	<u>2023</u>
10	Excellent	2.29	5.35
9	Excellent	3.44	2.70
8	Good	7.79	7.62
7	Good	7.39	7.36
9	Fair	9.7	9.31
5	Fair	11.27	11.33
4	Poor	4.81	4.42
3	Poor	3.16	2.06
2	Failed	0.65	0.34
Total Miles of Streets		<u>50.5</u>	<u>50.5</u>

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

**GOALS & OBJECTIVES
2023/2024 OUTLOOK**

- Better communication with property owners affected by street reconstruction projects by informing them by letter of the upcoming project and obtaining emails to send out weekly or biweekly construction updates. Also provide general public with updates via social media.
- Work with potential developers by providing quick and accurate information and help them walk through the process of city paperwork that may need to be filled out.
- Develop 5 Year Street Maintenance Plan – Determine streets, with associated costs, for the next five years for improvements. Projects to include reconstruction, asphalt overlay, seal coating and crack filling.
- Develop Sidewalk Replacement Program – Develop a systematic approach to identify defective sidewalk throughout the City and develop a plan to replace a desired amount each year.
- Equipment Replacement Fund – Continue to define a schedule to replace vehicles and equipment in the street department to provide employees with better and upto date equipment. Some vehicles in use are over 30 years old.
- Construction of Ann Street, Fremont Street and Forests Street – Coordinate with Strand Associates in oversight of the reconstruction of Ann Street from Trippe Street to Fremont Street, Fremont Street from Ann Street to Whitewater Street, Fremont Street from Starin Road to Whitewater Creek, Forest Street from Church Street to 4th Street.
- Biennial Street Projects - Together with Superintendents and Strand, develop construction plans for street reconstruction projects in 2026.

DEPARTMENT OF PUBLIC WORKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53100-111	SALARIES/PERMANENT	18,667	18,878	19,629	20,362	20,196	20,621	21,085
100-53100-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
100-53100-117	LONGEVITY PAY	-	-	-	-	-	-	-
100-53100-118	UNIFORM ALLOWANCES	-	-	-	-	-	-	-
100-53100-150	MEDICARE TAX/CITY SHARE	251	254	271	295	283	299	306
100-53100-151	SOCIAL SECURITY/CITY SHARE	1,072	1,085	1,124	1,262	1,212	1,278	1,307
100-53100-152	RETIREMENT	1,252	1,270	1,275	1,385	1,436	1,423	1,423
100-53100-153	HEALTH INSURANCE	3,428	3,611	4,093	4,496	4,428	4,884	5,128
100-53100-154	HSA - HRA CONTRIBUTIONS	475	475	475	475	525	513	513
100-53100-155	WORKERS COMPENSATION	44	38	35	34	25	23	23
100-53100-156	LIFE INSURANCE	8	10	10	6	10	6	6
100-53100-211	PROFESSIONAL DEVELOPMENT	129	855	1,234	1,111	1,089	1,111	1,122
100-53100-213	ENGINEERING SERVICES	14,547	8,108	9,890	12,120	22,183	12,120	12,241
100-53100-224	SOFTWARE/HARDWARE MAINTENANCE	1,888	1,355	2,206	4,747	4,879	3,012	3,104
100-53100-225	TELECOM/INTERNET/COMMUNICATION	1,574	2,113	2,107	2,366	2,366	2,288	2,617
100-53100-310	OFFICE & OPERATING SUPPLIES	1,794	1,922	2,289	1,818	2,074	1,818	1,836
100-53100-320	SUBSCRIPTIONS/DUES	292	56	293	303	300	303	306
100-53100-325	PUBLIC EDUCATION	78	78	96	606	334	300	300
100-53100-330	TRAVEL EXPENSES	-	-	-	-	-	-	-
	Total Public Works Administration	45,500	40,109	45,026	51,387	61,341	50,000	51,317

DEPARTMENT OF PUBLIC WORKS SHOP/FLEET OPERATIONS EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53230-111	WAGES/PERMANENT	61,195	63,545	63,999	63,935	67,094	65,245	66,713
100-53230-112	WAGES/OVERTIME	-	-	139	-	569	-	-
100-53230-113	WAGES/TEMPORARY	-	-	-	-	136	-	-
100-53230-117	LONGEVITY PAY	560	560	695	830	347	810	810
100-53230-118	UNIFORM ALLOWANCES	1,526	(260)	(338)	68	(116)	68	68
100-53230-150	MEDICARE TAX/CITY SHARE	823	850	860	941	969	962	983
100-53230-151	SOCIAL SECURITY/CITY SHARE	3,518	3,633	3,678	4,026	4,141	4,111	4,204
100-53230-152	RETIREMENT	4,158	4,303	4,125	4,409	4,884	4,562	4,562
100-53230-153	HEALTH INSURANCE	11,792	15,200	16,214	17,618	15,943	19,548	20,525
100-53230-154	HSA-HRA CONTRIBUTIONS	1,290	378	286	2,413	42	2,592	2,592
100-53230-155	WORKERS COMPENSATION	2,965	2,368	2,009	1,983	1,627	1,282	1,282
100-53230-156	LIFE INSURANCE	50	51	52	59	57	59	59
100-53230-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53230-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
100-53230-221	MUNICIPAL UTILITIES EXPENSES	4,562	4,642	6,416	4,545	4,402	4,545	4,590
100-53230-222	UTILITIES-NAT GAS & ELECTRIC	14,374	16,752	20,215	15,150	17,548	16,000	16,000
100-53230-225	MOBILE COMMUNICATIONS	470	460	383	492	525	492	497
100-53230-242	REPR/MTN VEHICLES	108	-	-	-	-	-	-
100-53230-310	OFFICE & OPERATING SUPPLIES	18,738	16,375	29,499	15,150	15,964	16,000	16,000
100-53230-352	VEHICLE REPR PARTS	19,130	23,959	44,673	25,250	65,000	25,250	25,503
100-53230-354	POLICE VEHICLE REPR/MAINT	8,601	14,162	15,241	14,140	13,098	14,140	14,281
100-53230-355	BLDG MTN REPR SUPP	1,967	3,173	2,078	3,535	3,535	3,535	3,570
	Total Shop/Fleet Operations	155,827	170,149	210,224	174,542	215,766	179,201	182,240

DEPARTMENT OF PUBLIC WORKS STREET MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53300-111	WAGES/PERMANENT	315,450	322,101	306,678	334,349	317,695	344,187	351,931
100-53300-112	WAGES/OVERTIME	155	1,116	942	646	867	650	664
100-53300-113	WAGES/TEMPORARY	-	235	-	818	6,534	818	836
100-53300-117	LONGEVITY PAY	2,240	2,240	2,365	2,490	1,387	1,600	1,600
100-53300-118	UNIFORM ALLOWANCES	7,480	8,357	7,461	6,678	8,836	6,678	6,678
100-53300-150	MEDICARE TAX/CITY SHARE	4,294	4,442	4,272	4,967	4,735	5,152	5,268
100-53300-151	SOCIAL SECURITY/CITY SHARE	18,361	18,996	18,264	21,239	20,246	22,029	22,525
100-53300-152	RETIREMENT	21,214	21,784	20,077	22,975	22,951	23,930	23,930
100-53300-153	HEALTH INSURANCE	69,322	69,845	69,772	74,919	68,772	80,484	84,509
100-53300-154	HSA-HRA CONTRIBUTIONS	5,159	8,046	6,439	10,400	1,668	10,503	10,503
100-53300-155	WORKERS COMPENSATION	15,119	12,138	9,611	10,407	7,655	6,789	6,789
100-53300-156	LIFE INSURANCE	126	143	138	140	148	140	140
100-53300-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53300-211	PROFESSIONAL DEVELOPMENT	880	764	1,284	505	1,581	505	510
100-53300-222	ELECT/TRAFFIC SIGNALS/P-LOTS	16,802	13,187	18,982	15,150	25,707	15,150	15,302
100-53300-224	SOFTWARE/HARDWARE MAINTENANCE	1,888	1,355	2,405	5,147	6,004	2,135	2,244
100-53300-225	TELECOM/INTERNET/COMMUNICATION	2,392	2,869	3,103	3,120	3,261	3,166	3,488
100-53300-310	OFFICE & OPERATING SUPPLIES	1,106	668	654	1,010	1,010	1,010	1,020
100-53300-351	FUEL EXPENSES	18,886	19,687	27,972	18,180	21,769	18,180	18,362
100-53300-354	TRAFFIC CONTROL SUPP	8,189	9,843	9,421	12,120	12,120	12,120	12,241
100-53300-405	MATERIALS/REPAIRS	15,491	18,013	13,990	12,120	12,120	12,120	12,241
100-53300-821	BRIDGE/DAM	5,517	-	3,484	4,040	-	4,040	4,080
	Total Street Maintenance	530,072	535,830	527,315	561,420	545,066	571,387	584,862

DEPARTMENT OF PUBLIC WORKS ICE & SNOW EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53320-111	WAGES/PERMANENT	29,550	42,583	31,022	42,148	38,054	42,691	43,652
100-53320-112	WAGES/OVERTIME	7,760	11,079	10,639	8,217	7,009	8,259	8,445
100-53320-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
100-53320-117	LONGEVITY PAY	360	360	360	360	223	220	220
100-53320-150	MEDICARE TAX/CITY SHARE	494	728	546	740	722	750	766
100-53320-151	SOCIAL SECURITY/CITY SHARE	2,111	3,114	2,334	3,163	3,088	3,205	3,277
100-53320-152	RETIREMENT	2,450	3,612	2,590	3,449	3,621	3,531	3,531
100-53320-153	HEALTH INSURANCE	7,879	9,017	9,423	9,558	11,564	11,081	11,635
100-53320-154	HSA-HRA CONTRIBUTIONS	829	1,110	769	1,363	334	1,539	1,539
100-53320-155	WORKERS COMPENSATION	1,721	2,533	1,240	1,475	1,258	946	946
100-53320-156	LIFE INSURANCE	15	25	24	21	33	21	21
100-53320-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53320-295	EQUIP RENTAL	9,805	5,395	-	12,120	5,893	12,120	12,241
100-53320-351	FUEL EXPENSES	7,009	7,256	8,101	9,090	9,000	9,090	9,181
100-53320-353	SNOW EQUIP/REPR PARTS	34,688	33,973	14,368	30,000	23,232	30,000	30,300
100-53320-460	SALT & SAND	25,965	26,785	25,100	30,000	17,000	30,000	30,300
	Total Snow & Ice	130,637	147,570	106,517	151,704	121,031	153,453	156,054

DEPARTMENT OF PUBLIC WORKS STREET LIGHTS EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53420-111	WAGES/PERMANENT	5,587	5,000	9,546	6,322	17,116	5,940	6,074
100-53420-112	WAGES/OVERTIME	336	-	139	185	-	186	190
100-53420-117	LONGEVITY PAY	40	40	50	60	25	-	-
100-53420-150	MEDICARE TAX/CITY SHARE	80	67	125	95	235	93	95
100-53420-151	SOCIAL SECURITY/CITY SHARE	343	287	534	407	1,003	398	407
100-53420-152	RETIREMENT	410	346	618	447	1,202	423	423
100-53420-153	HEALTH INSURANCE	1,020	1,610	2,263	1,780	2,454	993	1,042
100-53420-154	HSA-HRA CONTRIBUTIONS	92	375	280	250	60	108	108
100-53420-155	WORKERS COMPENSATION	292	163	295	200	438	119	119
100-53420-156	LIFE INSURANCE	4	3	4	3	8	3	3
100-53420-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53420-222	ELECTRICITY	218,831	214,629	230,801	174,725	230,041	230,041	232,341
100-53420-310	OFFICE & OPERATING SUPPLIES	5,406	4,340	5,654	7,000	13,736	7,000	7,070
100-53420-820	STREET LIGHTS	-	595	150	1,010	4,697	1,010	1,020
	Total Street Lights	232,441	227,456	250,459	192,483	271,013	246,312	248,891

DEPARTMENT/FUNCTION

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

MISSION

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

PERSONNEL SUMMARY

	2019	2020	2021	2022	2023	2024
Police Chief	1	1	1	1	1	1
Deputy Chief	1	1	1	1	-	-
Police Captain	1	1	1	1	2	2
Lieutenant	4	4	4	4	4	4
Patrol Officer 48 Months	5	5	6	6	4	4
Patrol Officer 24 Months	3	5	3	3	6	6
Patrol Officer 12 Months	2	2	4	4	1	1
Patrol Officer Hire	3	1	-	-	2	2
Detective Lieutenant	1	1	1	1	1	1
Detective	2	2	2	2	2	2
School Resource Officer	1	1	1	1	1	1
Support Services Manager	1	1	1	1	1	1
Administrative Assistant II	2.5	2.5	2.5	2.5	2.5	2.5
Communications Supervisor	1	1	1	1	1	1
Dispatcher	6	6	6	6	6	6
Community Services Officer	1	1	1	1	1	1
Total Police	35.5	35.5	35.5	35.5	35.5	35.5

**GENERAL GOVERNMENT
POLICE DEPARTMENT**



POLICE DEPARTMENT EXPENSE SUMMARY

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
POLICE ADMINISTRATION								
100	Personnel & Benefits	601,389	631,443	646,134	686,837	681,808	713,934	730,385
200	Professional Svcs	19,105	19,016	40,861	24,290	43,321	33,880	35,118
300	Commodities & Other Exp	21,924	18,772	22,482	15,363	21,823	20,250	20,453
52100	Total	642,418	669,231	709,476	726,491	746,952	768,065	785,955
POLICE PATROL								
100	Personnel & Benefits	1,846,096	1,794,820	1,822,906	1,985,388	1,864,366	2,075,424	2,121,350
200	Professional Svcs	33,212	37,463	38,505	50,699	50,229	57,517	67,206
300	Commodities & Other Exp	37,635	45,439	53,406	42,838	66,777	57,453	58,028
52110	Total	1,916,943	1,877,722	1,914,817	2,078,925	1,981,372	2,190,394	2,246,584
POLICE INVESTIGATION								
100	Personnel & Benefits	321,944	367,410	406,823	414,889	465,717	477,496	487,260
200	Professional Svcs	709	5,069	6,010	5,671	7,875	9,391	10,281
300	Commodities & Other Exp	6,227	6,400	6,360	13,673	10,416	13,673	13,810
52120	Total	328,880	378,879	419,193	434,233	484,008	500,560	511,351
COMMUNICATIONS/DISPATCH								
100	Personnel & Benefits	388,288	406,774	400,868	480,392	396,686	485,718	496,891
200	Professional Svcs	69,161	53,746	76,653	74,206	80,253	99,489	96,162
300	Commodities & Other Exp	1,783	486	2,047	1,263	2,471	1,263	1,275
52600	Total	459,233	461,006	479,568	555,861	479,410	586,470	594,328
COMMUNITY SERVICE PROGRAM								
100	Personnel & Benefits	24,803	23,512	27,783	34,554	25,576	37,301	38,125
200	Professional Svcs	98	54	393	351	75	411	477
300	Commodities & Other Exp	3,730	3,932	4,254	5,892	4,874	5,892	5,951
52140	Total	28,631	27,498	32,429	40,797	30,525	43,604	44,553
GRAND TOTAL		3,376,104	3,414,336	3,555,483	3,836,306	3,722,267	4,089,093	4,182,771

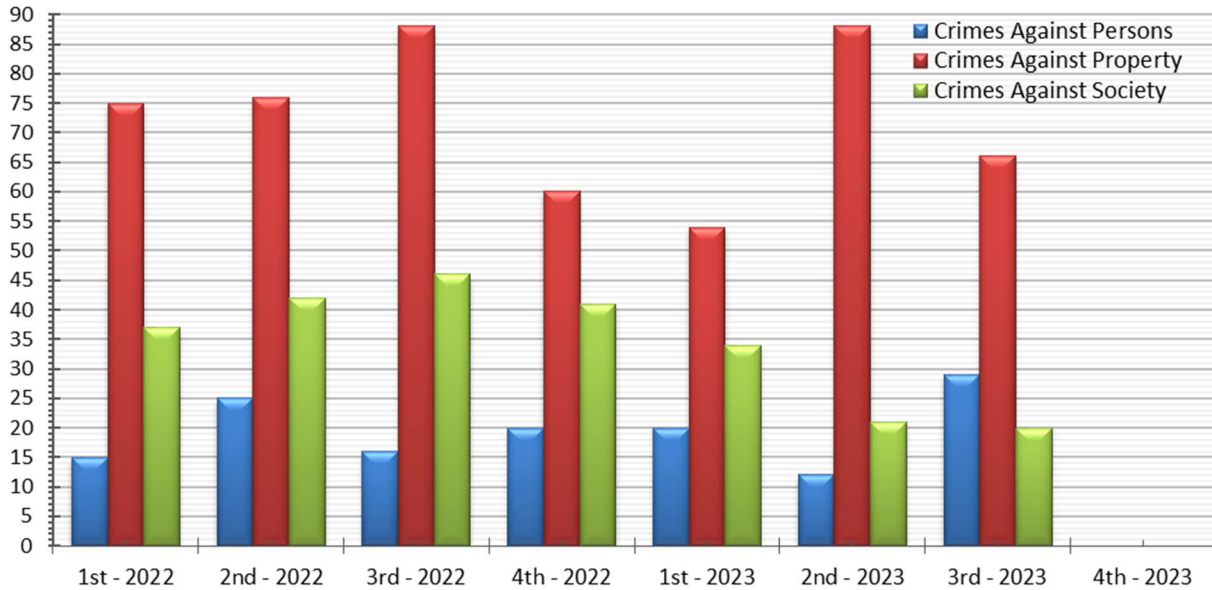
DEPARTMENT SERVICE METRICS

**Wisconsin Incident Based Reporting System (WIBRS)
Offenses by Quarter for 2022 and 2023 (YTD)**

Offense	2022					2023 (YTD)				
	1st	2nd	3rd	4th	Total	1st	2nd	3rd	4th	Total
Crimes Against Persons	15	25	16	20	76	20	12	29		62
Sex Offenses	3	5	4	4	16	4	4	3		11
Sex Offenses - Nonforcible	-	1	1	-	2	2	-	1		3
Assault Offenses	12	19	10	16	57	13	8	24		45
Kidnapping	-	-	1	-	1	1	-	2		3
Crimes Against Property	75	76	88	60	299	54	88	66		208
Robbery	1	1	-	-	2	2	2	-		4
Burglary	2	4	4	1	11	2	3	10		15
Theft/Larceny	41	48	48	28	165	21	44	20		85
Motor Vehicle Theft	5	-	1	1	7	3	1	1		5
Stolen Property Offenses	2	-	1	1	4	-	-	-		0
Arson	-	-	-	1	1	-	-	-		0
Counterfeiting/Forgery	2	2	1	1	6	1	1	1		3
Fraud Offenses	5	6	10	5	26	8	12	11		31
Extortion/Blackmail	-	-	1	-	1	1	-	-		1
Destruction/Vandalism	17	15	22	22	76	16	25	23		64
Crimes Against Society	37	42	46	41	166	34	21	20		75
Weapon Law Violations	3	4	2	4	13	1	-	2		3
Drug/Narcotic Offenses	34	34	43	37	148	30	18	17		65
Pornography	-	4	1	-	5	3	3	-		6
Animal Cruelty	-	-	-	-	0	-	-	1		1
Grand Total:	127	143	150	121	541	108	121	115		345

DEPARTMENT SERVICE METRICS

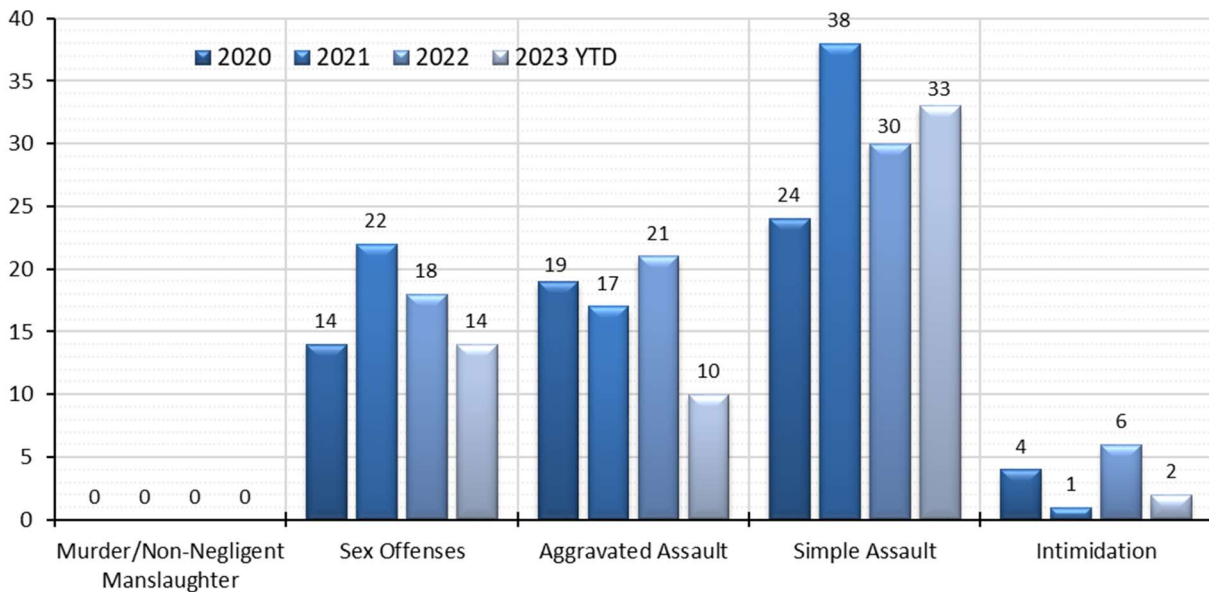
WIBRS Offenses by Quarter



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

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

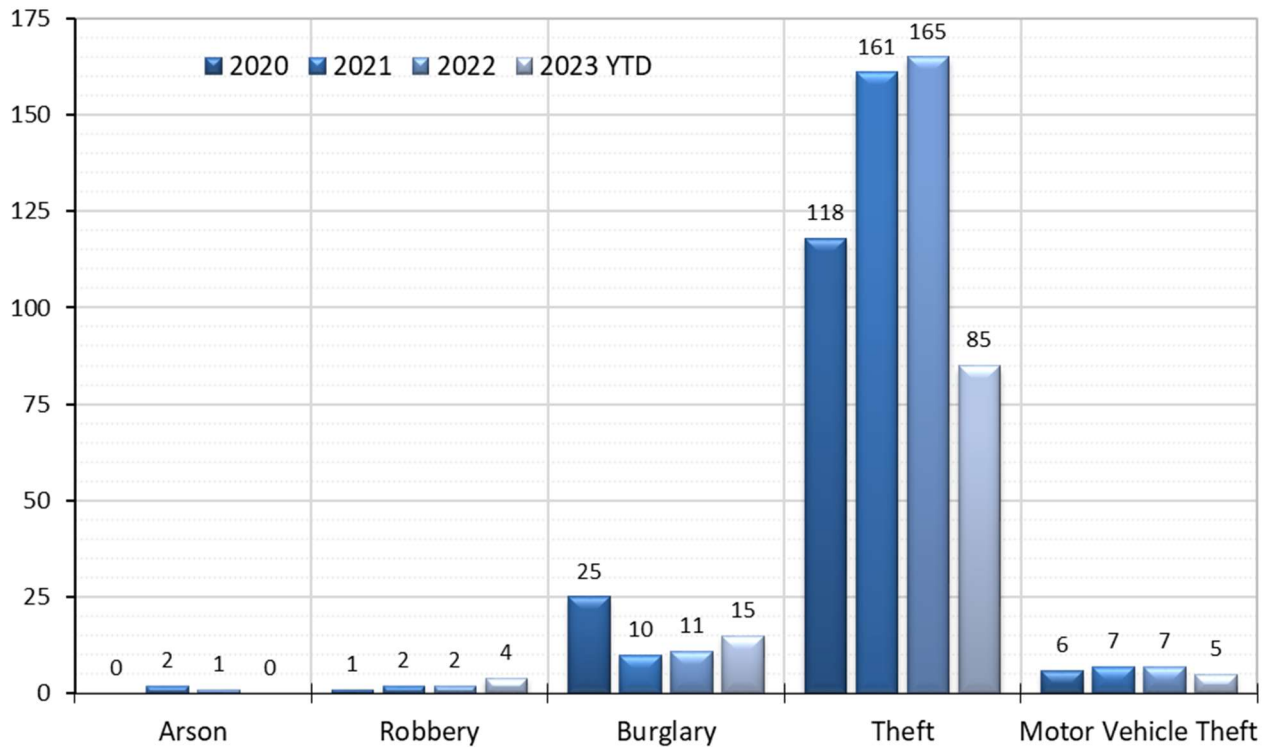
Crime Offenses Against Persons Incidents



*Graphs are Year to Date (through September 2023)

DEPARTMENT SERVICE METRICS

Crime Offenses Against Property Incidents



*Year to Date (through September 2023)

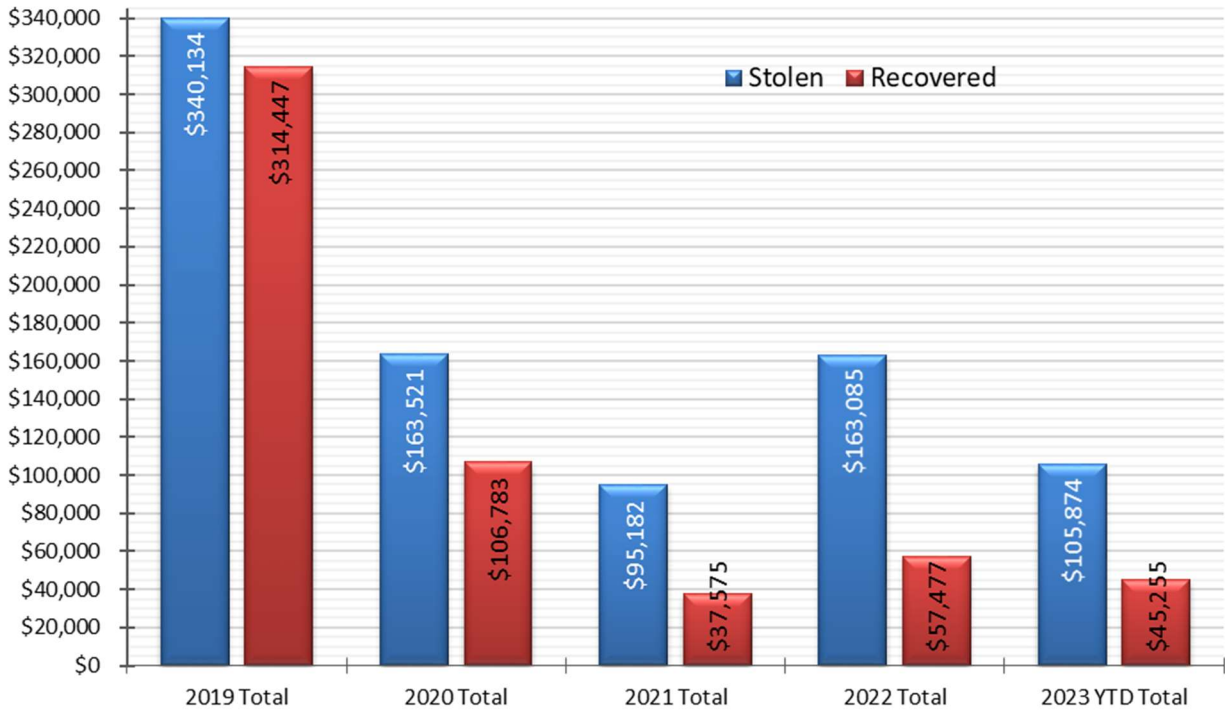
Property Stolen vs. Property Recovered

Total/Offense	Stolen	Recovered	Recovery Rate
	dollar amount	dollar amount	percentage
2019 Total	\$340,134	\$314,447	92%
2020 Total	\$163,521	\$106,783	65%
2021 Total	\$95,182	\$37,575	39%
2022 Total	\$163,085	\$57,477	35%
2023 Total (YTD)	\$105,874	\$45,255	43%

*Year to Date (through September 2023)

DEPARTMENT SERVICE METRICS

Property Stolen vs. Property Recovered



*Year to Date (through September 2023)

Incidents Involving Criminal Damage



*Year to Date (through September 2023)

DEPARTMENT SERVICE METRICS

Law Enforcement Officers Killed or Assaulted (LEOKA)

Year	2019	2020	2021	2022	2023 YTD
	# of incidents	# of incidents	# of incidents	# of incidents	# of incidents
Officers Assaulted with Injury	1	5	3	1	3
Officers Assaulted without Injury	0	3	4	4	0
Officers Killed	0	0	0	0	0

*Year to Date (through September 2023)

2023 Monthly Breakdown of Charges

Month	Adult	Juvenile	Total
	# of charges	# of charges	# of charges
January	140	21	161
February	170	22	192
March	113	29	142
April	173	39	212
May	194	27	221
June	152	6	158
July	161	11	172
August	181	17	198
September	274	18	292
Total	1,558	190	1,748

DEPARTMENT SERVICE METRICS

Calls for Service and Activities by Year

Type of Call for Service/Activity	2021	2022	2023*
	# CFS/activities	# CFS/activities	# CFS/activities
Total WPD Calls for Service/Activity	12,478	11,976	9,074
• Officer Initiated Activities	2,805	2,912	2,414
• Officer Initiated Traffic Stops	2,213	1,719	996
• WPD Officer 1st Responder EMS/Fire Calls	588	649	386
• Dispatcher Handled Calls (controlled burns, equipment warnings, miscellaneous information requests)	2,130	2,054	1,495
• Noise Complaint Calls	200	244	163
• Animal (Lost and Found) Calls	355	354	273
• False Alarms Calls	87	106	70
• All other WPD Calls for Service	4,100	3,938	3,277
Dispatched EMS/Fire Calls for Service *	1,939	1,915	1,410
Dispatched UW-W Police Services Calls for Service*	3,319	4,582	3,869
Total Calls for Service Dispatched	17,736	18,473	14,353

Officer unobligated time focused on crime prevention initiatives, response to major crimes and corresponding follow-up, participation in public safety events such as National Night Out, active response training and community safety presentations.

*Year to Date (through September 2023)

Incidents by Year

Type of Incident	2021	2022	2023*
	# of persons	# of persons	# of persons
Emergency Detention/Protective Custody	42	49	40
Family Disturbances (Domestic Abuse)	63	51	58

*Year to Date (through September 2023)

DEPARTMENT SERVICE METRICS

Comparison of Charges (Adult and Juvenile) by Year by Category

Type of Charge	2019	2020	2021	2022	2023*
	<i># of charges</i>	<i># of charges</i>	<i># of charges</i>	<i># of charges</i>	<i># of charges</i>
Animal Cruelty	-	-	2	-	1
Animal Ordinance Violations	4	6	8	10	9
Arson	-	-	1	-	-
Assault (Aggravated)	13	18	14	20	11
Assault (Simple & Intimidation)	33	31	48	42	35
Bail Jumping	59	66	106	113	89
Burglary	4	3	2	5	5
Burglary Tools – Possess	1	-	-	-	-
Cause < 18 to Listen/View Sex Activity	2	-	4	-	1
Child Abuse-Physical	12	3	2	8	5
Child Neglect	-	5	-	7	4
Cigarette/Tobacco Violation	15	7	20	8	1
Citations Written for Parking Tickets	-	-	-	1	2
Contribute to Delinquency	2	-	-	-	4
Contribute to Truancy	4	6	9	5	5
Controlled Substance – Possession	163	112	113	112	59
Controlled Substance – Sale/Manufacturing	19	9	12	2	4
Court Order Violation	8	6	6	12	9
Curfew	15	13	18	35	16
Curfew – Parental Responsibility	3	-	2	-	-
Damage to Property	43	38	24	30	16
Disorderly Conduct	433	200	209	208	196
DNR Violation	-	-	-	-	1
Election Fraud	-	-	-	-	4
Electronic Smoking Device Violation (Vape)	-	-	-	1	20
Enticement or Exploitation of a Child	1	-	-	11	2
Escape	1	-	-	-	-
Expose Child to Genitals/Harmful Materials	2	-	-	14	2
Failure to Obey Officer	27	4	2	8	9
False Imprisonment	1	1	3	1	4
False Swearing	-	-	-	1	-
Fireworks - Sell/Discharge without Permit/Possess	-	-	1	-	1
Forgery and Counterfeiting	4	4	38	1	1
Fraud	56	5	77	14	11
Graffiti Prohibited	-	-	-	1	-
Hazing	-	-	1	-	-
Invasion of Privacy	-	-	-	-	9

DEPARTMENT SERVICE METRICS

<u>Type of Charge (continued)</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023*</u>
	<u># of charges</u>	<u># of charges</u>	<u># of charges</u>	<u># of charges</u>	<u># of charges</u>
Lewd and Lascivious Behavior	1	-	1	-	1
Liquor Laws	327	209	397	187	118
Littering	7	3	1	1	5
Maintain Drug Trafficking Place	-	2	-	-	1
Mental Harm of Child	-	-	-	-	4
Motor Vehicle Theft	7	4	1	3	1
Move / Hide / Bury Corpse of Child	-	-	-	-	1
Murder & Non-Negligent Manslaughter/Attempt	-	-	-	-	-
Negligent Handling of Burning Materials	-	-	1	-	-
Negligent Operation of Motor Vehicle	1	-	-	-	-
Noise	30	4	14	12	5
Obstruct/Resist Officers	67	32	54	61	30
Operate While Under the Influence (OWI) Alcohol	97	65	83	65	39
Operate While Under the Influence (OWI) Drugs		14	10	6	1
Operate with Prohibited Alcohol Concentration (IBAC)	64	43	48	47	37
Park Regulations	3	2	-	-	-
Pornography / Obscene Material	2	1	-	71	30
Possession of Drug Paraphernalia	110	72	69	39	24
Prostitution (to include Promote/Assist)	-	3	2	-	3
Public Intoxication ***	***	39	30	30	17
Reckless Endangering Safety	7	10	5	3	5
Registered Sex Offender Violations	-	1	-	1	-
Robbery	-	-	-	3	7
Runaway	-	2	-	1	-
Sex Offenses (Other)	5	2	-	12	-
Sexual Assault – 1 st Degree	5	2	4	5	2
Sexual Assault – 2 nd Degree	10	2	2	-	6
Sexual Assault – 3 rd Degree	5	6	4	3	1
Sexual Assault – 4 th Degree	2	4	2	1	1
Stolen Property	1	1	2	1	-
Terrorist Threats	-	2	-	-	-
Theft (Except Motor Vehicle)	47	40	96	164	54
Threat to Injury/Accuse of Crime	-	-	1	-	-
Throw/Discharge Bodily Fluid at Public Safety Worker	-	1	1	-	-
Traffic Offenses	1,009	676	802	927	665
Traffic Ordinance Violations	2	-	1	-	2
Trespassing	1	14	17	18	13

DEPARTMENT SERVICE METRICS

<u>Type of Charge (continued)</u>	2019	2020	2021	2022	2023*
	<u># of charges</u>	<u># of charges</u>	<u># of charges</u>	<u># of charges</u>	<u># of charges</u>
Truancy	51	48	56	67	50
Violation of Absolute Sobriety	***	3	8	7	3
Warrants Served – Local **	10	16	11	34	12
Warrant/Pickups for Other Agencies	129	67	85	96	67
Weapons (Conceal/Possess/Negligent Use)	9	24	14	16	7
Zoning Violations	1	1	1	3	-
Total	2,935	1,952	2,545	2,554	1,748

*Year to Date (through September 2023)

GOALS & OBJECTIVES

2024/2025 OUTLOOK

- **Utilize Propio to communicate and provide services to segment of the Whitewater population that doesn't speak English.**

Action Plan:

Whitewater is in the midst of a massive shift in demographics with many non-English speakers moving into the area. In order to meet this need, staff at all levels of the Whitewater Police Department organization will utilize Propio Language Services throughout 2024 to better communicate with individuals who do not speak English. Our clerical staff and dispatchers will use the system when within the police department or when communicating with individuals over the phone. Our patrol officers will primarily use the system while responding to calls for service to ensure the contact is completed as efficiently as possible, while getting all pertinent information effectively communicated to all parties. The administrative staff will utilize Propio when appropriate during community outreach events to foster inclusion and ensure the resources provided by WPD are accessible to all. The Whitewater Police Department's use of Propio is tracked. Quarterly, statistics will be run to determine how many times our staff has used Propio, the average call time for a session, as well as to determine what employees may need additional training or assistance in utilizing Propio.

Goal Impacted:

How will the City find ways to communicate without a newspaper? Increase understanding of how the community broadly consumes information and become more efficient in sharing information.

- **Use innovative communication techniques by using the PD Facebook page in increasingly creative ways.**

Action Plan:

Whitewater Police Department staff currently utilizes social media via Facebook. However, the information posted is relatively common in law enforcement utilizing written posts and photo attachments. In order to better serve the community, the WPD administration will begin posting video recorded press releases when appropriate and will post recorded WPD officer body cam footage (redacted as needed) showing examples of noteworthy officer interactions. Equipment including a video prompter and banner will be explored and purchased if feasible to assist in ensuring posting video recordings are professional. Staff will post a minimum of four video recorded press releases or WPD officer body cam recordings in 2024. WPD administrative staff will review this goal quarterly to determine if we are on track for the annual goal.

Goal Impacted:

How will the City find ways to communicate without a newspaper? Increase understanding of how the community broadly consumes information and become more efficient in sharing information.

- **Implement a Spanish fluency incentive for our sworn personnel.**

Action Plan:

The Whitewater Police Department administration recognizes how critically important it is to employ and retain staff who can speak foreign languages. Given the current demographic shift occurring in Whitewater, the ability to speak Spanish is extremely desirable. To address this, the administration's goal is to establish a Spanish fluency incentive with both the Whitewater Professional Police Association (WPPA) and the Whitewater Professional Police Supervisory Association (WPPSA). The annual stipend will award \$500 to sworn staff who can prove they fluently speak and read Spanish. By July 1, 2024, WPD administrative staff will evaluate whether or not the incentive is incorporated through the bargaining processes, and if implemented, will analyze the impact to determine if extending such an incentive to non-sworn staff should be considered.

Goal Impacted:

How will the City improve and communicate recruitment and retention efforts with a focus on diversity? To identify metrics to improve retention and evaluate or establish recruitment measures.

GOALS & OBJECTIVES 2024/2025 OUTLOOK

- **Offer business checks by staff trained in crime prevention.**

Action Plan:

In order to attract business to the City of Whitewater, business owners must first believe that the City is a safe place to run a business. To that end, in 2024, the Whitewater Police Department will develop a team of officers trained to complete crime prevention assessments for businesses within the City, with the goal of completing 12 assessments in 2024. The environmental design of the business will be reviewed to include lighting, doors, windows, locks, surveillance systems, signage, alarm systems, as well as employee access. A written report will be created by the officer that will serve to document the strengths of the business and will also provide recommendations on what improvements could be made. This service will be advertised on the WPD Facebook page and administrative staff will review the goal quarterly to ensure the department is on pace to meet the goal. If needed, additional advertising work will be done to get word out to business owners.

Goal Impacted:

How will the City support a thriving business community (including business attraction)? To better understand the underlying issues and then leverage resources.

- **Implement a Mental Wellness Program (MWP) for all police department staff.**

Action Plan:

The Whitewater Police Department will create a Mental Wellness Program (MWP) in order to address the mental health needs, and ultimately, assist in the long-term retention of our staff. Unfortunately, WPD staff are exposed to a variety of unhealthy and stressful situations in the course of their duties. This impacts staff at all levels of the organization. Our dispatchers are burdened with hearing crying and screaming during critical incidents, but not being able to be there for their closure. Our sworn staff directly witness tragic incidents and circumstances from abuse and maltreatment, to automobile crashes and death. Our clerical staff have to view these incidents second-hand as they review body cam footage for redaction when records are requested. The MWP would require each staff member to attend an annual appointment with a trained clinical psychologist specializing in law enforcement for a mental health check-in. Staff would be given the day off on the day they attend the appointment. This program will cost the department \$10,000 annually.

Goal Impacted:

How will the City improve and communicate recruitment and retention efforts with a focus on diversity? To identify metrics to improve retention and evaluate or establish recruitment measures..

POLICE ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52100-111	SALARIES/PERMANENT	427,659	445,587	470,933	471,467	476,793	497,963	509,168
100-52100-112	WAGES/OVERTIME	88	390	(199)	2,100	356	-	-
100-52100-114	WAGES/PART-TIME/PERMANENT	18,846	20,728	14,724	19,110	20,109	21,289	21,768
100-52100-117	LONGEVITY PAY	2,500	3,000	2,500	2,000	1,238	2,000	2,000
100-52100-118	UNIFORM ALLOWANCES	2,707	150	1,850	2,100	2,735	2,550	2,576
100-52100-150	MEDICARE TAX/CITY SHARE	6,417	6,746	6,853	7,342	7,475	7,804	7,980
100-52100-151	SOCIAL SECURITY/CITY SHARE	27,439	28,845	29,301	31,395	31,962	33,369	34,119
100-52100-152	RETIREMENT	44,526	46,505	41,418	53,481	54,634	59,213	59,213
100-52100-153	HEALTH INSURANCE	58,486	62,730	67,070	79,587	75,998	76,304	80,120
100-52100-154	HSA-HRA CONTRIBUTIONS	2,366	6,961	4,648	10,000	4,034	8,100	8,100
100-52100-155	WORKERS COMPENSATION	10,253	9,685	6,954	8,119	6,323	5,205	5,205
100-52100-156	LIFE INSURANCE	103	116	81	136	150	136	136
100-52100-211	PROFESSIONAL DEVELOPMENT	1,414	2,972	6,636	4,040	1,678	4,040	4,080
100-52100-219	OTHER PROFESSIONAL SERVICES	3,978	3,246	22,506	4,040	16,748	15,964	16,124
100-52100-224	SOFTWARE/HARDWARE MAINTENANCE	6,037	3,649	5,733	8,241	21,227	11,618	11,867
100-52100-225	TELECOM/INTERNET/COMMUNICATION	7,416	8,994	5,962	7,969	3,668	2,259	3,047
100-52100-241	REPR/MTN VEHICLES	-	155	-	-	-	-	-
100-52100-242	REPR/MTN MACHINERY/EQUIP	260	-	25	-	-	-	-
100-52100-310	OFFICE & OPERATING SUPPLIES	18,524	15,983	18,704	13,113	18,591	18,000	18,180
100-52100-320	SUBSCRIPTIONS/DUES	2,174	1,032	2,414	1,061	1,949	1,061	1,071
100-52100-325	PUBLIC EDUCATION	78	78	96	432	334	432	437
100-52100-330	TRAVEL EXPENSES	1,147	1,679	1,268	758	949	758	765
	Total Police Administration	642,418	669,231	709,476	726,491	746,952	768,065	785,955

POLICE PATROL EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52110-111	SALARIES/PERMANENT	1,184,386	1,149,197	1,127,568	1,255,357	1,097,655	1,277,642	1,306,389
100-52110-112	SALARIES/OVERTIME	118,164	121,854	163,696	147,312	198,196	147,128	150,438
100-52110-117	LONGEVITY PAY	10,000	9,500	9,500	10,820	6,190	10,820	10,820
100-52110-118	UNIFORM ALLOWANCES	28,659	1,791	32,727	16,050	27,497	18,600	18,600
100-52110-119	SHIFT DIFFERENTIAL	15,048	9,645	11,466	13,155	15,701	17,883	17,883
100-52110-150	MEDICARE TAX/CITY SHARE	19,001	19,557	18,717	21,337	20,117	21,589	22,074
100-52110-151	SOCIAL SECURITY/CITY SHARE	81,247	83,624	80,032	91,233	86,018	92,310	94,387
100-52110-152	RETIREMENT	155,956	161,932	158,304	191,013	186,051	211,095	211,095
100-52110-153	HEALTH INSURANCE	174,286	185,723	177,006	181,225	184,443	226,123	237,429
100-52110-154	HSA-HRA CONTRIBUTIONS	12,557	6,905	10,204	22,500	15,689	29,700	29,700
100-52110-155	WORKERS COMPENSATION	46,544	44,824	33,431	35,095	26,571	22,243	22,243
100-52110-156	LIFE INSURANCE	248	268	254	292	239	292	292
100-52110-211	PROFESSIONAL DEVELOPMENT	7,762	10,264	7,005	8,080	7,483	13,080	13,211
100-52110-219	OTHER PROFESSIONAL SERVICES	2,492	2,913	6,049	6,000	4,125	10,928	11,037
100-52110-224	SOFTWARE/HARDWARE MAINTENAN	15,423	15,027	16,467	28,359	30,000	24,343	31,003
100-52110-225	TELECOM/INTERNET/COMMUNICATION	4,626	5,236	4,666	4,320	5,002	5,226	7,976
100-52110-241	REPR/MTN VEHICLES	1,622	530	1,093	1,440	1,440	1,440	1,454
100-52110-242	REPR/MTN MACHINERY/EQUIP	1,287	3,493	3,225	2,500	2,179	2,500	2,525
100-52110-310	OFFICE & OPERATING SUPPLIES	5,943	3,958	7,369	3,535	18,777	5,000	5,050
100-52110-330	TRAVEL EXPENSES	542	1,179	439	303	9,000	303	306
100-52110-351	FUEL EXPENSES	14,442	23,875	27,276	24,000	24,000	24,000	24,240
100-52110-360	DAAT/FIREARMS	16,707	16,427	18,322	15,000	15,000	28,150	28,432
	Total Police Patrol	1,916,943	1,877,722	1,914,817	2,078,925	1,981,372	2,190,394	2,246,584

POLICE INVESTIGATIONS EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52 120-111	SALARIES/PERMANENT	208,632	253,863	280,077	266,740	308,937	334,167	341,685
100-52 120-112	SALARIES/OVERTIME	12,651	20,475	16,906	27,444	35,168	27,340	27,955
100-52 120-117	LONGEVITY PAY	3,000	3,500	3,000	3,800	1,238	3,800	3,800
100-52 120-118	UNIFORM ALLOWANCES	1,977	836	3,402	2,800	3,098	3,400	3,400
100-52 120-119	SHIFT DIFFERENTIAL	353	101	266	465	1,013	1,100	1,100
100-52 120-150	MEDICARE TAX/CITY SHARE	3,290	3,138	4,408	4,577	5,375	5,641	5,768
100-52 120-151	SOCIAL SECURITY/CITY SHARE	14,066	13,418	18,847	19,570	22,982	24,118	24,661
100-52 120-152	RETIREMENT	27,421	26,011	36,485	39,885	48,484	53,030	53,030
100-52 120-153	HEALTH INSURANCE	37,905	36,915	33,506	39,717	30,159	19,200	20,160
100-52 120-154	HSA-HRA CONTRIBUTIONS	4,700	2,613	2,169	2,500	2,398	-	-
100-52 120-155	WORKERS COMPENSATION	7,919	6,515	7,690	7,331	6,782	5,642	5,642
100-52 120-156	LIFE INSURANCE	31	27	66	59	83	59	59
100-52 120-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52 120-211	PROFESSIONAL DEVELOPMENT	55	4,027	3,598	4,040	5,279	4,040	4,080
100-52 120-219	OTHER PROFESSIONAL SERVICES	543	865	710	1,582	289	2,741	2,768
100-52 120-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	1,190	1,265
100-52 120-225	TELECOM/INTERNET/COMMUNICATION	110	177	1,342	49	2,307	1,420	2,168
100-52 120-241	REPR/MTN VEHICLES	-	-	360	-	-	-	-
100-52 120-295	MISC CONTRACTUAL SERVICES	-	-	-	-	-	-	-
100-52 120-310	OFFICE & OPERATING SUPPLIES	3,120	827	2,475	7,615	8,006	7,615	7,691
100-52 120-330	TRAVEL EXPENSES	64	679	450	303	494	303	306
100-52 120-351	FUEL EXPENSES	3,043	4,895	3,435	5,250	1,866	5,250	5,303
100-52 120-359	PHOTO EXPENSES	-	-	-	505	50	505	510
	Total Police Investigation	328,880	378,879	419,193	434,233	484,008	500,560	511,351

POLICE COMMUNITY SERVICES EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52140-114	WAGES/PART-TIME/PERMANENT	22,053	19,735	23,615	31,200	22,647	34,029	34,794
100-52140-118	UNIFORM ALLOWANCES	-	1,572	1,653	-	68	-	-
100-52140-150	MEDICARE TAX/CITY SHARE	320	280	339	452	351	493	505
100-52140-151	SOCIAL SECURITY/CITY SHARE	1,369	1,195	1,450	1,934	1,501	2,110	2,157
100-52140-152	RETIREMENT	-	-	-	-	410	-	-
100-52140-155	WORKERS COMPENSATION	1,061	730	725	967	599	669	669
100-52140-156	LIFE INSURANCE	-	-	-	-	-	-	-
100-52140-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52140-218	ANIMAL CONTROL	-	-	-	253	5	253	255
100-52140-224	SOFTWARE/HARDWARE MAINTENAN	-	-	-	-	-	159	222
100-52140-225	TELECOM/INTERNET/COMMUNICA TION	98	54	303	99	70	-	-
100-52140-241	REPAIR/MAINT-VECHICLES	-	-	90	-	-	-	-
100-52140-310	OFFICE & OPERATING SUPPLIES	449	330	74	752	362	752	759
100-52140-351	FUEL EXPENSES	1,256	1,816	2,533	1,212	2,127	1,212	1,224
100-52140-360	PARKING SERVICES EXPENSES	2,025	1,786	1,647	3,928	2,385	3,928	3,967
	Total Comm Service Program	28,631	27,498	32,429	40,797	30,525	43,604	44,553

POLICE COMMUNICATIONS & DISPATCH EXPENSE SUMMARY

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52600-111	SALARIES/PERMANENT	271,678	273,371	257,869	328,906	269,092	341,140	348,816
100-52600-112	SALARIES/OVERTIME	22,463	22,757	42,426	31,421	41,671	35,950	36,759
100-52600-117	LONGEVITY PAY	2,000	1,500	1,000	1,000	619	1,000	1,000
100-52600-118	UNIFORM ALLOWANCES	3,700	603	3,723	3,500	3,449	3,500	3,500
100-52600-119	SHIFT DIFFERENTIAL	2,665	5,074	7,134	3,624	4,254	3,624	3,624
100-52600-150	MEDICARE TAX/CITY SHARE	4,252	4,456	4,441	5,517	4,961	5,864	5,996
100-52600-151	SOCIAL SECURITY/CITY SHARE	18,180	19,051	18,989	23,588	21,212	25,074	25,638
100-52600-152	RETIREMENT	19,754	20,728	19,676	24,995	22,681	26,519	26,519
100-52600-153	HEALTH INSURANCE	41,243	58,197	45,050	50,896	28,323	39,835	41,827
100-52600-154	HSA-HRA CONTRIBUTIONS	1,580	342	-	6,250	-	2,700	2,700
100-52600-155	WORKERS COMPENSATION	687	615	513	597	388	413	413
100-52600-156	LIFE INSURANCE	86	80	47	98	37	98	98
100-52600-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52600-211	PROFESSIONAL DEVELOPMENT	3,666	1,372	2,042	3,030	3,941	3,030	3,060
100-52600-219	OTHER PROFESSIONAL SERVICES	3,307	2,910	4,824	2,043	2,550	4,072	4,113
100-52600-224	SOFTWARE/HARDWARE MAINTENANCE	15,259	14,648	17,298	5,283	5,957	6,677	6,921
100-52600-225	TELECOM/INTERNET/COMMUNICATION	8,216	8,901	9,029	9,368	8,910	9,079	9,170
100-52600-292	RADIO SERVICE	19,350	11,309	11,309	13,635	14,000	15,969	11,704
100-52600-295	MISC CONTRACTUAL SERVICES	19,364	14,606	32,152	40,847	44,895	60,662	61,193
100-52600-310	OFFICE & OPERATING SUPPLIES	1,519	486	1,742	1,010	1,991	1,010	1,020
100-52600-330	TRAVEL EXPENSES	265	-	305	253	480	253	255
	Total Communications/Dispatch	459,233	461,006	479,568	555,861	479,410	586,470	594,328

POLICE COMMUNICATIONS & DISPATCH NOTES

A	Communications Misc Contractual Svcs	2024	2025
	Eaton UPS System/Radicom	19,800	-
	911 maintenance contract/Mactek	5,485	5,759
	Telephone interpreter services	100	100
	Dept of Justice TIME system access fees **	9,450	9,923
	Radio/telephone recording contract	-	11,000
		<u>34,835</u>	<u>26,782</u>

** 1/3 of the BadgerNet portion of the TIME system access is paid by the City by Fort Atkinson

DEPARTMENT/FUNCTION

The Neighborhood Services Department (NS) is responsible for land use planning / enforcement, and Geographic Information System mapping. The department also maintains oversight for fire inspections.

Land use planning/enforcement duties include:

- Oversight and enforcement of zoning and building codes.
- Issuance of building permits and oversight of building inspections.
- Maintenance of the City's Comprehensive Land Use Plan; maintenance of city-wide Geographic Information System (GIS) mapping.

Neighborhood Services coordinates these responsibilities with input and oversight from the Plan and Architectural Review Commission. Neighborhood Services also provides administrative support to the Landmarks Commission and Urban Forestry Commission and serves as the liaison to the Whitewater's Historical Society in matters concerning maintenance of buildings in the Main Street Historic District, on the National Register of Historic Places and those considered Whitewater Local Landmarks.

MISSION

The Neighborhood Services Department helps Whitewater build and grow. The department issues building and zoning permits, enforces the municipal code, maintains mapping data and engages in short- and long-term land use planning.

PERSONNEL SUMMARY

	2019	2020	2021	2022	2023	2024
Neighborhood Service Director	1	1	1	1	1	-
Administrative Assistant I	1	1	1	1	1	1
Fire Inspector/Code Enforcement	-	-	1	-	-	-
GIS Analyst formerly GIS Technician	1	1	1	1	1	-
GIS Intern	.5	.5	.5	.5	.5	-
Neighborhood Services Officer	1	1	.5	1	1	-
Total Neighborhood Svcs	4.5	4.5	5	4.5	4.5	1

In 2023, with the departure of the Neighborhood Services Director and the Neighborhood Service Officer, the City began outsourcing Zoning Compliance and Code Enforcement. In addition, the GIS Analyst position was reallocated to DPW.

NEIGHBORHOOD SERVICES EXPENSE SUMMARY

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
NEIGHBORHOOD SERVICES								
100	Personnel & Benefits	186,297	148,854	164,893	187,206	154,112	84,878	87,215
200	Professional Svcs	61,732	193,018	138,776	111,952	133,576	167,058	168,982
300	Commodities & Other Exp	6,088	7,693	6,262	7,626	6,794	6,607	6,673
52400	Total	254,116	349,565	309,932	306,784	294,482	258,543	262,870

DEPARTMENT SERVICE METRICS

RE-INSPECTION & REFUSE/RECYCLING TOLERANCE FINES

<u>Year</u>	<u>Re-inspection</u>	<u>Toler</u>
2023	2,850.00	8,750.00
2022	1,300.00	7,125.00
2021	8,050.00	5,750.00
2020	8,875.00	5,300.00
2019	6,641.73	6,100.00
2018	8,885.00	7,950.00
2017	11,253.18	11,775.00
2016	7,218.61	7,350.00
2015	9,102.95	6,200.00

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

BUILDING PERMITS & NEW HOME CONSTRUCTION

<u>Year</u>	<u># of Permits</u>	<u>New Home Construction</u>
2023	234	9
2022	261	36
2021	342	8
2020	290	8
2019	289	12
2018	320	13
2017	302	10

GOALS & OBJECTIVES

2024/2025 OUTLOOK

- Assist Developers through the permitting process by providing timely information and guiding them to the appropriate committees. Anticipate any Comprehensive Plan changes that may need to be made to allow for residential units to be built.
- Conduct pro-active meetings with community members and targeted groups to discuss code enforcement throughout the community. Record a meeting that can be posted to the website and played on tv channel on a continual basis.
- Determine if the outsourcing of zoning and code enforcement hours is appropriate for the budgeted amount compared to providing services in house.

**GENERAL GOVERNMENT
NEIGHBORHOOD SERVICES**



NEIGHBORHOOD SERVICES EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-52400-111	SALARIES/PERMANENT	125,490	100,554	112,019	121,601	96,448	48,916	50,017
100-52400-113	PT WAGES-WEEDS & SNOW ENFORC	17,255	15,164	22,387	31,434	22,923	4,466	4,567
100-52400-117	LONGEVITY PAY	-	-	-	-	-	-	-
100-52400-118	UNIFORM ALLOWANCES	90	771	436	1,000	-	-	-
100-52400-150	MEDICARE TAX/CITY SHARE	2,323	1,754	2,077	2,373	1,837	778	795
100-52400-151	SOCIAL SECURITY/CITY SHARE	9,934	7,499	8,881	10,145	7,854	3,325	3,399
100-52400-152	RETIREMENT	9,178	6,747	7,276	8,269	7,948	3,683	3,683
100-52400-153	HEALTH INSURANCE	19,728	14,822	10,574	10,838	16,170	20,875	21,919
100-52400-154	HSA-HRA CONTRIBUTIONS	-	126	300	275	81	2,700	2,700
100-52400-155	WORKERS COMPENSATION	2,237	1,364	873	1,180	800	60	60
100-52400-156	LIFE INSURANCE	60	54	71	91	50	75	75
100-52400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52400-211	PROFESSIONAL DEVELOPMENT	-	87	245	-	479	500	505
100-52400-212	LEGAL/CITY ATTORNEY	5,321	7,456	5,580	5,050	4,740	4,740	5,100
100-52400-215	GIS SUPPLIES	483	487	246	2,525	750	1,000	1,010
100-52400-218	WEIGHTS & MEASURES CONTRACT	2,800	2,800	2,800	3,200	1,600	3,000	3,030
100-52400-219	OTHER PROFESSIONAL SERVICES	11,148	58,308	59,101	30,300	21,900	102,480	103,505
100-52400-220	COMP PLAN REWRITE	-	-	-	-	-	-	-
100-52400-222	BUILDING INSPECTION SERVICES	37,717	114,174	63,724	60,956	93,750	48,413	48,413
100-52400-224	SOFTWARE/HARDWARE MAINTENAN	2,663	7,512	4,089	7,711	7,857	4,669	4,851
100-52400-225	TELECOM/INTERNET/COMMUNICATIO	1,420	2,194	2,992	2,210	2,500	2,256	2,569
100-52400-292	RADIO SERVICE	180	-	-	-	-	-	-
100-52400-310	OFFICE & OPERATING SUPPLIES	4,590	6,097	4,597	5,050	5,050	5,050	5,101
100-52400-320	DUES/SUBSCRIPTIONS	381	186	193	404	400	400	404
100-52400-325	PUBLIC EDUCATION	78	78	96	455	234	455	459
100-52400-330	TRAVEL EXPENSES	-	100	290	202	700	202	204
100-52400-351	FUEL EXPENSES	1,038	1,231	1,087	1,515	410	500	505
	Total Neighbor Svcs & Planning	254,116	349,565	309,932	306,784	294,482	258,543	262,870

DEPARTMENT/FUNCTION

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

MISSION

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

PERSONNEL SUMMARY

	2019	2020	2021	2022	2023	2024
Full Time Equivalent Positions – Administration	5	5	5	5	5	5
Full Time Equivalent Positions – Parks Maintenance	.3	-	-	-	-	-
Full Time Equivalent Positions – Facility Maintenance	2.5	2.8	2.8	2.8	2.8	2.8
Full Time Equivalent Positions – Recreation	4.6	4.8	4.8	4.8	4.8	4.8
Full Time Equivalent Positions – Aquatic and Fitness	13.5	11.6	11.6	11.6	11.6	15.4
Full Time Equivalent Positions – Seniors	.9	.9	.9	.9	.9	.9

**GENERAL GOVERNMENT
PARKS & RECREATION**



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

FISCAL RESOURCES		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
FACILITY MAINTENANCE								
100	Personnel & Benefits	153,027	161,153	152,999	176,538	161,307	184,288	189,110
200	Professional Svcs	240,485	234,796	256,367	240,208	239,559	239,895	242,291
300	Commodities & Other Exp	87,583	33,989	40,230	29,520	42,806	29,520	29,815
51600	Total	481,094	429,937	449,597	446,266	443,672	453,703	461,217
YOUNG LIBRARY BUILDING								
100	Personnel & Benefits	13,039	10,269	10,736	13,933	10,990	16,806	17,251
200	Professional Svcs	38,802	40,358	42,228	39,108	37,569	39,108	39,499
300	Commodities & Other Exp	5,823	7,173	2,904	2,020	2,582	2,020	2,040
55111	Total	57,665	57,800	55,867	55,061	51,141	57,934	58,790
PARKS ADMINISTRATION								
100	Personnel & Benefits	43,662	44,977	46,721	85,307	94,506	85,926	88,084
200	Professional Svcs	1,561	1,565	1,803	2,736	2,982	4,934	5,041
300	Commodities & Other Exp	-	-	90	4,199	708	500	505
55200	Total	45,223	46,542	48,615	92,242	98,196	91,360	93,630
PARKS MAINTENANCE								
100	Personnel & Benefits	176,457	125,365	112,148	190,031	150,229	184,252	188,694
200	Professional Svcs	53,140	57,992	90,845	66,255	51,452	75,955	76,715
300	Commodities & Other Exp	22,299	23,671	21,669	22,725	32,113	22,725	22,952
53270	Total	251,896	207,028	224,661	279,011	233,794	282,932	288,361
RECREATION ADMINISTRATION								
100	Personnel & Benefits	184,605	180,833	234,970	-	-	-	-
200	Professional Svcs	4,135	5,771	10,325	-	-	-	-
300	Commodities & Other Exp	3,615	6,544	8,030	-	-	-	-
600	Misc Exp	4,994	3,800	4,300	-	-	-	-
700	Grant Outlay	-	42	309	-	-	-	-
55210	Total	197,349	196,989	257,934	-	-	-	-
RECREATION PROGRAMS								
100	Personnel & Benefits	1,636	608	2,156	-	-	-	-
300	Commodities & Other Exp	-	110	1,237	-	-	-	-
56120	Total	1,636	718	3,393	-	-	-	-
SENIORS PROGRAMS								
100	Personnel & Benefits	46,374	48,473	-	-	-	-	-
200	Professional Svcs	3,569	4,207	-	-	-	-	-
300	Commodities & Other Exp	2,281	2,391	-	-	-	-	-
55310	Total	52,224	55,071	-	-	-	-	-
COMMUNITY EVENTS								
700	Grant Outlay	11,966	14,157	12,052	9,595	16,297	16,000	16,100
55320	Total	11,966	14,157	12,052	9,595	16,297	16,000	16,100
COMMUNITY BASED COOP PROJECTS								
700	Grant Outlay	128,000	153,000	178,000	329,759	329,759	384,973	371,364
55330	Total	128,000	153,000	178,000	329,759	329,759	384,973	371,364
GRAND TOTAL		1,225,417	1,160,525	1,226,726	1,211,934	1,172,859	1,286,902	1,289,462

DEPARTMENT SERVICE METRICS

PARKS AND FACILITIES SERVICES

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

PARKS & FACILITIES MEASURES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Number of Parks	21	21	21	21	21	21
Total Acreage	239.8	239.8	239.8	239.8	239.8	239.8
Active Recreation	90.7	90.7	90.7	90.7	90.7	90.7
Passive Recreation	149.1	149.1	149.1	149.1	149.1	149.1
Bicycle & Pedestrian Network	12.39	12.39	12.39	12.39	12.39	12.39
Miles of Multi-Use Path	8.57	8.57	8.57	8.57	8.57	8.57
Miles of Bike Lanes	3.8	3.8	3.8	3.8	3.8	3.8
Facilities Maintained	11	11	11	11	13	13
Total Building Reservations	330	23	297	360	942	950

RECREATION SERVICES

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

RECREATION MEASURES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Special Events Programs	12	3	5	10	25	25
Recreation Programs	64	12	27	60	19	25
Participants in Recreation Programs	650	120	211	450	600	600
Sports Programs	50	0	35	47	50	50
Participants in Sports	950	200	657	800	900	900
Older Adult Programs	70	25	45	65	70	70
Tournaments held in Starin Park	24	0	7	5	10	10
Teams attending tournaments	166	0	110	67	125	125
After School Participants Avg/mo (3 sites)	110	10	46	57	60	60
Total Programs & Events	354	43	147	340	209	225

GOALS & OBJECTIVES

2024/2025 OUTLOOK

- Develop Lakes District to create a comprehensive approach integrating environmental conservation and enhancing the health of Trippe and Cravath Lakes.
- Develop a Lake Advisory Committee to direct the efforts of the Lakes District and ensure the preservation and enhancement of Trippe and Cravath Lakes are effectively managed.
- Update the Lakes Management Plan to consider current conditions, advances in knowledge and evolving community needs to ensure a long-term health and sustainability plan of Trippe and Cravath Lakes.
- Secure additional grant funding, including the DNR Lakes Protection Grant and other relevant programs, to support ongoing efforts in revitalizing the lakes' fishing habitat and aquatic vegetation, thereby promoting the sustainability and ecological health of Trippe and Cravath Lakes.
- Strengthen partnerships and enhance communication with community groups, non-profit organizations, and others to support the promotion of the city and local businesses, ultimately fostering economic growth and a stronger sense of community.
- Enhance communication and diversify the offerings of the Parks Department to better serve the needs and interests of a diverse range of cultures and demographics within our community to create a more inclusive, welcoming, and responsive Parks Department that serves to foster a stronger sense of belonging for all residents.
- Establish a comprehensive employee recognition and retention program within the parks department to acknowledge the valuable contributions of staff, foster a positive work environment, and promote long-term employee satisfaction and retention.
- Develop a comprehensive and forward-looking Parks and Recreation Strategic Plan that establishes a robust framework for departmental planning and development, guiding the department's initiatives and projects through 2030 and beyond.

FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-51600-111	SALARIES/PERMANENT	108,891	108,539	101,611	118,166	105,761	113,225	115,772
100-51600-112	SALARIES/OVERTIME	-	-	-	1,676	-	-	-
100-51600-113	SALARIES/TEMPORARY	-	3,949	5,788	6,960	3,728	7,200	7,362
100-51600-114	WAGES/PART-TIME	-	-	-	-	-	-	-
100-51600-117	LONGEVITY PAY	820	820	895	970	508	970	970
100-51600-118	UNIFORM ALLOWANCES	546	598	687	437	624	429	429
100-51600-150	MEDICARE TAX/CITY SHARE	1,574	1,610	1,546	1,914	1,589	1,762	1,802
100-51600-151	SOCIAL SECURITY/CITY SHARE	6,728	6,885	6,609	8,183	6,795	7,534	7,704
100-51600-152	RETIREMENT	7,344	7,389	6,645	8,224	7,549	7,888	7,888
100-51600-153	HEALTH INSURANCE	19,952	24,482	23,366	23,583	28,977	38,062	39,965
100-51600-154	HSA-HRA CONTRIBUTIONS	2,229	2,672	2,664	2,675	3,198	4,914	4,914
100-51600-155	WORKERS COMPENSATION	4,870	4,132	3,113	3,663	2,497	2,218	2,218
100-51600-156	LIFE INSURANCE	72	77	76	87	81	86	86
100-51600-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-51600-211	PROFESSIONAL DEVELOPMENT	264	600	133	1,010	597	1,010	1,020
100-51600-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	27	-	-
100-51600-221	MUNICIPAL UTILITIES	14,150	16,733	16,956	16,160	14,029	16,160	16,322
100-51600-222	ELECTRICITY	82,066	85,257	98,083	84,840	99,244	84,840	85,688
100-51600-223	NATURAL GAS	19,186	28,187	38,559	25,250	23,703	25,250	25,503
100-51600-224	SOFTWARE/HARDWARE MAINTENANCE	35	-	-	-	620	275	275
100-51600-225	MOBILE COMMUNICATIONS	-	578	552	588	412	-	-
100-51600-244	HVAC-MAINTENANCE	15,685	8,936	4,212	16,160	27,973	16,160	16,322
100-51600-245	FACILITIES IMPROVEMENT	30,634	11,045	1,768	10,100	1,611	10,100	10,201
100-51600-246	JANITORIAL SERVICES	78,464	83,460	96,103	86,100	71,344	86,100	86,961
100-51600-310	OFFICE & OPERATING SUPPLIES	33,039	15,396	17,815	14,140	23,536	14,140	14,281
100-51600-351	FUEL EXPENSES	1,689	2,051	2,926	2,250	2,430	2,250	2,273
100-51600-355	REPAIRS & SUPPLIES	52,855	16,539	19,489	13,130	16,840	13,130	13,261
100-51600-365	DAMAGE CLAIM-INSURANCE	-	2	-	-	-	-	-
	Total Facilities Maintenance	481,094	429,937	449,597	446,266	443,672	453,703	461,217

LIBRARY FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-55111-111	SALARIES/PERMANENT	9,205	7,318	7,382	10,466	7,494	10,600	10,838
100-55111-112	SALARIES/OVERTIME	-	-	-	-	-	-	-
100-55111-113	WAGES/TEMPORARY	-	-	870	-	-	-	-
100-55111-117	LONGEVITY PAY	180	180	105	30	111	30	30
100-55111-118	UNIFORM ALLOWANCES	-	-	-	14	-	14	14
100-55111-150	MEDICARE TAX/CITY SHARE	150	113	134	163	115	154	158
100-55111-151	SOCIAL SECURITY/CITY SHARE	642	485	572	696	491	660	675
100-55111-152	RETIREMENT	647	492	498	715	544	734	734
100-55111-153	HEALTH INSURANCE	1,310	1,331	835	1,245	1,958	3,714	3,900
100-55111-154	HSA-HRA CONTRIBUTIONS	444	75	75	75	93	486	486
100-55111-155	WORKERS COMPENSATION	459	272	264	325	183	208	208
100-55111-156	LIFE INSURANCE	3	2	2	4	2	4	4
100-55111-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55111-158	UNEMPLOYMENT COMPENSATION	-	-	-	202	-	202	204
100-55111-221	WATER & SEWER	2,997	3,273	3,580	2,828	3,449	2,828	2,856
100-55111-222	ELECTRICITY	11,441	10,203	11,320	11,750	12,838	11,750	11,868
100-55111-223	NATURAL GAS	3,395	5,318	6,623	4,500	3,967	4,500	4,545
100-55111-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-
100-55111-244	HVAC	1,965	1,302	744	1,250	1,725	1,250	1,263
100-55111-245	FACILITY IMPROVEMENTS	4,116	5,937	3,562	3,030	3,504	3,030	3,060
100-55111-246	JANITORIAL SERVICES	14,888	14,324	16,400	15,750	12,086	15,750	15,908
100-55111-355	REPAIR & SUPPLIES	5,823	7,173	2,904	2,020	2,582	2,020	2,040
	Total:	57,665	57,800	55,867	55,061	51,141	57,934	58,790

PARKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-55200-111	WAGES/PERMANENT	31,449	31,808	32,433	61,019	67,775	61,514	62,898
100-55200-113	WAGES/TEMPORARY	-	-	-	-	700	-	-
100-55200-117	LONGEVITY PAY	-	-	-	300	-	300	307
100-55200-150	MEDICARE TAX/CITY SHARE	413	416	430	910	1,085	917	938
100-55200-151	SOCIAL SECURITY/CITY SHARE	1,767	1,779	1,840	3,891	4,640	3,922	4,010
100-55200-152	RETIREMENT	2,110	2,140	2,106	4,170	5,053	4,132	4,132
100-55200-153	HEALTH INSURANCE	7,017	7,773	8,892	12,866	13,667	13,161	13,819
100-55200-154	HSA-HRA CONTRIBUTIONS	823	988	955	1,250	782	1,350	1,350
100-55200-155	WORKERS COMPENSATION	74	64	55	886	786	614	614
100-55200-156	LIFE INSURANCE	9	9	9	15	18	15	15
100-55200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55200-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
100-55200-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
100-55200-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	132	2,196	2,276
100-55200-225	TELECOM/INTERNET/COMMUNICATION	1,561	1,565	1,803	2,736	2,850	2,738	2,765
100-55200-310	OFFICE & OPERATING SUPPLIES	-	-	90	4,199	572	500	505
100-55200-320	SUBSCRIPTIONS/DUES	-	-	-	-	11	-	-
100-55200-324	PROMOTIONS/ADS	-	-	-	-	125	-	-
100-55200-330	TRAVEL EXPENSES	-	-	-	-	-	-	-
	Total Parks Administration	45,223	46,542	48,615	92,242	98,196	91,360	93,630

PARKS MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53270-111	SALARIES/WAGES/PERMANENT	66,350	55,544	60,673	69,527	77,157	62,717	64,128
100-53270-112	WAGES/OVERTIME	-	112	983	185	1,288	186	190
100-53270-113	WAGES/TEMPORARY	69,888	38,214	21,059	80,983	37,202	80,983	82,806
100-53270-117	LONGEVITY PAY	1,000	1,000	875	750	-	-	-
100-53270-118	UNIFORM ALLOWANCES	-	-	-	83	-	83	83
100-53270-150	MEDICARE TAX/CITY SHARE	1,934	1,334	1,150	2,197	1,639	2,090	2,137
100-53270-151	SOCIAL SECURITY/CITY SHARE	8,269	5,704	4,916	9,395	7,006	8,935	9,136
100-53270-152	RETIREMENT	4,446	3,853	4,004	4,797	5,578	4,346	4,346
100-53270-153	HEALTH INSURANCE	15,665	13,347	14,019	15,000	16,761	19,141	20,098
100-53270-154	HSA-HRA CONTRIBUTIONS	2,356	1,957	1,859	2,388	1,114	2,889	2,889
100-53270-155	WORKERS COMPENSATION	6,505	4,261	2,567	4,671	2,435	2,827	2,827
100-53270-156	LIFE INSURANCE	45	39	45	56	49	56	56
100-53270-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53270-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-53270-211	PROFESSIONAL DEVELOPMENT	973	1,390	2,051	3,030	1,065	3,030	3,060
100-53270-213	PARK/TERRACE TREE MAINT.	7,148	7,307	6,755	10,605	(1,045)	10,605	10,711
100-53270-221	MUNICIPAL UTILITIES	10,716	12,521	11,966	10,605	12,115	10,605	10,711
100-53270-222	ELECTRICITY	2,762	8,926	9,577	6,565	8,583	6,565	6,631
100-53270-223	NATURAL GAS	1,102	1,261	1,664	2,525	1,195	2,525	2,550
100-53270-242	REPR/MTN MACHINERY/EQUIP	3,626	7,136	7,073	7,575	4,819	7,575	7,651
100-53270-245	FACILITIES IMPROVEMENTS	2,366	88	4,063	5,050	3,609	5,050	5,101
100-53270-295	MAINTENANCE-TREES/LANDSCAPING	24,447	19,362	47,695	20,300	21,112	30,000	30,300
100-53270-310	OFFICE & OPERATING SUPPLIES	10,691	10,852	3,138	9,595	15,191	9,595	9,691
100-53270-351	FUEL EXPENSES	8,020	8,108	12,844	8,080	13,345	8,080	8,161
100-53270-359	OTHER REPR/MTN SUPP	3,589	4,712	5,687	5,050	3,577	5,050	5,101
	Total Parks Maintenance	251,896	207,028	224,661	279,011	233,794	282,932	288,361

**RECREATION ADMINISTRATION EXPENSE DETAIL
(MOVED TO FUND 248 PARK & REC SPECIAL REVENUE)**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-55210-111	SALARIES/PERMANENT	131,448	130,685	156,293	-	-	-	-
100-55210-114	WAGES/PART-TIME/PERMANENT	-	-	25,928	-	-	-	-
100-55210-117	LONGEVITY PAY	-	-	500	-	-	-	-
100-55210-150	MEDICARE TAX/CITY SHARE	1,817	1,795	2,647	-	-	-	-
100-55210-151	SOCIAL SECURITY/CITY SHARE	7,769	7,674	11,320	-	-	-	-
100-55210-152	RETIREMENT	8,819	8,694	10,910	-	-	-	-
100-55210-153	HEALTH INSURANCE	26,562	26,717	22,801	-	-	-	-
100-55210-154	HSA-HRA CONTRIBUTIONS	3,323	1,296	1,752	-	-	-	-
100-55210-155	WORKERS COMPENSATION	4,846	3,948	2,795	-	-	-	-
100-55210-156	LIFE INSURANCE	20	25	25	-	-	-	-
100-55210-211	PROFESSIONAL DEVELOPMENT	218	1,869	1,514	-	-	-	-
100-55210-224	SOFTWARE/HARDWARE MAINTENANCE	1,888	1,355	5,157	-	-	-	-
100-55210-225	TELECOM/INTERNET/COMMUNICATION	2,028	2,547	3,655	-	-	-	-
100-55210-310	OFFICE & OPERATING SUPPLIES	1,859	2,345	2,664	-	-	-	-
100-55210-320	SUBSCRIPTIONS/DUES	208	1,136	1,286	-	-	-	-
100-55210-324	PROMOTIONS/ADS	1,548	3,062	4,079	-	-	-	-
100-55210-650	USER FEE-REC DESK	4,994	3,800	4,300	-	-	-	-
100-55210-790	VOLUNTEER TRAINING	-	42	309	-	-	-	-
	Total Recreation Administration	197,349	196,989	257,934	-	-	-	-

**PARKS & RECREATION PROGRAMS EXPENSE DETAIL
(MOVED TO FUND 248 PARK & REC SPECIAL REVENUE)**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-55300-113	WAGES/TEMPORARY	1,441	551	1,942	-	-	-	-
100-55300-150	MEDICARE TAX/CITY SHARE	23	7	29	-	-	-	-
100-55300-151	SOCIAL SECURITY/CITY SHARE	98	31	123	-	-	-	-
100-55300-155	WORKERS COMPENSATION	74	18	62	-	-	-	-
100-55300-341	PROGRAM SUPPLIES	-	110	1,237	-	-	-	-
	Total Park & Rec Special Rev	1,636	718	3,393	-	-	-	-

**PARKS & RECREATION SENIOR PROGRAMS EXPENSE DETAIL
(MOVED TO FUND 248 PARK & REC SPECIAL REVENUE)**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-55310-113	WAGES/SEASONAL	-	-	-	-	-	-	-
100-55310-114	WAGES/PART-TIME/PERMANENT	35,649	36,269	-	-	-	-	-
100-55310-117	LONGEVITY PAY	500	500	-	-	-	-	-
100-55310-150	MEDICARE TAX/CITY SHARE	474	468	-	-	-	-	-
100-55310-151	SOCIAL SECURITY/CITY SHARE	2,026	2,001	-	-	-	-	-
100-55310-152	RETIREMENT	2,426	2,474	-	-	-	-	-
100-55310-153	HEALTH INSURANCE	5,299	5,785	-	-	-	-	-
100-55310-154	HSA-HRA CONTRIBUTIONS	-	972	-	-	-	-	-
100-55310-155	WORKERS COMPENSATION	-	4	-	-	-	-	-
100-55310-156	LIFE INSURANCE	-	-	-	-	-	-	-
100-55310-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55310-211	PROFESSIONAL DEVELOPMENT	734	1,363	-	-	-	-	-
100-55310-224	SOFTWARE/HARDWARE MAINTENANCE	1,888	1,355	-	-	-	-	-
100-55310-225	TELECOM/INTERNET/COMMUNICATION	946	1,488	-	-	-	-	-
100-55310-310	OFFICE & OPERATING SUPPLIES	1,911	1,981	-	-	-	-	-
100-55310-320	SUBSCRIPTIONS/DUES	370	410	-	-	-	-	-
100-55310-330	TRAVEL EXPENSES	-	-	-	-	-	-	-
100-55310-341	SENIOR PROGRAM EXPENSES	-	-	-	-	-	-	-
	Total Senior Citizen's Program	52,224	55,071	-	-	-	-	-

PARKS & RECREATION COMMUNITY EVENTS EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-55320-780	DISCOVER WHITEWATER RACE	6,000	6,000	6,000	-	6,000	6,000	6,000
100-55320-790	CELEBRATIONS/AWARDS	5,966	8,157	6,052	9,595	10,297	10,000	10,100
	Total Community Events	11,966	14,157	12,052	9,595	16,297	16,000	16,100

PARKS & RECREATION COMMUNITY BASED COOPERATIVE PROJECTS EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-55330-760	AQUATIC CENTER CONTRIBUTION	78,000	103,000	128,000	279,759	279,759	284,973	271,364
100-55330-761	AQUATIC CENTER CAPITAL CONTRIB	50,000	50,000	50,000	50,000	50,000	100,000	100,000
	Total Comm. Based-Coop Projects	128,000	153,000	178,000	329,759	329,759	384,973	371,364

TRANSFERS TO OTHER FUNDS DETAIL EXPENSES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-59220-901	TRANS TO FD 260 SICK/SEVERENCE	42,000	75,000	18,888	55,000	55,000	-	50,000
100-59220-903	TRANS TO FD 271 SIR	-	50,000	-	-	-	-	-
100-59220-913	TRANS IN/OUT-OTHER FUNDS	8,500	-	181,965	-	77,366	-	-
100-59220-914	TRANS TO FD 210 FIRE EQUIP REV	-	260,000	-	-	-	-	-
100-59220-916	TRANS TO FD 205 27TH PAYROLL	15,000	30,000	-	15,000	15,000	-	-
100-59220-955	TRANS TO FD 248 PARK & REC	-	-	-	197,795	197,795	261,271	290,432
100-59220-917	TRANS TO FD 250 FORESTRY	6,000	7,917	7,500	-	-	10,000	10,000
100-59220-918	TRANS TO FD 230 RECYLING	427,890	450,307	406,853	476,580	476,580	488,180	492,120
100-59220-919	TRANS TO FD 900 ECONOMIC DEV	-	-	117,343	32,500	32,500	32,500	32,500
100-59220-925	TRANS TO FD 215 DPW EQUIP REV	85,000	170,000	-	85,000	170,000	-	-
100-59220-926	TRANS TO FD 216 PD VEHICLE REV	95,000	-	21,730	38,270	38,270	-	-
100-59220-927	TRANS TO FD 217 BLDING REPAIR	31,651	15,000	25,000	15,000	30,000	-	15,000
100-59220-928	TRANS TO FD 280 STREET REPAIR	182,782	192,218	-	8,035	158,035	-	-
100-59220-939	TRANS TO FD 214 ELECTIONS	37,534	25,000	33,426	25,000	25,000	50,000	25,000
100-59220-994	TRANS TO FD 235 RIDE SHARE	-	-	-	-	-	-	-
100-59220-998	TRANS TO FD 220 LIBRARY	470,000	470,000	485,000	470,000	470,000	627,558	646,846
100-59230-990	TRANS TO FD 300 DEBT SERVICE	970,287	942,883	1,043,530	1,257,105	1,257,105	1,313,705	1,667,247
100-59240-901	TRANS TO FD 249 FIRE DEPART	177,516	182,529	182,529	1,258,615	1,258,615	1,402,794	1,313,030
100-59240-902	TRANS TO FD 249 FIRE-ST PYMTS	38,199	21,308	17,035	-	-	-	-
100-59240-945	TRANS TO FD 452 BIRGE FOUNTAIN	2,500	-	500	500	500	500	500
100-59240-960	TRANS TO FD 450 CIP	95,000	-	46,491	-	-	-	-
	Total Transfers	2,684,859	2,892,162	2,587,789	3,934,400	4,261,766	4,186,508	4,542,675



FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
FINANCE

FUND DESCRIPTION

FUND 205

The City's books are accounted for on an accrual basis, and therefore years with 27 payroll periods do not affect the budget. For this reason we are closing out Fund 205 and transfer the balance to General Fund.

The 27th Payroll Fund (#205) was established to prefund the General Fund payroll expense that is incurred during years with 27 biweekly payrolls. This occurs every 11th year with the next occurring in 2026.

- **Fund Balance** is designated and will accumulate for payroll expenses necessary each 11th year.
- **Primary Funding Source** is annual transfer from the General Fund. An annual contribution of one-tenth of a bi-weekly payroll is projected to cover the full additional payroll that will occur in 2026.
- **Audit Classification:** Governmental; Non-Major.

27TH PAYROLL REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
205-43355-00	GENERAL FUND TRANSFER	15,000	30,000	-	15,000	15,000	-	-
	Total Intergovernmental Revenue	15,000	30,000	-	15,000	15,000	-	-
MISCELLANEOUS REVENUES								
205-48100-00	INTEREST INCOME	4	8	64	-	535	-	-
	Total Miscellaneous Revenue	4	8	64	-	535	-	-
OTHER FINANCING SOURCES								
205-49300-00	FUND BALANCE APPLIED	-	-	-	(15,000)	75,848		
	Total Other Financing Sources	-	-	-	(15,000)	75,848	-	-
	Grand Total:	15,004	30,008	64	-	91,383	-	-

27TH PAYROLL EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
205-51920-913	TRANSFER OUT-OTHER FUNDS	-	-	-	-	91,383	-	-
	Total:	-	-	-	-	91,383	-	-

FUND BALANCE		45,776	75,784	75,848		0	0	0
205-34300	Net Change-Increase/(Decrease)	15,004	30,008	64	-	(75,848)	-	-

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
GENERAL ADMINISTRATION

FUND DESCRIPTION

FUND 214

The Elections Fund (#214) was established in the 2017 budget year to account for election expenses and normalize the irregular annual funding needs of a varied number of elections conducted each year.

- **Fund Balance** is designated to be retained at a level necessary to fund higher election expenses in those years with more elections.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental; Non-Major.

