Common Council Meeting

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

Tuesday, November 17, 2026 - 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.

Please click the link below to join the webinar:

Join: https://teams.microsoft.com/meet/2204899374410302?p=r5OYcN8IHPnlY0OicP

Meeting ID: 220 489 937 441 030 2

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Dial in by phone

+1 929-229-5663,,983450454# United States

Phone conference ID: 983 450 454#

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 September 15, 2026, October 6, 2026 and October 20, 2026.

2. Finance Committee meeting minutes from September 22, 2026, October 12, 2026, October 14, 2026 and October 19, 2026.

3. Plan & Architectural Review Commission Minutes of October 12, 2026.

4. Update on 2026 General Election.

5. Next Council meeting on December 1, 2026 will be at Prairie Village.

6. October 2026 Financial Statements

CITY MANAGER REPORT

7. City Manager report.

STAFF REPORTS

8. 2027 Employee Benefits Update- **Human Resources**

HEARING OF CITIZEN COMMENTS

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PUBLIC HEARING

9. Public Hearing regarding 2027-2028 City of Whitewater Budget.

RESOLUTION

10. **Resolution 2026-R-68** adopting 2027-2028 City of Whitewater Municipal Budget.- **Finance**

11. **Approving Contract: 2026-R-67** Resolution to approve offer to purchase portion of Lot 9B in Whitewater Business Park.- **Community Development**

12. **Approving Contract: Resolution 2026-R-69** Resolution approving contract for Aurelian AI-assisted Dispatch. - **Police Department**

13. **Approving Contract: 2026-R-66** Resolution to approve offer to purchase portion of Lot 1RA, located at 1127 Bluff Rd.- **Community Development**

ORDINANCES

First Reading

14. **Ordinance 2026-O-27**: Approve the Whitewater Forward Comprehensive Plan Update – **Community Development**

Second Reading

15. **Amending Ordinance: 2026-O-24**-an Ordinance Amending 8.29.080(a) Garbage or Rubbish not to be deposited in any other place or manner than here in provided.- **Community Development**

CONSIDERATIONS

16. Review, discuss and direct staff regarding the purchase of a community health vending machine.- **Finance**

17. Review, discuss, and direct staff regarding Immigration Liaison: Grant Funding Plan. - **Police Department**

18. Review, discuss, and direct staff regarding the City Manager Performance Evaluation Policy and Evaluation Tool.- **Human Resources**

19. Councilmember Requests for Future Agenda Items or Committee items. Questions

FUTURE AGENDA ITEMS

20. Vacant Building Registrations. *referred to PARC*

21. Fire Department turnout times update.- **Artsmith December**

22. Strategic Plan Metrics - **Artsmith Q1 2027**

23. Review of Downtown Activation Initiative - **Artsmith Q3 2027**

24. Voter Turnout Improvement - **Artsmith Q2 2027**

25. Street line/stripe painting. *Referred to Public Works Committee*- **Hicks December**

ADJOURNMENT

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Common Council Meeting

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Tuesday, September 15, 2026 - 6:00 PM

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AGENDA

Amended as of September 14, 2026 at 4:05 pm to add: 1) Waiver of 72 hour notice required by the City of Whitewater Transparency Ordinance and 2) Starin Park Recreational Center Fiber extension.

MINUTES

CALL TO ORDER

Request for authorization to waive the 72-hour notice required by the City of Whitewater Transparency Ordinance to amend the Agenda to

1. Add Item number 15, Starin Park Recreational Center fiber extension.

Council President Singer called the meeting to order at 6:00pm.

ROLL CALL

PRESENT
Council President Patrick Singer
Councilmember Michael Smith
Councilmember Steven Sahyun
Councilmember Brian Schanen
Councilmember Neil Hicks
Councilmember Gavin Kelleher
Councilmember Orin Artsmith

City Manager John Weidl
City Attorney Steven Chesebro
Public Works Director Brad Marquardt
City Clerk Heather Boehm

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA
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Motion to waive the 72hr notice made by Councilmember Schanen, Seconded by Councilmember Artsmith.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

Motion to approve the agenda moving items #17, #19, #21, and #23 to the consent agenda and remove item #20 made by Councilmember Kelleher, Seconded by Councilmember Schanen.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

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

Motion to approve the consent agenda with items #17, #19, #21, and #23 added made by Councilmember Artsmith, Seconded by Councilmember Schanen.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

1. Approval of Common Council meeting minutes from Special meeting on August 31, 2026.
2. Parks and Recreation Board meeting minutes from May 20, 2026 and June 24, 2026.
3. Pedestrian and Bicycle Advisory Commission meeting minutes from May 14, 2026.

4. Aquatic Center Committee meeting minutes from March 26, 2026 and July 28, 2026.
5. Urban Forestry Commission meeting minutes from February 23, 2026.
6. Parks and Recreation Special Meeting Food Pantry Subcommittee minutes from June 23, 2026.
7. Landmarks Commission Minutes of July 2, 2026.
8. Public Works Committee meeting minutes from August 11, 2026.
9. Community Development Authority Board of Directors meeting minutes from July 16, 2026.
10. Next Council meeting on October 6, 2026 will be Fairhaven.
11. **Approving Contract Renewal: 2026-R-49** Resolution Approving City of Whitewater Anti-virus Software renewal.
12. Staff report on the Ann Street traffic.
13. Public Safety & Licensing Review Committee meeting minutes from September 1, 2026.
14. August 2026 Financials
15. Starin Park Recreational Center fiber extension.

CITY MANAGER REPORT

16. 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, Police, Fire & EMS, Library, Community Development, Parks & Recreation, Human Resources and Media Services.

STAFF REPORTS

17. Impact analysis of the Proposed Jefferson Street Project.- **Finance**

    This item was moved to the Consent Agenda.

HEARING OF CITIZEN COMMENTS

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Jeff Knight (405 Panther Ct) spoke about the Discover Whitewater Series.
Kevin Green (365 W Ann St) spoke about

RESOLUTION

18. Approving Services Contract: Resolution 2026-R-45 to approve Fee for Service Agreement between the City of Whitewater and Downtown Whitewater, Inc.- **Community Development.**

    Community Development Director Mason Becker gave an update.

    Motion to postpone meeting for clerical errors and public meeting made by Councilmember Artsmith, Seconded by Councilmember Schanen.
    Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

19. **Approving Rate Increase: 2026-R-47** Resolution approving rate increase for John's Disposal Services.- **Public Works**

    This item was moved to the Consent Agenda.

20. **Approving applying for a Grant: 2026-R-48** Resolution approving applying for Wisconsin Department of Natural Resources Urban Forestry Grant to provide funding for City Wide tree inventory.- **Parks and Recreation**

    This item was removed and moved to the 10/06/2026 Council agenda.

21. **Reimbursement Resolution: 2026-R-49** Resolution for reimbursement for Clean Water Fund Loan application for Starin Road Underground Wet Detention Basin- **Public Works**

    This item was moved to the Consent Agenda.

ORDINANCES

First Reading

22. **Amending Ordinance: 2026-O-22** an Ordinance amending Section 11.45, Operation of All-Terrain Vehicles (ATV) and Utility Terrain Vehicles (UTV) Allowed.- **Public Works**

    Sherry Stanek (415 S Douglas Ct) spoke about ATV/UTV hours.

    Motion to approve as presented made by Councilmember Smith, Seconded by Councilmember Hicks.

    Motion to amended and strike midnight and make it 10pm made by Councilmember Sahyun, Seconded by Councilmember Schanen.
    Voting Yea: Council President Singer, Councilmember Sahyun, Councilmember Schanen, Councilmember Kelleher, Councilmember Artsmith
    Voting Nay: Councilmember Smith, Councilmember Hicks

    Motion to amend and change to time from 10pm to 11pm made by Councilmember Hicks, Seconded by Councilmember Smith.
    Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher
    Voting Nay: Councilmember Artsmith

Motion to approve the main motion as discussed.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

Second Reading

23. **Amending Ordinance: Ordinance 2026-O-21** Ordinance amending section 12.44.020 – North-South and East-West Streets – Base Line. - **Public Works**

This item was moved to the Consent Agenda.

CONSIDERATIONS

24. Review, discuss, and direct staff regarding changes to Chapter 7.04 Code of Ethics.- **City Attorney**

Council directed Attorney Chesebro to update the code and bring back a draft ordinance on a future agenda meeting.

25. Review, discuss, and direct staff regarding recommendation from the Public Safety & Licensing Review Committee regarding Becky Teichmiller's denial of her Beverage Operator's License application.- **City Clerk**

Motion to approve the beverage operators license made by Council President Singer, Seconded by Councilmember Smith.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith
Voting Abstaining: Councilmember Schanen

26. Review, discuss, and direct staff regarding centralized polling location for August Primaries.- **City Clerk**

Sherry Stanek (415 S Douglas Ct) spoke about the polling locations.
Chuck Mills (336 S Whiton St) spoke about the polling locations.
Sam Libert spoke about the polling locations.
Jan Bilgen (178 N Park St) spoke about the polling locations.

Motion to take no action made by Councilmember Smith, Seconded by Councilmember Artsmith.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

27. Councilmember Requests for Future Agenda Items or Committee items. Questions

FUTURE AGENDA ITEMS

28. Helmets for Scooters and E-Bikes- *Parks & Rec* - **M. Smith Q2**
29. Fire Department turnout times update.- **Artsmith December**
30. Strategic Plan Metrics - **Artsmith Q1 2027**

31. Review of Downtown Activation Initiative - **Artsmith Q3 2027**
32. Voter Turnout Improvement - **Artsmith Q2 2027**
33. Ethics Ordinance - **Singer**
34. Crime Prevention Strategies Update.- **Hicks October 15, 2026**
35. Update on Food Pantry Lease- *Parks & Rec.* -**O. Artsmith October**
36. Whitewater Comparative Analysis. - **October 6, 2026**

CLOSED SESSION Adjourn to Closed Session, TO RECONVENE to OPEN SESSION, pursuant to Wisconsin Statutes 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.

Items to be discussed.

CS-37. Status Update of Ethics Complaint received by Brad Ceranske on February 3, 2026.

Motion to go into closed session at 7:20pm made by Council President Singer, Seconded by Councilmember Smith.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

Councilmember Artsmith recused themselves and left the meeting before officially going into closed session.

Motion to come back into open session at 8:15pm made by Councilmember Schanen, Seconded by Councilmember Kelleher.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher
Voting Abstaining: Councilmember Artsmith

CONSIDERATIONS

ADJOURNMENT

Motion to adjourn at 8:16pm made by Councilmember Sahyun, Seconded by Councilmember Schanen.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

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Expansion; Foster a Vibrant, Engaged, and Welcoming Community; Ensure Long-Term Financial Stability and Strategic Investment.

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City of WHITEWATER

Common Council Meeting

Fairhaven Senior Services, 435 W Starin Road,
Whitewater, WI 53190 *In Person and Virtual

Tuesday, October 06, 2026 - 6:00 PM

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Meeting ID: 272 128 404 979 661

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AGENDA

MINUTES

CALL TO ORDER

ROLL CALL

PRESENT
Council President Patrick Singer
Councilmember Michael Smith
Councilmember Steven Sahyun
Councilmember Brian Schanen
Councilmember Neil Hicks
Councilmember Gavin Kelleher
Councilmember Orin Artsmith

City Manager John Weidl
City Attorney Steven Chesebro

Public Works Director Brad Marquardt
City Clerk Heather Boehm

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA
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Motion to approve the agenda made by Councilmember Artsmith, Seconded by Councilmember Hicks.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

PRESENTATION

1. Presentation from Thrive Economic Development regarding proposed service delivery and bylaw changes.

   Community Development Director Mason Becker gave an update on Thrive Economic Development.
   Deb Reinbold, President of Thrive Economic Development gave a presentation on the proposed service delivery and bylaw changes.

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

Motion to approve the consent agenda made by Councilmember Hicks, Seconded by Councilmember Artsmith.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

2. Approval of Common Council meeting minutes from September 1, 2026.
3. Community Development Authority meeting minutes from August 20, 2026.
4. Library Board of Trustees meeting minutes from August 17, 2026.
5. Finance Meeting Minutes from August 25, 2026.
6. Approval of the Capital Improvement Plan Policy.
7. Zoning Permit Fee Schedule.

CITY MANAGER REPORT

8. 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, Police, Fire & EMS, Library, Community Development, Parks & Recreation, Human Resources and Media Services.

9. White Cane Awareness Proclamation.- Requested by Steven Sahyun.

   City Manager John Weidl gave a proclamation on White Cane Awareness.

10. Pedestrian Safety Month Proclamation.- Requested by Steven Sahyun

    City Manager John Weidl gave a proclamation on Pedestrian Safety Month.

11. Hispanic Heritage Month Proclamation.- Requested by Whitewater Unified School District.

    City Manager John Weidl gave a proclamation on Hispanic Heritage Month.
    WUSD Superintendent Samuel Karns spoke about Hispanic Heritage Month.

STAFF REPORTS

12. Update on the Food Pantry Lease.- **Parks and Recreation**

    Parks and Rec Director Kevin Boehm gave an update on the Food Pantry Lease.

13. Summary of the City's 2025 Financial Audit.- **Finance**

14. Finance Update on the Stonehaven Development.- **Finance**

15. Whitewater Comparative Analysis. - **Finance**

    Finance Director Rachelle Blitch gave an update on the Whitewater comparative analysis.

16. Presentation and Brief Overview of the 2027-2028 Draft Budget.- **Finance**

    Finance Director Rachelle Blitch gave an update on the 2027-2028 draft budget.

17. Immigration Liaison- Grant funding notice of award and hiring plan.- **Police Department**

    Police Chief Meyer gave an update on the immigration liaison.

18. Monthly Flock update.- **Police Department**

    Police Chief Meyer gave an update on Flock.

HEARING OF CITIZEN COMMENTS

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Jeff Knight (405 Panther Ct) spoke about the per capita fund.
Larry Kachel (457 S Buckingham Blvd) spoke about the City's book drive in honor of Dolly Parton and spoke about the finance presentation.

RESOLUTION

19. **Approval of application for a Grant: 2026-R-48** Resolution approving applying for Wisconsin Department of Natural Resources Urban Forestry Grant to provide funding for City Wide tree inventory.- **Parks and Recreation**

Motion to approve resolution 2026-R-48 made by Councilmember Hicks, Seconded by Councilmember Artsmith.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

20. **Payment Resolution: 2026-R-49** a resolution authorizing payment to WE Energies for the relocation of electrical lines along Starin Road east of Jefferson Street associated with the Jefferson Street reconstruction project.- **Public Works**

Motion to approve resolution 2026-R-49 made by Councilmember Hicks, Seconded by Councilmember Artsmith.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

ORDINANCES

First Reading

21. **Amending Ordinance: 2026-O-22** an Ordinance amending Section 11.45, Operation of All-Terrain Vehicles (ATV) and Utility Terrain Vehicles (UTV) Allowed.- **Public Works/City Attorney**

Motion to approve the first reading of ordinance 2026-O-22 made by Councilmember Smith, Seconded by Councilmember Artsmith.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

Chuck Mills (336 S Whiton St) spoke about ordinance 2026-O-22.
Alison Eberdt (441 Koshkonong Dr) spoke about ordinance 2026-O-22.

Motion to waive the second reading of ordinance 2026-O-22 made by Councilmember Artsmith, Seconded by Councilmember Kelleher.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

CONSIDERATIONS

22. Review, discuss, and direct staff regarding changes to Chapter 11.40 Bicycles.- **Parks and Recreation**

    Council gave some directions for some more research and draft ordinance to come back to a future agenda meeting.

23. Councilmember Requests for Future Agenda Items or Committee items. Questions

    Councilmember Hicks - City staff to bring back and do some research on what it would cost to create a mobile AV setup.

FUTURE AGENDA ITEMS

24. Fire Department turnout times update.- **Artsmith December**
25. Strategic Plan Metrics - **Artsmith Q1 2027**
26. Review of Downtown Activation Initiative - **Artsmith Q3 2027**
27. Voter Turnout Improvement - **Artsmith Q2 2027**
28. Crime Prevention Strategies Update.- **Hicks October 15, 2026**

ADJOURNMENT

Motion to adjourn at 7:43pm made by Councilmember Artsmith, Seconded by Councilmember Hicks. Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

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AGENDA

MINUTES

CALL TO ORDER

Council President Singer called the meeting to order at 6pm.

ROLL CALL

PRESENT
Council President Patrick Singer
Councilmember Michael Smith
Councilmember Steven Sahyun
Councilmember Brian Schanen
Councilmember Neil Hicks
Councilmember Gavin Kelleher
Councilmember Orin Artsmith

City Manager John Weidl
City Attorney Steven Chesebro

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Motion to approve the agenda with moving items #13, #15, #16, #17, #18, #20, to the Consent Agenda and moving item #27 to right after Approval of Agenda made by Councilmember Schanen, Seconded by Councilmember Artsmith.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

Councilmember Hicks amending the amendment to remove item #15 and keeping it on the regular agenda.

Motion to move closed session item 35 and item 36 to immediately follow the consent agenda made by Councilmember Smith, Seconded by Councilmember Hicks.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

To approve the agenda as amended:
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

PRESENTATION

1. Presentation from Whitewater United School District regarding November 3, 2026 referendum.

   WUSD Superintendent Samuel Karns gave a presentation regarding the November 3rd, 2026 referendum.

2. Community Survey results and presentation.

   Derek Harvey from ETC gave a presentation on the results of the Community Survey.

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Motion to approve the consent agenda with items #13, #16, #17, #18, and #20 added made by Councilmember Schanen, Seconded by Councilmember Artsmith.

Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

3. Plan & Architectural Review Commission meeting minutes from August 10, 2026 and September 14, 2026.
   Joint Common Council & Plan & Architectural Review Commission meeting minutes from September 24, 2026.
4. Landmarks Commission meeting minutes from September 2, 2026.
5. Public Works Committee meeting minutes from September 8, 2026.
6. Lakes Advisory meeting minutes from July 22, 2026.
7. Police & Fire Commission meeting minutes from May 12, 2026.
8. Ethics Board meeting minutes from May 28, 2026.
9. The First Common Council meeting in November will not be held on Tuesday, November 3, due the the General Election, instead will be held on Thursday, November 5, 2026.
10. City Manager Annual Review Policy and Proposed Evaluation Tool for Review at the November 17, 2026 Common Council Meeting.

CITY MANAGER REPORT

11. 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, Police, Fire & EMS, Library, Community Development, Parks & Recreation, Human Resources.

12. Dyslexia Month Proclamation requested by Councilmember Orin Artsmith.

    City Manager John Weidl gave a proclamation on Dyslexia Month.

STAFF REPORTS

13. Update on Mobile Studio and Estimated Cost.- **Media Services**

    This item was moved to the Consent Agenda.

14. Presentation and Brief Overview of the 2027 Draft Budget.- **Finance**

    Finance Director Rachelle Blitch gave a presentation and brief overview of the 2027 draft budget.

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.

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

Dawn Boley (Lakeview Dr) spoke about Pride Fest and the Community Survey.
Courtney Majeres (Fort Atkinson) spoke about the bike lanes and street line painting.
Larry Kachel (457 Buckingham Blvd) spoke about the closed/open session item.
Chuck Mills (336 S Whiton St) spoke about the Pride Fest.

RESOLUTION

15. **Approval of Service Contract: Resolution 2026-R-45** to approve Fee for Service Agreement between the City of Whitewater and Downtown Whitewater, Inc.- **Community Development**

Motion to approve resolution 2026-R-45 made by Councilmember Schanen, Seconded by Councilmember Artsmith.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Kelleher, Councilmember Artsmith
Voting Abstaining: Councilmember Hicks

16. **Reimbursement Resolution: 2026-R-51** authorizing funds to be borrowed in 2027 to repay funds used for emergency repairs for Well No. 5 Filter Tank.- **Public Works**

This item was moved to the Consent Agenda.

17. **Amending Resolution: 2026-R-52** Resolution approving Amendment No. 1 to Strand Task Order No. 25-01, Well No. 7 Modifications and Starin Park Reservoir Demolition. - **Public Works**

This item was moved to the Consent Agenda.

18. **Approval of Truck auction: 2026-R-53** Resolution approving disposition of two Street Department trucks through auction.- **Public Works**

This item was moved to the Consent Agenda.

19. **Approval of Service Contract; 2026-R-54-**Resolution to approve contract between City of Whitewater and Graef for Zoning Rewrite.- **Community Development**

Motion to approve resolution 2026-R-54 made by Councilmember Schanen, Seconded by Councilmember Kelleher.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

20. **Approving Contract: 2026-R-55** Resolution authorizing the signing of the amendment to Offer to Purchase for Lot 5B Parcel # 292-0515-3424-002 located in the Whitewater Business Park on Endeavor Drive.-**Community Development**

This item was moved to the Consent Agenda.

21. **Development Agreement: 2026-R-58** Resolution to approve the development agreement for redevelopment of Bower's House located at 183-187 W Main Street.- **Community Development**

Motion to approve resolution 2026-R-58 made by Councilmember Smith, Seconded by Councilmember Artsmith.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

22. **Loan Approval: 2026-R-59** Resolution to approve $2.5 million State Trust Fund Loan for TID #10 developer incentive.- **Finance**

Motion to approve resolution 2026-R-59 made by Councilmember Smith, Seconded by Councilmember Kelleher.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

ORDINANCES

First Reading

23. **Amending Ordinance**: **2026-O-23** an Ordinance amending Chapter 7.04 Code of Ethics.- **City Attorney**

Larry Kachel (457 S Buckingham Blvd) spoke about the Code of Ethics ordinance.

Motion to approve the first reading of ordinance 2026-O-23 made by Councilmember Schanen, Seconded by Councilmember Artsmith.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

24. **Amending Ordinance**: **2026-O-24**-an Ordinance Amending 8.29.080(a) Garbage or Rubbish not to be deposited in any other place or manner than here in provided.- **Community Development**

Motion to approve the first reading of ordinance 2026-O-24 made by Councilmember Kelleher, Seconded by Councilmember Schanen.
Voting Yea: Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher
Voting Nay: Council President Singer, Councilmember Artsmith

25. **Repealing Ordinance**: **2026-O-25** and Ordinance Repealing Section 12.46.090-Public Art Committee-**Community Development**

Motion to approve the first reading of ordinance 2026-O-25 made by Councilmember Hicks, Seconded by Councilmember Artsmith.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

Motion to waive the second meeting of ordinance 2026-O-25 made by Councilmember Schanen, Seconded by Councilmember Kelleher.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

26. **Zoning Ordinance**: **2026-O-26** and Ordinance Annexing Territory to the City of Whitewater-**Community Development**

Motion to approve the first reading of ordinance 2026-O-26 made by Councilmember Hicks, Seconded by Councilmember Artsmith.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

Motion to waive the second reading of ordinance 2026-O-26 made by Councilmember Schanen, Seconded by Councilmember Artsmith.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

Second Reading

CONSIDERATIONS

27. Review, discuss and direct staff regarding the denial of Pat Jerdee's application for Beverage Operator's License. - **City Clerk**

Captain Taft gave an update on the denial on Chief Meyer's behalf.
Applicant Patrick Jerdee gave a speech about his conviction.

Motion to uphold the beverage operator's license denial by PS&L made by Councilmember Hicks, Seconded by Councilmember Smith.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

28. Review, discuss and direct staff regarding Vacant Building Registration-**Community Development**

Dave Stone (303 Ann St) spoke about the vacant building registration.

Motion to recommend further discussion of this to the PARC made by Councilmember Schanen, Seconded by Councilmember Artsmith.
Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

29. Councilmember Requests for Future Agenda Items or Committee items. Questions

Councilmember Schanen: Two items for public workers, street stripes and downtown garbage.
Councilmember Hicks: Staff to put a report together about Ms. Boley's comment about the community survey.

FUTURE AGENDA ITEMS

30. Fire Department turnout times update.- **Artsmith December**
31. Strategic Plan Metrics - **Artsmith Q1 2027**
32. Review of Downtown Activation Initiative - **Artsmith Q3 2027**
33. Voter Turnout Improvement - **Artsmith Q2 2027**
34. Crime Prevention Strategies Update.- **Hicks November 5, 2026**

CLOSED SESSION Adjourn to Closed Session, TO RECONVENE to OPEN SESSION, pursuant to Wisconsin Statutes 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.

Items to be discussed.

CS-35. Conduct of M.S.

No closed session. This was discussed in open session.

CONSIDERATIONS

36. Review, discuss, and direct staff regarding the conduct of M.S.

Councilmember Smith presented documents to the council and citizens in attendance. See original meeting packet pages: 543-553.
Below is a statement by Councilmember Smith:

Members of the Common Council:

The complaint filed against me contains false and defamatory characterizations of my protected speech as an elected official. My emails raised legitimate questions about a public event and its performers. They did not contain false statements of fact about any individual, nor did they accuse anyone of criminal conduct.

The First Amendment to the United States Constitution provides: “Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances.”

The Wisconsin Constitution, Article I, Section 3, likewise states: “Every person may freely speak, write and publish his sentiments on all subjects, being responsible for the abuse of

that right, and no laws shall be passed to restrain or abridge the liberty of speech or of the press."

No amount of imagination from an individual or a city attorney can change these First Amendment rights. Under these protections, statements by a public official on matters of public concern receive strong constitutional safeguards. A complaint that mischaracterizes those statements as unethical or improper, and that asserts or implies false facts about my conduct or motives, risks defamation.

I hereby provide notice that I will pursue all available legal remedies, including but not limited to claims for defamation and for violation of my First Amendment rights under 42 U.S.C. § 1983, against the individual who filed the complaint and against any member of this Council who votes to censure, reprimand, discipline, or otherwise punish me for these protected communications.

Respectfully submitted,

Michael Smith
Alderperson, City of Whitewater

Council spoke about this topic and shared their opinions. There was no formal action taken.

ADJOURNMENT

Motion to adjourn at 8:50pm made by Councilmember Hicks, Seconded by Councilmember Artsmith. Voting Yea: Council President Singer, Councilmember Smith, Councilmember Sahyun, Councilmember Schanen, Councilmember Hicks, Councilmember Kelleher, Councilmember Artsmith

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.

The City of Whitewater's strategic goals for 2026–2028 are: Expand Housing Opportunities and Support Responsible Community Growth; Enhance Communication, Transparency, and Community Engagement; Support Economic and Downtown Development, Business Growth, and Tax Base Expansion; Foster a Vibrant, Engaged, and Welcoming Community; Ensure Long-Term Financial Stability and Strategic Investment.

This agenda may include quasi-judicial items addressing the specific outcome for an individual or property, such as zoning appeals, conditional use permits, land use decisions, licensing, or ethics decisions. For quasi-judicial items, Council Members are only able to consider information presented by interested parties or the public on the record during this meeting. Council Members should not conduct their own investigation but may request additional information from the interested parties.

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.

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 Blitch, Director of Finance; Diane Jaroch, Library Director; Llana Dostie, Zoning Specialist

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

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

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

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.

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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

Motion to recommend the updated permit fee schedule with the removal of Exhaust Fan, Floor Drains and Sump Pump to Common Council made by Brian Schanen, Seconded by Patrick Singer.

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

4. Update on Library's Future Budget Needs

5. Discussion and possible action to recommend the revised Capital Improvement Plan policy to Common Council

Motion to recommend revised Capital Improvement Plan policy to Common Council made by Brian Schanen, Seconded by Patrick Singer.

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

6. August 2026 General Fund Financials

FUTURE AGENDA ITEMS

ADJOURNMENT

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

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

The meeting adjourned at 5:28 p.m.

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

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

Finance Committee Meeting

Cravath Lakefront Room, 2nd Floor, 312 W. Whitewater St., Whitewater WI 53190

Monday, October 12, 2026 - 4:30 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 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 4:30 p.m.

ROLL CALL

Present: Patrick Singer, Brian Schanen and Gavin Kelleher

Absent: None.

Additional Attendees: Rachelle Blitch, Director of Finance; Brad Marquardt, Director of Public Works; Kelly Freeman, Fire Chief; Brian Neumeister, Streets Superintendent; Ben Mielke, Wastewater Superintendent; Josh Hyndman, Water Superintendent

CONSENT AGENDA

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

HEARING OF CITIZEN COMMENTS

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

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CONSIDERATIONS / DISCUSSIONS / REPORTS

1. Budget Review 1 of 4

FUTURE AGENDA ITEMS

ADJOURNMENT

Motion to adjourn made by Gavin Kelleher, Seconded by Patrick Singer.

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

The meeting adjourned at 6:00 p.m.

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

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

Finance Committee Meeting

Cravath Lakefront Room, 2nd Floor, 312 W. Whitewater St., Whitewater WI 53190

Wednesday, October 14, 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 Gavin Kelleher

Absent: Patrick Singer

Additional Attendees: Rachelle Blitch, Director of Finance; Diane Jaroch, Library Director; Mason Becker, Community Development Director; Becky Magestro, Chief of Staff

CONSENT AGENDA

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

HEARING OF CITIZEN COMMENTS

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

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CONSIDERATIONS / DISCUSSIONS / REPORTS

1. Budget Review 2 of 4

FUTURE AGENDA ITEMS

ADJOURNMENT

Motion to adjourn made by Gavin Kelleher, Seconded by Brian Schanen.

Voting Yes: Gavin Kelleher and Brian Schanen. Voting No: None.

The meeting adjourned at 6:12 p.m.

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

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

Finance Committee Meeting

Cravath Lakefront Room, 2nd Floor, 312 W. Whitewater St., Whitewater WI 53190

Monday, October 19, 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: Patrick Singer, Brian Schanen and Gavin Kelleher (arrived at 5:54 p.m.)

Absent: None.

Additional Attendees: Rachelle Blitch, Director of Finance; Troy Seyfert, IT Director; Kevin Boehm, Parks & Recreation Director; Michelle Dujardin, Asst. Parks & Recreation 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.

HEARING OF CITIZEN COMMENTS

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

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CONSIDERATIONS / DISCUSSIONS / REPORTS

1. Budget Review 3 of 4

FUTURE AGENDA ITEMS

ADJOURNMENT

Motion to adjourn made by Gavin Kelleher, Seconded by Patrick Singer.

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

The meeting adjourned at 6:47 p.m.

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

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

Plan & Architectural Review Meeting

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

Monday, October 12, 2026 - 6:00 PM

MINUTES

CALL TO ORDER

Meeting called to order at 6:00 p.m.

ROLL CALL

PRESENT
Chairman, Councilmember Neil Hicks
Board Member Bruce Parker
Board Member Tom Miller
Board Member Marjorie Stoneman
Board Member Carol McCormick

ABSENT
Vice Chairman Lynn Binnie
Board Member Sheryl Stanek

STAFF
Allison Schwark, Zoning Administrator
Llana Dostie, Zoning Specialist

APPROVAL OF AGENDA

A committee member 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 Committee to be implemented. The agenda shall be approved at each meeting even if no changes are being made at that meeting.

Motion made by Board Member Miller, Seconded by Board Member McCormick.
Voting Yea: Chairman, Councilmember Hicks, Board Member Parker, Board Member Miller, Board Member Stoneman, Board Member McCormick

HEARING OF CITIZEN COMMENTS

No formal Plan Commission action will be taken during this meeting although issues raised may become a part of a future agenda. 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.

None

CONSENT AGENDA

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

Dostie stated that Binnie provided updates which have been made.

McCormick not at joint meeting.

1. Approval of Minutes of August 10, 2026.

   Dostie stated that Binnie has provided his corrections which have been done.

2. Approval of September 24, 2026 Mintues.

3. Approval of the Joint Common Council & Plan Commission September 24, 2026 Minutes.

PUBLIC HEARING FOR REVIEW AND POSSIBLE APPROVAL

4. Discussion and possible recommendation to Common Council the annexation of property located in Town of Cold Spring on N Tratt Street for Russell & Kimberly Walton Family Trust. Tax Parcel #004-0515-3233-003.

   Zoning Administrator Schwark provided a background to the application.

   Parker asked about the zoning next to Property

   Zoning Administrator Schwark stated it was R-2.

   Motion to recommend to common council the annexation of the property. Along with the permanent zoning designation of R-2

   Motion made by Board Member McCormick, Seconded by Board Member Parker.
   Voting Yea: Chairman, Councilmember Hicks, Board Member Parker, Board Member Miller, Board Member Stoneman, Board Member McCormick

CONSIDERATION/DISCUSSION/REPORTS

None

FUTURE AGENDA ITEMS

-Jefferson Street Project-Stanek

None.

NEXT MEETING DATE NOVEMBER 9, 2026.

ADJOURNMENT

Meeting adjourned at 6:07 p.m.

Motion made by Board Member McCormick, Seconded by Board Member Stoneman.
Voting Yea: Chairman, Councilmember Hicks, Board Member Parker, Board Member Miller, Board Member Stoneman, Board Member McCormick

MEMORANDUM

TO: City of Whitewater Common Council
FROM: City Clerk
DATE: November 17, 2026
RE: November 3, 2026 General Election – Election Operations and Ballot Management

Election Day Operations

The November 3, 2026, General Election experienced higher-than-anticipated voter turnout, particularly among University of Wisconsin–Whitewater students. Despite the increased turnout, election operations were generally successful, with improvements in voter processing, shorter wait times, and more efficient Election Day registration procedures.

One of the most significant improvements was the assistance provided by student election workers, who helped ensure voters were prepared before reaching the registration and check-in stations. Students assisted voters in identifying the documentation needed for Election Day registration, allowing voters to have their required information readily available when they reached the front of the line. This proactive approach helped reduce delays, improved the registration process, and contributed to shorter wait times throughout Election Day.

Overall Election Turnout

The November 3, 2026 General Election saw significant voter participation across the City of Whitewater. The following is a breakdown of voter turnout by voting method and polling location:

Voting Method / Location	Wards Served	Voters
Absentee Voting	Wards 1–13	1,381
Whitewater Armory	Wards 1–7 and 11–12	1,854
UW– Whitewater	Wards 8-10 and 13	1,349
Total Voter Turnout	**Wards 1-13**	**4,584**

Of the 4,584 voters who participated in the election, 1,381 voted absentee, while 3,203 voted in person at the City's two polling locations on Election Day.

This level of participation contributed to increased activity at both polling locations and highlighted the importance of effective voter flow management, adequate election staffing, and sufficient ballot supplies.

Ballot Supply and Management

Due to higher-than-anticipated voter turnout, ballot supplies became limited for Wards 1–7 at the Whitewater Armory and Ward 13 at the UW–Whitewater polling location.

Upon identifying the need for additional ballots, the Clerk's Office immediately contacted the appropriate County Clerks to coordinate the production and delivery of additional ballots to the respective polling locations.

At the UW–Whitewater polling location, the supply of regular paper ballots became critically low before authorization was received from the County to produce additional ballots. To ensure voting could continue without interruption, additional ExpressVote ballot cards were delivered, allowing voters to continue casting their ballots using the ExpressVote equipment and subsequently inserting their completed ballots into the tabulators. An ExpressVote machine uses touch-screen technology that produces a paper record and then voters put the ballot directly into the tabulation machine to be counted.

There was a line that formed for the ExpressVote machine. It took about 3 minutes for voters to make their choices on the screen and print the ballot.

As additional ballots for Ward 13 were produced, they were promptly delivered to the UW–Whitewater Hamilton Room. Throughout this process, the Clerk's Office maintained close communication with election officials at the polling location to monitor ballot inventory and coordinate timely deliveries.

It is important to emphasize that neither polling location experienced a complete shortage of available ballots, and no voter was turned away or denied the opportunity to vote due to ballot availability. Through coordination with the County Clerks and election officials, voting continued while additional ballot supplies were secured.

Ballot Ordering, Turnout Statistics, and Future Improvements

The initial ballot quantities for the November 2026 General Election were determined using turnout statistics from the previous gubernatorial election in 2022. These historical figures were used to establish ballot quantities that would accommodate anticipated turnout while allowing for additional voter participation.

The following table provides a comparison of historical turnout, the number of ballots initially ordered, and the 2026 election figures.

Polling Location	Previous Turnout 2022	Ballots Ordered	2026 Election Figures
Wards 13 - UW	180	200	421
Wards 1-7 -Armory	1,825	2,000	2,726

*Does not include other wards that did not have a shortage of ballots.

The initial ballot orders exceeded previous turnout figures by approximately 11% for Ward 13 and 9.6% for Wards 1–7. While these additional quantities were intended to provide a reasonable allowance for increased participation, the actual demand for ballots significantly exceeded projections.

The 2026 election figures also include absentee ballots that were requested but not returned. Specifically, Ward 13 had no unreturned absentee ballots, while Wards 1–7 had 51 absentee ballots requested but not returned. Excluding these unreturned absentee ballots, the corresponding figures would be 421 for Ward 13 and 2,675 for Wards 1–7.

Additionally, both polling locations experienced a higher-than-normal number of spoiled ballots, which further increased the number of physical ballots needed throughout Election Day. Seventy-four people spoiled their ballots and needed a second ballot. Normally that number is much smaller. Spoiled ballots must be replaced to allow voters to cast their votes, creating additional demand beyond the number of individuals participating in the election.

Predicting Election Day registration among university students presents a unique challenge, as student participation can fluctuate considerably between elections. Although additional ballots were ordered beyond historical turnout figures, the increase in voter participation was substantially greater than anticipated.

Moving forward, the Clerk's Office will review turnout data from previous general elections, including the November 2026 election, to establish more accurate ballot ordering projections. Particular consideration will be given to student voter participation, Election Day registration trends, absentee ballot activity, and the additional ballot quantities needed to accommodate spoiled ballots.

Ballot orders are based on historical turnout and anticipated voter participation, as ordering ballots for 100% of registered voters or enrolled university students would result in unnecessary costs to the City. The Clerk's Office strives to maintain sufficient ballot supplies while remaining mindful of City resources and taxpayer dollars.

The Clerk's Office will also evaluate appropriate contingency quantities to provide a greater margin for unexpectedly high turnout while remaining mindful of ballot printing costs and responsible use of City resources.

The goal will be to develop a more comprehensive approach to ballot ordering that better accounts for fluctuations in voter turnout and reduces the likelihood of requiring additional ballots on Election Day.

Conclusion

Overall, the November 3, 2026 General Election demonstrated meaningful improvements in voter processing, Election Day registration preparedness, and wait times. The assistance of student election workers was particularly valuable in helping voters arrive at registration stations with the necessary documentation, contributing to a more organized and efficient voting experience.

Although higher-than-anticipated turnout created challenges with ballot inventory, election officials responded promptly and effectively to maintain voting operations. Coordination with the County Clerks, timely delivery of additional ballots, and the use of ExpressVote equipment ensured that all voters had the opportunity to cast their ballots.

The experience provided valuable information that will be used to improve future election planning, particularly in the areas of ballot ordering, student voter turnout projections, absentee ballot activity, and contingency procedures.

The priority of the Clerk's Office remains ensuring that every eligible voter has the opportunity to cast their ballot in an efficient, accessible, and well-organized election while maintaining compliance with Wisconsin election laws and procedures.

City of WHITEWATER	Council Agenda Item
Meeting Date:	November 17, 2026
Agenda Item:	Holding Common Council meetings in the Community
Staff Contact (name, email, phone):	Heather Boehm, hboehm@whitewater-wi.gov, 262-473-0102

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

August 6, 2024, Common Council meeting, Council decided to have a meeting twice a year on UW Whitewater Campus, the second meeting in February and the second meeting in September. The goals were to encourage engagement with students and faculty, strengthen community relations and encourage youth involvement.

September 17, 2024, The first Council meeting since Covid took place at the UW-Whitewater's University Center.

October 7, 2025, Council voted to have the second meeting in February on the WUSD campus and the second meeting in September on UWW Campus.

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

February 17, 2026, Common Council held their first meeting on WUSD Campus in the Library. No students or faculty were present.

April 21, 2026, Council meeting, Councilmember Artsmith inquired about holding Council meetings elsewhere in the Community

May 19, 2026, Council instructed staff to reach out to locations in each of the 5 districts to hold a Common Council meeting so that each Council member will have a meeting in their district before their term has expired.

June 2, 2026, Council instructed staff to change the Wastewater Treatment Plant location for Prairie Village, come back with dates, and where the marketing would be done. See locations and dates below. Marketing would be on our Socials, Website, Digital Sign, Agenda with location printed in the newspaper and posted at the WAFC, Senior Center, Library, and Municipal Building.

I spoke to Brian at Fairhaven, Fairhaven is good with the dates below, but is aware that they may move if instructed by Council. He also confirmed that Prairie Village is on board for us using the Community Center.

June 16, 2026, Council approved the following dates and districts.

2026- District 1- Innovation Center August 4, 2026; District 3- Fairhaven October 6, 2026; District 5- Prairie Village December 1, 2026.

2027- District 2- UW Whitewater; District 4- Whitewater High School.

2028- District 1- Innovation Center; District 3- Fairhaven; District 5- Prairie Village

FINANCIAL IMPACT
(If none, state N/A)

N/A

STAFF RECOMMENDATION

This is a reminder that these meetings will not be held here at the Municipal Building. Instead, the next meeting, November 17, 2026, will be held at the Community Center at Prairie Village, 827 Burr Oak Trail, Whitewater, WI 53190.

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

City of WHITEWATER

Jeremiah Thomas
Comptroller
P.O. Box 690
Whitewater, WI 53190

PHONE: (262) 473–1381
FAX: (262) 473–0589
Email: jthomas@whitewater-wi.gov
WEBSITE: www.whitewater-wi.gov

TO: City Manager and Common Council Members

FROM: Jeremiah Thomas, Comptroller

RE: Oct 2026 Financial Statements

DATE: November 11, 2026

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.

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	TAXES					
100-41110-00	LOCAL TAX LEVY	.00	5,864,268.90	5,864,269.34	.44	100.0
100-41111-00	DEBT SERVICE TAX LEVY	.00	1,879,329.66	1,879,329.66	.00	100.0
100-41140-00	MOBILE HOME FEES	.00	86,168.49	58,000.00	(28,168.49)	148.6
100-41210-00	ROOM TAX-GROSS AMOUNT	80,023.16	196,345.92	240,000.00	43,654.08	81.8
100-41320-00	IN LIEU-UNIV GARDEN & WW MANOR	.00	11,416.01	9,968.00	(1,448.01)	114.5
100-41800-00	INTEREST ON TAXES	.00	35,182.78	26,000.00	(9,182.78)	135.3
	TOTAL TAXES	80,023.16	8,072,711.76	8,077,567.00	4,855.24	99.9
	SPECIAL ASSESSMENTS					
100-42400-53	SNOW REMOVAL	.00	746.66	200.00	(546.66)	373.3
100-42500-53	FAILURE TO MOW FINES	.00	385.00	300.00	(85.00)	128.3
	TOTAL SPECIAL ASSESSMENTS	.00	1,131.66	500.00	(631.66)	226.3
	INTERGOVERNMENTAL REVENUE					
100-43410-00	SHARED REVENUE-UTILITY	.00	57,875.07	385,834.00	327,958.93	15.0
100-43420-00	SHARED REVENUE-BASE	.00	560,847.78	3,738,985.00	3,178,137.22	15.0
100-43507-52	POLICE-MISC SAFETY GRANTS	.00	7,368.34	.00	(7,368.34)	.0
100-43520-52	LAW ENFORCEMENT TRNG REIMBURSE	.00	8,229.25	.00	(8,229.25)	.0
100-43530-53	TRANSPORTATION AIDS	154,284.14	617,136.50	617,480.72	344.22	99.9
100-43531-52	STATE GRANT--PUBLIC SAFETY	.00	225,000.00	225,000.00	.00	100.0
100-43540-52	UNIVERSITY-LEASE-PARKING	.00	45,000.00	45,000.00	.00	100.0
100-43610-52	MSP-STATE UNIVERSITY SVCS PYMT	.00	305,734.62	305,615.00	(119.62)	100.0
100-43670-60	EXEMPT COMPUTER AID-FR STATE	.00	16,330.36	16,330.00	(.36)	100.0
100-43670-61	PERSONAL PROPERTY AID	.00	20,142.62	110,877.09	90,734.47	18.2
100-43745-52	WUSD-JUVENILE OFFICIER	.00	85,406.68	95,000.00	9,593.32	89.9
100-43760-00	WEIGHTS & MEASURES RECOVERY	.00	.00	3,000.00	3,000.00	.0
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	.00	1,762.57	1,800.00	37.43	97.9
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	.00	2,480.00	2,480.00	.00	100.0
	TOTAL INTERGOVERNMENTAL REVENUE	154,284.14	1,953,313.79	5,547,401.81	3,594,088.02	35.2

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	LICENSES & PERMITS					
100-44110-51	LIQUOR & BEER	.00	40,245.00	21,000.00	(19,245.00)	191.6
100-44120-51	CIGARETTE	.00	1,170.00	1,000.00	(170.00)	117.0
100-44122-51	BEVERAGE OPERATORS	197.00	3,230.60	4,500.00	1,269.40	71.8
100-44200-51	MISC. LICENSES	75.00	3,278.00	3,000.00	(278.00)	109.3
100-44300-53	BLDG/ZONING PERMITS	23,879.16	226,681.00	325,000.00	98,319.00	69.8
100-44310-53	ELECTRICAL PERMITS	2,530.00	17,706.77	22,000.00	4,293.23	80.5
100-44320-53	PLUMBING PERMITS	10,293.56	88,021.41	179,537.00	91,515.59	49.0
100-44330-53	HVAC PERMITS	3,903.74	125,203.80	177,813.00	52,609.20	70.4
100-44340-53	STREET OPENING PERMITS	.00	150.00	400.00	250.00	37.5
100-44350-53	SIGN PERMITS	.00	4,550.00	2,800.00	(1,750.00)	162.5
100-44370-51	WATERFOWL PERMITS	.00	1,110.00	900.00	(210.00)	123.3
100-44900-51	MISC PERMITS	1,665.00	17,122.60	15,000.00	(2,122.60)	114.2
	TOTAL LICENSES & PERMITS	42,543.46	528,469.18	752,950.00	224,480.82	70.2
	FINES & FORFEITURES					
100-45110-52	ORDINANCE VIOLATIONS	12,279.70	198,803.11	210,000.00	11,196.89	94.7
100-45113-52	MISC COURT RESEARCH FEE	.00	125.88	50.00	(75.88)	251.8
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	.00	150.00	.00	(150.00)	.0
100-45130-52	PARKING VIOLATIONS	6,866.41	68,984.06	62,000.00	(6,984.06)	111.3
100-45135-53	REFUSE/RECYCLING TOTER FINES	.00	225.00	1,500.00	1,275.00	15.0
100-45145-53	RE-INSPECTION FINES	3,610.00	11,280.00	18,000.00	6,720.00	62.7
	TOTAL FINES & FORFEITURES	22,756.11	279,568.05	291,550.00	11,981.95	95.9
	PUBLIC CHARGES FOR SERVICE					
100-46110-51	CLERK	.00	189.00	50.00	(139.00)	378.0
100-46120-51	TREASURER	260.00	4,761.60	4,000.00	(761.60)	119.0
100-46220-52	FALSE ALARM FINES	350.00	2,600.00	2,000.00	(600.00)	130.0
100-46310-53	DPW MISC REVENUE	1,259.29	16,884.64	20,000.00	3,115.36	84.4
100-46311-53	SALE OF MATERIALS	.00	1,335.26	100.00	(1,235.26)	1335.3
100-46350-51	CITY PLANNER-SERVICES	25.00	3,007.50	3,000.00	(7.50)	100.3
100-46743-51	FACILITY RENTALS	2,073.00	34,486.64	27,000.00	(7,486.64)	127.7
100-46746-55	SPECIAL EVENT FEES	.00	50.00	.00	(50.00)	.0
	TOTAL PUBLIC CHARGES FOR SERVICE	3,967.29	63,314.64	56,150.00	(7,164.64)	112.8

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	MISCELLANEOUS REVENUE					
100-48100-00	INTEREST INCOME	54,306.21	373,074.79	544,070.00	170,995.21	68.6
100-48200-00	LONG TERM RENTALS	1,300.00	13,000.00	22,800.00	9,800.00	57.0
100-48210-55	RENTAL INCOME	.00	.00	1,000.00	1,000.00	.0
100-48220-55	DEPOSITS-FORFEITED	.00	100.00	.00	(100.00)	.0
100-48300-55	PROP SALES-AUCTION PROCEEDS	79,103.18	81,908.18	.00	(81,908.18)	.0
100-48410-00	WORKERS COMP-RETURN PREMIUM	.00	3,384.00	.00	(3,384.00)	.0
100-48415-00	RESTITUTION-DAMAGES	57.00	1,133.62	4,000.00	2,866.38	28.3
100-48420-00	INSURANCE DIVIDEND	.00	29,515.00	35,000.00	5,485.00	84.3
100-48500-55	DONATIONS-PARKS-DOG PARK	.00	500.00	.00	(500.00)	.0
100-48520-55	DONATIONS-PARK & REC	.00	1,700.00	.00	(1,700.00)	.0
100-48535-00	P CARD REBATE REVENUE	.00	20,975.74	40,000.00	19,024.26	52.4
100-48546-55	MISC GRANT INCOME	.00	.00	5,000.00	5,000.00	.0
100-48600-00	MISC REVENUE-NON RECURRING	.00	15,495.27	.00	(15,495.27)	.0
100-48700-00	WATER UTILITY TAXES	.00	.00	385,000.00	385,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	134,766.39	540,786.60	1,036,870.00	496,083.40	52.2
	OTHER FINANCING SOURCES					
100-49260-00	TRANSFER FROM 610 WATER	.00	.00	8,500.00	8,500.00	.0
100-49261-00	TRANSFER FROM 620 WASTEWATER	.00	.00	12,500.00	12,500.00	.0
100-49265-00	TRANSFER FROM 630 STORMWATER	.00	.00	8,500.00	8,500.00	.0
100-49266-00	GIS TRANSFER-UTILITIES	.00	.00	16,260.00	16,260.00	.0
100-49267-00	TRANSFER FROM 208 PARKING	.00	30,000.00	30,000.00	.00	100.0
100-49290-00	TRANSFER IN FROM OTHER FUNDS	.00	.00	50,400.00	50,400.00	.0
	TOTAL OTHER FINANCING SOURCES	.00	30,000.00	126,160.00	96,160.00	23.8
	TOTAL FUND REVENUE	438,340.55	11,469,295.68	15,889,148.81	4,419,853.13	72.2

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	LEGISLATIVE					
100-51100-111	SALARIES/PERMANENT	1,976.21	18,155.28	25,734.08	7,578.80	70.6
100-51100-112	OVERTIME	.00	20.20	.00	(20.20)	.0
100-51100-114	WAGES/PART-TIME/PERMANENT	2,100.00	19,875.04	25,956.00	6,080.96	76.6
100-51100-150	MEDICARE TAX/CITY SHARE	61.50	615.31	780.25	164.94	78.9
100-51100-151	SOCIAL SECURITY/CITY SHARE	262.64	2,628.08	3,336.22	708.14	78.8
100-51100-152	RETIREMENT	142.30	1,406.20	1,852.85	446.65	75.9
100-51100-153	HEALTH INSURANCE	160.00	1,560.00	1,920.00	360.00	81.3
100-51100-154	HRA-LIFE STYLE ACCT EXPENSE	47.26	147.26	200.00	52.74	73.6
100-51100-155	WORKERS COMPENSATION	5.70	56.29	71.81	15.52	78.4
100-51100-156	LIFE INSURANCE	.36	3.02	17.93	14.91	16.8
100-51100-220	COMMUNITY RECOGNITION GALA	500.00	8,357.55	10,000.00	1,642.45	83.6
100-51100-295	CODIFICATION OF ORDINANCES	5,682.09	7,422.32	3,000.00	(4,422.32)	247.4
100-51100-310	OFFICE & OPERATING SUPPLIES	.00	138.99	.00	(138.99)	.0
100-51100-320	PUBLICATION-MINUTES	495.61	7,110.12	4,000.00	(3,110.12)	177.8
100-51100-715	TOURISM COMMITTEE-ROOM TAX	.00	81,425.93	168,000.00	86,574.07	48.5
100-51100-720	DOWNTOWN WHITEWATER GRANT	.00	.00	25,000.00	25,000.00	.0
	TOTAL LEGISLATIVE	11,433.67	148,921.59	269,869.14	120,947.55	55.2
	CONTINGENCIES					
100-51110-910	COST REALLOCATIONS	.00	8,123.50	10,000.00	1,876.50	81.2
	TOTAL CONTINGENCIES	.00	8,123.50	10,000.00	1,876.50	81.2
	COURT					
100-51200-111	SALARIES/PERMANENT	4,506.64	49,939.08	62,225.25	12,286.17	80.3
100-51200-112	BALIFF WAGES & OVERTIME	.00	2,151.77	2,500.00	348.23	86.1
100-51200-150	MEDICARE TAX/CITY SHARE	63.67	782.91	943.23	160.32	83.0
100-51200-151	SOCIAL SECURITY/CITY SHARE	272.25	3,347.81	4,033.12	685.31	83.0
100-51200-152	RETIREMENT	207.68	2,526.03	2,961.83	435.80	85.3
100-51200-153	HEALTH INSURANCE	.00	37.85	18,740.59	18,702.74	.2
100-51200-154	HRA-LIFE STYLE ACCT EXPENSE	.00	.00	2,325.00	2,325.00	.0
100-51200-155	WORKERS COMPENSATION	6.32	114.59	87.84	(26.75)	130.5
100-51200-156	LIFE INSURANCE	1.80	15.35	10.44	(4.91)	147.0
100-51200-211	PROFESSIONAL DEVELOPMENT	.00	.00	500.00	500.00	.0
100-51200-214	FINANCIAL/BONDING SERVICES	100.00	100.00	100.00	.00	100.0
100-51200-219	OTHER PROFESSIONAL SERVICES	.00	834.48	1,000.00	165.52	83.5
100-51200-224	SOFTWARE/HARDWARE MAINTENANCE	4,429.61	15,953.65	13,698.00	(2,255.65)	116.5
100-51200-225	TELECOM/INTERNET/COMMUNICATION	37.90	722.57	867.17	144.60	83.3
100-51200-293	PRISONER CONFINEMENT	880.00	3,080.00	500.00	(2,580.00)	616.0
100-51200-310	OFFICE & OPERATING SUPPLIES	180.59	3,078.35	2,000.00	(1,078.35)	153.9
100-51200-320	SUBSCRIPTIONS/DUES	.00	905.00	1,000.00	95.00	90.5
100-51200-330	TRAVEL EXPENSES	474.20	496.28	500.00	3.72	99.3
	TOTAL COURT	11,160.66	84,085.72	113,992.47	29,906.75	73.8

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	LEGAL					
100-51300-111	SALARIES/PERMANENT	7,991.39	81,407.10	104,102.65	22,695.55	78.2
100-51300-150	MEDICARE TAX/CITY SHARE	107.76	1,050.91	1,516.59	465.68	69.3
100-51300-151	SOCIAL SECURITY/CITY SHARE	460.76	4,493.58	6,484.74	1,991.16	69.3
100-51300-152	RETIREMENT	560.68	5,470.10	7,318.99	1,848.89	74.7
100-51300-153	HEALTH INSURANCE	2,040.64	19,386.08	24,487.70	5,101.62	79.2
100-51300-154	HRA-LIFE STYLE ACCT EXPENSE	.00	.00	2,450.00	2,450.00	.0
100-51300-155	WORKERS COMPENSATION	.00	.00	141.22	141.22	.0
100-51300-156	LIFE INSURANCE	1.10	8.80	.00	(8.80)	.0
100-51300-166	BENEFITS-HRA-CITY ATTORNEY	22.84	3,904.65	.00	(3,904.65)	.0
100-51300-211	PROFESSIONAL DEVELOPMENT	.00	458.00	750.00	292.00	61.1
100-51300-219	UNION & OUTSIDE ATTORNEY	.00	2,486.92	8,000.00	5,513.08	31.1
100-51300-224	SOFTWARE/HARDWARE MAINTENANCE	2,902.21	7,255.33	10,855.00	3,599.67	66.8
100-51300-310	OFFICE & OPERATING SUPPLIES	706.24	6,493.60	2,000.00	(4,493.60)	324.7
100-51300-320	SUBSCRIPTIONS/DUES	.00	634.00	850.00	216.00	74.6
100-51300-330	TRAVEL EXPENSES	.00	64.00	1,000.00	936.00	6.4
	TOTAL LEGAL	14,793.62	133,113.07	169,956.89	36,843.82	78.3
	GENERAL ADMINISTRATION					
100-51400-111	SALARIES/PERMANENT	20,830.83	203,882.93	264,137.91	60,254.98	77.2
100-51400-112	SALARIES/OVERTIME	.00	80.81	.00	(80.81)	.0
100-51400-115	INTERNSHIP PROGRAM	219.60	219.60	.00	(219.60)	.0
100-51400-150	MEDICARE TAX/CITY SHARE	323.64	3,308.74	4,063.63	754.89	81.4
100-51400-151	SOCIAL SECURITY/CITY SHARE	1,384.04	14,148.48	17,375.50	3,227.02	81.4
100-51400-152	RETIREMENT	1,477.65	15,322.92	18,776.01	3,453.09	81.6
100-51400-153	HEALTH INSURANCE	1,488.00	12,807.40	14,592.00	1,784.60	87.8
100-51400-154	HRA-LIFE STYLE ACCT EXPENSE	189.04	1,213.15	1,520.00	306.85	79.8
100-51400-155	WORKERS COMPENSATION	29.47	298.53	361.83	63.30	82.5
100-51400-156	LIFE INSURANCE	6.96	59.26	98.08	38.82	60.4
100-51400-211	PROFESSIONAL DEVELOPMENT	.00	9,839.12	4,250.00	(5,589.12)	231.5
100-51400-217	CONTRACTUAL/PROFESSIONAL SVCS	2,475.00	54,019.33	25,000.00	(29,019.33)	216.1
100-51400-219	ASSESSOR SERVICES	3,250.00	32,500.00	33,000.00	500.00	98.5
100-51400-224	SOFTWARE/HARDWARE MAINTENANCE	2,703.08	5,106.15	9,616.00	4,509.85	53.1
100-51400-225	TELECOM/INTERNET/COMMUNICATION	111.27	2,009.41	2,247.17	237.76	89.4
100-51400-310	OFFICE & OPERATING SUPPLIES	2,173.63	27,168.06	23,000.00	(4,168.06)	118.1
100-51400-312	BREAK ROOM SUPPLIES	111.50	747.90	750.00	2.10	99.7
100-51400-320	SUBSCRIPTIONS/DUES	342.56	8,470.66	8,000.00	(470.66)	105.9
100-51400-325	PUBLIC ED--CUSTOMER SERVICE	.00	250.90	215.00	(35.90)	116.7
100-51400-330	TRAVEL EXPENSES	229.92	1,736.27	6,000.00	4,263.73	28.9
100-51400-790	HR CELEBRATIONS/AWARDS	129.69	8,142.12	10,000.00	1,857.88	81.4
	TOTAL GENERAL ADMINISTRATION	37,475.88	401,331.74	443,003.13	41,671.39	90.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	INFORMATION TECHNOLOGY					
100-51450-111	SALARIES/PERMANENT	13,092.35	121,263.15	154,172.59	32,909.44	78.7
100-51450-150	MEDICARE TAX/CITY SHARE	182.64	1,853.91	2,429.37	575.46	76.3
100-51450-151	SOCIAL SECURITY/CITY SHARE	780.94	7,926.92	10,387.64	2,460.72	76.3
100-51450-152	RETIREMENT	932.58	9,077.18	11,866.51	2,789.33	76.5
100-51450-153	HEALTH INSURANCE	2,083.34	11,915.86	9,387.85	(2,528.01)	126.9
100-51450-154	HRA-LIFE STYLE ACCT EXPENSE	.00	.00	1,750.00	1,750.00	.0
100-51450-155	WORKERS COMPENSATION	18.12	619.47	228.97	(390.50)	270.6
100-51450-156	LIFE INSURANCE	2.14	10.98	12.26	1.28	89.6
100-51450-211	PROFESSIONAL DEVELOPMENT	51.70	347.40	1,000.00	652.60	34.7
100-51450-225	TELECOM/INTERNET/COMMUNICATION	.00	1,686.52	1,287.05	(399.47)	131.0
100-51450-244	INFRASTRUCTURE HARDWARE	257.54	3,176.46	4.36	(3,172.10)	72854.6
100-51450-245	SOFTWARE LIC & SUPPORT	1,849.25	5,295.65	1,248.00	(4,047.65)	424.3
100-51450-246	IT HARDWARE & SUPPLIES	.00	1,986.80	1,585.00	(401.80)	125.4
100-51450-247	ALLOCATION ACCOUNT	.00	28.09	755.00	726.91	3.7
100-51450-310	OFFICE & OPERATING SUPPLIES	.00	1,486.28	3,900.00	2,413.72	38.1
100-51450-330	TRAVEL EXPENSES	.00	6.88	400.00	393.12	1.7
	TOTAL INFORMATION TECHNOLOGY	19,250.60	166,681.55	200,414.60	33,733.05	83.2
	FINANCIAL ADMINISTRATION					
100-51500-111	SALARIES/PERMANENT	10,569.41	107,440.87	137,401.56	29,960.69	78.2
100-51500-150	MEDICARE TAX/CITY SHARE	139.87	1,520.57	2,003.56	482.99	75.9
100-51500-151	SOCIAL SECURITY/CITY SHARE	598.03	6,501.58	8,566.95	2,065.37	75.9
100-51500-152	RETIREMENT	761.02	8,226.60	9,892.91	1,666.31	83.2
100-51500-153	HEALTH INSURANCE	3,169.19	31,876.72	38,030.03	6,153.31	83.8
100-51500-154	HRA-LIFE STYLE ACCT EXPENSE	.00	1,020.81	3,825.00	2,804.19	26.7
100-51500-155	WORKERS COMPENSATION	14.81	158.08	190.89	32.81	82.8
100-51500-156	LIFE INSURANCE	1.65	14.25	39.21	24.96	36.3
100-51500-211	PROFESSIONAL DEVELOPMENT	.00	1,224.00	2,000.00	776.00	61.2
100-51500-214	AUDIT SERVICES	.00	27,395.00	25,000.00	(2,395.00)	109.6
100-51500-217	CONTRACT SERVICES-125 PLAN	472.50	4,879.97	4,700.00	(179.97)	103.8
100-51500-224	SOFTWARE/HARDWARE MAINTENANCE	4,782.02	15,610.63	11,948.00	(3,662.63)	130.7
100-51500-225	TELECOM/INTERNET/COMMUNICATION	13.66	505.05	867.17	362.12	58.2
100-51500-310	OFFICE & OPERATING SUPPLIES	580.71	8,204.49	8,000.00	(204.49)	102.6
100-51500-325	PUBLIC EDUCATION	.00	250.90	200.00	(50.90)	125.5
100-51500-330	TRAVEL EXPENSES	(173.99)	1,646.21	1,500.00	(146.21)	109.8
100-51500-560	COLLECTION FEES/WRITE-OFFS	(5.49)	(1,180.67)	1,000.00	2,180.67	(118.1)
100-51500-650	BANK FEES/CREDIT CARD FEES	372.48	3,946.81	4,000.00	53.19	98.7
	TOTAL FINANCIAL ADMINISTRATION	21,295.87	219,241.87	259,165.28	39,923.41	84.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	INSURANCE/RISK MANAGEMENT					
100-51540-511	BUILDINGS/CONTENTS INSURANCE	.00	49,110.22	27,722.12	(21,388.10)	177.2
100-51540-512	VEHICLES/EQUIPMENT INSURANCE	.00	1,705.25	20,071.66	18,366.41	8.5
100-51540-513	LIABILITY-GENL/PUBLIC OFFICIAL	.00	27,036.96	30,014.95	2,977.99	90.1
100-51540-514	POLICE PROFESSIONAL LIAB INS	.00	14,120.12	15,725.83	1,605.71	89.8
100-51540-515	BOILER/EQUIP BREAKDOWN INS	.00	3,534.76	3,634.12	99.36	97.3
	TOTAL INSURANCE/RISK MANAGEMENT	.00	95,507.31	97,168.68	1,661.37	98.3
	FACILITIES MAINTENANCE					
100-51600-111	SALARIES/PERMANENT	7,265.76	72,049.17	81,360.42	9,311.25	88.6
100-51600-112	SALARIES/OVERTIME	300.01	474.19	5,238.71	4,764.52	9.1
100-51600-113	SALARIES/TEMPORARY	(28,089.09)	12,673.00	7,200.00	(5,473.00)	176.0
100-51600-117	LONGEVITY PAY	.00	.00	240.00	240.00	.0
100-51600-118	UNIFORM ALLOWANCES	37.70	726.08	490.50	(235.58)	148.0
100-51600-150	MEDICARE TAX/CITY SHARE	135.01	1,797.09	1,464.65	(332.44)	122.7
100-51600-151	SOCIAL SECURITY/CITY SHARE	577.19	7,683.56	6,262.65	(1,420.91)	122.7
100-51600-152	RETIREMENT	781.15	10,119.62	6,248.85	(3,870.77)	161.9
100-51600-153	HEALTH INSURANCE	589.68	8,708.29	8,594.75	(113.54)	101.3
100-51600-154	HRA-LIFE STYLE ACCT EXPENSE	.00	653.54	885.00	231.46	73.9
100-51600-155	WORKERS COMPENSATION	176.10	2,330.56	1,794.85	(535.71)	129.9
100-51600-156	LIFE INSURANCE	1.18	9.56	67.56	58.00	14.2
100-51600-211	PROFESSIONAL DEVELOPMENT	.00	276.54	500.00	223.46	55.3
100-51600-221	MUNICIPAL UTILITIES	1,492.47	13,701.01	16,300.00	2,598.99	84.1
100-51600-222	ELECTRICITY	22,091.20	104,332.39	110,000.00	5,667.61	94.9
100-51600-223	NATURAL GAS	1,310.48	21,860.81	30,000.00	8,139.19	72.9
100-51600-244	HVAC-MAINTENANCE	2.96	8,808.84	20,000.00	11,191.16	44.0
100-51600-245	FACILITIES IMPROVEMENT	75.00	6,025.62	15,000.00	8,974.38	40.2
100-51600-246	JANITORIAL SERVICES	7,936.72	77,574.57	91,476.00	13,901.43	84.8
100-51600-310	OFFICE & OPERATING SUPPLIES	2,394.41	14,334.09	20,000.00	5,665.91	71.7
100-51600-351	FUEL EXPENSES	247.62	3,228.95	2,250.00	(978.95)	143.5
100-51600-355	REPAIRS & SUPPLIES	2,038.86	22,918.76	17,500.00	(5,418.76)	131.0
	TOTAL FACILITIES MAINTENANCE	19,364.41	390,286.24	442,873.94	52,587.70	88.1

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	POLICE ADMINISTRATION					
100-52100-111	SALARIES/PERMANENT	47,666.09	485,966.85	610,829.92	124,863.07	79.6
100-52100-112	WAGES/OVERTIME	.00	287.38	3,960.35	3,672.97	7.3
100-52100-117	LONGEVITY PAY	.00	1,000.00	2,000.00	1,000.00	50.0
100-52100-118	UNIFORM ALLOWANCES	.00	4,525.00	2,550.00	(1,975.00)	177.5
100-52100-150	MEDICARE TAX/CITY SHARE	695.30	7,607.73	9,379.18	1,771.45	81.1
100-52100-151	SOCIAL SECURITY/CITY SHARE	2,972.98	32,529.38	40,104.10	7,574.72	81.1
100-52100-152	RETIREMENT	5,479.22	60,101.52	71,136.05	11,034.53	84.5
100-52100-153	HEALTH INSURANCE	6,164.58	61,778.28	73,974.90	12,196.62	83.5
100-52100-154	HRA-LIFE STYLE ACCT EXPENSE	53.00	4,176.46	7,500.00	3,323.54	55.7
100-52100-155	WORKERS COMPENSATION	539.22	5,849.80	6,975.58	1,125.78	83.9
100-52100-156	LIFE INSURANCE	7.83	66.49	136.26	69.77	48.8
100-52100-211	PROFESSIONAL DEVELOPMENT	950.00	3,204.90	4,500.00	1,295.10	71.2
100-52100-219	OTHER PROFESSIONAL SERVICES	200.00	10,821.15	23,400.00	12,578.85	46.2
100-52100-224	SOFTWARE/HARDWARE MAINTENANCE	5,869.30	25,606.25	13,876.00	(11,730.25)	184.5
100-52100-225	TELECOM/INTERNET/COMMUNICATION	416.17	4,265.04	3,247.97	(1,017.07)	131.3
100-52100-241	REPR/MTN VEHICLES	.00	175.00	.00	(175.00)	.0
100-52100-295	CONTRACTUAL SERVICES	.00	.00	3,750.00	3,750.00	.0
100-52100-310	OFFICE & OPERATING SUPPLIES	825.91	16,983.48	25,000.00	8,016.52	67.9
100-52100-320	SUBSCRIPTIONS/DUES	.00	993.90	1,100.00	106.10	90.4
100-52100-325	PUBLIC EDUCATION	.00	250.90	300.00	49.10	83.6
100-52100-330	TRAVEL EXPENSES	758.06	4,460.33	2,500.00	(1,960.33)	178.4
	TOTAL POLICE ADMINISTRATION	72,597.66	730,649.84	906,220.31	175,570.47	80.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	POLICE PATROL					
100-52110-111	SALARIES/PERMANENT	113,395.64	1,161,651.82	1,682,895.78	521,243.96	69.0
100-52110-112	SALARIES/OVERTIME	43,642.19	229,683.58	159,266.45	(70,417.13)	144.2
100-52110-117	LONGEVITY PAY	.00	2,000.00	13,600.00	11,600.00	14.7
100-52110-118	UNIFORM ALLOWANCES	(4,347.78)	28,831.41	18,700.00	(10,131.41)	154.2
100-52110-119	SHIFT DIFFERENTIAL	936.68	15,011.67	.00	(15,011.67)	.0
100-52110-150	MEDICARE TAX/CITY SHARE	1,803.95	20,842.55	28,597.79	7,755.24	72.9
100-52110-151	SOCIAL SECURITY/CITY SHARE	7,713.35	89,120.08	122,280.22	33,160.14	72.9
100-52110-152	RETIREMENT	18,489.45	214,350.93	285,835.95	71,485.02	75.0
100-52110-153	HEALTH INSURANCE	16,708.77	196,184.56	322,513.75	126,329.19	60.8
100-52110-154	HRA-LIFE STYLE ACCT EXPENSE	.00	5,778.97	38,000.00	32,221.03	15.2
100-52110-155	WORKERS COMPENSATION	2,361.91	27,203.35	34,544.60	7,341.25	78.8
100-52110-156	LIFE INSURANCE	12.95	107.86	277.20	169.34	38.9
100-52110-211	PROFESSIONAL DEVELOPMENT	125.00	17,072.98	20,000.00	2,927.02	85.4
100-52110-219	OTHER PROFESSIONAL SERVICES	1,882.33	11,138.21	14,000.00	2,861.79	79.6
100-52110-224	SOFTWARE/HARDWARE MAINTENANCE	4,293.69	74,718.47	83,162.00	8,443.53	89.9
100-52110-225	TELECOM/INTERNET/COMMUNICATION	722.85	8,663.57	7,876.49	(787.08)	110.0
100-52110-241	REPR/MTN VEHICLES	.00	680.94	2,000.00	1,319.06	34.1
100-52110-242	REPR/MTN MACHINERY/EQUIP	.00	1,042.50	3,000.00	1,957.50	34.8
100-52110-310	OFFICE & OPERATING SUPPLIES	1,323.00	14,661.03	5,000.00	(9,661.03)	293.2
100-52110-330	TRAVEL EXPENSES	5,739.18	34,865.47	5,000.00	(29,865.47)	697.3
100-52110-351	FUEL EXPENSES	3,590.44	26,565.91	25,000.00	(1,565.91)	106.3
100-52110-360	DAAT/FIREARMS	8,958.46	42,067.12	30,000.00	(12,067.12)	140.2
	TOTAL POLICE PATROL	227,352.06	2,222,242.98	2,901,550.23	679,307.25	76.6
	POLICE INVESTIGATION					
100-52120-111	SALARIES/PERMANENT	34,365.80	349,044.80	452,192.19	103,147.39	77.2
100-52120-112	SALARIES/OVERTIME	3,677.94	47,533.07	30,236.52	(17,296.55)	157.2
100-52120-117	LONGEVITY PAY	.00	1,500.00	4,000.00	2,500.00	37.5
100-52120-118	UNIFORM ALLOWANCES	20.99	2,570.99	4,250.00	1,679.01	60.5
100-52120-119	SHIFT DIFFERENTIAL	.00	817.80	.00	(817.80)	.0
100-52120-150	MEDICARE TAX/CITY SHARE	538.97	5,876.94	7,220.69	1,343.75	81.4
100-52120-151	SOCIAL SECURITY/CITY SHARE	2,304.57	25,129.08	30,874.67	5,745.59	81.4
100-52120-152	RETIREMENT	5,668.51	61,894.20	72,129.77	10,235.57	85.8
100-52120-153	HEALTH INSURANCE	7,878.26	69,157.29	104,749.80	35,592.51	66.0
100-52120-154	HRA-LIFE STYLE ACCT EXPENSE	125.08	1,654.84	10,500.00	8,845.16	15.8
100-52120-155	WORKERS COMPENSATION	707.63	7,654.48	8,777.03	1,122.55	87.2
100-52120-156	LIFE INSURANCE	5.49	47.46	58.98	11.52	80.5
100-52120-211	PROFESSIONAL DEVELOPMENT	100.00	7,132.63	6,000.00	(1,132.63)	118.9
100-52120-219	OTHER PROFESSIONAL SERVICES	.00	10,369.55	8,000.00	(2,369.55)	129.6
100-52120-224	SOFTWARE/HARDWARE MAINTENANCE	4,427.70	17,696.54	21,367.00	3,670.46	82.8
100-52120-225	TELECOM/INTERNET/COMMUNICATION	305.45	2,785.31	4,637.69	1,852.38	60.1
100-52120-241	REPR/MTN VEHICLES	.00	375.00	.00	(375.00)	.0
100-52120-310	OFFICE & OPERATING SUPPLIES	185.74	9,364.56	13,500.00	4,135.44	69.4
100-52120-330	TRAVEL EXPENSES	.00	727.77	500.00	(227.77)	145.6
100-52120-351	FUEL EXPENSES	244.96	2,715.59	3,500.00	784.41	77.6
	TOTAL POLICE INVESTIGATION	60,557.09	624,047.90	782,494.34	158,446.44	79.8

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	COMMUNITY SERVICE PROGRAM					
100-52140-112	WAGES/OVERTIME	160.88	160.88	.00	(160.88)	.0
100-52140-114	WAGES/PART-TIME/PERMANENT	18.97	13,903.61	35,349.60	21,445.99	39.3
100-52140-118	UNIFORM ALLOWANCES	24.24	24.24	.00	(24.24)	.0
100-52140-150	MEDICARE TAX/CITY SHARE	.00	422.66	512.57	89.91	82.5
100-52140-151	SOCIAL SECURITY/CITY SHARE	.00	1,807.21	2,191.67	384.46	82.5
100-52140-152	RETIREMENT	.00	1,968.68	.00	(1,968.68)	.0
100-52140-155	WORKERS COMPENSATION	.00	632.93	767.35	134.42	82.5
100-52140-224	SOFTWARE/HARDWARE MAINTENANCE	.00	168.18	878.00	709.82	19.2
100-52140-310	OFFICE & OPERATING SUPPLIES	.00	47.20	250.00	202.80	18.9
100-52140-351	FUEL EXPENSES	.00	1,599.49	2,600.00	1,000.51	61.5
100-52140-360	PARKING SERVICES EXPENSES	685.00	5,400.00	4,000.00	(1,400.00)	135.0
	TOTAL COMMUNITY SERVICE PROGRAM	889.09	26,135.08	46,549.19	20,414.11	56.2
	NEIGHBORHOOD SERVICES					
100-52400-111	SALARIES/PERMANENT	4,448.92	45,138.19	61,960.09	16,821.90	72.9
100-52400-112	WAGES/OVERTIME	29.48	116.61	.00	(116.61)	.0
100-52400-150	MEDICARE TAX/CITY SHARE	55.69	602.40	906.03	303.63	66.5
100-52400-151	SOCIAL SECURITY/CITY SHARE	238.13	2,575.80	3,874.07	1,298.27	66.5
100-52400-152	RETIREMENT	321.72	3,465.62	4,461.13	995.51	77.7
100-52400-153	HEALTH INSURANCE	2,082.29	20,841.83	26,236.82	5,394.99	79.4
100-52400-154	HRA-LIFE STYLE ACCT EXPENSE	.00	500.00	2,625.00	2,125.00	19.1
100-52400-155	WORKERS COMPENSATION	6.25	66.20	86.08	19.88	76.9
100-52400-156	LIFE INSURANCE	1.32	11.53	75.24	63.71	15.3
100-52400-211	PROFESSIONAL DEVELOPMENT	.00	710.00	950.00	240.00	74.7
100-52400-212	LEGAL/CITY ATTORNEY	453.89	1,738.49	.00	(1,738.49)	.0
100-52400-215	GIS SUPPLIES	.00	77.40	.00	(77.40)	.0
100-52400-218	WEIGHTS & MEASURES CONTRACT	.00	3,750.00	4,000.00	250.00	93.8
100-52400-219	OTHER PROFESSIONAL SERVICES	8,610.00	80,753.35	139,050.00	58,296.65	58.1
100-52400-220	COMP PLAN REWRITE	14,483.20	79,330.58	50,400.00	(28,930.58)	157.4
100-52400-222	BUILDING INSPECTION SERVICES	99,997.81	336,349.51	528,262.50	191,912.99	63.7
100-52400-224	SOFTWARE/HARDWARE MAINTENANCE	4,546.88	21,974.77	19,879.00	(2,095.77)	110.5
100-52400-225	TELECOM/INTERNET/COMMUNICATION	69.90	978.72	1,251.05	272.33	78.2
100-52400-310	OFFICE & OPERATING SUPPLIES	1,627.95	5,948.40	5,254.00	(694.40)	113.2
100-52400-320	DUES/SUBSCRIPTIONS	.00	700.00	.00	(700.00)	.0
100-52400-325	PUBLIC EDUCATION	.00	250.90	473.00	222.10	53.0
100-52400-330	TRAVEL EXPENSES	.00	327.15	1,200.00	872.85	27.3
100-52400-351	FUEL EXPENSES	.00	.00	121.00	121.00	.0
	TOTAL NEIGHBORHOOD SERVICES	136,973.43	606,207.45	851,065.01	244,857.56	71.2

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	EMERGENCY PREPAREDNESS					
100-52500-111	EMERGENCY PREPAREDNESS WAGES	.00	1,475.00	2,060.00	585.00	71.6
100-52500-150	EMERG PREP MEDICARE	.00	21.39	29.87	8.48	71.6
100-52500-151	EMERG PREP SOCIAL SECURITY	.00	91.45	127.72	36.27	71.6
100-52500-152	EMERG PREP RETIREMENT	.00	.00	148.31	148.31	.0
100-52500-155	EMERG PREP WORKERS COMP	.00	40.86	44.72	3.86	91.4
100-52500-219	OTHER PROFESSIONAL SERVICES	.00	.00	4,860.00	4,860.00	.0
100-52500-224	SOFTWARE/HARDWARE MAINTENANCE	1.60	29.69	2,664.00	2,634.31	1.1
100-52500-225	TELECOM/INTERNET/COMMUNICATION	241.92	1,963.91	2,741.06	777.15	71.7
100-52500-242	REPR/MTN MACHINERY/EQUIP	.00	1,413.61	2,000.00	586.39	70.7
100-52500-295	CONTRACTUAL SERVICES	.00	5,083.06	4,275.00	(808.06)	118.9
100-52500-310	OFFICE & OPERATING SUPPLIES	152.77	752.86	780.00	27.14	96.5
	TOTAL EMERGENCY PREPAREDNESS	396.29	10,871.83	19,730.68	8,858.85	55.1
	COMMUNICATIONS/DISPATCH					
100-52600-111	SALARIES/PERMANENT	34,012.71	336,945.13	432,507.35	95,562.22	77.9
100-52600-112	SALARIES/OVERTIME	3,865.89	39,498.22	39,142.19	(356.03)	100.9
100-52600-117	LONGEVITY PAY	.00	500.00	1,000.00	500.00	50.0
100-52600-118	UNIFORM ALLOWANCES	.00	3,585.58	4,000.00	414.42	89.6
100-52600-119	SHIFT DIFFERENTIAL	248.07	3,485.08	.00	(3,485.08)	.0
100-52600-150	MEDICARE TAX/CITY SHARE	532.41	5,789.22	7,143.42	1,354.20	81.0
100-52600-151	SOCIAL SECURITY/CITY SHARE	2,276.54	24,754.02	30,544.27	5,790.25	81.0
100-52600-152	RETIREMENT	3,162.64	33,084.62	34,246.77	1,162.15	96.6
100-52600-153	HEALTH INSURANCE	8,434.69	74,804.56	108,916.42	34,111.86	68.7
100-52600-154	HRA-LIFE STYLE ACCT EXPENSE	.00	500.00	12,000.00	11,500.00	4.2
100-52600-155	WORKERS COMPENSATION	155.46	1,191.92	637.13	(554.79)	187.1
100-52600-156	LIFE INSURANCE	4.66	40.99	98.25	57.26	41.7
100-52600-211	PROFESSIONAL DEVELOPMENT	655.32	3,606.98	3,000.00	(606.98)	120.2
100-52600-219	OTHER PROFESSIONAL SERVICES	66.72	1,896.17	2,500.00	603.83	75.9
100-52600-224	SOFTWARE/HARDWARE MAINTENANCE	4,429.29	11,422.61	7,737.00	(3,685.61)	147.6
100-52600-225	TELECOM/INTERNET/COMMUNICATION	478.31	6,642.18	9,992.17	3,349.99	66.5
100-52600-292	RADIO SERVICE	.00	2,225.00	11,500.00	9,275.00	19.4
100-52600-295	MISC CONTRACTUAL SERVICES	2,358.75	37,573.41	41,842.00	4,268.59	89.8
100-52600-310	OFFICE & OPERATING SUPPLIES	344.74	1,045.97	2,000.00	954.03	52.3
100-52600-330	TRAVEL EXPENSES	864.00	1,889.99	1,500.00	(389.99)	126.0
	TOTAL COMMUNICATIONS/DISPATCH	61,890.20	590,481.65	750,306.97	159,825.32	78.7

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	DPW/ENGINEERING DEPARTMENT					
100-53100-111	SALARIES/PERMANENT	1,817.00	18,579.12	24,560.48	5,981.36	75.7
100-53100-150	MEDICARE TAX/CITY SHARE	24.64	269.36	357.50	88.14	75.4
100-53100-151	SOCIAL SECURITY/CITY SHARE	105.34	1,151.84	1,528.64	376.80	75.4
100-53100-152	RETIREMENT	130.82	1,424.14	1,768.35	344.21	80.5
100-53100-153	HEALTH INSURANCE	395.64	3,956.40	4,747.62	791.22	83.3
100-53100-154	HRA-LIFE STYLE ACCT EXPENSE	.00	79.10	475.00	395.90	16.7
100-53100-155	WORKERS COMPENSATION	2.54	27.29	34.12	6.83	80.0
100-53100-156	LIFE INSURANCE	1.76	15.34	6.16	(9.18)	249.0
100-53100-211	PROFESSIONAL DEVELOPMENT	350.00	700.00	600.00	(100.00)	116.7
100-53100-213	ENGINEERING SERVICES	1,506.52	9,705.39	27,000.00	17,294.61	36.0
100-53100-224	SOFTWARE/HARDWARE MAINTENANCE	4,546.84	8,437.53	5,251.50	(3,186.03)	160.7
100-53100-225	TELECOM/INTERNET/COMMUNICATION	74.59	1,016.10	1,746.53	730.43	58.2
100-53100-310	OFFICE & OPERATING SUPPLIES	302.67	1,948.84	2,500.00	551.16	78.0
100-53100-320	SUBSCRIPTIONS/DUES	.00	336.53	300.00	(36.53)	112.2
100-53100-325	PUBLIC EDUCATION	.00	250.90	300.00	49.10	83.6
100-53100-330	TRAVEL EXPENSES	.00	294.00	600.00	306.00	49.0
	TOTAL DPW/ENGINEERING DEPARTMENT	9,258.36	48,191.88	71,775.90	23,584.02	67.1
	SHOP/FLEET OPERATIONS					
100-53230-111	WAGES/PERMANENT	10,112.77	91,970.18	75,465.36	(16,504.82)	121.9
100-53230-112	WAGES/OVERTIME	.00	89.72	.00	(89.72)	.0
100-53230-113	WAGES/TEMPORARY	624.00	1,123.50	.00	(1,123.50)	.0
100-53230-117	LONGEVITY PAY	.00	280.00	820.00	540.00	34.2
100-53230-118	UNIFORM ALLOWANCES	.00	.00	135.00	135.00	.0
100-53230-150	MEDICARE TAX/CITY SHARE	143.16	1,354.39	1,116.74	(237.65)	121.3
100-53230-151	SOCIAL SECURITY/CITY SHARE	612.11	5,791.10	4,775.01	(1,016.09)	121.3
100-53230-152	RETIREMENT	728.11	7,239.38	5,502.27	(1,737.11)	131.6
100-53230-153	HEALTH INSURANCE	3,746.49	25,096.63	24,303.49	(793.14)	103.3
100-53230-154	HRA-LIFE STYLE ACCT EXPENSE	.00	157.49	2,440.00	2,282.51	6.5
100-53230-155	WORKERS COMPENSATION	232.97	2,170.85	1,638.16	(532.69)	132.5
100-53230-156	LIFE INSURANCE	8.68	76.76	58.59	(18.17)	131.0
100-53230-221	MUNICIPAL UTILITIES EXPENSES	487.98	4,912.12	5,000.00	87.88	98.2
100-53230-222	UTILITIES-NAT GAS & ELECTRIC	1,449.40	16,542.09	16,500.00	(42.09)	100.3
100-53230-310	OFFICE & OPERATING SUPPLIES	910.70	16,944.64	16,000.00	(944.64)	105.9
100-53230-352	VEHICLE REPR PARTS	2,094.98	10,100.39	26,000.00	15,899.61	38.9
100-53230-354	POLICE VECHICLE REP/MAINT	982.20	13,041.83	16,000.00	2,958.17	81.5
100-53230-355	BLDG MTN REPR SUPP	.00	1,449.17	8,000.00	6,550.83	18.1
	TOTAL SHOP/FLEET OPERATIONS	22,133.55	198,340.24	203,754.62	5,414.38	97.3

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	PARK MAINTENANCE					
100-53270-111	SALARIES/WAGES/PERMANENT	9,520.02	150,466.42	69,963.65	(80,502.77)	215.1
100-53270-112	WAGES/OVERTIME	.00	941.90	208.75	(733.15)	451.2
100-53270-113	WAGES/TEMPORARY	3,167.50	45,828.16	103,207.50	57,379.34	44.4
100-53270-117	LONGEVITY PAY	.00	.00	30.00	30.00	.0
100-53270-118	UNIFORM ALLOWANCES	.00	.00	165.00	165.00	.0
100-53270-150	MEDICARE TAX/CITY SHARE	172.18	2,719.52	2,524.81	(194.71)	107.7
100-53270-151	SOCIAL SECURITY/CITY SHARE	736.11	11,628.21	10,795.75	(832.46)	107.7
100-53270-152	RETIREMENT	685.44	11,083.02	5,066.45	(6,016.57)	218.8
100-53270-153	HEALTH INSURANCE	2,121.47	38,894.26	16,978.38	(21,915.88)	229.1
100-53270-154	HRA-LIFE STYLE ACCT EXPENSE	.00	45.00	2,000.00	1,955.00	2.3
100-53270-155	WORKERS COMPENSATION	275.32	4,324.95	3,762.13	(562.82)	115.0
100-53270-156	LIFE INSURANCE	2.62	26.73	56.14	29.41	47.6
100-53270-211	PROFESSIONAL DEVELOPMENT	185.00	1,571.10	2,000.00	428.90	78.6
100-53270-221	MUNICIPAL UTILITIES	1,124.89	10,465.02	12,500.00	2,034.98	83.7
100-53270-222	ELECTRICITY	1,868.78	8,941.30	9,500.00	558.70	94.1
100-53270-223	NATURAL GAS	60.62	1,099.60	2,300.00	1,200.40	47.8
100-53270-242	REPR/MTN MACHINERY/EQUIP	2,176.95	6,098.23	12,000.00	5,901.77	50.8
100-53270-245	PARK IMPROVEMENTS	.00	2,101.00	5,000.00	2,899.00	42.0
100-53270-295	MAINTENANCE-TREES/LANDSCAPING	17.20	34,197.56	30,000.00	(4,197.56)	114.0
100-53270-310	OFFICE & OPERATING SUPPLIES	458.39	18,060.10	10,000.00	(8,060.10)	180.6
100-53270-330	TRAVEL EXPENSES	.00	944.65	1,500.00	555.35	63.0
100-53270-351	FUEL EXPENSES	1,143.38	13,362.50	12,500.00	(862.50)	106.9
	TOTAL PARK MAINTENANCE	23,715.87	362,799.23	312,058.56	(50,740.67)	116.3

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	STREET MAINTENANCE					
100-53300-111	WAGES/PERMANENT	20,922.72	153,408.78	387,978.51	234,569.73	39.5
100-53300-112	WAGES/OVERTIME	.00	1,108.33	730.63	(377.70)	151.7
100-53300-113	WAGES/TEMPORARY	768.00	7,138.00	1,042.50	(6,095.50)	684.7
100-53300-117	LONGEVITY PAY	.00	1,120.00	2,310.00	1,190.00	48.5
100-53300-118	UNIFORM ALLOWANCES	693.75	6,370.29	7,056.00	685.71	90.3
100-53300-150	MEDICARE TAX/CITY SHARE	287.86	2,400.88	5,792.03	3,391.15	41.5
100-53300-151	SOCIAL SECURITY/CITY SHARE	1,230.94	10,265.91	24,765.94	14,500.03	41.5
100-53300-152	RETIREMENT	1,506.45	12,203.56	28,207.81	16,004.25	43.3
100-53300-153	HEALTH INSURANCE	8,716.57	64,761.11	108,360.00	43,598.89	59.8
100-53300-154	HRA-LIFE STYLE ACCT EXPENSE	.00	3,018.04	11,215.00	8,196.96	26.9
100-53300-155	WORKERS COMPENSATION	470.73	3,731.37	8,455.25	4,723.88	44.1
100-53300-156	LIFE INSURANCE	10.39	93.11	139.89	46.78	66.6
100-53300-211	PROFESSIONAL DEVELOPMENT	.00	1,185.01	1,600.00	414.99	74.1
100-53300-222	ELECT/TRAFFIC SIGNALS/P-LOTS	1,498.86	20,327.10	15,000.00	(5,327.10)	135.5
100-53300-224	SOFTWARE/HARDWARE MAINTENANCE	4,429.29	8,994.97	4,716.50	(4,278.47)	190.7
100-53300-225	TELECOM/INTERNET/COMMUNICATION	143.26	1,565.32	2,130.41	565.09	73.5
100-53300-310	OFFICE & OPERATING SUPPLIES	204.68	1,759.94	1,200.00	(559.94)	146.7
100-53300-351	FUEL EXPENSES	5,189.52	30,989.04	29,000.00	(1,989.04)	106.9
100-53300-354	TRAFFIC CONTROL SUPP	324.68	14,144.65	12,500.00	(1,644.65)	113.2
100-53300-405	MATERIALS/REPAIRS	63.50	7,975.26	13,000.00	5,024.74	61.4
100-53300-821	BRIDGE/DAM	.00	.00	4,000.00	4,000.00	.0
	TOTAL STREET MAINTENANCE	46,461.20	352,560.67	669,200.47	316,639.80	52.7
	SNOW AND ICE					
100-53320-111	WAGES/PERMANENT	789.85	39,822.63	47,970.67	8,148.04	83.0
100-53320-112	WAGES/OVERTIME	.00	1,998.18	9,289.46	7,291.28	21.5
100-53320-117	LONGEVITY PAY	.00	180.00	270.00	90.00	66.7
100-53320-150	MEDICARE TAX/CITY SHARE	10.52	679.54	843.29	163.75	80.6
100-53320-151	SOCIAL SECURITY/CITY SHARE	44.98	2,905.99	3,605.81	699.82	80.6
100-53320-152	RETIREMENT	56.87	3,560.17	4,142.17	582.00	86.0
100-53320-153	HEALTH INSURANCE	616.63	13,485.23	13,818.76	333.53	97.6
100-53320-154	HRA-LIFE STYLE ACCT EXPENSE	.00	274.00	1,440.00	1,166.00	19.0
100-53320-155	WORKERS COMPENSATION	17.14	1,036.42	1,173.74	137.32	88.3
100-53320-156	LIFE INSURANCE	.81	13.08	20.66	7.58	63.3
100-53320-295	EQUIP RENTAL	.00	1,906.25	12,000.00	10,093.75	15.9
100-53320-351	FUEL EXPENSES	934.92	4,956.51	9,100.00	4,143.49	54.5
100-53320-353	SNOW EQUIP/REPR PARTS	.00	26,581.22	25,000.00	(1,581.22)	106.3
100-53320-460	SALT & SAND	.00	24,256.29	25,000.00	743.71	97.0
	TOTAL SNOW AND ICE	2,471.72	121,655.51	153,674.56	32,019.05	79.2

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	STREET LIGHTS					
100-53420-111	WAGES/PERMANENT	3,377.88	25,645.94	6,819.76	(18,826.18)	376.1
100-53420-112	WAGES/OVERTIME	94.39	298.09	208.75	(89.34)	142.8
100-53420-117	LONGEVITY PAY	.00	20.00	.00	(20.00)	.0
100-53420-150	MEDICARE TAX/CITY SHARE	45.89	365.17	102.64	(262.53)	355.8
100-53420-151	SOCIAL SECURITY/CITY SHARE	196.24	1,561.28	438.87	(1,122.41)	355.8
100-53420-152	RETIREMENT	249.99	1,964.01	506.05	(1,457.96)	388.1
100-53420-153	HEALTH INSURANCE	324.24	3,491.02	1,658.12	(1,832.90)	210.5
100-53420-154	HRA-LIFE STYLE ACCT EXPENSE	.00	123.40	190.00	66.60	65.0
100-53420-155	WORKERS COMPENSATION	75.36	583.77	150.77	(433.00)	387.2
100-53420-156	LIFE INSURANCE	1.72	12.95	2.74	(10.21)	472.6
100-53420-222	ELECTRICITY	21,516.34	188,323.47	225,000.00	36,676.53	83.7
100-53420-310	OFFICE & OPERATING SUPPLIES	569.96	5,880.89	7,500.00	1,619.11	78.4
100-53420-490	OTHER CONSTRUCTION MATERIALS	.00	36.50	.00	(36.50)	.0
100-53420-820	STREET LIGHTS	.00	279.50	1,100.00	820.50	25.4
	TOTAL STREET LIGHTS	26,452.01	228,585.99	243,677.70	15,091.71	93.8
	YOUNG LIBRARY BUILDING					
100-55111-111	SALARIES/PERMANENT	702.98	7,292.03	11,551.99	4,259.96	63.1
100-55111-117	LONGEVITY PAY	.00	.00	72.00	72.00	.0
100-55111-118	UNIFORM ALLOWANCES	.00	.00	27.00	27.00	.0
100-55111-150	MEDICARE TAX/CITY SHARE	11.07	123.21	182.77	59.56	67.4
100-55111-151	SOCIAL SECURITY/CITY SHARE	47.30	526.58	781.51	254.93	67.4
100-55111-152	RETIREMENT	50.18	560.20	833.69	273.49	67.2
100-55111-153	HEALTH INSURANCE	60.00	708.00	864.00	156.00	81.9
100-55111-154	HRA-LIFE STYLE ACCT EXPENSE	.00	90.01	90.00	(.01)	100.0
100-55111-155	WORKERS COMPENSATION	15.12	166.99	250.76	83.77	66.6
100-55111-156	LIFE INSURANCE	.13	1.25	3.79	2.54	33.0
100-55111-221	WATER & SEWER	505.47	4,575.02	4,500.00	(75.02)	101.7
100-55111-222	ELECTRICITY	4,390.41	21,129.24	13,600.00	(7,529.24)	155.4
100-55111-223	NATURAL GAS	661.56	6,558.47	4,600.00	(1,958.47)	142.6
100-55111-244	HVAC	.00	5,175.10	1,250.00	(3,925.10)	414.0
100-55111-245	FACILITY IMPROVEMENTS	.00	3,228.97	3,000.00	(228.97)	107.6
100-55111-246	JANITORIAL SERVICES	3,414.61	33,549.40	24,000.00	(9,549.40)	139.8
100-55111-355	REPAIR & SUPPLIES	440.00	4,989.92	2,000.00	(2,989.92)	249.5
	TOTAL YOUNG LIBRARY BUILDING	10,298.83	88,674.39	67,607.51	(21,066.88)	131.2

