



Finance Committee Meeting

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

Tuesday, September 22, 2026 - 5:00 PM

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

Microsoft Teams meeting

Join: <https://teams.microsoft.com/meet/273167261824049?p=giAPv9nwi855ypZua7>

Meeting ID: 273 167 261 824 049

Passcode: ku3ns7ub

Dial in by phone

[+1 929-229-5663](tel:+19292295663), [109934576#](tel:+1109934576) United States

Phone conference ID: 109 934 576#

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

AGENDA

CALL TO ORDER

ROLL CALL

CONSENT AGENDA

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

- [1.](#) Finance Meeting Minutes from August 25, 2026
- [2.](#) Updated 2027 Budget Timeline

HEARING OF CITIZEN COMMENTS

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

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

CONSIDERATIONS / DISCUSSIONS / REPORTS

- [3.](#) Discussion and possible action to recommend updated permit fee schedule to Common Council for approval
- [4.](#) Update on Library's Future Budget Needs
- [5.](#) Discussion and possible action to recommend the revised Capital Improvement Plan policy to Common Council
- [6.](#) August 2026 General Fund Financials

FUTURE AGENDA ITEMS**ADJOURNMENT**

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

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



Finance Committee Meeting Item 1.

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

Tuesday, August 25, 2026 - 5:00 PM

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

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

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

ROLL CALL

Present: Brian Schanen and Patrick Singer. Absent: Gavin Kelleher

Additional Attendees: Rachelle Blich, Director of Finance; Cris Crane, IT Tech; Troy Seyfert, Director of IT; Mason Becker, Economic Development Director; Jeremiah Thomas, Comptroller; and Diane Jaroch, Library Director.

CONSENT AGENDA

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

1. July 28, 2026 Finance Committee Meeting Minutes

Motion to approve the consent agenda made by Patrick Singer, Seconded by Brian Schanen.

Voting Yes: Brian Schanen and Patrick Singer. Voting No: None.

HEARING OF CITIZEN COMMENTS

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

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

CONSIDERATIONS / DISCUSSIONS / REPORTS

2. Discussion and update on the stabilization of the Library's budget
3. Discussion and possible action to recommend approval of the Starin Park fiber extension quote from WIN Technologies for \$35,000 to Common Council.

Motion to recommend approval for WIN Technologies for the fiber extension to Common Council made by Patrick Singer, Seconded by Brian Schanen.

Voting Yes: Brian Schanen and Patrick Singer. Voting No: None.

4. Discussion and possible action to recommend the approval of the antivirus/endpoint quote from CrowdStrike for \$34,136 to Common Council

Motion to recommend the approval of CrowdStrike to Common Council made by Patrick Singer, Seconded by Brian Schanen.

Voting Yes: Brian Schanen and Patrick Singer. Voting No: None.

5. Review and Possible Action: Proposal for Updated Housing Study by Tracy Cross & Associates - Community Development Department
6. Discussion and Review of the Capital Improvement Policy's Final Draft
7. Review of the Proposed 2027 Budget Timeline and selection of dates for Finance Committee Budget Review Meetings
8. Discussion and update on the Fire/EMS Department's Fund Balance Policy

FUTURE AGENDA ITEMS

ADJOURNMENT

Motion to adjourn made by Patrick Singer, Seconded by Brian Schanen.

Voting Yes: Brian Schanen and Patrick Singer. Voting No: None.

The meeting adjourned at 6:05 p.m.

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

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2027 Municipal Budget Calendar	Section Start	Section Complete	Who	Target Timeline
Departments #1: 2027-2030 CIP, review for changes			MT	Fri, July 31, 2026
Departments #2: Capital Asset Worksheets due			MT	Fri, July 31, 2026
Departments #3: Review projections for payroll and personnel	Monday, July 6, 2026	Friday, July 31, 2026	MT	Fri, July 31, 2026
Depart. Directors Meeting - Budget Kick-Off			MT	Wed, Aug 5, 2026
Departments #4: Review projections for revenue and expenses	Wednesday, August 5, 2026	Friday, August 21, 2026	MT	Fri, Aug 21, 2026
Finance Committee			FC	Tues, Aug 25, 2026
Common Council Meeting			CC	Tues, Sept 1, 2026
Fin. Dir. Meetings w/ Dept Heads - Guidance/Questions	Monday, August 24, 2026	Friday, September 4, 2026	MT	Fri, Sept 4, 2026
Departments #5: Complete Operating Budget sections	Tuesday, September 8, 2026	Friday, September 18, 2026	MT	Fri, Sept 18, 2026
Common Council Meeting			CC	Tues, Sept 15, 2026
Finance Committee			FC	Tues, Sept 22, 2026
Review of department budgets by the city manager	Monday, September 21, 2026	Friday, September 25, 2026	MT	Fri, Sept 25, 2026
Staff updates document narrative, budget summary, and budget graphics (if needed).	Monday, September 28, 2026	Friday, October 2, 2026	MT	Fri, Oct 2, 2026
Produce Budget Update Document - Distribute in Council Packet			MT	Fri, Oct 2, 2026
City Manager provides budget presentation to the Common Council along with the complete draft budget document.			CC	Tues, Oct 6, 2026
Finance Committee Review, Department Q&A:			FC	Mon, Oct 12, 2026
Finance Committee Review, Department Q&A:			FC	Wed, Oct 14, 2026
Post Notice of Public Hearing				
Finance Committee Review, Department Q&A:			FC	Mon, Oct 19, 2026
Common Council Meeting			CC	Tues, Oct 20, 2026
Finance Committee Review, Department Q&A:			FC	Tues, Oct 27, 2026
Staff assembles and presents draft budget for final internal review.			MT	Fri, Oct 30, 2026
Common Council Meeting - Distribution of Final 2026-2027 Budget Document			CC	Thurs, Nov 6, 2026
Public hearing and Possible adoption of the municipal budget and establishment of Municipal Levy for 2027			CC	Tues, Nov 17, 2026

CC = Common Council MT = Management Team FC = Finance Committee



Finance Agenda Item

Meeting Date:	September 22, 2026
Agenda Item:	Permit Fees
Staff Contact (name, email, phone):	Llana Dostie, Zoning Specialist

BACKGROUND

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

Staff reviewed the City's current fee schedule against fee schedules from neighboring municipalities to determine whether changes to the City's current fee structure are warranted.

Overall, staff found that the fee schedule approved in 2023 remains generally relevant and appropriate. However, the review identified several areas where adjustments would help bring the City's fees more closely in line with those charged by neighboring municipalities.

In general, the City's fees tend to be above the lower end of the fees charged by neighboring communities, but remain below the higher end of the range. Staff believes this places the City in a reasonable and competitive position while still allowing the City to recover a portion of the costs associated with providing various services.

The review also identified several services and activities that are not currently addressed in the City's fee schedule. Proposed additions would establish fees for these items and ensure that the City is consistently capturing applicable administrative and service-related costs.

Staff is therefore recommending targeted amendments to the current fee schedule rather than a comprehensive restructuring. The proposed changes would maintain the portions of the 2023 fee schedule that remain appropriate while updating specific fees and adding fees where gaps were identified.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

Common Council August 2023 approval of current fee schedule

FINANCIAL IMPACT

(If none, state N/A)

Any adjustments that are made will affect revenues collected by the department.