ELECTIONS REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
OTHER FINANCING SOURCES								
214-43355-55	TRANSFER FROM GENERAL FUND	37,534	25,000	33,426	25,000	25,000	50,000	25,000
214-48100-51	GRANT INCOME	-	-	-	-	1,852	-	-
214-49300-51	FUND BALANCE APPLIED	-	-	-	11,203	(9,697)	7,736	(6,646)
	Grand Total:	37,534	25,000	33,426	36,203	17,155	57,736	18,354

ELECTIONS EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
214-51400-111	WAGES & SALARIES / PERMANENT	-	-	-	-	-	-	-
214-51400-113	WAGES / TEMPORARY	-	-	-	-	53	-	52
214-51400-116	ELECTION INSPECTORS	24,320	5,217	18,255	25,249	8,710	34,387	9,000
214-51400-150	MEDICARE TAX/CITY SHARE	76	3	9	366	17	499	25
214-51400-151	SOCIAL SECURITY/CITY SHARE	324	12	38	1,565	72	2,132	75
214-51400-155	WORKERS COMPENSATION	122	14	31	43	10	39	15
214-51400-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
214-51400-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
214-51400-217	CONTRACTUAL SERVICES	-	-	-	-	-	-	-
214-51400-225	TELECOM/INTERNET/COMMUNICATION	480	480	400	480	480	480	485
214-51400-310	OFFICE & OPERATING SUPPLIES	29,100	8,187	18,250	8,500	7,635	20,000	8,500
214-51400-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-	-
214-51400-330	TRAVEL EXPENSES	-	212	-	-	178	200	202
214-51400-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total:	54,422	14,124	36,982	36,203	17,155	57,736	18,354

FUND BALANCE		3,096	13,972	10,416		20,113	12,377	19,023
214-34300	Net Change-Increase/(Decrease)	(16,888)	10,876	(3,556)	-	9,697	(7,736)	6,646

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION

FUND 215

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

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

EQUIPMENT REPLACEMENT FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
215-43355-53	FUND TRANSFERS-VARIOUS	85,000	170,000	-	85,000	170,000	-	-
215-43510-53	FEDERAL/STATE GRANT-REIMBURSE	-	-	-	-	-	-	-
	Total Intergovernmental Rev.	85,000	170,000	-	85,000	170,000	-	-
MISCELLANEOUS REVENUES								
215-48100-53	INTEREST INCOME	355	45	82	150	596	507	451
215-48300-53	SALE OF VEHICLES/MISC REVENUE	13,872	31,965	-	-	-	-	-
215-48400-53	INSURANCE CLAIM RECOVERY	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	14,227	32,010	82	150	596	507	451
OTHER FINANCING SOURCES								
215-49290-53	TRANSFER IN-OTHER FUNDS	21,500	25,000	25,000	25,000	25,000	25,000	25,000
215-49291-53	BOND PROCEEDS	-	-	-	-	-	137,000	250,000
215-49300-53	FUND BALANCE APPLIED	-	-	-	19,850	99,677	116,493	(19,451)
	Total Other Financing Sources	21,500	25,000	25,000	44,850	124,677	278,493	255,549
	Grand Total:	120,727	227,010	25,082	130,000	295,273	279,000	256,000

EQUIPMENT REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
215-53560-810	CAPITAL EQUIPMENT	24,934	70,912	-	-	-	-	-
215-53560-820	ROLLING STOCK	147,249	163,715	30,090	130,000	295,273	279,000	256,000
	Total:	172,183	234,627	30,090	130,000	295,273	279,000	256,000

FUND BALANCE		129,858	122,241	246,333		146,656	30,162	49,613
215-34300	Net Change-Increase/(Decrease)	(51,456)	(7,617)	124,092		(99,677)	(116,493)	(97,043)

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
POLICE

FUND DESCRIPTION

FUND 216

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

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

POLICE VEHICLE REPLACEMENT FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
216-43355-52	GENERAL FUND TRANSFER	95,000	-	21,730	38,270	38,270	-	-
	Total Intergovernmental Revenue	95,000	-	21,730	38,270	38,270	-	-
MISCELLANEOUS REVENUES								
216-48100-52	INTEREST INCOME	-	-	-	-	-	-	-
216-48300-52	SALE OF VEHICLES	2,470	8,630	-	-	-	-	-
	Total Miscellaneous Revenues	2,470	8,630	-	-	-	-	-
OTHER FINANCING SOURCES								
216-49295-52	BOND PROCEEDS	-	-	-	-	-	137,256	70,000
216-49300-52	FUND BALANCE APPLIED	-	-	-	(38,270)	(31,161)	-	-
	Total Other Financing Sources	-	-	-	(38,270)	(31,161)	137,256	70,000
	Grand Total:	97,470	8,630	21,730	-	7,109	137,256	70,000

POLICE VEHICLE REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
216-52200-810	EQUIPMENT-VECHCLE	-	-	12,409	-	7,034	137,256	70,000
216-52200-820	ROLLING STOCK	46,933	54,562	42,613	-	75	-	-
	Total:	46,933	54,562	55,022	-	7,109	137,256	70,000

FUND BALANCE		76,151	30,218	(3,073)		28,088	28,088	28,088
216-34300	Net Change-Increase/(Decrease)	50,537	(45,932)	(33,292)	-	31,161	-	-

NOTES:

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

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
PARKS & RECREATION

FUND DESCRIPTION

FUND 217

The Building Repair Fund (#217) was established in 2013 to fund minor repair/replacement of public facility components and contents.

- **Fund Balance** is designated to be retained until it reaches a target value of \$100,000 and any balance over this target value can be made available for transfer to the General Fund for general purposes.
- **Primary Funding Source** is annual transfer from the General Fund. Target annual funding level is \$10,000.
- **Audit Classification:** Governmental; Non-Major.

BUILDING REPAIR FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
217-43355-57	GENERAL FUND TRANSFER	31,651	15,000	25,000	15,000	30,000	-	15,000
	Total Intergovernmental Revenues	31,651	15,000	25,000	15,000	30,000	-	15,000
MISCELLANEOUS REVENUES								
217-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
217-48600-52	MISC INCOME	12,667	-	-	-	-	-	-
	Total Miscellaneous Revenues	12,667	-	-	-	-	-	-
OTHER FINANCING SOURCES								
217-49300-52	FUND BALANCE APPLIED	-	-	-	150	2,602	15,150	302
	Total Other Financing Sources	-	-	-	150	2,602	15,150	302
	Grand Total:	44,318	15,000	25,000	15,150	32,602	15,150	15,302

BUILDING REPAIR FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
217-51600-850	FACILITY REPAIRS	4,205	47,973	-	15,150	25,000	15,150	15,302
217-51600-855	ADA REPAIRS	-	-	-	-	7,602	-	-
	Total:	4,205	47,973	-	15,150	32,602	15,150	15,302

FUND BALANCE		52,692	19,719	44,719		42,117	26,967	26,666
217-34300	Net Change-Increase/(Decrease)	40,113	(32,973)	25,000	-	(2,602)	(15,150)	(302)

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION

FUND 225

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

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

SKATE PARK FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
225-43355-55	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
225-48100-55	INTEREST INCOME	-	-	-	-	-	-	-
225-48415-00	RESTITUTION DAMAGES	-	-	-	-	-	-	-
225-48500-55	DONATIONS	-	3,000	-	-	-	-	-
	Total Miscellaneous Rev.	-	3,000	-	-	-	-	-
OTHER FINANCING SOURCES								
225-49290-55	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
225-49300-55	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	-	3,000	-	-	-	-	-

SKATE PARK FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
225-55321-820	CAPITAL IMPROVE-CONSTRUCTION	5,000	-	-	-	-	-	-
225-55321-821	DESIGN/ENGINEERING	-	-	-	-	-	-	-
225-55340-911	TRANSFERS OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total:	5,000	-	-	-	-	-	-

FUND BALANCE		2,433	5,433	5,433		5,433	5,433	5,433
225-34300	Net Change-Increase/(Decrease)	(5,000)	3,000	-	-	-	-	-

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION

FUND 230

The Solid Waste & Recycling Fund (#230) was established to account for the revenues and expenses related to providing solid waste / recycling collection services to residents and for ongoing Landfill monitoring.

- **Fund Balance** is designated for unanticipated costs of operating these public services.
- **Primary Funding Source** is annual transfer from the General Fund and annual grants from the state.
- **Audit Classification:** Governmental; Non-Major.

SOLID WASTE & RECYCLING REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES / 230-43000				1,307				
230-43355-53	GENERAL FUND TRANSFER	427,890	450,307	406,853	476,580	476,580	488,180	492,120
	Direct Billing for Service							
230-43540-53	RECYLING GRANT-STATE OF WIS	31,731	31,846	31,764	32,000	31,780	31,780	31,780
	Total Intergovernmental Rev.	459,621	482,153	438,617	508,580	508,360	519,960	523,900
PUBLIC CHARGES FOR SERVICE / 230-46000								
230-46422-53	TRASH REMOVAL FEES	200	-	-	200	-	-	-
230-46440-53	BRUSH REMOVAL FEES	51	60	30	200	-	-	-
	Total Public Charges - Services	251	60	30	400	-	-	-
OTHER FINANCING SOURCES / 230-49000								
230-49300-53	FUND BALANCE APPLIED	-	-	-	(2,949)	(4,506)	5,000	5,000
	Total Miscellaneous Revenues	-	-	-	(2,949)	(4,506)	5,000	5,000
	Grand Total:	459,872	482,213	438,647	506,031	503,854	524,960	528,900

SOLID WASTE & RECYCLING EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
230-53600-219	JOHN'S-CITY PICKUP	321,655	323,157	332,197	363,000	361,550	375,944	378,659
230-53600-220	LANDFILL CONTRACT SERVICES	17,767	9,079	9,482	6,000	6,500	7,000	7,200
230-53600-295	CONTRACT JOHN'S RECYCLE	115,982	124,677	138,718	136,950	135,570	141,935	142,960
230-53600-320	PUBLIC EDUCATION EXPENSES	-	-	-	-	-	-	-
230-53600-325	PUBLIC EDUCATION	78	78	96	81	234	81	82
	Total:	455,481	456,991	480,493	506,031	503,854	524,960	528,900

FUND BALANCE		33,762	58,984	17,138		21,644	16,644	11,644
230-34300	Net Change-Increase/(Decrease)	4,390	25,222	(41,846)	-	4,506	(5,000)	(5,000)

NOTES

1) 2024-2025 Budgeted Rates:	2024 Rates	2024 Units	2024 Cost	2025 Rates	2025 Cost	2024-2025 Increase	
	Refuse rate:	\$9.25	2,770	307,470	9.25	309,690	\$2,220.00
	Bulk collection rate:	\$2.06	2,770	68,474	2.06	68,969	\$494.40
	Recycle rate:	\$4.27	2,770	141,935	4.27	142,960	\$1,024.80
	Total:	\$15.58	2,720	517,879	15.58	521,618	\$3,739.20

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION

FUND 240

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

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

PARKLAND ACQUISITION FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
PUBLIC CHARGES FOR SERVICES								
240-46810-56	PARKLAND FEES	4,480	-	-	-	7,168	-	-
	Total Charges for Services	4,480	-	-	-	7,168	-	-
MISCELLANEOUS REVENUES								
240-48100-56	INTEREST INCOME	-	-	-	-	-	-	-
240-48510-56	DONATION-TREES	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
240-49300-56	FUND BALANCE APPLIED	-	-	-	-	(7,168)	-	-
	Total Other Financing Sources	-	-	-	-	(7,168)	-	-
	Grand Total:	4,480	-	-	-	-	-	-

PARKLAND ACQUISITION FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
240-56110-294	TREE & PARK EXPENSES	-	-	-	-	-	-	-
240-56110-820	LAND/REAL ESTATE ACQUISITION	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-

FUND BALANCE		53,169	53,169	53,169		60,337	60,337	60,337
240-34300	Net Change-Increase/(Decrease)	4,480	-	-	-	7,168	-	-

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION

FUND 245

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

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

PARKLAND DEVELOPMENT FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
PUBLIC CHARGES FOR SERVICE								
245-46810-56	PARKLAND FEES	896	-	-	-	-	-	-
245-46816-56	PURPLE MARTIN HOUSE DONATIONS	-	1,691	100	-	-	-	-
245-46817-56	UFC ARBORETUM DONATIONS	-	4,900	26,556	-	9,953	-	-
	Total Charges for Service	896	6,591	26,656	-	9,953	-	-
MISCELLANEOUS REVENUES								
245-48100-56	INTEREST INCOME	-	-	-	-	-	-	-
245-48410-56	DONATION-PARK DEVELOPMENT	-	4,506	225	-	-	-	-
245-48420-56	DONATION-EFFEGY MOUNDS	-	533	-	-	-	-	-
	Total Miscellaneous Rev.	-	5,039	225	-	-	-	-
OTHER FINANCING SOURCES								
245-49290-56	TRANSFER IN-OTHER FUNDS	-	2,867	-	-	-	-	-
245-49300-56	FUND BALANCE APPLIED	-	-	-	-	(2,802)	-	-
	Total Otr Financing Sources	-	2,867	-	-	(2,802)	-	-
	Grand Total:	896	14,497	26,881	-	7,151	-	-

PARKLAND DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
245-56120-219	OTHER PROFESSIONAL SERVICES	-	-	357	-	-	-	-
245-56120-310	OFFICE & OPERATING SUPPLIES	-	1,361	19,415	-	3,400	-	-
245-56120-650	TRANSFER OUT	-	-	533	-	-	-	-
245-56120-822	CAPITAL OUTLAY/IMPROVEMENT	2,371	-	26,465	-	-	-	-
245-56120-826	UFC ARBORETUM EXPENSE	-	-	-	-	3,751	-	-
245-56120-830	RAY TROST NATURE PRESERVE	-	-	-	-	-	-	-
245-56120-840	CHINMEY SWIFT PROJECT	-	-	-	-	-	-	-
	Total:	2,371	1,361	46,770	-	7,151	-	-

FUND BALANCE		19,666	32,802	12,913		15,715	15,715	15,715
245-34300	Net Change-Increase/(Decrease)	(1,475)	13,136	(19,889)	-	2,802	-	-

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION

FUND 250

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

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

FORESTRY REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
250-43355-56	GENERAL FUND TRANSFER	6,000	7,917	7,500	-		10,000	10,000
	Total Intergovernmental Rev	6,000	7,917	7,500	-	-	10,000	10,000
PUBLIC CHARGES FOR SERVICE								
250-46810-56	PARKLAND FEES--TREES	285	-	-	-			
	Total Charges for Service	285	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
250-48100-56	INTEREST INCOME	7	1	4	-	42	36	32
250-48510-56	DONATION FOR TREES	-	1,500	3,750	-	3,750	-	-
	Total Miscellaneous Rev.	7	1,501	3,754	-	3,792	36	32
OTHER FINANCING SOURCES								
250-49300-56	FUND BALANCE APPLIED	-	-	-	1,000	(692)	5,964	(6,022)
	Total Otr Financing Sources	-	-	-	1,000	(692)	5,964	(6,022)
	Grand Total:	6,292	9,418	11,254	1,000	3,100	16,000	4,010

FORESTRY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
250-56130-219	PROFESSIONAL SERVICES	6,000	1,650	14,347	-	2,800	15,000	3,000
250-56130-294	TREE PURCHASES	275	1,240	-	1,000	300	1,000	1,010
250-56130-650	TRANSFER OUT	-	-	-	-	-	-	-
	Total:	6,275	2,890	14,347	1,000	3,100	16,000	4,010

FUND BALANCE		12,367	18,895	15,802		16,494	10,529	16,551
250-34300	Net Change-Increase/(Decrease)	17	6,528	(3,093)	-	692	(5,964)	6,022

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
FINANCE

FUND DESCRIPTION

FUND 260

The Sick Leave Severance Fund (#260) was established to fund the General Fund portion of the accumulated sick leave benefit liability. This benefit pays eligible staff for their accumulated, but unused sick leave at retirement or separation. Payment is limited to the lesser of one-half of accumulated sick leave hours or 720 hours. The benefit was eliminated for new staff who join the City after June 30, 2011. Accumulated liability at 12/31/2017 is projected to be \$540,000 for 46 eligible General Fund staff members.

- **Fund Balance** is designated to be retained for funding anticipated benefit payments in the subsequent four-year period. This estimate is to be reviewed annually as part of the budget process. After 2018 transfer and depletion of current Fund Balance, an annual 30,000 transfer is expected to fund projected retirements through 2021.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

SICK LEAVE SEVERANCE REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
260-43355-00	GENERAL FUND TRANSFER	42,000	75,000	18,888	55,000	85,000	-	50,000
	Total Intergovernmental Rev.	42,000	75,000	18,888	55,000	85,000	-	50,000
MISCELLANEOUS REVENUES								
260-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc. Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
260-49290-00	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
260-49300-00	FUND BALANCE APPLIED	-	-	-	85,000	(47,389)	80,000	(20,000)
	Total Other Financing	-	-	-	85,000	(47,389)	80,000	(20,000)
	Grand Total:	42,000	75,000	18,888	140,000	37,611	80,000	30,000

SICK LEAVE SEVERANCE EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
260-51365-325	BENEFIT PAID	16,223	33,414	40,593	140,000	37,611	80,000	30,000
260-51365-650	TRANSFER OUT	-	-	-	-	-	-	-
	Total:	16,223	33,414	40,593	140,000	37,611	80,000	30,000

FUND BALANCE		65,119	106,705	85,000		132,389	52,389	72,389
260-34300	Net Change-Increase/(Decrease)	25,777	41,586	(21,705)	-	47,389	(80,000)	20,000

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
FINANCE

FUND DESCRIPTION

FUND 271

The Insurance-SIR (Self Insured Retention) Fund (#271) was established in 2015 to fund exposure to loss retained by the City under its General Liability insurance policy. Under the policy terms, the City retains the first \$25,000 of loss exposure to each liability claim.

- **Fund Balance** is designated to be retained until it reaches a value of \$100,000. Once this target level is reached, annual General Fund transfers may be suspended until claim losses require replenishment.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

INSURANCE SIR REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
27143355-00	GENERAL FUND TRANSFER	25,000	50,000	-	-	-	-	-
	Total Intergovernmental	25,000	50,000	-	-	-	-	-
MISCELLANEOUS REVENUES								
27148100-00	INTEREST INCOME	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
27149300-00	FUND BALANCE APPLIED	-	-	-	-	5,596	20,000	-
	Total Other Financing Sources	-	-	-	-	5,596	20,000	-
	Grand Total:	25,000	50,000	-	-	5,596	20,000	-

INSURANCE SIR EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
27151920-350	INSURANCE-CLAIMS	12,448	19,900	-	-	5,596	20,000	-
	Total:	12,448	19,900	-	-	5,596	20,000	-

FUND BALANCE		114,527	144,627	144,627		139,031	119,031	119,031
27134300	Net Change-Increase/(Decrease)	12,552	30,100	-	-	(5,596)	(20,000)	-

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
PARKS & RECREATION

FUND DESCRIPTION

FUND 272

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

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

LAKES IMPROVEMENT FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
MISCELLANEOUS REVENUES								
272-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
272-48410-00	DONATIONS-LAKES IMPROVEMENTS	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
272-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	-	-	-	-	-	-	-

LAKES IMPROVEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
272-51020-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
272-51020-650	DONATION PURCHASES	-	-	-	-	-	-	-
272-51020-821	DESIGN/ENGINEERING/SURVEY	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-

FUND BALANCE		475	475	475		475	475	475
272-34300	Net Change-Increase/(Decrease)	-	-	-	-	-	-	-

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION

FUND 280

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

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

STREET REPAIR REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
280-43355-57	GENERAL FUND TRANSFER	182,782	192,218	176,965	8,035	158,035	-	-
280-43378-57	PROJECT REIMBURSEMENT REV	26,172	76,812	-	-	-	-	-
280-43780-57	KWIK TRIP ROAD ESCROW	80,000	-	-	-	-	-	-
	Total Intergovernmental	288,955	269,030	176,965	8,035	158,035	-	-
MISCELLANEOUS REVENUES								
280-48100-57	INTEREST INCOME	1,300	261	1,232	-	11,690	9,936	8,843
	Total Miscellaneous Rev.	1,300	261	1,232	-	11,690	9,936	8,843
OTHER FINANCING SOURCES								
280-49295-57	BOND PROCEEDS	-	-	-	-	-	-	185,000
280-49300-57	FUND BALANCE APPLIED	-	-	-	351,965	79,275	396,724	97,007
	Total Other Financing Sources	-	-	-	351,965	79,275	396,724	282,007
	Grand Total:	290,255	269,291	178,197	360,000	249,000	406,660	290,850

STREET REPAIR EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
280-57500-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	-
280-57500-805	SIDEWALK-ANNUAL	1,168	4,841	650	20,000	20,000	20,000	20,000
280-57500-820	ANNUAL MAJOR REPAIRS	203,777	192,445	293,254	320,000	130,000	366,660	250,850
280-57500-821	ENGINEERING	-	28,636	14,980	20,000	99,000	20,000	20,000
280-57500-830	CONTINGENCIES	-	-	-	-	-	-	-
	Total:	204,945	225,922	308,883	360,000	249,000	406,660	290,850

FUND BALANCE		678,416	721,785	591,099		511,824	115,100	18,093
280-34300	Net Change-Increase/(Decrease)	85,310	43,369	(130,686)	-	(79,275)	(396,724)	(97,007)

FUND TYPE
SPECIAL REVENUE
ASSOCIATED DEPARTMENT
POLICE
FUND DESCRIPTION
FUND 295

The Police Trust Fund (#295) was established to account for four separate activities: Donations, Crime Prevention, Seizures and Evidence/Found Property.

- **Audit Classification:** Governmental, Non-Major.

DONATIONS

The K9 Unit was established in 2013 with a “By the Community, For the Community” initiative and funds were acquired through the K9 5K/10K Run (held 2014, 2015, and 2016), K9 t-shirt sales, coin jar donations and donations from businesses and citizens. This fund is to account for the revenue and expenses associated with the K9 Unit.

- **Fund Balance** is designated to be retained for costs associated with the establishing and maintaining a K9 Unit.
- **Primary Funding Source** is donations.

CRIME PREVENTION

Accounts for the revenue and expense of safety awareness programs and supplies including Identification kits, safety pamphlets, coloring books, etc.

- **Fund Balance** is designated to be retained for costs associated with crime prevention initiatives.
- **Primary Funding** is from Police Department sales of Wisconsin Department of Transportation vehicle registrations. Two-thirds of the convenience fee of \$10 is retained by this fund.

SEIZURES

Accounts for the revenue and expense from federal and state seizures. Approved expenditures of these funds have included an electronic fingerprinting system, undercover vehicle, surveillance camera, tactical equipment and funds for undercover drug operations.

- **Fund Balance** is restricted for uses permissible by state and federal law. Portions of state-seized funds are submitted to the Wisconsin Common School Fund. Portions of federally-seized funds are retained by the U.S. Marshals Service.
- **Primary Funding Source** is derived from federal and state seizures of cash and/or vehicles used in the commission of a felony. This funding is expected to be reduced or eliminated with future changes to federal and state seizure laws.

Evidence/FOUND PROPERTY

Accounts for seized and lost/found currency.

- **Fund Balance** is designated to be retained until the property can be returned to the rightful owner.
- **Primary Funding Source** is evidence from investigations and/or found property.

POLICE TRUST FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
MISCELLANEOUS REVENUES								
295-48100-52	INTEREST INCOME	29	46	42	28	41	35	31
295-48200-52	SEIZURE REV-DRUG RELATED	38,203	429	360	8,740	2,855	2,000	2,000
295-48300-52	SEIZURE REV-NON DRUG RELATED	-	-	-	-	-	-	-
295-48400-52	CRIME PREVENTION INCOME	3,595	5,578	5,652	4,759	8,500	4,700	4,700
295-48500-52	DONATIONS-POLICE DEPARTMENT	669	9,678	-	6,595	-	-	-
295-48700-52	EVIDENCE/FOUND PROP INCOME	456	1,913	415	1,560	522	500	500
	Total Miscellaneous Rev.	42,952	17,643	6,469	21,682	11,918	7,235	7,231
OTHER FINANCING SOURCES								
295-49300-52	FUND BALANCE APPLIED	-	-	-	(21,682)	9,408	(235)	769
	Total Other Financing Sources	-	-	-	(21,682)	9,408	(235)	769
		42,952	17,643	6,469	-	21,326	7,000	8,000

POLICE TRUST FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
295-52200-310	OFFICE & OPERATING SUPPLIES	7,385	4,859	1,753	-	4,500	4,500	5,000
295-52200-320	EVIDENCE/FOUND PROP EXP	1,324	52	-	-	-	-	-
295-52200-350	DRUG SEIZURE EXPENSES	2,173	12,000	14,574	-	2,220	2,500	3,000
295-52200-810	EQUIPMENT	-	-	-	-	14,606	-	-
		10,882	16,911	16,327	-	21,326	7,000	8,000

FUND BALANCE		87,625	88,356	83,498		74,090	74,325	73,556
295-34300	Net Change-Increase/(Decrease)	32,070	732	(4,858)	-	(9,408)	235	(769)



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT**

FUND DESCRIPTION

FUND 900

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

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

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

PERSONNEL SUMMARY

	2019	2020	2021	2022	2023	2024
Director	1	1	1	1	1	1
Administrative Assistant	.5	.5	.5	.5	.5	1

ECONOMIC DEVELOPMENT SUMMARY

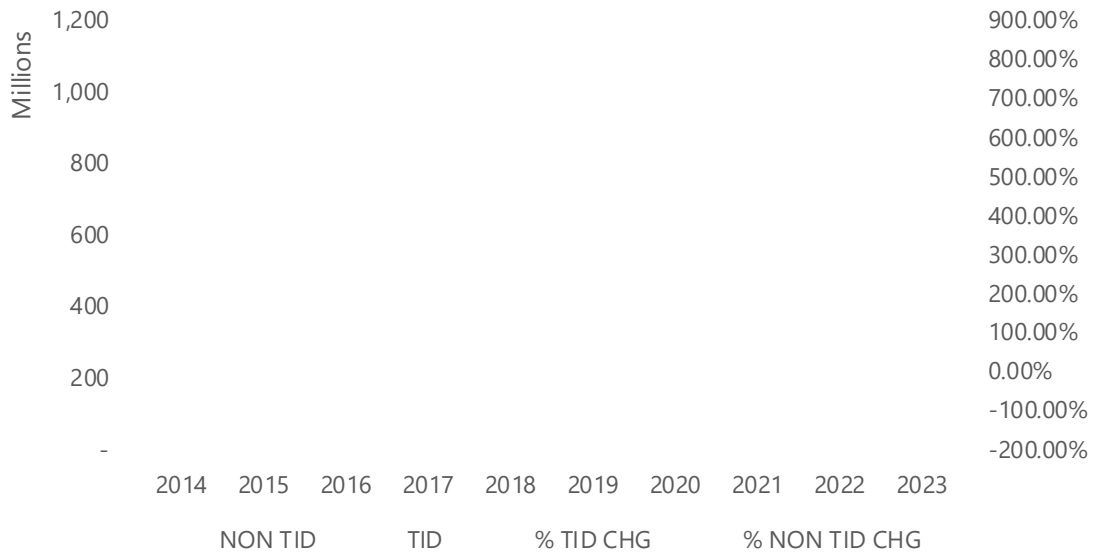
FISCAL RESOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
REVENUES							
Total Revenues	100,000	100,000	167,343	190,745	76,805	203,003	207,354
Total	100,000	100,000	167,343	190,745	76,805	203,003	207,354
EXPENSES							
100 Personnel & Benefits	76,150	121,355	98,071	141,143	36,326	159,316	162,900
200 Professional Svcs	26,820	32,016	18,062	43,815	38,436	37,792	38,500
300 Commodities & Other Exp	5,943	3,493	2,665	5,787	2,043	5,896	5,954
600 Misc Exp	23,000	-	-	-	-	-	-
Total	131,914	156,864	118,798	190,745	76,805	203,003	207,354

FUND BALANCE	55,343	(1,496)	57,427		73,122	50,119	25,264
900-34300 Net Change-Increase/(Dec)	(31,914)	(56,864)	48,544	-	15,695	-	0
Fund Balance Audit Adj	(8,363)	25	10,379				

DEPARTMENT SERVICE METRICS

Equalized Value. Positive economic growth results in new and expanding businesses as well as new residential construction which ultimately increases the local tax base and can reduce overall property taxes for individual property owners. Equalized value can be a helpful indicator of the growth in commercial and residential development over time. Regional, state, or federal shifts outside of the community can also have an impact on equalized value.

**EQUALIZED VALUE
TID / NON TID**



GOALS & OBJECTIVES 2024/2025 OUTLOOK

- Enhance Housing Development Strategies:
 - Support the city's effort to develop detached and other family-style housing, aiming for 20 units annually over the next five years.
 - Implement this through proactive initiatives and policies like development incentives and through programs like marketing sites to developers and supporting innovative land deals.
- Business Attraction and Growth:
 - Attract new businesses to Whitewater, utilizing a revised and expanded business recruitment and expansion platform and enhancing the City/CDA's participation with the Innovation Center.
 - Employ strategies such as marketing, attending and hosting development summits, and building relationships with site selectors and brokers.
 - Facilitate outreach and events for entrepreneurs and startups.
- Downtown Revitalization:
 - Address downtown vacancies and facilitate rehabilitation of blighted commercial properties.
 - Revise the loan programs to include lower interest rates, grant option, and other modernizations to spur investment.
 - Promote the use of existing resources for business and residential revitalization.
- Collaborative Community Development:
 - Work together as CDA and staff to foster community growth in business sectors (new, existing, startups) and the residential base (family-style homes and multifamily units).
 - Apply a team-oriented approach in committee discussions to enhance collective decision-making, emphasizing the value of diverse viewpoints and collaborative problem-solving.
 - Align actions and decisions with community interests and the strategic plan, prioritizing public benefit over personal interests of individual committee members.

ECONOMIC DEVELOPMENT FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
900-48100-56	INTEREST INCOME	-	-	-	-	-	-	-
900-49262-56	TRANSFER-TID #4-ADMINISTRATION	75,000	75,000	-	-	-	-	-
900-49263-56	TRANSFER-TID #6-ADMINISTRATION	25,000	25,000	-	-	-	-	-
900-49265-56	TRANSFER TID #4 AFFORD HOUSING	-	-	50,000	50,000	50,000	50,000	50,000
900-49266-56	TRANSFER TID #11-ADMIN	-	-	-	5,000	10,000	25,000	25,000
900-49267-56	TRANSFER TID #12-ADMIN	-	-	-	5,000	-	25,000	25,000
900-49268-56	TRANSFER TID #13-ADMIN	-	-	-	35,000	-	-	-
900-49269-56	TRANSFER TID #14-ADMIN	-	-	-	-	-	25,000	25,000
900-49270-56	TRANSFER TID #10-ADMIN	-	-	-	-	-	22,500	25,000
900-49290-56	GENERAL FUND TRANSFER	-	-	117,343	32,500	32,500	32,500	32,500
900-49300-56	FUND BALANCE APPLIED	-	-	-	63,245	(15,695)	23,003	24,854
	Fund 900 - Ec Dev Income	100,000	100,000	167,343	190,745	76,805	203,003	207,354

ECONOMIC DEVELOPMENT FUND EXPENSE DETAIL

EXPENDITURES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
900-56500-111	SALARIES	42,792	78,276	43,172	84,000	7,676	121,050	123,774
900-56500-115	WAGES/PART-TIME/PERMANENT	21,152	21,011	42,275	23,063	24,895	-	-
900-56500-151	FRINGE BENEFITS	12,206	22,068	12,624	34,080	3,755	38,266	39,127
900-56500-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
900-56500-210	PROFESSIONAL DEVELOPMENT	935	1,776	665	3,535	72	3,535	3,570
900-56500-211	CONSULTANT FEES	-	-	-	-	-	-	-
900-56500-212	LEGAL SERVICES	2,418	10,025	375	12,625	-	12,625	12,751
900-56500-215	PROFESSIONAL SERVICES	5,061	2,942	1,511	2,525	19,000	2,525	2,550
900-56500-219	AUDIT FEES	1,000	1,000	-	4,040	-	-	-
900-56500-222	COUNTY/REGIONAL ECON DEV	9,752	9,143	8,436	9,343	10,854	11,000	11,110
900-56500-223	MARKETING	2,822	2,329	833	2,525	1,800	2,525	2,550
900-56500-224	SOFTWARE/HARDWARE MAINTENANCE	3,614	2,811	4,097	7,012	4,500	3,591	3,803
900-56500-225	TELECOM/INTERNET/COMMUNICATION	1,219	1,990	2,145	2,210	2,210	1,991	2,164
900-56500-310	OFFICE & OPERATING SUPPLIES	2,756	1,411	489	606	565	606	612
900-56500-311	POSTAGE	21	252	162	202	60	202	204
900-56500-320	DUES	10	1,360	-	1,192	500	1,000	1,010
900-56500-321	SUBSCRIPTIONS & BOOKS	299	-	-	-	-	-	-
900-56500-325	PUBLIC EDUCATION	-	78	96	51	200	51	51
900-56500-330	TRAVEL EXPENSE	104	367	1,904	3,737	417	3,737	3,774
900-56500-341	MISC EXPENSE	2,606	25	15	-	300	300	303
900-56500-371	DEPRECIATION EXPENSE	148	-	-	-	-	-	-
900-56500-650	TRANSFER-GENERAL FUND	-	-	-	-	-	-	-
900-56500-651	TRANSFER-FUND 200	23,000	-	-	-	-	-	-
	Total CDA General Expenses	131,914	156,864	118,798	190,745	76,805	203,003	207,354

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 910

The fund accounts for the revenue and expenses related to community and economic development initiatives and/or programs that are managed by the Whitewater CDA. This fund includes monies provided by State, Federal and/or local sources to promote community and economic development benefit or the entire City of Whitewater.

It is the policy of the Whitewater CDA to promote housing and community development throughout the entire City of Whitewater. The CDA is responsible for assisting initiatives and programs that:

- Provide and retain gainful employment opportunities for citizens of the City.
- Provide affordable housing in the City.
- Encourage growth of the City's tax base.
- Stimulate the flow of investment capital into the City resulting in beneficial effects upon the economy in the City.

Further, the CDA is responsible for the general economic health of the city by preventing and eliminating blight, substandard, and deteriorated areas and properties through the utilization of all means appropriate. This encourages well planned, integrated, stable, safe, and healthy neighborhoods, the provisions of healthful homes, a decent living environment, and adequate places of employment for the people of the City of Whitewater.

- **Fund Balance** is designated to fund incentives and assistance to businesses who reside with the City limits of Whitewater.
- **Primary Funding Sources** are interest payments on loans paid by borrowers and funding by State, Federal or local sources.
- **Audit Classification:** Governmental, Component Unit

This fund is not budgeted, but accounts for all revenue and expenditures.



**ECONOMIC DEVELOPMENT
FUND 910 REVENUE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
910-41008-00	CDBG INT-SWEETSPOT-\$41,360	8	-	-	-	-	-	-
910-41013-00	CDBG INT-LEARNING DEPOT	1,795	-	-	-	-	-	-
910-41023-00	CDBG INT-BIKEWISE-\$62,600-4%	1,639	-	-	-	-	-	-
910-41024-00	CDBG INT-IBUTTONLINK	738	-	-	-	-	-	-
910-41025-00	CDBG INT-V2 LEAGUE-\$51,560	1,167	-	-	-	-	-	-
910-41030-00	CDBG INT-MEEPER \$102,510	10,392	-	-	-	-	-	-
910-41031-00	CDBG INT-BLUE LINE \$41,460	1,469	-	-	-	-	-	-
910-41032-00	CDBG INT-BLUE LINE \$50,000	4,499	-	-	-	-	-	-
910-41033-00	CDBG INT-MEEPER \$82,310	10,974	-	-	-	-	-	-
910-43006-00	CAPCAT INT-INVENTALATOR	500	-	-	-	-	-	-
910-43011-00	CAPCAT INT-SCANALYTICS	-	-	-	-	-	-	-
910-43012-00	CAPCAT INT-INVENTALATOR 77500	500	-	-	-	-	-	-
910-43013-00	CAPCAT INT-POLCO 103500	-	-	-	-	-	-	-
910-43015-00	CAPCAT INT-BLUE LINE \$64,614	4,330	-	8,021	-	1,448	-	-
910-43017-00	CAPCAT INT-BLUE LINE \$36,600	-	-	-	-	5,725	-	-
910-46001-00	INT INC-ACTION-LRN DEPOT \$41K	-	1,527	1,248	-	1,014	655	341
910-46002-00	INT INC-ACTION-IBUTTONLINK \$9K	-	130	-	-	-	-	-
910-46003-00	INT INC-ACTION-BIKEWISE \$23K	-	910	580	-	38	-	-
910-46004-00	INT INC-ACTION-MEEPER \$97K	-	3,663	1,415	-	-	-	-
910-46005-00	INT INC-ACTION-MEEPER \$82K	-	3,770	1,232	-	-	-	-
910-46006-00	INT INC-ACTION-BLUELINE \$34K	-	1,374	1,136	-	417	-	-
910-46007-00	INT INC-ACTION-BLUELINE \$45K	-	1,953	1,221	-	538	-	-
910-46008-00	INT INC-ACTION-SAFEPRO \$100K	-	-	300	-	7,513	3,715	3,146
910-46010-00	INT INC-ACTION-SWSPOT/GILDE	-	-	-	-	3,541	1,660	1,357
910-48100-00	INTEREST INC-TID 4 ADVANCE	-	142,859	-	-	-	-	-
910-48101-00	INTEREST INC-BUS DEV-101 127	4,540	-	-	-	-	-	-
910-48102-00	INTEREST INC-ECON DEV 101 020	3,250	-	-	-	-	-	-
910-48103-00	INTEREST INCOME-FACADE	1,155	70	440	-	1,188	891	668
910-48104-00	INTEREST INCOME-HOUSING	142	9	160	-	691	518	389
910-48105-00	INTEREST INC-ED DEV 102 023	102	-	-	-	-	-	-
910-48106-00	INT INC-MORAIN VIEW 101 282	19	-	-	-	-	-	-
910-48108-00	INTEREST INCOME-SEED FUND	2	2	5	-	1,000	750	563
910-48109-00	INTEREST INCOME-ACTION FUND	-	393	9,924	-	45,000	33,750	25,313
910-48601-00	MISC INCOME	175	3,500	-	-	41	-	-
910-48605-00	RENTAL INCOME-CROP LEASES	21,123	21,123	14,876	-	15,876	15,876	15,876
910-48680-00	ADMINISTRATION FEE--LOANS	-	-	2,770	-	16,473	-	-
910-48700-00	GAIN ON SALE OF LAND	113,525	-	258,223	-	-	-	-
910-49100-00	TRANSFER-CAPITAL CAT FD	-	-	40,550	-	-	-	-
910-49290-00	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	116,265	118,895
910-49300-56	FUND BALANCE APPLIED	-	-	-	-	(89,059)	(164,080)	(156,546)
	Fund 910 - CDA Income	182,042	181,284	342,102	-	11,444	10,000	10,000

**ECONOMIC DEVELOPMENT
FUND 910 EXPENSE DETAIL**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
910-56500-212	LEGAL/PROFESSIONAL/MARKETING	3,550	580	16,246	-	(4,316)	5,000	5,000
910-56500-219	PROFESSIONAL SERVICES	3,766	5,660	8,982	-	15,000	5,000	5,000
910-56500-295	ADMINISTRATIVE EXPENSE	1,594	3,382	3,500	-	-	-	-
910-56500-323	MARKETING/ADS	-	-	212	-	-	-	-
910-56500-371	DEPRECIATION EXPENSE	121,810	126,345	124,800	-	-	-	-
910-56500-401	BUSINESS PARK DEVELOP EXP	-	-	27,291	-	-	-	-
910-56500-403	COM EPRISE LOANS-CDBG CLOSE	-	860,741	-	-	-	-	-
910-56500-404	HOUSING LOANS	-	50	40	-	-	-	-
910-56500-408	RENTAL EXPENSES	1,467	10,982	253,128	-	760	-	-
910-56500-409	MORRAINE VIEW PARK EXP.	-	2,867	-	-	-	-	-
910-56500-415	ACTION-LOAN LOSS ALLOWANCE	-	-	100,333	-	-	-	-
910-56500-416	CDBG HOUSE-LOAN LOSS ALLOWANCE	-	-	-	-	-	-	-
910-56500-417	CAP CAT-LOAN LOSS ALLOWANCE	113,800	-	102,000	-	-	-	-
910-56500-418	UDAG-LOAN LOSS ALLOWANCE	-	-	-	-	-	-	-
910-56500-450	CAPITAL CATALYST-SEED FD GRTS	-	10,000	-	-	-	-	-
910-56500-525	ACTION GRANTS-BUSINESS DEV	15,000	-	-	-	-	-	-
910-56500-650	TRANSFER-FD 900-ADMIN	-	-	-	-	-	-	-
	Total CDA General Expenses	260,987	1,020,607	636,531	-	11,444	10,000	10,000
	Liquid-Operating Cash	461,807	628,513	261,461		409,549		
	Liquid-Restricted Cash	1,353,130	809,440	1,010,376		1,108,036		
	Non-Liquid-Fund Balance	6,956,525	6,660,891	6,165,527		6,156,925		
	FUND BALANCE	8,309,655	7,470,331	7,175,903		7,264,961	7,429,041	7,585,587
	Net Change-Increase/(Decrease)	(78,946)	(839,323)	(294,429)		89,059	164,080	156,546



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
MEDIA SERVICES**

DEPARTMENT/FUNCTION

FUND 200

The Media Services (previously Cable TV) Fund (#200) accounts for revenue and expense related to providing media services to the Whitewater community. These services include programming for Whitewater Community Television Channel 990 as well as communications and public relations information for citizens delivered through the City's social media presence, website and outside media outlets.

- **Fund Balance** is designated to be retained to fund services provided by the department. Prior to 2017, funds were transferred out to the General Fund for general purposes. Due to declining annual franchise fee revenue, these transfers have been discontinued in favor of retaining all funds within Fund 200 with a goal to establish self-sufficiency of the department.
- **Primary Funding Source** is franchise fee revenue received under a cable television Franchise Agreement with Charter Communications, paid for by local television subscribers. Operating shortfalls will be supplemented by transfers from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

Services for the City of Whitewater reach customers and citizens in many ways including television, social media, the city website, and outside media outlets to provide information and updates about the City of Whitewater.

The Media Coordinator oversees the department. Whitewater Community TV 990 is a Public, Education and Government Access (PEG) cable television station operating on Charter Communications' Digital Channel 990 in the City of Whitewater and surrounding communities. Whitewater TV broadcasts locally-produced, television programs 365 days per year and is fully funded by franchise fees paid by local cable television subscribers.

The City of Whitewater currently uses Facebook and Twitter and Instagram to gain a social media following and share information through these outlets with regular posts and alerts.

The City also has a website containing vital information about city government, agendas and minutes for city meetings, video broadcasting of events and meetings within the city, along with contact and hiring information. Media Services oversees the updates of individual departments to the website and oversees the overall layout and upkeep.

Media Services also works directly with internal staff, citizens and local media to gather and distribute necessary information to the community.

MISSION

Media Services' mission is to enhance and expand access to local government for Whitewater citizens, provide a medium for the Whitewater Unified School District, share update information to citizens in the fashion they desire and to provide equal access to local citizens interested in using video as an outlet for expressing their creative and intellectual freedoms. The purpose of Media Services' is to provide informational, educational and entertaining media and knowledge reflective of the Whitewater communities' desires and interests.

PERSONNEL SUMMARY

	2019	2020	2021	2022	2023	2024
Full Time Positions	1	1	1	1	1	2
Part Time Positions	5	5	5	3	1	-

MEDIA SERVICES REVENUE & EXPENSE, & FUND BALANCE SUMMARY

FISCAL RESOURCES		2020	2021	2022	2023	2023	2024	2025
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET	BUDGET
Media Services - Revenue								
Total Revenues		115,776	97,925	97,033	134,458	93,991	142,758	144,829
51100	Total	115,776	97,925	97,033	134,458	93,991	142,758	144,829
Media Services - Expenses								
100	Personnel Services	69,544	98,881	91,420	119,539	65,714	119,421	122,470
200-300	Commodities & Other Expenditures	14,666	11,812	14,628	14,919	28,277	23,337	22,359
800-900	Capital Equip & Transfers	-	-	-	-	-	-	-
51100	Total	84,209	110,692	106,048	134,458	93,991	142,758	144,829
NET REVENUE OVER EXPENSES		31,567	(12,767)	(9,016)	-	-	-	0

FUND BALANCE		69,658	56,891	47,875	47,875	99,022	55,817	10,396
200-34300	Net Change-Increase/(Decrease)	31,567	(12,767)	(21,783)		51,147	(43,205)	(45,421)

DEPARTMENT SERVICE METRICS

The service and deliverables within the Media Services Department reaches many platforms including television, website, social media and outside media outlets.

Facebook Analytics		
2023	Followers	Growth
July	3445	-
August	3492	47
September	3551	59
October	3577	26

**GOALS & OBJECTIVES
2024/2025 OUTLOOK**

- Continue to invest time and resources into the creation of content for our social media platforms- Facebook and Instagram. By doing so the department is looking to strengthen the following of each platform by 50% by 2026. Over the past 4 months, we have seen a 36% increase in our following.
- Continue to invest time and resources into the creation of content for our PEG TV Station. The Media Services Department relaunched the TV Station in August of 2023. The Media Services would like to expand the content shown on this platform.
- Create videos highlighting local businesses and activities in the city. These videos will become content that will be featured on our social media platforms and the PEG TV Station
- Work with other departments to create 'how-to' videos specific to each department in case of absences/new staffing.
- Continue to gradually update equipment to non-obsolete gear. Have Media Services Staff go through the White Memorial building and complete a formal inventory of all of the equipment.
- By 2026 the Media Services staff will be fully housed at the municipal building, and will no longer be utilizing the space at the White Memorial Building

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 200
MEDIA SERVICES**



MEDIA SERVICES REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
200-43355-55	TRANSFER FROM OTHER FUNDS	23,000	-	-	-	47,200	-	-
	Total Intergovernmental	23,000	-	-	-	47,200	-	-
CHARGES FOR SERVICES								
200-44900-55	CABLE FRANCHISE FEES	82,979	79,717	78,684	80,000	78,168	80,000	80,000
200-46312-55	MISC DEPT EARNINGS	25	50	90	-	93	110	110
200-46314-55	ST OF WISC-VIDEO SVC PROV AID	9,531	18,119	18,119	18,119	18,119	18,119	18,119
	Total Charges for Services	92,535	97,886	96,893	98,119	96,380	98,229	98,229
MISCELLANEOUS REVENUES								
200-48100-55	INTEREST INCOME	241	40	139	30	1,558	1,324	1,179
200-48600-55	MISC REVENUE-SPONSORSHIP	-	-	-	-	-	-	-
	Total Miscellaneous Rev	241	40	139	30	1,558	1,324	1,179
OTHER FINANCING SOURCES								
200-49300-55	FUND BALANCE APPLIED	-	-	-	36,309	(51,147)	43,205	45,421
	Total Other Financing	-	-	-	36,309	(51,147)	43,205	45,421
		115,776	97,925	97,033	134,458	93,991	142,758	144,829

MEDIA SERVICES EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
200-55110-111	SALARIES/PERMANENT	58,736	83,457	75,994	94,733	52,724	56,852	58,131
200-55110-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	31,200	31,902
200-55110-150	MEDICARE TAX/CITY SHARE	893	1,253	1,137	1,443	737	1,312	1,341
200-55110-151	SOCIAL SECURITY/CITY SHARE	3,817	5,358	4,860	6,171	3,152	5,608	5,734
200-55110-152	RETIREMENT	2,499	3,810	3,676	5,979	3,012	6,076	6,076
200-55110-153	HEALTH INSURANCE	2,266	4,833	5,611	9,793	6,022	16,090	16,894
200-55110-154	HSA-HRA CONTRIBUTIONS	-	-	-	1,250	-	2,160	2,268
200-55110-155	WORKERS COMPENSATION	1,203	161	133	160	62	99	99
200-55110-156	LIFE INSURANCE	8	9	10	10	5	25	25
200-55110-158	UNEMPLOYMENT COMPENSATION	122	-	-	-	-	-	-
200-55110-211	PROFESSIONAL DEVELOPMENT	290	150	80	303	47	100	101
200-55110-212	PROFESSIONAL SERVICES	392	2,580	623	303	12,900	500	505
200-55110-218	CABLE TV SERVICE & EXPENSES	1,862	1,713	1,557	1,475	1,475	8,975	7,500
200-55110-224	SOFTWARE/HARDWARE MAINTENANCE	4,917	1,355	3,273	5,167	8,928	6,241	6,366
200-55110-225	TELECOM/INTERNET/COMMUNICATION	2,253	2,745	2,973	3,075	3,025	2,641	2,958
200-55110-310	OFFICE & OPERATING SUPPLIES	3,177	1,740	1,138	3,030	1,522	4,000	4,040
200-55110-320	SUBSCRIPTIONS/DUES	1,128	656	4,675	253	230	230	232
200-55110-324	PROMOTIONS/ADS	26	598	10	505	-	500	505
200-55110-330	TRAVEL EXPENSES	-	-	-	-	150	150	152
200-55110-342	PRINTING	400	-	-	404	-	-	-
200-55110-343	POSTAGE	220	275	300	404	-	-	-
200-55110-359	REPAIR/MAINTENANCE EXP	-	-	-	-	-	-	-
200-55110-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-
200-55110-913	TRANSFER IN/OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total:	84,209	110,692	106,048	134,458	93,991	142,758	144,829

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 208
PARKING PERMITS**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 208

The Parking Permit Fund (#208) was established in the early 2000's to account for the revenues and expenses from the sale of parking permits for use of designated public parking areas and provide primary funding for operation and maintenance of public parking facilities.

- **Fund Balance** is to be retained until it reaches a target value of \$120,000. Any accumulated balance is designated for parking lot maintenance, permit sale, and surface replacement expenses. Any balance over this target value can be made available for transfer to the General Fund for general purposes. Prior to 2018, annual transfers were made to the General Fund for general use. These transfers have been discontinued in favor of retaining funds deemed adequate to establish self-sufficiency of public parking activity.
- **Primary Funding Source** is revenue from the sale of public parking permits.
- **Audit Classification:** Governmental, Non-Major.

PARKING PERMITS REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
LICENSES & PERMITS								
208-44 125-51	PARKING PERMITS	29,285	28,740	30,255	34,340	34,207	34,340	34,340
208-44 160-52	HONOR BOX REVENUES	3,600	4,697	4,905	4,545	6,000	5,000	5,000
	Total Intergovernmental Rev.	32,885	33,437	35,160	38,885	40,207	39,340	39,340
MISCELLANEOUS REVENUES								
208-48 100-52	INTEREST INCOME	145	24	84	50	937	797	709
	Total Miscellaneous Revenues	145	24	84	50	937	797	709
OTHER FINANCING SOURCES								
208-49300-52	FUND BALANCE APPLIED	-	-	-	455	(1,754)	(747)	(265)
	Total Other Financing Sources	-	-	-	455	(1,754)	(747)	(265)
	Grand Total:	33,031	33,461	35,244	39,390	39,390	39,390	39,784

PARKING PERMITS EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
208-5 1920-650	PARKING PERMIT EXPENSES	4,195	4,591	4,122	4,040	4,040	4,040	4,080
208-5 1920-680	PARKING LOT MAINT/REPAIR	-	-	-	-	-	-	-
208-5 1920-913	TRANSFER IN/OUT-OTHER FUNDS	2,250	35,927	35,000	35,350	35,350	35,350	35,704
	Total:	6,445	40,518	39,122	39,390	39,390	39,390	39,784

FUND BALANCE		86,010	78,953	75,074		76,829	77,576	77,841
208-34300	Net Change-Increase/(Decrease)	26,586	(7,057)	(3,879)	-	1,754	747	-

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 210
FIRE/RESCUE EQUIP FUND**



**FUND TYPE
SPECIAL PURPOSE FUND**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 210

The Fire/Rescue Equipment Fund (#210) is used to accumulate the funding needed to replace Fire and Rescue vehicles used within the City on a scheduled basis. Although the volunteer fire department formally organized itself as a separate organization in 2016, it continues to offer Fire and Emergency services to the City on a contract basis. The City continues to provide equipment for these services, but retains ownership of the equipment.

- **Fund Balance** is designated to be retained to fund replacement of equipment and vehicles on a planned replacement schedule.
- **Primary Funding Source** is from the General Fund transfers and debt issuance.
- **Audit Classification:** Governmental, Non-Major.

FIRE/RESCUE EQUIPMENT REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
210-43355-52	GENERAL FUND TRANSFER	-	260,000	-	-	-	-	-
	Total Intergovernmental Rev.	-	260,000	-	-	-	-	-
MISCELLANEOUS REVENUES								
210-48100-52	INTEREST INCOME	282	46	163	-	1,820	1,547	1,377
210-48300-52	SALE OF VEHICLES	-	3,509	44,448	-	-	-	-
210-48400-52	GRANT INCOME	-	-	64,296	-	29,195	-	-
210-48450-52	WWFD INC CONTRIBUTION	-	-	-	-	65,000	1,375,680	-
210-48600-52	MISC. INCOME	-	-	7,674	-	-	-	-
210-48610-52	REBATE-EQUIPMENT/ROLLING STOCK	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	282	3,555	116,581	-	96,015	1,377,227	1,377
OTHER FINANCING SOURCES								
210-49290-52	TRANSFER IN-FUND 249	-	-	-	350,000	385,000	385,000	385,000
210-49291-52	LOAN PROCEEDS	11,133	-	1,089,600	-	-	-	-
210-49292-52	PREMIUM ON DEBT	-	-	38,493	-	-	-	-
210-49300-52	FUND BALANCE APPLIED	-	-	-	1,050,000	690,585	747,079	(101,377)
	Total Other Financing Sources	11,133	-	1,128,093	1,400,000	1,075,585	1,132,079	283,623
	Grand Total:	11,415	263,555	1,244,674	1,400,000	1,171,600	2,509,306	285,000

FIRE/RESCUE EQUIPMENT EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
210-52200-670	BOND ISSUE EXPENSES	-	-	33,080	-	-	-	-
210-52200-810	EQUIPMENT FOR VEHICLES	-	105,933	8,109	-	-	-	-
210-52200-820	ROLLING STOCK	-	-	54,344	1,400,000	1,171,600	2,509,306	285,000
	Total:	-	105,933	95,532	1,400,000	1,171,600	2,509,306	285,000

FUND BALANCE		383,390	541,012	1,690,154		999,569	252,490	353,867
210-34300	Net Change-Increase/(Decrease)	11,415	157,622	1,149,142	-	(690,585)	(747,079)	(747,079)

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

DEPARTMENT/FUNCTION

FUND 220

The Library Special Revenue Fund (#220) was established to account for the revenue and expense associated with providing a local public library. Library services include a collection of print books, graphic novels, print magazines, DVDs, Blu-rays, music CDs, books on compact disc and in Playaway digital format, downloadable digital books, audiobooks, magazines, videos and videogames, materials in Spanish, and a Library of Things: GPS devices for geocaching, Adventure Packs (Ice Age Trail, telescope and Guide to the Night Sky, etc.), mobile hotspots, outdoor games, memory kits for those living with dementia or other memory impairments. The library also has laptop computers for public use of the Internet and other software applications.

- **Fund Balance** is designated to be retained for funding of the Library’s operational and capital needs under the direction of the Library Board.
- **Primary Funding Source** is from four major sources including the City of Whitewater and the Counties of Jefferson, Walworth, and Rock.
- **Audit Classification:** Governmental, Non-Major.

The Irvin L. Young Memorial Library is open to serve the community 61 hours per week, Monday through Thursday, 9:00 a.m.-8:30 p.m.; Friday, 9:00 a.m.-5:30 p.m.; and Saturday, 9:00 a.m.-3:00 p.m.

The library is governed by a seven-member board of trustees appointed by the City Council to staggered three-year terms. One member of the board is a City Council member and one is appointed as a representative of the Whitewater Unified School District by the district superintendent.

MISSION

We will have the space and the stuff to do the things that you want.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Library Director	1	1	1	1	1	1
Assistant Library Director	1	1	1	1	1	1
Youth Educational Services Lib.	1	1	1	1	1	1
Technical Services Specialist	1.6	1.6	1.6	1.6	1.6	1.6
Outreach Services Specialist	1.2	1.2	1.2	.58	.58	.58
Customer Service Specialist	3.2	3.2	3.2	3.2	3.2	3.2
Customer Service Associate	.5	-	-	-	-	-
Consortium Services Asst	-	-	-	-	-	-
Prog. and Makerspace Librarian	.8	.8	.8	1	1	1
Summer Intern	.5	-	-	-	-	-
Individuals	16	13	13	13	13	13
Total Library Staff (FTEs)	10.7	9.7	9.7	9.38	9.38	9.38

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 220
LIBRARY**



LIBRARY REVENUE SUMMARY

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
220-43720-55	CONTRACT REVENUE	218,100	233,020	213,740	229,305	229,240	219,768	219,768
	Total Intergovernmental Rev.	218,100	233,020	213,740	229,305	229,240	219,768	219,768
FINES & FORFEITURES								
220-45300-55	FINE REVENUE	2,349	-	-	-	-	-	-
220-45310-55	LOST MATERIAL FINE	3,819	2,691	3,852	3,300	3,300	3,300	3,300
220-45320-55	SALES-SUMMER LIBRARY PROGRAM	60	-	-	100	-	-	-
220-45330-55	COPY MACHINE REVENUE	2,246	2,913	3,196	2,500	3,000	3,000	3,000
	Total Public Charges - Services	8,474	5,604	7,048	5,900	6,300	6,300	6,300
MISCELLANEOUS REVENUES								
220-48100-55	INTEREST INCOME	172	28	99	250	1,050	893	794
220-48105-55	LIBRARY BOARD INTEREST INCOME	2,962	554	1,992	3,000	14,000	11,900	10,591
220-48210-55	RENTAL INC-HOUSE-414&414/A	8,600	12,700	12,200	-	1,700	-	-
220-48260-55	RENTAL-HOUSE-413 W. CENTER	4,000	9,600	7,200	-	-	-	-
220-48500-55	DONATIONS	19,888	23,361	15,221	18,650	45,000	18,000	18,000
220-48550-55	SALE OF LIBRARY PROPERTY	-	-	-	-	541,988	-	-
220-48600-55	MISC REVENUE	363	6,729	336	500	450	300	300
	Total Miscellaneous Revenues	35,984	52,973	37,049	22,400	604,188	31,093	29,685
OTHER FINANCING SOURCES								
220-49290-55	TRANSFER IN-GENERAL FUND	470,000	470,000	485,000	470,000	470,000	627,558	646,846
220-49300-55	FUND BALANCE APPLIED	-	-	-	106,401	(416,347)	805,000	-
	Total Other Financing Sources	470,000	470,000	485,000	576,401	53,653	1,432,558	646,846
	220 - Library Special Rev	732,557	761,596	742,837	834,006	893,381	1,689,718	902,599

LIBRARY EXPENSE SUMMARY

	FISCAL RESOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
LIBRARY-SPECIAL FUND								
100	Personnel & Benefits	580,515	613,960	645,458	717,934	698,638	763,604	780,740
200	Professional Svcs	30,398	32,079	30,498	35,744	44,016	39,095	39,593
300	Commodities & Other Exp	100,015	102,597	111,578	77,298	146,928	887,020	82,267
500	Library Board	1,445	85,953	25,354	-	-	-	-
800	Capital Outlay	5,044	4,721	2,657	3,030	3,798	-	-
	Total	717,417	839,310	815,545	834,006	893,381	1,689,718	902,599
YOUNG LIBRARY BUILDING-GENERAL FUND								
100	Personnel & Benefits	13,039	10,269	10,736	13,933	10,990	16,806	17,251
200	Professional Svcs	38,802	40,358	42,228	39,108	37,569	39,108	39,499
300	Commodities & Other Exp	5,823	7,173	2,904	2,020	2,582	2,020	2,040
55111	Total	57,665	57,800	55,867	55,061	51,141	57,934	58,790
	GRAND TOTAL:	659,752	897,109	871,412	889,067	944,522	1,747,652	961,389

FUND BALANCE	686,859	609,146	536,438	952,785	147,785	147,785
220-34300 Net Change-Increase/(Decrease)	15,141	(77,713)	(72,708)	-	416,347	(805,000)

DEPARTMENT SERVICE METRICS

Description	2018	2019	2020	2021	2022	2023 Projected*
Circulation-Adult	89,357	91,112	64,442	56,512	56,188	53,389
Circulation-Children	30,556	30,999	15,860	19,305	22,940	27,876
Circulation-Digital	12,285	13,882	15,947	16,966	16,248	17,796
Circulation-Total	134,216	122,111	96,249	92,783	95,376	99,061
Library Visits	68,667	66,771	28,002	33,653	46,744	53,446
Registered Borrowers	7,533	6,712	5,790	4,856	4,910	5,442
Program Attendance	3,322	2,308	590	956	2,266	6,855
Items Added	5,353	4,327	3,914	3,645	2,477	2,449
Items Withdrawn	5,563	11,142	8,288	9,964	7,780	8,400
Computer Usage	N/A	4,706	N/A	N/A	2,106	N/A
Reference Questions	909	922	695	785	1,866	2,398

**GOALS & OBJECTIVES
2024/2025 GOALS**

- The library will begin the expansion and renovation process for the existing library building.
- The library administrative staff will contribute to the City’s monthly newsletter to send out event information, content on new materials in the collection and monthly updates on the capital campaign and building project.
- The library director and the programming and makerspace librarian will schedule a meeting with the executive director of the Whitewater Area Chamber of Commerce to discuss ways that the library can provide assistance and information to local small business owners.
- The director, assistant director, youth educational services librarian and programming and makerspace librarian will use 2018, 2019, 2022, and 2023 data and budgets to analyze changing usage trends across non-pandemic years for both physical materials and event attendance. This information will be used to prioritize material expenditures and event types.
- The programming and makerspace librarian will record three programs each year in collaboration with the city staff for broadcast on the city’s TV station to make programs available to community members who cannot attend in person.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 220
LIBRARY**



LIBRARY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
220-55 110-111	WAGES/PERMANENT	232,515	272,718	268,884	299,536	296,568	303,345	310,171
220-55 110-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
220-55 110-114	WAGES/PART-TIME	200,089	175,219	186,663	203,274	199,492	206,806	211,459
220-55 110-117	LONGEVITY	2,000	2,000	2,000	2,000	619	2,000	2,000
220-55 110-120	EMPLOYEE BENEFITS	145,910	164,023	187,909	213,125	201,959	251,452	257,110
220-55 110-156	LIFE INSURANCE	-	-	1	-	-	-	-
220-55 110-211	PROFESSIONAL DEVELOPMENT	522	164	393	-	985	2,800	2,800
220-55 110-218	PROFESSIONAL SERV/CONSULTING	19,216	21,222	18,786	19,583	23,000	21,143	21,143
220-55 110-224	SOFTWARE/HARDWARE MAINTENANCE	1,888	1,355	2,339	5,147	13,404	8,470	8,595
220-55 110-225	TELECOM/INTERNET/COMMUNICATION	5,934	6,393	7,054	7,665	5,628	6,681	7,054
220-55 110-227	RENTAL EXPENSES	2,767	2,945	1,926	3,349	999	-	-
220-55 110-249	MISC REPR/MTN SERVICE	71	-	-	-	-	-	-
220-55 110-310	OFFICE SUPPLIES	13,904	13,097	17,910	12,120	13,000	6,000	6,060
220-55 110-313	POSTAGE	110	108	840	152	328	330	333
220-55 110-319	MATERIAL RECOVERY	618	398	606	303	739	725	725
220-55 110-320	SUBSCRIPTIONS/DUES	450	981	528	667	650	650	650
220-55 110-321	LIBRARY BOOKS-ADULT	34,531	40,304	26,350	23,924	25,000	25,000	25,000
220-55 110-322	LIBRARY BOOKS-REFERENCE	330	-	-	-	-	-	-
220-55 110-323	LIBRARY BOOKS-JUVENILE	8,834	10,600	6,294	5,050	6,425	5,000	5,000
220-55 110-324	LIBRARY PERIODICALS-ADULT	6,706	6,523	5,075	3,928	3,825	1,318	1,502
220-55 110-325	LIBRARY PERIODICALS-JUVENILE	-	-	48	-	-	-	-
220-55 110-326	AUDIO/VISUAL LIBRARY-ADULT	20,850	10,052	11,373	10,100	7,518	7,500	7,500
220-55 110-327	AUDIO/VISUAL LIBRARY-JUVENILE	3,056	5,956	2,195	2,525	1,607	2,500	2,500
220-55 110-328	MACHINE READABLE-ADULT	1,761	2,722	2,727	2,674	4,462	-	-
220-55 110-330	TRAVEL EXPENSES	243	15	455	2,020	1,124	3,000	3,000
220-55 110-331	PROMOTIONS/ADS-PUBLIC ED	148	255	99	1,010	1,467	1,000	1,000
220-55 110-332	LIBRARY BOOKS-DIGITAL	-	-	-	-	-	4,613	4,613
220-55 110-333	AUDIO/VISUAL LIBRARY-DIGITAL	-	-	-	-	-	5,116	5,116
220-55 110-335	DATABASE SUBSCRIPTIONS	-	-	-	-	-	943	943
220-55 110-336	TECHNICAL SUPPLIES	-	-	-	-	-	8,275	8,275
220-55 110-337	LIBRARY BUILDING PROJECT EXP	-	-	-	-	68,420	805,000	-
220-55 110-341	PROGRAM SUPPLIES-ADULT	6,639	6,066	2,559	6,060	3,536	3,500	3,500
220-55 110-342	PROGRAM SUPPLIES-JUVENILE	1,517	4,600	6,702	6,060	5,244	6,000	6,000
220-55 110-343	MISC SUPPLIES-ADULT	100	362	27,456	101	3,119	150	150
220-55 110-346	SPECIAL PROGRAMING-SUMMER	101	19	-	100	-	100	100
220-55 110-348	SALES TAX EXPENSE	117	144	167	-	185	-	-
220-55 110-350	CONTINGENCIES	1	395	196	505	279	300	300
220-55 110-500	LIBRARY BOARD CHECKING	675	85,911	-	-	-	-	-
220-55 110-510	LIBR BD-MM-BUILDING CKS	-	42	-	-	-	-	-
220-55 110-515	MM BOARD CHECKING	770	-	25,354	-	-	-	-
220-55 110-810	CAPITAL EQUIPMENT	5,044	4,721	2,657	3,030	3,798	-	-
	Total:	717,417	839,310	815,545	834,006	893,381	1,689,718	902,599

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 235

The Ride Share Fund (#235) is used to account for the revenue and expenses related to the shared ride taxi program offered in the City. The Federal and State departments of transportation provide financial support to small communities where fare revenue is not sufficient to maintain public transport options for residents. The City outsources the operation of this service, but provides vehicles and operational funding to maintain the service. Brown Cab Service is the current provider of the service, which will be re-bid in 2018 for 2019 service.

- **Fund Balance** is designated for annual operating budget and vehicle replacement.
- **Primary Funding Source** is Federal/State grants, fare revenue and General Fund transfers.
- **Audit Classification:** Governmental, Non-Major.

RIDE SHARE GRANT REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
235-43510-51	FEDERAL GRANTS	120,029	67,359	81,210	121,022	38,519	124,133	125,781
235-43540-51	RIDE-SHARE GRANTS	49,890	85,225	48,917	85,225	49,523	40,690	40,690
	Total Intergovernmental	169,919	152,584	130,127	206,247	88,042	164,823	166,471
MISCELLANEOUS REVENUES								
235-48100-51	INTEREST INCOME	-	-	-	-	-	-	-
235-48300-51	SALE OF VEHICLES	11,500	-	-	-	-	-	-
	Total Miscellaneous Rev.	11,500	-	-	-	-	-	-
OTHER FINANCING SOURCES								
235-49290-51	TRANSFERS IN/GENERAL FUND	-	-	-	-	-	-	-
235-49300-51	FUND BALANCE APPLIED	-	-	-	-	1,300	-	-
	Total Other Financing Sources	-	-	-	-	1,300	-	-
	Grand Total:	181,419	152,584	130,127	206,247	89,342	164,823	166,471

RIDE SHARE GRANT EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
RIDE-SHARE PAYMENTS								
235-51350-214	AUDIT SERVICES	-	-	-	-	-	-	-
235-51350-295	RIDE SHARE-CITY COST	153,688	139,031	112,861	206,247	89,342	164,823	166,471
235-51350-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
235-51350-860	CAPITAL PURCHASES	38,129	-	-	-	-	-	-
	Total:	191,816	139,031	112,861	206,247	89,342	164,823	166,471

FUND BALANCE		62,543	76,096	93,362		92,063	92,063	92,063
235-34300	Net Change-Increase/(Decrease)	(10,397)	13,553	17,267	-	(1,300)	-	-

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

FUND DESCRIPTION

FUND 246

The Field of Dreams Fund (#246) was established in 2014 to fund the Treyton's Field of Dreams Project. Revenues generated by the programming of this facility are used to fund the facility and its operation.

- **Fund Balance** is designated for annual operating and capital costs including replacement of the facility turf every 10-15 years. Turf replacement is estimated to cost \$65,000. Any balance over this target value can be made available for transfer to the General Fund for general purposes.
- **Primary Funding Source** is in conjunction with The Treyton Kilar Field Endowment fund which is administered by 1st Citizens State Bank (John Erickson) and is housed under the Whitewater Community Foundation.
- **Audit Classification:** Governmental, Non-Major.

TREYTON'S FIELD OF DREAMS FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
MISC REVENUE								
246-48525-55	REC BUSINESS SPONSORSHIP	-	400	-	-	-	-	-
246-48610-55	MISC FIELD OF DREAMS REVENUE	-	-	-	-	-	-	-
	Total:	-	400	-	-	-	-	-
OTHER FINANCIAL SOURCES								
246-49250-55	TOURNAMENT ENTRY FEES	(2,312)	48,592	13,349	45,000	32,349	35,000	35,000
246-49251-55	TFOD CONCESSION REVENUE	-	27,492	7,014	25,000	15,000	20,000	20,000
246-49252-55	FIELD OF DREAMS RENTAL	-	100	147	-	-	-	-
246-49300-55	FUND BALANCE APPLIED	-	-	-	(538)	(6,754)	92	1,004
	Total:	(2,312)	76,184	20,510	69,462	40,595	55,092	56,004
	Grand Total:	(2,312)	76,584	20,510	69,462	40,595	55,092	56,004

TREYTON'S FIELD OF DREAMS FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
246-55110-114	WAGES/PART-TIME/PERMANENT	-	32,605	8,088	30,659	21,949	28,400	29,039
246-55110-150	MEDICARE TAX/CITY SHARE	-	455	17	445	83	412	421
246-55110-151	SOCIAL SECURITY/CITY SHARE	-	1,944	73	1,901	353	1,761	1,800
246-55110-155	WORKERS COMPENSATION	-	1,600	36	951	100	558	558
246-55110-212	PROFESSIONAL SERVICES	-	2,059	415	3,030	-	-	-
246-55110-224	SOFTWARE/HARDWARE MAINTENANC	-	-	-	-	-	391	430
246-55110-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-	-
246-55110-324	PROMOTIONS/ADS	-	-	-	-	-	-	-
246-55110-330	TRAVEL EXPENSES	-	-	124	-	-	-	-
246-55110-310	OFFICE & OPERATING SUPPLIES	398	4,692	1,097	5,208	3,000	4,500	4,545
246-55110-346	CONCESSION SUPPLY EXPENSE	438	15,574	4,154	20,200	8,060	12,000	12,120
246-55110-350	FIELD & BUILDING MAINT/REPAIRS	426	3,666	5,159	2,020	2,000	2,020	2,040
246-55110-810	CAPIAL IMPROVEMENTS	-	-	-	-	-	-	-
246-55110-913	TRANSFER TO OTHER FUNDS	5,000	5,000	5,000	5,050	5,050	5,050	5,050
	Total:	6,262	67,594	24,162	69,462	40,595	55,092	56,004

FUND BALANCE		51,393	60,383	56,731		63,485	63,393	62,389
246-34300	Net Change-Increase/(Decrease)	(8,574)	8,990	(3,652)	-	6,754	(92)	(1,004)

DEPARTMENT SERVICE METRICS

SERVICE	2018	2019	2020	2021	2022	2023	2024 Budgeted
Tournaments Held	10	10	0	7	5	8	10
Teams Hosted	175	166	0	142	65	86	100
Players Registered	1,925- 2,100	1,826- 1,992	0	1,700- 1,860	1100- 1350	1100- 1300	1400- 1700
Communities Represented	70	62	0	36	24	28	35

**GOALS & OBJECTIVES
2024/2025 OUTLOOK**

- Increase awareness of our organization's capability to host baseball and softball tournaments while actively promoting outside tournaments on social media platforms, tournament-specific websites, and our own website.
- Develop a consistent field turf maintenance plan that not only streamlines maintenance efforts but also enhances the quality of playing surfaces, ensuring a better experience for athletes and reducing the risk of injury due to poor field conditions.
- Strategically adjust team fees and concession pricing to enhance revenue streams, ultimately covering increasing staffing and field maintenance costs while maintaining customer satisfaction and market competitiveness.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

FUND DESCRIPTION

FUND 247

The Aquatic Center Fund (#247) was established in 2016 for the operation of the Whitewater Aquatic and Fitness Center (WAFC). The WAFC facility is located on the Whitewater High School Campus and is a partnership between the City of Whitewater and the Whitewater School District governed by the Parks and Recreation Advisory Board (Park Board). The City and School district each contribute financially to the facility for the benefit of the community. The City assumed responsibility to operate the facility on July 1, 2016.

- **Fund Balance** is designated to be retained for funding of the facility's operational and capital needs under the direction of the Park Board.
- **Primary Funding Source** is program fees with annual operating and capital contributions from the City of Whitewater and the Whitewater Unified School District.
- **Audit Classification:** Governmental, Non-Major.

AQUATIC CENTER FUND OPERATING REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
AQUATIC CTR-MEMBERSHIPS								
247-41000-55	FAMILY MEMBERSHIP REVENUE	74,490	81,205	203,618	200,000	120,937	132,648	143,444
247-41100-55	MONTHLY EFT REVENUE	12,532	1,181	669	8,000	361	396	428
247-41200-55	YOUTH MEMBERSHIP REVENUE	87	-	-	-	19,246	21,109	22,828
247-41250-55	ADULT MEMBERSHIP REVENUE	25,183	60,182	699	1,000	45,365	49,757	53,807
247-41300-55	SENIOR MEMBERSHIP REVENUE	90	432	180	1,000	30,686	33,657	36,396
247-41350-55	SILVER SNEAKERS MEMBERSHIP	5,656	10,470	14,181	20,000	22,002	24,132	26,097
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	519	-	-	-	-	-	-
	Total:	118,558	153,470	219,346	230,000	238,596	261,700	283,000
AQUATIC CTR-PASSES								
247-42000-55	ADULT DAY PASSES	14,712	19,860	43,428	70,000	48,666	48,666	48,666
247-42100-55	YOUTH DAY PASSES	8,388	4,630	18,777	38,000	38,195	38,195	38,195
247-42200-55	SENIOR DAY PASSES	-	-	-	-	-	-	-
247-42300-55	GROUP RATES	1,624	4,837	11,491	14,000	15,375	15,375	15,375
	Total:	24,723	29,327	73,697	122,000	102,235	102,235	102,235
AQUATIC CTR-CLASSES								
247-43000-55	SWIM LESSONS	3,170	4,738	15,716	21,000	14,736	14,854	15,854
247-43100-55	SUMMER SCHOOL SWIM LESSONS	-	(942)	-	-	-	-	-
247-43200-55	LAND FITNESS CLASSES	5,487	4,271	7,668	5,000	11,409	11,519	12,770
247-43300-55	WATER CLASSES	418	2,376	1,175	3,000	1,192	1,227	1,276
247-43350-55	MERMAID CLASSES	-	-	-	-	-	-	-
	Total:	9,074	10,443	24,560	29,000	27,337	27,600	29,900
AQUATIC CTR-RENTALS								
247-44000-55	MEETING ROOM RENTALS	479	1,507	1,991	7,000	2,781	3,900	4,400
247-44050-55	OFFICE SPACE RENTALS	-	3,000	-	-	-	-	-
247-44100-55	WHITWATER SCHOOL DIST RENTAL	182	-	1,075	1,200	1,064	3,900	4,400
247-44105-55	J HAWKS RENTALS	457	1,030	583	1,000	-	2,100	2,400
247-44200-55	BIRTHDAY PARTIES	7,141	111	142	20,000	3,582	3,100	3,500
	Total:	8,259	5,648	3,792	29,200	7,427	13,000	14,700

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
AQUATIC CTR-OTHER INCOME								
247-45050-55	DONATIONS	-	200	-	6,400	-	-	-
247-45100-55	GIFT CERTIFICATES	-	-	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	13,214	10,669	20,771	25,000	14,012	13,338	13,338
247-45500-55	PRO-SHOP INCOME	930	277	469	4,500	373	356	356
247-45505-55	MISC INCOME-ONE TIME REV	-	-	2,500	-	66	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	102	607	724	2,000	1,956	2,014	2,014
	Total:	14,246	11,753	24,465	37,900	16,407	15,708	15,708
AQUATIC CTR-OTHER FIN SOURCES								
247-49280-55	WUSD CONTRIBUTION	78,000	90,500	115,500	89,000	448,881	178,000	183,340
247-49290-55	CITY CONTRIBUTION/TRANSFER	78,000	103,000	128,000	279,759	328,631	178,000	178,000
247-49291-55	CITY ADDITIONAL CONTRIBUTION	-	-	-	-	-	106,973	93,364
	Total:	156,000	193,500	243,500	368,759	777,511	462,973	454,704
	Total Operating Revenue:	330,860	404,141	589,360	816,859	1,169,513	883,216	900,247

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
WAC- MANAGEMENT								
247-55100-111	SALARIES/PERMANENT	56,833	68,535	85,028	96,970	66,176	98,216	100,425
247-55100-112	WAGES/OVERTIME	-	-	-	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	897	1,040	1,258	1,476	1,084	1,529	1,563
247-55100-151	SOCIAL SECURITY/CITY SHARE	3,835	4,446	5,381	6,310	4,635	6,536	6,683
247-55100-152	RETIREMENT	3,898	4,436	5,381	6,594	4,850	6,777	6,777
247-55100-153	HEALTH INSURANCE	8,775	4,851	12,313	11,933	8,922	7,200	7,560
247-55100-154	HSA-HRA CONTRIBUTIONS	186	-	-	1,250	-	-	-
247-55100-155	WORKERS COMPENSATION	103	552	1,054	3,007	365	1,930	1,930
247-55100-156	LIFE INSURANCE	15	-	5	-	2	-	-
247-55100-158	UNEMPLOYMENT COMPENSATION	9,620	316	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	-	2,023	1,162	-	-	-	-
	Total:	84,161	86,199	111,583	127,539	86,034	122,187	124,938
WAC-FRONT DESK								
247-55150-113	WAGES/TEMPORARY	48,534	64,883	84,507	61,952	109,682	68,184	69,718
247-55150-150	MEDICARE TAX/CITY SHARE	707	929	1,207	898	1,650	989	1,011
247-55150-151	SOCIAL SECURITY/CITY SHARE	3,023	3,973	5,161	3,841	7,056	4,227	4,323
247-55150-152	RETIREMENT	-	-	-	-	129	-	-
247-55150-155	WORKERS COMPENSATION	2,327	2,448	2,384	1,921	2,093	1,340	1,340
247-55150-158	UNEMPLOYMENT COMPENSATION	8,439	1,101	-	-	-	-	-
	Total:	63,030	73,334	93,258	68,612	120,609	74,740	76,392
WAC-FITNESS								
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	29,039	32,460	41,898	25,700	46,370	65,831	67,312
247-55200-150	MEDICARE TAX/CITY SHARE	444	462	603	373	691	955	976
247-55200-151	SOCIAL SECURITY/CITY SHARE	1,898	1,975	2,579	1,593	2,954	4,081	4,173
247-55200-152	RETIREMENT	-	-	87	-	293	-	-
247-55200-153	HEALTH INSURANCE	-	-	-	-	635	-	-
247-55200-155	WORKERS COMPENSATION	1,457	1,032	1,299	797	1,012	1,294	1,294
247-55200-156	LIFE INSURANCE	-	-	-	-	2	-	-
247-55200-158	UNEMPLOYMENT COMPENSATION	805	-	-	-	-	-	-
	Total:	33,643	35,928	46,466	28,463	51,956	72,160	73,755
WAC-AQUATIC								
247-55300-113	WAGES/TEMPORARY	-	-	-	-	12	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	87,635	102,510	103,926	181,396	153,570	252,214	257,888
247-55300-150	MEDICARE TAX/CITY SHARE	1,306	1,490	1,489	2,630	2,304	3,657	3,739
247-55300-151	SOCIAL SECURITY/CITY SHARE	5,585	6,369	6,367	11,247	9,850	15,637	15,989
247-55300-152	RETIREMENT	-	-	1,020	-	2,221	-	-
247-55300-153	HEALTH INSURANCE	-	-	-	-	1,303	-	-
247-55300-155	WORKERS COMPENSATION	4,333	3,979	3,183	5,625	3,567	4,957	4,957
247-55300-156	LIFE INSURANCE	-	-	-	-	3	-	-
247-55300-158	UNEMPLOYMENT COMPENSATION	1,772	107	-	-	-	-	-
	Total:	100,630	114,456	115,984	200,897	172,830	276,465	282,574

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
WAC-MAINTENANCE								
247-55400-111	SALARIES/PERMANENT	-	3,381	12,608	-	12,580	12,580	12,863
247-55400-150	MEDICARE TAX/CITY SHARE	-	45	182	-	181	181	185
247-55400-151	SOCIAL SECURITY/CITY SHARE	-	192	780	-	775	775	792
247-55400-152	RETIREMENT	-	209	817	-	882	882	902
247-55400-153	HEALTH INSURANCE	-	-	497	-	2,866	2,866	2,930
247-55400-155	WORKERS COMPENSATION	-	37	392	-	294	294	301
247-55400-156	LIFE INSURANCE	-	0	4	-	2	2	2
247-55400-250	CONTRACTED SERVICES	-	-	-	-	1,463	-	-
	Total:	-	3,865	15,279	-	19,043	17,580	17,975
WAC-ADMIN EXPENSES								
247-55500-220	INSURANCE	-	-	-	-	7,416	7,638	7,867
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	1,888	1,355	4,483	8,445	14,664	9,567	10,123
247-55500-225	TELECOM/INTERNET/COMMUNICATION	3,847	4,087	4,563	4,766	5,038	4,088	4,129
247-55500-246	CLEANING & SUPPLIES	172	26	8,170	5,500	8,311	8,400	8,484
247-55500-310	FITNESS & OPERATING SUPPLIES	1,834	3,843	1,616	2,000	3,112	3,300	3,333
247-55500-320	CHAMBER DUES & EXPENSES	-	-	274	275	288	288	291
247-55500-650	CREDIT CARD PROCESSING FEES	33	44	57	152	110	152	153
247-55500-652	BANK CHARGES	8	7	10	10	-	10	10
247-55500-654	PERMITS & FEES	1,035	1,005	1,005	1,050	2,100	1,050	1,061
247-55500-656	MEMBER KEY TAGS	295	885	1,386	1,100	1,011	1,100	1,111
	Total:	9,112	11,251	21,563	23,298	42,050	35,592	36,562
WAC-POOL EXPENSES								
247-55600-310	OFFICE & OPERATING SUPPLIES	409	109	1,410	250	4,112	3,171	3,267
247-55600-342	WSI CLASS EXPENSE	-	-	634	100	1,125	100	101
247-55600-344	LIFEGUARD CLASS EXPENSE	114	1,663	1,695	1,500	1,550	1,954	2,013
247-55600-346	GENERAL POOL MAINTENANCE	10,515	12,963	12,001	14,000	10,622	12,000	12,360
247-55600-348	POOL EQUIPMENT	667	8,676	4,167	5,050	3,241	5,050	5,101
247-55600-350	POOL CHEMICALS	16,598	18,840	18,000	18,180	18,000	18,540	19,096
	Total:	28,303	42,250	37,907	39,080	38,650	40,815	41,938
WAC-UTILITIES/HVAC								
247-55700-221	WATER/SEWER UTILITIES	26,230	22,613	27,529	28,280	26,605	28,280	28,563
247-55700-222	ELECTRIC UTILITIES	64,186	74,473	82,711	80,800	89,585	90,000	90,900
247-55700-223	NATURAL GAS	41,264	68,776	74,817	60,000	68,381	69,000	69,690
247-55700-244	HVAC SUPPLIES	2,055	7,790	9,068	3,535	1,800	-	-
247-55700-355	REPAIR/MAINT SUPPLIES	4,384	2,400	7,489	2,525	6,000	19,000	19,190
	Total:	138,119	176,052	201,614	175,140	192,371	206,280	208,343
WAC-OTHER EXPENSES								
247-55800-310	OFFICE & OPERATING SUPPLIES	10,222	17,483	19,601	10,100	15,200	15,500	15,655
247-55800-324	MARKETING	1,342	5,463	5,144	8,080	8,500	8,080	8,161
247-55800-341	JANITORIAL/CLEANING SUPPLIES	409	535	1,055	505	500	1,100	1,111
247-55800-342	CONCESSION SUPPLIES	7,914	6,203	12,166	15,000	10,100	12,000	12,120
247-55800-344	LAND FITNESS SPECIAL EVENTS	-	-	194	-	-	-	-
247-55800-346	PRO-SHOP INVENTORY	250	456	654	750	-	700	707
247-55800-600	SALES TAX EXPENSE	539	-	-	-	-	-	-
247-55800-913	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
	Total:	20,676	30,140	38,815	34,435	34,300	37,380	37,754
	Total Operating Expenses:	477,675	573,474	682,470	697,464	757,843	883,199	900,229

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
	Total Operating Revenue:	330,860	404,141	589,360	816,859	1,169,513	883,216	900,247
	Total Operating Expenses:	477,675	573,474	682,470	697,464	757,843	883,199	900,229
	Total Operating Net:	(146,815)	(169,333)	(93,109)	119,395	411,670	17	18

CAPITAL REVENUES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000	50,000	50,000	50,000	-	100,000	100,000
247-49295-55	GENERAL FUND CAP IMPROVE CONT	50,000	50,000	50,000	50,000	50,000	100,000	100,000
	Total Capital Revenue:	100,000	100,000	100,000	100,000	50,000	200,000	200,000

CAPITAL EXPENSES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
247-55800-810	CAPITAL EQUIPMENT	2,881	9,990	18,275	-	20,000	105,000	-
247-55800-820	CAPITAL IMPROVEMENTS	23,259	-	-	-	-	-	100,000
	Total Capital Expenses:	26,140	9,990	18,275	-	20,000	105,000	100,000

	Total Capital Revenue:	100,000	100,000	100,000	100,000	50,000	200,000	200,000
	Total Capital Expenses:	26,140	9,990	18,275	-	20,000	105,000	100,000
	Total Capital Net:	73,860	90,010	81,725	100,000	30,000	95,000	100,000

247-49300-55	FUND BALANCE APPLIED	-	-	-	(219,395)	(441,670)	(95,017)	(100,018)
--------------	-----------------------------	----------	----------	----------	------------------	------------------	-----------------	------------------

	Total WAFC Facility Net:	(72,956)	(79,323)	(11,385)	0	-	-	-
--	---------------------------------	-----------------	-----------------	-----------------	----------	----------	----------	----------

	FUND BALANCE	(334,106)	(413,429)	(425,028)		16,643	111,660	211,678
247-34300	Net Change-Increase/(Decrease)	(72,956)	(79,323)	(11,599)	0	441,670	95,017	100,018

DEPARTMENT SERVICE METRICS

The Whitewater Aquatic and fitness center provides the City and School district use of the aquatic and fitness facility. The facility primary intended to serve the recreational and programmatic need of the general public. It also provides for the High School's curricular and extracurricular activities.