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	PARKS ADMINISTRATION					
100-55200-111	WAGES/PERMANENT	5,764.14	59,010.46	77,649.54	18,639.08	76.0
100-55200-113	WAGES/TEMPORARY	75.00	1,208.04	.00	(1,208.04)	.0
100-55200-114	WAGES/PART-TIME/PERMANENT	.00	142.35	.00	(142.35)	.0
100-55200-150	MEDICARE TAX/CITY SHARE	81.01	896.09	1,153.32	257.23	77.7
100-55200-151	SOCIAL SECURITY/CITY SHARE	346.39	3,831.63	4,931.45	1,099.82	77.7
100-55200-152	RETIREMENT	415.02	4,523.15	5,452.17	929.02	83.0
100-55200-153	HEALTH INSURANCE	1,369.37	13,679.37	13,630.39	(48.98)	100.4
100-55200-154	HRA-LIFE STYLE ACCT EXPENSE	41.67	307.64	1,450.00	1,142.36	21.2
100-55200-155	WORKERS COMPENSATION	47.11	520.08	872.02	351.94	59.6
100-55200-156	LIFE INSURANCE	2.42	16.19	15.19	(1.00)	106.6
100-55200-211	PROFESSIONAL DEVELOPMENT	.00	995.00	2,000.00	1,005.00	49.8
100-55200-224	SOFTWARE/HARDWARE MAINTENANCE	4,546.84	8,322.45	5,396.13	(2,926.32)	154.2
100-55200-225	TELECOM/INTERNET/COMMUNICATION	282.74	3,181.36	3,610.85	429.49	88.1
100-55200-244	BLDG HTG/AIR COND REPR	.00	1,541.33	.00	(1,541.33)	.0
100-55200-310	OFFICE & OPERATING SUPPLIES	20.00	248.50	1,400.00	1,151.50	17.8
100-55200-320	SUBSCRIPTIONS/DUES	150.00	339.00	700.00	361.00	48.4
100-55200-324	PROMOTIONS/ADS	.00	.00	500.00	500.00	.0
100-55200-330	TRAVEL EXPENSES	.00	28.97	.00	(28.97)	.0
100-55200-341	PROGRAM SUPPLIES	.00	1,736.10	.00	(1,736.10)	.0
100-55200-359	OTHER REPR/MTN SUPP	.00	4,635.00	.00	(4,635.00)	.0
	TOTAL PARKS ADMINISTRATION	13,141.71	105,162.71	118,761.06	13,598.35	88.6
	PARK & REC ADMINISTRATION					
100-55210-310	OFFICE & OPERATING SUPPLIES	10.10	63.77	.00	(63.77)	.0
	TOTAL PARK & REC ADMINISTRATION	10.10	63.77	.00	(63.77)	.0
	CELEBRATIONS					
100-55320-730	DOWNTOWN PROGRAM EVENTS	653.21	653.21	35,000.00	34,346.79	1.9
100-55320-740	DOWNTOWN BUSINESS EVENT GRANTS	.00	.00	20,000.00	20,000.00	.0
100-55320-750	DOWNTOWN ACTIVATION PROJECT	.00	.00	45,000.00	45,000.00	.0
100-55320-780	DISCOVER WHITEWATER RACE	.00	12,000.00	6,000.00	(6,000.00)	200.0
100-55320-790	CELEBRATIONS/AWARDS	.00	11,745.84	11,000.00	(745.84)	106.8
	TOTAL CELEBRATIONS	653.21	24,399.05	117,000.00	92,600.95	20.9
	COMM BASED CO-OP PROJECTS					
100-55330-750	CDI GRANT PAID TO BUSINESS	797.14	797.14	.00	(797.14)	.0
100-55330-760	AQUATIC CENTER CONTRIBUTION	.00	240,537.40	274,525.91	33,988.51	87.6
100-55330-761	AQUATIC CENTER CAPITAL CONTRIB	.00	100,000.00	100,000.00	.00	100.0
	TOTAL COMM BASED CO-OP PROJECTS	797.14	341,334.54	374,525.91	33,191.37	91.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	TRANSFERS TO OTHER FUNDS					
100-59220-901	TRANS TO FD 260 SICK/SEVERENCE	.00	20,000.00	20,000.00	.00	100.0
100-59220-903	TRANS TO FD 271 SIR	.00	15,000.00	15,000.00	.00	100.0
100-59220-913	TRANS IN/OUT-OTHER FUNDS	.00	25,000.00	25,000.00	.00	100.0
100-59220-917	TRANS TO FD 250 FORESTRY	.00	20,000.00	20,000.00	.00	100.0
100-59220-918	TRANS TO FD 230 RECYLING	.00	530,000.00	530,000.00	.00	100.0
100-59220-919	TRANS TO FD 900 ECONOMIC DEV	.00	130,000.00	130,000.00	.00	100.0
100-59220-926	TRANS TO FD 216 PD VEHICLE REV	.00	145,000.00	95,000.00	(50,000.00)	152.6
100-59220-927	TRANS TO FD 217 BLDING REPAIR	.00	10,000.00	10,000.00	.00	100.0
100-59220-928	TRANS TO FD 280 STREET REPAIR	.00	30,000.00	30,000.00	.00	100.0
100-59220-939	TRANS TO FD 214 ELECTIONS	.00	30,000.00	30,000.00	.00	100.0
100-59220-955	TRANS TO FD 248 PARK & REC	.00	295,000.00	295,000.00	.00	100.0
100-59220-994	TRANS TO FD 235 RIDE SHARE	.00	75,000.00	75,000.00	.00	100.0
100-59220-998	TRANS TO FD 220 LIBRARY	.00	475,000.00	475,000.00	.00	100.0
	TOTAL TRANSFERS TO OTHER FUNDS	.00	1,800,000.00	1,750,000.00	(50,000.00)	102.9
	TRANSFER TO DEBT SERVICE					
100-59230-990	TRANS TO FD 300 DEBT SERVICE	.00	1,705,058.76	1,879,329.66	174,270.90	90.7
	TOTAL TRANSFER TO DEBT SERVICE	.00	1,705,058.76	1,879,329.66	174,270.90	90.7
	TRANSFERS TO SPECIAL FUNDS					
100-59240-901	TRANS TO FD 249 FIRE DEPART	.00	1,662,920.00	1,662,922.00	2.00	100.0
100-59240-945	TRANS TO FD 452 BIRGE FOUNTAIN	.00	500.00	500.00	.00	100.0
	TOTAL TRANSFERS TO SPECIAL FUNDS	.00	1,663,420.00	1,663,422.00	2.00	100.0
	TOTAL FUND EXPENDITURES	850,824.23	13,498,176.06	15,889,148.81	2,390,972.75	85.0
	NET REVENUE OVER EXPENDITURES	(412,483.68)	(2,028,880.38)	.00	2,028,880.38	.0

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2026

WATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	WATER SALES REVENUE					
610-46461-61	METERED SALES/RESIDENTIAL	71,065.50	685,324.66	800,440.00	115,115.34	85.6
610-46462-61	METERED SALES/COMMERCIAL	11,253.42	108,765.40	134,869.12	26,103.72	80.7
610-46463-61	METERED SALES/INDUSTRIAL	66,032.92	291,986.48	623,092.12	331,105.64	46.9
610-46464-61	SALES TO PUBLIC AUTHORITIES	28,864.50	220,162.07	244,468.97	24,306.90	90.1
610-46465-61	PUBLIC FIRE PROTECTION REV	63,721.67	633,986.33	710,693.82	76,707.49	89.2
610-46466-61	PRIVATE FIRE PROTECTION REV	6,206.00	62,062.40	70,267.15	8,204.75	88.3
610-46467-61	METERED SALES/MF RESIDENTIAL	20,306.35	184,319.65	200,452.22	16,132.57	92.0
	TOTAL WATER SALES REVENUE	267,450.36	2,186,606.99	2,784,283.40	597,676.41	78.5
	MISCELLANEOUS WATER REVENUE					
610-47419-61	INTEREST INCOME	2,732.51	25,203.87	30,000.00	4,796.13	84.0
610-47460-61	OTR REV/TOWER/SERVICE	105.95	89,679.69	95,000.00	5,320.31	94.4
610-47467-61	NSF/SVC FEES/SPEC ASSESS FEES	1,052.26	10,994.08	15,000.00	4,005.92	73.3
610-47471-61	MISC SERVICE REV - TURN OFF	255.00	1,095.00	1,500.00	405.00	73.0
610-47474-61	OTHER REV--LABOR/MATERIAL	6,059.00	22,590.43	17,000.00	(5,590.43)	132.9
610-47476-61	NET RETURN ON INVEST-METERS	.00	.00	11,000.00	11,000.00	.0
610-47482-61	SALE OF USED EQUIPMENT	.00	7,882.75	2,000.00	(5,882.75)	394.1
610-47483-61	LEASE REVENUE	.00	.00	17,158.00	17,158.00	.0
610-47485-61	BOND/NOTE/LOAN PROCEEDS	9,354.36	3,966,021.77	2,100,400.00	(1,865,621.77)	188.8
610-47486-61	TRANSFER TID 10-TOWER DEBT	.00	.00	20,244.00	20,244.00	.0
610-47487-61	TRANSFER TID 11-TOWER DEBT	.00	.00	20,244.00	20,244.00	.0
610-47488-61	TRANSFER TID 13-TOWER DEBT	.00	.00	70,540.00	70,540.00	.0
610-47489-61	TRANSFER TID 14-TOWER DEBT	.00	.00	53,763.00	53,763.00	.0
610-47493-61	RETAINED EARNINGS-(INC)-DEC	.00	.00	246,476.00	246,476.00	.0
	TOTAL MISCELLANEOUS WATER REVENUE	19,559.08	4,123,467.59	2,700,325.00	(1,423,142.59)	152.7
	TOTAL FUND REVENUE	287,009.44	6,310,074.58	5,484,608.40	(825,466.18)	115.1

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2026

WATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	SOURCE OF SUPPLY					
610-61600-111	SALARIES/WAGES	2,271.23	28,601.93	29,220.33	618.40	97.9
610-61600-112	WAGES/OVERTIME	306.92	1,999.14	5,124.73	3,125.59	39.0
610-61600-310	OFFICE & OPERATING SUPPLIES	.00	.00	1,000.00	1,000.00	.0
610-61600-350	REPAIR/MTN EXPENSES	.00	.00	500.00	500.00	.0
	TOTAL SOURCE OF SUPPLY	2,578.15	30,601.07	35,845.06	5,243.99	85.4
	PUMPING OPERATIONS					
610-61620-111	SALARIES/WAGES	5,185.85	49,927.89	50,602.70	674.81	98.7
610-61620-112	WAGES/OVERTIME	.00	.00	58.33	58.33	.0
610-61620-220	UTILITIES	33,983.64	166,782.03	215,000.00	48,217.97	77.6
610-61620-310	OFFICE & OPERATING SUPPLIES	151.71	939.27	7,500.00	6,560.73	12.5
610-61620-350	REPAIR/MTN EXPENSE	303.64	69,223.83	63,000.00	(6,223.83)	109.9
	TOTAL PUMPING OPERATIONS	39,624.84	286,873.02	336,161.03	49,288.01	85.3
	WTR TREATMENT OPERATIONS					
610-61630-111	SALARIES/WAGES	2,242.50	24,469.75	27,513.86	3,044.11	88.9
610-61630-112	WAGES/OVERTIME	.00	94.17	163.96	69.79	57.4
610-61630-154	PROFESSIONAL DEVELOPMENT	107.00	1,805.18	5,000.00	3,194.82	36.1
610-61630-310	WATER TESTING & OP SUPPLIES	186.20	10,145.14	45,000.00	34,854.86	22.5
610-61630-341	CHEMICALS	.00	19,394.00	45,000.00	25,606.00	43.1
610-61630-350	REPAIR/MTN EXPENSE	.00	1,668.20	20,000.00	18,331.80	8.3
	TOTAL WTR TREATMENT OPERATIONS	2,535.70	57,576.44	142,677.82	85,101.38	40.4
	TRANSMISSION					
610-61640-111	SALARIES/WAGES	78.12	696.68	913.34	216.66	76.3
	TOTAL TRANSMISSION	78.12	696.68	913.34	216.66	76.3
	RESERVOIRS MAINTENANCE					
610-61650-111	MTN SALARIES/WAGES	262.84	2,522.74	3,193.57	670.83	79.0
610-61650-112	WAGES/OVERTIME	.00	.00	459.58	459.58	.0
610-61650-350	REPAIR/MTN EXPENSE	.00	93,558.92	73,500.00	(20,058.92)	127.3
	TOTAL RESERVOIRS MAINTENANCE	262.84	96,081.66	77,153.15	(18,928.51)	124.5

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2026

WATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	MAINS MAINTENANCE					
610-61651-111	MTN SALARIES/WAGES	5,154.28	21,768.31	22,341.47	573.16	97.4
610-61651-112	WAGES/OVERTIME	127.89	645.82	1,687.31	1,041.49	38.3
610-61651-153	HEALTH INSURANCE	141.29	141.29	.00	(141.29)	.0
610-61651-350	REPAIR/MTN EXPENSE	13,027.63	47,773.59	50,000.00	2,226.41	95.6
	TOTAL MAINS MAINTENANCE	18,451.09	70,329.01	74,028.78	3,699.77	95.0
	SERVICES MAINTENANCE					
610-61652-111	MTN SALARIES/WAGES	1,456.56	14,188.75	23,642.26	9,453.51	60.0
610-61652-112	WAGES/OVERTIME	102.30	487.12	839.08	351.96	58.1
610-61652-350	REPAIR/MTN EXPENSE	.00	12,397.72	.00	(12,397.72)	.0
	TOTAL SERVICES MAINTENANCE	1,558.86	27,073.59	24,481.34	(2,592.25)	110.6
	METERS MAINTENANCE					
610-61653-111	MTN SALARIES/WAGES	783.84	26,899.96	25,137.23	(1,762.73)	107.0
610-61653-112	WAGES/OVERTIME	.00	.00	96.08	96.08	.0
610-61653-210	CONTRACTUAL SERVICES	.00	3,810.00	107,500.00	103,690.00	3.5
610-61653-350	REPAIR/MTN EXPENSE	1,826.94	16,914.94	10,000.00	(6,914.94)	169.2
	TOTAL METERS MAINTENANCE	2,610.78	47,624.90	142,733.31	95,108.41	33.4
	HYDRANTS MAINTENANCE					
610-61654-111	MTN SALARIES/WAGES	4,521.50	8,876.26	14,596.90	5,720.64	60.8
610-61654-112	WAGES/OVERTIME	.00	.00	1,149.65	1,149.65	.0
610-61654-153	HEALTH INSURANCE	56.36	56.36	.00	(56.36)	.0
610-61654-350	REPAIR/MTN EXPENSE	1,962.48	11,333.53	15,000.00	3,666.47	75.6
	TOTAL HYDRANTS MAINTENANCE	6,540.34	20,266.15	30,746.55	10,480.40	65.9
	METER READING					
610-61901-111	SALARIES/WAGES	156.22	1,408.44	718.63	(689.81)	196.0
	TOTAL METER READING	156.22	1,408.44	718.63	(689.81)	196.0
	ACCOUNTING/COLLECTION					
610-61902-111	SALARIES/WAGES	4,233.53	41,421.57	49,488.96	8,067.39	83.7
610-61902-112	WAGES/OVERTIME	.00	102.31	.00	(102.31)	.0
	TOTAL ACCOUNTING/COLLECTION	4,233.53	41,523.88	49,488.96	7,965.08	83.9

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2026

WATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	CUSTOMER ACCOUNTS					
610-61903-224	SOFTWARE/HARDWARE MAINTENANCE	4,255.42	14,259.09	10,256.46	(4,002.63)	139.0
610-61903-310	INFO TECH & OPERATING SUPPLIES	.00	2.34	100.00	97.66	2.3
610-61903-325	PUBLIC EDUCATION	.00	250.90	250.00	(.90)	100.4
610-61903-361	AMR GATEWAY SERVICES	2,055.42	17,181.22	75,000.00	57,818.78	22.9
610-61903-362	CREDIT/DEBIT CARD EXPENSES	.00	.00	13,000.00	13,000.00	.0
	TOTAL CUSTOMER ACCOUNTS	6,310.84	31,693.55	98,606.46	66,912.91	32.1
	ADMINISTRATIVE					
610-61920-111	SALARIES/WAGES	16,822.78	166,415.09	214,093.56	47,678.47	77.7
610-61920-154	PROFESSIONAL DEVELOPMENT	.00	.00	500.00	500.00	.0
	TOTAL ADMINISTRATIVE	16,822.78	166,415.09	214,593.56	48,178.47	77.6
	OFFICE SUPPLIES					
610-61921-224	SOFTWARE/HARDWARE MAINTENANCE	60.37	888.45	2,210.20	1,321.75	40.2
610-61921-225	TELECOM/INTERNET/COMMUNICATION	607.63	4,573.86	5,561.49	987.63	82.2
610-61921-310	OFFICE & OPERATING SUPPLIES	705.77	8,228.24	10,000.00	1,771.76	82.3
	TOTAL OFFICE SUPPLIES	1,373.77	13,690.55	17,771.69	4,081.14	77.0
	OUTSIDE SERVICES EMPLOYED					
610-61923-210	PROFESSIONAL SERVICES	15,560.55	60,754.07	92,750.00	31,995.93	65.5
610-61923-211	PLANNING	.00	.00	8,500.00	8,500.00	.0
610-61923-212	GIS SERVICES	.00	.00	5,500.00	5,500.00	.0
	TOTAL OUTSIDE SERVICES EMPLOYED	15,560.55	60,754.07	106,750.00	45,995.93	56.9
	INSURANCE					
610-61924-510	INSURANCE EXPENSES	.00	26,998.16	28,177.04	1,178.88	95.8
	TOTAL INSURANCE	.00	26,998.16	28,177.04	1,178.88	95.8
	EMPLOYEE BENEFITS					
610-61926-150	EMPLOYEE FRINGE BENEFITS	14,421.08	147,677.88	244,682.81	97,004.93	60.4
610-61926-590	SOC SEC TAXES EXPENSE	3,887.09	40,788.16	43,006.34	2,218.18	94.8
	TOTAL EMPLOYEE BENEFITS	18,308.17	188,466.04	287,689.15	99,223.11	65.5

WATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	EMPLOYEE TRAINING					
610-61927-154	PROFESSIONAL DEVELOPMENT	.00	989.68	5,000.00	4,010.32	19.8
	TOTAL EMPLOYEE TRAINING	.00	989.68	5,000.00	4,010.32	19.8
	PSC ASSESSMENT					
610-61928-210	PSC REMAINDER ASSESSMENT	3,069.24	3,069.24	3,500.00	430.76	87.7
	TOTAL PSC ASSESSMENT	3,069.24	3,069.24	3,500.00	430.76	87.7
	MISCELLANEOUS GENERAL					
610-61930-590	TAXES	.00	.00	385,000.00	385,000.00	.0
	TOTAL MISCELLANEOUS GENERAL	.00	.00	385,000.00	385,000.00	.0
	TRANSPORTATION					
610-61933-310	VEHICLE REPAIRS & MAINTENANCE	225.73	535.33	6,000.00	5,464.67	8.9
610-61933-351	FUEL EXPENSE	922.25	6,056.17	10,000.00	3,943.83	60.6
	TOTAL TRANSPORTATION	1,147.98	6,591.50	16,000.00	9,408.50	41.2
	GENERAL PLANT MAINTENANCE					
610-61935-111	MTN SALARIES/WAGES	7,593.65	119,958.46	169,692.37	49,733.91	70.7
610-61935-112	WAGES/OVERTIME	.00	188.34	135.01	(53.33)	139.5
610-61935-113	WAGES/TEMPORARY	.00	.00	22,392.00	22,392.00	.0
610-61935-116	ON CALL PAY	967.00	10,185.47	13,443.56	3,258.09	75.8
610-61935-118	CLOTHING ALLOWANCE	224.80	2,680.57	2,900.00	219.43	92.4
610-61935-153	HEALTH INSURANCE	602.35	4,602.35	.00	(4,602.35)	.0
610-61935-154	ORGANIZATION MEMBERSHIPS	.00	.00	3,000.00	3,000.00	.0
610-61935-220	UTILITIES	116.05	861.05	1,500.00	638.95	57.4
610-61935-350	REPAIR/MTN EXPENSE	205.00	1,978.93	20,000.00	18,021.07	9.9
	TOTAL GENERAL PLANT MAINTENANCE	9,708.85	140,455.17	233,062.94	92,607.77	60.3
	CAP OUTLAY/CONSTRUCT WIP					
610-61936-111	SALARIES/WAGES	395.62	3,382.84	4,845.13	1,462.29	69.8
610-61936-810	CAPITAL EQUIPMENT	.00	171,755.31	263,500.00	91,744.69	65.2
610-61936-820	CAP OUTLAY/CONTRACT PAYMENTS	375,893.99	1,941,765.51	300,000.00	(1,641,765.51)	647.3
610-61936-823	METER PURCHASES	.00	209,108.67	1,565,900.00	1,356,791.33	13.4
	TOTAL CAP OUTLAY/CONSTRUCT WIP	376,289.61	2,326,012.33	2,134,245.13	(191,767.20)	109.0

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2026

WATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	DEBT SERVICE					
610-61950-610	PRINCIPAL ON DEBT	.00	486,282.58	670,224.09	183,941.51	72.6
610-61950-620	INTEREST ON DEBT	142,082.80	354,201.75	369,040.37	14,838.62	96.0
610-61950-650	BOND ISSUE/PAYING AGENT EXP	.00	150,189.00	.00	(150,189.00)	.0
	TOTAL DEBT SERVICE	142,082.80	990,673.33	1,039,264.46	48,591.13	95.3
	TOTAL FUND EXPENDITURES	669,305.06	4,635,863.55	5,484,608.40	848,744.85	84.5
	NET REVENUE OVER EXPENDITURES	(382,295.62)	1,674,211.03	.00	(1,674,211.03)	.0

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2026

WASTEWATER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	WASTEWATER SALES REVENUES					
620-41110-62	RESIDENTIAL REVENUES	173,381.94	1,608,793.53	1,867,726.87	258,933.34	86.1
620-41112-62	COMMERCIAL REVENUES	101,997.54	937,773.26	1,049,785.55	112,012.29	89.3
620-41113-62	INDUSTRIAL REVENUES	15,717.12	139,944.33	153,347.31	13,402.98	91.3
620-41114-62	PUBLIC REVENUES	90,541.81	638,303.22	719,103.89	80,800.67	88.8
620-41115-62	PENALTIES	1,618.49	17,183.17	19,202.18	2,019.01	89.5
620-41116-62	MISC REVENUES	15,375.34	111,022.00	126,180.18	15,158.18	88.0
620-41117-62	SEWER CONNECTION REVENUES	23,712.00	249,888.00	75,032.73	(174,855.27)	333.0
	TOTAL WASTEWATER SALES REVENUES	422,344.24	3,702,907.51	4,010,378.71	307,471.20	92.3
	MISCELLANEOUS REVENUE					
620-42110-62	INTEREST INCOME	8,927.33	102,680.17	105,000.00	2,319.83	97.8
620-42175-62	INS CLAIMS REIM/DIVIDENDS	.00	272.14	.00	(272.14)	.0
620-42213-62	MISC INCOME	.00	26,190.28	12,200.00	(13,990.28)	214.7
620-42217-62	BOND PROCEEDS	622,185.08	2,299,382.92	1,001,500.00	(1,297,882.92)	229.6
620-42300-62	EQUIPMENT-AUCTION PROCEEDS	3,425.00	5,419.00	.00	(5,419.00)	.0
	TOTAL MISCELLANEOUS REVENUE	634,537.41	2,433,944.51	1,118,700.00	(1,315,244.51)	217.6
	OTHER FINANCING SOURCES					
620-49930-62	RETAINED EARNINGS-(INC)-DEC	.00	.00	219,050.84	219,050.84	.0
	TOTAL OTHER FINANCING SOURCES	.00	.00	219,050.84	219,050.84	.0
	TOTAL FUND REVENUE	1,056,881.65	6,136,852.02	5,348,129.55	(788,722.47)	114.8

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2026

WASTEWATER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	ADMINISTRATIVE EXPENSES					
620-62810-111	SALARIES/PERMANENT	24,858.14	210,928.90	304,368.78	93,439.88	69.3
620-62810-116	ACCOUNTING/COLLECT SALARIES	.00	36,336.56	57,647.47	21,310.91	63.0
620-62810-154	PROFESSIONAL DEVELOPMENT	.00	590.25	500.00	(90.25)	118.1
620-62810-219	PROF SERVICES/ACCTG & AUDIT	.00	14,500.00	14,500.00	.00	100.0
620-62810-220	PLANNING	.00	.00	12,500.00	12,500.00	.0
620-62810-221	GIS SERVICES/EXPENSES	.00	.00	4,600.00	4,600.00	.0
620-62810-224	SOFTWARE/HARDWARE MAINTENANCE	4,315.81	15,272.56	12,485.00	(2,787.56)	122.3
620-62810-225	TELECOM/INTERNET/COMMUNICATION	555.40	4,157.00	4,995.33	838.33	83.2
620-62810-310	OFFICE SUPPLIES	483.19	7,004.99	6,000.00	(1,004.99)	116.8
620-62810-356	JOINT METER EXPENSE	.00	.00	19,000.00	19,000.00	.0
620-62810-362	CREDIT/DEBIT CARD EXPENSES	3,463.94	34,877.48	25,000.00	(9,877.48)	139.5
620-62810-519	INSURANCE EXPENSE	.00	65,569.07	66,690.92	1,121.85	98.3
620-62810-610	PRINCIPAL ON DEBT	.00	1,687,405.12	1,793,339.75	105,934.63	94.1
620-62810-620	INTEREST ON DEBT	187,690.72	445,591.60	470,328.93	24,737.33	94.7
620-62810-670	BOND ISSUE/DEBT AMORT EXPENSE	.00	73,376.97	25,000.00	(48,376.97)	293.5
620-62810-820	CAPITAL IMPROVEMENTS	173,170.16	757,463.06	974,157.00	216,693.94	77.8
620-62810-821	CAPITAL EQUIPMENT	.00	109,486.02	89,000.00	(20,486.02)	123.0
620-62810-825	SEWER REPAIR/MAINT FUNDING	70,520.00	70,520.00	125,000.00	54,480.00	56.4
	TOTAL ADMINISTRATIVE EXPENSES	465,057.36	3,533,079.58	4,005,113.18	472,033.60	88.2
	SUPERVISORY/CLERICAL					
620-62820-111	SALARIES/PERMANENT	7,315.16	74,798.49	95,076.28	20,277.79	78.7
620-62820-120	EMPLOYEE BENEFITS	24,969.78	237,520.04	317,824.82	80,304.78	74.7
620-62820-154	PROFESSIONAL DEVELOPMENT	.00	1,161.98	4,500.00	3,338.02	25.8
620-62820-219	PROFESSIONAL SERVICES	.00	2,370.41	31,250.00	28,879.59	7.6
620-62820-310	OFFICE & OPERATING SUPPLIES	237.95	1,729.30	3,100.00	1,370.70	55.8
	TOTAL SUPERVISORY/CLERICAL	32,522.89	317,580.22	451,751.10	134,170.88	70.3
	COLLECTION SYS OPS & MAINT					
620-62830-111	SALARIES/PERMANENT	5,584.35	51,054.70	71,089.64	20,034.94	71.8
620-62830-112	WAGES/OVERTIME	.00	262.93	3,129.55	2,866.62	8.4
620-62830-222	ELECTRICITY/LIFT STATIONS	1,832.69	10,211.03	13,100.00	2,888.97	78.0
620-62830-295	CONTRACTUAL SERVICES	17.06	8,727.39	16,500.00	7,772.61	52.9
620-62830-353	REPR/MTN - LIFT STATIONS	113.45	3,532.14	14,281.00	10,748.86	24.7
620-62830-354	REPR MTN - SANITARY SEWERS	135.12	3,128.22	6,750.00	3,621.78	46.3
620-62830-355	REP/MAINT-COLLECTION EQUIP	262.39	2,780.62	9,000.00	6,219.38	30.9
	TOTAL COLLECTION SYS OPS & MAINT	7,945.06	79,697.03	133,850.19	54,153.16	59.5

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2026

WASTEWATER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	TREATMENT PLANT OPERATIONS					
620-62840-111	SALARIES/PERMANENT	4,908.63	45,403.59	40,096.27	(5,307.32)	113.2
620-62840-112	OVERTIME	136.88	5,704.79	7,024.01	1,319.22	81.2
620-62840-116	ON-CALL PAY	968.50	9,897.55	13,443.56	3,546.01	73.6
620-62840-118	CLOTHING ALLOWANCE	283.80	3,028.60	4,700.00	1,671.40	64.4
620-62840-154	PROFESSIONAL DEVELOPMENT	.00	76.95	2,500.00	2,423.05	3.1
620-62840-222	ELECTRICITY/PLANT	13,357.82	124,537.87	150,000.00	25,462.13	83.0
620-62840-223	NATURAL GAS/PLANT	1,434.70	25,941.94	41,000.00	15,058.06	63.3
620-62840-310	OFFICE & OPERATING SUPPLIES	1,029.66	11,754.14	17,500.00	5,745.86	67.2
620-62840-341	CHEMICALS	.00	8,694.00	35,000.00	26,306.00	24.8
620-62840-342	CONTRACTUAL SERVICES	739.80	18,921.54	13,200.00	(5,721.54)	143.4
620-62840-351	FUEL EXPENSES	436.17	5,831.59	7,700.00	1,868.41	75.7
620-62840-353	REPAIR/MTN-TREATMENT PLANT	.00	214.41	.00	(214.41)	.0
620-62840-355	TRUCK/AUTO EXPENSES	946.68	1,110.62	1,020.00	(90.62)	108.9
620-62840-590	DNR ENVIRONMENTAL FEE	.00	3,509.83	7,500.00	3,990.17	46.8
	TOTAL TREATMENT PLANT OPERATIONS	24,242.64	264,627.42	340,683.84	76,056.42	77.7
	TREATMENT EQUIP MAINTENANCE					
620-62850-111	SALARIES/PERMANENT	10,456.52	107,321.00	108,909.95	1,588.95	98.5
620-62850-242	CONTRACTUAL SERVICES	.00	45,354.53	46,000.00	645.47	98.6
620-62850-342	LUBRICANTS	.00	2,047.30	8,000.00	5,952.70	25.6
620-62850-357	REPAIRS & SUPPLIES	3,711.08	57,608.92	31,000.00	(26,608.92)	185.8
	TOTAL TREATMENT EQUIP MAINTENANCE	14,167.60	212,331.75	193,909.95	(18,421.80)	109.5
	BLDG/GROUNDS MAINTENANCE					
620-62860-111	SALARIES/PERMANENT	.00	2,092.77	2,873.79	781.02	72.8
620-62860-113	SEASONAL WAGES	.00	3,006.50	14,400.00	11,393.50	20.9
620-62860-220	STORMWATER UTILITY FEE	266.81	2,401.29	1,700.00	(701.29)	141.3
620-62860-245	CONTRACTUAL REPAIRS	350.00	3,648.00	6,200.00	2,552.00	58.8
620-62860-355	EQUIPMENT	.00	799.49	2,660.00	1,860.51	30.1
620-62860-357	REPAIRS & SUPPLIES	55.45	3,795.27	7,600.00	3,804.73	49.9
	TOTAL BLDG/GROUNDS MAINTENANCE	672.26	15,743.32	35,433.79	19,690.47	44.4
	LABORATORY					
620-62870-111	SALARIES/PERMANENT	8,201.84	73,540.10	80,368.80	6,828.70	91.5
620-62870-112	WAGES/OVERTIME	136.88	827.20	2,818.70	1,991.50	29.4
620-62870-295	CONTRACTUAL SERVICES	4,049.62	10,956.20	10,000.00	(956.20)	109.6
620-62870-310	LAB & OPERATING SUPPLIES	4,541.07	13,490.18	9,500.00	(3,990.18)	142.0
	TOTAL LABORATORY	16,929.41	98,813.68	102,687.50	3,873.82	96.2

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2026

WASTEWATER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	POWER GENERATION					
620-62880-242	CONTRACTUAL SERVICES	.00	10,059.69	1,200.00	(8,859.69)	838.3
620-62880-357	REPAIRS & SUPPLIES	.00	.00	1,500.00	1,500.00	.0
	TOTAL POWER GENERATION	.00	10,059.69	2,700.00	(7,359.69)	372.6
	SLUDGE APPLICATION					
620-62890-111	SALARIES/PERMANENT	.00	15.38	.00	(15.38)	.0
620-62890-295	CONTRACTUAL SERVICES	.00	34,366.20	80,000.00	45,633.80	43.0
620-62890-357	REPAIRS & SUPPLIES	.00	952.96	2,000.00	1,047.04	47.7
	TOTAL SLUDGE APPLICATION	.00	35,334.54	82,000.00	46,665.46	43.1
	TOTAL FUND EXPENDITURES	561,537.22	4,567,267.23	5,348,129.55	780,862.32	85.4
	NET REVENUE OVER EXPENDITURES	495,344.43	1,569,584.79	.00	(1,569,584.79)	.0

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2026

STORMWATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	STORMWATER REVENUES					
630-41110-63	RESIDENTIAL REVENUES	25,966.11	258,699.51	303,822.48	45,122.97	85.2
630-41112-63	COMMERCIAL REVENUES	19,136.56	190,191.99	220,865.39	30,673.40	86.1
630-41113-63	INDUSTRIAL REVENUES	9,671.42	96,714.20	108,180.63	11,466.43	89.4
630-41114-63	PUBLIC/TAX EXEMPT REVENUES	13,335.35	133,436.32	151,360.31	17,923.99	88.2
630-41115-63	PENALTIES	590.96	5,389.55	8,812.87	3,423.32	61.2
630-41116-63	OTHER REVENUES	.00	.00	25,160.00	25,160.00	.0
	TOTAL STORMWATER REVENUES	68,700.40	684,431.57	818,201.68	133,770.11	83.7
	MISC REVENUES					
630-42212-63	GRANTS-REIMBURSEMENT-STATE	.00	42,500.00	2,825,000.00	2,782,500.00	1.5
	TOTAL MISC REVENUES	.00	42,500.00	2,825,000.00	2,782,500.00	1.5
	OTHER FINANCING SOURCES					
630-49930-63	RETAINED EARNINGS-(INC)-DEC	.00	.00	(22,423.33)	(22,423.33)	.0
630-49940-63	LOAN PROCEEDS	.00	1,776,927.35	.00	(1,776,927.35)	.0
630-49950-63	CAPITAL IMPROVE-LOAN	.00	.00	1,833,600.00	1,833,600.00	.0
	TOTAL OTHER FINANCING SOURCES	.00	1,776,927.35	1,811,176.67	34,249.32	98.1
	TOTAL FUND REVENUE	68,700.40	2,503,858.92	5,454,378.35	2,950,519.43	45.9

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2026

STORMWATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	ADMINISTRATIVE/GENERAL EXPENSE					
630-63300-115	ADMINISTRATIVE SALARIES	9,229.54	91,462.10	105,632.52	14,170.42	86.6
630-63300-116	ACCOUNTING/FINANCE SALARIES	1,358.23	13,850.08	29,512.19	15,662.11	46.9
630-63300-120	EMPLOYEE BENEFITS-TOTAL	6,242.28	87,904.89	117,666.81	29,761.92	74.7
630-63300-214	PROF SERVICES/AUDIT EXPENSES	.00	2,520.00	2,520.00	.00	100.0
630-63300-220	ENGINEERING/PLANNING- TO GF	.00	.00	8,500.00	8,500.00	.0
630-63300-221	GIS EXPENSES	.00	.00	6,160.00	6,160.00	.0
630-63300-224	SOFTWARE/HARDWARE MAINTENANCE	.00	400.00	4,317.00	3,917.00	9.3
630-63300-310	OFFICE & OPERATING SUPPLIES	7,407.70	11,994.91	4,000.00	(7,994.91)	299.9
630-63300-352	INFO TECHNOLOGY EXPENSES	.00	3,212.02	2,800.00	(412.02)	114.7
630-63300-362	CREDIT/DEBIT CARD EXPENSES	.00	.00	2,600.00	2,600.00	.0
630-63300-519	INSURANCE EXPENSES	.00	12,151.97	13,445.97	1,294.00	90.4
630-63300-610	DEBT SERVICE-PRINCIPAL/INT	.00	184,656.25	271,570.00	86,913.75	68.0
630-63300-913	ERF TRANSFER-DPW ERF	.00	25,000.00	25,000.00	.00	100.0
	TOTAL ADMINISTRATIVE/GENERAL EXPENSE	24,237.75	433,152.22	593,724.49	160,572.27	73.0
	STREET CLEANING					
630-63310-111	SALARIES/WAGES	2,255.11	18,641.59	26,156.21	7,514.62	71.3
630-63310-351	FUEL EXPENSES	39.42	1,132.42	2,000.00	867.58	56.6
630-63310-353	EQUIPMENT PARTS/SUPPLIES	4.49	75,332.66	2,000.00	(73,332.66)	3766.6
	TOTAL STREET CLEANING	2,299.02	95,106.67	30,156.21	(64,950.46)	315.4
	STORM WATER MANAGEMENT					
630-63440-111	SALARIES/WAGES	4,131.01	49,381.30	36,616.71	(12,764.59)	134.9
630-63440-295	CONTRACTUAL SERVICES	2,430.00	17,022.67	20,000.00	2,977.33	85.1
630-63440-320	PUBLIC EDUCATION/OUTREACH	.00	250.90	5,300.00	5,049.10	4.7
630-63440-350	REPAIR/MAINTENANCE SUPPLIES	15.59	1,779.51	5,000.00	3,220.49	35.6
630-63440-590	PERMIT FEES-DNR	.00	2,000.00	2,000.00	.00	100.0
630-63440-670	BOND ISSUE EXPENSES	.00	39,763.08	.00	(39,763.08)	.0
630-63440-820	CAPITAL IMPROVEMENTS	305,140.47	628,136.34	4,658,600.00	4,030,463.66	13.5
	TOTAL STORM WATER MANAGEMENT	311,717.07	738,333.80	4,727,516.71	3,989,182.91	15.6
	COMPOST SITE/YARD WASTE EXP					
630-63600-111	SALARIES/WAGES	4,804.78	38,048.60	57,980.94	19,932.34	65.6
630-63600-113	SEASONAL WAGES	376.00	3,188.50	8,000.00	4,811.50	39.9
630-63600-310	OFFICE & OPERATING SUPPLIES	.00	7,008.00	5,000.00	(2,008.00)	140.2
630-63600-351	FUEL EXPENSES	749.00	3,001.74	2,000.00	(1,001.74)	150.1
630-63600-352	VEHICLE/EQUIPMENT/REPAIR PARTS	29,952.56	31,998.43	30,000.00	(1,998.43)	106.7
	TOTAL COMPOST SITE/YARD WASTE EXP	35,882.34	83,245.27	102,980.94	19,735.67	80.8

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2026

STORMWATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	LAKE MANAGEMENT/MAINT EXP					
630-63610-295	CONTRACTUAL EXPENSES	.00	9,300.00	.00	(9,300.00)	.0
	TOTAL LAKE MANAGEMENT/MAINT EXP	.00	9,300.00	.00	(9,300.00)	.0
	TOTAL FUND EXPENDITURES	374,136.18	1,359,137.96	5,454,378.35	4,095,240.39	24.9
	NET REVENUE OVER EXPENDITURES	(305,435.78)	1,144,720.96	.00	(1,144,720.96)	.0

CITY OF WHITEWATER
BALANCE SHEET
OCTOBER 31, 2026

GENERAL FUND

		BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
	ASSETS				
100-11100	CASH	(1,240,199.61)	(403,726.68)	(1,312,153.44)	(2,552,353.05)
100-11150	PETTY CASH	1,450.00	.00	(150.00)	1,300.00
100-11300	INVESTMENTS	1,111,202.34	3,523.62	32,500.82	1,143,703.16
100-11301	LGIP-INVESTMENTS	2,648,095.36	9,266.26	92,323.12	2,740,418.48
100-12100	TAXES RECEIVABLE - CURRENT Y	7,743,599.00	.00	(7,743,599.00)	.00
100-12300	TAXES RECEIVABLE/DELINQUENT	85.02	.00	.00	85.02
100-12400	DELINQUENT SPECIALS-A/R	6,373.86	(27.43)	(2,265.85)	4,108.01
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	165.00	(165.00)	(110.00)	55.00
100-12626	A/R - SNOW	.00	(94.88)	.00	.00
100-12627	A/R - MISC	8,669.22	(410.43)	(1,870.00)	6,799.22
100-13100	AMBULANCE RECEIVABLE	(1,232.33)	.00	.00	(1,232.33)
100-13104	A/R-ENG,PLAN,DESIGN,MISC SER	176.40	.00	695.00	871.40
100-13105	ACCOUNTS REC-UW WHITEWATER	45,000.00	.00	(45,000.00)	.00
100-13106	ACCOUNTS RECEIVABLE-OTHER	63,644.96	3,809.75	(59,703.21)	3,941.75
100-13120	A/R--MOBILE HOMES	.00	(7,410.70)	14,820.98	14,820.98
100-13122	A/R--TOTERS	50.00	.00	75.00	125.00
100-13125	A/R--FALSE ALARMS	600.00	200.00	.00	600.00
100-13132	A/R--STREET LIGHTS	1,067.00	1,109.29	7,576.73	8,643.73
100-13134	A/R--SIGNAL DAMAGE	.00	.00	2,096.73	2,096.73
100-13138	A/R--TREE DAMAGE	907.00	.00	1,061.68	1,968.68
100-13150	A/R-TREASURER	200.00	(60.00)	(80.00)	120.00
100-13170	A/R--RE-INSPECTION FEES	600.00	2,460.00	6,610.00	7,210.00
100-13199	UNAPPLIED ACCOUNTS RECV	(160.41)	.00	.41	(160.00)
100-13300	INTEREST REC-LEASES GASB 87	772.43	.00	.00	772.43
100-13310	ST LEASE RECEIVABLE GASB 87	52,386.66	.00	.00	52,386.66
100-13350	LT LEASE RECEIVABLE GASB 87	187,147.86	.00	.00	187,147.86
100-13500	REC DESK RECEIVABLE	(30,770.87)	748.87	30,300.55	(470.32)
100-15200	DUE FROM FD 250 FORESTRY	12,115.99	.00	(12,115.99)	.00
100-15202	DUE FROM FD 235 RIDE SHARE	200,948.65	.00	(200,948.65)	.00
100-15204	DUE FROM FD 200 CABLE T.V.	3,267.97	.00	(3,267.97)	.00
100-15205	DUE FROM FD 900 & 910 CDA	13,787.23	(1,514.90)	(13,787.23)	.00
100-15211	DUE FROM FD 280 STREET REPAIR	60,691.48	.00	(60,691.48)	.00
100-15219	DUE FROM FD 219 AQUA CTR CAPTL	45,484.07	.00	(45,484.07)	.00
100-15272	DUE FROM FD 272 LAKES IMPRV	379.30	.00	(379.30)	.00
100-15400	DUE FROM FD 450 CIP FUND	535,024.63	.00	(535,024.63)	.00
100-15410	DUE FROM TID 10,11,12,13,14	168,838.61	.00	(168,838.61)	.00
100-15601	DUE FROM FD 610 WATER UTILITY	12,935.00	.00	.00	12,935.00
100-15800	DUE FROM FD 800 TAX COLLECTION	60,155.82	.00	(60,155.81)	.01
100-15801	DUE FROM FD 800 TAX INTEREST	7,202.38	.00	(7,202.38)	.00
100-15803	DUE FROM FD 216 POLICE VEH	128,369.06	.00	(128,369.06)	.00
100-15815	DUE FROM FD 850 FIRE & RESCUE	12,501.00	(2,746.84)	(12,471.72)	29.28
100-16100	PREPAID HEALTH INSURANCE PREM	(146,121.22)	(18,472.62)	(62,003.75)	(208,124.97)
100-16500	PREPAID POSTAGE	292.33	543.94	(515.63)	(223.30)
100-16600	PREPAID FUEL	4,051.67	(1,488.77)	(6,661.32)	(2,609.65)
100-16700	PREPAID PROFESSIONAL SVCS	26,204.38	.00	.00	26,204.38
	TOTAL ASSETS	11,923,139.79	(414,456.52)	(10,294,788.08)	1,628,351.71
	LIABILITIES AND EQUITY				

CITY OF WHITEWATER
BALANCE SHEET
OCTOBER 31, 2026

GENERAL FUND

		BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
	LIABILITIES				
100-21100	ACCOUNTS PAYABLE	222,836.00	.00	(222,836.00)	.00
100-21106	WAGES CLEARING	263,003.62	.00	(263,003.62)	.00
100-21511	SOCIAL SECURITY TAXES PAYABL	(12,654.18)	.00	12,655.18	1.00
100-21513	WIS WITHHOLDING TAX PAYABLE	12,655.18	.00	(12,655.18)	.00
100-21520	WIS RETIREMENT PAYABLE	132,469.34	(12,724.35)	(5,323.75)	127,145.59
100-21531	LIFE INSURANCE PAYABLE	186.70	(.87)	(92.64)	94.06
100-21532	WORKERS COMP PAYABLE	36,856.46	11,653.59	(28,776.33)	8,080.13
100-21550	UNION DUES DEDUCTION PAYABLE	.00	.00	(1.00)	(1.00)
100-21575	FLEXIBLE SPENDING-125-MEDICAL	30,973.50	136.83	(1,317.95)	29,655.55
100-21576	FLEX SPEND-125-DEPENDENT CARE	4,812.20	1,092.30	2,834.15	7,646.35
100-21585	DENTAL & VISION INS PAYABLE	434.00	(.20)	(227.50)	206.50
100-21590	OTHER DEDUCTIONS PAYABLE	(622.80)	.00	622.80	.00
100-21660	DEPOSITS-STREET OPENING PERMIT	3,650.00	.00	1,150.00	4,800.00
100-21680	DEPOSITS-FACILITY RENTALS	6,190.60	200.00	1,474.62	7,665.22
100-21690	MUNICIPAL COURT LIABILITY	(1,296.41)	(1,307.96)	7,474.15	6,177.74
100-23125	DOT- LICENSE RENEW PAYABLE	633.75	(625.00)	63.75	697.50
100-24213	SALES TAX DUE STATE	1,019.30	(129.18)	(55.36)	963.94
100-25212	DUE TO FD 295 POLICE TRUST	(898.96)	.00	898.96	.00
100-25601	DUE TO FD 610 WATER UTILITY	14,924.98	.00	(14,924.98)	.00
100-25800	DUE TO FD 810 RESCUE/HOSPITAL	268.00	(268.00)	(268.00)	.00
100-26100	ADVANCE INCOME	7,743,599.00	.00	(7,743,599.00)	.00
100-26200	DEFERRED SPECIAL ASSESSMENTS	177,182.55	.00	.00	177,182.55
100-26500	DEF INFLOW OF RESOURCES LEASES	257,585.38	.00	.00	257,585.38
	TOTAL LIABILITIES	8,893,808.21	(1,972.84)	(8,265,907.70)	627,900.51
	FUND EQUITY				
100-34300	FUND BALANCE	3,029,331.58	.00	.00	3,029,331.58
	UNAPPROPRIATED FUND BALANCE:				
	REVENUE OVER EXPENDITURES - YTD	.00	(412,483.68)	(2,028,880.38)	(2,028,880.38)
	BALANCE - CURRENT DATE	.00	(412,483.68)	(2,028,880.38)	(2,028,880.38)
	TOTAL FUND EQUITY	3,029,331.58	(412,483.68)	(2,028,880.38)	1,000,451.20
	TOTAL LIABILITIES AND EQUITY	11,923,139.79	(414,456.52)	(10,294,788.08)	1,628,351.71

CITY OF WHITEWATER
BALANCE SHEET
OCTOBER 31, 2026

WATER UTILITY FUND

		BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
	ASSETS				
610-11100	CASH-COMBINED	183,342.74	(417,881.80)	2,090,113.88	2,273,456.62
610-11310	SOURCE OF SUPPLY - LAND	76,703.91	.00	.00	76,703.91
610-11311	STRUCTURES & IMPROVEMENTS	1,119,652.70	.00	.00	1,119,652.70
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	107,481.74	.00	.00	107,481.74
610-11325	ELECTRIC PUMPING EQUIPMENT	281,250.49	.00	.00	281,250.49
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	692,449.35	.00	.00	692,449.35
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	11,244,073.97	.00	.00	11,244,073.97
610-11345	SERVICES	1,510,647.50	.00	.00	1,510,647.50
610-11346	METERS	930,746.41	.00	.00	930,746.41
610-11348	HYDRANTS	1,251,287.71	.00	.00	1,251,287.71
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	285,846.98	.00	.00	285,846.98
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	136,967.92	.00	.00	136,967.92
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-RESERVIORS & 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	4,557,920.85	.00	.00	4,557,920.85
610-12345	CIAC-SERVICES	832,624.35	.00	.00	832,624.35
610-12348	CIAC-HYDRANTS	506,502.64	.00	.00	506,502.64
610-12400	SPECIAL ASSESS RECEIVEABLE	2,198.61	27,655.90	27,655.90	29,854.51
610-13120	CASH-CIP/CONSTRUCTION FUND	134,563.17	.00	.00	134,563.17
610-13121	CASH-OPERATING FUND	(313,326.53)	(417,881.80)	2,090,113.88	1,776,787.35
610-13122	CASH-OFFSET	(183,342.74)	417,881.80	(2,090,113.88)	(2,273,456.62)
610-13125	CASH-DEBT SVC RESERVE	362,106.10	.00	.00	362,106.10
610-13200	INVEST-OPERATING FUND	490,729.87	1,556.10	14,353.05	505,082.92
610-13240	INVEST-DEBT SVC RESERVE	370,988.58	1,176.41	10,850.82	381,839.40
610-13250	LGIP INVESTMENT	732,866.11	.00	(700,000.00)	32,866.11
610-14200	CUSTOMER ACCOUNTS RECEIVABLE	222,705.04	32,853.67	65,603.88	288,308.92
610-14210	SPECIAL ASSESSMENTS	44,774.92	.00	.00	44,774.92
610-14250	ACCOUNTS REC.-MISC/SERVICE	8,908.27	.00	(8,908.27)	.00
610-14530	DUE FROM GENERAL FUND	14,924.98	.00	(14,924.98)	.00
610-15000	INVENTORY	22,500.00	.00	.00	22,500.00
610-15500	CONST WORK IN PROGRESS	1,848,336.51	.00	.00	1,848,336.51
610-17100	INTEREST RECEIVABLE	25,186.22	.00	.00	25,186.22
610-19000	GASB 68-WRS NET PENSION ASSETS	(36,321.84)	.00	.00	(36,321.84)
610-19021	GASB 68-WRS DOR	218,732.19	.00	.00	218,732.19
610-19200	SHORT TERM LEASE RECEIVABLE	29,989.85	.00	.00	29,989.85
610-19250	LONG TERM LEASE RECEIVABLE	1,112,995.25	.00	.00	1,112,995.25
610-19500	ACCUM PROV/DEPR/UTILITY PLT	(6,618,087.76)	.00	.00	(6,618,087.76)
610-19501	ACCUM DEPR-CIAC-PRE 1/1/03	(2,430,314.57)	.00	.00	(2,430,314.57)

CITY OF WHITEWATER
BALANCE SHEET
OCTOBER 31, 2026

WATER UTILITY FUND

		BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
610-19502	ACCUM DEPR-CIAC-AFTER 1/1/03	(796,069.17)	.00	.00	(796,069.17)
610-19999	GASB 68-PENSION CLEARING ACCT	41,311.00	.00	.00	41,311.00
	TOTAL ASSETS	25,885,712.67	(354,639.72)	1,484,744.28	27,370,456.95
	LIABILITIES AND EQUITY				
	LIABILITIES				
610-21100	ACCOUNTS PAYABLE	110,114.51	.00	(106,714.51)	3,400.00
610-23110	2014 GO-4.2M-3.00%	160,000.00	.00	.00	160,000.00
610-23121	2018 GO CORP PURP BD 6.54M	1,275,000.00	.00	.00	1,275,000.00
610-23122	2020 GO CORP 10YR-313K	125,200.00	.00	.00	125,200.00
610-23124	2020 GO CORP 5.195M-1.73M	1,360,000.00	.00	(80,000.00)	1,280,000.00
610-23125	2022B WATER/SEWER REV BD 8.19M	5,555,000.00	.00	.00	5,555,000.00
610-23127	2024B REVENUE BOND 1.365M	1,250,000.00	.00	.00	1,250,000.00
610-23128	2025 CWLF LOAN 5650-02	454,920.20	.00	.00	454,920.20
610-23200	WAGES CLEARING	30,408.14	.00	(30,408.14)	.00
610-23700	ACCRUED INTEREST PAYABLE	69,395.56	.00	.00	69,395.56
610-23800	ACCRUED VACATION	11,008.03	.00	.00	11,008.03
610-23810	ACCRUED SICK LEAVE	27,934.41	.00	.00	27,934.41
610-24530	DUE TO GENERAL FUND	12,935.00	.00	.00	12,935.00
610-26200	DEFERRED SA-UNTIL DEVELOPMENT	2,198.61	27,655.90	27,655.90	29,854.51
610-29000	PREMIUM ON DEBT	256,486.77	.00	.00	256,486.77
610-29011	GASB 68-WRS DIR	107,299.82	.00	.00	107,299.82
610-29500	DEF INFLOW OF RESOURCES LEASES	1,171,846.87	.00	.00	1,171,846.87
	TOTAL LIABILITIES	11,979,747.92	27,655.90	(189,466.75)	11,790,281.17
	FUND EQUITY				
610-39160	UNAPPROP EARNED SURPLUS	11,803,702.88	.00	.00	11,803,702.88
610-39165	PSC UNAPPROP EARNED SURPLUS	59,200.00	.00	.00	59,200.00
610-39170	CAPITAL CONTRIB BY CITY-FBAL	2,043,061.87	.00	.00	2,043,061.87
	UNAPPROPRIATED FUND BALANCE:				
	REVENUE OVER EXPENDITURES - YTD	.00	(382,295.62)	1,674,211.03	1,674,211.03
	BALANCE - CURRENT DATE	.00	(382,295.62)	1,674,211.03	1,674,211.03
	TOTAL FUND EQUITY	13,905,964.75	(382,295.62)	1,674,211.03	15,580,175.78
	TOTAL LIABILITIES AND EQUITY	25,885,712.67	(354,639.72)	1,484,744.28	27,370,456.95

CITY OF WHITEWATER
BALANCE SHEET
OCTOBER 31, 2026

WASTEWATER UTILITY

		BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
	ASSETS				
620-11100	CASH-COMBINED CASH	1,454,498.58	456,684.98	1,058,847.59	2,513,346.17
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	611,523.07	456,684.98	1,058,847.59	1,670,370.66
620-11152	CASH-OFFSET	(1,454,498.58)	(456,684.98)	(1,058,847.59)	(2,513,346.17)
620-11300	INVEST-OPERATING FUND	1,935,853.69	2,397.88	(1,157,545.52)	778,308.17
620-11320	INVEST-ERF-SEWER EQUIP REPLACE	1,633,988.77	5,181.38	47,791.49	1,681,780.26
620-11340	INVEST-DEBT SVC RESERVE	53,459.22	169.52	1,563.61	55,022.83
620-11350	INVEST-CONNECTION FUND	371,664.51	1,178.55	10,870.59	382,535.10
620-11360	INVEST-LGIP	974,916.21	.00	.00	974,916.21
620-14200	CUSTOMER ACCTS RECEIVABLES	417,496.43	29,732.12	27,620.34	445,116.77
620-14210	SPECIAL ASSESSMENTS REC	57,612.78	21,156.06	21,156.06	78,768.84
620-14588	DUE FROM TID 11	.00	.00	1,200,000.00	1,200,000.00
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	705,452.61	.00	.00	705,452.61
620-15523	COLLECTING SEWERS	15,029,229.72	.00	.00	15,029,229.72
620-15524	AERATION BASINS	148,434.16	.00	.00	148,434.16
620-15525	LIFT STATIONS	4,081,195.50	.00	.00	4,081,195.50
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	110,071.23	.00	.00	110,071.23
620-15532	STRUCTURES AND IMPROVEMENTS	651,581.15	.00	.00	651,581.15
620-15550	CONSTRUCTION WORK IN PROG	106,159.54	.00	.00	106,159.54
620-16100	ACCUM PROV FOR DEPRECIATION	(28,693,339.84)	.00	.00	(28,693,339.84)
620-19000	GASB 68-WRS NET PENSION ASSETS	(43,290.14)	.00	.00	(43,290.14)
620-19021	GASB 68-WRS DOR	260,692.65	.00	.00	260,692.65
620-19999	GASB 68-PENSION CLEARING ACCT	54,521.00	.00	.00	54,521.00
	TOTAL ASSETS	45,558,754.41	516,500.49	1,210,304.16	46,769,058.57
	LIABILITIES AND EQUITY				

CITY OF WHITEWATER
BALANCE SHEET
OCTOBER 31, 2026

WASTEWATER UTILITY

		BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
	LIABILITIES				
620-21010	ACCRUED INTEREST PAYABLE	77,564.33	.00	.00	77,564.33
620-21020	ACCRUED VACATION	14,573.83	.00	.00	14,573.83
620-21030	ACCRUED SICK LEAVE	45,085.70	.00	.00	45,085.70
620-21100	ACCOUNTS PAYABLE	264,693.04	.00	(259,401.04)	5,292.00
620-21106	WAGES CLEARING	36,035.65	.00	(36,035.65)	.00
620-21305	CWF 4558-2 PLANT IMP-2.1%	13,123,489.00	.00	.00	13,123,489.00
620-21310	CWF LOAN 4558-03	729,353.06	.00	.00	729,353.06
620-21320	CWF 4558-04 BIO-GAS BOILER	223,658.99	.00	.00	223,658.99
620-21360	2014 GO-4.280M-3.00%	65,000.00	.00	.00	65,000.00
620-21371	2018 GO CORP PURP BD 6.54M	1,020,000.00	.00	.00	1,020,000.00
620-21372	2020 GO CORP 10YR 133.5K	50,000.00	.00	.00	50,000.00
620-21374	2020 GO CORP 5.195M-1.795M WW	1,410,000.00	.00	(85,000.00)	1,325,000.00
620-21375	2022B WATER/SEWER REV BD 8.19M	1,620,000.00	.00	.00	1,620,000.00
620-21376	2024B REVENUE BOND 1.365M	85,000.00	.00	.00	85,000.00
620-21377	2024 CWF LOAN 4558-09	1,588,225.14	.00	.00	1,588,225.14
620-26200	DEFERRED SA-UNTIL DEVELOPMENT	57,612.78	21,156.06	21,156.06	78,768.84
620-29000	PREMIUM ON DEBT	127,612.35	.00	.00	127,612.35
620-29011	GASB 68-WRS DIR	127,882.90	.00	.00	127,882.90
	TOTAL LIABILITIES	20,665,786.77	21,156.06	(359,280.63)	20,306,506.14
	FUND EQUITY				
620-34300	SURPLUS/FUND BALANCE	14,429,762.13	.00	.00	14,429,762.13
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	495,344.43	1,569,584.79	1,569,584.79
	BALANCE - CURRENT DATE	.00	495,344.43	1,569,584.79	1,569,584.79
	TOTAL FUND EQUITY	24,892,967.64	495,344.43	1,569,584.79	26,462,552.43
	TOTAL LIABILITIES AND EQUITY	45,558,754.41	516,500.49	1,210,304.16	46,769,058.57

CITY OF WHITEWATER
BALANCE SHEET
OCTOBER 31, 2026

STORMWATER UTILITY FUND

		BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
	ASSETS				
630-11100	CASH-COMBINED	(712,037.93)	(308,639.96)	1,001,224.82	289,186.89
630-14200	CUSTOMER ACCOUNTS RECEIVABLE	50,562.04	3,204.18	30,072.39	80,634.43
630-14250	ACCOUNTS REC.-MISC/SERVICE	17,000.00	.00	.00	17,000.00
630-15100	STORMWATER FIXED ASSETS	7,843,074.95	.00	.00	7,843,074.95
630-15150	MISC EQUIPMENT	294,998.00	.00	.00	294,998.00
630-15500	CONST WORK IN PROGRESS	153,696.82	.00	.00	153,696.82
630-19000	GASB 68-WRS NET PENSION ASSETS	(15,546.66)	.00	.00	(15,546.66)
630-19021	GASB 68-WRS DOR	93,624.06	.00	.00	93,624.06
630-19500	ACCUM PROV/DEPR/STORMWATER	(1,311,032.02)	.00	.00	(1,311,032.02)
630-19999	GASB 68-PENSION CLEARING ACCT	18,062.00	.00	.00	18,062.00
	TOTAL ASSETS	6,432,401.26	(305,435.78)	1,031,297.21	7,463,698.47
	LIABILITIES AND EQUITY				
	LIABILITIES				
630-21100	ACCOUNTS PAYABLE	36,807.69	.00	(36,807.69)	.00
630-22100	2012 GO NOTE-227K-2.58%	180,000.00	.00	.00	180,000.00
630-22200	2014 GO-4.280M-2.36%	280,000.00	.00	.00	280,000.00
630-22301	2018 GO CORP PURP BD 6.54M	560,000.00	.00	.00	560,000.00
630-22302	2020 GO CORP 5.195M-220K ST	170,000.00	.00	(10,000.00)	160,000.00
630-22303	2022 A SERIES BOND 5.13M-965K	885,000.00	.00	.00	885,000.00
630-22304	2024A GO CORP PURP BD 350K	280,000.00	.00	(55,000.00)	225,000.00
630-23200	WAGES CLEARING	11,616.06	.00	(11,616.06)	.00
630-23700	ACCRUED INTEREST PAYABLE	14,358.13	.00	.00	14,358.13
630-23800	ACCRUED VACATION	5,688.43	.00	.00	5,688.43
630-23810	ACCRUED SICK LEAVE	44,683.96	.00	.00	44,683.96
630-29000	PREMIUM ON DEBT	69,105.36	.00	.00	69,105.36
630-29011	GASB 68-WRS DIR	45,926.57	.00	.00	45,926.57
	TOTAL LIABILITIES	2,583,186.20	.00	(113,423.75)	2,469,762.45
	FUND EQUITY				
630-39160	SURPLUS/FUND BALANCE	1,652,928.30	.00	.00	1,652,928.30
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	(305,435.78)	1,144,720.96	1,144,720.96
	BALANCE - CURRENT DATE	.00	(305,435.78)	1,144,720.96	1,144,720.96
	TOTAL FUND EQUITY	3,849,215.06	(305,435.78)	1,144,720.96	4,993,936.02
	TOTAL LIABILITIES AND EQUITY	6,432,401.26	(305,435.78)	1,031,297.21	7,463,698.47

CITY OF WHITEWATER
CASH/INVESTMENT - TOTAL FUND EQUITY
October 31, 2026

FUND NAME	FUND #	A LIQUID-CASH / INVESTMENT BALANCES	B FUND BALANCE less CASH	C YTD NET INCOME / REV - (EXP)	FUND EQUITY / A+B-C	
General Fund	100	1,333,069	1,696,262.99	(2,028,880)	1,000,451	
Cable T.V.	200	(17,032)	45,933.50	(45,934)	(17,032)	R
Parking Permit Fund	208	68,778	(561.17)	561	68,778	R
Fire/Rescue Equipment Revolving	210	1,159,742	(164,122.01)	164,122	1,159,742	
Election Fund	214	29,748	(6,896.04)	6,896	29,748	
DPW Equipment Revolving	215	338,092	(98,767.25)	98,767	338,092	
Police Vehicle Revolving	216	4,621	(186,931.00)	186,931	4,621	
Building Repair Fund	217	34,039	17,177.37	(17,177)	34,039	
Aquatic Center Capital Fund	219	43,846	(89,330.00)	89,330	43,846	
Library Special Revenue	220	234,313	310,374.10	(310,374)	234,313	R
Skate Park Fund	225	798	4,635.00	(4,635)	798	
Solid Waste/Recycling	230	123,522	(115,586.52)	134,487	142,422	
Ride-Share Grant Fund	235	(74,517)	(24,024.90)	24,025	(74,517)	R
Parkland Acquisition	240	85,983	-	-	85,983	R
Parkland Development	245	70,461	(59,045.00)	59,045	70,461	R
Field of Dreams	246	16,293	39,688.20	(39,688)	16,293	R
Aquatic Center	247	(50,905)	50,905.32	(3,696)	(3,696)	U
Park & Rec Special Revenue	248	109,078	(74,386.25)	73,978	108,669	R
Fire/EMS Department	249	1,420,255	(602,359.68)	533,591	1,351,486	U
Forestry Fund	250	(12,145)	1,472.58	(1,473)	(12,145)	R
Sick Leave Severence Fund	260	37,551	16,170.01	(16,170)	37,551	
Insurance-SIR	271	86,208	(1,136.00)	1,136	86,208	
Lakes Improvement Fund	272	(874)	495.04	(495)	(874)	
Street Repair Revolving Fund	280	985,596	(695,199.75)	695,200	985,596	
Police Dept-Trust Fund	295	88,908	(566.81)	567	88,908	R
Debt Service Fund	300	404,431	(404,430.51)	404,431	404,431	
TID #4 Affordable Housing	441	1,430,806	450,000.00	(50,000)	1,830,806	
TID #10	410	310,482	(184,260.16)	184,260	310,482	U
TID #11	411	790,435	(765,348.69)	(437,238)	(412,151)	U
TID #12	412	160,998	(130,868.65)	130,869	160,998	U
TID #13	413	83,644	(90,516.67)	72,039	65,167	U
TID #14	414	320,329	(482,295.57)	482,296	320,329	U
Capital Projects-LSP	450	2,200,857	(3,027,154.68)	3,027,155	2,200,857	
Birge Fountain Restoration	452	3,695	(235.37)	235	3,695	
Depot Restoration Project	459	31,368	-	-	31,368	
Water Utility	610	3,193,245	10,712,719.70	1,674,211	15,580,176	
Wastewater Utility	620	6,385,909	18,507,058.90	1,569,585	26,462,552	
Stormwater Utility	630	289,187	3,560,028.17	1,144,721	4,993,936	
Tax Collection	800	-	-	-	-	
Rescue Squad Equip/Education	810	201,264	(80,985.54)	80,986	201,264	R
CDA Operating Fund	900	42,269	(42,413.87)	48,223	48,078	
CDA Program Fund-Prelim.	910	828,825	5,943,200.56	(73,221)	6,698,805	
Innovation Center-Operations	920	127,154	21,016.90	24,018	172,188	
Total:		**22,920,325**	**34,049,716**	**7,882,681**	**64,852,722**	

FIDUCIARY FUNDS	FUND #	A LIQUID-CASH / INVESTMENT BALANCES	B FUND BALANCE less CASH	C YTD NET INCOME / REV - (EXP)	FUND EQUITY / A+B+C	
Library Board Funds	220	2,573	-	-	2,573	R
Rock River Stormwater Group	820	50,029	(15,235.45)	15,235	50,029	
Fire & Rescue	850	552,732	20,611.32	8,210	581,553	
Total:		**605,335**	**5,376**	**23,445**	**634,156**	

INVESTMENT DETAIL						Oct-26
FUND	#	BANK	TYPE-CD#	FUND	AMOUNT	RATE
General	**100-11300**	Amer Dep Mgmt	PublicFund	General	1,143,703.16	3.76%
General	**100-11301**	LGIP	PublicFund	General	2,740,418.48	4.39%
Petty Cash	**100-11150**	On Hand	PublicFund	General	1,300.00	
Cable TV	**200-11300**	Amer Dep Mgmt	PublicFund	Cable TV	37,447.34	3.76%
Parking	**208-11300**	Amer Dep Mgmt	PublicFund	Pking Permit	32,248.97	3.76%
Fire/Rescue Equip.	**210-11300**	Amer Dep Mgmt	PublicFund	Fire Equip	62,605.58	3.76%
DPW Equip.	**215-11300**	Amer Dep Mgmt	PublicFund	DPW Equip	31,370.02	3.76%
Library Investments	**220-11300**	Amer Dep Mgmt	PublicFund	Library	38,098.56	3.76%
Forestry Fund	**250-11300**	Amer Dep Mgmt	PublicFund	Forestry	1,485.58	3.76%
Street Repairs	**280-11300**	Amer Dep Mgmt	PublicFund	Street Repair	366,348.97	3.76%
PD Crime Prevention	**295-11103**	1st Citizens	Crime Prev	PD Trust	22,115.86	0.05%
PD Donations	**295-11104**	1st Citizens	Donations	PD Trust	22,947.26	0.05%
PD Seizures-Spending	**295-11111**	1st Citizens	Seizures	PD Trust	15,563.76	0.05%
PD Seizures-Held	**295-11110**	1st Citizens	Seizures	PD Trust	8,069.10	0.05%
PD Evidence/Prop-Held	**295-11120**	1st Citizens	Evid-Found Prop	PD Trust	17,158.20	0.05%
PD Evidence/Prop-Spending	**295-11121**	1st Citizens	Evid-Found Prop	PD Trust	3,053.55	0.05%
Sub-Total By Fund	**295**				88,907.73	
CIP FUND 450	**450-11300**	Amer Dep Mgmt	PublicFund	CIP	145,079.53	3.76%
ARPA FUNDS 450	**450-11405**	LGIP	PublicFund	CIP	-	3.95%
Water Operating Reserve	**610-13200**	Amer Dep Mgmt	PublicFund	Water	505,082.92	3.76%
Water Debt Svc Reserve	**610-13240**	Amer Dep Mgmt	PublicFund	Water	381,839.40	3.76%
ARPA Funds 610	**610-13250**	LGIP	PublicFund	Water	32,866.11	3.76%
Sub-Total By Fund	**610**				919,788.43	
Sewer Operating Reserve	**620-11300**	Amer Dep Mgmt	PublicFund	Wastewater	778,308.17	3.76%
Sewer ERF Reserve	**620-11320**	Amer Dep Mgmt	PublicFund	Wastewater	1,681,780.26	3.76%
Sewer Debt Svc Reserve	**620-11340**	Amer Dep Mgmt	PublicFund	Wastewater	55,022.83	3.76%
Sewer Connection Fund	**620-11350**	Amer Dep Mgmt	PublicFund	Wastewater	382,535.10	3.76%
ARPA Funds 620	**620-11360**	LGIP	PublicFund	Wastewater	974,916.21	3.76%
Sub-Total By Fund	**620**				3,872,562.57	
Hospital Fund	**810-11101**	Premier	PublicFund	Hospital	42,760.79	0.15%
Hospital Fund	**810-11301**	LGIP	PublicFund	Hospital	37,964.48	3.95%
Hospital Fund	**810-11300**	Amer Dep Mgmt	PublicFund	Hospital	120,538.77	3.76%
Sub-Total By Fund	**810**				201,264.04	
Rock River Stormwater	**820-11101**	Assoc. Bank	Fund 820	Rock River	50,029.00	0.95%
Action	**910-11800**	1st Citizens	Fund 910	CDA	747,452.01	3.85%
CDBG Housing	**910-11600**	1st Citizens	Fund 910	CDA	-	3.85%
Façade	**910-11702**	1st Citizens	Fund 910	CDA	81,373.39	3.85%
Capital Catalyst	**910-11900**	Assoc. Bank	Fund 910	CDA	-	0.95%
Sub-Total By Fund	**910**				828,825.40	
Library Brd MMKT	**220-11301**	1st Citizens	Fund 220	Library Board	2,573.35	0.35%
Library Brd Invest	**220-11500**	Amer Dep Mgmt	Fund 220	Library Board	0.00	3.76%
Sub-Total By Fund	**220**				2,573.35	
Inn Ctr-Droullard Trust	**920-11300**	Amer Dep Mgmt	PublicFund	Innovation Ctr	9,762.30	3.76%
				TOTAL	**10,573,819.01**	

Manual and Authorized Checks Processed/Paid

October 31, 2026

Below is a detail listing of all authorized checks processed.

Fund #	Fund Name	Fund Total
100	General Fund	381,797.05
200	Cable TV Fund	2,513.57
208	Parking Permit Fund	371.39
210	Fire Equipment Revolving Fund	11,559.35
214	Election Fund	446.09
215	DPW Equipment Fund	-
216	Police Vehicle Revolving Fund	-
217	Building Repair Fund	-
220	Library Special Revenue	9,965.56
225	Skate Park Fund	-
230	Solid Waste/Recycling Fund	46,176.42
235	Ride-Share Grant Program Fund	12,105.99
240	Parkland Acquisition	-
245	Parkland Development	-
246	Treytons Field of Dreams	-
247	Aquatic Center	39,860.77
248	Park & Rec Special Revenue	3,459.65
249	Fire & EMS Department	21,261.40
250	Forestry	700.00
271	Insurance/SIR Fund	9,853.00
272	Lakes Improvement	-
280	Street Repair Revolving Fund	7,787.88
295	Police Trust Fund	-
300	Debt Service	-
410	TID 10	6,176.75
411	TID 11	3,366.70
412	TID 12	-
413	TID 13	-
414	TID 14	-
441	TID 4 Affordable Housing	25,000.00
450	CIP Fund	341,725.45
452	Birge Fountain Restoration	15.88
610	Water Utility	449,605.79
620	Wastewater Utility	277,550.38
630	Stormwater Utility	344,950.81
810	Hospital Hill Fund	-
900	CDA Operating Fund	303.84
910	CDA Project Fund	-
920	Innovation Center	12,613.20
	Grand Total:	**2,009,166.92**

Report Criteria:
Report type: GL detail
Check.Check number = 101058-101197,900200

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
100									
10/26	10/08/2026	101063	7925	ABSOLUTE FIRE PROTECTION		2026 LIBRARY INSPECTION	1025-F51316	100-55111-355	440.00
10/26	10/08/2026	101063	7925	ABSOLUTE FIRE PROTECTION		2026 CITY HALL INSPECTION	1025-F51316	100-51600-310	440.00
10/26	10/08/2026	101065	10459	BHANOT, MANEET		BOL DENIAL REFUND	10-05-26	100-44122-51	23.00
10/26	10/08/2026	101069	4022	CORTES, RAFAEL		STARIN PRK COMM BLDG SEC DEP REFUND	115453044	100-13500	200.00
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		HILLSIDE CEMETARY	SEP 2026	100-51600-221	32.08
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		431 W CENTER ST-LIBRARY	SEP 2026	100-55111-221	505.47
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		CENTER ST SKATING RINK	SEP 2026	100-53270-221	172.38
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		BATH HOUSE-TRIPP	SEP 2026	100-53270-221	114.69
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		ROUND ABOUT	SEP 2026	100-51600-221	9.80
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		COMMUNITY GARDENS	SEP 2026	100-51600-221	35.26
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		LIBRARY FOUNTAIN/BUBBLER-BIRGE FOUNTAIN	SEP 2026	100-51600-221	38.63
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		ARMORY	SEP 2026	100-51600-221	286.13
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		420 W MAIN ST - WHITE BLDG	SEP 2026	100-51600-221	53.44
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		GARAGE STORAGE BLDG-CITY GARAGE BLDING	SEP 2026	100-53230-221	69.04
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		GARAGE & BUBBLER	SEP 2026	100-53230-221	418.94
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		PARK COMMUNITY BLDG-SENIOR CTR	SEP 2026	100-53270-221	386.60
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		STARIN PARK	SEP 2026	100-53270-221	43.80
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		KILAR FIELD OF DREAMS	SEP 2026	100-53270-221	18.38
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		PARK STAND PIPE	SEP 2026	100-51600-221	9.17
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		NORTH PARK MANHOLE-CRAVATH LAKE	SEP 2026	100-53270-221	18.97
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		PUBLIC SAFETY BLDG	SEP 2026	100-51600-221	904.74
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		313 W WHITEWATER ST-DEPOT	SEP 2026	100-51600-221	76.20
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		CRAVATH LAKE PARK-STORMWATER	SEP 2026	100-51600-221	15.97
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		215 S FREMONT ST-CRAVATH LK FRONT BLDG	SEP 2026	100-53270-221	314.13
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		E SIDE PARK	SEP 2026	100-51600-221	31.05
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		SKATE PARK	SEP 2026	100-53270-221	55.94
10/26	10/08/2026	101074	119	GENCOMM		1 NEW RADAR/2 NEW HANDHELD/10 RECERT	361515	100-52110-219	1,097.64
10/26	10/08/2026	101076	291	GORDON FLESCH CO INC		OCT 2026 COPIER LEASE	I612496	100-53300-310	102.34
10/26	10/08/2026	101076	291	GORDON FLESCH CO INC		OCT 2026 COPIER LEASE	I612496	100-52100-310	102.34
10/26	10/08/2026	101076	291	GORDON FLESCH CO INC		OCT 2026 COPIER LEASE	I612496	100-51400-310	124.49
10/26	10/08/2026	101076	291	GORDON FLESCH CO INC		OCT 2026 COPIER LEASE	I612496	100-53100-310	149.01
10/26	10/08/2026	101076	291	GORDON FLESCH CO INC		OCT 2026 COPIER LEASE	I612496	100-51500-310	182.87
10/26	10/08/2026	101077	10462	HAINSTOCK, PAMELA		CRAVATH LAKEFRONT COM BLDG SEC DEP REFUND	115453007	100-13500	200.00
10/26	10/08/2026	101078	10458	HANSEN, DELILAH		G482LL0QHB HANSEN, DELILAH BOND PAY REFUND NO	G482LL0QH	100-45114-52	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
10/26	10/08/2026	101079	6392	HOSPITAL FUND		2026 HOSPITAL HILL RENT	2026 RENT	100-25800	268.00
10/26	10/08/2026	101084	6622	LANGUAGE LINE SERVICES		SEP 2026 INTERPRET SVCS	12046334	100-52600-219	66.72
10/26	10/08/2026	101085	10238	LEGAL FILES SOFTWARE INC		2026 IMPLEMENTATION AND TRAINING	INV113972	100-51300-310	700.00
10/26	10/08/2026	101087	10456	LUBE DYNAMICS		30CS SYN RED GREASE/10 BEARINGS	2991	100-53230-352	295.05
10/26	10/08/2026	101088	10228	MARLOW INNOVATIONS INC		2026 AFR SOFTWARE SUB	10747	100-52100-224	1,440.00
10/26	10/08/2026	101090	10183	PERFECTION PLUS INC		OCT 2026 JANITORIAL SVCS MUNI BLDG	316630	100-51600-246	4,906.79
10/26	10/08/2026	101090	10183	PERFECTION PLUS INC		OCT 2026 JANITORIAL SVCS ARMORY	316630	100-51600-246	1,447.07
10/26	10/08/2026	101090	10183	PERFECTION PLUS INC		OCT 2026 JANITORIAL SVCS STARIN PRK BLDG	316630	100-51600-246	1,224.28
10/26	10/08/2026	101090	10183	PERFECTION PLUS INC		OCT 2026 JANITORIAL SVCS CRAVATH COMM CNTR	316630	100-51600-246	358.58
10/26	10/08/2026	101090	10183	PERFECTION PLUS INC		OCT 2026 JANITORIAL SVCS LIBRARY	316630	100-55111-246	3,414.61
10/26	10/08/2026	101091	727	PETE'S TIRE SERVICE INC		#20 TIRE CHANGE	20473	100-53230-354	120.00
10/26	10/08/2026	101092	43	PETTY CASH		SEP 2026 POSTAGE	SEP 2026 P	100-52100-310	14.10
10/26	10/08/2026	101093	41	PREMISTAR-WISCONSIN		CITY HALL BOILER REPAIR	INV-0000213	100-51600-355	1,426.86
10/26	10/08/2026	101097	10460	SALCHERT, ALYSSA JANELLE		SEP 2026 RESTITUTION FROM WOKASCH, MARK T	SEP 2026 R	100-21690	47.00
10/26	10/08/2026	101099	713	STATE OF WISCONSIN		SEP 2026 COURT FINES	SEP 2026	100-21690	7,125.60
10/26	10/08/2026	101100	6517	CHILDS PHD S.C., CRAIG		WELLNESS CHECK - OJIBWAY	4799	100-52100-219	200.00
10/26	10/08/2026	101101	8	UW WHITEWATER		BATTERY FOR COMM BLDG SINK	CIV-0012819	100-51600-355	23.44
10/26	10/08/2026	101101	8	UW WHITEWATER		D BATTERIES	CIV-0012819	100-53230-310	24.36
10/26	10/08/2026	101102	10457	VAUGHN, BRANDON		G482LL0QDM VAUGHN, SCOTT BOND REFUND NO CASE	G482LL0QD	100-45114-52	150.00
10/26	10/08/2026	101103	6	WALMART		SEP 2026 RESITUTION FROM MENDEZ NUNEZ, URIEL	SEP 2026 R	100-21690	32.79
10/26	10/08/2026	101104	125	WALWORTH CO TREASURER		SEP 2026 COURT FINES	SEP 2026	100-21690	1,598.32
10/26	10/08/2026	101105	125	WALWORTH CO CLERK OF CIR		G482LL0QL9 ISENHART, JADA FRANCIS BOND PAY	G482LL0QL9	100-45114-52	150.00
10/26	10/08/2026	101106	125	WALWORTH CO CLERK OF CIR		G482LL0QLK MANLEY, ROBERT J BOND PAY	G482LL0QL	100-45114-52	150.00
10/26	10/08/2026	101106	125	WALWORTH CO CLERK OF CIR		G482LL0QLL MANLEY, ROBERT J BOND PAY	G482LL0QLL	100-45114-52	500.00
10/26	10/08/2026	101107	125	WALWORTH CO CLERK OF CIR		G482MRSSG0 HERNANDEZ HERNANDEZ, FERNANDO AR	G482MRSS	100-45114-52	150.00
10/26	10/08/2026	101108	125	WALWORTH COUNTY SHERIFF		SEP 2026 PRISONER CONFINEMENT	138104	100-51200-293	880.00
10/26	10/08/2026	101109	536	WAUKESHA CO TECH COLLEG		INTERNAL AFFAIRS TRNG TAFT/VANDER STEEG	S0905631	100-52100-211	950.00
10/26	10/08/2026	101109	536	WAUKESHA CO TECH COLLEG		BASIC SWAT TNG JACOBS/RUSSEL	S0905631	100-52110-211	1,150.00
10/26	10/08/2026	101112	10461	WENHAM, ROBERT		BM917822-3/4 CITATION REFUND	BM917822-3/	100-21690	260.60
10/26	10/08/2026	101113	6993	WHITEWATER ROTARY CLUB		4Q26 ROTARY DUES AND MEALS	125	100-51400-320	174.00
10/26	10/08/2026	101115	195	WI DEPT OF TRANSPORTATION		60 LICENSE PLATE SUSPENSIONS MAR 2026	MAR 2026	100-52140-360	300.00
10/26	10/15/2026	101118	10466	ALTEC INDUSTRIES INC		#445 FIELECTRIC INSPECTION/FILTER CHANGES	52262971	100-53230-352	1,012.74
10/26	10/15/2026	101120	10465	ARTSMITH, ORIN		CRAVATH LAKEFRONT PRK COMM BLDG SEC DEP REFU	115618608	100-13500	200.00
10/26	10/15/2026	101122	252	BINNING & DICKENS INS SVC L		2026 BOND RENEWAL	2026	100-51200-214	100.00
10/26	10/15/2026	101125	8597	DVORAK LANDSCAPE SUPPLY		2000 SQFT GRASS SEEDING	1-162857	100-53270-310	246.00
10/26	10/15/2026	101131	10463	KRANIG, JACE T		G482MN3P4L CITATION OVERPAY REFUND	G482MN3P4	100-21690	126.00
10/26	10/15/2026	101135	10464	MILLER, MICKIE		BLDG RENTAL SEC DEP REFUND	115633322	100-13500	200.00
10/26	10/15/2026	101136	9700	MUNICIPAL CODE ENFORCEME		SEP 2026 ZONING ADMIN	2056	100-52400-219	1,635.00
10/26	10/15/2026	101136	9700	MUNICIPAL CODE ENFORCEME		SEP 2026 CODE ENFORCEMENT	2073	100-52400-219	6,975.00

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/26	10/15/2026	101136	9700	MUNICIPAL CODE ENFORCEME		SEP 2026 BUILDING INSPECTION	2089	100-52400-222	99,997.81
10/26	10/15/2026	101137	727	PETE'S TIRE SERVICE INC		#27 FLAT REPAIR	21245	100-53230-354	31.50
10/26	10/15/2026	101138	4196	QUADIENT FINANCE USA INC		SEP 2026 POSTAGE	SEP 2026	100-16500	1,000.00
10/26	10/15/2026	101138	4196	QUADIENT FINANCE USA INC		4Q26 MACHINE LEASE/FEES	SEP 2026	100-51400-310	20.19
10/26	10/15/2026	101138	4196	QUADIENT FINANCE USA INC		4Q26 MACHINE LEASE/FEES	SEP 2026	100-53100-310	2.02
10/26	10/15/2026	101138	4196	QUADIENT FINANCE USA INC		4Q26 MACHINE LEASE/FEES	SEP 2026	100-52400-310	8.08
10/26	10/15/2026	101138	4196	QUADIENT FINANCE USA INC		4Q26 MACHINE LEASE/FEES	SEP 2026	100-55210-310	10.10
10/26	10/15/2026	101138	4196	QUADIENT FINANCE USA INC		4Q26 MACHINE LEASE/FEES	SEP 2026	100-52100-310	25.25
10/26	10/15/2026	101141	125	WALWORTH CO CLERK OF CIR		G482LL0QLM HINES, MARY JANE BOND PAY	G482LL0QL	100-45114-52	150.00
10/26	10/15/2026	101141	125	WALWORTH CO CLERK OF CIR		G482LL0QLN HINES, MARY JANE BOND PAY	G482LL0QL	100-45114-52	500.00
10/26	10/15/2026	101142	125	WALWORTH CO CLERK OF CIR		G482LL0QLP SUKOWSKI, TABATHA BOND PAY	G482LL0QL	100-45114-52	150.00
10/26	10/15/2026	101144	195	WI DEPT OF TRANSPORTATION		38 LICENSE PLATE SUSPENSIONS APR 2026	APR 2026	100-52140-360	190.00
10/26	10/22/2026	101149	459	BLACKHAWK TECH COLLEGE		POLICE SPECIALIZED TRAINING-HEILBERGER	S0371211	100-52120-211	75.00
10/26	10/22/2026	101149	459	BLACKHAWK TECH COLLEGE		POLICE SPECIALIZED TRAINING-ALDRICH/DORMAN/VAL	S0371211	100-52110-211	225.00
10/26	10/22/2026	101153	133	FRAWLEY OIL CO INC		SEP 2026 FUEL PURCHASES	SEP 2026	100-16600	8,338.48
10/26	10/22/2026	101154	291	GORDON FLESCH CO INC		SEP 2026 COPIES CHARGE	IN15806511	100-51400-310	330.02
10/26	10/22/2026	101154	291	GORDON FLESCH CO INC		SEP 2026 COPIES CHARGE	IN15806511	100-51500-310	39.54
10/26	10/22/2026	101154	291	GORDON FLESCH CO INC		SEP 2026 COPIES CHARGE	IN15806511	100-51200-310	13.51
10/26	10/22/2026	101154	291	GORDON FLESCH CO INC		SEP 2026 COPIES CHARGE	IN15806511	100-52100-310	94.74
10/26	10/22/2026	101154	291	GORDON FLESCH CO INC		SEP 2026 COPIES CHARGE	IN15806511	100-53270-310	13.54
10/26	10/22/2026	101154	291	GORDON FLESCH CO INC		SEP 2026 SUPPLIES SURCHARGE	IN15806511	100-51500-310	3.15
10/26	10/22/2026	101154	291	GORDON FLESCH CO INC		SEP 2026 SUPPLIES SURCHARGE	IN15806511	100-51200-310	1.80
10/26	10/22/2026	101158	10469	MANOR, MAXWELL CARTER		G482LCTJQ3 CIT OVERPAY REFUND	G482LCTJQ	100-21690	63.00
10/26	10/22/2026	101160	10446	PROPIO LS LLC		SEP 2026 TELEPHONE INTERPRT	0001320809	100-52110-219	296.21
10/26	10/22/2026	101161	10248	RDG PLANNING & DESIGN		SEP 2026 COMP PLAN PROF SVCS	64566	100-52400-220	14,483.20
10/26	10/22/2026	101162	10470	SCHAEFER, NICHOLAS A		G4819597RT/RS BOND PAY REFUND	G4819597RT	100-45114-52	583.00
10/26	10/22/2026	101164	7557	SHRED-IT USA		9-11-26 BIN PICK-UP	8015527862	100-51400-310	43.21
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Concession Stand OPCC	244085	100-53100-213	538.00
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Hale Property OPCC Update	244085	100-53100-213	478.05
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Main Street Pavement Markings	244085	100-53100-213	211.25
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 PMT Meeting	244085	100-53100-213	279.22
10/26	10/22/2026	101167	8	UW WHITEWATER		GBG BAG FOR CITY HALL	CIV-0013191	100-51600-310	32.78
10/26	10/22/2026	101167	8	UW WHITEWATER		BAGS/SOAP/ROL TWL FOR CITY BLDG	CIV-0013191	100-51600-310	216.56
10/26	10/22/2026	101167	8	UW WHITEWATER		TP/HAND SOAP FOR CITY BLDGS	CIV-0013191	100-51600-310	85.12
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00013-E. Main - signal	SEP 2026	100-53300-222	31.07
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00021-Main & Franklin - signal	SEP 2026	100-53300-222	110.27
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00027-Main & Fremont Sts.	SEP 2026	100-53300-222	112.60
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00044-Main & Elizabeth Sts.	SEP 2026	100-53300-222	106.02
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00046-Main & Prairie Sts.	SEP 2026	100-53300-222	113.90

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00053-E. Milwaukee - signals	SEP 2026	100-53300-222	32.31
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00066-Main & Tratt Sts.	SEP 2026	100-53300-222	110.75
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00073-E. Milwaukee & Ridge	SEP 2026	100-53300-222	32.90
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00081-Main & Franklin Sts.	SEP 2026	100-53300-222	272.58
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00095-Main & Prince Sts.	SEP 2026	100-53300-222	447.43
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00024-Shop	SEP 2026	100-53230-222	1,112.99
10/26	10/22/2026	101168	25	WE ENERGIES		Gas-0713499904-00038-Shop	SEP 2026	100-53230-222	76.04
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00040-Parking Lot	SEP 2026	100-53230-222	35.46
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00068-Shop	SEP 2026	100-53230-222	224.91
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00001-611 W Center St	SEP 2026	100-53270-222	33.43
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00022-War Memorial	SEP 2026	100-51600-222	31.63
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00025-Ann & Fremont Sts.	SEP 2026	100-51600-223	89.71
10/26	10/22/2026	101168	25	WE ENERGIES		Gas-0713499904-00028-407 S Wisconsin St Parks-Gas	SEP 2026	100-53270-223	28.71
10/26	10/22/2026	101168	25	WE ENERGIES		Gas-0713499904-00031-611 W Center St	SEP 2026	100-53270-223	21.91
10/26	10/22/2026	101168	25	WE ENERGIES		Gas-0713499904-00032-White Bldg.	SEP 2026	100-51600-223	41.56
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00047-Starin Park Electric	SEP 2026	100-53270-222	1,401.52
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00048-Picnic shelter	SEP 2026	100-51600-222	48.40
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00054-Behind 111 Whitewater St.	SEP 2026	100-51600-222	351.13
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00055-White Bldg.	SEP 2026	100-51600-222	1,357.79
10/26	10/22/2026	101168	25	WE ENERGIES		Gas-0713499904-00057-War Memorial	SEP 2026	100-51600-223	20.56
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00061-Walking Trail Lights	SEP 2026	100-53270-222	73.85
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00065-407 S Wisconsin St Parks-Electri	SEP 2026	100-53270-222	86.67
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00067-504 W. Starin - Comm.bldg.	SEP 2026	100-51600-222	697.94
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00078-Starin Park restrooms	SEP 2026	100-51600-222	113.46
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00092-Janesville & Harper Sts.	SEP 2026	100-51600-222	35.71
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00003-Armory	SEP 2026	100-51600-222	3,061.30
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00006-Library-Electric	SEP 2026	100-55111-222	4,390.41
10/26	10/22/2026	101168	25	WE ENERGIES		Gas-0713499904-00010-Armory	SEP 2026	100-51600-223	66.49
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00011-Park	SEP 2026	100-53270-222	31.63
10/26	10/22/2026	101168	25	WE ENERGIES		Gas-0713499904-00050-Library	SEP 2026	100-55111-223	661.56
10/26	10/22/2026	101168	25	WE ENERGIES		Gas-0713499904-00062-City Hall	SEP 2026	100-51600-223	1,044.10
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00064-Jefferson St Light	SEP 2026	100-53420-222	402.54
10/26	10/22/2026	101168	25	WE ENERGIES		Gas-0713499904-00077-Historical Society	SEP 2026	100-51600-223	25.96
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00080-Historical Society	SEP 2026	100-53420-222	360.47
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00084-Nature Area-Electric	SEP 2026	100-53270-222	18.34
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00086-Whiton & Main St	SEP 2026	100-53300-222	121.91
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00087-City Hall	SEP 2026	100-51600-222	16,393.84
10/26	10/22/2026	101168	25	WE ENERGIES		Gas-0713499904-00012-TFOD-Gas	SEP 2026	100-53270-223	10.00
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00016-E. Universal	SEP 2026	100-53420-222	127.85

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10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00020-Starin Rd LED lights	SEP 2026	100-53420-222	1,126.61
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00026-Siren Burr Oak Trl	SEP 2026	100-52500-310	35.04
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00030-Indian Mound & Walworth	SEP 2026	100-53420-222	78.17
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00037-Howard Rd	SEP 2026	100-53420-222	422.64
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00039-214 S. Second St.	SEP 2026	100-53420-222	233.27
10/26	10/22/2026	101168	25	WE ENERGIES		Gas-0713499904-00045-Cravath Lake Comm. Bldg.	SEP 2026	100-51600-223	22.10
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00052-Executive Dr.	SEP 2026	100-53420-222	192.00
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00056-Walton Dr. Siren	SEP 2026	100-52500-310	41.31
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00059-Newcomb St Light	SEP 2026	100-53420-222	332.42
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00060-Main & Indian Mound Pkwy	SEP 2026	100-53420-222	68.49
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00070-329 N. Tratt (flashers)	SEP 2026	100-53300-222	7.12
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00071-TFOD-Electric	SEP 2026	100-53270-222	223.34
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00079-Street Lights	SEP 2026	100-53420-222	17,779.99
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00082-Behind 124 Main St.	SEP 2026	100-53420-222	103.11
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00085-Florence & Tratt Siren	SEP 2026	100-52500-310	34.92
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00091-Bluff Rd. Siren	SEP 2026	100-52500-310	41.50
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00094-W. side North St.	SEP 2026	100-53420-222	288.78
10/26	10/22/2026	101169	69	WI DEPT OF JUSTICE - TIME		Q26 TIME SVCS	455TIME-000	100-52600-295	2,358.75
10/26	10/22/2026	101170	195	WI DEPT OF TRANSPORTATION		39 LICENSE PLATE SUSPENTIONS	MAY 2026	100-52140-360	195.00
10/26	10/30/2026	101172	9146	10-33 VEHICLE SEVICES LLC		#20 DRIVER TRACER REPAIR	4754	100-53230-354	261.00
10/26	10/30/2026	101178	9892	GORDIE BOUCHER FORD OF J		#19 OIL CHANGE/FILTER	731779	100-53230-354	94.95
10/26	10/30/2026	101178	9892	GORDIE BOUCHER FORD OF J		#31 OIL CHANGE/FILTER	731780	100-53230-354	94.95
10/26	10/30/2026	101178	9892	GORDIE BOUCHER FORD OF J		#32 OIL CHANGE/FILTER	731781	100-53230-354	94.95
10/26	10/30/2026	101178	9892	GORDIE BOUCHER FORD OF J		#33 OIL CHANGE/FITLER	731782	100-53230-354	94.95
10/26	10/30/2026	101178	9892	GORDIE BOUCHER FORD OF J		#28 OIL CHANGE/FILTER	731783	100-53230-354	94.95
10/26	10/30/2026	101178	9892	GORDIE BOUCHER FORD OF J		#18 OIL CHANGE AND FILTER	731786	100-53230-354	94.95
10/26	10/30/2026	101179	291	GORDON FLESCH CO INC		NOV 2026 COPIER LEASE	I620552	100-53300-310	102.34
10/26	10/30/2026	101179	291	GORDON FLESCH CO INC		NOV 2026 COPIER LEASE	I620552	100-52100-310	102.34
10/26	10/30/2026	101179	291	GORDON FLESCH CO INC		NOV 2026 COPIER LEASE	I620552	100-51400-310	124.49
10/26	10/30/2026	101179	291	GORDON FLESCH CO INC		NOV 2026 COPIER LEASE	I620552	100-53100-310	149.01
10/26	10/30/2026	101179	291	GORDON FLESCH CO INC		NOV 2026 COPIER LEASE	I620552	100-51500-310	182.87
10/26	10/30/2026	101180	9974	HEARTLAND BUSINESS SYSTE		2026-2027 O365	922898-H	100-51450-247	48,632.63
10/26	10/30/2026	101182	110	KB SHARPENING SERVICES IN		10 LAWN MOWER BLADES/2 CHIPPER KNIVES	133112	100-53270-242	112.00
10/26	10/30/2026	101188	3209	PUBLIC ADMIN ASSOCIATES LL		PUB WORKS STUDY PROF CONSULT SVCS	C-26-108	100-51400-217	2,475.00
10/26	10/30/2026	101191	8707	SCHIFERL, MARK		3 8"X8" DETECTIVE WALL SIGNS	3772	100-51600-245	75.00
10/26	10/30/2026	101193	10395	TANIS CONSTRUCTION		MOVE AND GRADE SHOOTING RANGE HILL	000325	100-52110-360	5,000.00
10/26	10/30/2026	101193	10395	TANIS CONSTRUCTION		BASE STONE FOR SHOOTING RANGE DRIVE	000326	100-52110-360	1,200.00
10/26	10/30/2026	101197	125	WALWORTH COUNTY		G482LL0QM0 ROE, EMILY HABERMAN BOND PAY	G482LL0QM	100-45114-52	150.00
10/26	10/21/2026	900200	8487	US BANK		Aug 2026 legal svcs Slipstream LLC Loan	Oct 2026	100-15205	210.00