STAFF RECOMMENDATION

Recommend to Council the updated permit fee schedules.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

Permit Comparison Spreadsheet

COMMERICAL (Current)		COMMERICAL	
Base Fee	\$105.00	Base Fee	\$105.00
New Commercial-Multi-Family	\$0.28 per square foot	New Commercial-Multi-Family	\$0.28 per square foot
Remodels Additions and Alterations	\$0.28 per square foot	Remodels Additions and Alterations	\$0.28 per square foot
Early Start Commercial	\$160.00	Early Start Commercial	\$160.00
Commercial Raze/Demolition Permit	\$100.00	Commercial Raze/Demolition Permit	\$100.00
Moving Commercial Building Permit	\$375.00	Moving Commercial Building Permit	\$375.00
Moving Commercial Accessory Structure Permit	\$50.00	Moving Commercial Accessory Structure Permit	\$50.00

Commercial Building Permit Deck	\$0.28 per square foot	Commercial Building Permit Deck	\$0.28 per square foot
Commercial Building Permit Above Ground Pools, Inground Pools, Spas and Hot tubs	\$75.00 plus zoning	Commercial Building Permit Above Ground Pools, Inground Pools, Spas and Hot tubs	\$75.00 plus zoning
Commercial Building Permit Accessory Structure-Shed, Detached Garage	\$0.28 per square foot plus zoning & plan review	Commercial Building Permit Accessory Structure-Shed, Detached Garage	\$0.28 per square foot plus zoning & plan review
Commercial Building Permit Siding, Windows and Reroof	\$90.00 plus \$0.28 per square foot	Commercial Building Permit Siding, Windows and Reroof	\$90.00 plus \$0.28 per square foot
Occupancy Permit	\$115.00 per unit	Occupancy Permit	\$115.00 per unit

Temporary Occupancy	\$100 per building	Temporary Occupancy	\$100 per building
Failure to Obtain Occupancy	\$250.00 per parcel	Failure to Obtain Occupancy	\$250.00 per parcel
Reinspection Fees	\$90.00	Reinspection Fees	\$90.00
Special Inspection	\$75.00	Special Inspection	\$75.00
Failure to Call for Required Inspection	\$100.00	Failure to Call for Required Inspection	\$100.00
Building Permit Renewal/Extension	\$200/3 months limit 2/project	Building Permit Renewal/Extension	\$200/3 months limit 2/project
Plan Review Primary	\$160.00	Plan Review Primary	\$160.00
Plan Review Addition/Remodels/Accessory Structure	\$80.00	Plan Review Addition/Remodels/Accessory Structure	\$80.00
Sewer and Water Connection Fee	\$1,824.00		
COMMERICAL ELECTRIC		COMMERICAL ELECTRIC	
Commercial Electric Base Fee	\$90.00	Commercial Electric Base Fee	\$90.00
New Construction, Remodel, Additions	\$85.00 (Up to 1,000 square feet)	New Construction, Remodel, Additions	\$85.00 (Up to 1,000 square feet)
	\$103.00 (1,001 to 2,000 square feet)		\$103.00 (1,001 to 2,000 square feet)

	\$180.00 (2,001 to 4,200 square feet)		\$180.00 (2,001 to 4,200 square feet)
	\$220.00 (4,201 to 6,000 square feet)		\$220.00 (4,201 to 6,000 square feet)
	\$340.00 (6,000 to 8,000 square feet)		\$340.00 (6,001 to 8,000 square feet)
	\$380 plus \$0.28 per additional 1,000 sq. ft (over 8,001 square feet)		\$380 plus \$0.28 per additional 1,000 sq. ft (over 8,001 square feet)
Fire Alarm	\$40.00	Fire Alarm	\$40.00
Temporary Service	\$75.00 plus \$20.00/100 amps over 200 amps	Temporary Service	\$75.00 plus \$20.00/100 amps over 200 amps
Permanent Service	\$75.00 plus \$20.00/100 amps over 200	Permanent Service	\$75.00 plus \$20.00/100 amps over 200
Service Upgrade/Rewire	\$75.00 plus \$20.00/100 amps over 200	Service Upgrade/Rewire	\$75.00 plus \$20.00/100 amps over 200
Generator Transfer Switch	\$100.00	Generator Transfer Switch	\$100.00
		Failure to Call for Required Inspections	\$100.00
COMMERICAL PLUMBING		COMMERICAL PLUMBING	
Base Fee	\$70.00	Base Fee	\$90.00
New Commercial Construction	\$0.28 per square foot plus laterals	New Commercial Construction	\$0.15 per square foot plus laterals up to 100,000 sq ft and 0.09 per square foot over 100,001 sq ft
Remodel, Addition and Alterations	Base plus fixtures	Remodel, Addition and Alterations	\$0.15 per square foot plus base fee and fixtures
Sanitary Building Sewer	\$50.00	Sanitary Building Sewer	\$50.00
Over 100 (addtl per ft)	\$0.35	Over 100 (addtl per ft)	\$0.35
Storm Building Sewer	\$50.00	Storm Building Sewer	\$50.00
Over 100 ft (addtl per ft.)	\$0.35	Over 100 ft (addtl per ft.)	\$0.35
Manholes/Catch Basins	\$50.00	Manholes/Catch Basins	\$50.00

Water Services	\$50.00	Water Services	\$50.00
Over 100 ft (addtl per ft)	\$0.35	Over 100 ft (addtl per ft)	\$0.35
Fire Sprinkler Systems	\$0.28 per square foot	Fire Sprinkler Systems	\$0.28 per linear foot of pipe
Sink/Dishwasher, Disposal Replacement	\$7.00	Sink/Dishwasher, Disposal Replacement	\$7.00
Water Heater/Water Softener Replacement	\$7.00	Water Heater/Water Softener Replacement	\$7.00
Bath/Shower Replacement	\$7.00	Bath/Shower Replacement	\$7.00
Sanitary Building Sewer	\$50.00	Sanitary Building Sewer	\$50.00
		Failure to Call for Required Inspections	\$100.00
COMMERICAL HVAC		COMMERICAL HVAC	
Base Fee	\$70.00	Base Fee	\$90.00
New Commercial	\$0.28 per square foot	New Commercial	\$0.15 per square foot up to 100,000 sq ft and 0.09 per square foot over 100,001 sq ft
Remodel, Addition and Alterations	Minimum \$45.00 plus \$0.28 per square foot	Remodel, Addition and Alterations	\$0.15 per square foot
A/C and Furnace Replacement	\$30.00	A/C and Furnace Replacement	\$30.00
Electric Baseboard or permanently installed wall unit replacement	\$20.00 each	Electric Baseboard or permanently installed wall unit replacement	\$20.00 each
		Ventilation Hood/Exhaust	\$200 per unit
		Hanging Heater Units	\$60.00 per unit for replacement
		Failure to Call for Required Inspections	\$100.00
COMMERICAL ZONING		COMMERICAL ZONING	
Commercial New	\$175.00	Commercial New	\$175.00
Commercial Accessory Structure Remodel and Alteration	\$105.00	Commercial Accessory Structure Remodel and Alteration	\$105.00
Commercial Deck, Swimming Pool, Shed	\$85.00	Commercial Deck, Swimming Pool, Shed	\$85.00

Commercial Specialty (Cell towers, solar and windmills)	\$300.00 plus applicable Electrical permits	Commercial Specialty (Cell towers, solar and windmills)	\$300.00 plus applicable Electrical permits
Driveway Expansions and Fences	\$80.00	Driveway Expansions and Fences	\$80.00
DPW PERMITS		DPW PERMITS	
Sewer Connections (New/Additional)	\$1,824 per estimated use of each 275 gallons per day	Sewer Connections (New/Additional)	\$1,824 per estimated use of each 275 gallons per day
Water Connection:	Time and Materials with a minimum of \$300.00	Water Connection:	Time and Materials with a minimum of \$300.00
Storm Sewer Connections	4" to 6" \$60.00	Storm Sewer Connections	4" to 6" \$60.00
	Over 6" \$60.00 plus 6.00 per additional 2"		Over 6" \$60.00 plus 6.00 per additional 2"
*Money held for 1 year; \$250.00 may be returned if the owner/contractor has completely restored the site and the City has no bills against project.			
Excavation Fee	Public Right of Way (other than street) \$300.00*	Excavation Fee	Public Right of Way (other than street) \$300.00*
** Monday held for 2 years; \$400.00 may be returned if the owner/contractor has completely restored the site and the City has no bills against project.			
	Public Right of Way (street area) Blacktop \$450.00**		Public Right of Way (street area) Blacktop \$450.00**
***Money held for 2 years; \$550.00 may be returned if the owner/contractor has completely restored the site and the City has no bills against project.			
	Public Right of Way (street area) Concrete \$600.00 ***		Public Right of Way (street area) Concrete \$600.00 ***
		NEW RESIDENTIAL DEVELOPMENT PARKLAND FEES	
		Land Acquisition Fee	\$386.73 per unit
		Development Fee	\$913.61 per unit
RESIDENTIAL		RESIDENTIAL	
Base Fee	\$67.00	Base Fee	\$67.00
New Residential Building Permit	\$0.60 per square foot	New Residential Building Permit	\$0.60 per square foot