AQUATIC CENTER	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Active Memberships (Monthly average)	1,826	1,898	1,524	1,679	1,772	2190	2,250
Primary Memberships (Monthly average)	713	765	686	743	842	1,023	1,100
Daily Swim Passes	13,767	14,161	NA	NA	6,637	7,975	9,000
Swim Lesson Programs	232	214	0	30	183	173	190
Jay Hawks Swim Meets	2	3	2	2	2	2	2
Birthday Parties	118	112	0	20	31	29	40
Aqua Zumba	NA	NA	NA	1	1	1	1
Arthritis Motion	4	8	8	8	8	3	3
Dash & Splash	0	6	6	2	2	2	2
Deep Water Cardio	2	2	2	0	2	2	2
Rusty Hinges	2	2	2	NA	NA	NA	NA
Water Movement	0	2	NA	3	3	3	3
Water Warriors-Water Running	NA	NA	NA	1	1	2	2
FITNESS CENTER – times offered per week	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Barre Fitness Class	3	2	1	1	1	1	1
Boot Camp	2	5	1	1	NA	1	1
Cycling Class	3	8	4	7	8	3	3
EMom	NA	NA	1	1	1	1	1
Kick Boxing	NA	NA	NA	1	1	N/A	N/A
HITT with Yoga	NA	NA	NA	1	1	N/A	N/A
Pilates	3	2	1	1	1	1	1
Pound Fitness	2	NA	NA	NA	1	1	1
Senior Fitness	2	2	NA	NA	2	2	2
Step Mix	2	2	1	2	2	2	2
Strong	NA	NA	2	NA	2	1	2
Suspension	2	2	2	2	2	2	2
Tabata	NA	NA	1	1	1	1	1
Yoga	4	4	3	3	4	1	1
Zumba (all types)	5	5	1	2	2	1	1
Personal Trainers	1	2	2	1	2	2	2

GOALS & OBJECTIVES

2024/2025 OUTLOOK

- Continuously assess staffing levels, program offerings and facility schedules to identify and implement cost-saving measures, ensuring that we reduce expenses without compromising the quality of services.
- Develop a comprehensive membership recruitment and retention strategy that effectively engages a diverse audience, encompassing corporate stakeholders, students, healthcare providers, and other segments of our population, to enhance the organization's growth and sustainability.
- Develop a variety of programs that cater to the diverse needs, age groups, and skill levels of our community patrons, ensuring affordability, relevance to current trends, and efficient utilization of available resources.
- Evaluate and restructure party packages to enhance customer satisfaction, profitability, and market competitiveness.
- Utilize marketing plan to enhance communication effectiveness and maximize marketing impact, resulting in increased engagement, brand consistency, and customer-centric strategies.
- Develop and revise a comprehensive 5-year Capital Improvements Plan that addresses the facility needs of our organization and initiate a successful Capital Campaign to secure the necessary funding for implementation.
- Enhance communication and diversify the offerings of the Aquatic Center to better serve the needs and interests of a diverse range of cultures and demographics within our community to create a more inclusive, welcoming, and responsive facility that serves to foster a stronger sense of belonging for all residents.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARKS & RECREATION**

FUND DESCRIPTION

FUND 248

The Parks & Recreation Special Revenues Fund (#248) was established in 2015 to track revenues and expenditures specific to recreational programs offered by the department. This fund helps pay for staffing and other program related expenses. The fund has now absorbed (account 55210,56120 and 55310) in order to show the total cost of recreation programs and services provided to the community.

- **Fund Balance** is designated to be retained for program use as needed.
- **Primary Funding Source** is generated from various Parks & Recreation Program Fees with secondary support from the General Fund as necessary. The stated goal of this fund is to be self-sufficient.
- **Audit Classification:** Governmental, Non-Major.

PARK & REC SPECIAL REVENUE FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
PUBLIC CHARGES FOR SERVICE								
248-43355-53	GENERAL FUND TRANSFER	8,500	-	-	197,795	197,795	261,271	290,432
248-46310-55	SENIORS PROGRAM REVENUE	-	-	22,045	-	20,000	20,000	20,000
248-46312-55	MISC DEPT EARNINGS	-	-	(50)	-	100	-	-
248-46732-55	AFTER SCHOOL PROG REVENUE	25,736	38,722	54,999	78,000	51,000	50,000	50,000
248-46733-55	SUMMER CAMP	7,600	6,106	15,563	15,000	13,584	15,000	15,000
248-46734-55	DANCE REVENUE	1,192	379	373	5,000	665	1,500	1,500
248-46735-55	SPORTS CAMP	-	-	-	750	-	-	-
248-46736-55	INSTRUCTION REVENUE	2,965	3,741	5,178	4,500	2,500	2,500	2,500
248-46737-55	CLUB BASKETBALL REVENUE	860	7,086	7,986	6,000	(75)	-	-
248-46738-55	SPORTS REVENUE	9,353	6,011	2,023	12,000	1,400	1,400	1,400
248-46739-55	SWL BASKETBALL LEAGUE	10,045	-	-	-	-	-	-
248-46740-55	CONTRACTUAL GYMNASTICS	(221)	760	1,499	4,000	(317)	1,500	1,500
248-46743-55	WYFL FOOTBALL REVENUE	-	9,829	6,982	10,500	-	-	-
248-46744-55	YOUTH FOOTBALL	-	1,867	1,748	2,000	2,000	2,000	2,000
248-46745-55	YOUTH TENNIS	-	1,123	605	1,200	1,300	1,300	1,300
248-46746-55	ADULT TENNIS	-	329	35	1,200	214	200	200
248-46747-55	TEE BALL & ROOKIE BALL	-	1,744	1,743	2,400	2,305	2,300	2,300
248-46748-55	YOUTH BASEBALL & SOFTBALL	-	8,095	10,514	9,000	9,679	9,500	9,500
248-46749-55	ADULT SOFTBALL	-	1,420	726	1,600	2,132	2,000	2,000
248-46750-55	YOUTH VOLLEYBALL	-	862	-	1,600	-	-	-
248-46751-55	START SMART SPORTS	-	1,481	1,636	1,400	1,230	1,200	1,200
248-46752-55	YOUTH BASKETBALL	-	-	1,247	1,400	-	-	-
	Total Public Charges for Service	66,031	89,557	134,851	355,345	305,512	371,671	400,832
SPONSORSHIP & DONATIONS								
248-48525-55	REC BUSINESS SPONSORSHIP	1,000	2,700	10,900	3,000	2,700	2,700	2,700
248-48600-55	MISC REVENUE-SPONSORSHIP	-	-	-	-	500	500	500
248-48611-55	SENIORS FUNDRAISING REVENUE	-	-	29,684	-	7,500	7,500	7,500
248-48612-55	SENIORS VAN FUNDRAISING REV	-	-	10,765	-	-	-	-
248-48613-55	SENIORS DFCI FUNDRAISING REV	-	-	2,429	-	1,500	1,500	1,500
	Total Sponsorships & Donations	1,000	2,700	53,778	3,000	12,200	12,200	12,200
TOURNAMENT & CONCESSION OPERATION								
248-49253-55	MISC REVENUE	744	2,208	3,612	-	10	-	-
248-49295-55	TRANSFER FROM FUND 246	-	-	-	5,050	5,050	5,050	5,050
248-49300-55	FUND BALANCE APPLIED	-	-	-	983	3,371	19,000	-
	Total Tourm & Concession Ops	744	2,208	3,612	6,033	8,431	24,050	5,050
	248 - Park & Rec Spec Rev	67,774	94,465	192,241	364,378	326,143	407,921	418,082

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
PARK & REC PROGRAMS								
248-55110-111	SALARIES/PERMANENT	-	-	-	115,003	100,957	118,581	121,249
248-55110-112	WAGES/OVERTIME	-	-	-	-	-	-	-
248-55110-114	WAGES/PART-TIME/PERMANENT	40,814	49,483	67,930	82,874	64,553	100,640	102,904
248-55110-117	LONGEVITY PAY	-	-	-	700	-	700	700
248-55110-150	MEDICARE TAX/CITY SHARE	589	700	987	2,963	2,342	3,238	3,310
248-55110-151	SOCIAL SECURITY/CITY SHARE	2,519	2,993	4,221	12,669	10,013	13,843	14,155
248-55110-152	RETIREMENT	-	-	1	7,868	6,783	8,230	8,416
248-55110-153	HEALTH INSURANCE	-	-	-	15,887	25,529	34,277	35,991
248-55110-154	HSA-HRA CONTRIBUTIONS	-	-	-	1,000	782	3,780	3,780
248-55110-155	WORKERS COMPENSATION	1,951	1,610	2,110	5,521	2,316	3,713	3,713
248-55110-156	LIFE INSURANCE	-	-	-	21	20	21	21
248-55110-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
248-55110-158	UNEMPLOYMENT COMPENSATION	6,124	75	-	-	-	-	-
248-55110-211	PROFESSIONAL DEVELOPMENT	500	1,103	794	3,535	3,136	3,535	3,570
248-55110-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	90	-	7,816	5,615	6,036
248-55110-225	TELECOM/INTERNET/COMMUNICATION	-	-	251	1,860	500	847	1,292
248-55110-310	OFFICE & OPERATING SUPPLIES	670	824	2,194	1,515	1,400	1,515	1,530
248-55110-320	SUBSCRIPTIONS/DUES	120	1,164	1,715	5,555	1,500	5,555	5,611
248-55110-324	PROMOTIONS/ADS	797	1,945	1,388	3,313	3,313	3,313	3,346
248-55110-330	TRAVEL EXPENSES	-	-	-	202	-	-	-
248-55110-341	REPAIR/MAINT/FUEL-VEHICLE	-	-	-	-	600	605	611
248-55110-342	PROGRAM SUPPLIES	-	-	46	-	-	-	-
248-55110-343	POSTAGE	-	-	-	505	-	-	-
248-55110-345	VOLUNTEER EXPENSES	158	177	362	1,010	-	1,000	1,010
248-55110-346	CONCESSION SUPPLIES	-	-	1,040	-	-	-	-
248-55110-400	TEE & ROOKIE BALL-SUPPLIES	368	771	820	1,111	864	1,111	1,122
248-55110-405	BASKETBALL-SUPPLIES	-	1,084	925	-	-	400	404
248-55110-410	CLUB BASKETBALL-SUPPLIES	4,132	-	11,500	8,080	-	-	-
248-55110-411	SWL CLUB BASKETBALL-SUPPLIES	3,851	-	-	-	-	-	-
248-55110-412	WYFL FOOTBALL-SUPPLIES	-	9,829	6,482	5,050	-	-	-
248-55110-417	VOLLEYBALL-SUPPLIES	-	585	-	606	-	-	-
248-55110-420	TOURNAMENT TEAMS-SUPPLIES	-	-	-	-	-	-	-
248-55110-425	YOUTH BASE & SOFTBALL-SUPPLIES	4,576	5,198	7,950	5,050	9,000	5,050	5,101
248-55110-430	START SMART SPORTS-SUPPLIES	-	816	103	505	203	505	510
248-55110-435	FLAG FOOTBALL-SUPPLIES	235	1,036	1,450	1,818	1,000	1,818	1,836
248-55110-445	ADULT SOFTBALL-SUPPLIES	-	60	-	202	130	200	202
248-55110-450	DANCE-SUPPLIES	-	-	-	404	400	404	408
248-55110-455	TAE KWON DO-SUPPLIES	-	57	261	24	1,053	200	202
248-55110-460	GYMNASTICS-SUPPLIES	-	-	-	303	-	303	306
248-55110-470	SUMMER CAMP-SUPPLIES	616	287	1,430	1,010	1,261	1,200	1,212
248-55110-475	AFTER SCHOOL-SUPPLIES	2,877	3,186	5,157	10,100	7,000	7,000	7,070
248-55110-476	SUMMER SPORTS CAMP SUPPLIES	-	-	-	303	-	-	-
248-55110-485	TENNIS-SUPPLIES	-	1,194	522	808	1,216	1,225	1,237
248-55110-913	GENERAL FUND TRANSFER	-	-	14,922	-	-	-	-
	Total:	70,897	84,179	134,651	297,374	253,687	328,423	336,855

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
SENIORS								
248-55115-111	SALARIES/PERMANENT	-	-	-	31,450	28,935	33,538	34,293
248-55115-114	WAGES/PART-TIME/PERMANENT	-	-	11,599	9,192	11,578	9,399	9,610
248-55115-150	MEDICARE TAX/CITY SHARE	-	-	123	589	584	623	637
248-55115-151	SOCIAL SECURITY/CITY SHARE	-	-	525	2,520	2,496	2,662	2,722
248-55115-152	RETIREMENT	-	-	-	2,139	1,968	2,314	2,366
248-55115-153	HEALTH INSURANCE	-	-	-	5,197	4,290	5,758	6,046
248-55115-154	HSA-HRA CONTRIBUTIONS	-	-	-	1,000	-	1,080	1,080
248-55115-155	WORKERS COMPENSATION	-	-	65	870	83	844	844
248-55115-211	PROFESSIONAL DEVELOPMENT	-	-	590	1,010	1,675	1,100	1,111
248-55115-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	1,031	6,999	-	924	1,016
248-55115-225	TELECOM/INTERNET/COMMUNICATION	-	-	310	1,898	1,898	1,951	2,003
248-55115-310	OFFICE & OPERATING SUPPLIES	-	-	686	3,535	1,600	2,500	2,525
248-55115-320	SUBSCRIPTIONS/DUES	-	-	215	606	-	606	612
248-55115-342	PROGRAMMING EXPENSE	-	-	16,025	-	16,000	15,000	15,150
248-55115-400	MEMBERSHIP EXPENSE	-	-	1,897	-	1,350	1,200	1,212
	Total:	-	-	33,065	67,005	72,456	79,498	81,227
	Total:	70,897	84,179	167,715	364,378	326,143	407,921	418,082

FUND BALANCE		(3,123)	7,163	31,689		28,318	9,318	9,318
248-34300	Net Change-Increase/(Decrease)	(3,123)	10,285	24,526	-	(3,371)	(19,000)	-

**FUND TYPE
SPECIAL REVENUE**

ASSOCIATED DEPARTMENT

FUND DESCRIPTION

FUND 249

Fund 249 was established on July 30, 2022 to account for the provision of Fire and Emergency Medical Services to the City and neighboring Townships. Prior to July 30, 2022, Fire and EMS services had been contracted through WFD, Inc., a third-party non-profit organization with a 150-year tradition of volunteer service. All revenues and expenditures related to Fire and EMS services are accounted within Fund 249. A budgeted annual transfer from Fund 249 to Fund 210 provides for future Fire/EMS capital replacement needs and to segregate capital planning from operational needs..

- **Fund Balance** is designated to be retained for Fire/EMS purposes. Surplus fund balance may be transferred to the Fire/EMS Capital Equipment Fund 210 with approval of the Common Council.
- **Primary Funding Source** City of Whitewater General Fund transfer, Township contract billings, insurance/patient billing for services, and grants.
- **Audit Classification:** Governmental, Major.

FIRE & EMS REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
FIRE & RESCUE REVENUES								
249-48310-52	DONATIONS	-	-	100	-	4,256	-	-
249-48350-52	TOWNSHIP CONTRACT REVENUE	-	-	-	242,765	242,765	498,893	466,969
249-48355-52	GENERAL FUND TRANSFER	-	-	182,529	1,258,615	1,258,615	1,402,794	1,313,030
249-48500-52	2% FIRE DUES	-	-	17,890	52,698	62,014	62,014	62,014
249-48505-52	MSP-STATE UNIVERSITY SVCS PYMT	-	-	17,035	119,991	56,774	52,927	193,285
249-48507-52	RESCUE CALL REVENUE	-	-	304,042	612,500	550,000	600,000	625,000
249-48508-52	FIRE CALL REVENUE	-	-	12,199	35,100	77,811	28,000	29,400
249-48602-52	MISC REVENUE	-	-	4,465	-	1,595	200	200
249-48603-52	EMPLOYEE REIMBURSEMENTS	-	-	-	-	540	-	-
249-48604-52	ST OF WISC EMS AID	-	-	-	-	-	-	-
249-48620-52	GRANT REVENUE	-	-	6,946	-	95,000	-	-
249-49200-52	SPECIAL FUND 850 TRANSFER IN	-	-	96,420	-	29,229	-	-
	Total:	-	-	641,626	2,321,669	2,378,598	2,644,828	2,689,898
FIRE & RESCUE OTHER FIN SOURCES								
249-49300-52	FUND BALANCE APPLIED	-	-	-	195,429	(73,837)		
	Total:	-	-	-	195,429	(73,837)	-	-
	Grand Total:	-	-	641,626	2,517,098	2,304,761	2,644,828	2,689,898

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 249
FIRE & EMS SPECIAL REV**



FIRE & EMS EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
EMS Division Expenses								
249-52270-113	ON CALL WAGES	-	-	283,531	183,654	191,300	25,191	25,758
249-52270-114	SALARIES/PERMANENT	-	-	13,023	610,342	575,393	853,871	873,083
249-52270-115	STIPENDS	-	-	22,565	18,271	16,572	-	-
249-52270-125	ON CALL/POP/STIPEND BENEFITS	-	-	51,186	-	6,255	-	-
249-52270-150	MEDICARE TAX/CITY SHARE	-	-	-	12,008	8,569	12,871	13,161
249-52270-151	SOCIAL SECURITY/CITY SHARE	-	-	-	51,346	36,639	55,037	56,275
249-52270-152	RETIREMENT	-	-	-	108,709	100,366	126,286	129,127
249-52270-153	HEALTH INSURANCE	-	-	15,815	132,754	88,448	120,180	126,189
249-52270-154	HRA CONTRIBUTION	-	-	1,250	15,603	6,865	17,901	17,901
249-52270-155	WORKERS COMPENSATION	-	-	55	36,024	19,137	16,968	16,968
249-52270-156	LIFE INSURANCE	-	-	2	-	-	-	-
249-52270-253	UNIFORMS	-	-	-	5,000	4,537	4,593	4,593
249-52270-211	PROFESSIONAL DEVELOPMENT	-	-	4,691	20,000	12,000	10,000	10,200
249-52270-212	TRAVEL EXPENSES	-	-	-	-	-	-	-
249-52270-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	1,727	4,932	14,948	9,710	10,410
249-52270-225	INTERNET/COMMUNICATION	-	-	1,070	2,974	2,974	6,583	8,833
249-52270-240	REPAIRS MAINT OTHER	-	-	-	-	-	-	-
249-52270-241	REPR/MTN VEHICLES	-	-	9,248	24,000	20,000	20,000	22,000
249-52270-242	EMS EQUIP REPAIRS/CONTRACTS	-	-	319	10,000	10,000	10,000	10,100
249-52270-251	VEHICLE SERVICE CONTRACTS	-	-	-	-	-	-	-
249-52270-252	EQUIPMENT SERVICE CONTRACTS	-	-	-	10,000	-	-	-
249-52270-310	OFFICE & OPERATING SUPPLIES	-	-	5,320	5,000	5,000	5,000	5,050
249-52270-320	SUBSCRIPTIONS & DUES	-	-	300	2,000	2,000	2,000	2,020
249-52270-342	MEDICAL SUPPLIES	-	-	15,597	40,000	40,000	40,000	40,400
249-52270-343	PARAMEDIC INTERCEPT EXPENSE	-	-	1,830	6,000	3,556	-	-
249-52270-345	BILLING EXPENSE	-	-	17,675	38,000	38,000	38,000	38,380
249-52270-351	FUEL EXPENSES	-	-	10,116	12,000	12,773	15,000	15,150
249-52270-810	CAPITAL EQUIPMENT	-	-	-	7,500	7,500	7,500	7,575
249-52270-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	-	-	455,320	1,356,118	1,222,831	1,396,691	1,433,172

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 249
FIRE & EMS SPECIAL REV**



FIRE & EMS EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
Fire Division Expenses								
249-52280-113	ON CALL WAGES	-	-	111,347	174,936	114,532	77,865	79,617
249-52280-114	SALARIES/PERMANENT	-	-	-	194,895	172,994	346,300	354,092
249-52280-125	ON CALL BENEFITS	-	-	27,073	-	413	-	-
249-52280-150	MEDICARE TAX/CITY SHARE	-	-	-	5,407	3,247	6,189	6,328
249-52280-151	SOCIAL SECURITY/CITY SHARE	-	-	-	23,117	13,884	26,464	27,060
249-52280-152	RETIREMENT	-	-	-	39,584	33,640	50,847	51,991
249-52280-153	HEALTH INSURANCE	-	-	2,376	41,860	25,409	52,920	55,566
249-52280-154	HRA CONTRIBUTION	-	-	-	5,333	1,780	7,749	7,749
249-52280-155	WORKERS COMPENSATION	-	-	59	16,219	6,745	8,358	8,358
249-52280-156	LIFE INSURANCE	-	-	0	-	-	-	-
249-52280-253	UNIFORMS	-	-	1,035	5,000	4,040	1,908	1,908
249-52280-211	PROFESSIONAL DEVELOPMENT	-	-	3,446	12,000	10,000	12,000	12,120
249-52280-212	TRAVEL EXPENSES	-	-	-	-	-	-	-
249-52280-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	6,497	4,932	15,012	9,710	10,410
249-52280-225	INTERNET/COMMUNICATION	-	-	1,330	3,193	3,265	2,838	3,309
249-52280-241	REPR/MTN VEHICLES	-	-	22,489	55,000	20,000	55,000	55,550
249-52280-242	EQUIPMENT REPAIRS	-	-	8,738	18,000	18,000	18,000	18,180
249-52280-250	TURN OUT GEAR	-	-	-	-	115,622	12,000	12,000
249-52280-251	VEHICLE SERVICE CONTRACTS	-	-	-	-	-	-	-
249-52280-252	EQUIPMENT SERVICE CONTRACTS	-	-	1,288	-	-	-	-
249-52280-310	OFFICE & OPERATING SUPPLIES	-	-	4,975	10,000	10,592	13,000	3,100
249-52280-345	BILLING EXPENSE	-	-	391	800	509	800	808
249-52280-350	MISC EXPENSE	-	-	-	-	1,275	-	-
249-52280-351	FUEL EXPENSES	-	-	4,577	6,300	6,968	7,500	7,575
249-52280-810	CAPITAL EQUIPMENT	-	-	5,082	45,000	44,801	45,000	45,450
249-52280-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	-	-	200,702	661,576	622,729	754,448	761,171
Administrative Expenses								
249-52290-120	ADMIN ASSISTANT	-	-	-	22,541	-	25,920	26,504
249-52290-150	MEDICARE TAX/CITY SHARE	-	-	-	327	-	376	384
249-52290-151	SOCIAL SECURITY/CITY SHARE	-	-	-	1,398	-	1,607	1,643
249-52290-152	RETIREMENT	-	-	-	2,984	-	3,717	3,801
249-52290-153	HEALTH INSURANCE	-	-	-	7,884	-	7,197	7,557
249-52290-154	HRA CONTRIBUTION	-	-	-	1,231	-	1,350	1,350
249-52290-155	WORKERS COMPENSATION	-	-	-	37	-	521	521
249-52290-156	LIFE INSURANCE	-	-	-	-	-	-	-
249-52290-220	INSURANCE PREMIUM EXPENSE	-	-	9,867	41,500	30,000	41,500	41,915
249-52290-221	INSURANCE CLAIMS EXPENSE	-	-	-	2,500	-	-	-
249-52290-245	BUILDING REPR/MTN	-	-	-	1,500	-	1,500	1,515
249-52290-310	OFFICE & OPERATING SUPPLIES	-	-	-	2,500	728	500	550
249-52290-325	TRAINING & MEETING EXPENSES	-	-	-	5,000	973	3,000	3,100
249-52290-400	PUBLIC EDUCATION	-	-	33,350	2,500	-	1,500	1,515
249-52290-770	PROFESSIONAL SERVICES	-	-	26,172	12,500	35,000	12,500	12,625
249-52290-780	MARKETING	-	-	28	1,500	-	-	-
249-52290-781	CREDIT CARD PROCESSING EXPENSE	-	-	-	1,000	-	-	-
249-52290-785	TRANSFER TO FUND 210	-	-	-	385,000	385,000	385,000	385,000
249-52290-790	EMPLOYEE CELEBRATIONS	-	-	256	7,500	7,500	7,500	7,575
	Total:	-	-	69,674	499,404	459,201	493,689	495,555
	Grand Total:	-	-	725,696	2,517,098	2,304,761	2,644,828	2,689,898
FUND BALANCE								
		-	-	(84,070)		(10,233)	(10,233)	(10,233)
249-34300	Net Change-Increase/(Decrease)	-	-	(84,070)	-	73,837	-	-

GOALS & OBJECTIVES

2024/2025 OUTLOOK

- **Community Safety:** Enhancing overall community safety through prevention, education, and emergency response.
- **Training and Development:** Ensuring that personnel receive ongoing training to stay current with the latest firefighting and emergency medical techniques, technologies, and standards.
- **Emergency Response Time:** Continuously working to improve response times to emergencies and optimizing the efficiency of emergency services. One strategy of decreasing response times is the construction of new bunkrooms off of the apparatus floor which we hope to have completed mid-summer of 2024.
- **Equipment Maintenance and Upgrades:** Regularly maintaining our current fleet of equipment to ensure it meets the latest safety and performance standards. Along with regular maintenance, we look forward to getting our new Engine and Ambulance in service mid to late summer of 2024 and our new tower ladder spring of 2025.
- **Community Outreach and Education:** Engaging with the community through educational programs, fundraising events such as the pancake breakfast, and to promote fire safety and emergency preparedness.
- **Collaboration with Other Agencies:** Strengthening collaboration with other emergency service providers through the MABAS system and attending county meetings and trainings. Working closely with City and County law enforcement agencies, along with local government agencies to enhance overall emergency response capabilities.
- **Budget Management:** Efficiently managing budgets to ensure the department has the necessary resources for operations, equipment, and personnel.
- **Technology Integration:** Adopting new technologies such as the Walworth County Radio Project, that will enhance emergency.

**FUND TYPE
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT
DPW**

FUND DESCRIPTION

FUND 452

The Birge Fountain Restoration Fund (#452) was established to account for donations and expenses related to restoration and maintenance of the Birge Fountain.

- **Fund Balance** remaining after completion of the restoration project is designated to fund repairs and maintenance of the fountain.
- **Primary Funding Source** is public donations and interest income.
- **Audit Classification:** Governmental, Non-Major.

BIRGE FOUNTAIN RESTORATION REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
452-43355-57	GENERAL FUND TRANSFER	2,500	-	500	-	500	500	500
452-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
452-48400-57	INS. CLAIMS RECOVERY	-	-	-	-	-	-	-
452-48500-57	DONATIONS	-	10,305	-	-	-	-	-
452-49300-57	FUND BALANCE APPLIED	-	-	-	500	250	-	-
	Total:	2,500	10,305	500	500	750	500	500

BIRGE FOUNTAIN RESTORATION EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
452-57500-820	RESTORATION OF FOUNTAIN	1,140	283	429	500	750	500	500
	Total:	1,140	283	429	500	750	500	500

FUND BALANCE		492	10,515	10,586		10,336	10,336	10,336
452-34300	Net Change-Increase/(Decrease)	1,360	10,022	71	-	(250)	-	-

**FUND TYPE
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT
DPW**

FUND DESCRIPTION

FUND 459

The Depot Restoration Fund (#459) supports an agreement between the City of Whitewater and Whitewater Historical Society to fund the costs for Restoration and improvements of the Depot and surrounding buildings. These shared costs are to be split 50/50 between the two organizations. The two organizations work together to identify areas of restoration and plan accordingly to fund those projects.

- **Fund Balance** Any accumulated balance is designated for facility upgrades.
- **Primary Funding Source** is Public donations and transfers from General Fund.
- **Audit Classification:** Governmental, Non-Major.

DEPOT RESTORATION REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
459-43355-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
459-43510-57	FEDERAL/STATE GRANT	-	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
459-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
459-48545-57	DONATIONS	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
459-49300-57	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	-	-	-	-	-	-	-

DEPOT RESTORATION EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
459-57500-212	ADMIN/LEGAL	-	-	-	-	-	-	-
459-57500-650	TRANSFER OUT	-	-	-	-	-	-	-
459-57500-820	CONSTRUCTION	-	-	-	-	-	-	-
459-57500-821	DESIGN/ENGINEERING	-	-	-	-	-	-	-
459-57500-822	CONSTRUCTION ADMINISTRATION	-	-	-	-	-	-	-
459-57500-830	CONTINGENCIES	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-

FUND BALANCE		31,368	31,368	31,368		31,368	31,368	31,368
459-34300	Net Change-Increase/(Decrease)	-	-	-	-	-	-	-

**FUND TYPE
AGENCY**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 810

The Rescue Squad Equipment & Education (#810) was established to account for receipt and use of donated funds held in trust by the City for the purpose of a municipal hospital in the City of Whitewater. A court order in 1989 determined that a municipal hospital was 'impossible and impractical' and that these funds could be used to benefit the Whitewater Rescue Squad as a close-alternative to a municipal hospital benefiting the community by:

- A. Purchasing technologically advanced equipment for lifesaving purposes' and
- B. Providing 'education, for Whitewater Rescue Squad members and Whitewater citizenry'.
- **Fund Balance** is held in trust to fund expenses limited to the above court guidance. While general education of the public by the Rescue Squad is permissible, Rescue Squad member training is further limited to 'advanced training such that they can become certified to use further advanced techniques and medical equipment which is now available to such specially trained individuals.
- **Primary Funding Source** is from a bequest and subsequent donations to the Rescue Squad.
- **Audit Classification:** Fiduciary, Non-Major.

RESCUE SQUAD EQUIPMENT & EDUCATION FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
MISCELLANEOUS REVENUES								
810-48100-52	INTEREST INCOME	706	119	811	85	4,884	4,151	3,695
810-48500-52	DONATIONS	-	-	-	-	-	-	-
810-48605-52	RENTAL INCOME-CROP LEASES	268	268	268	268	268	268	268
	Total Miscellaneous Revenues	974	387	1,079	353	5,152	4,419	3,963
OTHER FINANCING SOURCES								
810-49300-52	FUND BALANCE APPLIED	-	-	-	3,147	2,258	(919)	37
	Total Other Financing Sources	-	-	-	3,147	2,258	(919)	37
	Grand Total:	974	387	1,079	3,500	7,410	3,500	4,000

RESCUE SQUAD EQUIPMENT & EDUCATION FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
810-52280-211	TRAINING-EMT-ADVANCED	2,954	3,270	3,467	3,500	-	3,500	4,000
810-52280-310	MISCELLANEOUS EXPENSES	-	-	-	-	7,410	-	-
810-52280-810	LIFE SAVING EQUIPMENT OUTLAY	-	-	3,792	-	-	-	-
	Total:	2,954	3,270	7,259	3,500	7,410	3,500	4,000

FUND BALANCE		149,067	146,184	140,004		137,746	138,665	138,628
810-34300	Net Change-Increase/(Decrease)	(1,980)	(2,883)	(6,180)	-	(2,258)	919	(37)

There is no detail for the Life Saving Equipment Outlay. Major purchases are approved on an "as needed" basis and are approved by the city council &/or the fire chief or rescue captain. The fund is a Trust Fund.

**FUND TYPE
AGENCY**

**ASSOCIATED DEPARTMENT
NEIGHBORHOOD SERVICES**

FUND DESCRIPTION

FUND 820

The Rock River Stormwater Group (RRSG) Fund (#820) was established in 2008 to account for the revenue and expenses related to this group and is separate from the City budget. It is detailed here as the City provides accounting support and serves as custodian for these funds. Wisconsin DNR MS4 permits require a public education and outreach program. Member communities in the Rock River basin found that collaborating was much more time and cost effective than attempting to administer this outreach program individually. The RRSG member communities include Waupun, Beaver Dam, Jefferson, Fort Atkinson, Whitewater, UW-Whitewater, Milton, Janesville, City of Beloit and Town of Beloit. These member communities pay annual dues based on permit requirements which are based on population. Membership dues for Whitewater totaled \$5,000 in 2018. The RRSG typically hires a consultant to assist in administering the program which currently includes outreach on social media, in newspapers, at community festivals and at local schools. Training for member communities is also conducted by professional firms.

- **Fund Balance** is designated for program expenses.
- **Primary Funding Sources** is member community dues, currently totaling \$37,000 annually. Occasional grant program funds are also obtained.
- **Audit Classification:** Fiduciary, Non-Major.

ROCK RIVER STORMWATER GROUP FUND REVENUE DETAIL

DESCRIPTION		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
PUBLIC CHARGES FOR SVCS								
820-46600-52	MEMBERSHIP DUES	37,000	44,900	44,000	42,000	47,333	49,000	49,000
820-46620-52	DNR GRANT INCOME	-	-	-	-	-	-	-
	Total Public Chgs for Svcs	37,000	44,900	44,000	42,000	47,333	49,000	49,000
MISCELLANEOUS REVENUES								
820-48100-52	INTEREST INCOME	294	102	208	-	1,054	896	797
	Total Miscellaneous Rev.	294	102	208	-	1,054	896	797
OTHER FINANCING SOURCES								
820-49290-00	TRANSFER IN	-	-	-	-	-	-	-
820-49300-52	FUND BALANCE APPLIED	-	-	-	(2,000)	21,613	30,104	30,203
	Total Other Financing Sources	-	-	-	(2,000)	21,613	30,104	30,203
	Grand Total:	37,294	45,002	44,208	40,000	70,000	80,000	80,000

ROCK RIVER STORMWATER GROUP FUND EXPENSE DETAIL

DESCRIPTION		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
820-52200-219	PROFESSIONAL SERVICES	33,701	21,600	50,844	40,000	70,000	80,000	80,000
820-52200-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
820-52290-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	33,701	21,600	50,844	40,000	70,000	80,000	80,000

FUND BALANCE		73,791	97,193	90,557		68,944	38,840	8,638
820-34300	Net Change-Increase/(Decrease)	3,594	23,402	(6,636)	-	(21,613)	(30,104)	(30,203)

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920
INNOVATION CENTER**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT**

FUND DESCRIPTION

FUND 920

The Innovation Center Operations Fund (#920) was established to account for revenues and expenses related to the operation of the Innovation Center, a part of the Whitewater University Technology Park (WUTP). WUTP is a joint venture between the City of Whitewater and the University of Wisconsin-Whitewater whose mission is to create and foster durable businesses and jobs through a close alignment of UW-Whitewater's research and educational competencies and the resources of the City of Whitewater. WUTP serves as a foundation for a diversified and robust regional economy through the attraction of new residents, utilization of UW-Whitewater faculty, staff and student expertise and the retention of alumni talent.

- **Fund Balance** is to be retained and be available in future years to meet any shortfalls in revenues or unexpected expenses.
- **Primary Funding Sources** is rental income from leased space in the Innovation Center supplemented by contributions from UW-Whitewater and the City of Whitewater.
- **Audit Classification:** Governmental, Component Unit.

INNOVATION CENTER OPERATIONS FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
MISCELLANEOUS REVENUES								
920-48410-56	INT. INCOME--DROULLARD MEM	44	7	25	56	225	75	50
920-48620-56	FACILITY RENTAL REVENUE	-	700	-	-	-	-	-
920-48622-56	RENT-ADVASEC INC	-	875	2,100	2,100	2,100	2,100	2,100
920-48623-56	RENT-HEATHERLYN ASSIST LVG	-	150	1,800	1,800	1,800	1,800	1,800
920-48629-56	RENT-REALITYBLU	875	1,575	-	-	-	-	-
920-48630-56	RENT-TESCH GLOBAL	3,000	-	-	-	-	-	-
920-48631-56	RENT-CESA #2	84,000	86,750	-	87,000	87,000	87,000	87,000
920-48632-56	RENT-JEDI	11,328	11,328	11,328	11,759	11,994	11,611	11,611
920-48633-56	RENT-BLACKTHORNE CAPITAL LLC	23,340	23,340	23,340	23,923	23,340	23,340	23,340
920-48636-56	RENT-I-BUTTON	44,700	44,700	-	45,817	49,628	48,763	48,763
920-48639-56	RENT-MEEPER	1,800	1,650	-	-	-	-	-
920-48640-56	RENT-REIMER SYSTEMS	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48644-56	RENT-EXTENDED CARE	1,200	-	-	-	-	-	-
920-48646-56	RENT-CROWDS.ID-UWW	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48649-56	RENT-DE GRAFF & ASSOCIATES	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48652-56	RENT-AZ TECH/GAVITO	1,050	-	-	-	-	-	-
920-48653-56	RENT-SCANALYTICS	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48654-56	RENT- FINE FOOD CULTURE	1,100	500	-	-	-	-	-
920-48655-56	RENT- EARL T HUMPHREY	1,100	-	-	-	-	-	-
920-48661-56	RENT-BLUE LINE BATTERIES	9,900	9,900	9,900	9,900	9,900	9,900	9,900
920-48663-56	RENT-ITOPIA SOFTWARE	1,650	-	-	-	-	-	-
920-48664-56	RENT-GENEVA SUPPLY	5,160	-	-	-	-	-	-
920-48665-56	RENT-LAKEHOUSELIFESTYLE.COM	100	-	-	-	-	-	-
920-48666-56	RENT-MINERAL ARMOR	1,200	1,800	1,800	1,800	1,800	1,800	1,800
920-48672-56	RENT-IRON FORGE DEVEL LLC	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48673-56	RENT-KREA TIVE SOLUTIONS	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48674-56	RENT-WHITEWATER GROCERY COOP	1,840	-	-	-	-	-	-
920-48675-56	RENT-SCOT INSCORE	1,200	-	-	-	-	-	-
920-48676-56	RENT-VARSITY IMAGE	1,800	450	-	-	-	-	-
920-48677-56	RENT-ROOFMARKETPLACE	1,650	1,800	1,800	1,800	1,800	1,800	1,800
920-48678-56	RENT-WINNING WAYS TRAINING	1,650	600	-	-	-	-	-

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920
INNOVATION CENTER**



INNOVATION CENTER OPERATIONS FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
920-48679-56	RENT-LONG WALK MEDIA	900	-	-	-	-	-	-
920-48680-56	RENT-NYLEN & PARTNERS	1,650	1,800	1,800	1,800	1,800	1,800	1,800
920-48681-56	RENT-SAFEPRO TECH	1,200	1,200	1,200	1,200	1,200	1,200	1,200
920-48682-56	RENT-ALPHA PROGRAMMERS	350	2,100	2,100	2,100	1,400	-	-
920-48683-56	RENT-PAQUETTE CENTER	-	33,480	-	34,317	35,871	36,054	36,054
920-48684-56	RENT-US FORESTRY SVC	-	-	8,700	8,961	8,275	11,160	11,160
920-48685-56	RENT-SIMPLE FILL SOLUTIONS INC	-	-	1,050	-	900	-	-
920-48686-56	RENT-SUMMERSET MARINE	-	-	700	-	2,100	2,100	2,100
	Total Miscellaneous Revenues	214,587	235,505	78,443	245,133	251,932	251,303	251,278
OTHER FINANCING SOURCES								
920-49202-56	IN-KIND CITY / FINANCE/ADMIN	12,756	-	-	-	-	-	-
920-49205-56	IN-KIND CITY / GROUNDS-DPW	12,756	-	-	-	-	-	-
920-49215-56	IN-KIND CITY / BUILDING MAINT	12,756	-	-	-	-	-	-
920-49300-56	FUND BALANCE APPLIED	-	-	-	(90,453)	(101,491)	(37,673)	(34,794)
920-49410-56	IN-KIND UNIV / MANAGER SUPPORT	247,805	-	-	-	-	-	-
	Total Other Financing Sources	286,073	-	-	(90,453)	(101,491)	(37,673)	(34,794)
	Grand Total:	500,660	235,505	78,443	154,680	150,441	213,630	216,484

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920
INNOVATION CENTER**



INNOVATION CENTER OPERATIONS FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
920-56500-111	SALARIES	-	-	-	-	-	34,839	35,623
920-56500-112	OVERTIME	-	-	-	-	-	-	-
920-56500-151	FRINGE BENEFITS	-	-	-	-	-	7,066	7,419
920-56500-212	LEGAL SERVICES	120	-	-	-	-	250	253
920-56500-215	PROFESSIONAL SERVICES	-	-	-	800	-	800	808
920-56500-220	INSURANCE EXPENSE	-	-	-	-	7,416	7,500	7,575
920-56500-221	UTILITIES-CITY-H2O/SEWER/STORM	5,631	5,701	6,246	7,380	6,500	7,500	7,575
920-56500-222	ELECTRIC UTILITIES	50,425	60,407	63,764	65,000	76,137	77,000	77,770
920-56500-225	TELECOM/INTERNET/COMMUNICATION	2,903	2,700	2,713	2,700	2,175	2,725	2,752
920-56500-226	MEDIA-MONTHLY	552	963	1,423	1,000	1,000	1,000	1,010
920-56500-243	CONTRACT-PREVENTIVE MAINT	3,202	3,254	3,431	5,500	4,000	5,500	5,555
920-56500-245	BUILDING MAINTENANCE	4,558	3,399	11,961	10,000	5,000	10,000	10,100
920-56500-246	JANITORIAL SERVICES	15,908	18,192	22,893	20,000	20,000	20,000	20,200
920-56500-250	BLDG MAINT SUPPLIES	22,953	6,953	11,005	12,000	7,000	10,950	11,060
920-56500-294	GROUNDS MAINTENANCE/SNOW/ICE	13,812	10,330	10,550	16,500	14,000	16,500	16,665
920-56500-310	OFFICE & OPERATING SUPPLIES	1,482	978	6,378	1,200	700	900	909
920-56500-311	POSTAGE	76	64	-	100	-	100	101
920-56500-323	MARKETING EXPENSES	8,014	9,066	5,891	10,000	6,500	8,000	8,080
920-56500-330	TRAVEL EXPENSE	-	-	-	-	13	500	505
920-56500-341	MISC EXPENSE	702	168	-	2,500	-	2,500	2,525
920-56500-502	IN-KIND EXP CITY / FIN-ADMIN	12,756	-	-	-	-	-	-
920-56500-505	IN-KIND EXP CITY / GROUNDS-DPW	12,756	-	-	-	-	-	-
920-56500-515	IN-KIND EXP CITY / BLD MAINT	12,756	-	-	-	-	-	-
920-56500-520	IN-KIND EXP UNIV / MANAGE SVCS	247,805	-	-	-	-	-	-
920-56500-650	TRANSFER-PILOT-TID#4	92,500	92,500	92,500	-	-	-	-
920-56500-820	CAPITAL OUTLAY/REPAIR	-	143,552	-	-	-	-	-
	Total:	508,910	358,228	238,754	154,680	150,441	213,630	216,484

FUND BALANCE	53,600	(69,122)	(85,089)		16,402	54,075	88,869
Net Change-Increase/(Decrease)	(8,250)	(122,722)	(15,967)	-	101,491	37,673	34,794

DEBT SERVICE FUNDS

**FUND 300
REVENUES & EXPENDITURES**



**FUND TYPE
DEBT SERVICE**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 300

The Debt Service (#300) was established to account for the annual debt service requirements supported by the General Fund.

- **Fund Balance** is used to fund annual debt repayments.
- **Primary Funding Source** is annual transfer from the General Fund as well as property tax levied by the City and Tax incremental districts (TIDs) within the City. Debt service payments are funded by the areas within the City that generated the debt and utilized the debt proceeds; i.e. Debt incurred by TIDs for development are funded through TID property tax collections, while the City's property tax levy and general revenues support the City's capital projects.
- **Audit Classification:** Governmental, Major.

DEBT SERVICE FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
300-4110-00	LOCAL PROPERTY TAXES	929,607	942,883	1,043,530	1,257,105	1,257,105	1,313,705	1,667,247
300-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
300-49120-00	BOND PROCEEDS	987,307	-	-	-	-	-	-
300-49240-00	TIF TRANSFER-DEBT SERVICE	2,167,925	2,090,936	-	16,586	16,586	16,600	16,200
300-49250-00	BAB REBATE REVENUE	6,329	(121)	-	-	-	-	-
300-49290-00	TRANSFER FROM GENERAL FUND	40,680	-	-	-	30,166	-	-
300-49300-00	FUND BALANCE APPLIED	-	-	-	0	(3,651)	-	-
	Total Revenue	4,131,848	3,033,698	1,043,530	1,273,691	1,300,206	1,330,305	1,683,447

DEBT SERVICE FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
300-58000-500	DEBT INTEREST EXPENSE	-	310,543	250,681	461,016	461,016	354,705	327,518
300-58000-668	2010-TAXABLE-BAB-TID #4	314,028	2,060,000	-	-	-	-	-
300-58000-671	2010 GO BAB-2.110M-870K GF-P&I	505,185	-	-	-	-	-	-
300-58000-672	2010 GO BAB-2.110M-290K TID 6	130,208	-	-	-	-	-	-
300-58000-673	2010 GO BAB-2.110M-950K TID #4	992,390	-	-	-	-	-	-
300-58000-675	2010 GO REF 5M-4.105M TID #4	731,300	-	-	-	-	-	-
300-58000-677	2012 GO 5.475M-GF P & I	357,850	270,000	275,000	280,000	280,000	290,000	295,000
300-58000-678	2014 GO 4.28M-2.645M GF	191,740	145,000	150,000	150,000	150,000	155,000	285,000
300-58000-681	2017 GO 1ST CIT .1435K AMBUL	30,875	29,398	30,103	-	-	-	-
300-58000-682	2017 GO PREMIER .1435K AMBUL	30,853	29,382	30,071	-	-	-	-
300-58000-683	2018A GO CORP BOND-6.54M-P&I	151,738	65,000	147,675	120,000	120,000	110,000	-
300-58000-684	2019 GO NOTES 1.15 & 2.25M	675,594	87,675	-	87,675	87,675	64,050	57,750
300-58000-685	2020 GO CORP 5.195M-1.45M GF	-	80,000	160,000	170,000	170,000	170,000	175,000
300-58000-686	2022 GO CORP PURP BD 5.13M GF	-	-	-	-	-	125,000	80,000
300-58000-689	2022 GO BOND 205K TID 12	-	-	-	5,000	5,000	10,000	10,000
300-58000-690	2022 GO NOTE 10YR 304.5K	-	-	-	-	24,365	51,550	53,656
	2024 GO DEBT	-	-	-	-	-	-	399,523
300-58000-900	BOND ISSUE EXPENSES	20,089	2,373	1,275	-	2,150	-	-
300-58000-911	TRANSFERS IN/OUT OTHER FDS	-	-	-	-	-	-	-
	Total Debt Service	4,131,848	3,079,372	1,044,805	1,273,691	1,300,206	1,330,305	1,683,447

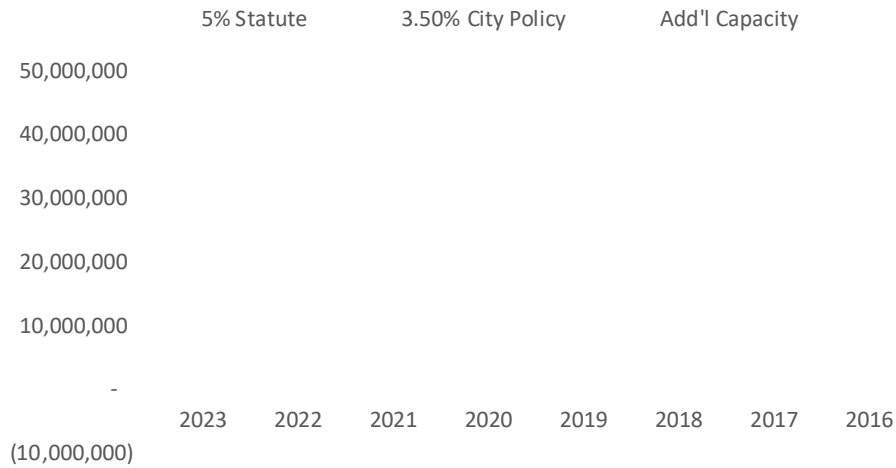
FUND BALANCE	43,298	(2,376)	(3,651)	(0)	(0)	-
---------------------	--------	---------	---------	-----	-----	---

Debt is issued to fund Capital Projects. Bonds are issued for eligible long-lived projects specified by state statute and typically amortized over a twenty year period. Projects that are not bond-eligible are financed through notes or direct borrowings over terms tied to their useful lives. General Obligation debt is the preferred type of debt utilized as the lowest interest cost option available. Revenue debt is normally used for Utility projects only when attractive rates are available, typically through state or federal government loan programs.

DEBT CAPACITY

Wisconsin State Statute restricts the amount of debt municipalities may incur to 5% of the Equalized Value of the taxable property within their borders. In 2024, the total Equalized value of property in Whitewater is \$976,283,200 an increase of \$115,117,600 from 2023 values. This permits the City to incur \$48,814,160 of General Obligation debt. The City's actual unpaid General Obligation Debt as of 12/31/2023 totals \$22,214,975 or 46% of the maximum permitted by law. To preserve financial flexibility and a strong credit profile, the City has established guidelines to further limit debt levels to 70% of the legal limit (equates to 3.5% of Equalized Value). Under this more restrictive Guideline, the City retains approximately \$11,954,937 of additional debt capacity as of 12/31/2023.

GO Debt vs Limits



GO (General Obligation) DEBT vs DEBT LIMITS

Year	Equalized Value/TID out	Change in Equalized Value	5% Statute Debt Limit	GO Debt Principal	% of Debt @ 5% Limit	3.50% City Policy Debt Limit	Additional Capacity per Policy
2023	925,184,300	69,743,600	46,259,215	22,214,975	48%	32,381,451	10,166,476
2022	855,440,700	150,126,900	42,772,035	23,533,388	55%	29,940,425	6,407,037
2021	705,313,800	61,090,900	35,265,690	21,350,847	61%	24,685,983	3,335,136
2020	644,222,900	40,249,500	32,211,145	19,654,888	61%	22,547,802	2,892,914
2019	603,973,400	19,878,100	30,198,670	20,486,188	68%	21,139,069	652,881
2018	584,095,300	21,252,800	29,204,765	20,032,370	69%	20,443,336	410,966
2017	562,842,500	(852,300)	28,142,125	20,455,200	73%	19,699,488	(755,712)
2016	563,694,800	445,100	28,184,740	19,214,083	68%	19,729,318	515,235
2015	563,249,700	14,889,300	28,162,485	22,850,000	81%	19,713,740	(3,136,261)

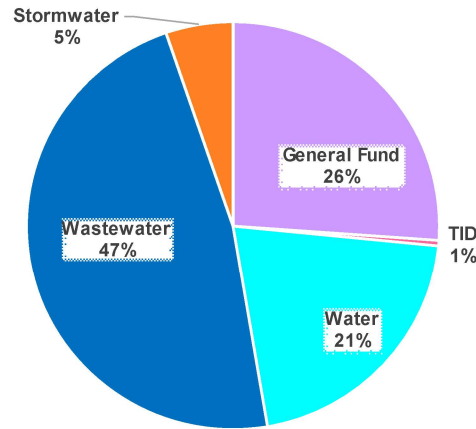
Agency	GO (General Obligation)	Water Revenue	Sewer Revenue
Moody's	A1	A1	A1
S&P	A1	NA	NA

DEBT SERVICE FUNDS

**FUND 300
SUMMARY**



DEBT ACROSS ALL FUNDS (PRINCIPAL)

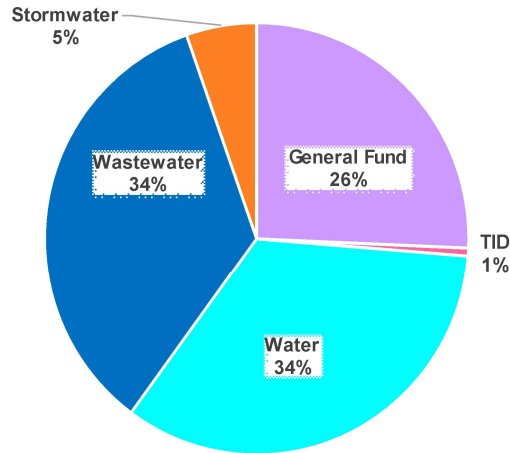


DEBT SERVICE PRINCIPAL / PAYMENTS BY YEAR

YEAR	General Fund	TID 12	Water			Wastewater			Stormwater	Total Debt		
	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	Grand Total
2024	965,600	10,000	241,300	270,000	511,300	174,200	1,502,793	1,676,993	180,000	1,571,100	1,772,793	3,343,893
2025	946,406	10,000	241,300	225,000	466,300	177,500	1,492,427	1,669,927	185,000	1,560,206	1,717,427	3,277,633
2026	923,568	10,000	246,300	235,000	481,300	187,500	1,512,725	1,700,225	185,000	1,552,368	1,747,725	3,300,093
2027	950,817	10,000	256,300	205,000	461,300	192,500	1,498,701	1,691,201	190,000	1,599,617	1,703,701	3,303,319
2028	889,526	10,000	256,300	195,000	451,300	197,500	1,475,372	1,672,872	200,000	1,553,326	1,670,372	3,223,699
2029	904,803	10,000	256,300	215,000	471,300	202,500	1,507,753	1,710,253	205,000	1,578,603	1,722,753	3,301,356
2030	892,338	10,000	195,000	240,000	435,000	170,000	1,390,066	1,560,066	140,000	1,407,338	1,630,066	3,037,404
2031	902,633	10,000	195,000	270,000	465,000	180,000	1,418,218	1,598,218	140,000	1,427,633	1,688,218	3,115,852
2032	547,223	10,000	200,000	270,000	470,000	185,000	1,446,495	1,631,495	110,000	1,052,223	1,716,495	2,768,718
2033	540,000	10,000	205,000	290,000	495,000	185,000	1,484,876	1,669,876	110,000	1,050,000	1,774,876	2,824,876
2034	555,000	10,000	205,000	310,000	515,000	190,000	1,523,854	1,713,854	110,000	1,070,000	1,833,854	2,903,854
2035	550,000	10,000	210,000	330,000	540,000	190,000	1,548,440	1,738,440	120,000	1,080,000	1,878,440	2,958,440
2036	550,000	10,000	210,000	365,000	575,000	195,000	115,000	310,000	120,000	1,085,000	480,000	1,565,000
2037	540,000	10,000	220,000	390,000	610,000	195,000	120,000	315,000	120,000	1,085,000	510,000	1,595,000
2038	330,000	15,000	100,000	410,000	510,000	105,000	125,000	230,000	70,000	620,000	535,000	1,155,000
2039	335,000	15,000	105,000	435,000	540,000	110,000	125,000	235,000	75,000	640,000	560,000	1,200,000
2040	295,000	15,000	60,000	450,000	510,000	60,000	135,000	195,000	75,000	505,000	585,000	1,090,000
2041	270,000	15,000	-	465,000	465,000	-	135,000	135,000	60,000	345,000	600,000	945,000
2042	-	-	-	480,000	480,000	-	135,000	135,000	-	-	615,000	615,000
Total:	11,887,915	200,000	3,402,800	6,050,000	9,452,800	2,896,700	18,691,721	21,588,421	2,395,000	20,782,415	24,741,721	45,524,136



DEBT ACROSS ALL FUNDS (INTEREST)



DEBT SERVICE INTEREST / PAYMENTS BY YEAR

YEAR	General Fund	TID 12	Water			Wastewater			Stormwater	Total Interest on Debt		
	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	GrandTotal
2024	348,105	6,600	92,267	259,969	352,235	75,550	427,100	502,650	73,795	596,317	687,069	1,283,386
2025	321,318	6,200	84,337	247,594	331,931	69,954	390,134	460,088	68,008	549,816	637,728	1,187,544
2026	298,643	5,800	76,367	236,094	312,461	64,333	353,747	418,079	62,008	507,150	589,841	1,096,991
2027	273,638	5,400	68,168	225,094	293,262	58,189	318,048	376,237	55,880	461,275	543,142	1,004,417
2028	247,378	5,000	61,613	215,094	276,707	53,324	284,148	337,472	50,090	417,405	499,241	916,647
2029	221,755	4,600	54,989	204,844	259,833	48,384	250,904	299,288	43,915	373,643	455,748	829,391
2030	189,570	4,200	48,260	193,469	241,729	43,273	218,649	261,922	37,290	322,593	412,118	734,711
2031	158,862	3,800	43,048	180,719	223,766	38,823	187,450	226,273	32,490	277,022	368,169	645,191
2032	129,443	3,450	37,835	167,219	205,054	34,160	155,136	189,296	27,940	232,828	322,355	555,183
2033	113,033	3,150	32,410	154,669	187,079	29,335	121,982	151,317	24,615	202,543	276,651	479,193
2034	96,570	2,850	26,935	142,669	169,604	24,460	88,300	112,760	21,290	172,105	230,969	403,074
2035	79,933	2,550	21,410	129,869	151,279	19,535	53,904	73,439	17,890	141,318	183,772	325,090
2036	63,533	2,250	15,835	115,969	131,804	14,560	34,300	48,860	14,253	110,430	150,269	260,699
2037	47,120	1,950	10,260	100,869	111,129	9,535	29,600	39,135	10,565	79,430	130,469	209,899
2038	30,945	1,575	4,360	84,869	89,229	4,510	24,700	29,210	6,990	48,380	109,569	157,949
2039	21,520	1,125	2,310	67,697	70,007	2,360	19,622	21,982	4,965	32,280	87,319	119,599
2040	12,435	675	630	49,444	50,074	630	14,259	14,889	2,858	17,228	63,703	80,931
2041	4,050	225	-	30,281	30,281	-	8,606	8,606	900	5,175	38,888	44,063
2042	-	-	-	10,200	10,200	-	2,869	2,869	-	-	13,069	13,069
Total:	2,657,850	61,400	681,034	2,816,629	3,497,662	590,913	2,983,459	3,574,372	555,740	4,546,937	5,800,087	10,347,024

DEBT SERVICE FUNDS

**FUND 300
SUMMARY**



DEBT ACROSS ALL FUNDS (Total P & I)

TOTAL DEBT SERVICE P&I / PAYMENTS BY YEAR

YEAR	General Fund	TID 12	Water			Wastewater			Stormwater	Total Interest on Debt		
	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	GrandTotal
2024	1,313,705	16,600	333,567	529,969	863,535	249,750	1,929,893	2,179,643	253,795	2,167,417	2,459,862	4,627,279
2025	1,267,724	16,200	325,637	472,594	798,231	247,454	1,882,561	2,130,015	253,008	2,110,022	2,355,155	4,465,177
2026	1,222,211	15,800	322,667	471,094	793,761	251,833	1,866,472	2,118,304	247,008	2,059,518	2,337,566	4,397,084
2027	1,224,455	15,400	324,468	430,094	754,562	250,689	1,816,750	2,067,439	245,880	2,060,892	2,246,844	4,307,736
2028	1,136,904	15,000	317,913	410,094	728,007	250,824	1,759,520	2,010,344	250,090	1,970,732	2,169,614	4,140,345
2029	1,126,559	14,600	311,289	419,844	731,133	250,884	1,758,657	2,009,540	248,915	1,952,247	2,178,500	4,130,747
2030	1,081,908	14,200	243,260	433,469	676,729	213,273	1,608,715	1,821,988	177,290	1,729,931	2,042,184	3,772,115
2031	1,061,496	13,800	238,048	450,719	688,766	218,823	1,605,668	1,824,491	172,490	1,704,656	2,056,387	3,761,043
2032	676,666	13,450	237,835	437,219	675,054	219,160	1,601,631	1,820,791	137,940	1,285,051	2,038,850	3,323,901
2033	653,033	13,150	237,410	444,669	682,079	214,335	1,606,858	1,821,193	134,615	1,252,543	2,051,527	3,304,070
2034	651,570	12,850	231,935	452,669	684,604	214,460	1,612,154	1,826,614	131,290	1,242,105	2,064,823	3,306,928
2035	629,933	12,550	231,410	459,869	691,279	209,535	1,602,343	1,811,878	137,890	1,221,318	2,062,212	3,283,530
2036	613,533	12,250	225,835	480,969	706,804	209,560	149,300	358,860	134,253	1,195,430	630,269	1,825,699
2037	587,120	11,950	230,260	490,869	721,129	204,535	149,600	354,135	130,565	1,164,430	640,469	1,804,899
2038	360,945	16,575	104,360	494,869	599,229	109,510	149,700	259,210	76,990	668,380	644,569	1,312,949
2039	356,520	16,125	107,310	502,697	610,007	112,360	144,622	256,982	79,965	672,280	647,319	1,319,599
2040	307,435	15,675	60,630	499,444	560,074	60,630	149,259	209,889	77,858	522,228	648,703	1,170,931
2041	274,050	15,225	-	495,281	495,281	-	143,606	143,606	60,900	350,175	638,888	989,063
2042	-	-	-	490,200	490,200	-	137,869	137,869	-	-	628,069	628,069
Total:	14,545,765	261,400	4,083,834	8,866,629	12,950,462	3,487,613	21,675,180	25,162,793	2,950,740	25,329,352	30,541,808	55,871,160

DEBT SERVICE FUNDS

FUND 300 SUMMARY



2024 DEBT SCHEDULE

Year	Loan Name	Orig Date	DNR #	Fund	Orig Issue	Fund Portion	Payor	Rate	GL Account Numbers		January		February		March		April		May		June		July		August		September		October		November		December		Total P&I										
									Principal	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest		Prin	Interest	Prin	Interest						
2010	Clean Water Fund		4558-03	Sewer	2,218,197	2,218,197	WI Env Imp Fund	2.91%	620.62810.610	620.62810.620									164,836.35	15,478.61															193,395.21										
2012	Clean Water Fund		4558-04	Sewer	633,078	633,078	WI Env Imp Fund	2.40%	620.62810.610	620.62810.620										33,475.66	3,496.97														40,687.89										
2012	GO Corp Purp Bonds	5/17/2012		General Fund	5,475,000	5,020,000	Associated	2.58%	300.58000.677	300.58000.500																290,000.00	34,493.75							358,987.50											
2012	GO Corp Purp Bonds	5/17/2012		Stormwater	5,475,000	455,000	Associated	2.58%	630.63300.610	630.63300.610																30,000.00	3,270.00							36,540.00											
2014	GO Corp Purp Bonds	6/10/2014		General Fund	4,280,000	2,645,000	Associated	2.36%	300.58000.678	300.58000.500																155,000.00	20,152.90							195,305.00											
2014	GO Corp Purp Bonds	6/10/2014		Water	4,280,000	505,000	Associated	2.36%	610.61950.610	610.61950.620																35,000.00	3,033.75							41,067.50											
2014	GO Corp Purp Bonds	6/10/2014		Sewer	4,280,000	225,000	Associated	2.36%	620.62810.610	620.62810.620																15,000.00	1,256.25							17,512.50											
2014	GO Corp Purp Bonds	6/10/2014		Stormwater	4,280,000	905,000	Associated	2.36%	630.63300.610	630.63300.610																65,000.00	5,407.50							75,815.00											
2017	Clean Water Fund		4558-02	Sewer	21,605,138	21,605,138	WI Env Imp Fund	2.28%	620.62810.610	620.62810.620										1,144,480.80	162,083.00														1,456,629.93										
2018	GO Corp Purp Bonds	4/11/2018		General Fund	6,540,000	2,535,000	Ehlers		300.58000.683	300.58000.500																110,000.00	36,563.75							183,197.50											
2018	GO Corp Purp Bonds	4/11/2018		Water	6,540,000	1,850,000	Ehlers		610.61950.610	610.61950.620																95,000.00	25,925.00							146,850.00											
2018	GO Corp Purp Bonds	4/11/2018		Sewer	6,540,000	1,355,000	Ehlers		620.62810.610	620.62810.620																65,000.00	20,181.25							105,362.50											
2018	GO Corp Purp Bonds	4/11/2018		Stormwater	6,540,000	800,000	Ehlers		630.63300.610	630.63300.610																35,000.00	11,012.50							57,025.00											
2019	GO Corp Purp Notes	7/23/2019		General Fund	1,150,000	703,500	1st Citizens	2.49%	300.58000.684	300.58000.500																64,050.00	4,380.33							72,858.79											
2019	GO Corp Purp Notes	7/23/2019		Water	1,150,000	313,000	1st Citizens	2.49%	610.61950.610	610.61950.620																31,300.00	2,331.70							35,969.03											
2019	GO Corp Purp Notes	7/23/2019		Sewer	1,150,000	133,500	1st Citizens	2.49%	620.62810.610	620.62810.620																14,200.00	952.30							16,115.06											
2020	GO Corp Purp Bond	7/8/2020		General Fund	5,195,000	1,450,000	Ehlers	2.00%	300.58000.685	300.58000.500																									8,710.00										
2020	GO Corp Purp Bond	7/8/2020		Water	5,195,000	1,730,000	Ehlers	2.00%	610.61950.610	610.61950.620																	80,000.00	15,230.00							14,430.00										
2020	GO Corp Purp Bond	7/8/2020		Sewer	5,195,000	1,795,000	Ehlers	2.00%	620.62810.610	620.62810.620																	80,000.00	15,780.00							14,980.00										
2020	GO Corp Purp Bond	7/8/2020		Stormwater	5,195,000	220,000	Ehlers	2.00%	630.63300.610	630.63300.610																	10,000.00	1,907.50							1,807.50										
2022	GO Corp Purp Bond	3/30/2022		General Fund	5,130,000	3,960,000	Ehlers																				125,000.00	65,250.00							62,750.00										
2022	GO Corp Purp Bond	3/30/2022		TID 12	5,130,000	205,000	Ehlers																				10,000.00	3,400.00							3,200.00										
2022	GO Corp Purp Bond	3/30/2022		Stormwater	5,130,000	965,000	Ehlers		630.63300.610	630.63300.610																	40,000.00	15,750.00							14,950.00										
2022	GO Corp Purp Notes	12/9/2022		General Fund	304,500	304,500	1st Citizens	3.99%	300.58000.690	300.58000.500																	25,519.76	5,103.49							26,030.27										
2022	Revenue Bond	6/9/2022		Water	8,190,000	4,625,000	Ehlers		610.61950.610	610.61950.620																									126,609.39										
2022	Revenue Bond	6/9/2022		Sewer	8,190,000	3,565,000	Ehlers		620.62810.610	620.62810.620																									37,900.00										
Grand Total											-	7,748.55	-	-	-	161,326.25	-	-	-	1,772,792.81	356,318.06	540,519.76	132,830.99	109,550.00	7,664.33	-	-	895,000.00	161,326.25	-	-	-	166,241.55	26,030.27	289,929.87	4,627,278.69									
General Fund & TID's											-	4,428.46	-	-	-	91,240.00	-	-	-	-	-	330,519.76	84,163.49	64,050.00	4,380.33	-	-	555,000.00	91,240.00	-	-	-	-	-	-	26,030.27	79,259.98	975,600.03	354,705.26						
Water											-	2,357.33	-	-	-	28,956.75	-	-	-	-	-	270,000.00	133,959.39	80,000.00	15,230.00	31,300.00	2,331.70	-	-	130,000.00	28,956.75	-	-	-	-	-	-	141,039.39	511,300.00	28,956.75					
Sewer											-	962.76	-	-	-	21,437.50	-	-	-	-	-	1,502,792.81	222,958.67	80,000.00	15,780.00	14,200.00	952.30	-	-	80,000.00	21,437.50	-	-	-	-	-	-	166,241.55	52,880.00	1,676,992.81	502,650.28				
Stormwater											-	-	-	-	-	19,690.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000.00	17,657.50	180,000.00	73,795.00

DEBT SERVICE FUNDS

FUND 300 SUMMARY



2025 DEBT SCHEDULE

Year	Loan Name	Org Date	DNR #	Fund	Orig Issue	Fund Portion	Payor	Rate	GL Account Numbers		January		February		March		April		May		June		July		August		September		October		November		December		Total P&I								
									Principal	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest		Prin	Interest	Prin	Interest				
2010	Clean Water Fund		4558-03	Sewer	2,218,197	2,218,197	WI Env Imp Fund	2.91%	620.62810.610	620.62810.620									169,633.09	13,080.25																193,325.43							
2012	Clean Water Fund		4558-04	Sewer	633,078	633,078	WI Env Imp Fund	2.40%	620.62810.610	620.62810.620										34,279.07	3,095.25															40,058.23							
2012	GO Corp Purp Bonds	5/17/2012		General Fund	5,475,000	5,020,000	Associated	2.58%	300.58000.677	300.58000.500																295,000.00	31,231.25									357,482.50							
2012	GO Corp Purp Bonds	5/17/2012		Stormwater	5,475,000	455,000	Associated	2.58%	630.63300.610	630.63300.610																	30,000.00	2,932.50								35,865.00							
2014	GO Corp Purp Bonds	6/10/2014		General Fund	4,280,000	2,645,000	Associated	2.36%	300.58000.678	300.58000.500																	285,000.00	18,408.75								321,817.50							
2014	GO Corp Purp Bonds	6/10/2014		Water	4,280,000	905,000	Associated	2.36%	610.61950.610	610.61950.620																	35,000.00	2,640.00								40,280.00							
2014	GO Corp Purp Bonds	6/10/2014		Sewer	4,280,000	226,000	Associated	2.36%	620.62810.610	620.62810.620																	15,000.00	1,087.50								17,175.00							
2014	GO Corp Purp Bonds	6/10/2014		Stormwater	4,280,000	905,000	Associated	2.36%	630.63300.610	630.63300.610																	65,000.00	4,676.25								74,352.50							
2017	Clean Water Fund		4558-02	Sewer	21,605,138	21,605,138	WI Env Imp Fund	2.28%	620.62810.610	620.62810.620										1,168,514.90	150,066.04															1,456,377.58							
2018	GO Corp Purp Bonds	4/11/2018		General Fund	6,540,000	2,535,000	Ehlers		300.58000.683	300.58000.500																											67,687.50						
2018	GO Corp Purp Bonds	4/11/2018		Water	6,540,000	1,850,000	Ehlers		610.61950.610	610.61950.620																	95,000.00	23,550.00								142,100.00							
2018	GO Corp Purp Bonds	4/11/2018		Sewer	6,540,000	1,355,000	Ehlers		620.62810.610	620.62810.620																	65,000.00	18,566.25								102,112.50							
2018	GO Corp Purp Bonds	4/11/2018		Stormwater	6,540,000	800,000	Ehlers		630.63300.610	630.63300.610																	35,000.00	10,137.50								55,275.00							
2019	GO Corp Purp Notes	7/23/2019		General Fund	1,150,000	703,500	1st Citizens	2.49%	300.58000.684	300.58000.500																										64,939.87							
2019	GO Corp Purp Notes	7/23/2019		Water	1,150,000	313,000	1st Citizens	2.49%	610.61950.610	610.61950.620																											35,196.85						
2019	GO Corp Purp Notes	7/23/2019		Sewer	1,150,000	133,500	1st Citizens	2.49%	620.62810.610	620.62810.620																											14,058.25						
2020	GO Corp Purp Bond	7/9/2020		General Fund	5,195,000	1,450,000	Ehlers	2.00%	300.58000.685	300.58000.500																											190,670.00						
2020	GO Corp Purp Bond	7/9/2020		Water	5,195,000	1,730,000	Ehlers	2.00%	610.61950.610	610.61950.620																											103,060.00						
2020	GO Corp Purp Bond	7/9/2020		Sewer	5,195,000	1,795,000	Ehlers	2.00%	620.62810.610	620.62810.620																											114,110.00						
2020	GO Corp Purp Bond	7/9/2020		Stormwater	5,195,000	220,000	Ehlers	2.00%	630.63300.610	630.63300.610																											13,515.00						
2022	GO Corp Purp Bond	3/30/2022		General Fund	5,130,000	3,960,000	Ehlers																														203,900.00						
2022	GO Corp Purp Bond	3/30/2022		TID 12	5,130,000	205,000	Ehlers																													16,200.00							
2022	GO Corp Purp Bond	3/30/2022		Stormwater	5,130,000	965,000	Ehlers		630.63300.610	630.63300.610																											74,000.00						
2022	GO Corp Purp Notes	12/9/2022		General Fund	304,500	304,500	1st Citizens	3.99%	300.58000.680	300.58000.500																											61,246.50						
2022	Revenue Bond	6/9/2022		Water	8,190,000	4,625,000	Ehlers		610.61950.610	610.61950.620																											472,593.78						
2022	Revenue Bond	6/9/2022		Sewer	8,190,000	3,565,000	Ehlers		620.62810.610	620.62810.620																											192,800.00						
Grand Total											-	6,373.44	-	-	-	147,063.75	-	-	1,717,427.06	330,750.93	511,573.25	124,877.50	101,550.00	6,269.53	-	-	920,000.00	147,063.75	-	-	-	-	151,092.63	27,082.59	274,052.55	4,465,176.99							
General Fund & TIDs											-	3,624.48	-	-	-	83,483.75	-	-	-	-	291,573.25	78,710.00	57,750.00	3,565.39	-	-	580,000.00	83,483.75	-	-	-	-	27,082.59	74,650.66	956,405.84	327,518.03							
Water											-	1,964.44	-	-	-	25,190.00	-	-	-	225,000.00	126,609.39	80,000.00	14,430.00	31,300.00	1,932.41	-	-	130,000.00	26,190.00	-	-	-	-	-	-	-	134,614.39	465,300.00	331,930.63				
Sewer											-	784.52	-	-	-	19,643.75	-	-	-	1,492,427.06	204,141.54	85,000.00	14,980.00	12,500.00	771.73	-	-	80,000.00	19,643.75	-	-	-	-	151,092.63	-	49,030.00	1,669,927.06	460,067.93					
Stormwater											-	-	-	-	-	17,746.25	-	-	-	-	-	-	-	-	-	-	-	-	-	55,000.00	16,757.50	-	-	-	-	-	-	-	-	15,757.50	185,000.00	68,007.50	

DEBT SERVICE FUND

**FUND 300
AMORTIZATION SCHEDULES**



GENERAL FUND DEBT SERVICE

GENERAL TAX LEVY 2020 GO Bond				GENERAL TAX LEVY 2022 GO Bond				GENERAL TAX LEVY 2022 GO Note				Debt Service Requirement			
Original Issue: \$5,195,000; Int 2%				Original Issue: \$5,130,000				Original Issue: \$304,500							
General Fund Portion: \$1,450,000				General Fund Portion: \$3,960,000				General Fund Portion: \$304,500							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
6/1/2024	170,000.00	10,410.00	180,410.00	6/1/2024	125,000.00	65,250.00	190,250.00	6/15/2024	25,519.76	5,103.49	30,623.25				
12/1/2024		8,710.00	8,710.00	12/1/2024		62,750.00	62,750.00	12/15/2024	26,030.27	4,592.98	30,623.25	2024	965,600.03	348,105.26	1,313,705.29
6/1/2025	175,000.00	8,710.00	183,710.00	6/1/2025	80,000.00	62,750.00	142,750.00	6/15/2025	26,573.25	4,050.00	30,623.25				
12/1/2025		6,960.00	6,960.00	12/1/2025		61,150.00	61,150.00	12/15/2025	27,082.59	3,540.66	30,623.25	2025	946,405.84	321,318.03	1,267,723.87
6/1/2026	40,000.00	6,960.00	46,960.00	6/1/2026	85,000.00	61,150.00	146,150.00	6/15/2026	27,640.75	2,982.50	30,623.25				
12/1/2026		6,560.00	6,560.00	12/1/2026		59,450.00	59,450.00	12/15/2026	28,177.31	2,445.94	30,623.25	2026	923,568.06	298,642.84	1,222,210.90
6/1/2027	40,000.00	6,560.00	46,560.00	6/1/2027	90,000.00	59,450.00	149,450.00	6/15/2027	28,751.27	1,871.98	30,623.25				
12/1/2027		6,160.00	6,160.00	12/1/2027		57,650.00	57,650.00	12/15/2027	29,316.15	1,307.10	30,623.25	2027	950,817.42	273,638.00	1,224,455.42
6/1/2028	40,000.00	6,160.00	46,160.00	6/1/2028	100,000.00	57,650.00	157,650.00	6/15/2028	3,354.63	720.64	4,075.27				
12/1/2028		5,760.00	5,760.00	12/1/2028		55,650.00	55,650.00	12/15/2028	3,421.74	653.53	4,075.27	2028	889,526.37	247,378.00	1,136,904.37
6/1/2029	45,000.00	5,760.00	50,760.00	6/1/2029	100,000.00	55,650.00	155,650.00	6/15/2029	3,493.38	581.89	4,075.27				
12/1/2029		5,310.00	5,310.00	12/1/2029		53,650.00	53,650.00	12/15/2029	3,560.07	515.20	4,075.27	2029	904,803.45	221,755.07	1,126,558.52
6/1/2030	45,000.00	5,310.00	50,310.00	6/1/2030	295,000.00	53,650.00	348,650.00	6/15/2030	3,633.71	441.56	4,075.27				
12/1/2030		4,860.00	4,860.00	12/1/2030		47,750.00	47,750.00	12/15/2030	3,703.98	371.29	4,075.27	2030	892,337.69	189,570.35	1,081,908.04
6/1/2031	45,000.00	4,860.00	49,860.00	6/1/2031	295,000.00	47,750.00	342,750.00	6/15/2031	3,779.70	295.57	4,075.27				
12/1/2031		4,410.00	4,410.00	12/1/2031		41,850.00	41,850.00	12/15/2031	3,853.69	221.58	4,075.27	2031	902,633.39	158,862.15	1,061,495.54
6/1/2032	45,000.00	4,410.00	49,410.00	6/1/2032	285,000.00	41,850.00	326,850.00	6/15/2032	3,930.78	144.49	4,075.27				
12/1/2032		3,960.00	3,960.00	12/1/2032		37,575.00	37,575.00	12/15/2032	3,292.31	65.86	3,358.17	2032	547,223.09	129,442.85	676,665.94
6/1/2033	45,000.00	3,960.00	48,960.00	6/1/2033	280,000.00	37,575.00	317,575.00	6/15/2033			0.00				
12/1/2033		3,510.00	3,510.00	12/1/2033		33,375.00	33,375.00	12/15/2033			0.00	2033	540,000.00	113,032.50	653,032.50
6/1/2034	55,000.00	3,510.00	58,510.00	6/1/2034	285,000.00	33,375.00	318,375.00	6/15/2034			0.00				
12/1/2034		2,960.00	2,960.00	12/1/2034		29,100.00	29,100.00	12/15/2034			0.00	2034	555,000.00	96,570.00	651,570.00
6/1/2035	55,000.00	2,960.00	57,960.00	6/1/2035	285,000.00	29,100.00	314,100.00	6/15/2035			0.00				
12/1/2035		2,410.00	2,410.00	12/1/2035		24,825.00	24,825.00	12/15/2035			0.00	2035	550,000.00	79,932.50	629,932.50
6/1/2036	55,000.00	2,410.00	57,410.00	6/1/2036	280,000.00	24,825.00	304,825.00	6/15/2036			0.00				
12/1/2036		1,860.00	1,860.00	12/1/2036		20,625.00	20,625.00	12/15/2036			0.00	2036	550,000.00	63,532.50	613,532.50
6/1/2037	55,000.00	1,860.00	56,860.00	6/1/2037	275,000.00	20,625.00	295,625.00	6/15/2037			0.00				
12/1/2037		1,310.00	1,310.00	12/1/2037		16,500.00	16,500.00	12/15/2037			0.00	2037	540,000.00	47,120.00	587,120.00
6/1/2038	55,000.00	1,310.00	56,310.00	6/1/2038	275,000.00	16,500.00	291,500.00	6/15/2038			0.00				
12/1/2038		760.00	760.00	12/1/2038		12,375.00	12,375.00	12/15/2038			0.00	2038	330,000.00	30,945.00	360,945.00
6/1/2039	55,000.00	760.00	55,760.00	6/1/2039	280,000.00	12,375.00	292,375.00	6/15/2039			0.00				
12/1/2039		210.00	210.00	12/1/2039		8,175.00	8,175.00	12/15/2039			0.00	2039	335,000.00	21,520.00	356,520.00
6/1/2040	20,000.00	210.00	20,210.00	6/1/2040	275,000.00	8,175.00	283,175.00	6/15/2040			0.00				
				11/30/2040		4,050.00	4,050.00	12/14/2040			0.00	2040	295,000.00	12,435.00	307,435.00
				6/1/2041	270,000.00	4,050.00	274,050.00	6/15/2041			0.00	2041	270,000.00	4,050.00	274,050.00
Total	1,040,000.00	141,830.00	1,181,830.00	Total	3,960,000.00	1,318,250.00	5,278,250.00	Total	255,115.34	29,906.26	285,021.60	Total	11,887,915.34	2,657,850.05	14,545,765.39

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



TID #12 DEBT SERVICE

TID # 12				Debt Service Requirement			
2022 GO Bond							
Original Issue: \$5,130,000							
TID #12 Portion: \$205,000							
Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
6/1/2024	10,000.00	3,400.00	13,400.00	2024	10,000.00	6,600.00	16,600.00
12/1/2024		3,200.00	3,200.00				
6/1/2025	10,000.00	3,200.00	13,200.00	2025	10,000.00	6,200.00	16,200.00
12/1/2025		3,000.00	3,000.00				
6/1/2026	10,000.00	3,000.00	13,000.00	2026	10,000.00	5,800.00	15,800.00
12/1/2026		2,800.00	2,800.00				
6/1/2027	10,000.00	2,800.00	12,800.00	2027	10,000.00	5,400.00	15,400.00
12/1/2027		2,600.00	2,600.00				
6/1/2028	10,000.00	2,600.00	12,600.00	2028	10,000.00	5,000.00	15,000.00
12/1/2028		2,400.00	2,400.00				
6/1/2029	10,000.00	2,400.00	12,400.00	2029	10,000.00	4,600.00	14,600.00
12/1/2029		2,200.00	2,200.00				
6/1/2030	10,000.00	2,200.00	12,200.00	2030	10,000.00	4,200.00	14,200.00
12/1/2030		2,000.00	2,000.00				
6/1/2031	10,000.00	2,000.00	12,000.00	2031	10,000.00	3,800.00	13,800.00
12/1/2031		1,800.00	1,800.00				
6/1/2032	10,000.00	1,800.00	11,800.00	2032	10,000.00	3,450.00	13,450.00
12/1/2032		1,650.00	1,650.00				
6/1/2033	10,000.00	1,650.00	11,650.00	2033	10,000.00	3,150.00	13,150.00
12/1/2033		1,500.00	1,500.00				
6/1/2034	10,000.00	1,500.00	11,500.00	2034	10,000.00	2,850.00	12,850.00
12/1/2034		1,350.00	1,350.00				
6/1/2035	10,000.00	1,350.00	11,350.00	2035	10,000.00	2,550.00	12,550.00
12/1/2035		1,200.00	1,200.00				
6/1/2036	10,000.00	1,200.00	11,200.00	2036	10,000.00	2,250.00	12,250.00
12/1/2036		1,050.00	1,050.00				
6/1/2037	10,000.00	1,050.00	11,050.00	2037	10,000.00	1,950.00	11,950.00
12/1/2037		900.00	900.00				
6/1/2038	15,000.00	900.00	15,900.00	2038	15,000.00	1,575.00	16,575.00
12/1/2038		675.00	675.00				
6/1/2039	15,000.00	675.00	15,675.00	2039	15,000.00	1,125.00	16,125.00
12/1/2039		450.00	450.00				
6/1/2040	15,000.00	450.00	15,450.00	2040	15,000.00	675.00	15,675.00
11/30/2040		225.00	225.00				
6/1/2041	15,000.00	225.00	15,225.00	2041	15,000.00	225.00	15,225.00
		0.00	0.00				
Total	200,000.00	61,400.00	261,400.00	Total	200,000.00	61,400.00	261,400.00

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



WATER UTILITY DEBT SERVICE

WATER 2014 GO Bond (06/10/2014) Source Of Funding: Water Original Issue: 4,280,000; Int 2.36%(TIC) Water Portion: \$510,000 C'23				WATER 2018 GO Corp Bond Series 2018A Original Issue: 6,540,000 ; Int % Water Portion: \$1,850,000 C'26				WATER 2019 GO Corp Note Series-10 Year Original Issue: 1,150,000 ; Int 2.49% Water Portion: \$313,000				WATER 2020 GO Bond Original Issue: \$5,195,000; Int 2% Water Portion: \$1,730,000			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
3/1/2024		3,033.75	3,033.75	3/1/2024		25,925.00	25,925.00	1/23/2024		2,357.33	2,357.33	6/1/2024	80,000.00	15,230.00	95,230.00
9/1/2024	35,000.00	3,033.75	38,033.75	9/1/2024	95,000.00	25,925.00	120,925.00	7/23/2024	31,300.00	2,331.70	33,631.70	12/1/2024		14,430.00	14,430.00
3/1/2025		2,640.00	2,640.00	3/1/2025		23,550.00	23,550.00	1/23/2025		1,964.44	1,964.44	6/1/2025	80,000.00	14,430.00	94,430.00
9/1/2025	35,000.00	2,640.00	37,640.00	9/1/2025	95,000.00	23,550.00	118,550.00	7/23/2025	31,300.00	1,932.41	33,232.41	12/1/2025		13,630.00	13,630.00
3/1/2026		2,220.00	2,220.00	3/1/2026		21,175.00	21,175.00	1/23/2026		1,571.55	1,571.55	6/1/2026	80,000.00	13,630.00	93,630.00
9/1/2026	40,000.00	2,220.00	42,220.00	9/1/2026	95,000.00	21,175.00	116,175.00	7/23/2026	31,300.00	1,545.93	32,845.93	12/1/2026		12,830.00	12,830.00
3/1/2027		1,710.00	1,710.00	3/1/2027		18,800.00	18,800.00	1/23/2027		1,178.66	1,178.66	6/1/2027	85,000.00	12,830.00	97,830.00
9/1/2027	40,000.00	1,710.00	41,710.00	9/1/2027	100,000.00	18,800.00	118,800.00	7/23/2027	31,300.00	1,159.45	32,459.45	12/1/2027		11,980.00	11,980.00
3/1/2028		1,170.00	1,170.00	3/1/2028		17,300.00	17,300.00	1/23/2028		785.78	785.78	6/1/2028	85,000.00	11,980.00	96,980.00
9/1/2028	40,000.00	1,170.00	41,170.00	9/1/2028	100,000.00	17,300.00	117,300.00	7/23/2028	31,300.00	777.23	32,077.23	12/1/2028		11,130.00	11,130.00
3/1/2029		600.00	600.00	3/1/2029		15,800.00	15,800.00	1/23/2029		392.89	392.89	6/1/2029	85,000.00	11,130.00	96,130.00
9/1/2029	40,000.00	600.00	40,600.00	9/1/2029	100,000.00	15,800.00	115,800.00	7/23/2029	31,300.00	386.50	31,686.50	12/1/2029		10,280.00	10,280.00
				3/1/2030		14,300.00	14,300.00					6/1/2030	90,000.00	10,280.00	100,280.00
				9/1/2030	105,000.00	14,300.00	119,300.00					12/1/2030		9,380.00	9,380.00
				3/1/2031		12,593.75	12,593.75					6/1/2031	90,000.00	9,380.00	99,380.00
				9/1/2031	105,000.00	12,593.75	117,593.75					12/1/2031		8,480.00	8,480.00
				3/1/2032		10,887.50	10,887.50					6/1/2032	90,000.00	8,480.00	98,480.00
				9/1/2032	110,000.00	10,887.50	120,887.50					12/1/2032		7,580.00	7,580.00
				3/1/2033		9,100.00	9,100.00					6/1/2033	95,000.00	7,580.00	102,580.00
				9/1/2033	110,000.00	9,100.00	119,100.00					12/1/2033		6,630.00	6,630.00
				3/1/2034		7,312.50	7,312.50					6/1/2034	95,000.00	6,630.00	101,630.00
				9/1/2034	110,000.00	7,312.50	117,312.50					12/1/2034		5,680.00	5,680.00
				3/1/2035		5,525.00	5,525.00					6/1/2035	100,000.00	5,680.00	105,680.00
				9/1/2035	110,000.00	5,525.00	115,525.00					12/1/2035		4,680.00	4,680.00
				3/1/2036		3,737.50	3,737.50					6/1/2036	100,000.00	4,680.00	104,680.00
				9/1/2036	110,000.00	3,737.50	113,737.50					12/1/2036		3,680.00	3,680.00
				3/1/2037		1,950.00	1,950.00					6/1/2037	100,000.00	3,680.00	103,680.00
				9/1/2037	120,000.00	1,950.00	121,950.00					12/1/2037		2,680.00	2,680.00
												6/1/2038	100,000.00	2,680.00	102,680.00
												12/1/2038		1,680.00	1,680.00
												6/1/2037	105,000.00	1,680.00	106,680.00
												12/1/2037		630.00	630.00
												6/2/2038	60,000.00	630.00	60,630.00
															0.00
Total	230,000.00	22,747.50	252,747.50	Total	1,465,000.00	375,912.50	1,840,912.50	Total	187,800.00	16,383.87	204,183.87	Total	1,520,000.00	265,990.00	1,785,990.00

Item 8.