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10/26	10/21/2026	900200	8487	US BANK		Candy for Ghouls Night Out-Crime Prevention	Oct 2026	100-15807	26.80
10/26	10/21/2026	900200	8487	US BANK		2026 pancake breakfast pancake syrup	Oct 2026	100-15815	14.64
10/26	10/21/2026	900200	8487	US BANK		2026 pancake breakfast pancake syrup	Oct 2026	100-15815	14.64
10/26	10/21/2026	900200	8487	US BANK		Aug 2026 Municode pages	Oct 2026	100-51100-295	5,682.09
10/26	10/21/2026	900200	8487	US BANK		08-18-26/08-31-26/09-01-26 CC AGENDA	Oct 2026	100-51100-320	1.00
10/26	10/21/2026	900200	8487	US BANK		CC Ordinace Notice: 2026-O-21 - N-S+EW St Baseline	Oct 2026	100-51100-320	62.81
10/26	10/21/2026	900200	8487	US BANK		CC Resolution: 2026-R-44/47/49/50 -183-187 W Main redevel	Oct 2026	100-51100-320	383.44
10/26	10/21/2026	900200	8487	US BANK		Joint CC/PARC Meeting 09/17/26	Oct 2026	100-51100-320	48.36
10/26	10/21/2026	900200	8487	US BANK		Expanding File Folders	Oct 2026	100-51200-310	39.75
10/26	10/21/2026	900200	8487	US BANK		3 Year monthly Planner	Oct 2026	100-51200-310	14.29
10/26	10/21/2026	900200	8487	US BANK		LexisNexis Monthly Subscription Legal Research	Oct 2026	100-51300-224	353.00
10/26	10/21/2026	900200	8487	US BANK		Oct 2026 Assessor Svcs	Oct 2026	100-51400-219	3,250.00
10/26	10/21/2026	900200	8487	US BANK		donuts for meeting	Oct 2026	100-51400-310	11.58
10/26	10/21/2026	900200	8487	US BANK		Lunch with Mike Smith	Oct 2026	100-51400-310	50.22
10/26	10/21/2026	900200	8487	US BANK		Funeral Flowers - Miller (Bonnie)	Oct 2026	100-51400-310	77.00
10/26	10/21/2026	900200	8487	US BANK		Office Supplies - Table cover for Fairs	Oct 2026	100-51400-310	23.85
10/26	10/21/2026	900200	8487	US BANK		Office Supply - New Chair	Oct 2026	100-51400-310	149.50
10/26	10/21/2026	900200	8487	US BANK		Funeral Flowers - Aranda	Oct 2026	100-51400-310	103.38
10/26	10/21/2026	900200	8487	US BANK		Office Supplies - Career Fair	Oct 2026	100-51400-310	315.94
10/26	10/21/2026	900200	8487	US BANK		Office Supplies - Career Fair	Oct 2026	100-51400-310	35.24
10/26	10/21/2026	900200	8487	US BANK		admin office supplies	Oct 2026	100-51400-310	29.43
10/26	10/21/2026	900200	8487	US BANK		admin office supplies and cups	Oct 2026	100-51400-310	33.98
10/26	10/21/2026	900200	8487	US BANK		Waste basket for kitchen area on 2nd floor	Oct 2026	100-51400-310	10.98
10/26	10/21/2026	900200	8487	US BANK		Pens for Admin office supply	Oct 2026	100-51400-310	33.36
10/26	10/21/2026	900200	8487	US BANK		Pens for Admin office supply and Clear holders for proclamtio	Oct 2026	100-51400-310	63.86
10/26	10/21/2026	900200	8487	US BANK		Raffle tickets for food donations	Oct 2026	100-51400-310	57.84
10/26	10/21/2026	900200	8487	US BANK		CM gift cards for staff	Oct 2026	100-51400-310	125.00
10/26	10/21/2026	900200	8487	US BANK		gift cards for staff	Oct 2026	100-51400-310	12.48
10/26	10/21/2026	900200	8487	US BANK		gift cards for staff	Oct 2026	100-51400-310	125.00
10/26	10/21/2026	900200	8487	US BANK		medical waste pick up	Oct 2026	100-51400-310	222.19
10/26	10/21/2026	900200	8487	US BANK		water for city Hall	Oct 2026	100-51400-310	18.76
10/26	10/21/2026	900200	8487	US BANK		PO Box 178 Renewal	Oct 2026	100-51400-310	210.00
10/26	10/21/2026	900200	8487	US BANK		Breakroom snacks	Oct 2026	100-51400-312	111.50
10/26	10/21/2026	900200	8487	US BANK		Claude subscription	Oct 2026	100-51400-320	100.00
10/26	10/21/2026	900200	8487	US BANK		WSJ subscription	Oct 2026	100-51400-320	68.56
10/26	10/21/2026	900200	8487	US BANK		Parking At UWW	Oct 2026	100-51400-330	2.35
10/26	10/21/2026	900200	8487	US BANK		donuts for CM talk with departments	Oct 2026	100-51400-330	89.99
10/26	10/21/2026	900200	8487	US BANK		donuts for CM talk with departments	Oct 2026	100-51400-330	31.48
10/26	10/21/2026	900200	8487	US BANK		donuts for CM talk with departments	Oct 2026	100-51400-330	9.44

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10/26	10/21/2026	900200	8487	US BANK		donuts for CM talk with departments	Oct 2026	100-51400-330	15.74
10/26	10/21/2026	900200	8487	US BANK		appreciation lunch for staff	Oct 2026	100-51400-330	59.89
10/26	10/21/2026	900200	8487	US BANK		donuts for CM talk with departments	Oct 2026	100-51400-330	21.03
10/26	10/21/2026	900200	8487	US BANK		Employee Event - Dolly Parton Book Drive	Oct 2026	100-51400-790	129.69
10/26	10/21/2026	900200	8487	US BANK		Coursera Monthly Subscription	Oct 2026	100-51450-211	51.70
10/26	10/21/2026	900200	8487	US BANK		Scribe Software Subscription	Oct 2026	100-51450-245	22.95
10/26	10/21/2026	900200	8487	US BANK		Aug 2026 Indv ph/long distance	Oct 2026	100-51450-247	1,321.20
10/26	10/21/2026	900200	8487	US BANK		Aug 2026 Ind cell phones	Oct 2026	100-51450-247	2,059.02
10/26	10/21/2026	900200	8487	US BANK		Aug 2026 Ind cell phones	Oct 2026	100-51450-247	1,327.64
10/26	10/21/2026	900200	8487	US BANK		Aug 2026 back up internet	Oct 2026	100-51450-247	149.99
10/26	10/21/2026	900200	8487	US BANK		Sep 2026 phone/cable/boxes	Oct 2026	100-51450-247	812.71
10/26	10/21/2026	900200	8487	US BANK		EGold Fax	Oct 2026	100-51450-247	111.48
10/26	10/21/2026	900200	8487	US BANK		FortiVoice Renewal	Oct 2026	100-51450-247	3,790.00
10/26	10/21/2026	900200	8487	US BANK		Anti Virus	Oct 2026	100-51450-247	34,135.55
10/26	10/21/2026	900200	8487	US BANK		VEEAM	Oct 2026	100-51450-247	5,666.45
10/26	10/21/2026	900200	8487	US BANK		Adobe Pro	Oct 2026	100-51450-247	2,116.20
10/26	10/21/2026	900200	8487	US BANK		Backup	Oct 2026	100-51450-247	321.72
10/26	10/21/2026	900200	8487	US BANK		Sept 2026 Virtual Meetings	Oct 2026	100-51450-247	31.98
10/26	10/21/2026	900200	8487	US BANK		Deposit books	Oct 2026	100-51500-310	111.95
10/26	10/21/2026	900200	8487	US BANK		File folders & Sticky Notes	Oct 2026	100-51500-310	26.87
10/26	10/21/2026	900200	8487	US BANK		Hotel stay refund for CIVMC Conferance	Oct 2026	100-51500-330	173.99-
10/26	10/21/2026	900200	8487	US BANK		UNIFORMS	Oct 2026	100-51600-118	37.70
10/26	10/21/2026	900200	8487	US BANK		misc pipe fasteners	Oct 2026	100-51600-244	2.96
10/26	10/21/2026	900200	8487	US BANK		3Q26 monitoring/inspections White Bldg	Oct 2026	100-51600-310	400.98
10/26	10/21/2026	900200	8487	US BANK		garbage bags/hrdwnd twl/insecticide/6bx urinal scrn	Oct 2026	100-51600-310	1,133.98
10/26	10/21/2026	900200	8487	US BANK		stick vacuum/screwdriver	Oct 2026	100-51600-310	84.99
10/26	10/21/2026	900200	8487	US BANK		Replacement batteries for exit signs, and safety lights in city b	Oct 2026	100-51600-355	85.82
10/26	10/21/2026	900200	8487	US BANK		Curtain and hooks + blind for Community Building	Oct 2026	100-51600-355	32.12
10/26	10/21/2026	900200	8487	US BANK		Curtain rod for community building	Oct 2026	100-51600-355	10.97
10/26	10/21/2026	900200	8487	US BANK		Sanding discs-Starin Pk paint prjt	Oct 2026	100-51600-355	4.69
10/26	10/21/2026	900200	8487	US BANK		ltex foam sealant	Oct 2026	100-51600-355	11.52
10/26	10/21/2026	900200	8487	US BANK		trim for comm bldg	Oct 2026	100-51600-355	104.76
10/26	10/21/2026	900200	8487	US BANK		dust rags	Oct 2026	100-51600-355	16.99
10/26	10/21/2026	900200	8487	US BANK		comm bldg bathroom sign	Oct 2026	100-51600-355	18.58
10/26	10/21/2026	900200	8487	US BANK		3 outlets cravath lk fnt cntr	Oct 2026	100-51600-355	70.15
10/26	10/21/2026	900200	8487	US BANK		senior cntr toilet cover replace	Oct 2026	100-51600-355	15.99
10/26	10/21/2026	900200	8487	US BANK		sink repair supplies	Oct 2026	100-51600-355	52.95
10/26	10/21/2026	900200	8487	US BANK		LED bulb for City Hall Vestibule	Oct 2026	100-51600-355	18.04
10/26	10/21/2026	900200	8487	US BANK		2gal insecticide	Oct 2026	100-51600-355	145.98

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/26	10/21/2026	900200	8487	US BANK		Police Department Badge	Oct 2026	100-52100-118	170.00
10/26	10/21/2026	900200	8487	US BANK		September IDI core bill	Oct 2026	100-52100-225	140.00
10/26	10/21/2026	900200	8487	US BANK		Paper Towels, Clorox Wipes, Dish Soap and Wand, Kleenex a	Oct 2026	100-52100-310	88.74
10/26	10/21/2026	900200	8487	US BANK		Post-It Notes, Bubble Mailers, Sharpie S Gel Pens, Stapler an	Oct 2026	100-52100-310	109.01
10/26	10/21/2026	900200	8487	US BANK		Facebook Ad for Patrol Officer hiring process	Oct 2026	100-52100-310	25.00
10/26	10/21/2026	900200	8487	US BANK		Facebook Ad for Patrol Officer hiring process	Oct 2026	100-52100-310	25.00
10/26	10/21/2026	900200	8487	US BANK		Call light for report writting room	Oct 2026	100-52100-310	53.06
10/26	10/21/2026	900200	8487	US BANK		Facebook Ad for Patrol Officer hiring process	Oct 2026	100-52100-310	25.00
10/26	10/21/2026	900200	8487	US BANK		Facebook Ad for Patrol Officer hiring process	Oct 2026	100-52100-310	25.00
10/26	10/21/2026	900200	8487	US BANK		Hough Lodging for CIB Conference	Oct 2026	100-52100-330	303.00
10/26	10/21/2026	900200	8487	US BANK		Credit due to Swartz being charged for an additional night and	Oct 2026	100-52100-330	119.97-
10/26	10/21/2026	900200	8487	US BANK		Police Department Badges X2	Oct 2026	100-52110-118	284.00
10/26	10/21/2026	900200	8487	US BANK		Barthel replacement nametag that was damaged	Oct 2026	100-52110-118	18.97
10/26	10/21/2026	900200	8487	US BANK		Evidence Tow Agency Case # 26-011421	Oct 2026	100-52110-219	350.00
10/26	10/21/2026	900200	8487	US BANK		FAMH Blood Draws for Agency Case #'s 26-009473 and 26-0	Oct 2026	100-52110-219	113.48
10/26	10/21/2026	900200	8487	US BANK		Lakeland Blood Draw for Case # 26-011669	Oct 2026	100-52110-219	25.00
10/26	10/21/2026	900200	8487	US BANK		Batteries for AED's	Oct 2026	100-52110-310	1,323.00
10/26	10/21/2026	900200	8487	US BANK		Energy bill for Barthel & Radtke apartment during police acad	Oct 2026	100-52110-330	122.01
10/26	10/21/2026	900200	8487	US BANK		Energy bill for apartment for Zoltowski and Ihm	Oct 2026	100-52110-330	94.97
10/26	10/21/2026	900200	8487	US BANK		Apartments for police academy students: Ihm, Radtke, Barthe	Oct 2026	100-52110-330	5,387.20
10/26	10/21/2026	900200	8487	US BANK		Internet for academy students Zoltowski and Ihm	Oct 2026	100-52110-330	60.00
10/26	10/21/2026	900200	8487	US BANK		Internet for academy students Barthel and Radtke	Oct 2026	100-52110-330	60.00
10/26	10/21/2026	900200	8487	US BANK		PMAGS for DMR rifles	Oct 2026	100-52110-360	80.95
10/26	10/21/2026	900200	8487	US BANK		Gunsmith labor and parts for damaged Tikka rifle	Oct 2026	100-52110-360	362.51
10/26	10/21/2026	900200	8487	US BANK		Taser Cartridges X50	Oct 2026	100-52110-360	2,315.00
10/26	10/21/2026	900200	8487	US BANK		Heilberger promotional nametag in gold	Oct 2026	100-52120-118	20.99
10/26	10/21/2026	900200	8487	US BANK		Police Department Badges X2	Oct 2026	100-52120-118	290.00
10/26	10/21/2026	900200	8487	US BANK		DCI Navigating Digital Evidence Brookfield DCI Office	Oct 2026	100-52120-211	25.00
10/26	10/21/2026	900200	8487	US BANK		Evidence room printer	Oct 2026	100-52120-310	117.74
10/26	10/21/2026	900200	8487	US BANK		Axon mounts for detectives	Oct 2026	100-52120-310	68.00
10/26	10/21/2026	900200	8487	US BANK		CSO Taylor new hire nametag	Oct 2026	100-52140-114	18.97
10/26	10/21/2026	900200	8487	US BANK		CSO Mars new hire nametag	Oct 2026	100-52140-118	24.24
10/26	10/21/2026	900200	8487	US BANK		Joint CC/PARC Meeting 09/17/26	Oct 2026	100-52400-212	48.35
10/26	10/21/2026	900200	8487	US BANK		PARC MEETING AGENDA 9/14/26	Oct 2026	100-52400-212	168.87
10/26	10/21/2026	900200	8487	US BANK		PARC HEARING: Walton/Walton Revised/11-9-26	Oct 2026	100-52400-212	236.67
10/26	10/21/2026	900200	8487	US BANK		State seals, State of Wisconsin DOA	Oct 2026	100-52400-310	1,043.50
10/26	10/21/2026	900200	8487	US BANK		PD- Grant Active Threat Training	Oct 2026	100-52600-211	295.00
10/26	10/21/2026	900200	8487	US BANK		PD-M. Shrock and K. Shrock 2027 Active Threat Conference	Oct 2026	100-52600-211	360.32
10/26	10/21/2026	900200	8487	US BANK		Brother HL-L6210DW Printer	Oct 2026	100-52600-310	344.74

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10/26	10/21/2026	900200	8487	US BANK		PD- Gempler CIB Conference hotel	Oct 2026	100-52600-330	321.00
10/26	10/21/2026	900200	8487	US BANK		PD-M. Shrock CIB Conference hotel	Oct 2026	100-52600-330	303.00
10/26	10/21/2026	900200	8487	US BANK		PD-Shrock 2027 Active Threat Conference hotel	Oct 2026	100-52600-330	139.00
10/26	10/21/2026	900200	8487	US BANK		PD-Grant Active Shooter training hotel	Oct 2026	100-52600-330	101.00
10/26	10/21/2026	900200	8487	US BANK		WI APWA Fall Conference	Oct 2026	100-53100-211	350.00
10/26	10/21/2026	900200	8487	US BANK		windshield cleaner/twl/windshield pole brush	Oct 2026	100-53230-310	37.49
10/26	10/21/2026	900200	8487	US BANK		misc fasteners	Oct 2026	100-53230-310	14.52
10/26	10/21/2026	900200	8487	US BANK		joint set	Oct 2026	100-53230-310	19.99
10/26	10/21/2026	900200	8487	US BANK		COOLER RENTAL 10/01/2026 - 10/31/2026	Oct 2026	100-53230-310	35.95
10/26	10/21/2026	900200	8487	US BANK		OFFICE SUPPLIES	Oct 2026	100-53230-310	82.49
10/26	10/21/2026	900200	8487	US BANK		SD EYEWASH SERVICE AGREEMENT	Oct 2026	100-53230-310	100.00
10/26	10/21/2026	900200	8487	US BANK		FIRST AID SUPPLIES	Oct 2026	100-53230-310	23.06
10/26	10/21/2026	900200	8487	US BANK		MATS, SHOP TOWELS, BATHROOM SUPPLIES	Oct 2026	100-53230-310	572.84
10/26	10/21/2026	900200	8487	US BANK		#401 self-tapping screws	Oct 2026	100-53230-352	30.53
10/26	10/21/2026	900200	8487	US BANK		hitch pin	Oct 2026	100-53230-352	9.99
10/26	10/21/2026	900200	8487	US BANK		windshield wipers	Oct 2026	100-53230-352	19.98
10/26	10/21/2026	900200	8487	US BANK		old #560 oil filter	Oct 2026	100-53230-352	4.00
10/26	10/21/2026	900200	8487	US BANK		#453 fuel line hose	Oct 2026	100-53230-352	3.04
10/26	10/21/2026	900200	8487	US BANK		#481 headlights	Oct 2026	100-53230-352	34.56
10/26	10/21/2026	900200	8487	US BANK		#403 oil seal	Oct 2026	100-53230-352	45.83
10/26	10/21/2026	900200	8487	US BANK		#410 OIL FILTERS, FUEL FILTERS	Oct 2026	100-53230-352	119.46
10/26	10/21/2026	900200	8487	US BANK		#448, #466, #469 - BATTERIES	Oct 2026	100-53230-352	519.80
10/26	10/21/2026	900200	8487	US BANK		ISA PROFESSIONAL MEMBERSHIP RENEWAL/WISCONSI	Oct 2026	100-53270-211	185.00
10/26	10/21/2026	900200	8487	US BANK		#464 water tank 5 heat hose	Oct 2026	100-53270-242	11.65
10/26	10/21/2026	900200	8487	US BANK		#625 lube/oil	Oct 2026	100-53270-242	43.64
10/26	10/21/2026	900200	8487	US BANK		SENSOR-POSITION, HYD MOTOR, CAP-RESERVOIR TET	Oct 2026	100-53270-242	1,970.31
10/26	10/21/2026	900200	8487	US BANK		BOSCH COPPER WITH NICKEL SPARK PLUGS	Oct 2026	100-53270-242	39.35
10/26	10/21/2026	900200	8487	US BANK		Urban Forestry work proposal request	Oct 2026	100-53270-295	17.20
10/26	10/21/2026	900200	8487	US BANK		Minneiska park 28 day toilet rental	Oct 2026	100-53270-310	51.36
10/26	10/21/2026	900200	8487	US BANK		Starin Park-horseshoe 28 day toilet rental	Oct 2026	100-53270-310	51.36
10/26	10/21/2026	900200	8487	US BANK		detailing wipes/air fresh	Oct 2026	100-53270-310	24.23
10/26	10/21/2026	900200	8487	US BANK		ball mount/trailer ball	Oct 2026	100-53270-310	71.90
10/26	10/21/2026	900200	8487	US BANK		UNIFORMS	Oct 2026	100-53300-118	693.75
10/26	10/21/2026	900200	8487	US BANK		3-FLAG HOLDERS (12)	Oct 2026	100-53300-354	143.16
10/26	10/21/2026	900200	8487	US BANK		MESH FLAG 18"" W/24 WOOD DOWELS/3-FLAG HOLDERS	Oct 2026	100-53300-354	181.52
10/26	10/21/2026	900200	8487	US BANK		form boards	Oct 2026	100-53300-405	63.50
10/26	10/21/2026	900200	8487	US BANK		HEAVY DUTY SOLAR FLOOD LIGHTS	Oct 2026	100-53420-310	284.98
10/26	10/21/2026	900200	8487	US BANK		HEAVY DUTY SOLAR FLOOD LIGHTS	Oct 2026	100-53420-310	284.98
10/26	10/21/2026	900200	8487	US BANK		Claude Services	Oct 2026	100-55200-310	20.00

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10/26	10/21/2026	900200	8487	US BANK		Wisconsin Park and Recreation Dues, Kevin Boehm	Oct 2026	100-55200-320	150.00
10/26	10/21/2026	900200	8487	US BANK		Gouhls night even toilet rental	Oct 2026	100-55320-730	250.00
10/26	10/21/2026	900200	8487	US BANK		Candy for Ghoul's Night Out downtown event.	Oct 2026	100-55320-730	403.21
10/26	10/21/2026	900200	8487	US BANK		String lights for First Street placemaking	Oct 2026	100-55330-750	797.14
Total 100:									381,797.05
200									
10/26	10/08/2026	101116	274	UNEMPLOYMENT INSURANCE		SEP 2026 UNEMPLOYMENT INS GRZYB	SEP 2026	200-55110-158	117.72
10/26	10/21/2026	900200	8487	US BANK		Adobe CC Media Services	Oct 2026	200-55110-224	2,060.12
10/26	10/21/2026	900200	8487	US BANK		new monitor for the control room.	Oct 2026	200-55110-310	138.00
10/26	10/21/2026	900200	8487	US BANK		extention cords, surge protector cables for mobile production	Oct 2026	200-55110-310	157.73
10/26	10/21/2026	900200	8487	US BANK		digital media subscription	Oct 2026	200-55110-320	40.00
Total 200:									2,513.57
208									
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		PARKING LOT G	SEP 2026	208-51920-650	66.02
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		PARKING LOT H	SEP 2026	208-51920-650	30.26
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		PARKING LOT I	SEP 2026	208-51920-650	16.51
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		PARKING LOT C	SEP 2026	208-51920-650	18.34
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		PARKING LOT D	SEP 2026	208-51920-650	34.85
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		PARKTING LOT J	SEP 2026	208-51920-650	22.01
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		CDA-NEWCOMB ST PARKING PAD	SEP 2026	208-51920-650	183.40
Total 208:									371.39
210									
10/26	10/08/2026	101114	195	REGISTRATION FEE TRUST		2027 RC TRAILER VIN 5536 TITLE APP	VIN 5536	210-52200-820	215.50
10/26	10/15/2026	101117	9146	10-33 VEHICLE SEVICES LLC		NEW TRAILER OUTFITTING	4730	210-52200-820	6,706.35
10/26	10/15/2026	101130	9693	JESUS ARTZ & PRODUCTIONZ		VINYL CRAPHICS FOR NEW TRAILER	3502	210-52200-820	4,637.50
Total 210:									11,559.35
214									
10/26	10/08/2026	101086	10348	LIBERTY VOTE USA INC		NOV 2026 BALLOTS	LV165112	214-51400-310	133.05
10/26	10/15/2026	101138	4196	QUADIENT FINANCE USA INC		4Q26 MACHINE LEASE/FEES	SEP 2026	214-51400-310	20.20
10/26	10/21/2026	900200	8487	US BANK		shipping to send election machine back to get fixed.	Oct 2026	214-51400-310	142.89
10/26	10/21/2026	900200	8487	US BANK		ABSENTEE VOTING/EARLY VOTING NOTICE/SPECIAL VO	Oct 2026	214-51400-310	149.95

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Total 214:									446.09
220									
10/26	10/06/2026	101059	10455	E&M CONSULTING INC		Library Use of Grants-Rebranding fund	E69858	220-55110-347	506.95
10/26	10/06/2026	101060	2915	IRVIN L YOUNG MEMORIAL LIB		Postage	Sep-26	220-55110-313	5.13
10/26	10/06/2026	101060	2915	IRVIN L YOUNG MEMORIAL LIB		Postage	Sep-26	220-55110-313	4.85
10/26	10/06/2026	101060	2915	IRVIN L YOUNG MEMORIAL LIB		Program Supplies-Juvenile	Sep-26	220-55110-342	16.27
10/26	10/06/2026	101060	2915	IRVIN L YOUNG MEMORIAL LIB		Postage	Sep-26	220-55110-313	17.29
10/26	10/06/2026	101061	1832	MIDWEST TAPE LLC		Audiovisual-adult DVD	509408475	220-55110-326	157.48
10/26	10/06/2026	101061	1832	MIDWEST TAPE LLC		Audiovisual-adult DVD	509441177	220-55110-326	175.44
10/26	10/06/2026	101062	4630	UNIQUE MANAGEMENT SVC IN		Material recovery	6163961	220-55110-319	46.60
10/26	10/08/2026	101064	38	ALSCO		SEP 2026 MAT SVCS LIBRARY	SEP 2026	220-55110-250	70.70
10/26	10/08/2026	101076	291	GORDON FLESCH CO INC		OCT 2026 COPIER LEASE	I612496	220-55110-310	150.86
10/26	10/08/2026	101076	291	GORDON FLESCH CO INC		OCT 2026 COPIER LEASE	I612496	220-55110-310	102.34
10/26	10/22/2026	101154	291	GORDON FLESCH CO INC		SEP 2026 COPIES CHARGE	IN15806511	220-55110-310	178.19
10/26	10/30/2026	101179	291	GORDON FLESCH CO INC		NOV 2026 COPIER LEASE	I620552	220-55110-310	150.86
10/26	10/30/2026	101179	291	GORDON FLESCH CO INC		NOV 2026 COPIER LEASE	I620552	220-55110-310	102.34
10/26	10/21/2026	900200	8487	US BANK		Professional Development-WLA conference	Oct 2026	220-55110-211	490.00
10/26	10/21/2026	900200	8487	US BANK		Professional Development-WLA conference	Oct 2026	220-55110-211	654.00
10/26	10/21/2026	900200	8487	US BANK		Aug 2026 Library alarm lines	Oct 2026	220-55110-225	111.80
10/26	10/21/2026	900200	8487	US BANK		Aug 2026 Library alarm lines	Oct 2026	220-55110-225	111.80
10/26	10/21/2026	900200	8487	US BANK		Office supplies-thank you notes	Oct 2026	220-55110-310	27.99
10/26	10/21/2026	900200	8487	US BANK		Office supplies-Hershey Kisses for new library card bags	Oct 2026	220-55110-310	14.92
10/26	10/21/2026	900200	8487	US BANK		Office supplies	Oct 2026	220-55110-310	28.96
10/26	10/21/2026	900200	8487	US BANK		Office supplies	Oct 2026	220-55110-310	148.43
10/26	10/21/2026	900200	8487	US BANK		Office supplies-DVD cases	Oct 2026	220-55110-310	37.90
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-310	162.77
10/26	10/21/2026	900200	8487	US BANK		Office supplies-Scheduling software	Oct 2026	220-55110-310	37.50
10/26	10/21/2026	900200	8487	US BANK		Office supplies-envelopes for OPT in school cards	Oct 2026	220-55110-310	29.77
10/26	10/21/2026	900200	8487	US BANK		Office supplies	Oct 2026	220-55110-310	12.99
10/26	10/21/2026	900200	8487	US BANK		Office supplies-labels, book covering supplies	Oct 2026	220-55110-310	88.29
10/26	10/21/2026	900200	8487	US BANK		Office supplies	Oct 2026	220-55110-310	39.90
10/26	10/21/2026	900200	8487	US BANK		Office supplies-DVD cases	Oct 2026	220-55110-310	41.15
10/26	10/21/2026	900200	8487	US BANK		Office supplies-CD cases	Oct 2026	220-55110-310	27.99
10/26	10/21/2026	900200	8487	US BANK		Office supplies-tape, sticky notes	Oct 2026	220-55110-310	82.13
10/26	10/21/2026	900200	8487	US BANK		Office supplies-first aid items	Oct 2026	220-55110-310	48.11
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	409.69
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	13.96

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10/26	10/21/2026	900200	8487	US BANK		Books-adult-nonfiction	Oct 2026	220-55110-321	16.50
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	251.44
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	66.04
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	30.28
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	86.31
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	279.41
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	104.26
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	27.81
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	221.72
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	43.03
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	47.78
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	84.09
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	28.96
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	236.05
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	63.23
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	589.17
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	285.35
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	24.26
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	206.68
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	27.81
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	37.96
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	233.87
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	25.76
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	24.03
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	10.86
10/26	10/21/2026	900200	8487	US BANK		Books-adult	Oct 2026	220-55110-321	264.65
10/26	10/21/2026	900200	8487	US BANK		Books-juvenile	Oct 2026	220-55110-323	106.83
10/26	10/21/2026	900200	8487	US BANK		Books-juvenile	Oct 2026	220-55110-323	40.46
10/26	10/21/2026	900200	8487	US BANK		Books-juvenile	Oct 2026	220-55110-323	74.05
10/26	10/21/2026	900200	8487	US BANK		Books-juvenile	Oct 2026	220-55110-323	14.05
10/26	10/21/2026	900200	8487	US BANK		Books-juvenile	Oct 2026	220-55110-323	10.24
10/26	10/21/2026	900200	8487	US BANK		Books-juvenile	Oct 2026	220-55110-323	11.25
10/26	10/21/2026	900200	8487	US BANK		Books-juvenile	Oct 2026	220-55110-323	123.22
10/26	10/21/2026	900200	8487	US BANK		Books-juvenile	Oct 2026	220-55110-323	6.99
10/26	10/21/2026	900200	8487	US BANK		Books-juvenile	Oct 2026	220-55110-323	258.79
10/26	10/21/2026	900200	8487	US BANK		Books-juvenile	Oct 2026	220-55110-323	81.81
10/26	10/21/2026	900200	8487	US BANK		Books-juvenile	Oct 2026	220-55110-323	13.11
10/26	10/21/2026	900200	8487	US BANK		Books-juvenile	Oct 2026	220-55110-323	15.79
10/26	10/21/2026	900200	8487	US BANK		Books-juvenile	Oct 2026	220-55110-323	13.14

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/26	10/21/2026	900200	8487	US BANK		Books-juvenile	Oct 2026	220-55110-323	10.67
10/26	10/21/2026	900200	8487	US BANK		Books-juvenile	Oct 2026	220-55110-323	14.72
10/26	10/21/2026	900200	8487	US BANK		Books-juvenile	Oct 2026	220-55110-323	204.84
10/26	10/21/2026	900200	8487	US BANK		Books-juvenile	Oct 2026	220-55110-323	23.76
10/26	10/21/2026	900200	8487	US BANK		Books-juvenile	Oct 2026	220-55110-323	33.27
10/26	10/21/2026	900200	8487	US BANK		Periodicals adult-newspapers	Oct 2026	220-55110-324	41.93
10/26	10/21/2026	900200	8487	US BANK		Periodicals adult-newspapers	Oct 2026	220-55110-324	78.00
10/26	10/21/2026	900200	8487	US BANK		Periodicals adult-newspapers	Oct 2026	220-55110-324	50.00
10/26	10/21/2026	900200	8487	US BANK		Periodicals adult-magazines	Oct 2026	220-55110-324	28.79
10/26	10/21/2026	900200	8487	US BANK		Periodicals adult-newspapers	Oct 2026	220-55110-324	41.93
10/26	10/21/2026	900200	8487	US BANK		Audiovisual-adult-DVD	Oct 2026	220-55110-326	130.31
10/26	10/21/2026	900200	8487	US BANK		Audiovisual-adult-DVD	Oct 2026	220-55110-326	39.99
10/26	10/21/2026	900200	8487	US BANK		Audiovisual-adult-DVD	Oct 2026	220-55110-326	17.99-
10/26	10/21/2026	900200	8487	US BANK		Audiovisual-juvenile-Launchpads	Oct 2026	220-55110-327	434.97
10/26	10/21/2026	900200	8487	US BANK		Program supplies-adult	Oct 2026	220-55110-341	29.99
10/26	10/21/2026	900200	8487	US BANK		Program supplies-adult-bath bomb program	Oct 2026	220-55110-341	38.84
10/26	10/21/2026	900200	8487	US BANK		Program supplies-juvenile-snacks	Oct 2026	220-55110-342	15.54
10/26	10/21/2026	900200	8487	US BANK		Program supplies-juvenile-craft kits	Oct 2026	220-55110-342	114.30
10/26	10/21/2026	900200	8487	US BANK		Program supplies-juvenile-SRP	Oct 2026	220-55110-342	169.45
10/26	10/21/2026	900200	8487	US BANK		Program supplies-juvenile-	Oct 2026	220-55110-342	41.30
10/26	10/21/2026	900200	8487	US BANK		Program supplies-juvenile-cooking program	Oct 2026	220-55110-342	35.06
10/26	10/21/2026	900200	8487	US BANK		Librry Use of Grants-replacements for sensory bags	Oct 2026	220-55110-347	13.50
Total 220:									9,965.56
230									
10/26	10/08/2026	101082	42	JOHNS DISPOSAL SERVICE IN		OCT 2026 GARBAGE SVCS	2335086	230-53600-219	27,309.75
10/26	10/08/2026	101082	42	JOHNS DISPOSAL SERVICE IN		OCT 2026 RECYCLE SVCS	2335086	230-53600-295	12,604.50
10/26	10/08/2026	101082	42	JOHNS DISPOSAL SERVICE IN		OCT 2026 BULKY SVCS	2335086	230-53600-219	6,078.17
10/26	10/08/2026	101082	42	JOHNS DISPOSAL SERVICE IN		OCT 2026 DUMPSTER SVCS	2335086	230-53600-219	184.00
Total 230:									46,176.42
235									
10/26	10/22/2026	101150	47	BROWN CAB SERVICE INC		SEP 2026 RIDE SHARE SVCS	6874	235-51350-295	12,105.99
Total 235:									12,105.99

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
247									
10/26	10/08/2026	101067	7972	CARRICO AQUATIC RESOURCE		SEP 2026 EQUIP & CHEM	20266413	247-55600-346	1,580.00
10/26	10/08/2026	101067	7972	CARRICO AQUATIC RESOURCE		AUG 2026 DAILY OP CONSULT	20266440	247-55600-346	1,200.00
10/26	10/08/2026	101067	7972	CARRICO AQUATIC RESOURCE		SEP 2026 DAILY OP CONSULT	20267054	247-55600-346	1,280.00
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		580 S ELIZABETH ST-AQUATIC CTR	SEP 2026	247-55700-221	2,622.16
10/26	10/08/2026	101076	291	GORDON FLESCH CO INC		OCT 2026 COPIER LEASE	I612496	247-55800-310	90.66
10/26	10/22/2026	101154	291	GORDON FLESCH CO INC		SEP 2026 COPIES CHARGE	IN15806511	247-55800-310	67.65
10/26	10/22/2026	101167	8	UW WHITEWATER		TP/HAND TWL/GARBAGE BAGS/HAND SOAP	CIV-0013191	247-55800-310	478.84
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00041-Aquatic Ctr Electric	SEP 2026	247-55700-222	18,769.28
10/26	10/22/2026	101168	25	WE ENERGIES		Gas-0713499904-00069-Aquatic Ctr Gas	SEP 2026	247-55700-223	2,127.37
10/26	10/30/2026	101179	291	GORDON FLESCH CO INC		NOV 2026 COPIER LEASE	I620552	247-55800-310	90.66
10/26	10/21/2026	900200	8487	US BANK		deb - silver sneakers cert	Oct 2026	247-55100-211	68.58
10/26	10/21/2026	900200	8487	US BANK		humanity	Oct 2026	247-55500-224	320.00
10/26	10/21/2026	900200	8487	US BANK		sling	Oct 2026	247-55500-224	68.56
10/26	10/21/2026	900200	8487	US BANK		zoom for wafc classes	Oct 2026	247-55500-224	63.96
10/26	10/21/2026	900200	8487	US BANK		air fresheners	Oct 2026	247-55500-246	21.84
10/26	10/21/2026	900200	8487	US BANK		replacement hose	Oct 2026	247-55500-246	25.00
10/26	10/21/2026	900200	8487	US BANK		gum scrapers, bleach sprayer	Oct 2026	247-55500-246	49.94
10/26	10/21/2026	900200	8487	US BANK		resistance bands	Oct 2026	247-55500-310	18.65
10/26	10/21/2026	900200	8487	US BANK		key tags	Oct 2026	247-55500-656	796.38
10/26	10/21/2026	900200	8487	US BANK		first aid	Oct 2026	247-55600-310	47.48
10/26	10/21/2026	900200	8487	US BANK		swim lesson toys	Oct 2026	247-55600-310	22.29
10/26	10/21/2026	900200	8487	US BANK		first aid books	Oct 2026	247-55600-310	85.02
10/26	10/21/2026	900200	8487	US BANK		items for pumpkins in the pool and spooky splash	Oct 2026	247-55600-310	156.24
10/26	10/21/2026	900200	8487	US BANK		spooky splash item	Oct 2026	247-55600-310	16.26
10/26	10/21/2026	900200	8487	US BANK		spooky splash and pumpkins supplies	Oct 2026	247-55600-310	79.46
10/26	10/21/2026	900200	8487	US BANK		pumpkins	Oct 2026	247-55600-310	55.72
10/26	10/21/2026	900200	8487	US BANK		decorations	Oct 2026	247-55600-310	18.50
10/26	10/21/2026	900200	8487	US BANK		pumpkins	Oct 2026	247-55600-310	39.96
10/26	10/21/2026	900200	8487	US BANK		pumpkins	Oct 2026	247-55600-310	75.36
10/26	10/21/2026	900200	8487	US BANK		food for staff working event	Oct 2026	247-55600-310	58.86
10/26	10/21/2026	900200	8487	US BANK		hip packs, suits for guards	Oct 2026	247-55600-310	167.20
10/26	10/21/2026	900200	8487	US BANK		first aid/cpr	Oct 2026	247-55600-344	126.00
10/26	10/21/2026	900200	8487	US BANK		first aid/cpr	Oct 2026	247-55600-344	126.00
10/26	10/21/2026	900200	8487	US BANK		underwater tile adhesive	Oct 2026	247-55600-346	19.99
10/26	10/21/2026	900200	8487	US BANK		silicone tape/2 clamps	Oct 2026	247-55700-355	19.17
10/26	10/21/2026	900200	8487	US BANK		towels	Oct 2026	247-55800-310	113.84
10/26	10/21/2026	900200	8487	US BANK		double sided tape, putty	Oct 2026	247-55800-310	36.16
10/26	10/21/2026	900200	8487	US BANK		bells for front doors	Oct 2026	247-55800-310	18.98

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/26	10/21/2026	900200	8487	US BANK		command hooks	Oct 2026	247-55800-310	31.57
10/26	10/21/2026	900200	8487	US BANK		treat bags	Oct 2026	247-55800-310	9.89
10/26	10/21/2026	900200	8487	US BANK		door signs supplies	Oct 2026	247-55800-324	97.96
10/26	10/21/2026	900200	8487	US BANK		hand san/dis wipes/hand.hair&body wash	Oct 2026	247-55800-310	1,080.66
10/26	10/21/2026	900200	8487	US BANK		display products, tripod for recording	Oct 2026	247-55800-324	122.88
10/26	10/21/2026	900200	8487	US BANK		yard signs	Oct 2026	247-55800-324	241.39
10/26	10/21/2026	900200	8487	US BANK		display case items	Oct 2026	247-55800-324	39.87
10/26	10/21/2026	900200	8487	US BANK		facebook ad	Oct 2026	247-55800-324	9.91
10/26	10/21/2026	900200	8487	US BANK		cups for concessions	Oct 2026	247-55800-342	54.99
10/26	10/21/2026	900200	8487	US BANK		plates for concessions	Oct 2026	247-55800-342	29.49
10/26	10/21/2026	900200	8487	US BANK		drinks for concessions	Oct 2026	247-55800-342	135.99
10/26	10/21/2026	900200	8487	US BANK		drinks for concessions	Oct 2026	247-55800-342	141.63
10/26	10/21/2026	900200	8487	US BANK		concessions supplies	Oct 2026	247-55800-342	377.97
10/26	10/21/2026	900200	8487	US BANK		concessions supplies	Oct 2026	247-55800-342	100.33
10/26	10/21/2026	900200	8487	US BANK		WAFC Concession Items	Oct 2026	247-55800-342	255.98
10/26	10/21/2026	900200	8487	US BANK		locks for pro shop	Oct 2026	247-55800-346	33.24
10/26	10/21/2026	900200	8487	US BANK		Pool Pump Drive VSD Replacement	Oct 2026	247-55800-820	6,075.00
Total 247:									39,860.77
248									
10/26	10/08/2026	101083	10454	KIGER, GARY		VAN DRIVING	9-21-26	248-47100-55	15.00
10/26	10/22/2026	101148	4606	ATKIELSKI, ADELAIDE		VAN DRIVING 9-25/10-8	10-16-26	248-55115-342	31.00
10/26	10/22/2026	101155	10454	KIGER, GARY		VAN DRIVING	10-16-26	248-55115-342	12.00
10/26	10/22/2026	101163	7426	SCHEDULES PLUS LLC		2Q26-4Q26 QUARTERLY USAGE FEES	2976	248-55115-224	90.00
10/26	10/21/2026	900200	8487	US BANK		Cricut Membership	Oct 2026	248-55110-320	10.54
10/26	10/21/2026	900200	8487	US BANK		cricut Membership	Oct 2026	248-55110-320	10.54
10/26	10/21/2026	900200	8487	US BANK		Ice Cream for Maddi and Kevin while at NRPA conferance	Oct 2026	248-55110-330	25.71
10/26	10/21/2026	900200	8487	US BANK		Dinner while at NRPA Conference	Oct 2026	248-55110-330	35.98
10/26	10/21/2026	900200	8487	US BANK		Airport Breakfast	Oct 2026	248-55110-330	21.69
10/26	10/21/2026	900200	8487	US BANK		Philly dinner	Oct 2026	248-55110-330	19.99
10/26	10/21/2026	900200	8487	US BANK		Philly lunch	Oct 2026	248-55110-330	14.37
10/26	10/21/2026	900200	8487	US BANK		Philly lunch	Oct 2026	248-55110-330	23.60
10/26	10/21/2026	900200	8487	US BANK		Lunch meal-travel	Oct 2026	248-55110-330	8.93
10/26	10/21/2026	900200	8487	US BANK		dinner- travel	Oct 2026	248-55110-330	4.71
10/26	10/21/2026	900200	8487	US BANK		Lunch meal-travel	Oct 2026	248-55110-330	8.23
10/26	10/21/2026	900200	8487	US BANK		Hotel stay for conference	Oct 2026	248-55110-330	220.00
10/26	10/21/2026	900200	8487	US BANK		Maddi airline ticket change from Jamie	Oct 2026	248-55110-330	105.01
10/26	10/21/2026	900200	8487	US BANK		Uber ride from airport NRPA	Oct 2026	248-55110-330	48.99

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/26	10/21/2026	900200	8487	US BANK		Lunch for kevin and maddi in philly. $14.99 to be returned	Oct 2026	248-55110-330	69.71
10/26	10/21/2026	900200	8487	US BANK		Uber trip to social event NRPA	Oct 2026	248-55110-330	36.98
10/26	10/21/2026	900200	8487	US BANK		Dinner Kevin and Maddi philly	Oct 2026	248-55110-330	31.30
10/26	10/21/2026	900200	8487	US BANK		Uber trip to social event NRPA	Oct 2026	248-55110-330	26.98
10/26	10/21/2026	900200	8487	US BANK		Kevin and Maddi dinner Philly NRPA. 70.40 to be returned.	Oct 2026	248-55110-330	139.65
10/26	10/21/2026	900200	8487	US BANK		Breakfast for Kevin and Maddi	Oct 2026	248-55110-330	18.89
10/26	10/21/2026	900200	8487	US BANK		Kevin and Maddi dinner in Philly, NRPA 46 to be returned	Oct 2026	248-55110-330	118.85
10/26	10/21/2026	900200	8487	US BANK		Kevin Dinner in Philly NRPA	Oct 2026	248-55110-330	27.21
10/26	10/21/2026	900200	8487	US BANK		Uber from hotel to airport philly NRPA	Oct 2026	248-55110-330	85.99
10/26	10/21/2026	900200	8487	US BANK		Kevin and Maddi dinner Philly NRPA. 63.65 to be returned.	Oct 2026	248-55110-330	137.65
10/26	10/21/2026	900200	8487	US BANK		Parking at Midway Airport for the Week Kevin and Maddi to N	Oct 2026	248-55110-330	90.00
10/26	10/21/2026	900200	8487	US BANK		Breakfast for Maddi Philly Airport return trip	Oct 2026	248-55110-330	5.32
10/26	10/21/2026	900200	8487	US BANK		Breakfast for Kevin Philly Airport return trip	Oct 2026	248-55110-330	19.23
10/26	10/21/2026	900200	8487	US BANK		Personal Charge to be reimbursed	Oct 2026	248-55110-330	69.99
10/26	10/21/2026	900200	8487	US BANK		Food Truck Fest Bouncy House	Oct 2026	248-55110-412	310.00
10/26	10/21/2026	900200	8487	US BANK		Food Truck Fest Supplies for Band	Oct 2026	248-55110-412	16.59
10/26	10/21/2026	900200	8487	US BANK		Cheer shirts	Oct 2026	248-55110-415	295.80
10/26	10/21/2026	900200	8487	US BANK		Ref shirts, whistles and stop watches for flag football	Oct 2026	248-55110-435	119.14
10/26	10/21/2026	900200	8487	US BANK		Craft supplies	Oct 2026	248-55110-475	17.31
10/26	10/21/2026	900200	8487	US BANK		After School snack	Oct 2026	248-55110-475	58.52
10/26	10/21/2026	900200	8487	US BANK		After School snack	Oct 2026	248-55110-475	30.72
10/26	10/21/2026	900200	8487	US BANK		After School snack	Oct 2026	248-55110-475	114.84
10/26	10/21/2026	900200	8487	US BANK		Rainbow loom	Oct 2026	248-55110-475	19.11
10/26	10/21/2026	900200	8487	US BANK		Fort building kit	Oct 2026	248-55110-475	83.74
10/26	10/21/2026	900200	8487	US BANK		Fort building sheets	Oct 2026	248-55110-475	31.68
10/26	10/21/2026	900200	8487	US BANK		Geo Dome connectors for Christmas at Cravath	Oct 2026	248-55110-486	406.00
10/26	10/21/2026	900200	8487	US BANK		WASC conference items	Oct 2026	248-55115-211	30.31
10/26	10/21/2026	900200	8487	US BANK		WASC conference items	Oct 2026	248-55115-211	3.14
10/26	10/21/2026	900200	8487	US BANK		constant contact	Oct 2026	248-55115-310	160.36
10/26	10/21/2026	900200	8487	US BANK		office supplies portfolio	Oct 2026	248-55115-310	18.97
10/26	10/21/2026	900200	8487	US BANK		bingo bins	Oct 2026	248-55115-342	19.94
10/26	10/21/2026	900200	8487	US BANK		movie items popcorn bowls cups filter for coffee	Oct 2026	248-55115-342	25.73
10/26	10/21/2026	900200	8487	US BANK		Seniors In The Park Program Supplies	Oct 2026	248-55115-342	43.10
10/26	10/21/2026	900200	8487	US BANK		Seniors In The Park Movie Pizza	Oct 2026	248-55115-342	28.45
10/26	10/21/2026	900200	8487	US BANK		Seniors In The Park Meet Ashley Program Supplies	Oct 2026	248-55115-342	42.16
Total 248:									3,459.65

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249									
10/26	10/08/2026	101076	291	GORDON FLESCH CO INC		OCT 2026 COPIER LEASE	I612496	249-52280-310	108.38
10/26	10/08/2026	101098	9529	SIREN SERVICES LLC		#1232 ON BOARD AIR COMPRESSOR REPLACE	5524	249-52280-241	2,014.69
10/26	10/15/2026	101117	9146	10-33 VEHICLE SEVICES LLC		COAX ADAPTER REPAIR	4726	249-52280-241	315.60
10/26	10/15/2026	101117	9146	10-33 VEHICLE SEVICES LLC		#1275 BATTERY REPAIR	4731	249-52280-241	486.40
10/26	10/15/2026	101126	10047	ECP SERVICES LLC		SEP 2026 COMMISSION	2727	249-52270-345	2,427.64
10/26	10/15/2026	101128	151	FORT HEALTHCARE		12 BLS PROVIDER E CARDS	IVC011839	249-52270-211	48.00
10/26	10/15/2026	101128	151	FORT HEALTHCARE		1 BLS PROFVIDER E CARD	IVC011845	249-52270-211	4.00
10/26	10/15/2026	101128	151	FORT HEALTHCARE		9 BLS PROVIDER E0CARDS	IVC011849	249-52270-211	36.00
10/26	10/15/2026	101134	9455	KWIK TRIP INC		SEP 2026 FUEL PURCHASES	SEP 2026	249-52270-351	1,901.82
10/26	10/15/2026	101134	9455	KWIK TRIP INC		SEP 2026 FUEL PURCHASES	SEP 2026	249-52280-351	843.27
10/26	10/22/2026	101152	151	FORT HEALTHCARE		8 BLS PROVIDER WF-16	IVC011861	249-52270-211	32.00
10/26	10/22/2026	101152	151	FORT HEALTHCARE		10 BLS PROVIDER WFD 15	IVC011862	249-52270-211	40.00
10/26	10/22/2026	101154	291	GORDON FLESCH CO INC		SEP 2026 COPIES CHARGE	IN15806511	249-52280-310	17.69
10/26	10/22/2026	101157	280	MADISON AREA TECHNICAL CO		FF II STATE PRACTICAL EXAM O'FLANAGAN	10-22-26	249-52280-211	80.00
10/26	10/22/2026	101165	9529	SIREN SERVICES LLC		PUMP TESTING AND SERVICING	5571	249-52280-241	726.66
10/26	10/30/2026	101178	9892	GORDIE BOUCHER FORD OF J		#1279 BRAKES AND TIRES	730565	249-52280-242	114.06
10/26	10/30/2026	101178	9892	GORDIE BOUCHER FORD OF J		#1275 BRAKES AND TIRES	730594	249-52280-242	114.06
10/26	10/30/2026	101179	291	GORDON FLESCH CO INC		NOV 2026 COPIER LEASE	I620552	249-52280-310	108.38
10/26	10/21/2026	900200	8487	US BANK		CPR trainers	Oct 2026	249-52270-310	49.51
10/26	10/21/2026	900200	8487	US BANK		Sep 2026 Cooler Rent	Oct 2026	249-52270-310	40.95
10/26	10/21/2026	900200	8487	US BANK		hole saw/hex bit	Oct 2026	249-52270-310	31.38
10/26	10/21/2026	900200	8487	US BANK		2 office chairs	Oct 2026	249-52270-310	479.97
10/26	10/21/2026	900200	8487	US BANK		Medical supplies	Oct 2026	249-52270-342	715.21
10/26	10/21/2026	900200	8487	US BANK		Medical supplies	Oct 2026	249-52270-342	967.74
10/26	10/21/2026	900200	8487	US BANK		Medical supplies	Oct 2026	249-52270-342	967.74
10/26	10/21/2026	900200	8487	US BANK		Medical supplies	Oct 2026	249-52270-342	66.68
10/26	10/21/2026	900200	8487	US BANK		Medical supplies	Oct 2026	249-52270-342	1,215.00
10/26	10/21/2026	900200	8487	US BANK		Medical supplies	Oct 2026	249-52270-342	661.77
10/26	10/21/2026	900200	8487	US BANK		Medical supplies	Oct 2026	249-52270-342	175.99
10/26	10/21/2026	900200	8487	US BANK		Medical supplies	Oct 2026	249-52270-342	88.95
10/26	10/21/2026	900200	8487	US BANK		FDIC connections housing	Oct 2026	249-52280-211	8.00
10/26	10/21/2026	900200	8487	US BANK		FDIC connections housing	Oct 2026	249-52280-211	8.00
10/26	10/21/2026	900200	8487	US BANK		FDIC connections housing	Oct 2026	249-52280-211	8.00
10/26	10/21/2026	900200	8487	US BANK		FDIC connections housing	Oct 2026	249-52280-211	8.00
10/26	10/21/2026	900200	8487	US BANK		4 2027 FDIC conf	Oct 2026	249-52280-211	5,460.00
10/26	10/21/2026	900200	8487	US BANK		4 storage buckets/10 ratchet straps	Oct 2026	249-52280-241	83.90
10/26	10/21/2026	900200	8487	US BANK		20pk tie rope ties offs	Oct 2026	249-52280-241	44.99
10/26	10/21/2026	900200	8487	US BANK		pipes/tubing/nuts/bolts	Oct 2026	249-52280-242	52.71

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/26	10/21/2026	900200	8487	US BANK		misc fasteners	Oct 2026	249-52280-310	4.20
10/26	10/21/2026	900200	8487	US BANK		cable ties	Oct 2026	249-52280-310	31.99
10/26	10/21/2026	900200	8487	US BANK		union fitting valve	Oct 2026	249-52280-310	26.36
10/26	10/21/2026	900200	8487	US BANK		2 office chairs	Oct 2026	249-52280-310	479.97
10/26	10/21/2026	900200	8487	US BANK		air compressor test postage	Oct 2026	249-52280-310	8.75
10/26	10/21/2026	900200	8487	US BANK		PVC trap adapter	Oct 2026	249-52290-245	3.09
10/26	10/21/2026	900200	8487	US BANK		training meals	Oct 2026	249-52290-325	75.38
10/26	10/21/2026	900200	8487	US BANK		training meals	Oct 2026	249-52290-325	27.96
10/26	10/21/2026	900200	8487	US BANK		training meals	Oct 2026	249-52290-325	50.56
Total 249:									21,261.40
250									
10/26	10/15/2026	101133	394	KRIZSAN'S TREE SERVICE INC		841 E NORTH ST TREE TRIM/INDIAN MOUND PARK TREE	4338	250-56130-219	700.00
Total 250:									700.00
271									
10/26	10/15/2026	101124	6478	CITIES & VILLAGES MUTUAL IN		SIR CLAIM PR075061 MICHAEL MANKOWSKI	578	271-51920-350	6,932.00
10/26	10/22/2026	101171	9712	WIRTH + BAYNARD LAW OFFIC		MICHAEL MANKOWSKI V. COW CASE 26CV645 CLAIM NO	862	271-51920-350	2,921.00
Total 271:									9,853.00
280									
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 2026 Street Improvements (1407.157) Design	244520	280-57500-821	5,144.95
10/26	10/21/2026	900200	8487	US BANK		60 X 60"" 6 MIL POLY BAGS	Oct 2026	280-57500-805	154.01
10/26	10/21/2026	900200	8487	US BANK		200 ft of treated lumber	Oct 2026	280-57500-805	422.90
10/26	10/21/2026	900200	8487	US BANK		lumber for WI St Sidewalk	Oct 2026	280-57500-805	676.64
10/26	10/21/2026	900200	8487	US BANK		misc fasteners/lumber	Oct 2026	280-57500-805	455.80
10/26	10/21/2026	900200	8487	US BANK		WI St sidewalk supplies	Oct 2026	280-57500-805	182.83
10/26	10/21/2026	900200	8487	US BANK		lumber	Oct 2026	280-57500-805	35.25
10/26	10/21/2026	900200	8487	US BANK		SIDEWALK REPAIR	Oct 2026	280-57500-805	715.50
Total 280:									7,787.88
410									
10/26	10/08/2026	101068	10422	COMBS & ASSOCIATES		PRELIM CSM JEFFERSON CO	12848A	410-57660-219	500.00
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Business Park Wetlands Review and Exemption	244085	410-57660-219	2,075.28
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 2026 Street Improvements (1407.157) Univ/Tech	244520	410-57660-295	3,601.47

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Total 410:									6,176.75	
411										
10/26	10/22/2026	101156	9843	LYNCH & ASSOC-ENG CONSTU		STONEHAVEN E BLUFF RD LOTS 7-10 PLAT REVIEW/STA	16298	411-57660-213	3,366.70	
Total 411:									3,366.70	
441										
10/26	10/22/2026	101151	2257	FORT COMMUNITY CREDIT UNI		421 S WHITON ST DWN PAY ASSIS LN /BIR 00018A SAMA	421 S WHIT	441-57660-300	25,000.00	
Total 441:									25,000.00	
450										
10/26	10/08/2026	101075	8961	GILBANK CONSTRUCTION INC		PAY APP 5 SEP 2026 PD EVID STG	PAY APP 5	450-55000-818	100,789.30	
10/26	10/15/2026	101145	195	WI DEPT OF TRANSPORTATION		AUG 2026 WALWORTH AVE ROADWAY/NONPARTICIP	395-0000455	450-54000-866	162.00	
10/26	10/22/2026	101147	10101	ANGUS-YOUNG ASSOCIATES I		SEP 2026 PD EVIDENCE STG BLDG (80440)	80440-15	450-55000-818	790.00	
10/26	10/22/2026	101159	10065	OBERLE ENGINEERING AND M		DAM RAILING ENGINEERING/FABRICATION	104	450-58000-813	3,400.00	
10/26	10/29/2026	101159	10065	OBERLE ENGINEERING AND M		DAM RAILING ENGINEERING/FABRICATION	104	450-58000-813	3,400.00-	V
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Lead Service Line Replacement (1407.141)	244518	450-54000-874	753.25	
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Jefferson St Reconstruction (1407.165)	244522	450-54000-868	7,209.10	
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Main Street/Franklin Street Inspection (1407.166)	244522	450-54000-802	1,258.35	
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Putnam Reconstruction (1407.164)	244522	450-54000-863	227.00	
10/26	10/30/2026	101177	8961	GILBANK CONSTRUCTION INC		PAY APP 6 WWPD EVIDENCE STG	PAY APP 6	450-55000-818	211,177.40	
10/26	10/30/2026	101181	10065	JAMES W OBERLE		DAM RAILING ENGINEERING/FABRICATION	104	450-58000-813	3,400.00	
10/26	10/30/2026	101183	8356	LAKE & POND SOLUTIONS LLC		FOUNTAIN AERATOR REMOVAL/CLEAN/STG	25684	450-58100-829	520.00	
10/26	10/30/2026	101189	5689	ROCK ROAD COMPANIES INC		PAY APP 3 JEFFERSON STREET RECON (3-2026)	PAY APP 3 J	450-54000-868	6,284.44	
10/26	10/21/2026	900200	8487	US BANK		Three double secure cabinets for evidence garage	Oct 2026	450-55000-818	1,037.91	
10/26	10/21/2026	900200	8487	US BANK		Fridge and freezer for evidence garage evidence storage	Oct 2026	450-55000-818	2,097.34	
10/26	10/21/2026	900200	8487	US BANK		Moveable walls for Evidence Garage training space	Oct 2026	450-55000-818	4,901.43	
10/26	10/21/2026	900200	8487	US BANK		caulk gun/sealant	Oct 2026	450-58000-899	834.20	
10/26	10/21/2026	900200	8487	US BANK		Cravath Lakefront Bid request	Oct 2026	450-58000-899	27.36	
10/26	10/21/2026	900200	8487	US BANK		Lake Leaders Lodging for Dujardin	Oct 2026	450-58100-829	202.00	
10/26	10/21/2026	900200	8487	US BANK		Lake Leaders Program Gas for Park & Rec Car	Oct 2026	450-58100-829	54.37	
Total 450:									341,725.45	
452										
10/26	10/21/2026	900200	8487	US BANK		drain cleaner	Oct 2026	452-57500-820	15.88	

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Total 452:									15.88
610									
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		WELL 8-E COMMERCIAL AVE	SEP 2026	610-61935-220	9.17
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		WELL 8-INDIAN MOUND	SEP 2026	610-61935-220	6.93
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		CARRIAGE DR PUMP HOUSE	SEP 2026	610-61935-220	11.00
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		WATER PLANT	SEP 2026	610-61935-220	88.95
10/26	10/08/2026	101073	5996	FERGUSON WATERWORKS #14		EXECUTIVE/UNIVERSAL WATER MAIN TIE IN PARTS	0486776	610-61651-350	6,436.26
10/26	10/08/2026	101076	291	GORDON FLESCH CO INC		OCT 2026 COPIER LEASE	I612496	610-61921-310	102.34
10/26	10/08/2026	101080	9376	HYDRO CORP LLC		OCT 2026 MUNI CROSS CONTROL	CI-16164	610-61923-210	2,209.87
10/26	10/08/2026	101094	9977	PRIMADATA LLC		SEP 2026 POSTAGE	76739	610-61921-310	481.40
10/26	10/08/2026	101095	348	PUBLIC SERV COMM OF WI		2026-2026 ADVANCE ASSESSMENT	RA27-I-0652	610-61928-210	3,069.24
10/26	10/08/2026	101096	2701	RR WALTON & COMPANY		PAY APP 1 UNIVERSAL BLVD WATER MAIN (5-2026)	PAY APP 1 U	610-61936-820	162,938.38
10/26	10/15/2026	101123	1077	BRIGHT NIGHTS INC		STG RM BATHROOM BUILD OUT	8179	610-61936-820	1,410.00
10/26	10/15/2026	101129	493	JAECKEL BROS INC		9-8-26 ELIZABETH ST RD GRAVEL EMERGENCY BACK H	36069	610-61651-350	1,982.78
10/26	10/15/2026	101129	493	JAECKEL BROS INC		9-10-26 WI DR EMERGENCY BACK HOE AND LIME ROCK	36071	610-61651-350	2,267.29
10/26	10/15/2026	101138	4196	QUADIENT FINANCE USA INC		4Q26 MACHINE LEASE/FEES	SEP 2026	610-61921-310	5.05
10/26	10/15/2026	101139	2701	RR WALTON & COMPANY		SHOP BATHROOM BUILD OUT STALLS/DOORS	4528	610-61936-820	17,830.91
10/26	10/15/2026	101143	10468	WESTRUM LEAK DETECTION I		9/23/26 LEAK DETECTION SURVEY	6202	610-61923-210	9,400.00
10/26	10/22/2026	101154	291	GORDON FLESCH CO INC		SEP 2026 COPIES CHARGE	IN15806511	610-61921-310	13.29
10/26	10/22/2026	101154	291	GORDON FLESCH CO INC		SEP 2026 SUPPLIES SURCHARGE	IN15806511	610-61921-310	1.35
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Jefferson St Reconstruction (1407.147)	244084	610-61936-820	623.09
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Hoffmann Property Utility Capacity	244085	610-61923-210	968.19
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Well 5 Filter Issues	244085	610-61923-210	2,982.49
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Lead Service Line Replacement (1407.141)	244518	610-61936-820	753.25
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 WELL 7 MODIFICATION CONSTRUCTION (1407.	244519	610-61936-820	198.82
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 2026 Street Improvements (1407.157) Well 9 Road	244520	610-61936-820	1,543.48
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Jefferson St Reconstruction (1407.165)	244522	610-61936-820	7,209.10
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Putnam Reconstruction (1407.164) Inspection	244522	610-61936-820	227.00
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Universal Blvd Water Main (1407.167)	244522	610-61936-820	5,313.73
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00007-1130 Carriage-Meter 1	SEP 2026	610-61620-220	7,027.66
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00018-E Lauderdale ST	SEP 2026	610-61620-220	7,119.35
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00036-308 Fremont	SEP 2026	610-61620-220	2,742.90
10/26	10/22/2026	101168	25	WE ENERGIES		Gas-0713499904-00043-308 Fremont	SEP 2026	610-61620-220	33.29
10/26	10/22/2026	101168	25	WE ENERGIES		Gas-0713499904-00063-Carriage Dr.	SEP 2026	610-61620-220	9.90
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00074-Well #9	SEP 2026	610-61620-220	8,207.81
10/26	10/22/2026	101168	25	WE ENERGIES		Gas-0713499904-00075-951 Commercial Ave.	SEP 2026	610-61620-220	21.10
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00089-Cravath & Wood Sts.	SEP 2026	610-61620-220	562.08

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10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00090-Comm Ave. well	SEP 2026	610-61620-220	7,897.56
10/26	10/22/2026	101168	25	WE ENERGIES		Elec/Gas-0713499904-00110-320 Fremont	SEP 2026	610-61620-220	325.23
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00035-Coburn Lane Hill	SEP 2026	610-61620-220	36.76
10/26	10/30/2026	101173	10471	ELEMECH INC		WELL #8 BULK FILL STATION PIPING ENCLOSURE/SOFT	22995	610-61936-820	49,365.00
10/26	10/30/2026	101176	5996	FERGUSON WATERWORKS #14		20 CURB BOX EXT/35 CURB BOX LIDS	0488303	610-61653-350	1,826.94
10/26	10/30/2026	101179	291	GORDON FLESCH CO INC		NOV 2026 COPIER LEASE	I620552	610-61921-310	102.34
10/26	10/30/2026	101186	1335	NORTHERN LAKE SERVICE INC		4Q26 QUARTERLY AMMONIA TEST	2618715	610-61630-310	120.20
10/26	10/30/2026	101187	9993	PRO LANDSCAPE SUPPLY		LANDSCAPING FOR WELL#7 STAND PIPE REPAIR	1122578	610-61620-350	121.40
10/26	10/30/2026	101189	5689	ROCK ROAD COMPANIES INC		PAY APP 3 JEFFERSON STREET RECON (3-2026)	PAY APP 3 J	610-61936-820	128,481.23
10/26	10/30/2026	101190	2701	RR WALTON & COMPANY		curb repair for h#10 w62 whitewaater	4533	610-61654-350	1,400.00
10/26	10/30/2026	101196	20	WHITEWATER LIMESTONE INC		LIMESTONE H#10 W WHITEWATER REPAIR	32959	610-61654-350	562.48
10/26	10/21/2026	900200	8487	US BANK		KD CO PLUGINS	Oct 2026	610-61620-310	73.94
10/26	10/21/2026	900200	8487	US BANK		OFFICE SUPPLIES	Oct 2026	610-61620-310	77.77
10/26	10/21/2026	900200	8487	US BANK		caulk gun/flex coupling	Oct 2026	610-61620-350	34.98
10/26	10/21/2026	900200	8487	US BANK		2 sponge/2 bucket	Oct 2026	610-61620-350	19.96
10/26	10/21/2026	900200	8487	US BANK		shop garage drain pipe concrete	Oct 2026	610-61620-350	60.36
10/26	10/21/2026	900200	8487	US BANK		shop garage drain pipe PVC pipes/glue	Oct 2026	610-61620-350	66.94
10/26	10/21/2026	900200	8487	US BANK		DPWWW DOT Drug Screen - Kraus	Oct 2026	610-61630-154	107.00
10/26	10/21/2026	900200	8487	US BANK		FLUORIDE TESTING	Oct 2026	610-61630-310	33.00
10/26	10/21/2026	900200	8487	US BANK		FLOURIDE TESTING	Oct 2026	610-61630-310	33.00
10/26	10/21/2026	900200	8487	US BANK		8X12/6X12 REP CLIPS	Oct 2026	610-61651-350	1,155.00
10/26	10/21/2026	900200	8487	US BANK		BLUE MARKING FLAGS FOR WATER LINES	Oct 2026	610-61651-350	142.30
10/26	10/21/2026	900200	8487	US BANK		REPAIRS TO ELIZABETH CURB/HIGHLAND AND ELIZABE	Oct 2026	610-61651-350	1,044.00
10/26	10/21/2026	900200	8487	US BANK		ORION CELLULAR LTE SER UNIT/BEACON FIXED NETWO	Oct 2026	610-61903-361	2,055.42
10/26	10/21/2026	900200	8487	US BANK		TRUCK HITCH FOR VAC ENCLOSED TRAILER	Oct 2026	610-61933-310	225.73
10/26	10/21/2026	900200	8487	US BANK		UNIFORMS	Oct 2026	610-61935-118	224.80
10/26	10/21/2026	900200	8487	US BANK		MATS AND BATHROOM SUPPLIES	Oct 2026	610-61935-350	205.00
Total 610:									449,605.79
620									
10/26	10/08/2026	101070	908	CRANE ENGINEERING SALES I		BLDG 800 WAS PUMP #1 STEEL WEAR PLATE	521758-00	620-62850-357	787.28
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		WASTEWATER STORMWATER	SEP 2026	620-62860-220	266.81
10/26	10/08/2026	101076	291	GORDON FLESCH CO INC		OCT 2026 COPIER LEASE	I612496	620-62820-310	102.34
10/26	10/08/2026	101081	217	JIM'S JANITORIAL SERVICE		SEP 2026 GEN CLEANING	16029	620-62860-245	350.00
10/26	10/08/2026	101089	6227	MULCAHY SHAW WATER INC		BLDG 600 EFFLUENT SAMPLER	327814	620-62870-310	3,906.40
10/26	10/08/2026	101094	9977	PRIMADATA LLC		SEP 2026 POSTAGE	76739	620-62810-310	481.40
10/26	10/08/2026	101111	25	WE ENERGIES		1407.147 COMPENSABLE COST LETTER JEFFERSON ST	WR 5246885	620-62810-820	83,259.24
10/26	10/15/2026	101121	3069	BATTERIES PLUS LLC		8 12V 9AH BATTERIES	P95184395	620-62840-310	289.36

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/26	10/15/2026	101138	4196	QUADIENT FINANCE USA INC		4Q26 MACHINE LEASE/FEES	SEP 2026	620-62810-310	1.01
10/26	10/15/2026	101140	1506	VISU-SEWER INC		2026 SANITARY SEWER CIPP PIPES(26206W)	40224	620-62810-825	70,520.00
10/26	10/22/2026	101153	133	FRAWLEY OIL CO INC		DEF FLUID	SEP 2026	620-62830-355	165.00
10/26	10/22/2026	101154	291	GORDON FLESCH CO INC		SEP 2026 COPIES CHARGE	IN15806511	620-62820-310	31.92
10/26	10/22/2026	101154	291	GORDON FLESCH CO INC		SEP 2026 SUPPLIES SURCHARGE	IN15806511	620-62820-310	1.35
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Vanderlip Pumping Station (1407.111)	244083	620-62810-820	791.50
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Jefferson St Reconstruction (1407.147)	244084	620-62810-820	623.10
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Jefferson St Reconstruction Inspection (1407.165)	244522	620-62810-820	7,209.10
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00042-Wastewater Plant	SEP 2026	620-62840-222	13,357.82
10/26	10/22/2026	101168	25	WE ENERGIES		Gas-0713499904-00004-Wastewater Plant	SEP 2026	620-62840-223	1,410.72
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00015-Park Crest Lift Station	SEP 2026	620-62830-222	114.65
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00023-Fremont Lift Station	SEP 2026	620-62830-222	144.06
10/26	10/22/2026	101168	25	WE ENERGIES		Gas-0713499904-00029-Fremont Lift Station	SEP 2026	620-62830-222	26.03
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00033-Beach Lift Station	SEP 2026	620-62830-222	195.55
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00049-Milwaukee St. lift	SEP 2026	620-62830-222	194.91
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00051-Oak St. sludge	SEP 2026	620-62830-222	71.66
10/26	10/22/2026	101168	25	WE ENERGIES		Gas-0713499904-00058-Park Crest Lift Station	SEP 2026	620-62830-222	22.61
10/26	10/22/2026	101168	25	WE ENERGIES		Gas-0713499904-00088-Beach Lift Station	SEP 2026	620-62840-223	23.98
10/26	10/22/2026	101168	25	WE ENERGIES		Electric-0713499904-00119-""New Vanderlip"" Lift Station	SEP 2026	620-62830-222	1,063.22
10/26	10/30/2026	101178	9892	GORDIE BOUCHER FORD OF J		#228 WWTP WATER PUMP REPAIR	731516	620-62840-355	946.68
10/26	10/30/2026	101179	291	GORDON FLESCH CO INC		NOV 2026 COPIER LEASE	I620552	620-62820-310	102.34
10/26	10/30/2026	101184	494	MENARDS - JOHNSON CREEK		2 TAPE MEASURES	11689	620-62840-310	15.94
10/26	10/30/2026	101185	6227	MULCAHY SHAW WATER INC		BLDG 600 EFF SAMPLER CAPACITOR/RELAY KIT	327855	620-62850-357	411.20
10/26	10/30/2026	101186	1335	NORTHERN LAKE SERVICE INC		OCT 2026 WW CHLORIDE TESTING	2318326	620-62870-295	48.80
10/26	10/30/2026	101186	1335	NORTHERN LAKE SERVICE INC		2026 WPDES PERMIT RENEWAL TESTING	2618812	620-62870-295	1,472.27
10/26	10/30/2026	101186	1335	NORTHERN LAKE SERVICE INC		2026 WPDES PERMIT RENEWAL TESTING	2618813	620-62870-295	1,472.27
10/26	10/30/2026	101186	1335	NORTHERN LAKE SERVICE INC		4Q26 QUARTERLY WW TEST	2619344	620-62870-295	1,056.28
10/26	10/30/2026	101189	5689	ROCK ROAD COMPANIES INC		PAY APP 3 JEFFERSON STREET RECON (3-2026)	PAY APP 3 J	620-62810-820	81,287.22
10/26	10/30/2026	101192	9344	SJE		FLOW CALIVRATRION OF EFF. & INFLUENT	CD99640437	620-62840-342	739.80
10/26	10/21/2026	900200	8487	US BANK		AMAZON WEB SERVICES FOR COLLECTIONS SEPTEMB	Oct 2026	620-62830-295	17.06
10/26	10/21/2026	900200	8487	US BANK		lift station gen heater hose	Oct 2026	620-62830-353	17.76
10/26	10/21/2026	900200	8487	US BANK		lift station gen coolant	Oct 2026	620-62830-353	10.99
10/26	10/21/2026	900200	8487	US BANK		Park Crest LS gen coolant	Oct 2026	620-62830-353	62.97
10/26	10/21/2026	900200	8487	US BANK		Park Crest LS Gen wire replacement kit	Oct 2026	620-62830-353	21.73
10/26	10/21/2026	900200	8487	US BANK		KRYLON QUICK-GREEN MARK PAINT	Oct 2026	620-62830-354	135.12
10/26	10/21/2026	900200	8487	US BANK		#226 OIL AND FILTER CHANGE, SET TIRE PRESSURES, R	Oct 2026	620-62830-355	97.39
10/26	10/21/2026	900200	8487	US BANK		UNIFORMS	Oct 2026	620-62840-118	283.80
10/26	10/21/2026	900200	8487	US BANK		uv protectant	Oct 2026	620-62840-310	13.67
10/26	10/21/2026	900200	8487	US BANK		PLANT OP SUPPLIES	Oct 2026	620-62840-310	37.88

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
10/26	10/21/2026	900200	8487	US BANK		PLANT OP SUPPLIES	Oct 2026	620-62840-310	318.67
10/26	10/21/2026	900200	8487	US BANK		PLANT OP SUPPLIES	Oct 2026	620-62840-310	5.88
10/26	10/21/2026	900200	8487	US BANK		PLANT OP SUPPLIES	Oct 2026	620-62840-310	49.06
10/26	10/21/2026	900200	8487	US BANK		PLANT OP SUPPLIES	Oct 2026	620-62840-310	64.25
10/26	10/21/2026	900200	8487	US BANK		MATS	Oct 2026	620-62840-310	234.95
10/26	10/21/2026	900200	8487	US BANK		#221 car wash/wax/air fresh	Oct 2026	620-62840-351	12.66
10/26	10/21/2026	900200	8487	US BANK		2 hydralic filter bldg 320 primaries	Oct 2026	620-62850-357	13.20
10/26	10/21/2026	900200	8487	US BANK		REPAIR PARTS FOR EQUIPMENT	Oct 2026	620-62850-357	247.12
10/26	10/21/2026	900200	8487	US BANK		BLDG 110 INFLUENT PUMP #3 INTAKE VALVE	Oct 2026	620-62850-357	1,550.79
10/26	10/21/2026	900200	8487	US BANK		SPRING RETURN ACTUATOR	Oct 2026	620-62850-357	502.48
10/26	10/21/2026	900200	8487	US BANK		3/4"" SWEAT SPRING LOADED CHECK VALVE	Oct 2026	620-62850-357	20.14
10/26	10/21/2026	900200	8487	US BANK		QD TAPER LOCK BUSHING	Oct 2026	620-62850-357	113.93
10/26	10/21/2026	900200	8487	US BANK		BLDG 200 AHU	Oct 2026	620-62850-357	64.94
10/26	10/21/2026	900200	8487	US BANK		spark plug/air filter for lawn mower	Oct 2026	620-62860-357	14.70
10/26	10/21/2026	900200	8487	US BANK		sealant for lawnmower	Oct 2026	620-62860-357	34.99
10/26	10/21/2026	900200	8487	US BANK		2 spark plugs	Oct 2026	620-62860-357	5.76
10/26	10/21/2026	900200	8487	US BANK		ICE FOR LAB	Oct 2026	620-62870-310	23.64
10/26	10/21/2026	900200	8487	US BANK		LAB SUPPLIES	Oct 2026	620-62870-310	22.50
10/26	10/21/2026	900200	8487	US BANK		LAB SUPPLIES	Oct 2026	620-62870-310	588.53
Total 620:									277,550.38
630									
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		1127 E BLUFF RD	SEP 2026	630-63440-350	9.17
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		502 E CRAVATH	SEP 2026	630-63440-350	6.42
10/26	10/08/2026	101072	2765	JFTCO INC		#449 MISC SEALS/CLIPS/WASHERS	PIMS053073	630-63600-352	10.06
10/26	10/08/2026	101072	2765	JFTCO INC		#449 MISC CLIPS/TUBES	PIMS053101	630-63600-352	194.73
10/26	10/08/2026	101072	2765	JFTCO INC		2 REDUCERS	PIMS053188	630-63600-352	16.26
10/26	10/08/2026	101094	9977	PRIMADATA LLC		SEP 2026 POSTAGE	76739	630-63300-310	240.70
10/26	10/08/2026	101096	2701	RR WALTON & COMPANY		PAY APP 1 UNIVERSAL BLVD WATER MAIN (5-2026)	PAY APP 1 U	630-63440-820	99,865.46
10/26	10/15/2026	101127	2765	JFTCO INC		#449 HOSE/REDUCERS/SEALS	PIMS053222	630-63600-352	601.85
10/26	10/15/2026	101127	2765	JFTCO INC		#449 TUBES	PIMS053222	630-63600-352	212.30
10/26	10/15/2026	101127	2765	JFTCO INC		#449 TUBES	PIMS053225	630-63600-352	178.74
10/26	10/15/2026	101127	2765	JFTCO INC		#449 2 MAKEUP HOSE	PIMS053312	630-63600-352	195.46
10/26	10/15/2026	101139	2701	RR WALTON & COMPANY		1660 MOUNDVIEW CR GUTTER/APRON REPAIR	4532	630-63300-310	6,859.12
10/26	10/22/2026	101154	291	GORDON FLESCH CO INC		SEP 2026 COPIES CHARGE	IN15806511	630-63300-310	10.13
10/26	10/22/2026	101154	291	GORDON FLESCH CO INC		SEP 2026 SUPPLIES SURCHARGE	IN15806511	630-63300-310	1.35
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 2026 Detention Basin Maintenance (1404.158)	244521	630-63440-820	894.63
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 2026 Detention Basin Maintenance (1404.168) - In	244522	630-63440-820	1,667.31

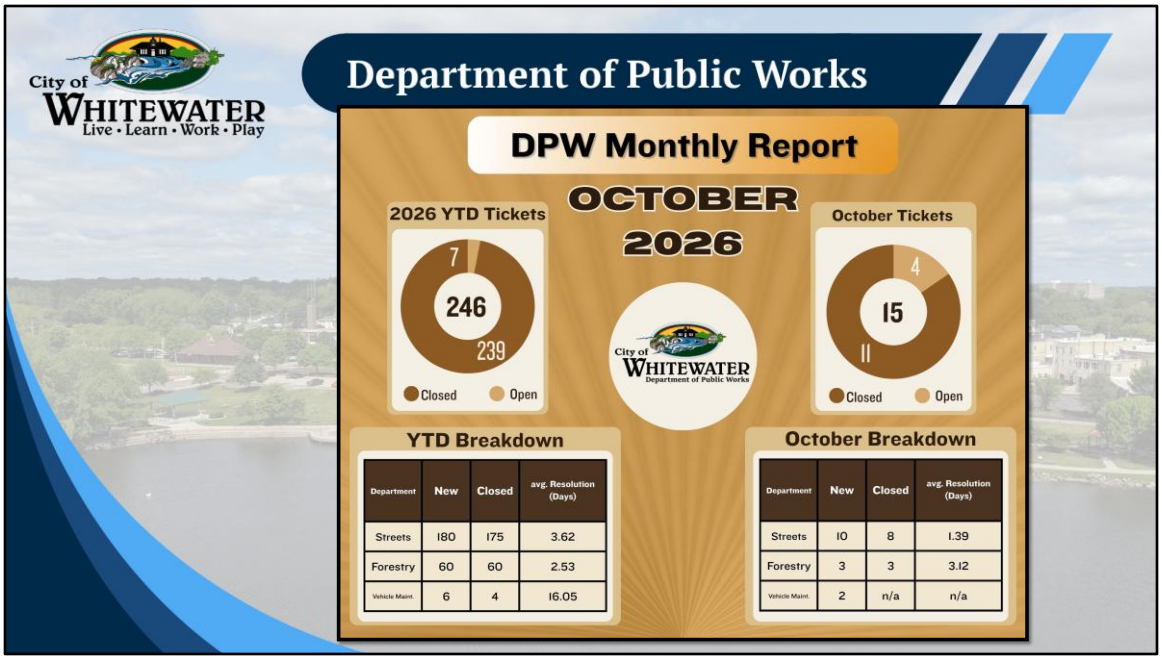
GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Jefferson St Reconstruction (1407.165)	244522	630-63440-820	7,209.10
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Putnam Reconstruction (1407.164)	244522	630-63440-820	226.99
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Universal Blvd Water Main (1407.167) Inspection	244522	630-63440-820	3,256.81
10/26	10/22/2026	101166	358	STRAND ASSOCIATES INC		OCT 2026 Starin Park Underground Wet Detention (1407.145	245018	630-63440-820	4,514.16
10/26	10/30/2026	101174	10257	ENER-CON INC.		18 HRS LEAVE/BRUSH GRINDING	65922(5009)	630-63600-352	28,440.00
10/26	10/30/2026	101175	2765	JFTCO INC		#449 HYDO FLUIDS	PIMS053403	630-63600-352	103.16
10/26	10/30/2026	101189	5689	ROCK ROAD COMPANIES INC		PAY APP 3 JEFFERSON STREET RECON (3-2026)	PAY APP 3 J	630-63440-820	187,506.01
10/26	10/30/2026	101195	9505	WATER RESOURCE ASSOC LL		IDDE OUTFALL INSPECTION PROGRAM CONSULTING SV	1171	630-63440-295	2,430.00
10/26	10/21/2026	900200	8487	US BANK		Towing of car after volunteer event	Oct 2026	630-63300-310	296.40
10/26	10/21/2026	900200	8487	US BANK		#429 hose connector for sweeper	Oct 2026	630-63310-353	4.49
Total 630:									344,950.81
900									
10/26	10/15/2026	101138	4196	QUADIENT FINANCE USA INC		4Q26 MACHINE LEASE/FEES	SEP 2026	900-56500-310	9.08
10/26	10/22/2026	101154	291	GORDON FLESCH CO INC		SEP 2026 COPIES CHARGE	IN15806511	900-56500-310	16.76
10/26	10/21/2026	900200	8487	US BANK		WEDA Fall Best Practices Conference	Oct 2026	900-56500-330	315.54
10/26	10/21/2026	900200	8487	US BANK		Tax refund for WEDA Fall Best Practices Conference.	Oct 2026	900-56500-330	37.54-
Total 900:									303.84
920									
10/26	10/08/2026	101063	7925	ABSOLUTE FIRE PROTECTION		2026 INNOV CENTER INSPECTION	1025-F51316	920-56500-310	440.00
10/26	10/08/2026	101064	38	ALSCO		SEP 2026 MAT SVCS INNOV CENTER	SEP 2026	920-56500-250	91.47
10/26	10/08/2026	101066	9234	BUCKINGHAM, DAN		OCT 2026 LAWN CARE SVCS INNOC CNTR	OCT 2026	920-56500-294	700.00
10/26	10/08/2026	101071	1	DEPT OF UTILITIES		1221 INNOVATION CTR	SEP 2026	920-56500-221	643.39
10/26	10/08/2026	101090	10183	PERFECTION PLUS INC		OCT 2026 JANITORIAL SVCS INNOV CNTR	316630	920-56500-246	1,967.53
10/26	10/08/2026	101101	8	UW WHITEWATER		REPLACEMENT FLAGS FOR INNOC CNTR	CIV-0012819	920-56500-250	66.67
10/26	10/08/2026	101110	25	WE ENERGIES		SEP 2026 PNXZT28952 INNOVATION CENTER	SEP 2026 IN	920-56500-222	5,915.32
10/26	10/15/2026	101119	10467	ANDERSON COMMERCIAL GRO		1221 INNOV DR STE 115 LEASE COMISSION	15541	920-56500-227	1,500.00
10/26	10/15/2026	101132	8825	KREATIVE SOLUTIONS LLC		SEP 2026 MARKETING SVCS	2359	920-56500-323	225.00
10/26	10/21/2026	900200	8487	US BANK		PEST CONTROL	Oct 2026	920-56500-245	384.35
10/26	10/21/2026	900200	8487	US BANK		2 cs kitchen twl	Oct 2026	920-56500-250	109.52
10/26	10/21/2026	900200	8487	US BANK		LED tube light	Oct 2026	920-56500-250	113.99
10/26	10/21/2026	900200	8487	US BANK		4 LED tube lights	Oct 2026	920-56500-250	455.96
Total 920:									12,613.20

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
Grand Totals:									2,009,166.92

Report Criteria:
Report type: GL detail
Check.Check number = 101058-101197,900200

M = Manual Check, V = Void Check


City of
WHITEWATER
Live • Learn • Work • Play
City Manager's Report
WITH JOHN WEIDL
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Boards & Commissions
Learn more about current openings and how to apply!
Landmarks, Aquatic Center Committee, Board of Zoning Appeals, Urban Forestry, along with several alternate positions currently open.



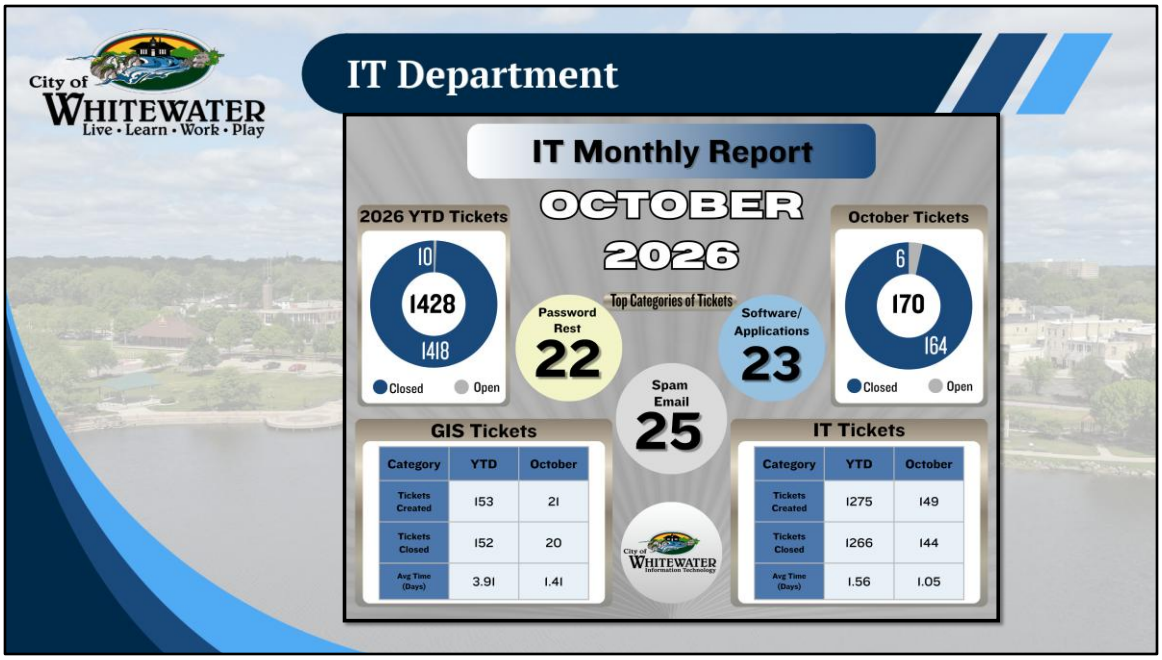
For the Week of November 2, 2026

- **In the Water Department, the fall water sampling for PFA's came back with No Detect in all major categories. Staff is nearing completion of the yearly valve turning program, fixed a water main leak on Douglas Court, working on the installation of the new bulk water filling station on Commercial Avenue, winterized all the well houses, and worked on fixing a valve at Well 7.**

- **In the Wastewater Department the debris body level sensor was replaced and recalibrated on the combo truck, the new sanitary sewer installed on Jefferson Street was mapped and uploaded into GIS, completed remaining permit renewal sampling, and uploaded slip lining videos into GIS. Additionally, the fall biosolids hauling was fully completed with the nice weather.**

- **In the Street Department, crews have been busy collecting bagged leaves and sweeping street curb lines. Staff also helped with election set up and tear down, performing snow equipment maintenance, streetlight and sign**

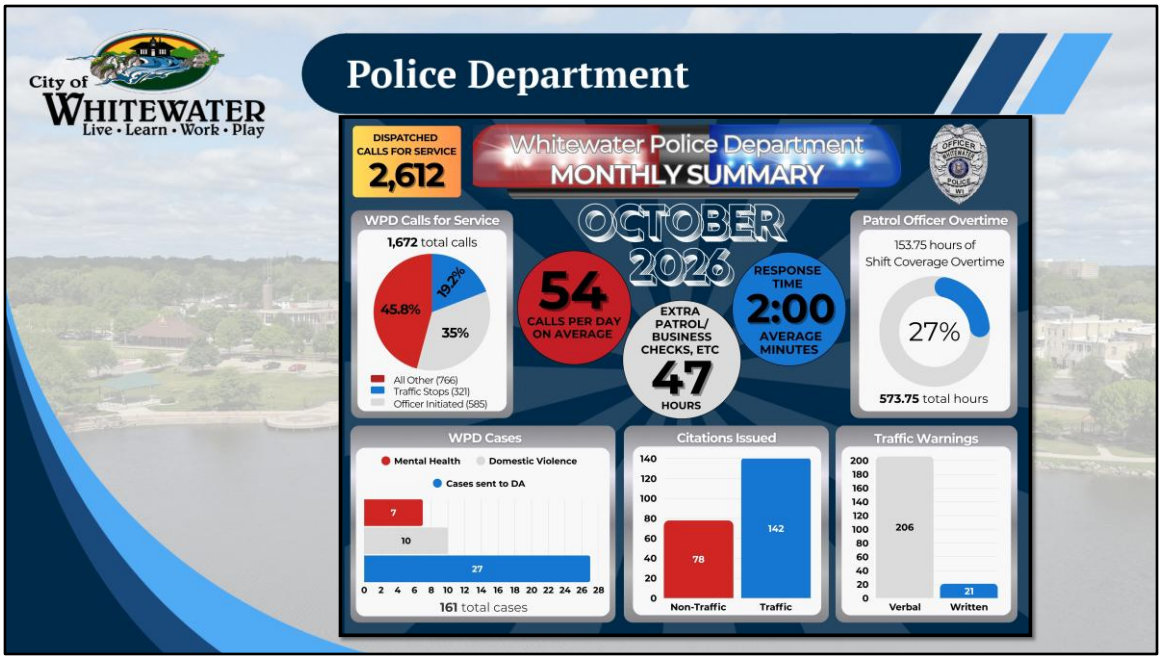
repair work, aerating soccer fields and compost pile maintenance.



Highlights

- **The Information Technology Department completed a significant firewall upgrade last week. This upgrade also required replacing some of our end-of-life Wi-Fi access points throughout city buildings. These upgrades ensure that our systems continue to be safe from outside attacks.**

- **Looking back in time a bit, we want to highlight Dan Boldt receiving his ArcGIS Online Administrator certificate back in July. Great job Dan!**



Highlights

- **Half of our sworn staff completed firearms training at the Walworth County range led by our in-house instructors. The rest of our staff will complete training next week.**

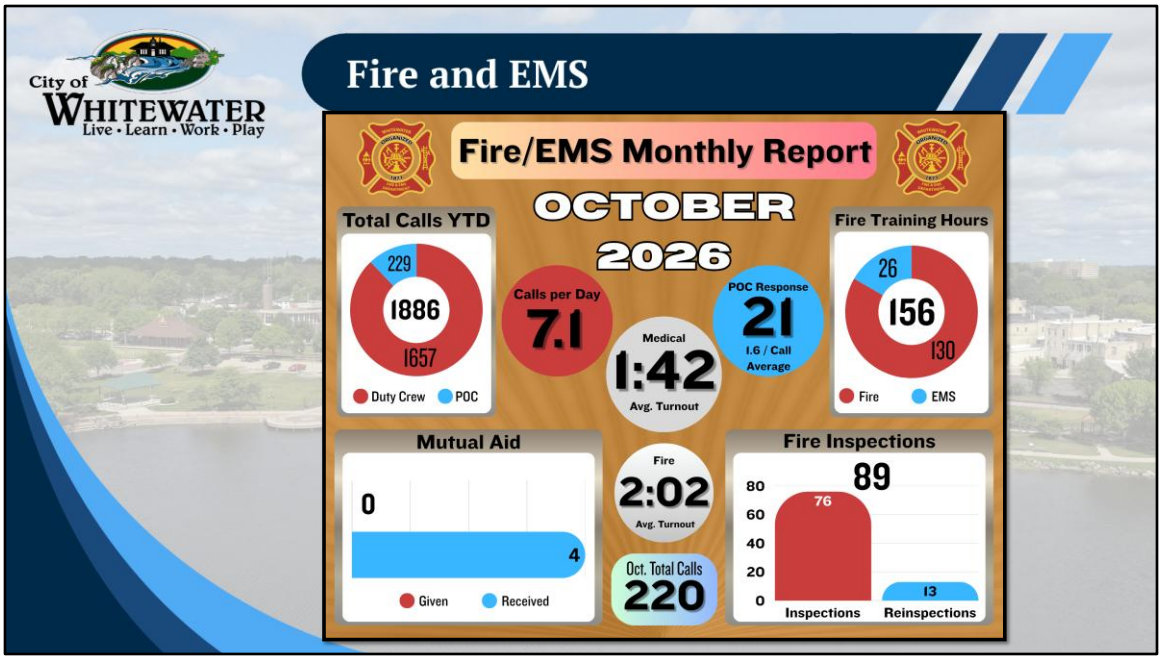
- **Command staff attended the Law Enforcement Academy graduation ceremony for officers Jacob Ihm (EEM), Alicia Radtke (Rat-KEE), Kayce Barthel (Bar-thul0, and Malekai Zoltowski (Zole-tow-skee) at Northeast Wisconsin Technical College in Green Bay.**

- **Our newest officers started two days of training here at WPD on high-liability areas like defensive tactics and emergency vehicle operation and control before they hit the road with our field training officers.**

Details

WPD is hiring a patrol officer. Interested applicants can submit their application at https://www.governmentjobs.com/careers/whitewaterwi
The bi-monthly police department supervisory staff meeting was held.
Community Service Officers Jaidyn Mars and Raeanna Taylor completed field

training
Chief Meyer attended the Walworth County Chiefs meeting at the Walworth Police Department.