Additions, Alterations and Remodels Building Permit	\$0.60 per square foot	Additions, Alterations and Remodels Building Permit	\$0.60 per square foot
Early Start Residential	\$75.00	Early Start Residential	\$100.00
Residential Raze/Demolition Permit	\$64.00	Residential Raze/Demolition Permit	\$100.00
Moving Residential Building permit	\$292.00	Moving Residential Building permit	\$292.00
Moving Residential Accessory Structure	\$50.00	Moving Residential Accessory Structure	\$50.00
Residential Building Permit Deck	\$0.60 per square foot plus zoning	Residential Building Permit Deck	\$0.60 per square foot plus zoning
Residential Building Permit Above Ground Pools, Inground Pools, Spas and Hot tubs	\$75.00 plus zoning	Residential Building Permit Above Ground Pools, Inground Pools, Spas and Hot tubs	\$75.00 plus zoning
Residential Building Permit Accessory Structure-Shed-Detached Garage	\$0.60 per square foot plus zoning	Residential Building Permit Accessory Structure-Shed-Detached Garage	\$0.60 per square foot plus zoning
Residential Building Permit Siding, Windows and Reroof	\$40.00	Residential Building Permit Siding, Windows and Reroof	\$40.00
Wisconsin Uniform Building Seal	\$35.00	Wisconsin Uniform Building Seal	\$40.00
Occupancy Permit	\$75.00 per dwelling unit	Occupancy Permit	\$75.00 per dwelling unit
Temporary Occupancy	\$70.00	Temporary Occupancy	\$70.00
Failure to Obtain Occupancy	\$250.00 per parcel	Failure to Obtain Occupancy	\$250.00 per parcel
Reinspection Fees	\$50.00	Reinspection Fees	\$50.00
Special Inspection	\$75.00	Special Inspection	\$75.00
Building Permit Renewal/Extension	\$100/3 month limit 1/project	Building Permit Renewal/Extension	\$150/6 month limit 1/project
Plan Review Primary	\$160.00	Plan Review Primary	\$160.00
Plan Review Addition/Remodels/Accessory Structure	\$80.00	Plan Review Addition/Remodels/Accessory Structure	\$80.00
Sewer and Water Connection Fee	\$1,824.00	Failure to Call for required Inspections	\$50.00
RESIDENTIAL ELECTRIC		RESIDENTIAL ELECTRIC	
Base Fee	\$40.00	Base Fee	\$50.00
New Residential, Additions, Remodels	\$65.00 (Up to 1,000 square feet)	New Residential, Additions, Remodels	\$65.00 (Up to 1,000 square feet)
	\$100.00 (1,001 to 2,000 square feet)		\$100.00 (1,001 to 2,000 square feet)

	\$160.00 (2,001 to 4,200 square feet)		\$160.00 (2,001 to 4,200 square feet)
	\$200.00 (4,201 to 6,000 square feet)		\$200.00 (4,201 to 6,000 square feet)
			\$280.00 (6,001 to 8,000 square feet)
Permanent Service	\$50.00 plus 10.00 over 200 amps	Permanent Service	\$50.00 plus 10.00 over 200 amps
Temporary Service	\$50.00	Temporary Service	\$50.00
Service Upgrade/Rewire	\$65.00	Service Upgrade/Rewire	\$65.00
Generator Transfer Switch	\$75.00	Generator Transfer Switch	\$75.00
Pools, Spas and Hot tubs	\$45.00	Pools, Spas and Hot tubs	\$45.00
		Exhaust Fan	\$10 per unit
		Failure to Call for required Inspections	\$50.00
RESIDENTIAL PLUMBING		RESIDENTIAL PLUMBING	
Base Fee	\$45.00	Base Fee	\$50.00
New Construction	\$0.12 per square foot plus laterals and water service	New Construction	Base plus \$0.12 per square foot plus laterals and water service
Remodel/Alterations	Base plus \$0.12 per square foot	Remodel/Alterations	Base plus \$0.12 per square foot
Water Heater	\$7.00	Water Heater	\$7.00
Sanitary Building Sewer	\$50.00	Sanitary Building Sewer	\$55.00
Over 100 ft (addtl per ft.)	\$0.35	Over 100 ft (addtl per ft.)	\$0.35
Storm Building Sewer	\$50.00	Storm Building Sewer	\$55.00
Over 100 ft (addtl per ft.)	\$0.35	Over 100 ft (addtl per ft.)	\$0.35
Manholes/Catch Basins	\$50.00	Manholes/Catch Basins	\$50.00
Water Services	\$50.00	Water Services	\$55.00
Over 100 ft (addtl per ft)	\$0.35	Over 100 ft (addtl per ft)	\$0.35
Fire Sprinkler Systems	\$0.12 per square foot	Fire Sprinkler Systems	\$0.12 per linear foot of pipe
Grease Traps	\$30.00	Grease Traps	\$30.00
		Floor Drains	\$7.00 per drain
		Sump Pump	\$7.00

		Failure to Obtain required Inspections	\$50.00
RESIDENTIAL HVAC		RESIDENTIAL HVAC	
Base Fee	\$45.00	Base Fee	\$50.00
New Residential	\$0.12 per square foot	New Residential	Base plus \$0.12 per square foot
Remodels, Additions and Alterations	Base	Remodels, Additions and Alterations	Base plus \$0.12 per square foot
A/C Replacement	\$28.00 each	A/C Replacement	\$28.00 each
Furnace Replacement	\$28.00 each	Furnace Replacement	\$28.00 each
Electric Baseboard or permanently installed wall units (new or Replacement)	\$28.00 each	Electric Baseboard or permanently installed wall units (new or Replacement)	\$28.00 each
Fireplace & Wood Burning Stove	28.00 each	Fireplace & Wood Burning Stove	28.00 each
		Failure to Call for required Inspections	\$50.00
RESIDENTIAL ZONING		RESIDENTIAL ZONING	
Residential New	\$135.00	Residential New	\$135.00
Residential Accessory Structure Remodel and Alteration	\$75.00	Residential Accessory Structure Remodel and Alteration	\$75.00
Residential Deck, Swimming Pool, Shed, Fence and Driveway Expansion	\$50.00	Residential Deck, Swimming Pool, Shed, Fence and Driveway Expansion	\$50.00
DPW PERMITS		DPW PERMITS	
Sewer Connections (New/Additional)	\$1,824 per family dwelling unit.	Sewer Connections (New/Additional)	\$1,824 per family dwelling unit.
	\$1368 per multiple family dwelling without individual laundry facilities		\$1368 per multiple family dwelling without individual laundry facilities
Water Connection:	Time and Materials with a minimum of \$300.00	Water Connection:	Time and Materials with a minimum of \$300.00
Storm Sewer Connections	4" to 6" \$60.00	Storm Sewer Connections	4" to 6" \$60.00
	Over 6" \$60.00 plus 6.00 per additional 2"		Over 6" \$60.00 plus 6.00 per additional 2"
*Money held for 1 year; \$250.00 may be returned if the owner/contractor has completely restored the site and the City has no bills against project.			