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



WATER UTILITY DEBT SERVICE

WATER 2022 Revenue Bond Original Issue: \$8,190,000 Water Portion: \$2,130,000				WATER 2022 Revenue Bond Original Issue: \$8,190,000 TID 10 Portion: \$240,000				WATER 2022 Revenue Bond Original Issue: \$8,190,000 TID 11 Portion: \$240,000				WATER 2022 Revenue Bond Original Issue: \$8,190,000 TID 13 Portion: \$1,295,000			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
5/1/2024	150,000.00	43,937.50	193,937.50	5/1/2024		5,246.88	5,246.88	5/1/2024		5,246.88	5,246.88	5/1/2024	45,000.00	28,671.88	73,671.88
11/1/2024		40,187.50	40,187.50	11/1/2024		5,246.88	5,246.88	11/1/2024		5,246.88	5,246.88	11/1/2024		27,546.88	27,546.88
5/1/2025	100,000.00	40,187.50	140,187.50	5/1/2025		5,246.88	5,246.88	5/1/2025		5,246.88	5,246.88	5/1/2025	45,000.00	27,546.88	72,546.88
11/1/2025		37,687.50	37,687.50	11/1/2025		5,246.88	5,246.88	11/1/2025		5,246.88	5,246.88	11/1/2025		26,421.88	26,421.88
5/1/2026	80,000.00	37,687.50	117,687.50	5/1/2026	10,000.00	5,246.88	15,246.88	5/1/2026	10,000.00	5,246.88	15,246.88	5/1/2026	50,000.00	26,421.88	76,421.88
11/1/2026		35,687.50	35,687.50	11/1/2026		4,996.88	4,996.88	11/1/2026		4,996.88	4,996.88	11/1/2026		25,171.88	25,171.88
5/1/2027	45,000.00	35,687.50	80,687.50	5/1/2027	10,000.00	4,996.88	14,996.88	5/1/2027	10,000.00	4,996.88	14,996.88	5/1/2027	50,000.00	25,171.88	75,171.88
11/1/2027		34,562.50	34,562.50	11/1/2027		4,746.88	4,746.88	11/1/2027		4,746.88	4,746.88	11/1/2027		23,921.88	23,921.88
5/1/2028	25,000.00	34,562.50	59,562.50	5/1/2028	10,000.00	4,746.88	14,746.88	5/1/2028	10,000.00	4,746.88	14,746.88	5/1/2028	55,000.00	23,921.88	78,921.88
11/1/2028		33,937.50	33,937.50	11/1/2028		4,496.88	4,496.88	11/1/2028		4,496.88	4,496.88	11/1/2028		22,546.88	22,546.88
5/1/2029	45,000.00	33,937.50	78,937.50	5/1/2029	10,000.00	4,496.88	14,496.88	5/1/2029	10,000.00	4,496.88	14,496.88	5/1/2029	55,000.00	22,546.88	77,546.88
11/1/2029		32,812.50	32,812.50	11/1/2029		4,246.88	4,246.88	11/1/2029		4,246.88	4,246.88	11/1/2029		21,171.88	21,171.88
5/1/2030	55,000.00	32,812.50	87,812.50	5/1/2030	10,000.00	4,246.88	14,246.88	5/1/2030	10,000.00	4,246.88	14,246.88	5/1/2030	60,000.00	21,171.88	81,171.88
11/1/2030		31,437.50	31,437.50	11/1/2030		3,996.88	3,996.88	11/1/2030		3,996.88	3,996.88	11/1/2030		19,671.88	19,671.88
5/1/2031	80,000.00	31,437.50	111,437.50	5/1/2031	10,000.00	3,996.88	13,996.88	5/1/2031	10,000.00	3,996.88	13,996.88	5/1/2031	60,000.00	19,671.88	79,671.88
11/1/2031		29,437.50	29,437.50	11/1/2031		3,746.88	3,746.88	11/1/2031		3,746.88	3,746.88	11/1/2031		18,171.88	18,171.88
5/1/2032	60,000.00	29,437.50	89,437.50	5/1/2032	15,000.00	3,746.88	18,746.88	5/1/2032	15,000.00	3,746.88	18,746.88	5/1/2032	65,000.00	18,171.88	83,171.88
11/1/2032		27,937.50	27,937.50	11/1/2032		3,371.88	3,371.88	11/1/2032		3,371.88	3,371.88	11/1/2032		16,546.88	16,546.88
5/1/2033	80,000.00	27,937.50	107,937.50	5/1/2033	15,000.00	3,371.88	18,371.88	5/1/2033	15,000.00	3,371.88	18,371.88	5/1/2033	65,000.00	16,546.88	81,546.88
11/1/2033		26,337.50	26,337.50	11/1/2033		3,071.88	3,071.88	11/1/2033		3,071.88	3,071.88	11/1/2033		15,246.88	15,246.88
5/1/2034	85,000.00	26,337.50	111,337.50	5/1/2034	15,000.00	3,071.88	18,071.88	5/1/2034	15,000.00	3,071.88	18,071.88	5/1/2034	70,000.00	15,246.88	85,246.88
11/1/2034		24,637.50	24,637.50	11/1/2034		2,771.88	2,771.88	11/1/2034		2,771.88	2,771.88	11/1/2034		13,846.88	13,846.88
5/1/2035	100,000.00	24,637.50	124,637.50	5/1/2035	15,000.00	2,771.88	17,771.88	5/1/2035	15,000.00	2,771.88	17,771.88	5/1/2035	75,000.00	13,846.88	88,846.88
11/1/2035		22,637.50	22,637.50	11/1/2035		2,471.88	2,471.88	11/1/2035		2,471.88	2,471.88	11/1/2035		12,346.88	12,346.88
5/1/2036	130,000.00	22,637.50	152,637.50	5/1/2036	15,000.00	2,471.88	17,471.88	5/1/2036	15,000.00	2,471.88	17,471.88	5/1/2036	75,000.00	12,346.88	87,346.88
11/1/2036		20,037.50	20,037.50	11/1/2036		2,171.88	2,171.88	11/1/2036		2,171.88	2,171.88	11/1/2036		10,846.88	10,846.88
5/1/2037	140,000.00	20,037.50	160,037.50	5/1/2037	15,000.00	2,171.88	17,171.88	5/1/2037	15,000.00	2,171.88	17,171.88	5/1/2037	80,000.00	10,846.88	90,846.88
11/1/2037		17,237.50	17,237.50	11/1/2037		1,871.88	1,871.88	11/1/2037		1,871.88	1,871.88	11/1/2037		9,246.88	9,246.88
5/1/2038	155,000.00	17,237.50	172,237.50	5/1/2038	15,000.00	1,871.88	16,871.88	5/1/2038	15,000.00	1,871.88	16,871.88	5/1/2038	80,000.00	9,246.88	89,246.88
11/1/2038		14,137.50	14,137.50	11/1/2038		1,571.88	1,571.88	11/1/2038		1,571.88	1,571.88	11/1/2038		7,646.88	7,646.88
5/1/2039	165,000.00	14,137.50	179,137.50	5/1/2039	15,000.00	1,571.88	16,571.88	5/1/2039	15,000.00	1,571.88	16,571.88	5/1/2039	85,000.00	7,646.88	92,646.88
11/1/2039		10,734.38	10,734.38	11/1/2039		1,262.50	1,262.50	11/1/2039		1,262.50	1,262.50	11/1/2039		5,893.75	5,893.75
5/1/2040	165,000.00	10,734.38	175,734.38	5/1/2040	20,000.00	1,262.50	21,262.50	5/1/2040	20,000.00	1,262.50	21,262.50	5/1/2040	90,000.00	5,893.75	95,893.75
11/1/2040		7,331.25	7,331.25	11/1/2040		850.00	850.00	11/1/2040		850.00	850.00	11/1/2040		4,037.50	4,037.50
5/1/2041	170,000.00	7,331.25	177,331.25	5/1/2041	20,000.00	850.00	20,850.00	5/1/2041	20,000.00	850.00	20,850.00	5/1/2041	95,000.00	4,037.50	99,037.50
11/1/2041		3,718.75	3,718.75	11/1/2041		425.00	425.00	11/1/2041		425.00	425.00	11/1/2041		2,018.75	2,018.75
5/1/2042	175,000.00	3,718.75	178,718.75	5/1/2042	20,000.00	425.00	20,425.00	5/1/2042	20,000.00	425.00	20,425.00	5/1/2042	95,000.00	2,018.75	97,018.75
Total	2,005,000.00	944,931.26	2,949,931.26	Total	240,000.00	118,378.28	358,378.28	Total	240,000.00	118,378.28	358,378.28	Total	1,295,000.00	593,278.28	1,888,278.28

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



WATER UTILITY DEBT SERVICE

WATER				WATER				Total Debt Service Requirement			
2022 Revenue Bond				2022 Revenue Bond							
Original Issue: \$8,190,000				Original Issue: \$8,190,000							
TID 14 Portion: \$720,000				2023 Move From Sewer to Water: \$1,550,000							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
5/1/2024	25,000.00	15,943.75	40,943.75	5/1/2024	50,000.00	34,312.50	84,312.50				
11/1/2024		15,318.75	15,318.75	11/1/2024		33,062.50	33,062.50	2024	511,300.00	352,235.31	863,535.31
5/1/2025	25,000.00	15,318.75	40,318.75	5/1/2025	55,000.00	33,062.50	88,062.50				
11/1/2025		14,693.75	14,693.75	11/1/2025		31,687.50	31,687.50	2025	466,300.00	331,930.63	798,230.63
5/1/2026	25,000.00	14,693.75	39,693.75	5/1/2026	60,000.00	31,687.50	91,687.50				
11/1/2026		14,068.75	14,068.75	11/1/2026		30,187.50	30,187.50	2026	481,300.00	312,461.26	793,761.26
5/1/2027	30,000.00	14,068.75	44,068.75	5/1/2027	60,000.00	30,187.50	90,187.50				
11/1/2027		13,318.75	13,318.75	11/1/2027		28,687.50	28,687.50	2027	461,300.00	293,261.89	754,561.89
5/1/2028	30,000.00	13,318.75	43,318.75	5/1/2028	65,000.00	28,687.50	93,687.50				
11/1/2028		12,568.75	12,568.75	11/1/2028		27,062.50	27,062.50	2028	451,300.00	276,706.79	728,006.79
5/1/2029	30,000.00	12,568.75	42,568.75	5/1/2029	65,000.00	27,062.50	92,062.50				
11/1/2029		11,818.75	11,818.75	11/1/2029		25,437.50	25,437.50	2029	471,300.00	259,833.17	731,133.17
5/1/2030	35,000.00	11,818.75	46,818.75	5/1/2030	70,000.00	25,437.50	95,437.50				
11/1/2030		10,943.75	10,943.75	11/1/2030		23,687.50	23,687.50	2030	435,000.00	241,728.78	676,728.78
5/1/2031	35,000.00	10,943.75	45,943.75	5/1/2031	75,000.00	23,687.50	98,687.50				
11/1/2031		10,068.75	10,068.75	11/1/2031		21,812.50	21,812.50	2031	465,000.00	223,766.28	688,766.28
5/1/2032	35,000.00	10,068.75	45,068.75	5/1/2032	80,000.00	21,812.50	101,812.50				
11/1/2032		9,193.75	9,193.75	11/1/2032		19,812.50	19,812.50	2032	470,000.00	205,053.78	675,053.78
5/1/2033	35,000.00	9,193.75	44,193.75	5/1/2033	80,000.00	19,812.50	99,812.50				
11/1/2033		8,493.75	8,493.75	11/1/2033		18,212.50	18,212.50	2033	495,000.00	187,078.78	682,078.78
5/1/2034	40,000.00	8,493.75	48,493.75	5/1/2034	85,000.00	18,212.50	103,212.50				
11/1/2034		7,693.75	7,693.75	11/1/2034		16,512.50	16,512.50	2034	515,000.00	169,603.78	684,603.78
5/1/2035	40,000.00	7,693.75	47,693.75	5/1/2035	85,000.00	16,512.50	101,512.50				
11/1/2035		6,893.75	6,893.75	11/1/2035		14,812.50	14,812.50	2035	540,000.00	151,278.78	691,278.78
5/1/2036	40,000.00	6,893.75	46,893.75	5/1/2036	90,000.00	14,812.50	104,812.50				
11/1/2036		6,093.75	6,093.75	11/1/2036		13,012.50	13,012.50	2036	575,000.00	131,803.78	706,803.78
5/1/2037	45,000.00	6,093.75	51,093.75	5/1/2037	95,000.00	13,012.50	108,012.50				
11/1/2037		5,193.75	5,193.75	11/1/2037		11,112.50	11,112.50	2037	610,000.00	111,128.78	721,128.78
5/1/2038	45,000.00	5,193.75	50,193.75	5/1/2038	100,000.00	11,112.50	111,112.50				
11/1/2038		4,293.75	4,293.75	11/1/2038		9,112.50	9,112.50	2038	510,000.00	89,228.78	599,228.78
5/1/2039	50,000.00	4,293.75	54,293.75	5/1/2039	105,000.00	9,112.50	114,112.50				
11/1/2039		3,262.50	3,262.50	11/1/2039		6,946.88	6,946.88	2039	540,000.00	70,006.90	610,006.90
5/1/2040	50,000.00	3,262.50	53,262.50	5/1/2040	105,000.00	6,946.88	111,946.88				
11/1/2040		2,231.25	2,231.25	11/1/2040		4,781.25	4,781.25	2040	510,000.00	50,073.76	560,073.76
5/1/2041	50,000.00	2,231.25	52,231.25	5/1/2041	110,000.00	4,781.25	114,781.25				
11/1/2041		1,168.75	1,168.75	11/1/2041		2,443.75	2,443.75	2041	465,000.00	30,281.25	495,281.25
5/1/2042	55,000.00	1,168.75	56,168.75	5/1/2042	115,000.00	2,443.75	117,443.75				
								2042	480,000.00	10,200.00	490,200.00
Total	720,000.00	330,581.25	1,050,581.25	Total	1,550,000.00	711,081.26	2,261,081.26	Total	9,452,800.00	3,497,662.48	12,950,462.48

Item 8.

278

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



WASTEWATER UTILITY DEBT SERVICE

SEWER				SEWER				SEWER				SEWER			
2018 GO Corp Bond Series 2018A				2019 GO Corp Note Series-10 Year				2020 GO Bond				2022 Revenue Bond			
Original Issue: 6,540,000 ; Int %				Original Issue: 1,150,000 ; Int 2.49%				Original Issue: \$5,195,000; Int 2%				Original Issue: \$8,190,000			
Sewer Portion: \$1,355,000 C'26				Sewer Portion: \$133,500				Sewer Portion: \$1,795,000 C'27				Sewer Portion: \$2,015,000			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
3/1/2024		20,181.25	20,181.25	1/23/2024		962.76	962.76	6/1/2024	80,000.00	15,780.00	95,780.00	5/1/2024	160,000.00	41,900.00	201,900.00
9/1/2024	65,000.00	20,181.25	85,181.25	7/23/2024	14,200.00	952.30	15,152.30	12/1/2024		14,980.00	14,980.00	11/1/2024		37,900.00	37,900.00
3/1/2025		18,556.25	18,556.25	1/23/2025		784.52	784.52	6/1/2025	85,000.00	14,980.00	99,980.00	5/1/2025	120,000.00	37,900.00	157,900.00
9/1/2025	65,000.00	18,556.25	83,556.25	7/23/2025	12,500.00	771.73	13,271.73	12/1/2025		14,130.00	14,130.00	11/1/2025		34,900.00	34,900.00
3/1/2026		16,931.25	16,931.25	1/23/2026		627.62	627.62	6/1/2026	85,000.00	14,130.00	99,130.00	5/1/2026	110,000.00	34,900.00	144,900.00
9/1/2026	75,000.00	16,931.25	91,931.25	7/23/2026	12,500.00	617.38	13,117.38	12/1/2026		13,280.00	13,280.00	11/1/2026		32,150.00	32,150.00
3/1/2027		15,056.25	15,056.25	1/23/2027		470.71	470.71	6/1/2027	85,000.00	13,280.00	98,280.00	5/1/2027	65,000.00	32,150.00	97,150.00
9/1/2027	80,000.00	15,056.25	95,056.25	7/23/2027	12,500.00	463.04	12,963.04	12/1/2027		12,430.00	12,430.00	11/1/2027		30,525.00	30,525.00
3/1/2028		13,856.25	13,856.25	1/23/2028		313.81	313.81	6/1/2028	90,000.00	12,430.00	102,430.00	5/1/2028	10,000.00	30,525.00	40,525.00
9/1/2028	80,000.00	13,856.25	93,856.25	7/23/2028	12,500.00	310.40	12,810.40	12/1/2028		11,530.00	11,530.00	11/1/2028		30,275.00	30,275.00
3/1/2029		12,656.25	12,656.25	1/23/2029		156.90	156.90	6/1/2029	90,000.00	11,530.00	101,530.00	5/1/2029	10,000.00	30,275.00	40,275.00
9/1/2029	80,000.00	12,656.25	92,656.25	7/23/2029	12,500.00	154.35	12,654.35	12/1/2029		10,630.00	10,630.00	11/1/2029		30,025.00	30,025.00
3/1/2030		11,456.25	11,456.25					6/1/2030	90,000.00	10,630.00	100,630.00	5/1/2030	55,000.00	30,025.00	85,025.00
9/1/2030	80,000.00	11,456.25	91,456.25					12/1/2030		9,730.00	9,730.00	11/1/2030		28,650.00	28,650.00
3/1/2031		10,156.25	10,156.25					6/1/2031	95,000.00	9,730.00	104,730.00	5/1/2031	55,000.00	28,650.00	83,650.00
9/1/2031	85,000.00	10,156.25	95,156.25					12/1/2031		8,780.00	8,780.00	11/1/2031		27,275.00	27,275.00
3/1/2032		8,775.00	8,775.00					6/1/2032	95,000.00	8,780.00	103,780.00	5/1/2032	95,000.00	27,275.00	122,275.00
9/1/2032	90,000.00	8,775.00	98,775.00					12/1/2032		7,830.00	7,830.00	11/1/2032		24,900.00	24,900.00
3/1/2033		7,312.50	7,312.50					6/1/2033	95,000.00	7,830.00	102,830.00	5/1/2033	105,000.00	24,900.00	129,900.00
9/1/2033	90,000.00	7,312.50	97,312.50					12/1/2033		6,880.00	6,880.00	11/1/2033		22,800.00	22,800.00
3/1/2034		5,850.00	5,850.00					6/1/2034	100,000.00	6,880.00	106,880.00	5/1/2034	115,000.00	22,800.00	137,800.00
9/1/2034	90,000.00	5,850.00	95,850.00					12/1/2034		5,880.00	5,880.00	11/1/2034		20,500.00	20,500.00
3/1/2035		4,387.50	4,387.50					6/1/2035	100,000.00	5,880.00	105,880.00	5/1/2035	110,000.00	20,500.00	130,500.00
9/1/2035	90,000.00	4,387.50	94,387.50					12/1/2035		4,880.00	4,880.00	11/1/2035		18,300.00	18,300.00
3/1/2036		2,925.00	2,925.00					6/1/2036	105,000.00	4,880.00	109,880.00	5/1/2036	115,000.00	18,300.00	133,300.00
9/1/2036	90,000.00	2,925.00	92,925.00					12/1/2036		3,830.00	3,830.00	11/1/2036		16,000.00	16,000.00
3/1/2037		1,462.50	1,462.50					6/1/2037	105,000.00	3,830.00	108,830.00	5/1/2037	120,000.00	16,000.00	136,000.00
9/1/2037	90,000.00	1,462.50	91,462.50					12/1/2037		2,780.00	2,780.00	11/1/2037		13,600.00	13,600.00
								6/1/2038	105,000.00	2,780.00	107,780.00	5/1/2038	125,000.00	13,600.00	138,600.00
								12/1/2038		1,730.00	1,730.00	11/1/2038		11,100.00	11,100.00
								6/1/2037	110,000.00	1,730.00	111,730.00	5/1/2039	125,000.00	11,100.00	136,100.00
								12/1/2037		630.00	630.00	11/1/2039		8,521.88	8,521.88
								6/2/2038	60,000.00	630.00	60,630.00	5/1/2040	135,000.00	8,521.88	143,521.88
										0.00	0.00	11/1/2040		5,737.50	5,737.50
												5/1/2041	135,000.00	5,737.50	140,737.50
												11/1/2041		2,868.75	2,868.75
												5/1/2042	135,000.00	2,868.75	137,868.75
Total	1,150,000.00	299,125.00	1,449,125.00	Total	76,700.00	6,585.52	83,285.52	Total	1,575,000.00	275,640.00	1,850,640.00	Total	1,900,000.00	833,956.26	2,733,956.26

Item 8.

280

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



WASTEWATER UTILITY DEBT SERVICE

Debt Service Requirement			
SEWER			
Year	Principal	Interest	Total
2024	1,676,992.81	502,650.28	2,179,643.09
2025	1,669,927.06	460,087.93	2,130,014.99
2026	1,700,224.88	418,079.49	2,118,304.37
2027	1,691,201.43	376,237.10	2,067,438.53
2028	1,672,872.15	337,471.83	2,010,343.98
2029	1,710,252.89	299,287.53	2,009,540.42
2030	1,560,066.28	261,921.70	1,821,987.98
2031	1,598,218.45	226,272.55	1,824,491.00
2032	1,631,495.01	189,296.27	1,820,791.28
2033	1,669,876.41	151,316.87	1,821,193.28
2034	1,713,853.81	112,760.20	1,826,614.01
2035	1,738,439.74	73,438.62	1,811,878.36
2036	310,000.00	48,860.00	358,860.00
2037	315,000.00	39,135.00	354,135.00
2038	230,000.00	29,210.00	259,210.00
2039	235,000.00	21,981.88	256,981.88
2040	195,000.00	14,889.38	209,889.38
2041	135,000.00	8,606.25	143,606.25
2042	135,000.00	2,868.75	137,868.75
Total	21,588,420.92	3,574,371.61	25,162,792.53

Item 8.

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



STORMWATER UTILITY DEBT SERVICE

STORMWATER 2012 G.O. Refunding (5/17/12)				STORMWATER 2014 GO Bonds (6/10/14)				STORMWATER 2018 GO Corp Bond Series 2018A				STORMWATER 2020 GO Bond			
Original Issue: \$5,475,000; Int 2.5788%				Original Issue: 4,280,000; Int 2.36% (TIC)				Original Issue: 6,540,000				Original Issue: 6,540,000			
Stormwater Fund Portion: \$455,000				Stormwater Fund Portion: \$905,000				Stormwater Portion: \$800,000				Stormwater Portion: \$220,000			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
3/1/2024		3,270.00	3,270.00	3/1/2024		5,407.50	5,407.50	3/1/2024		11,012.50	11,012.50	6/1/2024	10,000.00	1,907.50	11,907.50
9/1/2024	30,000.00	3,270.00	33,270.00	9/1/2024	65,000.00	5,407.50	70,407.50	9/1/2024	35,000.00	11,012.50	46,012.50	12/1/2024		1,807.50	1,807.50
3/1/2025		2,932.50	2,932.50	3/1/2025		4,676.25	4,676.25	3/1/2025		10,137.50	10,137.50	6/1/2025	10,000.00	1,807.50	11,807.50
9/1/2025	30,000.00	2,932.50	32,932.50	9/1/2025	65,000.00	4,676.25	69,676.25	9/1/2025	35,000.00	10,137.50	45,137.50	12/1/2025		1,707.50	1,707.50
3/1/2026		2,587.50	2,587.50	3/1/2026		3,896.25	3,896.25	3/1/2026		9,262.50	9,262.50	6/1/2026	10,000.00	1,707.50	11,707.50
9/1/2026	30,000.00	2,587.50	32,587.50	9/1/2026	65,000.00	3,896.25	68,896.25	9/1/2026	35,000.00	9,262.50	44,262.50	12/1/2026		1,607.50	1,607.50
3/1/2027		2,227.50	2,227.50	3/1/2027		3,067.50	3,067.50	3/1/2027		8,387.50	8,387.50	6/1/2027	10,000.00	1,607.50	11,607.50
9/1/2027	30,000.00	2,227.50	32,227.50	9/1/2027	70,000.00	3,067.50	73,067.50	9/1/2027	35,000.00	8,387.50	43,387.50	12/1/2027		1,507.50	1,507.50
3/1/2028		1,852.50	1,852.50	3/1/2028		2,122.50	2,122.50	3/1/2028		7,862.50	7,862.50	6/1/2028	10,000.00	1,507.50	11,507.50
9/1/2028	30,000.00	1,852.50	31,852.50	9/1/2028	70,000.00	2,122.50	72,122.50	9/1/2028	40,000.00	7,862.50	47,862.50	12/1/2028		1,407.50	1,407.50
3/1/2029		1,462.50	1,462.50	3/1/2029		1,125.00	1,125.00	3/1/2029		7,262.50	7,262.50	6/1/2029	10,000.00	1,407.50	11,407.50
9/1/2029	30,000.00	1,462.50	31,462.50	9/1/2029	75,000.00	1,125.00	76,125.00	9/1/2029	40,000.00	7,262.50	47,262.50	12/1/2029		1,307.50	1,307.50
3/1/2030		975.00	975.00					3/1/2030		6,662.50	6,662.50	6/1/2030	10,000.00	1,307.50	11,307.50
9/1/2030	30,000.00	975.00	30,975.00					9/1/2030	50,000.00	6,662.50	56,662.50	12/1/2030		1,207.50	1,207.50
3/1/2031		487.50	487.50					3/1/2031		5,850.00	5,850.00	6/1/2031	10,000.00	1,207.50	11,207.50
9/1/2031	30,000.00	487.50	30,487.50					9/1/2031	50,000.00	5,850.00	55,850.00	12/1/2031		1,107.50	1,107.50
								3/1/2032		5,037.50	5,037.50	6/1/2032	10,000.00	1,107.50	11,107.50
								9/1/2032	50,000.00	5,037.50	55,037.50	12/1/2032		1,007.50	1,007.50
								3/1/2033		4,225.00	4,225.00	6/1/2033	10,000.00	1,007.50	11,007.50
								9/1/2033	50,000.00	4,225.00	54,225.00	12/1/2033		907.50	907.50
								3/1/2034		3,412.50	3,412.50	6/1/2034	10,000.00	907.50	10,907.50
								9/1/2034	50,000.00	3,412.50	53,412.50	12/1/2034		807.50	807.50
								3/1/2035		2,600.00	2,600.00	6/1/2035	10,000.00	807.50	10,807.50
								9/1/2035	55,000.00	2,600.00	57,600.00	12/1/2035		707.50	707.50
								3/1/2036		1,706.25	1,706.25	6/1/2036	10,000.00	707.50	10,707.50
								9/1/2036	55,000.00	1,706.25	56,706.25	12/1/2036		607.50	607.50
								3/1/2037		812.50	812.50	6/1/2037	15,000.00	607.50	15,607.50
								9/1/2037	50,000.00	812.50	50,812.50	12/1/2037		457.50	457.50
												6/1/2038	15,000.00	457.50	15,457.50
												12/1/2038		307.50	307.50
												6/1/2039	15,000.00	307.50	15,307.50
												12/1/2039		157.50	157.50
												6/1/2040	15,000.00	157.50	15,157.50
															0.00
Total	240,000.00	31,590.00	271,590.00	Total	410,000.00	40,590.00	450,590.00	Total	630,000.00	168,462.50	798,462.50	Total	190,000.00	35,147.50	225,147.50

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



STORMWATER UTILITY DEBT SERVICE

STORMWATER				Debt Service Requirement			
2022 GO Bond				STORMWATER UTILITY			
Original Issue: \$5,130,000							
Stormwater Portion: \$965,000							
Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
6/1/2024	40,000.00	15,750.00	55,750.00	2024	180,000.00	73,795.00	253,795.00
12/1/2024		14,950.00	14,950.00				
6/1/2025	45,000.00	14,950.00	59,950.00	2025	185,000.00	68,007.50	253,007.50
12/1/2025		14,050.00	14,050.00				
6/1/2026	45,000.00	14,050.00	59,050.00	2026	185,000.00	62,007.50	247,007.50
12/1/2026		13,150.00	13,150.00				
6/1/2027	45,000.00	13,150.00	58,150.00	2027	190,000.00	55,880.00	245,880.00
12/1/2027		12,250.00	12,250.00				
6/1/2028	50,000.00	12,250.00	62,250.00	2028	200,000.00	50,090.00	250,090.00
12/1/2028		11,250.00	11,250.00				
6/1/2029	50,000.00	11,250.00	61,250.00	2029	205,000.00	43,915.00	248,915.00
12/1/2029		10,250.00	10,250.00				
6/1/2030	50,000.00	10,250.00	60,250.00	2030	140,000.00	37,290.00	177,290.00
12/1/2030		9,250.00	9,250.00				
6/1/2031	50,000.00	9,250.00	59,250.00	2031	140,000.00	32,490.00	172,490.00
12/1/2031		8,250.00	8,250.00				
6/1/2032	50,000.00	8,250.00	58,250.00	2032	110,000.00	27,940.00	137,940.00
12/1/2032		7,500.00	7,500.00				
6/1/2033	50,000.00	7,500.00	57,500.00	2033	110,000.00	24,615.00	134,615.00
12/1/2033		6,750.00	6,750.00				
6/1/2034	50,000.00	6,750.00	56,750.00	2034	110,000.00	21,290.00	131,290.00
12/1/2034		6,000.00	6,000.00				
6/1/2035	55,000.00	6,000.00	61,000.00	2035	120,000.00	17,890.00	137,890.00
12/1/2035		5,175.00	5,175.00				
6/1/2036	55,000.00	5,175.00	60,175.00	2036	120,000.00	14,252.50	134,252.50
12/1/2036		4,350.00	4,350.00				
6/1/2037	55,000.00	4,350.00	59,350.00	2037	120,000.00	10,565.00	130,565.00
12/1/2037		3,525.00	3,525.00				
6/1/2038	55,000.00	3,525.00	58,525.00	2038	70,000.00	6,990.00	76,990.00
12/1/2038		2,700.00	2,700.00				
6/1/2039	60,000.00	2,700.00	62,700.00	2039	75,000.00	4,965.00	79,965.00
12/1/2039		1,800.00	1,800.00				
5/31/2040	60,000.00	1,800.00	61,800.00	2040	75,000.00	2,857.50	77,857.50
11/30/2040		900.00	900.00				
5/31/2041	60,000.00	900.00	60,900.00	2041	60,000.00	900.00	60,900.00
11/30/2041							
Total	925,000.00	279,950.00	1,204,950.00	Total	2,395,000.00	555,740.00	2,950,740.00

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
FINANCE

FUND DESCRIPTION

FUND 450

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

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

CAPITAL PROJECT FUND REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
INTERGOVERNMENTAL REVENUES								
450-43355-57	GENERAL FUND TRANSFER	95,000	-	46,491	-	-	-	-
450-43510-57	FEDERAL/STATE GRANT	-	69,358	859,366	-	34,793	225,306	2,143,392
450-43536-57	ARPA FUNDS	-	22,371	16,767	-	38,694	18,085	-
450-43540-57	CONSTRUCTION REIMBURSEMENT	25,500	-	-	-	-	-	-
450-43541-57	MISC INCOME, INSUR PROCEEDS	-	14,661	91,667	-	1,000	-	-
	Total	120,500	106,390	1,014,291	-	74,487	243,391	2,143,392
MISCELLANEOUS REVENUES								
450-48100-57	INTEREST INCOME	1,188	377	19,664	200	65,000	40,000	20,000
450-48500-57	DONATIONS	50,000	10,000	3,700	-	-	2,250,000	-
450-48550-57	DEVELOPER CONTRIBUTION	-	-	-	-	-	-	-
	Total Misc Revenues	51,188	10,377	23,364	200	65,000	2,290,000	20,000
OTHER FINANCING SOURCES								
450-49120-57	BOND PROCEEDS	513,867	-	3,045,800	-	-	5,518,172	865,673
450-49122-57	PREMIUM ON DEBT	2,100	-	110,931	-	-	-	-
450-49290-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	805,000	-
450-49300-57	FUND BALANCE APPLIED	-	-	-	245,800	47,262	85,000	45,000
	Total Other Financing	515,967	-	3,156,731	245,800	47,262	6,408,172	910,673
	Fund 450 - Capital Projects	687,655	116,768	4,194,386	246,000	186,749	8,941,563	3,074,065

CAPITAL PROJECTS FUND EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
IT CAPITAL OUTLAY								
450-52000-887	IT SOFTWARE REPLACEMENT	-	-	-	-	-	-	-
450-52000-888	IT HARDWARE REPLACEMENT	-	-	-	10,000	15,639	186,500	39,125
	Total:	-	-	-	10,000	15,639	186,500	39,125
DPW CAPITAL OUTLAY								
450-54000-805	DPW FACILITY STUDY 2020	8,982	998	-	-	-	-	-
450-54000-828	STREET LIGHT REPLACEMENT	5,810	5,810	91,251	82,000	5,000	-	-
450-54000-836	CLAY ST. RECONSTRUCTION	177,450	48,915	41,198	-	1,695	-	-
450-54000-861	ANN-FREMONT ST/RECONSTRUCTION	-	-	2,694	-	36,972	568,250	-
450-54000-862	FREMONT ST/RECONSTRUCTION	-	-	1,795	-	28,917	667,845	-
450-54000-863	PUTNAM ST/RECONSTRUCTION	-	-	1,321	-	13,701	-	-
450-54000-864	FOREST ST/RECONSTRUCTION	-	-	2,532	-	10,411	195,700	-
450-54000-866	WALWORTH AVE/RECONSTRUCTION	-	-	-	-	-	296,000	2,724,940
450-54000-868	JEFFERSON ST/RECONSTRUCTION	-	-	-	-	-	-	40,000
450-54000-880	3110-06-00/70/71 MIL-NEWCOMB	65,379	6,330	269	-	(68)	-	-
450-54000-899	Y ODER LANE RECONSTRUCTION	-	9,228	247,549	-	2,906	-	-
450-54000-900	E MAIN ST RECONSTRUCTION	-	32,819	974,839	-	10,640	-	-
450-54000-901	TRAFFIC SIGNAL IMPROVEMENT	-	42,020	-	-	-	-	-
450-54000-904	BIENNIAL STREET RECONSTRUCTION	-	-	-	90,000	-	-	-
	Total:	257,621	146,120	1,363,449	172,000	110,173	1,727,795	2,764,940
PD ADMIN CAPITAL OUTLAY								
450-55000-810	POLICE MISC EQUIPMENT	-	4,975	-	14,000	23,793	-	-
450-55000-818	POLICE EVIDENCE GARAGE	-	-	-	-	-	-	-
450-55000-866	PORTABLE RADIOS-RADICOM	-	-	-	-	-	617,268	-
	Total:	-	4,975	-	14,000	23,793	617,268	-
PD DISPATCH CAPITAL OUTLAY								
450-55300-887	COMM CTR-911 SYSTEM	292,567	-	-	-	-	-	-
	Total:	292,567	-	-	-	-	-	-
MISC DEPT CAPITAL OUTLAY								
450-57500-650	TRANSFER OUT-OTHER FUNDS	-	-	859,366	-	-	-	-
450-57500-670	BOND ISSUE EXPENSES	5,470	-	89,921	-	-	-	-
450-57500-690	ELECTION MACHINES	-	-	-	-	25,306	-	-
450-57500-806	ADA COMPLIANCE	-	-	-	-	-	25,000	25,000
450-57500-870	EMERGENCY MGMT CAPITAL EQUIP	-	22,892	20,066	-	-	-	-
	Total:	5,470	22,892	969,353	-	25,306	25,000	25,000
FACILITIES CAPITAL OUTLAY								
450-58000-812	PARKING LOT IMPVTS	-	-	-	-	-	-	-
450-58000-813	OLD MILL DAM REPAIR	-	-	-	-	-	130,000	-
450-58000-830	LIBRARY BUILDING IMPVTS	-	-	-	-	-	6,055,000	-
450-58000-899	ROOF REPAIRS CITY BUILDINGS	-	-	-	-	-	-	100,000
	Total:	-	-	-	-	-	6,185,000	100,000
PARKS CAPITAL OUTLAY								
450-58100-808	BIKE PATHS-TOTAL-2016	-	(319)	-	-	-	100,000	35,000
450-58100-828	AMPHITHEATER-DESIGN/CONSTRUCT	249,111	8,584	-	-	-	-	-
450-58100-829	FEASIBILITY-DREDGING-LAKES	42,069	78,399	1,370,799	50,000	-	100,000	110,000
	Total:	291,180	86,664	1,370,799	50,000	-	200,000	145,000
PARKS CAPITAL OUTLAY								
450-58200-800	COUNCIL ROOM TECH UPDATES	-	17,396	8,290	-	11,838	-	-
	Total:	-	17,396	8,290	-	11,838	-	-
	Grand Total:	846,838	278,048	3,711,891	246,000	186,749	8,941,563	3,074,065

FUND BALANCE	288,576	127,296	609,791		562,529	477,529	432,529
Net Change-Increase/(Decrease)	(159,183)	(161,281)	482,495	-	(47,262)	(85,000)	(45,000)

CAPITAL PROJECT FUNDS

**FUND 441
TAX INCREMENTAL DISTRICT 4
AFFORDABLE HOUSING**



**FUND TYPE
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT**

FUND DESCRIPTION

FUND 441

TID District #4 Fund (#441) on the west side of Whitewater, was continued for year 2022 as an affordable housing TID. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #5 is required to close by 2027 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 4 REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD-OCT	2024 BUDGET	2025 BUDGET
TAXES							
4414110-57	PROPERTY TAX INCREMENT	-	2,058,640	-	-	-	-
	Total Taxes	-	2,058,640	-	-	-	-
INTERGOVERNMENTAL REVENUES							
44143581-57	WI PERSONAL PROPERTY TAX AID	-	27,844	-	-	-	-
44143660-57	EXEMPT COMPUTER AID-FR STATE	-	39,878	-	-	-	-
44143665-57	HOUSING ASSISTANCE DONATIONS	-	-	-	2,000	-	-
	Total Intergovernmental Rev	-	67,722	-	2,000	-	-
MISCELLANEOUS REVENUES							
44148100-57	INTEREST INCOME	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-
OTHER FINANCING SOURCES							
44149300-57	FUND BALANCE APPLIED	-	-	50,000	-	50,000	50,000
	Total Other Financing Sources	-	-	50,000	-	50,000	50,000
	Fund 440 - TID District #4	-	2,126,362	50,000	2,000	50,000	50,000

TID 4 EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD-OCT	2024 BUDGET	2025 BUDGET
44157660-212	LEGAL	-	-	-	-	-	-
44157660-213	ARCHITECTURAL & ENGINEERING	-	-	-	-	-	-
44157660-214	FINANCIAL/BONDING SERVICES	-	-	-	-	-	-
44157660-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-
44157660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-
44157660-350	MISC EXPENSES	-	-	-	2,009	-	-
44157660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-
44157660-620	INTEREST ON DEBT	-	-	-	-	-	-
44157660-650	TRANSFER OUT-OTHER FUNDS	-	50,000	50,000	50,000	50,000	50,000
44157660-810	CAPITAL OUTLAY	-	-	-	-	-	-
	Total TID # 4	-	50,000	50,000	52,009	50,000	50,000

FUND BALANCE	-	2,076,362		2,026,353	1,976,353	1,926,353
44134300 Net Change-Increase/(Decrease)	-	2,076,362		(50,009)	(50,000)	(50,000)

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 410

TID District #10 Fund (#410) is a mixed-use district comprising of 616 acres created in 2021. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #10 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 10 REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
TAXES								
410-4110-57	PROPERTY TAX INCREMENT	-	-	-	4,503	4,503	238,133	238,133
	Total Taxes	-	-	-	4,503	4,503	238,133	238,133
INTERGOVERNMENTAL REVENUES								
410-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
410-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
410-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
410-49150-57	GRANT REVENUE	-	-	-	-	-	-	359,174
410-49300-57	FUND BALANCE APPLIED	-	-	-	10,280	(4,353)	(108,357)	(90,296)
	Total Other Financing Sources	-	-	-	10,280	(4,353)	(108,357)	268,878
	Fund 440 - TID District #10	-	-	-	14,783	150	129,777	507,012

TID 10 EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
410-57660-214	FINANCIAL/BONDING SERVICES	-	-	-	-	-	-	-
410-57660-219	OTHER PROFESSIONAL SERVICES	-	17,660	139	-	-	-	-
410-57660-240	TID FEES-STATE OF WISCONSIN	-	1,000	150	150	150	150	150
410-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	82,000	471,368
410-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
410-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
410-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	22,500	25,000
410-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	14,633	-	25,127	10,494
410-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 10	-	18,660	289	14,783	150	129,777	507,012

FUND BALANCE		-	(18,660)	(18,948)		(14,595)	93,762	184,057
410-34300	Net Change-Increase/(Decrease)	-	(18,660)	(289)		4,353	108,357	198,652

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 411

TID District #11 Fund (#411) is a mixed-use district comprising of 280 acres created in 2021. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #11 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 11 REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
TAXES								
411-4110-57	PROPERTY TAX INCREMENT	-	-	-	26,784	26,784	64,384	64,384
	Total Taxes	-	-	-	26,784	26,784	64,384	64,384
INTERGOVERNMENTAL REVENUES								
411-43355-57	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
411-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
411-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
411-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
411-49300-57	FUND BALANCE APPLIED	-	-	-	(7,001)	(15,134)	(14,607)	(28,740)
	Total Other Financing Sources	-	-	-	(7,001)	(15,134)	(14,607)	(28,740)
	Fund 440 - TID District #11	-	-	-	19,783	11,650	49,777	35,644

TID 11 EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
411-57660-212	LEGAL	-	-	-	-	-	-	-
411-57660-219	OTHER PROFESSIONAL SERVICES	(9,710)	(9,710)	139	-	1,500	-	-
411-57660-240	TID FEES-STATE OF WISCONSIN	(1,000)	(1,000)	150	150	150	150	150
411-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-
411-57660-519	INSURANCE	-	-	-	-	-	-	-
411-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
411-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
411-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	5,000	10,000	25,000	25,000
411-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	14,633	-	24,627	10,494
411-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 11	(10,710)	(10,710)	289	19,783	11,650	49,777	35,644

FUND BALANCE		(10,710)	(10,710)	(10,998)		4,136	18,744	47,484
411-34300	Net Change-Increase/(Decrease)	10,710	-	(289)		15,134	14,607	28,740

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 412

TID District #12 Fund (#412) is an in need of rehabilitation or conservation district comprising of 15 acres created in 2021. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #12 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 12 REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
TAXES								
412-41110-57	PROPERTY TAX INCREMENT	-	-	-	12,842	12,842	143,987	143,987
	Total Taxes	-	-	-	12,842	12,842	143,987	143,987
INTERGOVERNMENTAL REVENUES								
412-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
412-48100-57	INTEREST INCOME	-	-	8,668	-	-	-	-
	Total Misc Revenues	-	-	8,668	-	-	-	-
OTHER FINANCING SOURCES								
412-49120-57	BOND PROCEEDS	-	-	205,000	-	-	-	-
412-49300-57	FUND BALANCE APPLIED	-	-	-	108,894	31,895	(102,237)	(102,637)
	Total Other Financing Sources	-	-	205,000	108,894	31,895	(102,237)	(102,637)
	Fund 440 - TID District #12	-	-	213,668	121,736	44,737	41,750	41,350

TID 12 EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
412-57660-214	FINANCIAL/BONDING SERVICES	-	-	6,367	-	-	-	-
412-57660-219	OTHER PROFESSIONAL SERVICES	9,710	9,710	139	-	28,001	-	-
412-57660-240	TID FEES-STATE OF WISCONSIN	1,000	1,000	150	150	150	150	150
412-57660-295	CONSTRUCTION CONTRACTS	-	-	200,000	100,000	-	-	-
412-57660-610	PRINCIPAL ON DEBT	-	-	-	5,000	5,000	10,000	10,000
412-57660-620	INTEREST ON DEBT	-	-	-	11,586	11,586	6,600	6,200
412-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	5,000	-	25,000	25,000
412-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 12	10,710	10,710	206,656	121,736	44,737	41,750	41,350

FUND BALANCE		(10,710)	(10,710)	(3,698)		(35,593)	66,644	169,280
412-34300	Net Change-Increase/(Decrease)	(10,710)	(10,710)	7,012		(31,895)	102,237	102,637

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 413

TID District #13 Fund (#413) is a mixed-use district comprising of 450 acres created in 2021. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #13 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 13 REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
TAXES								
413-4110-57	PROPERTY TAX INCREMENT	-	-	-	5,694	5,694	88,154	88,154
	Total Taxes	-	-	-	5,694	5,694	88,154	88,154
INTERGOVERNMENTAL REVENUES								
413-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
413-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
413-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
413-49300-57	FUND BALANCE APPLIED	-	-	-	109,419	(5,544)	(8,041)	(8,041)
	Total Other Financing Sources	-	-	-	109,419	(5,544)	(8,041)	(8,041)
	Fund 440 - TID District #13	-	-	-	115,113	150	80,113	80,113

TID 13 EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
413-57660-219	OTHER PROFESSIONAL SERVICES	9,710	9,710	139	-	-	-	-
413-57660-240	TID FEES-STATE OF WISCONSIN	1,000	1,000	150	150	150	150	150
413-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-
413-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
413-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
413-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	35,000	-	-	-
413-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	79,963	-	79,963	79,963
413-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 13	10,710	10,710	289	115,113	150	80,113	80,113

FUND BALANCE		(10,710)	(10,710)	(10,998)		(5,454)	2,587	10,628
413-34300	Net Change-Increase/(Decrease)	(10,710)	(10,710)	(289)		5,544	8,041	8,041

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 414

TID District #14 Fund (#414) is a mixed-use district comprising of 390 acres created in 2021. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #414 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 14 REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
TAXES								
414-4110-57	PROPERTY TAX INCREMENT	-	-	-	61,563	61,563	350,164	350,164
	Total Taxes	-	-	-	61,563	61,563	350,164	350,164
INTERGOVERNMENTAL REVENUES								
414-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
414-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
414-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
414-49300-57	FUND BALANCE APPLIED	-	-	-	78,746	(16,948)	(268,752)	229,998
	Total Other Financing Sources	-	-	-	78,746	(16,948)	(268,752)	229,998
	Fund 440 - TID District #14	-	-	-	140,309	44,615	81,413	580,163

TID 14 EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
414-57660-219	OTHER PROFESSIONAL SERVICES	9,710	9,710	139	-	-	-	-
414-57660-240	TID FEES-STATE OF WISCONSIN	1,000	1,000	150	150	150	150	150
414-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	500,000
414-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
414-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
414-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	25,000	25,000
414-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	44,465	44,465	56,263	55,013
414-57666-650	TRANSFER OUT-SEWER UTILITY	-	-	-	-	-	-	-
414-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 14	10,710	10,710	289	44,615	44,615	81,413	580,163

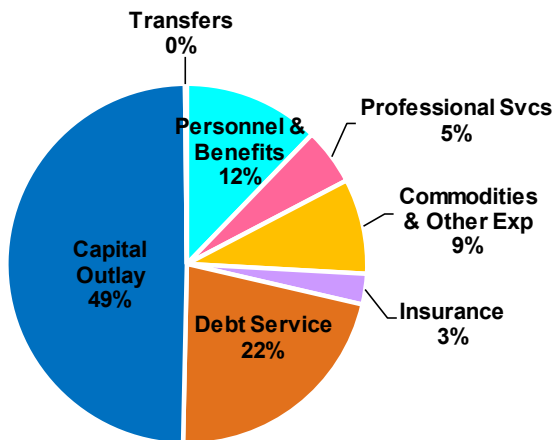
FUND BALANCE		(10,710)	(10,710)	(10,998)		5,950	274,702	44,704
414-34300	Net Change-Increase/(Decrease)	(10,710)	(10,710)	(289)		16,948	268,752	38,753



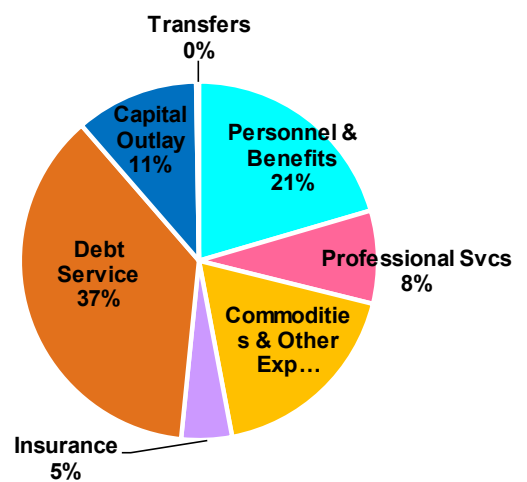
WATER, WASTEWATER, & STORMWATER SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
REVENUES							
Operating Revenues	6,311,688	6,847,575	6,972,895	7,190,243	7,356,852	7,477,185	7,696,555
Other Revenue Sources	109,675	475,268	483,385	954,398	1,132,531	8,677,684	2,150,767
Total	6,421,363	7,322,843	7,456,279	8,144,641	8,489,382	16,154,869	9,847,323
EXPENSES							
100 Personnel & Benefits	1,748,256	1,702,983	1,679,016	1,899,955	1,854,272	1,972,481	2,016,204
200 Professional Svcs	645,279	652,819	780,834	731,049	806,379	828,236	825,273
300 Commodities & Other Exp	479,835	734,993	696,335	712,685	743,250	1,378,580	1,788,536
500 Insurance	2,316,620	2,297,318	2,386,833	476,256	454,400	443,834	449,957
600 Debt Service	777,619	752,076	1,171,029	3,353,060	3,313,435	3,506,642	3,648,227
800 Capital Outlay	128,804	59,976	125,020	946,636	1,292,647	8,000,097	1,094,126
900 Transfers	21,500	25,000	25,000	25,000	25,000	25,000	25,000
Total	6,117,913	6,225,165	6,864,067	8,144,641	8,489,382	16,154,869	9,847,323

2024 UTILITY FUNDS Expenditures by Category



2025 UTILITY FUNDS Expenditures by Category



FUND TYPE
ENTERPRISE

ASSOCIATED DEPARTMENT
WATER UTILITY

FUND DESCRIPTION

FUND 610

The Water Utility Fund (#610) was established to account for the revenues, expenses and capital planning necessary to meet State and Federal regulations in the pursuit of delivering safe drinking water and adequate fire protection to the residents of the City.

- **Fund Balance** is retained to use for future maintenance, equipment replacements and upgrades to the water distribution system.
- **Primary Funding Source** is through User Fees based on the amount of water used per customer.
- **Audit Classification:** Proprietary; Major.

DEPARTMENT/FUNCTION

The Water Utility is responsible for the daily operation, maintenance, repair and construction of wells, pumping operations, water mains, water storage vessels, hydrants and metering for the City’s potable water system all while meeting and exceeding State and Federal regulations in an environmentally friendly manner.

MISSION

To provide water and superior customer service to the Utility’s ratepayers with safe drinking water and an adequate supply for fire protection. To meet and exceed all WDNR/EPA/PSC standard practices and to comply with all testing requirements set forth by environmental regulatory agencies.

PERSONNEL SUMMARY

	2020	2021	2022	2023	2024	2025
Water Utility Superintendent	1	1	1	1	1	1
Water Lead	1	1	1	1	1	1
Operators	3	2	3	3	3	3
Water Laborer	-	1	-	-	-	-
Administrative Assistant (15%)	1	1	1	1	1	1
Seasonal Employees	.7	.3	.7	.7	.7	.7

WATER UTILITY SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
REVENUES							
Total Revenues	2,062,795	2,568,606	2,709,462	2,927,442	3,514,990	5,271,628	4,317,619
Total	2,062,795	2,568,606	2,709,462	2,927,442	3,514,990	5,271,628	4,317,619
EXPENSES							
100 Personnel & Benefits	631,304	612,438	629,434	718,199	700,820	770,682	787,719
200 Professional Svcs	245,072	256,303	369,179	285,178	307,084	281,498	288,683
300 Commodities & Other Exp	254,420	470,335	449,650	484,232	503,696	1,144,747	1,553,292
500 Insurance	886,187	825,702	877,247	406,422	377,500	374,000	378,220
600 Debt Service	148,420	149,895	373,854	767,874	824,243	1,020,200	1,029,455
800 Capital Outlay	14,326	26,405	93,683	265,538	801,647	1,680,500	280,250
900 Transfers	-	-	-	-	-	-	-
Total	2,179,729	2,341,078	2,793,047	2,927,442	3,514,990	5,271,628	4,317,619

Liquid-Operating Cash	663,917	848,477	1,091,589	1,194,861
Liquid-Restricted Cash	1,412,335	949,002	1,805,734	1,311,326
Non-Liquid-Fund Balance	9,036,631	9,494,392	8,449,906	9,787,442

TOTAL FUND BALANCE	11,112,883	11,291,871	11,347,228	12,293,629	11,146,948	12,586,424
Net Change-Increase/(Decrease)	(116,934)	178,988	55,357	946,400	(1,146,681)	1,439,477

DEPARTMENT SERVICE METRICS

The Wisconsin DNR, The Federal EPA and The Wisconsin PSC dictate the water utilities performance measures. These measures are demonstrated by WDNR inspections, WDNR Sanitary Surveys, compliance to all Federal and State mandated testing and procedures, WPDES permitting compliance, Consumer Confidence Reports and the annual PSC report to show compliance in all aspects of the water utility. Our monthly WDNR report shows compliance for all daily pumpage, kilowatt, chemical addition readings as well as daily compliance water testing and filter backwashing procedures. The water utility responds to all customer complaints and emergencies in a timely fashion 24/7, 365 days a year with the best service and knowledge of procedures possible. Additionally, we maintain the City’s entire water infrastructure to include wells, pumps, distribution system, hydrants, services lines and curb stops with maintenance procedures in place for best practices. The water utility’s staff are Wisconsin Certified Operators and must maintain their certification by demonstrating their skills with testing and continuous education CEU’s throughout the year.

SERVICE TYPE	Description	2019	2020	2021	2022
Water Pumped Into Distribution	Gal/Year	630,674,000	612,392,000	642,010,000	661,483,000
	Avg Gal/Mo	52,556,167	51,032,000	53,500,833	55,123,583
Water Mains in Service (2”-16”)	Feet	289,495	290,041	289,951	290,671
Water Meters in Service	Count	4,128	4,228	3,791	3,804
Hydrants	Replaced/Total	15 / 569	13 / 598	8 / 602	15 / 608
Valves	Exersized/Total	465 / 922	475 / 928	385 / 794	425 / 812
Main & Svc Breaks Repaired	Number of	10	5	12	11
New Services	Number of	32	62	30	10

**GOALS & OBJECTIVES
2024/2025 OUTLOOK**

- Continue in-house residential meter replacement program and cross-connection inspections. Review ways for better communication with customers on scheduling appointments.
- Continue with an outside firm to do our non-residential cross-connection program. Provide better communication to businesses on the reason for these inspections.
- Complete both private and public side water lateral material identification per DNR/EPA mandate and enter information into the EPA website by October, 2024.
- Create program and timeline to replace private and public lead laterals. Communicate with council members and affected property owners the health implications of lead laterals.
- Investigate turning the bulk water fill station from manual operation and billing to an automatic system to make it more efficient for the companies who use it.
- Monitor and review new water test standards and containment levels (like PFAS) from the EPA .

PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
REVENUES								
610-46460-61	UNMETERED SALES/GENERAL CUST	-	(51)	(100)	-	-	-	-
610-46461-61	METERED SALES/RESIDENTIAL	585,419	668,745	672,469	775,177	781,287	839,396	906,548
610-46462-61	METERED SALES/COMMERCIAL	90,907	107,980	106,786	131,925	137,701	150,028	162,030
610-46463-61	METERED SALES/INDUSTRIAL	502,954	590,759	640,303	660,467	617,343	529,426	571,780
610-46464-61	SALES TO PUBLIC AUTHORITIES	142,540	190,060	201,176	212,706	243,989	236,083	254,969
610-46465-61	PUBLIC FIRE PROTECTION REV	477,961	515,063	518,488	586,569	654,722	746,595	806,323
610-46466-61	PRIVATE FIRE PROTECTION REV	41,594	43,803	61,538	48,410	65,015	52,671	56,884
610-46467-61	METERED SALES/MF RESIDENTIAL	138,808	160,160	160,682	183,540	181,404	187,934	202,968
	Total Revenues	1,980,182	2,276,519	2,361,342	2,598,793	2,681,460	2,742,132	2,961,503
OTHER REVENUE SOURCES								
610-47419-61	INTEREST INCOME	(729)	618	2,164	500	25,524	21,695	19,309
610-47420-61	INTEREST REVENUE-LEASES	-	-	1,836	-	-	-	-
610-47421-61	DEVELOPER CONTRIBUTION	10,400	26,800	33,000	10,000	10,000	26,657	26,657
610-47422-61	CAPITAL PAID IN-MUNICIPALITY	-	-	7,500	-	-	16,657	16,657
610-47425-61	MISC AMORTIZATION	-	-	-	8,000	13,814	13,814	13,814
610-47460-61	OTR REV/TOWER/SERVICE	36,197	35,284	14,920	27,155	28,038	28,000	28,000
610-47467-61	NSF/SVC FEES/SPEC ASSESS FEES	6,686	9,495	9,468	6,000	20,000	10,000	10,000
610-47471-61	MISC SERVICE REV - TURN OFF	560	834	515	500	1,848	2,000	2,000
610-47474-61	OTHER REV--LABOR/MATERIAL	4,571	11,837	14,059	-	38,000	15,000	15,000
610-47475-61	WATER TAPS--CONTRIBUTIONS	-	268	30	-	-	-	-
610-47476-61	NET RETURN ON INVEST-METERS	11,229	10,867	10,499	12,000	10,500	10,500	10,500
610-47481-61	MISC GRANT REVENUE	10,330	194,768	232,866	-	-	-	-
610-47482-61	SALE OF USED EQUIPMENT	3,370	1,316	1,250	-	9,131	2,000	2,000
610-47483-61	LEASE REVENUE	-	-	20,012	-	20,012	20,012	20,012
610-47485-61	BOND/NOTE/LOAN PROCEEDS	-	-	-	-	1,558,598	1,030,500	1,329,000
610-47486-61	TRANSFER TID 10-TOWER DEBT	-	-	-	14,633	-	25,127	10,494
610-47487-61	TRANSFER TID 11-TOWER DEBT	-	-	-	14,633	-	24,627	10,494
610-47488-61	TRANSFER TID 13-TOWER DEBT	-	-	-	79,963	-	79,963	79,963
610-47489-61	TRANSFER TID 14-TOWER DEBT	-	-	-	44,465	44,465	56,263	55,013
610-47493-61	RETAINED EARNINGS-(INC)-DEC	-	-	-	110,800	(946,400)	1,146,681	(292,796)
	Total Other Revenue Sources	82,613	292,087	348,120	328,649	833,529	2,529,496	1,356,116
	610 - Water Utility	2,062,795	2,568,606	2,709,462	2,927,442	3,514,990	5,271,628	4,317,619



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
SOURCE OF SUPPLY EXPENSES / 610-61600								
610-61600-111	SALARIES/WAGES	18,003	14,408	18,883	16,632	21,166	18,141	18,549
610-61600-112	WAGES/OVERTIME	608	448	2,010	5,529	2,128	5,209	5,327
610-61600-310	OFFICE & OPERATING SUPPLIES	567	154	308	550	1,390	1,500	1,500
610-61600-350	REPAIR/MTN EXPENSES	801	245	47	500	350	500	500
	Total Source Of Supply Exp.	19,979	15,255	21,247	23,211	25,034	25,350	25,875
PUMPING OPERATIONS EXPENSES / 610-61620								
610-61620-111	SALARIES/WAGES	40,224	29,366	37,610	38,530	42,606	42,025	42,970
610-61620-112	WAGES/OVERTIME	-	-	-	-	98	-	-
610-61620-220	UTILITIES	158,749	179,531	209,850	180,000	170,490	180,000	181,800
610-61620-310	OFFICE & OPERATING SUPPLIES	485	76	353	400	3,266	2,000	2,000
610-61620-350	REPAIR/MTN EXPENSE	24,360	171,068	201,060	118,500	118,500	513,000	1,227,000
	Total Pumping Operations Exp.	223,818	380,041	448,873	337,430	334,960	737,025	1,453,770
WATER TREATMENT OPERATIONS EXP / 610-61630								
610-61630-111	SALARIES/WAGES	19,462	14,713	18,084	22,580	21,802	24,629	25,183
610-61630-112	WAGES/OVERTIME	-	-	-	-	-	-	-
610-61630-310	WATER TESTING & OP SUPPLIES	9,083	11,587	12,014	20,200	20,200	21,000	25,000
610-61630-341	CHEMICALS	24,343	21,708	33,399	37,500	37,500	35,000	38,500
610-61630-350	Repair/Maint Expense	79,097	125,003	22,180	119,000	119,000	340,000	14,000
	Total Water Treatment Op	131,986	173,010	85,676	199,280	198,502	420,629	102,683
TRANSMISSION EXPENSES / 610-61640								
610-61640-111	SALARIES/WAGES	957	588	640	1,057	755	1,153	1,179
610-61640-112	WAGES/OVERTIME	-	-	-	-	-	-	-
610-61640-310	OFFICE & OPERATING SUPPLIES	34	-	-	-	-	-	-
	Total Transmission Expenses	991	588	640	1,057	755	1,153	1,179
TOWER/RESERVOIRS MTN. EXPENSES / 610-61650								
610-61650-111	MTN SALARIES/WAGES	2,547	1,351	2,399	2,660	3,329	2,902	2,967
610-61650-112	WAGES/OVERTIME	-	-	-	-	691	-	-
610-61650-350	REPAIR/MTN EXPENSE	25,245	31,407	34,762	60,000	65,000	73,500	70,000
	Total Reservoirs Mtn. Expense	27,792	32,759	37,161	62,660	69,020	76,402	72,967
MAINS MTN. EXPENSE / 610-61651								
610-61651-111	MTN SALARIES/WAGES	19,417	12,083	13,419	17,752	31,491	19,362	19,798
610-61651-112	WAGES/OVERTIME	-	-	186	-	206	394	403
610-61651-113	TEMPORARY WAGES	1,656	2,169	189	-	-	-	-
610-61651-350	REPAIR/MTN EXPENSE	28,363	35,338	45,308	36,000	36,000	40,000	45,000
	Total Mains Mtn. Expense	49,436	49,590	59,101	53,752	67,698	59,756	65,200
SERVICES MTN. EXPENSES / 610-61652								
610-61652-111	MTN SALARIES/WAGES	16,850	10,738	33,620	15,589	16,652	17,004	17,386
610-61652-112	WAGES/OVERTIME	82	-	1,294	427	142	2,742	2,803
610-61652-350	REPAIR/MTN EXPENSE	11,347	13,446	22,711	35,000	30,000	30,000	35,000
	Total Services Mtn. Expenses	28,279	24,184	57,625	51,016	46,794	49,745	55,190
METERS MTN. EXPENSES / 610-61653								
610-61653-111	MTN SALARIES/WAGES	10,349	15,575	18,898	12,941	25,069	14,115	14,433
610-61653-112	WAGES/OVERTIME	-	-	-	-	49	-	-
610-61653-210	CONTRACTUAL SERVICES	48,346	23,858	15,505	14,100	14,100	16,000	20,000
610-61653-350	REPAIR/MTN EXPENSE	2,101	6,936	3,563	2,750	2,750	3,000	3,500
	Total Meters Mtn. Expenses	60,796	46,368	37,966	29,791	41,968	33,115	37,933
HYDRANTS MTN. EXPENSES / 610-61654								
610-61654-111	MTN SALARIES/WAGES	8,921	8,412	8,078	9,893	27,508	10,790	11,033
610-61654-112	WAGES/OVERTIME	-	-	18	-	868	39	40
610-61654-113	WAGES TEMPORARY	4,536	3,105	279	-	-	-	-
610-61654-350	REPAIR/MTN EXPENSE	10,850	8,716	9,927	10,100	10,300	15,000	15,000
	Total Hydrants Mtn. Expenses	24,307	20,233	18,302	19,993	38,676	25,829	26,073

A

B

C

D

E



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
METER READING EXPENSES / 610-61901								
610-61901-111	SALARIES/WAGES	1,083	95	198	800	1,446	873	893
610-61901-112	WAGES/OVERTIME	-	-	-	-	-	-	-
	Total Meter Reading Expenses	1,083	95	198	800	1,446	873	893
ACCOUNTING & COLLECTING EXP / 610-61902								
610-61902-111	SALARIES/WAGES	38,081	38,147	37,924	42,217	54,632	44,397	45,396
610-61902-112	WAGES/OVERTIME	-	-	-	-	123	-	-
	Total Acct. & Collecting Exp.	38,081	38,147	37,924	42,217	54,755	44,397	45,396
CUSTOMERS ACCOUNTS EXPENSES / 610-61903								
610-61903-224	SOFTWARE/HARDWARE MAINTENANCE	4,886	6,556	4,562	10,646	10,090	7,981	8,223
610-61903-310	INFO TECH & OPERATING SUPPLIES	641	53	161	-	75	-	-
610-61903-325	PUBLIC EDUCATION	78	78	96	657	300	657	664
610-61903-361	AMR GATEWAY SERVICES	1,354	9,022	9,934	12,500	19,200	17,000	19,500
610-61903-362	CREDIT/DEBIT CARD EXPENSES	7,653	10,408	12,013	9,275	-	9,275	9,368
	Total Customer Accounts Exp.	14,611	26,117	26,767	33,078	29,665	34,913	37,754
ADMINISTRATIVE EXPENSES / 610-61920								
610-61920-111	SALARIES/WAGES	118,616	120,800	125,280	132,225	125,057	133,566	136,572
610-61920-154	PROFESSIONAL DEVELOPMENT	91	-	-	-	280	-	-
	Total Administrative Expenses	118,707	120,800	125,280	132,225	125,337	133,566	136,572
OFFICE SUPPLIES EXPENSES / 610-61921								
610-61921-224	SOFTWARE/HARDWARE MAINTENANCE	1,160	1,273	1,374	595	549	1,620	1,208
610-61921-225	TELECOM/INTERNET/COMMUNICATION	3,099	3,827	3,304	3,297	3,244	3,107	3,622
610-61921-310	OFFICE & OPERATING SUPPLIES	9,954	10,712	9,611	9,750	9,750	8,000	8,500
	Total Office Supplies Expense	14,214	15,812	14,289	13,642	13,543	12,727	13,330
OUTSIDE SERVICES EMPLOYED / 610-61923								
610-61923-210	PROFESSIONAL SERVICES	14,645	24,428	109,240	58,500	90,000	54,750	55,750
610-61923-211	PLANNING	7,500	8,000	8,000	8,500	8,500	8,500	8,500
610-61923-212	GIS SERVICES	4,034	5,072	5,920	5,500	5,500	5,500	5,500
	Total Outside Services Emp.	26,179	37,501	123,160	72,500	104,000	68,750	69,750
INSURANCE / 610-61924								
610-61924-510	INSURANCE EXPENSES	20,207	21,868	23,238	24,039	24,000	24,000	24,720
	Total Insurance Expense	20,207	21,868	23,238	24,039	24,000	24,000	24,720
EMPLOYEE BENEFITS / 610-61926								
610-61926-150	EMPLOYEE FRINGE BENEFITS	143,647	143,371	153,552	189,746	143,502	188,116	192,348
610-61926-590	SOC SEC TAXES EXPENSE	33,912	32,588	32,236	32,383	38,289	34,438	35,213
	Total Employee Benefits	177,559	175,959	185,789	222,129	181,791	222,554	227,561
EMPLOYEE TRAINING EXPENSE / 610-61927								
610-61927-154	PROFESSIONAL DEVELOPMENT	1,326	2,806	5,266	6,500	6,500	7,000	7,070
	Total Employee Training Exp.	1,326	2,806	5,266	6,500	6,500	7,000	7,070
PSC ASSESSMENT / 610-61928								
610-61928-210	PSC REMAINDER ASSESSMENT	2,028	2,548	8,263	2,525	4,063	2,525	2,550
	Total PSC Assessment	2,028	2,548	8,263	2,525	4,063	2,525	2,550
MISC. GENERAL EXPENSES / 610-61930								
610-61930-540	LOSS ON DISPOSAL OF ASSET	105,328	7,644	-	-	-	-	-
610-61930-550	DEPRECIATION EXPENSE	239,725	271,444	341,300	-	-	-	-
610-61930-551	DEPRECIATION EXPENSE-CIAC	144,336	141,678	142,196	-	-	-	-
610-61930-590	TAXES	342,678	350,480	338,276	350,000	353,500	350,000	353,500
610-61930-910	CONTINGENCIES/COST REALLOC	-	-	-	-	-	-	-
	Total Misc. General Expenses	832,068	771,246	821,772	350,000	353,500	350,000	353,500
TRANSPORTATION EXPENSES / 610-61933								
610-61933-310	VEHICLE REPAIRS & MAINTENANCE	1,750	601	2,345	5,050	5,050	5,000	5,050
610-61933-351	FUEL EXPENSE	6,655	6,349	9,998	6,500	7,565	7,565	7,641
	Total Transportation Expenses	8,405	6,950	12,343	11,550	12,615	12,565	12,691

F
G
H

PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
GENERAL PLANT MTN. EXPENSE / 610-61935								
610-61935-111	MTN SALARIES/WAGES	159,334	171,846	128,324	154,941	124,484	168,996	172,799
610-61935-112	WAGES/OVERTIME	296	77	75	1,954	-	322	329
610-61935-113	WAGES/TEMPORARY	5,320	2,907	1,836	22,392	-	22,392	22,896
610-61935-116	ON CALL PAY	11,905	12,530	12,723	13,052	13,225	13,346	13,346
610-61935-118	CLOTHING ALLOWANCE	3,354	3,392	4,155	2,800	2,200	300	303
610-61935-154	ORGANIZATION MEMBERSHIPS	382	1,137	1,934	3,000	3,000	3,250	3,500
610-61935-220	UTILITIES	626	1,211	3,160	1,515	548	1,515	1,530
610-61935-350	REPAIR/MTN EXPENSE	9,524	7,429	19,861	-	8,000	12,500	15,000
610-61935-365	DAMAGE CLAIM-INSURANCE	135	-	-	-	-	-	-
	Total General Plant Mtn. Exp.	190,875	200,529	172,067	199,654	151,457	222,621	229,702
CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936								
610-61936-111	SALARIES/WAGES	4,258	2,373	2,560	4,981	3,021	5,432	5,555
610-61936-112	WAGES/OVERTIME	-	-	-	-	-	-	-
610-61936-810	CAPITAL EQUIPMENT	7,205	22,964	1,358	110,000	110,000	60,000	116,000
610-61936-820	CAP OUTLAY/CONTRACT PAYMENTS	3,551	3,440	84,879	90,000	641,647	564,500	-
610-61936-823	METER PURCHASES	3,570	-	7,446	65,538	50,000	1,056,000	164,250
	Total Capital Outlay/Construct	18,584	28,778	96,244	270,518	804,668	1,685,932	285,805
DEBT SERVICE COSTS / 610-61950								
610-61950-610	PRINCIPAL ON DEBT	-	-	-	346,300	346,300	511,300	481,300
610-61950-620	INTEREST ON DEBT	121,946	148,945	219,965	381,174	476,868	352,235	428,185
610-61950-625	CDBG GRANT FD 910 REPAYMENT	-	-	-	-	-	116,265	118,895
610-61950-630	DEBT SERVICE EXP/AMORTATION	-	-	650	-	-	-	-
610-61950-650	BOND ISSUE/PAYING AGENT EXP	26,474	950	153,239	40,400	1,075	40,400	1,075
	Total Debt Service Costs	148,420	149,895	373,854	767,874	824,243	1,020,200	1,029,455
WATER UTILITY EXPENSE TOTALS		2,179,729	2,341,078	2,793,047	2,927,442	3,514,990	5,271,628	4,317,619

I
J
K

PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY EXPENSE NOTES		2024		2025	
PUMPING OPERATIONS EXPENSES / 610-61620					
A	Well Re-hab. Well 6 in 2024 & well 8 for 2025	CIP	300,000	2022 Rev Bond	-
	Well Performance Testing		7,000		7,500
	Hydrant Install at East Tower	CIP	-		- Defer
	Maintenance service agreement for backup generators.		3,000		3,000
	Diesel fuel for backup generators. Plus any diesel fuel additives for winter		2,000		2,500
	Variable Frequency Drive (VFD) for wells 5 & 9	CIP	70,000	2022 Rev Bond	-
	Regular maintenance		35,000		35,000
	Well 7 Modification	CIP	96,000	Rev Bond	1,179,000 Rev Bond
	Total:		513,000		1,227,000
WATER TREATMENT OPERATIONS EXP / 610-61630					
B	Filter tank media replacement well 6 (two tanks) 2024. Well 8 in 2025	CIP	270,000	2022 Rev Bond	-
	Well 8 Discharge	CIP	35,000	2022 Rev Bond	-
	Well 9 backwash holding tank cleaning/insp.	CIP	-		14,000 Fund Balance
	Well 9 air compressors	CIP	20,000	2022 Rev Bond	-
	Automatic hydrant flushing equipment (3)	CIP	15,000	Fund Balance	-
	Total:		340,000		14,000
TOWER/RESERVOIR MTN. EXPENSES / 610-61650					
C	Tower contracts for East and Southwest towers.		68,500		70,000
	Well #7 reservoir storage tank inspection. <i>If DNR requires us. Delayed for 2023.</i>		5,000		-
	Total:		73,500		70,000
SERVICES MTN. EXPENSES / 610-61652					
D	Lead Lateral Replacement		30,000		35,000
CONTRACTOR SERVICES - METER MAINTENANCE / 610-61653					
E	Well house meter yearly testing		-		2,500
	Large meter testing yearly requirement distribution.		16,000		17,500
	Total:		16,000		20,000
OUTSIDE SERVICES EMPLOYED / 610-61923					
F	Audit, Consultants		12,000		13,000
	Cross connection surveys for Industrial/Comm/MF/ PA		30,250		30,250
	SCADA consultant		12,500		12,500
	Total:		54,750		55,750
G	Engineering transfer to General Fund		8,500		8,500
H	GIS transfer to General Fund		4,250		4,250
	EIG Whitewater.org GIS Hosting		1,250		1,250
	Total:		5,500		5,500
CAPTIAL OUTLAY/ EQUIPMENT 610-61936-810					
I	Fire hydrant replacement	CIP	45,000	2022 Rev Bond	45,000 Rev Bond
	New service vehicle	CIP	-		65,000 Rev Bond
	Skidsteer lease	CIP	-		6,000 Fund Balance
	Office computers	CIP	7,000	Fund Balance	-
	Enclosed Water material hauling trailer	CIP	-	Defer	-
	Mounted valve operator/ vac service truck	CIP	-	Defer	-
	Concrete barriers/material dividers	CIP	8,000	Fund Balance	-
	Pneumatic control cut off saw	CIP	-	Defer	-
	Total:		60,000		116,000
CAPITAL OUTLAY / CONTRACT PAYMENTS / 610-61936-820					
J	Vehicle Garage	CIP	524,500	2022 Rev Bond	-
	Tree/brush/stump removal (street dept./Kienbaums	CIP	40,000	Fund Balance	-
	Fire Hydrant painting	CIP	-	Defer	- Defer
	Paving well 9 road	CIP	-		- Defer
	Total:		564,500		-
CAPITAL OUTLAY / CONSTRUCTION / 610-61936-823					
K	Residential meters	CIP	24,000	Fund Balance	26,500 Fund Balance
	Residential back flow preventers	CIP	2,500	Fund Balance	2,750 Fund Balance
	Cellular endpoints	CIP	75,000	Fund Balance	75,000 Fund Balance
	Large meter replacements (Determined after testing)	CIP	20,000	Fund Balance	20,000 Fund Balance
	Ann Street/Fremont St Reconstruction	CIP	481,400	Rev Bond	-
	Fremont Street Reconstruction	CIP	311,100	Rev Bond	-
	Forest Street Reconstruction	CIP	142,000	Rev Bond	-
	Jefferson Street Reconstruction-Engineering	CIP	-		40,000 Rev Bond
	Total:		1,056,000		164,250

FUND TYPE
ENTERPRISE
ASSOCIATED DEPARTMENT
WASTEWATER UTILITY
FUND DESCRIPTION
FUND 620

The Wastewater Utility Fund (#620) was established to account for the revenues, expenses and capital planning necessary to meet State and Federal regulations in the pursuit of treating consumed water from residents, businesses and industrial facilities and returning the cleaned water back to the environment.

- **Fund Balance** is retained to use for future maintenance, equipment replacements and upgrades to the wastewater collection and treatment system.
- **Primary Funding Source** is through User Fees based on the amount of water used per customer.
- **Audit Classification:** Proprietary; Major.
- **Sewer Operating Fund:** This fund is used for paying all the expenses for the operation of the Wastewater Utility. It is recommended that the Utility maintain a cash balance of three to six months of the annual O&M budget.
- **Sewer Connection Fund:** This fund was established when sanitary sewer connection fees were implemented in the 80's. The sanitary connection fee that is collected from building permits is placed in this fund. The monies from this fund are to be used for the repair or construction of interceptor sanitary sewers, lift station construction and plant improvements.
- **Equipment Replacement Fund (ERF):** This fund is mandated by the WDNR based on the Clean Water Fund loan program. The Utility will fund the ERF using the WDNR method of maintaining a balance equal to 10% of mechanical equipment assets as determined by the City's annual audit. The required minimum ERF balance is evaluated each.
- **Sewer Repair & Replacement Fund(SRRF):** This fund was established in 2009 in conjunction with the Strand sewer rate study. The fund is used for the repair and replacement of collecting sewers for infiltration/inflow improvements and can also be used for Capital Improvement Project sewer replacement. This is a discretionary fund, thus the balance is to be determined by management. Annual transfers to this fund can be determined every year during the budgeting process based on the prior year's expenditures from the fund and planned Capital Projects. Any funding left over from large Capital Improvement Projects that required borrowing can be placed in this fund for future projects.

DEPARTMENT/FUNCTION

The Wastewater Utility is responsible for returning all consumed water within the City of Whitewater back into the environment in a responsible fashion that meets or exceeds state and federal regulations. In order to do so, utility staff is tasked with maintaining and operating the public conveyance system or the "collection system" along with the treatment facility and its associated programs.

MISSION

To efficiently operate and maintain all aspects of the Wastewater Utility in a manner that is consistent with best environmental practices while also meeting or exceeding regulatory compliance standards. Our additional duty is to respond in a prompt, courteous and professional manner when dealing with the sanitary customers of the City of Whitewater.



PERSONNEL SUMMARY

	2020	2021	2022	2023	2024	2025
Utility Superintendent	1	1	1	1	1	1
Lab Operator	-	-	-	-	-	-
Lead Operator	1	1	1	1	1	1
Operator	3	3	2	2	2	2
Wastewater Specialist	2	2	3	3	3	3
Administrative Assistant (70%)	1	1	1	1	1	1
Part Time Lab Assistant	-	-	-	-	-	-
Seasonal	1	2	1	1	1	1
Total Wastewater	9	9	9	9	9	9

WASTEWATER UTILITY SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
REVENUES							
Total Revenues	3,818,214	4,160,133	4,193,260	4,465,858	4,113,166	9,688,833	4,616,530
Total	3,818,214	4,160,133	4,193,260	4,465,858	4,113,166	9,688,833	4,616,530
EXPENSES							
100 Personnel & Benefits	866,312	827,137	765,784	899,328	876,661	914,660	934,886
200 Professional Svcs	374,768	360,102	373,502	417,172	437,035	503,910	493,577
300 Commodities & Other Exp	160,622	204,641	181,125	193,737	203,877	199,087	192,321
500 Insurance	1,336,197	1,358,808	1,379,772	55,837	62,900	55,837	57,361
600 Debt Service	572,865	547,517	688,283	2,308,687	2,212,693	2,209,943	2,339,509
800 Capital Outlay	105,118	33,571	30,927	591,098	320,000	5,805,397	598,876
Total	3,415,882	3,331,776	3,419,392	4,465,858	4,113,166	9,688,833	4,616,530
Liquid-Operating Cash	318,722	1,216,574	1,023,833		2,671,496		
Liquid-Restricted Cash	5,188,776	4,355,159	7,902,240		5,955,978		
Non-Liquid-Fund Balance	12,371,359	13,130,475	10,654,502		9,550,096		
FUND BALANCE	17,878,858	18,702,208	19,580,574		18,177,569	17,859,834	18,208,384
Net Change-Increase/(Decrease)	402,333	823,350	878,367		(1,403,005)	(317,735)	348,550

DEPARTMENT SERVICE METRICS

The primary performance measures that guide utility management are written into our 5-year Wisconsin Pollutant Discharge Elimination System (WPDES) permit. We have daily, weekly, monthly and annual regulatory limits which require compliance. This is accomplished through sound process operation and verified with laboratory analysis. If a violation were to occur it must be reported to WDNR representatives within 24 hours. Annually, operational success (i.e. greater pollutant removal) is reviewed and submitted as the electronic Compliance Maintenance Annual Report (eCMAR). The eCMAR ranks compliance in a grade point format. Items receiving a “C” or below requires a written response for documentation. Additionally, we compile, track and respond to all collection system complaints, monitor grease trap and dental amalgam separator ordinance compliance and maintain a testing program for septage and holding waste. All utility staff have completed or are working towards advanced level wastewater certifications. This educational component helps drive continual interest, improvements and excellence at the utility.

SERVICE TYPE		2018	2019	2020	2021	2022
Televising Sanitary Sewer Main	% of Total Length (Mi)	14% 7.3 miles	15% 7.8 miles	27% 14.0 miles	4% 2.1 miles	1% 0.5 miles
Cleaning Sanitary Sewer	% of Total Length (Mi)	37.0% 19.2 miles	35% 18.2 miles	35% 18.2 miles	33% 17.1 miles	30% 15.6 miles
Smoke Testing Sanitary Sewer Mains	% of Total Length (Mi)	0% 0.0 miles	33% 17.2 miles	30% 15.6 miles	35% 18.1 miles	0% 0 miles
Manhole Inspections	% of Total # Completed	33% 446	33% 541	40% 541	33% 446	27% 365
Rehabilitation of Sanitary Sewers	% of Total Length (Mi)	2.3% 1.2 miles	2.6% 1.4 miles	1.6% 0.8 miles	0.7% 0.4 miles	0.7% 0.4 miles
Peak Monthly Flow	Gal / Month (Millions)	88.422 MGD	63.685 MGD	52.7 MGD	48.5 MGD	50.3
Yearly Phosphorous Average	Milligrams / Liters	0.30 mg/l	.164 mg/l	.173 mg/l	.184 mg/l	.182 mg/l

GOALS & OBJECTIVES

2024/2025 OUTLOOK

- For phosphorus compliance, the utility continues to work towards the final end goal of 0.075 mg/l. Currently, the utility is reaching compliance via the Multi Discharger Variance. However, this variance is scheduled to end in 2027 (it may get extended pending EPA approval). Compliance options after the termination of the MDV program vary and will continue to be evaluated. The utility will continue to work towards evaluating nutrient trading and construction options. Regardless of the chosen compliance option, there will be increased costs to reach the permitted phosphorus limits.
- Improve upon our “in-house” training program by targeting needed programs as suggested by staff and by empowering staff to lead trainings in their area of interest and knowledge. With the addition of many new staff members at the Wastewater Utility it is crucial to develop a knowledge base within staff members that provides sound succession planning as well as efficient operation of the utility.
- Utility staff will be addressing items noted on past smoke testing reports in a prioritized fashion. There is work to be done on both public and private infrastructure.
- In recent years staff has worked hard at updating the information in the GIS system. The goal is to continue updating by providing maintenance records and updated locations when sewers are reconstructed.
- As an ongoing need, we will continue to plan for and verify that we can access all off-road sanitary structures in the event of emergencies. Interceptor sewer mains will be the first lines targeted.
- Continue to evaluate bio-solids handling processes and long-term planning as it relates to increased biosolids regulations and land application availability. The utility is currently working with an engineering firm to develop a long-term plan.



WASTEWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
REVENUES								
620-4110-62	RESIDENTIAL REVENUES	1,934,518	1,932,342	1,963,681	1,992,439	1,976,010	1,964,318	1,964,318
620-4112-62	COMMERCIAL REVENUES	1,034,020	1,038,897	1,048,029	1,087,875	1,038,501	1,282,113	1,282,113
620-4113-62	INDUSTRIAL REVENUES	160,353	178,327	182,622	162,579	153,585	158,083	158,083
620-4114-62	PUBLIC REVENUES	525,902	643,518	747,139	689,589	740,389	682,340	682,340
620-4115-62	PENALTIES	15,529	19,940	18,829	16,161	16,892	18,838	18,838
620-4116-62	MISC REVENUES	82,628	82,255	96,089	79,431	119,503	94,847	94,847
620-4117-62	SEWER CONNECTION REVENUES	40,129	133,232	5,472	40,400	96,672	1,824	1,824
	Total Revenues	3,793,078	4,028,513	4,061,860	4,068,473	4,141,552	4,202,363	4,202,363
REVENUES/OTHER SOURCES								
620-4210-62	INTEREST INCOME	14,747	2,698	9,480	2,525	111,807	95,036	84,582
620-4215-62	FOCUS ON ENERGY REBATES	-	-	-	-	-	-	-
620-4217-62	INS CLAIMS REIM/DIVIDENDS	-	-	-	-	-	-	-
620-42212-62	CLEAN WATER FD REIMBURSEMENT	-	-	-	-	-	-	-
620-42213-62	MISC INCOME	10,389	9,225	11,252	7,575	15,400	11,600	11,600
620-42214-62	REPLACEMENT FUND	-	-	-	-	-	-	-
620-42215-62	SPECIAL ASSESSMENTS	-	-	-	-	-	-	-
620-42217-62	BOND PROCEEDS	-	-	-	-	(1,558,598)	2,299,000	145,000
620-42218-62	GRANT PROCEEDS	-	49,017	110,667	-	-	2,763,100	203,800
620-42300-62	EQUIPMENT-AUCTION PROCEEDS	-	70,680	-	-	-	-	-
620-49920-62	TRANSFER TID 14-LIFT ST DEBT	-	-	-	95,694	-	-	-
620-49930-62	RETAINED EARNINGS-(INC)-DEC	-	-	-	291,592	1,403,005	317,735	(30,815)
	Total Revenues/Other Sources	25,136	131,621	131,399	397,385	(28,386)	5,486,471	414,167
	620 - Wastewater Utility	3,818,214	4,160,133	4,193,260	4,465,858	4,113,166	9,688,833	4,616,530

NOTES

- A Estimated 24-25 Sewer Connections at \$1,824 each
- B Wastewater CIP Items

PROPRIETARY FUNDS

**FUND 620
WASTEWATER UTILITY**



WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 620-62810									
620-62810-111	SALARIES/PERMANENT	142,748	144,324	150,573	159,096	151,983	192,641	196,975	
620-62810-116	ACCOUNTING/COLLECT SALARIES	38,080	37,730	37,533	42,217	51,605	44,397	45,396	
620-62810-118	METER READING SALARIES	8,199	1,083	7,213	-	-	-	-	
620-62810-154	PROFESSIONAL DEVELOPMENT	69	-	-	-	600	-	-	
620-62810-219	PROF SERVICES/ACCTG & AUDIT	10,950	9,622	10,348	10,100	12,300	10,100	10,201	
620-62810-220	PLANNING	12,000	12,000	12,000	12,120	12,500	12,500	12,500	A
620-62810-221	GIS SERVICES/EXPENSES	4,534	5,612	6,500	7,314	7,846	4,600	4,750	B
620-62810-222	SAFETY PROGRAM-ALL DPW	3,949	-	-	2,323	1,800	2,323	2,346	
620-62810-224	SOFTWARE/HARDWARE MAINTENANCE	6,630	6,366	5,936	9,236	11,007	12,997	12,870	
620-62810-225	TELECOM/INTERNET/COMMUNICATION	1,440	1,946	2,177	2,228	2,228	4,289	5,409	
620-62810-310	OFFICE SUPPLIES	6,421	6,683	8,055	6,565	7,000	6,565	6,631	
620-62810-345	NO FAULT SEWER BKUP CLAIMS	-	-	-	-	750	-	-	
620-62810-356	JOINT METER EXPENSE	11,229	17,917	10,499	19,342	19,342	19,342	19,535	
620-62810-362	CREDIT/DEBIT CARD EXPENSES	14,110	16,949	19,564	25,250	20,000	25,250	25,503	
620-62810-519	INSURANCE EXPENSE	39,829	42,266	45,494	48,262	57,200	48,262	49,710	
620-62810-550	DEPRECIATION EXPENSE	1,289,501	1,308,672	1,326,998	-	-	-	-	
620-62810-555	LOSS ON SALE/DISPOSAL OF ASSET	-	-	-	-	-	-	-	
620-62810-610	PRINCIPAL ON DEBT	-	-	-	1,603,007	1,603,007	1,676,993	1,770,115	
620-62810-620	INTEREST ON DEBT	545,843	547,042	571,305	675,380	579,686	502,650	538,791	
620-62810-670	BOND ISSUE/DEBT AMORT EXPENSE	27,022	475	116,978	30,300	30,000	30,300	30,603	
620-62810-820	CAPITAL IMPROVEMENTS	3,551	4,018	6,377	459,000	205,000	5,660,799	161,657	C
620-62810-821	CAPITAL EQUIPMENT	1,374	-	-	20,000	-	7,500	275,000	D
620-62810-822	EQUIP REPL FUND ITEMS	11,068	2,206	2,178	10,100	-	10,100	10,201	
620-62810-825	SEWER REPAIR/MAINT FUNDING	88,157	26,592	18,425	100,000	113,000	125,000	150,000	E
620-62810-826	OPERATING RESERVE FUNDING	-	-	3,515	-	-	-	-	
620-62810-830	AMR GATEWAY SERVICES	968	756	432	1,998	2,000	1,998	2,018	
Total Adm./General Expenses		2,267,672	2,192,257	2,362,100	3,243,838	2,888,854	8,398,606	3,330,210	
SUPERVISORY/CLERICAL / 620-62820									
620-62820-111	SALARIES/PERMANENT	79,450	80,605	82,482	87,945	83,714	86,913	88,868	
620-62820-112	WAGES/OVERTIME	-	-	-	1,440	-	-	-	
620-62820-117	LONGEVITY PAY	-	-	500	-	-	-	-	
620-62820-120	EMPLOYEE BENEFITS	226,211	212,363	183,950	228,130	218,195	241,891	247,333	
620-62820-154	PROFESSIONAL DEVELOPMENT	2,443	2,655	3,031	2,750	2,300	2,750	2,778	
620-62820-219	PROFESSIONAL SERVICES	70,192	25,924	18,972	8,550	21,100	55,050	52,550	F
620-62820-225	TELECOM/INTERNET/COMMUNICATION	3,946	3,751	3,798	3,840	3,800	3,840	3,878	
620-62820-310	OFFICE & OPERATING SUPPLIES	3,400	1,452	2,493	3,030	2,500	3,030	3,060	
Total Supervisory/Clerical		385,643	326,750	295,226	335,685	331,609	393,473	398,468	
COLLECTION SYSTEM O&M / 620-62830									
620-62830-111	SALARIES/PERMANENT	78,563	86,566	80,420	88,591	84,686	91,150	93,201	
620-62830-112	WAGES/OVERTIME	645	372	1,591	6,371	2,398	2,384	2,438	
620-62830-222	ELECTRICITY/LIFT STATIONS	9,189	11,411	10,692	10,100	10,593	10,100	10,201	
620-62830-295	CONTRACTUAL SERVICES	11,305	-	2,704	7,400	9,400	14,700	8,600	G
620-62830-353	REPR/MTN - LIFT STATIONS	22,975	13,372	5,380	14,140	2,373	14,140	14,281	
620-62830-354	REPR MTN - SANITARY SEWERS	5,197	7,718	4,430	6,565	2,402	6,565	6,631	
620-62830-355	REP/MAINT-COLLECTION EQUIP	7,394	3,917	4,476	4,000	2,948	4,000	4,040	
620-62830-356	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-	
Total Collection System O&M		135,266	123,357	109,692	137,168	114,800	143,039	139,392	

PROPRIETARY FUNDS

FUND 620
WASTEWATER UTILITY



WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET	
TREATMENT PLANT OPERATIONS / 620-62840									
620-62840-111	SALARIES/PERMANENT	107,882	58,487	34,334	59,855	33,792	38,915	39,790	
620-62840-12	OVERTIME	2,204	1,644	4,296	6,371	4,731	6,437	6,582	
620-62840-16	ON-CALL PAY	12,476	12,228	12,387	13,052	12,353	13,346	13,346	
620-62840-18	CLOTHING ALLOWANCE	3,809	4,684	4,158	4,545	2,257	4,278	4,321	
620-62840-456	LIFE INSURANCE	-	-	(3)	-	-	-	-	
620-62840-222	ELECTRICITY/PLANT	113,904	155,230	142,746	141,400	130,035	141,400	142,814	
620-62840-223	NATURAL GAS/PLANT	22,639	48,150	49,858	40,400	40,249	40,400	40,804	
620-62840-310	OFFICE & OPERATING SUPPLIES	16,447	14,380	13,702	15,150	15,000	16,800	17,300	H
620-62840-341	CHEMICALS	14,797	14,672	22,275	32,000	30,000	33,000	34,000	I
620-62840-342	CONTRACTUAL SERVICES	19,064	6,196	10,139	12,100	11,023	12,100	12,100	J
620-62840-351	FUEL EXPENSES	5,562	6,605	8,855	7,500	7,000	7,500	7,575	
620-62840-353	REPAIR/MTN-TREATMENT PLANT	-	644	-	-	-	-	-	
620-62840-355	TRUCK/AUTO EXPENSES	-	-	102	1,010	-	1,010	1,020	
620-62840-590	DNR ENVIRONMENTAL FEE	6,867	7,870	7,280	7,575	5,700	7,575	7,651	
	Total Treatment Plant Oper.	325,650	330,791	310,130	340,958	292,140	322,761	327,303	
TREATMENT EQUIPMENT MAINTENANCE / 620-62850									
620-62850-111	SALARIES/PERMANENT	63,962	90,583	66,785	92,701	78,092	75,696	77,399	
620-62850-12	WAGES/OVERTIME	-	-	-	-	-	-	-	
620-62860-454	PROFESSIONAL DEVELOPMENT	-	-	-	-	127	-	-	
620-62850-242	CONTRACTUAL SERVICES	15,119	32,663	44,876	55,800	55,800	112,250	77,250	L
620-62850-342	LUBRICANTS	2,465	1,639	2,287	3,030	2,741	3,030	3,060	
620-62850-357	REPAIRS & SUPPLIES	16,245	62,344	33,156	21,400	70,000	26,200	24,400	M
	Total Maint./Treatment Equip.	97,791	187,229	147,104	172,931	206,760	217,176	182,109	
MAINTENANCE - BUILDINGS & GROUNDS / 620-62860									
620-62860-111	SALARIES/PERMANENT	8,172	12,530	8,351	12,823	4,883	9,465	9,678	
620-62860-12	WAGES/OVERTIME	107	117	159	-	137	-	-	
620-62860-18	SEASONAL WAGES	6,903	6,134	6,218	15,600	12,979	14,400	14,724	
620-62860-220	STORMWATER UTILITY FEE	1,575	1,575	1,575	1,600	1,600	1,600	1,616	
620-62860-245	CONTRACTUAL REPAIRS	4,572	6,876	5,028	6,000	7,000	6,000	6,060	
620-62860-355	EQUIPMENT	2,328	2,560	737	2,525	1,200	2,525	2,550	
620-62860-357	REPAIRS & SUPPLIES	5,190	18,152	25,013	7,500	3,000	7,500	7,575	
	Total Maint-Build & Grounds	28,847	47,944	47,082	46,048	30,799	41,490	42,203	
LABORATORY EXPENSE / 620-62870									
620-62870-111	SALARIES/PERMANENT	81,125	73,549	80,340	75,270	132,435	91,059	93,108	
620-62870-12	WAGES/OVERTIME	1,147	608	1,127	2,358	1,439	1,689	1,727	
620-62870-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-	-	
620-62870-295	CONTRACTUAL SERVICES	3,347	5,718	2,571	18,000	26,400	18,000	18,180	
620-62870-310	LAB & OPERATING SUPPLIES	7,730	8,352	9,011	9,600	5,848	7,500	-	K
	Total Laboratory Expense	93,350	88,228	93,050	105,227	166,121	118,249	113,015	
POWER GENERATION EXPENSE / 620-62880									
620-62880-111	SALARIES/PERMANENT	-	-	-	-	-	-	-	
620-62880-242	CONTRACTUAL SERVICES	3,420	2,162	-	1,010	1,200	1,010	1,020	
620-62880-357	REPAIRS & SUPPLIES	24	468	-	1,010	-	1,010	1,020	
	Total Power Generation Exp.	3,444	2,630	-	2,020	1,200	2,020	2,040	
BIOSOLIDS HANDLING EXPENSE / 620-62890									
620-62890-111	SALARIES/PERMANENT	2,111	775	339	-	383	-	-	
620-62890-12	WAGES/OVERTIME	7	55	-	213	-	-	-	
620-62890-454	PROFESSIONAL DEVELOPMENT	-	45	-	-	-	-	-	
620-62890-295	CONTRACTUAL SERVICES	76,057	31,094	53,721	79,750	79,000	50,000	79,750	N
620-62890-351	DIESEL FUEL EXPENSE	-	-	-	-	-	-	-	
620-62890-357	REPAIRS & SUPPLIES	45	621	948	2,020	1,500	2,020	2,040	
	Total Sludge Application Exp.	78,220	32,590	55,008	81,983	80,883	52,020	81,790	
WASTEWATER UTILITY EXP TOTAL		3,415,882	3,331,776	3,419,392	4,465,858	4,113,166	9,688,833	4,616,530	



WASTEWATER UTILITY EXPENSE NOTES		2024	2025
A	Planning/Eng/Transfer to GF	Total: 12,500	12,500
B	GIS Technician/Transfer GF	Total: 4,600	4,750
C	Capital Improvements		
	Vanderlip Lift Station	CIP 4,830,342 CWF/Grant/2022 Rev Bond	-
	Roof Replacement Program	CIP 65,000 2022 Rev Bond	105,000 Rev Bond
	Repurpose Fraternity LS Genset	CIP 35,000 Fund Balance	-
	Replace Solids Loadout Pump	CIP 15,000 2022 Rev Bond	-
	Milwaukee St. LS Access Road	CIP 17,000 2022 Rev Bond	-
	Johns Water Main	CIP 16,657 Fund Balance	16,657 Fund Balance
	Sealcoating Asphalt	CIP 30,000 2022 Rev Bond	-
	Ann Street/Fremont St Reconstruction	CIP 281,000 ARPA	-
	Fremont Street Reconstruction	CIP 256,300 ARPA	-
	Forest Street Reconstruction	CIP 114,500 ARPA	-
	Jefferson Street Reconstruction	CIP -	40,000 Rev Bond
	Total:	5,660,799	161,657
D	Capital Equipment		
	Installation of RAS pump No.4	CIP - 2022 Rev Bond	55,000
	Emergency Dialer	CIP -	20,000 Fund Balance
	Spectrophotometer	CIP 7,500 ARPA	-
	Sludge Thickener/Dewatering	CIP -	200,000 ARPA
	Total:	7,500	275,000
E	Transfer to Sewer Repair/Replacement Fund	Total: 125,000	150,000
F	Professional Services		
	Cleansweep collection day - share with Water Dept.	750	750
	IT Support	50,000	50,000
	MEG membership	1,800	1,800
	GIS enhancements	2,500	-
	Total:	55,050	52,550
G	Collection System - Contractual Services		
	Generator Maintenance- even numbered years	2,500	600
	Vactor Maint.	5,400	1,200
	Cross Connection Inspection Service (340 @ \$8.82)	3,000	3,000
	Lift Station pump rebuild	CIP 3,800 ARPA	3,800 ARPA
	Total:	14,700	8,600
H	Operating Supplies		
	Process Sensors/Ortho Analyzer reagents	3,000	3,500
	Other	13,800	13,800
	Total:	16,800	17,300
I	Chemicals - Polymer & Alum	Total: 33,000	34,000
J	Treatment Plant Operations Contractual Services		
	Software support - Hach-\$3,300, Win911-\$1000	4,300	4,300
	Meter calibrations	800	800
	Uniform Service	5,500	5,500
	Other	1,500	1,500
	Total:	12,100	12,100
K	Lab and Operating Supplies - Spectrophotometer	Total: 7,500	-
L	Equipment - Contractual Services		
	Cat Switchgear PLC Replacement	CIP -	8,000 Fund Balance
	Influent Pump Rebuild	CIP 17,000 2022 Rev Bond	18,000 Fund Balance
	Installation of RAS pump No.4	CIP 55,000 2022 Rev Bond	-
	Thickner Feed Pump Maint	3,000	3,000
	Bldg. 320 Conduit Repair	3,500	-
	Plant Boiler Maint.	3,250	3,250
	Plant Generator Maint.	-	2,500
	General electrical services	4,000	4,000
	Centrifuge Maintenance	CIP 18,000 Fund Balance	30,000 Fund Balance
	Other	8,500	8,500
	Total:	112,250	77,250
M	Equipment - Repairs and Supplies		
	UV Hydraulic hoses	CIP 5,500 Fund Balance	-
	Electric motor rebuilds	700	1,400
	Other	20,000	23,000
	Total:	26,200	24,400
N	Biosolids - Contract Land Application	Total: 50,000	79,750

FUND TYPE
ENTERPRISE

ASSOCIATED DEPARTMENT
STORMWATER UTILITY

FUND DESCRIPTION

FUND 630

The Stormwater Utility Fund (#630) was established to account for the revenues, expenses and capital planning necessary to comply with the State's stormwater regulations, prevent flooding and to maintain the stormwater infrastructure and equipment.

- **Fund Balance** is retained to use for stormwater improvements throughout the City.
- **Primary Funding Source** is primarily through assessing fees to all properties throughout the City. Fees are based upon Equivalent Runoff Units (ERU's), which represents a standardized unit of impervious area for each property as reasonably determined by the city.
- **Audit Classification:** Proprietary; Non-Major.

DEPARTMENT/FUNCTION

The Stormwater Utility provides for the operation, maintenance, repair and construction of catch basis, storm sewers, detention ponds, street sweeping, compost management, and lakes management.

MISSION

To provide efficient and effective operation, maintenance, repair, and construction of stormwater utility components and lake management for the citizens of Whitewater.

STORMWATER UTILITY REVENUE & EXPENSE SUMMARY

FISCAL RESOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
REVENUES							
Total Revenues	540,353	594,103	553,558	751,341	861,226	1,194,408	913,174
Total	540,353	594,103	553,558	751,341	861,226	1,194,408	913,174
EXPENSES							
100 Personnel & Benefits	250,640	263,408	283,798	282,429	276,791	287,138	293,599
200 Professional Svcs	25,439	36,413	38,153	28,700	62,260	42,828	43,013
300 Commodities & Other Exp	64,794	60,017	65,561	34,716	35,677	34,746	42,922
500 Insurance	94,235	112,809	129,814	13,997	14,000	13,997	14,377
600 Debt Service	56,334	54,664	108,892	276,499	276,499	276,499	279,264
800 Capital Outlay	9,360	-	410	90,000	171,000	514,200	215,000
900 Transfers	21,500	25,000	25,000	25,000	25,000	25,000	25,000
Total	522,302	552,311	651,628	751,341	861,226	1,194,408	913,174
Liquid-Operating Cash	308,650	(53,873)	642,970		411,580		
Liquid-Restricted Cash	-	-	-		-		
Non-Liquid-Fund Balance	4,206,114	4,610,373	3,854,567		3,763,307		
FUND BALANCE	4,514,764	4,556,500	4,497,536		4,174,887	4,030,370	3,866,886
Net Change-Increase/(Decrease)	18,051	41,736	(58,964)		(322,649)	(144,518)	(163,484)



DEPARTMENT SERVICE METRICS

SERVICE TYPE	2019	2020	2021	2022	2023/thru Oct
Structural Storm Water Facilities	19	19	19	19	19
Street Sweeping Miles & Tons*	557 Miles / 47 Tons	1314 Miles / 536 Tons	1703 Miles / 536 Tons	471 Miles / 332 Tons	1241 Miles / 312 Tons
Street Sweeping Hours*		19	417	104	309
*To help control pollutants from entering into the storm sewer system and ultimately discharging into the lakes and streams, the City routinely sweeps the streets. This measure will collect the number of miles and hours the street sweeping machine is in use.					
Catch Basins/Inlets Cleaned**	70	152 / 17.23 Tons	319 / 35.9 Tons	309 / 34.76 Tons	293 / 18.6 Tons
**To help control pollutants from entering into the storm sewer system and ultimately discharging into the lakes and streams, catch basins have been installed with 2' sumps. These sumps need to be routinely cleaned out. This measure will collect the number of catch basins cleaned and the tonnage of sediment removed.					

**GOALS & OBJECTIVES
2024/2025 OUTLOOK**

- Storm Sewer Maintenance Tracking – Working with GIS staff, develop protocols to determine and track maintenance requirements on storm sewer related devices, including items such as, detention pond maintenance, inlet cleaning, inlet reconstruction, and outfall inspections.
- Communicate with Private Post-Storm Water Management Device property owners on the need to clean and maintain their devices to be in compliance with City and DNR requirements.

STORMWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
REVENUES								
630-4110-63	RESIDENTIAL REVENUES	205,635	206,427	207,115	205,412	205,093	207,114	207,114
630-4112-63	COMMERCIAL REVENUES	138,913	140,262	144,864	138,442	148,354	144,864	144,864
630-4113-63	INDUSTRIAL REVENUES	73,038	73,037	73,029	73,164	73,036	73,029	73,029
630-4114-63	PUBLIC/TAX EXEMPT REVENUES	102,314	102,448	102,448	101,655	102,286	102,448	102,448
630-4115-63	PENALTIES	3,529	5,369	5,236	4,303	5,070	5,235	5,235
630-4116-63	OTHER REVENUES	15,000	15,000	17,000	-	-	-	-
630-4118-63	RESERVE ERUS	-	-	-	-	-	-	-
	Total Revenues	538,428	542,543	549,692	522,977	533,839	532,690	532,690
REVENUES/OTHER SOURCES								
630-4210-63	INTEREST INCOME	195	30	-	500	-	-	-
630-4221-63	GRANTS-REIMBURSEMENT-STATE	-	49,800	-	-	-	42,500	-
630-4223-63	MISC INCOME	1,730	1,730	3,866	-	4,738	3,000	2,000
630-4240-63	INS CLAIMS REIM/DIVIDENDS	-	-	-	-	-	-	-
630-49920-63	TRANS-CITY-STORMWATER ASSETS	-	-	-	-	-	-	-
630-49930-63	RETAINED EARNINGS-(INC)-DEC	-	-	-	227,864	322,649	144,518	163,484
630-49940-63	RETAINED LOAN PROCEEDS	-	-	-	-	-	-	-
630-49950-63	CAPITAL IMPROVE-LOAN	-	-	-	-	-	471,700	215,000
	Total Revenues/Other Sources	1,926	51,560	3,866	228,364	327,387	661,718	380,484
	630 - Stormwater Util	540,353	594,103	553,558	751,341	861,226	1,194,408	913,174



STORMWATER UTILITY EXPENSE DETAIL

STORMWATER UTILITY EXPENSE NOTES		2024	2025	
A	Transfer to GF for general engineering services	8,500	8,500	A
B	Transfer to GF for GIS services	6,160	6,160	B
C	Debt Service	276,499	279,264	C
D	Transfer to DPW ERF	25,000	25,000	D
E	Contractual Services	20,000	20,000	E
F	Capital Equipment	-	-	F
G	Capital Improvements:			
	Stormwater Quality Mgmt Plan	85,000	-	
	BMP Dredging	125,000	175,000	
	Ann/Fremont Construction	171,300	-	
	Fremont Construction	82,400	-	
	Forest Construction	50,500	-	
	Jefferson Street Design	-	40,000	
Total:		514,200	215,000	G

ADMINISTRATION

This department of the City of Whitewater that is responsible for implementing City Council policies. The administration department is headed by the City Manager who is appointed by the City Council. The City Manager makes all personnel appointments, directs the work of the city departments, ensures enforcement of laws, and makes recommendations for Council consideration.

ACCRUAL BASIS OF ACCOUNTING

Revenues such as user fees are recognized in the accounting period in which they are earned, expenses are recognized in the period incurred. Unbilled receivables are not recorded as the amount is not material.

AGENCY FUNDS

A fund used to account for assets held by the village as an agent for other organizations. The City of Whitewater's agency fund is the Tax Collection Fund.

AMORTIZATION

Accounting procedure that gradually reduces the cost value of a limited life or intangible asset through periodic charges to the Statement of Activities.

ANNUAL BUDGET

A statement of planned city expenditures that match with expected revenues for a one-year period.

APPROPRIATION

An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental resources for specific purposes. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

ASSESSED VALUATION

A valuation set upon real estate and certain personal property by the city's contracted assessor for a basis for levying property taxes.

ASSETS

Property owned by a government which has a monetary value.

AUDIT

A type of formal accounting review completed by a third party Certified Public Accountant. Audits are commissioned to provide the public with an informed and independent opinion of the integrity and reliability of financial reporting.

BALANCED BUDGET

A plan of financial operation where total revenues match total expenditures. It is a goal of the city to propose and approve a balanced budget annually.

BOND (DEBT INSTRUMENT)

A written promise to pay a specified sum of money (called the principal amount or face value) at a specified future due date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for to pay for specified capital expenditures. The difference between a note and a bond is that the latter is issued for a longer period (over 10 years) and requires greater legal formality.

BUDGET ADJUSTMENT

A legal procedure requiring Council action to revise a budget appropriation

CAFR

Comprehensive Annual Financial Report. The Governmental Accounting Standards Board requires this report as a matter of public record.

CAPITAL EXPENDITURES

Expenditures resulting in the acquisition of fixed assets. The city places a threshold of items individually exceeding \$5,000.

CAPITAL PROJECT FUND

A fund used to account for the acquisition or construction of major capital facilities other than those financed by proprietary funds. The City of Whitewater capital project funds are: Tax Incremental District No. 4, Tax Incremental District No. 5, Tax Incremental District No. 6, Tax Incremental District No. 7, Tax Incremental District No. 8, Tax Incremental District No. 9 Capital Improvements Fund-450.

CHARGE FOR SERVICE

User charge for services provided by the city.

CITY CLERK

Responsible for maintenance of all records of the city, as well as elections, assessments and City Council proceedings.

COMPREHENSIVE PLAN

A defined land use and zoning plan that was developed and placed into Whitewater's City ordinances.

CVMIC

Cities & Villages Mutual Insurance Company. This is the insurance company that provides insurance, loss control, risk management and training services to the city. Whitewater is a member community of this cooperative organization.

DEBT

A financial obligation resulting from the borrowing of money. Debts of governments include bonds, notes, capital leases and land contracts.

DEBT SERVICE

Amount necessary for the payment of principal, interest and related costs of general long-term debt.

DEBT SERVICE FUND

A fund used to account for the payment of principal and interest on various types of general obligation debt other than those payable from proprietary funds.

DEFICIT

The excess of an entity's liabilities over its assets (see fund balance). The excess of expenditures or expenses over revenues during a single accounting period.

DEPARTMENT

A major administrative subset of the city which indicates overall management responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION

The systematic allocation of the cost of an asset over its useful life.

ENTERPRISE FUND

A fund used to account for operations that provide goods or services to the general public and are financed primarily through user charges. The City of Whitewater enterprise funds are Water, Wastewater and Stormwater.

EQUALIZED VALUE

The State's estimate of the full value of property; used to apportion property tax levies of counties, school districts and municipalities among tax districts.

ESRI-GIS

Environmental Systems Research Institute (ESRI) is the company that provides the Geographical Information System (GIS) software used by the city. We use this GIS system to record property information including locations of easements, utilities, and property boundaries.

EXPENDITURE

Use of financial resources for current operations, debt service and capital outlay.

FIDUCIARY FUND

A separate fund used to account for resources held by a government acting as a trustee or agent for entities external to the governmental unit, including individuals, organizations, and other governmental units.

FINANCE DEPARTMENT

The department of the City of Whitewater that is responsible for: accounting for all city financial transactions, administering bond indebtedness, investing idle funds, preparing the city's annual budget and preparing the city's annual financial reports. The finance department also oversees the daily operations of the city's Municipal Court Clerk and the billing and collection of all municipal utility operations.

FIRE/CRASH CREW/RESCUE

The Fire/Crash Crew/Rescue Department is responsible for vehicle accident clean up and extrication, rescue/ambulance services for the city and six surrounding townships and for protection of life and property from the hazards of fire, including suppression and prevention. The Department is made up of fully trained volunteers.

FIXED ASSET

Long-lived, tangible assets that include infrastructure, buildings, equipment, and improvements other than building and land.

FSP

Fiscal Sustainability Plan (<http://dnr.wi.gov/aid/documents/eif/guide/fsp.html>) The Clean Water Fund loan program requires loan recipients to develop and submit a financial plan that demonstrates that the utility is adequately planning and pricing for both operating and capital costs. We have a contract with Baker Tilly of Madison to complete this task by the time we reach substantial completion of our Wastewater treatment plant construction project.

FUND

An accounting entity with a self-balancing set of accounts containing its own assets, liabilities and fund balance. A fund is established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE

The difference between the assets and liabilities of a governmental fund.

G. I. S.

Geographic Information System. G. I. S. is a computer mapping facility enabling the village to manage resources & plan for the future. It can be used to print maps and reports on demand based on different criteria.

GAAFR

Generally Accepted Accounting and Auditing Financial Reporting

GENERAL FUND

A fund used to account for basic governmental activities such as general government, public safety, public works, health and human services, leisure activities and development related activities.

GENERAL GOVERNMENTAL EXPENDITURES

A broad category of expenditures that include all funds except proprietary funds.

GENERAL GOVERNMENTAL REVENUES

A broad category of revenues that include all funds except proprietary funds

GENERAL OBLIGATION BONDS (DEBT)

Bonds that are backed by the full faith and credit of the city.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Criteria used by auditors to determine if financial statements of the city are fairly presented.

GFOA

Government Finance Officers Association. A professional organization which provides guidance and training to government accounting, auditing and financial management.

GOVERNMENTAL FUNDS

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in proprietary and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

INVESTMENT INCOME

Income earned on idle funds which are not immediately needed by the city.

INTERGOVERNMENTAL REVENUE

Revenue received from another government in the form of grants and shared revenues. Typically, these contributions are made to local governments from the State and Federal governments and are made for specified purposes.

ISDN PRI

Integrated Services Digital Network Primary Rate Interface is the base digital connection for voice and data between our internal telephone and information systems and the public switched telephone network.

LEGAL DEBT LIMIT

The maximum amount of debt a municipality may incur. The limit equals five percent of the equalized value of the taxable property in the city. Debt such as revenue bonds and tax increment bonds are excluded.

LEGAL DEBT MARGIN

The difference between the legal debt limit and the debt that counts toward the legal debt limit. In other words, the amount of debt that the city may issue before it reaches its legal debt limit.

LEVY

(1) Verb: To impose taxes, special assessments, or service charges for the support of government activities. (2) Noun: The total amount of taxes, special assessments, or service charges imposed by government.

LIABILITY

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

MAJOR FUND

A Fund is designated as a Major Fund if it is the primary operating fund of the City or

- Its Assets, Liabilities, Revenues or Expenditures represent at least 10% of its fund type (governmental or proprietary) or
- Its Assets, Liabilities, Revenues or Expenditures represent at least 5% of the corresponding total for all governmental or proprietary funds combined or
- the City believes the fund is particularly important to financial statement users.

MARKET VALUE

The value of an asset determined by its supply and demand.

MEG

Municipal Environmental Group (<https://megwastewater.org/>) Whitewater’s wastewater utility has been a member of this organization for approximately 10 years. MEG provides a voice to the Wisconsin wastewater community regarding regulatory updates and proposals. Additionally, as members, we receive permit review by their legal counsel and they serve as a resource on numerous regulatory concerns that wastewater facilities have with federal, state and local regulators.

MISCELLANEOUS REVENUES

Revenues which are not required to be accounted for elsewhere.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

Revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

NON-MAJOR FUND

A fund that is not identified as a Major Fund.

OPERATING TRANSFER

Routine and/or recurring transfers of assets between funds.

OTHER CONTRACTUAL SERVICES

Services rendered to the city by private firms, individuals or other government agencies.

PASER

Pavement Surface Evaluation and Rating. An objective system used to assist local officials in understanding and rating the surface condition of asphalt pavement. It describes types of defects and provides a simple system to visually rate pavement condition and prioritize road maintenance needs.

PILOT (PAYMENT IN LIEU OF TAXES)

A contribution by benefactors of city services who are tax exempt, (i.e. certain utilities, non-profit organizations) who chose or must pay a “tax equivalent amount.”

PERSONAL SERVICES

Items of expenditures in the operating budget for salaries, wages and associated benefits for services performed by city employees.

PARKS AND RECREATION DEPARTMENT

The department of the City of Whitewater that is responsible for providing leisure-time activities for the citizens of Whitewater. The department also operates and maintains the city’s parks.

PARKS AND RECREATION FEE ACTIVITIES

Recreation programs whose direct costs are funded by fees paid by participants.

PARKS AND RECREATION NON-FEE ACTIVITIES

Recreation programs whose direct costs are funded by a combination of fees, donations, and public funding.

POLICE DEPARTMENT

The department of the City of Whitewater that is responsible for protection of life and property. The department is made up of sworn officers, support staff, and community service officers.

PROPRIETARY FUNDS

Funds that are used to account for a government 's activities that are similar to those found in the private sector. Proprietary funds include enterprise and internal service funds.

PUBLIC WORKS DEPARTMENT

The department of the City of Whitewater that provides for the construction and maintenance of public facilities and recycling. Operations performed by the Public Works Department include:

- All engineering related to the design and construction of physical facilities in the city's including preparation of plans, supervision and inspection.
- Maintenance of streets, including sweeping, traffic signs, signal maintenance, patching, snow removal and storm sewer maintenance.
- Recycling activities such as leaf and brush removal.

REVENUES

Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income, ordinance violations, ambulance revenues, transfers.

SALARIES

Items of expenditure in the operating budget for salaries and wages paid for services performed by village employees.

SAFE

Systematic Analysis and Evaluation System is developed by Springsted Incorporated to evaluate the relative value of positions within a local government or non-profit organization. This is one component of a broader Human Resources compensation and benefits framework.

SCADA

Supervisory Control and Data Acquisition. An industrial control system used to monitor and control otherwise independent subsystems. The Water and Wastewater utilities use SCADA systems to ensure the various processes with their utilities are functioning properly. These systems send status notifications to alert operators of problems within the system to ensure they can find and correct issues before they affect services.

SHARED REVENUES

Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of government.

SPECIAL PURPOSE FUND

Special Purpose Funds are used to set money aside periodically for the gradual repayment of a debt or replacement of a wasting asset. The City has created a number of special purpose funds as separate components of the General Fund. Each serves an aspect of city operations that are either irregular in value, uncertain in timing or larger than can be funded within a single budget cycle. The use of these special purpose funds provide stable funding and financial visibility to manage specific aspects of city operations.

SPECIAL ASSESSMENT

A levy made against certain properties to defray all or part of the cost of a specific capital improvement that benefits primarily those properties.

SPECIAL REVENUE FUND

A fund used to account for the revenues from specific sources. They are usually required by statute, ordinance, or administrative action to finance particular activities of government. The City of Whitewater's special revenue funds include: Cable TV, Parking Permits, Equipment Revolving Funds, Parkland Acquisition, Development, Forestry, Library Special Funds, Sick Leave Severance, Street Repair, Park & Rec Fund 248.

STREET OVERLAY

Resurfacing a street by grinding off the top layer and laying down new asphalt.

STREETSCAPES

Beautification of streets through landscaping, raised medians, or street lighting.

STORM WATER MANAGEMENT PLAN

A plan required by the State to provide for adequate drainage in the city to prevent flooding problems and to preserve water quality.

TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

TAX INCREMENT

The amount of tax levied on industrial and commercial land within defined Tax Incremental District boundaries that is generated from incremental value growth compared to a base value.

Tax Increment BONDS (DEBT)

Bonds that the City of Whitewater could issue to finance the economic, industrial and commercial growth projects.

TAX INCREMENT DISTRICTS (TID)

A geographic area defined by the local government in accordance with state statutes. The area will be subject to redevelopment as a tax increment project.

Tax Increment FINANCING (TIF)

A method of financing by which improvements made in a designated area are paid by the taxes generated from the added taxable value of the improvements.

TAX LEVY

See Levy

TAX RATE

The amount of tax levied for each \$1,000 of valuation. The equalized (full) value tax rate is calculated using the equalized value of the city. The assessed value tax rate is calculated using the assessed value.

TIME

The TIME System is a law enforcement network that provides law enforcement with critical information on wants and warrants, driver's license and vehicle registration information, criminal histories, protection order and injunction files, sex offender and corrections information, stolen property, missing persons, and more. The TIME System connects over 10,700 criminal justice computers in Wisconsin to over 400,000 criminal justice computers across the nation and Canada. This is a core system used by the Communications Center to obtain and disseminate necessary information pertaining to police, fire, and rescue incidents.

TiPSS Courts

This is the software used by our Municipal Court to manage their activity. Titan Public Safety Solutions (TiPSS) is the company that provides the software.

UNASSIGNED FUND BALANCE

In a governmental fund, the balance of net financial resources that are spendable or available for appropriation.



Council Agenda Item

Meeting Date:	November 21, 2023
Agenda Item:	Room Tax Update
Staff Contact (name, email, phone):	Rachelle Blitch, rblitch@whitewater-wi.gov , 262-473-1380

Staff Report

A request was made to give an explanation and breakdown of how and what the room tax is for the City.

Room tax is 8% of the businesses receipts and those dollars are allocated to different entities. 2% of the 8% is kept by the business. 70% of the remainder goes to the Chamber to promote tourism and the City keeps what is left. Here is an example of the math:

100,000 in receipts
8,000 is 8%
160 is the 2% the business keeps
7,840 Net
5,488 is 70% (of the 7,840) that goes to the Chamber
2,352 goes to the city

In addition to the room tax, it costs \$15 to register with the City to operate an Air BNB. Air BNB will not provide the City with a list of places in Whitewater and does not provide a breakdown of who the taxes are remitted on behalf of.



Council Agenda Item

Meeting Date:	Tuesday, November 21, 2023
Agenda Item:	Lakes Update
Staff Contact (name, email, phone):	Michelle Dujardin, mdujardin@whitewater-wi.gov , 262-903-9532

BACKGROUND

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

- October 16, 2023: Boat Tour of Cravath Lake with: City Council President Jim Allen, City Council Member Jill Gerber, City Manager John Weidl, Recreation & Community Events Programmer Michelle Dujardin, DNR Lakes Biologist Heidi Bunk, and DNR Staff Brittany
- October 25, 2023 & October 31, 2023: Free Webinar of Lakes Districts in Wisconsin by Eric Olson of Extension Lakes.
- Oct 18th: Fish Stocking
- Lakes Advisory Committee Approved by City Council.
- Oct 30, 2023: Eco Waterway Company started cattail removal project at Cravath Lakefront Park Shoreline
- November: Interviews for Lake Advisory Committee began.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

FINANCIAL IMPACT

(If none, state N/A)

STAFF RECOMMENDATION

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. Power Point of Lakes Update

LAKES TOUR- OCT 16TH



What We Learned:

*Water depth was taken in a few locations. Cattail located roughly 20ft offshore next to the boat launch is in 3 ½ - 4ft of water.

- Cattail were spotted in a stage of drowning and uprooting themselves
- * Locations of Cravath had healthy open water and an abundance of bird life, to include a pair of bald eagles

LAKES TOUR- OCT 16TH



What We Learned Continued:

- *The back southwest portion of Cravath has less patches of Cattail
- * Shoreline restoration and education is a future goal

[Let's make Healthy Lakes together! - Wisconsin's Healthy Lakes Program \(healthylakeswi.com\)](http://healthylakeswi.com)

FISH STOCKING- OCT 18TH



Fish Stocking by Keystone Hatcheries
Trippe & Cravath Lake: 100 Bluegill 4-6", 600 Black Crappie 1.5-3", 500 Yellow Perch 3-5", 10lb Golden Shinners

LAKE DISTRICTS EDUCATION WEBINAR

LAKE DISTRICTS ARE SPECIAL PURPOSE LOCAL GOVERNMENTS THAT FOCUS ON PROTECTING AND RESTORING LAKE HEALTH. SINCE 1974, OVER 250 LAKE DISTRICTS HAVE BEEN FORMED ON LAKES RANGING FROM VERY SMALL TO VERY LARGE. THE DISTRICT'S PRIMARY POWER IS THE ABILITY TO LEVY TAXES AND CHARGES TO FUND LAKE MANAGEMENT. THIS POWER IS CONTROLLED BY THE TAXPAYERS THROUGH AN ANNUAL MEETING, WHERE LANDOWNERS AND RESIDENTS OF THE DISTRICT DIRECTLY VOTE ON THE BUDGET. THIS WEBINAR WILL PROVIDE AN OVERVIEW OF LAKE DISTRICTS IN WISCONSIN AND DISCUSS HOW A LAKE DISTRICT MIGHT ASSIST IN THE COMMUNITY'S EFFORTS TO CARE FOR TRIPP AND CRAVATH LAKES. WE'LL ALLOW TIME FOR YOUR QUESTIONS.

ERIC OLSON IS A COMMUNITY PLANNER AND NATURAL RESOURCE SPECIALIST WHO HAS DEDICATED HIS LIFE TO PUBLIC SERVICE. HIS CURRENT ROLE IS A STATEWIDE OUTREACH POSITION WITH EXTENSION LAKES AT UW STEVENS POINT COLLEGE OF NATURAL RESOURCES WHERE HE WORKS WITH HUNDREDS OF LAKES AND WATERSHED ORGANIZATIONS TO ASSIST THEM IN CARRYING OUT THE WISCONSIN LAKES PARTNERSHIP IDEAL: THAT THE STATE AND THOUSANDS OF LANDOWNERS CAN COLLABORATIVELY CARE FOR OUR WATER INHERITANCE.

Wednesday, October 25th at 5:00pm

<https://wisconsin-edu.zoom.us/j/9140E9Un80PbUQcJjMGmMGEwcn5e>

Tuesday, October 31st at 9:00am

<https://wisconsin-edu.zoom.us/j/9140E9Un80PbUQcJjMGmMGEwcn5e>

Attendance At Each Webinar:

- * Wednesday, Oct 25th- 9 Participants
- * Tuesday, Oct 31st- 4 Participants

LAKES ADVISORY COMMITTEE

- **OVERVIEW**

- THE COMMITTEE WILL BE MADE UP OF A MINIMUM OF 3 AND A MAXIMUM OF 5 PEOPLE, ADDITIONALLY, THERE WILL BE AN ALTERNATE THAT SERVES ON THIS COMMITTEE. TO SERVE ON THIS COMMITTEE YOU MUST BE A RESIDENT OF THE CITY OF WHITEWATER OR HAVE EXPERTISE RELATED TO LAKE PRESERVATION AND ENHANCEMENT.
- EXPERTISE IN THIS AREA IS DEFINED AS KNOWLEDGE, SKILLS, AND EXPERIENCE, INCLUDING BUT NOT LIMITED TO ENVIRONMENTAL SCIENCE, CONSERVATION, WATER MANAGEMENT, HYDROLOGY, ECOLOGY, ALGOLOGY, MARINE BIOLOGY, AND OTHER RELEVANT PROFESSIONAL EXPERIENCE. PLEASE NOTE THAT THE COMMITTEE CAN ASK POTENTIAL MEMBERS TO PROVIDE INFORMATION ABOUT THEIR BACKGROUND AND EXPERIENCE.

APPLICATIONS OPENED OCTOBER, INTERVIEWS HAVE TAKEN PLACE STARTING WEEK OF NOVEMBER 6TH.

ECO WATERWAY CATTAIL REMOVAL BEGINS- OCT 30TH



Location: Fishing pier in front of Cravath Lakefront Building

* Challenges: Trash & Concrete Chunks

Item 10.



October 31 at 10:59 AM



325

CATTAIL REMOVAL- LOCATION: IN FRONT OF CRAVATH LAKEFRONT BUILDING



Cattail Material Removal- Set for week of Nov 13th

CATTAIL REMOVAL- LOCATION: WALK WAY LOCATED NEXT TO RAILROAD TRACK TUNNEL



Cattail Material Removal-
Set for week of Nov 13th

FUTURE LOCATIONS- CRAVATH LAKEFRONT CONCRETE BUMP OUT & TRIPPE LAKE BOAT LAUNCH



Project projected to be completed by Nov 30, 2023 (As of communication with Eco Waterway on 11/14)

ONGOING PROJECTS & FUTURE GOALS

- Ongoing communication with SEWRPC (Southeastern Wisconsin Regional Planning Commission) on updating Lakes Protection Plan
- Regular meetings with community individuals on lakes education and project management
- Forward progress with Lakes Advisory Committee & Lakes District
- Ongoing communication with UW-Whitewater Students doing a Capstone Project for Environment Science 400 Class



AQUATIC CENTER REPORT

DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION AGENCY

INSPECTION ON SEPTEMBER 29, 2023

CRITICAL VIOLATIONS: 1



LEISURE POOL SLIDE VGBA DRAIN COVER WAS MISSING 3 1"X1" TILES.

TILES REPLACED BY JASON FROM CARRICO AQUATIC RESOURCES. DATCP DETERMINED THAT EXCESS ADHESIVE TOUCHING THE GRATE WAS A "GRATE MODIFICATION" AND SLIDE WOULD HAVE TO REMAIN CLOSED UNTIL NEW ENGINEERED PLANS WERE SUBMITTED TO DATCP.

JASON REMOVED EXTRA ADHESIVE AND A THIRD INSPECTION RESULTED IN A PASS WITH NO FURTHER ACTION NEEDED.

COMPLETED

AQUATIC CENTER REPORT



Item 11.

WATER QUALITY

VIOLATIONS ON WATER QUALITY ACROSS ALL POOLS

- ALKALINITY PH
- COMBINED CHLORINE

UV LIGHT STERILIZATION SYSTEM

- SYSTEM IS EXPENSIVE AND HAS A 2 YEAR LIFE EXPECTANCY
- SYSTEM CAN SAVE \$70,000 A YEAR IN UTILITY AND CHEMICAL BILLS
- SYSTEM HAS BEEN INOPERATIVE FOR SOME TIME
- NEW REPLACEMENT PARTS HAVE BEEN ORDERED

IN PROCESS

AQUATIC CENTER REPORT

LIFEGUARD AND ATTENDANT STAFFING PLAN



VIOLATIONS

- POOL SQUARE FOOTAGE NOT INCLUDED
- HOURS OF OPERATION NOT LISTED
- LOCATION OF FIRST AID STATIONS NOT IDENTIFIED
- POOL DIAGRAM WITH LIFEGUARD STATIONS NOT SHOWN
- METHOD OF COMMUNICATION BY TWO OR MORE LIFEGUARDS NOT INDICATED
- PROCEDURES FOR FECAL, VOMIT, BLOOD INCIDENT NOT DOCUMENTED

COMPLETED

AQUATIC CENTER REPORT

MISCELLANEOUS MAINTENANCE / OTHER VIOLATIONS

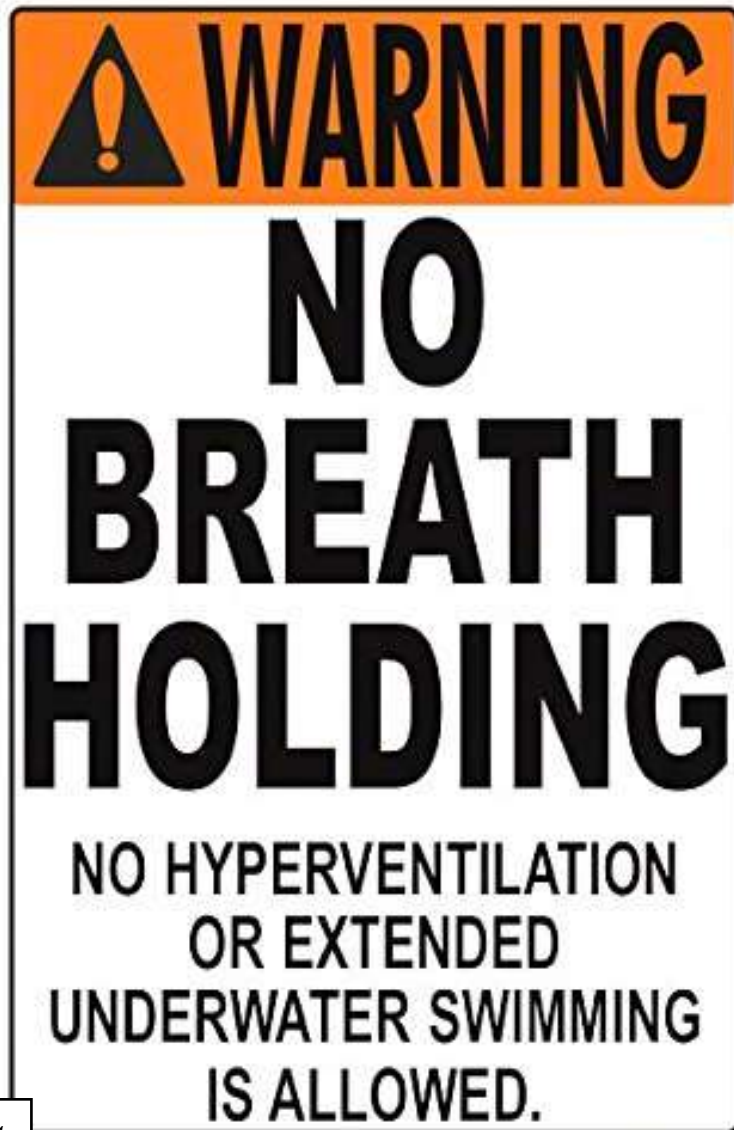


VIOLATIONS

- SHOWERS IN FAMILY CHANGING ROOMS DID NOT HAVE SOAP DISPENSERS
- CRACKS IN POOL DECK FLOOR
- EYE WASH SOLUTION MISSING FROM FIRST AID KITS
- ICE PACKS MISSING FROM FIRST AID KITS

COMPLETED

AQUATIC CENTER REPORT



MISCELLANEOUS MAINTENANCE / OTHER VIOLATIONS

VIOLATIONS

- SIGNAGE WARNING OF PROLONGED BREATH HOLDING NOT POSTED (ORDERED)

IN PROGRESS

AQUATIC CENTER REPORT

CONCESSION AREA

VIOLATIONS PREVENTING FOOD PREPARATION LICENSE

- NO TRIPLE SINK
- NO SEPARATE HAND WASHING SINK
- NO FOOD SAFETY MANAGER CERTIFICATION ON STAFF

IN PROGRESS



AQUATIC CENTER REPORT

BIRTHDAY PARTIES

BIRTHDAY PARTY CHANGES

- NO IN HOUSE PIZZA PARTIES UNTIL FOOD PREPARATION LICENSE IS RECEIVED
 - WORKING WITH ROSAS ON PIZZA PACKAGE DEALS
 - PROBABLY CONTINUE WITH LOCAL PROVIDER
- PARTY WILL RECEIVE 4 HOURS OF POOL TIME
- PARTY ROOM WILL BE REDUCED TO 90 MINUTES AS IN THE PAST
 - THIS WILL ALLOW UP TO 4 PARTIES A DAY USING BOTH ROOMS

IN PROGRESS



WHITEWATER AQUATIC & FITNESS CENTER

BIRTHDAY PARTIES

ALL PARTIES INCLUDE OPEN SWIM TIME IN THE POOL AND SCHEDULED TIME IN THE PARTY ROOM!

UP TO 15 PEOPLE
\$199

16-25 PEOPLE
\$249

CALL 262.473.4900 TO RESERVE YOUR DATE!

GO TO OUR WEBSITE FOR MORE INFORMATION!
WWW.WHITEWATERAFC.COM

AQUATIC CENTER REPORT

REC DESK

RECREATION SOFTWARE

- STAFF HAVE IDENTIFIED ISSUES WITH MEMBERSHIP MANAGEMENT
 - REC DESK REPRESENTATIVES UNABLE TO SATISFY ISSUE RESOLUTION
- STAFF IS MEETING WITH ALTERNATIVE SOFTWARE COMPANIES



IN PROGRESS



Council Agenda Item

Meeting Date:	Tuesday, November 21, 2023
Agenda Item:	Aquatic Center Update
Staff Contact (name, email, phone):	Kevin Boehm, kboehm@whitewater-wi.gov , (262)473-0122

BACKGROUND

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

- September 29, 2023 Department of Agriculture, Trade and Consumer Protection performed a pre-licensing inspection of Whitewater Aquatic and Fitness Center.
- Violations were documented in each of the pool facilities.
- Aquatic Center staff has resolved many of the violations.
- A few violations still exist and work is being performed to correct the issues.
- Concession area is missing vital equipment necessary to be licensed to serve ready to eat food.
- Maintenance staff are working on resolutions to obtain license to serve ready to eat food.
- Recreation software is lacking in performing membership management

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

FINANCIAL IMPACT

(If none, state N/A)

STAFF RECOMMENDATION

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. Power Point of Aquatic Center Update



Council Agenda Item

Meeting Date: 11/21/2023

Agenda Item: Immigration Roundtable_Press Conference 11/10/23

Staff Contact (name, email, phone): Dan Meyer
dmeyer@whitewater-wi.gov
262-473-1371

BACKGROUND

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

On November 10, 2023, at 12:45pm, Senator Ron Johnson and Representative Bryan Steil held a roundtable discussion with law enforcement representatives regarding local impacts of immigration. During the meeting, I shared the attached PowerPoint slides regarding impacts of demographic change in the City of Whitewater. The majority of this information has been shared with the Council in open session previously.

A recording of the press conference held after the roundtable discussion can be found here:
<https://vimeo.com/883411636/>

Most of the questions posed during the press conference were directed to the politicians, and the discussion became hyperpolitical rather than focusing on the issues impacting us here locally. With that said, I want to share the following message:

Nothing about immigration is comfortable to talk about. I struggle to think of a more complex and polarizing topic in today's world. That said, I see it as my job to make sure we are having these uncomfortable conversations in a way that brings us together, rather than pulls us apart. This community depends on it.

The issue of immigration and the associated demographic change we're seeing here in Whitewater is a critical challenge. The impact is acute and affects us here as much, if not more than, some of the larger cities we hear about on the news. Some of the cases our officers have handled this year are shocking and difficult to process. But as with anything else, it's critical that we don't lose sight of the fact that these are outcomes of individual choices, not a reflection of a group of people.

I've been presenting our data to anyone willing to listen because it's my job to ensure we have the resources needed to properly and proactively serve our entire community. But I want to remind everyone that law enforcement is just a portion of the equation, and we need to have a holistic view and approach to this topic in order to fully address the challenges we're facing. I urge you to consider not just law enforcement staffing when thinking about this issue, but also in what ways the City can support organizations like non-profit entities that are working to improve the quality of life for those who have migrated here.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

N/A

FINANCIAL IMPACT

(If none, state N/A)

N/A

STAFF RECOMMENDATION

N/A

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. Demographic Change in the City of Whitewater PPT

Demographic Change in the City of Whitewater

Dan Meyer
Chief of Police, Whitewater PD
October, 2023

- None of the information in this presentation is intended to vilify any group of individuals; it is meant to communicate factual information about trends we are seeing in the City of Whitewater.
- We value diversity, and our primary focus is ensuring public safety within our increasingly diverse environment.

First signs of change

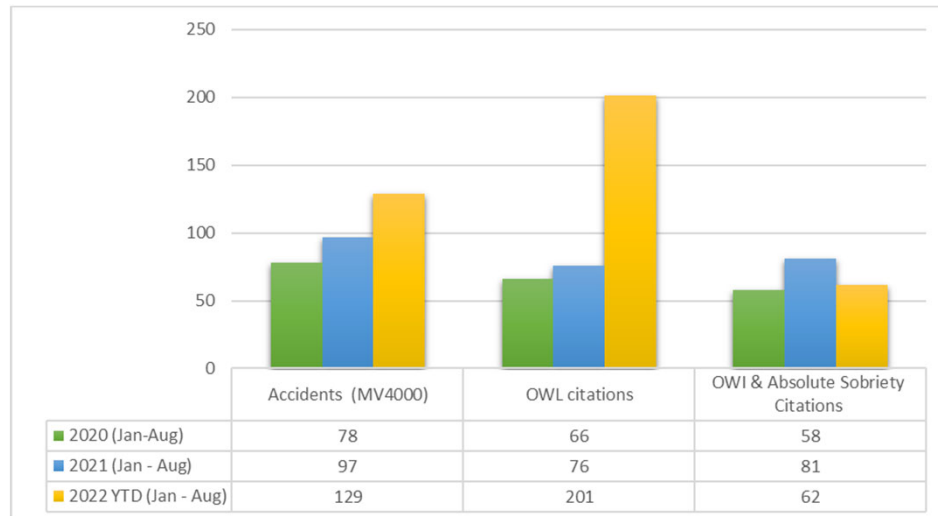


- January 26, 2022: Apartment fire with two unattended children found sleeping on the floor
- January 27, 2022: Family with 2-year old child found living in a 10' x 10' shed in -10 temps
- January 31, 2022: 14 year-old being forced to work 30 hours/week by her father instead of attending school

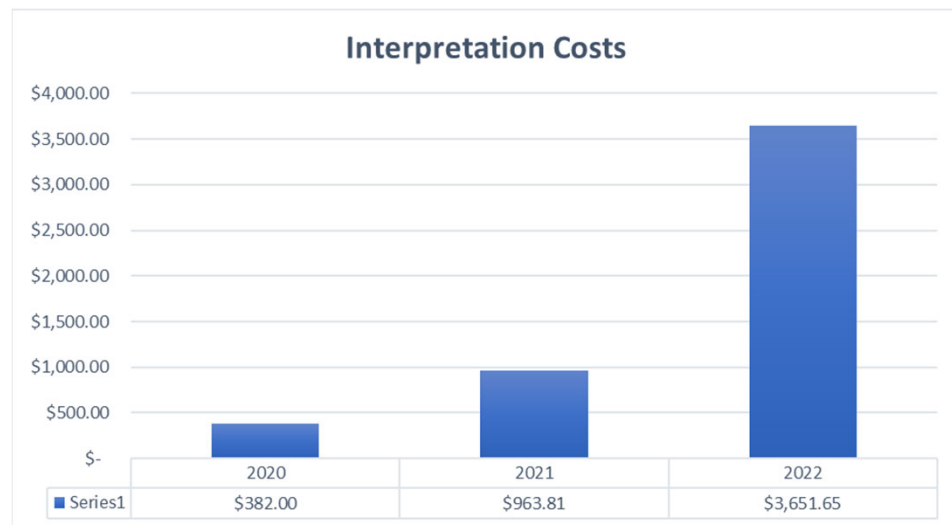
PD Initial Response

- Determine scope of the issue
 - School District enrollment data used to estimate influx of new community members
 - Spring 2022: Estimated 400-500 migrants from Nicaragua had settled in Whitewater
 - Identify major obstacles for law enforcement:
 - **Communication:** Spanish with Central American dialect spoken almost exclusively
 - **Housing:** Overoccupancy and non-familial living situations
 - **Transportation:** Increased traffic crashes/violations with unlicensed drivers
 - **Documentation:** Difficulties obtaining true identities of individuals
- Gather support/resources
 - Held multiple meetings with government entities and stakeholders
 - Created a Helpful Tips document for residents in English and Spanish
 - Began using Propio app for interpretation needs
 - Outreach events to educate on laws and available resources

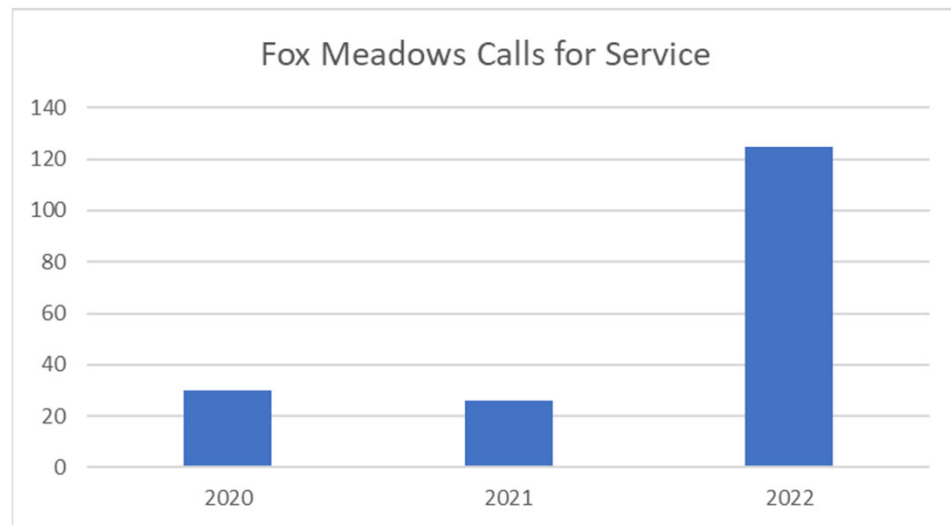
Impact on Traffic Enforcement: Fall 2022



Impact on Interpretation Costs: Fall 2022



Overoccupancy Impacts: Fall 2022



Moving into 2023

- Individuals continue arriving from Central America
- We estimate somewhere between 800-1,000 individuals from Central America have settled in Whitewater
- Venezuela now a common country of origin (in 2022 mostly Nicaragua)
- March, 2023: Deceased infant (“Baby Oak”) located in a cardboard box in Twin Oaks mobile park. Massive effort involved to identify and criminally charge the mother. Case pending.
- Immigration Attorney Marc Christopher commissioned to create an Immigration Guide in English and Spanish – publicly available on City website.
- Increasing number of domestic calls
- Overall, less and less proactive work due to reduced unobligated time for officers
- Led to a review of how our law enforcement efforts are being impacted

The Importance of Unobligated Time for Officers

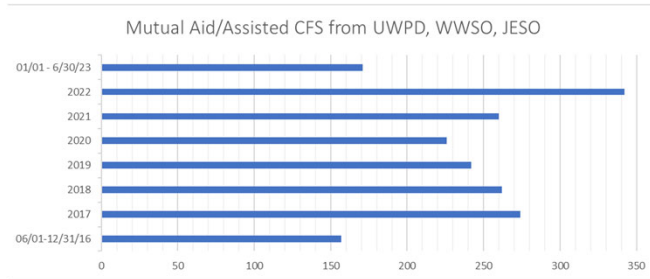
- Provides an opportunity for proactive police work
- Allows officers to be visible in the community
- Helps officers establish and maintain relationships
- Ensures safe roadways through traffic enforcement
- Encourages community engagement
- Decreases response times
- Allows for thorough investigation and follow-up
- Provides time for officers to train
- Reduces officer burnout

Data Selection

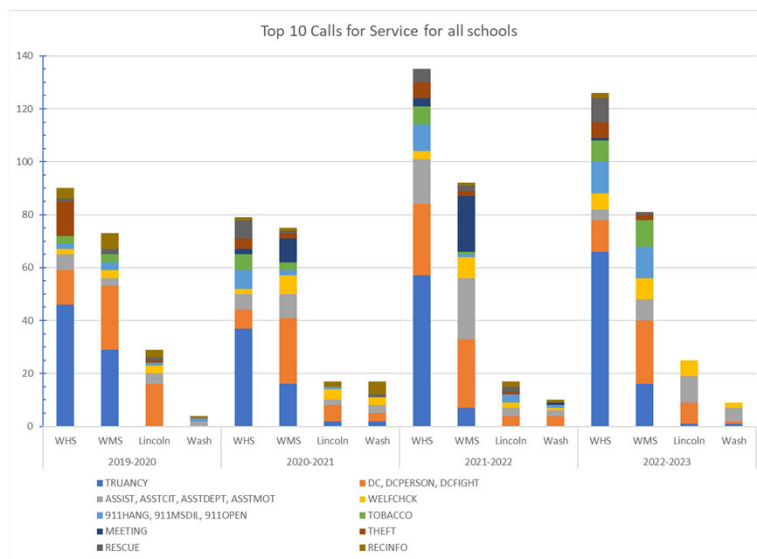
- This is not a reiteration of our Crime Statistics or Annual Report – that information is comprehensive and publicly available on the City website: <https://www.whitewater-wi.gov/Archive.aspx?AMID=39>
- Goal is to transparently provide critical, albeit less publicized data on the following data to analyze activity of our officers:
 - **Mutual Aid Requests** – How often our officers are insufficiently staffed to properly respond to an incident, necessitating a request for officers from an outside agency.
 - **WWUSD Calls for Service**
 - **Proactive Enforcement Measures** – Enforcement categories that give insight into how much unobligated time officers have to enforce our laws and ordinances.
 - Officer-Initiated Traffic Stops
 - OAWI (DUI) Incidents
 - Speeding Citations

Mutual Aid Requests Data

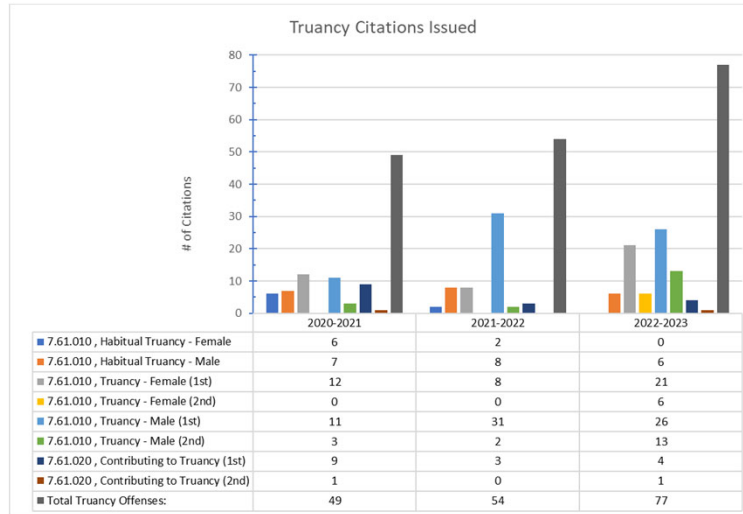
- Average (2017-2021): **252.8** annually
- 2022: **342**
- 2023: On pace for **342**



WWUSD Call for Service Data

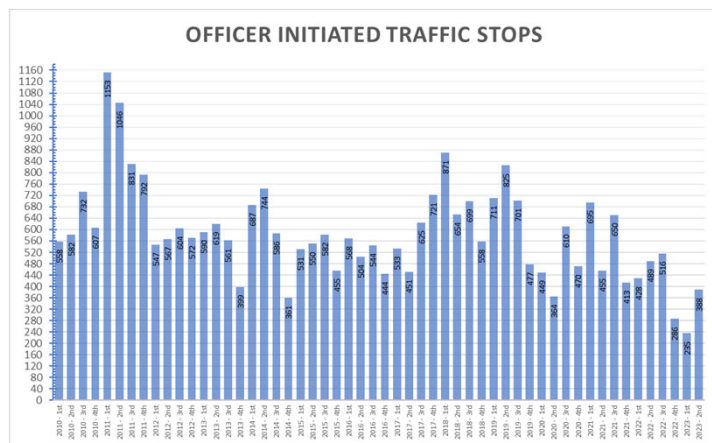


WWUSD Call for Service Data: Truancy

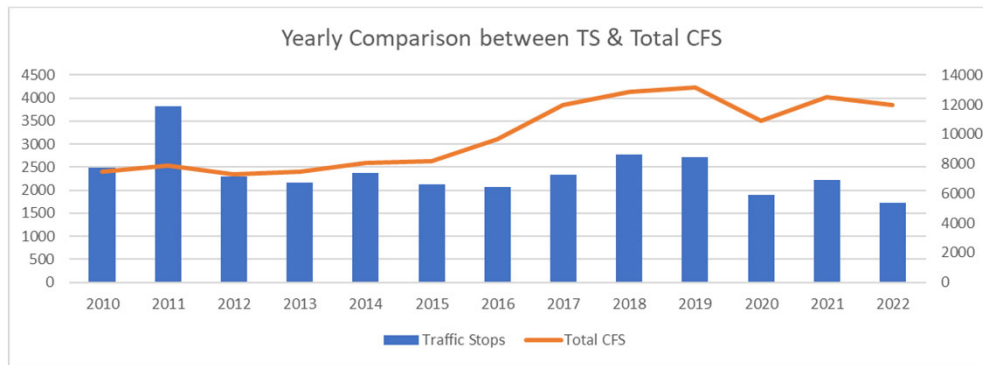


Officer-Initiated Traffic Stop Data

- Average (2010-2021): **2,437** annually
- 2022: **1,719**
- 2023: On pace for **1,246**

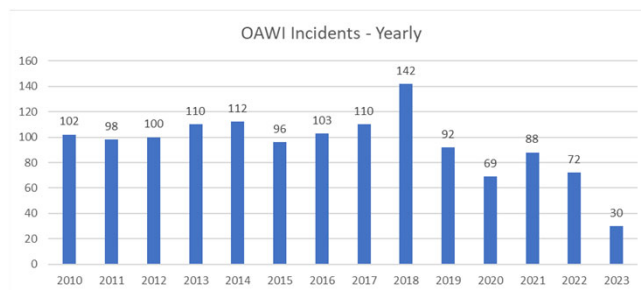


Officer-Initiated Traffic Stop vs. Total CFS Data



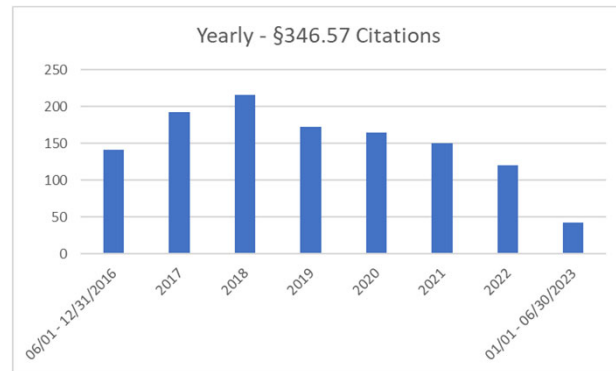
OAWI (DUI) Incident Data

- Average (2010-2021): **101.8** annually
- 2022: **72**
- 2023: On pace for **60**



Speeding Citation Data

- Average (2017-2021): **179.2** annually
- 2022: **120**
- 2023: On pace for **83**



Numerous Factors Contribute to this Decline in Proactive Enforcement

- Demographic change brings significant challenges:
 - Incidents take longer to investigate due to required translation
 - 61.2 hours of Propio interpretation service used by PD staff in first 9 months
 - Increased time fingerprinting and photographing individuals without proper identification
 - Challenges in the schools carry over to law enforcement
- High priority incidents have resulted in significant long-term investigations
- The Department has maintained community engagement efforts which take time
 - Kiwanis Cops 'N Kids Book Reading
 - Shop with a Cop
 - Active Threat Training Presentations

Solutions

- **Leverage Technology**
 - Propio
 - Drone
 - ALPR (Automated License Plate Reader) Cameras
- **Increase Staffing**



Office of the City Manager
312 W. Whitewater Street, P.O. Box 178
Whitewater, Wisconsin 53190

www.whitewater-wi.gov
Telephone: (262) 473-0104
Fax: (262) 222-5901

MEMORANDUM

To: Common Council
From: John Weidl, City Manager
Date: 11/15/2023
Re: Support for WPD's Strategic Approach to Staffing and Technology Needs

Essentially, I was asked to assess the feasibility of adding one full-time position in the police department in 2024. Financially, the only option without corresponding cuts to another department is transferring money from the City's "rainy day fund" or what is known as undesignated fund balance. While this is possible, it presents a one-year solution only without ongoing revenues to ensure the position past 2024. I also asked Chief to assess what he would do if the governing body were to allocate the same one-time revenues to the police department in 2024. His memo is attached. His dedication to objectively finding a sustainable solution and balancing the needs of numerous stakeholders is both commendable and essential for the well-being of our city.

Therefore, I'm writing to express my support for Chief Dan Meyer's well-researched proposal regarding the Whitewater Police Department's (WPD) staffing and technology needs, including the allocation of an additional \$120,000 from the undesignated fund balance for one-time expenses, including referendum education and technology upgrades. I believe this aligns with the goals of several council members who wish to ensure our protective services is supported while balancing the financial health and long-term goals against immediate satisfaction.

To expand on that and in line with best practices, I believe the most prudent course of action is to follow the Chief's original proposal. If you recall the Chief's recent presentation at a common council meeting, this involves an immediate investment in technology, which will provide short-term support to our police force. While not all activity can be made public, recent drone footage of the apprehension of a felon with stolen firearms demonstrates the immediate impact of our Chief's strategy in real-time.

Concurrently, we should proceed with the Chief's medium-term strategy of conducting a comprehensive staffing analysis, which is funded in the 2024 budget, meaning we can start that process as soon as the budget is approved. This analysis will enable us to understand our department's needs accurately and objectively. After the staffing analysis it is likely we will need to present these findings to our community through a referendum. That process still need to be funded.

In short, adhering to this strategy of bolstering our technology capabilities now, while preparing for a well-informed and funded staffing referendum, seems a more responsible and strategic approach than hiring one additional staff member for a year without a clear long-term funding plan. This approach not only aligns with our Chief's existing strategy and financial best practices but also ensures that we make decisions that are sustainable and in the best interest of our community.

I look forward to discussing this further and working together to support the WPD in these initiatives.

Warm regards, - JSW

A handwritten signature in black ink that reads "John S. Weidl".

John S. Weidl, City Manager

WHITEWATER POLICE DEPARTMENT
INTEROFFICE MEMORANDUM

TO: City Manager John Weidl

FROM: Chief Dan Meyer

SUBJECT: Whitewater Police Department Staffing Plan

DATE: November 15, 2023

CC:

What is the Staffing Need?

The Whitewater Police Department has been staffed with 24 sworn officers since 2008. A great deal has changed since then, much of which greatly impacts how we police and investigate criminal activity. For instance, technology has advanced significantly in that time. Today, nearly every major investigation we conduct requires analyzing records on electronic equipment like computers or cell phones. This is very time consuming and requires applying for a search warrant, physically obtaining the electronic device, sending the device to an outside entity to be analyzed, reviewing the records, and ultimately storing the original device as evidence.

In addition to the general changes, like technological advancement, that all law enforcement agencies must adapt to, Whitewater specifically has been acutely impacted by demographic change. We've seen the addition of a large number of people from Nicaragua and Venezuela since early 2022. This change has impacted the community significantly. The police department has adapted to meet the following challenges:

- Overcoming lack of trust in law enforcement that many people have based on the environment in their home country
- Communicating with individuals speaking a Central American dialect of Spanish
- Protecting juveniles being victimized while living in non-familial living situations
- Encountering a large number of unlicensed drivers while continuing to enforce our traffic laws
- Ensuring we accurately identify and document our interactions with individuals who in some cases are intentionally deceiving officers with false documents
- Educating individuals about our laws and ordinances

We have worked diligently to meet these challenges by equipping our staff with technology. We've used Propio to help officers communicate with non-English speakers. We've purchased two drones and formed a drone team that has greatly increased our investigative capabilities. We've installed automated license plate reading (ALPR) cameras that also greatly increase our investigative capabilities. All of these things increase our efficiency, but they can't replace officers. We are at a point where we simply need additional staffing in order to ensure Whitewater residents receive the level of proactive law enforcement service that community members are accustomed to.

Addressing WPD Staffing for 2024

There will be a vacancy in our Detective Lieutenant position beginning January 2, 2024. We are working off the assumption that this position will be filled internally by internal promotion as we have three qualified internal candidates who have applied. Consequently, we have posted a Patrol Officer opening that will eventually backfill the opening created by the staff member promoted to Detective Lieutenant. Once hired, the Patrol Officer opening will put us at 25 sworn officers, which is one over the 24 we are budgeted for. However, financially, there will be no adverse impact because Officer Derek Johnson is away on military leave through fall of 2024, and we are confident we will see at least one retirement before he returns.

We have also considered what options are available in the event the Common Council were to approve additional funding law enforcement resources in 2024 above and beyond what is currently in the proposed 2024-2025 budget. It should be noted that any additional funding would be pulled from City reserves. If the Council does wish to provide additional funding, the following options should be considered:

- **Fund a Referendum Consultant (estimated cost \$50,000 - \$65,000):** This would pre-fund the costs associated with having a consultant provide services related to a planning and providing educational materials for a referendum for law enforcement services. The majority of the work completed by the consultant would occur in 2024 with the anticipated referendum occurring in 2025.
- **Fund Additional Technology:** The police department ultimately desires to expand the system of automated license plate reader (ALPR) cameras so that all major entrances to the City are covered. The service contract for one of these Flock cameras costs \$3,000/year. \$54,000 would allow us to purchase an additional nine Flock cameras for two years which mirrors the service contract of the three cameras already installed. This would allow us to get cameras at all major entrances to the City and would fund those cameras through this current budget cycle. If this were approved, beginning in 2026, servicing all 12 Flock cameras would cost \$36,000 annually.
- **Funding One Additional Sworn Officer (estimated cost \$100,000 - \$120,000):** As stated previously, we see a clear need for additional staffing. The challenging part is

determining how to ensure we have the greatest impact from an additional officer. Adding one officer would definitely have a positive impact on proactive enforcement and response times, however, some of the benefit would be lost in having the impact of reducing overtime costs (i.e. our staffing limit is either eight or nine officers daily depending on the day, and adding the additional officer on a day where we were scheduled one under our limit, would result in removing the need to pay an officer overtime to fill the position, but would not bring the department staffing up above the minimum number of officers on that day).

One consideration would be to hire an additional detective (in addition to the two currently budgeted) so that one of our detectives could be assigned to focus on drug enforcement, as well as investigating major crimes that stem from drug activity. This position could be posted both internally and externally, with preference given to an individual fluent in Spanish. If a more large-scale staffing increase is funded long-term, this additional position would be a logical component of any long-term staffing increase.

Addressing WPD Staffing Long-term

While I firmly believe additional staffing is justified, it is critical that we have an outside perspective provide a recommendation on what the need, if any, really is. To that end, the City has pre-funded \$50,000 to have a third-party consultant conduct a WPD staffing study in 2024. An RFP for the staff study consultant would need to be completed in the first quarter of 2024. Based on the outcome of that study, City leadership will be in a much better position to analyze how to best move forward.

Assuming the staffing study finds WPD to be understaffed, the best option to address the issue in an immediate sense will likely be a referendum. If the Common Council decides to address staffing through a referendum, the following timeline is recommended:

- **April, 2024:** RFP created to hire a consultant to provide services related to the referendum (Estimated cost of \$65,000 which is not currently funded in the budget)
- **May, 2024:** Consultant selected
- **August, 2024:** Council confirms the referendum question for the ballot based on data provided by staffing study and RFP consultant
- **April, 2025:** Referendum question goes on the ballot for the spring election

Ultimately, our goal is to ensure WPD is properly staffed now and in the future so that the Whitewater community continues to be a safe and enjoyable place to live and work.



Council Agenda Item

Meeting Date:	November 21, 2023
Agenda Item:	Staff Report Middle School Traffic
Staff Contact (name, email, phone):	Brad Marquardt, bmarguardt@whitewater-wi.gov , 262-473-0139

BACKGROUND

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

Staff asked Strand Associates to take a look at the traffic circulation around the Middle School. They have an engineer who has experience working with schools and associated circulation issues. They have asked a number of background questions, which the school district has provided answers to. The school district also indicated Strand could reach out them directly if needed. They are scheduled to be on site Friday, November 17, 2023 to visually watch the area. Once the review is completed, staff will present the findings to the school district and the City Council.



To: City of Whitewater Common Council

From: Sara Marquardt, HR Manager

Date: November 21, 2023

Re: Three Resumes from Employment & Labor Attorneys with von Briesen & Roper SC

At the November 7, 2021 Common Council Meeting, HR was directed to provide three resumes of attorneys with the firm of von Briesen & Roper who specialize in employment and labor matters.

Three resumes were provided by von Briesen & Roper and are attached to this memo.



James R. Macy
Attorney

james.macy@vonbriesen.com

55 Jewelers Park Drive
Suite 400
Neenah WI 54956

Tel: (920) 232-4841
Fax: (920) 232-4881

Jim Macy represents employers in all aspects of employment law including labor negotiations, discrimination defense, disability and ADA issues, wrongful discharge or employment contract disputes, non-competition issues and other difficult personnel transactions. He drafts employment agreements and negotiates employment severances. He represents employers of all sizes, including those with union and non-union workforces as well as police and fire departments.

Jim is Chair of the School Law Section and he represents numerous school districts providing advice on a wide variety of school law issues including student rights, records and discipline; policy issues; Board issues; and all contractual matters. He also serves as an independent hearing officer for student expulsion matters.

Jim has been recognized by *The Best Lawyers in America*® every year since 2011 and was named “Lawyer of the Year” in Employment Law-Management in both 2013 and 2015.

In 2018, Jim was recognized with the Lynne Webster Leadership Award by the Oshkosh Chamber of Commerce for his continued dedication to the Oshkosh community. He is a member of the Oshkosh Chamber of Commerce Board of Directors and serves as the Chair of the Oshkosh Leadership Steering Committee. Jim also served as a Director on Boards including the Grand Opera House, Town of Black Wolf Board of Zoning Appeals, the Oshkosh Area Humane Society and Unified Catholic Schools Foundation.

Areas of Practice

- Government Law
- Labor and Employment
- County and Municipal Governance
- School Law

Education

- University of Wisconsin, J.D.
- University of Wisconsin-La Crosse, B.S.

Bar Admissions

- Wisconsin
- Florida

Presentations and Publications

- Contributing Author, “Public Sector Labor Relations in Wisconsin,” State Bar of Wisconsin
- Contributing Author, “Municipal Staff Reductions,” State Bar of Wisconsin
- Author, “Drafting Employee Manuals,” American Bar Association
- Author, “How to Advise in Harassment Cases,” American Bar Association

Professional and Civic Associations

Item 15. Wisconsin School Attorneys Association
State Bar of Wisconsin

- American Bar Association

Honors and Accomplishments

- *The Best Lawyers in America*[®], Employment Law - Management (2011-2024), Labor Law - Management (2011-2024), Municipal Law (2017-2024), Government Relations (2024)
- Best Lawyers[®] Employment Law - Management "Lawyer of the Year", Green Bay (2013, 2015), Labor Law - Management "Lawyer of the Year", Green Bay (2013)
- Wisconsin Super Lawyers[®] (2005-2010)
- AV Preeminent[®] Peer Review Rated by *Martindale-Hubbell*[®]
- Lynne Webster Leadership Award, Oshkosh Chamber of Commerce (2018)
- Wisconsin Law Foundation, Fellow

Community Involvement

- Oshkosh Leadership Steering Committee, Chair
- Town of Black Wolf Board of Zoning Appeals, Chair



Mark S. Kapocius
Attorney

mark.kapocius@vonbriesen.com

411 East Wisconsin Avenue
Suite 1000
Milwaukee WI 53202

Tel: (414) 287-1290
Fax: (414) 238-6570

Mark Kapocius is a school attorney with more than twenty years of experience working in administrative leadership roles for school districts in Wisconsin. As a Shareholder in the Government Law Group and School Law Section, Mark focuses his practice on school law and advising other public-sector entities on labor and employment matters, governance issues, collective bargaining, public records and open meetings compliance.

Mark has extensive experience assisting school districts with special education, pupil records, policy and curriculum, and educator and administrator employment-issues involving recruiting, retention, contracting, discipline and nonrenewal, and compensation and benefits issues. Mark brings a unique and innovative perspective to solutions based on his in-house work as the Director of Human Resources for the School Districts of Greenfield, Whitefish Bay, Germantown and Elmbrook.

Since 2012, Mark has served as an impartial hearing officer for school districts, counties and municipalities on matters involving employee grievances. He is also an elected municipal judge for the Village of Greendale, where he presides over appearances and trials for civil ordinance violations.

Areas of Practice

- School Law
- Labor and Employment
- Government Law
- County and Municipal Governance

Education

- Marquette University, J.D., 2007
- Marquette University, M.Ed., 1997
- University of Wisconsin, B.S., 1994

Bar Admissions

- Wisconsin
- U.S. District Court, Eastern District of Wisconsin

Professional and Civic Associations

- American Bar Association
- Wisconsin School Attorneys Association (WSAA)
- Council of School Attorneys (National School Board Association)
- Wisconsin Municipal Judges Association
- State Bar of Wisconsin
- Milwaukee Bar Association

Community Involvement

Item 15. Wisconsin Policy Forum, Education Committee



Ryan P. Heiden
Attorney

ryan.heiden@vonbriesen.com

411 East Wisconsin Avenue
Suite 1000
Milwaukee WI 53202

Tel: (414) 287-1461
Fax: (414) 238-6504

Ryan Heiden is a Shareholder in the Government Law Group where he focuses his practice on school law and public sector labor and employment issues.

Ryan helps public sector employers navigate and minimize risk with respect to a wide-range of complex and sensitive labor and employment issues by providing employers with trusted and practical guidance. Ryan routinely provides counsel related to anti-discrimination practices, employee medical issues, wage and hour matters, internal investigations, employee discipline, and crisis management. He also serves as principal negotiator during collective bargaining and handles numerous other labor relations issues. He is also adept at navigating Wisconsin's Open Meetings and Public Records Laws, as well as unique issues related to public safety employees and police and fire commissions.

Ryan also advises school districts on board policy, pupil issues, expulsions, and other issues specific to school districts such as Title IX, FERPA, and constitutional rights.

Ryan frequently presents on labor and employment, school law, and public record issues throughout Wisconsin.

During law school, Ryan was a judicial intern for the Hon. Lynn Adelman of the U.S. District Court for the Eastern District of Wisconsin and he was a Comment Editor for *Marquette Law Review*, Volume 99. In addition, he served as a Research Assistant for the Associate Dean of Marquette University Law School, where he researched the spread and legality of municipal ordinances implementing trans-fat and sugar bans.