Highlights

October 1-7

Staff responded to 54 calls for service, making the daily average of 7.7 calls for service each day.

3 calls for service required POC response. Average POC response for All Calls was 2.0 per call.

Mutual Aid was not requested from Whitewater during this time. Mutual Aid was requested from Lagrange and Town of Delavan for a possible structure. Lagrange was on scene and Town of Delavan cancelled prior to arrival.

October 8-14

Staff responded to 44 calls for service, making the daily average of 6.2 calls for service each day.

4 calls for service required POC response. Average POC response for All Calls was .75 per call.

Mutual Aid was requested once from Whitewater during this time, and we request Mutual Aid once for a possible structure fire.

October 15-21

Staff responded to 44 calls for service, making the daily average of 6.2 calls for service each day.
3 calls for service required POC response. Average POC response for All Calls was 1.6 per call.
Mutual Aid was not requested from Whitewater during this time, and we did not request Mutual Aid.

October 22-28
Staff responded to 54 calls for service, making the daily average of 7.7 calls for service each day.
5 calls for service required POC response. Average POC response for All Calls was 1.6 per call.
Mutual Aid was not requested from Whitewater during this time. We requested Mutual Aid twice due to other ongoing calls for service and no available staff. Mutual Aid was canceled for both incidents as apparatus cleared other calls for service.

Friday, November 6th Mutual Aid was provided to LaGrange with an Ambulance for a Paramedic intercept for an ALS call for service.

******Sunday, November 8th at 10:54am a high equity EMS call for service was dispatched in Richmond township requiring 2 Ambulances and the EMS chase vehicle. While the second ambulance was returning to quarters another high equity EMS call for service was dispatched at 11:28am within the city. Ambulance 122 and 123 went enroute with no additional personal at the station. At 11:30am a structure fire was dispatched within the city. AC Uselding responded from home in the Battalion. Engine 121 was staffed with off duty AC Dion and off duty FF/EMT Boers (BOREZ) who both were at home in the city. The Auto aid Engine from Lagrange took a pass and was unable to respond while 2 additional POCs responded to the station however, response was delayed as the live a distance away. Had AC Dion and FF/EMT Boers not responded for this call for service our first arriving suppression apparatus would have likely been from The Town of Delavan. While Engine 121 was packing up another call for service was dispatched at 12:33pm. This shows how quickly recourses can be depleted.**

Tuesday, November 10th while Ambulance 121 was transporting to Fort Memorial, Ambulance 122 responded to a Mutual Aid request for Lagrange due to high call volume. Another Ambulance was requested by Lagrange for an additional call for service, but a pass was taken due to limited resources available.

Tuesday, November 10th An Ambulance responded to Lake Geneva for a MABAS request for a structure fire.

Details

Staff attended Ghouls Night Out.
2 staff members provided EMS standby for the UW football game.



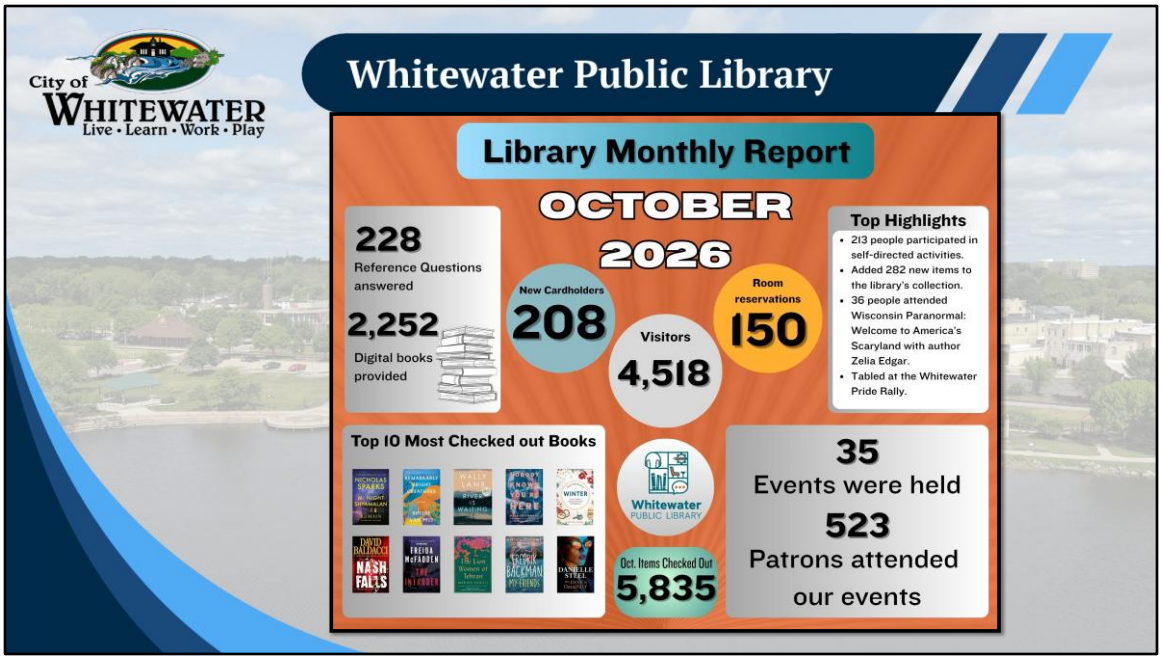
Highlights

- **The Community Development Director and Executive Director of the Whitewater Area Chamber of Commerce visited Coperion, located at 746 E Milwaukee St last week, as part of the Business Retention and Expansion Program. The team met with Coperion's local Executive Director of Operations, Chad Lorensen, and discussed safety planning, work force needs, and the history of the company in Whitewater, which was previously known as Schenck AccuRate. As a reminder, any local business can request a BRE visit by contacting the Community Development Department.**

- **7 Brew: The Plan and Architectural Review Commission approved the Site Plan and Conditional Use Permits for Seven Brew, with several conditions. Staff will work with Seven Brew's development team to finalize remaining details. We know many residents are excited about this new business coming to Whitewater, which will be located on the former Bicyclewise property.**

- **Opportunity Zone 2.0: Department staff learned last week from the**

Wisconsin Economic Development Corporation that Whitewater received a designated tract under Opportunity Zone 2.0, which is a federal program designed to encourage development and redevelopment investment in historically underutilized areas. Whitewater's new Opportunity Zone largely comprises the east side of the City in Walworth County, including portions of the downtown and the Business Park. The department will be developing a plan to market this in order to encourage and assist new development projects. Whitewater is the only community between Madison, Milwaukee, and Janesville with this new designation.



Highlights

- **The Library Director participated in the webinar I Didn't Ask for This AI which discussed the use of AI in everyday life and how to turn off AI features on common platforms. Attendees were also given resources for teaching this information to their patrons.**

- **Drop by the Makerspace and create a holiday card for deployed service members. A partnership with the American Legion.**

- **The Library Director attended the Jefferson County Library Service meeting Thursday evening, November 5. The Jefferson County Library Service works to support and strengthen our municipal libraries so that all county residents receive quality public library service. The Jefferson County Library Board supervises the County Library Service and acts as liaison between the libraries and the county board.**



Highlights

- **On Friday, October 30th, Cravath and Trippe Lakes were stocked with Black Crappie Yearlings and Northern Pike Yearlings as part of the Lakes Management Plan. Fish species selected and stocked are approved by the Wisconsin DNR.**

- **Santa's mailbox is coming to Whitewater! Children are invited to write their Christmas wishes, decorate a special letter, and drop it into the Letters to Santa mailbox located at the south side entrance of Whitewater City Hall. November 14 – December 8, 2026. Want a letter back from Santa? Be sure to include a clearly written return address on your envelope so Santa and his elves know where to send their reply! No self-addressed stamped envelope is needed — Santa's elves will take care of the rest! This FREE holiday tradition is a wonderful way to spread Christmas cheer and create magical memories for your little ones!**

- **Need a night out to go shopping, have some dinner, and relax for a bit during the holiday season? Sign your kids up for our Parents' Night Out**

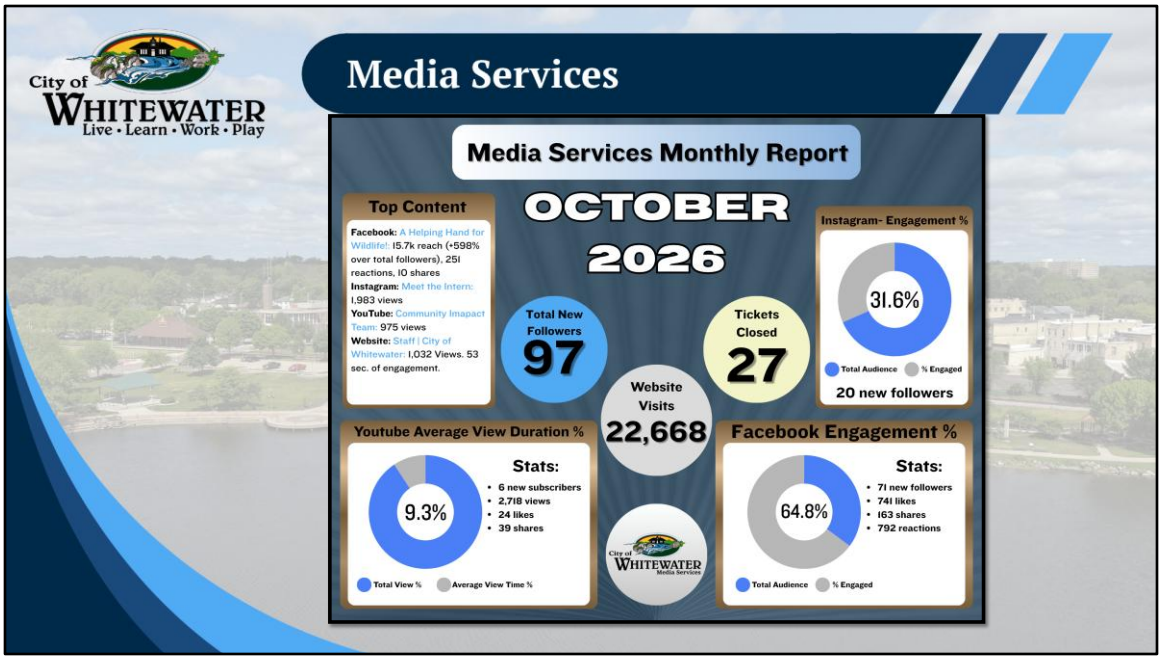
held at the Whitewater Aquatic Center from 5-9 p.m. on Friday, December 11th. Bring your kids with a swimsuit and a pair of PJs to change into! They'll have a fun night of swimming, crafting, snacking, and watching holiday movies while you cross some items off of your list. Parents' Night Out costs $20 per kid and you can sign up at wwparks.org under the "Christmas at Cravath Programs" category.



Highlights

- **Staff is participating in our second annual food fight challenge. As of 11/12, City staff has collected 3500 for the Little Free Library Pantry and the Community Space. Way to go C.O.W. employees!**

- **Nothing to report from HR this time. Well, that's not entirely true. There's plenty to report, but apparently confidentiality prevents me from sharing all the good stuff!**



Highlights

- **In October, the City's website received 22,668 visits, and its social media channels gained 97 new followers and subscribers.**
- **The top Facebook post, "A Helping Hand for Wildlife," reached 15,700 people and generated 251 reactions and 10 shares. Thank you Lieutenant Krahn.**



WPD staff assisting Milwaukee PD with the Championship parade. Go Brewers!



SRO Richard Ellis and Detective Justin Brock read to students at Lakeview Elementary for the Cops 'N Kids book reading event. Each student was also provided with a free book. And don't forget about Louie the pup!

City of WHITEWATER
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Contact Info



For Questions or Concerns:

Becky Magestro

Chief of Staff

262-473-0101

bmagestro@whitewater-wi.gov

Contact Info



John S. Weidl
City Manager
City of Whitewater

City of WHITEWATER Human Resources
www.whitewater-wi.gov
Telephone: 262-473-1387
Office of Human Resources
312 W. Whitewater St.
Whitewater, WI 53190

To: Common Council
From: Sara Marquardt, HR Manager
Date: November 17, 2026
Re: 2027 Employee Benefits Update

The City of Whitewater continues to evaluate its employee benefits package to balance rising healthcare costs with the need to provide competitive, comprehensive benefits that support employee wellness, recruitment, and retention.

Four open enrollment presentations were held October 26–29, 2026, including an evening session specifically designed for spouses and significant others. Employees also had opportunities to ask questions and receive individualized assistance in understanding their benefit options. The 2027 changes place an increased emphasis on coordinated healthcare, cost transparency, and encouraging employees to take advantage of available resources to reduce both individual and City healthcare expenses.

Health Plan Updates

- Two Health Plan Options: The City will continue its self-funded health insurance program through Self Fund Health (SFH), with employees now having the choice between two plans: the Standard Plan and the new Coordinated Care Plan.
- Coordinated Care Plan: The new plan offers lower employee premiums and the opportunity to receive most medical services at no out-of-pocket cost when employees work through their Direct Primary Care (DPC) provider and Nurse Navigator. This includes specialist visits, diagnostic testing, urgent care, outpatient procedures, and hospital services. Care obtained outside the coordinated process is subject to significantly higher deductibles and coinsurance. The plan is designed to encourage the use of high-quality, cost-effective healthcare providers while reducing unnecessary healthcare expenditures.
- Standard Plan: The Standard Plan remains similar to the 2026 health plan, maintaining the $2,000 single/$4,000 family deductible, 20% in-network coinsurance, and $4,000 single/$8,000 family out-of-pocket maximum. The primary change is that The Alliance will become the City's sole provider network, replacing the previous combination of The Alliance and Trilogy. Employees retain the flexibility to use in-network and out-of-network providers, although higher out-of-pocket costs may apply.
- Direct Primary Care and Nurse Navigators: Both plans continue to provide access to Direct Primary Care through Solstice Health and Advocate MD. Nurse Navigators remain available to assist employees with finding appropriate providers, coordinating care, and identifying lower-cost treatment and prescription options.

- Employee Premiums: Premiums for the Standard Plan will increase approximately 3% for 2027, a relatively modest adjustment given continued increases in healthcare costs. The new Coordinated Care Plan offers a slight decrease in employee premiums compared to 2026 rates, providing employees with a more affordable option while encouraging the use of coordinated, cost-effective healthcare services. By comparison, premiums for plans offered through the Wisconsin Department of Employee Trust Funds (ETF) increased between 5% and 17% for 2027, further demonstrating the City's ability to maintain competitive employee premiums despite rising healthcare costs.
- Health Reimbursement Arrangement (HRA)
- The City will continue funding the HRA to help employees offset eligible deductible expenses. Employees remain responsible for the first $1,000 of the single deductible or $2,000 of the family deductible, with the City reimbursing the next $1,000 or $2,000, respectively.
- New Medical Travel Reimbursement: Beginning in 2027, employees and covered dependents enrolled in either health plan may use their existing HRA funds to reimburse eligible travel expenses when obtaining care from a Preferred Provider located at least 75 miles round trip from their residence. Reimbursement includes mileage at the IRS medical mileage rate, parking, and tolls, up to $600 per covered contract annually. This benefit is intended to reduce financial barriers to accessing cost-effective healthcare providers and encourage greater utilization of the City's preferred provider arrangements. The benefit does not increase the City's existing HRA allocation.

Dental & Vision

- Dental: Coverage will continue through Delta Dental, maintaining the existing plan structure, benefits and costs.
- Vision: The vision plan design and benefits will remain unchanged for 2027. Premiums for the Horizon plan (larger benefit) will remain the same, while the Legacy plan (basic plan) will experience a small premium increase.

Supplemental Benefits

- Flexible Spending Accounts (FSA): The annual healthcare FSA contribution limit increases to $3,400, with up to $680 eligible for rollover. The dependent care FSA contribution limit increases to $7,500, subject to applicable tax requirements.
- Lifestyle Spending Accounts (LSA): The City will continue providing $500 annually for full-time employees and $325 for eligible part-time employees. The program supports employee wellness, personal development, financial well-being, and other quality-of-life expenses.
- Life Insurance and Income Continuation Insurance: Coverage continues through the Wisconsin Department of Employee Trust Funds, with no major plan design changes identified.
- Accident Insurance: Voluntary accident insurance remains available through the State via Securian Financial.

Retirement

- Wisconsin Retirement System (WRS): Contribution rates increase for 2027, with both employees and the City contributing 7.25% for general employees. Employer contribution rates for protective occupations vary based on classification.
- Wisconsin Deferred Compensation: Employees continue to have access to voluntary retirement savings through traditional pre-tax and Roth after-tax contributions.

Employee Support

- Employee Assistance Program (EAP): The City will continue offering confidential employee and family support through FEI Workforce Resilience, including assistance with mental health, financial concerns, family issues, and stress management.

Summary

The 2027 benefits package represents a continued effort to manage healthcare expenditures while maintaining a competitive benefits program. The introduction of the Coordinated Care Plan provides employees with an opportunity to reduce their healthcare costs while encouraging the use of coordinated, cost-effective services. The addition of medical travel reimbursement further supports access to preferred providers without increasing the City's existing HRA funding commitment.

Staff will continue working with Self Fund Health, R&R Insurance, and other benefit partners to educate employees, monitor utilization, and identify opportunities to improve the long-term sustainability of the City's benefits program.

City of WHITEWATER
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2027 BUDGET BRIEFING

Common Council
John Weidl, City Manager
Rachelle Blitch, Finance & Administrative Services Director
November 2026

2027 BUDGET BRIEFING

BUDGET TIMELINE

- 10/6/2026 –DRAFT BUDGET/HIGHLIGHTS PRESENTATION VIDEO
- 10/12/2026 – FINANCE COMMITTEE MEETING (1 OF 4) VIDEO
  - GENERAL ADMINISTRATION, PUBLIC WORKS, FIRE/EMS, UTILITIES
- 10/14/2026 – FINANCE COMMITTEE MEETING (2 OF 4) VIDEO
  - LIBRARY, MEDIA SERVICES, COMMUNITY & ECONOMIC DEVELOPMENT, GENERAL FUND, DEBT SERVICE, RIDE SHARE
- 10/19/2026 – FINANCE COMMITTEE MEETING (3 OF 4) VIDEO
  - PARKS & RECREATION, FACILITIES

2027 BUDGET BRIEFING

BUDGET TIMELINE

- 10/20/2026—CITY MANAGER'S DRAFT BUDGET PRESENTATION VIDEO
- 10/27/2026—FINANCE COMMITTEE MEETING (4 OF 4) VIDEO
  - POLICE, LAKES, CAPITAL PROJECT FUND, TAX LEVY
- 11/5/2026 – FORMAL PRESENTATION OF THE BUDGET VIDEO
- *11/17/2026 – BUDGET HEARING AND FORMAL ADOPTION*

2027 BUDGET BRIEFING

UPDATES TO THE BUDGET

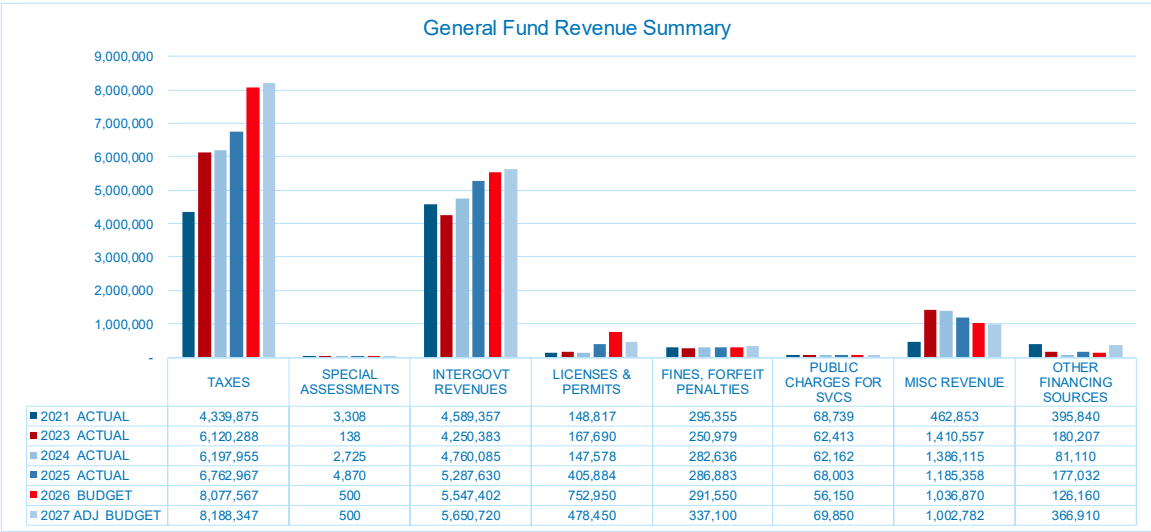
- HRA budgeted at 50%
- $77,000 of fund balance used for Library gap funding
- Projected downtown activation spending moved to 2027; fund balance being used

During the November 5th budget presentation, direction from Common Council was given to reduce the mill rate by budgeting the Health Reimbursement Accounts (HRA) at 50% utilization and using fund balance to provide the one-time gap funding for the Library. All figures in the budget book and this presentation reflect these changes.

The other change made reflects funding for the Downtown Activation Initiative, which was approved by the Common Council in August through the reallocation of unspent funds to support downtown revitalization efforts. Only a small portion of these funds are expected to be spent in 2026, as the initiative is currently in the planning phase. Any unspent funds at year-end will roll into fund balance.

The budget has been updated to reflect the City's estimated 2026 expenditures for the initiative, while the remaining project costs are planned for 2027 and will be financed through fund balance.

2027 BUDGET BRIEFING

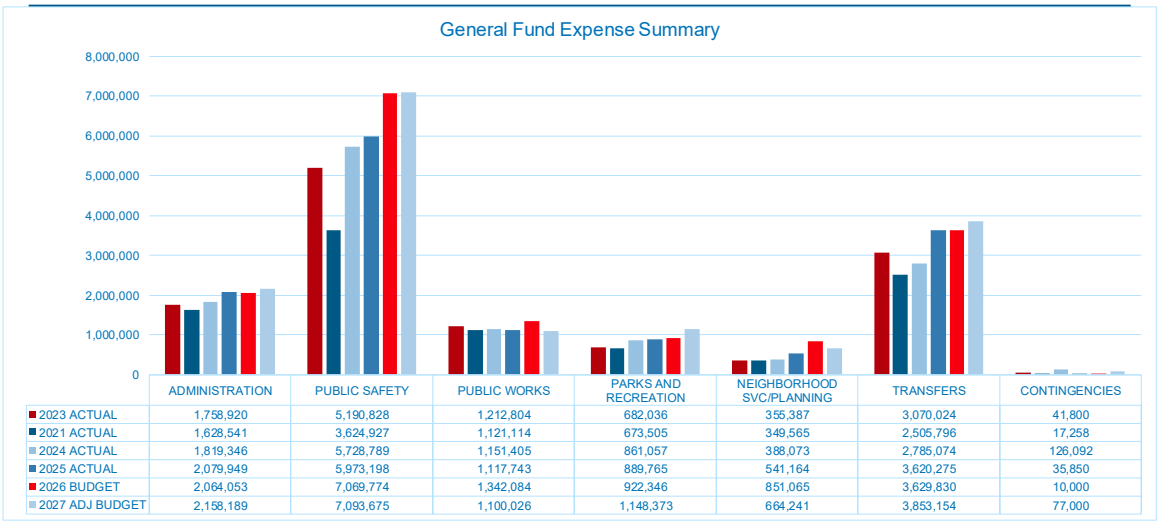


	TAXES	SPECIAL ASSESSMENTS	INTERGOVT REVENUES	LICENSES & PERMITS	FINES, FORFEIT PENALTIES	PUBLIC CHARGES FOR SVCS	MISC REVENUE	OTHER FINANCING SOURCES
2021 ACTUAL	4,339,875	3,308	4,589,357	148,817	295,355	68,739	462,853	395,840
2023 ACTUAL	6,120,288	138	4,250,383	167,690	250,979	62,413	1,410,557	180,207
2024 ACTUAL	6,197,955	2,725	4,760,085	147,578	282,636	62,162	1,386,115	81,110
2025 ACTUAL	6,762,967	4,870	5,287,630	405,884	286,883	68,003	1,185,358	177,032
2026 BUDGET	8,077,567	500	5,547,402	752,950	291,550	56,150	1,036,870	126,160
2027 ADJ BUDGET	8,188,347	500	5,650,720	478,450	337,100	69,850	1,002,782	366,910

This slide compares 2023-2025 actual with 2026-2027 budgeted revenues.

- Taxes continue to be the City's largest and most stable revenue source.
- Intergovernmental revenues also show consistent growth over time, reflecting increases in state aid and shared revenues, which help support the general fund.
- License and Permits remain relatively stable, with only modest year to year fluctuations tied to development activity.
- Fine and Forfeitures have been increasing gradually, though they represent a small portion of overall revenues.
- Public Charges for Services remain fairly consistent, with only minor changes across the years.
- Miscellaneous Revenue drops slightly in 2026 and stabilizes in 2027. Prior years reflect a higher interest earning environment.
- Other Financing Sources vary from year to year, reflecting one-time or non-recurring funding decisions.

2027 BUDGET BRIEFING

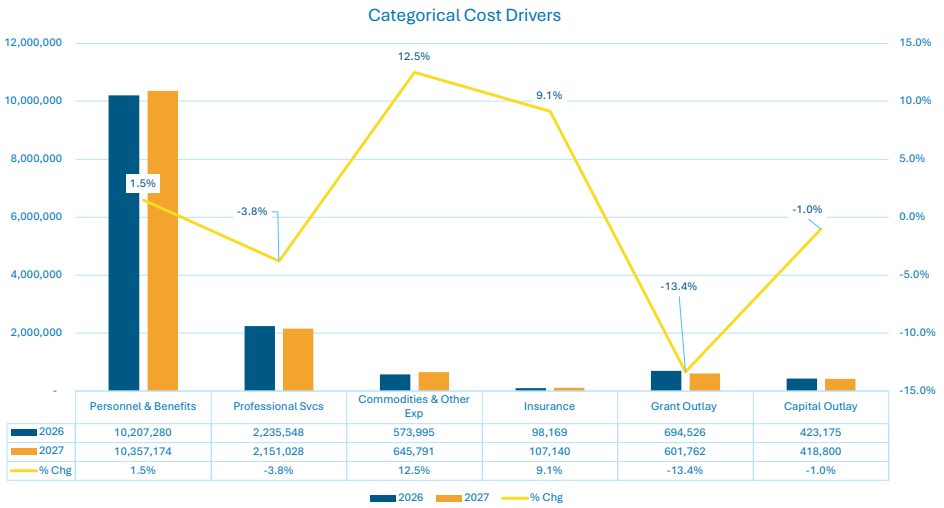


	ADMINISTRATION	PUBLIC SAFETY	PUBLIC WORKS	PARKS AND RECREATION	NEIGHBORHOOD SVC/PLANNING	TRANSFERS	CONTINGENCIES
2023 ACTUAL	1,758,920	5,190,828	1,212,804	682,036	355,387	3,070,024	41,800
2021 ACTUAL	1,628,541	3,624,927	1,121,114	673,505	349,565	2,505,796	17,258
2024 ACTUAL	1,819,346	5,728,789	1,151,405	861,057	388,073	2,785,074	126,092
2025 ACTUAL	2,079,949	5,973,198	1,117,743	889,765	541,164	3,620,275	35,850
2026 BUDGET	2,064,053	7,069,774	1,342,084	922,346	851,065	3,629,830	10,000
2027 ADJ BUDGET	2,158,189	7,093,675	1,100,026	1,148,373	664,241	3,853,154	77,000

This graph compares 2023-2025 actual with 2026-2027 budgeted expenses.

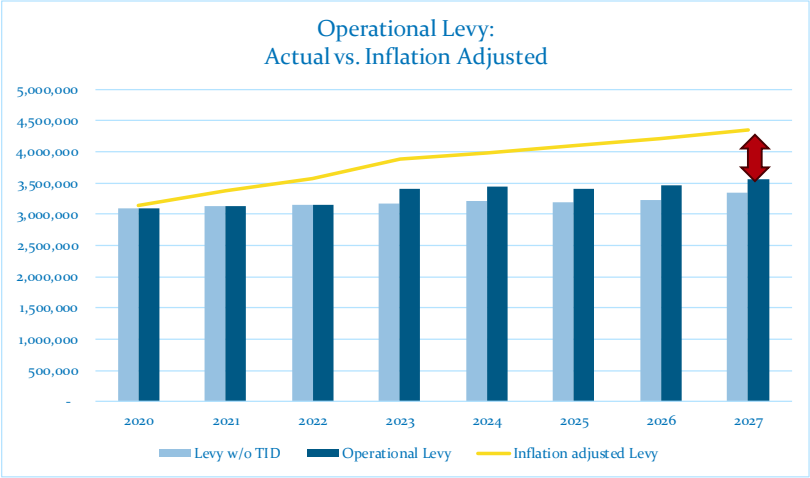
- Administration expenses remain stable with only modest growth, reflecting consistent operational needs and limited year-to-year variability.
- Public Safety continues to be the largest expense category and shows steady increases each year. This growth reflects rising personnel costs, equipment needs and service demands across police and fire/EMS operations.
- Public Works expenses fluctuate slightly but generally trend upward, driven by maintenance needs, material costs and infrastructure support.
- Parks and Recreation shows gradual annual increases as programming, maintenance and facility needs continue to expand.
- Community Development (Neighborhood Services) experiences moderate growth ties to development activity and community service demands.
- Transfers see a noticeable increase in the 2026 and 2027 budgets, representing internal funding commitments such as support for debt service, capital needs or operational support for other designated funds.

2027 BUDGET BRIEFING



- This graph compares the 2026 and 2027 budget and highlights the various cost drivers from year to year.
- Personnel & Benefits remains the largest cost driver (total dollars). While only an increase of 1.5%, it represents an overall increase of approximately $150,000.
- Commodities and other expenses increased significantly as we have adjusted the budget to reflect rising fuel prices.
- Insurance costs rise by 9.1% continuing a trend across all municipal coverage types

2027 BUDGET BRIEFING



The gap:
$788,857 -
$1,008,210

This chart compares the City's actual operational levy to what it would have been if it had grown with inflation. Referendum impacts are removed since they added staff rather than offset inflation. A separate column shows the levy without the 2023 TID-closure adjustment. The gap between the actual and inflation-adjusted levy reflects the City's loss of purchasing power over time.

2027 BUDGET BRIEFING

2027 CIP Budget	Debt	Fundraising	Grant	Fund Balance	Total
Levy	1,640,750		100,384	641,098	2,382,232
Water	1,015,750			95,800	1,111,550
Sewer	250,000			145,550	395,550
Stormwater	1,241,750		2,825,000	-	4,066,750
	4,148,250	-	2,925,384	882,448	7,956,082

2027 is a lighter year in the Capital Improvement Program, with a primary focus on planning and design work for larger projects anticipated in 2028. Funding for the 2027 projects is supported through a combination of debt issuance, grant funding and the strategic use of fund balance, allowing the City to prepare for future capital investments while maintaining financial flexibility.

2027 BUDGET BRIEFING

CAPITAL PROJECTS – GENERAL FUND

- DPW Facility Design $500,000
- Lakes Management $150,000
- Whitewater Street/Cravath Park Brick Replacement $210,000
- Air Handler Replacement (Library) $185,000
- Zoning Code Rewrite $120,000
- Design for 7 street improvement/reconstruction projects in 2028
- 2 Street improvement/overlay projects $390,000

2027 BUDGET BRIEFING

CAPITAL PROJECTS – GENERAL FUND (DEFERRALS)

- Birge Fountain
- Moraine View

These projects were recommended to be deferred to 2028 by the Finance Committee since the project details are not finalized at this time.

2027 BUDGET BRIEFING

CAPITAL PROJECTS – UTILITIES

- Starin Park Underground Detention Pond $3,625,000
- Detention basin dredging $345,000
- Starin Rd water main relocation $265,000
- Water meter replacements $225,000
- Water facility assessment $128,000
- Sludge thickener/dewatering $250,000

The Starin Park Underground Detention Pond project is contingent on receiving a Clean Water Fund Loan.

2027 BUDGET BRIEFING

FUND BALANCE POSITION

- City's policy 20% of operating costs
- 2025 Fund balance $3,110,036
- Estimated fund balance at year end $3,204,014 or 23.3%; $93,981 adding to FB
  - $99,000 Committed – Downtown Initiative
  - $125,563 (to date) Unspendable for WAFC deficit
  - $2,979,451 or 21.7% projected 2026 FB

The City expects to add $93,981 to its fund balance in 2026, bringing the projected balance to $3,204,014. After accounting for the Aquatics Center's estimated operating deficit of $125,563, the projected ending fund balance is $3,078,451.

The City must also account for any funds that have already been designated for specific purposes. For example, following the Council's approval of an amendment to the Downtown Initiative in August, any funds not spent by the end of the year will automatically return to the fund balance. However, these funds should be excluded when determining whether the City meets its fund balance policy requirements, which call for maintaining an unassigned fund balance of at least 20%.

After accounting for these items, the City's estimated unassigned fund balance for 2026 is $2,979,451, or 21.7%, which is above the City's 20% policy requirement.

G.O. Debt Capacity

Existing Debt					Proposed Debt						
Year Ending	Projected Equalized Value (TID IN)[1]	Debt Limit 5% of EV	Existing Principal Outstanding	% of Limit	2026 STF Loan	2027 G.O. Notes	2027 CWF Loan	Combined Principal Existing & Proposed	% of Limit	Residual Capacity	Year Ending
2026	1,177,050,300	58,852,515	31,825,924	**54.08%**	2,500,000			$34,325,924	**58.33%**	$24,526,591	2026
2027	1,233,022,697	61,651,135	29,392,011	**47.67%**	2,453,793	2,150,000	800,000	$34,795,804	**56.44%**	$26,855,331	2027
2028	1,291,300,108	64,565,005	27,204,014	**42.13%**	2,342,978	2,120,000	759,261	$32,426,254	**50.22%**	$32,138,751	2028
2029	1,344,477,454	67,223,873	25,055,367	**37.27%**	2,224,683	2,045,000	727,809	$30,052,859	**44.71%**	$37,171,013	2029
2030	1,399,844,710	69,992,236	23,012,611	**32.88%**	2,098,403	1,965,000	695,544	$27,771,558	**39.68%**	$42,220,678	2030
2031	1,457,492,059	72,874,603	20,909,182	**28.69%**	1,963,987	1,885,000	662,445	$25,420,614	**34.88%**	$47,453,989	2031
2032	1,517,513,397	75,875,670	18,765,787	**24.73%**	1,820,110	1,795,000	628,490	$23,009,387	**30.33%**	$52,866,282	2032
2033	1,580,006,489	79,000,324	16,559,237	**20.96%**	1,666,521	1,695,000	593,658	$20,514,416	**25.97%**	$58,485,908	2033
2034	1,645,073,124	82,253,656	14,372,309	**17.47%**	1,502,565	1,510,000	557,925	$17,942,799	**21.81%**	$64,310,857	2034
2035	1,712,819,284	85,640,964	12,225,000	**14.27%**	1,327,820	1,315,000	521,269	$15,389,088	**17.97%**	$70,251,876	2035
2036	1,783,355,315	89,167,766	10,185,000	**11.42%**	1,141,001	1,110,000	483,665	$12,919,666	**14.49%**	$76,248,100	2036
2037	1,856,796,108	92,839,805	8,405,000	**9.05%**	941,573	900,000	445,088	$10,691,661	**11.52%**	$82,148,144	2037
2038	1,933,261,284	96,663,064	7,060,000	**7.30%**	728,683	735,000	405,515	$8,929,198	**9.24%**	$87,733,867	2038
2039	2,012,875,392	100,643,770	5,670,000	**5.63%**	501,557	565,000	364,919	$7,101,476	**7.06%**	$93,542,294	2039
2040	2,095,768,107	104,788,405	4,395,000	**4.19%**	258,966	385,000	323,273	$5,362,239	**5.12%**	$99,426,166	2040
2041	2,182,074,448	109,103,722	3,260,000	**2.99%**		195,000	280,551	$3,735,551	**3.42%**	$105,368,172	2041
2042	2,271,934,991	113,596,750	2,460,000	**2.17%**		0	236,724	$2,696,724	**2.37%**	$110,900,025	2042
2043	2,365,496,104	118,274,805	1,650,000	**1.40%**		0	191,765	$1,841,765	**1.56%**	$116,433,041	2043
2044	2,462,910,179	123,145,509	895,000	**0.73%**			145,643	$1,040,643	**0.85%**	$122,104,866	2044
2045	2,564,335,888	128,216,794	445,000	**0.35%**			98,329	$543,329	**0.42%**	$127,673,466	2045
2046	2,669,938,433	133,496,922	(0)	**0.00%**			49,792	$49,792	**0.04%**	$133,447,130	2046
2047	2,779,889,823	138,994,491		**0.00%**			(0)	$0	**0.00%**	$138,994,491	2047

Notes:
1) Projected TID IN EV based on 5-year average at 4.76% annual inflation.
2) Projected EV also includes Summerset Marine value

EHLERS PUBLIC FINANCE ADVISORS

6

This slide is from the City's financial advisor, Ehlers. It shows the debt capacity with the existing debt and the change when we incorporate the proposed debt. The proposed debt would move the City from 54% to 58% of the state imposed limits.

Tax Impact Analysis

Year Ending	Existing Debt: Net Debt Service Levy	Existing Debt: Equalized Value (TID OUT)	Proposed Debt: 2026 STF Loan 2,500,000 Dated: 12/5/2026 Total P&I	Proposed Debt: 2027 G.O. Notes 2,150,000 Dated: 5/1/2027 Total P&I	Proposed Debt: 2027 CWF Loan 800,000 Dated: 5/1/2027 Total P&I	Abatements: Less: Storm Water	Abatements: Less: TID #10	Debt Service Levy: Total Net Debt Service Levy	Debt Service Levy: Levy Change from Prior Year	Taxes: Total Tax Rate for Debt Service	Taxes: Annual Taxes $100,000 of value	Taxes: Annual Taxes New Debt Only	Year Ending
			6.75%	3.86%-4.90%	2.59%								
2026	1,879,330							1,879,330					2026
2027	1,982,530	1,100,131,800	0	0	0			1,982,530	103,200	$1.80	$180		2027
2028	1,988,283	1,136,917,407	276,446	176,480	60,892	(119,961)	(276,446)	2,105,695	123,165	$1.85	$185	$10	2028
2029	1,987,540	1,174,933,030	276,446	170,412	50,672	(108,495)	(276,446)	2,100,128	(5,567)	$1.79	$179	$10	2029
2030	1,983,889	1,214,219,800	276,446	172,346	50,662	(106,903)	(276,446)	2,099,994	(134)	$1.73	$173	$10	2030
2031	1,981,977	1,254,820,219	276,446	169,102	50,651	(105,270)	(276,446)	2,096,459	(3,535)	$1.67	$167	$9	2031
2032	1,974,397	1,296,778,212	276,446	175,564	50,640	(108,490)	(276,446)	2,092,111	(4,349)	$1.61	$161	$9	2032
2033	1,966,264	1,340,139,175	276,446	181,524	50,629	(106,566)	(276,446)	2,091,850	(261)	$1.56	$156	$9	2033
2034	1,870,051	1,384,950,017	276,446	260,341	50,617	(109,497)	(276,446)	2,071,512	(20,338)	$1.50	$150	$15	2034
2035	1,756,164	1,431,259,220	276,446	261,969	50,605	(112,171)	(276,446)	1,956,566	(114,946)	$1.37	$137	$14	2035
2036	1,732,889	1,479,116,884	276,446	262,966	50,593	(114,570)	(276,446)	1,931,878	(24,689)	$1.31	$131	$13	2036
2037	1,405,351	1,528,574,787	276,446	258,315	50,580	(106,887)	(276,446)	1,607,360	(324,518)	$1.05	$105	$13	2037
2038	1,169,176	1,579,686,437	276,446	204,409	50,567	(50,567)	(276,446)	1,373,585	(233,775)	$0.87	$87	$13	2038
2039	1,152,001	1,632,507,130	276,446	201,453	50,554	(50,554)	(276,446)	1,353,454	(20,131)	$0.83	$83	$12	2039
2040	1,092,616	1,687,094,012	276,446	203,140	50,541	(50,541)	(276,446)	1,295,756	(57,698)	$0.77	$77	$12	2040
2041	1,053,231	1,743,506,141	276,446	204,210	50,527	(50,527)	(276,446)	1,257,441	(38,315)	$0.72	$72	$12	2041
2042	762,581	1,801,804,548	276,446	199,778	50,512	(50,512)	(276,446)	962,359	(295,083)	$0.53	$53	$11	2042
2043	953,272	1,862,052,305		0	50,498	(50,498)		953,272	(9,087)	$0.51	$51	$0	2043
2044	654,288	1,924,314,593		0	50,483	(50,483)		654,288	(298,984)	$0.34	$34	$0	2044
2045	350,213	1,988,658,774		0	50,467	(50,467)		350,213	(304,075)	$0.18	$18	$0	2045
2046	336,806	2,055,154,461		0	50,452	(50,452)		336,806	(13,406)	$0.16	$16	$0	2046
2047	0	2,123,873,594		0	50,435	(50,435)		0	(336,806)	$0.00	$0	$0	2047
Total	28,153,520		4,146,694	3,102,005	1,021,578	(1,603,847)	(4,146,694)					172	Total

EHLERS PUBLIC FINANCE ADVISORS

5

This slide is also from the City's financial advisors and covers the tax impact of the proposed borrowing. The current tax rate for debt service is $1.80 per $100,000 of equalized value. The proposed debt is expected to increase the tax rate for debt service to $1.85 for 2028.

2027 BUDGET BRIEFING

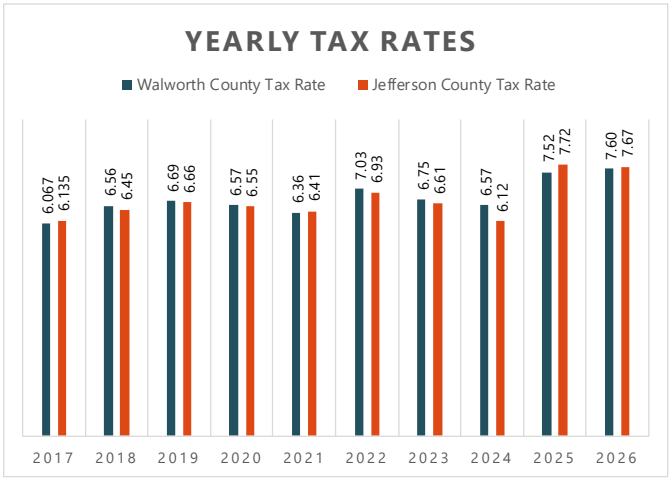
DEBT PROFILE AND TRENDS

- Current debt levels and future obligations
  - 54.08% of State's 5% limit
  - 77.25% of City's 3.5% policy
- Debt service as a percentage of the budget
  - 12.4%
- How does upcoming capital planning affect borrowing capacity?

GFOA recommends keeping the debt service as a percentage of the operating budget under 15%.
15-20% is considered elevated and anything over 20% is considered high risk.
Upcoming capital planning has a direct impact on the city's borrowing capacity because long-term borrowing decisions must anticipate not only what we need today but what we will need to finance over the next several years.

- Future capital projects create future debt obligations
- Helps avoid exceeding debt service targets
- A strong capital plan prevents "crowding out"
- Improves credit rating stability
- Supports timing decisions
- Enhances financial flexibility
- Ensures levy impact is manageable

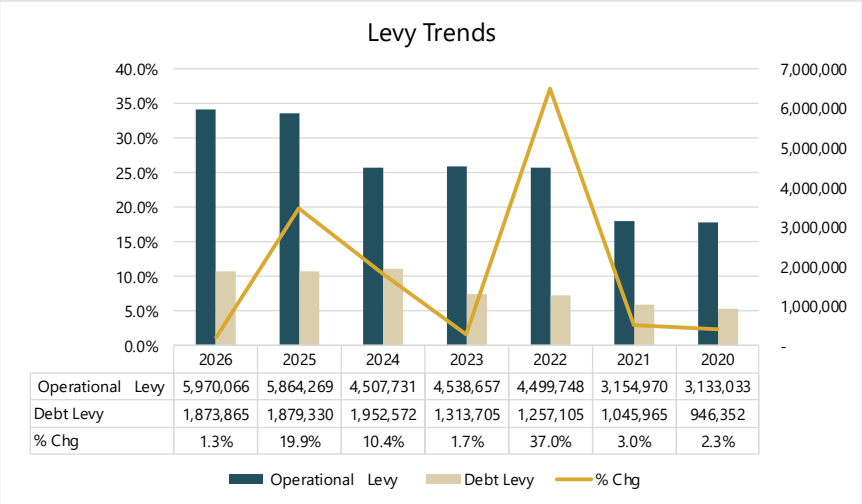
2027 BUDGET BRIEFING



This chart shows the historical tax rates for Walworth and Jefferson Counties from 2017-2026.

- Both counties have generally experienced modest fluctuations over time.
- 2022 and 2025 show sharper increases from voter approved public safety referendums.

2027 BUDGET BRIEFING



	2026	2025	2024	2023	2022	2021	2020
Operational Levy	5,970,066	5,864,269	4,507,731	4,538,657	4,499,748	3,154,970	3,133,033
Debt Levy	1,873,865	1,879,330	1,952,572	1,313,705	1,257,105	1,045,965	946,352
% Chg	1.3%	19.9%	10.4%	1.7%	37.0%	3.0%	2.3%

This chart illustrates changes in both the operating levy and the debt levy since 2020. The dark blue bars represent the operating levy. You will notice two significant increases in 2022 and 2025, which reflect the voter-approved public safety referendums. Aside from the referendums the levy has remained stable with small incremental growth.

The tan bars represent the debt levy and show a similar pattern. The increase in 2022 coincided with peak inflation, when construction costs began rising significantly. In 2024, the City issued debt for the library renovation project. The substantial increase that followed was driven by both higher borrowing costs, resulting from increased interest rates, and the overall rise in project costs caused by broader inflationary pressures.

2027 BUDGET BRIEFING

MILL RATE IMPACTS – WALWORTH COUNTY

Assessed Value	2025 City Taxes	2026 City Taxes	$ Chg	% Chg
$150,000	$1,128	$1,140	$12	1.08%
$200,000	$1,504	$1,520	$16	1.08%
$250,000	$1,880	$1,900	$20	1.08%
$300,000	$2,256	$2,280	$24	1.08%
$350,000	$2,632	$2,660	$28	1.08%
$400,000	$3,008	$3,040	$32	1.08%
$450,000	$3,470	$3,420	$36	1.08%

Walworth County's mill rate increased by 0.08, which represents a 1.08% rise. For a resident with a home assessed at $350,000, this change amounts to approximately $28 more per year, or about $2.33 per month on their tax bill.

2027 BUDGET BRIEFING

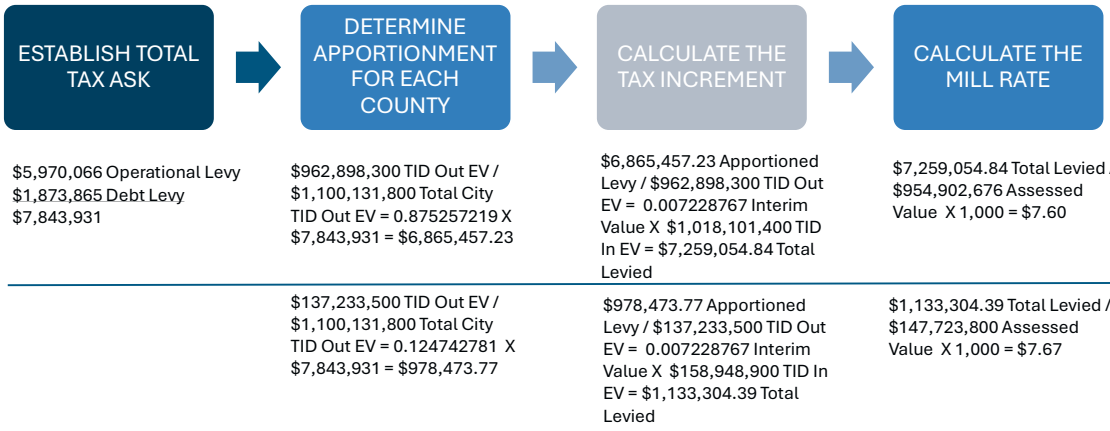
MILL RATE IMPACTS – JEFFERSON COUNTY

Assessed Value	2025 City Taxes	2026 City Taxes	$ Chg	% Chg
$150,000	$1,158	$1,151	-$7	-0.63%
$200,000	$1,544	$1,534	-$10	-0.63%
$250,000	$1,930	$1,918	-$12	-0.63%
$300,000	$2,316	$2,301	-$15	-0.63%
$350,000	$2,702	$2,685	-$17	-0.63%
$400,000	$3,088	$3,068	-$20	-0.63%
$450,000	$3,474	$3,452	-$22	-0.63%

Jefferson County's mill rate decreased by 0.05, which represents a -0.63% drop. For a resident with a home assessed at $350,000, this change amounts to approximately $17 less per year on their tax bill.

2027 BUDGET BRIEFING

HOW DOES THE CITY DETERMINE THE MILL RATE?



We begin by determining the total tax ask, which is the combined amount of the operational levy and the debt levy. Next, we calculate how much of that levy should be assigned to each county. To do this, we divide each county's TID-Out equalized value by the City's total TID-Out equalized value. This gives us the percentage share each county is responsible for. We then apply that percentage to the total levy to determine the levy amount allocated to each county.

From there, we calculate the tax increment. We take the county-apportioned levy amount and divide it by the county's TID-Out equalized value to obtain an interim rate. That interim rate is then multiplied by the county's TID-In equalized value to determine the total amount of tax increment being levied.

Finally, to determine the mill rate, we take the total levy (including increment) for each county, divide it by the assessed value, and multiply by 1,000.

2027 BUDGET BRIEFING

TOTAL TAX RATE

WALWORTH			JEFFERSON	
COUNTY		*Still waiting	COUNTY	2.737690948
TECH COLLEGE	0.534287968		TECH COLLEGE	0.625135557
SCHOOL DISTRICT	8.285292155		SCHOOL DISTRICT	8.361476214
CITY	7.601879252		CITY	7.671779294
GROSS TAX RATE			GROSS TAX RATE	19.396082013
(LESS CREDITS)		*Due 11/20	(LESS CREDITS)	
NET TAX RATE			NET TAX RATE	

Several factors go into determining the net tax levy, which is the amount used to calculate the property taxes owed by property owners. Each November, the taxing bodies provide the City with their Notice of Levy. As of the deadline for this budget packet, the City is still waiting to receive Walworth County's notice.

The final piece of information we receive is the Notice of School Levy Credits from the Wisconsin Department of Revenue, which typically arrives around November 20. The chart reflects the most current information available at this time.
For any outstanding items, the budget book currently uses the prior year's figures. These amounts will be updated once the final information is received and before the budget book is published.

2027 BUDGET BRIEFING

TAXPAYER IMPACTS BEYOND THE MILL RATE

- Maintenance year for assessments
- Levy drivers
  - Personnel costs
  - Debt service payments
  - Inflation on goods and services

This year was a maintenance year for property assessments, meaning only properties that were sold or had significant permitted work received a reassessment.
Our primary cost drivers were outlined in a previous slide. The largest increases continue to come from personnel costs (in terms of total dollars) and inflation in goods and services (in terms of percentage), particularly fuel. Debt service and rising interest rates also remain significant factors affecting the budget.

2027 BUDGET BRIEFING

LONG-TERM FINANCIAL OUTLOOK

- Key risks and pressures
  - Inflation out pacing levy limits
  - Aging infrastructure and rising capital needs
- Opportunities
  - Health Insurance
- Strategic Priorities for the next budget cycle
  - Capital planning and replacement schedules
  - Revenue stability and diversification

The City continues to face structural cost pressures, particularly in personnel expenses and inflation on goods and services—both of which are growing faster than allowable revenues. This imbalance will continue to constrain future budgets. In addition, our roads, facilities, and equipment require ongoing investment, and delaying maintenance only increases long-term liabilities. Upcoming capital needs, including the DPW facility, will place additional pressure on borrowing capacity and future debt service, underscoring the importance of long-term financial planning.

Health insurance remains one of the fastest-growing employer costs; however, the structural changes implemented in 2025 are producing positive results. While 2025 saw substantial savings, the 2026 budget reflected higher premiums. Continued education on benefit use and refining incentives around Direct Care Provider utilization have helped limit the 2027 premium increase to just 3%. Our goal is to maintain access to high-quality care while keeping costs manageable for both employees and the City.

Strategic priorities for the next budget cycle include strengthening capital planning and debt management by updating the multi-year capital improvement plan, refining prioritization criteria, and identifying which projects should shift to cash-funding to preserve borrowing capacity. Another key priority is revenue stability and diversification. The City will be reviewing fee structures to ensure they reflect true costs and exploring

opportunities to increase non-levy revenues to reduce pressure on the tax base.

City of WHITEWATER
Live • Learn • Work • Play

QUESTIONS?

RACHELLE BLITCH
RBLITCH@WHITEWATER-WI.GOV
262-473-1380

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CITY MANAGER

JOHN S. WEIDL

WHITEWATER COMMON COUNCIL

Michael Smith	District 1
Gavin Kelleher	District 2
Steven Sahyun	District 3
Brian Schanen	District 4
Neil Hicks	District 5
Orin Art-Smith	Member at Large
Patrick Singer	Member at Large/President

PREPARED BY

Jeremiah Thomas	Comptroller
Rachelle Blitch	Finance Director

CONTRIBUTORS

John S Weidl	City Manager
Brad Marquardt	DPW Director
Dan Meyer	Police Chief
Kelly Freeman	Fire/EMS Chief
Kevin Boehm	Parks & Recreation Director
Heather Boehm	City Clerk
Troy Seyfert	Director of IT
Brian Neumeister	Streets/Parks/Forestry Superintendent
Josh Hyndman	Water Superintendent
Diane Jaroch	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
rblitch@whitewater-wi.gov

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Whitewater
Wisconsin

For the Biennium Beginning

January 01, 2026

Christopher P. Morrill

Executive Director

We are proud to have received the GFOA Distinguished Budget Award every year since 2018, including for our 2026-2027 Operating Budget.

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 403 municipalities were awarded the Distinguished Budget Presentation Award across the nation for the 2026 budget year, 34 of which were in Wisconsin. Whitewater is proud to be among the Wisconsin award winners for the 2026-2027 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,

On behalf of City staff, we are pleased to present the City of Whitewater's Budget for Fiscal Year 2027. Each year, the budget serves as one of the most important tools we use to plan for the services, programs, and investments that support our community. It reflects how we use public resources to maintain safety, support local businesses, enhance quality of life, and move Whitewater forward.

This budget is designed to give residents a transparent overview of how City funds are collected and spent. It shows how we allocate resources based on projected revenues, community priorities, and the long-term goals established by the Common Council. Our aim is to help community members understand not only what the City provides, but also how financial decisions are made and how those decisions impact daily life in Whitewater.

To guide this work, we have developed a set of Guiding Principles that help prioritize investments, promote accountability, and measure our progress. These principles ensure that your tax dollars are used responsibly and that the City continues to deliver essential services efficiently and effectively.

Deliver a Balanced Budget

The City will prepare and adopt a budget in which ongoing revenues are sufficient to fund ongoing operating expenditures, ensuring long-term fiscal sustainability.

Maintain a Prudent Fund Balance

The City will maintain an unassigned General Fund balance of at least 20% of annual operating expenditures to provide for cash flow stability, emergency needs, and unforeseen fiscal challenges.

Align Budget Initiatives with Strategic Goals

All budget priorities, initiatives, and resource allocations will be aligned with the City's strategic plan, ensuring that financial decisions support the community's long-term vision and objectives.

Manage Debt Responsibly

The City's general obligation (GO) debt shall remain below 70% of the statutory debt capacity, preserving borrowing flexibility for future capital needs and maintaining a strong credit position.

Sustain Infrastructure Investment

The budget should include consistent investment in maintaining and improving the City's infrastructure to support safety, reliability, and economic vitality.

Promote Transparency and Accountability

The budgeting process will be open, transparent, and data-driven, ensuring public trust and informed decision-making.

Encourage Efficiency and Innovation

Departments are encouraged to pursue cost-effective solutions and operational efficiencies, including technology and process improvements, to maximize the value of public resources.

Maintain Competitive and Fair Compensation

The budget will provide for a stable and competitive workforce by ensuring compensation and benefits are fair, fiscally responsible, and aligned with the City's ability to pay.

Budget Overview

This document presents budgeted amounts for all aspects of 2027. Staff have evaluated and updated all revenue and expenditure values for the 2027 budget year. Any revisions will be presented to Common Council for review and adoption of the Budget to establish the 2026 tax levy and appropriation of 2027 spending at a Public Hearing on November 17, 2026.

Total Budget Expenditure Summary

	2026 Adopted Budget	2027 Proposed Budget	Change Amount	Percentage Change
General Fund	15,889,151	16,094,659	205,508	1.3%
Debt Service Fund	1,895,130	2,573,783	678,654	35.8%
Special Revenue Funds	6,702,906	6,774,452	71,546	1.1%
Enterprise Funds	16,287,116	14,507,221	(1,779,895)	-10.9%
Total Operating Budget	40,774,302	39,950,115	(824,187)	-2.0%
Special Purpose Funds	2,884,726	1,759,829	(1,124,897)	-39.0%
Total Budget with Special Purpose Funds	43,659,029	41,709,944	(1,949,084)	-4.5%
Capital Improvement Budget	5,386,491	2,575,103	(2,811,388)	-52.2%
Grand Total Budget	49,045,519	44,285,047	(4,760,472)	-9.7%
Agency Funds	64,000	64,000	-	0.0%

General Fund Overview (Revenues)

All General Fund Revenues are detailed on pages 50-52. Significant Revenue elements include:

1. **Property Tax Levy**. The 2027 Budget includes a property tax levy of $7,952,596. Property tax is the single largest source of funding for local services representing 52% of total General Fund revenue. The City has become more reliant on property tax as State shared revenues have declined over time.
   This is comprised of two parts:
   a. **General Levy**: - This levy is the primary source of funding for City operations totaling $5,970,066 for 2027. This is an increase of $105,797 or 1.8% from 2026. This adjustment is the result of net new construction growth.
   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 2027 Debt Service levy totals $1,982,530 representing an increase of $103,200 over 2026.
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 compensation for services provided to electric utility properties that are exempt from property taxes. These programs represent a combined 26.2% of our total General Fund revenue. Each September, the Wisconsin 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 $78,517 to $3,817,502.
   b. Utility Aid: expected to slightly decrease by $385 to $387,232.
   c. Expenditure restraint: the City does not qualify for 2027 due to the passage of the referendum.

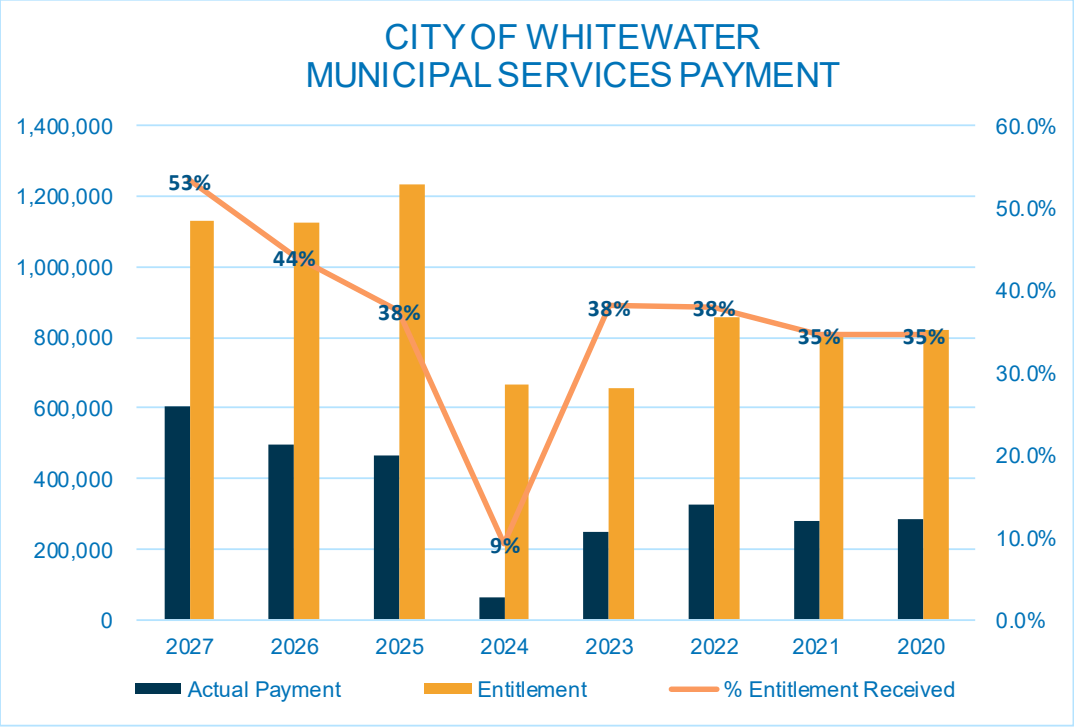
3. **General Transportation Aids (GTA)**. GTA is administered by the Wisconsin Department of Transportation (WisDOT) to defray a portion of costs incurred in constructing, maintaining, and operating roads within city limits. The GTA payment is based on a formula that includes actual local road-related spending over the past 3-6 years. WisDOT provides communities with an estimate of funding for the following year, pending appropriation under the State budget process. The 2027 GTA payment is estimated to increase from $617,481 to $676,444.

4. **Room Tax**. There is an 8% Room Tax on overnight lodging in the city. The local businesses keep 2% of the total tax collected with 70% of the remaining tax collections are paid to the Whitewater Tourism Council to promote local tourism as required under state statue. The remaining 30% of collections are retained by the General Fund to support municipal services. Collections have remained stable since 2022.

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 2027 total $190,910, slightly higher than previous years. This is due to a $120,000 transfer from the Capital Improvement Fund to cover the cost of the Zoning Code Rewrite.

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 2027 payment from the State of Wisconsin is for services provided by the City in 2025 and is estimated to be $603,391, an increase of $106,989 from the 2026 payment received. The Police Department will receive $343,430 of that payment which is an increase of $37,816 or 11.6%. The Fire/EMS Department will receive $259,961 of that payment which is an increase of $69,294 or 36.3%. The recent state approved budget included an additional $14 million to increase the funding to cities and villages. This increase is the first in 22 years and will bring reimbursement from its current coverage of 37.6% of local costs to an estimated 50%. Whitewater will receive approximately 53% of costs recovered.

   As state-owned property represents roughly 40.452% 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 105 in the following three groups:
   - **Special Revenue Funds**: The City maintains several 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.
   - **Debt Service**: A portion of each year's General Fund budget includes transfers to support debt service principal and interest payments. The 2027 transfer for debt service will be $1,982,530, an increase of $103,200 or 1.8% compared to 2026.
   - **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.** Historically, the City of Whitewater participated in the Wisconsin Department of Employee Trust Funds (ETF) health insurance program. In response to rising healthcare costs, the City transitioned to a self-funded health insurance model in 2025. This transition was intended to provide greater flexibility in plan design, improve cost management, and maintain competitive benefits for employees while reducing the City's long-term financial exposure.

   The transition initially generated projected savings of approximately $385,000, including $282,000 attributable to the General Fund. In December 2024, the Common Council approved allocating $100,000 of these savings to partially fund a detective position in 2025. The remaining savings were designated to help establish reserves within the City's Health Insurance Fund.

   Despite the initial savings, the City experienced a significant increase in health insurance premiums of approximately 53% in 2026, largely reflecting the cost of providing coverage under the self-funded model. Even with this increase, the City's health insurance costs remained below those of several comparable ETF plan options.

   For 2027, the City is introducing two health insurance options to provide employees with greater flexibility while encouraging more cost-effective healthcare utilization. The Standard Plan maintains a structure similar to the 2026 plan, with coverage available through The Alliance network. The Coordinated Care Plan introduces a more structured approach that emphasizes the use of Direct Primary Care (DPC) providers and Nurse Navigators to coordinate services and direct employees toward cost-effective care.

   Under this option, many services may be available at no cost to participants when care is coordinated through the designated providers.

   The City is also continuing its Health Reimbursement Account (HRA) and Lifestyle Spending Account (LSA) programs. For 2027, the HRA structure is being adjusted to encourage greater utilization of Direct Primary Care and coordinated services. Additionally, a medical travel reimbursement benefit is being incorporated into the existing HRA to help offset eligible travel expenses when employees and covered dependents obtain care from designated Preferred Providers.

   These changes reflect the City's ongoing efforts to balance employee access to quality healthcare with the financial sustainability of its self-funded insurance program. The City will continue to monitor claims experience, provider utilization, and overall plan performance to identify opportunities for cost containment.

The City's long-term goal remains to establish a $700,000 reserve within the Health Insurance Fund to help manage fluctuations in claims expenses and protect against unexpected healthcare costs. Any future savings will continue to be directed toward this reserve until the target balance is achieved. Once fully funded, additional surplus funds may be considered for other City budget priorities, subject to Common Council approval.

2) **Employee Wage Rates.** The 2027 General Fund budget proposal includes a provision for wage increases equal to 3% of total budgeted wages. This increase will be delivered to staff under and across the board pay program raise except for Fire/EMS and police officer union members, whose compensation adjustments are determined separately through the collective bargaining process.

3) **Worker Compensation Insurance**. Our cost for worker compensation insurance is expected to slightly increase for 2027 from $158,076 to $163,061. 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 improved after peaking in 2020 but has increased slightly in the last two years as outlined below.

	2021	2022	2023	2024	2025	2026	2027
Experience Modification Factor	1.10	0.97	0.73	0.73	0.83	0.95	0.94

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, however this wasn't possible for 2027, however, the City has set aside $77,000 to assist the Library with gap funding and the purchase of a second self-checkout kiosk and additional chairs for their meeting rooms. The City's policy objective is to maintain an unassigned fund balance of 20%, and this goal has been successfully met every year since 2019. In the most recent fiscal year, the unassigned fund balance totaled $3.1 million, representing 21.8%. Unassigned fund balance represents uncommitted savings that can be used as a cushion for unanticipated costs.

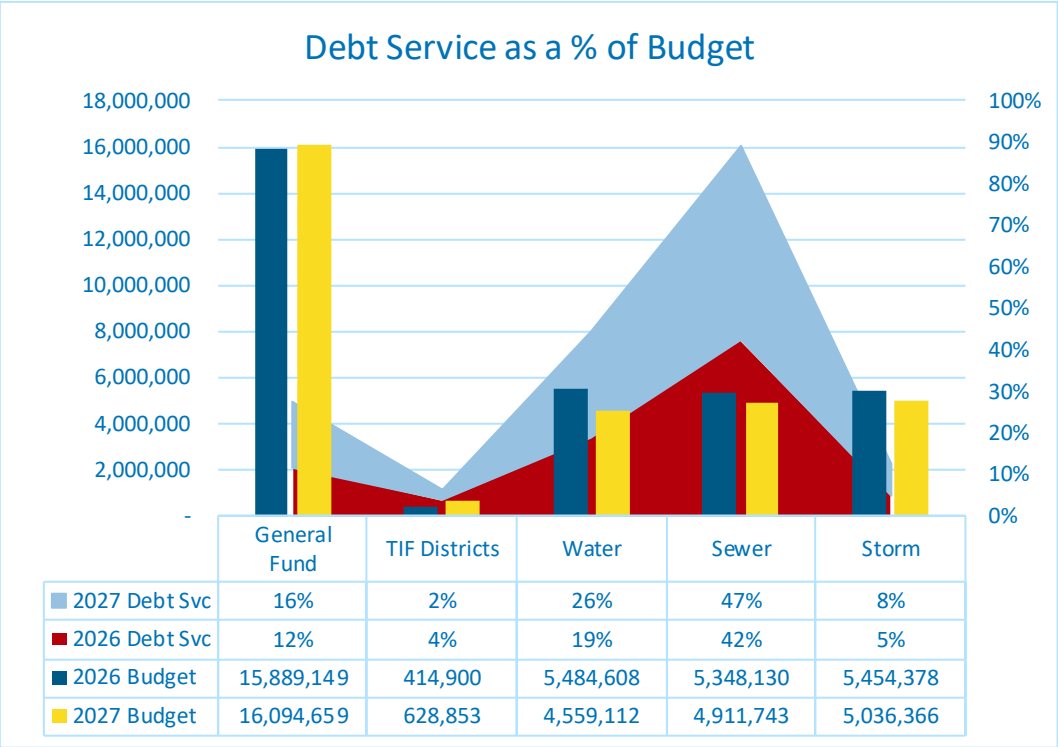
Factors Contributing to Changes in the Budget

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. The majority of capital projects approved for 2027 relate directly to maintenance of existing municipal services or the planning of several multigenerational projects to commence in 2028. Projects submitted and approved for the 2027 Budget are grouped in the following graphic by payer/funding source and funding type.

2027 CIP Budget	Debt	Fundraising	Grant	Fund Balance	Total
Levy	1,640,750		100,384	641,098	2,382,232
Water	1,015,750			95,800	1,111,550
Sewer	250,000			145,550	395,550
Stormwater	1,241,750		2,825,000	-	4,066,750
	4,148,250	-	2,925,384	882,448	7,956,082
					7,956,082

2027 CIP Budget	2027 Debt							
Project Description	Levy	Water	Sewer	Stormwater	Grant	Donation/ Fundraising	Cash/Fund Balance	Project Total
Birge Fountain Repairs*								-
Armory Boiler Replacement	100,000							100,000
Grating Repair Drywell			20,000					20,000
DPW Street Facility	500,000							500,000
WAFC Rooftop HVAC Unit Replacement							74,334	74,334
Library Air Handler Replacement	185,000							185,000
Lakes Management	150,000							150,000
Mobile Studio							7,000	7,000
RAS PUMP Rebuild			15,000					15,000
Safety Ring on East Water Tower (Cravath)		80,000						80,000
Water System Planning, Modeling and Facility Assessment		128,000						128,000
Fire Hydrant Replacement		75,000						75,000
Whitewater Street/Cravath Park Brick Replacement	210,000							210,000
Main Improvement- Elkhorn Roundabout		75,000						75,000
Bike and Pedestrian Pathways							12,000	12,000
Moraine View Park Shelter								-
Hydrant installation at East tower		80,000						80,000
Water Meter replacements		225,000						225,000
Leak Study		9,800						9,800
Large water meters		35,000						35,000
Starin Road Water Main Relocation		265,000						265,000
Aeration Basin Diffuser Replacement			7,000					7,000
Starin Park Underground Detention-Construction				800,000	1,600,000	1,225,000		3,625,000
N Harmony Lane Reconstruction	12,000			12,000				24,000
Harmony Drive Reconstruction	11,500			11,500				23,000
S. Harmony Lane Reconstruction	20,500			20,500				41,000
Hyer Lane Reconstruction	17,750	17,750	17,750	17,750				71,000
Douglas Court Reconstruction	16,250	16,250	16,250	16,250				65,000
Scott Street Improvements	18,750	18,750	18,750	18,750				75,000
Indian Mound Parkway Street Improvements	42,000							42,000
W Main Street Asphalt Overlay					30,624		274,376	305,000
Downtown W Main Street Improvement	85,000							85,000
2027 Detention Basin Dredging				345,000				345,000
Zoning Code Re-Write	120,000							120,000
Scada Consultant		15,000						15,000
Hach WIMS Upgrades			15,000					15,000
Network Infrastructure Replacement	35,000							35,000
F350 Pickup '27							64,000	64,000
Upfitting for 2 Plow Trucks	53,000							53,000
Ambulance 1282 Replacement							75,000	75,000
Squad Car and Changeover							161,499	161,499
Lift Station pump rebuild			3,800					3,800
Fire hydrant painting		40,000						40,000
Sludge Thickener/Dewatering			250,000					250,000
WAS pump rebuild			12,000					12,000
2027 Chrysler Voyager LX Side Load Ramp					69,760		14,089	83,849
600 Blowers Rebuild/Inspection			20,000					20,000
Backup Generator Maintenance		25,000						25,000
Skid steer trade		6,000						6,000
2027 Maxx-D T6X Tilt Trailer							15,000	15,000
2027 Bobcat Plate Compactor Attachment for Excavator							7,800	7,800
	1,576,750	**1,111,550**	**395,550**	**1,241,750**	**1,700,384**	**1,225,000**	**705,098**	**7,956,082**



	General Fund	TIF Districts	Water	Sewer	Storm
2027 Debt Svc	16%	2%	26%	47%	8%
2026 Debt Svc	12%	4%	19%	42%	5%
2026 Budget	15,889,149	414,900	5,484,608	5,348,130	5,454,378
2027 Budget	16,094,659	628,853	4,559,112	4,911,743	5,036,366

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 that analysis, the Common Council adopted a policy limiting debt-funded capital spending to the amount of principal retired on existing debt. This approach was intended to maintain fiscal discipline and ensure that new borrowing remained affordable. Affordability was further evaluated based on compliance with General Obligation debt limits established by state statute and City policy, as well as the potential impact on property taxes.

However, the borrowing constraints imposed by the prior policy have led to the deferral of many necessary capital projects. As a result, the City now faces a backlog of high-priority projects that must be addressed. In addition, the costs of completing these deferred projects have risen significantly over time due to inflation, aging infrastructure, and increased construction costs. Given these circumstances, the same affordability principles used in prior years can no longer be applied to the 2027-2036 planning period without further delaying critical investments. Approved debt-funded capital spending is summarized below.

	2027		2027 CIP	
	Principal	Replacement	Proposed	Above/(Below)
Debt Funded	Retirement	Ratio	2027	Target
Levy	1,620,817	101%	1,640,750	19,933
Water	1,201,486	85%	1,015,750	(185,736)
Sewer	3,572,375	7%	250,000	(3,322,375)
Stormwater	410,000	303%	1,241,750	831,750
	6,804,678		4,148,250	(2,656,428)

Proposed 2027 debt-funded projects are above target debt-retirement levels for Stormwater and slightly higher for the Levy but Water and Sewer are below their replacement ratio.

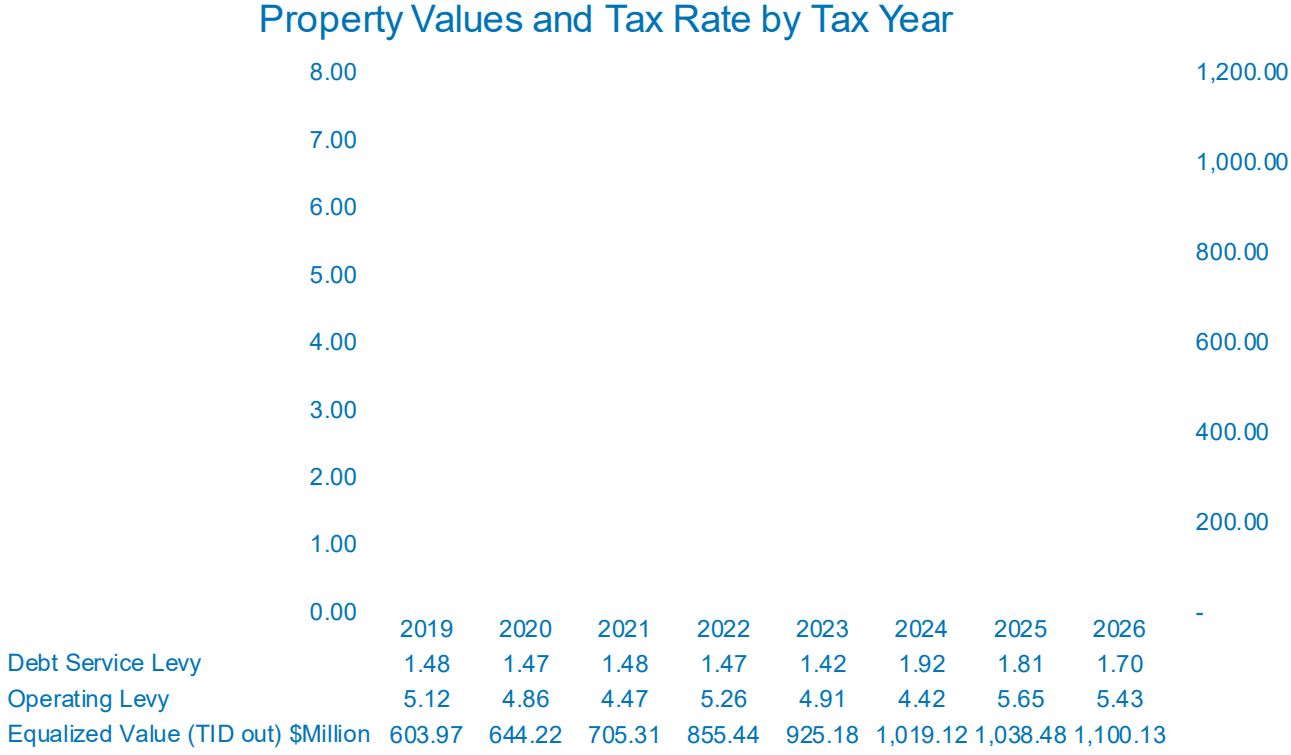
The City typically undertakes major construction projects in even-numbered years and focuses on smaller projects, planning, design, and project preparation during odd-numbered years. The Starin Park Underground Detention project was originally scheduled for construction in 2026; however, its timing depended on securing a Clean Water Fund Loan. Because the grant is competitive and the City did not score high enough on the priority list, the project was deferred to 2027. It will likely be deferred again if the grant is not awarded in the next funding cycle.

Notable projects for 2027:

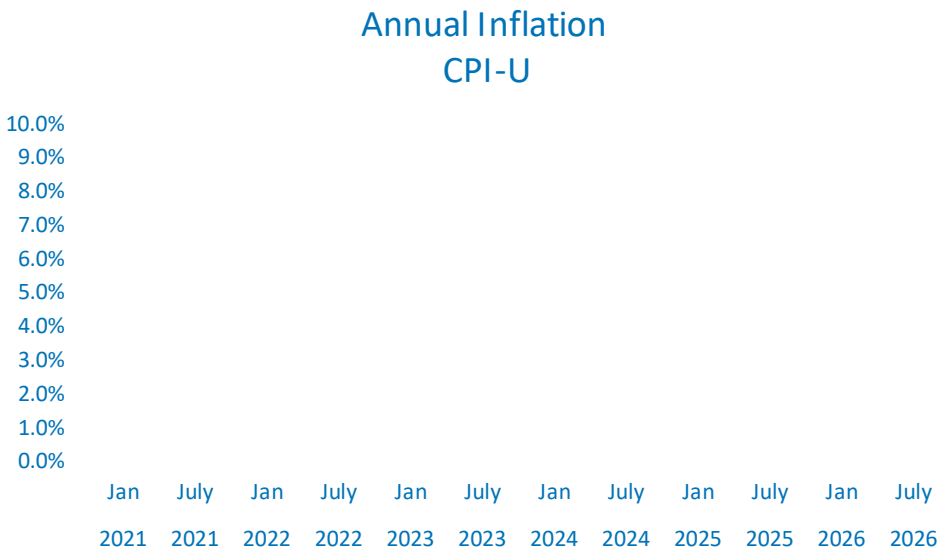
a) DPW Street Facility Design: $500,000
b) Whitewater Street/Cravath Park Brick Replacement $210,000
c) Planning of 6 Street Reconstruction/Improvement Projects: $96,750
d) 2 Street Improvement Projects $127,000
e) Starin Park Underground Detention Construction total project cost $3,625,000
f) BMP Stormwater dredging: $345,000

Growth of Property Tax Base and impact on Property Tax Levy. There are several significant developments in 2027 to lessen the burden of projects on residents.

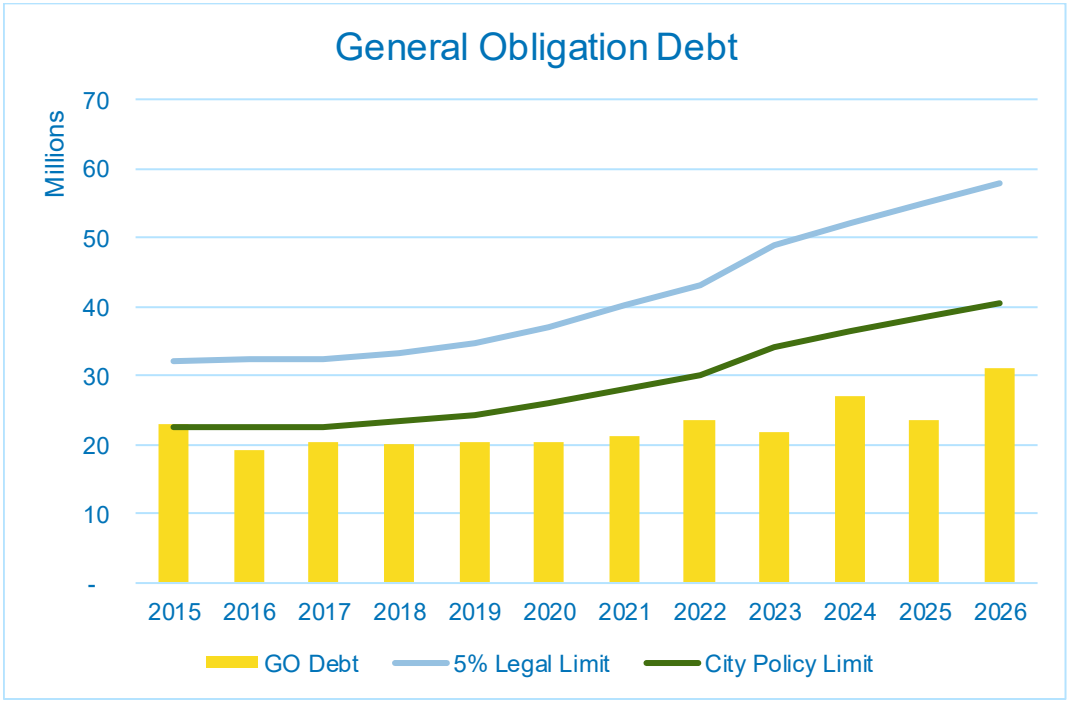
TID Creations: In 2021, Whitewater created TIDs 10, 11, 12, 13 and 14. In creating these TID, the City, County, School District, and Technical Colleges have all agreed to freeze property values in these districts at 2021 levels (Base Value). All property tax revenue collected due to growth above these 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.



Inflation Expectations. Inflation had been at moderately low levels for a decade, remaining below 3.0% until mid-year 2011. Inflation had been trending downward since its peak of 9.1% in June 2022, but it has begun to rise again. As a result, we expect to see continued increases in the capital costs of projects due to inflation, higher financing costs driven by elevated interest rates and added pressure from rising fuel costs.



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's policy further restricts this level to 3.5% (70% of the State 5% limitation). The projects included for funding in the 2027 Capital Improvement Plan are compliant with this policy and result in controlled debt levels.



Budget Concerns for the Future

- **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 increase in funding left the facility with significant capital needs. Both the City and School District have stepped up funding to address these needs, and an agreement was reached in 2024 that addressed the increased need for capital contributions. With limited funding resources available for both entities, it is important to protect the value that this facility provides to area residents.
- **Shared-Ride Taxi**. The City's Shared-Ride Taxi program provides accessible public transportation within the community by allowing multiple passengers to share a single vehicle traveling in the same general area. While additional COVID-era funding temporarily stabilized the program, those reserves are now depleted, and the service will require increased General Fund support in future years.
- **Capital Financing**. Due to the rise in interest rates and inflation over the last few years the cost of capital projects has significantly increased. The costs of operations have also increased beyond what the levy limits allow, making it difficult to set monies aside in sinking funds that would lower the amount of borrowing.

We hope you find this budget to be a useful tool in understanding Whitewater's use of limited resources. Questions regarding the budget for 2027 are welcome at any time.

Sincerely,

John Weidl, City Manager and
Rachelle Blitch, 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 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.

BRIEF HISTORY

The City of Whitewater has a long history of community growth, innovation, and public investment. Originally home to the Potawatomi people, the area's early development was shaped by Whitewater Creek, whose distinctive "white water" appearance—caused by the limestone creek bed—gave the community its name.

European settlement began in the 1830s, when the region's natural resources supported the establishment of sawmills, gristmills, and early manufacturing. By the mid-19th century, Whitewater had evolved into a local center of commerce and agriculture.

A significant milestone in the city's development occurred in 1856 with the founding of the Whitewater Normal School, established to train Wisconsin's teachers. This institution ultimately became the University of Wisconsin–Whitewater, which remains a major educational, cultural, and economic anchor for the community. The presence of the university continues to shape local demographics, housing demand, employment patterns, and long-term service needs.

Throughout the late 19th and early 20th centuries, Whitewater's position as a railroad and commercial hub supported continued growth. Over time, the community transitioned from an industrial base to a more diversified economy supported by education, small business, and municipal services.

Today, Whitewater remains a dynamic city that blends historic character with modern development. Its history of public investment, civic engagement, and steady institutional growth provides important context for the City's financial planning. As the community continues to evolve, these historical foundations inform the City's long-term fiscal strategies, service delivery, and commitment to maintaining a sustainable future for residents and businesses.

GEOGRAPHIC & TRANSPORTATION PROFILE

The City of Whitewater is located in southeastern Wisconsin, spanning both Walworth and Jefferson Counties. Its position in the region provides convenient access to major population centers, educational institutions, and commercial corridors, supporting both community mobility and economic activity.

Regional Highway Access

Whitewater is served by several significant transportation routes that support regional travel and commerce:

- U.S. Highway 12 runs along the northern side of the City and serves as a key east–west transportation corridor connecting Whitewater to Madison, Lake Geneva, and the broader southeastern Wisconsin region.
- State Highway 59 provides direct access west toward Evansville and east toward Milton and Waukesha County.
- State Highway 89 offers a north–south connection through the City, linking to Jefferson and Delavan.

Interstate access is within a short driving distance:

- Interstate 43 is approximately 13 miles southeast and provides direct travel to Beloit, Milwaukee, and Green Bay.
- Interstate 90/39 is located roughly 20 miles west, offering connections to Madison, Rockford, and Chicago.

These corridors give residents and businesses efficient access to major regional destinations and national freight routes.

Public & Regional Transportation

While Whitewater does not have direct commuter rail service, it is supported by several regional transit options:

- The City operates a Shared-Ride Taxi Service, providing affordable and accessible local transportation for residents, students, elderly individuals, and those with disabilities.
- Intercity bus service is available in nearby communities, offering connections to Madison, Milwaukee, and Chicago.
- The proximity to multiple state highways ensures straightforward commuter access to surrounding employment centers.

Airport Access

Whitewater is well-positioned relative to major airports serving southeastern Wisconsin and northern Illinois:

- Milwaukee Mitchell International Airport is approximately 43 miles northeast and provides extensive national and international flight options.
- Dane County Regional Airport (Madison) is approximately 45 miles northwest, offering additional commercial flight access.
- Chicago O'Hare International Airport is within approximately 75–80 miles, supporting both domestic and global travel needs.

This network of nearby airports enhances the City's accessibility for businesses, students, visitors, and residents.

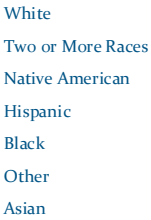
Population by Age Range



Per Capita Income

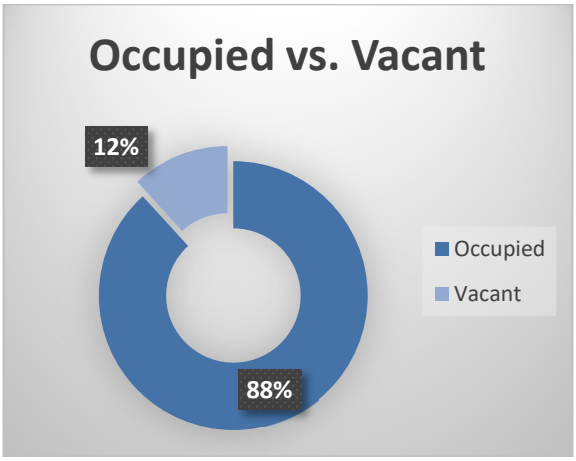


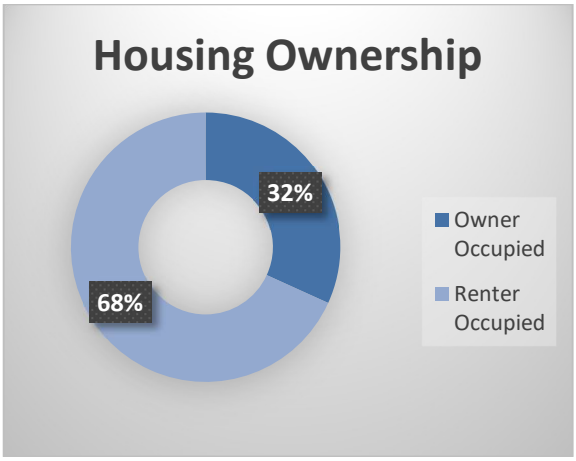
Race & Ethnicity



Owner Occupied Housing

Under $100K $100K-$200K $200K-$300K $300K-$400K $400K-$500K $500K-$1M



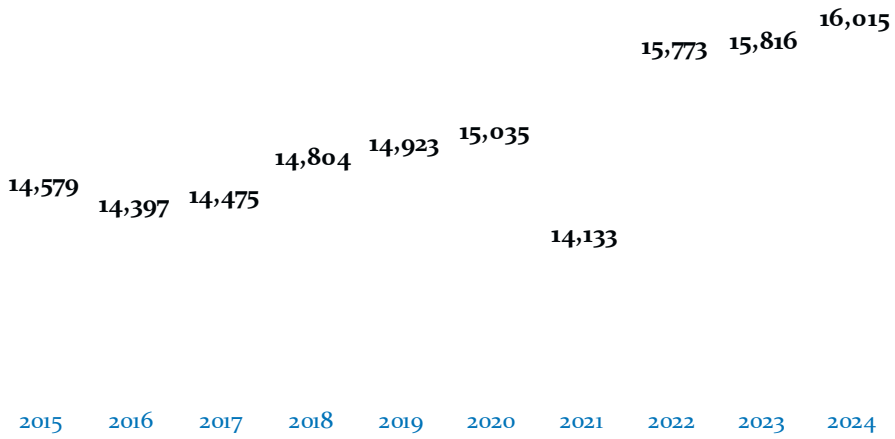


Education Attainment (Population 25 or older)



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

Population Trends



Source: https://wispolicyforum.org/research/municipal-datatool-examining-and-comparing-wisconsin-cities-and-villages/

EVENTS AND ACTIVITIES

The Whitewater Community hosts several events throughout the year including:

- City Market (Tuesday's May-October)
- Food Truck Festival
- Free Wisconsin Fishing Weekend Event
- 4th of July celebration
- Winter Parade
- FFA Alumni Farm Toy Show
- Ghouls Night Out
- Treyton Field of Dreams Tournaments
- Ice Age Trail hiking
- Variety of cultural activities and events
- Dog Friendly Bark Park
- Family Fun Nights
- Fire Department Pancake Breakfast
- Cravath Lakefront Amphitheater Concerts & Events
- Christmas at Cravath

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

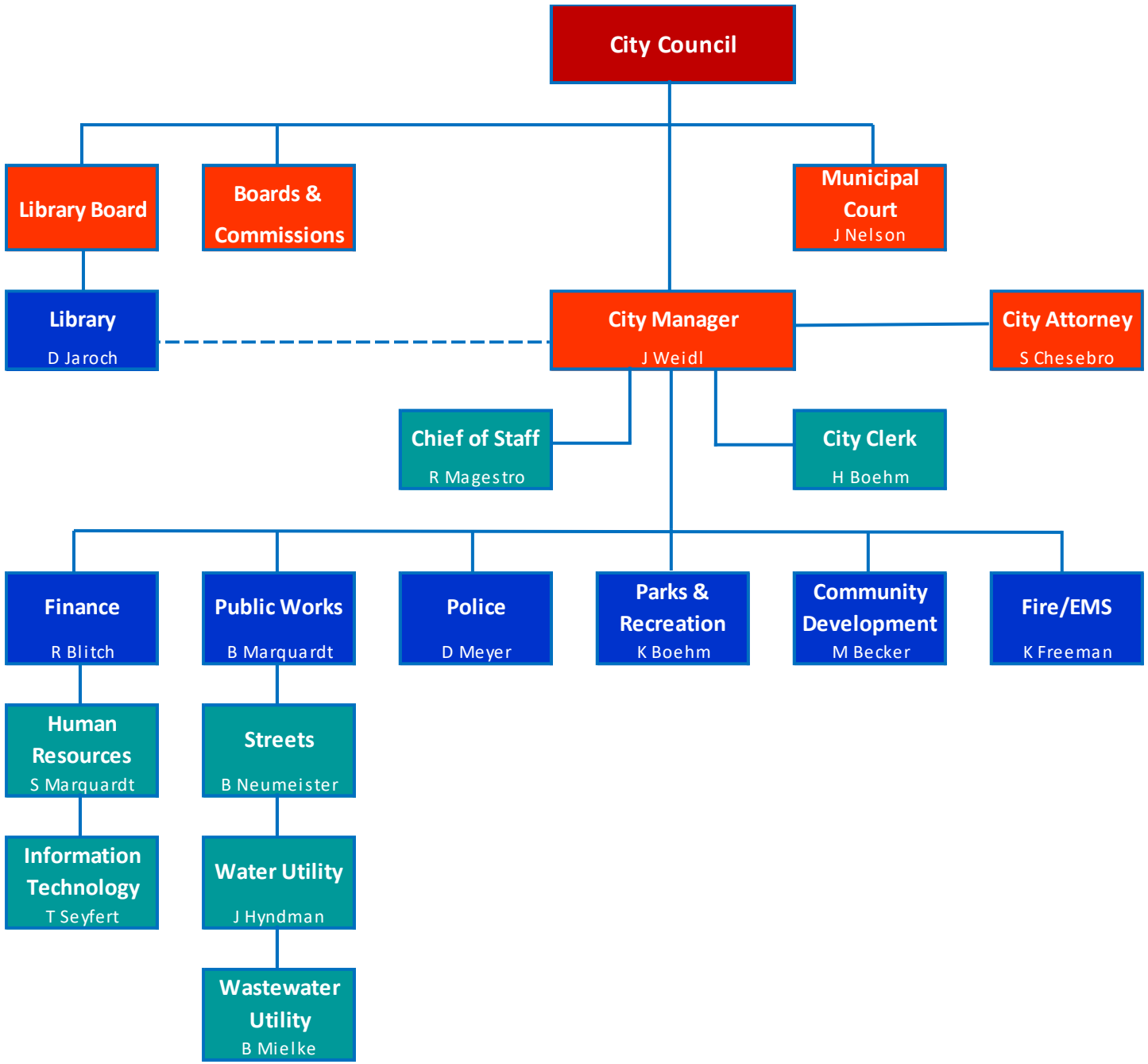
- We value history and culture.
- We support the wise and creative use of our financial, human and natural resources.
- We promote a high quality of life and place – commerce, education, housing, safe environment and sustainable growth.
- We embrace a spirit of teamwork, cooperation, collaboration, open 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 Council
Library Board
Boards & Commissions
Municipal Court
J Nelson
Library
D Jaroch
City Manager
J Weidl
City Attorney
S Chesebro
Chief of Staff
R Magestro
City Clerk
H Boehm
Finance
R Blitch
Public Works
B Marquardt
Police
D Meyer
Parks & Recreation
K Boehm
Community Development
M Becker
Fire/EMS
K Freeman
Human Resources
S Marquardt
Streets
B Neumeister
Information Technology
T Seyfert
Water Utility
J Hyndman
Wastewater Utility
B Mielke

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

***Community Development Director**

- Leads economic development efforts, including business attraction and retention, housing development, neighborhood improvement and downtown revitalization
- Administers the City's zoning code and oversees land use planning
- Manages development review and permitting from application through approval
- Plans, manages and updates community development projects, using GIS data to support improvements across the city
- Oversees general operations and leasing of the Innovation Center
- Maintains current community and economic data and oversees the operations of the Community Development Authority (CDA), including its loan and grant programs

Fire & EMS 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, Common Council, Department Directors, commissions and committees for legal actions and advice.
- Conducts all law business in which the City is interested.
- Drafts and reviews legal documents, such as contracts, ordinances, resolutions, and deeds for the City.
- Represents the City, elected and appointed officials in a variety of judicial or quasi-judicial hearings.
- Prosecutes all municipal forfeitures.
- Provides formal legal opinions as requested by other officers of the City.
- Examine the tax and assessment rolls and provides the City advice regarding tax proceedings.