Excavation Fee	Public Right of Way (other than street) \$300.00*	Excavation Fee	Public Right of Way (other than street) \$300.00*
** Monday held for 2 years; \$400.00 may be returned if the owner/contractor has completely restored the site and the City has no bills against project.			
	Public Right of Way (street area) Blacktop \$450.00**		Public Right of Way (street area) Blacktop \$450.00**
***Money held for 2 years; \$550.00 may be returned if the owner/contractor has completely restored the site and the City has no bills against project.			
	Public Right of Way (street area) Concrete \$600.00 ***		Public Right of Way (street area) Concrete \$600.00 ***
		NEW RESIDENTIAL DEVELOPMENT PARKLAND FEES	
		Land Acquisition Fee	\$386.73 per unit
		Development Fee	\$913.61 per unit
ZONING FEES		ZONING FEES	
Certified Survey Map (CSM) under 5 lots	\$200.00 + \$10.00 per lot	Certified Survey Map (CSM) under 5 lots	\$200.00 + \$10.00 per lot
Conditional Use Permit	\$275.00	Conditional Use Permit	\$275.00
Zoning Map Change	\$400.00	Zoning Map Change	\$400.00
Annexation	\$500.00	Annexation	\$500.00
Site Plan Review	\$150.00 plus \$0.05 per square foot	Comprehensive Plan Change	\$500.00
Preliminary Plat	175	Site Plan Review	\$150.00 plus \$0.05 per square foot
Final Plat	\$225.00	Preliminary Plat	\$175.00
Extra-territorial Certified Survey Map under 5 lots	\$200.00 + \$10.00 per lot	Final Plat	\$225.00
Planned Unit Development	\$500.00	Extra-territorial Certified Survey Map under 5 lots	\$200.00 + \$10.00 per lot
Joint Rezone and Certified Survey Map	\$500.00 + \$10.00 per lot	Planned Unit Development	\$500.00

Joint Conditional Use and Certified Survey Map	\$500.00 + \$10.00 per lot	Joint Rezone and Certified Survey Map	\$500.00 + \$10.00 per lot
Joint Conditional Use and Site Plan Review	\$350.00 + \$0.05 per sq. ft.	Joint Conditional Use and Certified Survey Map	\$500.00 + \$10.00 per lot
Zoning Board of Appeals	\$300.00	Joint Conditional Use and Site Plan Review	\$350.00 + \$0.05 per sq. ft.
Telecommunication Towers and Antennas	\$300.00	Zoning Board of Appeals	\$300.00
Project Concept Review	\$150.00	Telecommunication Towers and Antennas	\$300.00
	AMOUNT	Project Concept Review	\$150.00
SIGNAGE			AMOUNT
Base	\$125.00	SIGNAGE	
New/Replacement	\$55.00 per sign	Base	\$125.00
OTHER PERMITS		New/Replacement	\$55.00 per sign
Bee Keeping Permit	75	OTHER PERMITS	
Chicken Coop Permit	75	Bee Keeping Permit	\$75.00
		Chicken Coop Permit	\$75.00
		ZONING VERIFICATION	
		Written Letter	\$50.00



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

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

Date: September 22, 2026

To: Finance Committee

From: Rachelle Blitch, Director of Financial and Administrative Services

Re: Follow-Up Update on Library Budget Stabilization Work

At the July 28th meeting, staff provided an overview of the Library's structural budget challenges, the historical funding analysis, statutory considerations, and a recommended approach for the 2027 budget. This memo serves as an update on the continued collaborative work between City staff and Library leadership as we refine long-term budget strategies and prepare for future funding decisions.

Ongoing Work with Library Administration

City and Library staff have continued to meet regularly to model potential budget scenarios, evaluate operational impacts, and develop a realistic implementation timeline for targeted reductions. These discussions align with the long-term goal presented previously: achieving a structurally balanced Library budget beginning in 2028.

The focus of the ongoing work is to identify sustainable cost reductions that can be implemented by mid-2027, preventing further reliance on fund balance and ensuring the Library is positioned for full budget stabilization in 2028.

Updated Budget Outlook

Staff have updated the 2027 projections based on the latest information:

- The Library was originally estimated to face a **budget deficit of approximately \$273,000** for 2027.
- Of this amount, **roughly \$93,000** is attributable to a temporary decrease in county funding. This reduction is directly related to circulation disruptions during the Library's renovation period. Circulation levels are now trending back toward pre-construction levels, and the associated county funding is expected to rebound in **2028**.
- Consistent with the inflationary analysis shared in July, staff continue to recommend adjusting the Library's general fund appropriation from **\$475,000 to \$530,000** for 2027.

Acknowledgment of Updated Planning Work

City staff and Library administration have worked collaboratively to develop a budget stabilization plan that will begin implementation in early 2027. This plan will **reduce the projected 2027 budget gap from \$273,000 to approximately \$105,000**. Once county funding levels return to normal, the remaining gap is expected to narrow significantly in 2028, decreasing to **roughly \$12,000**. These adjustments position the Library to achieve full structural balance by 2028.



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Telephone: 262-473-0500
Fax: 262-222-5903

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

Approach for 2027

Staff recognize the importance of stabilizing the Library's budget ahead of the 2028 planning cycle. To assist with this, we continue to recommend:

- Increasing the 2027 appropriation to the inflation-adjusted level of **\$530,000**, and
- Setting aside additional contingency funding in 2027 to help soften the budget gap while reductions are identified, vetted, and implemented.

Conclusion

Library administration will present the full plan to the Library Board on Monday, September 21, and the detailed plan and presentation are available in the Board's meeting packet.

REVENUES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
220-43720-55	CONTRACT REVENUE	233,020	213,740	229,240	219,770	227,710	230,000	136,839
	Total Intergovernmental Rev.	233,020	213,740	229,240	219,770	227,710	230,000	136,839
FINES & FORFEITURES								
220-45300-55	FINE REVENUE	-	-	-	-	-	-	-
220-45310-55	LOST MATERIAL FINE	2,691	3,852	2,297	2,523	1,184	2,000	2,000
220-45320-55	SALES-SUMMER LIBRARY PROGRAM	-	-	-	-	-	-	-
220-45330-55	COPY MACHINE REVENUE	2,913	3,196	3,579	3,924	2,194	4,000	4,000
	Total Public Charges - Services	5,604	7,048	5,876	6,447	3,378	6,000	6,000
MISCELLANEOUS REVENUES								
220-48100-55	INTEREST INCOME	28	99	1,181	2,138	1,471	1,500	1,200
220-48105-55	LIBRARY BOARD INTEREST INCOME	554	1,992	15,114	16,258	13,822	11,000	-
220-48110-55	LIBRARY BOARD DONATIONS	-	-	-	-	-	-	-
220-48210-55	RENTAL INC-HOUSE-414&414/A	12,700	12,200	1,700	-	-	-	-
220-48260-55	RENTAL-HOUSE-413 W. CENTER	9,600	7,200	-	-	-	-	-
220-48500-55	DONATIONS	23,361	15,221	47,661	14,374	37,176	14,000	14,000
220-48525-55	GRANT REVENUE	-	-	-	6,190	2,000	-	-
220-48550-55	SALE OF LIBRARY PROPERTY	-	-	541,988	-	-	-	-
220-48600-55	MISC REVENUE	6,729	336	477	434	384	400	400
	Total Miscellaneous Revenues	52,973	37,049	608,121	39,393	54,854	26,900	15,600
OTHER FINANCING SOURCES								
220-49290-55	TRANSFER IN-GENERAL FUND	470,000	485,000	470,000	627,558	469,370	475,000	530,000
	Total City Appropriation	470,000	485,000	470,000	627,558	469,370	475,000	530,000
220-49300-55	FUND BALANCE APPLIED	-	-	-	-	-	181,532	-
	Total Other Financing Sources	-	-	-	-	-	181,532	-
	220 - Library Special Rev	761,596	742,837	1,313,237	893,168	755,311	919,432	688,439

EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 ADJ BUDGET
220-55110-111	WAGES/PERMANENT	272,718	268,884	293,756	262,420	293,033	318,725	335,792
220-55110-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
220-55110-114	WAGES/PART-TIME	175,219	186,663	199,034	205,599	210,163	228,057	185,712
220-55110-117	LONGEVITY	2,000	2,000	1,000	2,000	1,000	2,000	-
220-55110-120	EMPLOYEE BENEFITS	164,023	187,909	193,851	171,409	165,449	235,238	150,748
220-55110-156	LIFE INSURANCE	-	1	-	-	1	-	-
220-55110-211	PROFESSIONAL DEVELOPMENT	164	393	1,302	75	509	2,000	2,000
220-55110-218	PROFESSIONAL SERV/CONSULTING	21,222	18,786	22,415	738	-	-	2,000
220-55110-224	SOFTWARE/HARDWARE MAINTENANCE	1,355	2,339	10,185	4,527	6,611	20,231	5,069
220-55110-225	TELECOM/INTERNET/COMMUNICATION	6,393	7,054	6,499	6,369	6,426	4,556	4,800
220-55110-227	RENTAL EXPENSES	2,945	1,926	999	-	-	-	-
220-55110-242	REPAIR-MAINTENANCE-EQUIPMENT	-	-	937	-	-	-	-
220-55110-310	OFFICE & TECHNICAL SUPPLIES	13,097	17,910	20,914	16,847	16,716	22,000	17,000
220-55110-313	POSTAGE	108	840	1,114	559	456	1,000	1,000
220-55110-319	MATERIAL RECOVERY	398	606	746	804	687	725	725
220-55110-320	SUBSCRIPTIONS/DUES	981	528	136	510	1,274	650	650
220-55110-321	LIBRARY BOOKS-ADULT	40,304	26,350	24,986	25,963	20,265	25,000	25,000
220-55110-323	LIBRARY BOOKS-JUVENILE	10,600	6,294	7,387	7,336	5,464	6,000	6,000
220-55110-324	LIBRARY PERIODICALS-ADULT	6,523	5,075	4,169	2,869	2,239	2,400	2,400
220-55110-325	LIBRARY PERIODICALS-JUVENILE	-	48	-	952	-	-	-
220-55110-326	AUDIO/VISUAL LIBRARY-ADULT	10,052	11,373	10,293	5,872	6,377	6,500	6,500
220-55110-327	AUDIO/VISUAL LIBRARY-JUVENIL	5,956	2,195	1,422	2,057	1,069	2,000	2,000
220-55110-328	MACHINE READABLE-ADULT	2,722	2,727	2,892	-	-	-	-
220-55110-330	TRAVEL EXPENSES	15	455	1,583	1,033	725	2,000	2,000
220-55110-331	PROMOTIONS/ADS-PUBLIC ED	255	99	888	269	230	200	251
220-55110-332	LIBRARY BOOKS-DIGITAL	-	-	-	3,914	6,571	7,500	7,500
220-55110-333	AUDIO/VISUAL LIBRARY-DIGITAL	-	-	-	3,263	2,835	-	-
220-55110-335	DATABASE SUBSCRIPTIONS	-	-	-	21,763	21,590	23,000	27,000
220-55110-337	LIBRARY BUILDING PROJECT EXP	-	-	76,543	-	71	-	-
220-55110-341	PROGRAM SUPPLIES-ADULT	6,066	2,559	4,601	2,992	2,927	3,500	3,500
220-55110-342	PROGRAM SUPPLIES-JUVENILE	4,600	6,702	4,948	3,719	6,790	6,000	6,000
220-55110-343	MISC SUPPLIES-ADULT	362	27,456	2,006	-	-	-	-
220-55110-346	SPECIAL PROGRAMING-SUMMER	19	-	-	197	-	-	-
220-55110-347	LIBRARY USE OF GRANTS EXPENSE	-	-	-	4,906	14,621	-	-
220-55110-348	SALES TAX EXPENSE	144	167	187	205	87	150	175
220-55110-350	CONTINGENCIES	395	196	533	294	56	-	100
220-55110-500	LIBRARY BOARD CHECKING	85,911	-	-	-	5	-	-
220-55110-510	LIBR BD-MM-BUILDING CKS	42	-	-	-	-	-	-
220-55110-515	MM BOARD CHECKING	-	25,354	-	30	-	-	-
220-55110-810	CAPITAL EQUIPMENT	4,721	2,657	2,216	-	7,715	-	-
220-55110-911	TRANSFER OUT-OTHER FUNDS	-	-	-	491,568	-	-	-
	Total:	839,310	815,545	897,544	1,251,055	801,962	919,432	793,921

Balance Check

(105,482)

Item 4.

REVENUES

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220-48260-55	RENTAL-HOUSE-413 W. CENTER	9,600	7,200	-	-	-	-	-
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220-55110-347	LIBRARY USE OF GRANTS EXPENSE	-	-	-	4,906	14,621	-	-
220-55110-348	SALES TAX EXPENSE	144	167	187	205	87	150	175
220-55110-350	CONTINGENCIES	395	196	533	294	56	-	100
220-55110-500	LIBRARY BOARD CHECKING	85,911	-	-	-	5	-	-
220-55110-510	LIBR BD-MM-BUILDING CKS	42	-	-	-	-	-	-
220-55110-515	MM BOARD CHECKING	-	25,354	-	30	-	-	-
220-55110-810	CAPITAL EQUIPMENT	4,721	2,657	2,216	-	7,715	-	-
220-55110-911	TRANSFER OUT-OTHER FUNDS	-	-	-	491,568	-	-	-
	Total:	839,310	815,545	897,544	1,251,055	801,962	919,432	793,921

Balance Check

(12,321)

Item 4.



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Fax: 262-222-5903

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

Item 5.

Date: September 22, 2026

To: Finance Committee

From: Rachelle Blitch, Director of Financial and Administrative Services

Re: Capital Improvement Policy Update

At the April 28th meeting, the Finance Committee reviewed the introductory memo outlining the foundational elements for updating the City's Capital Improvement Policy. The plan was to address three components each month until the full update was completed. That process concluded at the July 28th meeting, and the draft policy was subsequently shared with department heads for feedback.

During the departmental review, staff expressed the need for clearer direction and defined expectations regarding the quarterly reporting requirements. Additional guidance from the Committee was updated to specify what should be included in these quarterly reports and how they should be structured. Staff incorporated the Committee's feedback into the final draft of the policy and is looking for final approval and recommendation to the Common Council.

		Policy 501.04.02 Capital Improvements Program			
Owner:	Finance Director	Approving Position:	Common Council	Pages:	2
Issue Date:	10/16/2001	Revision Date:		Review Date:	
Special Instructions:					

PURPOSE

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

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

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

- Exceed the City's established capital cost threshold of \$10,000
- Create a new asset, extend the useful life of an existing asset, or significantly enhance its capacity or functionality
- Require planning, design, or engineering, or involve multiple phases or funding years
- Be included in the City's multi-year Capital Improvement Plan (CIP)

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

Funding Philosophy

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

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

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

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

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

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

Use of Bonding (Debt Financing)

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

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

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

Balancing Pay-As-You-Go and Debt Financing

The City will maintain a balanced capital financing strategy that:

- Preserves debt capacity for major infrastructure needs

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

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

CIP Time Horizon

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

The CIP time horizon will:

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

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

Project Priority Criteria

To ensure that capital investments are aligned with community needs, financial capacity, and strategic goals, the City will evaluate and prioritize projects using a consistent set of criteria. Projects that have completed necessary planning, design, permitting, or land acquisition and can be implemented within the CIP timeframe. Projects will be ranked based on their relative importance, urgency, and impact. Priority criteria include, but are not limited to:

1. Legal or Regulatory Mandates

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

2. Asset Preservation and Risk Mitigation

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

3. Financial Impact and Cost-Effectiveness

Projects that reduce long-term operating costs, leverage grants or external funding, or demonstrate strong lifecycle value.

4. Community Benefit and Equity

Projects that improve quality of life, support underserved areas, or advance equitable access to City services and infrastructure.