Areas of Practice

- Government Law
- Labor and Employment
- County and Municipal Governance
- School Law

Education

- Marquette University, J.D., *magna cum laude*, 2016
- University of Wisconsin-Whitewater, B.B.A., *cum laude*, 2013

Bar Admissions

- Wisconsin
- U.S. District Court, Eastern District of Wisconsin

Professional and Civic Associations

- Wisconsin School Attorneys Association (WSAA), Board of Directors
- State Bar of Wisconsin
- Milwaukee Bar Association
- Eastern District of Wisconsin Bar Association
- American Bar Association

- Best Lawyers: Ones To Watch® in America, Education Law (2024), Labor and Employment - Management (2024), Municipal Law (2024)

Community Involvement

- Wisconsin Policy Forum, Education Committee



CITY of WHITEWATER

Resolution adopting the 2024-2025 Budget

WHEREAS, the Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, has considered the detailed estimates of the money which will be required for the ensuing two years for local, county, and state purposes; and

WHEREAS, the Common Council considered said estimates and those estimates have been submitted to a Public Hearing held on **November 21, 2023**, as required by § 65.90 of the Wisconsin Statutes; and

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, that there is hereby levied upon all taxable property in said City, the following amounts for the ensuing year:

FOR THE PURPOSES, WALWORTH AND JEFFERSON COUNTIES, WISCONSIN:

5,852,362.00

BE IT FURTHER RESOLVED by the Common Council of the City of Whitewater that there is hereby appropriated out of the receipts of the City of Whitewater for 2024, including monies received from the general property tax levy, to the various purposes set forth in the budget for the purposes stated herein, the following amounts:

<u>EXPENDITURES - General Fund</u>	<u>REVENUES - General Fund</u>
General Government 1,844,553.28	General Revenues 6,569,163.12
Public Safety 5,502,097.52	Property Tax 5,852,362.00
Public Works 1,200,352.33	TOTAL 12,421,525.12
Culture/Recreation 1,402,822.45	
Conserv/Development 258,542.80	
Debt Service 1,313,705.29	
Sinking Funds 354,271.45	
Solid Waste/Recycling 488,180.00	
Capital Projects -	
Fund Balance-Reserve -	
Contingencies 57,000.00	
TOTAL 12,421,525.12	

BE IT FURTHER RESOLVED that the following Utility Budgets were authorized for 2024:

Wastewater Utility	9,688,833.25
Water Utility	5,271,627.56
Stormwater Utility	1,194,407.79

BE IT FURTHER RESOLVED that the 2023 tax increments for collection in 2024 have been calculated to be as follows:

TID #10	238,133.29
TID #11	64,384.23
TID #12	143,986.59
TID #13	88,153.65
TID #14	350,164.19
TOTAL	<u>884,821.95</u>

BE IT FURTHER RESOLVED, that the tax levy increases for tax increment districts as calculated are added to the various tax levies for all taxing jurisdictions, except 'State', as follows:

	<u>Walworth County</u>	<u>Jefferson County</u>	<u>Total</u>
County	98,285.19	37,422.18	135,707.37
City	248,351.54	74,880.19	323,231.73
Unified School	303,359.50	91,465.16	394,824.66
Technical College	23,224.36	7,833.83	31,058.19
TOTAL	<u>673,220.59</u>	<u>211,601.36</u>	<u>884,821.95</u>

BE IT FURTHER RESOLVED, the expenditures for marketing expenses, land purchase, construction costs, professional services, and debt service have also been calculated to total the following for the 2024 budget:

TID #4, Affordable Housing Extension	50,000
TID #10	129,776.76
TID #11	49,776.76
TID #12	41,750.00
TID #13	80,113.00
TID #14	81,412.50
TOTAL	<u>432,829.02</u>

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Whitewater that the Finance Director / City Treasurer is authorized to transfer sufficient funds from the City General Fund, if necessary, to the TID accounts to cover the expenditures not covered by the tax increments, and that an interest rate shall be added to the amount due the General Fund at the rate of one percent (1%) per annum for all funds owed the General Fund.

RESOLUTION introduced by Councilmember _____, who moved its adoption.

Seconded by Councilmember _____.

AYES: _____ NOES: _____ ABSENT: _____ ADOPTED:

John Weidl, City Manager

Karri Anderberg, City Clerk

ORDINANCE No. 2077

AN ORDINANCE CREATING SECTION 2.52.100 PEDESTRIAN AND BICYCLE
ADVISORY COMMISSION

The Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, do ordain as follows:

SECTION 1. Whitewater Municipal Code Section 2.52.100 is hereby created to read as follows:

2.73.010 – Pedestrian and Bicycle Advisory Commission

2.52.100 Established.

A pedestrian and bicycle advisory commission for the City of Whitewater is hereby created.

2.52.020 Purpose and intent.

It is hereby declared as a matter of public policy that the protection, improvement, and enhancement of the city transportation system to ensure safe and efficient movement of people and goods, and provide a variety of mode choices, while enhancing neighborhood livability and resident quality of life, is a public necessity and is required in the interest of the health, prosperity, safety, and welfare of the community. The purpose of this chapter is to:

- 1) Provide substantive advice and guidance to the parks and recreation board and other city boards, committees and commissions on bicycle and pedestrian related issues;
- 2) Provide a balanced and efficient transportation network that offers viable alternatives to driving and maximizes the use of existing investment;
- 3) Improve pedestrian connections to create a continuous and seamless pedestrian system;
- 4) Enhance the pedestrian environment to create a more walkable community;
- 5) Continue to build a connected bicycle route and trail network that is viable, convenient, safe, and secure; and
- 6) Encourage both utilitarian and recreational bicycling.

2.52.030 Membership and officers.

- 1) Creation and Membership. The pedestrian and bicycle advisory commission is hereby established as a permanent commission of the parks and recreation board. There shall be three total members on the Whitewater pedestrian and bicycle advisory commission. Membership shall be as follows:
 - a. Two citizen members shall be appointed under the procedures set forth in Whitewater Municipal Code, Chapter 2.12, each serving three-year terms, staggered annually.
 - b. One member of the common council shall serve as a member on the pedestrian and bicycle advisory commission. The common council member appointed to the Parks and Recreation Board shall be the third serving member on the pedestrian and bicycle advisory commission.
- 2) To the extent feasible, both transportation and recreational interests shall be represented, including, but not limited to bicycling organizations, organizations concerned with education and safety, business organizations, private citizens concerned with non-motorized transportation such as commuting, persons with disabilities, the aging community, recreational enthusiasts, and students.

- 3) Officers. A chairman and vice-chairman shall be elected by the commission members. The election of officers will take place at the first meeting in each calendar year and those elected will serve for the term of one year.
- 4) The parks and recreation director shall be the support staff member for the commission.

2.52.040 Procedure.

A majority of the commission shall constitute a quorum.

2.52.050 Powers and duties.

The commission shall be an advisory body that facilitates the city meeting the goals described in Section 2.52.020 and shall be accountable to the parks and recreation board.

2.52.060 Meetings.

The commission shall hold regular meetings as may be provided by its adopted policies, and may hold special meetings at the call of the chair or at the request of the city council, parks and recreation board or public works committee.

Ordinance introduced by Council Member _____, who moved its adoption.

Seconded by Council Member _____.

AYES:

NOES:

ABSENT:

ADOPTED:

John Weidl, City Manager

Karri Anderberg, City Clerk



Council Agenda Item

Meeting Date:	November 21, 2023
Agenda Item:	Ordinance 2077: Creating section 2.52.100 Pedestrian and Bicycle Advisory Commission
Staff Contact (name, email, phone):	Kevin Boehm, kboehm@whitewater-wi.gov , (262)473-0122

BACKGROUND

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

At the City Council meeting held on November 7, 2023 Ordinance 2075 was introduced repealing Chapter 2.51 Pedestrian and Bicycle Advisory committee. There was a motion made to repeal the code and create a standing committee of the Parks and Recreation Board

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

November 7, 2023 City Council made a motion to repeal code 2.51 and create a standing committee of the Parks and Recreation Board consisting of 3 members, 1 of which would be a city council member.
Seconded by

May 2, 2023 City Council, staff were directed to draft a repeal of Chapter 2.51 setting up the Bicycle & Pedestrian Advisory Committee.

FINANCIAL IMPACT

(If none, state N/A)

N/A

STAFF RECOMMENDATION

Approve Ordinance 2077: Creating section 2.52.100 Pedestrian and Bicycle Advisory Commission

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. Draft Ordinance No. 2077



Council Agenda Item

Meeting Date:	November 7, 2023
Agenda Item:	Ordinance 2075: Repealing Chapter 2.51 Pedestrian and Bicycle Advisory Committee (PBAC)
Staff Contact (name, email, phone):	Kevin Boehm, kboehm@whitewater-wi.gov , (262)473-0122

BACKGROUND

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

At the City Council meeting held on May 2, 2023, Eric Boettcher stated that the Pedestrian and Bicycle Advisory Committee (PBAC) had a lack of agenda items and a lack of quorums. Boettcher recommended the PBAC be absorbed into the Parks and Recreation Board. Councilmembers requested information be shared with the Public Works Committee as needed and current members of PBAC be used as resources as needed.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

May 2, 2023 City Council, Motioned by Councilmember Dawsey-Smith to direct staff to draft a repeal of Chapter 2.51 setting up the Bicycle & Pedestrian Advisory Committee. Seconded by Schreiber. Ayes: Hicks, Stone, Allen, Schreiber, Dawsey-Smith, Brown, Gerber. Noes: None. Absent: None. Motion Passed

FINANCIAL IMPACT

(If none, state N/A)

N/A

STAFF RECOMMENDATION

Approve Ordinance 2075: Repealing Chapter 2.51 Pedestrian and Bicycle Advisory Committee (PBAC)

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. Ordinance 2075
2. CC Minutes from May 02, 2023

ORDINANCE No. _____
AN ORDINANCE REPEALING CHAPTER 2.51
PEDESTRIAN AND BICYCLE ADVISORY COMMITTEE (PBAC)

The Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, do ordain as follows:

SECTION 1. Whitewater Municipal Code Chapter 2.51 is hereby repealed.

SECTION 2. This ordinance shall take effect upon passage and publication as provided by law.

Ordinance introduced by Council Member _____, who moved its adoption.

Seconded by Council Member _____.

AYES:
NOES:
ABSENT:
ADOPTED:

John Weidl, City Manager

Karri Anderberg, City Clerk

**ABSTRACT SYNOPSIS OF THE ESSENTIAL ELEMENTS OF THE OFFICIAL ACTIONS OF
THE COMMON COUNCIL OF THE CITY OF WHITEWATER, WALWORTH AND
JEFFERSON COUNTIES, WISCONSIN**

May 2, 2023

The regular meeting of the Common Council was called to order at 6:30 p.m. by President Jim Allen. MEMBERS PRESENT: Gerber, Brown, Dawsey-Smith, Allen, Stone, Hicks. MEMBERS ABSENT: None. LEGAL COUNSEL PRESENT: City Attorney Jonathan McDonell.

CONSENT AGENDA: It was moved by Councilmember Schreiber and seconded by Councilmember Hicks to acknowledge receipt and filing of the following: Community Development Authority Minutes from 02/16/2023, Community Development Authority Minutes from 03/16/2023, Library Board Minutes from 03/20/2023, and Parks and Recreation Board Minutes from 03/15/2023. AYES: Dawsey-Smith, Hicks, Schreiber, Gerber, Brown, Stone, Allen. NOES: None. ABSENT: None.

CITY MANAGER REPORT. City Manager Weidl gave his bi-monthly update of City events and accomplishments, including Proclamation declaring Friday, April 28, 2023 as Arbor Day in the City of Whitewater and encouraging citizen support of the planting of trees and Proclamation declaring May 2023 as Mental Health Month in the City of Whitewater.

STAFF REPORTS: Department of Public Works Director Marquardt and Parks & recreation Director Boettcher, and Whitewater Policy Department Chief Meyer provided updates regarding their respective department activities and accomplishments.

HEARING OF CITIZEN COMMENTS: None.

INITIAL REVIEW OF ALCOHOL LICENSE APPLICATIONS. City Attorney McDonell provided notice that each year, alcohol licenses must be renewed and summarized the statutory process, subject to Wis. Stats. 125.51, the Common Council is required to meet by May 15 to acknowledge the license renewal applications and to take action by June 15. No action was required at this time.

2023-24 STRATEGIC PLANNING REVIEW AND ADOPTION. City Manager Weidl introduced Steve Chmielewski, Community Development Extension Educator with the UW-Wisconsin Madison Division of Extension, who was engaged by the City to facilitate the Strategic Planning Process. Mr. Chmielewski summarized the resulting 2023-24 Strategic Planning document, the Conclusion of which stated:

“This effort encompassed a set of concepts, tools and procedures to help the City of Whitewater clarify the strategic issues the organization is facing, and to increase the outcomes in high priority areas while delivering on mission and moving toward the vision. Through the three facilitated Strategic Planning Sessions, participants helped clarify and frame the issues or challenges the city is Facing. The City will use these five high priory issues to develop goals and objectives that guide the budget process to create public value.”

Mr. Chmielewski recommended the following next steps: (1) Have a discussion on adopting these prioritized strategic issues; (2) work closely to develop strategies to achieve these broader goals, (3) create an action plan and develop measurable objectives and goals, (4) implement the plan, (5) continue to monitor progress at regular intervals, (6) develop a systematic review process to evaluate the extent to which the goals have been met, (7) reassess the Strategic Plan as external factors affect the environment or as new information about stakeholders needs arise over a couple years, and (8) review performance measures more frequently. Councilmember Stone thanked Mr. Chmielewski for his time and efforts and suggested that the Strategic Plan be made available to the public for comment before the Council takes final action to approve. Councilmember

Dawsey-Smith agreed with Councilmember Stone regarding the public component of the process before approval.

COMBINING OF PEDESTRIAN AND BICYCLE COMMITTEE WITH PARKS AND RECREATION BOARD. Parks & recreation Director Eric Boettcher stated that the existing Pedestrian & Bicycle Advisory Committee has had a lack of agenda items and lack of a quorum. Boettcher recommended that any future concerns regarding pedestrian and bicycle issues be included as an agenda item on the Park Board agenda. Councilmember Brown summarized the history of the creation of the Pedestrian & Bicycle Advisory Committee and stated her support for absorbing this Board into the Parks & Recreation Board. Councilmember Gerber requested that a procedure be established to be sure that information is also disseminated to the Public Works Committee as needed. Councilmember Hicks questioned whether the number of members on the Parks & Recreation Board would be increased. City Manager Weidl stated that the number of members would remain the same, with the ability to create ad hoc committees as necessary. Boettcher stated that current members on the Pedestrian & Bicycle Advisory Committee can be kept informed of issues relevant to pedestrian and bicycle safety and can be used as resources. It was moved by Councilmember Dawsey-Smith to direct staff to draft a repeal of Chapter 2.51 setting up the Bicycle & Pedestrian Advisory Committee. Seconded by Schreiber. AYES: Hicks, Stone, Allen, Schreiber, Dawsey-Smith, Brown, Gerber. NOES: None. ABSENT: None. Motion passed.

REMOVAL OF CITIZEN COMMITTEE APPOINTMENTS. City Manager Weidl stated that staff is recommending removal of the citizen appointment as written in the memo. It was moved by Schreiber to approve removal the citizen appointment due to an inability to serve. AYES: Dawsey-Smith, Hicks Schreiber, Gerber, Brown, Stone, Allen. NOES: None. ABSENT: None. Motion passed.

CITIZEN COMMITTEE APPOINTMENTS. City Manager Weidl stated he met with Council President Allen to review applications for vacancies on board and commissions and indicated that there were more applicants than positions available on committees. Those applications will be kept on file for consideration on future openings. It was moved by Brown to approve and seconded by Schreiber to approve the appointments as presented. AYES: Schreiber, Brown, Gerber, Stone, Dawsey-smith, Allen, Hicks. NOES: None. ABSENT: None. Motion passed.

COUNCILMEMBER REQUESTS FOR FUTURE AGENDA ITEMS. QUESTIONS. City Manager Weidl stated that Strategic Planning will be added to a future agenda. Pursuant to a citizen request, Councilmember Hicks requested consideration of removing the cement blocks at the “bridge to nowhere” (Indian Mound Parkway) and installing a matching gate. Councilmember Hick also requested that the City consider inspection/repair of water mains and resurfacing of Tratt Street all the way to the County Line. Councilmember Stone would like to consider purchasing a drone for the use by the Police Department. Councilmember Gerber requested that the City consider making improvements to the area around the two art statutes in the East Gateway area (East Main Street and East Milwaukee Street).

CLOSED SESSION. It was moved by Allen and seconded by Schreiber to adjourn to closed session, TO RECONVENE, pursuant to Chapter 19.85(1)(e) “Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session.” **Items to be discussed: 1) Negotiating Vacant Land Offer to Purchase with Becker & Bolton, LLC regarding parcel of land located at 501 N. Prospect Dr. in the Business Park Tax Parcel No. 292 0515 3434 001; 2) Deliberate Development Agreement with Becker & Bolton, LLC regarding proposed project to be located at 501 N. Prospect Dr. Tax Parcel No. 292 0515 3434 001; 3) Lease and option agreement with ClearPath Energy LLC for a solar energy project to be constructed on the City of Whitewater closed landfill site located at the end of the north terminus of Jefferson Street, Parcel Number: 292-0515-3343-000 and 292-0515-3342-000; 4) Lease Agreement with Cellco Partnership for tower and ground space to erect, operate and maintain communication facilities at the Southwest Water Tower located at 797 Indian Mound Parkway, Parcel Number: /A277200001; 5)**

Fire Chief Employment Agreement 6) Negotiation of Aquatic and Fitness Center Agreement with School District. AYES: Stone, Gerber, Hicks, Brown, Dawsey-Smith, Allen, Schreiber. NOES: None. ABSENT: None. Brad Marquardt, Eric Boettcher, Sara Marquardt, Jeremiah Thomas and Bonnie Miller were invited to remain. The meeting adjourned to closed session.

RECONVENE INTO OPEN SESSION. The meeting reconvened upon unanimous voice vote motion made by Councilmember Brown and seconded by Councilmember Hicks.

OPTION AGREEMENT WITH CLEARPATH ENERGY LLC. It was moved by Councilmember Dawsey-Smith for approval for a resolution to approve the Option Agreement with ClearPath Energy LLC for a solar energy project to be constructed on the City of Whitewater closed landfill site located at the end of the north terminus of Jefferson Street, Parcel Number: 292-0515-3343-000 and 292-0515-3342-000. Motion seconded by Schreiber. AYES: Schreiber, Brown, Gerber, Stone Dawsey-Smith, Allen, Hicks. NOES: None. ABSENT: None. Motion passed.

VACANT LAND OFFER TO PURCHASE WITH BECKER & BOLTON LLC. It was moved by Councilmember Dawsey-Smith to approve a resolution approving a Vacant Land Offer to Purchase with Becker & Bolton LLC regarding a parcel of land located at 501 N. Prospect Dr. in the Business Park (tax parcel listed on Agenda). Seconded by Councilmember Schreiber. AYES: Stone, Gerber, Hicks, Brown, Dawsey-Smith, Allen, Schreiber. NOES: None. ABSENT: None. Motion passed.

DEVELOPMENT AGREEMENT WITH BECKER & BOLTON LLC. It was moved by Councilmember Dawsey-Smith to approve a resolution approving the Development Agreement with Becker & Bolton, LLC regarding proposed project to be located at 501 N. Prospect Dr. (tax parcel number listed on Agenda), motion to include request for public noticing of the development, particularly the plans as approved by staff, in the next Council Agenda. Seconded by Schreiber. AYES: Hicks, Stone, Allen, Schreiber, Dawsey-smith, Brown, Gerber. NOES: None. ABSENT: None. Motion passed.

LEASE AGREEMENT WITH CELLCO PARTNERSHIP. It was moved by Councilmember Dawsey-Smith to approve a resolution approving the Lease Agreement with Cellco Partnership for tower and ground space to erect, operate and maintain communication facilities at the Southwest Water Tower located at 797 Indian Mound Parkway (tax parcel listed on Agenda), including a request for the lease agreement to be publicly noticed in a future agenda packet for the Common Council. Seconded by Councilmember Schreiber. AYES: Dawsey-Smith, Hicks, Schreiber, Gerber, Brown, Stone, Allen. NOES: None. ABSENT: None. Motion passed.

ADJOURN. Dawsey-Smith moved to adjourn the meeting. Schreiber seconded the motion. Motion passed on unanimous voice vote. The meeting adjourned at 8:45 p.m.

Respectfully submitted,

Bonnie Miller, Recorder

Municipal Code Enforcement, LLC

Memorandum

To: City of Whitewater Common Council

From: Allison Schwark, Municipal Code Enforcement, Zoning Administrator

Chapter 5.36 Mobile Homes and Mobile Home Parks

Presented to the Common Council for a second reading, and included in the packet is an ordinance to amend Chapter 5.36 Mobile Homes and Mobile Home Parks based upon staff and council recommendation from the November 7, 2023 Common Council Meeting.

All items highlighted in red font are sections that were either changed, amended, or added. Further questions, comments, or feedback can be answered directly at the time the Common Council Convenes to discuss proposed ordinance amendments.

Respectfully,

Allison Schwark

AN ORDINANCE AMENDING CHAPTER 5.36 MOBILE HOMES AND MOBILE HOME PARKS

5.36.010 -Definitions

- (a) "dependent mobile homes" means a mobile home which does not have complete bathroom facilities.
- (b) "licensee" means any person licensed to operate and maintain mobile home parks under this section.
- (c) "Licensing authority" means the City of Whitewater.
- (d) "Mobile home" means that which is, or was as originally constructed, designed to be transported by any motor vehicle upon a public highway, and equipped and used primarily for sleeping, eating, and living quarters, or is intended to be so used; and includes any additions, attachments, annexes, foundations, and appurtenances.
- (e) "Mobile home park" means any plot or plots of ground upon which 2 or more units, occupied for dwelling or sleeping purposes, are located, regardless of whether or not a charge is made for such accommodation.
- (f) "Nondependent mobile home" means a mobile home equipped with complete bath and toilet facilities, all furniture, cooking, heating appliances, and complete year-round facilities.
- (g) "Park" means a mobile home park.
- (h) "Person" means any natural individual, firm, trust, partnership, association, or corporation.
- (i) "Space" means a plot of ground within a mobile home park designed for the accommodation of one mobile home unit.
- (j) "Storage building" means a building of noncombustible walls and roof, of prefabricated construction allowing for convenient disassembly and removal, to be used as an accessory building to a mobile home, located on the same space but not attached to the mobile home. No such storage building shall exceed 2% of the area of the lot.
- (k) "Storage container" means a container of noncombustible material for outside mobile home storage. The volume of the container shall not exceed 200 cubic feet and limited in height to a maximum of 5'.
- (l) "Unit" means a mobile home unit.

5.36.020 Location outside parks – Restrictions

(a) Parking Outside of Parks is Prohibited. No person shall park any mobile home anywhere in the City other than in a licensed mobile home park.

5.36.030 Park Management

(a) License Required. No person shall construct, maintain, or operate a mobile home park in the City without a license issued by the Licensing Authority, in compliance with the terms of this ordinance and the laws of the State of Wisconsin. The original application for a mobile home park license shall be on a form prescribed by the Licensing Authority, shall be filed with the City Clerk, shall be signed by the applicant, and shall contain the following:

- (1) Name and address of the applicant;
- (2) Location and legal description of the mobile home park;
- (3) Name and address of the owner of the real estate on which the mobile home park is located.

5.36.040 Scale Drawing

(a) Every original application for a new mobile home park, or an addition or alteration to an existing mobile home park shall be accompanied by a scale drawing of the mobile home park, prepared by a registered professional engineer, registered surveyor, or registered architect and certified by them as such. No original application shall be deemed sufficient unless such scale drawing is attached to the written application. The drawing shall contain the following detailed information:

- (1) Accurate dimensions of the park in feet;
- (2) Location and width of all roads and the method of ingress and egress from and dimensions and locations of public highways;
- (3) The complete electric service installation and the location of poles, wire, service outlets, and lighting facilities;
- (4) A complete layout of unit spaces and number of square feet therein, together with the dimensions thereof. Each space shall bear a number in accordance with a numbering system prescribed by the building inspector or zoning administrator;
- (5) The location water mains and location of sanitary facilities, washrooms, garbage disposal units, incinerators, sanitary sewers, sewer drain lines, laundry rooms, utility rooms, and any other building or structure contemplated to be used by the applicant in connection with such park;
- (6) The location of required parking spaces for automobiles, boats, and other towed vehicles.
- (7) The location of storm sewers, storm drainage and storm management.

(8) Fire hydrant amount and locations per current NFPA standards and WFD requirements.

(9) Turning radius of fire department access roads.

(b) Every renewal application shall be accompanied by a scale drawing in accordance with the foregoing requirements for an original application, where changes have been made or are proposed which are not shown on previous submittals.

(c) The applicant shall obtain all zoning and building permits prior to the construction or erection of any building, regardless of description, to be located upon the park.

5.36.050 Mobile Home Park-License – Inspection and enforcement

(a) No original or renewal license shall be granted to any person until the applicant has erected and installed all necessary equipment, roads, sanitary facilities, lighting facilities, water facilities, stormwater facilities and other facilities required in the operation of said park, and a certificate certifying compliance with such requirements by the operator has been filed by the building inspector.

(b) Permit for Change in Park. No alteration, extension, addition, modification, or change shall be made in the mobile home park, its facilities, buildings, or structures without first securing a permit from the zoning administrator and building inspector. Application for a permit must be accompanied by scale drawings and any other information required by the inspector. A permit may be issued only if the requirements and conditions of this section, other ordinances of the city, and laws of Wisconsin are met. The permit fee shall be those listed in the Municipal Code.

(c) Park Directory to be Posted. Each mobile home park shall have a directory posted in a conspicuous place, designated by the Building Inspector, numbering the spaces within the park by lot or lot and block. The park directory shall be updated with each change within 5 days of said change. A duplicate directory shall be filed with the Building Inspector, Zoning Administrator, the Fire Chief, and the City Clerk. The space number shall be a standard city building number attached to the wall of the mobile home parallel to and visible from the fronting street or lane.

(d) Inspection. Each mobile home park, mobile home, and every structure and facility therein shall be subject to inspection by the Building Inspector, and or Health Officer during reasonable hours and with reasonable advance notice, except for emergencies. **See also Chapter 1.28 Right of Entry for Inspection.**

(e) Each licensee shall, within 5 days of the occupancy of a newly parked mobile home, file a report with the building inspector and the City Clerk, reporting that such mobile home is occupied and specifying the name of the owner and principal occupant of the mobile home, the trade name and size of the mobile home, the date first occupied, the number of persons occupying such mobile home, and the space in the park where the mobile home is placed. Upon inspection of the mobile home and its connections to the utility services, if applicable, the building inspector shall issue a permit allowing occupancy of such mobile home if the

requirements of this section, other applicable ordinances of the City, and laws of Wisconsin have been complied with. The permit shall be filed with the licensee of the park and retained by them until the mobile home is moved from the space it is parked on.

(f) Moving the mobile home from the designated space shall void the permit, and the licensee shall return the permit to the Clerk's Office for cancellation within 48 hours after the mobile home has been moved. If the building inspector refuses to issue a permit due to noncompliance with applicable city ordinances or state laws, the licensee and mobile home occupant shall have 30 days to correct or change the noncompliant items specified by the building inspector. Failure to correct the noncompliant items within the specified time frame will result in an order for the licensee to remove the mobile home from the park within a maximum of 5 days.

(g) All annual renewals and initial applications will include a written plan to address compliance with the following sections:

I. Emergency Management Plan for Mobile Home Park,

II. Compliance with Existing Fire Code, and

III, Identifying and Maintaining Adequate Bus Stops, and

IV. Street Width and Lighting for Emergency Vehicle Access and School Bus Transportation. All applications and renewals shall be approved by City Council.

5.36.060 Emergency Management Plan for Mobile Home Park

(a) An Emergency Management plan should be on file with the City Clerk's office and be submitted each year with the mobile home parks annual license

(b) This plan ensures the safety of mobile home park residents during emergencies, outlining roles and responsibilities and must include the following:

(1) Risk Assessment: Assess potential hazards like severe weather, fires, flooding, and power

outages.

(2) Emergency Response Team: Establish a team to coordinate response efforts, including communication, evacuation, and first aid.

(3) Communication Plan: Develop a robust system for timely information dissemination, including emergency contact numbers and a central communication point.

(4) Emergency Notification: Establish protocols for notifying residents through the communication system, personnel visits, and loudspeakers.

(5) Evacuation Procedures: Develop clear procedures for evacuation, including assembly areas, routes, tracking, and assistance for residents with special needs.

- (6) Shelter-in-Place: Define protocols for situations when evacuation is not possible, including shelter areas and guidelines for securing homes.
- (7) Training and Drills: Conduct regular training sessions and drills for staff and residents, evaluating and updating the plan based on lessons learned.
- (8) Coordination with Local Authorities: Maintain relationships with local emergency management agencies, fire departments, and law enforcement for a coordinated response.
- (9) A site plan shall be developed and submitted with said emergency plan showing secure buildings to be used for tornado and/or storm shelter that is capable of housing 3 persons per lot **including the pre-existing development of said park.**
- (c) Plan Maintenance and Review: Regularly review and update the plan, ensuring accuracy of contact information, evacuation routes, and shelter areas.

5.36.070 Annual License Fees.

- (a) License Period. The license period shall be for one year, commencing on the 1st day of June and expiring on the 30th day of May of the following year. A renewal application shall be filed no later than April 1st of each year.
- (b) An annual license fee of \$100 shall be charged to each applicant granted a license for each 50 spaces or fraction thereof. The full license fee shall be charged for the full year or fraction thereof.
- (c) Transfer of License. A license granted under this section may be transferred to another person during the license year upon filing an application and payment of a transfer fee of \$10,000.
- (d) Bond or Letter of Credit. Each application for an original or renewal license shall be accompanied by a surety bond or letter of credit in the sum of \$1,000 for each 50 mobile homes or fraction thereof. The bond or letter of credit shall guarantee the collection by the licensee of the monthly parking permit fee and payment of such fee to the City Treasurer and the payment by the licensee of any fine or forfeiture, including legal costs, imposed upon or levied against such licensee for a violation of any provision of this section.
- (e) Additional Information Required. Each licensee shall provide the following information to the City Clerk on of each year for each occupied mobile home in the park:
- (1) Name and address of the owner and occupant (if different from the owner);
 - (2) Lot and block on which the mobile home is parked and permit number allocated;
 - (3) Number of occupants;
 - (4) Number of children attending grade, middle and high school during the current school year;

5.36.080 Minimum Park Standards.

- (a) All new parks, or expansions to existing parks shall comply with the standards set forth in this section, as well as Title 1-20 of the City of Whitewater Municipal Ordinances that are applicable, the Wisconsin Administrative Code, and the Wisconsin Statutes.
- (b) An existing park operating as a nonconforming use under the Zoning Ordinance may be licensed provided it complies with the minimum standards set forth in this section, the applicable Zoning Ordinance of the City, the Wisconsin Administrative Code, and the Wisconsin Statutes.
- (c) All mobile home parks shall be maintained in a clean, orderly, and sanitary condition at all times and shall comply with all requirements of Title 8, Title 11, and Title 20.
- (d) Supplemental spaces for parking of automobiles, boats, camping trailers, and other vehicles owned by park occupants may be provided in the park in an area other than the lot spaces provided for mobile home parking. Parking of such equipment, except for 2 automobiles, on any mobile home space is prohibited.
- (e) It shall be required to remove the wheels and/or hitch of mobile homes in mobile home parks. The construction of permanent piers, posts, or other structures to support the unit is not allowed. However, stabilizing equipment and skirting made of noncombustible material and manufactured specifically for skirting purposes are permitted.
- (f) No business shall be conducted in any mobile home, mobile home park, or mobile home space unless approved as a conditional use under the Zoning Ordinance for the City.
- (g) Must comply with city ordinance 19.57 – General performance standards
- (h) All refuse containers must conform to local ordinances.
- (i) All pets must be licensed with the city as applicable and registered with the mobile home park resident administrator.
- (j) No mobile homes may be stored as dealer inventory for future sale. Parks are limited to two model mobile homes that are subject to all restrictions and rules contained in this chapter.
- (k) Only Class "A" mobile homes and/or manufactured homes conforming to the construction and safety and standards set forth by the United States Department of Housing and Urban Development will be allowed to locate within the boundaries of a mobile home park. All mobile homes shall be officially labeled to indicate conformity to the National Manufactured Home Construction and Safety Standards.
- (l) Only single-family mobile homes are allowed inside the park.
- (m) All new mobile home parks, or expansions to existing parks shall comply with all requirements set forth in Title 12 and Title 20 pertaining to landscaping requirements, buffer yards, tree plantings, and green space.
- (n) All new mobile home parks, or expansions to existing parks shall be required to install at least one park space.

5.36.090 Driveway Requirements

- (a) Driveways are required for each mobile home. All driveways within the mobile home park shall be designed and constructed to provide safe and efficient access to the mobile home spaces.
- (b) The width of driveways shall be a minimum of 12 feet and a maximum of 24 feet.
- (c) Driveways shall be constructed with concrete or asphalt, to ensure proper functionality and minimize dust emissions.
- (d) Any alterations or modifications to driveways must receive prior approval from the mobile home park management and comply with applicable building codes and regulations.
- (e) Driveways shall be regularly inspected by the mobile home park management to enforce compliance with these requirements and address any violations or non-compliance.

5.36.100 Internal Roads

- (a) Adequate drainage shall be provided along the roads to prevent water accumulation and ensure safe driving conditions.
- (b) Roads shall be properly marked with visible signage or markings to indicate name, direction of traffic flow, parking areas, and any other relevant information for drivers within the mobile home park.
- (c) Lighting shall be installed along the roads to ensure visibility during nighttime hours.
- (d) Roads shall be regularly inspected and maintained by the mobile home park management to address any damages, potholes, or other safety hazards.
- (e) Minimum turning radii of 15 feet shall be provided at the intersections of roads to allow for safe and easy maneuverability of vehicles.
- (f) Any obstructions, such as trees, shrubs, or utility poles, shall be kept clear from the roads to ensure unobstructed access.
- (g) The maximum grade or slope of roads shall comply with local regulations and standards to ensure safe navigation for vehicles.
- (h) Emergency access s shall be clearly designated and maintained to provide unimpeded access for emergency vehicles at all times.
- (i) All roads or lanes in any mobile home park shall have a width of 20' and shall be surfaced with bituminous concrete or similar material with no parking allowed or a width of 28' with parking allowed. The roads shall be maintained in good condition and be artificially lighted at night with an average of at least 0.5 foot-candles. They shall be unobstructed and provide convenient access to public highways.
- (j) All new mobile home parks, and additions or alterations to existing parks shall comply with all provisions of this chapter that are set forth in addition to full compliance with regulations and

requirements of roadways in Title 12 and Title 19 of the City of Whitewater. Proper infrastructure such as curb, gutter, drainage, sidewalk, and pedestrian access shall be demonstrated in accordance with said chapters and be shown on all site plans submitted by the applicant.

(k) All new mobile home parks, and additions or alterations to existing parks shall comply with all provisions of Title 12 and Title 19 of the City of Whitewater Ordinance pertaining to outdoor lighting, street lighting, pedestrian lighting, and security lighting. A lighting plan shall be shown in site plans submitted by the applicant.

(l) All new mobile home parks, and additions or alterations to existing parks shall comply with all provisions of Title 12 and Title 19 pertaining to pedestrian access and sidewalk standards. All new roadways shall be developed with sidewalks and pedestrian crossings per existing applicable codes and construction standards set forth herein. It shall be prohibited to park vehicles on any curb, sidewalk, or pedestrian crossing or access point.

(m) All new mobile home parks, and additions or alterations to existing parks shall specify in said application and renewal if they will be requesting street parking. Street parking shall only be granted by the Common Council, after staff review and recommendation.

5.36.110 Water and wastewater

(a) No park shall be laid out, constructed, or operated without city water and sanitary sewer facilities. No wastewater shall be thrown or discharged upon the surface of the ground.

(b) Individual water service connections provided for direct use in an independent unit shall be so constructed that they will not be damaged by the parking of such units. Such system shall be adequate to provide twenty pounds pressure per square inch and capable of furnishing a minimum of one hundred twenty-five gallons per day per space.

(c) All new mobile home parks, and additions or alterations to existing parks shall comply with all provisions of Title 16, Water and Sewers.

(d) Stormwater runoff provisions cannot proceed in stages. Stormwater runoff provisions must be complete for the entire park development before any mobile home can be parked.

5.36.120 Storage Building and Accessory Structures.

(a) One storage building, such as a storage shed, or carport, or container is permitted on a space. The licensee must apply for a zoning and building permit and provide a sketch of the unit space showing dimensions, the location and dimensions of the mobile home, and the proposed location and dimensions of the storage building or container. The zoning and building permit fee schedule in the Municipal Code applies.

(b) The floor of the storage building or container shall be constructed of metal, cement, concrete, bituminous concrete, gravel, or masonry mortar jointed.

(c) The storage building or container shall be located within the rear 1/4 of the space area with a minimum setback of 5' to the rear and side boundaries of the unit space.

(d) An open space of not less than 3 feet shall be provided between the storage building or container and the nearest wall of the mobile home on the space.

(e) Each building permit for the construction of a storage building or container shall be limited to the construction and maintenance of such storage building in conjunction with the mobile home currently on the space. The permit shall terminate if the mobile home is replaced. An expired permit may be reinstated upon the replacement of the mobile home if the storage building or container complies with all the aforementioned provisions.

5.36.130 Applicability of plumbing, electrical and building codes

All plumbing, electrical, building, and other work on or at any park licensed under this chapter shall be in accordance with the ordinances of the city and the requirements of the State Plumbing, Electrical and Building Codes and the regulations of the State Board of Health. Licenses and permits granted under this chapter grant no right to erect or repair any structure, to do any plumbing work, or to do any electrical work.

5.36.140 Waiver.

The Common Council may waive any minimum construction standards and requirements of a mobile home park or the construction requirements and standards of mobile homes if compliance with this section would result in prohibitive construction costs or other hardships, provided that such waiver would not constitute a hazard to public health, safety, or welfare.

5.36.150 Monthly Permit Fee.

(a) In addition to the license fee provided herein, each licensee is hereby required to collect from each mobile home occupying a space in the park a monthly parking permit fee which shall be charged against the owner of the mobile home. The amount so levied against each mobile home shall be payable by the licensee to the City Treasurer on or before the tenth of the month following the month for which said parking permit fee is due, whether or not collected by the licensee from the mobile homeowner.

(b) Exemptions. No exemptions from the required monthly parking permit fee shall be permitted except as provided in Section 66.0435(3)(c), Wis. Stats.

(c) The procedure for the determination of the amount of the monthly parking permit fee shall be as set forth in Section 66.0435, Wisconsin Statutes.

(d) The licensee required to collect the monthly parking permit fee under subsection 5.36.150 (a) of this section may deduct, for administrative expenses, 2% of the monthly fees collected.

5.36.160 Fire Code

- (a) Fire Code Compliance: Adhere to fire code requirements, including Chapter 2.24 City of Whitewater Municipal Ordinances, Wisconsin Administrative Code SPS 314 and Wisconsin Statute 101.14.
- (b) Fire department access roads shall have an unobstructed width of not less than 20 ft and an unobstructed height of 13ft 6in.
- (c) Fire department access roads shall be designed and maintained to support the imposed loads of fire apparatus and shall be provided with an all-weather driving surface.
- (d) Turning radius of a fire department access road shall be as approved by the Whitewater Fire Department.
- (e) Turns in fire department access roads shall maintain the minimum road width.
- (f) The required width of a fire department access road shall not be obstructed in any manner, including the parking of vehicles.
- (g) Hydrant spacing. Hydrants shall be placed at each internal road intersection and at intermediate points between intersections. Spacing may range from 400 feet to 500 feet depending on fire flow and size of main installed. Hydrants shall comply with current NFPA standards and WFD regulations.

5.36.170 Bus Stops and Pedestrian Access

- (a) Bus Stop Locations: Collaborate with the school district and transportation authorities to identify suitable bus stop locations with an off-street landing and access point. This area shall include a suitable overhang or shelter for children and families and be shown on any site plan submitted for said **mobile home park expansion, alteration, or any new mobile home park.**
- (b) Accessibility: Ensure bus stops are accessible with features like wheelchair ramps and sidewalk connectivity.
- (c) Clearances and Sight Lines: Maintain adequate clearance, remove obstructions, and assess visibility regularly.
- (d) Emergency Preparedness: Incorporate bus stops into the emergency plan, establish protocols, and review them regularly.

5.36.180 Revocation of License.

- (a) Any license granted under this section may be revoked or suspended by the Common Council if the holder violates any provisions of this section, the Building Code of the City, or any local rule or regulation of the Fire Chief, Health Officer, or the Wisconsin Department of Health and Social Services.

(b) Proceedings for revocation or suspension of a license shall be initiated upon a complaint filed with the City Clerk, signed by any law enforcement officer, Fire Chief, Health Officer, or Building Inspector. The holder of the license shall receive written notice of a public hearing at least 10 days in advance and shall have the right to appear and be heard at the hearing regarding the revocation of the license. If the license is revoked or suspended by the Council, the licensee may appeal the decision to the Circuit Court of Walworth County within 20 days of the revocation or suspension by filing a written notice of appeal with the City Clerk and providing a surety bond to the city in the amount of \$500, guaranteeing the prosecution of the appeal and the payment of costs that may be adjudged against them.

5.36.190 Failure to renew or obtain a license.

The failure to renew or to obtain a mobile home park license while a park is in operation is in violation of Wis. Stats. § 66.0435(2). A 20 percent per month fine of the regular fee shall be assessed against any person in violation of this section. The City administrator-clerk-treasurer will send by regular mail a notice of renewal 30 days prior to the renewal date. In the event of noncompliance after 30 days from the renewal date, a second notice shall be sent by registered mail. Failure to comply (i.e., payment of fine plus fee) after 30 days of the second notice mailing date, will require the dissolution of the mobile home park facility.

5.36.200 Mobile home park licensee liability.

The mobile home park licensee or operator shall be held liable for any unpaid sewer and water bills and/or unpaid monthly parking permit fees of a mobile homeowner who moves out of the park and leaves without satisfying these obligations. In the event of unit abandonment, the licensee will be responsible for all future taxes and expenses. The mobile home must be moved out of the City if unoccupied or unsold after 120 days. During this 120-day period, the park operator is responsible for the proper upkeep of the home and the grounds.

5.36.210 Penalty for violations.

Any person violating any provision of this chapter shall pay, upon conviction thereof, and forfeit not less than twenty-five dollars nor more than two hundred fifty dollars and the costs of prosecution, and in default of payment of such forfeiture and costs shall be imprisoned in the county jail until payment of such forfeiture and the costs of prosecution, but not exceeding thirty days for each violation. Each day of violation shall constitute a separate offense.



Council Agenda Item

Meeting Date:	Tuesday, October 17, 2023
Agenda Item:	Staff Report regarding updates to the Mobile Home Ordinance
Staff Contact (name, email, phone):	Rick Manthe- Contracted Attorney

BACKGROUND

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

Rick Manthe has made corrections to the ordinance related to Mobile Homes for the City of Whitewater.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

The ordinance was last updated on July 18, 2023.

FINANCIAL IMPACT

(If none, state N/A)

STAFF RECOMMENDATION

Staff examined the existing mobile park to determine how many units were within their property. Their existing footprint has 238 units over 27.8 acres, resulting in roughly 8.5 units per acre. The expansion area has roughly 37.6 acres. Removing acreage set aside for park land, including what should have been set aside for the existing mobile park, leaves around 25 acres. Requiring a 250 foot buffer from the base of the cell tower eliminates another 3.2 acres, leaving 21.8 acres for development. Using 8.5 units per acre nets 185 units.

In the second method we used 7,200 sq. ft. per unit. This number was an example from Allison Schwark of Municipal Code Enforcement who indicated she has seen it used before. Using this, 132 units would be allowed on the 21.8 acres. The first method, for comparison, has a unit square footage of 5,133.

Staff feels that using a square footage per unit was better than setting a fixed cap for the number of units on the parcel. To that end, staff would recommend using 7,200 sq. ft per unit. And to be clear, the 7,200 sq. ft. includes the area for streets, sidewalks, and other ancillary items that would be needed to be installed.

Rick also determined that we cannot set a limit on the number of mobile home parks in the City because the City does not have a common school district. However, the City can still use its zoning powers to effectively limit the locations where a mobile home park could be located. If only one property is zoned for mobile home parks, then the City could decide it will not allow any other properties in the City for use as a mobile home park.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

See the attached Draft from the Office of Rick Manthe.

ORDINANCE No. ____
AN ORDINANCE AMENDING CHAPTER 5.36 MOBILE HOMES AND MOBILE HOME PARKS

The Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, do ordain as follows:

SECTION 1. Whitewater Municipal Code Chapter 5.36.080(h) is hereby created to read as follows:

(h) No mobile home park may have more than 370 units. For the purpose of calculating the unit limit in this subsection, a “mobile home park” includes any property, regardless of ownership, that is used as a mobile home park, or property adjacent to an existing mobile home park if such property is currently used or proposed for use as a mobile home park. Adjacent property includes lands separated by roads, waterways, and easements.

Ordinance introduced by Council Member _____, who moved its adoption.

Seconded by Council Member _____.

AYES: _____

NOES: _____

ABSENT: _____

ADOPTED: _____, 2023

John Weidl, City Manager

Karri Anderberg, City Clerk



Council Agenda Item

Meeting Date:	November 21, 2023
Agenda Item:	DuPont Class Action Settlement
Staff Contact (name, email, phone):	Brad Marquardt, bmarguardt@whitewater-wi.gov , 262-473-0139

BACKGROUND

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

The City has received notice regarding a proposed Class Action Settlement with DuPont regarding contamination of PFAS in drinking water. The City has a deadline of December 4, 2023 to either Opt-In or Opt-Out of the Settlement. The City's recent testing of the drinking water resulted in a No-Detect for PFAS. Based on this, the only thing the City might receive money for if the City Opt's-In is future testing. If the City Opt's-Out, the City reserves the right in the future to go after DuPont if PFAS becomes a problem.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

N/A

FINANCIAL IMPACT

(If none, state N/A)

By Opting-Out, the City reserves its right to go after DuPont in the future if a PFAS problem arises.

STAFF RECOMMENDATION

Staff have been in contact with Municipal Environmental Group (MEG) which the city is a member, sat in on webinars, attended conferences, been in contact with other municipalities, and consulted the City Attorney in order to make a recommendation. Based on our No-Detect for PFAS, staff's recommendation is to Opt-Out of the Settlement.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. DuPont Class Action Settlement

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
CHARLESTON DIVISION

IN RE: AQUEOUS FILM-FORMING
FOAMS PRODUCTS LIABILITY
LITIGATION

) MDL No. 2:18-mn-02873
)
)
)
)
)
)
)
)
)
)

This document relates to *City of Camden, et al., v. E.I. DuPont de Nemours and Company, et al.*, No. 2:23-cv-03230-RMG

**NOTICE OF PROPOSED CLASS ACTION SETTLEMENT AND
COURT APPROVAL HEARING**

TO: All Public Water Systems in the United States of America that draw or otherwise collect from any Water Source that, on or before June 30, 2023, was tested or otherwise analyzed for PFAS and found to contain any PFAS at any level; and

All Public Water Systems in the United States of America that, as of June 30, 2023, are (i) subject to the monitoring rules set forth in UCMR 5 (i.e., “large” systems serving more than 10,000 people and “small” systems serving between 3,300 and 10,000 people), or (ii) required under applicable state or federal law to test or otherwise analyze any of their Water Sources or the water they provide for PFAS before the UCMR 5 Deadline.

All capitalized terms not otherwise defined herein shall have the meanings set forth in the Settlement Agreement and the Allocation Procedures, available for review at www.PFASWaterSettlement.com.

A FEDERAL COURT APPROVED THIS NOTICE. PLEASE READ THIS NOTICE CAREFULLY, AS THE PROPOSED SETTLEMENT DESCRIBED BELOW MAY AFFECT YOUR LEGAL RIGHTS AND PROVIDE YOU WITH POTENTIAL BENEFITS. THIS IS *NOT* A NOTICE OF A LAWSUIT AGAINST YOU OR A SOLICITATION FROM A LAWYER.

I. WHAT IS THE PURPOSE OF THIS NOTICE?

The purpose of this Notice is (i) to advise you that a proposed settlement (referred to as the “Settlement”) has been reached with the defendants The Chemours Company, The Chemours Company FC, LLC, DuPont de Nemours, Inc., Corteva, Inc., and E.I. DuPont de

Nemours and Company n/k/a EIDP, Inc. (each, a “Settling Defendant” and collectively, “Settling Defendants”) in the above-captioned lawsuit (the “Action”) pending in the United States District Court for the District of South Carolina (the “Court”); (ii) to summarize your rights in connection with the Settlement; and (iii) to inform you of a Court hearing to consider whether to grant final approval of the Settlement, to be held on December 14, 2023 at 10:00 a.m. EST, before the Honorable Richard M. Gergel, United States District Judge of the United States District Court for the District of South Carolina, located at 85 Broad Street, Charleston, South Carolina 29401.

If you received this Notice about the proposed Settlement in the mail, then you have been identified as a potential Settlement Class Member according to the Parties’ records. Please read this Notice carefully.

II. WHAT IS THE ACTION ABOUT?

Class Representatives are Public Water Systems that have filed actions against Settling Defendants and other defendants, which actions are currently pending in the above-captioned multi-district litigation, In Re: Aqueous Film-Forming Foams Products Liability Litigation, MDL No. 2:18-mn-2873 (D.S.C.) (the “MDL”).

Class Representatives have alleged that they have suffered harm resulting from the presence of PFAS in Drinking Water and/or are required to monitor for the presence of PFAS in Drinking Water and that Settling Defendants are liable for damages and other forms of relief to compensate for such harm and costs.

In addition to the MDL, certain other cases are pending against Settling Defendants asserting Released Claims (collectively with the MDL, all pending litigation brought by or on behalf of a Releasing Person against a Released Person involved Released Claims shall be referred to as the “Litigation”).

There are numerous defendants in addition to Settling Defendants in the MDL and the cases comprising the Litigation. Those other defendants are not part of this Settlement Agreement. The Class Representatives and Settlement Class Members will remain able to seek separate and additional PFAS-related recoveries from those other defendants in addition to the Settlement Amount here. The Parties agree, and Class Counsel have a reasonable basis to believe, that the Settling Defendants collectively comprise a very small share of MDL defendants’ total alleged PFAS-related liabilities, on the order of approximately 3-7% or less.

The Settling Defendants deny the allegations in the Litigation and all other allegations relating to the Released Claims and deny that they have any liability to Class Representatives, the Settlement Class, or any Settlement Class Member for any Claims of any kind, and would assert a number of legal and factual defenses against such Claims if they were litigated to conclusion (including against certification of any purported class for

litigation purposes).

This Notice should not be understood as an expression of any opinion by the Court as to the merits of the Class Representatives' claims or the Settling Defendants' defenses.

III. WHO IS PART OF THE PROPOSED SETTLEMENT?

The Class Representatives and Settling Defendants have entered into the Settlement Agreement to resolve Claims relating to PFAS contamination of Public Water Systems. The Court has preliminarily approved the Settlement Agreement as fair, reasonable, and adequate. The Court will hold a Final Fairness Hearing, as described below, to consider whether to make the Settlement final.

The Settlement Class consists of each of the following:

(a) All Public Water Systems in the United States of America that draw or otherwise collect from any Water Source that, on or before June 30, 2023, was tested or otherwise analyzed for PFAS and found to contain any PFAS at any level;

AND

(b) All Public Water Systems in the United States of America that, as of June 30, 2023, are (i) subject to the monitoring rules set forth in UCMR 5 (i.e., "large" systems serving more than 10,000 people and "small" systems serving between 3,300 and 10,000 people), or (ii) required under applicable state or federal law to test or otherwise analyze any of their Water Sources or the water they provide for PFAS before the UCMR 5 Deadline.

Not all Public Water Systems are potential Settlement Class Members: specifically, Public Water Systems that are owned and operated by a State or the federal government, and cannot sue or be sued in their own name, as well as certain other systems set forth below, are expressly excluded from the Settlement Class. In addition, Public Water Systems that do not fall within the Settlement Class definition set forth above are not Settlement Class Members.

The following are excluded from the Settlement Class:

- a) Any Public Water System that is located in Bladen, Brunswick, Columbus, Cumberland, New Hanover, Pender, or Robeson counties in North Carolina; provided, however, that any such system will be included within the Settlement Class if it so requests.
- b) Any Public Water System that is owned and operated by a State government and cannot sue or be sued in its own name, as listed in Exhibit

- I to the Settlement Agreement.
- c) Any Public Water System that is owned and operated by the federal government and cannot sue or be sued in its own name, as listed in Exhibit J to the Settlement Agreement.
 - d) Any privately owned well or surface water system that is not owned by, used by, or otherwise part of, and does not draw water from, a Public Water System within the Settlement Class.

“UCMR 5” means the United States Environmental Protection Agency’s (“U.S. EPA”) fifth Unregulated Contaminant Monitoring Rule, published at 86 Fed. Reg. 73131.

“UCMR 5 Deadline” means (i) December 31, 2025, or (ii) such later date to which the deadline for completion of sample collection under UCMR 5 may be extended by the U.S. EPA.

“Water Source” means any groundwater well, surface water intake, and any other intake point from which a Public Water System draws or collects Drinking Water, including water it provides or collects, treats or stores for distribution to customers or users.¹

IV. WHAT ARE THE KEY TERMS OF THE PROPOSED SETTLEMENT?

The key terms of the proposed Settlement are as follows.

1. **Settlement Amount.** Settling Defendants have agreed to pay the total and maximum dollar amount of one billion one hundred eighty-five million dollars (\$1,185,000,000) (the “Settlement Amount”), subject to final approval of the Settlement by the Court and certain other conditions specified in the Settlement Agreement. In no event shall the Settling Defendants be required under the Settlement Agreement to pay any amounts above the Settlement Amount. Any fees, costs, expenses, or incentive awards payable under the Settlement Agreement shall be paid out of, and shall not be in addition to, the Settlement Amount.

2. **Settlement Benefit.** Each Settlement Class Member who has not excluded itself from the Settlement Class will be eligible to receive a settlement check(s) from the Claims Administrator based on the Allocation Procedures developed by Class Counsel, which are subject to final approval by the Court as fair and reasonable. Each Settlement Class Member’s settlement amount will be based on information submitted by Settlement Class Members in their Claims Forms and will depend on each Impacted Water Source’s flow rate and level of concentration as compared to all other Settlement Class Members’ Impacted Water Sources. The allocation process is described below. Precisely how much each Settlement Class Member will receive is unknown at this time because it depends on all the information submitted by all Settlement Class Members.

¹ Other capitalized terms have the meaning given those terms in the Settlement Agreement.

3. **Settlement Administration.** The Court has appointed a Special Master and Claims Administrator pursuant to Rule 53 of the Federal Rules of Civil Procedure (FRCP) to oversee the allocation of the Settlement Funds. They will adhere to their duties set forth herein and in the Settlement Agreement. The Special Master will generally oversee the Claims Administrator and make any final decision(s) related to any appeals by Qualifying Settlement Class Members and any ultimate decision(s) presented by the Claims Administrator. The Claims Administrator will perform the actual modeling, allocation and payment distribution functions. The Claims Administrator will seek assistance from the Special Master when needed. The Claims Administrator may seek the assistance of the Plaintiffs' Executive Committee ("PEC") consultants who assisted in providing guidance in designing the Allocation Procedures.

Allocation Procedures Overview

The Allocation Procedures were designed to fairly and equitably allocate the Settlement Funds among Qualifying Settlement Class Members to resolve PFAS contamination of Public Water Systems in such a way that reflects factors used in designing a water treatment system in connection with such contamination. Both the volume of contaminated water and the degree of contamination are the main factors in calculating the cost of treating PFAS contamination; the Allocation Procedures use scientific and EPA-derived formulas to arrive at Allocated Amounts that proportionally compensate Qualifying Settlement Class Members for PFAS-related treatment. The Allocation Procedures are appended as Exhibit C to the Settlement Agreement.

1. **Claims Form Process.** The Claims Administrator will verify that each Entity that submits a Claims Form is a Qualifying Settlement Class Member and will confirm the category into which the Settlement Class Member falls.

- Settlement Class Members fall into one of two categories: Phase One Qualifying Settlement Class Members or Phase Two Qualifying Settlement Class Members. Phase One Qualifying Settlement Class Members will be allocated 55% of the Settlement Funds and Phase Two Qualifying Class Members will be allocated 45% of the Settlement Funds.²
 - A Phase One Qualifying Settlement Class Member is a Public Water System that draws or otherwise collects from any Water Source that tested or otherwise analyzed on or before June 30, 2023 and found to contain any PFAS at any level. The Claims Administrator will establish five separate payment sources from

² This allocation between Phase One and Phase Two is subject to adjustment by the Court.

which Phase One Qualifying Settlement Class Members may receive Settlement Funds. Such Settlement Class Members will be eligible for compensation from at least one and potentially more of the payment sources. These sources, and the criteria the Claims Administrator will use to determine the amount each Phase One Qualifying Settlement Class Member will receive from them, are described below and fully in the Allocation Procedures.

- A Phase Two Qualifying Settlement Class Member is a Public Water System that is not a Phase One Qualifying Settlement Class Member and is subject to the monitoring rules set forth in UCMR 5 or other applicable state or federal law. The Claims Administrator will establish five separate payment sources from which Phase Two Qualifying Settlement Class Members may receive Settlement Funds. Such Settlement Class Members will be eligible for compensation from at least one and potentially more of these payment sources, one of which will be to offset the costs of PFAS testing. These sources, and the criteria the Claims Administrator will use to determine the amount each Phase Two Qualifying Settlement Class Member will receive from them, are described below and fully in the Allocation Procedures.

The initial step for establishing Settlement Class Membership and eligibility for compensation from any of the Settlement Funds is the completion of the Claimant Information Form. After a Person completes the Public Water System Settlement Claims Form, the Settlement Class Member will be provided with additional relevant Claims Form(s) for the payment sources for which the Settlement Class Member may be eligible. The term “Claims Form” may refer to any of seven separate forms:

1. Phase One Public Water System Claims Form;
2. Phase One Supplemental Fund Claims Form;
3. Phase One Special Needs Fund Claims Form;
4. Phase Two Testing Claims Form;
5. Phase Two Public Water System Claims Form;
6. Phase Two Supplemental Fund Claims Form; and
7. Phase Two Special Needs Fund Claims Form.

These Claims Forms will be available online and can be submitted to the Claims Administrator electronically or on paper. The Claims Forms will vary depending on the applicable Settlement Class Membership category (Phase One or Phase Two) and on the specific sources from which compensation is sought. The Claims Forms are appended as Exhibit D to the Settlement Agreement.

The Claims Administrator will review each Claims Form, verify the completeness of the data it contains, and follow up as appropriate, including to notify Settlement Class Members of the need to cure deficiencies in their submission(s), if any. Based on this data,

the Claims Administrator will then confirm whether each Settlement Class Member is a Phase One Qualifying Settlement Class Member or Phase Two Qualifying Settlement Class Member and determine the amount each Settlement Class Member is owed from each payment source from which the Settlement Class Member seeks compensation. Should any portion of the Settlement Funds remain following the completion of the Claims process, they will be distributed to certain Qualifying Settlement Class Members in a pro rata fashion in proportion to their respective Allocated Amounts. None of any such remaining Settlement Funds shall be returned to the Settling Defendants.

4. **Payment of Settlement Amount.** Within ten (10) Business Days after Preliminary Approval, Settling Defendants shall pay or cause to be paid the Settlement Amount in full, in accordance with the payment terms set forth in the Settlement Agreement. If the Settlement does not become final, Settling Defendants are entitled to a refund of the unused Settlement Funds, and no distribution to Settlement Class Members will occur.

5. **Release.** All Settlement Class Members who have not excluded themselves from the Settlement Class will release certain Claims against the Settling Defendants, their affiliates, certain predecessors and successors, and other persons as set forth in the Settlement Agreement. This is referred to as the “Release.” Generally speaking, the Release will prevent any Settlement Class Member from bringing any lawsuit against the Settling Defendants or making any claims resolved by the Settlement Agreement.

The Release, as set forth in Paragraphs 12.1 through 12.9 of the Settlement Agreement, will be effective as to every Settlement Class Member who has not excluded itself from the Settlement Class, regardless of whether or not that Settlement Class Member files a Claims Form or receives any distribution from the Settlement.

6. **Attorney Fee/Litigation Cost and Class Representative Awards.** The Court will determine the amounts of attorneys’ fees and expenses to award to Class Counsel from the Settlement Amount for investigating the facts and law in the Action, the massive amount of litigation surrounding the Action, the trial preparations, and negotiating the proposed Settlement. Class Counsel will request an award of all attorneys’ fees and expenses in the amounts due under the Holdback Provisions set forth in CMO No. 3. Class Counsel will make their request in a motion for attorneys’ fees and costs in accordance with Section 11.2 of the Settlement Agreement. Class Counsel intend to file a motion for an award of attorneys’ fees and costs that will request that amounts due under the Holdback Provisions set forth in Case Management Order No. 3, private attorney/client contracts, and fees of Class Counsel all be paid from the Qualified Settlement Fund. Class Counsel intend to file such motion with the Court no later than October 15, 2023 as ordered by the Court. After the motion for attorneys’ fees and costs is filed, copies will be available from Class Counsel, the Settlement website (www.PFASWaterSettlement.com), or from the Court docket for *City of Camden, et al., v. E.I. DuPont de Nemours and Company, et al.*, No. 2:23-cv-03230-RMG.

Any attorneys' fees, costs, and expenses approved by the Court will be paid from the Settlement Amount.

7. **Settlement Administration.** All fees, costs, and expenses incurred in the administration and/or work by the Notice Administrator, including fees, costs, and expenses of the Notice Administrator, as well as the costs of distributing the Notice, shall be paid from the Settlement Amount. All fees, costs, and expenses incurred in the administration and/or work by the Claims Administrator, including fees, costs, and expenses of the Claims Administrator, shall be paid from the Settlement Amount. All fees, costs, and expenses incurred in the administration and/or work by the Special Master, including fees, costs, and expenses of the Special Master, shall be paid from the Settlement Amount. Settling Defendants shall have no obligation to pay any such fees, costs, and expenses other than the Settlement Amount.

8. **Dismissal of the Litigation.** If the Settlement is approved by the Court and becomes final, all pending Litigation will be dismissed with prejudice to the extent it contains Released Claims. If the Settlement is not approved by the Court or does not become final for any reason, the Litigation will continue, and Class Members will not be entitled to receive any Settlement Benefit.

THE PARAGRAPHS ABOVE PROVIDE ONLY A GENERAL SUMMARY OF THE TERMS OF THE PROPOSED SETTLEMENT. YOU CAN REVIEW THE SETTLEMENT AGREEMENT ITSELF FOR MORE INFORMATION ABOUT THE EXACT TERMS OF THE SETTLEMENT. THE SETTLEMENT AGREEMENT IS AVAILABLE AT WWW.PFASWATERSETTLEMENT.COM.

V. HOW WILL SETTLEMENT FUNDS BE DIVIDED AMONG CLASS MEMBERS?

1. **Baseline Testing.** Phase One and Phase Two Settlement Class Members must perform "Baseline Testing" – that is, Settlement Class Members must test every Water Source they own for PFAS. By performing Baseline Testing to determine which Water Sources have current PFAS detections, each Settlement Class Member will be able to submit Claims Forms, have its Water Sources scored, and receive Allocated Awards based on those scores.

Baseline Testing requires that each Water Source be analyzed for at least the 29 PFAS chemicals required under UCMR 5, using a methodology consistent with the requirements of UCMR 5 or applicable State requirements (if stricter). Any Water Source tested before December 7, 2021 that did not result in a PFAS detection must retest. Any Water Source that tested before June 30, 2023 that did result in a PFAS detection does NOT need to retest. However, you would still be required to test any other Water Sources that have not previously had a detection.

Baseline Testing is different from what the EPA requires for UCMR 5. Under UCMR 5, a Public Water System is required to test for PFAS only at the entry points to its distribution system, but Baseline Testing requires Settlement Class Members to test every Water Source. Because Baseline Testing requires more testing than UCMR 5, Phase Two Settlement Class Members will be compensated out of the Settlement Funds for the costs of testing each Water Source to meet Baseline Testing requirements. **Baseline Testing Claims Forms for Phase Two Settlement Class Members must be received by no later than January 1, 2026.**

Baseline Testing may be performed by any laboratory accredited by a state government or federal regulatory agency for PFAS analysis that uses any state- or federal agency-approved PFAS analytical method that is consistent with (or stricter) than the requirements of UCMR 5.

Class Counsel has arranged for discounted testing with the following laboratory to assist Settlement Class Members with Baseline Testing. The listed laboratory will forward the test results to the Claims Administrator. There is no requirement to use the listed laboratories.

Eurofins

Telephone Number: 916-374-4499

Website: <https://www.eurofinsus.com/environment-testing/pfas-testing/pfas-water-provider-settlement/>

2. **Base Scores for Water Sources.** The Allocation Procedures are designed to allocate money based on factors that dictate the costs of water treatment. It is well documented in the scientific literature and well known throughout the public water industry that the costs associated with water treatment consist of 1) capital costs and 2) operation and maintenance costs. Capital costs are mainly driven by the Impacted Water Source's flow rate. Operation and maintenance costs are mainly driven by the levels of PFAS in the water. The Allocation Procedures utilize capital costs and operation and maintenance costs to generate a score for each Impacted Water Source. The Claims Administrator will input the flow rates and PFAS concentrations from the Claims Forms into an EPA-derived formula that calculates a Base Score for each Impacted Water Source.

3. **Adjusted Base Scores.** Certain Class Members will be eligible for increased scores. Based on the Claims Forms submitted, the Claims Administrator will determine if a Settlement Class Member is eligible for three available enhancements to the score: the Litigation Bump, the Bellwether Bump, and the Regulatory Bump. A Settlement Class Member may qualify for none, one, or multiple bumps.

The Litigation Bump will apply to Settlement Class Members with a pending lawsuit against the Settling Defendants alleging PFAS contaminated Drinking Water. The Bellwether Bump will apply to the ten Settlement Class Members that served as the Public Water Provider Bellwether plaintiffs. The Regulatory Bump will apply when an Impacted Water Source exceeds an applicable state Maximum Contaminant Level (MCL) or the proposed federal MCL as of March 14, 2023.

After the Claims Administrator applies the appropriate bumps to each Impacted Water Source, the Claims Administrator will use the new Adjusted Base Scores to determine how much of the Settlement Funds each Impacted Water Source will receive.

4. **Very Small Public Water System Payments.** All Phase One and Phase Two Settlement Class Members that are listed in the Safe Drinking Water Information System (SDWIS) as Transient Non-Community Water Systems (TNCWS) and Non-Transient Non-Community Water Systems (NTNCWS) serving less than 3,300 people may apply for Phase One or Phase Two Very Small Public Water System Payments. Phase One Public Water System Claims Forms for Very Small Public Water Systems are due no later than 60 days after the Effective Date, and Phase Two Public Water System Claims Forms for Very Small Public Water Systems are due by June 30, 2026. The Claims Administrator will issue a payment of \$1,250 to the TNCWS and \$1,750 to the NTNCWS serving less than 3,300 people.

1. **Allocated Amounts.** The information required to calculate Allocated Amounts is not publicly available and is only obtainable through the Claims Forms submitted by Settlement Class Members. Thus, the Allocated Amount that each Settlement Class Member will receive is not determinable until the Claims Administrator analyzes all the Claims Forms submitted by the Claims Form deadlines.

2. **Special Needs Funds.** Special Needs Funds will be established by the Claims Administrator for Phase One and Phase Two Settlement Class Members that have expended monetary resources on extraordinary efforts to address PFAS contamination in their Impacted Water Sources. Settlement Class Members can file a Special Needs Fund Claims Form to be considered for reimbursement of these expenditures.

3. **Supplemental Funds.** The Claims Administrator will also establish Phase One and Phase Two Supplemental Funds so that Settlement Class Members who did not initially exceed a state or federal MCL when it submitted its Claims Form can request additional funds if it later exceeds a state or federal MCL.

VI. WHO REPRESENTS THE SETTLEMENT CLASS?

The Court has appointed the attorneys from the following law firms to act as counsel for the Class (referred to as “Class Counsel” or “Plaintiffs’ Counsel”) for purposes of the proposed Settlement:

Scott Summy Baron & Budd, P.C. 3102 Oak Lawn Ave., Ste. 1100 Dallas, Texas 75219	Michael A. London Douglas & London 59 Maiden Lane, 6 th Floor New York, NY 10038	Paul J. Napoli Napoli Shkolnik 1302 Av. Ponce de Leon San Juan, Puerto Rico 00907
--	---	---

<p>Elizabeth A. Fegan Fegan Scott LLC 150 S. Wacker Drive, 24th Floor Chicago, IL 60606</p>	<p>Joseph F. Rice Motley Rice 28 Bridgeside Blvd. Mount Pleasant, SC 29464</p>
---	--

VII. WHAT ARE THE REASONS FOR THE PROPOSED SETTLEMENT?

Class Counsel, Class Representatives, and Settling Defendants have engaged in extensive, arm’s-length negotiations, including negotiations facilitated by a Court-appointed mediator, and have, subject to the Preliminary and Final Approval of the Court, reached an agreement to settle and release all Released Claims, on the terms and conditions set forth in the Settlement Agreement.

Class Representatives and Class Counsel have concluded, after a thorough investigation and after carefully considering the relevant circumstances, including the Claims asserted, the legal and factual defenses thereto, the applicable law, the burdens, risks, uncertainties, and expense of litigation, as well as the fair, cost-effective, and assured method of resolving the Claims, that it would be in the best interests of Settlement Class Members to participate in the Settlement in order to avoid the uncertainties of litigation and to assure that the benefits reflected herein are obtained for Settlement Class Members. Further, Class Representatives and Class Counsel consider the Settlement set forth herein to be fair, reasonable, and adequate and in the best interests of Settlement Class Members.

The Settling Defendants, while continuing to deny any violation, wrongdoing, or liability with respect to any and all Claims asserted in the Litigation and all other Released Claims, either on their part or on the part of any of the Released Persons, entered into the Settlement Agreement to avoid the expense, inconvenience, and distraction of further litigation.

VIII. WHAT DO YOU NEED TO DO NOW?

YOU CAN PARTICIPATE IN THE SETTLEMENT. You must file a Claims Form to be eligible to receive a payment under the Settlement Agreement. You can submit your Claims Form online at www.PFASWaterSettlement.com, or you can download, complete and mail your Claims Form to the Claims Administrator at AFFF Public Water System Claims, PO Box 4466, Baton Rouge, Louisiana 70821. The deadline for a Phase One Settlement Class Member to submit a Phase One Public Water System Claims Form is 60 days following the Effective Date, and the deadline for a Phase Two Settlement Class Member to submit a Phase Two Public Water System Claims Form is June 30, 2026.

Regardless of whether you file a Claims Form or receive any distribution under the Settlement, unless you timely opt out as described below, you will be bound by any judgment or other final disposition of the Settlement, including the Release set forth in the Settlement

Agreement, and will be precluded from pursuing claims against the Settling Defendants separately if those Claims are within the scope of the Release.

YOU CAN OPT OUT OF THE SETTLEMENT. If you do not wish to be a Settlement Class Member, and do not want to participate in the Settlement and receive a Settlement Benefit Check, you may exclude yourself from the Settlement Class by completing and mailing a notice of intention to opt-out (referred to as an “Opt-Out”). Any Person within the Settlement Class who wishes to opt out of the Settlement Class and Settlement must file a written and signed statement entitled “Request for Exclusion” with the Notice Administrator and provide service on all Parties in accordance with Federal Rule of Civil Procedure 5.

To be treated as valid, the Request for Exclusion must be sent via certified or first-class mail to the Notice Administrator, Counsel for the Settling Defendants, and Class Counsel at the addresses below.

Counsel for the Settling Defendants:

Jeffrey M. Wintner Graham W. Meli Wachtell, Lipton, Rosen & Katz 51 West 52nd Street New York, NY 10019	Kevin T. Van Wart Kirkland & Ellis LLP 300 North LaSalle Chicago, IL 60654	Michael T. Reynolds Cravath, Swaine & Moore LLP 825 Eighth Avenue New York, NY 10019
--	--	--

Class Counsel:

Scott Summy Baron & Budd, P.C. 3102 Oak Lawn Ave., Ste. 1100 Dallas, Texas 75219	Michael A. London Douglas & London 59 Maiden Lane, 6 th Floor New York, NY 10038	Paul J. Napoli Napoli Shkolnik 1302 Av. Ponce de Leon San Juan, Puerto Rico 00907
--	---	---

Elizabeth A. Fegan Fegan Scott LLC 150 S. Wacker Drive, 24 th Floor Chicago, IL 60606	Joseph F. Rice Motley Rice 28 Bridgeside Blvd. Mount Pleasant, SC 29464
---	---

Notice Administrator:

In re: Aqueous Film-Forming Foams Products
Liability Litigation
c/o Notice Administrator
1650 Arch Street, Suite 2210
Philadelphia, PA 19103

The Request for Exclusion must be received by the Notice Administrator no later than December 4, 2023.

The Request for Exclusion must certify, under penalty of perjury in accordance with 28 U.S.C. § 1746, that the filer has been legally authorized to exclude the Person from the Settlement and must provide:

- an affidavit or other proof of the Settlement Class Member's standing;
- the filer's name, address, telephone, facsimile number and email address (if available);
- the name, address, telephone number, and e-mail address (if available) of the Person whose exclusion is requested; and

The Request for Exclusion must be received by the Notice Administrator no later than December 4, 2023.

Any Person that submits a timely and valid Request for Exclusion shall not (i) be bound by any orders or judgments effecting the Settlement; (ii) be entitled to any of the relief or other benefits provided under this Settlement Agreement; (iii) gain any rights by virtue of this Settlement Agreement; or (iv) be entitled to submit an Objection.

If you own or operate more than one Public Water System and are authorized to determine whether to submit Requests for Exclusion on those Public Water Systems' behalf, you may submit a Request for Exclusion on behalf of some of those Public Water Systems but not the other(s). You must submit a Request for an Exclusion on behalf of each such Public Water System that you wish to opt out of the Settlement Class. Any Public Water System that is not specifically identified in a Request for Exclusion will remain in the Settlement Class.

Any Settlement Class Member that does not submit a timely and valid Request for Exclusion submits to the jurisdiction of the Court and, unless the Settlement Class Member submits an Objection that complies with the provisions of the Settlement Agreement, shall waive and forfeit any and all objections the Settlement Class Member may have asserted.

YOU CAN OBJECT OR TAKE OTHER ACTIONS. Any Settlement Class Member who

has not successfully excluded itself (“opted out”) may object to the Settlement. Any Settlement Class Member who wishes to object to the Settlement or to an award of fees or expenses to Class Counsel must file a written and signed statement designated “Objection” with the Clerk of the Court and provide service on Counsel for the Settling Defendants and Class Counsel at the addresses below in accordance with Federal Rule of Civil Procedure 5. Objections submitted by any Settlement Class Member to incorrect locations shall not be valid.

Clerk of the Court:

Clerk, United States District Court for the District of South Carolina 85 Broad Street Charleston, SC 29401
--

Counsel for the Settling Defendants:

Jeffrey M. Wintner Graham W. Meli Wachtell, Lipton, Rosen & Katz 51 West 52nd Street New York, NY 10019	Kevin T. Van Wart Kirkland & Ellis LLP 300 North LaSalle Chicago, IL 60654	Michael T. Reynolds Cravath, Swaine & Moore LLP 825 Eighth Avenue New York, NY 10019
--	--	--

Class Counsel:

Scott Summy Baron & Budd, P.C. 3102 Oak Lawn Ave., Ste. 1100 Dallas, Texas 75219	Michael A. London Douglas & London 59 Maiden Lane, 6 th Floor New York, NY 10038	Paul J. Napoli Napoli Shkolnik 1302 Av. Ponce de Leon San Juan, Puerto Rico 00907
Elizabeth A. Fegan Fegan Scott LLC 150 S. Wacker Drive, 24 th Floor Chicago, IL 60606		Joseph F. Rice Motley Rice 28 Bridgeside Blvd. Mount Pleasant, SC 29464

All Objections must certify, under penalty of perjury in accordance with 28 U.S.C. § 1746, that the filer has been legally authorized to object on behalf of the Settlement Class Member and must provide:

- an affidavit or other proof of the Settlement Class Member’s standing;
- the filer’s name, address, telephone, facsimile number and email address (if available);

- the name, address, telephone, facsimile number and email address (if available) of the Person whose Objection is submitted;
- all objections asserted by the Settlement Class Member and the specific reason(s) for each objection, including all legal support and evidence the Settlement Class Member wishes to bring to the Court's attention;
- an indication as to whether the Settlement Class Member wishes to appear at the Final Fairness Hearing; and
- the identity of all witnesses the Settlement Class Member may call to testify. The deadline to submit an Objection is November 4, 2023.

Settlement Class Members may object either on their own or through any attorney hired at their own expense. If a Settlement Class Member is represented by counsel, the attorney must file a notice of appearance with the Clerk of Court no later than November 4, 2023, the date ordered by the Court for the filing of Objections, and serve such notice on all Parties in accordance with Federal Rule of Civil Procedure 5 within the same time period.

Any Settlement Class Member who fully complies with the provisions for objecting may, at the Court's discretion, appear at the Final Fairness Hearing to object to the Settlement or to the award of fees and costs to Class Counsel. Any Settlement Class Member who fails to comply with the provisions of the Settlement Agreement for objecting shall waive and forfeit any and all objections the Settlement Class Member may have asserted.

IX. WHAT WILL HAPPEN AT THE FINAL FAIRNESS HEARING?

Before deciding whether to grant final approval to the Settlement, the Court will hold the Final Fairness Hearing in Hon. Sol Blatt, Jr., Courtroom of the U.S. Courthouse, 85 Broad Street, Charleston, South Carolina 29401, on December 14, 2023, at 10:00 a.m. EST. At that time, the Court will determine, among other things, (i) whether the Settlement should be granted final approval as fair, reasonable, and adequate, (ii) whether the Released Claims should be dismissed with prejudice pursuant to the terms of the Settlement Agreement, (iii) whether the Settlement Class should be conclusively certified, (iv) whether Settlement Class Members should be bound by the Release set forth in the Settlement Agreement, (v) the amount of attorneys' fees and costs to be awarded to Class Counsel, if any, and (vi) the amount of the award to be made to the Class Representatives for their services, if any. The Final Fairness Hearing may be postponed, adjourned, or continued by Order of the Court without further notice to the Class.

X. HOW CAN YOU GET ADDITIONAL INFORMATION ABOUT THE ACTION, THE PROPOSED SETTLEMENT, THE SETTLEMENT AGREEMENT, OR THE NOTICE?

The descriptions of the Action, the Settlement, and the Settlement Agreement in this Notice

are only a general summary. In the event of a conflict between this Notice and the Settlement Agreement, the terms of the Settlement Agreement control. All papers filed in this case, including the full Settlement Agreement, are available for you to inspect and copy (at your cost) at the office of the Clerk of Court, the Settlement website, or online through PACER. A copy of the Settlement Agreement may also be obtained from Class Counsel by contacting them at the addresses or telephone numbers set forth above. Any questions concerning this Notice, the Settlement Agreement, or the Settlement may be directed to Class Counsel. You may also seek the advice and counsel of your own attorney, at your own expense, if you desire.

DO NOT WRITE OR TELEPHONE THE COURT, THE CLERK’S OFFICE, OR DEFENDANT WITH ANY QUESTIONS ABOUT THIS NOTICE, THE SETTLEMENT, OR THE SETTLEMENT AGREEMENT.

XI. WHAT ARE THE ADDRESSES YOU MAY NEED?

Counsel for the Settling Defendants:

Jeffrey M. Wintner Graham W. Meli Wachtell, Lipton, Rosen & Katz 51 West 52nd Street New York, NY 10019	Kevin T. Van Wart Kirkland & Ellis LLP 300 North LaSalle Chicago, IL 60654	Michael T. Reynolds Cravath, Swaine & Moore LLP 825 Eighth Avenue New York, NY 10019
--	--	--

If to the Class Representatives, Class Counsel, or Settlement Class Members:

Scott Summy Baron & Budd, P.C. 3102 Oak Lawn Ave., Ste. 1100 Dallas, Texas 75219	Michael A. London Douglas & London 59 Maiden Lane, 6 th Floor New York, NY 10038	Paul J. Napoli Napoli Shkolnik 1302 Av. Ponce de Leon San Juan, Puerto Rico 00907
--	---	---

Elizabeth A. Fegan Fegan Scott LLC 150 S. Wacker Drive, 24 th Floor Chicago, IL 60606	Joseph F. Rice Motley Rice 28 Bridgeside Blvd. Mount Pleasant, SC 29464
---	---

If to the Notice Administrator:

In re: Aqueous Film-Forming Foams Products
Liability Litigation
c/o Notice Administrator
1650 Arch Street, Suite 2210
Philadelphia, PA 19103

If to the Claims Administrator:

AFFF Public Water System Claims
PO Box 4466
Baton Rouge, Louisiana 70821

XII. WHAT YOU MUST INCLUDE IN ANY DOCUMENT YOU SEND REGARDING THE ACTION.

In sending any document to the Notice Administrator, Claims Administrator, the Court, Class Counsel, or Settling Defendants' Counsel, you must include the following case name and identifying number on any documents and on the outside of the envelope:

In re: Aqueous Film-Forming Foams Products Liability Litigation, MDL No. 2:18-mn-2873 (D.S.C.), this document relates to: *City of Camden, et al., v. E.I. DuPont de Nemours and Company, et al.*, No. 2:23-cv-03230-RMG.

You must also include your full name, address, email address, and a telephone number where you can be reached.

XIII. WHAT IMPORTANT DEADLINES YOU NEED TO KNOW.

Deadline Description	Deadline Date
Deadline to submit Objections	11/4/2023
Deadline to submit Requests for Exclusion	12/4/2023
Court's Final Fairness Hearing	12/14/2023 at 10:00 AM EST
Phase One Public Water System Claims Form	60 Days after the Effective Date
Phase One Special Needs Claims Form	45 Days after the Phase One Public Water System Claims Form Deadline
Phase Two Testing Claims Form	1/1/2026
Phase Two Public Water System Claims Form	6/30/2026
Phase Two Special Needs Claims Form	8/1/2026
Phase One Supplemental Fund Claims Form	12/31/2030
Phase Two Supplemental Fund Claims Form	12/31/2030

NOTICE OF DUPONT CLASS ACTION SETTLEMENT
IN RE: AQUEOUS FILM FORMING FOAMS
PRODUCT LIABILITY LITIGATION

United States District Court, District of South Carolina – Charleston Division
MDL No. 2:18-mn-2873
Case No. 2:23-cv-03230

PLEASE NOTE, the enclosed correspondence relates to the Settlement with The Chemours Company, The Chemours Company FC, LLC, DuPont de Nemours, Inc., Corteva, Inc., and E.I. DuPont de Nemours and Company n/k/a EIDP, Inc. (each a “Settling Defendant”).

YOU MAY RECEIVE ADDITIONAL CORRESPONDENCE RELATING TO ADDITIONAL SETTLEMENTS WITH OR JUDGMENTS INVOLVING OTHER DEFENDANT(S).

Please be aware that documents associated with one Settling Defendant may appear similar to documents associated with another Settling Defendant. However, **each Settlement has its own specific terms and conditions, and each set of documents should be carefully reviewed with this in mind.** Please visit www.PFASWaterSettlement.com for more information and to review settlement-related documents.

SETTLEMENT WEBSITE FOR FILING YOUR CLAIM FOR SETTLEMENT PAYMENT
WWW.PFASWATERSETTLEMENT.COM

NOTICE ID: [insert]



Council Agenda Item

Meeting Date:	November 21, 2023
Agenda Item:	3M Class Action Settlement
Staff Contact (name, email, phone):	Brad Marquardt, bmarguardt@whitewater-wi.gov , 262-473-0139

BACKGROUND

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

The City has received notice regarding a proposed Class Action Settlement with 3M regarding contamination of PFAS in drinking water. The City has a deadline of December 11, 2023 to either Opt-In or Opt-Out of the Settlement. The City's recent testing of the drinking water resulted in a No-Detect for PFAS. Based on this, the only thing the City might receive money for if the City Opt's-In is future testing. If the City Opt's-Out, the City reserves the right in the future to go after 3M if PFAS becomes a problem.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

N/A

FINANCIAL IMPACT

(If none, state N/A)

By Opting-Out, the City reserves its right to go after 3M in the future if a PFAS problem arises.

STAFF RECOMMENDATION

Staff have been in contact with Municipal Environmental Group (MEG) which the city is a member, sat in on webinars, attended conferences, been in contact with other municipalities, and consulted the City Attorney in order to make a recommendation. Based on our No-Detect for PFAS, staff's recommendation is to Opt-Out of the Settlement.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. 3M Class Action Settlement

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
CHARLESTON DIVISION**

**IN RE: AQUEOUS FILM-FORMING
FOAMS PRODUCTS LIABILITY
LITIGATION**

MDL No. 2:18-mn-2873-RMG

This Document relates to:

City of Camden, et al., v. 3M Company,
No. 2:23-cv-03147-RMG

**NOTICE OF PROPOSED CLASS ACTION SETTLEMENT AND
COURT APPROVAL HEARING**

TO: All Active Public Water Systems in the United States of America that have one or more Impacted Water Sources as of June 22, 2023; **and** all Active Public Water Systems in the United States that do not have one or more Impacted Water Sources as of June 22, 2023, and (i) are required to test for certain PFAS under UCMR-5, or (ii) serve more than 3,300 people.

A FEDERAL COURT APPROVED THIS NOTICE. PLEASE READ THIS NOTICE CAREFULLY, AS THE PROPOSED SETTLEMENT DESCRIBED BELOW MAY AFFECT YOUR LEGAL RIGHTS AND PROVIDE YOU WITH POTENTIAL BENEFITS. THIS IS NOT A NOTICE OF A LAWSUIT AGAINST YOU OR A SOLICITATION FROM A LAWYER.

All capitalized terms not otherwise defined herein shall have the meanings set forth in the Settlement Agreement, available for review at www.PFASWaterSettlement.com.

I. WHAT IS THE PURPOSE OF THIS NOTICE?

The purpose of this Notice is (i) to advise you of a proposed settlement (referred to as the “Settlement”) that has been reached with the defendant, 3M Company (“3M” or “Defendant”), in the above-captioned lawsuit (the “Action”) pending in the multi-district litigation in the United States District Court for the District of South Carolina (the “Court”); (ii) to summarize your rights in connection with the Settlement; and (iii) to inform you of a Court hearing to consider whether to grant final approval of the Settlement, to be held on **February 2, 2024 at 10:00 a.m. EST in Charleston Courtroom #1, J. Waties Waring Judicial Center**, before the Honorable Richard M. Gergel, United States District Judge of the United States District Court for the District of South Carolina, located at 83 Meeting Street, Charleston, South Carolina 29401.

If you received this Notice about the proposed Settlement in the mail, then you have been identified as a potential Settlement Class Member according to the Parties’ records. Please read this Notice carefully.