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.
- **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.
- **Ethics Committee-** Meet to hear and make recommendations regarding local government ethics complaints.
- **Finance Committee-** reviews the City's annual operational budget and makes 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:	2023	2024	2025	2026	2027
	FTE's:	148.9	144.0	141.9	153.9	155.5

PERSONNEL SUMMARY

Department	Position Title	2023	2024	2025	2026	2027
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	1.0	1.0	1.0
	Paralegal/Legal Assistant	0.0	0.0	0.0	1.0	1.0
	City Clerk	1.0	1.0	1.0	1.0	1.0
	Chief of Staff	0.0	1.0	1.0	1.0	1.0
	Executive Assistant	1.0	0.0	0.0	0.0	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	0.6	0.6	0.7	0.7	0.7
	Community Development Authority (CDA) Director	1.0	1.0	1.0	0.0	0.0
	CDA Administrative Assistant	0.5	1.0	1.0	0.0	0.0
	PR & Communications Manager	1.0	0.0	0.0	0.0	0.0
	Election Workers	1.2	1.6	0.6	0.6	0.6
	Media Coordinator & Media Producers	1.2	2.0	2.3	2.0	2.0
	Municipal Judge	0.7	0.7	0.7	0.7	0.7
	Clerk of Courts	0.8	0.7	0.7	0.7	0.7
	Bailiff	0.0	0.0	0.0	0.1	0.1
	Total General Admininstration:	**13.5**	**14.1**	**14.0**	**12.8**	**12.8**
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
	Payroll & A/P Clerk	0.0	0.0	0.0	1.0	1.0
	Accountant	1.0	1.0	1.0	0.0	0.0
	Total Finance:	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**
IT	IT Director	1.0	1.0	1.0	1.0	1.0
	IT Support Technician	0.0	1.0	1.5	2.0	2.0
	GIS Analyst	0.0	0.0	0.0	1.0	1.0
	Total IT:	**1.0**	**2.0**	**2.5**	**4.0**	**4.0**
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
	Lead Laborer	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**	**13.6**	**13.6**
	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	0.0	0.0	0.0	0.0
	Police Captain	1.0	2.0	2.0	2.0	2.0
	Lieutenant	4.0	4.0	4.0	4.0	4.0
	Patrol Officers	13.0	13.0	13.0	17.0	17.0
	Detective Lieutenant	1.0	1.0	1.0	1.0	1.0
	Detective	2.0	2.0	2.0	3.0	3.0
	School Resource Officer	1.0	1.0	1.0	2.0	2.0
	Support Services Manager	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant II	2.5	2.5	2.5	0.0	0.0
	Administrative Assistant I	0.0	0.0	0.0	1.0	1.0
	Police Records Specialist	0.0	0.0	0.0	2.0	2.0
	Communications Supervisor	1.0	1.0	1.0	1.0	1.0
	Dispatcher	6.0	6.0	6.0	7.0	7.0
	Community Services Officer	1.0	1.0	1.0	1.0	1.0
	Total Police:	**35.5**	**35.5**	**35.5**	**43.0**	**43.0**

PERSONNEL SUMMARY

Department	Position Title	2023	2024	2025	2026	2027
Neighborhood Services	Neighborhood Service Director	1.0	0.0	0.0	0.0	0.0
	Administrative Assistant I	1.0	1.0	1.0	0.0	0.0
	GIS Technician	1.0	1.0	1.0	0.0	0.0
	GIS Intern	0.5	0.5	0.0	0.0	0.0
	Neighborhood Services Officer	1.0	0.0	0.0	0.0	0.0
	Fire Inspector/Code Enforcement	0.0	0.0	0.0	0.0	0.0
	Total Neighborhood Services:	**4.5**	**2.5**	**2.0**	**0.0**	**0.0**
Community Development	*New department formed in 2026. Previously accounted for in General Admin.					
	Economic Development Director	0.0	0.0	0.0	1.0	1.0
	Economic Development Coordinator	0.0	0.0	0.0	1.0	1.0
	Zoning Specialist	0.0	0.0	0.0	1.0	1.0
	Total Neighborhood Services:	**0.0**	**0.0**	**0.0**	**3.0**	**3.0**
Parks & Recreation	Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
	Assistant Parks and Recreation Director	0.0	0.0	1.0	1.0	1.0
	Recreation Program Coordinator	1.0	1.0	0.0	0.0	0.0
	Youth Program Coordinator	0.0	0.0	0.0	1.0	1.0
	Athletic Program Coordinator	1.0	1.0	1.0	0.0	0.0
	WAFC Manager	1.0	1.0	1.0	1.0	1.0
	Aquatic Coordinator	1.0	1.0	0.0	1.0	1.0
	Facility Maintenance	2.4	2.3	2.3	2.3	2.3
	Recreation	4.8	4.8	4.8	4.7	2.7
	Aquatic and Fitness	11.6	13.4	13.4	12.6	17.4
	Seniors	1.2	1.4	1.4	1.4	1.4
	Total Parks & Recreation:	**25.0**	**27.0**	**26.0**	**26.0**	**28.8**
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 Services Librarian	1.0	1.0	1.0	1.0	1.0
	Prog. and Makerspace Librarian	1.0	1.0	1.0	1.0	1.0
	Technical Services Clerk	1.7	1.7	1.7	1.7	1.5
	Library Associate	0.6	0.6	0.6	0.6	0.5
	Public Services Clerk	4.2	4.2	4.2	3.6	2.5
	Circulation Assistant	0.0	0.0	0.0	0.6	0.5
	Shelver	0.0	0.0	0.0	0.0	0.3
	Total Library:	**10.5**	**10.5**	**10.5**	**10.5**	**9.3**
Fire / EMS	Paramedic/FF	0.0	6.0	6.0	8.0	8.0
	AEMT/FF	0.0	4.0	3.0	2.0	2.0
	EMT/FF	0.0	2.0	3.0	5.0	5.0
	POC-AEMT/EMT'S	16.7	2.0	2.0	2.0	2.0
	EMS-Asst Chief	0.6	0.6	0.6	0.6	0.0
	Fire Admin Assistant	1.0	0.0	0.0	0.0	0.0
	Fire/EMS-Chief	0.2	1.0	1.0	1.0	1.0
	Fire/EMS-Assistant Chief	0.4	1.0	1.0	1.0	2.0
	Fire Inspector	0.0	1.0	1.0	1.0	1.0
	POC - Fire Fighter	4.6	0.3	0.3	0.3	0.3
	Fire-Captain	0.2	0.0	0.0	0.0	0.0
	Fire-Lieutenant	0.2	0.0	0.0	0.0	0.0
	Total Fire/EMS:	**23.8**	**17.9**	**17.9**	**20.9**	**21.3**

PERSONNEL SUMMARY

Department	Position Title	2023	2024	2025	2026	2027
Water	Water Utility Superintendent	1.0	1.0	1.0	1.0	1.0
	Lead Laborer	0.0	0.0	0.0	1.0	1.0
	Water Operator	4.0	4.0	4.0	3.0	3.0
	Administrative Assistant	0.2	0.2	0.2	0.2	0.2
	Seasonal Employees	0.7	0.6	0.6	0.6	0.6
	Total Water Utility:	**5.8**	**5.7**	**5.7**	**5.7**	**5.7**
Wastewater	Wastewater Utility Superintendent	1.0	1.0	1.0	1.0	1
	Lab Operator	1.0	1.0	0.0	0.0	0
	Lead Laborer	0.0	0.0	0.0	1.0	1
	Wastewater Operator	5.0	5.0	5.0	4.0	4
	Administrative Assistant	0.7	0.7	0.7	0.7	0.7
	Lab Assistant	0.5	0.3	0.3	0.3	0
	Seasonal Employees	0.6	0.3	0.3	0.3	0.3
	Total Wastewater Utility:	**8.8**	**8.3**	**7.3**	**7.3**	**7.0**
	Grand Total:	**148.9**	**144.0**	**141.9**	**153.9**	**155.5**

Summary of changes:

A referendum was passed for the 2026 budget that added 4 Patrol officers, 1 Dispatcher, 1 SRO and 2 Firefighter/EMT's. Neighborhood Services was renamed Community Development and FTEs were reallocated to that department.

Allocation of Shared Personnel Costs:

Many City operations rely on staff whose work supports multiple departments or funds, including General Administration, Finance, Human Resources, Information Technology, and the City Attorney's Office. To ensure an accurate and equitable distribution of costs, the City allocates salaries and benefits for these positions based on the proportion of time, services, or support each department or fund receives.

Although the **full FTE count** for a shared position appears within a home department for reporting purposes, **this does not mean the full salary and benefit costs are allocated to that department**. Instead, only the portion of costs associated with the services provided to each benefiting area is charged to that fund or department. Allocation methods may include workload analyses, service metrics, historical usage, or other defensible cost-distribution measures.

This approach improves transparency, aligns costs with service delivery, and provides a more accurate representation of the true cost of operating each municipal program. It also ensures that enterprise funds and other non-tax-supported operations pay their fair share for centralized services that enable them to function effectively.

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 plan to 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, strive 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 Statues. 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 services. 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 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
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.	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.	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.	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.	The Common Council reviews the CIP as proposed by staff and provides feedback as to the prioritization of projects for the proposed budget.	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.	The Long-Range Financial Plan forecasts are refreshed based on the Proposed Budget following the review of the Finance Committee.	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.	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.

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 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 expenditure 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 more than 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 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 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 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 by 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 an equipment revolving fund to cover rolling stock more than $10,000 for the Department of Public Works/Parks.
- The City shall have an equipment revolving fund to cover rolling stock more than $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 an annual budget allocation to cover non-recurring or unanticipated expenditures, as well as to reserve funds for known contingencies with uncertain costs. The level of the General Fund Contingency (Acct #100.51110.910) will not be less than 1% of the General Fund Operating Expenditures annually when possible.
- 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 individual 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

The City of Whitewater maintains a rolling five-year Capital Improvements Program (CIP) to plan, prioritize and finance major capital investments in a fiscally responsible manner. The CIP supports long-term infrastructure sustainability, aligns with strategic goals and follows Government Finance Officers Association (GFOA) best practices. Capital projects generally include non-recurring expenditures exceeding $10,000 with a useful life of at least five years.

Funding Strategy

The City utilizes a balanced approach to capital financing:

- **Pay-As-You-Go (Sinking Funds):** Used for recurring, lower-cost projects and assets with shorter useful lives to reduce borrowing costs and preserve debt capacity.
- **Debt Financing (Bonding):** Used for large, long-lived infrastructure and facility projects that provide community benefits over multiple generations.
- Funding decisions consider project urgency, useful life, financial capacity and impacts on tax and utility rates.

Project Prioritization

Capital projects are evaluated using consistent criteria, including:

- Legal and regulatory requirements
- Asset preservation and risk mitigation
- Financial impact and cost effectiveness
- Community benefit and equity
- Service level improvement and capacity expansion

Projects are ranked based on urgency, safety, compliance needs, operational benefits and public value.

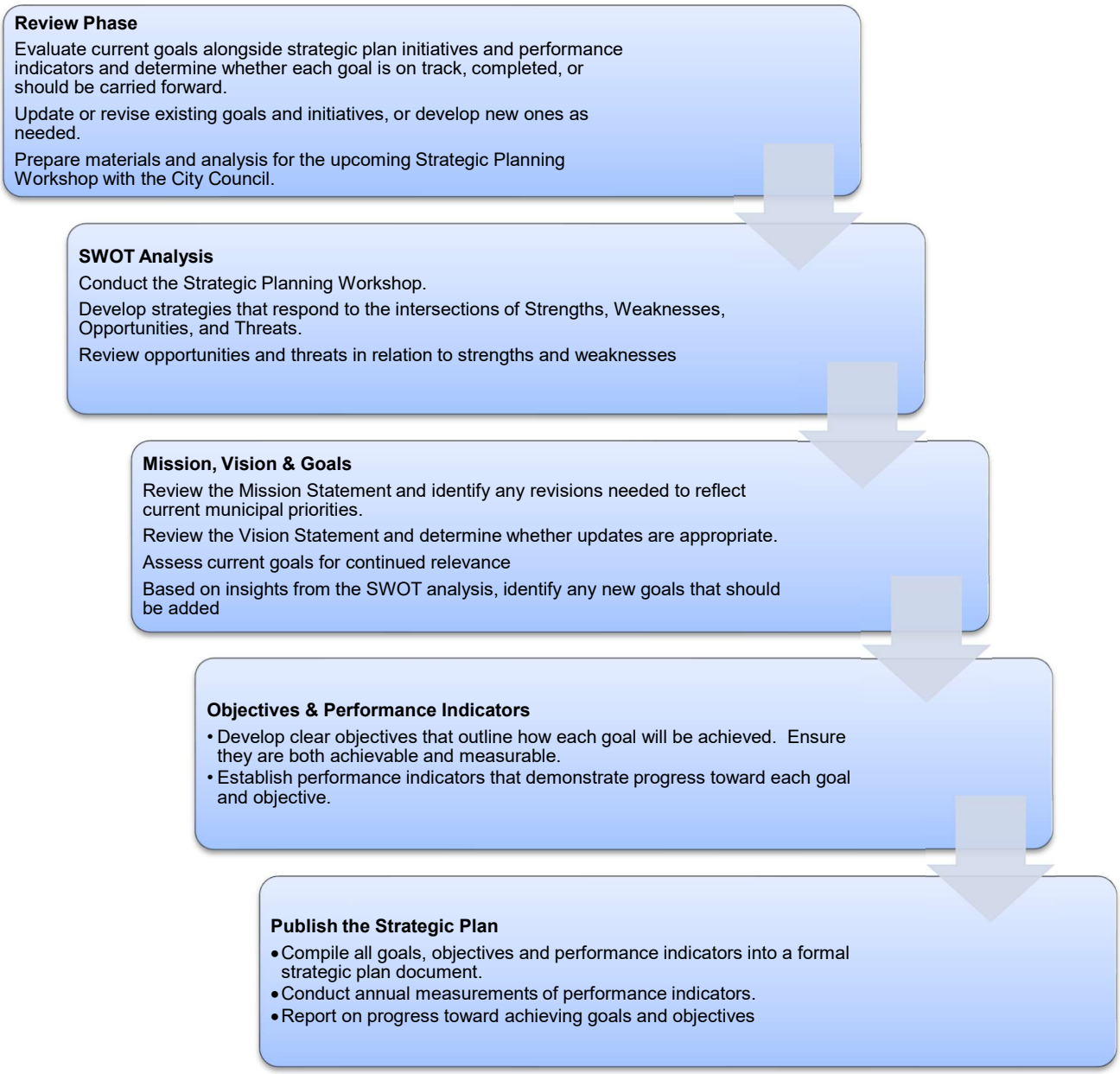
Financial Stewardship
The CIP is guided by financial guardrails that:

- Maintain prudent debt levels
- Support ongoing pay-as-you-go funding
- Evaluate operating and maintenance impacts
- Consider lifecycle costs
- Preserve reserve balances
- Leverage grants and external funding when available
- Minimize deferred maintenance risks

Governance and Oversight
Departments submit capital requests annually. The Finance Committee reviews, prioritizes and recommends the CIP, while the Common Council adopts the CIP through the annual budget process and approves project funding for the first year of the plan. Progress is monitored through quarterly reporting, annual reviews and ongoing financial oversight to ensure accountability and transparency.

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.

STRATEGIC PLANNING PROCESS OVERVIEW



STRATEGIC GOALS OVERVIEW

Strategic planning and goal setting are essential processes that enable a community to proactively shape its future. By establishing clear priorities and measurable objectives, the City can allocate limited resources more effectively and ensure that organizational efforts align with community needs.

The Whitewater Common Council, in partnership with the City's management team, meets periodically in workshop settings to review progress, update long-term priorities, and set goals for the upcoming year. Throughout 2023, the Council and staff participated in a series of strategic planning workshops that resulted in the development of a comprehensive new five-year strategic plan. During this process, elected officials and staff collaboratively identified the key issues facing Whitewater and established strategic goals to address them. Each broad, long-range goal was then broken down into key initiatives designed to guide progress and measure success over the five-year period. In 2026, the goals were updated.

The strategic goals and key initiatives presented below reflect the priorities during the 2026-2027 budget cycle.

Increase Affordable Housing for Families

- Facilitate the creation of an additional 50+ new family-style units slated to be constructed within the following 36 months.
- Reassess family housing needs in a follow-up study

Increase Communication without a newspaper

- Continue to expand and innovate the content library
- Develop partnerships with local organizations and media outlets to broaden the reach and impact of community efforts
- Establish Whitewater as a model city for transparent and responsive communication with residents

Support Thriving Businesses and Grow tax base

- Establish and conduct business recruitment, retention and expansion meetings with 25 businesses
- Assist the CDA in revamping loan programs and implementing affordable housing policy
- Create an onboarding and expansion process for new businesses including points-of-contacts, FAQ's, and available resources

Improve City's Recrtuitment, Retention and Diversity

- Complete stay interviews with all staff hired 2023 and prior and establish metrics (2026) for successful retention targets.
- Make online onboarding department-specific and available to all new employees
- Hit retention targets established in 2027
- 100% employee participation with at least one stay interview

Align Future expenditures with available resources

- Begin planning for a new Public Works garage
- Develop and fully implement funding strategies or revenue sources to support increased compensation for staff recruitment and retention

BUILDING OUR FUTURE: STRATEGIC ACCOMPLISHMENTS

The accomplishments summarized below highlight the measurable progress made throughout 2024-2026, demonstrating disciplined execution, alignment with Council direction, and a continued commitment to addressing Whitewater's long-term priorities.

1. **Increase Affordable Housing for Families**
   Whitewater experienced a record year of residential development in 2025, significantly advancing the City's long-term goal of expanding family-focused and attainable housing. Key achievements include:
   - Advancement of 51 new single-family homes, including
     - 19 detached homes by Harbor Homes
     - 20 of 38 attached dwellings by US Shelter
   - Facilitation of the first phase of 128 new multifamily family-style units, each designed with private entries and garages to meet workforce housing demand.
   - Positioning of a 100-home subdivision with Bielinski Homes, representing approximately $50 million in new private investment.
   - Continued partnership with Habitat for Humanity, preparing CDA-owned land for four additional affordable units.
   - Advancement of the Stonehaven small-lot concept along Bluff Road, expected to produce 12–15 attainable, entry-level homes.

   These efforts expand the range of ownership and family-oriented housing available in the community and maintain a multi-year development pipeline, which is essential for long-term affordability.

2. **Enhance Communication Without a "Newspaper"**
   Since adopting this goal, Whitewater has dramatically expanded its digital communication capacity, ensuring residents remain well-informed even in the absence of a traditional newspaper.
   In 2025, the City achieved:
   - A 960% increase in social media engagement (from 562 to 5,974 interactions).
   - More than 102,000 video views across all platforms, utilizing short-form content, reels, and multimedia to broaden reach.
   - Deployment of departmental dashboards, improving consistency, transparency, and data-driven reporting.
   - Continued production of City Manager Reports for every Council meeting, providing operational, financial, and project updates.
   - Growth of a library of evergreen educational videos for 24/7 community access.

   These investments ensure reliable, modern public communication without relying on print media, strengthening engagement across all demographics.

3. **Support Thriving Business and Grow Tax Base**
   Whitewater's economic base strengthened considerably in 2025 through coordinated business support, infrastructure planning, and long-range tax-base strategy.
   Key accomplishments include:
   - A major manufacturer (Lavelle) advancing a 50,000-square-foot expansion, adding over $5 million in new industrial tax base.
   - Construction of three new industrial/commercial condominium buildings, creating space for business expansion and new tenants.
   - Active recruitment activity, including engagement with a company considering relocation.
   - Partnership with WE Energies to plan long-term power upgrades in the industrial park, ensuring future readiness for modern manufacturers.
   - Support for the Whitewater Community Foundation's $10 million early childhood education center, doubling local childcare capacity through 100 new slots—directly supporting workforce participation.

   These efforts strengthen the long-term tax base, increase employment opportunities, and ensure Whitewater remains competitive for economic investment.

4. **Improve the City's Recruitment, Retention and Diversity**

Organizational stability and workforce quality improved significantly in 2025.
Key metrics include:

- Turnover reduced to 12.4%, down from nearly 30% in 2022–2023.
- Average employee tenure increased to 6.97 years.
- Employee engagement results reported:
  - 87% employee happiness
  - 61% employee-reported appreciation
  - 4.0 score for workplace culture

Additional advancements included:

- Implementation of leadership development tools, stay interviews, and professional pathways.
- Modernized internal communications and recruitment materials.
- Completion of multiple high-level credentials by the City Manager, strengthening leadership capacity: CPM, CEcD, ICMA-CM (effective 2026), and ongoing DBA progress.

These combined efforts have created a more competitive, stable, and high-performing municipal workforce.

5. **Align future Expenditures with Available Resources**

Whitewater strengthened its fiscal position in 2025 while making major capital progress without compromising financial stability.
Key accomplishments include:

- Maintaining a 24% fund balance, exceeding policy guidelines.
- Pre-funding roughly $500,000 toward future capital equipment needs, reducing levy impact.
- Implementing the Police & Fire referendum as planned, without budgetary disruption.
- Completion of multi-million-dollar reconstruction projects (Ann St., Fremont St., Forest Ave.) on time and without cost overruns.
- Securing 100% principal forgiveness for private-side lead service replacements and 0.25% financing for public-side replacements.
- Advancing planning and financing for a new $12–15 million Public Works facility.
- Beginning initial work on a $3 million WAFC endowment and applying for $500,000 in grant funding for a splash pad at Starin Park.

These achievements demonstrate disciplined financial management, strategic investment planning, and an ongoing effort to leverage outside resources and minimize long-term levy impact.

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 2023 (summarized on preceding page), the City prepared a Financial Management Plan 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 2023 update focused on the impact of the proposed CIP on property tax levy and utility rates. Detailed results are presented in the links below:

1. 2024-2028 Preliminary Financing Plan
2. 2024-2028 Water & Sewer Preliminary Financing Plan
3. 2020 Financial Management Plan Update (2022-2026)

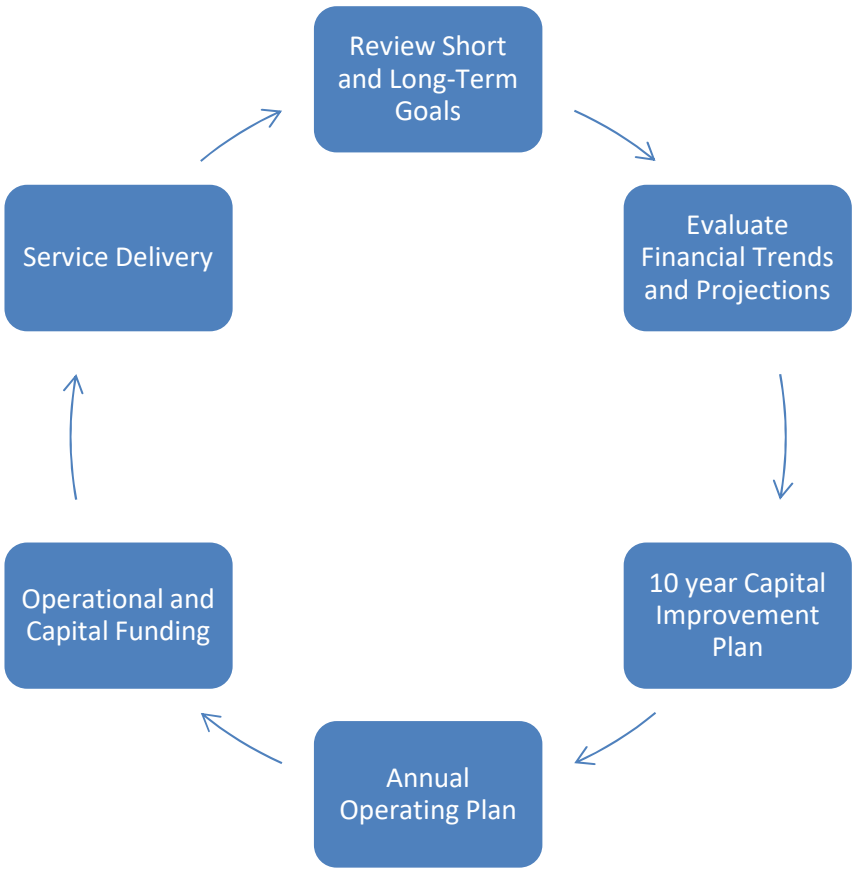
One significant change underlying these plans is the shift from a preference to use exclusively General Obligation debt to finance capital projects. Future financing will rely on Revenue debt for Utility projects and General Obligation debt for remaining projects. Additionally, the Water and Sewer utilities will jointly pledge their revenues to secure a single bond issue for their combined projects. This single pledge and single issue will enable an offer 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.

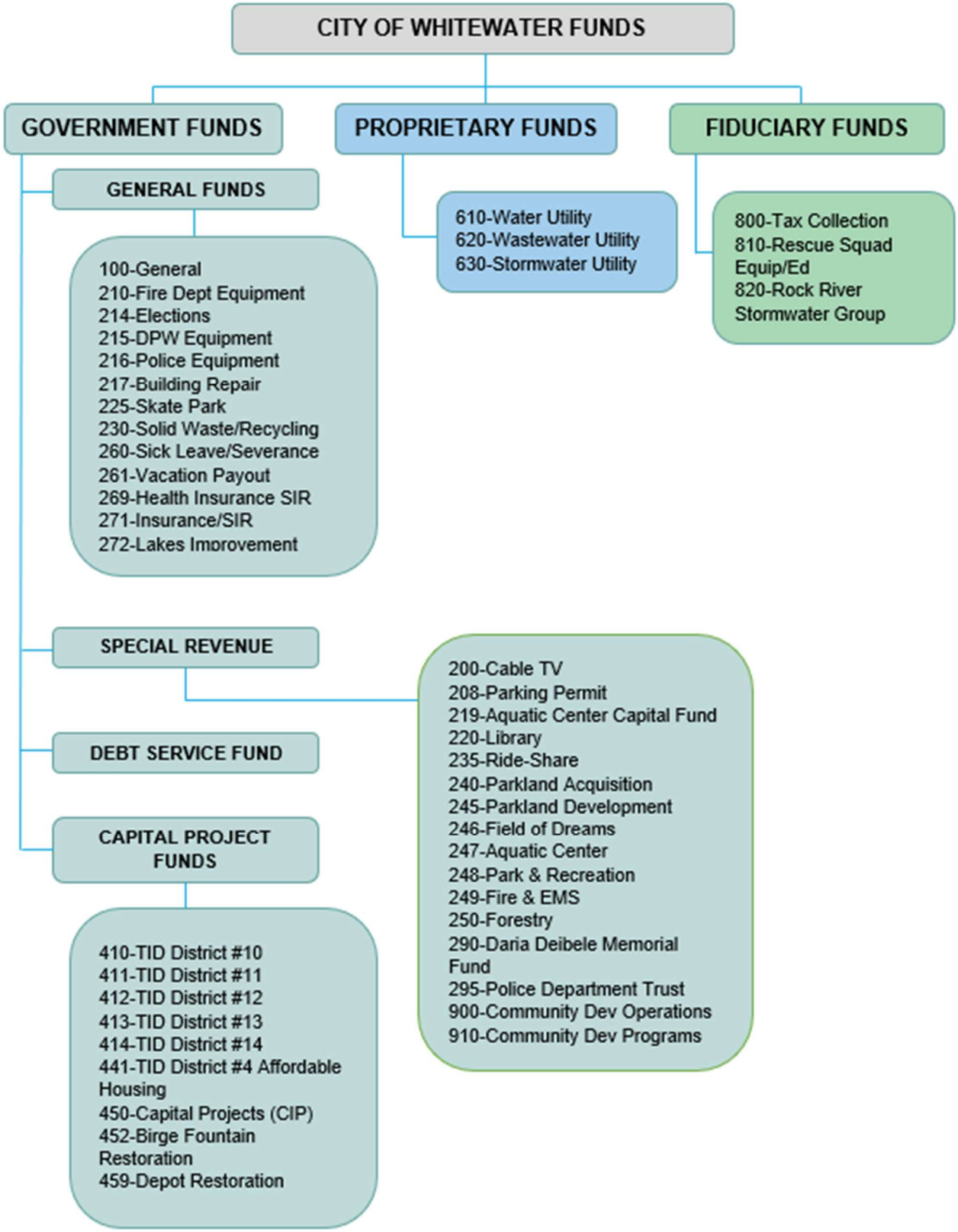
- Operational Revenues and Expenditures:
  - Non-property tax revenues are expected to experience modest growth but remain constrained by statutory limits, economic conditions and the availability of grants and other one-time funding sources. As a result, the City continued to rely on property tax levy growth and operational efficiencies to address increasing service demands and maintain a structurally balanced budget.
  - Personnel costs, including wages and benefits, represent the largest area of expenditure growth, while costs for services, utilities and supplies are influenced by inflation and market conditions. The City evaluates these trends annually as part of its multi-year financial planning process.
- 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 is intended to keep debt levels stable over time however, the borrowing constraints imposed by the prior policy have led to the deferral of many necessary capital projects and the City now faces a backlog of high priority projects. 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: Capital projects are evaluated using consistent criteria including legal and regulatory requirements, asset preservation and risk mitigation, financial impact and cost effectiveness,

community benefit and equity and service level improvement and capacity expansion. Projects are ranked based on urgency, safety, compliance needs, operational benefits and public value.

- 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.




CITY OF WHITEWATER FUNDS
GOVERNMENT FUNDS
PROPRIETARY FUNDS
FIDUCIARY FUNDS
GENERAL FUNDS
100-General
210-Fire Dept Equipment
214-Elections
215-DPW Equipment
216-Police Equipment
217-Building Repair
225-Skate Park
230-Solid Waste/Recycling
260-Sick Leave/Severance
261-Vacation Payout
269-Health Insurance SIR
271-Insurance/SIR
272-Lakes Improvement
610-Water Utility
620-Wastewater Utility
630-Stormwater Utility
800-Tax Collection
810-Rescue Squad Equip/Ed
820-Rock River Stormwater Group
SPECIAL REVENUE
200-Cable TV
208-Parking Permit
219-Aquatic Center Capital Fund
220-Library
235-Ride-Share
240-Parkland Acquisition
245-Parkland Development
246-Field of Dreams
247-Aquatic Center
248-Park & Recreation
249-Fire & EMS
250-Forestry
290-Daria Deibele Memorial Fund
295-Police Department Trust
900-Community Dev Operations
910-Community Dev Programs
DEBT SERVICE FUND
CAPITAL PROJECT FUNDS
410-TID District #10
411-TID District #11
412-TID District #12
413-TID District #13
414-TID District #14
441-TID District #4 Affordable Housing
450-Capital Projects (CIP)
452-Birge Fountain Restoration
459-Depot Restoration

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 a discrete sub-set of the General Fund. These include Fire Dept Equipment, Elections, DPW Equipment, Police Vehicle, Building Repair, Skate Park, Solid Waste/Recycling, Sick Leave Severance, Health Insurance-SIR, Insurance-SIR, Lakes Improvement, and Street Repair.

- **Special Revenue Funds**
  Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for specific 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, Parkland Acquisition, Treyton's Field of Dreams, Aquatic Center, Forestry, Rideshare Grant Program, Fire/EMS, Innovation 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 and TIDs 10-14. 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 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 #10-14 are used 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:
  - Water Utility
  - Wastewater Utility
  - Stormwater Utility

  Each account 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.

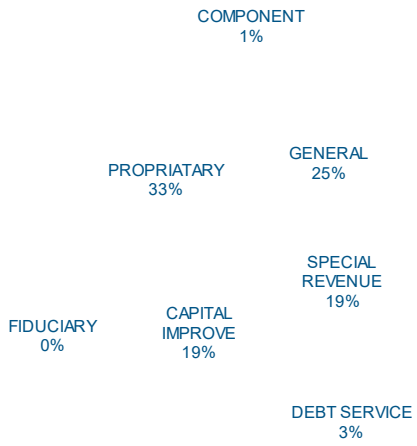
COMBINED FINANCIAL STATEMENT
2026 Budget

	GOVERNMENTAL							
REVENUES	**GENERAL**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL IMPROVE**	**FIDUCIARY**	**PROPRIATARY**	**COMPONENT**	**TOTAL**
TAXES	8,077,567	-	-	1,125,388	-	-	-	**9,202,955**
SPECIAL ASSESSEMENTS	500	-	-	-	-	-	-	**500**
INTERGOVT REVENUES	5,547,402	821,805	-	430,000	-	-	-	**6,799,207**
LICENSES & PERMITS	752,950	-	-	-	-	-	-	**752,950**
FINES, FORTFEIT - PENALTIES	291,550	-	-	-	-	-	-	**291,550**
PUBLIC CHARGES FOR SVCS	56,150	3,012,867	-	-	49,000	-	-	**3,118,017**
MISC REVENUE	1,036,870	56,540	-	50,400	4,400	-	-	**1,148,210**
OTHER FINANCING SOURCES	126,160	2,147,555	1,895,130	4,160,082	10,600	-	23,455	**8,362,982**
OTHER PROPRIETARY REVENUE	-	-	-	-	-	16,094,864	-	**16,094,864**
COMPONENT UNIT	-	-	-	-	-	-	69,213	**69,213**
TRANSFERS	-	3,161,197	-	500	-	-	280,000	**3,441,697**
TOTAL REVENUES	**15,889,148**	**9,199,964**	**1,895,130**	**5,766,370**	**64,000**	**16,094,864**	**372,668**	**49,282,145**

	GOVERNMENTAL							
EXPENDITURES	**GENERAL**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL IMPROVE**	**FIDUCIARY**	**PROPRIATARY**	**COMPONENT**	**TOTAL**
GENERAL GOVERNMENT	2,064,053	681,760	-	750	-	-	-	**2,746,563**
PUBLIC SAFETY	7,069,774	3,908,589	-	-	4,000	-	-	**10,982,363**
PUBLIC WORKS	1,342,084	1,556,600	-	-	-	-	-	**2,898,684**
COMMUNITY ENRICHMENT	922,346	3,053,015	-	500	-	-	-	**3,975,861**
NEIGHBORHOOD SVCS/PLANNING	851,065	-	-	-	60,000	-	-	**911,065**
TRANSFERS	3,629,830	-	-	150,000	-	25,000	-	**3,804,830**
CONTINGENCIES	10,000	-	-	-	-	-	-	**10,000**
CAPITAL PROJECTS	-	-	-	5,125,190	-	7,970,800	-	**13,095,990**
DEBT SERVICE	-	-	1,895,130	110,051	-	3,574,503	-	**5,579,683**
PROPRIETARY EXP	-	-	-	-	-	4,716,813	-	**4,716,813**
COMPONENT UNIT	-	-	-	-	-	-	372,668	**372,668**
TOTAL EXPENDITURES	**15,889,151**	**9,199,964**	**1,895,130**	**5,386,491**	**64,000**	**16,287,116**	**372,668**	**49,094,519**

	GOVERNMENTAL							
FUND BALANCE	**GENERAL**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL IMPROVE**	**FIDUCIARY**	**PROPRIATARY**	**COMPONENT**	**TOTAL**
FUND BALANCE, JAN 1, 2026	3,110,036	3,346,524	0	1,101,936	155,072	42,648,147	6,771,881	**57,133,596**
EST CHANGE IN FUND BALANCE	93,978	243,500	358,467	4,541,492	11,985	3,534,758	(91,991)	**8,692,189**
EST FUND BALANCE, DEC 31, 2026	3,204,014	3,590,024	358,467	5,643,428	167,057	46,182,905	6,679,890	**65,825,785**

2026 PERCENT OF BUDGET BY TYPE



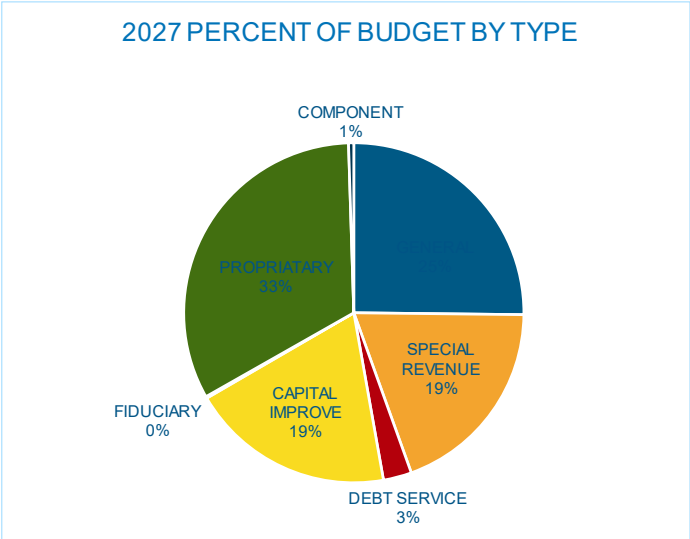
COMBINED FINANCIAL STATEMENT

2027 Budget

	GOVERNMENTAL							
REVENUES	**GENERAL**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL IMPROVE**	**FIDUCIARY**	**PROPRIATARY**	**COMPONENT**	**TOTAL**
TAXES	8,188,347	-	-	1,479,686	-	-	-	**9,668,033**
SPECIAL ASSESSEMENTS	500	-	-	-	-	-	-	**500**
INTERGOVT REVENUES	5,650,720	953,528	-	200,000	-	-	-	**6,804,248**
LICENSES & PERMITS	478,450	-	-	-	-	-	-	**478,450**
FINES, FORTFEIT - PENALTIES	337,100	-	-	-	-	-	-	**337,100**
PUBLIC CHARGES FOR SVCS	69,850	3,080,273	-	-	49,000	-	-	**3,199,123**
MISC REVENUE	1,002,782	45,095	-	145,000	4,118	-	-	**1,196,995**
OTHER FINANCING SOURCES	366,910	675,816	2,573,783	749,917	10,882	-	(12,507)	**4,364,801**
OTHER PROPRIETARY REVENUE	-	-	-	-	-	14,507,221	-	**14,507,221**
COMPONENT UNIT	-	-	-	-	-	-	183,500	**183,500**
TRANSFERS	-	3,482,734	-	500	-	-	272,500	**3,755,734**
TOTAL REVENUES	**16,094,659**	**8,237,446**	**2,573,783**	**2,575,103**	**64,000**	**14,507,221**	**443,493**	**44,495,705**

	GOVERNMENTAL							
EXPENDITURES	**GENERAL**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL IMPROVE**	**FIDUCIARY**	**PROPRIATARY**	**COMPONENT**	**TOTAL**
GENERAL GOVERNMENT	2,158,189	693,530	-	750	-	-	-	**2,852,470**
PUBLIC SAFETY	7,093,675	3,585,928	-	-	4,000	-	-	**10,683,603**
PUBLIC WORKS	1,100,026	889,800	-	-	-	-	-	**1,989,826**
COMMUNITY ENRICHMENT	1,148,373	2,857,186	-	500	-	-	-	**4,006,058**
NEIGHBORHOOD SVCS/PLANNING	664,241	-	-	-	60,000	-	-	**724,241**
TRANSFERS	3,853,154	-	-	195,000	-	25,000	-	**4,073,154**
CONTINGENCIES	77,000	-	-	-	-	-	-	**77,000**
CAPITAL PROJECTS	-	74,344	-	2,076,823	-	1,507,100	-	**3,658,267**
DEBT SERVICE	-	-	2,573,783	302,030	-	3,474,607	-	**6,350,420**
PROPRIETARY EXP	-	-	-	-	-	9,500,514	-	**9,500,514**
COMPONENT UNIT	-	-	-	-	-	-	443,493	**443,493**
TOTAL EXPENDITURES	**16,094,659**	**8,100,787**	**2,573,783**	**2,575,103**	**64,000**	**14,507,221**	**443,493**	**44,359,047**

	GOVERNMENTAL							
FUND BALANCE	**GENERAL**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL IMPROVE**	**FIDUCIARY**	**PROPRIATARY**	**COMPONENT**	**TOTAL**
EST FUND BALANCE, JAN 1, 2027	3,204,014	3,922,027	358,467	5,643,428	167,057	46,182,905	6,679,890	**66,157,788**
EST CHANGE IN FUND BALANCE	(301,563)	(364,006)	(358,467)	800,833	(10,882)	(499,936)	(128,495)	**(862,516)**
EST FUND BALANCE, DEC 31, 2027	2,902,451	3,558,021	-	6,444,261	156,175	45,682,969	6,551,395	**65,295,272**



FUND BALANCE DETAIL BY FUND

Fund #	Fund Name	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGETED	2026 ESTIMATED	2027 ORIG BUDGET	$ CHANGE FY 27/26	% CHANGE FY27/26	2027 ADJ BUDGETED	$ CHANGE FY 27/26	% CHANGE FY 27/26	Type
100	GENERAL FUND	3,128,823	3,189,354	3,110,036	3,275,183	3,204,014	3,275,183	-	0.00%	2,902,451	(372,732)	-11.38%	1
200	CABLE T.V.	87,481	37,102	28,901	6,307	(21,991)	1,150	(5,157)	-81.77%	(20,717)	(27,024)	-428.48%	2
205	27TH PAYROLL FUND	-	-	-	-	-	-	-	0.00%	-	-	0.00%	1
208	PARKING PERMIT FUND	71,859	69,131	68,217	82,695	74,890	98,870	16,175	19.56%	91,365	8,670	10.48%	2
210	FD EQUIPMENT REVOLVING FUND	1,060,553	1,591,676	995,620	765,759	1,078,483	867,259	101,500	13.25%	1,390,683	624,924	81.61%	1
214	ELECTIONS	18,760	16,052	22,852	20,659	24,831	8,560	(12,099)	-58.57%	14,440	(6,219)	-30.10%	1
215	EQUIP/VEHICLE REVOLVING FUND	287,802	339,681	239,325	1,527	302,271	1,527	-	0.00%	5,471	3,944	258.28%	1
216	POLICE VEHICLE REVOLVING FUND	32,738	32,722	(182,310)	661	4,662	56,667	56,006	8472.92%	58,163	57,502	8699.24%	1
217	BUILDING REPAIR FUND	46,152	46,152	51,216	8,152	13,216	18,152	10,000	122.67%	13,216	5,064	62.12%	1
219	AQUATIC CENTER CAPITAL	-	-	(45,484)	-	119,516	-	-	0.00%	251,172	251,172	0.00%	2
220	LIBRARY SPECIAL REVENUE FUND	952,131	594,243	547,261	388,763	64,441	188,259	(200,504)	-51.57%	80,008	(308,755)	-79.42%	2
225	SKATE PARK FUND	5,433	5,433	5,433	5,433	798	5,433	-	0.00%	798	(4,635)	-85.31%	1
230	SOLID WASTE/RECYCLING FUND	17,774	14,759	7,936	17,329	56,960	14,601	(2,728)	-15.74%	25,625	8,296	47.87%	1
235	RIDE-SHARE GRANT PROGRAM FUND	61,262	(20,372)	(98,542)	3,607	(44,323)	21,607	18,000	499.03%	(43,912)	(47,519)	-1317.41%	2
240	PARKLAND ACQUISITION FUND	61,233	61,233	85,983	110,733	110,733	110,733	-	0.00%	110,733	-	0.00%	2
245	PARKLAND DEVELOPMENT FUND	17,488	19,505	11,416	62,357	128,847	65,357	3,000	4.81%	128,847	66,490	106.63%	2
246	TFOD-SPECIAL REVENUE FUND	65,113	52,036	55,981	17,387	10,027	14,264	(3,123)	-17.96%	7,133	(10,254)	-58.98%	2
247	AQUATIC CTR-OTHER FIN SOURCES	(69,578)	-	-	132,712	-	156,505	23,793	17.93%	0	(132,712)	-100.00%	2
248	PARKS & RECREATION	35,981	51,348	34,691	1,778	46,206	(3,498)	(5,276)	-296.74%	32,160	30,382	1708.77%	2
249	FIRE/EMS DEPARTMENT	(100,743)	155,530	817,895	606,870	1,045,774	606,870	-	0.00%	859,774	252,904	41.67%	2
250	FORESTRY FUND	13,828	4,210	(10,673)	4,733	(14,250)	143	(4,590)	-96.98%	1,010	(3,723)	-78.66%	2
260	SICK LEAVE SEVERANCE FUND	132,389	38,693	53,721	65,722	37,551	2,722	(63,000)	-95.86%	(2,449)	(68,171)	-103.73%	1
261	VACATION PAYOUT FUND	-	-	-	-	10,000	-	-	0.00%	-	-	0.00%	1
269	HEALTH INS-SIR	-	-	186,665	130,083	186,665	130,083	-	0.00%	186,665	56,582	43.50%	1
271	INSURANCE-SIR	136,281	96,681	85,072	100,933	75,072	100,933	-	0.00%	75,072	(25,861)	-25.62%	1
272	LAKES IMPROVEMENT FUND	475	21	(379)	(380)	(874)	(380)	-	0.00%	(874)	(494)	130.00%	1
280	STREET REPAIR REVOLVING FD	616,236	400,813	290,397	465,502	330,784	94,502	(371,000)	-79.70%	27,408	(438,094)	-94.11%	1
290	DARIA DEIBELE MEMORIAL FUND	-	-	-	-	15,821	-	-	0.00%	20,821	20,821	0.00%	2
295	POLICE DEPARTMENT-TRUST FUND	69,988	81,949	88,341	90,635	89,021	90,635	-	0.00%	66,087	(24,548)	-27.08%	2
300	DEBT SERVICE FUND	0	0	0	-	358,467	-	-	0.00%	-	-	0.00%	3
410	TID DISTRICT #10 FUND	(16,469)	138,500	126,222	337,873	280,562	549,464	211,591	62.62%	448,520	110,647	32.75%	4
411	TID DISTRICT #11 FUND	2,436	15,343	25,086	66,528	50,109	131,652	65,124	97.89%	58,612	(7,916)	-11.90%	4
412	TID DISTRICT #12 FUND	(44,296)	39,786	30,130	129,182	160,605	212,237	83,055	64.29%	294,359	165,177	127.86%	4
413	TID DISTRICT #13 FUND	(7,154)	(813)	(6,872)	11,748	(7,344)	26,207	14,459	123.08%	21,365	9,617	81.86%	4
414	TID DISTRICT #14 FUND	612	230,926	(161,966)	213,956	265,622	452,260	238,304	111.38%	777,531	563,575	263.41%	4
441	TID DISTRICT #4 AFF HOUSE FUND	2,007,539	1,930,806	1,880,806	1,830,806	1,830,806	1,780,806	(50,000)	-2.73%	1,780,806	(50,000)	-2.73%	4
450	CAPITAL PROJ-LSP GROSS FUND	349,415	4,179,640	(826,297)	365,188	3,027,949	365,188	-	0.00%	3,027,949	2,662,761	729.15%	4
452	BIRGE FOUNTAIN RESTORATION	10,556	9,561	3,459	3,460	3,750	3,460	-	0.00%	3,750	290	8.38%	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	11,400,892	13,066,131	13,905,965	12,478,211	15,331,787	12,398,679	(79,532)	-0.64%	14,998,238	2,520,027	20.20%	5
620	WASTEWATER UTILITY	20,558,608	23,109,821	24,892,968	22,391,774	26,021,290	22,312,242	(79,532)	-0.36%	25,787,981	3,396,207	15.17%	5
630	STORMWATER UTILITY FUND	4,414,391	4,235,950	3,849,215	3,588,733	4,829,829	3,805,339	216,606	6.04%	4,896,751	1,308,018	36.45%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	137,971	129,503	120,279	115,792	123,781	115,792	-	0.00%	123,049	7,257	6.27%	6
820	ROCK RIVER STORMWATER GROUP	63,516	51,544	34,794	48,773	43,276	38,623	(10,150)	-20.81%	33,126	(15,647)	-32.08%	6
900	ECONOMIC DEVELOPMENT FUND	26,840	17,821	(145)	6,610	(4,386)	5,529	(1,081)	-16.35%	8,121	1,511	22.86%	2
910	CDA PROGRAMS FUND	7,133,878	6,859,634	6,772,026	6,723,078	6,684,276	6,718,288	(4,790)	-0.07%	6,543,274	(179,804)	-2.67%	2
920	INNOVATION CTR-OPERATIONS	37,503	102,198	148,170	234,394	176,895	305,693	71,299	30.42%	179,321	(55,073)	-23.50%	2
	GRAND TOTAL	**52,857,064**	**61,025,672**	**49,969,788**	**54,942,616**	**66,157,788**	**55,178,965**	**236,350**	**0.43%**	**65,295,272**	**10,352,657**	18.84%	

FUND TYPE:

1-	GENERAL FUND	4-	CAPITAL PROJECT FUND
2-	SPECIAL REVENUE FUND	5-	PROPRIETARY FUND
3-	DEBT SERVICE FUND	6-	FIDUCIARY FUND

CHANGES IN FUND BALANCE GREATER THAN 20%

Fund #	Fund Title	Budgeted 2026	Budgeted 2027 Adj	2026 to 2027 % Change	2026/2027 Increase/Decrease Explanation	
100	GENERAL FUND	3,275,183	2,902,451	-11.38%	Fund balance used for one-time gap funding for the Library and to cover the operating deficit for the Aquatics Center	1
200	CABLE T.V.	6,307	(20,717)	-428.48%	2027 decrease due to being fully staffed and declining franchise fee revenue	2
210	FD EQUIPMENT REVOLVING FUND	765,759	1,390,683	81.61%	2026/2027 increase from fund 249 transfer to build fund balance for future purchases to ease borrowing	1
214	ELECTIONS	20,659	14,440	-30.10%	2027 draw down fund balance due to a smaller general fund transfer	1
215	EQUIP/VEHICLE REVOLVING FUND	1,527	5,471	258.28%	2027-small dollar increase estimated after capital equipment purchases	1
216	POLICE VEHICLE REVOLVING FUND	661	58,163	8699.24%	2027 increase to build fund balance for future vehicle replacements	1
217	BUILDING REPAIR FUND	8,152	13,216	62.12%	2027 increase due to projects coming in lower than estimated in 2026	1
220	LIBRARY SPECIAL REVENUE FUND	388,763	80,008	-79.42%	2027 decrease due to transfer to capital fund for building renovation expenses	2
225	SKATE PARK FUND	5,433	798	-85.31%	2027 Decrease due to repairs in 2026	1
230	SOLID WASTE/RECYCLING FUND	17,329	25,625	47.87%	2027 decrease due to fund balance draw down to ease General Fund transfer	1
235	RIDE-SHARE GRANT PROGRAM FUND	3,607	(43,912)	-1317.41%	2027 decrease due to rising operational costs	2
245	PARKLAND DEVELOPMENT FUND	62,357	128,847	106.63%	2027 increase due to new residential developments	2
246	TFOD-SPECIAL REVENUE FUND	17,387	7,133	-58.98%	2027 use to fund operations and less tournament revenue	2
247	AQUATIC CTR-OTHER FIN SOURCES	132,712	0	-100.00%	Capital funding was allocated to Fund 219	2
248	PARKS & RECREATION	1,778	32,160	1708.77%	2027 increase due to increase in programming revenues	2
249	FIRE/EMS DEPARTMENT	606,870	859,774	41.67%	2027 increase due to savings from staff turnover in 2026	2
250	FORESTRY FUND	4,733	1,010	-78.66%	2027 use of fund balance to fund operations	2
260	SICK LEAVE SEVERANCE FUND	65,722	(2,449)	-103.73%	2027 spend down for employees retiring	1
269	HEALTH INS-SIR	130,083	186,665	43.50%	Payment in 2025 was estimated to be higher than actual	1
271	INSURANCE-SIR	100,933	75,072	-25.62%	Deductible utilized in 2026	1
272	LAKES IMPROVEMENT FUND	(380)	(874)	130.00%	Supplies and permit purchased in 2026 caused decrease in fund balance	1
280	STREET REPAIR REVOLVING FD	465,502	27,408	-94.11%	Fund balance drawn down for 2027 projects	1
295	POLICE DEPARTMENT-TRUST FUND	90,635	66,087	-27.08%	2027 fund balance being utilized to purchase K9	2
410	TID DISTRICT #10 FUND	337,873	448,520	32.75%	2026/2027 future TID increment anticipated for use on future TID projects	4
412	TID DISTRICT #12 FUND	129,182	294,359	127.86%	2026/2027 future TID increment anticipated for use on future TID projects	4
413	TID DISTRICT #13 FUND	11,748	21,365	81.86%	2026/2027 future TID increment anticipated for use on future TID projects	4
414	TID DISTRICT #14 FUND	213,956	777,531	263.41%	2026/2027 future TID increment anticipated for use on future TID projects	4
450	CAPITAL PROJ-LSP GROSS FUND	365,188	3,027,949	729.15%	Increase due to 2026 borrowing and spending down project funds in 2027	4
610	WATER UTILITY FUND	12,478,211	14,998,238	20.20%		5

FUND TYPE:

1-	GENERAL FUND	4-	CAPITAL PROJECT FUND
2-	SPECIAL REVENUE FUND	5-	PROPRIETARY FUND
3-	DEBT SERVICE FUND	6-	FIDUCIARY FUND

TOP 75% NON-TRANSFER REVENUE SOURCES BY FUND

Major Revenue Sources by Fund 2026

Total Non-Transfer Revenue: 37,674,454

Fund 100-General Fund	Budget	% of Rev
Tax Levy	7,743,599	
Shared Revenue	4,124,819	
Interest Income	544,070	
Transportation Aid	617,481	
Room Tax	240,000	
Ordinance Violations	210,000	
	13,479,968	**35.78%**

Fund 620-Wastewater Utility	Budget	% of Rev
Wastewater Revenues	4,010,379	
Misc Grant Revenue	-	
Bond Proceeds	1,001,500	
	5,011,879	**13.30%**

Fund 450-Capital Projects	Budget	% of Rev
Bond Proceeds	4,820,570	
Donations	-	
Grants	430,000	
	5,250,570	**16.29%**

Fund 610-Water Utility	Budget	% of Rev
Metered Water Sales	2,003,323	
Fire Protection	780,961	
Bond Proceeds	2,100,400	
	4,884,684	**12.97%**

Fund 210-Fire/EMS Equip	Budget	% of Rev
WWFD Inc Contribution	-	
	-	**0.00%**

Fund 249-Fire & EMS Dept	Budget	% of Rev
Rescue Call Revenue	687,584	
Township Contract Revenue	569,380	
	1,256,964	**3.34%**

Major Revenue Sources by Fund 2027

Total Non-Transfer Revenue: 32,240,875

Fund 100-General Fund	Budget	% of Rev
Tax Levy	7,843,931	
Shared Revenue	4,204,734	
Transportation Aid	676,444	
Interest Income	503,182	
Room Tax	240,000	
Municipal Svcs Aid	343,431	
Ordinance Violations	240,000	
	14,051,722	**43.58%**

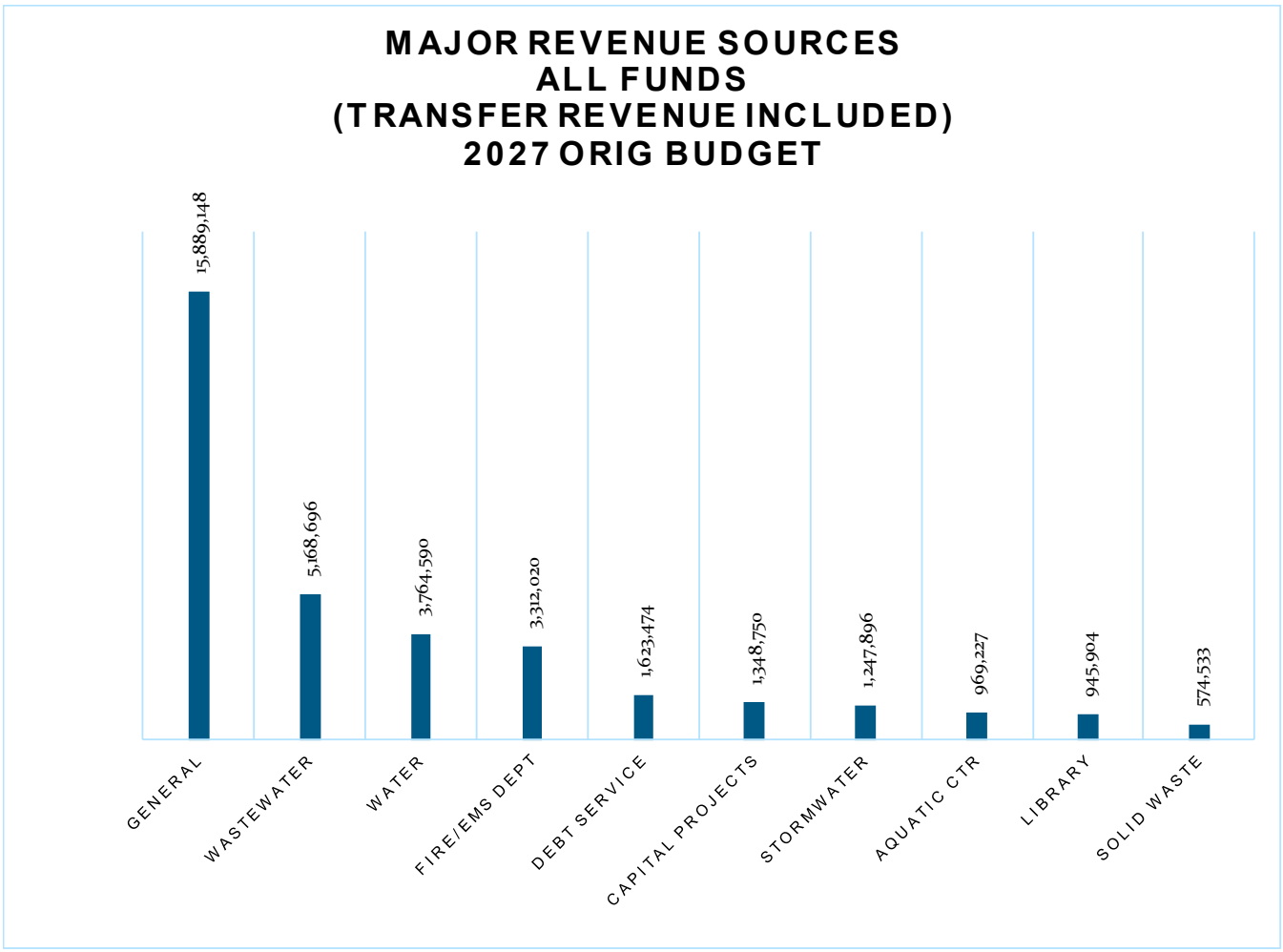
Fund 620-Wastewater Utility	Budget	% of Rev
Wastewater Revenues	4,303,434	
Misc Grant Revenue	250,000	
Bond Proceeds	-	
	4,553,434	**12.09%**

Fund 610-Water Utility	Budget	% of Rev
Metered Water Sales	2,025,924	
Grants	-	
Fire Protection	823,920	
Bond Proceeds	1,015,750	
	3,865,594	**10.26%**

Fund 450-Capital Projects	Budget	% of Rev
Bond Proceeds	1,583,750	
Donations	100,000	
	1,683,750	**5.22%**

Fund 249-Fire & Rescue	Budget	% of Rev
Rescue Call Revenue	700,000	
Township Contract Revenue	529,316	
	1,229,316	**3.26%**

Fund 247-Aquatic Cener	Budget	% of Rev
Aquatic Center Program Rev	507,800	
School Dist Contribution	194,505	
	702,305	**2.18%**

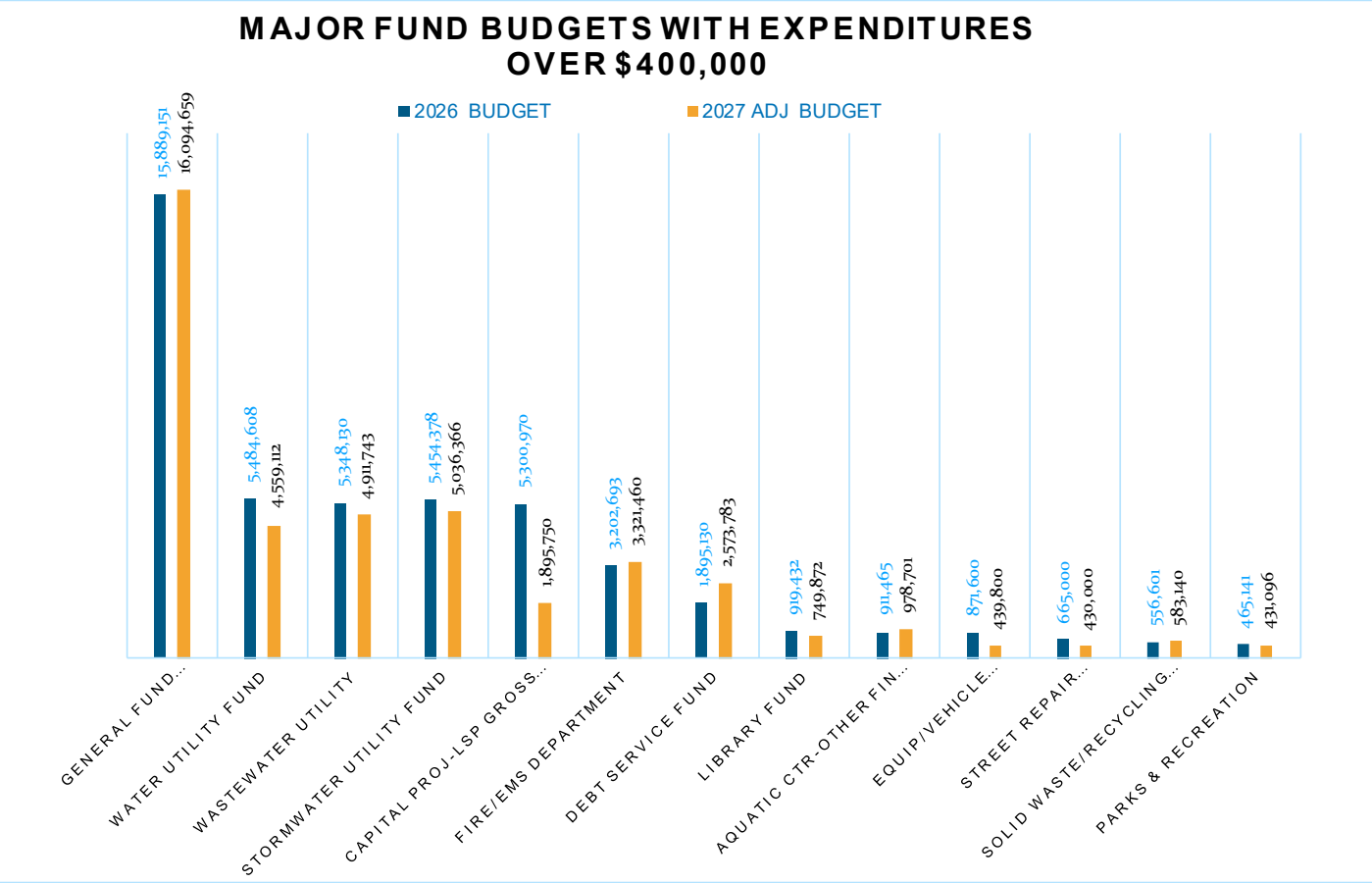

MAJOR REVENUE SOURCES
ALL FUNDS
(TRANSFER REVENUE INCLUDED)
2027 ORIG BUDGET
15,889,148
5,168,696
3,764,590
3,312,020
1,623,474
1,348,750
1,247,896
969,227
945,904
574,533
GENERAL
WASTEWATER
WATER
FIRE/EMS DEPT
DEBT SERVICE
CAPITAL PROJECTS
STORMWATER
AQUATIC CTR
LIBRARY
SOLID WASTE

REVENUES BY FUND – ALL FUNDS

Fund #	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	$ CHG/BUD FY 27/26	% CHG BUD FY 27/26	2027 ADJ BUDGET	$ CHG/BUD FY 27/26	% CHG BUD FY 27/26	Type
100	TOTAL TAXES	6,120,288	6,197,955	6,762,967	8,077,567	8,121,183	8,156,311	78,744	0.97%	8,188,347	110,780	1.37%	1
100	TOTAL SPECIAL ASSESSEMENTS	138	2,725	4,870	500	1,227	500	-	0.00%	500	-	0.00%	1
100	TOTAL INTERGOVT REVENUES	4,250,383	4,760,085	5,287,630	5,547,402	5,464,538	5,607,931	60,529	1.09%	5,650,720	103,318	1.86%	1
100	TOTAL LICENSES & PERMITS	167,690	147,578	405,884	752,950	623,666	775,531	22,581	3.00%	478,450	(274,500)	-36.46%	1
100	TOTAL FINES, FORTFEIT - PENALTIES	250,979	282,636	286,883	291,550	335,482	299,550	8,000	2.74%	337,100	45,550	15.62%	1
100	TOTAL PUBLIC CHARGES FOR SVCS	62,413	62,162	68,003	56,150	75,940	53,150	(3,000)	-5.34%	69,850	13,700	24.40%	1
100	TOTAL MISC REVENUE	1,378,337	1,386,115	1,185,358	1,036,870	951,654	1,032,096	(4,774)	-0.46%	1,002,782	(34,088)	-3.29%	1
100	TOTAL OTHER FINANCING SOURCES	180,207	81,110	177,032	126,160	126,160	70,910	(55,250)	-43.79%	366,910	240,750	190.83%	1
100T	**GENERAL FUND**	**12,410,435**	**12,920,367**	**14,178,626**	**15,889,148**	**15,699,850**	**15,995,978**	**106,830**	0.67%	**16,094,659**	**205,510**	**1.29%**	1
200	CABLE T.V.	143,957	94,371	122,779	159,878	106,673	146,376	37,099	30.22%	155,045	(4,833)	-3.02%	2
208	PARKING PERMIT FUND	36,650	37,459	39,174	34,500	42,561	29,600	(4,674)	-11.93%	30,000	(4,500)	-13.04%	2
210	FD EQUIPMENT REVOLVING FUND	613,916	965,385	645,084	175,000	572,554	285,000	(470,084)	-72.87%	75,000	(100,000)	-57.14%	1
214	ELECTIONS	26,852	50,000	30,118	34,659	30,000	27,099	4,541	15.08%	30,391	(4,268)	-12.31%	1
215	EQUIP/VEHICLE REVOLVING FUND	205,942	168,511	35,161	871,600	683,374	86,800	836,439	2378.86%	439,800	(431,800)	-49.54%	1
216	POLICE VEHICLE REVOLVING FUND	42,920	142,960	-	525,866	647,312	164,774	525,866	0.00%	161,499	(364,367)	-69.29%	1
217	BUILDING REPAIR FUND	30,000	-	15,000	48,000	10,000	-	33,000	220.00%	-	(48,000)	-100.00%	1
219	AQUATIC CENTER CAPITAL		49,740	200,000	15,000	200,000	206,000	(185,000)	-92.50%	74,344	59,344	395.63%	2
220	LIBRARY SPECIAL REV FUND	1,313,237	893,168	755,311	919,432	734,301	945,904	164,121	21.73%	749,872	(169,560)	-18.44%	2
225	SKATE PARK FUND	-	-	-	-	-	-	-	0.00%	-	-	0.00%	1
230	SOLID WASTE/RECYCLING FUND	508,360	520,007	531,805	556,601	561,805	574,533	24,796	4.66%	583,140	26,539	4.77%	1
235	RIDE-SHARE GRANT PROGRAM FUND	74,672	204,810	156,696	230,000	204,597	235,000	73,304	46.78%	318,849	88,849	38.63%	2
240	PARKLAND ACQUISITION FUND	8,064	1,534	24,750	-	24,750	-	(24,750)	-100.00%	-	-	0.00%	2
245	PARKLAND DEVELOPMENT FUND	16,453	9,830	13,693	57,000	117,942	11,000	43,307	316.26%	-	(57,000)	-100.00%	2
246	TFOD-SPECIAL REVENUE FUND	43,295	16,813	45,820	89,965	5,014	51,423	44,145	96.34%	17,994	(71,971)	-80.00%	2
247	AQUATIC CENTER - OPERATIONS	1,120,173	1,078,098	936,653	945,575	972,304	969,227	8,922	0.95%	978,701	33,126	3.50%	2
248	PARKS & RECREATION	332,647	380,724	376,145	465,141	426,016	475,176	88,996	23.66%	431,096	(34,045)	-7.32%	2
249	FIRE/EMS DEPARTMENT	2,240,744	2,904,474	3,256,986	3,202,693	3,235,171	3,312,020	(54,293)	-1.67%	3,321,460	118,767	3.71%	2
250	FORESTRY FUND	1,576	10,433	992	20,000	20,423	20,000	19,008	1915.38%	20,000	-	0.00%	2
260	SICK LEAVE SEVERANCE FUND	85,000	-	50,000	8,000	20,000	83,000	(42,000)	-84.00%	40,000	32,000	400.00%	1
261	VACATION PAYOUT FUND	-	-	-	-	50,000	-	-	0.00%	10,000	10,000	0.00%	1
269	HEALTH INS-SIR	-	-	282,083	-	-	-	(282,083)	-100.00%	-	-	0.00%	1
271	INSURANCE-SIR	-	-	-	-	15,000	-	-	0.00%	-	-	0.00%	1
272	LAKES IMPROVEMENT FUND	-	415	-	-	320	-	-	0.00%	-	-	0.00%	1
280	STREET REPAIR REVOLVING FD	172,737	25,868	14,146	665,000	760,484	382,000	650,854	4601.10%	430,000	(235,000)	-35.34%	1
290	DARIA DEIBELE MEMORIAL FUND	-	-	-	-	15,821	-	-	0.00%	-	-	0.00%	2
295	POLICE DEPARTMENT-TRUST FUND	17,342	13,135	16,911	5,030	6,501	5,025	(11,881)	-70.26%	27,969	22,939	456.04%	2
300	DEBT SERVICE FUND	1,340,730	1,332,464	1,969,965	1,895,130	9,383,916	1,623,474	(74,836)	-3.80%	2,573,783	678,654	35.81%	3
410	TID DISTRICT #10 FUND	4,503	238,133	110,160	95,394	384,222	94,894	(14,765)	-13.40%	94,894	(500)	-0.52%	4
411	TID DISTRICT #11 FUND	26,784	64,384	45,387	48,894	99,098	220,153	3,507	7.73%	100,394	51,500	105.33%	4
412	TID DISTRICT #12 FUND	12,842	59,905	41,350	46,950	40,538	46,550	5,600	13.54%	41,550	(5,400)	-11.50%	4
413	TID DISTRICT #13 FUND	5,694	88,154	28,991	72,690	92,816	73,029	43,699	150.73%	76,029	3,339	4.59%	4
414	TID DISTRICT #14 FUND	61,563	350,164	158,134	150,972	577,101	349,093	(7,162)	-4.53%	315,986	165,014	109.30%	4
441	TID DISTRICT #4 AFF HOUSE FUND	2,000	-	-	50,000	50,000	50,000	50,000	0.00%	50,000	-	0.00%	4
450	CAPITAL PROJ-LSP GROSS FUND	138,058	7,937,324	278,036	5,300,970	5,653,682	1,348,750	5,022,934	1806.58%	1,895,750	(3,405,220)	-64.24%	4
452	BIRGE FOUNTAIN RESTORATION	500	500	555	500	500	500	(55)	-9.92%	500	-	0.00%	4
459	DEPOT RESTORATION PROJECT	-	-	-	-	-	-	-	0.00%	-	-	0.00%	4
610	WATER UTILITY FUND	2,938,845	4,552,113	3,710,180	5,484,609	6,916,597	3,764,590	1,774,429	47.83%	4,559,112	(925,497)	-16.87%	5
620	WASTEWATER UTILITY	4,265,452	6,041,818	5,311,743	5,155,877	6,282,161	5,168,696	(155,866)	-2.93%	4,911,743	(244,134)	-4.74%	5
630	STORMWATER UTILITY FUND	555,037	558,107	561,088	5,454,378	2,657,745	1,247,896	4,893,289	872.11%	5,036,366	(418,012)	-7.66%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	5,422	12,808	3,834	4,000	3,502	4,000	166	4.33%	4,000	-	0.00%	6
820	ROCK RIVER STORMWATER GROUP	48,641	50,527	49,968	60,000	49,545	60,000	10,032	20.08%	60,000	-	0.00%	6
900	ECONOMIC DEVELOPMENT FUND	97,500	180,000	180,000	303,455	280,000	306,081	123,455	68.59%	259,993	(43,462)	-14.32%	2

FUND TYPE:

1-	GENERAL FUND	4-	CAPITAL PROJECT FUND
2-	SPECIAL REVENUE FUND	5-	PROPRIETARY FUND
3-	DEBT SERVICE FUND	6-	FIDUCIARY FUND


MAJOR FUND BUDGETS WITH EXPENDITURES OVER $400,000
2026 BUDGET
2027 ADJ BUDGET
15,889,151
16,094,659
5,484,608
4,559,112
5,348,130
4,911,743
5,454,378
5,036,366
5,300,970
1,895,750
3,202,693
3,321,460
1,895,130
2,573,783
919,432
749,872
911,465
978,701
871,600
439,800
665,000
430,000
556,601
583,140
465,141
431,096
GENERAL FUND...
WATER UTILITY FUND
WASTEWATER UTILITY
STORMWATER UTILITY FUND
CAPITAL PROJ-LSP GROSS...
FIRE/EMS DEPARTMENT
DEBT SERVICE FUND
LIBRARY FUND
AQUATIC CTR-OTHER FIN...
EQUIP/VEHICLE...
STREET REPAIR...
SOLID WASTE/RECYCLING...
PARKS & RECREATION

EXPENDITURES BY FUND – ALL FUNDS

Fund #	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	$CHG/BUD FY 27/26	%CHG/BUD FY27/26	2027 ADJ BUDGET	$CHG/BUD FY27/26	%CHG/BUD FY27/26	Type
100	GENERAL FUND EXPENDITURES	12,311,799	12,859,836	14,257,944	15,889,151	15,605,869	15,995,981	2,316,949	17.1%	16,094,659	205,508	1.3%	1
200	CABLE T.V.	104,350	144,750	130,980	159,878	157,565	146,376	6,419	4.2%	155,045	(4,833)	(3.0%)	2
208	PARKING PERMIT FUND	39,866	40,186	40,088	34,500	35,887	29,600	(5,284)	(13.3%)	30,000	(4,500)	(13.0%)	2
205	27TH PAYROLL FUND	91,383	-	-	-	-	-	-	-	-	-	-	1
210	FD EQUIPMENT REVOLVING FUND	1,243,517	434,262	1,241,139	175,000	489,691	285,000	(1,385,199)	(88.8%)	75,000	(100,000)	(57.1%)	1
214	ELECTIONS	18,507	52,708	23,317	34,659	28,022	27,099	11,921	52.4%	30,391	(4,269)	(12.3%)	1
215	EQUIP/VEHICLE REVOLVING FUND	164,473	116,632	135,517	871,600	620,428	86,800	615,600	240.5%	439,800	(431,800)	(49.5%)	1
216	POLICE VEHICLE REVOLVING FUND	7,109	142,975	234,109	525,866	460,340	164,774	443,866	541.3%	161,499	(364,367)	(69.3%)	1
217	BUILDING REPAIR FUND	28,567	-	9,935	48,000	48,000	-	32,698	213.7%	-	(48,000)	100%	1
219	AQUATIC CENTER CAPITAL	-	-	295,224	15,000	35,000	195,000	(285,000)	(95.0%)	74,344	59,344	395.6%	2
220	LIBRARY SPECIAL REVENUE FUND	897,544	1,251,055	801,962	919,432	734,301	945,904	83,307	10.0%	749,872	(169,560)	(18.4%)	2
225	SKATE PARK FUND	-	-	-	-	4,635	-	-	-	-	-	-	1
230	SOLID WASTE/RECYCLING FUND	507,724	523,021	538,629	556,601	512,781	574,533	12,516	2.3%	583,140	26,539	4.8%	1
235	RIDE-SHARE GRANT PROGRAM FUND	106,772	286,443	234,867	230,000	150,377	235,000	18,343	8.7%	318,849	88,849	38.6%	2
240	PARKLAND ACQUISITION FUND	-	1,534	-	-	-	-	-	-	-	-	-	2
245	PARKLAND DEVELOPMENT FUND	11,878	7,812	21,783	57,000	511	11,000	14,500	34.1%	-	(57,000)	100%	2
246	TFOD-SPECIAL REVENUE FUND	34,914	29,891	41,875	89,965	50,968	51,423	40,784	82.9%	17,994	(71,971)	(80.0%)	2
247	AQUATIC CTR-OTHER FIN SOURCES	764,724	1,008,539	936,309	945,575	1,097,867	956,431	49,110	5.5%	978,701	33,125	3.5%	2
248	PARKS & RECREATION	328,355	355,631	382,901	465,141	414,500	475,176	31,148	7.2%	431,096	(34,045)	(7.3%)	2
249	FIRE/EMS DEPARTMENT	2,257,417	2,648,200	3,202,693	3,202,693	3,007,292	3,312,020	492,084	18.2%	3,321,460	118,767	3.7%	2
250	FORESTRY FUND	3,550	20,051	15,875	20,000	24,000	20,000	15,990	398.8%	20,000	-	-	2
260	SICK LEAVE SEVERANCE FUND	37,611	93,697	34,971	8,000	36,170	83,000	(79,000)	(90.8%)	40,000	32,000	400.0%	1
261	VACATION PAYOUT FUND	-	-	-	-	40,000	-	-	-	10,000	10,000	#DIV/0!	1
269	HEALTH INS - SIR	-	-	95,418	-	-	-	-	-	-	-	-	1
271	INSURANCE-SIR	8,346	39,600	11,610	-	25,000	-	-	-	-	-	-	1
272	LAKES IMPROVEMENT FUND	-	868	401	-	815	-	-	-	-	-	-	1
280	STREET REPAIR REVOLVING FD	147,599	241,291	124,562	665,000	720,096	382,000	325,000	95.6%	430,000	(235,000)	(35.3%)	1
290	DARIA DEIBELE MEMORIAL FUND	-	-	-	-	-	-	-	-	-	-	-	2
295	POLICE DEPARTMENT-TRUST FUND	30,851	1,675	9,786	5,030	5,821	5,025	(2,970)	(37.1%)	27,969	22,939	456.0%	2
300	DEBT SERVICE FUND	1,337,079	1,332,464	1,969,965	1,895,130	1,895,130	1,623,474	(73,642)	(3.7%)	2,573,783	678,654	35.8%	3
410	TID DISTRICT #10 FUND	2,024	83,164	122,437	95,394	229,882	94,894	(77,444)	(44.8%)	94,894	(500)	(0.5%)	4
411	TID DISTRICT #11 FUND	13,350	51,477	35,644	48,894	74,075	220,153	13,250	37.2%	100,394	51,500	105.3%	4
412	TID DISTRICT #12 FUND	53,440	59,905	41,350	46,950	40,538	46,550	5,600	13.5%	41,550	(5,400)	(11.5%)	4
413	TID DISTRICT #13 FUND	1,850	81,813	35,050	72,690	92,816	73,029	42,540	141.1%	76,029	3,339	4.6%	4
414	TID DISTRICT #14 FUND	49,954	119,850	551,027	150,972	149,513	349,093	(349,178)	(69.8%)	315,986	165,014	109.3%	4
441	TID DISTRICT #4 AFF HOUSE FUND	70,824	151,733	(50,000)	50,000	50,000	50,000	-	-	50,000	-	-	4
450	CAPITAL PROJ-LSP GROSS FUND	398,434	4,107,100	5,221,126	4,921,091	1,799,435	1,348,750	(1,371,885)	(21.8%)	1,895,750	(3,025,341)	(61.5%)	4
452	BIRGE FOUNTAIN RESTORATION	530	1,495	6,656	500	209	500	-	-	500	-	-	4
459	DEPOT RESTORATION PROJECT	-	-	-	-	-	-	-	-	-	-	-	4
610	WATER UTILITY FUND	2,936,173	2,885,983	2,870,346	5,484,608	5,490,775	4,526,999	(2,389,234)	(30.3%)	4,559,112	(925,496)	(16.9%)	5
620	WASTEWATER UTILITY	3,287,418	3,415,980	3,528,597	5,348,130	5,153,839	4,806,096	608,979	12.8%	4,911,743	(436,386)	(8.2%)	5
630	STORMWATER UTILITY FUND	638,182	736,548	947,823	5,454,378	1,677,131	4,991,289	4,175,865	326.6%	5,036,366	(418,012)	(7.7%)	5
810	RESCUE SQUAD EQUIP/EDUC FUND	7,455	21,276	13,058	4,000	-	4,000	-	-	4,000	-	-	6
820	ROCK RIVER STORMWATER GROUP	75,682	62,498	66,719	60,000	41,063	60,000	(20,000)	(25.0%)	60,000	-	-	6
900	ECONOMIC DEVELOPMENT FUND	124,608	189,020	198,666	303,455	284,241	306,081	116,838	62.6%	259,993	(43,462)	(14.3%)	2
910	CDA PROGRAMS FUND	142,394	381,326	224,615	69,213	133,382	50,690	59,213	592.1%	183,500	114,287	165.1%	2

FUND TYPE:

1-	GENERAL FUND	4-	CAPITAL PROJECT FUND
2-	SPECIAL REVENUE FUND	5-	PROPRIETARY FUND
3-	DEBT SERVICE FUND	6-	FIDUCIARY FUND

Understanding Expenditures by Fund

The City reports expenditures on a fund-by-fund basis to provide transparency into how resources are used within each functional area of government. In some cases, funds transfer dollars to other funds to support specific programs, capital projects, or operational needs. These transfers are recorded as **expenditures in the fund providing the resources** and as **revenues in the receiving fund**.

Because of this structure, certain dollars may appear more than once within the budget document—once when they leave the originating fund, and again when they are spent by the receiving fund. This accounting treatment does **not** represent double-spending; rather, it reflects the movement of resources through the City's fund structure and ensures that each fund accurately reports the true cost of the services it supports.

This approach follows governmental accounting standards and helps the City clearly demonstrate how programs are financed, the extent to which specific funds rely on interfund support, and the full cost of delivering services across departments and operating units.