5. Service Level Improvement or Capacity Expansion

Projects that enhance service delivery, improve operational efficiency, or expand capacity to meet growing community needs.

The City may use a scoring matrix or tiered ranking system to support transparent and consistent prioritization.

Priority		Purpose	
1	Mandated/Immediate	1	Safety & Compliance
2	Critical need/obligated within 12 months	2	Existing equipment/Facility is obsolete
3	Preventative need/Public benefit/1-2 years	3	Replace end of life equipment
4	Improvement benefit/Desired want/2-3 years	4	Creates efficiencies/Operational cost savings
5	Maintain/Public Want/ 3+ years	5	Improve policies/procedures
		6	Expanded/New Program or service

Financial Guardrails

To maintain long-term financial stability and ensure responsible stewardship of public resources, the City will adhere to the following financial guardrails when developing and implementing the CIP:

1. Debt Capacity Limits

The City will monitor and manage its debt levels to remain within established policy limits, including ratios related to debt service as a percentage of expenditures, statutory debt limits, and credit rating agency benchmarks.

2. Pay-As-You-Go Funding Targets

The City will maintain adequate sinking funds and annual contributions to support recurring capital needs and reduce reliance on debt for short-lived assets.

3. Operating Budget Impact Analysis

All capital projects will include an assessment of future operating and maintenance costs. Projects will not be advanced unless the City can reasonably support the ongoing financial impact.

4. Lifecycle Cost Consideration

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

5. Use of One-Time Revenues

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

6. Preservation of Reserves

The City will maintain adequate general fund and utility reserves to protect against economic volatility and unforeseen capital needs. CIP decisions will not compromise required reserve levels.

7. Grant and External Funding Management

Projects relying on grants or external funding must have confirmed or reasonably expected funding commitments before inclusion in the adopted CIP. If a project included in the borrowing plan is contingent upon grant funding and that grant is not awarded, the budgeted borrowing authority will be reallocated to the highest-ranked eligible project for which the available funding is sufficient.

8. Avoidance of Deferred Maintenance

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

Annual CIP Process and Committee/Council Role

The City shall maintain a formal annual Capital Improvement Plan (CIP) process to guide long-term planning, prioritization, and financing of capital projects. The CIP will cover a minimum five-year planning horizon and will be updated each year as part of the budget process.

Departments are responsible for submitting complete project proposals, including scope, justification, cost estimates, operating impacts, and potential funding sources.

The **Finance Committee** plays a central role in the CIP process by:

- Reviewing the proposed CIP and ensuring alignment with strategic goals, comprehensive plans, and financial policies.
- Evaluating project prioritization, funding strategies, and long-term affordability.
- Holding public meetings to consider staff recommendations and community input.
- Recommend the adoption of the CIP to Common Council, which authorizes the planning framework but does not constitute a funding commitment.

The **Common Council** plays a central role in the CIP process by:

- Adopting the CIP by way of a budget resolution, and
- Approving annual appropriations and any associated borrowing required to implement the first year of the CIP.

Adoption of the CIP serves as a policy guide for future capital planning and financial decision-making.

Public Engagement Expectations

The City is committed to ensuring that the CIP process is transparent, accessible, and responsive to community needs. Public engagement shall be incorporated into the CIP process in the following ways:

- **Public Notice and Access:** The draft CIP shall be made available to the public in advance of Council deliberations through the City’s website and other communication channels.
- **Public Meetings:** The City shall provide opportunities for public comment during Council and committee meetings where the CIP is discussed.
- **Community Input:** Departments are encouraged to seek community feedback on major capital projects, particularly those with significant neighborhood, environmental, or financial impacts.
- **Clear Communication:** CIP documents shall be written in a clear, understandable format, including project descriptions, timelines, funding sources, and anticipated operating impacts.
- **Equity Consideration:** Public engagement efforts should strive to include diverse community voices and ensure equitable access to information.

Public input will be considered in project prioritization and funding decisions but does not guarantee project inclusion.

Reporting and Monitoring Requirements

To ensure accountability, transparency, and effective project delivery, the City shall maintain ongoing reporting and monitoring of CIP projects:

- **Quarterly Reporting:** Staff shall provide quarterly updates to the Common Council summarizing project status/percentage of completion, expenditures to date, any schedule changes, or any emerging issues.
- **Annual CIP Review:** As part of the annual budget process, staff shall present a comprehensive review of the prior year’s CIP performance, including completed projects, cost variances, and lessons learned.
- **Financial Monitoring:** The Finance Department shall track capital project budgets, funding sources, and remaining balances, ensuring compliance with adopted appropriations and financial policies.
- **Project Management Oversight:** Departments are responsible for monitoring project progress, managing contracts, and reporting delays or scope changes. Significant deviations from the approved plan must be reported to the City Manager and Council.
- **Public Transparency:** Updated project information, including timelines and financial summaries, shall be made available to the public through the City’s website or other communication platforms.
- **Post-Project Evaluation:** Upon completion of major projects, staff may prepare a close-out report summarizing final costs, schedule performance, and operational impacts.

These reporting requirements ensure that the CIP remains a living document and that the City maintains strong stewardship of public resources.

Date: September 22, 2026

To: Finance Committee

From: Rachelle Blitch, Director of Financial and Administrative Services

Re: August 2026 General Fund Financials

Through August 2026, general fund revenues and expenditures are tracking close to budgeted expectations. Year-to-date revenues total approximately \$10.53 million, with an annual estimate of \$15.63 million, which is slightly below the adopted revenue budget but still within normal variance for this point in the year since the bulk of Shared Revenues are received in November. Property tax collections remain the largest revenue source. License and permit revenue continues to come in stronger than prior years, and fines/forfeitures are trending above budget estimates.

On the expenditure side, year-to-date spending is approximately \$9.32 million, with an estimated year-end total of \$15.35 million—slightly under the adopted budget. Public Safety continues to represent the largest share of expenditures, though current spending trends indicate it may finish modestly under budget. Most other departments are performing within expected ranges for this stage of the fiscal year.

Overall, the general fund is projected to end 2026 with a modest surplus of approximately \$275,000, primarily due to expenditures coming in under budget. However, there are several factors still to be considered. A few days of payroll will be accrued back to 2026, and we will continue to receive invoices and credit card transactions through February that may affect year-end totals. In addition, we will need to evaluate whether any other funds—such as the Aquatic Center—will require an additional transfer to address a negative balance before year-end.

Revenue and expenditure trends will continue to be monitored closely, but at this time the City's general fund position remains stable for the 2026 fiscal year.

GENERAL FUND REVENUE SUMMARY

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-AUG	2026 ACT-EST
TAXES	6,120,288	6,197,955	6,762,967	8,077,567	7,992,689	8,117,183
SPECIAL ASSESSMENTS	138	2,725	4,870	500	1,132	1,142
INTERGOVT REVENUES	4,250,383	4,760,085	5,287,630	5,547,402	1,521,661	5,455,387
LICENSES & PERMITS	167,690	147,578	405,884	752,950	380,357	544,852
FINES, FORFEIT PENALTIES	250,979	282,636	286,883	291,550	230,197	345,295
PUBLIC CHARGES FOR SVCS	62,413	62,162	68,003	56,150	54,320	81,385
MISC REVENUE	1,410,557	1,386,115	1,185,358	1,036,870	345,871	955,008
OTHER FINANCING SOURCES	180,207	81,110	177,032	126,160	-	126,160
TOTAL:	12,442,655	12,920,367	14,178,626	15,889,148	10,526,226	15,626,412