II. WHAT IS THE ACTION ABOUT?

Class Representatives are Public Water Systems that have filed actions against 3M and other defendants, which actions are currently pending in the above-referenced multi-district litigation (“MDL”).

Class Representatives have alleged that they have suffered harm resulting from the presence of PFAS in Drinking Water and/or the need to monitor for the presence of PFAS in Drinking Water, and that 3M is liable for damages and other forms of relief to compensate for such harm and costs.

In addition to the MDL, certain other cases asserting Released Claims are pending against 3M (collectively with the MDL, the “Litigation”).

There are numerous defendants in addition to 3M in the MDL and the cases that comprise the Litigation. Those other defendants are not part of this Settlement Agreement. The Class Representatives and Settlement Class Members will remain able to seek separate and additional PFAS-related recoveries from those other defendants in addition to the Settlement Amount here.

3M denies the allegations in the Litigation and all other allegations relating to the Released Claims; denies that it has any liability to Class Representatives, the Settlement Class, or any Settlement Class Member for any Claim of any kind; and would assert a number of legal and factual defenses against such Claims if they were litigated to conclusion (including against certification of any purported class for litigation purposes).

This Notice should not be understood as an expression of any opinion by the Court as to the merits of the Class Representatives' Claims or the Defendant's defenses.

III. WHO IS PART OF THE PROPOSED SETTLEMENT?

The Class Representatives and 3M have entered into the Settlement Agreement to resolve Claims relating to PFAS contamination of Drinking Water in Public Water Systems. The Court has preliminarily approved the Settlement Agreement as fair, reasonable, and adequate. The Court will hold a Final Fairness Hearing, as described below, to consider whether to grant final approval of the Settlement.

The Settlement Class is defined as follows:

All Active Public Water Systems in the United States of America that have one or more Impacted Water Sources as of June 22, 2023.

AND

All Active Public Water Systems in the United States that do not have one or more Impacted Water Sources as of June 22, 2023, and (i) are required to test for certain PFAS under UMCR-5, or (ii) serve more than 3,300 people, according to SDWIS.

Exhibits E and F to the Settlement Agreement, available for review at www.PFASWaterSettlement.com, list all Eligible Claimants known to Interim Class Counsel and 3M's Counsel. Not all Public Water Systems are potential Settlement Class Members; specifically excluded from the Settlement Class are:

- i. Non-Transient Non-Community Water Systems serving 3,300 or fewer people;
- ii. Transient Non-Community Water Systems of any size;
- iii. The Public Water Systems listed in Exhibit G to the Settlement Agreement, which are associated with a specific PFAS-manufacturing facility owned by 3M;
- iv. Any Public Water System that is owned by a State government, is listed in SDWIS as having as its sole "Owner Type" a "State government" (as set forth in Exhibit H to the Settlement Agreement), and lacks independent authority to sue and be sued;
- v. Any Public Water System that is owned by the federal government, is listed in SDWIS as having as its sole "Owner Type" the "Federal government" (as set forth in Exhibit I to the Settlement Agreement), and lacks independent authority to sue and be sued;
- vi. The Public Water Systems that are listed in Exhibit J to the Settlement Agreement and have previously settled their PFAS-related Claims against 3M; and
- vii. Any privately owned well that provides water only to its owner's (or its owner's tenant's) individual household and any other system for the provision of water for human consumption that is not a Public Water System.

An Eligible Claimant must submit a timely notice if it believes it has been erroneously listed in any of the above-referenced Exhibits.

Per the Settlement Agreement, "Public Water System" means a system for the provision to the public of water for human consumption through pipes or other constructed conveyances, if such system has at least fifteen (15) service connections or regularly serves an average of at least twenty-five (25) individuals daily at least sixty (60) days out of the year, consistent with the use of that term in the Safe Drinking Water Act, 42 U.S.C. § 300f(4)(A), and 40 C.F.R. Part 141. The term "Public Water System" includes (i) any collection, treatment, storage, and distribution facilities under control of the operator of such system and used primarily in connection with such system, and (ii) any collection or pretreatment storage facilities not under such control which are used primarily in connection with such system. Solely for purposes of the Settlement Agreement, the term "Public Water System" refers to a Community Water System of any size or a Non-Transient Non-Community Water System that serves more than 3,300 people, according to SDWIS; or any Person (but not any financing or lending institution) that has legal authority or responsibility (by statute, regulation, other law, or contract) to fund or incur financial obligations for the design, engineering, installation, operation, or maintenance of any facility or equipment that treats, filters, remediates, or manages water that has entered or may enter Drinking Water or any Public Water System; but does not refer to a Non-Transient Non-Community Water System that serves 3,300 or fewer people, according to SDWIS, or to a Transient Non-Community Water System of any size. It is the intention of the Settlement Agreement that the definition of "Public Water System" be as broad, expansive, and inclusive as possible.

Non-Transient Non-Community Water System means a Public Water System that is not a Community Water System and that regularly serves at least twenty-five (25) of the same persons over six (6) months per year, consistent with the use of that term in 40 C.F.R. Part 141.

Transient Non-Community Water System means a Public Water System that is not a Community Water System and that does not regularly serve at least twenty-five (25) of the same persons over six (6) months per year, consistent with the use of that term in 40 C.F.R. Part 141.

SDWIS means the U.S. EPA Safe Drinking Water Information System Federal Reporting Services system, as of June 22, 2023.

IV. WHAT ARE THE KEY TERMS OF THE PROPOSED SETTLEMENT?

The key terms of the proposed Settlement are as follows.

1. ***Settlement Amount.*** 3M has agreed to pay an amount not less than \$10,500,000,000 and not more than \$12,500,000,000 (the “Settlement Amount”), subject to final approval of the Settlement by the Court and certain other conditions specified in the Settlement Agreement. 3M shall additionally pay up to \$5,000,000 to cover costs incurred by the Notice Administrator in the course of executing the Notice Plan. Together, these payments from 3M constitute the “Settlement Funds.” Payments to Qualifying Class Members will be referred to as “Settlement Awards.” In no event shall 3M be required under the Settlement Agreement to pay any amounts above the Settlement Funds. Any fees, costs, expenses, or incentive awards payable under the Settlement Agreement shall be paid out of, and shall not be in addition to, the Settlement Funds.

2. ***Settlement Benefit.*** Each Settlement Class Member that has not excluded itself from the Settlement Class will be eligible to receive a settlement check(s) from the Claims Administrator based on the Allocation Procedures developed by Class Counsel, which are subject to final approval by the Court as fair and reasonable.

3. ***Settlement Administration.*** The Court has appointed a Special Master and Claims Administrator pursuant to Rule 53 of the Federal Rules of Civil Procedure (FRCP) to oversee the allocation of the Settlement Funds. They will adhere to their duties set forth herein and in the Settlement Agreement. The Special Master will generally oversee the Claims Administrator and make any final decision(s) related to any appeals by Qualifying Class Members or 3M and any ultimate decision(s) presented by the Claims Administrator. The Claims Administrator will perform the actual modeling, allocation, and payment distribution functions. The Claims Administrator will seek assistance from the Special Master when needed. The Claims Administrator may also seek the assistance of the Interim Class Counsel’s consultants who assisted in providing guidance in designing the Allocation Procedures.

4. ***Allocation Procedures Overview.*** The Allocation Procedures (attached as Exhibit Q to the Settlement Agreement) were designed to fairly and equitably allocate the Settlement Amount among Qualifying Class Members to resolve PFAS contamination of Drinking Water in Public Water Systems in such a way that reflects factors used in designing a water treatment system in connection with such contamination. The volume of impacted water and the degree of impact are the main factors in calculating the cost of treating PFAS; the Allocation Procedures use formulas to arrive at the amounts due, to equitably compensate Qualifying Class Members for PFAS-related treatment. There will also be a Settlement website, available at www.PFASWaterSettlement.com, which will allow putative Class Members to access information about the Settlement, including Court documents and an Estimated Allocation Range Table that will allow Class Members to determine a good faith estimate of their potential award.

5. ***Claims Form Process.*** The Claims Administrator will verify that each entity that submits a Claim Form is a Qualifying Class Member and will confirm the category into which the Class Member falls.

- Qualifying Class Members fall into one of two categories: Phase One Qualifying Class Members or Phase Two Qualifying Class Members. Phase One Qualifying Class Members will be allocated \$6,875,000,000. Phase Two Qualifying Class Members’ allocation will be between \$3,625,000,000 and \$5,625,000,000, depending on the factors and process set forth in the Allocation Procedures.
 - o A Phase One Qualifying Class Member is an Active Public Water System in the United States that has one or more Impacted Water System as of June 22, 2023. Each Phase One Qualifying Class Member must test each of its Water Sources for PFAS; request from the laboratory that performs the analyses all analytical results, including the actual numeric values of all analytical results; and submit or cause the testing laboratory to submit detailed PFAS test results to the Claims Administrator on a Claims Form(s) by dates specified below and on the Settlement website, available at www.PFASWaterSettlement.com. The Claims Administrator will establish three separate funds for the benefit of Phase One Qualifying Class Members. Such Settlement Class Members will be eligible for compensation from at least one and potentially more of these funds. These funds and the criteria the Claims Administrator will use to determine the amount each Phase One Qualifying Class Member will receive from them are fully described in the Allocation Procedures in Exhibit Q to the Settlement Agreement.

- o A Phase Two Qualifying Class Member is an Active Public Water System in the United States that does not have one or more Impacted Water Sources as of June 22, 2023, and (i) is required to test for certain PFAS under UCMR-5 or (ii) serves more than 3,300 people. Each Phase Two Qualifying Class Member must test each of its Water Sources for PFAS; request from the laboratory that performs the analyses all analytical results, including the actual numeric values; and submit or cause the testing laboratory to submit detailed PFAS test results to the Claims Administrator on a Claims Form within forty-five (45) calendar days after receiving the test results, absent what the Claims Administrator deems in writing to be an extraordinary circumstance, and no later than July 1, 2026. The Claims Administrator will establish four separate funds for the benefit of Phase Two Qualifying Class Members. These funds and the criteria the Claims Administrator will use to determine the amount each Phase Two Settlement Class Member will receive from them are fully described in the Allocation Procedures.

The initial step for establishing Settlement Class membership and eligibility for compensation from the Settlement Amount is the completion of the relevant Claims Form. The term “Claims Form” may refer to any of seven separate forms:

1. Phase One Public Water System Settlement Claims Form;
2. Phase One Supplemental Fund Claims Form;
3. Phase One Special Needs Fund Claims Form;
4. Phase Two Testing Compensation Claims Form;
5. Phase Two Action Fund Claims Form;
6. Phase Two Supplemental Fund Claims Form; and
7. Phase Two Special Needs Fund Claims Form.

These Claims Forms will be available online at the Settlement website and can be submitted to the Claims Administrator electronically or on paper. The Claims Forms will vary depending on the applicable Settlement Class membership category (Phase One or Phase Two) and on the specific fund or funds from which compensation is sought.

The Claims Administrator will review each Claims Form, verify the completeness of the data it contains, and follow up as appropriate, including to notify Settlement Class Members of the need to cure deficiencies in their submission(s), if any. Based on the data in the Claims Forms, the Claims Administrator will then confirm Settlement Class membership and category and determine the amount each Settlement Class Member is owed from each fund from which the Settlement Class Member seeks compensation. Should any portion of the Settlement Amount remain following the completion of the Claims Forms process, it will be distributed to Qualifying Class Members on a pro rata basis as explained in the Settlement Agreement and Allocation Procedures. None of any such remaining Settlement Amount shall be returned to 3M.

5. Payment of Settlement Amount. 3M shall pay or cause to be paid the Settlement Funds in accordance with the payment terms set forth in the Settlement Agreement and the Payment Schedule in Exhibit K to that Agreement. If the Settlement does not become final, 3M is entitled to a refund of the unused Settlement Amount, and no distribution to Settlement Class Members will occur.

6. Release. All Settlement Class Members that have not excluded themselves from the Settlement Class will release certain Claims against 3M, its affiliates, predecessors, and successors, and certain other Persons and entities as set forth in the Settlement Agreement. This is referred to as the “Release.” Generally speaking, the Release will prevent any Settlement Class Member from bringing any lawsuit against 3M or making any Claims resolved by the Settlement Agreement. In addition, all Settlement Class Members release any and all Claims for punitive damages.

The Release, as set forth in Section 11 of the Settlement Agreement, will be effective as to every Settlement Class Member that has not excluded itself from the Settlement Class, regardless of whether or not that Settlement Class Member files a Claims Form or receives any distribution from the Settlement.

7. Attorney Fee/Litigation Cost and Class Representative Awards. The Court will determine the amounts of attorneys’ fees and expenses to award to Class Counsel from the Settlement Amount for investigating the facts and law in the Action, the massive amount of litigation surrounding the Action, the trial preparations, and negotiating the proposed Settlement. Class Counsel will request an award of attorneys’ fees and costs. Class Counsel will make their request in a motion for attorneys’ fees and costs in accordance with Section 8.8 of the Settlement Agreement. Class Counsel intend to file a motion for an award of attorneys’ fees and costs that will request that amounts due under the Common-Benefit Holdback Assessment provisions in Case Management Order No. 3, private attorney/client contracts, and fees of Class Counsel all be paid from the Qualified Settlement Fund.

Class Counsel will make their request in a motion to be filed with the Court not less than twenty (20) calendar days before Objections are due pursuant to Paragraphs 8.4, 8.7, and 8.8 of the Settlement Agreement. After the motion is filed, copies will be available from Class Counsel, the Settlement website (www.PFASWaterSettlement.com), or the Court docket for *City of Camden, et al., v. 3M Company*, No. 2:23-cv-03147-RMG.

Any attorneys’ fees, costs, and expenses approved by the Court will be paid from the Settlement Amount.

8. ***Settlement Administration.*** All fees, costs, and expenses incurred in the administration and/or work by the Notice Administrator, including fees, costs, and expenses of the Notice Administrator, as well as the costs of distributing notice, shall be paid from the Settlement Funds. All fees, costs, and expenses incurred in the administration and/or work by the Claims Administrator, including fees, costs, and expenses of the Claims Administrator, shall be paid from the Settlement Amount. All fees, costs, and expenses incurred in the administration and/or work by the Special Master, including fees, costs, and expenses of the Special Master, shall be paid from the Settlement Amount. 3M shall have no obligation to pay any such fees, costs, and expenses other than the Settlement Funds.

9. ***Dismissal of the Litigation.*** If the Settlement is approved by the Court and becomes final, all pending Litigation will be dismissed with prejudice to the extent it contains Released Claims. If the Settlement is not approved by the Court or does not become final for any reason, the Litigation will continue, and Class Members will not be entitled to receive any Settlement Award.

THE PARAGRAPHS ABOVE PROVIDE ONLY A GENERAL SUMMARY OF THE TERMS OF THE PROPOSED SETTLEMENT. YOU CAN REVIEW THE SETTLEMENT AGREEMENT ITSELF FOR MORE INFORMATION ABOUT THE EXACT TERMS OF THE SETTLEMENT. THE SETTLEMENT AGREEMENT IS AVAILABLE AT WWW.PFASWATERSETTLEMENT.COM.

V. HOW WILL THE SETTLEMENT AMOUNT BE DIVIDED AMONG CLASS MEMBERS?

1. *Baseline Testing.*

Phase One Qualifying Class Members

Each Phase One Qualifying Class Member must perform Baseline Testing. Baseline Testing requires each Phase One Qualifying Class Member to test each of its Water Sources for PFAS; request from the laboratory that performs the analyses all analytical results, including the actual numeric values of all analytical results; and submit or cause the testing laboratory to submit detailed PFAS test results to the Claims Administrator on a Claims Form(s) by dates specified below.

Any Water System tested on or before June 22, 2023, using a state- or federal-approved methodology and found to contain a Measurable Concentration of PFAS, does not need to be tested again for purposes of Baseline Testing.

Any Water Source tested prior to January 1, 2019, that did not result in a Measurable Concentration of PFAS, must retest to meet Baseline Testing requirements. If a Water Source tested January 1, 2019, or later, and it did not result in a Measurable Concentration of PFAS, no further testing of that Water Source is required.

Baseline Testing requires the following:

- i. PFAS tests must be conducted at a minimum for PFAS analytes for which UCMR-5 requires testing, and
- ii. The PFAS test results must report any Measurable Concentration of PFAS, regardless of whether the level of PFAS detected in the water is above or below UCMR-5's relevant minimum reporting level.

Each Phase One Qualifying Class Member will verify in its Claims Form that it has tested all its Water Sources for PFAS. Failure to test and submit Qualifying Test Results for Water Sources (e.g., each groundwater well/each surface-water source) will disqualify Water Sources from consideration for present and future payments.

Phase Two Qualifying Class Members

Each Phase Two Qualifying Class Member must perform Baseline Testing. Baseline Testing requires each Phase Two Qualifying Class Member to test each of its Water Sources for PFAS; request from the laboratory that performs the analyses all analytical results, including the actual numeric values of all analytical results; and submit or cause the testing laboratory to submit detailed PFAS test results to the Claims Administrator on a Claims Form within forty-five (45) calendar days after receiving the test results, absent what the Claims Administrator deems in writing to be an extraordinary circumstance, and no later than July 1, 2026.

Baseline Testing requires the following:

- i. PFAS tests must be conducted at a minimum for PFAS analytes for which UCMR-5 requires testing, and
- ii. the PFAS test results must report any Measurable Concentration of PFAS, regardless of whether the level of PFAS detected in the water is above or below UCMR-5's relevant minimum reporting level.

Each Phase Two Qualifying Class Member will verify in its Claims Form that it has tested all its Water Sources for PFAS. Failure to test and submit Qualifying Test Results for Water Sources will disqualify Water Sources from consideration for present and future payments.

A Phase Two Qualifying Class Member that does not fully and timely satisfy these Phase Two Baseline Testing requirements shall be presumed to lack any Impacted Water Source and thus may be declared by the Claims Administrator to be ineligible to receive further payment from Phase Two.

Baseline Testing may be performed by any laboratory accredited or certified by a state government or federal regulatory agency for PFAS analysis that uses any state or federal agency-approved or -validated PFAS analytical method that is consistent with (or stricter) than the requirements of UCMR-5.

Class Counsel has arranged for discounted testing with the following laboratory to assist Class Members with Baseline Testing. The listed laboratory will forward the test results to the Claims Administrator. There is no requirement to use the listed laboratory.

Eurofins

Telephone Number: 916-374-4499

Website: <https://www.eurofinsus.com/environment-testing/pfas-testing/pfas-water-provider-settlement/>

2. Base Scores for Water Sources. The Allocation Procedures are designed to allocate money based on factors that dictate the costs of water treatment. It is well documented in the scientific literature and well known throughout the public water industry that the costs associated with water treatment consist of 1) capital costs and 2) operations and maintenance costs. Capital costs are mainly driven by the Impacted Water Source's flow rate. Operations and maintenance costs are mainly driven by flow rate and the levels of PFAS in the water. The Allocation Procedures utilize proxies for capital costs and operations and maintenance costs to generate a Base Score for each Impacted Water Source. The Claims Administrator will input the flow rates and PFAS concentrations from the Claims Forms into an EPA-derived formula that calculates a Base Score for each Impacted Water Source.

3. Adjusted Base Scores. Certain Class Members will be eligible for increases, or bumps, to their Base Scores. Based on the Claims Forms submitted, the Claims Administrator will determine if a Class Member is eligible for three available enhancements to the score: the Litigation Bump, the Public Water Provider Bellwether Bump (or Bellwether Bump), and the Regulatory Bump. A Class Member may qualify for none, one, or multiple bumps.

The Litigation Bump applies to all Qualifying Class Members that have a pending lawsuit filed in a state or federal court asserting Claims against 3M related to alleged PFAS contamination of Drinking Water in Public Water Systems. The Bellwether Bump applies to the Impacted Water Sources that are owned or operated by Qualifying Class Members that served as one of the ten Public Water Provider Bellwether Plaintiffs. The Regulatory Bump will apply when an Impacted Water Source exceeds (i) an applicable state Maximum Contaminant Level (MCL) for a PFAS analyte or (ii) the proposed federal MCL for a PFAS analyte. The Claims Administrator will consider all Proposed Federal PFAS MCL and existing state MCLs for PFAS chemicals existing on the date the Court issues a Final Approval to determine if an Impacted Water Source has ever exceeded any applicable standard during the Class Period.

After the Claims Administrator applies the appropriate bumps to each Impacted Water Source, the Claims Administrator will use the new Adjusted Base Scores to determine how much of the Settlement Amount each Impacted Water Source will receive.

4. Settlement Awards. The information required to calculate Settlement Awards is not publicly available and is only obtainable through the Claims Forms submitted by Class Members. Thus, the Settlement Awards that each Class Member will receive are not determinable until the Claims Administrator analyzes all the Claims Forms submitted by the Claims Form deadline. The Settlement website will offer information that will allow all putative Class Members to see a good-faith estimate for an allocation range for each Impacted Water Source.

5. Special Needs Funds. Special Needs Funds will be established by the Claims Administrator for Phase One and Phase Two Qualifying Class Members that have expended monetary resources on extraordinary efforts to address PFAS detections in their Impacted Water Sources. Class Members can file a Special Needs Fund Claims Form to be considered for reimbursement of these expenditures.

6. Supplemental Funds. The Claims Administrator will also establish Phase One and Phase Two Supplemental Funds so that a Qualifying Class Member that did not initially exceed a state or federal MCL when it submitted its Claims Form can request additional funds if it later exceeds a state or federal MCL, and so that a Qualifying Class Member with a Water Source that initially did not have a Qualifying Test Result showing a Measurable Concentration of PFAS and later had such a Qualifying Test Result can request additional funds.

VI. WHO REPRESENTS THE SETTLEMENT CLASS?

The Court has appointed the attorneys from the following law firms to act as counsel for the Class (referred to as “Class Counsel” or “Plaintiffs’ Counsel”) for purposes of the proposed Settlement:

<p>Scott Summy Baron & Budd, P.C. 3102 Oak Lawn Ave., Ste. 1100 Dallas, Texas 75219</p>	<p>Michael A. London Douglas & London 59 Maiden Lane, 6th Floor New York, NY 10038</p>	<p>Paul J. Napoli Napoli Shkolnik 1302 Av. Ponce de Leon San Juan, Puerto Rico 00907</p>
<p>Elizabeth A. Fegan Fegan Scott LLC 150 S. Wacker Drive, 24th Floor Chicago, IL 60606</p>	<p>Joseph F. Rice Motley Rice LLC 28 Bridgeside Blvd. Mt. Pleasant, SC 29464</p>	

VII. WHAT ARE THE REASONS FOR THE PROPOSED SETTLEMENT?

Class Counsel, Class Representatives, and 3M have engaged in extensive, arm’s-length negotiations, including negotiations facilitated by a Court-appointed mediator, and have, subject to the Preliminary and Final Approval of the Court, reached an agreement to settle and release all Released Claims, on the terms and conditions set forth in the Settlement Agreement.

Class Representatives and Class Counsel have concluded, after a thorough investigation and after carefully considering the relevant circumstances, including the Claims asserted, the legal and factual defenses thereto, the applicable law, the burdens, risks, uncertainties, and expense of litigation, as well as the fair, cost-effective, and assured method of resolving the Claims, that it would be in the best interests of Settlement Class Members to participate in the Settlement in order to avoid the uncertainties of litigation and to ensure that the benefits reflected herein are obtained for Settlement Class Members. Further, Class Representatives and Class Counsel consider the Settlement set forth herein to be fair, reasonable, and adequate and in the best interests of Settlement Class Members.

3M, while continuing to deny any violation, wrongdoing, or liability with respect to any and all Claims asserted in the Litigation and all Released Claims, either on its part or on the part of any of the Released Parties, entered into the Settlement Agreement to avoid the expense, inconvenience, and distraction of further litigation.

VIII. WHAT DO YOU NEED TO DO NOW?

YOU CAN PARTICIPATE IN THE SETTLEMENT. You must file a Claims Form to be eligible to receive a payment under the Settlement Agreement. You can submit your Claims Form online at www.PFASWaterSettlement.com, or you can download, complete, and mail your Claims Form to the Claims Administrator at AFFF Public Water System Claims, PO Box 4466, Baton Rouge, Louisiana 70821. The deadline for a Phase One Settlement Class Member to submit a Phase One Public Water System Settlement Claims Form is 60 days following the Effective Date, and the deadline for a Phase Two Settlement Class Member to submit a Phase Two Action Fund Claims Form is July 31, 2026.

Regardless of whether you file a Claims Form or receive any distribution under the Settlement, unless you timely opt out as described below, you will be bound by the Settlement and any judgment or other final disposition related to the Settlement, including the Release set forth in the Settlement Agreement, and will be precluded from pursuing Claims against 3M separately if those Claims are within the scope of the Release.

YOU CAN OPT OUT OF THE SETTLEMENT. If you do not wish to be a Settlement Class Member, and do not want to participate in the Settlement and receive funds from the Settlement, you may exclude yourself from the Settlement Class by completing and mailing a notice of intention to opt-out (referred to as a “Request for Exclusion” or an “Opt-Out”). Anyone within the Settlement Class that wishes to opt out of the Settlement Class and Settlement must file a written and signed statement entitled “Request for Exclusion” with the Notice Administrator, provide service in accordance with Federal Rule of Civil Procedure 5, and comply with all Opt-Out provisions of the Settlement Agreement.

To be treated as valid, the Request for Exclusion must be served on the Notice Administrator, the Special Master, the Claims Administrator, Counsel for 3M, and Class Counsel at the addresses below.

Notice Administrator:

In re: Aqueous Film-Forming Foams Products
Liability Litigation
c/o 3M Notice Administrator
1650 Arch Street, Suite 2210
Philadelphia, PA 19103

Special Master:

Matthew Garretson
Wolf/Garretson LLC
P.O. Box 2806
Park City, UT 84060

Claims Administrator:

AFFF Public Water System Claims
PO Box 4466
Baton Rouge, LA 70821

Counsel for 3M:

<p>Kevin H. Rhodes Executive Vice President and Chief Legal Affairs Officer Legal Affairs Department 3M Company 3M Center, 220-9E-01 St. Paul, MN 55144-1000</p>	<p>Thomas J. Perrelli Jenner & Block LLP 1099 New York Avenue, N.W., Suite 900 Washington, DC 20001-4412</p>	<p>Richard F. Bulger Mayer Brown LLP 71 South Wacker Drive Chicago, Illinois 60606</p>
--	--	--

Class Counsel:

<p>Scott Summy Baron & Budd, P.C. 3102 Oak Lawn Ave., Ste. 1100 Dallas, Texas 75219</p>	<p>Michael A. London Douglas & London 59 Maiden Lane, 6th Floor New York, NY 10038</p>	<p>Paul J. Napoli Napoli Shkolnik 1302 Av. Ponce de Leon San Juan, Puerto Rico 00907</p>
--	---	---

<p>Elizabeth A. Fegan Fegan Scott LLC 150 S. Wacker Drive, 24th Floor Chicago, IL 60606</p>	<p>Joseph F. Rice Motley Rice LLC 28 Bridgeside Blvd. Mt. Pleasant, SC 29464</p>
--	---

The Request for Exclusion must be received by the Notice Administrator no later than **December 11, 2023**.

The Request for Exclusion must certify, under penalty of perjury in accordance with 28 U.S.C. § 1746, that the filer has been legally authorized to exclude the Person from the Settlement and must provide:

- an affidavit or other proof of the Settlement Class Member’s standing;
- the filer’s name, address, telephone, facsimile number and email address (if available); and
- the name, address, telephone number, and e-mail address (if available) of the Person whose exclusion is requested.

Any Person that submits a timely and valid Request for Exclusion shall not (i) be bound by any orders or judgments effecting the Settlement; (ii) be entitled to any of the relief or other benefits provided under the Settlement Agreement; (iii) gain any rights by virtue of the Settlement Agreement; or (iv) be entitled to submit an Objection.

If you own or operate more than one Public Water System and are authorized to determine whether to submit Requests for Exclusion on those Public Water Systems' behalf, you may submit a Request for Exclusion on behalf of some of those Public Water Systems but not the other(s). You must submit a Request for an Exclusion on behalf of each such Public Water System that you wish to opt out of the Settlement Class. Any Public Water System that is not specifically identified in a Request for Exclusion will remain in the Settlement Class.

Any Settlement Class Member that does not submit a timely and valid Request for Exclusion submits to the jurisdiction of the Court and, unless the Settlement Class Member submits an Objection that complies with the provisions of the Settlement Agreement, shall waive and forfeit any and all objections the Settlement Class Member may have asserted.

YOU CAN OBJECT OR TAKE OTHER ACTIONS. Any Settlement Class Member who has not successfully excluded itself ("opted out") may object to the Settlement. Any Settlement Class Member that wishes to object to the Settlement or to an award of fees or expenses to Class Counsel must file a written and signed statement designated "Objection" with the Clerk of the Court, provide service on 3M's Counsel and Class Counsel at the addresses below in accordance with Federal Rule of Civil Procedure 5, and comply with all Objections provisions of the Settlement Agreement. Objections submitted by any Settlement Class Member to incorrect locations shall not be valid.

Clerk of the Court:

Clerk, United States District Court for the District of South Carolina 85 Broad Street Charleston, SC 29401
--

Counsel for 3M:

Kevin H. Rhodes Executive Vice President and Chief Legal Affairs Officer Legal Affairs Department 3M Company 3M Center, 220-9E-01 St. Paul, MN 55144-1000	Thomas J. Perrelli Jenner & Block LLP 1099 New York Avenue, N.W., Suite 900 Washington, DC 20001-4412	Richard F. Bulger Mayer Brown LLP 71 South Wacker Drive Chicago, Illinois 60606
---	---	--

Class Counsel:

Scott Summy Baron & Budd, P.C. 3102 Oak Lawn Ave., Ste. 1100 Dallas, Texas 75219	Michael A. London Douglas & London 59 Maiden Lane, 6th Floor New York, NY 10038	Paul J. Napoli Napoli Shkolnik 1302 Av. Ponce de Leon San Juan, Puerto Rico 00907
--	---	---

Elizabeth A. Fegan Fegan Scott LLC 150 S. Wacker Drive, 24th Floor Chicago, IL 60606	Joseph F. Rice Motley Rice LLC 28 Bridgeside Blvd. Mt. Pleasant, SC 29464
--	---

All Objections must certify, under penalty of perjury in accordance with 28 U.S.C. § 1746, that the filer has been legally authorized to object on behalf of the Settlement Class Member and must provide:

- an affidavit or other proof of the Settlement Class Member’s standing;
- the filer’s name, address, telephone, facsimile number and email address (if available);
- the name, address, telephone, facsimile number and email address (if available) of the Person whose Objection is submitted;
- all objections asserted by the Settlement Class Member and the specific reason(s) for each objection, including all legal support and evidence the Settlement Class Member wishes to bring to the Court’s attention;
- an indication as to whether the Settlement Class Member wishes to appear at the Final Fairness Hearing; and
- the identity of all witnesses the Settlement Class Member may call to testify.

The deadline to submit an Objection is **November 11, 2023**.

Settlement Class Members may object either on their own or through any attorney hired at their own expense. If a Settlement Class Member is represented by counsel, the attorney must file a notice of appearance with the Clerk of Court no later than **November 11, 2023**, the date ordered by the Court for the filing of Objections, and serve such notice in accordance with Federal Rule of Civil Procedure 5 within the same time period.

Any Settlement Class Member that fully complies with the provisions for objecting may, at the Court’s discretion, appear at the Final Fairness Hearing to object to the Settlement or to the award of fees and costs to Class Counsel. Any Settlement Class Member that fails to comply with the provisions of the Settlement Agreement for objecting shall waive and forfeit any and all objections the Settlement Class Member may have asserted.

IX. WHAT WILL HAPPEN AT THE FINAL FAIRNESS HEARING?

Before deciding whether to grant final approval to the Settlement, the Court will hold the Final Fairness Hearing in Charleston Courtroom #1, J. Waties Waring Judicial Center, 85 Broad Street, Charleston, South Carolina 29401, on **February 2, 2024, at 10:00 a.m. EST**. At that time, the Court will determine, among other things, (i) whether the Settlement should be granted final approval as fair, reasonable, and adequate, (ii) whether the Action should be dismissed with prejudice pursuant to the terms of the Settlement Agreement, (iii) whether the Settlement Class should be conclusively certified for settlement purposes only, (iv) whether Settlement Class Members should be bound by the Release set forth in the Settlement Agreement, (v) the amount of attorneys’ fees and costs to be awarded to Class Counsel, if any, and (vi) the amount of the award to be made to the Class Representatives for their services, if any. The Final Fairness Hearing may be postponed, adjourned, or continued by Order of the Court without further notice to the Class.

X. HOW CAN YOU GET ADDITIONAL INFORMATION ABOUT THE ACTION, THE PROPOSED SETTLEMENT, THE SETTLEMENT AGREEMENT, OR THE NOTICE?

The descriptions of the Action, the Settlement, and the Settlement Agreement in this Notice are only a general summary. In the event of a conflict between this Notice and the Settlement Agreement, the terms of the Settlement Agreement control. All papers filed in this case, including the full Settlement Agreement, are available for you to inspect and copy (at your cost) at the office of the Clerk of Court, the Settlement website, or online through the Court’s electronic docket. A copy of the Settlement Agreement may also be obtained from Class Counsel by contacting them at the addresses or telephone numbers set forth above. Any questions concerning this Notice, the Settlement Agreement, or the Settlement may be directed to Class Counsel. You may also seek the advice and counsel of your own attorney, at your own expense, if you desire.

DO NOT WRITE OR TELEPHONE THE COURT, THE CLERK’S OFFICE, OR DEFENDANT WITH ANY QUESTIONS ABOUT THIS NOTICE, THE SETTLEMENT, OR THE SETTLEMENT AGREEMENT.

XI. WHAT ARE THE ADDRESSES YOU MAY NEED?

If to the Notice Administrator:

In re: Aqueous Film-Forming Foams Products
Liability Litigation
c/o 3M Notice Administrator
1650 Arch Street, Suite 2210
Philadelphia, PA 19103

If to the Claims Administrator:

AFFF Public Water System Claims
PO Box 4466
Baton Rouge, LA 70821

If to the Clerk of the Court:

Clerk, United States District Court for the
District of South Carolina
85 Broad Street
Charleston, SC 29401

If to the Special Master:

Matthew Garretson
Wolf/Garretson LLC
P.O. Box 2806
Park City, UT 84060

If to the Class Representatives, Class Counsel, or Settlement Class Members:

<p>Scott Summy Baron & Budd, P.C. 3102 Oak Lawn Ave., Ste. 1100 Dallas, Texas 75219</p>	<p>Michael A. London Douglas & London 59 Maiden Lane, 6th Floor New York, NY 10038</p>	<p>Paul J. Napoli Napoli Shkolnik 1302 Av. Ponce de Leon San Juan, Puerto Rico 00907</p>
<p>Elizabeth A. Fegan Fegan Scott LLC 150 S. Wacker Drive, 24th Floor Chicago, IL 60606</p>	<p>Joseph F. Rice Motley Rice LLC 28 Bridgeside Blvd. Mt. Pleasant, SC 29464</p>	

If to Counsel for 3M:

<p>Kevin H. Rhodes Executive Vice President and Chief Legal Affairs Officer Legal Affairs Department 3M Company 3M Center, 220-9E-01 St. Paul, MN 55144-1000</p>	<p>Thomas J. Perrelli Jenner & Block LLP 1099 New York Avenue, N.W., Suite 900 Washington, DC 20001-4412</p>	<p>Richard F. Bulger Mayer Brown LLP 71 South Wacker Drive Chicago, Illinois 60606</p>
--	--	--

XII. WHAT YOU MUST INCLUDE IN ANY DOCUMENT YOU SEND REGARDING THE ACTION.

In sending any document to the Notice Administrator, Claims Administrator, the Court, Class Counsel, or 3M’s Counsel, you must include the following case name and identifying number on any documents and on the outside of the envelope:

In re: *Aqueous Film-Forming Foams Products Liability Litigation*, MDL No. 2:18-mn-2873-RMG (D.S.C.), this document relates to: *City of Camden, et al., v. 3M Company*, No. 2:23-cv-03147-RMG.

You must also include your full name, address, email address, and a telephone number where you can be reached.

XIII. WHAT IMPORTANT DEADLINES YOU NEED TO KNOW.

Deadline Description	Deadline Date
Deadline to Object	11/11/2023
Deadline to Opt Out	12/11/2023
Court’s Final Fairness Hearing	2/2/2024 at 10:00 a.m. EST
Phase One Public Water System Claims Form	60 Days after the Effective Date
Phase One Special Needs Claims Form	45 Days after the Phase One Public Water System Claims Form Deadline
Phase Two Testing Compensation Claims Form	1/1/2026
Phase Two Action Fund Claims Form	7/31/2026
Phase Two Special Needs Claims Form	8/1/2026
Phase One Supplemental Fund Claims Form	12/31/2030
Phase Two Supplemental Fund Claims Form	12/31/2030

The Honorable Richard M. Gergel
UNITED STATES DISTRICT JUDGE

DATED: 9/12/2023

Month	Jan-23	Feb-23	Mar-23	Q1	Apr-23	May-23	Jun-23	Q2	Jul-23	Aug-23	Sep-23	Q3
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
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
	5%	5%	6%	15%	5%	5%	4%	14%	4%	4%	5%	13%
	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
Monthly Revenue Trips:												
Adult	280	266	254	800	184	196	149	529	149	242	196	587
Students	296	316	360	972	244	297	116	657	61	26	131	218
Senior	183	207	229	619	245	310	311	866	266	313	289	868
Other Primary Ride Fares (Agency)	72	50	41	163	37	64	50	151	69	70	66	205
Disabled	227	179	168	574	164	153	149	466	112	96	128	336
Other Reduced Fares	0	0	0	0	0	0	0	0	0	0	0	0
Parcel	0	0	0	0	0	0	0	0	0	0	0	0
Additional	15	33	50	98	28	25	29	82	10	8	8	26
Total Trips	1,073	1,051	1,102	3,226	902	1,045	804	2,751	667	755	818	2,240
Billable Miles	39	6	13	58	16	50	43	109	30	71	41	142
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
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
Agency Charge	0.00	0.00	0.00	-	0.00	0.00	0.00	-	0.00	0.00	0.00	-
Prepaid BCSI Tickets				-				-				-
Prepaid Agency Tickets Full				-				-				-
Prepaid Agency Tickets Reduced				-				-				-
Admin Fee				-				-				-
Delivery				-				-				-
	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
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
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
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)
Admin Expenses				(112.86)				(285.92)				
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)
Contra (Delivery)												
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)
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)
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)
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	-	0.00	0.00	0.00	(285.92)	0.00	0.00	0.00	-



Council Agenda Item

Meeting Date:	November 21, 2023
Agenda Item:	Shared-Ride Taxi Proposal
Staff Contact (name, email, phone):	Rachelle Blitch, rblitch@whitewater-wi.gov , 262-473-1380

BACKGROUND

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

The City’s Shared-Ride taxi program is operated under subsidy programs through the state and federal governments. The City sponsors this program every five years and the only bidder is the current contractor, Brown Cab Service. The contract rate will increase from \$36.65 to \$40.26 per hour of operation.

2021-6,363 hours of service

2022-4,788

2023-3,149 to date, 4,198 estimated

This is an average of 5,116 hours of service over the last three years.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

N/A

FINANCIAL IMPACT

(If none, state N/A)

The increase in costs is estimated at an additional \$18,470 in 2024 and will be offset by an increase in fares, subsidies, and if necessary, from Fund 235’s fund balance.

STAFF RECOMMENDATION

Since this is the only bid, it is recommended we accept this proposal and award Brown Cab the contract for Shared-Ride taxi services.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. Shared-Ride Stats for 2021-2023

Month	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	1
2022 Acutal Hours	609.9	505.0	636.7	588.9	485.4	210.7	203.5	319.1	334.6	323.6	263.1	307.9	4,788
2022 Contracted Hours	616.6	590.3	565.6	631.1	691.2	639.0	662.5	714.6	696.3	773.3	733.0	765.6	8,079
	8%	7%	7%	8%	9%	8%	8%	9%	9%	10%	9%	9%	100%
	7	85	(71)	42	206	428	459	395	362	450	470	458	3,291
Monthly Revenue Trips:													
Adult	1,285	1,402	932	953	504	113	157	221	295	327	286	270	6,745
Students	380	386	485	472	309	81	73	38	97	125	202	244	2,892
Senior	415	335	458	485	402	175	181	228	242	252	214	217	3,604
Other Primary Ride Fares (Agency)	0	0	0	0	0	0	0	0	0	0	0	0	0
Disabled	295	249	276	249	223	139	142	178	178	177	163	216	2,485
Other Reduced Fares	15	55	38	42	53	26	33	37	73	58	38	46	514
Parcel	0	0	0	0	1	2	0	0	0	0	0	0	3
Additional	25	18	45	26	27	14	15	18	15	5	9	9	226
Total Trips	2,415	2,445	2,234	2,227	1,519	550	601	720	900	944	912	1,002	16,469
Billable Miles	63	40	74	16	15	3	8	16	35	49	44	32	
Vehicle Miles													8,079
Monthly Revenue:													259,659
Passenger Cash	6,828.75	6,847.00	6,392.00	5,969.00	3,890.75	1,305.75	1,443.50	1,774.75	2,201.75	2,437.75	2,385.25	2,523.25	44,000
Passenger Charge	1,352.25	122.75	989.75	1,717.75	1,611.00	1,361.25	1,462.25	2,232.50	1,306.75	1,154.25	2,167.50	1,555.50	17,034
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
Prepaid BCSI Tickets	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
Prepaid Agency Tickets Full	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
Prepaid Agency Tickets Reduced	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
Admin Fee	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
Delivery		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	8,181.00	6,969.75	7,381.75	7,686.75	5,501.75	2,667.00	2,905.75	4,007.25	3,508.50	3,592.00	4,552.75	4,078.75	61,033
													5,086
Expenses:													
Vehicle Hours	609.88	505.03	636.68	588.85	485.43	210.65	203.48	319.12	334.60	323.63	263.12	307.91	4,788
Hourly Rate	33.84	33.84	33.84	33.84	33.84	33.84	33.84	33.84	33.84	33.84	33.84	33.84	
Rate Adj:													
Vehicle Expense	(20,638.34)	(17,090.22)	(21,545.25)	(19,926.68)	(16,426.95)	(7,128.40)	(6,885.76)	(10,799.02)	(11,322.86)	(10,951.64)	(8,903.98)	(10,419.67)	(162,038.78)
Admin Expenses			(228.60)			(507.39)			(306.02)			(80.33)	(1,122)
total Expense	(20,638.34)	(17,090.22)	(21,773.85)	(19,926.68)	(16,426.95)	(7,635.79)	(6,885.76)	(10,799.02)	(11,628.88)	(10,951.64)	(8,903.98)	(10,500.00)	(163,161.12)
Expenses > Revenue	(12,457.34)	(10,120.47)	(14,392.10)	(12,239.93)	(10,925.20)	(4,968.79)	(3,980.01)	(6,791.77)	(8,120.38)	(7,359.64)	(4,351.23)	(6,421.25)	(102,128.12)
Due Brown Cab Service	(12,457.34)	(10,120.47)	(14,163.50)	(12,239.93)	(10,925.20)	(4,461.40)	(3,980.01)	(6,791.77)	(7,814.36)	(7,359.64)	(4,351.23)	(6,340.92)	(101,005.78)
Due WW	0.00	0.00	(228.60)	0.00	0.00	(507.39)	0.00	0.00	(306.02)	0.00	0.00	(80.33)	(1,122.34)
	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

Ride Share
Brown Cab Operating information received with Billing

Actual Budget
235-51350-295 Expenditure Acct for Brown Invoices:

Full Year

Month	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	
Per Contract	616.48	590.17	565.52	631.03	691.14	638.96	662.44	714.46	696.23	773.15	732.88	765.53	8,077.99
Vehicle Hours (Actual)	545.0	465.5	496.1	532.7	465.5	438.8	428.6	418.7	612.9	669.8	641.6	648.5	6,363.57
	8%	7%	7%	8%	9%	8%	8%	9%	9%	10%	9%	9%	100%
Monthly Revenue Trips:	(72)	(125)	(69)	(98)	(226)	(200)	(234)	(296)	(83)	(103)	(91)	(117)	(1,714)
Adult	904	1,020	904	799	953	505	508	576	718	946	867	995	9,695
Students	335	404	300	243	209	125	89	110	307	356	337	357	3,172
Senior	398	427	470	429	325	274	251	245	305	411	478	483	4,496
Agency Sr.	0	0	0	0	0	0	0	0	0	0	0	0	0
Disabled	296	245	247	337	254	283	298	263	273	305	323	329	3,453
Agency Disabled	6	6	27	12	9	2	19	10	20	9	31	40	191
Parcel	1	0	0	0	1	0	0	0	0	0	0	0	2
Additional	40	28	39	50	79	25	23	37	18	17	19	26	401
Total Trips	1,980	2,130	1,987	1,870	1,830	1,214	1,188	1,241	1,641	2,044	2,055	2,230	21,410.00
	(414)												21,410
Billable Miles	88	78	63	127	77	37	74	156	171	138	117	154	6,364
Vehicle Miles													32.14
Monthly Revenue:													204,525
Passenger Cash	5,598.25	6,042.25	5,535.50	5,278.25	5,253.00	3,319.50	3,281.00	3,747.50	4,655.75	5,880.25	5,727.50	6,290.25	60,609
Passenger Charge	23.50	18.75	15.75	15.75	16.75	11.00	34.75	7.75	80.50	9.00	0.00	0.00	234
Agency Charge	0.00	285.00	323.00	418.00	475.00	285.00	399.00	342.00	300.00	1,121.00	623.50	80.50	4,652
Prepaid BCSI Tickets	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
Prepaid Agency Tickets Full	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
Prepaid Agency Tickets Reduced	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
Admin Fee	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
Delivery	5,621.75	6,346.00	5,874.25	5,712.00	5,744.75	3,615.50	3,714.75	4,097.25	5,036.25	7,010.25	6,351.00	6,370.75	65,486.00
Expenses:													8.50
Vehicle Hours	544.97	465.53	496.08	532.73	465.53	438.77	428.60	418.65	612.87	669.77	641.62	648.46	6,364
Hourly Rate	32.14	32.14	32.14	32.14	32.14	32.14	32.14	32.14	32.14	32.14	32.14	32.14	32.14
Rate Adj:													5,458
Vehicle Expense	(17,515.34)	(14,962.13)	(15,944.01)	(17,121.94)	(14,962.13)	(14,102.07)	(13,775.20)	(13,455.41)	(19,697.64)	(21,526.41)	(20,621.67)	(20,841.50)	(204,525.46)
Admin Expenses			(154.17)				(300.00)			(200.98)		(499.95)	(1,155.10)
total Expense	(17,515.34)	(14,962.13)	(16,098.18)	(17,121.94)	(14,962.13)	(14,102.07)	(14,075.20)	(13,455.41)	(19,697.64)	(21,727.39)	(20,621.67)	(21,341.45)	(205,680.56)
Expenses > Revenue	(11,893.59)	(8,616.13)	(10,223.93)	(11,409.94)	(9,217.38)	(10,486.57)	(10,360.45)	(9,358.16)	(14,661.39)	(14,717.14)	(14,270.67)	(14,970.70)	(140,194.56)
Due Brown Cab Service	(11,893.59)	(8,616.13)	(10,069.76)	(11,409.94)	(9,217.38)	(10,486.57)	(10,060.45)	(9,358.16)	(14,661.39)	(14,516.16)	(14,270.67)	(14,470.75)	(139,039.46)
Due WW	0.00	0.00	(154.17)	0.00	0.00	0.00	(300.00)	0.00	0.00	(200.98)	0.00	(499.95)	(1,155.10)
	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

City of Whitewater Memorandum

To: Whitewater Plan and Architectural Review Commission

From: City Attorney Jonathan K. McDonell

Date: November 3, 2023

Re: In re: Kienbaum Iron & Metal Zoning Tax Property Id # /A76200001

I. Introduction

This memo addresses the current situation and proposed actions regarding the property owned by Kienbaum Iron & Metal (KIM) located on North Jefferson Street in Whitewater, Wisconsin.

II. Kienbaum Iron & Metal (KIM)

KIM operates a scrap yard on North Jefferson Street, which was originally owned by Carl Kienbaum until his passing a few years ago.

III. The 9-Kk Common Trust

Upon Carl Kienbaum's death, ownership of KIM was transferred to the "9-Kk Common Trust," of which the sole beneficiaries are Carl's children.

IV. Wind-Up of the 9-Kk Common Trust

The trustees and beneficiaries of the 9-Kk Common Trust have recently reached an agreement for the liquidation of trust assets, including KIM. The agreement stipulates that KIM's assets will be sold through a closed bid process exclusively open to Carl's children, with the intention of keeping the business within the family.

V. Zoning of Kienbaum Parcels

During the process of preparing to sell KIM's assets, it was discovered that the property on the west side of North Jefferson is zoned as M-1, while the property on the east side is zoned as R-1. KIM has operated on both sides of North Jefferson Street for several decades, with the west side acquired in 1969 and the east side in 1979. There is no record of the City raising concerns about KIM's use of the R-1 parcel, and it is believed that the use has been considered a lawful nonconforming use.

VI. Proposed Lawful Nonconforming Use Agreement

To address potential concerns that a buyer of KIM's assets may seek assurances regarding the City's position on the R-1 property's lawful nonconforming use, attorneys representing some of the parties contacted the City and requested that the City consider an agreement establishing the provisions of a nonconforming use. After explaining that the scrap yard use of the R-1 parcel is limited to vehicle and equipment storage, not scrap piles, it was suggested that a proposed nonconforming use agreement be drafted.

Attached is a draft of the proposed agreement. The draft is designed to be informative and clear, providing the historical context of the parcels. Its purpose is to describe the zoning of the parcel by indicating permitted uses which are in addition to those allowed in R-1 district. Based on our research, which included an extensive discussion with former zoning administrator Bruce Parker, we believe these uses were legal when they began and therefore the property owners would have the right to continue the uses based on state statutes and our nonconforming use ordinance.

Document No.

**NONCONFORMING USE
AGREEMENT**

The attached Nonconforming Use Agreement
pertains to the following described property:

[INSERT LEGAL]

Recording Area

Return to:

Attorney Duffy Dillon

c/o Dillon | Grube LLC

One Parker Place, Ste 715

Janesville, WI 53545

Parcel Numbers /WUP 00033A; /A 76200001; /WUP 00034

**LAWFUL NONCONFORMING USE AGREEMENT
(581 N. Jefferson Street, Whitewater, Wisconsin)**

THIS AGREEMENT (the "Agreement") is made and entered into effective November 15, 2023, by and between Kienbaum Iron & Metal, Inc., a Wisconsin corporation (hereinafter the "Property Owner"), and the City of Whitewater, a Wisconsin municipality (hereinafter the "City"). Property Owner and City are sometimes referenced in this Agreement individually as a "party" and collectively as the "parties".

RECITALS:

WHEREAS, Property Owner is the sole owner of the following described lands situated in the City of Whitewater, County of Walworth, State of Wisconsin, which are collectively referred to herein as the "KIM Property":

- ❑ The "M-1 Property," which has a street address of 564 N. Jefferson Street and a legal description of "Commencing at a point (which is the point of intersection of the West line of Jefferson Street, City of Whitewater, Walworth County State of Wisconsin, and the North line of Section 4, Town 4 North, Range 15 East, which North line is also the common boundary line between Walworth and Jefferson Counties, State of Wisconsin); thence West along the North line of Section 4, Town 4 North, Range 15 East, for a distance of 658 feet thence South along a line, which line is parallel to the West line of Jefferson Street, City of Whitewater, Walworth County, Wisconsin, for a distance of 410 feet, thence East along a line, which line is parallel to the North line of said Section 4 to the point where said line intersects the West line of Jefferson Street, City of Whitewater, County of Walworth, State of Wisconsin; thence North along the West line of Jefferson Street, City of Whitewater, Walworth County, Wisconsin, to the point of beginning. Situated in Walworth County and the State of Wisconsin"; and
- ❑ The "R-1 Property," which has a street address of 581 N. Jefferson Street and a legal description of "Lot 1 of Certified Survey Map #762 as recorded on February 27, 1978, in Volume 3 of Certified Surveys on Page 285 as Document Number 29494, located in the Northwest 1/4 and Northeast 1/4 of Section 4, Township 4 North, Range 15 East, in the City of Whitewater, Walworth County, Wisconsin. Situated in Walworth County and the State of Wisconsin"; and
- ❑ The "Triangular Property," which has no street address and a legal description of "art of the NE 1/4 of the NW 1/4 of Section 4, T. 4 N., R. 15 E., City of Whitewater, Walworth County, Wisconsin, described as: Commencing at a point on the North Line of Section 4 (which North Line is the County Line between Jefferson and Walworth Counties, State of Wisconsin), Town 4 North, Range 15 East and which point is 125.5 Feet West of the Northeast Corner of the Northwest Quarter of Section 4, Town 4 North, Range 15 East; thence West (along said North Line of Section 4, Town 4 North, Range 15 East) for a distance of 59.5 feet to a point on the East Line of Jefferson Street, in the City of Whitewater, Walworth County Wisconsin; thence South along East Line of Jefferson Street, City of Whitewater, Walworth County, Wisconsin for a distance of 92 Feet; thence Northeast along a straight line to the point of beginning. It being the intention of the Grantor herein to convey a triangular piece of land at the point where the East Line of Jefferson Street intersects with the North Line of Section 4, Town 4

North, Range 15 East; and which North Line is the common boundary between Walworth and Jefferson Counties, State of Wisconsin”; and

WHEREAS, Property Owner and its predecessors-in-interest have been operating a scrap yard on some or all of the KIM Property since at least 1962, which scrap yard has always done business under the trade name of “Kienbaum Iron & Metal,” also referred to as “KIM” for the remainder of this Agreement; and

WHEREAS, the founder of KIM, Carl Kienbaum, originally acquired the M-1 Property and the Triangle Property in 1962 and started KIM as a sole proprietorship on those lands; and

WHEREAS, Carl Kienbaum subsequently incorporated KIM as a Wisconsin corporation in 1969 and immediately contributed the M-1 Property to said corporation in 1969 and continued to operate a scrap yard there; and

WHEREAS, Carl Kienbaum subsequently acquired the R-1 Property in 1979 and immediately leased the R-1 Property to KIM for KIM’s use in its scrap yard operation; and

WHEREAS, the fact that the R-1 Property has featured commercial uses since at least the 1960s is evidenced by City assessment records showing (1) one storage warehouse was built on the R-1 Property in 1960, (2) a second storage warehouse was built on the R-1 Property in 1970, (3) the total square footage of both warehouses on the R-1 Property exceeds 2,000 square feet combined, and (4) the City assessor’s records reflect the land use of the R-1 property is “commercial” and not “residential”; and

WHEREAS, although KIM’s use of the M-1 Property has always involved the storage of scrap metal piles, KIM’s use of the R-1 Property has never involved the storage of scrap metal piles and instead has been limited to the storage of non-junked vehicles and other equipment used by KIM in the ordinary course of KIM; and

WHEREAS, upon Carl Kienbaum’s death on September 8, 2020, ownership of Property Owner was transferred to a trust established by Carl Kienbaum known as the “9-Kk Common Trust”, which subsequently caused ownership of all the KIM Property to be transferred to Kienbaum Iron & Metal, Inc.; and

WHEREAS, the 9-Kk Common Trust owns all the stock of Kienbaum Iron & Metal, Inc., and therefore indirectly owns and controls all the KIM Property today; and

WHEREAS, the terms of the 9-Kk Common Trust generally require that all assets owned by the Trust be distributed to the Trust’s beneficiaries, all of whom are Carl Kienbaum’s direct living descendants; and

WHEREAS, the trustees and beneficiaries of the 9-Kk Common Trust have agreed that the KIM Property and all of KIM’s assets relating to Property Owner’s existing scrap yard business should be sold in a closed bid process that will (1) restrict bids to the then-living Trust beneficiaries, (2) result in the transfer of the R-1 Property to the winning bidder and/or an entity controlled by the winning bidder, and (3) require the winning bidder to retain ownership of the R-1 Property and the rest of the purchased assets for at least 12 months following the transfer; and

WHEREAS, the trustees and beneficiaries of the 9-Kk Common Trust have agreed that the sale of Property Owner's assets as noted above is contingent upon obtaining confirmation from the City that all current uses of the R-1 Property by Property Owner are lawful under the City's zoning ordinance and will remain lawful under the zoning ordinance in the future so long as the uses are not expanded or intensified; and

WHEREAS, the R-1 Property is currently zoned for single-family residential uses and not zoned for commercial uses under the City's Zoning Ordinance, Whitewater Municipal Code Section 19.03.010 *et seq.*, despite the fact that the R-1 Property has been used as a commercial scrap yard since the 1970s, giving rise to a possibility the City could someday assert the current uses of the R-1 Property are in violation of the Zoning Ordinance; and

WHEREAS, the City's Zoning Ordinance has been amended from time to time after 1960 without the City identifying any use of the R-1 Property as violating the Zoning Ordinance; and

WHEREAS, the uses of the R-1 Property prior to 1962 are not known by the parties; and

WHEREAS, although the City has been unable to determine definitively that Property Owner's use of the R-1 Property is a lawful nonconforming use, the City has no evidence to show Property Owner's use of the R-1 Property is not a lawful nonconforming use based on the facts noted above; and

WHEREAS, to induce the City to confirm that all current uses of the R-1 Property are lawful, Property Owner is willing to enter into this Agreement so that any commercial uses of the R-1 Property going forward will be restricted to the current uses of the R-1 Property; and

WHEREAS, the parties are willing to enter into this Agreement to confirm the current uses of the R-1 Property are lawful under the City's Zoning Ordinance and to restrict the lawful uses of the R-1 Property going forward so as to avoid litigation that may otherwise be necessary to determine the lawful uses of the R-1 Property;

NOW, THEREFORE, in consideration of the foregoing and the mutual covenants contained in this Agreement, the parties agree as follows:

1. The above recitals are true and accurate and are incorporated by reference as though fully set forth herein.
2. The current uses of the R-1 Property by Property Owner are lawful uses of the R-1 Property.
3. Property Owner and its successors and assigns shall (1) limit any commercial uses of the R-1 Property to the current commercial uses consisting of the operation and maintenance of storage buildings and dry/cold storage of non-scraped vehicles and equipment used in the scrap business operated on the R-1 Property and M-1 Property combined, (2) refrain from expanding or intensifying the current uses of the R-1 Property going forward, and (3) not store any scrap metal on the R-1 Property at any time.
4. The City and its authorized agents may enter upon the R-1 Property at any time upon 48 hours notice for the purpose of inspecting and confirming the uses of the R-1 Property.

5. This Agreement imposes no liability of any kind whatsoever on the City with regard to the operation or maintenance of any activity on the R-1 Property.

6. Each person signing this Agreement represents and warrants the person has the necessary authority to bind the party for whom the person signs this Agreement. This Agreement shall be binding upon the parties, their heirs, successors, and assigns and shall be a covenant that runs with the land. Nothing contained in this Agreement will be deemed to be a gift or dedication of all or any portion of the R-1 Property to the general public or for any public purpose whatsoever.

7. Upon execution of this Agreement by the parties and the Property Owner's receipt of a fully executed original of the Agreement from the City; the Property Owner will present this Agreement to the Walworth County Register of Deeds for recording. All recording fees will be paid by Property Owner.

IN WITNESS WHEREOF, the undersigned has executed this Amendment as of the date first above written.

PROPERTY OWNER:
KIENBAUM IRON & METAL, INC.

By: _____

ACKNOWLEDGMENT

STATE OF _____)
) ss.
COUNTY OF _____)

Personally came before me this _____ day of _____, 2023, the above named ***** in her capacity as authorized agent of Kienbaum Iron & Metal, Inc., a Wisconsin corporation, who acknowledged herself to be the authorized agent of Kienbaum Iron & Metal, Inc., and to me known to be the person who executed the foregoing instrument and acknowledged the same.

Name: _____
Notary Public, State of _____
My Commission: _____

[SIGNATURE OF CITY APPEARS ON THE FOLLOWING PAGE]

CITY:
CITY OF WHITEWATER

By: _____
Printed Name: *****
Title: *****

ACKNOWLEDGMENT

STATE OF WISCONSIN)
) ss.
COUNTY OF WALWORTH)

Personally came before me this _____ day of _____, 2023, the above named ***** , in his capacity as ***** for the City of Whitewater, a Wisconsin municipality, to me known to be the person who executed the foregoing instrument and acknowledged the same.

Name: _____
Notary Public, State of Wisconsin
My Commission: _____

THIS INSTRUMENT WAS DRAFTED BY:

Attorney Duffy Dillon
Dillon | Grube LLC
One Parker Place, Suite 715
Janesville, WI 53545



Council Agenda Item

Meeting Date:	November 21, 2023
Agenda Item:	Virtual Meeting Policy for City Council & Committee Meetings
Staff Contact (name, email, phone):	Sara Marquardt, smarquardt@whitewater-wi.gov, 262-473-1387

BACKGROUND

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

Council member Allen requested a review of the virtual meeting policy.

1. Due to the Covid-19 pandemic, the Common Council and other City committees adopted a hybrid meeting format allowing members, staff and the public to be present in the building and broadcast through “GoTo Meeting” so that individuals could participate virtually.
2. Hybrid options were made available for Plan Commission, CDA and Common Council meetings with the City Manager indicating that staff was not available, at that time, to provide hybrid options for all committees (5/18/21). The City Manager also noted that since moving to Zoom, participation increased.
3. The hybrid meeting option has been revisited at various times since including but not limited to August 17, 2021 where a request was made for a POLCO question regarding the public view of the hybrid option and a request that staff be required to have cameras on during hybrid meetings.
4. Currently, the Equal Opportunity Commission meets completely virtual and the Common Council, Community Development Authority Board, Landmarks Commission, Plan & Architectural Review Board, Parks & Recreation Board, Library Board and Police & Fire Commission offer the virtual meeting option.
5. Council and committee members, consultants and the public continue to utilize the virtual meeting option.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

March 18, 2020 – City Manager declared an emergency in the City of Whitewater.

May 18, 2021 – Hybrid meeting options approved by Common Council.

September 5, 2023 – Hybrid meeting discussion requested but subsequently pulled from the agenda

FINANCIAL IMPACT

(If none, state N/A)

N/A

STAFF RECOMMENDATION

Staff recommends maintaining the hybrid meeting option due to the observed increase in participation and the enhanced convenience it provides for consultants, vendors, and others to engage in meetings.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. September 5, 2023 Staff Report
2. May 18, 2021, Common Council minutes



Council Agenda Item

Meeting Date: September 5, 2023

Agenda Item:

Staff Contact (name, email, phone): Sara Marquardt, smarquardt@whitewater-wi.gov, 262-473-1387

BACKGROUND

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

1. Due to the Covid-19 pandemic, the Common Council and other City committees adopted a hybrid meeting format allowing members, staff and the public to be present in the building and broadcast through "GoTo Meeting" so that individuals could participate virtually.
2. Hybrid options were made available for Plan Commission, CDA and Common Council meetings with the City Manager indicating that staff was not available, at that time, to provide hybrid options for all committees (5/18/21). Clapper also indicated an increase in observers.
3. Currently, the Equal Opportunity Commission meets completely virtual and the Community Development Authority Board, Landmarks Commission, Plan & Architectural Review Board, Parks & Recreation Board, Library Board and Police & Fire Commission offer the hybrid meeting format.
4. Council member Allen has asked for a review of the hybrid meeting format.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

March 18, 2020 – City Manager declared an emergency in the City of Whitewater.

May 18, 2021 – hybrid meeting options approved by Common Council.

FINANCIAL IMPACT

(If none, state N/A)

N/A

STAFF RECOMMENDATION

Staff recommends maintaining the hybrid meeting option due to the observed increase in participation and the enhanced convenience it provides for consultants, vendors, and others to engage in meetings.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. May 18, 2021, Common Council minutes

Common Council - May 18, 2021

with modifications due to the high number of colors in the logo. The City is also working with the School District and the University to evaluate whether those bodies' names should be listed on the tower. Also recommended is the removal of the words "City of". Councilmember Allen wondered whether it would be better to say "home of WW Whippets and Warhawks." It was moved by Smith and seconded by Allen to approve the water tower design under the following terms: Painting the new water tower the same shade of blue as the existing Cravath Street water tower; eliminating "City of" and just painting "Whitewater" on two sides; proceeding with a five color logo on two sides; and painting "UW-Whitewater" on one side of the water tower leg, and painting "WUSD Whippets" on the other side of the water tower leg, provided the respective entity is willing to pay for the initial painting and future painting when required. The lettering is 3' tall. AYES: McCormick, Schulgit, Brown, Binnie, Majkrzak, Allen, Smith. NOES: None. ABSENT: None.

VIRTUAL MEETING CONTINUATION. City Manager Clapper indicated that based on the Center for Disease Control's findings, he is comfortable moving forward with hybrid Council meetings beginning June 1. Clapper did note, however, that since Zoom meetings began, their base of observers has increased. Clapper has directed the purchase of upgraded equipment at the City, and it is anticipated that consultants will now log in from their home base, and will no longer have to come to Whitewater in person. Clapper reiterated a June 1st start date, with the understanding that one Alcohol Licensing Committee hearing, scheduled for May 24, will need to meet in person. Clapper indicated that smaller committees may meet in person, but there is not enough staff to provide hybrid options for them. It was moved by Allen and seconded by Smith to begin meeting in person on June 1st. In person attendance will be allowed, and hybrid options (virtual and in person) will be available for the Plan Commission, CDA and Common Council meetings. AYES: McCormick, Schulgit, Brown, Binnie, Majkrzak, Allen, Smith. NOES: None. ABSENT: None.

FUTURE AGENDA ITEMS. Councilmember Schulgit indicated that this evening is his last Council meeting, as he will be moving on to medical school. Councilmember Binnie thanked Matthew for his service, and expressed appreciation for his commitment. Councilmember McCormick requested that the Council discuss the Aldermanic District 2 vacancy at the next meeting.

EXECUTIVE SESSION. It was moved by Binnie and seconded by Allen to adjourn to closed session, **NOT TO RECONVENE**, pursuant to Ch. 19.85(1) (e) "Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session." Items to be Discussed: Discussion of the terms of the Agreement with Whitewater Fire Department for Fire and Rescue Service; and 2) Discussion of a settlement strategy for the acquisition of lands and interests for the Southwest Elevated Water Tank Project (water tower) located near the intersection of Indian Mound Parkway and the bypass. AYES: McCormick, Schulgit, Brown, Binnie, Majkrzak, Allen, Smith. NOES: None. ABSENT: None. The regular portion of the meeting adjourned at 8:44 p.m.

Respectfully submitted,

Michele R. Smith, Clerk



Council Agenda Item

Meeting Date:	November 21, 2023
Agenda Item:	City Manager Performance Evaluation Tool and Surveys
Staff Contact (name, email, phone):	Sara Marquardt, smarquardt@whitewater-wi.gov, 262-473-1387

BACKGROUND

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

1. Per the City Manager Annual Review Policy, no later than November 1, the HR Manager will provide Common Council with a draft of the proposed evaluation tool, which will include a survey component and questionnaire for distribution to all participating employees and officials.
2. At the second regular meeting of November, the Common Council will provide final feedback along with corrections or suggested additions.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

- 1) June 20, 2023 – Common Council reviewed the current City Manager Annual Policy. Suggested changes included the addition of a six-month review and incorporation of the management plan.
- 2) August 1, 2023 – HR presented policy changes to the City Manager Performance Evaluation Policy. Minor changes were requested regarding the addition of a private session with the City Attorney and/or HR and the deletion of the phrase “complete anonymity”.
- 3) August 15, 2023 – Competency categories were further discussed at the Common Council meeting. Discussion was held regarding staff surveys and citizen feedback.
- 4) November 7, 2023 – Common Council reviewed the initial draft of the City Manager Performance Evaluation Tool. Requests were made to add comment lines beneath each category and to ensure that Exit Interview Summaries, City Manager Public Speaking Survey Summaries and Departmental Budget Goal Achievement Recaps are provided with the supplemental material.

FINANCIAL IMPACT

(If none, state N/A)

N/A

STAFF RECOMMENDATION


Placeholders have been added to the Self-Evaluation for supplemental information regarding exit interviews, public speaking surveys, departmental budget goal achievement recaps and a memo regarding the status of City Manager goals including the management plan.

Staff is recommending that the City Manager Performance Evaluation Tool be approved for use for distribution to all common council members, directors and direct reports of the city manager for review and completion.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

-
1. City Manager Annual Review Policy
 2. City Manager Performance Evaluation Tool
-

		<h2>City Manager Annual Review</h2>			
Owner:	City Manager	Approving Position:	Common Council	Pages:	2
Issue Date:	12/17/2020	Revision Date:	8/01/2023	Review Date:	08/01/2024
Special Instructions:	This policy will be reviewed annually prior to conducting a review of the City Manager				

I. Policy

The common council of the City of Whitewater will conduct a formal evaluation of the city manager on an annual basis. The evaluation will consist of two parts: (1) a written evaluation and (2) a formal review session conducted at a regularly scheduled meeting, in closed session, with the city manager in attendance.

At a July common council meeting, council will conduct an informal review of goals related to City Manager performance, strategic plan initiatives and management plan objectives.

All meetings of the common council as part of the evaluation will meet legal requirements of the State of Wisconsin’s Open Meeting Law (Wisconsin Statute sections 19.83, 19.84 and 19.85).

II. Guidelines

The formal evaluation provides both the city manager and the common council an opportunity for a comprehensive discussion of the city manager’s performance in the previous year and the goals for the next year. The evaluation process will adhere to the following guidelines:

1. Performance review is an ongoing process. However, the evaluation will focus primarily on city manager performance for the previous calendar year.
2. The evaluation process will provide an outlet for feedback from common council members, department directors, and city manager direct reports. Subject to Wisconsin public record laws, anonymity will be maintained for all those providing feedback.
3. City manager demonstration of Practices for Effective Local Government Leadership as provided by the International City/County Management Association (ICMA) will be considered as part of the evaluation process.
4. The evaluation process will include an assessment of city manager performance related to city manager goals for the prior year. The process will also include the establishment of clear goals and expectations for the city manager in the coming year.

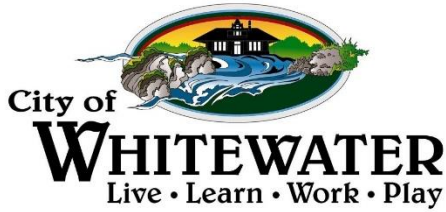
III. Procedures

1. No later than November 1, the HR manager, or his or her designee, will provide common council members with a draft of the proposed evaluation tool, which should include a survey component/questionnaire for distribution to all participating employees and officials.
2. Second regular meeting of November: The common council will provide feedback to the HR manager or designee on the evaluation tool, along with any corrections or suggested additions.
3. No later than December 1, the HR manager or designee will distribute the evaluation tool to all common council members, department directors, and direct reports of the city manager for review and completion. Included with the evaluation tool will be a memo from the city manager reporting on the status of any goals, established in the previous year. In addition to the memo, the city manager will provide the common council with a completed self-evaluation form.
4. No later than December 21, all evaluation participants, including common council members, will return their completed evaluation to the HR manager or designee responsible for the original distribution of the evaluation. Responses will then be compiled into a brief report for distribution to the common council and city manager. The HR manager or designee will distribute a sealed hard copy of the report to common council members at least 72 hours prior to the second regular common council meeting in January.
5. Second regular meeting in January: Having received the summary report at least 72 hours in advance of the meeting, the common council will meet in closed session with the city attorney and or HR manager to discuss the evaluation results.
6. At the first regular meeting in February, the common council will meet with the city manager in closed session to discuss the evaluation results as provided in the summary report. At this meeting, the common council will also discuss city manager performance related to existing goals and establish new goals for the city manager in the coming year.
7. Contract Amendment – Should the common council and the city manager wish to amend the City Manager Employment Agreement as a result of the performance evaluation process, those mutually agreed upon amendments will be directed to the city attorney for drafting.

IV. Performance

This City Manager Annual Review Policy is adopted to be a tool to assist the Common Council in evaluating the City Manager's performance and is not intended to create any new contractual or legal obligation by the Common Council to perform the actions set forth herein:

1. This policy can be changed at any time by the Common Council and compliance with this policy by the Common Council is optional. Failure by the Common Council to comply with the terms and deadlines set forth herein shall be considered a valid and appropriate decision by the Common Council to not comply with the terms or obligations.



City Manager Performance Evaluation

City of Whitewater

Evaluation period: November 7, 2022 to December 7, 2023

Each participant should complete this evaluation form and return it to the Human Resources Department. Forms may be submitted via paper or electronically to the Human Resources office or smarquardt@whitewater-wi.gov. If submitting electronically, please indicate "CONFIDENTIAL" on the subject line. The deadline for submitting this performance evaluation is December 21, 2023. Evaluations will be summarized and included on the agenda for discussion at the Common Council Meeting on January 16, 2024.

Signature (optional)

Date Submitted

INSTRUCTIONS

This evaluation form contains ten categories of evaluation criteria. Each category contains a statement to describe a behavior standard in that category. For each statement, use the following scale to indicate your rating of the city manager's performance.

- 5 = Excellent** (almost always exceeds the performance standard)
- 4 = Above average** (generally exceeds the performance standard)
- 3 = Average** (generally meets the performance standard)
- 2 = Below average** (usually does not meet the performance standard)
- 1 = Poor** (rarely meets the performance standard)

Any item left blank will be interpreted as a score of "3 = Average." If a section does not apply, please indicate with N/A.

This evaluation form also contains a provision for entering narrative comments, including an opportunity to enter responses to specific questions and an opportunity to list any comments you believe appropriate and pertinent to the rating period. Please write legibly.

Leave all pages of this evaluation form attached. Sign (optional) the cover page. On the date space of the cover page, enter the date the evaluation form was submitted. All evaluations presented prior to the deadline identified on the cover page will be summarized into a performance evaluation summary to be presented by the governing body as part of the agenda for the meeting indicated on the cover page. The completion of this evaluation is optional and every effort will be made to maintain evaluator confidentiality.

PERFORMANCE CATEGORY SCORING

1. INDIVIDUAL CHARACTERISTICS

- Diligent and thorough in the discharge of duties, "self-starter"
- Exercises good judgment
- Displays enthusiasm, cooperation and will to adapt
- Demonstrates the ability to work with others in accordance with the City's strategic goals and directions
- Exhibits composure, appearance and attitude appropriate for executive position

Add the values from above and enter the subtotal _____ ÷ 5 = _____ score for this category

Comment: _____

2. PROFESSIONAL SKILLS AND STATUS

- Maintains knowledge of current developments affecting the practice of local government management
- Demonstrates a capacity for innovation and creativity
- Anticipates and analyzes problems to develop effective approaches for solving them
- Willing to try new ideas proposed by governing body members and/or staff
- Sets a professional example by handling affairs of the public office in a fair and impartial manner

Add the values from above and enter the subtotal _____ ÷ 5 = _____ score for this category

Comment: _____

3. RELATIONS WITH ELECTED MEMBERS OF THE GOVERNING BODY

- Makes an effort to be accessible to Council members
- Sets meeting agendas that reflect the guidance of the governing body and avoids unnecessary involvement in administrative actions
- Disseminates complete and accurate information equally to all members
- Handles issues that are brought by the Council in a consistent and timely manner

____ Responds well to requests, advice and constructive criticism

Add the values from above and enter the subtotal ____ ÷ 5 = ____ score for this category

Comment: _____

4. POLICY EXECUTION

____ Implements governing body actions in accordance with the intent of council

____ Supports the actions of the governing body after a decision has been reached, both inside and outside the organization

____ Understands, supports and enforces local government's laws, policies and ordinances

____ Reviews ordinance and policy procedures periodically to suggest improvements to their effectiveness

____ Offers workable alternatives to the governing body for changes in law or policy when an existing policy or ordinance is no longer practical

____ Supports and updates the organization on the achievement of management and strategic goals

Add the values from above and enter the subtotal ____ ÷ 6 = ____ score for this category

Comment: _____

5. REPORTING

____ Provides regular information and reports to the governing body concerning matters of importance to the local government

____ Responds in a timely manner to requests from the governing body for special reports or information

____ Takes the initiative to provide information, advice and recommendations to the governing body on matters that are non-routine and not administrative in nature

____ Reports produced by the manager are accurate, comprehensive, concise and written to their intended audience

____ Produces and handles reports in a way to convey the message that affairs of the organization are open to public scrutiny

Add the values from above and enter the subtotal _____ ÷ 5 = _____ score for this category

Comment: _____

6. CITIZEN RELATIONS

_____ Responsive to requests from citizens

_____ Demonstrates a dedication to service to the community and its citizens

_____ Maintains a nonpartisan approach in dealing with the news media

_____ Meets with and listens to members of the community to discuss their concerns and strives to understand their interests

_____ Gives an appropriate effort to maintain citizen satisfaction with city services

Add the values from above and enter the subtotal _____ ÷ 5 = _____ score for this category

Comment: _____

7. MANAGEMENT OF THE ORGANIZATION/INTERNAL CULTURE

_____ Effectively runs the operations of the organization

_____ Creates a collaborative team building environment for staff

_____ Recognizes the accomplishments of staff

_____ Supports a commitment to diversity/inclusion, professional growth, succession planning and opportunity within the organization

_____ Promotes training and development opportunities for employees at all levels of the organization

_____ Promotes strategic plan initiatives and goal development with staff

Add the values from above and enter the subtotal _____ ÷ 6 = _____ score for this category

Comment: _____

8. SUPERVISION

_____ Encourages heads of departments to make decisions within their jurisdictions with minimal city manager involvement, yet maintains general control of operations by providing the right amount of communication to the staff

_____ Instills confidence and promotes initiative in subordinates through supportive rather than restrictive controls for their programs while still monitoring operations at the department level

_____ Develops and maintains a friendly and informal relationship with the staff and work force in general, yet maintains the professional dignity of the city manager's office

_____ Sustains or improves staff performance by evaluating the performance of staff members at least annually, setting goals and objectives for them, periodically assessing their progress, and providing appropriate feedback

_____ Encourages teamwork, innovation and effective problem-solving among the staff members

Add the values from above and enter the subtotal _____ ÷ 5 = _____ score for this category

Comment: _____

9. FISCAL MANAGEMENT

_____ Prepares a balanced budget to provide services at a level directed by council

_____ Makes the best possible use of available funds, conscious of the need to operate the local government efficiently and effectively

_____ Demonstrates ingenuity and creativity in approaching budgetary matters, including long-range financial needs, monitoring and adaption for the organization

_____ Incorporates evolving role of technology in service provision

_____ Ensures actions and decisions reflect an appropriate level of responsibility for financial planning and accountability

_____ Appropriately monitors and manages fiscal activities of the organization

Add the values from above and enter the subtotal _____ ÷ 6 = _____ score for this category

Comment: _____

10. COMMUNITY RELATIONS AND ENGAGEMENT

- _____ Makes an effort to understand issues, concerns and values of the community
- _____ Leverages public engagements and community interactions to educate and advocate on City initiatives and services
- _____ Represents the City well and in a professional and positive manner
- _____ Professionally leverages social media
- _____ Works effectively with partner agencies, neighboring jurisdictions and community organizations

Add the values from above and enter the subtotal _____ ÷ 5 = _____ score for this category

Comment: _____

DRAFT



Council Agenda Item

Meeting Date: November 21, 2023

Agenda Item: Council Action Plan to Address Self-Governance

Staff Contact (name, email, phone): Sara Marquardt, smarquardt@whitewater-wi.gov, 262-473-1387

BACKGROUND

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

1. At the November 7, 2023 Common Council Meeting, the Council read the following statement:
 - The Council is respectful that each individual council member has distinct, competing and divergent viewpoints designed to promote the best interests of the City and representation of the community.
 - The Council intends to work on a plan to enhance the effectiveness of the Council as a body and as that body works with the employees of the City.
 - The Council is committed to Roberts Rules as a guideline and the City’s transparency ordinance
 - The Council will explore and conduct training as to governance, conduct of meetings, and open meetings compliance, and encourage appointed officeholders to participate in such opportunities.
 - The Council will explore standards of decorum and civility for its meetings
 - The Council will work with the City Manager for development of an onboarding process for new elected and appointed officeholders
 - The Council will set expectations for self-accountability – individual commitment to one another
 - The Council will consider whether use of outside resources of benefit to this process including resources from CVMIC, the executive branch of the City, facilitators, or other resources.
 - The Council’s commitment to this plan is ongoing which the Council will address at subsequent meetings.
2. As part of the Council’s intention to work on a plan to enhance the effectiveness of the Council as a body, HR was tasked with providing options and seeking resources for the Council to utilize in formation of the action plan. See attached example and resources.
3. HR was also asked to provide Robert’s Rules of Order Cheat Sheets for use by all Council members and for distribution to Committee/Commission Chairs. The sheets are now available at each Council members chair.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

October 5, 2010 – Whitewater Common Council passed the Transparency Ordinance

April 17, 2018 – Whitewater Common Council passed the Good Governance Manual. Minor updates passed on June 8, 2020.

FINANCIAL IMPACT

(If none, state N/A)

Unknown

Depends upon Council plan

STAFF RECOMMENDATION

Staff recommends that Council adopt and implement an action plan based on the example outline to address items identified in the November 7, 2023 statement.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. Council Action Plan Example & Resources
2. Middleton Parliamentary Procedure Presentation
3. Good Governance Manual



Action Plan Example & Resources

November 21, 2023

City of Whitewater Common Council

Statement:

1. The Council is respectful that each individual council member has distinct, competing and divergent viewpoints designed to promote the best interests of the City and representation of the community.
2. The Council intends to work on a plan to enhance the effectiveness of the Council as a body and as that body works with the employees of the City.
3. The Council is committed to Roberts Rules as a guideline and the City's transparency ordinance
4. The Council will explore and conduct training as to governance, conduct of meetings, and open meetings compliance, and encourage appointed officeholders to participate in such opportunities.
5. The Council will explore standards of decorum and civility for its meetings
6. The Council will work with the City Manager for development of an onboarding process for new elected and appointed officeholders
7. The Council will set expectations for self-accountability – individual commitment to one another
8. The Council will consider whether use of outside resources of benefit to this process including resources from CVMIC, the executive branch of the City, facilitators, or other resources.
9. The Council's commitment to this plan is ongoing which the Council will address at subsequent meetings.

Example of an Action Plan Outline

a. Training:

- **Objective:** Ensure all council members understand the rules, regulations, and legal obligations related to governance and open meetings.
- **Action Steps:**
 - Schedule regular training sessions for council members on parliamentary procedures and open meetings laws.
 - Invite legal experts or professionals to conduct workshops on compliance.
 - Develop an onboarding process for newly elected and appointed officeholders

b. Documentation and Communication:

- **Objective:** Establish clear communication channels and documentation practices.
- **Action Steps:**
 - Develop and distribute a comprehensive handbook outlining governance procedures and open meetings compliance. (Good Governance Manual)

c. Code of Conduct:

- **Objective:** Foster a respectful and professional environment during meetings.
- **Action Steps:**
 - Develop a clear and concise code of conduct outlining expectations for decorum and civility.
 - Distribute the code of conduct to all council members and make it publicly available.

d. Enforcement Mechanisms:

- **Objective:** Establish consequences for violations of decorum standards.
- **Action Steps:**



- Implement a progressive disciplinary system for members who fail to adhere to the code of conduct.
 - Clearly communicate the consequences of violating decorum standards.
- e. **Facilitated Discussions:**
- **Objective:** Provide opportunities for constructive dialogue.
 - **Action Steps:**
 - Introduce facilitated discussions or workshops on effective communication and conflict resolution. (Council retreat)
 - Encourage open communication channels for members to express concerns and provide feedback.
- f. **Individual Goal Setting:**
- **Objective:** Encourage members to set City-related goals.
 - **Action Steps:**
 - Implement a system for members to set individual goals related to their priorities on the council.
 - Conduct regular check-ins to review progress and offer support.
- g. **Transparency in Decision-Making:**
- **Objective:** Ensure transparent decision-making processes.
 - **Action Steps:**
 - Implement practices that encourage members to uphold transparency at the both the Common Council and Committee level
- h. **General Recommendations:**
- **Regular Review:**
 - Periodically review and update the action plan to adapt to changing circumstances and needs.
 - **Public Engagement:**
 - Encourage public input on governance and accountability measures to ensure community involvement and satisfaction.
 - **Feedback Mechanism:**
 - Establish a feedback mechanism for council members and the public to provide input on the effectiveness of the action plan.

Training Opportunities

UW-Extension provides instruction to local government officials as follows:

- To help new officials understand their roles and responsibilities as public officials in Wisconsin
- To develop the abilities of new and continuing officials to fulfill their roles and responsibilities
- To enhance the ability of Extension educators to establish relationships and work with local officials in their area
- To help officials keep current on topics and practices which affect their communities
- To help officials fulfill requirements when specific instruction is required by statute (such as Board of Review).

This instruction is usually in one of five forms:

- in-person workshops presented statewide in the spring and fall of each year



- teleconference programs on individual topics offered live and in recorded form
- video accompanied by written materials
- the Local Government Education website

Example Attached: Parliamentary Procedures for Local Government Meetings (City of Middleton Presentation)

Rose Simon-Silva, Assistant Village Attorney/Human Resources Director, Village of Menomonee Falls. Through my City HR group, Attorney Simon-Silva has offered to provide training for our Council.

NEOGOV online trainings:

Public Official Training Series – 8 trainings

Ethics-Governmental Transparency

Ethics-Personal Financial Gain

From Private to Public: What You Need to Know

Social Media for Public Officials

Ethics-Personal Advantages and Perks

Ethics-Understanding Fair Processes

Private to Public: An Overview

Writing in Plain Language

Leading with Emotional Intelligence – 3-part training

Open Records & Open Meetings – 2 trainings

Still waiting for a response:

DOJ provides Open Meetings presentations and may have a recorded option. DOJ Communications Department has been contacted for options.

League of Municipalities provides training for municipalities. Executive Director Jerry Deschane provides an approximately 50-minute presentation on Good Governance. The League is checking the Executive Director's schedule. Local Government 101 Training cycle is finished for 2023.