City of WHITEWATER

2026-2027 Budget

TAX CALCULATION

Tax Calculation - Tax Year 2026 / Calendar Year 2027

WALWORTH COUNTY		JEFFERSON COUNTY		COMBINED TOTALS	
Assessment Ratio:	**0.937819780**	***Assessment Ratio:***	**0.937655174**		0.93779925
Lottery Credit:	209.81	***Lottery Credit:***	209.81		
VALUATION		**VALUATION**			1100000
Assessed Values:	954,902,676	Assessed Values:	147,723,800	1,102,626,476	1.00
Equalized Val:(no tif)	962,898,300	Equalized Val:(no tif)	137,233,500	1,100,131,800	
Equalized Val:(w/ tif)	1,018,101,400	Equalized Val:(w/ tif)	158,948,900	1,177,050,300	
State Credits:	1,462,925.68	State Credits:	195,006.33	1,657,932.01	
LEVIES without TIF		**LEVIES without TIF**			
State	-	State	-	-	
County	1,986,907.69	County	349,170.52	2,336,078.21	11.3%
Technical College	482,529.78	Technical College	79,731.03	562,260.81	2.7%
School	7,482,665.73	School	1,066,439.12	8,549,104.85	41.4%
City	6,865,457.23	City	978,473.77	7,843,931.00	38.0%
TIF	964,152.69	TIF	391,448.50	1,355,601.19	6.6%
Total	17,781,713.12	**Total**	2,865,262.94	20,646,976.06	100.0%
LEVIES with TIF		**LEVIES with TIF**			
State	-	State	-	-	
County	2,100,817.62	County	404,422.11	2,505,239.73	12.1%
Technical College	510,193.01	Technical College	92,347.40	602,540.41	2.9%
School	7,911,647.65	School	1,235,189.04	9,146,836.69	44.3%
City	7,259,054.84	City	1,133,304.39	8,392,359.23	40.6%
Total	17,781,713.12	**Total**	2,865,262.94	20,646,976.06	100.0%
TAX RATES		**TAX RATES**			
State	-	State	-	-	
County	2.200033231	County	2.737690948	2.272065640	2.468862090
Technical College	0.534287968	Technical College	0.625135557	0.546459225	0.579711763
School	8.285292155	School	8.361476214	8.295498874	8.323384185
City	7.601879252	City	7.671779294	7.611244073	7.636829273
Gross Tax Rate	18.621492606	**Gross Tax Rate**	19.396082013	18.725267812	19.008787310
Less School Credit	(1.532015478)	Less School Credit	(1.320073881)	(1.503620715)	
Net Tax Rate	17.089477128	**Net Tax Rate**	18.076008132	17.221647097	

TIF BREAKOUT	WALWORTH	JEFFERSON	TOTAL TIF
County	113,909.93	55,251.59	169,161.52
Technical College	27,663.23	12,616.37	40,279.60
School	428,981.92	168,749.92	597,731.84
City	393,597.61	154,830.62	548,428.23
Total	964,152.69	391,448.50	1,355,601.19

WALWORTH COUNTY TAX INCREMENT DISTRICT

Tax Calculation - Tax Year 2026 / Calendar Year 2027

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	1,986,907.69	962,898,300	0.002063466	1,018,101,400	2,100,817.62	113,909.93	**County**
City	6,865,457.23	962,898,300	0.007129992	1,018,101,400	7,259,054.84	393,597.61	**City**
School District	7,482,665.73	962,898,300	0.007770982	1,018,101,400	7,911,647.65	428,981.92	**School District**
Technical College	482,529.78	962,898,300	0.000501122	1,018,101,400	510,193.01	27,663.23	**Technical College**
Total	16,817,560.43		0.017465563		17,781,713.12	964,152.69	**Total**

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 10	10,310,900	0.18678117714	180,085.57
TID # 11	5,698,500	0.10322789843	99,527.46
TID # 12	8,898,000	0.16118660003	155,408.49
TID # 13	5,592,900	0.10131496238	97,683.09
TID # 14	24,702,800	0.44748936201	431,448.07
	55,203,100	1.00000000000	964,152.68

Total Tax Asking:	7,843,931.00
% in Walworth Cty:	0.875257219
Net Amt.:	6,865,457.23

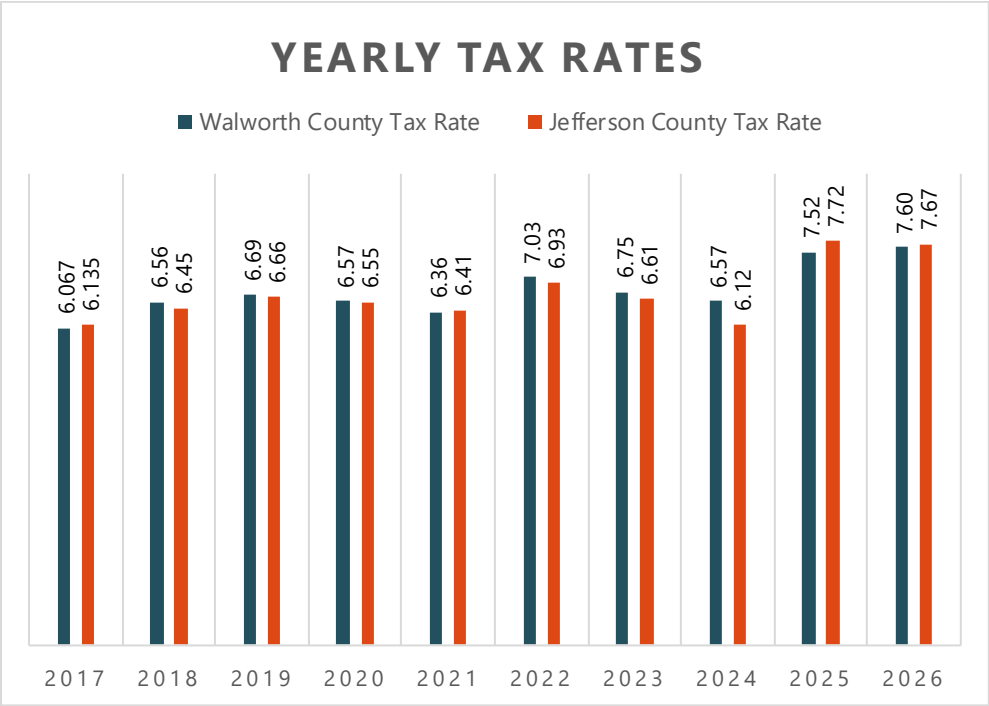
JEFFERSON COUNTY TAX INCREMENT DISTRICT

Tax Calculation - Tax Year 2026 / Calendar Year 2027

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	349,170.52	137,233,500	0.002544353	158,948,900	404,422.11	55,251.59	**County**
City	978,473.77	137,233,500	0.007129992	158,948,900	1,133,304.39	154,830.62	**City**
School District	1,066,439.12	137,233,500	0.007770982	158,948,900	1,235,189.04	168,749.92	**School District**
Technical College	79,731.03	137,233,500	0.000580988	158,948,900	92,347.40	12,616.37	**Technical College**
Total	2,473,814.44		0.018026315		2,865,262.94	391,448.50	**Total**

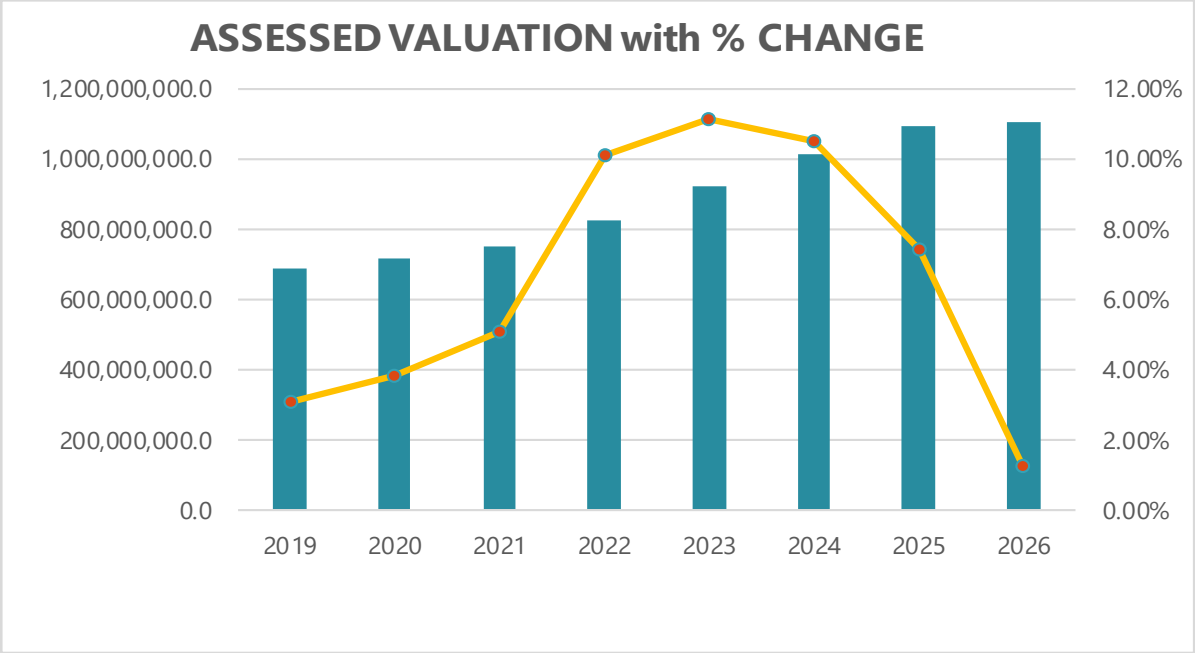
TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 10	1,342,700	0.06183169548	24,203.92
TID # 14	20,372,700	0.93816830452	367,244.58
TOTAL	21,715,400	1.00000000000	391,448.50

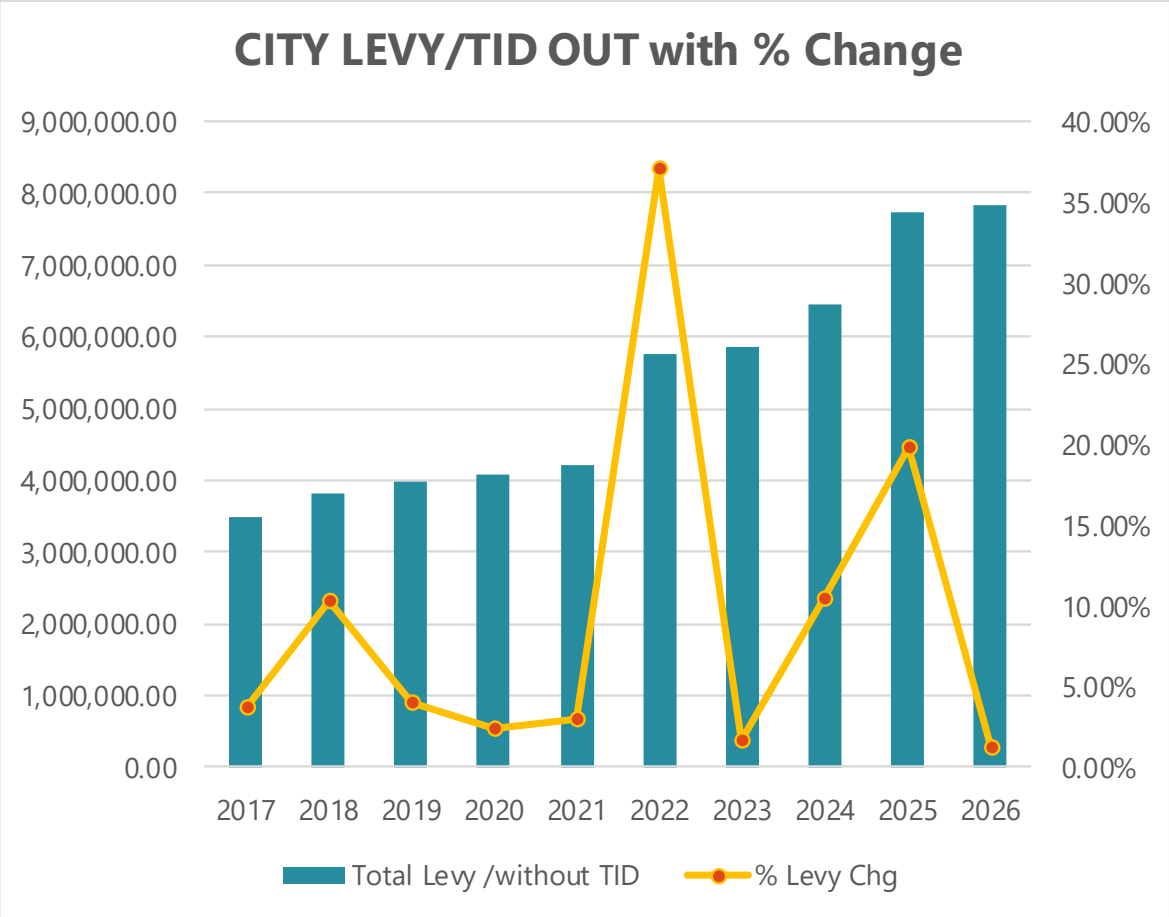
Total Tax Asking:	7,843,931.00
% in Jefferson Cty.:	0.124742781
Net Amt.:	978,473.77



TAX LEVIES, RATES & COLLECTIONS

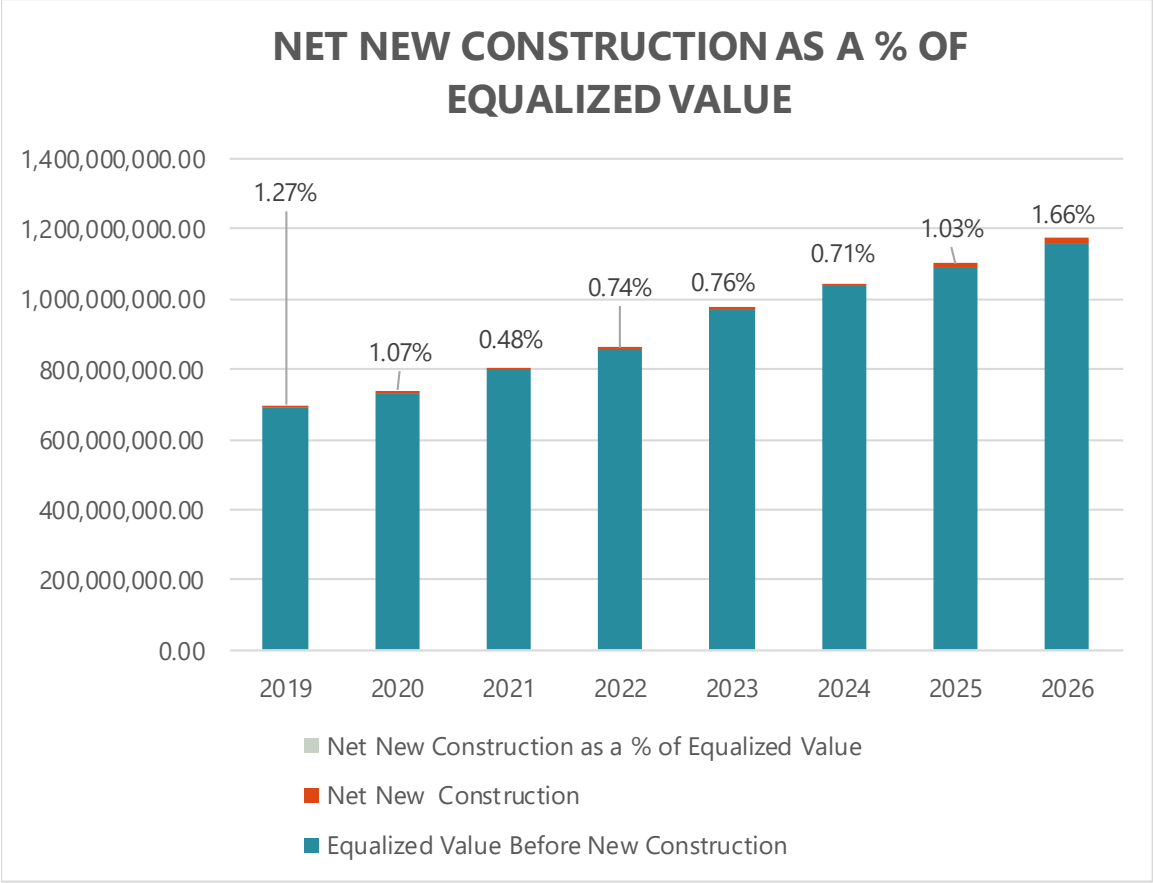
Levy Year	Collection Year	Walworth County Tax Rate	Jefferson County Tax Rate	Walworth County Levy /without TID	Jefferson County Levy /without TID	Uncollected Personal Property Taxes as of October 31st of Each Year
2026	2027	7.6	7.67	6,865,457.23	978,473.77	
2025	2026	7.52	7.72	6,761,310.91	982,288.09	85.02
2024	2025	6.57	6.12	5,681,055.34	779,246.66	2,302.71
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


ASSESSED VALUATION with % CHANGE
1,200,000,000.0
1,000,000,000.0
800,000,000.0
600,000,000.0
400,000,000.0
200,000,000.0
0.0
12.00%
10.00%
8.00%
6.00%
4.00%
2.00%
0.00%
2019
2020
2021
2022
2023
2024
2025
2026

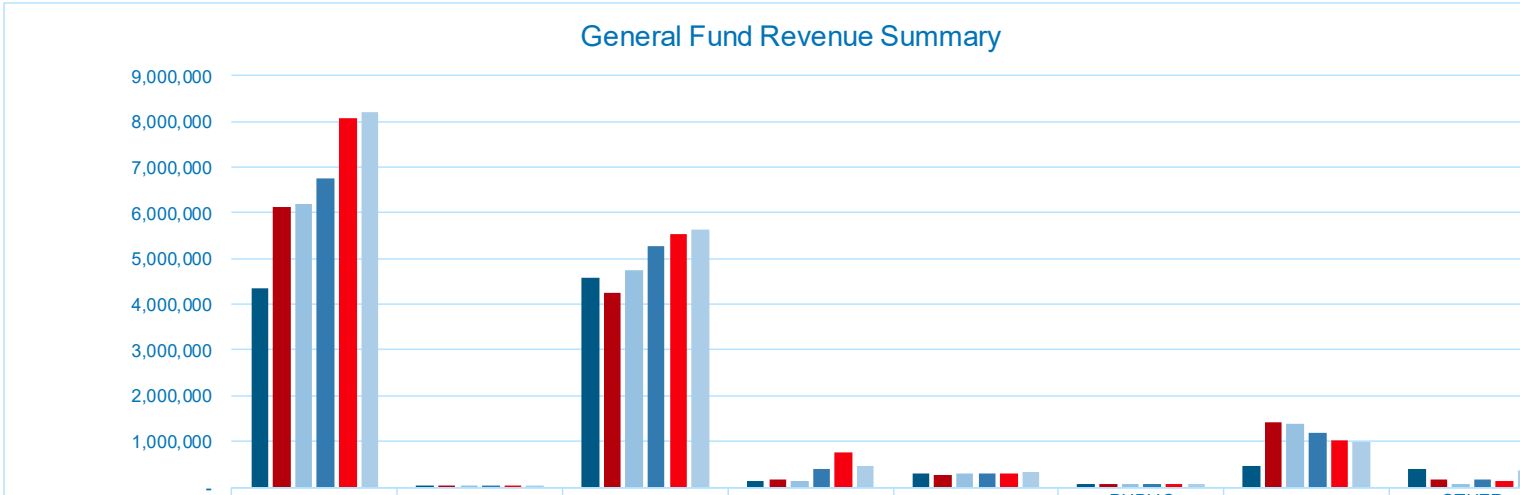

CITY LEVY/TID OUT with % Change
9,000,000.00
8,000,000.00
7,000,000.00
6,000,000.00
5,000,000.00
4,000,000.00
3,000,000.00
2,000,000.00
1,000,000.00
0.00
40.00%
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
Total Levy /without TID
% Levy Chg

ASSESSED AND EQUALIZED VALUATIONS

Year	Assessed Valuation	Assessed Value % Chg	Equalized Valuation (TID OUT)	Equalized Valuation (TID IN)
2026	1,102,626,476	1.23%	1,100,131,800	1,177,050,300
2025	1,089,275,576	7.42%	1,038,481,800	1,102,056,600
2024	1,014,038,650	10.47%	1,019,119,600	1,041,676,500
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

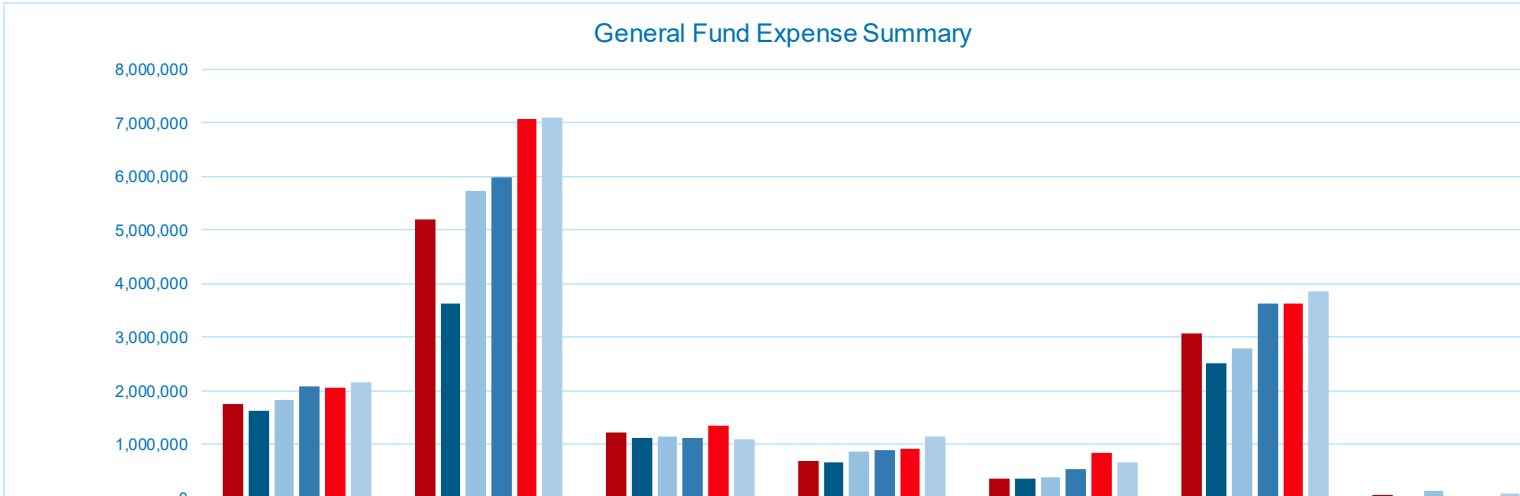


GENERAL FUND REVENUE SUMMARY



	TAXES	SPECIAL ASSESSMENTS	INTERGOVT REVENUES	LICENSES & PERMITS	FINES, FORFEIT PENALTIES	PUBLIC CHARGES FOR SVCS	MISC REVENUE	OTHER FINANCING SOURCES
2021 ACTUAL	4,339,875	3,308	4,589,357	148,817	295,355	68,739	462,853	395,840
2023 ACTUAL	6,120,288	138	4,250,383	167,690	250,979	62,413	1,410,557	180,207
2024 ACTUAL	6,197,955	2,725	4,760,085	147,578	282,636	62,162	1,386,115	81,110
2025 ACTUAL	6,762,967	4,870	5,287,630	405,884	286,883	68,003	1,185,358	177,032
2026 BUDGET	8,077,567	500	5,547,402	752,950	291,550	56,150	1,036,870	126,160
2027 ADJ BUDGET	8,188,347	500	5,650,720	478,450	337,100	69,850	1,002,782	366,910

GENERAL FUND EXPENSE SUMMARY



	ADMINISTRATION	PUBLIC SAFETY	PUBLIC WORKS	PARKS AND RECREATION	NEIGHBORHOOD SVC/PLANNING	TRANSFERS	CONTINGENCIES
2023 ACTUAL	1,758,920	5,190,828	1,212,804	682,036	355,387	3,070,024	41,800
2021 ACTUAL	1,628,541	3,624,927	1,121,114	673,505	349,565	2,505,796	17,258
2024 ACTUAL	1,819,346	5,728,789	1,151,405	861,057	388,073	2,785,074	126,092
2025 ACTUAL	2,079,949	5,973,198	1,117,743	889,765	541,164	3,620,275	35,850
2026 BUDGET	2,064,053	7,069,774	1,342,084	922,346	851,065	3,629,830	10,000
2027 ADJ BUDGET	2,158,189	7,093,675	1,100,026	1,148,373	664,241	3,853,154	77,000

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-OCT	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
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	5,914,269	5,970,066
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	1,908,074	1,873,865
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	58,000	58,000
100-41210-00	ROOM TAX-GROSS AMOUNT	237,932	224,246	246,192	240,000	196,346	240,000	240,000	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	9,968	11,416
100-41800-00	INTEREST ON TAXES	32,372	40,079	35,380	26,000	35,183	40,000	26,000	35,000
	TOTAL TAXES	**6,120,288**	**6,197,955**	**6,762,967**	**8,077,567**	**8,072,712**	**8,121,183**	**8,156,311**	**8,188,347**
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	200	200
100-42500-53	FAILURE TO MOW FINES	138	1,750	4,743	300	385	385	300	300
	TOTAL SPECIAL ASSESSEMENTS	**138**	**2,725**	**4,870**	**500**	**1,132**	**1,227**	**500**	**500**
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	387,617	397,023	387,232
100-43420-00	SHARED REVENUE-BASE	2,836,844	3,534,954	3,558,129	3,738,985	560,848	3,738,985	3,847,416	3,817,502
100-43507-52	POLICE-MISC SAFETY GRANTS	4,164	50,571	17,996	-	7,368	7,368	-	-
100-43520-52	LAW ENFORCEMENT TRNG REIMBURSE	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	617,137	617,481	636,005	676,444
100-43531-52	STATE GRANT--PUBLIC SAFETY	38,060	-	-	225,000	225,000	225,000	125,000	125,000
100-43531-53	STATE GRANT-L-RIP-STREET	-	-	26,677		-			30,624
100-43540-52	UNIVERSITY-LEASE-PARKING	-	45,000	-	45,000	45,000	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	325,000	343,431
100-43670-60	EXEMPT COMPUTER AID-FR STATE	16,330	16,330	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	110,877	110,877
100-43745.52	WUSD-JUVENILE OFFICIER	65,211	83,294	84,909	95,000	85,407	85,407	98,000	90,000
100-43750-52	DRUG GRANT REIMBURSEMENT	94	-	-	-	-	-	-	-
100-43760-00	WEIGHTS & MEASURES RECOVERY	1,583	3,000	3,750	3,000	-	3,000	3,000	4,000
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	2,029	1,839	1,590	1,800	1,763	1,763	1,800	1,800
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	2,480	2,480	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**	**1,953,314**	**5,464,538**	**5,607,931**	**5,650,720**
LICENSES & PERMITS									
100-44110-51	LIQUOR & BEER	18,858	19,720	19,210	21,000	40,245	40,245	21,250	21,250
100-44120-51	CIGARETTE	1,300	733	907	1,000	1,170	1,170	1,000	1,100
100-44122-51	BEVERAGE OPERATORS	3,515	3,668	3,825	4,500	3,231	3,231	4,700	3,800
100-44200-51	MISC. LICENSES	2,873	1,159	1,808	3,000	3,278	3,278	3,000	3,000
100-44300-53	BLDG/ZONING PERMITS	110,560	82,609	201,922	325,000	226,681	272,017	334,750	175,000
100-44310-53	ELECTRICAL PERMITS	9,298	10,796	21,218	22,000	17,707	21,248	22,660	20,000
100-44320-53	PLUMBING PERMITS	9,396	11,575	71,968	179,537	88,021	105,626	184,923	110,000
100-44330-53	HVAC PERMITS	7,216	9,569	64,343	177,813	125,204	150,245	183,147	122,000
100-44340-53	STREET OPENING PERMITS	200	50	300	400	150	400	400	400
100-44350-53	SIGN PERMITS	1,310	2,280	3,140	2,800	4,550	4,550	2,800	3,000
100-44370-51	WATERFOWL PERMITS	320	500	1,170	900	1,110	1,110	900	900
100-44900-51	MISC PERMITS	2,845	4,921	16,073	15,000	17,123	20,547	16,000	18,000
	TOTAL LICENSES & PERMITS	**167,690**	**147,578**	**405,884**	**752,950**	**528,469**	**623,666**	**775,531**	**478,450**

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-OCT	2026 ACT-EST	2027 ORIG BUDGET	2027 BUD
FINES, FORFEITURES - PENALTIES									
100-45110-52	ORDINANCE VIOLATIONS	179,505	191,914	201,298	210,000	198,803	238,564	215,000	24
100-45113-52	MISC COURT RESEARCH FEE	200	50	193	50	126	151	50	
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	520	151	(300)	-	150	180	-	
100-45130-52	PARKING VIOLATIONS	58,224	56,896	67,092	62,000	68,984	82,781	65,000	8
100-45135-53	REFUSE/RECYCLING TOTER FINES	9,550	1,175	-	1,500	225	270	1,500	
100-45145-53	RE-INSPECTION FINES	2,980	32,450	18,600	18,000	11,280	13,536	18,000	
	TOTAL FINES, FORTFEIT - PENALTIES	**250,979**	**282,636**	**286,883**	**291,550**	**279,568**	**335,482**	**299,550**	**33**
PUBLIC CHARGES FOR SERVICES									
100-46110-51	CLERK	-	1,738	191	50	189	189	50	
100-46120-51	TREASURER	3,935	4,745	4,303	4,000	4,762	5,714	4,000	
100-46220-52	FALSE ALARM FINES	2,100	1,200	3,600	2,000	2,600	3,120	2,000	
100-46310-53	DPW MISC REVENUE	30,298	19,585	26,157	20,000	16,885	20,262	18,000	2
100-46311-53	SALE OF MATERIALS	2	-	193	100	1,335	1,602	100	
100-46312-51	MISC DEPT EARNINGS	-	405	434	-	-	-	-	
100-46350-51	CITY PLANNER-SERVICES	360	8,144	2,859	3,000	3,008	3,609	3,000	
100-46743-51	FACILITY RENTALS	25,683	26,301	30,266	27,000	34,487	41,384	26,000	4
100-46746-55	SPECIAL EVENT FEES	35	45	-	-	50	60	-	
	TOTAL PUBLIC CHARGES FOR SVCS	**62,413**	**62,162**	**68,003**	**56,150**	**63,315**	**75,940**	**53,150**	**(**
MISC. REVENUES									
100-48100-00	INTEREST INCOME	814,758	861,125	561,661	544,070	373,075	470,000	544,296	5(
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	13,000	15,600	22,800	1
100-48210-55	RENTAL INCOME	1,000	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	1,134	1,360	4,000	
100-48420-00	INSURANCE DIVIDEND	51,535	29,412	38,668	35,000	29,515	29,515	30,000	2
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	1,700	-	
100-48535-00	P CARD REBATE REVENUE	28,971	37,054	34,737	40,000	20,976	28,000	40,000	3
100-48546-55	MISC GRANT INCOME	87,043	46,010	2,500	5,000	-	-	5,000	
100-48600-00	MISC REVENUE-NON RECURRING	2,155	3,212	2,009	-	15,495	15,495	-	
100-48700-00	WATER UTILITY TAXES	346,697	362,935	437,204	385,000	-	385,000	385,000	42
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**	**458,878**	**951,654**	**1,032,096**	**1,0**
OTHER FINANCING SOURCES									
100-49260-00	TRANSFER FROM 610 WATER	8,500	8,500	8,500	8,500	-	8,500	8,500	
100-49261-00	TRANSFER FROM 620 WASTEWATER	12,500	12,500	12,500	12,500	-	12,500	12,500	1
100-49265-00	TRANSFER FROM 630 STORMWATER	8,500	8,500	8,500	8,500	-	8,500	8,500	
100-49266-00	GIS TRANSFER-UTILITIES	18,974	16,260	16,410	16,260	-	16,260	16,410	1
100-49267-00	TRANSFER FROM 208 PARKING	35,350	35,350	35,704	30,000	30,000	30,000	25,000	2
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	-	12
100-49295-00	TRANSFER FROM 248 PARK & REC	-	-	-	-	-	-	-	
100-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-	17
	TOTAL OTHER FINANCING SOURCES	**180,207**	**81,110**	**177,032**	**126,160**	**30,000**	**126,160**	**70,910**	**3(**
	TOTAL GEN FUND REVENUES	**12,442,655**	**12,920,367**	**14,178,626**	**15,889,148**	**11,387,388**	**15,699,850**	**15,995,978**	**16,0**

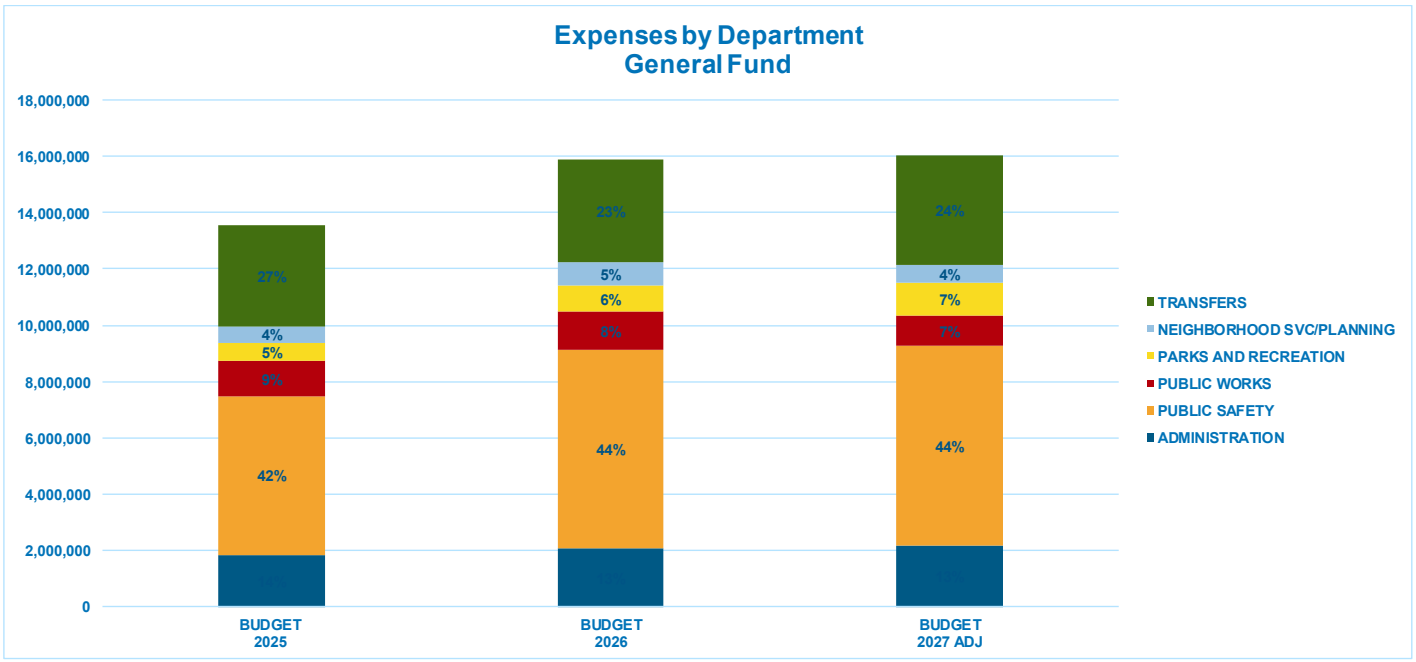
GENERAL FUND EXPENDITURE SUMMARY

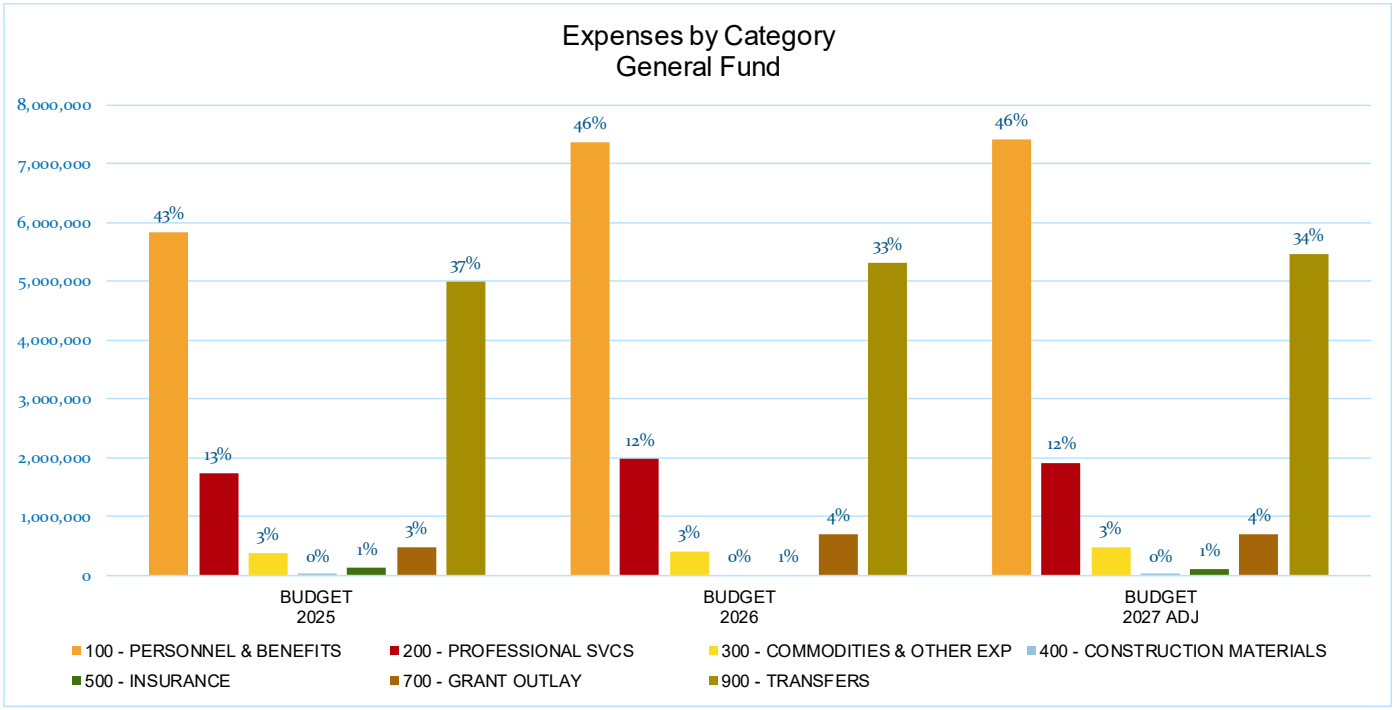
SEC #	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET	
1	ADMINISTRATION	1,758,920	1,819,346	2,079,949	2,064,053	2,172,706	2,128,135	2,158,189	1
2	PUBLIC SAFETY	5,190,828	5,728,789	5,973,198	7,069,774	6,862,817	7,355,620	7,093,675	2
3	PUBLIC WORKS	1,212,804	1,151,405	1,117,743	1,342,084	1,154,980	1,359,424	1,100,026	3
4	PARKS AND RECREATION	682,036	861,057	889,765	922,346	938,114	847,386	1,148,373	4
5	NEIGHBORHOOD SVC/PLANNING	355,387	388,073	541,164	851,065	737,674	825,641	664,241	5
6	TRANSFERS	3,070,024	2,785,074	3,620,275	3,629,830	3,729,830	3,479,774	3,853,154	6
7	CONTINGENCIES	41,800	126,092	35,850	10,000	9,748	-	77,000	7
	TOTAL	12,311,799	12,859,836	14,257,944	15,889,151	15,605,869	15,995,981	16,094,659	

SEC #	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET	
51100	Total Legislative Support	269,611	251,696	271,509	269,869	273,518	271,665	284,093	1
51110	Total Contingencies	41,800	126,092	35,850	10,000	9,748	-	77,000	7
51200	Total Court	85,807	97,799	99,720	113,993	103,147	118,326	98,964	1
51300	Total Legal	83,516	86,571	154,905	169,956	166,293	174,354	172,632	1
51400	Total General Administration	369,760	431,022	468,320	443,004	491,123	454,295	457,338	1
51450	Total Information Technology	114,144	129,285	211,031	200,414	201,975	226,868	248,887	1
51500	Total Financial Administration	229,735	247,840	237,362	259,166	263,178	270,234	261,178	1
51540	Total Insurance/Risk Mgt.	83,981	84,195	87,935	97,169	95,507	100,084	106,140	1
51600	Total Facilities Maintenance	467,311	436,472	490,795	442,874	471,196	446,463	431,627	1
52100	Total Police Administration	799,470	844,980	875,757	906,220	902,021	933,017	920,728	2
52110	Total Police Patrol	2,082,340	2,262,362	2,458,152	2,901,550	2,753,654	3,081,397	2,887,896	2
52120	Total Police Investigation	524,244	572,276	610,681	782,494	770,682	807,735	809,934	2
52140	Total Comm Service Program	33,068	40,014	61,889	46,549	31,884	47,982	51,133	2
52400	Total Community Development	355,387	388,073	541,164	851,065	737,674	825,641	664,241	5
52500	Total Emergency Preparedness	9,490	13,455	12,188	19,731	13,108	15,026	17,029	2
52600	Total Communications/Dispatch	483,601	592,909	584,418	750,308	728,547	797,089	871,972	2
53100	Total Public Works Administration	48,109	55,002	46,139	71,775	58,752	59,125	56,827	3
53230	Total Shop/Fleet Operations	235,267	190,469	241,849	203,755	243,164	209,892	284,583	3
53270	Total Parks Maintenance	233,524	286,179	390,361	312,059	445,491	321,302	519,814	4
53300	Total Street Maintenance	538,881	529,765	388,288	669,200	433,192	689,675	309,625	3
53320	Total Snow & Ice	125,096	123,292	176,294	153,675	144,315	156,152	171,370	3
53420	Total Street Lights	265,450	252,877	265,172	243,678	275,557	244,580	277,623	3
55111	Total Young Library Building	55,057	54,466	58,373	67,608	106,770	65,847	97,331	1
55200	Total Parks Administration	102,161	100,531	115,913	118,761	127,340	123,322	121,797	4
55210	Total Recreation Administration	-	-	211	-	-	na		4
55300	Total Recreation Programs	1,055	-	-	-	-	na		4
55310	Total Senior Citizen's Program	-	-	-	-	-	-		4
55320	Total Community Events	15,538	14,073	25,859	117,000	24,746	17,000	121,000	4
55330	Total Comm. Based-Coop Projects	329,759	460,275	357,421	374,526	340,537	385,762	385,762	4
59220	Total Transfers to Other Funds	1,751,181	1,470,859	1,380,927	1,750,000	1,850,000	1,871,200	1,870,124	6
59230	Total Transfer to Debt Service	1,318,343	1,313,714	1,956,765	1,879,330	1,879,330	1,608,074	1,982,530	6
59240	Total Transfer to Fire Department	1,258,615	1,402,794	1,370,112	1,662,922	1,662,922	1,673,375	1,534,983	2
59240	Total Transfers	500	500	282,583	500	500	500	500	6
	Grand Totals	12,311,799	12,859,836	14,257,944	15,889,151	15,605,869	15,995,981	16,094,659	

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 ADMINSTRATION	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


Expenses by Department
General Fund
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
27%
4%
5%
9%
42%
23%
5%
6%
8%
44%
24%
4%
7%
7%
44%
BUDGET 2025
BUDGET 2026
BUDGET 2027 ADJ
TRANSFERS
NEIGHBORHOOD SVC/PLANNING
PARKS AND RECREATION
PUBLIC WORKS
PUBLIC SAFETY
ADMINISTRATION


Expenses by Category
General Fund
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
43%
13%
3%
0%
1%
3%
37%
46%
12%
3%
0%
1%
4%
33%
46%
12%
3%
0%
1%
4%
34%
BUDGET 2025
BUDGET 2026
BUDGET 2027 ADJ
100 - PERSONNEL & BENEFITS
200 - PROFESSIONAL SVCS
300 - COMMODITIES & OTHER EXP
400 - CONSTRUCTION MATERIALS
500 - INSURANCE
700 - GRANT OUTLAY
900 - TRANSFERS

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, City Attorney, 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 record requests from the public.

HUMAN RESOURCES

The HR Manager 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.

CITY ATTORNEY

The City Attorney is responsible for conducting all legal services for the City. The City Attorney serves as legal advisor to the Common Council, City Manager, and all City commissions, committees, departments and offices. The City Attorney prosecutes all municipal forfeitures and performs such other duties as may be required by the City manager or Common Council or as required by state law or local ordinance.

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	2022	2023	2024	2025	2026	2027
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
HR Coordinator	0	.6	.6	.7	.7	.7
City Attorney	.5	.5	.5	1	1	1
Paralegal/Legal Assistant	0	0	0	0	1	1
Municipal Court						
Court Clerk	.75	.75	.75	.75	.75	.75
Municipal Judge	.7	.7	.7	.7	.7	.7

GENERAL ADMINISTRATION SUMMARY

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
GENERAL ADMINISTRATION								
100	Personnel & Benefits	260,241	288,042	318,600	320,926	311,185	330,554	335,268
200	Professional Svcs	66,735	76,361	72,341	74,113	124,169	74,741	78,819
300	Commodities & Other Exp	38,550	54,886	67,188	37,965	45,998	39,000	33,251
700	Grant Outlay	4,234	11,734	10,191	10,000	9,771	10,000	10,000
51400	**Total**	**369,760**	**431,022**	**468,320**	**443,004**	**491,123**	**454,295**	**457,338**
LEGISLATIVE SUPPORT								
100	Personnel & Benefits	55,458	53,633	58,804	59,869	55,054	61,665	60,293
200	Professional Svcs	7,596	8,058	10,372	13,000	16,765	13,000	28,000
300	Commodities & Other Exp	15,008	8,033	5,498	4,000	8,699	4,000	11,800
700	Grant Outlay	191,549	181,972	196,835	193,000	193,000	193,000	184,000
51100	**Total**	**269,611**	**251,696**	**271,509**	**269,869**	**273,518**	**271,665**	**284,093**
CONTINGENCIES								
900	Transfers	41,800	126,092	35,850	10,000	9,748	-	77,000
51110	**Total**	**41,800**	**126,092**	**35,850**	**10,000**	**9,748**	**-**	**77,000**
COURT								
100	Personnel & Benefits	64,334	68,284	71,976	93,828	72,943	96,643	74,951
200	Professional Svcs	17,749	25,444	17,563	16,665	24,829	18,183	20,013
300	Commodities & Other Exp	3,724	4,071	10,181	3,500	5,376	3,500	4,000
51200	**Total**	**85,807**	**97,799**	**99,720**	**113,993**	**103,147**	**118,326**	**98,964**
LEGAL								
100	Personnel & Benefits	1,026	-	-	146,501	143,274	150,896	149,360
200	Professional Svcs	82,489	86,571	139,945	23,455	23,019	23,458	23,272
51300	**Total**	**83,516**	**86,571**	**139,945**	**169,956**	**166,293**	**174,354**	**172,632**
	GRAND TOTAL	**850,493**	**993,180**	**1,015,343**	**1,006,822**	**1,043,829**	**1,018,639**	**1,090,027**

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	2021	2022	2023	2024	2025
Licenses					
Beverage Operators	163	115	133	102	140
Alcohol Consumption in Parks	25	37	28	0	59
Cigarette	14	15	18	18	4
Temporary Picnic Beer	2	4	4	4	3
Transient Merchant	4	6	2	19	28
Elections					
Number of Elections	2	4	2	4	2
Registered Voters as of Last Election	6,340	5088	5590	5858	6384
Absentee Ballots Returned	881	2,154	698	2154	1488
Election Day Voter Registrations	34	1,631	267	1806	506

GOALS & OBJECTIVES
2026/2027 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 is 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

- **Modernize Licensing Processes**: Transition of the alcohol licensing renewal process from paper packets to electronic forms distributed via email, improving efficiency and reducing costs.
- **Enhance Records Management**: Develop and implement a comprehensive City-wide Records Retention Policy, while advancing the Laserfiche initiative to digitize and preserve historical records.
- **Strengthen Election Workforce**: Expand the pool of trained Election Inspectors, with a targeted increase in recruitment and participation of UW-Whitewater students.
- **Promote Voter Engagement**: Expand voter education and registration initiatives through active participation in community and campus information sessions.

HUMAN RESOURCES

The Human Resources Department will continue to focus on initiatives that strengthen organizational efficiency, fiscal responsibility, and employee engagement. Key goals for the 2026-2027 budget cycle include:

- **Optimize Employee Benefit Costs** – Conduct a comprehensive review of all employee benefit plans to identify opportunities for cost savings and improved plan design. The goal is to present recommendations for potential benefit enhancements or efficiencies to the Finance Department, supporting sustainable budgeting and employee satisfaction.
- **Implement Data-Driven Compensation Planning -** Develop and adopt a comprehensive Compensation Plan Policy to guide equitable, competitive, and fiscally sound pay practices. The policy will define methodology, review frequency, and procedures for reclassification and adjustments, ensuring consistent and transparent compensation management.
- **Strengthen Recruitment and Retention Efficiency –** Establish baseline data for the City's recruitment costs and retention rates to better understand current trends and future improvement opportunities. Once baseline information has been gathered, HR will develop strategies to enhance efficiency and reduce costs through improved onboarding tools, digital outreach, and workforce planning.
- **Implement a Performance Evaluation System with Budget Impact –** Launch a standardized city-wide performance evaluation process that links individual performance to compensation and professional development opportunities. Results from the 2026 evaluation cycle will inform 2027 personnel budget decisions related to merit increases and training investments.

CITY ATTORNEY

- Create templates for Ordinances, Resolutions, common contracts and other forms used by the City.
- Create and utilize electronic filing system for the City Attorney's Office.
- Create SOP for City Attorney's Office.
- Begin tracking data relevant to Department Service Metrics.
- Improve process and procedures for Municipal Court Violations.
- Hire and train a legal assistant to further improve services provided by the City Attorney's Office.

CITY MANAGER, CITY CLERK, & HR EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-51400-111	SALARIES/PERMANENT	201,095	230,664	254,797	264,138	252,426	272,062	276,496
100-51400-112	SALARIES/OVERTIME	170	1,490	738	-	100	-	-
100-51400-115	INTERNSHIP PROGRAM	3,763	9,747	10,851	-	272	-	-
100-51400-117	LONGEVITY PAY	500	-	-	-	-	-	-
100-51400-150	MEDICARE TAX/CITY SHARE	2,927	3,536	3,982	4,064	4,097	4,186	4,243
100-51400-151	SOCIAL SECURITY/CITY SHARE	12,517	15,121	17,025	17,376	17,517	17,897	18,142
100-51400-152	RETIREMENT	13,266	15,346	17,259	18,776	18,971	19,339	19,802
100-51400-153	HEALTH INSURANCE	23,655	11,833	12,061	14,592	15,857	15,030	14,592
100-51400-154	HRA-LIFE STYLE ACCT EXPENSE	2,031	-	1,520	1,520	1,502	1,566	1,520
100-51400-155	WORKERS COMPENSATION	237	258	304	362	370	373	375
100-51400-156	LIFE INSURANCE	81	47	63	98	73	101	98
100-51400-211	PROFESSIONAL DEVELOPMENT	3,289	14,546	2,557	4,250	11,807	4,250	4,250
100-51400-217	CONTRACTUAL/PROFESSIONAL SVCS	10,968	8,071	24,681	25,000	64,823	10,000	25,000
100-51400-219	ASSESSOR SERVICES	42,638	45,746	36,294	33,000	39,000	48,000	39,000
100-51400-224	SOFTWARE/HARDWARE MAINTENANC	7,610	5,396	6,153	9,616	6,127	10,177	8,334
100-51400-225	TELECOM/INTERNET/COMMUNICATION	2,230	2,602	2,657	2,247	2,411	2,315	2,235
100-51400-310	OFFICE & OPERATING SUPPLIES	33,688	35,413	41,352	23,000	32,602	24,000	12,000
100-51400-312	BREAK ROOM SUPPLIES	1,027	1,179	1,358	750	897	750	1,000
100-51400-320	SUBSCRIPTIONS/DUES	1,200	10,281	18,170	8,000	10,165	8,000	8,000
100-51400-325	PUBLIC ED--CUSTOMER SERVICE	310	251	230	215	251	250	7,251
100-51400-330	TRAVEL EXPENSES	2,325	7,762	6,078	6,000	2,084	6,000	5,000
100-51400-790	HR CELEBRATIONS/AWARDS	4,234	11,734	10,191	10,000	9,771	10,000	10,000
	Total General Administration	369,760	431,022	468,320	443,004	491,123	454,295	457,338

LEGISLATIVE SUPPORT EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-51100-111	SALARIES/PERMANENT	21,925	20,775	24,887	25,734	22,478	26,506	26,269
100-51100-112	OVERTIME	42	373	184	-	25	-	-
100-51100-114	WAGES/PART-TIME/PERMANENT	25,500	26,044	25,781	25,956	24,607	26,735	25,767
100-51100-150	MEDICARE TAX/CITY SHARE	683	694	765	780	762	803	785
100-51100-151	SOCIAL SECURITY/CITY SHARE	2,918	2,965	3,268	3,336	3,254	3,436	3,358
100-51100-152	RETIREMENT	1,049	1,432	1,736	1,853	1,741	1,909	1,904
100-51100-153	HEALTH INSURANCE	3,278	1,296	1,920	1,920	1,931	1,978	1,920
100-51100-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	200	200	182	206	200
100-51100-155	WORKERS COMPENSATION	56	51	59	72	70	74	72
100-51100-156	LIFE INSURANCE	6	3	3	18	4	19	18
100-51100-211	PROFESSIONAL DEVELOPMENT	139	60	-	-	-	-	-
100-51100-218	PROFESSIONAL SERV/CONSULTING	3,455	104	-	-	-	-	15,000
100-51100-220	COMMUNITY RECOGNITION GALA	-	5,453	7,900	10,000	7,858	10,000	10,000
100-51100-295	CODIFICATION OF ORDINANCES	4,002	2,442	2,473	3,000	8,907	3,000	3,000
100-51100-310	OFFICE & OPERATING SUPPLIES	778	3,217	1,407	-	167	-	7,000
100-51100-320	PUBLICATION-MINUTES	14,229	4,816	4,091	4,000	8,532	4,000	4,800
100-51100-715	TOURISM COMMITTEE-ROOM TAX	166,549	156,972	172,335	168,000	168,000	168,000	168,000
100-51100-720	DOWNTOWN WHITEWATER GRANT	25,000	25,000	24,500	25,000	25,000	25,000	16,000
	Total Legislative Support	269,611	251,696	271,509	269,869	273,518	271,665	284,093

CONTINGENCIES EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-51110-910	COST REALLOCATIONS	41,800	126,092	35,850	10,000	9,748	-	77,000
100-51110-911	TRANSFER IN/OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total Contingencies	41,800	126,092	35,850	10,000	9,748	-	77,000

LEGAL SERVICES EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-51300-111	SALARIES/PERMANENT	-	-	-	104,103	100,790	107,226	106,696.74
100-51300-150	MEDICARE TAX/CITY SHARE	-	-	-	1,517	1,301	1,563	1,554.21
100-51300-151	SOCIAL SECURITY/CITY SHARE	-	-	-	6,485	5,563	6,680	6,645.58
100-51300-152	RETIREMENT	-	-	-	7,318	6,773	7,538	7,557.89
100-51300-153	HEALTH INSURANCE	-	-	-	24,487	24,002	25,222	25,293.78
100-51300-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	194	2,450	0	2,524	1,470.00
100-51300-155	WORKERS COMPENSATION	-	-	-	141	0	145	142.29
100-51300-156	LIFE INSURANCE	-	-	-	0	11	0	-
100-51300-166	BENEFITS-HRA-CITY ATTORNEY	1,026	-	14,670	0	4,834	0	-
100-51300-211	PROFESSIONAL DEVELOPMENT	-	-	-	750	550	750	750
100-51300-212	GENERAL CITY SERVICES	45,386	41,973	62,727	-	-	-	-
100-51300-214	MUNI COURT LEGAL SERVICES	30,658	32,390	48,054	-	-	-	-
100-51300-219	UNION & OUTSIDE ATTORNEY	6,445	12,207	24,318	8,000	2,984	8,000	8,000
100-51300-224	SOFTWARE/HARDWARE MAINTENAN	-	-	4,846	10,855	10,855	10,858	10,672
100-51300-310	OFFICE & OPERATING SUPPLIES	-	-	95	2,000	7,792	2,000	2,000
100-51300-320	SUBSCRIPTIONS/DUES	-	-	-	850	761	850	850
100-51300-330	TRAVEL EXPENSES	-	-	-	1,000	77	1,000	1,000
	Total Legal	83,516	86,571	154,905	169,956	166,293	174,354	172,632

MUNICIPAL COURT EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-51200-111	SALARIES/PERMANENT	55,834	58,502	60,912	62,225	61,829	64,092	63,126
100-51200-112	BALIFF WAGES & OVERTIME	1,565	2,457	2,658	2,500	2,664	2,575	3,250
100-51200-150	MEDICARE TAX/CITY SHARE	815	847	908	944	969	972	967
100-51200-151	SOCIAL SECURITY/CITY SHARE	3,483	3,623	3,884	4,033	4,145	4,154	4,135
100-51200-152	RETIREMENT	2,365	2,546	2,859	2,962	3,127	3,051	3,048
100-51200-153	HEALTH INSURANCE	86	197	92	18,741	47	19,303	-
100-51200-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	325	2,325	-	2,395	325
100-51200-155	WORKERS COMPENSATION	68	93	118	88	142	91	89
100-51200-156	LIFE INSURANCE	118	18	219	10	19	10	10
100-51200-211	PROFESSIONAL DEVELOPMENT	700	1,257	40	500	-	550	550
100-51200-214	FINANCIAL/BONDING SERVICES	100	-	-	100	120	100	100
100-51200-219	OTHER PROFESSIONAL SERVICES	780	1,120	1,122	1,000	1,001	1,000	1,500
100-51200-224	SOFTWARE/HARDWARE MAINTENAN	11,501	9,700	11,516	13,698	19,144	15,140	13,436
100-51200-225	TELECOM/INTERNET/COMMUNICATIO	1,943	1,841	1,421	867	867	893	927
100-51200-293	PRISONER CONFINEMENT	2,725	11,526	3,465	500	3,696	500	3,500
100-51200-310	OFFICE & OPERATING SUPPLIES	2,671	3,088	8,643	2,000	3,694	2,000	2,000
100-51200-320	SUBSCRIPTIONS/DUES	85	145	1,005	1,000	1,086	1,000	1,000
100-51200-330	TRAVEL EXPENSES	968	839	533	500	596	500	1,000
	Total Court	85,807	97,799	99,720	113,993	103,147	118,326	98,964

DEPARTMENT SERVICE METRICS

TICKET HISTORY SUMMARY

Type	2020	2021	2022	2023	2024	2025
Traffic Tickets	676	802	927	910	608	772
OWI Tickets	82	141	118	114	41	36
Non-Traffic Tickets	1,194	1,546	1,442	1,329	535	538
Juvenile Truancy Tickets	48	56	67	72	111	88
Total Tickets	1,952	2,545	2,554	2,425	1,295	1,434
Ordinance Violations	$185,558	$216,906	$234,661	$179,505	$190,914	$201,298

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. Maintains 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

	2022	2023	2024	2025	2026	2027
IT Administrator	1	1	1	1	1	1
IT Help Desk Support	-	-	1	1.5	2	2
GIS Analyst	0	0	0	0	0	1

INFORMATION TECHNOLOGY SUMMARY

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INFORMATION TECHNOLOGY								
100	Personnel & Benefits	64,423	120,306	176,358	190,235	185,158	215,513	232,390
200	Professional Svcs	46,351	6,612	30,740	9,779	15,025	10,955	15,297
300	Commodities & Other Exp	3,370	2,367	3,933	400	1,792	400	800
51450	**Total**	**114,144**	**129,285**	**211,031**	**200,414**	**201,975**	**226,868**	**248,487**

DEPARTMENT SERVICE METRICS

Service Type	01/01/2025 - 10/27/2025	01/01/2026 - 10/14/2026
Servers	4	8
Virtual Machines	30	31
User Devices (PCs, laptops, MDCs, tablets, printers…)	269	275
Cellular Devices	90	96
Backup NAS	2	1
Email Archiver	1	1
Firewall	1	1
Network Switches (including Wireless Point to Point)	65	50
Wireless Access Points	40	40
IP Cameras	80	85
IP Camera Servers	4	4
IP Phones	123	121
Work Order Processed	1560	1184
Availability of all services	99.99%	99.99%

GOALS & OBJECTIVES

2026 OUTLOOK

- Conduct annual evaluation of IT assets for replacement (per Computer Systems Hardware Replacement Standards Policy)
- Deploy optical fiber connection to STIP facility to improve bandwidth and resiliency
- Replace Wastewater L3 network switch to enhance SCADA reliability
- Replace surveillance DVR and integrate with citywide monitoring network
- Replace email archiver (end-of-life hardware)
- Replace TV broadcast PC to improve and maintain local government channel reliability
- Conduct third part web application and vulnerability testing

2027 OUTLOOK

- Conduct annual evaluation of IT assets for replacement (per Computer Systems Hardware Replacement Standards Policy)
- Complete internal audit measuring against CIS (Center for Internet Security) controls and benchmarks
- Evaluate third party Cybersecurity Penetration Test
- Evaluate “Sherri” Synology NAS and re-evaluate long-term backup strategy
- Develop 5-year infrastructure roadmap to guide IT lifecycle funding and reduce reliance on CIP
- Evaluate citywide Official Records Management Solution to improve retention and compliance
- Replace administration switch stack (end-of-life hardware)
- Upgrade city cellular devices and evaluate Mobile Device Management (MDM) solutions
- Develop a City IT Governance & Compliance Framework

INFORMATION TECHNOLOGY EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-51450-111	SALARIES/PERMANENT	46,817	90,552	146,062	154,173	150,135	171,488	177,634
100-51450-113	SALARIES/TEMPORARY	2,438	5,670	-	-	-	-	-
100-51450-150	MEDICARE TAX/CITY SHARE	676	1,276	2,060	2,429	2,295	2,502	2,591
100-51450-151	SOCIAL SECURITY/CITY SHARE	2,892	5,455	8,807	10,388	9,814	10,700	11,080
100-51450-152	RETIREMENT	3,269	5,914	8,693	11,867	11,238	12,223	12,719
100-51450-153	HEALTH INSURANCE	7,304	10,195	8,714	9,388	9,144	15,829	25,986
100-51450-154	HRA-LIFE STYLE ACCT EXPENSE	938	1,013	1,400	1,750	1,750	2,524	2,125
100-51450-155	WORKERS COMPENSATION	92	232	614	228	767	235	242
100-51450-156	LIFE INSURANCE	-	-	7	12	14	12	12
100-51450-211	PROFESSIONAL DEVELOPMENT	575	200	-	1,000	417	1,000	2,275
100-51450-225	TELECOM/INTERNET/COMMUNICATION	15,025	2,747	27,112	1,287	2,024	1,326	2,055
100-51450-244	INFRASTRUCTURE HARDWARE	5,848	1,127	522	4	3,812	1,141	2,060
100-51450-245	SOFTWARE LIC & SUPPORT	18,745	2,338	2,858	1,248	6,355	1,285	1,346
100-51450-246	IT HARDWARE & SUPPLIES	5,345	200	203	1,585	2,384	1,535	4,140
100-51450-247	ALLOCATION ACCOUNT	813	-	46	755	34	769	422
100-51450-310	OFFICE & OPERATING SUPPLIES	3,360	2,321	3,933	3,900	1,784	3,900	3,000
100-51450-311	GIS SUPPLIES	-	-	-	-	-	-	400
100-51450-330	TRAVEL EXPENSES	10	46	-	400	8	400	800
	Total Information Technology	114,144	129,285	211,031	200,414	201,975	226,868	248,887

INFORMATION TECHNOLOGY EXPENSE NOTES

GIS was moved under IT for the 2027 Budget

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 mission of the Finance Department is to safeguard the City's financial integrity by providing transparent, accountable, and strategic management of public funds that supports effective decision-making and long-term fiscal sustainability.

PERSONNEL SUMMARY

	2022	2023	2024	2025	2026	2027
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	0	0	0
Accounts Payable/Payroll Clerk	0	0	0	1	1	1

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

FINANCE, INSURANCE & RISK MANAGEMENT EXPENSE SUMMARY

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
FINANCE								
100	Personnel & Benefits	163,817	188,274	173,612	199,950	194,083	205,949	203,300
200	Professional Svcs	44,476	38,337	45,130	44,516	54,059	49,565	42,928
300	Commodities & Other Exp	13,852	12,282	15,238	9,700	11,716	9,720	9,451
500	Insurance	4,301	4,360	(1,276)	1,000	(1,417)	1,000	1,000
600	Misc Exp	3,288	4,587	4,658	4,000	4,736	4,000	4,500
51500	**Total**	**229,735**	**247,840**	**237,362**	**259,166**	**263,178**	**270,234**	**261,178**
INSURANCE RISK MGMT								
500	Insurance	83,981	84,195	87,935	97,169	95,507	100,084	106,140
51540	**Total**	**83,981**	**84,195**	**87,935**	**97,169**	**95,507**	**100,084**	**106,140**
	GRAND TOTAL	**313,716**	**332,035**	**325,297**	**356,335**	**358,685**	**370,318**	**367,318**

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 by 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
  - 2024 Budget: GFOA Award received with composite score of 3.10
  - 2025 Budget: GFOA Award received with composite score of 3.10
  - 2026 Budget: GFOA Award received with composite score of 3.20
  - 2027 Budget: GFOA Award received with composite score of 3.20
- **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 returning above benchmark within channels permitted by Investment Policy. Average of Annualized monthly yield.

UTILITY PAYMENTS

Year	Customers	Billed Value	Est. # of Bills Generated	% Bills Paid Electronic	Billing Adj's	Value Sent to Tax Roll	Balance @ Year End	Total Gallons Billed
2025	3,898	7,560,623	46,776	57.94%	(6,084)	30,486	690,788	518,368,277
2024	3,815	7,638,567	45,780	58.50%	(3,998)	41,233	656,471	541,895,544
2023	3,745	7,332,460	44,940	58.71%	(16,687)	36,037	600,245	514,026,081
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

PROPERTY TAX BILLS

Year	Bills Sent	Total Tax (SOT)	Less Credits	Billed Value	Payments Processed	Electronic Payments	% Electronic Payments	Refunds
2025	3,606	19,882,670	2,126,604	17,756,067	13,694,679	422,140	3.08%	(139,256)
2024	3,554	17,268,710	2,218,161	15,050,549	12,047,655	510,043	4.23%	(8,981)
2023	3,627	16,829,247	2,223,622	14,605,625	11,803,804	385,904	3.27%	(31,921)
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)

* 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
2025	642	1,075,436	1,042,900	(46,285)	12,145	141,022
2024	659	1,208,542	1,118,945	(26,798)	10,965	154,723
2023	665	1,322,968	1,295,977	(19,202)	4,095	92,434
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

ACCOUNTS PAYABLE

Year	# of Checks Written	Total Payments	Check Payments	Pcard Payments	Pcard Rebates
2025	1,749	26,885,228	25,295,816	1,589,412	34,737
2024	1,552	25,691,834	23,977,287	1,714,547	37,054
2023	1,633	17,676,984	16,257,015	1,419,968	28,971
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

PAYROLL SERVICES

Year	Payments issued	Net Amount Paid	Direct Deposit %
2025	5,664	6,392,860	100.00%
2024	5,574	5,913,423	100.00%
2023	5,171	5,404,526	100.00%
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%

INTEREST EARNINGS

APR	City Ave Yield	90 Day T-Bill	City vs 90-Day T-Bill
2025			
2024	5.51%	4.54%	0.97%
2023	4.99%	5.07%	-0.09%
2022	1.17%	2.02%	-0.85%
2021	0.06%	0.04%	0.02%
2020	0.66%	0.37%	0.29%
2019	2.33%	2.06%	0.27%

GOALS & OBJECTIVES
2026/2027 OUTLOOK

- **Policy Review and Redevelopment**
  - Conduct a comprehensive review and modernization of existing financial and administrative policy documents.
  - Standardize policy formatting, approval, and review procedures to ensure clarity, accessibility, and alignment with current best practices.
  - Establish a regular policy review cycle to maintain relevance and compliance with evolving regulations and organizational needs.
- **Operational and Capital Budgeting**
  - Continue refining both operational and capital budgeting processes to enhance efficiency, transparency, and long-term planning.
  - Submit the 2026–2027 biennial budget for consideration in the GFOA Distinguished Budget Award Program.
  - Improve the City's GFOA composite score through stronger linkage between performance metrics, fiscal policies, and community outcomes.
  - Expand multi-year financial forecasting tools to improve decision-making and support strategic capital investment planning.
- **Housing Initiatives**
  - Develop a comprehensive financial model for affordable housing initiatives, including an analysis of potential tax increment financing (TIF) impacts.
  - Conduct fiscal impact analysis for all proposed housing developments to ensure long-term financial sustainability and community benefit.
  - Collaborate with Community Development and CDA to align housing strategies with financial capacity and policy objectives.
- **Public Communication and Transparency**
  - Enhance public communication regarding financial initiatives and policies through digital engagement tools such as a dedicated finance webpage and periodic social media updates.
  - Publicize key information—such as the new water credit policy and water usage monitoring options—to promote transparency and resident awareness.
  - Develop a quarterly "Finance in Focus" update summarizing key fiscal activities, budget highlights, and performance metrics.
- **Recruitment and Retention**
  - Collaborate with Human Resources to evaluate the cost-effectiveness of various employee retention strategies.
  - Use data-driven analysis to determine which initiatives (e.g., benefits, flexible work arrangements, training investments) yield the highest impact on retention and morale.
  - Integrate financial modeling into workforce planning to ensure sustainable staffing levels and competitive compensation structures.
- **Business and Institutional Partnerships**
  - Perform regular financial reviews of CDA programs to ensure optimal resource utilization, accountability, and alignment with community development goals.
  - Explore shared service or cost-sharing opportunities to enhance efficiency across partner organizations.
- **Financial Prudence and Risk Management**
  - Implement periodic financial stress tests to assess the City's resilience under various economic and revenue scenarios.
  - Develop a proactive departmental budget monitoring system to identify and mitigate issues early preventing overruns like those previously encountered with WAFC.
  - Strengthen internal controls and reporting mechanisms to ensure budget categories align with approved funding levels and policy intent.
  - Continue promoting a culture of fiscal responsibility, long-term sustainability, and data-informed financial management.

FINANCE EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-51500-111	SALARIES/PERMANENT	120,960	137,837	131,556	137,402	133,022	141,524	140,494
100-51500-112	SALARIES/OVERTIME	-	-	10	-	-	-	-
100-51500-150	MEDICARE TAX/CITY SHARE	1,677	1,858	1,817	2,004	1,883	2,064	2,048
100-51500-151	SOCIAL SECURITY/CITY SHARE	7,171	7,942	7,770	8,567	8,050	8,824	8,759
100-51500-152	RETIREMENT	8,069	9,330	9,033	9,893	10,185	10,190	10,186
100-51500-153	HEALTH INSURANCE	23,432	28,391	21,780	38,030	39,466	39,171	39,281
100-51500-154	HRA-LIFE STYLE ACCT EXPENSE	2,281	2,664	1,415	3,825	1,264	3,940	2,300
100-51500-155	WORKERS COMPENSATION	182	194	166	191	196	197	193
100-51500-156	LIFE INSURANCE	46	59	25	38	18	39	39
100-51500-158	UNEMPLOYMENT COMPENSATION	-	-	39	-	-	-	-
100-51500-211	PROFESSIONAL DEVELOPMENT	1,777	999	2,124	2,000	1,469	2,000	1,500
100-51500-214	AUDIT SERVICES	23,184	19,773	30,209	25,000	27,395	28,585	22,000
100-51500-217	CONTRACT SERVICES-125 PLAN	7,776	7,693	5,014	4,700	5,856	4,750	5,500
100-51500-224	SOFTWARE/HARDWARE MAINTENANC	10,670	8,738	7,007	11,948	18,733	13,337	13,000
100-51500-225	TELECOM/INTERNET/COMMUNICATION	1,070	1,134	776	867	606	893	927
100-51500-310	OFFICE & OPERATING SUPPLIES	12,393	10,879	11,886	8,000	9,845	8,000	8,000
100-51500-325	PUBLIC EDUCATION	195	276	230	200	251	220	251
100-51500-330	TRAVEL EXPENSES	1,264	1,127	3,123	1,500	1,620	1,500	1,200
100-51500-560	COLLECTION FEES/WRITE-OFFS	4,301	4,360	(1,276)	1,000	(1,417)	1,000	1,000
100-51500-650	BANK FEES/CREDIT CARD FEES	3,288	4,587	4,658	4,000	4,736	4,000	4,500
	Total Financial Administration	229,735	247,840	237,362	259,166	263,178	270,234	261,178

INSURANCE & RISK MANAGEMENT EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-51540-511	BUILDINGS/CONTENTS INSURANCE	26,207	26,574	27,179	27,722	49,110	28,554	30,527
100-51540-512	VEHICLES/EQUIPMENT INSURANCE	16,957	15,888	17,480	20,072	1,705	20,674	24,674
100-51540-513	LIABILITY-GENL/PUBLIC OFFICIAL	25,049	25,378	25,856	30,015	27,037	30,915	30,812
100-51540-514	POLICE PROFESSIONAL LIAB INS	13,064	13,180	13,541	15,726	14,120	16,198	16,097
100-51540-515	BOILER/EQUIP BREAKDOWN INS	2,703	3,176	3,129	3,634	3,535	3,743	4,030
100-51540-519	OTHER INSURANCE	-	-	750	-	-	-	
	Total Insurance/Risk Mgt.	83,981	84,195	87,935	97,169	95,507	100,084	106,140

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 event of a significant emergency or disaster. In the event of an emergency, the Emergency Operations Coordinator maintains effective communication between local and state agencies to ensure the proper safety and education of Whitewater residents.

PERSONNEL SUMMARY

	2020	2021	2022	2023	2024	2025
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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-52500-111	EMERGENCY PREPAREDNESS WAGES	-	-	1,600	2,060	1,826	2,122	2,045
100-52500-150	EMERG PREP MEDICARE	-	-	23	30	26	31	30
100-52500-151	EMERG PREP SOCIAL SECURITY	-	-	99	128	113	132	127
100-52500-152	EMERG PREP RETIREMENT	-	-	-	148	-	152	148
100-52500-155	EMERG PREP WORKERS COMP	-	-	34	45	51	46	41
100-52500-219	OTHER PROFESSIONAL SERVICES	-	-	-	4,860	-	-	3,375
100-52500-224	SOFTWARE/HARDWARE MAINTENAN	-	-	389	2,664	36	2,664	2,520
100-52500-225	TELECOM/INTERNET/COMMUNICATION	4,146	3,421	4,067	2,741	2,357	2,823	880
100-52500-242	REPR/MTN MACHINERY/EQUIP	-	5,474	1,498	2,000	1,696	2,000	2,000
100-52500-295	CONTRACTUAL SERVICES	3,753	3,555	3,555	4,275	6,100	4,275	5,083
100-52500-310	OFFICE & OPERATING SUPPLIES	1,592	1,005	923	780	903	780	780
	Total Emergency Preparedness	9,490	13,455	12,188	19,731	13,108	15,026	17,029

DEPARTMENT/FUNCTION

Streets/Parks/Forestry and Stormwater Utility is responsible for the maintenance and upkeep of all City owned streets, sidewalks, street lights, traffic signals, 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 to meet the requirements of the DNR issued Municipal Separate Storm Sewer System (MS4) Permit.

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	2022	2023	2024	2025	2026	2027
St./Parks/Forestry/Stormwater Superintendent	1	1	1	1	1	1
Lead Laborer	1	1	1	1	1	1
Full Time Staff	8	8	8	8	8	8
GIS Analyst	-	1	0	0	0	0
Administrative Assistant (15%)	1	1	1	1	1	1

Full-time staff levels have remained steady. 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, however the position is being moved to IT in 2027.

DEPARTMENT OF PUBLIC WORKS EXPENSE SUMMARY

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
PUBLIC WORKS ADMINISTRATION								
100	Personnel & Benefits	27,940	29,760	29,184	33,478	31,575	34,482	34,340
200	Professional Svcs	17,341	21,407	13,382	34,597	23,831	20,892	19,086
300	Commodities & Other Exp	2,829	3,835	3,574	3,700	3,346	3,750	3,401
53100	**Total**	**48,109**	**55,002**	**46,139**	**71,775**	**58,752**	**59,125**	**56,827**
PUBLIC WORKS SHOP/FLEET OPERATIONS								
100	Personnel & Benefits	95,840	102,127	165,546	116,254	167,576	119,742	194,583
200	Professional Svcs	22,253	21,242	24,306	21,500	25,745	21,650	26,000
300	Commodities & Other Exp	117,174	67,100	51,997	66,000	49,843	68,500	64,000
53230	**Total**	**235,267**	**190,469**	**241,849**	**203,754**	**243,164**	**209,892**	**284,583**
PUBLIC WORKS STREET MAINTENANCE								
100	Personnel & Benefits	446,262	439,283	287,731	586,054	328,862	603,636	226,221
200	Professional Svcs	36,671	34,924	42,211	23,446	38,487	25,790	27,154
300	Commodities & Other Exp	41,085	45,057	41,970	42,700	56,272	42,750	42,750
400	Construction Materials	14,213	7,893	16,376	13,000	9,570	13,500	13,500
800	Capital Outlay	650	2,608	-	4,000	-	4,000	-
53300	**Total**	**538,881**	**529,765**	**388,288**	**669,200**	**433,192**	**689,675**	**309,625**
PUBLIC WORKS STREET CLEANING/SNOW & ICE								
100	Personnel & Benefits	62,244	70,708	93,075	82,575	79,183	85,052	123,770
200	Professional Svcs	3,438	9,031	3,969	12,000	2,288	12,000	9,500
300	Commodities & Other Exp	42,480	22,894	27,735	34,100	37,845	34,100	34,100
400	Construction Materials	16,934	20,658	51,515	25,000	25,000	25,000	4,000
53320	**Total**	**125,096**	**123,292**	**176,294**	**153,675**	**144,315**	**156,152**	**171,370**
PUBLIC WORKS STREET LIGHTS								
100	Personnel & Benefits	22,658	13,298	25,653	10,078	42,176	10,380	48,423
200	Professional Svcs	230,664	231,384	232,388	225,000	225,988	225,000	220,000
300	Commodities & Other Exp	8,269	8,066	7,131	7,500	7,057	8,000	8,000
800	Capital Outlay	3,860	128	-	1,100	335	1,200	1,200
53420	**Total**	**265,450**	**252,877**	**265,172**	**243,678**	**275,557**	**244,580**	**277,623**
	GRAND TOTAL	**1,212,804**	**1,151,405**	**1,117,743**	**1,342,083**	**1,154,980**	**1,359,424**	**1,100,026**

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

Description	2023 Hrs	2024 Hrs	2025 Hrs	2026/thru Sept
March/April League Prep	82.5	80	29.5	64
Tournament Prep	29.25	4	18	39
May League Prep	24	19	41.5	31
Tournament Prep	5.25	0	5.5	0
June League Prep	37.5	24	38	38
Tournament Prep	12	10	0	0
July League Prep	8	12	22.5	11.5
Tournament Prep	32.5	12	20	0
August League Prep	1.5	16	5.5	0
Tournament Prep	8	0	0	0
September League Prep	8	8	14.5	7
Tournament Prep	0	0	0	0
Oct/Nov League Prep	0	0	19	0
Tournament Prep	0	0	0	0
Total Hours	**248.5**	**185.0**	**214.0**	**190.5**

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 preparing for these tournaments.

Damage to City Property

Month	2023	2024	2025	2026/thru Sept
January	20,723.15	4,677.31	4,155.28	616.44
February	3,690.89	2,239.98	317.80	2,214.47
March	581.61	338.65	1,020.07	7,107.16
April	310.68	2,793.90	6,339.35	2,192.05
May	3,928.69	6,717.46	551.15	1,342.10
June	4,006.93	4,095.00	907.00	3,345.82
July	2,926.84	1,076.13	11,456.85	2,630.81
August	131.87	4,847.00	9,654.05	972.66
September	1,922.10	251.85	2,640.45	5,384.69
October	4,464.29	7,413.04	1,469.30	0
November	2,717.70	78.50	0	0
December	1,880.31	829.80	2,623.99	0
Total	**51,042.68**	**35,358.62**	**41,135.29**	**25,806.20**

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

Description	2023	2024	2025	2026/thru Sept
Trees Removed	52 (15 Ash)	39 (12 Ash)	83 (14 Ash)	95 (5 Ash)
Trees Treated	0	181	0	181
Trees Planted	83	47	72	57
Trees Trimmed	300	300	780	860
Stumps Removed	125	22	32	26

The City has several 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

Location	2023	2024	2025	2026/thru Sept
Big Brick Park	15	18	20.5	12.5
Brewery Hill Park	18.25	23.5	25	17.5
Clay Street Park	9.2	8	6.25	4.75
Cravath Lakefront Park	32.5	29	26	23
Dog Park	10.5	24.5	18.25	16.5
East Gate Park	17	18.75	15.75	19.75
Effigy Mounds Park	25.5	31	21.5	25.5
Meadowsweet Park	16	18	20	19
Mill Pond Park	10	9.5	9.5	9
Mill Race Park	8.5	10	9	10
Minneiska Park	57.25	55.5	51.25	41.5
Moraine View Park	111.5	137.5	111.75	91
Ray Trost Park	13.75	16.5	23	16.5
Skyway Park	19	21	19	18
Starin Park	299.75	350.5	400.5	391.5
Train Depot Park	35	31	22	21
Trippe Park	69.75	91	80.5	66.5
Turtle Mount Park	10	9.5	11	11
Walton Oaks Park	9	11	8.5	9
White Memorial Park	7.5	13	11	10.5
Armory	12	12	14	13
Public Works	3.5	9	9	7
Innovation Center	0	29.75	29.75	0
Library	13.5	16	7.5	7.5
Misc Areas	162	261.25	231.5	199.5
Total Hours	**986.0**	**1216.25**	**1171.75**	**1063.5**

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

Description	2023	2024	2025	2026/thru Sept
Number of Events	25	17	22	11
Total Inches of Snowfall	45.5	40.5	53	27
Hours Worked	1,286.25	1,421	2,041	744
Tons of Salt	298	241	428	306
Tons of Sand	70.25	82.3	172	104
Gallons of Brine Made	19,335	21,875	35,000	8,400
Gallons of Brine Applied	22,095	17,625	34,847	11,402
Gallons of Calcium Chloride Used	450	0	0	0

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

Street Condition
Paser Ratings

Rating	Quality	2023	2025
10	Excellent	5.35	7.18
9	Excellent	2.70	3.27
8	Good	7.62	8.65
7	Good	7.36	6.63
6	Fair	9.31	12.85
5	Fair	11.33	7.05
4	Poor	4.42	2.62
3	Poor	2.06	2.02
2	Failed	0.34	0.23
	Total Miles of Streets	**50.5**	**50.5**

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 considers the City's efforts in conducting street maintenance activities including crack filling, sealcoating, asphalt overlay and street reconstruction.

GOALS & OBJECTIVES
2026/2027 OUTLOOK

- Develop 5 Year Street Maintenance Plan (2028 – 2032) – 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 Plan – 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 up to date equipment.
- Construction of Jefferson Street, Putnam Street, and Franklin Street/W. Main Street Intersection – Coordinate with Strand Associates in oversight of the reconstruction of Jefferson Street from E. Main Street to north of Starin Road, including one block of North Street east of Jefferson Street and extending sanitary sewer on the north side of Starin Road east of Jefferson Street; Putnam Street from Walworth Avenue to Janesville Street; and improving the southeast turning movement for semis at the Franklin Street and W. Main Street intersection.
- Biennial Street Projects - Together with Superintendents and Strand, develop construction plans in 2027 for street reconstruction projects in 2028.
- Continue to reduce the amount of salt and sand applied to streets during winter operations by incorporating additional brine applications as snowplow trucks are updated.
- Continue cross training of new staff to prepare for upcoming retirements.

- Working together with GIS to update storm sewer maps and street lighting.
- Continue to address the maintenance of existing City owned stormwater BMP's.

DEPARTMENT OF PUBLIC WORKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-53100-111	SALARIES/PERMANENT	20,307	21,552	22,612	24,560	23,003	25,297	25,328
100-53100-150	MEDICARE TAX/CITY SHARE	272	284	310	358	333	369	369
100-53100-151	SOCIAL SECURITY/CITY SHARE	1,162	1,216	1,325	1,529	1,426	1,575	1,576
100-53100-152	RETIREMENT	1,377	1,464	1,567	1,768	1,763	1,821	1,836
100-53100-153	HEALTH INSURANCE	4,314	4,696	3,226	4,748	4,898	4,890	4,904
100-53100-154	HRA-LIFE STYLE ACCT EXPENSE	475	513	103	475	98	489	285
100-53100-155	WORKERS COMPENSATION	23	23	26	34	34	35	35
100-53100-156	LIFE INSURANCE	10	11	15	6	19	6	6
100-53100-211	PROFESSIONAL DEVELOPMENT	1,201	979	173	600	840	650	650
100-53100-213	ENGINEERING SERVICES	8,115	14,510	7,002	27,000	11,646	12,000	10,800
100-53100-224	SOFTWARE/HARDWARE MAINTENANCE	5,727	3,699	4,037	5,251	10,125	6,443	6,265
100-53100-225	TELECOM/INTERNET/COMMUNICATION	2,297	2,220	1,979	1,747	1,219	1,799	1,371
100-53100-310	OFFICE & OPERATING SUPPLIES	2,334	2,529	2,515	2,500	2,339	2,500	2,200
100-53100-320	SUBSCRIPTIONS/DUES	300	318	316	300	404	300	300
100-53100-325	PUBLIC EDUCATION	195	251	230	300	251	300	251
100-53100-330	TRAVEL EXPENSES	-	737	512	600	353	650	650
	Total Public Works Administration	48,109	55,002	45,948	71,775	58,752	59,125	56,827

DEPARTMENT OF PUBLIC WORKS SHOP/FLEET OPERATIONS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-53230-111	WAGES/PERMANENT	67,244	71,740	123,060	75,465	113,868	77,729	126,439
100-53230-112	WAGES/OVERTIME	460	219	69	-	111	-	-
100-53230-113	WAGES/TEMPORARY	578	379	998	-	1,391	-	-
100-53230-117	LONGEVITY PAY	560	560	560	820	347	845	1,350
100-53230-118	UNIFORM ALLOWANCES	(116)	-	-	135	-	139	240
100-53230-150	MEDICARE TAX/CITY SHARE	927	920	1,686	1,117	1,677	1,151	1,869
100-53230-151	SOCIAL SECURITY/CITY SHARE	3,965	3,932	7,209	4,775	7,170	4,918	7,990
100-53230-152	RETIREMENT	4,683	4,727	8,466	5,502	8,963	5,667	9,282
100-53230-153	HEALTH INSURANCE	15,843	18,019	20,793	24,303	31,072	25,032	42,282
100-53230-154	HRA-LIFE STYLE ACCT EXPENSE	95	104	143	2,440	195	2,513	2,495
100-53230-155	WORKERS COMPENSATION	1,546	1,466	2,459	1,638	2,688	1,687	2,553
100-53230-156	LIFE INSURANCE	56	61	103	59	95	61	83
100-53230-221	MUNICIPAL UTILITIES EXPENSES	4,965	4,993	5,409	5,000	5,895	5,050	6,000
100-53230-222	UTILITIES-NAT GAS & ELECTRIC	16,554	16,249	18,665	16,500	19,851	16,600	20,000
100-53230-225	MOBILE COMMUNICATIONS	734	-	-	-	-	-	-
100-53230-310	OFFICE & OPERATING SUPPLIES	24,110	14,948	20,858	16,000	20,334	16,500	16,500
100-53230-352	VEHICLE REPR PARTS	59,613	20,890	10,336	26,000	12,120	27,000	27,000
100-53230-354	POLICE VECHICLE REP/MAINT	25,284	27,215	14,147	16,000	15,650	16,500	16,500
100-53230-355	BLDG MTN REPR SUPP	8,166	4,048	6,656	8,000	1,739	8,500	4,000
	Total Shop/Fleet Operations	235,267	190,469	241,618	203,755	243,164	209,892	284,583

DEPARTMENT OF PUBLIC WORKS STREET MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-53300-111	WAGES/PERMANENT	308,240	306,660	179,786	387,979	189,935	399,618	145,324
100-53300-112	WAGES/OVERTIME	841	853	859	731	1,372	753	747
100-53300-113	WAGES/TEMPORARY	5,278	4,401	11,323	1,043	8,838	1,074	1,043
100-53300-117	LONGEVITY PAY	2,240	2,240	2,240	2,310	1,387	2,379	920
100-53300-118	UNIFORM ALLOWANCES	9,382	8,248	9,362	7,056	7,887	7,268	6,522
100-53300-150	MEDICARE TAX/CITY SHARE	4,414	4,422	2,671	5,792	2,973	5,966	2,164
100-53300-151	SOCIAL SECURITY/CITY SHARE	18,872	18,909	11,420	24,766	12,710	25,509	9,252
100-53300-152	RETIREMENT	21,405	21,391	12,335	28,208	15,109	29,054	10,673
100-53300-153	HEALTH INSURANCE	64,258	59,274	50,407	108,360	80,180	111,611	43,870
100-53300-154	HRA-LIFE STYLE ACCT EXPENSE	4,102	6,079	3,641	11,214	3,737	11,550	2,690
100-53300-155	WORKERS COMPENSATION	7,085	6,651	3,571	8,455	4,620	8,709	2,965
100-53300-156	LIFE INSURANCE	146	156	116	140	115	144	52
100-53300-211	PROFESSIONAL DEVELOPMENT	1,896	1,579	1,501	1,600	1,422	1,700	1,700
100-53300-219	OTHER PROFESSIONAL SERVICES	-	-	7,206		-	-	-
100-53300-222	ELECT/TRAFFIC SIGNALS/P-LOTS	27,351	26,281	26,122	15,000	24,393	16,000	16,000
100-53300-224	SOFTWARE/HARDWARE MAINTENANCE	3,653	3,303	3,629	4,716	10,794	5,895	7,255
100-53300-225	TELECOM/INTERNET/COMMUNICATION	3,771	3,761	3,751	2,130	1,878	2,194	2,199
100-53300-310	OFFICE & OPERATING SUPPLIES	1,049	1,392	2,006	1,200	2,112	1,250	1,250
100-53300-351	FUEL EXPENSES	26,883	26,371	27,967	29,000	37,187	29,000	29,000
100-53300-354	TRAFFIC CONTROL SUPP	13,153	17,294	11,997	12,500	16,974	12,500	12,500
100-53300-405	MATERIALS/REPAIRS	14,213	7,893	16,376	13,000	9,570	13,500	13,500
100-53300-821	BRIDGE/DAM	650	2,608	-	4,000	-	4,000	-
	Total Street Maintenance	538,881	529,765	388,288	669,200	433,192	689,675	309,625

DEPARTMENT OF PUBLIC WORKS ICE & SNOW EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-53320-111	WAGES/PERMANENT	36,517	45,628	56,182	47,971	49,304	49,410	74,237
100-53320-112	WAGES/OVERTIME	6,003	4,221	14,426	9,289	2,474	9,568	9,503
100-53320-117	LONGEVITY PAY	360	360	360	270	223	278	530
100-53320-150	MEDICARE TAX/CITY SHARE	658	589	992	843	841	868	1,229
100-53320-151	SOCIAL SECURITY/CITY SHARE	2,815	2,518	4,242	3,606	3,598	3,714	5,257
100-53320-152	RETIREMENT	3,299	2,950	4,961	4,142	4,408	4,266	6,110
100-53320-153	HEALTH INSURANCE	10,820	12,473	10,114	13,819	16,696	14,234	23,798
100-53320-154	HRA-LIFE STYLE ACCT EXPENSE	610	1,034	345	1,440	339	1,483	1,455
100-53320-155	WORKERS COMPENSATION	1,134	915	1,435	1,174	1,283	1,209	1,624
100-53320-156	LIFE INSURANCE	30	21	19	21	16	22	28
100-53320-295	EQUIP RENTAL	3,438	9,031	3,969	12,000	2,288	12,000	9,500
100-53320-351	FUEL EXPENSES	8,793	8,248	10,516	9,100	5,948	9,100	9,100
100-53320-353	SNOW EQUIP/REPR PARTS	33,687	14,646	17,219	25,000	31,897	25,000	25,000
100-53320-460	SALT & SAND	16,934	20,658	51,515	25,000	25,000	25,000	4,000
	Total Snow & Ice	125,096	123,292	176,294	153,675	144,315	156,152	171,370

DEPARTMENT OF PUBLIC WORKS STREET LIGHTS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-53420-111	WAGES/PERMANENT	17,485	9,676	20,732	6,820	31,752	7,025	32,373
100-53420-112	WAGES/OVERTIME	-	-	2	209	369	215	214
100-53420-117	LONGEVITY PAY	40	40	40	-	25	-	225
100-53420-150	MEDICARE TAX/CITY SHARE	226	137	272	103	452	106	479
100-53420-151	SOCIAL SECURITY/CITY SHARE	964	586	1,162	439	1,933	452	2,048
100-53420-152	RETIREMENT	1,154	700	1,391	505	2,432	520	2,379
100-53420-153	HEALTH INSURANCE	2,173	1,647	1,446	1,658	4,322	1,708	9,440
100-53420-154	HRA-LIFE STYLE ACCT EXPENSE	198	291	195	190	153	196	600
100-53420-155	WORKERS COMPENSATION	411	217	402	151	723	156	655
100-53420-156	LIFE INSURANCE	7	5	11	3	16	3	10
100-53420-222	ELECTRICITY	230,664	231,384	232,388	225,000	225,988	225,000	220,000
100-53420-310	OFFICE & OPERATING SUPPLIES	8,269	8,066	7,131	7,500	7,057	8,000	8,000
100-53420-820	STREET LIGHTS	3,860	128	-	1,100	335	1,200	1,200
	Total Street Lights	265,450	252,877	265,172	243,678	275,557	244,580	277,623

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 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	2021	2022	2023	2024	2025	2026
Police Chief	1	1	1	1	1	1
Deputy Chief	1	1	-	-	-	-
Police Captain	1	1	2	2	2	2
Lieutenant	4	4	4	4	4	4
Patrol Officer 48 Months	6	6	4	8	6	4
Patrol Officer 24 Months	3	3	6	3	4	1
Patrol Officer 12 Months	4	4	1	2	1	3
Patrol Officer Hire	-	-	1	0	3	9
Detective Lieutenant	1	1	1	1	1	1
Detective	2	2	2	2	2	3
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	3
Communications Supervisor	1	1	1	1	1	1
Dispatcher	6	6	6	6	6	7
Community Services Officer	1	1	1	1	1	1

POLICE DEPARTMENT EXPENSE SUMMARY

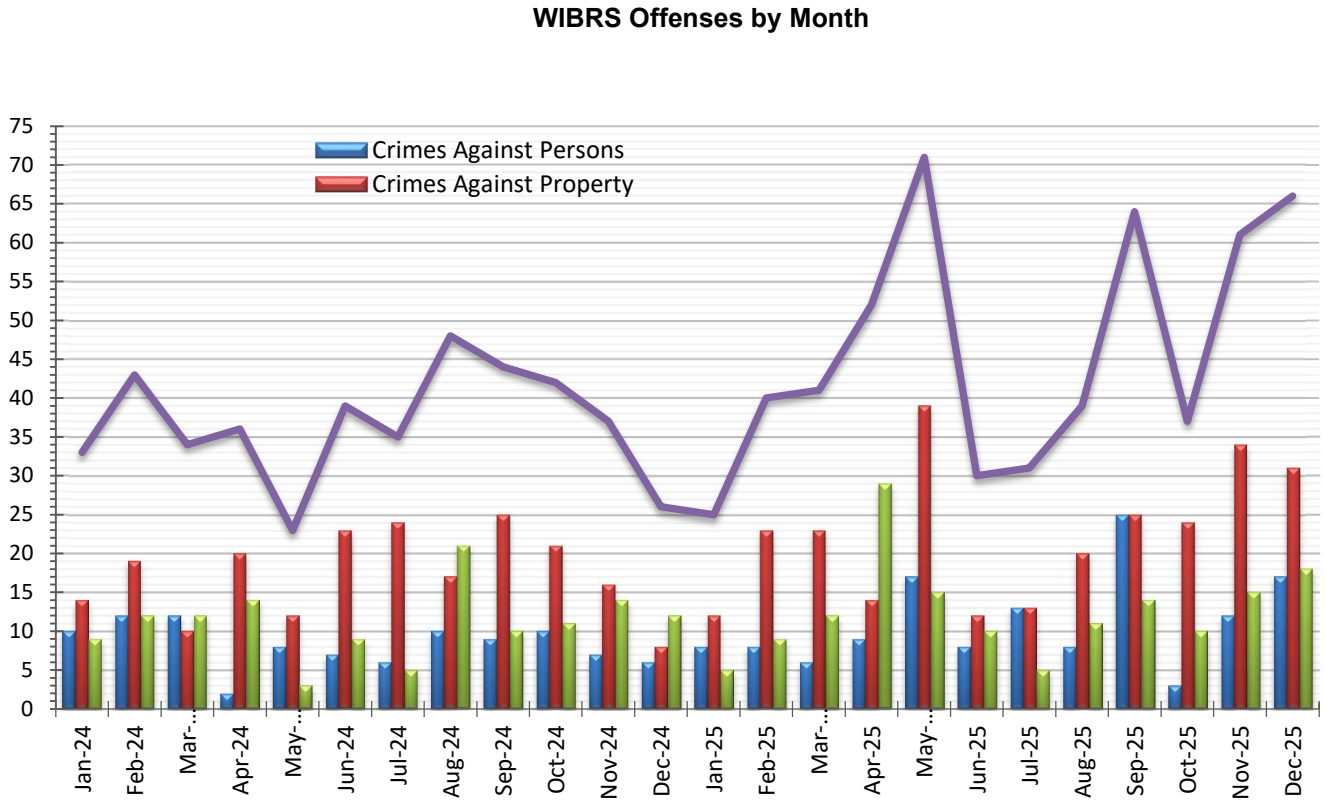
FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
POLICE ADMINISTRATION								
100	Personnel & Benefits	678,469	732,778	755,993	828,546	821,958	853,402	854,391
200	Professional Svcs	96,588	84,712	90,029	48,774	52,887	51,149	33,686
300	Commodities & Other Exp	24,413	27,490	29,736	28,900	27,176	28,465	32,651
52100	**Total**	**799,470**	**844,980**	**875,757**	**906,220**	**902,021**	**933,017**	**920,728**
POLICE PATROL								
100	Personnel & Benefits	1,952,746	2,126,138	2,325,119	2,706,511	2,475,883	2,881,436	2,633,106
200	Professional Svcs	67,617	62,619	61,149	130,039	135,980	131,911	144,790
300	Commodities & Other Exp	61,976	73,605	71,883	65,000	141,791	68,050	110,000
52110	**Total**	**2,082,340**	**2,262,362**	**2,458,152**	**2,901,550**	**2,753,654**	**3,081,397**	**2,887,896**
POLICE INVESTIGATION								
100	Personnel & Benefits	502,988	544,252	559,574	724,990	709,281	746,740	737,443
200	Professional Svcs	11,998	14,126	29,391	40,004	46,031	43,295	54,741
300	Commodities & Other Exp	9,259	13,898	21,716	17,500	15,370	17,700	17,750
52120	**Total**	**524,244**	**572,276**	**610,681**	**782,494**	**770,682**	**807,735**	**809,934**
COMMUNICATIONS/DISPATCH								
100	Personnel & Benefits	412,455	484,295	526,473	670,236	648,984	690,343	701,523
200	Professional Svcs	68,699	105,818	55,119	76,572	76,040	103,246	166,949
300	Commodities & Other Exp	2,447	2,796	2,826	3,500	3,523	3,500	3,500
52600	**Total**	**483,601**	**592,909**	**584,418**	**750,308**	**728,547**	**797,089**	**871,972**
COMMUNITY SERVICE PROGRAM								
100	Personnel & Benefits	28,686	35,318	53,672	38,821	23,226	39,986	39,651
200	Professional Svcs	73	-	-	878	202	796	2,982
300	Commodities & Other Exp	4,309	4,696	8,217	6,850	8,456	7,200	8,500
52140	**Total**	**33,068**	**40,014**	**61,889**	**46,549**	**31,884**	**47,982**	**51,133**
	GRAND TOTAL	**3,922,722**	**4,312,540**	**4,590,898**	**5,387,121**	**5,186,787**	**5,667,219**	**5,541,663**

DEPARTMENT SERVICE METRICS

Wisconsin Incident Based Reporting System (WIBRS)
Offenses by Quarter for 2023 and 2024

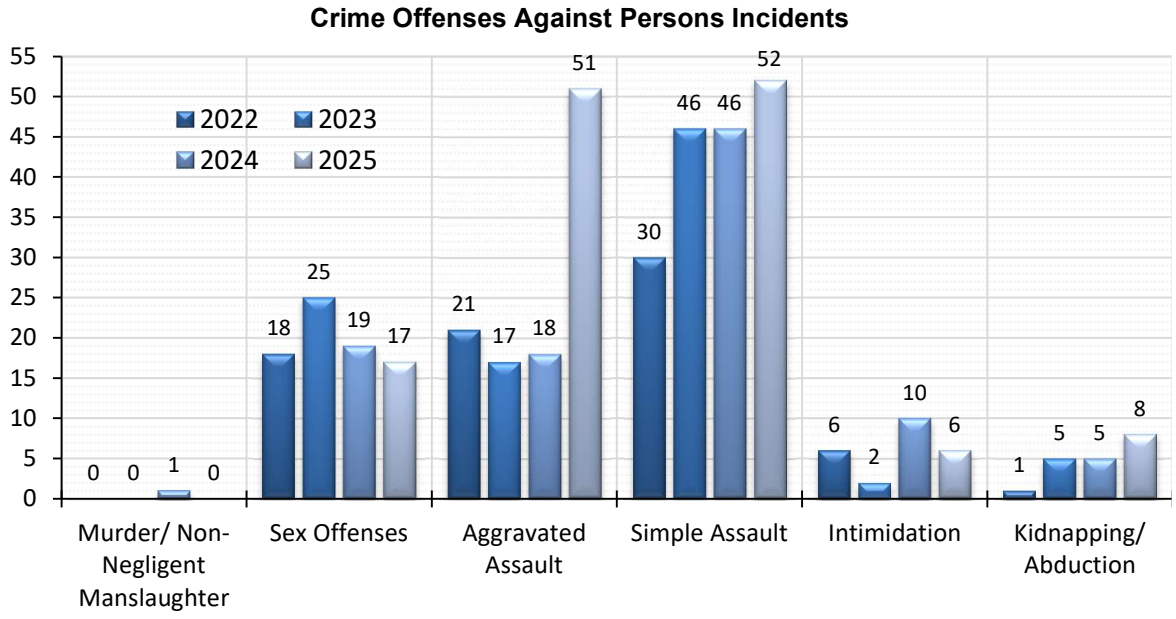
	2024					2025				
Offense	1st	2nd	3rd	4th	TOT	1st	2nd	3rd	4th	TOT
Crimes Against Persons	34	17	25	23	99	22	34	46	32	134
Murder & Non-Negligent Manslaughter	-	-	1	-	1	-	-	-	-	0
Sex Offenses	6	2	3	2	13	3	4	5	4	16
Sex Offenses - Nonforcible	4	-	1	1	6	-	-	1	-	1
Assault Offenses	24	14	19	17	74	16	27	39	27	109
Kidnapping/Abduction	-	1	1	3	5	3	3	1	1	8
Crimes Against Property	43	55	66	45	209	58	65	58	89	270
Robbery	2	-	-	-	2	1	-	-	-	1
Burglary	-	1	2	2	5	1	3	2	3	9
Theft/Larceny	18	27	35	18	98	20	22	18	45	105
Motor Vehicle Theft	-	6	2	1	9	2	1	3	1	7
Stolen Property Offenses	-	1	-	-	1	-	-	-	-	0
Counterfeiting/Forgery	1	2	-	-	3	3	4	3	1	11
Fraud Offenses	9	9	12	7	37	21	11	9	7	48
Extortion/Blackmail	-	-	-	-	0	-	-	2	-	2
Destruction/Vandalism	13	9	15	17	54	10	24	21	32	87
Crimes Against Society	33	26	36	37	132	26	54	30	43	153
Weapon Law Violations	5	4	2	5	16	1	2	4	2	9
Prostitution Offenses	-	-	-	-	0	-	6	-	-	6
Drug/Narcotic Offenses	23	19	30	31	103	19	43	25	38	125
Pornography	3	3	4	1	11	4	3	1	2	10
Animal Cruelty	2	-	-	-	2	2	-	-	1	3
Grand Total:	110	98	127	105	440	106	153	134	164	557

DEPARTMENT SERVICE METRICS

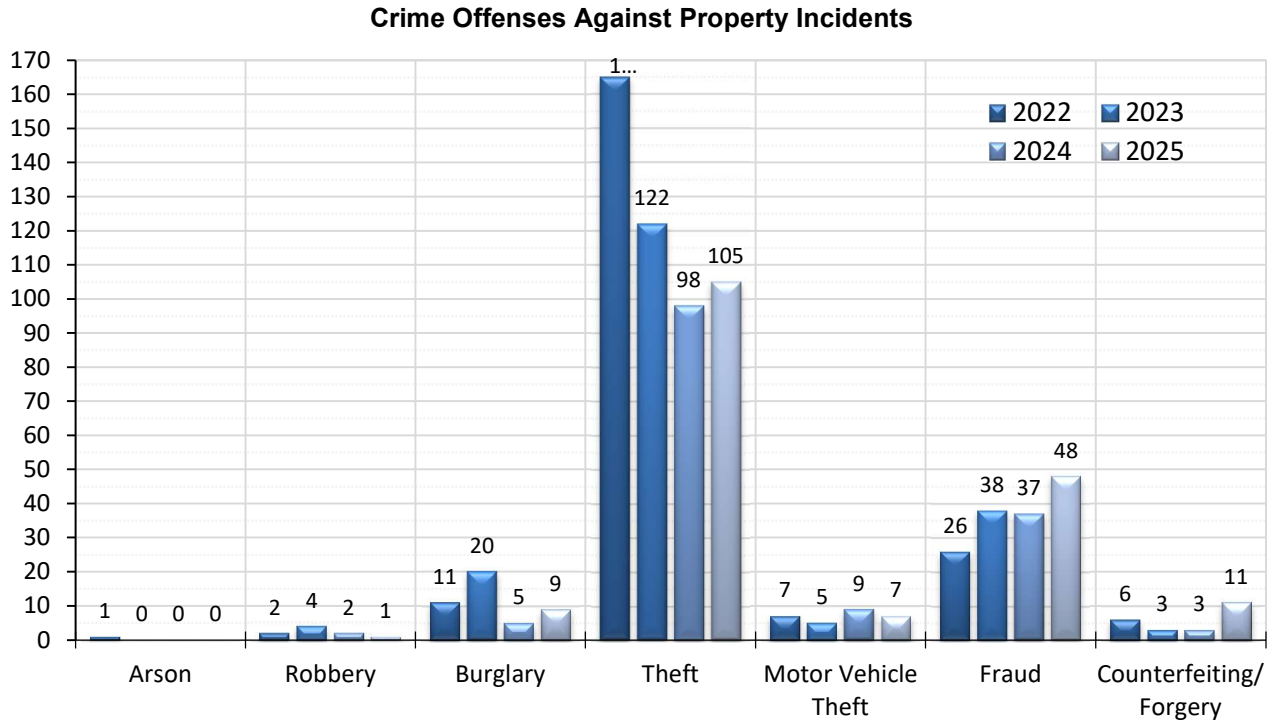


Offense counts are calculated based on the number of offenses for each victim (per incident) for Crimes Against Persons and the number of unique offense types (per incident) for Crimes Against Property and Crimes Against Society. For burglary and motor vehicle theft, offense counts are based on the number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



DEPARTMENT SERVICE METRICS



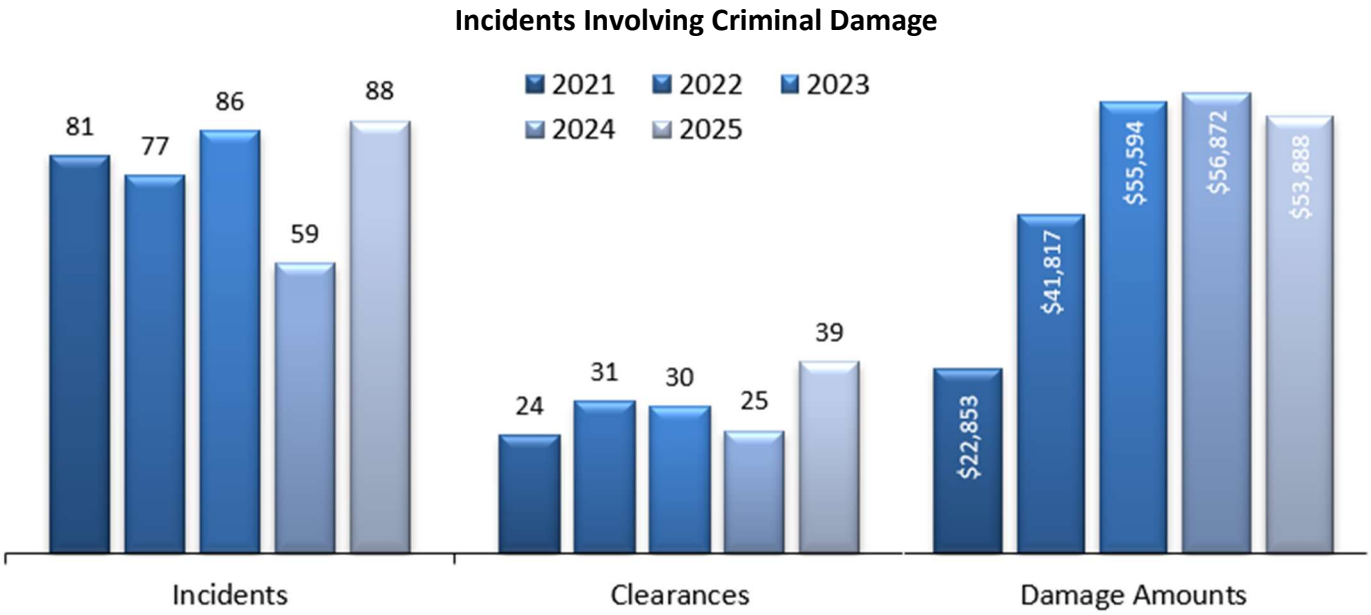
Property Stolen vs. Property Recovered

Total/Offense	Stolen dollar amount	Recovered dollar amount	Recovery Rate percentage
2021 Total	**$95,182**	**$37,575**	**39%**
2022 Total	**$163,085**	**$57,477**	**35%**
2023 Total	**$128,258**	**$48,863**	**38%**
2024 Total	**$205,844**	**$78,043**	**38%**
2025 Total	**$156,575**	**$111,058**	**71%**

** From 2021 - 2024, the recovery rate reflects the recovered property procedure change that was implemented in 2021.*

DEPARTMENT SERVICE METRICS





DEPARTMENT SERVICE METRICS

Law Enforcement Officers Killed or Assaulted (LEOKA)

Year	2021	2022	2023	2024	2025
	# of incidents	# of incidents	# of incidents	# of incidents	# of incidents
Officers Assaulted with Injury	3	1	4	4	7
Officers Assaulted without Injury	4	4	-	7	5
Officers Killed	-	-	-	-	-

2024 Monthly Breakdown of Charges

Month	Adult	Juvenile	Total
	# of charges	# of charges	# of charges
January	190	19	209
February	165	29	194
March	311	16	327
April	298	28	326
May	354	16	370
June	145	13	158
July	155	5	160
August	220	14	234
September	214	37	251
October	182	36	218
November	212	7	219
December	412	36	448
Total	**2,858**	**256**	**3,114**

DEPARTMENT SERVICE METRICS

Calls for Service and Activities by Year

Type of Call for Service/Activity	2021 # CFS/activities	2022 # CFS/activities	2023 # CFS/activities	2024 # CFS/activities	2025 # CFS/activities
Total WPD Calls for Service/Activity	12,478	11,976	12,383	14,245	16,375
➢ *Officer Initiated Activities*	*2,805*	*2,912*	*3,446*	*5,353*	*6,604*
➢ *Officer Initiated Traffic Stops*	*2,213*	*1,719*	*1,447*	*1,626*	*2,611*
➢ *WPD Officer 1st Responder EMS/Fire Calls*	*588*	*649*	*531*	*562*	*496*
➢ *Dispatcher Handled Calls (controlled burns, equipment warnings, miscellaneous information requests)*	*2,130*	*2,054*	*1,971*	*1,969*	*1,947*
➢ *Noise Complaint Calls*	*200*	*244*	*207*	*203*	*215*
➢ *Animal (Lost and Found) Calls*	*355*	*354*	*362*	*361*	*294*
➢ *False Alarms Calls*	*87*	*106*	*107*	*84*	*118*
➢ *All other WPD Calls for Service*	*4,100*	*3,938*	*4,312*	*4,087*	*4,090*
Dispatched Whitewater EMS/Fire Calls for Service	1,939	1,915	1,942	2,018	2,065
Dispatched UW-Whitewater Police Department Calls for Service	3,319	4,582	5,175	5,568	6,515
Total Calls for Service Dispatched	**17,736**	**18,473**	**19,500**	**21,831**	**24,955**
CCL40 Initiated Calls for Service (*Program began 04/14/2021)	62 *	81	128	168	238

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.