GENERAL FUND EXPENSE SUMMARY

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-AUG	2026 ACT-EST
ADMINISTRATION	1,758,920	1,819,346	2,079,949	2,064,053	1,402,935	2,153,840
PUBLIC SAFETY	5,190,828	5,728,789	5,973,198	7,069,774	3,385,700	6,841,111
PUBLIC WORKS	1,212,804	1,151,405	1,117,743	1,342,084	718,232	1,078,124
PARKS AND RECREATION	682,036	861,057	889,765	922,346	746,272	972,528
NEIGHBORHOOD SVC/PLANNING	355,387	388,073	541,164	851,065	310,417	663,760
TRANSFERS	3,070,024	2,785,074	3,620,275	3,629,830	2,743,388	3,629,830
CONTINGENCIES	41,800	126,092	35,850	10,000	8,124	12,185
TOTAL:	12,311,799	12,859,836	14,257,944	15,889,151	9,315,067	15,351,378

Surplus or (Deficit)	130,856	60,531	(79,318)	(2)	275,033
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GENERAL FUND REVENUES

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-AUG	2026 ACT-EST
TAXES							
100-41110-00	LOCAL TAX LEVY	4,499,748	4,538,657	4,507,731	5,864,269	5,864,269	5,864,269
100-41111-00	DEBT SERVICE TAX LEVY	1,257,105	1,313,705	1,952,572	1,879,330	1,879,330	1,879,330
100-41112-00	OMITTED PROPERTY TAXES	-	-	-	-	-	-
100-41113-00	RESCINDED TAXES-REAL ESTATE	2,625	-	-	-	-	-
100-41114-00	USE VALUE PENALTY	-	1,654	-	-	-	-
100-41115-00	CHARGEBACK-SECTION 74.41	21,099	8,010	268	-	-	-
100-41140-00	MOBILE HOME FEES	41,587	43,569	10,737	58,000	86,168	86,168
100-41210-00	ROOM TAX-GROSS AMOUNT	237,932	224,246	246,192	240,000	116,323	240,000
100-41220-00	STATE SALES TAX RETAINED	-	-	120	-	-	-
100-41320-00	IN LIEU-UNIV GARDEN & WW MANOR	27,820	28,035	9,968	9,968	11,416	11,416
100-41800-00	INTEREST ON TAXES	32,372	40,079	35,380	26,000	35,183	36,000
	TOTAL TAXES	6,120,288	6,197,955	6,762,967	8,077,567	7,992,689	8,117,183
SPECIAL ASSESSMENTS							
100-42010-00	INTEREST ON SP ASSESS.	-	-	-	-	-	-
100-42200-62	SEWER MAINS & LATERALS	-	-	-	-	-	-
100-42310-53	CURB & GUTTER	-	-	-	-	-	-
100-42320-53	SIDEWALKS	-	-	-	-	-	-
100-42400-53	SNOW REMOVAL	-	975	127	200	747	842
100-42500-53	FAILURE TO MOW FINES	138	1,750	4,743	300	385	300
	TOTAL SPECIAL ASSESSEMENTS	138	2,725	4,870	500	1,132	1,142
INTERGOVERNMENTAL REVENUES							
100-43344-00	EXPENDITURE RESTRAINT PROGM	53,306	-	-	-	-	-
100-43410-00	SHARED REVENUE-UTILITY	395,596	386,462	444,079	385,834	57,875	385,834
100-43420-00	SHARED REVENUE-BASE	2,836,844	3,534,954	3,558,129	3,738,985	560,848	3,738,985
100-43507-52	POLICE-MISC SAFETY GRANTS	4,164	50,571	17,996	-	-	-
100-43520-52	LAW ENFORCEMENT TRNG REIMBUR	8,103	-	5,760	-	8,229	8,229
100-43522-63	STATE OF WI DNR GRANT	18,500	-	-	-	-	-
100-43530-53	TRANSPORTATION AIDS	572,087	585,637	598,704	617,481	462,852	617,481
100-43531-52	STATE GRANT--PUBLIC SAFETY	38,060	-	-	225,000	-	225,000
100-43531-53	STATE GRANT-L-RIP-STREET	-	-	26,677	-	-	-
100-43540-52	UNIVERSITY-LEASE-PARKING	-	45,000	-	45,000	-	45,000
100-43610-52	MSP-STATE UNIVERSITY SVCS PYMT	192,781	7,304	325,614	305,615	305,735	305,735
100-43670-60	EXEMPT COMPUTER AID-FR STATE	16,330	16,330	16,330	16,330	16,330	16,330
100-43670-61	PERSONAL PROPERTY AID	43,214	43,214	201,612	110,877	20,143	20,143
100-43745.52	WUSD-JUVENILE OFFICIER	65,211	83,294	84,909	95,000	85,407	85,407
100-43750-52	DRUG GRANT REIMBURSEMENT	94	-	-	-	-	-
100-43760-00	WEIGHTS & MEASURES RECOVERY	1,583	3,000	3,750	3,000	-	3,000
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	2,029	1,839	1,590	1,800	1,763	1,763
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	2,480	2,480	2,480	2,480	2,480	2,480
	TOTAL INTERGOVT REVENUES	4,250,383	4,760,085	5,287,630	5,547,402	1,521,661	5,455,387



GENERAL FUND REVENUES

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-AUG	2026 ACT-EST
LICENSES & PERMITS							
100-44110-51	LIQUOR & BEER	18,858	19,720	19,210	21,000	40,245	40,245
100-44120-51	CIGARETTE	1,300	733	907	1,000	1,170	1,360
100-44122-51	BEVERAGE OPERATORS	3,515	3,668	3,825	4,500	2,497	3,100
100-44200-51	MISC. LICENSES	2,873	1,159	1,808	3,000	3,109	3,100
100-44300-53	BLDG/ZONING PERMITS	110,560	82,609	201,922	325,000	147,195	220,792
100-44310-53	ELECTRICAL PERMITS	9,298	10,796	21,218	22,000	13,662	20,493
100-44320-53	PLUMBING PERMITS	9,396	11,575	71,968	179,537	75,224	112,837
100-44330-53	HVAC PERMITS	7,216	9,569	64,343	177,813	77,303	115,955
100-44340-53	STREET OPENING PERMITS	200	50	300	400	150	400
100-44350-53	SIGN PERMITS	1,310	2,280	3,140	2,800	3,775	3,775
100-44370-51	WATERFOWL PERMITS	320	500	1,170	900	930	900
100-44900-51	MISC PERMITS	2,845	4,921	16,073	15,000	15,098	22,646
	TOTAL LICENSES & PERMITS	167,690	147,578	405,884	752,950	380,357	545,603
FINES, FORFEITURES - PENALTIES							
100-45110-52	ORDINANCE VIOLATIONS	179,505	191,914	201,298	210,000	167,382	251,073
100-45113-52	MISC COURT RESEARCH FEE	200	50	193	50	126	189
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	520	151	(300)	-	304	456
100-45130-52	PARKING VIOLATIONS	58,224	56,896	67,092	62,000	55,890	83,835
100-45135-53	REFUSE/RECYCLING TOTER FINES	9,550	1,175	-	1,500	225	338
100-45145-53	RE-INSPECTION FINES	2,980	32,450	18,600	18,000	6,270	9,405
	TOTAL FINES, FORTFEIT - PENALTIE	250,979	282,636	286,883	291,550	230,197	345,295
PUBLIC CHARGES FOR SERVICES							
100-46110-51	CLERK	-	1,738	191	50	189	189
100-46120-51	TREASURER	3,935	4,745	4,303	4,000	3,982	5,972
100-46210-52	POLICE-DISPATCH-MOU-UNIV	-	-	-	-	-	-
100-46220-52	FALSE ALARM FINES	2,100	1,200	3,600	2,000	1,900	2,850
100-46230-52	AMBULANCE	-	-	-	-	-	-
100-46240-52	CRASH CALLS	-	-	-	-	-	-
100-46310-53	DPW MISC REVENUE	30,298	19,585	26,157	20,000	15,728	23,592
100-46311-53	SALE OF MATERIALS	2	-	193	100	790	1,185
100-46312-51	MISC DEPT EARNINGS	-	405	434	-	-	-
100-46320-53	SAND & SALT CHARGES	-	-	-	-	-	-
100-46350-51	CITY PLANNER-SERVICES	360	8,144	2,859	3,000	2,983	4,474
100-46450-52	SPECIAL EVENTS-POLICE/DPW	-	-	-	-	-	-
100-46733-55	SR CITZ OFFSET	-	-	-	-	-	-
100-46736-55	ATTRACTION TICKETS	-	-	-	-	-	-
100-46743-51	FACILITY RENTALS	25,683	26,301	30,266	27,000	28,698	43,047
100-46746-55	SPECIAL EVENT FEES	35	45	-	-	50	75
	TOTAL PUBLIC CHARGES FOR SVCS	62,413	62,162	68,003	56,150	54,320	81,385