Additional Resources Provided to HR:

[City of Whitewater Transparency Ordinance and Code of Ethics – Chapters 2.62 and 7.04](#)

[City of Whitewater Good Governance Manual](#)

[League Newly Elected Officials Guide – June 2023](#)

[Village of Windsor – Conduct & Ethics](#)

[City of Madison Ethics Code](#)

City of Middleton

Parliamentary Procedures for Local Government Meetings



MIDDLETON | WI

DANIEL FOTH, JD – LOCAL GOVERNMENT SPECIALIST,
DIRECTOR – CERTIFIED PUBLIC MANAGER PROGRAM
UNIVERSITY OF WISCONSIN – MADISON
LOCAL GOVERNMENT EDUCATION, DIVISION OF EXTENSION



Extension

UNIVERSITY OF WISCONSIN-MADISON
LOCAL GOVERNMENT EDUCATION PROGRAM

Acknowledgements: UW Madison – Division of Extension

Dan Hill: Retired Local Government Specialist

Larry Lerner: Retired Local Government Specialist

Item 27. Paul Seburg: Retired Distinguished Lecturer, Local Government Law Educator

Meetings

“Meetings are
indispensable when you
don’t want to do
anything.”
- John Kenneth Galbraith



MIDDLETON | WI



Extension
UNIVERSITY OF WISCONSIN-MADISON
LOCAL GOVERNMENT EDUCATION PROGRAM

What is a Meeting?



- Meeting is a gathering of members of a governmental body for purposes of exercising its responsibilities *Wis. Stat. Sec. 19.82(2)*



Meeting Rule Sources



- Wisconsin Statutes
 - Quorum, Motions, Second, Voting
 - Mayor may only vote in case of a tie vote
- Middleton Local Rules
 - CHAPTER 1 COMMON COUNCIL MEETINGS
 - References current edition – Roberts Rules of Order



City of Middleton Meeting Rules

CHAPTER 1 COMMON COUNCIL MEETINGS

• 1.01 MEETING TIME AND DATE

- (4) Quorum Two-thirds (2/3) of the membership of the Common Council shall constitute a quorum, but a lesser number may adjourn from time to time or compel the attendance of absent members

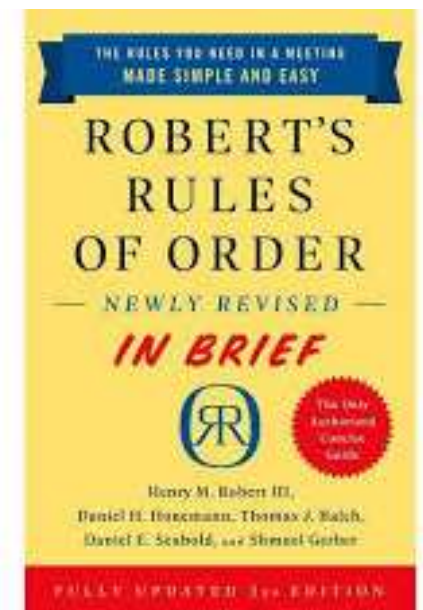
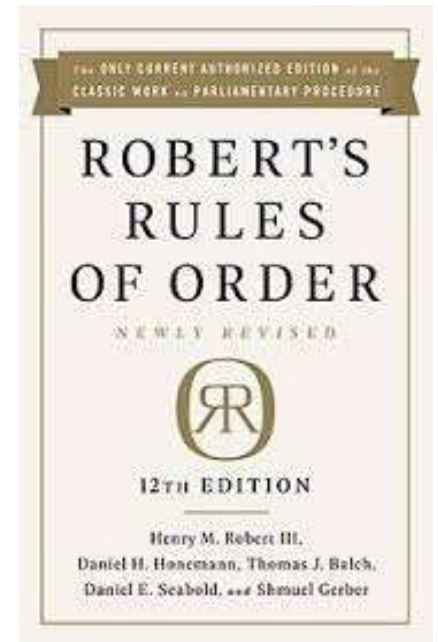
• 1.06 GENERAL RULES

- The proceedings of the Common Council shall be conducted in accordance with the parliamentary rules set forth in Robert's Rules of Order as from time to time revised, which are incorporated herein by reference.
- No citizen or other person shall address the Common Council except during that part of the agenda entitled "Comments from Citizens Present", or unless invited or requested to speak by the Mayor or an Alderperson.
- No motion shall be amended or withdrawn without the consent of the Alderperson making the same and the Alderperson seconding it.



Roberts Rules of Order

- Facilitate Discussion, Not Obstruct It
 - Justice and courtesy to all
 - Each proposition is entitled to full and free **debate** discussion
 - Address only one issue at a time
 - Common understanding
 - Substance over process
- Fairness to All
 - Majority
 - Respect the rights of the minority & individual Members
- Provide Order
 - The majority rules
 - Organizational Stability



What is a Motion?



- A Motion is a formal proposal by a member of the body, in a meeting, that the body take certain action. (*RONR p. 27 1. 7 to p. 35, p.62, ll. 18-21; p.100, ll. 3-5*)

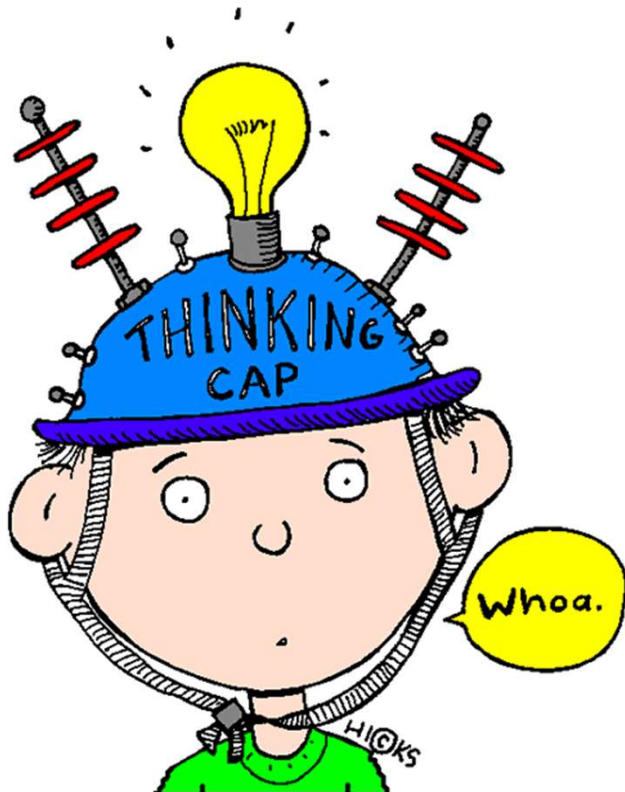


Motions

- Required on substantive issues
- Avoid negative motions, accepting informational reports, reaffirming existing policy
- Should be stated fully and repeated by chairperson, once seconded
- Must be seconded, unless incidental



Motions



- Main Motion - Starts the discussion
 - Only one MAIN motion can be pending at any given time
- Other classes of motions take precedence over main motions
 - Privileged Motion - Relates to the meeting itself
 - Subsidiary Motions - Relates to the treatment of main motion
 - Incidental Motions - Relates to the conduct of the meeting

Main Motion



"This meeting was called in order to discuss the meat. It has been pointed out that there is no more meat. A motion has been made to fight over the bones."

- Main Motion - Starts the discussion process
- I move that
" _____ "

Privileged Motions

Typically
immediate
action and
chair rules

- Privileged Motion - *Relates to the meeting itself*
- Raise a Question of Privilege – *chair responds*
 - Call for orders
 - Stick to the Agenda
 - Pressing issue
 - Raise a question of Privilege
 - Recess
 - specified length of time
 - Fix a time to adjourn
 - Adjourn – *majority vote*



Subsidiary Motions

Typically to
amend the
main motion or
procedure

- Subsidiary Motions - *Relates to the treatment of main motions*
- Lay on the Table (table motion) – *majority vote*
- Previous Question (close discussion) – *two-thirds vote*
- Amend – *majority vote*
- Postpone - majority
- Refer to Committee - majority
- Extend Debate – *two-thirds vote*



Incidental Motions

Typically to
change
motion
procedure, or
make a Point
of Order

- Incidental Motions - *Relates to the conduct of the meeting*
 - Division of a Question – *chair responds*
 - Point of Order – *chair responds*
 - Withdraw a Motion – *majority vote*
 - Appeal a Decision of the Chair - *Member motion & second*
 - Suspend the rules
 - Split a Main Motion containing two or more separate parts.
 - Decide amendments to complex main motions in separate parts



Robert 's Rules of Order Motions Chart - <https://robertsrules.org/motions.htm>

**Part 1 - Main Motions. These motions are listed in order of precedence.
A motion can be introduced if it is higher on the chart than the pending motion.**

RONR §	Purpose	You Say:	Interrupt	2nd	Debate?	Amend?	Vote?
§21	Close meeting	I move to adjourn	No	Yes	No	No	Majority
§20	Take a break	I move to recess ...	No	Yes	No	Yes	Majority
§19	Register complaint	I rise to ask a question of privilege	Yes	No	No	No	None
§18	Make follow agenda	I call for the orders of the day	Yes	No	No	No	None
§17	Lay aside temporarily	I move to lay the question on the table	No	Yes	No	No	Majority
§16	Close debate (discussion)	I move the previous question ...	No	Yes	No	No	2/3rd
§15	limit or extend debate (discussion)	I move that discussion be limited to ...	No	Yes	No	Yes	2/3rd
§14	Postpone to a certain time	I move to postpone the motion to ...	No	Yes	Yes	Yes	Majority
§13	Refer to committee	I move to refer the motion to ...	No	Yes	Yes	Yes	Majority
§12	Modify wording of motion	I move to amend the motion by ...	No	Yes	Yes	Yes	Majority
§11	Kill main motion	I move that the motion be postponed indefinitely ...	No	Yes	Yes	No	Majority
Item 27.	Bring business before assembly (a main motion)	I move that (to) ...	No	Yes	Yes	Yes	Majority

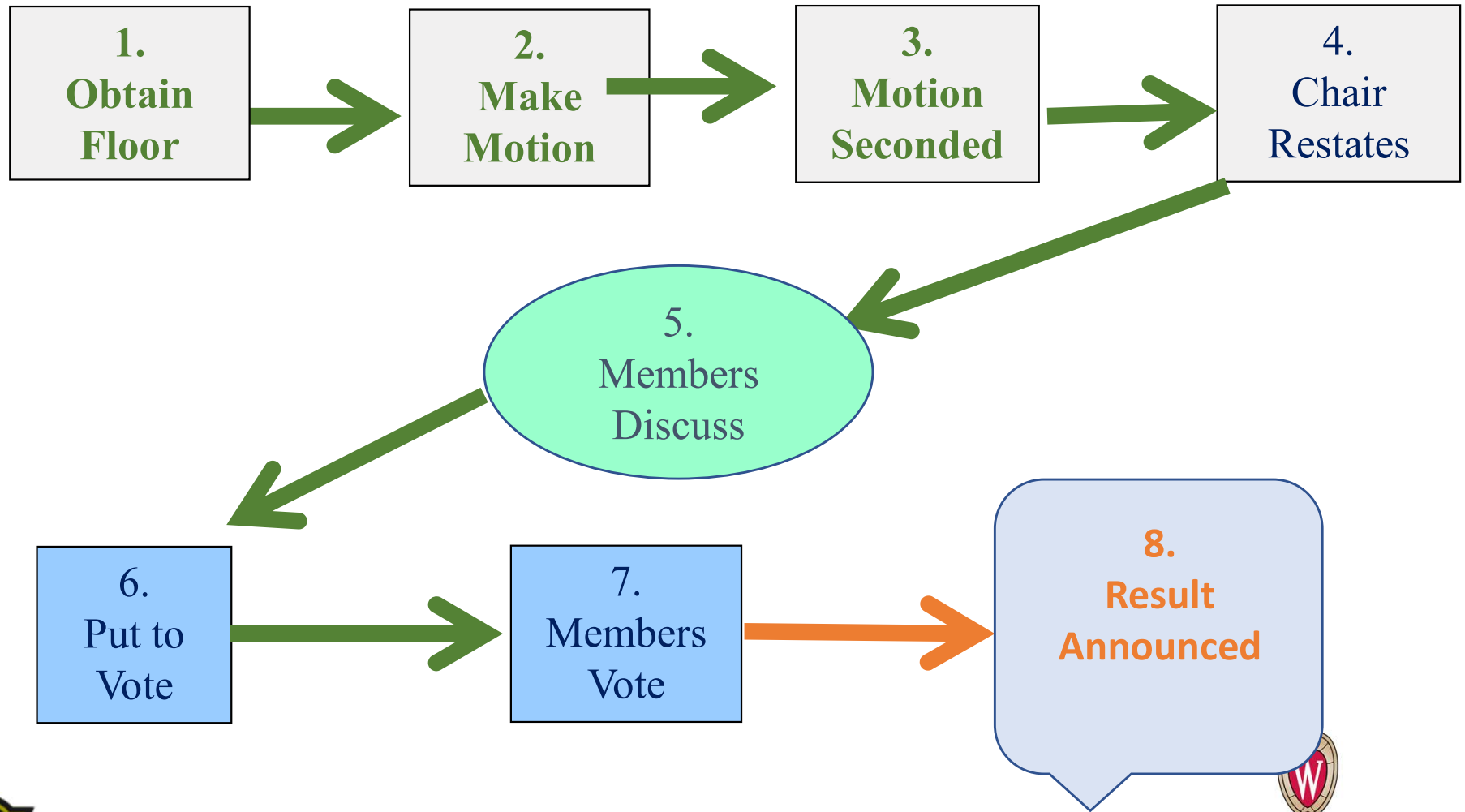
**Part 2 - Incidental Motions. No order of precedence.
These motions arise Incidentally and are decided immediately.**

RONR §	Purpose	You Say:	Interrupt	2nd	Debate?	Amend?	Vote?
§23	Enforce rules	Point of Order	Yes	No	No	No	None
§24	Submit matter to assembly	I appeal from the decision of the chair	Yes	Yes	Varies s	No	Majority
§25	Suspend rules	I move to suspend the rules	No	Yes	No	No	2/3rd
§26	Avoid main motion altogether	I object to the consideration of the question	Yes	No	No	No	2/3rd
§27	Divide motion	I move to divide the question	No	Yes	No	Yes	Majority
§29	Demand a rising vote	I move of a rising vote	Yes	No	No	No	None
§33	Parliamentary law question	Parliamentary inquiry	Yes, if urgent	No	No	No	None
§33	Request for information	Point of Information	Yes, if urgent	No	No	No	None

**Part 3 - Motions that bring a questions again before the assembly
No order of precedence. Introduce only when nothing else is pending.**

RONR §	Purpose	You Say:	Interrupt	2nd	Debate?	Amend?	Vote?
§34	Take matter from table	I move to take from the table...	No	Yes	No	No	Majority
§35	Cancel previous action	I move to rescind ...	No	Yes	Yes	Yes	2/3rd or Majority with notice
Item 27. §37	Reconsider motion	I move to reconsider...	No	Yes	Varies	No	Majority

A Motion's Life – Start to Finish



1. Obtain Floor

- Typically, raising hand
- Called upon or recognized by the presiding officer



2. Make Motion

- Proposal to take action - “I move that...”
- Clearly stated
 - Make positive motions – not negative motions
 - “So moved” is not needed
 - Motion must include a brief description of what you are talking about



3. Motion Seconded

- By another member
 - Worthy of discussion
 - Does not have to “favor” the Motion
- Get in advance, especially for substantive motions
- Not needed if committee recommendation
- Should have, but do not need, before starting discussion
- “de-facto” or “ad-hoc” is where discussion has started before a “second” can be obtained
- Withdrawing a “Second” has no impact on a Motion’s validity. Once moved and seconded, presented to the body by the Chair, Motion is now owned by the body.



4. Chair Restates

- Clarifies
 - “It has been moved and seconded that...”
- Transfers ownership of the motion to the body
- Once the chair restates it, it belongs to the body and can not be taken back or withdrawn if even only one person objects
 - A motion can only be withdrawn, by a separate motion/second and a vote to withdraw



Withdrawing a Motion

- **RONR**
 - Can a Member withdraw his/her motion at any time?
 - Once a Motion is made, seconded, and restated by the Chair, any changes to the Motion are subject the will of the Body
- **Middleton**
 - No motion shall be amended or withdrawn without the consent of the Alderperson making the same and the Alderperson seconding it.



5. Members ~~Debate~~ - Discuss

- Fine tune the motion
- May occur prior to a motion
- Even if there appears to be plenty of discussion before a motion is made, an opportunity for discussion must be given to all



5. Members Discuss - Amendments

- Amending not substitution Motion
- Main motions may be amended
- Amendment must be germane
- Amendments require a motion stating the amendment, a second and a vote
- Amendments take precedence over Main motions
- Amending is a body decision
 - No Friendly Amendment



5. Members Discuss - Amendments

- Amendments are debatable
- Amendments are amendable – keep track
- Only one amendment to an Amendment at a time
- Any additional amendments to the amendment should be brought up after the original amendment is decided
- Once voted on, the matter is “settled”, not up for additional amendments covering the same context or effect



5. Members Discuss – Refer to Committee

- During discussion, it may become apparent that the Motion should be referred to a Standing or special committee for further study and input
- A member may then make a Motion to refer the matter to Standing or special Committee
- Such Motion is amendable
- Usually made with a response within a date certain



5. Members Discuss – Postpone & Table

- A pending Motion may be postponed to a time later in the same meeting or a later time
- Postponing is NOT tabling
 - Tabling requires another motion to bring it back
 - Postponed brings the Motion back at the time specified
 - Postponing “indefinitely” effectively “kills” the motion
 - Chair should NOT allow a Motion to table to “KILL” a motion
- Role of the chair in clarifying the member’s intent – “postpone or table.”



Exercise

- The Order of Precedence is an important part of parliamentary procedure. How does it work?
 1. Member A makes a main motion, I move to buy a new computer for the Clerk – Member D seconds
 2. Member C thinks the entire city staff needs a new computer and moves to amend the motion accordingly - Member D seconds
 3. Member B has a chicken dinner waiting and moves to limit discussion to 10 minutes - Member D seconds
 4. Member B is now getting hungry and wants a 10-minute recess to eat a candy bar, but cleverly disguises the intent by noting a need for a restroom break - Member D seconds
- How does the Chair handle these various motions?



1 - Main Motions. These motions are listed in order of precedence.

A motion can be introduced if it is higher on the chart than the pending motion.

RON R §	Purpose	You Say:	Interrupt	2nd	Debate ?	Amend ?	Vote?
§21	Close meeting	I move to adjourn	No	Yes	No	No	Majority
§20	Take a break	I move to recess ...	No	Yes	No	Yes	Majority
§19	Register complaint	I rise to ask a question of privilege	Yes	No	No	No	None
§18	Make follow agenda	I call for the orders of the day	Yes	No	No	No	None
§17	Lay aside temporarily	I move to lay the question on the table	No	Yes	No	No	Majority
§16	Close debate (discussion)	I move the previous question ...	No	Yes	No	No	2/3rd
§15	limit or extend debate (discussion)	I move that discussion be limited to ...	No	Yes	No	Yes	2/3rd
§14	Postpone to a certain time	I move to postpone the motion to ...	No	Yes	Yes	Yes	Majority
§13	Refer to committee	I move to refer the motion to ...	No	Yes	Yes	Yes	Majority
§12	Modify wording of motion	I move to amend the motion by ...	No	Yes	Yes	Yes	Majority
§11	Kill main motion	I move that the motion be postponed indefinitely ...	No	Yes	Yes	No	Majority
§10	Bring business before assembly (a main motion)	I move that (to) ...	No	Yes	Yes	Yes	Majority



**1 - Main Motions. These motions are listed in order of precedence.
A motion can be introduced if it is higher on the chart than the pending motion.**

RONR §	Purpose	You Say:	Interrupt	2nd	Debate ?	Amend ?	Vote?
§21	Close meeting	I move to adjourn	No	Yes	No	No	Majority
§20	Take a break	I move to recess ...	No	Yes	No	Yes	Majority
§19	Register complaint	I rise to ask a question of privilege	Yes	No	No	No	None
§18	Make follow agenda	I call for the orders of the day	Yes	No	No	No	None
§17	Lay aside temporarily	I move to lay the question on the table	No	Yes	No	No	Majority
§16	Close debate (discussion)	I move the previous question ...	No	Yes	No	No	2/3rd
§15	limit or extend debate (discussion)	I move that discussion be limited to ...	No	Yes	No	Yes	2/3rd
§14	Postpone to a certain time	I move to postpone the motion to ...	No	Yes	Yes	Yes	Majority
§13	Refer to committee	I move to refer the motion to ...	No	Yes	Yes	Yes	Majority
§12	Modify wording of motion	I move to amend the motion by ...	No	Yes	Yes	Yes	Majority
§11	Kill main motion	I move that the motion be postponed indefinitely ...	No	Yes	Yes	No	Majority
§10	Bring business before assembly (a main motion)	I move that (to) ...	No	Yes	Yes	Yes	Majority



1 - Main Motions. These motions are listed in order of precedence.

A motion can be introduced if it is higher on the chart than the pending motion.

RON R §	Purpose	You Say:	Interrupt	2nd	Debate ?	Amend ?	Vote?
§21	Close meeting	I move to adjourn	No	Yes	No	No	Majority
§20	Take a break	I move to recess ...	No	Yes	No	Yes	Majority
§19	Register complaint	I rise to ask a question of privilege	Yes	No	No	No	None
§18	Make follow agenda	I call for the orders of the day	Yes	No	No	No	None
§17	Lay aside temporarily	I move to lay the question on the table	No	Yes	No	No	Majority
§16	Close debate (discussion)	I move the previous question ...	No	Yes	No	No	2/3rd
§15	limit or extend debate (discussion)	I move that discussion be limited to ...	No	Yes	No	Yes	2/3rd
§14	Postpone to a certain time	I move to postpone the motion to ...	No	Yes	Yes	Yes	Majority
§13	Refer to committee	I move to refer the motion to ...	No	Yes	Yes	Yes	Majority
§12	Modify wording of motion	I move to amend the motion by ...	No	Yes	Yes	Yes	Majority
§11	Kill main motion	I move that the motion be postponed indefinitely ...	No	Yes	Yes	No	Majority
§10	Bring business before assembly (a main motion)	I move that (to) ...	No	Yes	Yes	Yes	Majority



**1 - Main Motions. These motions are listed in order of precedence.
A motion can be introduced if it is higher on the chart than the pending motion.**

RONR §	Purpose	You Say:	Interrupt	2nd	Debate ?	Amend ?	Vote?
§21	Close meeting	I move to adjourn	No	Yes	No	No	Majority
§20	Take a break	I move to recess ...	No	Yes	No	Yes	Majority
§19	Register complaint	I rise to ask a question of privilege	Yes	No	No	No	None
§18	Make follow agenda	I call for the orders of the day	Yes	No	No	No	None
§17	Lay aside temporarily	I move to lay the question on the table	No	Yes	No	No	Majority
§16	Close debate (discussion)	I move the previous question ...	No	Yes	No	No	2/3rd
§15	limit or extend debate (discussion)	I move that discussion be limited to ...	No	Yes	No	Yes	2/3rd
§14	Postpone to a certain time	I move to postpone the motion to ...	No	Yes	Yes	Yes	Majority
§13	Refer to committee	I move to refer the motion to ...	No	Yes	Yes	Yes	Majority
§12	Modify wording of motion	I move to amend the motion by ...	No	Yes	Yes	Yes	Majority
§11	Kill main motion	I move that the motion be postponed indefinitely ...	No	Yes	Yes	No	Majority
§10	Bring business before assembly (a main motion)	I move that (to) ...	No	Yes	Yes	Yes	Majority



**1 - Main Motions. These motions are listed in order of precedence.
A motion can be introduced if it is higher on the chart than the pending motion.**

	RON R §	Purpose	You Say:	Interrupt	2nd	Debate ?	Amend ?	Vote?
	§21	Close meeting	I move to adjourn	No	Yes	No	No	Majority
1	§20	Take a break	I move to recess ...	No	Yes	No	Yes	Majority
	§19	Register complaint	I rise to ask a question of privilege	Yes	No	No	No	None
	§18	Make follow agenda	I call for the orders of the day	Yes	No	No	No	None
	§17	Lay aside temporarily	I move to lay the question on the table	No	Yes	No	No	Majority
	§16	Close debate (discussion)	I move the previous question ...	No	Yes	No	No	2/3rd
2	§15	limit or extend debate (discussion)	I move that discussion be limited to ...	No	Yes	No	Yes	2/3rd
	§14	Postpone to a certain time	I move to postpone the motion to ...	No	Yes	Yes	Yes	Majority
	§13	Refer to committee	I move to refer the motion to ...	No	Yes	Yes	Yes	Majority
3	§12	Modify wording of motion	I move to amend the motion by ...	No	Yes	Yes	Yes	Majority
	§11	Kill main motion	I move that the motion be postponed indefinitely ...	No	Yes	Yes	No	Majority
4	§10	Bring business before assembly (a main motion)	I move that (to) ...	No	Yes	Yes	Yes	Majority



Side Trip on Discussion



- Chair guides debate
 - Chair may comment or amend motion – but then should remove themselves from “CHAIRING” the meeting 1.03 (3)
- Discuss
- Focus on problem-solving
- Listen to understand
- Get Facts
- Respect each other



MIDDLETON | WI



Extension
UNIVERSITY OF WISCONSIN-MADISON
LOCAL GOVERNMENT EDUCATION PROGRAM

Single Person or Minority Dominating Discussion



Passive



Assertive



Aggressive

- The Chair is responsible for administering the body's deliberations
- Advisable to seek balanced participation
- Advisable to recognize members who have not yet spoken
- RONR says 10 minute limit and twice to any issue –
May make own rules



6. Ending Discussion

**ONE PERSON
CAN MAKE A
DIFFERENCE,
AND EVERYONE
SHOULD TRY**

-JOHN F. KENNEDY-

- Chair can seek unanimous consent of the body
 - “Any further discussion?”
 - “Are you ready to vote?”
 - “Any new points, before we vote?”
 - “Council member _____ is ready to vote, is it the unanimous view of the Council to close discussion and move to a vote on the main motion.”
- Presiding officer may not end discussion on her/his own
- Motion to end discussion
 - Needs a two-thirds vote to pass
 - This motion is not debatable
- If any objection, ending discussion requires a motion, second and 2/3rds of the body voting to approve



7. Members Vote

**VOTE EARLY
and
VOTE OFTEN**

- Presiding officer restates the question and effect of a “yes” or “no” vote
- Votes can be taken in a variety of ways
 - Viva-Voce (Aye/Nay)
 - Show of hands
 - Rising vote
 - Division of the assembly or the house
 - Roll-call (required if requested)
 - Ballot
- Ask for votes on both sides



MIDDLETON | WI



Extension
UNIVERSITY OF WISCONSIN-MADISON
LOCAL GOVERNMENT EDUCATION PROGRAM

Side Trip on Voting



- Quorum (2/3rds attending) must vote
- Unless a roll call vote, there is no record of an individual abstaining from a vote
- Not required to vote, *Wrezeski v. City of Madison*, 558 F. Supp. 664 (W.D. Wis. 1983)
- Tie Vote – the Mayor may break the tie



MIDDLETON | WI



Extension
UNIVERSITY OF WISCONSIN-MADISON
LOCAL GOVERNMENT EDUCATION PROGRAM

Conflict of Interest

- Conflicts of interest
 - Remove oneself from participation or voting
 - Do not have to disclose
 - Treated as absent for quorum and voting purposes, *Ballinger v. Door County*.
131 Wis. 2d 624 (Ct. App. 1986)
- Suggest a roll call vote to note the member has removed themselves
- A member can change his/her vote if before the final result is announced. *45 RONR 408*
- Where there is a tie vote, the motion fails as there is no majority in favor



Abstentions



- Suggest voting present, versus abstaining
- Avoids potential quorum issues,
- Citizens expect your representation



MIDDLETON | WI



Extension
UNIVERSITY OF WISCONSIN-MADISON
LOCAL GOVERNMENT EDUCATION PROGRAM

8. Result Announced



- Presiding officer announces results
 - Motion carried or failed
 - Number of votes on each side, if known



Item 27.

MIDDLETON | WI



Extension
UNIVERSITY OF WISCONSIN-MADISON
LOCAL GOVERNMENT EDUCATION PROGRAM

495

Point of Order

- Mayor or Chair decides (1.03)
 - Points out a discrepancy in the meeting rules
 - Needs to be made when the infraction or mistake occurs
 - Member states reason for the Point of Order
 - I make a Point of Order that
-
- Chair – determines “for” or “against” the Point of Order



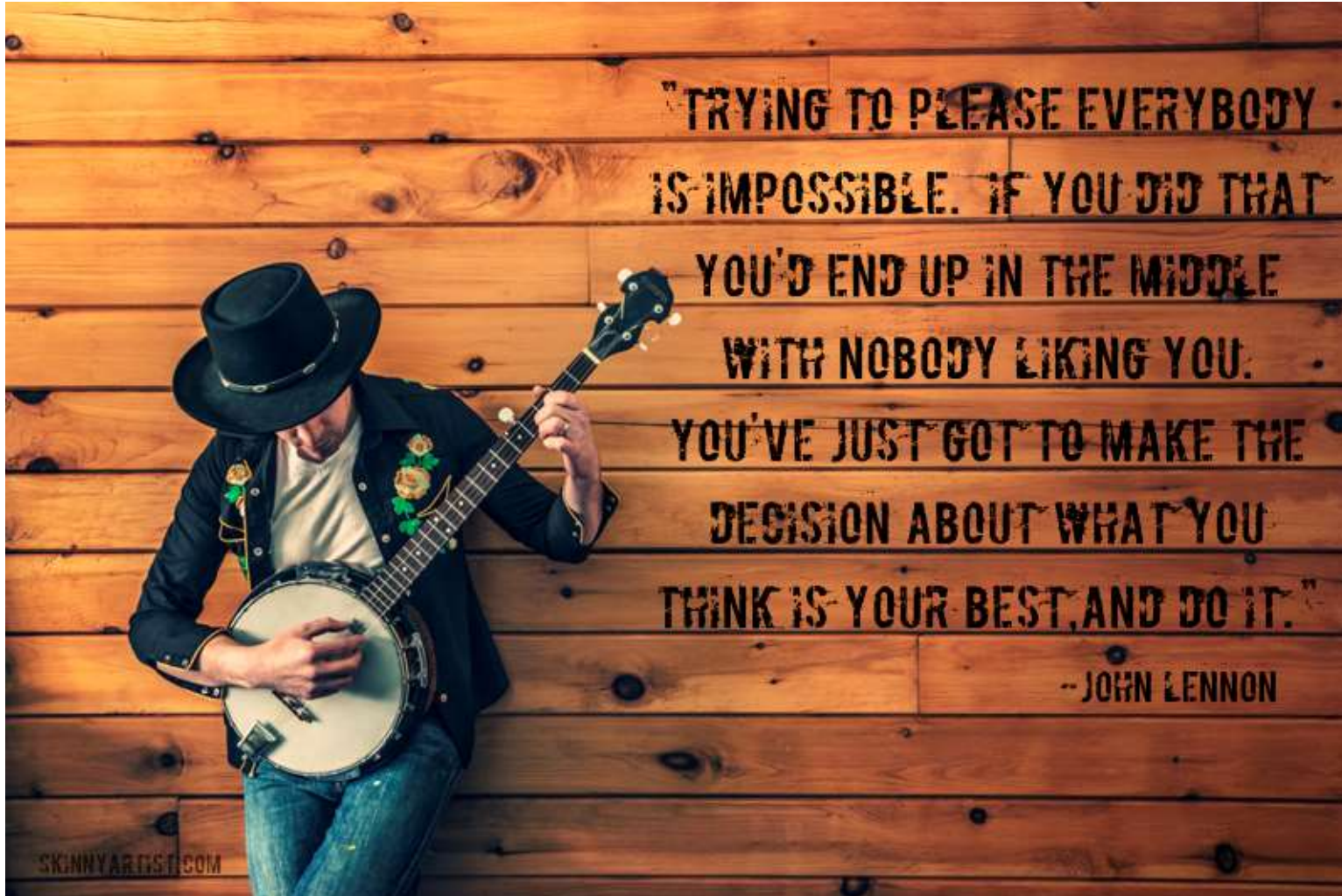
How to Appeal the Chair's Point of Order Ruling



- Member – I appeal the Chair's decision
- Chair
 - The decision of the Chair is appealed
 - Clearly state the exact question at issue and reasons for the Point of Order decision
- The vote is on: “Shall the decision of the Chair be sustained”



Consider!



MIDDLETON | WI



Extension
UNIVERSITY OF WISCONSIN-MADISON
LOCAL GOVERNMENT EDUCATION PROGRAM

Resources



- **Local Government Center Website** - <https://lgc.uwex.edu/>
 - Effective Meetings - <https://lgc.uwex.edu/effective-meetings/>
 - Provides wealth of Parliamentary Procedure information, written and video format
- **Electronic Meetings** - <https://lgc.uwex.edu/update-government-meetings-during-covid-19-pandemic/>
 - Provides OOG, resolution templates, and webinar resources
- **Deliberative Governance** - <https://lgc.uwex.edu/deliberative-governance/>
 - Provides deliberative governance tools, guides and web resources
- **League of Wisconsin Municipalities**,
 - Handbook for Wisconsin Municipal Officials
 - The conduct of City Council Meetings
 - The Conduct of Village Board Meetings
 - Local Government Options for Conducting Meetings Remotely
- **Robert's Rules of Order Newly Revised** – 12th Edition 2020
- **Office of Open Government**, <https://www.doj.state.wi.us/office-open-government/office-open-government>. Public Records/Open Meetings (PROM) Help Line: 608-267-2220
- **Daniel Foth**, Local Government Center, UW Madison - Division of Extension Daniel.Foth@wisc.edu



MIDDLETON | WI



Extension
UNIVERSITY OF WISCONSIN-MADISON
LOCAL GOVERNMENT EDUCATION PROGRAM

Resources



- **Local Government Center Website** - <https://lgc.uwex.edu/>
 - Effective Meetings - <https://lgc.uwex.edu/effective-meetings/>
 - Provides a wealth of Parliamentary Procedure information, written and video format
- **Electronic Meetings** - <https://lgc.uwex.edu/update-government-meetings-during-covid-19-pandemic/>
 - Provides OOG, resolution templates, and webinar resources
- **Deliberative Governance** - <https://lgc.uwex.edu/deliberative-governance/>
 - Provides deliberative governance tools, guides and web resources
- **League of Wisconsin Municipalities,**
 - Handbook for Wisconsin Municipal Officials
 - The conduct of City Council Meetings
 - The Conduct of Village Board Meetings
 - Local Government Options for Conducting Meetings Remotely
- **Robert's Rules of Order Newly Revised** – 12th Edition 2020
- **Robert's Rules of Order Newly Revised** – In Brief 3rd Edition 2020
- **Office of Open Government,** <https://www.doj.state.wi.us/office-open-government/office-open-government>. Public Records/Open Meetings (PROM) Help Line: 608-267-2220
- **Daniel Foth,** Local Government Center, UW Madison - Division of Extension Daniel.Foth@wisc.edu





Extension

UNIVERSITY OF WISCONSIN-MADISON
LOCAL GOVERNMENT EDUCATION

Wisconsin Certified Public Manager[®] Program

Next Cohort – September 2023

Madison or West Allis, WI





Wisconsin Certified Public Manager[®] Program

A nationally accredited public management development program that prepares employees for the profession's unique challenges and demands through seven core leadership competencies:

-  Personal and Organizational Integrity
-  Leading People
-  Systemic Integration
-  Change Management
-  Managing Work
-  Developing Self
-  Public Service Focus



Extension



Who should attend?

Public staff, managers and supervisors ready to move their careers to the next level

Past participants include:

- State, County, City, Village, Town, Tribe, Special District managers, administrative and program staff
 - Including administration, program, police, fire, EMS, parks, public works, IT, planners, clerks, finance, and utilities
- Municipal decision-makers and program leads
- Nonprofit leadership



Extension

UNIVERSITY OF WISCONSIN-MADISON
GOVERNMENT EDUCATION PROGRAM

Thanks!

Local Government Education University of Wisconsin-Madison Division of Extension

Daniel Foth

Daniel.Foth@wisc.edu

Local Government Education

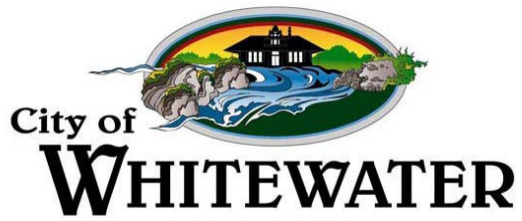
<https://lgc.uwex.edu/>



MIDDLETON | WI



Extension
UNIVERSITY OF WISCONSIN-MADISON
LOCAL GOVERNMENT EDUCATION PROGRAM



Good Governance Manual



Prepared by: Common Council/City Manager

Approved: April 17, 2018

Revised: May 21, 2018

Minor Updates: June 8, 2020

Municipal Official Orientation Manual
A Guide for Elected and Appointed Public Officials in the City of Whitewater

A Welcome to Public Officials

Welcome to the world of public service. As a newly elected or appointed official in the City of Whitewater, there is much to learn about the inner workings of city government and the city organization as a whole. However, do not be intimidated; any effort you put forward in learning the ins and outs of municipal government operations will be greatly rewarded through the positive impact you will be able to make on the Whitewater community. Citizenship demands the shouldering of civic responsibility by all those who would preserve the freedoms we all enjoy. By virtue of your appointment, you have become an example of true citizenship for your peers in the Whitewater Community.

While government is often thought of as redundant or inefficient, good government actually makes all our lives better by preserving a sure foundation on which to build our families, businesses, and communities. By giving of your time and talents to benefit your community, you will serve as a positive example to your fellow community members, but you will also have the opportunity to leave a valuable legacy for those that will follow after you.

This manual has been prepared to aid you in gaining a basic understanding of some of the fundamentals of conduct and operations within city government. Please feel free to refer to this manual often. City ordinances and city staff can also be valuable resources in helping to guide you in your efforts to serve the community.

Welcome and congratulations on your new role as a public official!

Table of Contents

Statement of Purpose 1

Public Official Code of Conduct 1

General City Information 3

 Municipal Government Structure in Wisconsin..... 3

 Class of Cities 3

 Council-Manager Form of Government..... 3

The City Manager 3

The Common Council 3

The Common Council President..... 4

Boards, Committees and Commissions 4

 Committee Appointments 5

 Criteria for the Appointment of Committee Members 5

All about Public Meetings 6

 Meeting Schedules..... 6

 Special Meetings 6

 Electronic Devices 7

 Electronic Communications 7

 Packet Materials 7

 Questions of Staff..... 7

 Meeting Records 8

 Closed Sessions 8

 Rules of Order 8

 Setting the Agenda..... 8

 Meeting Attendance and Participation..... 8

Code of Ethics for Public Officials 9

 Prohibited Conduct 9

 When to Recuse Oneself..... 9

 Ex Parte Communications 9

Open Meetings and Open Records 10

 Open Meetings Law 10

 Whitewater Transparency Ordinance..... 10

Walking and Negative Quorums	10
Open Records Law	11
Committee Policing.....	11
Effective Decision-Making.....	12
Do you have sufficient information?	12
Am I separating people and emotions from the issue?	12
Are you open, honest, and willing to listen?	12
What is the committee’s scope of responsibility?.....	12
Is there a compromise that can be made?	13
Did staff have any thoughts or recommendations?	13
Effective Council, Committee/Staff Relations.....	13
Everyone is Equal	13
Use of Staff Resources	13
Employee Contact Line of Authority	14
Lobbying Committee Members	14
Communicating with the Public.....	14
Representing the Committee.....	14
Complaints from Citizens	14
Complaints Regarding Employee Behavior	15
Media Relations	15
Represent General Interests	15
Conclusion.....	15
Appendix A.....	16

**City of Whitewater
Public Official Code of Conduct
Good Conduct for Effective Governance**

Statement of Purpose

It is the goal and expectation of the City of Whitewater that all public officials (elected or appointed) strive to uphold, exhibit, and promote civil and ethical conduct in public forums and maintain the highest standards of personal conduct, integrity, truthfulness, and fairness in carrying out their public duties. To this end, the following code of conduct has been developed to help illustrate the characteristics public officials are encouraged to emulate while in office.

Code of Conduct for Public Officials

As a representative of the City of Whitewater, public officials are encouraged to help strengthen the community by building public trust, encouraging open dialogue, maintaining transparency and actively sharing ideas and opinions with others in thoughtful and considerate ways. The following list of behaviors and practices helps to illustrate the high standards expected of those in public office.

1. **Be Informed:** Endeavor to read the packet material provided before each meeting, keep informed on all local, state and national developments of municipal significance, and arrive at each meeting prepared to conduct City business in a meaningful manner.
2. **Pay Attention:** Strive to be aware of others and sensitive to the immediate context of actions taken.
3. **Listen Closely:** Strive to understand other points of view, to seek first an understanding of what other individuals or groups may have to say before making any final decisions related to business being conducted.
4. **Be Inclusive:** Welcome and encourage participation of all parties involved in the discussion on any issue, excluding none.
5. **Avoid Gossip:** Discourage and avoid the spread of gossip, which can undermine the public process.
6. **Be Agreeable:** Actively look for opportunities to agree on community issues and in all other cases, be civil and cordial, agreeing to disagree without being disagreeable.
7. **Show Respect:** Show respect for the viewpoints of others and refrain from abusive conduct, personal charges, derogatory remarks or verbal attacks upon the character, actions, or opinions of others, whether they be elected or appointed officials, city staff, or the public. Avoid pursuing any conduct or action calculated to embarrass another public official or any member of the public. Praise in public and reprimand in private. When debating or commenting in a meeting, focus on the issue and avoid negative comments regarding the groups or individuals involved.
8. **Be Honest and Transparent:** Practice and encourage full and open disclosure by participating openly and transparently in meetings and activities as required by law. Practice and encourage this same openness by providing full explanations of the intent and motives behind actions to fellow board or committee members. Refrain from withholding or concealing any information or matter in which fellow committee members should be concerned.

9. **Maintain Confidentiality:** Respect and maintain the confidentiality of information that cannot be disclosed (i.e. information from a closed or executive session) by not divulging said information at any time while outside of a closed or executive session. In all ways protect and maintain the security of confidential records.
10. **Demonstrate Proper Meeting Etiquette:** Observe proper decorum and behavior in meetings and refrain from interrupting other speakers, making personal comments not related to the discussion or otherwise interfering with the orderly conduct of the meeting.
11. **Accept Responsibility and Be Sincere:** When mistakes or misunderstandings occur, the best way to move beyond the incident and to restore public trust is to be honest. Accept full responsibility for personal actions and opinions, avoid shifting blame to other groups or individuals. Be open and upfront regarding disagreements. Endeavor to repair damaged relationships, including openly and promptly apologizing where appropriate.
12. **Put City Interests First:** Always strive toward achieving the common good for the community by pursuing those decisions, actions and initiatives that are best for the community. Avoid conflicts of interest. At all times, place duty to uphold the law and duty to pursue organizational goals and objectives above personal interests.
13. **Seek No Personal Advantage:** Public officials, especially those that are elected, stand as agents of the public purpose and should conduct themselves in an open, fair and impartial manner. When it comes to municipal rules, laws, or services, do not seek special treatment for others, whether they be neighbors, friends, coworkers, employers, or family. Do not use the municipality or any part of a municipal program for personal advantage or for the advantage of others. Strive to live and serve in a manner that is above reproach and avoid the appearance of impropriety.
14. **Uphold the Democratic Process:** Perform duties with diligence and in accordance with the rules of order established by the common council, board, commission, or committee conducting business. Recognize that the authority to take formal action to direct or recommend rests with the common council or its designated committee in legal session and not with any individual members of said bodies. Public officials may express opposition to an action made by their respective committee(s). However, do not publicly criticize individual committee members or the committee as a whole for said action when the action has been properly presented, voted on, and passed by a majority vote. Ensure that citizen involvement and citizen opinions regarding public policy issues are fully considered.

Municipal Official Orientation Manual
A Guide for Elected and Appointed Public Officials in the City of Whitewater

General City Information

Municipal Government Structure in Wisconsin

Cities in Wisconsin are incorporated municipalities that are created at the request of their inhabitants to perform local services. The Wisconsin Supreme Court has stated that municipalities are, “established by law to assist in the civil government of the state and to regulate and administer the internal or local affairs of the territory within their corporate limits.” Because municipalities were created by the state, they have been referred to as “creatures of the state.” As creatures of the state, municipalities have no inherent powers and have only the powers given them. Wisconsin cities are fortunate in that they have been granted extensive “home rule” powers. Home rule is the ability of cities to govern themselves in local matters without state interference. Wisconsin municipalities have two sources of home rule authority: (a) constitutional and (b) statutory or legislative. For more information on home rule, see the *Handbook of Wisconsin Municipal Officials*.

Class of Cities

The municipality of the City of Whitewater is organized as a 4th Class City under Wis. Stats. Chapter 64.

Council-Manager Form of Government

Per Municipal Code of Ordinances Chapter 2.04.010, the City of Whitewater is organized under the city manager plan of government as outlined in Wis. Stats. Chapter 64. This means that the city is governed by a common council composed of seven members, one councilmember from each aldermanic district in the city and two councilmembers at large. The city manager oversees the day-to-day operation of the city government and labors to ensure that policy direction provided by the common council is carried out efficiently and effectively.

The City Manager

The city manager serves as the chief executive officer for the City and oversees the day-to-day operation of all city departments. The city manager carries out the policy direction provided by the common council. The city manager possesses the sole responsibility for the creation and elimination of employment positions within the city and the discipline and/or termination of employees with the exception of those positions falling under the authority of the Police and Fire Commission. The city manager, together with the common council president, reviews and then recommends the appointment of individuals to serve on the various boards, committees, and commissions of the city government. The city manager is appointed and serves at the pleasure of the common council.

For more details regarding the office of city manager, see Whitewater Municipal Code of Ordinances Chapter 2.12 and Wis. Stats. Chapter 64.

The Common Council

The common council is composed of one councilmember from each of the five aldermanic districts in the City and two councilmembers at large. The term of office for each councilmember is two years, at which point the councilmember can seek reelection.

The common council is the highest legislative body in the local government of the City of Whitewater. As such, the common council has full legislative authority over all aspects of city government. Unless otherwise stated in local ordinance or state statute, the common council is responsible for final approval of all recommendations and actions proposed by standing and/or ad hoc committees. The common council appoints the city manager and confirms committee appointments recommended by the city manager and common council president. The common council possesses authority to enact ordinances, adopt resolutions, and otherwise establish policies for the long-term benefit of the City of Whitewater.

It is important to note that the common council is only empowered to act on behalf of the City when a majority of councilmembers is present. Individual members of the common council possess no legislative authority in and of themselves.

The Common Council President

The common council president is elected at the first meeting after the election of new councilmembers. This occurs on the second regularly scheduled meeting of April each year. A president pro tem is also elected to serve the role of president when the common council president is absent. The common council president presides over and conducts meetings of the common council. As the first among peers, the common council president is responsible for preserving “order and decorum” at each meeting.

Boards, Committees and Commissions

The common council is the policy-making body for the City. Unless otherwise endowed with specific decision-making authority, all committees serve in an advisory capacity to or for the common council.

City ordinances allow for a number of standing boards, committees, and commissions that provide direction and input on policy development for specific areas of city administration. Membership requirements vary by the type and purpose of each committee. However, these committees are typically comprised of at least one councilmember and a number of community members that reside within the City’s jurisdictional boundary. The following list includes all standing committees currently established by ordinance.

- Alcohol Licensing Review Committee (Ch. 5.20.025)
- Birge Fountain Committee (Ch. 2.53)
- Board of Review (Ch. 2.60)
- Board of Zoning Appeals (Ch. 19.72)
- Community Development Authority (Charter Ord. No. 4)
- Community Involvement & Cable TV Commission (Ch. 2.50)
- Disability Rights Commission (Ch. 2.46)
- Ethics Committee (Ch. 7.04)
- Finance Committee (Ch. 2.47)
- Landmarks Commission (Ch. 17.08)
- Library Board (Ch. 2.56)
- Parks & Recreation Board (Ch. 2.52)
- Pedestrian & Bicycle Advisory Committee (Ch. 2.51)
- Plan & Architectural Review Commission (Ch. 19.06)
- Police and Fire Commission (Ch. 2.28)
- Public Works Committee (Ch. 2.45)

- Urban Forestry Committee (Ch. 2.12)
- Whitewater University Technology Park Board
- Public Art Commission

Committee Appointments

Individual committee appointments occur annually, typically at the first common council meeting following the Spring Election. However, due to unexpected vacancies or resignations, appointments can occur at any time throughout the year. The process for filling committee vacancies is as follows:

1. Vacancies are announced via the city website, social media, and the official newspaper prior to any appointment being made.
2. A standard application form shall be provided in electronic and hard copy for use by all applicants (including incumbents wishing to be reappointed).
3. Once applications are received, they are compiled by the city clerk and delivered to the city manager and common council president for review.
4. The common council president and city manager review applications and arrange for face-to-face meetings with applicants. If schedules do not permit a face-to-face meeting, this step can be completed by phone or web conference.
5. The common council president and city manager convene to discuss applicants and select candidates for recommendation to the common council. Recommended appointments are placed on the agenda for the next common council meeting for approval.
6. The common council deliberates on the recommended appointments and approves or denies the appointments.
7. Individuals who have been successfully appointed to a committee are then contacted by the City Manager's designee and a date is set for orientation.
8. The new committee member attends a committee member orientation as soon as possible following appointment.

Criteria for the Appointment of Committee Members

When considering applicants for appointment to a committee, the city manager and common council president will look at a variety of factors that includes, but is not limited to the following:

Availability: Regular attendance at committee meetings is mandatory. If a committee member fails to attend three consecutive regular meetings, or fails to attend at least three-fourths of the regular meetings during the preceding 12 months, s/he may be replaced.

Number of Previous Terms (Incumbents): Unless otherwise stated in ordinance, no member of any committee can serve for more than two consecutive terms. If an applicant has served for two consecutive terms, s/he must have been off said committee for at least one term before reapplying for appointment.

Knowledge and Life Experience: Relevant life experience, whether personal or professional, can provide added value to the composition of a committee and is often viewed favorably in the selection process.

References: References are an important resource in helping to identify applicant strengths and weaknesses as part of the selection process.

Residency: While some committees do not require residence within city limits, the majority will require residency within the boundaries of the Whitewater Unified School District or within the municipal limits of the City of Whitewater.

Other Factors: The ultimate goal of the city manager and common council president when making committee appointments is to ensure committees are filled by diverse and competent individuals capable of making sound decisions and capable of working together even when opinions may differ. With this goal in mind, a full range of additional factors may be considered with each appointment, and some factors may vary depending on the vacancy needing to be filled. Things such as political background, prior public service experience, and professional and personal relationships with current committee members may all be relevant.

All about Public Meetings

All meetings of the common council or any other established committee must be open to the public pursuant to open meetings law, with few exceptions (see Closed Sessions, page 8). The intent of the law is to ensure that council action and deliberation is conducted openly. All regular and special meetings must be publicly noticed with an agenda that includes a specified time and date in advance of the meeting.

Public meetings, whether of the common council or another municipal committee, serve as a showcase of municipal government for the people of Whitewater. Meeting attendees can often include journalists and reporters for local news outlets, university students, representatives from community groups, and interested residents. Common council meetings are broadcast live and meeting business is often the subject of newspaper articles the following day. In short, many eyes are on each meeting with the public often basing its opinion of the entire City on how efficiently committee meetings operate.

The following subsections provide important information regarding the conduct of common council meetings. The guidance herein given also extends to the many standing committees and commissions established by ordinance.

Meeting Schedules

As established by ordinance, the common council is required to meet at least once per month. Regular meetings are held on the first and third Tuesdays in each month. Meetings begin at 6:30 p.m. If a common council meeting date falls on an election day or a holiday, the meeting is held on the Thursday of the same week instead. All other committees should maintain a regular meeting schedule and make sure the schedule is posted on the committee's webpage. The regular meeting schedule should also be provided to the city clerk for the municipal record.

Special Meetings

When at all possible, municipal committees, especially the common council, should endeavor to conduct business during regular meetings. However, circumstances may, at times, call for a meeting outside of the regular meeting schedule. These meetings are referred to as "special meetings." When circumstances warrant a special meeting, the staff person responsible for the committee should work with the committee chair to establish a meeting time when a majority of committee members can attend. In the case of the common council, the city manager is primarily responsible for arranging the meeting; however, the city manager will typically work with the common council president to arrange the meeting at a time when the largest number of councilmembers are available. Posting of the special

meeting should comply with the requirements set forth in the Whitewater Transparency Enhancement Ordinance (Ord. 2.62).

If a minority of committee members disagree with the calling of the special meeting, said committee members can submit a written objection for the meeting record. In lieu of submitting a written objection, language can be placed on the next regular meeting agenda calling out the objection. This allows the objecting party an opportunity to voice their objection, which is then added to the minutes for the meeting.

Electronic Devices

Electronic devices such as smart phones, tablets, Chromebooks and laptops have become commonplace in the Whitewater community. Use of electronic devices during a public meeting is encouraged when the device is used as an alternative to printed materials, to look up information relevant to the discussion items, or a similar use that supports the discussion at hand. Use of electronic devices for other irrelevant uses is discouraged.

City staff provides all common council members with an electronic copy of posted packet materials in advance of the meeting via email. City departments may also provide an electronic version of packet materials to other committees. The City maintains a number of Chromebooks which can also be used by public officials during meetings to reduce or avoid the need for paper copies of meeting materials. Chromebooks can be made available to public officials upon request. A request must be provided ahead of time so that the device can be ready at the start of the meeting.

Electronic Communications

During public meetings, electronic messaging (text, email, IM, etc.) should not be used for private communication. While use of electronic devices is encouraged, encouragement comes with the expectation that devices will be used for meeting business and personal communications will be avoided. Public officials should not correspond via electronic messaging on agenda items during the meeting, unless the conversation will be publicly shared with the full common council as part of the meeting discussion. If the need to make a personal communication arises during the meeting, public officials should step out of the meeting room to communicate. No device should be used by a public official for personal entertainment while a meeting is in session.

Packet Materials

In general, meeting materials are provided in advance of every meeting. Hard copies of meeting materials are usually distributed three to four days in advance of the meeting. Common council packets, for example, are distributed to common council members on the Friday before the next meeting. Public officials are expected to review meeting materials provided in the packet prior to the meeting so that they can more effectively contribute to the discussion for each item on the agenda.

Questions of Staff

City staff welcomes questions related to agenda items. When questions are shared with staff in advance of the meeting day, additional material to help answer the question can usually be provided by the start of the meeting. Questions during meetings are, of course, welcome also, but some questions may require additional staff research thus delaying a response until the next meeting.

Meeting Records

Meetings of the common council, community development authority, plan and architectural review commission, and police and fire commission are required to be recorded on video per the Whitewater Transparency Enhancement Ordinance Ch 2.62. The common council and the plan and architectural review commission are also broadcast live. In addition, the city clerk, under the direction of the city manager, is responsible for maintaining meeting records including documenting the minutes of the proceedings at each public meeting. Due to the number of potential meetings, most committees are assigned a specific city employee to serve as meeting support, distributing agendas and keeping minutes.

Closed Sessions

While meetings are required to be open by law, there are situations where the best interest of the City demands a confidential discussion. Closed sessions are allowed under Wisconsin Statutes for a limited list of circumstances. Items discussed in closed session should not be shared outside of closed session or with persons not party to the closed session discussion. The importance of maintaining confidentiality surrounding items discussed in closed session cannot be overstated. It is also important to limit closed session discussions to the topic(s) noted on the agenda. Discussion of issues other than what is posted on the agenda and what qualifies as permissible in closed session is a violation of state law with violators subject to a fine.

Rules of Order

The common council has the authority by ordinance to determine its own rules of procedure. However, *Robert's Rules of Order* serves as a general guideline for setting procedures in meetings. Specific details regarding the conducting of meetings can be found in the Whitewater Municipal Code of Ordinances, Chapter 2.08.

Setting the Agenda

By local ordinance, the agenda for meetings of the common council is set by the city manager. Councilmembers wishing to add agenda items should make their request no later than one week prior to the meeting. Councilmembers can make requests by contacting the city manager directly, or by contacting the city clerk who will then notify the city manager. The city manager will honor all legal agenda item requests made by a councilmember. However, if the city manager anticipates a long meeting or that a particular item requested will be contentious and result in a lengthy meeting, s/he may contact the requesting councilmember to discuss setting the item for a future meeting agenda.

For all municipal committees outside of the common council, meeting agendas should be set by the committee chair. In cases where there is a staff person assigned to support a particular committee or commission, the staff member should assist in drafting the agenda, ensuring that the agenda complies with standard formatting guidelines. Just as with requests made by councilmembers, the committee chair should honor requests for agenda items that are submitted by committee members. If a question or concern regarding a potential discussion item arises, the committee chair should consult with the assigned staff person, the city clerk, or the city manager for guidance.

Meeting Attendance and Participation

To ensure that voting members are well versed on the issues facing the board or commission, regular attendance is mandatory. In the event that a member fails to attend three consecutive, regular meetings

or fails to attend at least three-fourths of the regular meetings during the preceding twelve months, the board may request that the common council select another individual to serve out the member's term.

Code of Ethics for Public Officials

The municipal government of the City of Whitewater can only be as effective as it is independent, impartial and responsible to the people. For this reason, all public officials, whether elected, appointed, or otherwise employed by the City of Whitewater are expected to adhere to ethical standards as outlined in Wis. Stats. Secs.19.41-19.59 and as outlined in chapter 7 of the Whitewater Municipal Code of Ordinances, which is included at the end of this manual.

Prohibited Conduct

In general, the state ethics law as referenced above, prohibits the following conduct:

Use of Office for Private Gain: Public officials are prohibited from using their offices to obtain financial gain or anything of substantial value for the private benefit of themselves, their immediate families, or organizations (including employers) with which they are associated (see Sec. 19.59(1)(a), Wis. Stats.).

Offering or Receiving Anything of Value: No person may give and no public official may receive "anything of value" if it could reasonably be expected to influence the local public official's vote, official action or judgment, or could reasonably be considered as a reward for any official action or inaction (see Sec. 19.59(1)(b), Wis. Stats.).

When to Recuse Oneself

While the full code of ethics as outlined in ordinance is at the end of this manual, the subject of recusing oneself is worth mentioning here. To recuse oneself from a discussion essentially means to remove oneself from discussion to avoid a conflict of interest.

Public officials should recuse themselves from discussion when there is a clear conflict of interest. In such cases, recusal does not just mean abstaining from a vote, but means instead to step away from the discussion of an item completely.

When a public official recuses himself or herself from discussion and action on a particular item, the recusal is noted in the minutes of the meeting. In most cases, it is appropriate, though not required, for the recused public official to leave the room where public discussion is taking place to ensure that s/he can have no influence on the discussion or final action in any way.

Ex Parte Communications

The Plan Commission Handbook Second Edition 2012, Rebecca Roberts, University of Wisconsin Extension, pages 15 and 16, describes how public officials should avoid ex parte communications regarding quasi-judicial matters pending or that may come before the council, a committee, commission, or board. These decisions often involve application of laws, such as ordinances, (for example a request for a conditional use permit). It states:

“[Public officials] should not have conversations or receive correspondence regarding a quasi-judicial matter that is pending before [the city] or which may come before [the city] except during a noticed meeting or hearing on the matter. Such outside contacts are known as “ex parte communication.” Ex parte communications may not be considered in decision-making

unless it is disclosed and made part of the official record in the matter. The [body] as a whole can then determine the admissibility of the information and individual members can determine its credibility and weight in deciding their vote on the issue.

The reason for exclusion of ex parte information is that parties are entitled to know and examine the source of information used by [the city] in its decision-making. Outside discussion regarding procedural matters such as scheduling a meeting or explaining how to file an application is permissible. Ex parte communication is not a concern when enacting legislation or making administrative decisions (i.e. issuing simple zoning or building permits).”

In order to avoid ex parte communications, the handbook recommends:

1. Suggesting that members of the public present information in an open meeting or hearing or submit a written comment.
2. Disclosing ex parte communications at an open meeting or hearing and make the information part of the record so that it can be considered in decision making.

Open Meetings and Open Records

Wisconsin has a long history of promoting open government. As a local government conducting business that has a direct impact on residents, the City of Whitewater also values and appreciates the importance of maintaining transparency. For this reason, it is imperative that public officials endeavor to comply absolutely with state laws related to public meetings and public records.

Open Meetings Law

Wisconsin’s open meeting law is found in Wis. Stat. Secs. 19.81 - 19.98. Essentially, the open meeting law requires that all meetings of all governmental bodies be preceded by public notice and be publicly held in places reasonably accessible to the public and open to all citizens at all times unless otherwise expressly provided by law. For the purpose of this manual, it is safe to conclude that, in general, all discussions, deliberations, actions, or inquiries conducted by a governmental body (meaning the common council or any other municipal committee) should be conducted in an open meeting unless otherwise specifically mentioned in Sec. 19.85(1) (a-j). More information regarding open meetings can also be found in chapter 7 of the League of Wisconsin Municipalities publication, *Handbook for Wisconsin Municipal Officials*.

Whitewater Transparency Ordinance

In addition to open meeting rules as established by state law, the City of Whitewater has enacted a Transparency Enhancement Ordinance (Whitewater Ordinance Chapter 2.62) which provides additional open government requirements such as a seventy-two hour in advance meeting notice posting for meetings and adding agenda items. This is greater than the State statutory twenty-four hour requirement normally applicable to cities. If the seventy-two hour requirement has not been met, the item can only be taken up by the body by an affirmative vote of the members voting.

Walking and Negative Quorums

There are two important circumstances where a group of committee members, less than a quorum in number, could gather together and still violate the open meeting law. These two situations are referred to as “walking quorum” and “negative quorum.” The following sections were taken from Chapter 6 of the *Wisconsin Legislator’s Briefing Book for 2017-2018* and provide details regarding court cases wherein walking and negative quorums were defined.

Negative Quorum: The applicability of the Open Meetings Law to a gathering of less than one-half of the members of a governmental body has been addressed by the Wisconsin Supreme Court. The case involved an unannounced, private meeting of four members of the 11-member Milwaukee Metropolitan Sewerage Commission. The subject of the meeting was the commission’s proposed operating and capital budgets. Adoption of these budgets required a 2/3rds vote of the commission (i.e., eight votes), and four members was a sufficient number to block adoption. Such a gathering of enough members that could be sufficient to block an action of the full body was labeled as a “negative quorum.” [State ex rel. Newspapers, Inc. v. Showers, 135 Wis. 2d 77 (1987).]

The court provided a two-part test to determine when a gathering constitutes a negative quorum and triggers the Open Meetings Law. Under the test, such a meeting is subject to the law if: (1) the members have convened for the purpose of engaging in governmental business, whether discussion, decision-making, or information gathering; and (2) the number of members present is sufficient to determine the governmental body’s course of action on the subject under discussion.

Walking Quorum: The applicability of the Open Meetings Law to a series of informal discussions between small numbers of the body’s members has been addressed by the Wisconsin courts and the state Attorney General. This is commonly referred to as a “walking quorum,” and such series of small-group meetings that occur with the implied or express agreement to act uniformly in a sufficient number to reach a quorum may only be held with proper notice and accessibility.

The essential danger identified by the courts with a walking quorum is that it may produce a predetermined outcome and render the public meeting a mere formality. According to an informal opinion by the Attorney General, use of administrative staff to individually poll members regarding how they would vote on a proposed motion is a prohibited walking quorum.

If, however, there is no implied or express agreement to act uniformly in sufficient number to reach a quorum, a series of informal exchanges among separate groups of members may occur without violating the Open Meetings Law.

Open Records Law

Transparency in government in Wisconsin does not relate solely to open meetings, but extends to governmental records as well. The essential takeaway for newly elected or appointed officials is this, unless otherwise specifically identified as an exception by law, all governmental records are public and subject to public examination. It should be noted that all city-related emails, letters and reports produced by, sent from, or received by an elected or appointed official qualify under this broad definition. More detailed information regarding public records can be found in Wis. Stats. Secs. 19.21 - 19.39 and also in in chapter 7 of the League of Wisconsin Municipalities publication, *Handbook for Wisconsin Municipal Officials*.

Committee Policing

In general, the president or chair of each committee is the person responsible for maintaining order and proper decorum at meetings, following the example set by ordinance with the role of the common council president. If committee members encounter persistent challenges with maintaining order at meetings due to the behavior of specific members of the public or the committee, the city manager may be called upon to address the issue. Any action to remove or reassign a committee member will not take

place until the city manager has consulted with the common council president and then with the full common council. If the issue involves a common council member, the issue should first be addressed by the common council president and the city manager is excluded from the process. The president will then bring the matter to the full common council for discussion and action.

Effective Decision-Making

Often the decisions made by municipal committees can have a far reaching impact on residents of the Whitewater community. This reality can make the role of a committee member both challenging and rewarding. This is especially true for those serving on the common council, but holds true for other municipal committees as well.

When a committee is tasked with making a decision on a particular issue, it is important to keep emotions and political influences out of the discussion as much as possible. This does not mean that committee members should not be sensitive to the needs and desires of those most closely impacted by a particular decision. However, it does mean that committee members should strive to remain open minded, work together and follow an objective process. Following is a list of questions you should consider asking yourself before making a final decision:

Do you have sufficient information?

The saying, “shoot first, ask questions later” helps illustrate the danger of making quick decisions without first confirming the information on the issue is complete. It is likely impossible to know absolutely everything there is to know about a particular issue, but it is possible to gather a reasonable amount of information from multiple perspectives. While committees should deliberate and take action in a timely manner, not all actions need to be taken immediately. In some cases it may be beneficial to bring an item back for discussion at a future meeting if information on the issue is limited.

Am I separating people and emotions from the issue?

While we like to think we are objective, rational beings, we can often be led by our emotions. It is important to make sure that on committee decisions, emotions are not the basis for decisions made. Be honest with yourself and be sure your own positive or negative feelings about a particular matter or individual take a backseat to the proper weighing of facts related to the issue.

Are you open, honest, and willing to listen?

Examine your own approach to dealing with conflict. Are you really listening to what your colleagues are saying? Are you thinking about the implications? Are you considering them? Don't be afraid to state your concerns. Be honest by revealing what you see as the options and by explaining what you see as shortcomings in the suggestions of others.

What is the committee's scope of responsibility?

At times committee members can feel as if they have bogged down and are not progressing on an issue. At such times, it can be helpful to take a step back and review the purpose for which the committee was established or review committee goals. If the discussion has gone off track, focus may need to be redirected. If the problem seems impossible to solve, you may need to come back to it at the next meeting. No matter what action is taken, always remember that everyone on the committee is volunteering their time and shares a common interest in the overall well-being of the City.

Is there a compromise that can be made?

At times when one is wrapped up in a debate on a particular topic, it can be easy to think only in the absolute terms of one's particular position. However, more often than not, win-win solutions exist when committee members are creative enough to discover them. When parties are locked on an issue, take a moment to consider potential routes for a compromise. Think about all that has been said throughout the debate. Can the best aspects of everybody's ideas be incorporated into a plan? Ask your colleagues why a particular approach is not satisfactory and why other approaches are.

Did staff have any thoughts or recommendations?

Most committees have a specific municipal employee assigned to serve as staff support to the committee. Often the person assigned is a department director or manager in the area that most closely associates with the role of the committee. The Neighborhood Services Director, for example, supports and advises the plan and architectural review commission. Assigned staff can be a valuable resource to provide professional guidance and/or recommendations on how to proceed with a decision. Staff can also research the topic under discussion and gather additional information related to the specific case in question. Staff can often also provide insight into best practices used in other communities to address similar issues.

Effective Council, Committee/Staff Relations

People make it all happen. In local government, people are at the heart of the organization, both those that comprise the organization, and those that the organization serves. In the City of Whitewater, cooperation and communication between city employees and committee members is encouraged and can often result in better outcomes and a more rewarding experience for all involved. To ensure that lines of positive communication remain open for all employees and volunteers, it is important to clarify some ground rules regarding communications as well as the role of staff members and committee members.

Everyone is Equal

All committee members are considered equal, including the chair or president of the committee. This means everyone on the committee should receive the same information on a particular matter. When a staff member shares information related to committee business, committee members can be confident the same information is being shared with all committee members. No single member should receive "special" information on an issue. This also means committee members should expect information they request on committee business will be distributed to the entire committee. This is the same for all committees, including the common council.

Use of Staff Resources

Staff time is limited. All positions within the City of Whitewater exist to provide and maintain municipal services, facilities, and infrastructure and to carry out organization priorities as determined by the common council. Committee members, including common council members, should be cognizant of this reality when making requests for information. Requests for information are welcome and encouraged; however, committee members should first consult with the city manager before requesting research that will consume significant staff time or otherwise divert limited resources to a project that falls outside of established common council priorities.

Employee Contact Line of Authority

Unless otherwise established by state statute, city ordinance, or employment agreement, all employees ultimately report to and work for the city manager. The city manager, in turn, works for and reports to the common council.

Common councilmembers as well as committee members are encouraged to learn about the role of each municipal department, to ask the staff questions about municipal operations and get to know employees. As a general practice, employees are expected to copy the city manager on all responses to inquiries made by common council members.

While communication is encouraged, the responsibility to direct the work of municipal employees, as well as prescribing or exacting employee discipline, are strictly the responsibility of the city manager. Therefore, if a committee member, including a common council member, has a concern related to the conduct or performance of an employee, that committee member should address it with the city manager.

However, if the concern were related specifically to the conduct or performance of the city manager, the committee member would be encouraged to bring it to the attention of the common council.

Lobbying Committee Members

Just as committee members should avoid directing work or disciplinary action for employees, employees should refrain from any action or communication that is intended to “lobby” the support of committee members for support of a particular project, budget request, or other initiative. This holds true for department directors, managers, and general employees. If a committee member finds himself or herself in such a position, the committee member is encouraged to direct the employee to his/her immediate supervisor and/or department director to address the issue. Committee members are encouraged to notify the city manager so legitimate issues can be promptly addressed.

Communicating with the Public

The life of a public official is just that, public. Though committee members should feel comfortable speaking their mind and answering questions, what a committee member shares can have an impact on public perception of the entire municipal organization. With that in mind, here are some things to consider when communicating with residents regarding municipal issues.

Representing the Committee

No single committee member, including common councilmembers, can individually commit the city as a whole, or their respective committee to a position on an issue without a vote or consent of that committee. It is inappropriate to commit to things the whole committee may not be aware of or approve. Committee members should refer requests for official positions on an issue to staff for review and recommendation. The matter should then be added to an agenda to obtain the committee’s official position.

Complaints from Citizens

If a committee member receives a complaint not related to employee behavior, s/he is encouraged to share the details of the complaint and complainant contact information with city staff so that any problems can be addressed.

Report or Refer the Complaint: Often the complainant is looking for an understanding ear and agreement from the committee member. While committee members are encouraged to be sensitive to the plight of the complainant, committee members should not attempt to promise a particular outcome or attempt an interpretation of the ordinance or policy related to the complainant's concern. Instead, committee members should commit to passing along the information to the appropriate staff person for resolution.

Avoid Sharing at Meetings: Avoid waiting to bring up citizen complaints until the next committee meeting. While doing so may appear to be a manner of "holding government accountable" the reality is that bringing up complaints at a public meeting can deflate staff, embarrass or annoy other committee members, and ultimately damage the credibility of the organization. This is all in addition to making the complainant wait to have their concern heard thus delaying resolution.

Avoid Private Disputes. Occasionally, a committee member may be asked to get his/her committee involved in what is purely a private dispute. These disputes typically include nuisance complaints, work hours for contractors, boundary line disputes, fence problems, and many, many similar issues. Intercession in such matters will be a drain on resources and will ultimately prove fruitless. If a committee member is unclear as to whether an issue is a private dispute or is within the City's jurisdiction, s/he is encouraged to refer the issue to city staff so that a proper determination can be made and subsequently shared with the complainant.

Complaints Regarding Employee Behavior

Citizen complaints regarding employee behavior or performance should always be referred to the city manager for investigation and resolution.

Media Relations

Common councilmembers, and occasionally other committee members, may be approached by the media and asked for commentary on a council action or position on an issue. To the extent that the common council has taken an official action or position, the city manager, or his/her designee will generally be the spokesperson. Common councilmembers, however, are not prohibited from sharing personal opinions with the media or from referencing previous public actions taken by the common council as a whole. The same applies to other municipal committees.

Represent General Interests

As previously stated in this manual, committee efforts should always focus on what is best for the city as a whole. Common councilmembers and other committee members must be careful to represent the general interests of the City and not special interest groups.

Conclusion

The purpose of this manual has been to provide new committee members, including common council members, with helpful information that clarifies fundamental elements of serving in a public office for the City of Whitewater. Committee members are encouraged to read the manual, *Handbook for Wisconsin Municipal Officials*, produced by the League of Wisconsin Municipalities, and to become familiar with the Whitewater Municipal Code of Ordinances in an effort to gain further knowledge regarding the role of public officials in Wisconsin. As always, feel free to contact the City Manager's office at 262-473-0104 with any additional questions regarding municipal operations or this manual.

**Whitewater Municipal Code of Ordinances
Chapter 7.04 Code of Ethics
Appendix A**

Sections:

7.04.010 - Declaration of policy.

The proper operation of democratic government requires that public officials and employees be independent, impartial and responsible to the people; that government decisions and policy be made in proper channels of the governmental structure; that public office not be used for personal gain; and that the public have confidence in the integrity of its government. In recognition of these goals, there is hereby established a code of ethics for all city officials and employees, whether elected or appointed, paid or unpaid, including members of boards, committees and commissions of the city. The purpose of this code is to establish guidelines for ethical standards of conduct for all such officials and employees by setting forth those acts or actions that are incompatible with the best interests of the city and by directing disclosure by such officials and employees of private financial or other interests in matters affecting the city. The provisions and purpose of this code and such rules and regulations as may be established are hereby declared to be in the best interests of the city.

(Ord. 1203(2/5/91) § 2(part), 1991).

7.04.020 - Definitions.

As used in this chapter:

- (a) "Public employee" means any person excluded from the definition of a public officer who is employed by the city.
- (b) "Financial interest" means any interest which shall yield, directly or indirectly, a monetary or other material benefit to the officer or employee or to any person employing or retaining the services of the officer or employee.
- (c) "Official" means all city officers as defined in Section 62.09 under Wisconsin Statutes and all members of boards and commissions and agencies established or appointed by the city manager or common council, whether paid or unpaid.
- (d) "Personal interest" means any interest arising from blood or marriage relationships or from close business or political associations, whether or not any financial interest is involved.
- (e) "Person" means any person, corporation, partnership or joint venture.

(Ord. 1203(2/5/91) § 2(part), 1991).

7.04.030 - Statutory standards of conduct.

There are certain provisions of the Wisconsin Statutes which should, while not set forth herein, be considered an integral part of any code of ethics. Accordingly, the provisions of the following sections of the Wisconsin Statutes, as from time to time amended, are adopted by reference and shall apply to public officials and employees whenever applicable to wit:

- (a) Sec. 946.10. Bribery of Public Officers and Employees.
- (b) Sec. 946.11. Special Privileges from Public Utilities.
- (c) Sec. 946.12. Misconduct in Public Office.
- (d) Sec. 946.13. Private Interest in Public Contract Prohibited.
- (e) Chapter 11. Campaign Financing.
- (f) Chapter 19. Subchapter IV Open Meetings of Governmental Bodies.

(Ord. 1203(2/5/91) § 2(part), 1991).

7.04.040 - Responsibility of public office.

Public officials and employees hold office for the benefit of the public. They are bound to uphold the Constitution of the United States and the Constitution of this state; to observe the highest standards of law in the exercise of the powers and duties of their office; to impartially carry out the laws of the nation, state and city; to discharge faithfully the duties of their office regardless of personal considerations; and to recognize that the public interest must be their prime concern.

(Ord. 1203(2/5/91) § 2(part), 1991).

7.04.050 - Dedicated service.

All officials and employees of the City of Whitewater should be loyal to the objectives expressed by the electorate and the programs developed to attain these objectives. Appointive officials and employees shall adhere to the rules of work and performance established as the standard for their positions by the appropriate authority.

Officials and employees should not exceed their authority or breach the law or ask others to do so, and they should work in full cooperation with other public officials and employees unless prohibited from so doing by law or by officially recognized confidentiality of their work.

(Ord. 1203(2/5/91) § 2(part), 1991).

7.04.060 - Fair and equal treatment.

(a) Use of Public Property. No official or employee shall request or permit the unauthorized use of city-owned vehicles, equipment, materials or property for personal convenience or profit.

(b) Obligations to Citizens. No official or employee shall grant any special consideration, treatment or advantage to any citizen beyond that which is available to every other citizen.

(Ord. 1203(2/5/91) § 2(part), 1991).

7.04.070 - Conflict of interest.

(a) Financial and Personal Interest Prohibited. No official or employee, whether paid or unpaid, shall engage in any business or transaction or shall act in regard to financial or other personal interest, direct or indirect, which is incompatible with the proper discharge of official duties in the public interest contrary to the provisions of this chapter or which would tend to impair independence of judgment or action in the performance of official duties.

(b) Specific Conflicts Enumerated.

(1) Incompatible Employment. No official or employee shall engage in or accept private employment or render service for private interest when such employment or service is incompatible with the proper discharge of official duties or would tend to impair independence of judgment or action in the performance of official duties, unless otherwise permitted by law and unless disclosure is made as hereinafter provided.

(2) Gifts and Favors.

(A) No official or employee shall accept any gift whether in the form of service, loan, thing or promise, from any person which may tend to impair his independence of judgment or action in the performance of his duties or grant in the discharge of his duties any improper favor, service or thing of value. EXCEPTION: Advertising or promotional items having a value of ten dollars or less per gift shall be exempt.

(B) No official or employee may solicit or accept, either directly or indirectly, from any person or organization, money or anything of value if it could reasonably be expected to influence the employee's official actions or judgments or be considered a reward for any action or inaction on the part of the official or employee.

- (C) An official or employee is not to accept hospitality if, after consideration of the surrounding circumstances, it could reasonably be concluded that such hospitality would not be extended were it not for the fact that the guest, or a member of the guest's immediate family, was a city official or employee. Participation in celebrations, grand openings, open houses, informational meetings and similar events are extended from this prohibition. This paragraph further shall not be construed to prevent candidates for elective office from accepting hospitality from citizens for the purpose of supporting the candidate's campaign.
 - (D) Gifts received by an official or employee under unusual circumstances should be referred to the ethics board within ten days of receipt for recommended disposition.
 - (3) Representing Private Interests Before City Agencies or Courts. No official or employee shall appear on behalf of any private person (other than him or herself, his or her spouse or minor children) before any city agency, board, commission or the common council if the official or employee or any board, commission or committee of which the official or employee is a member has any jurisdiction, discretion or control over the matter which is the subject of such representation. However, members of the common council may appear before city agencies on behalf of constituents in the course of their duties as representatives of the electorate or in the performance of public or civic obligations.
 - (A) Ad Hoc Committee. EXCEPTION: No violation of this section shall exist, however, where an individual serves on an ad hoc committee charged with the responsibility of addressing an issue or topic in which that individual, or the employee or a client of that individual, has an interest so long as the individual discloses to the ad hoc committee that such interest exists.
 - (c) Contracts with the City. No city officer or employee who, in his capacity as such officer or employee, participates in the making of a contract in which he has a private pecuniary interest, direct or indirect, or performs in regard to that contract with some function requiring the exercise of discretion of his part, shall enter into any contract with the city unless it falls within the confines of Sec. 946.13, Wis. Stats. "Private Interest in Public Contract Prohibited," or the following:
 - (1) The contract is awarded through a process of public notice and competitive bidding or the common council waives the requirement of this section after determining that it is in the best interest of the city to do so.
 - (2) The provisions of this section shall not apply to the designation of a public depository of public funds.
 - (d) Disclosure of Interest in Legislation.
 - (1) Any member of the common council who has a financial interest or personal interest in any proposed legislation before the common council, shall disclose on the records of the common council, the nature and extent of such interest.
 - (2) Any other official or employee who has a financial interest or personal interest in any proposed legislative action of the common council or any board, commission or committee upon which the official or employee has any influence or input or of which the official or employee is a member that is to make a recommendation or decision upon any item which is the subject of the proposed legislative action shall disclose on the records of the common council or the appropriate board, commission or committee the nature and extent of such interest.
- (Ord. 1529A §§ 1, 2, 2003; Ord. 1203(2/5/91) § 2(part), 1991).

7.04.075 - Disclosure of confidential information.

No official or employee shall without proper legal authorization, disclose confidential information concerning the property, government or affairs of the city.
(Ord. 1529A § 1(part), 2003).

7.04.080 - Ethics board.

- (a) There is hereby created an ethics board to consist of five members and one alternate, all residents of the city. Elected officials or employees will not be eligible for appointment. The city manager shall provide necessary staff assistance to the board. The city attorney shall routinely furnish the board whatever legal assistance is necessary to carry out its functions. However, if a possible, apparent, or actual conflict of interest involving the city attorney should occur, legal counsel shall be furnished the board through the city manager's appointment of other legal counsel after consultation with the chair of the ethics board.
 - (b) The members of the ethics board shall be appointed by the city manager subject to confirmation by the common council. Terms of office shall be three years except that when the initial appointments are made, one member shall be appointed for one year, two for two years, and two for three years. The term of the alternate shall be for three years, except that the initial appointment shall coincide with the ending of the terms of the member appointed for one year.
 - (c) The ethics board shall elect its own chair, vice-chair and secretary and shall develop written rules of procedure which shall be filed with the city clerk.
 - (d) The ethics board may make recommendations to the common council with respect to amendments to the code of ethics ordinance.
- (Ord. 1203(2/5/91) § 2(part), 1991).

7.04.090 - Duties of the ethics board.

- (a) Upon receipt at the city clerk's office of a notarized complaint in writing, which shall state the name of the elected or appointed official or employee alleged to have committed a violation of this chapter and which shall set forth the particulars thereof, the city clerk or designee shall distribute a copy of the complaint along with a copy of the code of ethics ordinance to the respondent within ten working days (i.e., Monday through Friday, excluding holidays). The city clerk or designee also shall send a copy of the complaint to each member of the ethics board. The information contained in the verified complaint shall be kept confidential until a proper disposition of the case occurs.
- (b) The board shall meet in closed session and determine whether the complaint, if true, may constitute a violation of the chapter. If four or more of the members of the board vote to dismiss the verified complaint, a formal dismissal action adopted in open session shall be filed with the city clerk and a copy sent to the complainant and the respondent. If four or more members do not vote to dismiss, the action shall proceed as provided in subsection (c) of this section.
- (c) If the action is not dismissed under subsection (b) of this section, the board shall make preliminary investigations with respect to the alleged violation of the ethics chapter. No preliminary investigation of the activities of any elected or appointed official or employee may be initiated unless such official or employee is notified in writing. The notice shall state the nature and purpose of this preliminary investigation. Information gathered during the preliminary investigation shall be kept confidential until a finding is made by the board.
- (d) If, after the preliminary investigation, three or more of the members of the board vote in open session that no probable cause exists, the board shall issue a formal finding to that effect and dismiss the case. A copy of the formal finding shall be filed with the city clerk and a copy distributed to the complainant and the respondent.
- (e) If the board is unable to come to a conclusion on the subject of probable cause, due to abstentions or the voting of "present," the board shall have further discussion and vote again. If the stalemate continues, the board shall treat it as a dismissal and proceed as in subsection (d) of this section.
- (f) If, after the preliminary investigation, three or more of the members of the board vote that there is probable cause that a violation took place, the board shall file formal findings to that effect with the city clerk and proceed toward the conduct of a hearing. The vote shall be taken in open session.

- (g) In the case of a probable cause finding, the board shall send a notice of due process rights and a notice of hearing on the matter to the respondent. The complainant shall also be notified of the hearing.
- (h) The board shall then conduct a hearing on the verified complaint, which hearing shall be held not more than thirty days after such finding of probable cause. The board shall give the respondent at least twenty days' notice of the hearing date. Such hearings shall be at open session unless the respondent petitions for a hearing closed to the public. The rules of criminal evidence shall apply to such hearings. All evidence considered by the board, including certified copies of records and documents, shall be fully offered and made part of the record. Every party shall be afforded adequate opportunity to rebut or offer countervailing evidence.
- (i) During all stages of the proceeding conducted under this section, the elected or appointed official or employee whose activities are under investigation shall be entitled to be represented by counsel of his or her own choosing.
- (j) The respondent or his/her attorney shall have an opportunity to examine all documents and records to be used at the hearing under subsection (g) of this section at a reasonable time before the date of the hearing; as well as during the hearing, to bring witnesses, to establish all pertinent facts and circumstances, and to question or refute any testimony or evidence, including opportunity to confront and cross-examine adverse witnesses.
- (k) The board shall have the power to compel the attendance of witnesses and to issue subpoenas granted other boards and commissioners under Section 885.01(3) of the Wisconsin Statutes.
- (l) Determination. Upon conclusion of the hearing the board shall make a decision agreed to by at least four members. It shall file the decision in writing within ten working days after the vote, signed by at least four participating board members stating findings of fact, conclusions of law concerning the propriety of the conduct of the elected or appointed official or employee, and if appropriate, referring the matter to the city council or other proper authority with a recommendation for censure or other disciplinary action. A member of council censured may be subject to recall pursuant to Section 9.10, Wisconsin Statutes, or any other legal process authorized by law. If four or more members are not able to reach an agreement, the complaint shall be dismissed.

(Ord. 1203(2/5/91) § 2(part), 1991).

7.04.100 - Applicability of code.

This code shall be operative in all instances covered by its provisions except when superseded by an applicable statutory provision and statutory action is mandatory, or when the application of a statutory provision is discretionary, but determined by the ethics board to be more appropriate or desirable.

(Ord. 1203(2/5/91) § 2(part), 1991).

7.04.110 - Distribution of the code.

The city clerk shall provide copies of this code to elected and appointed officials covered by this chapter and shall keep at least one copy permanently on file for the use of the public.

(Ord. 1203(2/5/91) § 2(part), 1991).

7.04.120 - Severability.

- (a) If any provision of this chapter is invalid or unconstitutional, or if the application of this chapter to any person or circumstances is invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the other provisions or applications of this chapter which can be given effect without the invalid or unconstitutional provision or application.
- (b) This ordinance shall be in full force and effect from and after its passage and publication.

(Ord. 1203 (2/5/91) § 2(part), 1991).

7.04.130 - Penalty for violations.

In addition to any other provisions relating to disciplinary action or censure, any person who violates any of the provisions of this chapter may forfeit and pay a penalty of not less than twenty-five dollars nor more than two hundred fifty dollars for the first offense, together with the costs of prosecution; and for the second and subsequent offenses, not less than fifty dollars nor more than two hundred fifty dollars, together with the costs of prosecution. If respondent fails to pay the penalty and costs within sixty days of imposition of the penalty, the city may collect the penalty by obtaining a judgment in the circuit court and collecting said judgment as provided by law.

(Ord. 1203(2/5/91) § 2(part), 1991).