Incidents by Year

Type of Incident	2021 # of incidents	2022 # of incidents	2023 # of incidents	2024 # of incidents	2025 # of incidents
Emergency Detention/Protective Custody	42	49	53	44	81
Family Disturbances (Domestic Abuse)	63	51	74	77	93

DEPARTMENT SERVICE METRICS

Type of Charge	2021	2022	2023	2024	2025
	# of charges	# of charges	# of charges	# of charges	# of charges
Animal Cruelty	2	-	4	3	19
Animal Ordinance Violations	8	10	12	13	12
Arson	1	-	-	-	-
Assault (Aggravated)	14	20	17	20	52
Assault (Simple & Intimidation)	48	42	52	51	69
Bail Jumping	106	113	139	114	211
Burglary	2	5	9	1	7
Burglary Tools – Possess	-	-	-	1	-
Cause < 18 to Listen/View Sex Activity	4	-	1	1	-
Child Abuse-Physical	2	8	10	1	6
Child Neglect	-	7	4	3	30
Cigarette/Tobacco Violation	20	8	3	3	2
Citations Written for Parking Tickets	-	1	2	5	3
Contribute to Delinquency	-	-	5	1	-
Contribute to Truancy	9	5	5	10	30
Controlled Substance – Possession	113	112	85	71	120
Controlled Substance – Sale/Manufacturing	12	2	4	8	8
Court Order Violation	6	12	9	10	9
Curfew	18	35	25	23	30
Curfew – Parental Responsibility	2	-	-	-	1
Damage to Property	24	30	23	27	30
Defamation	-	-	-	1	-
Disorderly Conduct	209	208	272	281	314
DNR Violation	-	-	1	2	-
Election Fraud	-	-	4	-	-
Electronic Smoking Device Violation (Vape)	-	1	24	20	13
Enticement or Exploitation of a Child	-	11	6	5	46
Escape	-	-	-	-	1
Expose Child to Genitals/Harmful Materials	-	14	7	7	9
Failure to Obey Officer	2	8	10	9	5
False Imprisonment	3	1	5	5	9
False Swearing	-	1	-	-	-
Fireworks - Sell/Discharge without Permit/Possess	1	-	2	-	1
Forgery and Counterfeiting	38	1	1	1	1
Fraud	77	14	11	13	28

Graffiti Prohibited	-	1	-	2	3
Habor / Aid a Felon	-	-	-	-	2

Type of Charge	**2021** # of charges	**2022** # of charges	**2023** # of charges	**2024** # of charges	**2025** # of charges
Hazing	1	-	-	4	-
Incest with Child	-	-	-	2	-
Intentional Abuse of Hazardous Substance	-	-	1	-	-
Invasion of Privacy	-	-	9	1	-
Kidnapping/Abduction	-	-	1	-	-
Lewd and Lascivious Behavior	1	-	1	-	1
Liquor Laws	397	187	163	191	261
Littering	1	1	5	9	4
Maintain Drug Trafficking Place	-	-	1	-	7
Mental Harm of Child	-	-	5	-	1
Motor Vehicle Theft	1	3	1	8	3
Move/Hide/Bury Corpse of Child	-	-	1	-	-
Murder and Non-Negligent Manslaughter/Attempt	-	-	-	1	-
Negligent Handling of Burning Materials	1	-	-	1	-
Noise	14	12	8	10	22
Obstruct/Resist Officers	54	61	44	46	71
Operate While Under the Influence (OWI) Alcohol	83	65	58	53	54
Operate While Under the Influence (OWI) Drugs	10	6	2	2	3
Operate with Prohibited Alcohol Concentration (IBAC)	48	47	54	46	47
Park Regulations	-	-	-	-	2
Pornography / Obscene Material	-	71	33	59	74
Possession of Drug Paraphernalia	69	39	35	29	42
Preventable Calls for EMS Prohibited	-	-	-	-	2
Prostitution (to include Promote/Assist)	2	-	3	-	6
Public Intoxication	30	30	24	24	37
Publish / Capture Intimate Image w/o Consent	-	-	-	-	8
Reckless Endangering Safety	5	3	6	7	17
Registered Sex Offender Violations	-	1	-	-	2
Robbery	-	3	7	2	-
Runaway	-	1	1	1	-
Sex Offenses (Other)	-	12	1	7	6
Sexual Assault – 1st Degree	4	5	4	1	9
Sexual Assault – 2nd Degree	2	-	10	8	13
Sexual Assault – 3rd Degree	4	3	2	-	1
Sexual Assault – 4th Degree	2	1	1	4	3

Solicitors Prohibited	-	-	-	-	1
Stolen Property	2	1	-	3	-
Terrorist Threats	-	-	-	1	2
Theft (Except Motor Vehicle)	96	164	74	73	96
Type of Charge	**2021**	**2022**	**2023**	**2024**	**2025**
	# of charges	# of charges	# of charges	# of charges	# of charges
Threat to Injury/Accuse of Crime	1	-	-	-	-
Throw/Discharge Bodily Fluid at Public Safety Worker	1	-	-	-	3
Traffic Offenses	802	927	910	800	1,016
Traffic Ordinance Violations	1	-	2	-	2
Trespassing	17	18	17	5	12
Truancy	56	67	72	45	70
Unlawful Use of Computer Message System	-	-	-	-	3
Use of Electronics to Facilitate a Child Sex Crime	-	-	-	-	13
Violation of Absolute Sobriety	8	7	3	10	6
Warrants Served – Local	11	34	16	33	31
Warrant/Pickups for Other Agencies	85	96	90	96	79
Weapons (Conceal/Possess/Negligent Use)	14	16	8	22	10
Zoning Violations	1	3	-	1	3
Total	**2,545**	**2,554**	**2,425**	**2,317**	**3,114**

GOALS & OBJECTIVES
2026/2027 OUTLOOK

- **Complete design work and begin construction on a new PD Evidence/Training building.**
  Action Plan:
  WPD's current long-term evidence storage garage is in very poor condition creating a high risk of liability for the City. The current garage is not temperature controlled and has had problems with rodent intrusion. The ideal plan is to build an approximately 50' x 100' pole shed structure that will serve the purpose of long-term evidence storage, evidentiary vehicle storage, as well as a training environment. An RFP will be completed for design work, and based on the design, a construction bid will be published. Prior to 2025, $180,000 was borrowed and dedicated to this project.

- **Implement a new policy and accreditation management system (PowerDMS).**
  Action Plan:
  WPD currently utilizes a combination of Microsoft Word and Adobe Acrobat for both policy management as well as management of accreditation documents. This is inefficient, causing a great deal of unnecessary staff time to be tied up in editing documents, especially regarding the creation of accreditation proofs. On the policy management side, the use of word documents makes it very difficult to utilize the expertise of all staff members as the documents don't act as "living" documents that track suggested updates. The PowerDMS software addresses those shortcomings and will be a significant improvement for the agency.

- **Create a model of specialization within the Detective Bureau.**
  Action Plan:
  Historically the WPD detective bureau has operated in a way where each detective serves as a generalist handling a large variety of cases. This is mostly due to the caseload and limited number of detectives. However, in 2025, an additional detective was hired. Concurrently, the agreement permitting use of the Waukesha Police Department provides us with an opportunity for forensic analysis of electronics. This gives us an opportunity to create a more efficient and specialized detective bureau.

- **Increase our department's clerical staff capacity by transitioning the part-time Records Technician position to full-time.**
  Action Plan:
  This action will assist us in keeping up with the increasing demands of our clerical staff related to records requests and related redaction. The cost will be supported by a video redaction fee system put in place in 2025 as well as an increase in the cost of parking tickets enacted by the Common Council in 2025. The anticipated timeline of the transition is July 1, 2025.

- **Partner with Media Services to create a promotional video that will be utilized for future hiring processes.**
  Action Plan:
  With the passage of the Police and Fire/EMS referendum, the police department will be hiring an additional five patrol officers. To best position the department as an attractive employer, we will promote the agency through the creation of a promotional video. The plan will be to invite Media Services staff to PD training throughout the summer to obtain footage of our staff training, attending special events, and completing routine tasks. We plan to post the completed video on social media and on the city website.

POLICE ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-52100-111	SALARIES/PERMANENT	479,218	532,645	563,105	610,830	601,673	629,155	633,000
100-52100-112	WAGES/OVERTIME	760	1,804	933	3,960	356	4,079	3,932
100-52100-114	WAGES/PART-TIME/PERMANENT	20,291	22,076	10,810	-	-	-	-
100-52100-117	LONGEVITY PAY	2,000	2,000	2,000	2,000	1,238	2,060	2,000
100-52100-118	UNIFORM ALLOWANCES	2,239	2,662	2,530	2,550	5,602	2,627	2,550
100-52100-119	SHIFT DIFFERENTIAL	-	3	-	-	-	-	
100-52100-150	MEDICARE TAX/CITY SHARE	7,185	7,991	8,458	9,379	9,419	9,660	9,700
100-52100-151	SOCIAL SECURITY/CITY SHARE	30,724	34,167	36,164	40,104	40,274	41,307	41,477
100-52100-152	RETIREMENT	52,318	58,907	66,445	71,136	74,411	73,270	73,162
100-52100-153	HEALTH INSURANCE	74,255	61,385	55,478	73,975	76,487	76,194	75,620
100-52100-154	HRA-LIFE STYLE ACCT EXPENSE	3,335	2,700	3,597	7,500	5,171	7,725	5,500
100-52100-155	WORKERS COMPENSATION	5,997	6,330	6,367	6,976	7,243	7,185	7,314
100-52100-156	LIFE INSURANCE	148	108	106	136	82	140	136
100-52100-211	PROFESSIONAL DEVELOPMENT	1,872	3,436	9,917	4,500	3,846	4,000	4,500
100-52100-219	OTHER PROFESSIONAL SERVICES	68,669	68,174	53,828	23,400	12,985	25,000	8,000
100-52100-224	SOFTWARE/HARDWARE MAINTENANCE	17,831	7,254	17,715	13,876	30,728	15,004	18,188
100-52100-225	TELECOM/INTERNET/COMMUNICATION	4,113	5,848	4,920	3,248	5,118	3,345	2,823
100-52100-241	REPR/MTN VEHICLES	1,780	-	-	-	210	-	175
100-52100-242	REPR/MTN MACHINERY/EQUIP	31	-	-	-	-	-	-
100-52100-295	CONTRACTUAL SERVICES	2,292	-	3,650	3,750	-	3,800	-
100-52100-310	OFFICE & OPERATING SUPPLIES	21,316	22,432	26,045	25,000	20,380	25,500	24,000
100-52100-320	SUBSCRIPTIONS/DUES	2,125	4,043	2,143	1,100	1,193	1,150	1,700
100-52100-325	PUBLIC EDUCATION	195	251	378	300	251	315	251
100-52100-330	TRAVEL EXPENSES	776	764	1,170	2,500	5,352	1,500	6,700
	Total Police Administration	799,470	844,980	875,757	906,220	902,021	933,017	920,728

POLICE PATROL EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-52110-111	SALARIES/PERMANENT	1,177,429	1,269,034	1,356,779	1,682,896	1,438,236	1,805,483	1,702,451
100-52110-112	SALARIES/OVERTIME	210,797	229,042	286,084	159,266	284,370	164,044	168,272
100-52110-117	LONGEVITY PAY	11,000	10,000	4,000	13,600	13,600	14,008	12,300
100-52110-118	UNIFORM ALLOWANCES	23,859	42,794	52,756	18,700	35,696	19,261	17,850
100-52110-119	SHIFT DIFFERENTIAL	14,788	9,335	19,384	-	18,586	-	-
100-52110-150	MEDICARE TAX/CITY SHARE	20,123	21,150	23,810	28,598	25,805	29,456	28,098
100-52110-151	SOCIAL SECURITY/CITY SHARE	86,045	90,436	101,809	122,280	110,339	125,948	120,142
100-52110-152	RETIREMENT	186,295	213,428	257,098	285,836	265,387	294,411	279,999
100-52110-153	HEALTH INSURANCE	182,960	200,297	183,344	322,514	242,895	353,819	249,138
100-52110-154	HRA-LIFE STYLE ACCT EXPENSE	12,911	13,675	9,443	38,000	7,155	39,140	19,500
100-52110-155	WORKERS COMPENSATION	26,302	26,725	30,466	34,545	33,680	35,581	35,079
100-52110-156	LIFE INSURANCE	236	220	147	276	134	284	277
100-52110-211	PROFESSIONAL DEVELOPMENT	13,001	22,695	13,049	20,000	20,488	20,000	20,000
100-52110-219	OTHER PROFESSIONAL SERVICES	5,864	13,390	10,876	14,000	13,366	14,000	14,000
100-52110-224	SOFTWARE/HARDWARE MAINTENAN	31,134	19,913	28,568	83,162	89,662	84,799	88,239
100-52110-225	TELECOM/INTERNET/COMMUNICATION	5,649	5,735	6,869	7,876	10,396	8,113	10,551
100-52110-241	REPR/MTN VEHICLES	67	609	99	2,000	817	2,000	2,000
100-52110-242	REPR/MTN MACHINERY/EQUIP	2,161	276	1,688	3,000	1,251	3,000	1,500
100-52110-295	CONTRACTUAL SERVICES	9,743	-	-	-	-	-	-
	K9	-	-	-	-	-	-	8,500
100-52110-310	OFFICE & OPERATING SUPPLIES	14,163	8,384	5,262	5,000	17,593	5,050	15,000
100-52110-330	TRAVEL EXPENSES	8,793	1,442	9,487	5,000	41,839	5,000	5,000
100-52110-351	FUEL EXPENSES	25,020	26,159	27,083	25,000	31,879	26,000	55,000
100-52110-360	DAAT/FIREARMS	14,000	37,621	30,051	30,000	50,481	32,000	35,000
	Total Police Patrol	2,082,340	2,262,362	2,458,152	2,901,550	2,753,654	3,081,397	2,887,896

POLICE INVESTIGATIONS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-52120-111	SALARIES/PERMANENT	344,615	353,741	368,047	452,192	432,151	465,758	476,688
100-52120-112	SALARIES/OVERTIME	33,299	52,225	37,154	30,237	58,850	31,144	32,561
100-52120-117	LONGEVITY PAY	2,000	2,500	6,250	4,000	1,857	4,120	4,800
100-52120-118	UNIFORM ALLOWANCES	2,953	4,840	7,298	4,250	3,183	4,378	4,250
100-52120-119	SHIFT DIFFERENTIAL	910	1,992	35	-	1,013	-	-
100-52120-150	MEDICARE TAX/CITY SHARE	5,580	6,040	6,032	7,221	7,276	7,438	7,691
100-52120-151	SOCIAL SECURITY/CITY SHARE	23,861	25,827	25,790	30,875	31,112	31,801	32,885
100-52120-152	RETIREMENT	50,407	58,550	55,408	72,130	76,631	74,294	76,345
100-52120-153	HEALTH INSURANCE	29,979	31,199	43,817	104,750	85,623	107,893	87,030
100-52120-154	HRA-LIFE STYLE ACCT EXPENSE	2,312	-	2,265	10,500	2,049	10,815	5,500
100-52120-155	WORKERS COMPENSATION	6,990	7,248	7,415	8,777	9,477	9,040	9,635
100-52120-156	LIFE INSURANCE	82	90	63	58	59	60	59
100-52120-211	PROFESSIONAL DEVELOPMENT	6,246	5,374	12,363	6,000	8,559	6,500	6,500
100-52120-219	OTHER PROFESSIONAL SERVICES	688	2,911	7,351	8,000	12,443	8,000	8,000
100-52120-224	SOFTWARE/HARDWARE MAINTENAN	151	2,618	6,015	21,367	21,236	24,018	36,035
100-52120-225	TELECOM/INTERNET/COMMUNICATION	2,621	3,223	3,662	4,638	3,342	4,777	3,831
100-52120-241	REPR/MTN VEHICLES	-	-	-	-	450	-	375
100-52120-295	MISC CONTRACTUAL SERVICES	2,292	-	-	-	-	-	-
100-52120-310	OFFICE & OPERATING SUPPLIES	6,870	10,182	18,192	13,500	11,237	13,500	13,000
100-52120-330	TRAVEL EXPENSES	347	369	572	500	873	550	550
100-52120-351	FUEL EXPENSES	2,008	3,227	2,952	3,500	3,259	3,650	4,200
100-52120-359	PHOTO EXPENSES	34	119	-	-	-	-	-
	Total Police Investigation	524,244	572,276	610,681	782,494	770,682	807,735	809,934

POLICE COMMUNITY SERVICES EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-52140-114	WAGES/PART-TIME/PERMANENT	24,535	30,206	41,916	35,350	17,214	36,411	36,156
100-52140-118	UNIFORM ALLOWANCES	1,335	2,040	4,654	-	30	-	-
100-52140-150	MEDICARE TAX/CITY SHARE	358	442	623	512	523	527	524
100-52140-151	SOCIAL SECURITY/CITY SHARE	1,532	1,890	2,665	2,192	2,237	2,258	2,242
100-52140-152	RETIREMENT	331	81	2,699	-	2,437	-	-
100-52140-155	WORKERS COMPENSATION	594	658	1,114	767	784	790	730
100-52140-156	LIFE INSURANCE	-	-	1	-	-	-	-
100-52140-218	ANIMAL CONTROL	3	-	-	-	-	-	-
100-52140-224	SOFTWARE/HARDWARE MAINTENAN	-	-	-	878	202	796	2,154
100-52140-225	TELECOM/INTERNET/COMMUNICATION	70	-	-	-	-	-	828
100-52140-310	OFFICE & OPERATING SUPPLIES	239	149	-	250	57	250	250
100-52140-351	FUEL EXPENSES	2,129	3,091	2,420	2,600	1,919	2,750	2,750
100-52140-360	PARKING SERVICES EXPENSES	1,941	1,456	5,798	4,000	6,480	4,200	5,500
	Total Comm Service Program	33,068	40,014	61,889	46,549	31,884	47,982	51,133

POLICE COMMUNICATIONS & DISPATCH EXPENSE SUMMARY

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-52600-111	SALARIES/PERMANENT	280,022	329,647	358,733	432,507	417,170	445,482	441,545
100-52600-112	SALARIES/OVERTIME	45,837	39,603	44,086	39,142	48,903	40,316	41,282
100-52600-117	LONGEVITY PAY	1,000	1,000	1,000	1,000	619	1,030	1,000
100-52600-118	UNIFORM ALLOWANCES	3,350	3,288	3,538	4,000	4,439	4,120	4,000
100-52600-119	SHIFT DIFFERENTIAL	4,714	4,291	2,879	-	4,315	-	-
100-52600-150	MEDICARE TAX/CITY SHARE	4,865	5,276	5,891	7,143	7,168	7,357	7,201
100-52600-151	SOCIAL SECURITY/CITY SHARE	20,801	22,559	25,190	30,544	30,648	31,460	30,791
100-52600-152	RETIREMENT	22,279	25,006	28,102	34,247	40,962	35,274	35,295
100-52600-153	HEALTH INSURANCE	29,174	48,837	53,428	108,917	92,615	112,185	130,666
100-52600-154	HRA-LIFE STYLE ACCT EXPENSE	-	4,339	3,112	12,000	619	12,360	9,000
100-52600-155	WORKERS COMPENSATION	377	395	462	637	1,476	656	645
100-52600-156	LIFE INSURANCE	36	54	52	99	51	102	98
100-52600-211	PROFESSIONAL DEVELOPMENT	3,114	2,647	2,866	3,000	4,328	3,200	3,500
100-52600-219	OTHER PROFESSIONAL SERVICES	3,986	3,805	2,173	2,500	2,275	2,500	2,500
100-52600-224	SOFTWARE/HARDWARE MAINTENANCE	6,609	8,038	11,010	7,737	13,707	9,866	13,152
100-52600-225	TELECOM/INTERNET/COMMUNICATION	9,335	9,169	10,298	9,992	7,971	10,292	3,662
100-52600-292	RADIO SERVICE	13,147	11,824	5,750	11,500	2,670	11,500	21,372
100-52600-295	MISC CONTRACTUAL SERVICES	32,508	70,335	23,021	41,842	45,088	65,887	122,763
100-52600-310	OFFICE & OPERATING SUPPLIES	1,851	1,543	1,285	2,000	1,255	2,000	2,000
100-52600-330	TRAVEL EXPENSES	595	1,253	1,541	1,500	2,268	1,500	1,500
	Total Communications/Dispatch	483,601	592,909	584,418	750,308	728,547	797,089	871,972

DEPARTMENT/FUNCTION

The Community Development Department, formerly known as the Neighborhood Services Department, is responsible for land use planning / enforcement, and coordinating Geographic Information System mapping projects, which are handled by the city's GIS Analyst (which is now within the Information Technology Department).

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.

Community Development coordinates these responsibilities with input and oversight from the Plan and Architectural Review Commission. Community Development 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 Community Development 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

	2022	2023	2024	2025	2026	2027
Neighborhood Service Director	1	1	-	-	-	-
Administrative Assistant I	1	1	1	1	-	-
Fire Inspector/Code Enforcement	-	1	-	-	-	-
GIS Analyst (moved to DPW)	1	1	-	-	-	-
GIS Intern	.5	.5	-	-	-	-
Neighborhood Services Officer	1	.5	-	-	-	-
Zoning Specialist	-	-	-	-	1	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. In 2026, the Administrative Assistant I position was reclassified and retitled as a Zoning Specialist to better align with the duties and technical expertise required for zoning administration.

COMMUNITY DEVELOPMENT EXPENSE SUMMARY

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
COMMUNITY DEVELOPMENT								
100	Personnel & Benefits	141,740	85,465	79,292	100,224	90,775	103,231	91,537
200	Professional Svcs	206,566	293,045	449,103	743,793	638,278	715,172	565,853
300	Commodities & Other Exp	7,081	9,563	12,769	7,048	8,622	7,238	6,851
52400	**Total**	**355,387**	**388,073**	**541,164**	**851,065**	**737,674**	**825,641**	**664,241**

DEPARTMENT SERVICE METRICS

RE-INSPECTION & REFUSE/RECYCLING TOTER FINES

Year	Re-inspection	Toter
2026-Sept	7,670.00	225.00
2025	14,375.00	0
2024	28,100.00	1,175.00
2023	2,980.00	9,550.00
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

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 CONSTUCTION

Year	# of Permits	New Home Construction
2026	338	35
2025	274	59
2024	257	19
2023	234	9
2022	261	36
2021	342	8
2020	290	8
2019	289	12
2018	320	13
2017	302	10

GOALS & OBJECTIVES
2026/2027 OUTLOOK

- Assist Developers through the site selection and permitting process by providing timely information and guiding them to the appropriate committees. Anticipate any Future Land Use changes or rezonings that may need to be made to allow for residential units to be built, as well as to support future business growth.
- Continue the marketing of city and CDA-owned properties for development and redevelopment opportunities. Continue to explore additional land opportunities to support future growth.
- Determine if the outsourcing of zoning and code enforcement hours is appropriate for the budgeted amount compared to providing services in house. Assuming selection of a firm following the 2026 Request for Proposal, use of a third-party firm is planned to continue in 2027.
- Begin implementation of the 2026 “Whitewater Forward” Comprehensive Plan Update. This will include reviewing the implementation schedule within the document, and breaking initiatives and goals down into realistic task-oriented timelines.
- Begin process of Zoning Code Re-Write in conjunction with the City’s selected vendor. Ensure that the zoning code is rewritten in a way that is modernized and meets the goals of the City outlined in the Comprehensive Plan.
- Continue implementation of the Downtown Activation Initiative as well as high-priority downtown development and redevelopment opportunities.

COMMUNITY DEVELOPMENT EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-52400-111	SALARIES/PERMANENT	88,671	55,573	54,214	61,960	55,885	63,819	55,732
100-52400-112	WAGES/OVERTIME	285	104	-	-	144	-	-
100-52400-113	PT WAGES-WEEDS & SNOW ENFORC	18,514	-	-	-	-	-	-
100-52400-150	MEDICARE TAX/CITY SHARE	1,595	678	679	906	746	933	815
100-52400-151	SOCIAL SECURITY/CITY SHARE	6,819	2,899	2,904	3,874	3,189	3,990	3,486
100-52400-152	RETIREMENT	7,025	3,836	3,809	4,461	4,291	4,595	4,041
100-52400-153	HEALTH INSURANCE	15,977	21,157	17,097	26,237	25,804	27,024	25,810
100-52400-154	HRA-LIFE STYLE ACCT EXPENSE	2,150	1,140	512	2,625	619	2,704	1,500
100-52400-155	WORKERS COMPENSATION	661	64	63	86	82	89	77
100-52400-156	LIFE INSURANCE	43	13	14	75	14	77	75
100-52400-211	PROFESSIONAL DEVELOPMENT	399	100	220	950	852	965	275
100-52400-212	LEGAL/CITY ATTORNEY	8,463	12,059	14,933	-	2,086	-	
100-52400-215	GIS SUPPLIES	4,835	546	-	-	93	-	-
100-52400-218	WEIGHTS & MEASURES CONTRACT	1,600	3,000	3,771	4,000	3,750	4,000	4,000
100-52400-219	OTHER PROFESSIONAL SERVICES	50,560	158,655	135,353	139,050	96,904	143,222	104,000
100-52400-220	COMP PLAN REWRITE	-	-	3,578	50,400	95,197	-	120,000
100-52400-222	BUILDING INSPECTION SERVICES	131,432	108,122	281,229	528,263	411,852	544,110	320,250
100-52400-224	SOFTWARE/HARDWARE MAINTENAN	6,501	8,054	8,173	19,879	26,370	21,587	16,017
100-52400-225	TELECOM/INTERNET/COMMUNICATION	2,776	2,510	1,847	1,251	1,174	1,289	1,311
100-52400-310	OFFICE & OPERATING SUPPLIES	5,955	9,028	11,446	5,254	7,138	5,411	5,000
100-52400-320	DUES/SUBSCRIPTIONS	(40)	165	150	-	840	-	1,000
100-52400-325	PUBLIC EDUCATION	195	251	670	473	251	487	251
100-52400-330	TRAVEL EXPENSES	630	-	502	1,200	393	1,215	500
100-52400-351	FUEL EXPENSES	342	118	-	121	-	125	100
	Total Community Development	355,387	388,073	541,164	851,065	737,674	825,641	664,241

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

	2021	2022	2023	2024	2025	2026
Full Time Equivalent Positions – Administration	3	3	3	3	3	3
Full Time Equivalent Positions – Parks Maintenance	-	-	-	-	-	-
Full Time Equivalent Positions – Facility Maintenance	2.4	2.4	2.4	2.3	2.3	2.3
Full Time Equivalent Positions – Recreation	4.8	4.8	4.8	4.8	4.8	4.8
Full Time Equivalent Positions – Aquatic and Fitness	11.6	11.6	11.6	15.4	15.4	15.4
Full Time Equivalent Positions – Seniors	1.2	1.2	1.2	1.4	1.4	1.4

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

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
FACILITY MAINTENANCE								
100	Personnel & Benefits	161,259	136,463	137,274	119,848	145,135	123,443	124,407
200	Professional Svcs	264,379	253,232	306,009	283,276	277,482	282,520	262,720
300	Commodities & Other Exp	41,672	46,776	47,512	39,750	48,578	40,500	44,500
51600	**Total**	**467,311**	**436,472**	**490,795**	**442,874**	**471,196**	**446,463**	**431,627**
YOUNG LIBRARY BUILDING								
100	Personnel & Benefits	11,496	14,364	12,205	14,658	11,723	15,098	15,331
200	Professional Svcs	40,368	35,843	40,457	50,950	89,059	48,749	77,000
300	Commodities & Other Exp	3,192	4,259	5,711	2,000	5,988	2,000	5,000
55111	**Total**	**55,057**	**54,466**	**58,373**	**67,608**	**106,770**	**65,847**	**97,331**
PARKS ADMINISTRATION								
100	Personnel & Benefits	92,426	92,205	96,632	105,154	103,991	108,309	108,301
200	Professional Svcs	7,188	6,412	14,375	11,007	13,805	12,314	10,796
300	Commodities & Other Exp	2,547	1,914	4,906	2,600	8,350	2,700	2,700
55200	**Total**	**102,161**	**100,531**	**115,913**	**118,761**	**126,146**	**123,322**	**121,797**
PARKS MAINTENANCE								
100	Personnel & Benefits	143,024	199,204	276,597	214,759	329,282	221,202	422,714
200	Professional Svcs	64,841	66,179	88,620	73,300	77,369	75,550	72,550
300	Commodities & Other Exp	25,658	20,796	25,143	24,000	38,841	24,550	24,550
53270	**Total**	**233,524**	**286,179**	**390,361**	**312,059**	**445,491**	**321,302**	**519,814**
RECREATION ADMINISTRATION								
100	Personnel & Benefits	-	-	-	-	-	-	
200	Professional Svcs	-	-	-	-	-	-	
300	Commodities & Other Exp	-	-	211	-	-	-	
600	Misc Exp	-	-	-	-	-	-	
700	Grant Outlay	-	-	-	-	-	-	
55210	**Total**	**-**	**-**	**211**	**-**	**-**	**-**	**-**
RECREATION PROGRAMS								
100	Personnel & Benefits	-	-	-	-	-	-	
300	Commodities & Other Exp	1,055	-	-	-	-	-	
56120	**Total**	**1,055**	**-**	**-**	**-**	**-**	**-**	**-**
SENIORS PROGRAMS								
100	Personnel & Benefits	-	-	-	-	-	-	
200	Professional Svcs	-	-	-	-	-	-	
300	Commodities & Other Exp	-	-	-	-	-	-	
55310	**Total**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
COMMUNITY EVENTS								
700	Grant Outlay	15,538	14,073	25,859	117,000	24,746	17,000	121,000
55320	**Total**	**15,538**	**14,073**	**25,859**	**117,000**	**24,746**	**17,000**	**121,000**
COMMUNITY BASED COOP PROJECTS								
700	Grant Outlay	329,759	460,275	357,421	374,526	340,537	385,762	385,762
55330	**Total**	**329,759**	**460,275**	**357,421**	**374,526**	**340,537**	**385,762**	**385,762**
	GRAND TOTAL	**1,203,349**	**1,351,995**	**1,438,934**	**1,432,827**	**1,514,885**	**1,359,696**	**1,677,331**

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
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	13	13	13	13
Total Building Reservations	297	360	698	586	701	785

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Special Events Programs	5	10	26	40	10	14
Number of Recreation Programs	27	60	32	46	82	175
Participants in Recreation Programs	211	450	530	570	4,285	5,045
Number of Sports Programs	35	47	14	29	31	35
Participants in Sports Programs	657	800	444	557	386	444
Participants in Seniors Programs	45	65	70	80	87	93
Tournaments held in Starin Park	7	5	8	3	3	1
Teams attending tournaments	110	67	86	16	57	7
After School Participants Avg/mo	46	57	41	29	50	56

GOALS & OBJECTIVES
2026/2027 OUTLOOK

- Develop Lakes District to create a comprehensive approach integrating environmental conservation and enhancing the health of Trippe and Cravath Lakes.
- Update the Comprehensive 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.
- Complete an energy audit of city facilities and use the results to implement improvements that reduce utility costs, lower the City’s environmental footprint, and promote sustainable operations.
- 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.
- Increase community events and engagement by creating events that reflect and celebrate the City’s ever-evolving diversity of population.
- Complete the Parks and Open Space Plan to establish an updated inventory, assessment, and set of recommendations that align with community needs and maintain eligibility for state and federal grants.
- 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.

FACILITIY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-51600-111	SALARIES/PERMANENT	107,194	93,145	86,306	81,360	89,204	83,801	84,289
100-51600-112	SALARIES/OVERTIME	-	274	299	5,239	587	5,396	5,455
100-51600-113	SALARIES/TEMPORARY	3,011	7,058	22,067	7,200	15,690	7,416	8,100
100-51600-117	LONGEVITY PAY	820	-	-	240	-	247	240
100-51600-118	UNIFORM ALLOWANCES	618	821	1,179	491	899	505	491
100-51600-150	MEDICARE TAX/CITY SHARE	1,526	1,453	1,638	1,464	2,225	1,508	1,523
100-51600-151	SOCIAL SECURITY/CITY SHARE	6,525	6,213	7,001	6,263	9,513	6,451	6,513
100-51600-152	RETIREMENT	7,326	5,975	7,920	6,249	12,529	6,436	6,520
100-51600-153	HEALTH INSURANCE	29,198	19,271	8,112	8,595	10,782	8,853	8,677
100-51600-154	HRA-LIFE STYLE ACCT EXPENSE	2,583	250	785	885	809	912	785
100-51600-155	WORKERS COMPENSATION	2,379	1,972	1,959	1,794	2,885	1,848	1,746
100-51600-156	LIFE INSURANCE	79	33	10	68	12	70	68
100-51600-211	PROFESSIONAL DEVELOPMENT	524	491	168	500	332	500	500
100-51600-219	OTHER PROFESSIONAL SERVICES	27	-	-	-	-	-	-
100-51600-221	MUNICIPAL UTILITIES	16,286	17,218	15,914	16,300	16,441	16,800	28,000
100-51600-222	ELECTRICITY	107,276	117,110	110,714	110,000	125,199	114,000	90,000
100-51600-223	NATURAL GAS	27,899	21,541	33,796	30,000	26,233	32,000	32,000
100-51600-224	SOFTWARE/HARDWARE MAINTENANCE	692	494	1,342	-	-	-	-
100-51600-225	MOBILE COMMUNICATIONS	861	-	-	-	-	-	-
100-51600-244	HVAC-MAINTENANCE	27,786	5,246	24,861	20,000	10,571	10,000	10,000
100-51600-245	FACILITIES IMPROVEMENT	1,371	2,320	35,354	15,000	7,231	15,000	8,000
100-51600-246	JANITORIAL SERVICES	81,656	88,812	83,859	91,476	91,476	94,220	94,220
100-51600-310	OFFICE & OPERATING SUPPLIES	22,834	22,645	16,074	20,000	17,201	20,000	16,000
100-51600-351	FUEL EXPENSES	2,356	2,620	2,855	2,250	3,875	2,500	3,500
100-51600-355	REPAIRS & SUPPLIES	16,482	21,499	28,583	17,500	27,503	18,000	25,000
100-51600-365	DAMAGE CLAIM-INSURANCE	-	12	-	-	-	-	-
	Total Facilities Maintenance	467,311	436,472	490,795	442,874	471,196	446,463	431,627

LIBRARY FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-55111-111	SALARIES/PERMANENT	7,828	10,158	9,564	11,552	9,028	11,899	12,138
100-55111-117	LONGEVITY PAY	180	-	-	72	-	74	72
100-55111-118	UNIFORM ALLOWANCES	-	-	-	27	-	28	27
100-55111-150	MEDICARE TAX/CITY SHARE	114	148	152	183	153	188	191
100-55111-151	SOCIAL SECURITY/CITY SHARE	486	634	650	782	652	805	818
100-55111-152	RETIREMENT	544	678	667	833	694	858	882
100-55111-153	HEALTH INSURANCE	2,086	2,531	888	864	877	890	864
100-55111-154	HRA-LIFE STYLE ACCT EXPENSE	75	-	90	90	111	93	90
100-55111-155	WORKERS COMPENSATION	181	213	193	251	207	259	245
100-55111-156	LIFE INSURANCE	2	2	2	4	2	4	4
100-55111-221	WATER & SEWER	3,879	4,200	5,759	4,500	5,490	4,600	5,000
100-55111-222	ELECTRICITY	13,656	12,165	16,072	13,600	25,355	14,000	17,000
100-55111-223	NATURAL GAS	4,575	3,403	6,585	4,600	7,870	4,900	8,000
100-55111-244	HVAC	1,437	938	4,322	1,250	6,210	1,250	4,000
100-55111-245	FACILITY IMPROVEMENTS	2,972	28	52	3,000	3,875	-	3,000
100-55111-246	JANITORIAL SERVICES	13,849	15,108	7,554	24,000	40,259	23,999	40,000
100-55111-355	REPAIR & SUPPLIES	3,192	4,259	5,711	2,000	5,988	2,000	5,000
	Total:	55,057	54,466	58,261	67,608	106,770	65,847	97,331

PARKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-55200-111	WAGES/PERMANENT	65,994	66,652	72,625	77,650	73,061	79,980	77,862
100-55200-113	WAGES/TEMPORARY	1,063	1,357	1,785	-	1,496	-	-
100-55200-150	MEDICARE TAX/CITY SHARE	1,008	944	1,056	1,153	1,109	1,188	1,156
100-55200-151	SOCIAL SECURITY/CITY SHARE	4,309	4,036	4,518	4,931	4,744	5,079	4,945
100-55200-152	RETIREMENT	4,694	4,504	5,032	5,452	5,600	5,616	5,545
100-55200-153	HEALTH INSURANCE	14,001	13,145	10,197	13,630	16,936	14,039	16,926
100-55200-154	HRA-LIFE STYLE ACCT EXPENSE	632	1,001	849	1,450	381	1,494	1,050
100-55200-155	WORKERS COMPENSATION	709	552	556	873	644	899	802
100-55200-156	LIFE INSURANCE	17	14	15	15	20	15	15
100-55200-211	PROFESSIONAL DEVELOPMENT	960	994	430	2,000	1,194	2,000	2,000
100-55200-219	OTHER PROFESSIONAL SERVICES	-	-	7,206	-	-	-	-
100-55200-224	SOFTWARE/HARDWARE MAINTENANCE	2,377	2,147	3,103	5,396	9,987	6,595	6,201
100-55200-225	TELECOM/INTERNET/COMMUNICATION	3,735	3,270	3,636	3,611	3,818	3,719	2,595
100-55200-242	REPR/MTN MACHINERY/EQUIP	115	-	-	-	-	-	-
100-55200-310	OFFICE & OPERATING SUPPLIES	1,337	1,339	2,941	1,400	298	1,450	1,450
100-55200-320	SUBSCRIPTIONS/DUES	196	150	677	700	407	750	750
100-55200-324	PROMOTIONS/ADS	780	-	342	500	-	500	500
100-55200-341	PROGRAM SUPPLIES	75	-	946	-	2,083	-	-
100-55200-359	OTHER REPR/MTN SUPP	160	-	-	-	5,562	-	-
	Total Parks Administration	102,161	100,106	115,913	118,761	127,340	123,322	121,797

PARKS MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-53270-111	SALARIES/WAGES/PERMANENT	78,080	99,006	159,684	69,964	186,292	72,063	203,916
100-53270-112	WAGES/OVERTIME	1,040	96	1,441	209	1,166	215	214
100-53270-113	WAGES/TEMPORARY	30,658	58,154	57,964	103,208	56,740	106,304	103,208
100-53270-117	LONGEVITY PAY	-	-	-	30	-	31	1,640
100-53270-118	UNIFORM ALLOWANCES	-	-	-	165	-	170	443
100-53270-150	MEDICARE TAX/CITY SHARE	1,502	2,101	3,129	2,525	3,367	2,601	4,508
100-53270-151	SOCIAL SECURITY/CITY SHARE	6,420	8,981	13,380	10,796	14,397	11,120	19,275
100-53270-152	RETIREMENT	5,384	6,531	11,659	5,066	13,722	5,218	14,950
100-53270-153	HEALTH INSURANCE	16,248	19,098	24,444	16,978	48,155	17,487	64,252
100-53270-154	HRA-LIFE STYLE ACCT EXPENSE	1,395	2,022	444	2,000	56	2,060	4,015
100-53270-155	WORKERS COMPENSATION	2,247	3,150	4,406	3,762	5,355	3,875	6,204
100-53270-156	LIFE INSURANCE	50	64	46	56	33	58	89
100-53270-211	PROFESSIONAL DEVELOPMENT	1,749	4,257	2,501	2,000	1,885	2,000	2,000
100-53270-221	MUNICIPAL UTILITIES	13,295	12,957	11,460	12,500	12,558	13,000	13,000
100-53270-222	ELECTRICITY	9,254	9,017	9,511	9,500	10,730	9,800	8,800
100-53270-223	NATURAL GAS	1,383	1,110	1,689	2,300	1,320	2,500	1,500
100-53270-242	REPR/MTN MACHINERY/EQUIP	8,017	10,271	19,358	12,000	7,318	12,250	12,250
100-53270-245	PARK IMPROVEMENTS	3,007	960	5,861	5,000	2,521	6,000	5,000
100-53270-295	MAINTENANCE-TREES/LANDSCAPING	28,136	27,608	38,241	30,000	41,037	30,000	30,000
100-53270-310	OFFICE & OPERATING SUPPLIES	13,825	8,221	14,969	10,000	21,672	10,500	10,500
100-53270-330	TRAVEL EXPENSES	-	278	-	1,500	1,134	1,500	1,500
100-53270-351	FUEL EXPENSES	11,833	12,297	10,174	12,500	16,035	12,550	12,550
	Total Parks Maintenance	233,524	286,179	390,361	312,059	445,491	321,302	519,814

PARKS & RECREATION COMMUNITY EVENTS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-55320-730	DOWNTOWN PROGRAM EVENTS	-	-	-	35,000	1,000	-	34,000
100-55320-740	DOWNTOWN BUSINESS EVENT GRANTS	-	-	-	20,000	-	-	20,000
100-55320-750	DOWNTOWN ACTIVATION PROJECT	-	-	-	45,000	-	-	45,000
100-55320-780	DISCOVER WHITEWATER RACE	6,000	6,000	10,000	6,000	12,000	6,000	11,000
100-55320-790	CELEBRATIONS/AWARDS	9,538	8,073	15,859	11,000	11,746	11,000	11,000
	Total Community Events	15,538	14,073	25,859	117,000	24,746	17,000	121,000

PARKS & RECREATION COMMUNITY BASED COOPERATIVE PROJECTS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-55330-750	CDI GRANT PAID TO BUSINESS	-	36,510	-	-	-	-	-
100-55330-760	AQUATIC CENTER CONTRIBUTION	279,759	323,765	357,421	274,526	240,537	282,762	282,762
100-55330-761	AQUATIC CENTER CAPITAL CONTRIB	50,000	100,000	-	100,000	100,000	103,000	103,000
	Total Comm. Based-Coop Projects	329,759	460,275	357,421	374,526	340,537	385,762	385,762

TRANSFERS TO OTHER FUNDS DETAIL EXPENSES

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
100-59220-901	TRANS TO FD 260 SICK/SEVERENCE	85,000	-	50,000	20,000	20,000	20,000	-
	TRANS TO FD 261 VACATION PAYOUT	-	-	-	-	50,000	-	-
100-59240-904	TRANS TO HEALTH INSURANCE SIR	-	-	282,083	-	-	-	-
100-59220-903	TRANS TO FD 271 SIR	-	-	-	15,000	15,000	-	-
100-59220-913	TRANS IN/OUT-OTHER FUNDS	53,001	1,350	32,315	25,000	25,000	42,000	72,000
100-59220-916	TRANS TO FD 205 27TH PAYROLL	15,000	-	-	-	-	-	-
100-59220-955	TRANS TO FD 248 PARK & REC	197,795	261,271	249,242	295,000	295,000	330,000	290,000
100-59220-917	TRANS TO FD 250 FORESTRY	-	10,000	-	20,000	20,000	15,000	35,000
100-59220-918	TRANS TO FD 230 RECYLING	476,580	488,180	500,000	530,000	530,000	540,000	520,000
100-59220-919	TRANS TO FD 900 ECONOMIC DEV	32,500	32,500	30,000	130,000	130,000	130,000	77,500
100-59220-925	TRANS TO FD 215 DPW EQUIP REV	170,000	-	-	-	-	-	-
100-59220-926	TRANS TO FD 216 PD VEHICLE REV	38,270	-	-	95,000	145,000	214,200	210,000
100-59220-927	TRANS TO FD 217 BLDING REPAIR	30,000	-	15,000	10,000	10,000	10,000	-
100-59220-928	TRANS TO FD 280 STREET REPAIR	158,035	-	-	30,000	30,000	-	30,624
100-59220-939	TRANS TO FD 214 ELECTIONS	25,000	50,000	30,000	30,000	30,000	15,000	20,000
100-59220-994	TRANS TO FD 235 RIDE SHARE	-	-	5,000	75,000	75,000	75,000	85,000
100-59220-998	TRANS TO FD 220 LIBRARY	470,000	627,558	469,370	475,000	475,000	480,000	530,000
100-59230-990	TRANS TO FD 300 DEBT SERVICE	1,318,343	1,313,714	1,956,765	1,879,330	1,879,330	1,608,074	1,982,530
100-59240-901	TRANS TO FD 249 FIRE DEPART	1,258,615	1,402,794	1,370,112	1,662,922	1,662,922	1,673,375	1,534,983
100-59240-945	TRANS TO FD 452 BIRGE FOUNTAIN	500	500	500	500	500	500	500

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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
OTHER FINANCING SOURCES								
214-43355-55	TRANSFER FROM GENERAL FUND	25,000	50,000	30,000	30,000	30,000	15,000	20,000
214-48100-51	GRANT INCOME	1,852	-	118	-	-	-	
214-49300-51	FUND BALANCE APPLIED	-	-	-	4,659		12,099	10,391
	Grand Total:	**26,852**	**50,000**	**30,118**	**34,659**	**30,000**	**27,099**	**30,391**

ELECTIONS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
214-51400-111	WAGES & SALARIES / PERMANENT	-	-	-	-	-	-	-
214-51400-113	WAGES / TEMPORARY	220	-	-	-	-	-	-
214-51400-116	ELECTION INSPECTORS	8,710	14,369	8,857	13,600	9,557	14,008	9,640
214-51400-150	MEDICARE TAX/CITY SHARE	19	66	25	197	15	203	140
214-51400-151	SOCIAL SECURITY/CITY SHARE	81	280	107	843	63	868	598
214-51400-155	WORKERS COMPENSATION	10	22	17	19	19	19	13
214-51400-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
214-51400-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
214-51400-217	CONTRACTUAL SERVICES	-	-	-	-	-	-	-
214-51400-225	TELECOM/INTERNET/COMMUNICATION	243	555	-	-	-	-	-
214-51400-310	OFFICE & OPERATING SUPPLIES	9,092	37,416	14,310	20,000	18,368	12,000	20,000
214-51400-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-	-
214-51400-330	TRAVEL EXPENSES	134	-	-	-	-	-	-
214-51400-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total:	**18,507**	**52,708**	**23,317**	**34,659**	**28,022**	**27,099**	**30,391**
FUND BALANCE		18,760	16,052	22,852	18,193	24,831		14,440
214-34300	Net Change-Increase/(Decrease)	8,344	(2,708)	6,801	(4,659)	1,978		(10,391)

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 more than $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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
215-43355-53	FUND TRANSFERS-VARIOUS	170,000	-	-	-	-	-	-
215-43510-53	FEDERAL/STATE GRANT-REIMBURSE	-	-	-	-	-	-	-
	Total Intergovernmental Rev.	170,000	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
215-48100-53	INTEREST INCOME	972	1,760	1,211	1,000	1,070	1,000	1,000
215-48300-53	SALE OF VECHICLES/MISC REVENUE	9,970	-	8,950	-	85,500	-	-
215-48400-53	INSURANCE CLAIM RECOVERY	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	10,942	1,760	10,161	1,000	86,570	1,000	1,000
OTHER FINANCING SOURCES								
215-49290-53	TRANSFER IN-OTHER FUNDS	25,000	25,000	25,000	25,000	25,000	25,000	25,000
215-49291-53	BOND PROCEEDS	-	141,750	-	520,000	571,804	60,800	117,000
215-49300-53	FUND BALANCE APPLIED	-	-	-	325,600		-	296,800
	Total Other Financing Sources	25,000	166,750	25,000	870,600	596,804	85,800	438,800
	Grand Total:	**205,942**	**168,511**	**35,161**	**871,600**	**683,374**	**86,800**	**439,800**

EQUIPMENT REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
215-53560-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-
215-53560-820	ROLLING STOCK	164,473	116,632	135,517	871,600	620,428	86,800	439,800
	Total:	**164,473**	**116,632**	**135,517**	**871,600**	**620,428**	**86,800**	**439,800**
FUND BALANCE		287,802	339,681	239,325		302,271		5,471
215-34300	Net Change-Increase/(Decrease)	41,470	51,879	(100,356)		62,946		(296,800)

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 an approved schedule. 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 when 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
216-43355-52	GENERAL FUND TRANSFER	38,270	-	-	95,000	145,000	214,200	210,000
	Total Intergovernmental Revenue	38,270	-	-	95,000	145,000	214,200	210,000
MISCELLANEOUS REVENUES								
216-48100-52	INTEREST INCOME	-	-	-	-	-	1,580	-
216-48300-52	SALE OF VECHICLES	4,650	945	-	11,000	14,159	5,000	5,000
	Total Miscellaneous Revenues	4,650	945	-	11,000	14,159	6,580	5,000
OTHER FINANCING SOURCES								
216-49295-52	BOND PROCEEDS	-	142,015	-	416,800	488,153	-	-
216-49300-52	FUND BALANCE APPLIED	-	-	-	3,066	-	(56,006)	(53,501)
	Total Other Financing Sources	-	142,015	-	419,866	488,153	(56,006)	(53,501)
	Grand Total:	**42,920**	**142,960**	**-**	**525,866**	**647,312**	**164,774**	**161,499**

POLICE VEHICLE REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
216-52200-810	EQUIPMENT-VECHCLE	7,034	142,975	59,616	147,081	460,120	54,600	53,784
216-52200-820	ROLLING STOCK	75	-	174,493	378,785	220	110,174	107,715
	Total:	**7,109**	**142,975**	**234,109**	**525,866**	**460,340**	**164,774**	**161,499**
FUND BALANCE		32,738	32,722	(182,310)		4,662		58,163
216-34300	Net Change-Increase/(Decrease)	35,811	(15)	(234,109)		186,972		53,501

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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
217-43355-57	GENERAL FUND TRANSFER	30,000	-	15,000	10,000	10,000	10,000	-
	Total Intergovernmental Revenues	30,000	-	15,000	10,000	10,000	10,000	-
MISCELLANEOUS REVENUES								
217-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
217-48600-52	MISC INCOME	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
217-49300-52	FUND BALANCE APPLIED	-	-	-	38,000		(10,000)	-
	Total Other Financing Sources	-	-	-	38,000	-	(10,000)	-
	Grand Total:	**30,000**	**-**	**15,000**	**48,000**	**10,000**	**-**	**-**

BUILDING REPAIR FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
217-51600-850	FACILITY REPAIRS	22,233	-	9,935	48,000	48,000	-	-
217-51600-855	ADA REPAIRS	6,335	-	-	-	-	-	-
	Total:	**28,567**	**-**	**9,935**	**48,000**	**48,000**	**-**	**-**
FUND BALANCE		46,152	46,152	51,216		13,216		13,216
217-34300	Net Change-Increase/(Decrease)	1,433	-	5,065		(38,000)		-

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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ 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	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
225-49290-55	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
225-49300-55	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**

SKATE PARK FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
225-55321-820	CAPITAL IMPROVE-CONSTRUCTION	-	-	-	-	4,635	-	-
225-55321-821	DESIGN/ENGINEERING	-	-	-	-	-	-	-
225-55340-911	TRANSFERS OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**4,635**	**-**	**-**
FUND BALANCE		5,433	5,433	5,433		798		798
225-34300	Net Change-Increase/(Decrease	-	-			(4,635)		-

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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES / 230-43000								
230-43355-53	GENERAL FUND TRANSFER	476,580	488,180	500,000	530,000	530,000	540,000	520,000
	Direct Billing for Service					-		
230-43540-53	RECYLING GRANT-STATE OF WIS	31,780	31,827	31,805	31,805	31,805	31,805	31,805
	Total Intergovernmental Rev.	508,360	520,007	531,805	561,805	561,805	571,805	551,805
PUBLIC CHARGES FOR SERVICE / 230-46000								
230-46422-53	TRASH REMOVAL FEES	-	-	-	-	-	-	-
230-46440-53	BRUSH REMOVAL FEES	-	-	-	-	-	-	-
	Total Public Charges - Services	-	-	-	-	-	-	-
OTHER FINANCING SOURCES / 230-49000								
230-49300-53	FUND BALANCE APPLIED	-	-	-	(5,204)		2,728	31,335
	Total Miscellaneous Revenues	-	-	-	(5,204)	-	2,728	31,335
	Grand Total:	**508,360**	**520,007**	**531,805**	**556,601**	**561,805**	**574,533**	**583,140**

SOLID WASTE & RECYCLING EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
230-53600-219	JOHN'S-CITY PICKUP	361,677	372,531	395,668	396,221	400,446	408,852	415,484
230-53600-220	LANDFILL CONTRACT SERVICES	10,234	10,426	10,722	10,500	4,773	10,815	10,500
230-53600-295	CONTRACT JOHN'S RECYLE	135,618	139,813	132,009	149,580	107,261	154,566	156,856
230-53600-320	PUBLIC EDUCATION EXPENSES	-	-	-	-	-	-	-
230-53600-325	PUBLIC EDUCATION	195	251	230	300	301	300	300
	Total:	**507,724**	**523,021**	**538,629**	**556,601**	**512,781**	**574,533**	**583,140**
FUND BALANCE		17,774	14,759	7,936		56,960		25,625
230-34300	Net Change-Increase/(Decrease	636	(3,015)	(6,824)		49,024		(31,335)

NOTES

1) **2026-2027 Budgeted Rates:**	2026 Cost	2027 Rates	2027 Units	2027 Cost
Refuse rate:	324,090	$10.12	2,799	339,911
Recycle Rate:	149,580	$4.67	2,799	156,856
Bulk collection rate:	72,131	$2.25	2,799	75,573
Total:	545,801	$17.04		572,340

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 AQUISITION FUND REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
PUBLIC CHARGES FOR SERVICES								
240-46810-56	PARKLAND FEES	8,064	-	24,750	24,750	24,750	-	-
	Total Charges for Services	8,064	-	24,750	24,750	24,750	-	-
MISCELLANEOUS REVENUES								
240-48100-56	INTEREST INCOME	-	-	-	-	-	-	-
240-48410-56	DONATION-PARK DEVELOPMENT	-	1,534	-	-	-	-	-
240-48510-56	DONATION-TREES	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	1,534	-	-	-	-	-
OTHER FINANCING SOURCES								
240-49300-56	FUND BALANCE APPLIED	-	-	-	(24,750)		-	-
	Total Other Financing Sources	-	-	-	(24,750)	-	-	-
	Grand Total:	**8,064**	**1,534**	**24,750**	**-**	**24,750**	**-**	**-**

PARKLAND AQUISITION FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
240-56110-294	TREE & PARK EXPENSES	-	1,534	-	-	-	-	-
240-56110-820	LAND/REAL ESTATE ACQUISITION	-	-	-	-	-	-	-
	Total:	**-**	**1,534**	**-**	**-**	**-**	**-**	**-**
FUND BALANCE		61,233	61,233	85,983		110,733		110,733
240-34300	Net Change-Increase/(Decrease)	8,064	-	24,750		24,750		-

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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
PUBLIC CHARGES FOR SERVICE								
245-46810-56	PARKLAND FEES	-	-	-	58,471	116,942	-	
245-46816-56	PURPLE MARTIN HOUSE DONATIONS	-	-	-	-	-	-	-
245-46817-56	UFC ARBORETUM DONATIONS	9,953	9,830	13,693	14,000	1,000	14,000	-
	Total Charges for Service	9,953	9,830	13,693	72,471	117,942	14,000	-
MISCELLANEOUS REVENUES								
245-48100-56	INTEREST INCOME	-	-	-	-	-	-	-
245-48410-56	DONATION-PARK DEVELOPMENT	-	-	-	-	-	-	-
245-48420-56	DONATION-EFFEGY MOUNDS	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
245-49290-56	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
245-49300-56	FUND BALANCE APPLIED	-	-	-	(15,471)	-	(3,000)	
	Total Otr Financing Sources	-	-	-	(15,471)	-	(3,000)	-
	Grand Total:	**9,953**	**9,830**	**13,693**	**57,000**	**117,942**	**11,000**	**-**

PARKLAND DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
245-56120-219	OTHER PROFESSIONAL SERVICES	-	305	11,500	38,000	180	-	-
245-56120-310	OFFICE & OPERATING SUPPLIES	8,127	331	-	-	-	-	-
245-56120-650	TRANSFER OUT	-	-	-	-	-	-	-
245-56120-822	CAPITAL OUTLAY/IMPROVEMENT	-	-	-	8,000	-	-	-
245-56120-826	UFC ARBORETUM EXPENSE	3,751	7,177	10,283	11,000	331	11,000	-
245-56120-830	RAY TROST NATURE PRESERVE	-	-	-	-	-	-	-
245-56120-840	CHIMNEY SWIFT PROJECT	-	-	-	-	-	-	-
	Total:	**11,878**	**7,812**	**21,783**	**57,000**	**511**	**11,000**	**-**
FUND BALANCE		17,488	19,505	11,416		128,847		128,847
245-34300	Net Change-Increase/(Decrease)	4,575	2,018	(8,089)		117,431		

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 affect City terrace trees.
- **Audit Classification:** Governmental, Non-Major.

FORESTRY REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
250-43355-56	GENERAL FUND TRANSFER	-	10,000	-	20,000	20,000	15,000	35,000
	Total Intergovernmental Rev	-	10,000	-	20,000	20,000	15,000	35,000
PUBLIC CHARGES FOR SERVICE								
250-46810-56	PARKLAND FEES--TREES	-	-	-	-	-	-	-
	Total Charges for Service	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
250-48100-56	INTEREST INCOME	46	83	57	10	51	10	10
250-48510-56	DONATION FOR TREES	1,530	350	935	400	372	400	250
	Total Miscellaneous Rev.	1,576	433	992	410	423	410	260
OTHER FINANCING SOURCES								
250-49300-56	FUND BALANCE APPLIED	-	-	-	(410)		4,590	(15,260)
	Total Otr Financing Sources	-	-	-	(410)	-	4,590	(15,260)
	Grand Total:	**1,576**	**10,433**	**992**	**20,000**	**20,423**	**20,000**	**20,000**

FORESTRY EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
250-56130-219	PROFESSIONAL SERVICES	2,800	19,901	15,875	20,000	24,000	20,000	20,000
250-56130-294	TREE PURCHASES	750	150	-	-	-	-	-
250-56130-650	TRANSFER OUT	-	-	-	-	-	-	-
	Total:	**3,550**	**20,051**	**15,875**	**20,000**	**24,000**	**20,000**	**20,000**
FUND BALANCE		13,828	4,210	(10,673)		(14,250)		1,010
250-34300	Net Change-Increase/(Decrease)	(1,974)	(9,618)	(14,882)		(3,577)		15,260

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 non-union staff who join the City after June 30, 2011. Accumulated liability on 12/31/2025 is projected to be $332,00 for 15 eligible General Fund staff members. WPPA & WPPSA union members continue to be eligible for a retirement payout of one half of their accumulated sick leave up to a maximum of 742.5 hours.

- **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 2026/27 transfer and depletion of current Fund Balance, an annual $48,250 transfer is expected to fund projected retirements through 2048.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

SICK LEAVE SEVERANCE REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
260-43355-00	GENERAL FUND TRANSFER	85,000	-	50,000	20,000	20,000	20,000	-
	Total Intergovernmental Rev.	85,000	-	50,000	20,000	20,000	20,000	-
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	-	-	-	(12,000)	-	63,000	40,000
	Total Other Financing	-	-	-	(12,000)	-	63,000	40,000
	Grand Total:	**85,000**	**-**	**50,000**	**8,000**	**20,000**	**83,000**	**40,000**

SICK LEAVE SEVERANCE EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
260-51365-325	BENEFIT PAID	37,611	93,697	34,971	8,000	36,170	83,000	40,000
260-51365-650	TRANSFER OUT	-	-	-	-	-	-	-
	Total:	**37,611**	**93,697**	**34,971**	**8,000**	**36,170**	**83,000**	**40,000**
FUND BALANCE		132,389	38,693	53,721		37,551		(2,449)
260-34300	Net Change-Increase/(Decrease)	47,389	(93,697)	15,029		(16,170)		(40,000)

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
FINANCE

FUND DESCRIPTION
FUND 261

The Vacation Payout Fund (#261) was established in 2026 to fund the General Fund portion of the accumulated vacation benefit liability. This benefit pays eligible staff for up to 40 hours of unused vacation at the end of the year. The policy includes several safeguards designed to ensure vacation continues to be used for its intended purpose while providing flexibility to employees with larger accumulated balances. The policy focuses on reducing accrued vacation liability while maintaining the City's philosophy that vacation should be used for rest and wellness rather than routinely converted to compensation.

- **Fund Balance** is designated to be retained for funding anticipated benefit payments in the subsequent year. This estimate is to be reviewed annually as part of the budget process.
- **Primary Funding Source** is an annual transfer from the General Fund
- **Audit Classification:** Governmental, Non-Major.

VACATION PAYOUT REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
261-43355-00	GENERAL FUND TRANSFER	-	-	-	-	50,000	-	-
	Total Intergovernmental Rev.	-	-	-	-	50,000	-	-
OTHER FINANCING SOURCES								
261-49290-00	TRANSFER IN OTHER FUNDS	-	-	-	-	-	-	-
261-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	10,000
	Total Other Financing	-	-	-	-	-	-	10,000
	Grand Total:	**-**	**-**	**-**	**-**	**50,000**	**-**	**10,000**

VACATION PAYOUT EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
261-51365-325	BENEFIT PAID	-	-	-	-	40,000	-	10,000
261-51365-650	TRANSFER OUT	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**40,000**	**-**	**10,000**
FUND BALANCE						10,000		-
260-34300	Net Change-Increase/(Decrease)					10,000		(10,000)

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
FINANCE

FUND DESCRIPTION
FUND 269

The Health Insurance SIR Fund (#269) was established in 2025 to capture the General Fund's projected savings resulting from the City's transition to a self-funded employee healthcare program. Previously, the City participated in the Employee Trust Fund (ETF) health insurance plan; however, escalating premium rates made the self-funded model a more sustainable option. Because municipalities face a three-year waiting period and an estimated $700,000 penalty to rejoin the ETF, this fund was created to set aside annual savings until the targeted fund balance of $700,000 is achieved. The fund also provides resources for the annual reconciliation ("true-up") of the self-funded plan. Once the target fund balance has been reached, amu additional savings may be transferred back to the General Fund.

- **Fund Balance** is designated to be retained to help offset future increases to premiums, provide funding for year-end reconciliation and/or funds to pay the penalty should the city decide to return to ETF in the future.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

HEALTH INSURANCE SIR REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
269-43355-00	GENERAL FUND TRANSFER	-	-	282,083	-	-	-	-
				282,083	-	-	-	-
MISCELLANEOUS REVENUES								
269-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
				-	-	-	-	-
OTHER FINANCING SOURCES								
269-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing			-	-	-	-	-
	Grand Total:			**282,083**	**-**	**-**	**-**	**-**

HEALTH INSURANCE SIR EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
269-51920-350	SIR HEALTH INSURANCE TRANSFERS	-	-	95,418	-	-	-	-
	Total:			**95,418**	**-**	**-**	**-**	**-**
FUND BALANCE				186,665		186,665		186,665
269-34300	Net Change-Increase/(Decrease)			186,665		-		-

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 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
271-43355-00	GENERAL FUND TRANSFER	-	-	-	15,000	15,000	-	-
	Total Intergovernmental	-	-	-	15,000	15,000	-	-
MISCELLANEOUS REVENUES								
271-48100-00	INTEREST INCOME	-	-	-	-		-	
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
271-49300-00	FUND BALANCE APPLIED	-	-	-	(15,000)		-	-
	Total Other Financing Sources	-	-	-	(15,000)	-	-	-
	Grand Total:	**-**	**-**	**-**	**-**	**15,000**	**-**	**-**

INSURANCE SIR EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
271-51920-350	INSURANCE-CLAIMS	8,346	39,600	11,610	-	25,000	-	-
	Total:	**8,346**	**39,600**	**11,610**	**-**	**25,000**	**-**	**-**
FUND BALANCE		136,281	96,681	85,072		75,072		75,072
271-34300	Net Change-Increase/(Decrease)	(8,346)	(39,600)	(11,610)		(10,000)		-

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 lake 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
MISCELLANEOUS REVENUES								
272-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
272-48410-00	DONATIONS-LAKES IMPROVEMENTS	-	415	-	-	320	-	-
	Total Miscellaneous Rev.	-	415	-	-	320	-	-
OTHER FINANCING SOURCES								
272-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	**-**	**415**	**-**	**-**	**320**	**-**	**-**

LAKES IMPROVEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
272-51920-310	OFFICE & OPERATING SUPPLIES	-	868	401	-	815	-	-
272-51920-650	DONATION PURCHASES	-	-	-	-	-	-	-
272-51920-821	DESIGN/ENGINEERING/SURVEY	-	-	-	-	-	-	-
	Total:	**-**	**868**	**401**	**-**	**815**	**-**	**-**
FUND BALANCE		475	21	(379)		(874)	-	(874)
272-34300	Net Change-Increase/(Decrease)	-	(453)			(495)	-	-

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 for 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
280-43355-57	GENERAL FUND TRANSFER	158,035	-	-	30,000	30,000	-	30,624
280-43378-57	PROJECT REIMBURSEMENT REV	-	-	-	-	-	-	-
280-43780-57	KWIK TRIP ROAD ESCROW	-	-	-	-	-	-	-
	Total Intergovernmental	158,035	-	-	30,000	30,000	-	30,624
MISCELLANEOUS REVENUES								
280-48100-57	INTEREST INCOME	14,702	25,868	14,146	10,000	12,493	11,000	11,000
	Total Miscellaneous Rev.	14,702	25,868	14,146	10,000	12,493	11,000	11,000
OTHER FINANCING SOURCES								
280-49295-57	BOND PROCEEDS	-	-	-	625,000	717,991		85,000
280-49300-57	FUND BALANCE APPLIED	-	-	-	-	-	371,000	303,376
	Total Other Financing Sources	-	-	-	625,000	717,991	371,000	388,376
	Grand Total:	**172,737**	**25,868**	**14,146**	**665,000**	**760,484**	**382,000**	**430,000**

STREET REPAIR EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
280-57500-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	
280-57500-805	SIDEWALK-ANNUAL	4,104	12,154	8,899	20,000	-	20,000	20,000
280-57500-820	ANNUAL MAJOR REPAIRS	121,495	206,845	90,080	625,000	692,560	342,000	390,000
280-57500-821	ENGINEERING	22,001	22,292	25,583	20,000	27,536	20,000	20,000
280-57500-830	CONTINGENCIES	-	-	-	-	-	-	-
	Total:	**147,599**	**241,291**	**124,562**	**665,000**	**720,096**	**382,000**	**430,000**
FUND BALANCE		616,236	400,813	290,397		330,784		27,408
280-34300	Net Change-Increase/(Decrease)	25,137	(215,423)	(110,417)		40,387		(303,376)

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 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
MISCELLANEOUS REVENUES								
295-48100-52	INTEREST INCOME	39	37	42	30	39	25	35
295-48200-52	SEIZURE REV-DRUG RELATED	7,669	-	6,949	-	-	-	-
295-48300-52	SEIZURE REV-NON DRUG RELATED	-	-	20	-	-	-	-
295-48400-52	CRIME PREVENTION INCOME	9,113	10,272	9,800	5,000	6,462	5,000	5,000
295-48500-52	DONATIONS-K9	-	-	100	-	-	-	-
295-48700-52	EVIDENCE/FOUND PROP INCOME	521	2,826	-	-	-	-	-
	Total Miscellaneous Rev.	17,342	13,135	16,911	5,030	6,501	5,025	5,035
OTHER FINANCING SOURCES								
295-49300-52	FUND BALANCE APPLIED	-	-	-	-	-	-	22,934
	Total Other Financing Sources	-	-	-	-	-	-	22,934
		17,342	**13,135**	**16,911**	**5,030**	**6,501**	**5,025**	**27,969**

POLICE TRUST FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
295-52200-310	OFFICE & OPERATING SUPPLIES	7,418	1,675	9,390	4,500	5,821	4,500	27,444
295-52200-320	EVIDENCE/FOUND PROP EXP	-	-	-	-	-	-	-
295-52200-350	DRUG SEIZURE EXPENSES	2,217	-	397	530	-	525	525
295-52200-810	EQUIPMENT	14,605	-	-	-	-	-	-
		24,240	**1,675**	**9,786**	**5,030**	**5,821**	**5,025**	**27,969**
FUND BALANCE		69,988	81,949	88,341		89,021		66,087
295-34300	Net Change-Increase/(Decrease)	(13,510)	11,461	7,125		680		(22,934)

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
COMMUNITY 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 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 on 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 intends 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

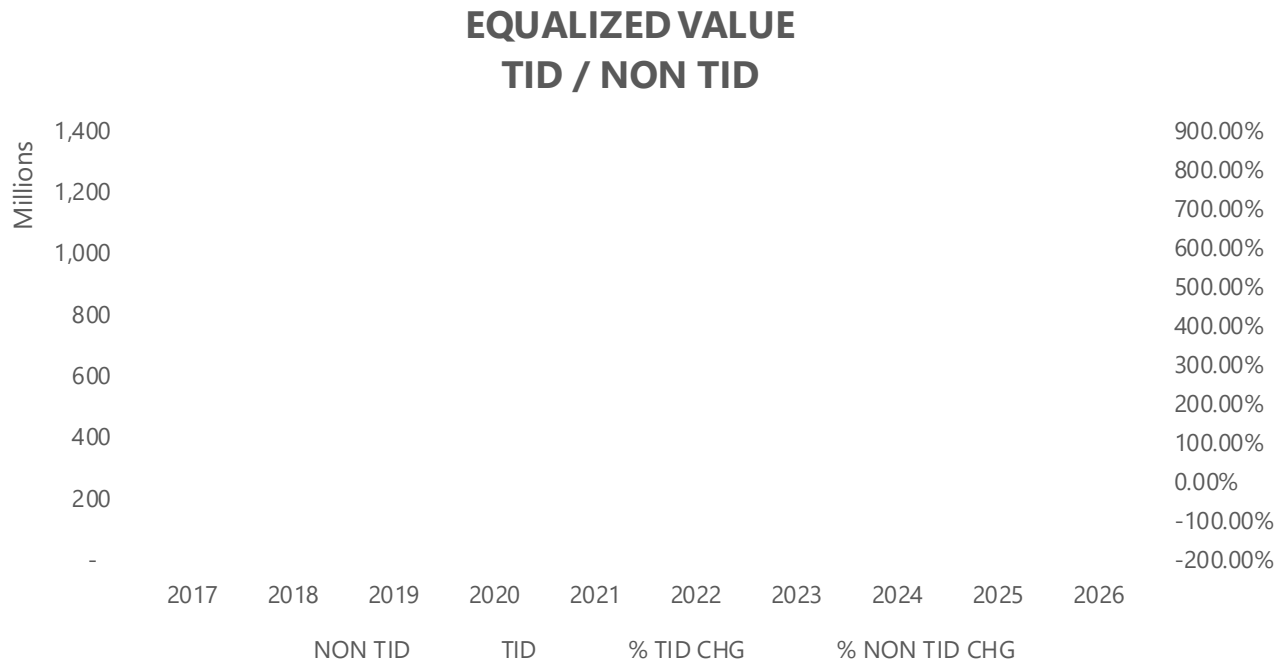
	2022	2023	2024	2025	2026	2027
Director	1	1	1	1	1	1
Economic Development Specialist	0	0	0	0	1	1
Administrative Assistant	.5	.5	1	1	0	0

ECONOMIC DEVELOPMENT SUMMARY

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
REVENUES								
	Total Revenues	97,500	180,000	180,700	303,455	280,000	306,081	259,993
	Total	**97,500**	**180,000**	**180,700**	**303,455**	**280,000**	**306,081**	**259,993**
EXPENSES								
100	Personnel & Benefits	56,964	129,504	150,677	252,886	244,728	260,473	235,509
200	Professional Svcs	61,605	51,475	44,099	45,287	37,772	40,169	22,349
300	Commodities & Other Exp	6,039	8,041	3,890	5,282	1,741	5,439	2,136
600	Misc Exp	-	-	-	-	-	-	-
	Total	**124,608**	**189,020**	**198,666**	**303,455**	**284,241**	**306,081**	**259,993**
FUND BALANCE		26,840	17,821	(145)		(4,386)	-	8,121
900-34300	Net Change-Increase/(Decreas	(40,966)	(9,020)	(17,966)		(4,241)	-	12,507
	Fund Balance Audit Adj	10,379	(3,479)					

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 values.



GOALS & OBJECTIVES
2027 OUTLOOK

Enhancing Housing Development Strategies

- Support the City's efforts to expand housing opportunities, with a focus on owner-occupied detached and family-style units, targeting the creation of at least 20 new units annually over the next five years. This will include finding and matching developers with either public or privately owned property to support the City's next new subdivision opportunity.
- Advance housing development through proactive initiatives such as development incentives, creative land assembly, and strategic partnerships with private developers.
- Promote Whitewater's available sites through targeted marketing, highlighting opportunities for both traditional and innovative housing projects, and collaborate with state and regional partners on these efforts.

Business Attraction and Growth

- Strengthen Whitewater's economic base by attracting and retaining businesses, supported by an enhanced business recruitment and expansion platform.
- Continue to engage in activities at the Innovation Center to support a robust and collaborative environment for business and start-up development.
- Execute a robust business retention and expansion (BRE) program, by working with the local Chamber of Commerce and other partners.
- Provide resources and outreach opportunities tailored to entrepreneurs, startups, and small businesses.

Downtown Revitalization

- Address commercial vacancies and encourage reinvestment in underutilized and blighted properties within the downtown district.

- Modernize CDA loan and grant programs by lowering interest rates where possible, introducing flexible grant options, and aligning with best practices that spur private-sector investment.
- Promote the use of existing local, regional, and state resources to support business retention, property rehabilitation, and residential reinvestment in the downtown core.
- Continue to advance the Downtown Activation Initiative with a goal of creating events, programming, and beautification efforts that will support the downtown as a leveraged community asset and amenity.

Collaborative Community Development

- Foster community growth through coordinated efforts between CDA members, City staff, and external partners, with a focus on both business sectors (new, existing, and startups) and the residential market (family-style and multifamily housing).
- Emphasize team-oriented approach in committee discussions, prioritizing inclusive decision-making, diverse perspectives, and shared problem-solving.
- Ensure that CDA actions and priorities remain aligned with the City's Strategic Plan and broader community goals, consistently placing public benefit above individual or private interests.

ECONOMIC DEVELOPMENT FUND REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
900-48100-56	INTEREST INCOME	-	-	-	-	-	-	-
900-49262-56	TRANSFER-TID #4-ADMINISTRATION	-	-	-	-	-	-	-
900-49263-56	TRANSFER-TID #6-ADMINISTRATION	-	-	-	-	-	-	-
900-49265-56	TRANSFER TID #4 AFFORD HOUSING	50,000	50,000	50,000	50,000	50,000	50,000	50,000
900-49266-56	TRANSFER TID #11-ADMIN	10,000	25,000	25,000	25,000	25,000	25,000	35,000
900-49267-56	TRANSFER TID #12-ADMIN	5,000	37,500	25,000	25,000	25,000	25,000	25,000
900-49268-56	TRANSFER TID #13-ADMIN	-	-	-	-	-	-	-
900-49269-56	TRANSFER TID #14-ADMIN	-	-	-	-	-	25,000	35,000
900-49270-56	TRANSFER TID #10-ADMIN	-	35,000	50,000	50,000	50,000	50,000	50,000
900-49290-56	GENERAL FUND TRANSFER	32,500	32,500	30,000	130,000	130,000	130,000	77,500
900-49300-56	FUND BALANCE APPLIED	-	-	-	23,455	-	1,081	(12,507)
	Fund 900 - Ec Dev Income	97,500	180,000	180,000	303,455	280,000	306,081	259,993

ECONOMIC DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
900-56500-111	SALARIES	15,142	106,800	130,085	187,896	181,389	193,533	177,876
900-56500-115	WAGES/PART-TIME/PERMANENT	33,916	-	-	-	-	-	-
900-56500-151	FRINGE BENEFITS	7,906	22,703	20,592	64,990	63,339	66,940	57,633
900-56500-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
900-56500-210	PROFESSIONAL DEVELOPMENT	439	3,333	2,534	4,500	4,072	4,500	1,500
900-56500-211	CONSULTANT FEES	-	10,867	-	-	-	-	-
900-56500-212	LEGAL SERVICES	-	8,227	13,138	12,000	2,236	12,360	1,500
900-56500-215	PROFESSIONAL SERVICES	40,677	10,853	9,920	6,720	6,720	-	-
900-56500-219	AUDIT FEES	-	439	-	-	-	-	-
900-56500-222	COUNTY/REGIONAL ECON DEV	10,854	11,369	11,219	12,484	12,717	12,858	11,000
900-56500-223	MARKETING	1,273	427	187	1,545	203	1,062	400
900-56500-224	SOFTWARE/HARDWARE MAINTENANCE	5,920	3,688	5,173	6,671	10,351	7,981	6,518
900-56500-225	TELECOM/INTERNET/COMMUNICATION	2,442	2,273	1,928	1,368	1,475	1,409	1,431
900-56500-310	OFFICE & OPERATING SUPPLIES	3,209	5,762	1,742	630	713	649	649
900-56500-311	POSTAGE	96	19	212	210	8	216	100
900-56500-320	DUES	1,650	-	-	-	-	-	-
900-56500-321	SUBSCRIPTIONS & BOOKS	287	-	-	-	-	-	-
900-56500-325	PUBLIC EDUCATION	195	251	230	242	387	249	387
900-56500-330	TRAVEL EXPENSE	348	2,009	1,699	3,888	634	4,004	1,000
900-56500-341	MISC EXPENSE	254	-	7	312	-	321	-
900-56500-650	TRANSFER-GENERAL FUND	-	-	-	-	-	-	-
	Total CDA General Expenses	124,608	189,020	198,666	303,455	284,241	306,081	259,993
FUND BALANCI	0	26,840	17,821	(145)		(4,386)		8,121
900-34300	Net Change-Increase/(Decrease)	(40,966)	(9,020)	(17,966)		(4,241)		12,507

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
COMMUNITY 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 appropriate means. 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
910-43015-00	CAPCAT INT-BLUE LINE $64,614	1,447	-	-	-	-	-	-
910-43017-00	CAPCAT INT-BLUE LINE $36,600	5,725	-	-	-	-	-	-
910-44005-00	FACADE INT-BOWER'S HOUSE $50K	-	1,853	456	420	218	400	11
910-44006-00	FACADE INT-SHABANI INV LLC 50K	-	993	1,936	1,920	1,873	1,800	1,795
910-46001-00	INT INC-ACTION-LRN DEPOT $41K	958	908	341	320	57	100	-
910-46003-00	INT INC-ACTION-BIKEWISE $23K	31	-	-	-	-	-	-
910-46006-00	INT INC-ACTION-BLUELINE $34K	336	-	-	-	-	-	-
910-46007-00	INT INC-ACTION-BLUELINE $45K	435	-	-	-	-	-	-
910-46008-00	INT INC-ACTION-SAFEPRO $100K	6,741	3,719	3,142	3,072	2,605	2,800	1,938
910-46009-00	INT INC-ACTION-FINE FOOD ART	-	-	-	-	-	-	1,800
910-46010-00	INT INC-ACTION-SWSPOT/GILDE	3,166	1,550	3,515	-	-	-	-
910-46012-00	INT INC-ACTION-SAFEPRO $106794	-	-	-	-	480	-	3,894
910-46013-00	ACTION-STELLAR VINTAGE $70,500	-	-	-	-		-	3,160
910-48103-00	INTEREST INCOME-FACADE	1,174	882	1,292	900	2,153	800	1,800
910-48104-00	INTEREST INCOME-HOUSING	683	644	374	-	98	-	100
910-48108-00	INTEREST INCOME-SEED FUND	1,591	2,524	1,946	2,000	1,112	2,000	1,000
910-48109-00	INTEREST INCOME-ACTION FUND	48,869	45,855	27,854	25,000	26,490	22,000	22,000
910-48601-00	MISC INCOME	34	-	-	-	-	-	-
910-48605-00	RENTAL INCOME-CROP LEASES	15,876	12,838	11,973	16,000	10,510	16,000	5,000
910-48680-00	ADMINISTRATION FEE--LOANS	13,305	-	6,824	-	36	-	-
910-48700-00	GAIN ON SALE OF LAND	-	9,766	1	-	-	-	-
910-49300-56	FUND BALANCE APPLIED	-	-	-	19,581	-	4,790	141,002
	Fund 910 - CDA Income	100,369	81,532	59,655	69,213	45,632	50,690	183,500

ECONOMIC DEVELOPMENT FUND 910 EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
910-56500-212	LEGAL/PROFESSIONAL/MARKETING	684	10,252	69,022	23,770	21,003	24,483	10,000
910-56500-219	PROFESSIONAL SERVICES	14,030	18,877	5,042	5,193	2,250	5,349	3,500
910-56500-323	MARKETING/AD'S	-	119	-	-	-	-	-
910-56500-371	DEPRECIATION EXPENSE	124,276	123,787	-	-	-	-	-
910-56500-404	HOUSING LOANS/EXPENSES	1,336	-	1,162	1,197	6,733	1,233	10,000
910-56500-407	ECON DEV-LOAN EXPENSES	-	3,177	-	3,272	-	3,370	-
910-56500-408	RENTAL & PROPERTY EXPENSES	2,067	11,464	100,951	28,458	103,396	8,712	140,000
910-56500-417	CAP CAT-LOAN LOSS ALLOWANCE	-	51,050	-	-	-	-	-
910-56500-525	ACTION GRANTS-BUSINESS DEV	-	162,599	48,439	7,323	-	7,543	20,000
	Total CDA General Expenses	142,394	381,326	224,615	69,213	133,382	50,690	183,500

Liquid-Operating Cash	434,974	323,303	294,597
Liquid-Restricted Cash	1,134,275	910,613	909,501
Non-Liquid-Fund Balance	5,999,604	5,949,021	5,862,525

FUND BALANCE	7,133,878	6,859,634	6,772,026	6,684,276	6,543,274
Net Change-Increase/(Decrease)	(42,024)	(274,245)	(87,608)	(87,750)	(141,002)

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 Chief of Staff 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 funded by a General Fund transfer and franchise fees paid by local cable television subscribers.

The City of Whitewater currently uses Facebook 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

	2021	2022	2023	2024	2025	2026
Full Time Positions	1	1	1	2	2	2
Part Time Positions	5	3	1	-	-	-

MEDIA SERVICES REVENUE & EXPENSE, & FUND BALANCE SUMMARY

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
Media Services - Revenue								
	Total Revenues	143,957	94,371	122,779	159,878	106,673	146,376	155,045
51100	**Total**	**143,957**	**94,371**	**122,779**	**159,878**	**106,673**	**146,376**	**155,045**
Media Services - Expenses								
100	Personnel Services	65,874	125,797	118,384	124,927	115,842	128,675	135,920
200-300	Commodities & Other Expenditures	38,476	18,953	12,596	34,951	41,723	17,701	19,124
800-900	Capital Equip & Transfers	-	-	-	-	-	-	-
51100	**Total**	**104,350**	**144,750**	**130,980**	**159,878**	**157,565**	**146,376**	**155,045**
	NET REVENUE OVER EXPENSES	**39,606**	**(50,379)**	**(8,201)**	**0**	**(50,892)**	**(0)**	**0**
FUND BALANCE		87,481	37,102	28,901		(21,991)		(20,717)
200-34300	Net Change-Increase/(Decrease)	30,591	(50,379)	(8,201)		(50,892)		1,274

DEPARTMENT SERVICE METRICS

The service and deliverables within the Media Services Department reach many platforms including television, website, social media and outside media outlets.

2026 Performance (Through October)

- 85% of meetings were archived within 24 hours
- 95% of Council meetings were livestreamed
- 4,126 meeting video views
- 8 special events received Media Services coverage
- 190 graphic design projects completed
- 33% of public meetings are livestreamed
- 3,168 views of livestreamed meetings
- 190 videos produced
- Total of 159 hours, 41 minutes and 22 seconds of video content created

GOALS & OBJECTIVES
2026/2027 OUTLOOK

- **Expand PEG TV Content**
  - **Ongoing efforts**: Continue developing programming for the PEG TV station (relaunched August 2023) in partnership with the University of Wisconsin-Whitewater (UW-W) and community organizations such as The Community Space
  - **Bilingual Engagement**: Expand episodes of Bridging Whitewater, strengthening outreach and inclusion for Spanish and English-speaking residents.
  - **Targets (2026-2027)**: Add at least 5 new pieces of UW-W content for broadcast and produce 3 new community-partner episodes, including bilingual programming.
- **Highlight Local Businesses and Activities**
  - **Ongoing efforts**: Produce video spotlights on local businesses and community activities, distributing content via city social media and PEG TV to enhance community visibility.
  - **Progress (2024-2025)**: Completed 4 business spotlights and 1 activity video.
  - **Targets (2026-2027)**: Complete 3 new business spotlights and 5 new activity videos.
- **Create Departmental "How-To" Videos**
  - **Ongoing efforts**: Partner with city departments to produce instructional videos that support staff training, continuity during absences and onboarding of new employees. These resources also provide accessible guidance for residents and visitors.
  - **Progress (2024-2025)**: Produced 8 "How-To" videos.
  - **Target (2026-2027)**: Produce 8 new "How-To" videos.
- **Increase Facebook/Instagram Presence**
  - **Background**: In May 2025, the Common Council approved the decision to turn off comments on the City's main Facebook page. This change prompted the creation of a City of Whitewater

Facebook Group, designed to provide a more engaging and community driven platform for residents.

- **Current status**: The group is in its early stages with 758 members as of late 2025. Media Services is actively working to encourage residents to transition from the City of Whitewater page to the new group page, while also enhancing the City's visibility on Instagram.
- **Targets**: Grow the City of Whitewater Facebook Group membership by 20% in 2026 and an additional 20% in 2027. Continue developing Instagram presence to increase reach and engagement with younger demographics.

MEDIA SERVICES REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
200-43355-55	TRANSFER FROM OTHER FUNDS	47,200	-	32,315	25,000	25,000	42,000	72,000
	Total Intergovernmental	47,200	-	32,315	25,000	25,000	42,000	72,000
CHARGES FOR SERVICES								
200-44900-55	CABLE FRANCHISE FEES	76,847	73,275	70,899	80,000	62,277	80,000	65,000
200-46312-55	MISC DEPT EARNINGS	130	25	-	-	-	-	-
200-46314-55	ST OF WISC-VIDEO SVC PROV AID	18,119	18,119	18,119	18,119	18,119	18,119	18,119
	Total Charges for Services	95,096	91,419	89,019	98,119	80,396	98,119	83,119
MISCELLANEOUS REVENUES								
200-48100-55	INTEREST INCOME	1,661	2,952	1,446	1,200	1,277	1,100	1,200
200-48600-55	MISC REVENUE-SPONSORSHIP	-	-	-	-	-	-	-
	Total Miscellaneous Rev	1,661	2,952	1,446	1,200	1,277	1,100	1,200
OTHER FINANCING SOURCES								
200-49300-55	FUND BALANCE APPLIED	-	-	-	35,559		5,157	(1,274)
	Total Other Financing	-	-	-	35,559	-	5,157	(1,274)
		143,957	**94,371**	**122,779**	**159,878**	**106,673**	**146,376**	**155,045**

MEDIA SERVICES EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
200-55110-111	SALARIES/PERMANENT	54,190	98,092	98,788	93,534	84,263	96,340	103,193
200-55110-112	WAGES/OVERTIME	-	178	113	-	4,505	-	-
200-55110-114	WAGES/PART-TIME/PERMANENT	30	-	-	-	-	-	-
200-55110-150	MEDICARE TAX/CITY SHARE	728	1,335	1,431	1,429	1,320	1,472	1,569
200-55110-151	SOCIAL SECURITY/CITY SHARE	3,112	5,706	6,120	6,108	5,644	6,291	6,707
200-55110-152	RETIREMENT	2,886	6,150	6,512	6,734	6,603	6,936	7,481
200-55110-153	HEALTH INSURANCE	4,864	14,222	5,152	14,817	11,114	15,262	15,153
200-55110-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	150	2,150	1,974	2,215	1,650
200-55110-155	WORKERS COMPENSATION	61	100	109	130	127	134	142
200-55110-156	LIFE INSURANCE	4	15	8	25	9	26	25
200-55110-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	283	-	-
200-55110-211	PROFESSIONAL DEVELOPMENT	58	-	116	300	396	300	500
200-55110-212	PROFESSIONAL SERVICES	13,970	55	-	-	-	-	-
200-55110-218	CABLE TV SERVICE & EXPENSES	8,475	1,216	332	340	1,612	350	732
200-55110-224	SOFTWARE/HARDWARE MAINTENANC	10,757	9,693	5,070	29,620	32,594	12,294	12,897
200-55110-225	TELECOM/INTERNET/COMMUNICATION	3,070	2,567	2,664	2,211	2,421	2,277	1,815
200-55110-310	OFFICE & OPERATING SUPPLIES	1,916	4,517	2,858	2,000	4,222	2,000	3,000
200-55110-320	SUBSCRIPTIONS/DUES	230	466	1,452	300	479	300	-
200-55110-330	TRAVEL EXPENSES	-	439	105	180	-	180	180
	Total:	**104,350**	**144,750**	**130,980**	**159,878**	**157,565**	**146,376**	**155,045**

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 being retained until it reaches a target balance of $385,000, an increase from the previous target of $120,000. This change reflects the anticipated resurfacing costs planned for 2035. Any funds accumulated in the account are designated specifically for parking lot maintenance, permit sales, and surface replacement expenses. Beginning in 2026, transfers to the General Fund will be reduced by $5,000 each year. Prior to 2018, annual transfers were made to the General Fund for general use. That practice has been discontinued to build and maintain a sufficient reserve, ensuring that public parking operations are self-sustaining and reducing the need for future borrowing—ultimately saving taxpayers money on interest costs.
- **Primary Funding Source** is revenue from the sale of public parking permits.
- **Audit Classification:** Governmental, Non-Major.

PARKING PERMITS REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
LICENSES & PERMITS								
208-44125-51	PARKING PERMITS	26,605	24,870	27,750	38,475	30,366	38,475	38,475
208-44150-52	HONOR BOX REVENUES	9,046	10,780	10,179	6,000	11,095	6,300	7,000
	Total Intergovernmental Rev.	35,651	35,650	37,929	44,475	41,461	44,775	45,475
MISCELLANEOUS REVENUES								
208-48100-52	INTEREST INCOME	1,000	1,809	1,245	1,000	1,100	1,000	1,000
	Total Miscellaneous Revenues	1,000	1,809	1,245	1,000	1,100	1,000	1,000
OTHER FINANCING SOURCES								
208-49300-52	FUND BALANCE APPLIED	-	-	-	(10,975)	-	(16,175)	(16,475)
	Total Other Financing Sources	-	-	-	(10,975)	-	(16,175)	(16,475)
	Grand Total:	**36,650**	**37,459**	**39,174**	**34,500**	**42,561**	**29,600**	**30,000**

PARKING PERMITS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
208-51920-650	PARKING PERMIT EXPENSES	4,516	4,836	4,384	4,500	5,887	4,600	5,000
208-51920-680	PARKING LOT MAINT/REPAIR	-	-	-	-	-	-	-
208-51920-913	TRANSFER IN/OUT-OTHER FUNDS	35,350	35,350	35,704	30,000	30,000	25,000	25,000
	Total:	**39,866**	**40,186**	**40,088**	**34,500**	**35,887**	**29,600**	**30,000**
FUND BALANCE		71,859	69,131	68,217		74,890		91,365
208-34300	Net Change-Increase/(Decrease)	(3,216)	(2,727)	(914)		6,673		16,475

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
FIRE-EMS

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 General Fund transfers and debt issuance.
- **Audit Classification:** Governmental, Non-Major.

FIRE/RESCUE EQUIPMENT REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
210-43355-52	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
	Total Intergovernmental Rev.	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
210-48100-52	INTEREST INCOME	1,940	3,513	2,417	1,500	2,135	1,500	2,200
210-48300-52	SALE OF VECHICLES	-	-	36,622	-	185,419	-	-
210-48400-52	GRANT INCOME	33,459	73,365	-	-	-	-	-
210-48450-52	WWFD INC CONTRIBUTION	193,517	320,145	221,045	-	-	-	-
210-48600-52	MISC. INCOME	-	-	-	-	-	-	-
210-48610-52	REBATE-EQUIPMENT/ROLLING STOCK	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	228,916	397,022	260,084	1,500	187,554	1,500	2,200
OTHER FINANCING SOURCES								
210-49290-52	TRANSFER IN-FUND 249	385,000	385,000	385,000	385,000	385,000	385,000	385,000
210-49291-52	LOAN PROCEEDS	-	173,514	-	-	-	-	-
210-49292-52	PREMIUM ON DEBT	-	9,848	-	-	-	-	-
210-49300-52	FUND BALANCE APPLIED	-	-	-	(211,500)	-	(101,500)	(312,200)
	Total Other Financing Sources	385,000	568,362	385,000	173,500	385,000	283,500	72,800
	Grand Total:	**613,916**	**965,385**	**645,084**	**175,000**	**572,554**	**285,000**	**75,000**

FIRE/RESCUE EQUIPMENT EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
210-52200-670	BOND ISSUE EXPENSES	-	4,881	-	-	-	-	-
210-52200-810	EQUIPMENT FOR VEHICLES	-	-	-	-	98,294	-	-
210-52200-820	EMS/FIRE CAPITAL IMPROVEMENTS	1,243,517	429,381	1,241,139	175,000	391,397	285,000	75,000
	Total:	**1,243,517**	**434,262**	**1,241,139**	**175,000**	**489,691**	**285,000**	**75,000**
FUND BALANCE		1,060,553	1,591,676	995,620		1,078,483		1,390,683
210-34300	Net Change-Increase/(Decrease)	(629,601)	531,123	(596,056)		82,863		312,200

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION
FUND 219

The Aquatic Center Capital Fund (# 219) is used to accumulate the funding necessary for the repair, replacement, and long-term maintenance of equipment and facilities associated with the Aquatic Center. The fund is supported by annual contributions from both the City and the School District, with each party's contribution adjusted annually for inflation in accordance with the intergovernmental agreement. The purpose of the fund is to ensure that adequate resources are available to address future capital needs and preserve the long-term viability of the Aquatic Center.