GENERAL FUND REVENUES

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-AUG	2026 ACT-EST
MISC. REVENUES							
100-48100-00	INTEREST INCOME	814,758	861,125	561,661	544,070	261,420	475,000
100-48110-00	INTEREST REVENUE-LEASES	1,183	1,570	6,496	-	-	-
100-48200-00	LONG TERM RENTALS	4,800	1,200	(800)	22,800	10,400	15,600
100-48210-55	RENTAL INCOME	1,000	1,000	1,000	1,000	-	1,000
100-48220-55	DEPOSITS-FORFEITED	50	4,225	50	-	100	100
100-48400-00	INS./FEMA / CLAIM RECOVERY	1,313	-	750	-	-	-
100-48410-00	WORKERS COMP-RETURN PREMIUM	13,514	3,934	11,351	-	3,384	3,384
100-48415-00	RESTITUTION-DAMAGES	5,539	7,241	5,764	4,000	276	414
100-48420-00	INSURANCE DIVIDEND	51,535	29,412	38,668	35,000	29,515	29,515
100-48425-00	WORKERS COMP-REIMBURSEMENT	18,779	-	-	-	-	-
100-48430-00	INSURANCE-REIMBURSEMENT	1,000	-	51,530	-	-	-
100-48500-55	DONATIONS-PARKS-DOG PARK	-	-	-	-	500	500
100-48520-55	DONATIONS-PARK & REC	-	-	1,600	-	1,700	1,100
100-48535-00	P CARD REBATE REVENUE	28,971	37,054	34,737	40,000	20,976	28,000
100-48546-55	MISC GRANT INCOME	87,043	46,010	2,500	5,000	-	-
100-48600-00	MISC REVENUE-NON RECURRING	2,155	3,212	2,009	-	14,795	22,193
100-48700-00	WATER UTILITY TAXES	346,697	362,935	437,204	385,000	-	385,000
100-48900-00	LEASE REVENUE	32,220	27,198	30,838	-	-	-
	TOTAL MISC REVENUE	1,410,557	1,386,115	1,185,358	1,036,870	343,066	961,806
OTHER FINANCING SOURCES							
100-49260-00	TRANSFER FROM 610 WATER	8,500	8,500	8,500	8,500	-	8,500
100-49261-00	TRANSFER FROM 620 WASTEWATER	12,500	12,500	12,500	12,500	-	12,500
100-49265-00	TRANSFER FROM 630 STORMWATER	8,500	8,500	8,500	8,500	-	8,500
100-49266-00	GIS TRANSFER-UTILITIES	18,974	16,260	16,410	16,260	-	16,260
100-49267-00	TRANSFER FROM 208 PARKING	35,350	35,350	35,704	30,000	-	30,000
100-49285-00	TRANSFER FROM 900 CDA	91,383	-	-	-	-	-
100-49290-00	TRANSFER IN FROM OTHER FUNDS	5,000	-	95,418	50,400	-	50,400
100-49295-00	TRANSFER FROM 248 PARK & REC	-	-	-	-	-	-
100-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	180,207	81,110	177,032	126,160	-	126,160
	TOTAL GEN FUND REVENUES	12,442,655	12,920,367	14,178,626	15,889,148	10,523,421	15,633,960

GENERAL FUND EXPENSES

SEC #	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-AUG	2026 ACT-EST
1	ADMINISTRATION	1,758,920	1,819,346	2,079,949	2,064,053	1,402,935	2,153,840
2	PUBLIC SAFETY	5,190,828	5,728,789	5,973,198	7,069,774	3,385,700	6,841,111
3	PUBLIC WORKS	1,212,804	1,151,405	1,117,743	1,342,084	718,232	1,078,124
4	PARKS AND RECREATION	682,036	861,057	889,765	922,346	746,272	972,528
5	NEIGHBORHOOD SVC/PLANNING	355,387	388,073	541,164	851,065	310,417	663,760
6	TRANSFERS	3,070,024	2,785,074	3,620,275	3,629,830	2,743,388	3,629,830
7	CONTINGENCIES	41,800	126,092	35,850	10,000	8,124	12,185
	TOTAL	12,311,799	12,859,836	14,257,944	15,889,151	9,315,067	15,351,378

SEC #	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-AUG	2026 ACT-EST
51100	Total Legislative Support	269,611	251,696	271,509	269,869	131,056	268,475
51110	Total Contingencies	41,800	126,092	35,850	10,000	8,124	12,185
51200	Total Court	85,807	97,799	99,720	113,993	64,566	98,272
51300	Total Legal	83,516	86,571	154,905	169,956	103,341	162,612
51400	Total General Administration	369,760	431,022	468,320	443,004	314,035	481,806
51450	Total Information Technology	114,144	129,285	211,031	200,414	134,832	213,534
51500	Total Financial Administration	229,735	247,840	237,362	259,166	176,722	256,296
51540	Total Insurance/Risk Mgt.	83,981	84,195	87,935	97,169	95,507	95,507
51600	Total Facilities Maintenance	467,311	436,472	490,795	442,874	315,100	475,450
52100	Total Police Administration	799,470	844,980	875,757	906,220	590,078	900,888
52110	Total Police Patrol	2,082,340	2,262,362	2,458,152	2,901,550	1,780,951	2,728,888
52120	Total Police Investigation	524,244	572,276	610,681	782,494	509,569	777,908
52140	Total Comm Service Program	33,068	40,014	61,889	46,549	24,002	36,553
52400	Total Community Development	355,387	388,073	541,164	851,065	310,417	663,760
52500	Total Emergency Preparedness	9,490	13,455	12,188	19,731	9,274	13,959
52600	Total Communications/Dispatch	483,601	592,909	584,418	750,308	471,826	719,993
53100	Total Public Works Administration	48,109	55,002	46,139	71,775	35,370	53,659
53230	Total Shop/Fleet Operations	235,267	190,469	241,849	203,755	152,984	232,630
53270	Total Parks Maintenance	233,524	286,179	390,361	312,059	301,995	459,484
53300	Total Street Maintenance	538,881	529,765	388,288	669,200	264,894	403,229
53320	Total Snow & Ice	125,096	123,292	176,294	153,675	106,255	149,774
53420	Total Street Lights	265,450	252,877	265,172	243,678	158,730	238,832
55111	Total Young Library Building	55,057	54,466	58,373	67,608	67,775	101,888

55200	Total Parks Administration	102,161	100,531	115,913	118,761	81,406	121,518
55210	Total Recreation Administration	-	-	211	-	54	-
55300	Total Recreation Programs	1,055	-	-	-	-	-
55310	Total Senior Citizen's Program	-	-	-	-	-	-
55320	Total Community Events	15,538	14,073	25,859	117,000	22,280	17,000
55330	Total Comm. Based-Coop Projects	329,759	460,275	357,421	374,526	340,537	374,526
59220	Total Transfers to Other Funds	1,751,181	1,470,859	1,380,927	1,750,000	1,800,000	1,750,000
59230	Total Transfer to Debt Service	1,318,343	1,313,714	1,956,765	1,879,330	943,388	1,879,330
59240	Total Transfer to Fire Department	1,258,615	1,402,794	1,370,112	1,662,922	-	1,662,922
59240	Total Transfers	500	500	282,583	500	-	500
	Grand Totals	12,311,799	12,859,836	14,257,944	15,889,151	9,315,067	15,351,378