- **Fund Balance** is designated to be retained to fund replacement of equipment and capital projects at the Aquatic Center.
- **Primary Funding Source** is from General Fund and School District contributions.
- **Audit Classification:** Governmental, Non-Major.

AQUATIC CENTER FUND CAPITAL REVENUE AND EXPENSE DETAIL

REVENUES

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-OCT	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
OTHER FINANCING SOURCES									
219-48540-52	CITY CAPITAL CONTRIBUTION	-	49,740	100,000	100,000	100,000	100,000	103,000	103,00
219-48550-52	WWUSD CAPITAL CONTRIBUTION	-	-	100,000	100,000	-	100,000	103,000	103,00
219-49300-55	FUND BALANCE APPLIED	-	-	-	(185,000)	-	-	-	(131,65
	Total Other Financing Sources	-	49,740	200,000	15,000	100,000	200,000	206,000	74,34
	Grand Total:	**-**	**49,740**	**200,000**	**15,000**	**100,000**	**200,000**	**206,000**	**74,34**

EXPENSES

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-OCT	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
219-53100-810	CAPITAL EXPENDITURES	-	-	295,224	15,000	10,670	35,000	195,000	74,34
	Total:	**-**	**-**	**295,224**	**15,000**	**10,670**	**35,000**	**195,000**	**74,34**
FUND BALANCE			49,740	(45,484)			119,516		251,17
219-49300-55	Net Change-Increase/(Decrease)						165,000		131,65

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
LIBRARY

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. Whitewater Public Library serves people of all ages in Whitewater and surrounding areas and tailors public services based on the needs and requests of the community. Along with books, movies, magazines, audiobooks, music, STEM kits, a Library of Things, and other physical items available for checkout, the library offers dynamic and flexible spaces to learn, play, work, relax, and socialize. Spaces include an early learning area, children's activity room, teen space, makerspace, study rooms, meeting rooms, and social seating. Technological offerings include computers for public use, hotspots for checkout, Wi-Fi, assistance with devices, makerspace equipment including a 3D printer, and online apps and databases, including eBooks and eAudiobooks. The library offers a wide variety of programming and events for all age groups. In addition, the library conducts outreach including home delivery of library items to people who can't physically visit the library and provides library services off-site at community events. All library materials, programs, and services are free and open to the public.

- **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 Whitewater Public 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 stagger 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

	2022	2023	2024	2025	2026	2027
Library Director	1	1	1	1	1	1
Assistant Library Director	1	1	1	1	1	1
Youth Services Librarian	1	1	1	1	1	1
Technical Services Specialist	1.7	1.7	1.7	1.7	1.7	1.5
Outreach Services Specialist	.58	.58	.58	.58	.58	0
Customer Service Specialist	4.2	4.2	4.2	4.2	4.2	0
Prog. and Makerspace Librarian	1	1	1	1	1	1
Public Services Clerk	0	0	0	0	0	2.5
Circulation Assistant	0	0	0	0	0	.5
Shelver	0	0	0	0	0	.3
Library Associate	0	0	0	0	0	.5

LIBRARY REVENUE SUMMARY

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
220-43720-55	CONTRACT REVENUE	229,240	219,770	227,710	230,000	208,618	232,000	136,839
	Total Intergovernmental Rev.	229,240	219,770	227,710	230,000	208,618	232,000	136,839
FINES & FORFEITURES								
220-45300-55	FINE REVENUE	-	-	-	-	148	-	-
220-45310-55	LOST MATERIAL FINE	2,297	2,523	1,184	2,000	2,001	2,000	2,000
220-45320-55	SALES-SUMMER LIBRARY PROGRAM	-	-	-	-	-	-	-
220-45330-55	COPY MACHINE REVENUE	3,579	3,924	2,194	4,000	4,510	4,000	4,000
	Total Public Charges - Services	5,876	6,447	3,378	6,000	6,659	6,000	6,000
MISCELLANEOUS REVENUES								
220-48100-55	INTEREST INCOME	1,181	2,138	1,471	1,500	1,299	1,500	1,200
220-48105-55	LIBRARY BOARD INTEREST INCOME	15,114	16,258	13,822	11,000	4,108	11,500	-
220-48110-55	LIBRARY BOARD DONATIONS	-	-	-	-	342	-	-
220-48210-55	RENTAL INC-HOUSE-414&414/A	1,700	-	-	-	-	-	-
220-48260-55	RENTAL-HOUSE-413 W. CENTER	-	-	-	-	-	-	-
220-48500-55	DONATIONS	47,661	14,374	37,176	14,000	24,204	14,000	14,000
220-48525-55	GRANT REVENUE	-	6,190	2,000		12,755		-
220-48550-55	SALE OF LIBRARY PROPERTY	541,988	-	-	-	-	-	-
220-48600-55	MISC REVENUE	477	434	384	400	1,316	400	400
	Total Miscellaneous Revenues	608,121	39,393	54,854	26,900	44,024	27,400	15,600
OTHER FINANCING SOURCES								
220-49290-55	TRANSFER IN-GENERAL FUND	470,000	627,558	469,370	475,000	475,000	480,000	530,000
	TRANSFER IN-GENERAL FUND	-	-	-	-	-	-	77,000
220-49300-55	FUND BALANCE APPLIED	-	-	-	181,532		200,504	(15,567)
	Total Other Financing Sources	470,000	627,558	469,370	656,532	475,000	680,504	591,433
	220 - Library Special Rev	**1,313,237**	**893,168**	**755,311**	**919,432**	**734,301**	**945,904**	**749,872**

LIBRARY EXPENSE SUMMARY

	FISCAL RESOURCES	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
LIBRARY-SPECIAL FUND								
100	Personnel & Benefits	687,641	641,428	669,645	784,020	728,574	807,541	617,803
200	Professional Svcs	42,338	11,708	13,878	26,787	18,275	13,119	12,268
300	Commodities & Other Exp	165,349	106,321	111,052	108,625	120,270	125,245	119,801
500	Library Board	-	30	5	-	-	-	-
800/900	Capital Outlay/Transfer to Other Funds	2,216	491,568	7,715	-	350,000	-	-
	Total	**897,544**	**1,251,055**	**802,294**	**919,432**	**1,217,120**	**945,904**	**749,872**
YOUNG LIBRARY BUILDING-GENERAL FUND								
100	Personnel & Benefits	11,496	14,364	12,205	14,658	11,723	15,098	15,331
200	Professional Svcs	40,368	35,843	40,457	50,950	89,059	48,749	77,000
300	Commodities & Other Exp	3,192	4,259	5,711	2,000	5,988	2,000	5,000
55111	**Total**	**55,057**	**54,466**	**58,373**	**67,608**	**106,770**	**65,847**	**97,331**
	GRAND TOTAL:	**952,601**	**1,305,521**	**860,667**	**987,040**	**1,323,890**	**1,011,751**	**847,203**
FUND BALANCE		952,131	594,243	547,261		64,441		80,008
220-34300	Net Change-Increase/(Decrease)	415,693	(357,887)	(46,983)		(482,819)		15,567

DEPARTMENT SERVICE METRICS

Performance Measures

Description	2021	2022	2023	2024	2025*	2026 Projected
Circulation-Adult	56,512	56,188	55,153	44,141	29,874	45,856
Circulation-Children	19,305	22,940	23,135	18,785	11,729	17,548
Circulation-Digital	16,966	16,248	17,686	21,457	23,671	25,917
Circulation-Total	92,783	95,376	78,288	63,711	41,603	63,407
Library Visits	33,653	46,744	51,662	43,909	19,569	52,391
Registered Borrowers	4,856	4,910	5,339	5,707	6,906	7,213
Total Programs	121	172	174	112	62	380
Program Attendance	956	2,266	3,221	2,368	1,121	4,006
Items Added	3,645	2,477	2,201	2,183	2,015	2,637
Items Withdrawn	9,964	7,780	9,075	350	221	853
Computer Usage	N/A	2,106	1,560	1,601	N/A	1,248
Reference Questions	785	1,866	2,522	1,952	1,227	2,881
Room Reservations	N/A	N/A	N/A	N/A	N/A	1,283
New Card	485	529	465	435	1,243	697

GOALS & OBJECTIVES

2026/2027 GOALS

Library Expansion and Renovation: The library's expansion and renovation project has increased and revitalized the spaces available to the public. 4,420 square feet have been added including a large atrium with social seating and workspace, a teen area, and three additional study rooms equipped with AV. The project has also expanded the early learning area, the makerspace, and meeting rooms including upgraded AV equipment and a full kitchen with serving windows. The library is looking forward to welcoming more visitors, providing reservable meeting and study rooms, and offering additional programming and events to ensure that the new library spaces are being utilized to their full potential.

Staffing Goals: The current staffing model allows for very limited help with technology and in-depth reference questions and research requests as staff time is tight. As a result of the library's expansion and renovation, we expect to see an increase in visitors, materials circulation, program attendance, reference requests, computer use and assistance with technology, meeting room use, study room use, makerspace use, and traffic especially in the children and teen areas.

With these projections in mind, the director and assistant director conducted a workflow study in 2025 to determine an effective staffing model for the library moving forward. The study determined the following needs:

- Add one additional part-time position (20 hours/week) that would split their time between public service clerk duties and programming duties. This would provide additional staff for core public services as well as provide additional programming, which is the main overall goal.
- Allocate staff time to ensure security in the larger library and monitor the expanded areas, especially high-risk areas including the teen area and atrium.
- Allocate at least 1 hour per week per employee (public services clerks) for focused work, special projects, training, and development. This will ensure that our front-line staff continues to stay current with best practices, trends, and technology to continue providing excellent library services to the community.

LIBRARY EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
220-55110-111	WAGES/PERMANENT	293,756	262,420	293,033	318,725	314,795	328,287	304,606
220-55110-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
220-55110-114	WAGES/PART-TIME	199,034	205,599	210,163	228,057	231,115	234,899	178,674
220-55110-117	LONGEVITY	1,000	2,000	1,000	2,000	1,238	2,060	1,000
220-55110-120	EMPLOYEE BENEFITS	193,851	171,409	165,449	235,238	181,426	242,295	133,523
220-55110-156	LIFE INSURANCE	-	-	1	-	(3)	-	-
220-55110-211	PROFESSIONAL DEVELOPMENT	1,302	75	509	2,000	2,257	2,000	2,000
220-55110-218	PROFESSIONAL SERV/CONSULTING	22,415	738	-		-	-	2,000
220-55110-224	SOFTWARE/HARDWARE MAINTENANCE	10,185	4,527	6,611	20,231	12,117	6,426	6,333
220-55110-225	TELECOM/INTERNET/COMMUNICATION	6,499	6,369	6,426	4,556	3,902	4,693	1,935
220-55110-227	RENTAL EXPENSES	999	-	-	-	-	-	-
220-55110-242	REPAIR-MAINTENANCE-EQUIPMENT	937	-	-	-	-	-	-
220-55110-310	OFFICE & TECHNICAL SUPPLIES	20,914	16,847	16,716	22,000	19,230	17,000	29,000
220-55110-313	POSTAGE	1,114	559	456	1,000	680	1,000	1,000
220-55110-319	MATERIAL RECOVERY	746	804	687	725	503	725	725
220-55110-320	SUBSCRIPTIONS/DUES	136	510	1,274	650	285	650	650
220-55110-321	LIBRARY BOOKS-ADULT	24,986	25,963	20,265	25,000	21,397	25,000	25,000
220-55110-323	LIBRARY BOOKS-JUVENILE	7,387	7,336	5,464	6,000	4,483	6,000	6,000
220-55110-324	LIBRARY PERIODICALS-ADULT	4,169	2,869	2,239	2,400	3,886	24,000	2,400
220-55110-325	LIBRARY PERIODICALS-JUVENILE	-	952	-	-	-	-	-
220-55110-326	AUDIO/VISUAL LIBRARY-ADULT	10,293	5,872	6,377	6,500	4,702	6,500	6,500
220-55110-327	AUDIO/VISUAL LIBRARY-JUVENIL	1,422	2,057	1,069	2,000	1,294	2,000	2,000
220-55110-328	MACHINE READABLE-ADULT	2,892	-	-	-	-	-	-
220-55110-330	TRAVEL EXPENSES	1,583	1,033	725	2,000	891	2,000	2,000
220-55110-331	PROMOTIONS/ADS-PUBLIC ED	888	269	230	200	251	220	251
220-55110-332	LIBRARY BOOKS-DIGITAL	-	3,914	6,571	7,500	7,500	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	23,000	23,000	27,000
220-55110-337	LIBRARY BUILDING PROJECT EXP	76,543	-	71	-	-	-	-
220-55110-341	PROGRAM SUPPLIES-ADULT	4,601	2,992	2,927	3,500	6,363	3,500	3,500
220-55110-342	PROGRAM SUPPLIES-JUVENILE	4,948	3,719	6,790	6,000	11,782	6,000	6,000
220-55110-343	MISC SUPPLIES-ADULT	2,006	-	-	-	-	-	-
220-55110-346	SPECIAL PROGRAMING-SUMMER	-	197	-	-	-	-	-
220-55110-347	LIBRARY USE OF GRANTS EXPENSE	-	4,906	14,621	-	13,709	-	-
220-55110-348	SALES TAX EXPENSE	187	205	87	150	198	150	175
220-55110-350	CONTINGENCIES	533	294	56	-	116	-	100
220-55110-500	LIBRARY BOARD CHECKING	-	-	5	-	-	-	-
220-55110-510	LIBR BD-MM-BUILDING CKS	-	-	-	-	-	-	-
220-55110-515	MM BOARD CHECKING	-	30	-	-	-	-	-
220-55110-810	CAPITAL EQUIPMENT	2,216	-	7,715	-	-	-	-
220-55110-911	TRANSFER OUT-OTHER FUNDS	-	491,568	-	-	350,000	-	-
	Total:	**897,544**	**1,251,055**	**801,962**	**919,432**	**1,217,117**	**945,904**	**749,872**

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; however, the City is exploring alternative service delivery options when the contract is re-bid in 2028 for 2029 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
235-43510-51	FEDERAL GRANTS	25,149	168,390	-	140,000	75,189	140,000	187,260
235-43540-51	RIDE-SHARE GRANTS	49,523	36,420	151,696	38,000	46,408	38,000	47,000
	Total Intergovernmental	74,672	204,810	151,696	178,000	121,597	178,000	234,260
MISCELLANEOUS REVENUES								
235-48100-51	INTEREST INCOME	-	-	-	-	-	-	-
235-48300-51	SALE OF VECHICLES	-	-	-	-	8,000	-	-
	Total Miscellaneous Rev.	-	-	-	-	8,000	-	-
OTHER FINANCING SOURCES								
235-49290-51	TRANSFERS IN/GENERAL FUND	-	-	5,000	75,000	75,000	75,000	85,000
235-49300-51	FUND BALANCE APPLIED	-	-	-	(23,000)		(18,000)	(411)
	Total Other Financing Sources	-	-	5,000	52,000	75,000	57,000	84,589
	Grand Total:	**74,672**	**204,810**	**156,696**	**230,000**	**204,597**	**235,000**	**318,849**

RIDE SHARE GRANT EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
RIDE-SHARE PAYMENTS								
235-51350-214	AUDIT SERVICES	-	-	-	-	-	-	
235-51350-295	RIDE SHARE-CITY COST	106,772	286,443	234,867	230,000	150,377	235,000	235,000
235-51350-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	
235-51350-860	CAPITAL PURCHASES	-	-	-	-	-		83,849
	Total:	**106,772**	**286,443**	**234,867**	**230,000**	**150,377**	**235,000**	**318,849**
FUND BALANCE		61,262	(20,372)	(98,542)		(44,323)		(43,912)
235-34300	Net Change-Increase/(Decrease)	(32,100)	(81,633)	(78,170)		54,219		411

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION — FUND 246

The Field of Dreams Fund (#246) was established in 2014 to fund 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 expected 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
MISC REVENUE								
246-48525-55	REC BUSINESS SPONSORSHIP	-	75	-	-	-	-	-
246-48610-55	MISC FIELD OF DREAMS REVENUE	-	1,705	-	-	-	-	-
	Total:	-	1,780	-	-	-	-	-
OTHER FINANCIAL SOURCES								
246-49250-55	TOURNAMENT ENTRY FEES	30,408	8,035	29,550	30,000	2,125	30,000	10,000
246-49251-55	TFOD CONCESSION REVENUE	12,887	6,334	16,270	17,500	2,823	18,000	5,000
246-49252-55	FIELD OF DREAMS RENTAL	-	664	-	300	66	300	100
246-49300-55	FUND BALANCE APPLIED	-	-	-	42,165	-	3,123	2,894
	Total:	43,295	15,033	45,820	89,965	5,014	51,423	17,994
	Grand Total:	**43,295**	**16,813**	**45,820**	**89,965**	**5,014**	**51,423**	**17,994**

TREYTON'S FIELD OF DREAMS FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
246-55110-114	WAGES/PART-TIME/PERMANENT	17,728	5,085	18,973	28,401	3,005	29,253	5,650
246-55110-150	MEDICARE TAX/CITY SHARE	67	30	85	412	5	424	82
246-55110-151	SOCIAL SECURITY/CITY SHARE	285	129	364	1,761	21	1,814	350
246-55110-155	WORKERS COMPENSATION	81	44	109	617	7	635	114
246-55110-212	PROFESSIONAL SERVICES	-	-	-	-	-	-	-
246-55110-224	SOFTWARE/HARDWARE MAINTENANC	-	1,400	224	225	301	248	248
246-55110-310	OFFICE & OPERATING SUPPLIES	3,328	4,624	2,111	2,500	726	2,500	2,000
246-55110-346	CONCESSION SUPPLY EXPENSE	7,760	3,885	6,788	7,000	1,574	7,500	2,000
246-55110-350	FIELD & BUILDING MAINT/REPAIRS	614	8,957	8,171	4,000	1,903	4,000	2,500
246-55110-810	CAPITAL IMPROVEMENTS	-	686	-	40,000	38,377	-	-
246-55110-913	TRANSFER TO OTHER FUNDS	5,050	5,050	5,050	5,050	5,050	5,050	5,050
	Total:	**34,914**	**29,891**	**41,875**	**89,965**	**50,968**	**51,423**	**17,994**
FUND BALANCE		65,113	52,036	55,981		10,027		7,133
246-34300	Net Change-Increase/(Decrease)	8,382	(13,077)	3,946		(45,954)		(2,894)

DEPARTMENT SERVICE METRICS

SERVICE	2020	2021	2022	2023	2024	2025	2026
Tournaments Held	0	7	5	8	3	3	1
Teams Hosted	0	142	65	86	16	57	7
Communities Represented	0	36	24	28	10	22	5

GOALS & OBJECTIVES
2026/2027 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 streamlines maintenance efforts, enhances the quality of playing surfaces, and reduces the risk of injury to ensure safe and reliable playability for athletes.
- Improve field surfaces through upgrades, repairs, and enhanced maintenance practices to guarantee high-quality conditions that meet tournament-level expectations.
- Continuously improve the overall quality of the facilities, including seating, amenities, and infrastructure to create a premier destination for athletes, families, and visitors.
- Increase the number of hosted tournaments to generate greater economic impact for the City of Whitewater by attracting more visiting teams, spectators, and families.

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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-OCT	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
AQUATIC CTR-MEMBERSHIPS									
247-41000-55	FAMILY MEMBERSHIP REVENUE	123,557	125,716	117,283	125,000	103,515	124,217	125,000	125,000
247-41100-55	MONTHLY EFT REVENUE	376	-	-	-	-	-	-	-
247-41200-55	YOUTH MEMBERSHIP REVENUE	17,026	10,628	12,571	12,500	14,188	17,026	12,500	14,000
247-41250-55	ADULT MEMBERSHIP REVENUE	48,333	46,413	40,068	50,000	41,033	49,240	50,000	55,000
247-41300-55	SENIOR MEMBERSHIP REVENUE	41,568	65,197	66,877	65,000	61,484	73,781	65,000	65,000
247-41350-55	INSURANCE REIMBURSEMENTS	27,408	15,964	-	45,600	37,942	45,530	45,600	45,000
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	-	450	180	500	-	-	500	-
	Total:	258,269	264,368	236,979	298,600	258,162	309,795	298,600	304,000
AQUATIC CTR-PASSES									
247-42000-55	ADULT DAY PASSES	44,356	50,517	54,999	50,000	37,633	45,160	50,000	50,000
247-42100-55	YOUTH DAY PASSES	31,217	21,213	22,938	25,000	14,046	16,856	30,000	25,000
247-42200-55	FAMILY PASSES	-	-	-	30,000	15,271	18,325	30,000	20,000
247-42300-55	GROUP RATES	11,471	9,164	11,312	12,000	10,324	12,389	12,000	12,000
	Total:	87,045	80,894	89,249	117,000	77,275	92,730	122,000	107,000
AQUATIC CTR-CLASSES									
247-43000-55	SWIM LESSONS	11,923	8,804	4,977	7,500	23,523	28,228	7,500	25,000
247-43100-55	SUMMER SCHOOL SWIM LESSONS	-	-	-	-	-	-	-	-
247-43200-55	FITNESS CLASSES	9,884	8,112	10,366	10,000	7,686	9,223	10,000	10,000
247-43300-55	WATER CLASSES	794	-	-	-	-	-	-	-
247-43350-55	WAFC PROGRAMS	-	932	4,464	5,000	7,142	8,570	5,000	7,500
	Total:	22,601	17,848	19,807	22,500	38,350	46,020	22,500	42,500
AQUATIC CTR-RENTALS									
247-44000-55	MEETING ROOM RENTALS	1,828	7,505	427	-	-	-	-	-
247-44050-55	OFFICE SPACE RENTALS	-	-	-	3,600	2,000	2,400	3,800	4,800
247-44100-55	WHITEWATER SCHOOL DIST RENTAL	709	7,595	7,500	7,500	7,500	7,500	7,700	7,500
247-44105-55	J HAWKS RENTALS	389	389	-	500	-	-	600	-
247-44200-55	BIRTHDAY PARTIES	5,771	17,863	24,674	17,500	19,848	23,817	20,000	20,000
	Total:	8,698	33,352	32,601	29,100	29,348	33,717	32,100	32,300
AQUATIC CTR-OTHER INCOME									
247-45050-55	DONATIONS	103	25	53	-	238	286	-	-
247-45100-55	GIFT CERTIFICATES	-	-	-	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	11,520	10,646	14,971	14,000	19,766	23,719	15,000	20,000
247-45500-55	PRO-SHOP INCOME	303	2,106	2,201	1,500	2,248	2,698	1,500	2,000
247-45505-55	MISC INCOME-ONE TIME REV	44	3,606	148	-	-	-	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	1,824	1,034	(115)	250	(22)	(26)	260	-
	Total:	13,794	17,417	17,257	15,750	22,230	26,676	16,760	22,000
AQUATIC CTR-OTHER FIN SOURCES									
247-49280-55	WUSD CONTRIBUTION	400,009	216,934	183,339	188,840	188,839	188,840	194,505	194,505
247-49290-55	CITY CONTRIBUTION/TRANSFER	279,759	258,767	266,530	274,526	274,526	274,526	282,762	282,762
247-49291-55	CITY ADDITIONAL CONTRIBUTION	-	87,998	90,891	-	-		-	(6,366)
	Total:	679,767	563,699	540,760	463,366	463,365	463,366	477,267	470,901
	Total Operating Revenue:	**1,070,173**	**977,579**	**936,653**	**946,316**	**888,730**	**972,304**	**969,227**	**978,701**

AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-OCT	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
WAC- MANAGEMENT									
247-55100-111	SALARIES/PERMANENT	60,238	47,017	57,534	116,840	83,930	103,913	120,345	115,030
247-55100-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	972	1,159	769	1,709	1,200	1,486	1,760	1,682
247-55100-151	SOCIAL SECURITY/CITY SHARE	4,156	2,243	3,289	7,306	5,132	6,354	7,525	7,194
247-55100-152	RETIREMENT	4,353	3,216	3,804	8,412	6,297	7,796	8,665	8,340
247-55100-153	HEALTH INSURANCE	8,217	11,081	7,696	21,954	17,418	21,565	22,613	22,626
247-55100-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	125	3,000	791	980	3,090	2,000
247-55100-155	WORKERS COMPENSATION	300	43	1,060	2,536	1,885	2,334	2,612	2,322
247-55100-156	LIFE INSURANCE	1	3	5	-	16	20	-	-
247-55100-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	-	278	2,196	1,500	3,058	3,670	1,500	1,500
	Total:	78,238	65,039	76,478	163,257	119,727	148,117	168,110	160,694
WAC-FRONT DESK									
247-55150-113	WAGES/TEMPORARY	107,242	88,176	88,872	85,007	74,416	92,134	87,557	71,400
247-55150-150	MEDICARE TAX/CITY SHARE	1,551	1,272	1,285	1,233	1,142	1,413	1,270	1,035
247-55150-151	SOCIAL SECURITY/CITY SHARE	6,632	5,440	5,494	5,270	4,881	6,043	5,429	4,427
247-55150-152	RETIREMENT	133	8	471	-	29	36	-	-
247-55150-155	WORKERS COMPENSATION	2,003	1,648	1,214	1,845	1,615	2,000	1,901	1,442
247-55150-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-
	Total:	117,562	96,544	97,336	93,355	82,082	101,626	96,156	78,304
WAC-FITNESS									
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	46,066	45,127	45,339	32,240	41,339	51,182	33,207	38,300
247-55200-150	MEDICARE TAX/CITY SHARE	664	648	659	467	624	772	482	555
247-55200-151	SOCIAL SECURITY/CITY SHARE	2,838	2,769	2,818	1,999	2,667	3,302	2,059	2,375
247-55200-152	RETIREMENT	267	297	330	-	516	639	-	-
247-55200-153	HEALTH INSURANCE	513	-	-	-	-	-	-	-
247-55200-155	WORKERS COMPENSATION	967	879	870	700	888	1,099	721	773
247-55200-156	LIFE INSURANCE	2	1	1	-	1	1	-	-
247-55200-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	83	100	-	-
	Total:	51,316	49,721	50,018	35,406	46,118	57,095	36,468	42,003
WAC-AQUATIC									
247-55300-113	WAGES/TEMPORARY	10	30	342	-	14	18	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	157,400	275,458	305,239	284,707	267,346	331,000	293,248	316,913
247-55300-150	MEDICARE TAX/CITY SHARE	2,243	3,886	4,440	4,128	4,078	5,049	4,252	4,595
247-55300-151	SOCIAL SECURITY/CITY SHARE	9,588	16,615	18,986	17,652	17,437	21,589	18,181	19,649
247-55300-152	RETIREMENT	2,136	2,963	3,242	1,382	3,951	4,891	1,424	4,927
247-55300-153	HEALTH INSURANCE	1,052	-	-	-	-	-	-	-
247-55300-155	WORKERS COMPENSATION	3,445	5,657	6,165	6,180	6,049	7,490	6,366	6,399
247-55300-156	LIFE INSURANCE	3	5	5	-	3	4	-	-
247-55300-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-
	Total:	175,877	304,614	338,418	314,050	298,879	370,041	323,471	352,482

AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD-OCT	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
WAC-MAINTENANCE									
247-55400-111	SALARIES/PERMANENT	12,558	19,733	16,344	17,551	13,820	17,110	18,078	18,27
247-55400-150	MEDICARE TAX/CITY SHARE	173	272	248	278	227	282	286	28
247-55400-151	SOCIAL SECURITY/CITY SHARE	740	1,165	1,062	1,187	973	1,205	1,222	1,23
247-55400-152	RETIREMENT	846	1,343	1,142	1,259	1,051	1,301	1,296	1,31
247-55400-153	HEALTH INSURANCE	2,980	4,085	690	1,440	1,080	1,337	1,483	1,44
247-55400-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	75	150	75	93	155	15
247-55400-155	WORKERS COMPENSATION	280	416	332	378	313	388	390	36
247-55400-156	LIFE INSURANCE	2	3	3	13	2	3	14	1
247-55400-250	CONTRACTED SERVICES	1,463	6,000	-	-	-	-	-	
	Total:	19,041	33,017	19,895	22,256	17,541	21,718	22,924	23,08
WAC-ADMIN EXPENSES									
247-55500-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	9,080	24,080	-	
247-55500-220	INSURANCE	7,416	300	307	313	264	316	350	26
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	11,472	13,199	11,203	7,461	15,920	19,105	8,889	8,52
247-55500-225	TELECOM/INTERNET/COMMUNICATION	4,440	4,594	4,154	3,707	6,402	7,682	3,818	1,37
247-55500-246	CLEANING & SUPPLIES	9,278	11,100	4,627	6,000	4,314	5,177	6,200	6,00
247-55500-310	FITNESS & OPERATING SUPPLIES	2,660	16,370	4,782	2,500	3,072	3,686	2,500	2,50
247-55500-320	CHAMBER DUES & EXPENSES	288	60	-	-	-	-	-	-
247-55500-650	CREDIT CARD PROCESSING FEES	90	72	26	50	6,845	8,214	75	7,00
247-55500-652	BANK CHARGES	-	8	12	20	-	-	20	2
247-55500-654	PERMITS & FEES	2,035	1,212	1,356	1,400	1,294	1,294	1,400	1,40
247-55500-656	MEMBER KEY TAGS	885	855	895	1,000	796	956	1,000	1,00
	Total:	38,564	47,770	27,361	22,451	47,986	70,509	24,252	28,08
WAC-POOL EXPENSES									
247-55600-310	OFFICE & OPERATING SUPPLIES	6,191	13,715	13,024	10,000	7,925	9,510	11,000	10,00
247-55600-342	WSI CLASS EXPENSE	656	-	316	100	237	284	100	75
247-55600-344	LIFEGUARD CLASS EXPENSE	2,087	3,212	5,034	4,000	7,150	8,580	4,000	7,50
247-55600-346	GENERAL POOL MAINTENANCE	13,126	15,507	15,908	14,400	17,107	20,529	15,000	15,00
247-55600-348	POOL EQUIPMENT	13,051	7,335	22,453	7,500	5,688	6,826	7,500	7,50
247-55600-350	POOL CHEMICALS	18,000	18,000	18,880	19,800	15,800	18,960	20,000	19,80
	Total:	53,110	57,770	75,615	55,800	53,907	64,689	57,600	60,55
WAC-UTILITIES/HVAC									
247-55700-221	WATER/SEWER UTILITIES	26,350	30,629	33,064	30,000	23,449	28,139	31,000	30,00
247-55700-222	ELECTRIC UTILITIES	87,824	100,401	95,849	90,000	89,912	107,894	92,000	90,00
247-55700-223	NATURAL GAS	53,879	42,580	58,371	50,000	39,214	47,057	50,000	55,00
247-55700-355	REPAIR/MAINT SUPPLIES	10,894	17,561	14,321	15,000	23,075	27,690	15,000	15,00
	Total:	178,946	191,171	201,605	185,000	175,650	210,780	188,000	190,00
WAC-OTHER EXPENSES									
247-55800-310	OFFICE & OPERATING SUPPLIES	16,686	28,157	23,402	17,000	20,619	24,743	17,250	20,00
247-55800-324	MARKETING	10,788	16,248	6,578	5,000	2,394	2,873	5,200	5,00
247-55800-341	JANITORIAL/CLEANING SUPPLIES	337	1,321	6,364	-	163	196	-	-
247-55800-342	CONCESSION SUPPLIES	9,903	7,135	8,773	8,000	11,364	13,637	8,000	9,50
247-55800-344	LAND FITNESS MAINTENANCE	-	8,097	3,680	8,000	9,006	10,807	8,000	8,00
247-55800-346	PRO-SHOP INVENTORY	185	1,417	785	1,000	864	1,037	1,000	1,00
	Total:	37,900	62,374	49,581	39,000	44,410	53,293	39,450	43,50
	Total Operating Expenses:	**750,553**	**908,020**	**936,309**	**930,575**	**886,302**	**1,097,867**	**956,431**	**978,70**
	Total Operating Revenue:	**1,070,173**	**977,579**	**936,653**	**946,316**	**888,730**	**972,304**	**969,227**	**978,70**
	Total Operating Expenses:	**750,553**	**908,020**	**936,309**	**930,575**	**886,302**	**1,097,867**	**956,431**	**978,70**
	Total Operating Net:	319,620	69,559	344	15,741	2,429	(125,563)	12,796	
OPERATING FUND BALANCE		(69,578)	-	-			(125,563)		(125,56

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 needs of the general public. It also provides for the High School's curricular and extracurricular activities.

AQUATIC CENTER	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Active Memberships (Monthly Average)	1,679	1,772	1,761	1,923	1761	2172
Primary Memberships (Monthly Average)	743	842	729	NA	NA	NA
Daily Swim Passes	NA	6,637	8,476	6,617	12587	11000
Special Events	NA	NA	NA	NA	NA	12
Swim Lesson Programs	30	183	173	18	30	193
Lifeguard Classes	NA	NA	NA	NA	8	13
Jay Hawk Swim Meets	2	2	2	2	1	1
Birthday Parties	20	31	23	49	116	120
Aquatic Fitness Classes (weekly)	15	17	13	16	16	18
Adult Lap League (weekly)	NA	NA	NA	NA	NA	2
FITNESS CENTER - times offered per week	**2021 Actual**	**2022 Actual**	**2023 Actual**	**2024 Actual**	**2025 Actual**	**2026 Projected**
Land Fitness Classes (weekly)	23	29	18	16	19	24
Personal Trainers	1	2	2	1	3	2

GOALS & OBJECTIVES
2026/2027 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.
- 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.
- Strengthen aquatic safety by enhancing lifeguard training, expanding water safety programs, and offering certifications that benefit both staff and community members.

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) 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 by 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
PUBLIC CHARGES FOR SERVICE								
248-43355-53	GENERAL FUND TRANSFER	197,795	261,271	249,242	295,000	295,000	330,000	290,000
248-46312-55	MISC DEPT EARNINGS	553	1,685	-	-	-	-	-
248-46732-55	AFTER SCHOOL PROG REVENUE	57,499	48,603	56,966	55,000	60,445	57,000	57,000
248-46733-55	SUMMER CAMP	13,876	12,865	16,800	17,000	16,000	18,500	18,500
248-46734-55	DANCE REVENUE	386	1,070	391	1,500	2,777	1,500	1,500
248-46736-55	INSTRUCTION REVENUE	3,426	4,002	4,340	4,000	4,494	4,000	4,000
248-46737-55	CLUB BASKETBALL REVENUE	(75)	-	-	-	-	-	-
248-46738-55	SPORTS REVENUE	2,232	80	1,160	-	2,926	-	-
248-46740-55	4TH OF JULY PARADE DONATIONS	(317)	-	-	-	5,333	-	-
248-46743-55	FOOD TRUCK REVENUE	-	4,950	30	-	120	-	-
248-46744-55	YOUTH FOOTBALL	1,690	1,880	2,033	2,000	3,348	2,000	2,000
248-46745-55	YOUTH TENNIS	1,287	900	-	1,250	-	1,250	-
248-46746-55	ADULT TENNIS	214	-	-	-	-	-	-
248-46747-55	TEE BALL & ROOKIE BALL	2,305	2,412	928	2,300	3,538	2,300	2,300
248-46748-55	YOUTH BASEBALL & SOFTBALL	9,679	6,461	9,678	10,000		11,000	11,000
248-46749-55	ADULT PROGRAMS	1,982	(9)	-	-	-	-	-
248-46751-55	START SMART SPORTS	1,230	1,272	294	500	4,051	500	500
248-46752-55	YOUTH BASKETBALL	-	875	1,930	1,000	1,824	1,100	-
248-47100-55	SENIORS PROGRAM REVENUE	18,667	18,048	8,791	20,000	6,696	20,000	10,000
248-47110-55	SENIORS FUNDRAISING REVENUE	10,657	2,969	16,685	10,000	10,810	10,000	10,000
248-47130-55	SENIORS DFCI FUNDRAISING REV	1,119	5,069	906	1,500	665	1,500	1,000
	Total Public Charges for Service	324,206	374,403	370,172	421,050	418,026	460,650	407,800
SPONSORSHIP & DONATIONS								
248-48130-55	MISC REVENUE	41	71	924	1,500	-	1,500	1,500
248-48525-55	REC BUSINESS SPONSORSHIP	2,700	1,200	-	2,700	2,940	2,700	2,700
248-48600-55	MISC REVENUE-SPONSORSHIP	650	-	-	-	-	-	-
	Total Sponsorships & Donations	3,391	1,271	924	4,200	2,940	4,200	4,200
TOURNAMENT & CONCESSION OPERATION								
248-49295-55	TRANSFER FROM FUND 246	5,050	5,050	5,050	5,050	5,050	5,050	5,050
248-49300-55	FUND BALANCE APPLIED	-	-	-	34,841	-	5,276	14,046
	Total Tourn & Concession Ops	5,050	5,050	5,050	39,891	5,050	10,326	19,096
	248 - Park & Rec Spec Rev	**332,647**	**380,724**	**376,145**	**465,141**	**426,016**	**475,176**	**431,096**

PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
PARK & REC PROGRAMS								
248-55110-111	SALARIES/PERMANENT	103,843	122,937	137,929	154,605	137,115	159,244	145,128
248-55110-112	WAGES/OVERTIME	-	-	90	-	578	-	-
248-55110-114	WAGES/PART-TIME/PERMANENT	62,129	56,076	60,024	100,639	64,411	103,658	90,281
248-55110-117	LONGEVITY PAY	-	-	-	-	-	-	-
248-55110-150	MEDICARE TAX/CITY SHARE	2,279	2,507	2,907	3,765	3,140	3,878	3,547
248-55110-151	SOCIAL SECURITY/CITY SHARE	9,744	10,720	12,427	16,099	13,426	16,582	15,166
248-55110-152	RETIREMENT	6,691	8,308	9,484	11,132	10,675	11,466	10,522
248-55110-153	HEALTH INSURANCE	26,322	21,646	15,322	24,332	17,390	25,062	18,484
248-55110-154	HRA-LIFE STYLE ACCT EXPENSE	632	1,001	1,232	2,850	916	2,936	1,450
248-55110-155	WORKERS COMPENSATION	2,220	2,345	2,436	4,727	2,800	4,869	3,982
248-55110-156	LIFE INSURANCE	20	23	24	21	29	21	21
248-55110-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
248-55110-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
248-55110-211	PROFESSIONAL DEVELOPMENT	2,127	2,416	1,872	4,500	2,244	4,500	4,500
248-55110-224	SOFTWARE/HARDWARE MAINTENANC	9,087	6,654	10,541	7,031	18,328	8,406	8,013
248-55110-225	TELECOM/INTERNET/COMMUNICATION	889	834	1,104	1,774	1,655	1,828	2,055
248-55110-310	OFFICE & OPERATING SUPPLIES	1,900	1,987	2,171	1,750	1,480	1,750	1,750
248-55110-320	SUBSCRIPTIONS/DUES	743	435	279	1,000	202	1,000	500
248-55110-324	PROMOTIONS/ADS	2,645	5,248	2,964	3,000	3,776	3,000	3,000
248-55110-330	TRAVEL EXPENSES	-	1,310	299	1,500	3,417	1,500	2,000
248-55110-341	REPAIR/MAINT/FUEL-VECHICLE	631	630	383	500	786	500	500
248-55110-342	PROGRAM SUPPLIES	32	1,464	2,379	-	4,982	-	-
248-55110-343	POSTAGE	-	-	-	-	-	-	-
248-55110-345	VOLUNTEER EXPENSES	-	25	-	250	-	250	-
248-55110-346	CONCESSION SUPPLIES	-	40	1,349	-	212	-	150
248-55110-400	TEE & ROOKIE BALL-SUPPLIES	864	846	2,487	1,000	1,598	1,000	1,000
248-55110-405	BASKETBALL-SUPPLIES	1,308	466	419	400	173	400	400
248-55110-410	YOUTH & ADULT SPORTS CAMP-SUP	-	-	45	-	-	-	-
248-55110-411	ADULT LEAGUE SPORTS-SUPPLIES	-	-	-	-	-	-	-
248-55110-412	FOOD TRUCK-SUPPLIES	-	4,260	-	-	812	-	-
248-55110-417	YOUTH LEAGUE SPORTS-SUPPLIES	-	-	1,475	-	-	-	-
248-55110-420	TOURNAMENT TEAMS-SUPPLIES	750	-	1,703	-	254	-	-
248-55110-425	YOUTH BASE & SOFTBALL-SUPPLIES	8,960	5,234	7,094	8,000	5,158	8,000	6,000
248-55110-430	START SMART SPORTS-SUPPLIES	203	426	-	200	-	200	-
248-55110-435	FLAG FOOTBALL-SUPPLIES	1,277	553	556	1,750	2,541	1,750	1,000
248-55110-445	ADULT PROGRAMS-SUPPLIES	130	-	-	-	391	-	-
248-55110-450	DANCE-SUPPLIES	-	-	16	400	410	400	400
248-55110-455	TAE KWON DO-SUPPLIES	1,053	93	678	500	151	500	500
248-55110-460	4TH OF JULY PARADE EXPENSES	-	-	-	-	7,325	-	-
248-55110-470	SUMMER CAMP-SUPPLIES	1,261	566	4,671	2,500	3,342	2,500	2,000
248-55110-475	AFTER SCHOOL-SUPPLIES	4,783	4,213	3,864	5,000	2,330	5,000	3,000
248-55110-476	SUMMER SPORTS CAMP SUPPLIES	84	75	-	-	-	-	-
248-55110-485	TENNIS-SUPPLIES	1,216	1,162	-	-	-	-	-
248-55110-913	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
	Total:	253,822	264,500	288,225	359,225	312,048	370,199	325,349

PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
SENIORS								
248-55115-111	SALARIES/PERMANENT	29,866	39,908	45,246	46,970	42,959	48,379	44,204
248-55115-114	WAGES/PART-TIME/PERMANENT	11,516	12,809	13,324	11,139	14,427	11,473	11,392
248-55115-150	MEDICARE TAX/CITY SHARE	569	757	857	848	831	874	812
248-55115-151	SOCIAL SECURITY/CITY SHARE	2,435	3,238	3,665	3,628	3,552	3,736	3,472
248-55115-152	RETIREMENT	1,943	2,687	3,136	3,382	3,293	3,483	3,205
248-55115-153	HEALTH INSURANCE	4,378	7,351	8,610	8,782	20,483	9,045	20,648
248-55115-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	400	1,200	702	1,236	1,200
248-55115-155	WORKERS COMPENSATION	82	103	112	1,261	143	1,299	1,123
248-55115-211	PROFESSIONAL DEVELOPMENT	1,577	100	2,181	1,000	220	1,000	1,000
248-55115-224	SOFTWARE/HARDWARE MAINTENANC	-	1,261	1,931	7,031	4,707	3,748	4,121
248-55115-225	TELECOM/INTERNET/COMMUNICATION	1,802	2,190	1,626	975	1,426	1,004	1,371
248-55115-310	OFFICE & OPERATING SUPPLIES	1,123	1,663	557	1,500	3,155	1,500	1,500
248-55115-320	SUBSCRIPTIONS/DUES	-	360	2,373	500	306	500	500
248-55115-342	PROGRAMMING EXPENSE	17,614	17,756	9,859	16,500	5,113	16,500	10,000
248-55115-400	MEMBERSHIP EXPENSE	1,461	949	800	1,200	1,136	1,200	1,200
	Total:	74,366	91,131	94,676	105,915	102,453	104,977	105,747
	Total:	**328,187**	**355,631**	**382,901**	**465,141**	**414,500**	**475,176**	**431,096**
FUND BALANCE		35,981	51,348	34,691		46,206		32,160
248-34300	Net Change-Increase/(Decrease)	4,292	25,093	(6,755)		11,515		(14,046)

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
FIRE-EMS

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 for 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
FIRE & RESCUE REVENUES								
249-48310-52	DONATIONS	6,056	8,066	8,080	-	7,310	-	
249-48350-52	TOWNSHIP CONTRACT REVENUE	242,765	498,892	484,801	569,380	569,379	577,658	529,316
249-48355-52	GENERAL FUND TRANSFER	1,258,615	1,402,794	1,370,112	1,662,922	1,662,922	1,673,375	1,534,983
249-48500-52	2% FIRE DUES	62,583	67,672	75,098	62,014	78,236	62,014	81,000
249-48505-52	MSP-STATE UNIVERSITY SVCS PYMT	56,774	54,482	139,071	190,593	190,667	220,000	259,961
249-48507-52	RESCUE CALL REVENUE	503,410	717,117	1,011,581	687,584	689,955	740,773	700,000
249-48508-52	FIRE CALL REVENUE	69,030	22,751	32,012	30,000	17,212	38,000	30,000
249-48602-52	MISC REVENUE	1,729	30,385	8,317	200	19,476	200	200
249-48603-52	EMPLOYEE REIMBURSEMENTS	540	340	-	-	15	-	-
249-48604-52	ST OF WISC EMS AID	-	-	64,676	-	-	-	-
249-48620-52	GRANT REVENUE	-	7,714	63,240	-	-	-	-
249-49200-52	GRANT FROM WWFD INC-HICKEY FD	39,243	94,261	-	-	-	-	-
	Total:	2,240,744	2,904,474	3,256,986	3,202,693	3,235,171	3,312,020	3,135,460
FIRE & RESCUE OTHER FIN SOURCES								
249-49300-52	FUND BALANCE APPLIED	-		-				186,000
	Total:	-	-	-	-	-	-	186,000
	Grand Total:	**2,240,744**	**2,904,474**	**3,256,986**	**3,202,693**	**3,235,171**	**3,312,020**	**3,321,460**

FIRE & EMS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
EMS Division Expenses								
249-52270-113	ON CALL WAGES	175,290	119,943	115,153	147,608	110,033	152,037	141,948
249-52270-114	SALARIES/PERMANENT	615,886	817,756	822,545	1,037,709	965,329	1,068,840	1,078,550
249-52270-115	STIPENDS	15,385	5,095	6,744	-	7,008	-	-
249-52270-125	ON CALL/POP/STIPEND BENEFITS	5,857	1,445	2,402	-	1,263	-	-
249-52270-150	MEDICARE TAX/CITY SHARE	8,799	12,479	13,321	17,484	15,956	18,008	17,970
249-52270-151	SOCIAL SECURITY/CITY SHARE	37,621	55,549	56,960	74,758	68,225	77,001	76,838
249-52270-152	RETIREMENT	96,378	117,341	133,357	156,767	159,323	161,470	162,550
249-52270-153	HEALTH INSURANCE	91,219	122,837	112,865	231,603	190,226	254,763	244,040
249-52270-154	HRA-LIFE STYLE ACCT EXPENSE	6,029	4,571	2,940	24,975	5,364	25,724	16,530
249-52270-155	WORKERS COMPENSATION	18,377	21,190	21,986	31,658	31,529	32,607	34,312
249-52270-156	LIFE INSURANCE	-	84	71	-	76	-	-
249-52270-253	UNIFORMS	4,769	2,924	842	5,723	1,279	-	5,723
249-52270-211	PROFESSIONAL DEVELOPMENT	12,618	10,519	6,074	10,500	10,500	10,500	7,500
249-52270-224	SOFTWARE/HARDWARE MAINTENANC	12,505	9,223	17,068	13,564	19,242	15,281	14,551
249-52270-225	INTERNET/COMMUNICATION	2,897	5,398	6,858	5,518	7,626	5,683	8,470
249-52270-240	REPAIRS MAINT OTHER	-	-	-	-	-	-	-
249-52270-241	REPR/MTN VEHICLES	18,967	51,220	16,988	25,000	30,000	27,000	30,000
249-52270-242	EMS EQUIP REPAIRS/CONTRACTS	16,853	8,586	13,105	8,000	8,000	8,500	9,000
249-52270-251	VEHICLE SERVICE CONTRACTS	-	-	-	-	-	-	-
249-52270-252	EQUIPMENT SERVICE CONTRACTS	-	-	-	-	-	-	-
249-52270-310	OFFICE & OPERATING SUPPLIES	3,560	2,893	5,749	3,000	3,000	3,500	3,500
249-52270-320	SUBSCRIPTIONS & DUES	868	-	-	-	248	-	-
249-52270-342	MEDICAL SUPPLIES	28,254	38,173	44,426	41,000	44,015	41,500	44,500
249-52270-343	PARAMEDIC INTERCEPT EXPENSE	2,386	169	-	-	-	-	-
249-52270-345	BILLING EXPENSE	38,699	35,608	36,883	31,000	36,217	31,500	36,000
249-52270-351	FUEL EXPENSES	15,235	16,586	14,993	15,000	17,546	16,000	22,200
249-52270-810	CAPITAL EQUIPMENT	19,472	878	50,490	-	-	-	-
249-52270-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	1,247,926	1,460,465	1,501,819	1,880,866	1,732,003	1,949,916	1,954,182
Fire Division Expenses								
249-52280-113	ON CALL WAGES	108,910	47,317	35,137	68,522	27,114	70,577	55,272
249-52280-114	SALARIES/PERMANENT	191,947	286,655	282,815	393,905	364,606	405,723	410,455
249-52280-115	STIPENDS/MPO/SHIFT IC	-	13,341	27,863	-	25,610	-	-
249-52280-125	ON CALL BENEFITS	334	12	11	-	7	-	-
249-52280-150	MEDICARE TAX/CITY SHARE	3,371	4,597	4,874	6,812	6,067	7,017	6,856
249-52280-151	SOCIAL SECURITY/CITY SHARE	14,415	20,384	20,838	29,129	25,939	30,002	29,317
249-52280-152	RETIREMENT	32,875	42,749	48,784	60,306	61,242	62,115	62,270
249-52280-153	HEALTH INSURANCE	27,808	46,916	41,071	82,757	80,979	91,032	89,138
249-52280-154	HRA-LIFE STYLE ACCT EXPENSE	1,922	2,711	900	9,025	2,052	9,296	5,970
249-52280-155	WORKERS COMPENSATION	6,578	7,477	7,839	12,529	12,881	12,904	13,309
249-52280-156	LIFE INSURANCE	-	16	39	-	49	-	-
249-52280-158	UNEMPLOYMENT COMPENSATION	-	-	85	-	1,685	-	-
249-52280-253	UNIFORMS	4,732	2,813	4,354	3,528	7,785	3,633	3,528
249-52280-211	PROFESSIONAL DEVELOPMENT	14,180	26,305	12,651	8,000	8,000	8,500	10,000
249-52280-212	TRAVEL EXPENSES	-	175	288	500	2,200	500	2,000
249-52280-224	SOFTWARE/HARDWARE MAINTENANC	11,305	11,554	9,767	13,564	20,934	15,281	17,418
249-52280-225	INTERNET/COMMUNICATION	3,766	6,081	6,703	6,781	5,427	6,985	4,773
249-52280-241	REPR/MTN VEHICLES	39,075	38,654	30,755	40,000	25,000	42,000	35,000
249-52280-242	EQUIPMENT REPAIRS	22,163	11,561	22,819	18,000	17,958	18,500	20,500
249-52280-250	TURN OUT GEAR	8,738	12,357	1,284	12,000	35,000	12,500	22,100
249-52280-310	OFFICE & OPERATING SUPPLIES	11,327	7,943	9,136	12,000	9,238	12,500	12,000
249-52280-345	BILLING EXPENSE	1,023	876	102	1,000	-	1,250	1,000
249-52280-350	MISC EXPENSE	1,275	1,100	2,375	3,500	2,411	4,000	3,500
249-52280-351	FUEL EXPENSES	7,767	7,423	6,210	8,000	11,538	8,500	19,400
249-52280-810	CAPITAL EQUIPMENT	27,090	99,696	-	-	-	-	-
	Total:	540,598	698,711	576,699	789,856	753,721	822,816	823,805
Administrative Expenses								
249-52290-120	ADMIN ASSISTANT	-	35,339	38,326	40,030	39,101	41,231	41,544

ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
249-52290-150	MEDICARE TAX/CITY SHARE	-	969	430	585	422	603	607
249-52290-151	SOCIAL SECURITY/CITY SHARE	-	1,226	1,840	2,502	1,805	2,577	2,596
249-52290-152	RETIREMENT	-	1,835	2,660	5,884	2,998	6,061	6,119
249-52290-153	HEALTH INSURANCE	-	12,038	12,735	18,741	19,336	20,615	19,357
249-52290-154	HRA-LIFE STYLE ACCT EXPENSE	-	837	-	2,325	-	2,395	1,325
249-52290-155	WORKERS COMPENSATION	-	37	44	1,109	58	1,142	1,217
249-52290-156	LIFE INSURANCE	-	2	6	-	6	-	-
249-52290-220	INSURANCE PREMIUM EXPENSE	29,826	29,151	31,564	35,719	38,343	36,791	43,106
249-52290-245	BUILDING REPR/MTN	1,161	750	3,296	1,500	3,000	2,000	3,000
249-52290-310	OFFICE & OPERATING SUPPLIES	2,779	99	4,417	3,500	1,500	4,000	3,500
249-52290-325	TRAINING & MEETING EXPENSES	1,542	2,806	2,499	2,000	2,000	2,500	2,500
249-52290-400	PUBLIC EDUCATION	284	30	1,493	-	-	-	1,000
249-52290-770	PROFESSIONAL SERVICES	38,318	12,496	25,115	25,500	20,000	26,775	25,000
249-52290-785	TRANSFER TO FUND 210	385,000	385,000	385,000	385,000	385,000	385,000	385,000
249-52290-790	EMPLOYEE CELEBRATIONS	9,982	5,071	6,679	7,575	8,000	7,600	7,600
	Total:	468,893	489,024	516,104	531,970	521,568	539,289	543,473
	Grand Total:	2,257,417	2,648,200	2,594,621	3,202,693	3,007,292	3,312,020	3,321,460
FUND BALANCE		(100,743)	155,530	817,895		1,045,774		859,774
249-34300	Net Change-Increase/(Decrease)	(16,673)		662,365		227,879		(186,000)
								0

DEPARTMENT SERVICE METRICS

	2023	2024	2025
Total Calls for Service	1913	1965	2075
Activated Fire Alarms	166	166	166
Working Fires/Vehicle Fires	34	12	5
Structure Fires	15	19	15
Service/Rescue/Other	206	212	242
EMS Calls	1430	1457	1569
Motor Vehicle Collisions	77	99	78
Total Calls by District			
City of Whitewater	1549	1580	1670
Town of Whitewater	124	121	129
Town of Richmond	79	80	67
Town of Lima	63	74	80
Town of Cold Spring	34	33	38
Town of Koshkonong	25	31	28
Mutual Aid Given	39	46	63
Mutual Aid Received	41	30	32
Average Turnout Time	1:31	1:29	1:39
Average City Response	4:43	4:37	4:46
Average Rural Response	10:07	10:02	9:56

GOALS & OBJECTIVES
2026/2027 OUTLOOK

- **Community Safety:** Enhance overall community safety through prevention, education, and emergency response.
- **Training and Development:** Provide ongoing, high-quality training to ensure personnel remain current with firefighting and emergency medical techniques, technologies, and standards. The new training facility, placed into service in September 2026, will support expanded skill development and readiness.
- **Emergency Response Time:** Continuously improve emergency response times and optimize operational efficiency to better serve the community during critical incidents.
- **Equipment Maintenance and Upgrades:** Maintain the department's fleet to meet modern safety and performance standards. In addition to regular maintenance, several major apparatus upgrades occurred in 2026, including the addition of a new Tower Ladder (March), a new Ambulance (June), and a new UTV/Equipment trailer (October). A new F350 is anticipated to be in service before yearend.
- **Community Outreach and Education:** Strengthen community engagement through fire and life safety education programs, public events, and fundraising initiatives such as the annual pancake breakfast. Promote awareness and preparedness for emergencies.
- **Collaboration with Other Agencies:** Enhance interagency cooperation by actively participating in the MABAS system and county-level meetings and trainings. Work closely with City and County law enforcement as well as local government partners to support coordinated emergency response capabilities.
- **Budget Management:** Manage departmental resources responsibly to ensure adequate funding for operations, equipment, training, and staffing needs.
- **Technology Integration:** Leverage newly installed MDCs in frontline apparatus to receive real-time dispatch information, streamline response processes, and reduce turnout times by allowing personnel to update their status enroute and on scene directly through the system.

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
FIRE/EMS

FUND DESCRIPTION — FUND 290

The Daria Deibele Memorial Fund (#290) was established in 2025 in memory of Daria through donations from her family. The purpose of this fund is to support the professional advancement of EMTs by helping cover the cost of schooling required to obtain a paramedic license. Revenues contributed to this fund are dedicated to assisting future paramedics as they pursue their training.

- **Fund Balance** is designated to be utilized by the Fire/EMS department for the educational advancement of EMTs.
- **Primary Funding Source** is public donations and interest income.
- **Audit Classification:** Governmental, Non-Major.

DARIA DEIBELE MEMORIAL FUND REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
290-43355-00	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
290-43355-52	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
290-48100-00	INTEREST INCOME					-	-	-
290-48100-52	INTEREST INCOME					-	-	-
290-48500-52	DONATIONS	-	-	-	-	15,821	-	5,000
	Total Miscellaneous Rev.	-	-	-	-	15,821	-	5,000
OTHER FINANCING SOURCES								
290-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-
290-49300-52	FUND BALANCEAPPLIED	-	-	-	-	-	-	(5,000)
	Total Other Financing Sources	-	-	-	-	-	-	(5,000)
	Grand Total:	**-**	**-**	**-**	**-**	**15,821**	**-**	**-**

DARIA DEIBELE MEMORIAL FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
290-51920-350	PARAMEDIC SCHOOLING EXP	-	-	-	-	-	-	-
290-57500-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**
FUND BALANCE		-	-	-		15,821	-	20,821
290-34300	Net Change-Increase/(Decrease)	-	-		-		-	5,000

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
PARKS & RECREATION

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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
452-43355-57	GENERAL FUND TRANSFER	500	500	500	500	500	500	500
452-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
452-48400-57	INS. CLAIMS RECOVERY	-	-	-	-	-	-	-
452-48500-57	DONATIONS	-	-	55	-	-	-	-
452-49300-57	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total:	**500**	**500**	**555**	**500**	**500**	**500**	**500**

BIRGE FOUNDTAIN RESTORATION EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
452-57500-820	RESTORATION OF FOUNTAIN	530	1,495	6,656	500	209	500	500
	Total:	**530**	**1,495**	**6,656**	**500**	**209**	**500**	**500**
FUND BALANCE		10,556	9,561	3,459		3,750	-	3,750
452-34300	Net Change-Increase/(Decrease)	(30)	(995)	(6,101)		291	-	-

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
PARKS & RECREATION

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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ 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
459-34300	Net Change-Increase/(Decrease)	-	-	-		-		-

FUND TYPE
AGENCY

ASSOCIATED DEPARTMENT
FIRE-EMS

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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
MISCELLANEOUS REVENUES								
810-48100-52	INTEREST INCOME	5,154	7,540	3,566	3,600	3,181	3,600	3,000
810-48500-52	DONATIONS	-	5,000	-	-	-	-	-
810-48605-52	RENTAL INCOME-CROP LEASES	268	268	268	-	322	-	268
	Total Miscellaneous Revenues	5,422	12,808	3,834	3,600	3,502	3,600	3,268
OTHER FINANCING SOURCES								
810-49300-52	FUND BALANCE APPLIED	-	-	-	400	-	400	732
	Total Other Financing Sources	-	-	-	400	-	400	732
	Grand Total:	**5,422**	**12,808**	**3,834**	**4,000**	**3,502**	**4,000**	**4,000**

RESCUE SQUAD EQUIPMENT & EDUCATION FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
810-52280-211	TRAINING-EMT-ADVANCED	-	-	-	4,000	-	4,000	4,000
810-52280-310	MISCELLANEOUS EXPENSES	7,455	4,822	-	-	-	-	-
810-52280-810	LIFE SAVING EQUIPMENT OUTLAY	-	16,454	13,058	-	-	-	-
	Total:	**7,455**	**21,276**	**13,058**	**4,000**	**-**	**4,000**	**4,000**
FUND BALANCE		137,971	129,503	120,279		123,781		123,049
810-34300	Net Change-Increase/(Decrease)	(2,033)	(8,468)	(9,224)		3,502		(732)

FUND TYPE
AGENCY

ASSOCIATED DEPARTMENT
DPW

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 $49,000 annually. Occasional grant program funds are also obtained.
- **Audit Classification:** Fiduciary, Non-Major.

ROCK RIVER STORMWATER GROUP FUND REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
PUBLIC CHARGES FOR SVCS								
820-46600-52	MEMBERSHIP DUES	47,333	49,000	49,000	49,000	49,000	49,000	49,000
820-46620-52	DNR GRANT INCOME	-	-	-	-	-	-	
	Total Public Chgs for Svcs	47,333	49,000	49,000	49,000	49,000	49,000	49,000
MISCELLANEOUS REVENUES								
820-48100-52	INTEREST INCOME	1,307	1,527	968	800	545	850	850
	Total Miscellaneous Rev.	1,307	1,527	968	800	545	850	850
OTHER FINANCING SOURCES								
820-49290-00	TRANSFER IN	-	-	-	-	-	-	-
820-49300-52	FUND BALANCE APPLIED	-	-	-	10,200	-	10,150	10,150
	Total Other Financing Sources	-	-	-	10,200	-	10,150	10,150
	Grand Total:	**48,641**	**50,527**	**49,968**	**60,000**	**49,545**	**60,000**	**60,000**

ROCK RIVER STORMWATER GROUP FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
820-52200-219	PROFESSIONAL SERVICES	75,682	62,498	64,979	60,000	33,796	60,000	60,000
820-52200-310	OFFICE & OPERATING SUPPLIES	-	-	1,740	-	7,267	-	-
820-52290-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	**75,682**	**62,498**	**66,719**	**60,000**	**41,063**	**60,000**	**60,000**
FUND BALANCE		63,516	51,544	34,794		43,276		33,126
820-34300	Net Change-Increase/(Decrease)	(27,041)	(11,971)	(16,751)		8,483		(10,150)

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. Future use of this facility is currently being evaluated by city staff, university personnel, and other local stakeholders.

- **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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
MISCELLANEOUS REVENUES								
920-48410-56	INT. INCOME--DROULLARD MEM	303	548	377	300	333	300	300
920-48620-56	FACILITY RENTAL REVENUE	750	775	1,680	975	1,140	1,004	-
920-48622-56	RENT-ADVASEC INC	2,100	1,050	75	-	-	-	-
920-48623-56	RENT-HEATHERLYN ASSIST LVG	1,800	1,800	1,800	-	1,800	-	-
920-48631-56	RENT-CESA #2	-	1,636	-	90,000	90,000	90,000	90,000
920-48632-56	RENT-JEDI	11,399	(24)	(149)	12,199	11,901	12,503	11,901
920-48633-56	RENT-BLACKTHORNE CAPITAL LLC	23,340	23,543	12,778	24,048	12,416	24,629	12,416
920-48636-56	RENT-I-BUTTON	3,725	(1,462)	(369)	55,014	46,963	56,389	46,956
920-48640-56	RENT-REIMER SYSTEMS	1,800	(100)	-	2,100	1,260	2,100	-
920-48646-56	RENT-CROWDS.IO-IDEAWAKE	1,800	1,800	1,800	1,800	1,080	1,800	-
920-48649-56	RENT-DE GRAFF & ASSOCIATES	1,800	900	-	-	-	-	-
920-48653-56	RENT-SCANALYTICS	1,800	1,800	1,350	1,800	-	1,800	-
920-48661-56	RENT-BLUE LINE BATTERIES	9,900	9,948	9,238	10,096	-	10,197	-
920-48666-56	RENT-MINERAL ARMOR	1,800	1,800	1,200	1,800	-	1,800	-
920-48672-56	RENT-IRON FORGE DEVEL LLC	1,800	2,025	2,152	2,100	2,304	2,100	2,304
920-48673-56	RENT-KREATIVE SOLUTIONS	1,800	1,350	900	900	900	900	900
920-48677-56	RENT-ROOFMARKETPLACE	1,800	1,800	-	-	-	-	-
920-48680-56	RENT-NYLEN & PARTNERS	1,800	450	-	2,100	2,100	2,100	2,100
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	1,400	-	-	-	-	-	-
920-48683-56	RENT-PAQUETTE CENTER	2,532	2,574	3,476	36,956	37,879	37,879	37,879
920-48684-56	RENT-US FORESTRY SVC	8,275	2,383	364	7,762	1,585	7,762	-
920-48685-56	RENT-SIMPLE FILL SOLUTIONS INC	900	-	-	-	-	-	-
920-48686-56	RENT-SUMMERSET MARINE	2,100	2,100	2,100	2,100	2,100	2,100	2,100
920-48687-56	RENT-REGENCY RARE COINS	-	(733)	733	6,440	-	6,601	-
	Total Miscellaneous Revenues	85,923	57,164	40,705	259,690	214,962	263,164	208,056
OTHER FINANCING SOURCES								
920-49300-56	FUND BALANCE APPLIED	-	-	-	(73,666)		(71,299)	(2,426)
	Total Other Financing Sources	-	-	-	(73,666)	-	(71,299)	(2,426)
	Grand Total:	**85,923**	**57,164**	**40,705**	**186,024**	**214,962**	**191,865**	**205,630**

INNOVATION CENTER OPERATIONS FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
920-56500-111	SALARIES	-	35,662	31,188	21,357	15,358	21,997	42,893
920-56500-112	OVERTIME	-	-	-	-	-	-	-
920-56500-151	FRINGE BENEFITS	-	11,481	8,893	5,234	3,749	5,391	14,229
920-56500-212	LEGAL SERVICES	-	972	2,004	3,000	-	3,090	1,500
920-56500-215	PROFESSIONAL SERVICES	2,500	-	168	-	-	-	-
920-56500-220	INSURANCE EXPENSE	7,416	8,192	8,378	8,546	10,236	8,975	8,967
920-56500-221	UTILITIES-CITY-H2O/SEWER/STORM	6,820	6,970	6,594	7,121	6,983	7,335	6,801
920-56500-222	ELECTRIC UTILITIES	65,509	69,048	68,769	70,776	67,074	72,899	67,309
920-56500-225	TELECOM/INTERNET/COMMUNICATION	2,722	3,171	4,707	3,764	3,764	3,877	420
920-56500-226	MEDIA-MONTHLY	560	975	225	400	-	500	500
920-56500-243	CONTRACT-PREVENTIVE MAINT	3,602	2,092	2,172	3,750	2,237	3,862	2,250
920-56500-245	BUILDING MAINTENANCE	4,095	13,708	15,136	9,301	11,310	9,580	9,580
920-56500-246	JANITORIAL SERVICES	20,836	25,272	20,624	23,369	22,775	24,071	23,000
920-56500-250	BLDG MAINT SUPPLIES	10,420	5,639	15,494	9,040	4,997	9,311	9,580
920-56500-294	GROUNDS MAINTENANCE/SNOW/ICE	11,525	10,455	13,105	12,882	12,042	13,268	13,000
920-56500-310	OFFICE & OPERATING SUPPLIES	525	2,090	5,209	1,022	21,695	1,052	2,000
920-56500-311	POSTAGE	-	-	-	-	-	-	-
920-56500-323	MARKETING EXPENSES	6,456	4,073	3,475	6,203	4,018	6,389	3,600
920-56500-330	TRAVEL EXPENSE	13	-	98	259	-	267	-
920-56500-341	MISC EXPENSE	-	-	-	-	-	-	-
920-56500-650	TRANSFER-PILOT-TID#4	-	-	-	-	-	-	-
920-56500-820	CAPITAL OUTLAY/REPAIR	-	-	-	-	-	-	-
	Total:	**142,999**	**199,801**	**206,239**	**186,024**	**186,237**	**191,865**	**205,630**
FUND BALANCE		37,503	102,198	148,170		176,895		179,321
	Net Change-Increase/(Decrease)	122,593	(142,637)	(165,534)		28,725		2,426

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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
300-41110-00	LOCAL PROPERTY TAXES	1,257,105	1,313,714	1,952,572	1,879,330	1,879,330	1,608,074	1,982,530
300-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
300-49120-00	BOND PROCEEDS	-	-	-	-	7,488,786	-	-
300-49240-00	TIF TRANSFER-DEBT SERVICE	16,586	16,600	16,200	15,800	15,800	15,400	15,400
300-49250-00	BAB REBATE REVENUE	-	-	-	-	-	-	-
300-49290-00	TRANSFER FROM GENERAL FUND	67,039	800	1,194	-	-	-	-
300-49300-00	FUND BALANCE APPLIED	-	1,350	-	-	-	-	575,854
	Total Revenue	1,340,730	1,332,464	1,969,965	1,895,130	9,383,916	1,623,474	2,573,783

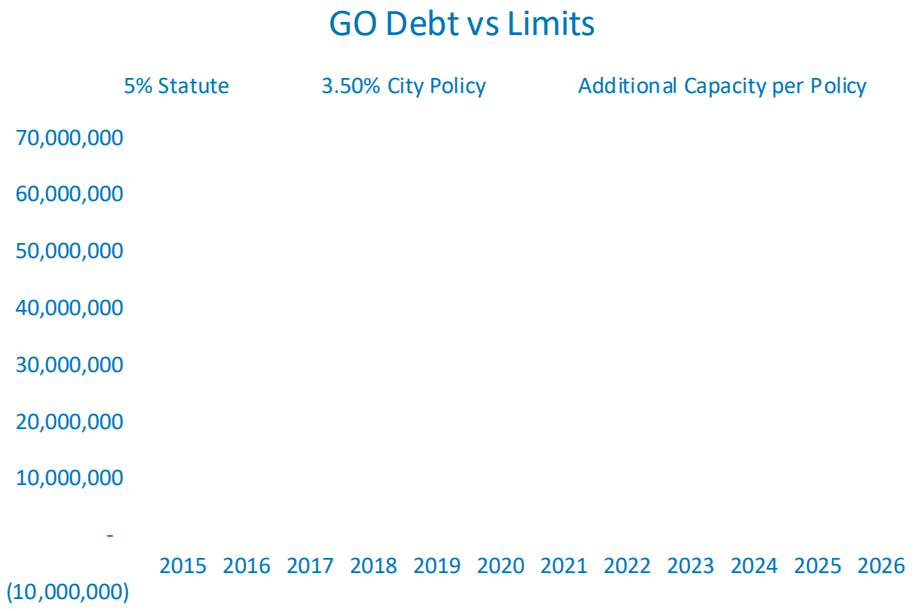
DEBT SERVICE FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
300-58000-500	DEBT INTEREST EXPENSE	472,869	354,714	707,366	561,562	561,562	522,657	952,966
300-58000-677	2012 GO 5.475M-GF P & I	280,000	290,000	295,000	300,000	300,000	305,000	305,000
300-58000-678	2014 GO 4.28M-2.645M GF	150,000	155,000	285,000	385,000	385,000	400,000	400,000
300-58000-683	2018A GO CORP BOND-6.54M-P&I	120,000	110,000	-	-	-	-	-
300-58000-684	2019 GO NOTES 1.15 & 2.25M	87,675	64,050	57,750	57,750	57,750	57,750	57,750
300-58000-685	2020 GO CORP 5.195M-1.45M GF	170,000	170,000	175,000	40,000	40,000	40,000	40,000
300-58000-686	2022 GO CORP PURP BD 5.13M GF	-	125,000	80,000	85,000	85,000	90,000	90,000
300-58000-689	2022 GO BOND 205K TID 12	5,000	10,000	10,000	10,000	10,000	10,000	10,000
300-58000-690	2022 GO NOTE 10YR 304.5K	49,385	51,550	53,656	55,818	55,818	58,067	58,067
300-58000-691	2024A GO BOND 6.35M	-	-	305,000	400,000	400,000	140,000	140,000
300-58000-692	2026A GO BOND 8.76M	-	-	-	-	-	-	520,000
300-58000-900	BOND ISSUE EXPENSES	2,150	2,150	1,194	-	160,100	-	
300-58000-911	TRANSFERS IN/OUT OTHER FDS	-	-	-	-	6,970,219	-	-
	Total Debt Service	1,337,079	1,332,464	1,969,965	1,895,130	9,025,449	1,623,474	2,573,783
FUND BALANCE		0	0	0	-	358,467	-	
300-34300	Net Change-Increase/(Decrease)	3,651	-		-	358,467	-	

Debt is issued to fund Capital Projects. Bonds are issued for eligible long-lived projects specified by state stature 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 Statue restricts the amount of debt municipalities may incur to 5% of the Equalized Value of the taxable property within their borders. In 2026, the total Equalized value of property in Whitewater is $1,177,050,300 an increase of $74,993,700 from 2025 values. This permits the City to incur $58,852,515 of General Obligation debt. The City's actual unpaid General Obligation Debt as of 12/31/2026 totals $31,186,009 or 53% 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 $10,010,752 of additional debt capacity as of 12/31/2026.

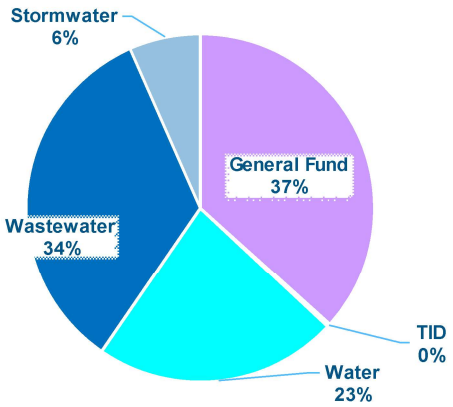


Agency	GO (General Obligation)	Water Revenue	Sewer Revenue
S & P Global (2026)	A+	A	A

GO (General Obligation) DEBT vs DEBT LIMITS

Year	Equalized Value/TID IN	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
2026	1,177,050,300	74,993,700	58,852,515	31,186,009	53%	41,196,761	10,010,752
2025	1,102,056,600	60,380,400	55,102,830	23,671,109	43%	38,571,981	14,900,872
2024	1,041,676,200	65,393,000	52,083,810	27,132,415	52%	36,458,667	9,326,252
2023	976,283,200	115,117,600	48,814,160	21,910,475	45%	34,169,912	12,259,437
2022	861,165,600	58,863,100	43,058,280	23,533,388	55%	30,140,796	6,607,408
2021	802,302,500	61,500,100	40,115,125	21,350,847	53%	28,080,588	6,729,741
2020	740,802,400	43,896,600	37,040,120	19,654,888	53%	25,928,084	6,273,196
2019	696,905,800	30,514,700	34,845,290	20,486,188	59%	24,391,703	3,905,515
2018	666,391,100	19,616,100	33,319,555	20,032,370	60%	23,323,689	3,291,319
2017	646,775,000	1,376,100	32,338,750	20,455,200	63%	22,637,125	2,181,925
2016	645,398,900	4,648,800	32,269,945	19,214,083	60%	22,588,962	3,374,879
2015	640,750,100	14,889,300	32,037,505	22,850,000	71%	22,426,254	(423,746)

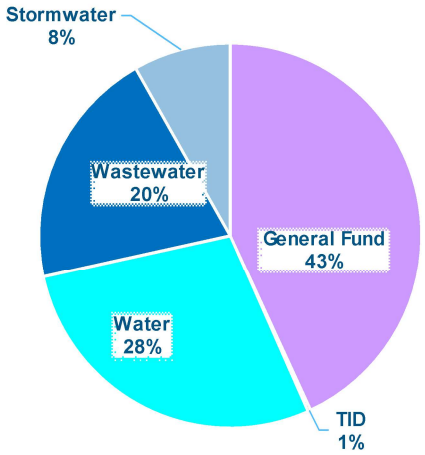
DEBT ACROSS ALL FUNDS (PRINCIPAL)



DEBT SERVICE PRINCIPAL / PAYMENTS BY YEAR

	General Fund	TID 12	Water			Wastewater			Stormwater	Total Debt		
YEAR	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	Grand Total
2027	1,610,817	10,000	335,203	300,000	635,203	192,500	1,607,470	1,799,970	215,000	2,363,520	1,907,470	4,270,991
2028	1,304,526	10,000	335,400	345,000	680,400	197,500	1,605,768	1,803,268	270,000	2,117,426	1,950,768	4,068,194
2029	1,254,803	10,000	335,598	380,000	715,598	202,500	1,644,813	1,847,313	275,000	2,077,901	2,024,813	4,102,714
2030	1,302,338	10,000	274,496	410,000	684,496	170,000	1,528,831	1,698,831	215,000	1,971,834	1,938,831	3,910,664
2031	1,352,633	10,000	274,695	450,000	724,695	180,000	1,563,728	1,743,728	215,000	2,032,328	2,013,728	4,046,056
2032	1,407,223	10,000	279,894	455,000	734,894	185,000	1,598,790	1,783,790	190,000	2,072,117	2,053,790	4,125,907
2033	1,460,000	10,000	285,094	490,000	775,094	185,000	1,638,999	1,823,999	195,000	2,135,094	2,128,999	4,264,093
2034	1,425,000	10,000	285,294	515,000	800,294	190,000	1,684,848	1,874,848	205,000	2,115,294	2,199,848	4,315,142
2035	1,370,000	10,000	290,495	545,000	835,495	190,000	1,706,349	1,896,349	215,000	2,075,495	2,251,349	4,326,844
2036	1,405,000	10,000	210,000	595,000	805,000	195,000	279,870	474,870	220,000	2,040,000	874,870	2,914,870
2037	1,130,000	10,000	220,000	630,000	850,000	195,000	286,878	481,878	225,000	1,780,000	916,878	2,696,878
2038	940,000	15,000	100,000	660,000	760,000	105,000	298,932	403,932	185,000	1,345,000	958,932	2,303,932
2039	960,000	15,000	105,000	695,000	800,000	110,000	306,036	416,036	200,000	1,390,000	1,001,036	2,391,036
2040	935,000	15,000	60,000	720,000	780,000	60,000	323,189	383,189	205,000	1,275,000	1,043,189	2,318,189
2041	930,000	15,000	-	750,000	750,000	-	325,392	325,392	190,000	1,135,000	1,075,392	2,210,392
2042	670,000	-	-	775,000	775,000	-	332,648	332,648	130,000	800,000	1,107,648	1,907,648
2043	675,000	-	-	305,000	305,000	-	204,958	204,958	135,000	810,000	509,958	1,319,958
2044	615,000	-	-	320,000	320,000	-	212,322	212,322	140,000	755,000	532,322	1,287,322
2045	330,000			235,000	235,000		115,000	115,000	120,000	450,000	350,000	800,000
2046	330,000			245,000	245,000		120,000	120,000	115,000	445,000	365,000	810,000
Total:	21,407,341	170,000	3,391,167	9,820,000	13,211,167	2,357,500	17,384,821	19,742,321	3,860,000	31,186,009	27,204,821	58,390,830

DEBT ACROSS ALL FUNDS (INTEREST)



DEBT SERVICE INTEREST / PAYMENTS BY YEAR

	General Fund	TID 12	Water			Wastewater			Stormwater	Total Interest on Debt		
YEAR	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	GrandTotal
2027	947,566	5,400	69,863	463,483	533,345	58,189	447,900	506,089	173,336	1,254,353	911,382	2,165,735
2028	777,484	5,000	63,110	406,644	469,754	53,324	390,055	443,379	137,706	1,036,625	796,699	1,833,324
2029	732,736	4,600	56,288	388,519	444,807	48,384	352,002	400,386	128,121	970,130	740,521	1,710,650
2030	681,552	4,200	49,361	368,769	418,129	43,273	314,773	358,045	117,871	896,256	683,542	1,579,798
2031	629,343	3,800	43,949	350,269	394,218	38,823	278,434	317,256	109,321	825,236	628,702	1,453,939
2032	567,174	3,450	38,537	324,644	363,181	34,160	240,688	274,848	100,896	744,217	565,332	1,309,549
2033	506,264	3,150	32,912	302,469	335,381	29,335	201,934	231,269	93,446	665,107	504,403	1,169,510
2034	445,051	2,850	27,237	280,644	307,880	24,460	162,534	186,994	85,621	585,219	443,178	1,028,397
2035	386,164	2,550	21,511	257,969	279,479	19,535	122,374	141,909	77,471	507,231	380,343	887,574
2036	327,889	2,250	15,835	233,619	249,454	14,560	96,911	111,471	68,959	429,493	330,530	760,023
2037	275,351	1,950	10,260	207,469	217,729	9,535	86,181	95,716	60,146	357,243	293,649	650,892
2038	229,176	1,575	4,360	179,944	184,304	4,510	75,077	79,587	51,071	290,693	255,020	545,713
2039	192,001	1,125	2,310	151,697	154,007	2,360	63,945	66,305	43,671	241,468	215,642	457,110
2040	157,616	675	630	122,844	123,474	630	52,704	53,334	36,464	196,015	175,548	371,563
2041	123,231	225	-	92,581	92,581	-	41,021	41,021	29,306	152,763	133,603	286,365
2042	92,581	-	-	60,900	60,900	-	29,101	29,101	23,206	115,788	90,001	205,789
2043	65,472	-	-	38,700	38,700	-	19,796	19,796	17,891	83,363	58,496	141,858
2044	39,288	-	-	26,200	26,200	-	13,104	13,104	12,359	51,647	39,304	90,951
2045	20,213	-	-	14,953	14,953	-	7,322	7,322	7,144	27,356	22,275	49,631
2046	6,806	-	-	5,053	5,053	-	2,475	2,475	2,372	9,178	7,528	16,706
Total:	7,202,959	42,800	436,162	4,277,367	4,713,529	381,077	2,998,331	3,379,407	1,376,380	9,439,378	7,275,698	16,715,076

DEBT ACROSS ALL FUNDS (Total P & I)

TOTAL DEBT SERVICE P&I / PAYMENTS BY YEAR

	General Fund	TID 12	Water			Wastewater			Stormwater	Total Interest on Debt		
YEAR	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	GrandTotal
2027	2,558,383	15,400	405,065	763,483	1,168,548	250,689	2,055,370	2,306,059	388,336	3,617,873	2,818,853	6,436,726
2028	2,082,011	15,000	398,510	751,644	1,150,154	250,824	1,995,823	2,246,647	407,706	3,154,051	2,747,467	5,901,518
2029	1,987,540	14,600	391,886	768,519	1,160,405	250,884	1,996,815	2,247,699	403,121	3,048,031	2,765,334	5,813,365
2030	1,983,889	14,200	323,857	778,769	1,102,625	213,273	1,843,604	2,056,876	332,871	2,868,090	2,622,373	5,490,462
2031	1,981,977	13,800	318,644	800,269	1,118,913	218,823	1,842,161	2,060,984	324,321	2,857,564	2,642,430	5,499,994
2032	1,974,397	13,450	318,431	779,644	1,098,075	219,160	1,839,478	2,058,638	290,896	2,816,334	2,619,122	5,435,456
2033	1,966,264	13,150	318,006	792,469	1,110,475	214,335	1,840,933	2,055,268	288,446	2,800,201	2,633,402	5,433,603
2034	1,870,051	12,850	312,531	795,644	1,108,174	214,460	1,847,382	2,061,842	290,621	2,700,513	2,643,026	5,343,539
2035	1,756,164	12,550	312,005	802,969	1,114,974	209,535	1,828,723	2,038,258	292,471	2,582,725	2,631,692	5,214,418
2036	1,732,889	12,250	225,835	828,619	1,054,454	209,560	376,782	586,342	288,959	2,469,493	1,205,401	3,674,893
2037	1,405,351	11,950	230,260	837,469	1,067,729	204,535	373,058	577,593	285,146	2,137,243	1,210,527	3,347,769
2038	1,169,176	16,575	104,360	839,944	944,304	109,510	374,009	483,519	236,071	1,635,693	1,213,953	2,849,645
2039	1,152,001	16,125	107,310	846,697	954,007	112,360	369,981	482,341	243,671	1,631,468	1,216,678	2,848,145
2040	1,092,616	15,675	60,630	842,844	903,474	60,630	375,893	436,523	241,464	1,471,015	1,218,737	2,689,752
2041	1,053,231	15,225	-	842,581	842,581	-	366,414	366,414	219,306	1,287,763	1,208,995	2,496,758
2042	762,581	-	-	835,900	835,900	-	361,750	361,750	153,206	915,788	1,197,650	2,113,437
2043	740,472	-	-	343,700	343,700	-	224,754	224,754	152,891	893,363	568,454	1,461,816
2044	654,288	-	-	346,200	346,200	-	225,426	225,426	152,359	806,647	571,626	1,378,272
2045	350,213	-	-	249,953	249,953	-	122,322	122,322	127,144	477,356	372,275	849,631
2046	336,806	-	-	250,053	250,053	-	122,475	122,475	117,372	454,178	372,528	826,706
Total:	28,610,300	212,800	3,827,329	14,097,367	17,924,697	2,738,577	20,383,152	23,121,728	5,236,380	40,625,387	34,480,519	75,105,906

2026 DEBT SCHEDULE

Year	Loan Name	Org Date	DNR #	Fund	Org 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	
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									174,569.41	10,612.08												8,072.10			193,253.59
2012	Clean Water Fund		4558-04	Sewer	633,078	633,078	WI Env Imp Fund	2.40%	620.62810.610	620.62810.620									35,101.77	2,683.91												2,262.69			40,048.37
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					27,838.75												300,000.00	27,838.75							355,677.50
2012	GO Corp Purp Bonds	5/17/2012		Stormwater	5,475,000	455,000	Associated	2.58%	630.63300.610	630.63300.610					2,587.50												30,000.00	2,587.50							35,175.00
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					14,988.75												385,000.00	14,988.75							414,977.50
2014	GO Corp Purp Bonds	6/10/2014		Water	4,280,000	505,000	Associated	2.36%	610.61950.610	610.61950.620					2,220.00												40,000.00	2,220.00							44,440.00
2014	GO Corp Purp Bonds	6/10/2014		Sewer	4,280,000	225,000	Associated	2.36%	620.62810.610	620.62810.620					907.50												15,000.00	716.25							16,623.75
2014	GO Corp Purp Bonds	6/10/2014		Stormwater	4,280,000	905,000	Associated	2.36%	630.63300.610	630.63300.610					3,896.25												70,000.00	3,067.50							76,963.75
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									1,193,053.70	137,796.63												125,269.57			1,456,119.91
2018	GO Corp Purp Bonds	4/11/2018		General Fund	6,540,000	2,535,000	Ehlers		300.58000.683	300.58000.500					33,843.75												-	33,843.75							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					21,175.00												95,000.00	21,175.00							137,350.00
2018	GO Corp Purp Bonds	4/11/2018		Sewer	6,540,000	1,355,000	Ehlers		620-62810-610	620-62810-620					16,931.25												75,000.00	16,931.25							108,862.50
2018	GO Corp Purp Bonds	4/11/2018		Stormwater	6,540,000	800,000	Ehlers		630.63300.610	630.63300.610					9,262.50												35,000.00	9,262.50							53,525.00
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		2,899.59											57,750.00	2,139.23											62,788.82
2019	GO Corp Purp Notes	7/23/2019		Water	1,150,000	313,000	1st Citizens	2.49%	610.61950.610	610.61950.620		1,571.55											31,300.00	1,545.93											34,417.48
2019	GO Corp Purp Notes	7/23/2019		Sewer	1,150,000	133,500	1st Citizens	2.49%	620-62810-610	620-62810-620		627.62											12,500.00	617.38											13,745.00
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											40,000.00	6,960.00												6,560.00	53,520.00
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	13,630.00												12,830.00	106,460.00
2020	GO Corp Purp Bond	7/8/2020		Sewer	5,195,000	1,795,000	Ehlers	2.00%	620-62810-610	620-62810-620											85,000.00	14,130.00												13,280.00	112,410.00
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	1,707.50												1,607.50	13,315.00
2022	GO Corp Purp Bond	3/30/2022		General Fund	5,130,000	3,960,000	Ehlers														85,000.00	61,150.00												59,450.00	205,600.00
2022	GO Corp Purp Bond	3/30/2022		TID 12	5,130,000	205,000	Ehlers														10,000.00	3,000.00												2,800.00	15,800.00
2022	GO Corp Purp Bond	3/30/2022		Stormwater	5,130,000	965,000	Ehlers		630.63300.610	630.63300.610											45,000.00	14,050.00												13,150.00	72,200.00
2022	GO Corp Purp Notes	12/9/2022		General Fund	304,500	304,500	Premier	3.99%	300.58000.690	300.58000.500											27,640.75	2,982.50											28,177.31	2,445.94	61,246.50
2022	Revenue Bond	6/9/2022		Water	8,190,000	4,625,000	Ehlers		610.61950.610	610.61950.620									235,000.00	120,984.39															471,093.78
2022	Revenue Bond	6/9/2022		Sewer	8,190,000	3,565,000	Ehlers		620-62810-610	620-62810-620									110,000.00	34,900.00												37,900.00			182,800.00
2024	Revenue Bond	7/17/2024		Water	1,365,000	1,275,000	Ehlers		610.61950.610	610.61950.620									40,000.00	27,000.00												26,000.00			93,000.00
2024	Revenue Bond	7/17/2024		Sewer	1,365,000	90,000	Ehlers		620-62810-610	620-62810-620									5,000.00	2,075.00												1,950.00			9,025.00
2024	GO Corp Purp Bond	7/17/2024		General Fund	6,350,000	6,000,000	Ehlers		300.58000.	300.58000.500											400,000.00	133,559.38												123,559.38	657,118.76
2024	GO Corp Purp Bond	7/17/2024		Stormwater	6,350,000	350,000	Ehlers		630.63300.610	630.63300.610											10,000.00	7,406.25												7,156.25	24,562.50
2024	Clean Water Fund	8/14/2024		Sewer	2,169,225	2,169,225	WI Env Imp Fund		620-62810-610	620-62810-620																						10,972.96			10,972.96
2025	Safe Drinking Water Fu	8/27/2025		Water	1,506,107	1,506,107	WI Env Imp Fund	0.25%	610.61950.610	610.61950.620									148,924.09	1,882.63												1,696.48			152,503.20
				Grand Total							-	5,098.76	-	-	-	133,651.25	-	-	1,941,648.97	337,934.64	792,640.75	258,575.63	101,550.00	4,302.54	-	-	1,045,000.00	132,631.25	-	-	-	329,233.19	28,177.31	242,839.07	5,353,283.37
																																			Total Prin
				General Fund & TID's							-	2,899.59	-	-	-	76,671.25	-	-	-	-	162,640.75	74,092.50	57,750.00	2,139.23	-	-	685,000.00	76,671.25	-	-	-	-	28,177.31	71,255.94	933,568.06
				Water							-	1,571.55	-	-	-	23,395.00	-	-	235,000.00	120,984.39	80,000.00	13,630.00	31,300.00	1,545.93	-	-	135,000.00	23,395.00	-	-	-	115,109.39	-	12,830.00	481,300.00
				Sewer							-	627.62	-	-	-	17,838.75	-	-	1,512,724.88	185,992.62	85,000.00	14,130.00	12,500.00	617.38	-	-	90,000.00	17,647.50	-	-	-	184,477.32	-	13,280.00	1,700,224.88
				Stormwater							-	-	-	-	-	15,746.25	-	-	-	-	55,000.00	15,757.50	-	-	-	-	135,000.00	14,917.50	-	-	-	-	-	14,757.50	190,000.00

2027 DEBT SCHEDULE

									GL Account Numbers		January		March		May		June		July		September		November		December		Total P&I
Year	Loan Name	Org Date	DNR #	Fund	Org Issue	Fund Portion	Payor	Rate	Principal	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					179,649.38	8,072.10								5,458.20			193,179.68
2012	Clean Water Fund		4558-04	Sewer	633,078	633,078	WI Env Imp Fund	2.40%	620.62810.610	620.62810.620					35,944.21	2,262.68								1,831.36			40,038.25
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				24,238.75							305,000.00	24,238.75					353,477.50
2012	GO Corp Purp Bonds	5/17/2012		Stormwater	5,475,000	455,000	Associated	2.58%	630.63300.610	630.63300.610				2,227.50							30,000.00	2,227.50					34,455.00
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				10,080.00							400,000.00	10,080.00					420,160.00
2014	GO Corp Purp Bonds	6/10/2014		Water	4,280,000	505,000	Associated	2.36%	610.61950.610	610.61950.620				1,710.00							40,000.00	1,710.00					43,420.00
2014	GO Corp Purp Bonds	6/10/2014		Sewer	4,280,000	225,000	Associated	2.36%	620.62810.610	620.62810.620				513.75							40,000.00	1,710.00					42,223.75
2014	GO Corp Purp Bonds	6/10/2014		Stormwater	4,280,000	905,000	Associated	2.36%	630.63300.610	630.63300.610				3,067.50							70,000.00	3,067.50					76,135.00
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					1,218,107.84	125,269.57								112,479.44			1,455,856.85
2018	GO Corp Purp Bonds	4/11/2018		General Fund	6,540,000	2,535,000	Ehlers		300.58000.683	300.58000.500				33,843.75							-	33,843.75					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				18,800.00							100,000.00	18,800.00					137,600.00
2018	GO Corp Purp Bonds	4/11/2018		Sewer	6,540,000	1,355,000	Ehlers		620-62810-610	620-62810-620				15,056.25							80,000.00	15,056.25					110,112.50
2018	GO Corp Purp Bonds	4/11/2018		Stormwater	6,540,000	800,000	Ehlers		630.63300.610	630.63300.610				8,387.50							35,000.00	8,387.50					51,775.00
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	2,174.69								57,750.00	2,139.23							62,063.92
2019	GO Corp Purp Notes	7/23/2019		Water	1,150,000	313,000	1st Citizens	2.49%	610.61950.610	610.61950.620	1,178.66								31,300.00	1,159.45							33,638.11
2019	GO Corp Purp Notes	7/23/2019		Sewer	1,150,000	133,500	1st Citizens	2.49%	620-62810-610	620-62810-620	470.71								12,500.00	463.04							13,433.75
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							40,000.00	6,560.00							6,160.00		52,720.00
2020	GO Corp Purp Bond	7/8/2020		Water	5,195,000	1,730,000	Ehlers	2.00%	610.61950.610	610.61950.620							85,000.00	12,830.00							11,980.00		109,810.00
2020	GO Corp Purp Bond	7/8/2020		Sewer	5,195,000	1,795,000	Ehlers	2.00%	620-62810-610	620-62810-620							85,000.00	13,280.00							12,430.00		110,710.00
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	1,607.50							1,507.50		13,115.00
2022	GO Corp Purp Bond	3/30/2022		General Fund	5,130,000	3,960,000	Ehlers		300.58000.686	300.58000.500							90,000.00	59,450.00							57,650.00		207,100.00
2022	GO Corp Purp Bond	3/30/2022		TID 12	5,130,000	205,000	Ehlers		300.58000.689	300.58000.500							10,000.00	2,800.00							2,600.00		15,400.00
2022	GO Corp Purp Bond	3/30/2022		Stormwater	5,130,000	965,000	Ehlers		630.63300.610	630.63300.610							45,000.00	13,150.00							12,250.00		70,400.00
2022	GO Corp Purp Notes	12/9/2022		General Fund	304,500	304,500	Premier	3.99%	300.58000.690	300.58000.500							28,751.27	1,871.98							29,316.15	1,307.10	61,246.50
2022	Revenue Bond	6/9/2022		Water	8,190,000	4,625,000	Ehlers		610.61950.610	610.61950.620					205,000.00	115,109.39										109,984.39	430,093.78
2022	Revenue Bond	6/9/2022		Sewer	8,190,000	3,565,000	Ehlers		620-62810-610	620-62810-620					65,000.00	32,150.00										30,525.00	127,675.00
2024	Revenue Bond	7/17/2024		Water	1,365,000	1,275,000	Ehlers		610.61950.610	610.61950.620					45,000.00	26,000.00								24,875.00			95,875.00
2024	Revenue Bond	7/17/2024		Sewer	1,365,000	90,000	Ehlers		620-62810-610	620-62810-620					10,000.00	1,950.00										1,700.00	13,650.00
2024	GO Corp Purp Bond	7/17/2024		General Fund	6,350,000	6,000,000	Ehlers		300.58000.691	300.58000.500							140,000.00	123,559.38							120,059.38		383,618.76
2024	GO Corp Purp Bond	7/17/2024		Stormwater	6,350,000	350,000	Ehlers		630.63300.610	630.63300.610							10,000.00	7,156.25							6,906.25		24,062.50
2024	Clean Water Fund	8/14/2024		Sewer	2,169,225	2,169,225	WI Env Imp Fund	2.37%	620-62810-610	620-62810-620					68,769.06	17,986.36								17,173.16			103,928.58
2025	Safe Drinking Water Fu	8/27/2025		Water	1,506,107	1,506,107	WI Env Imp Fund	0.25%	610.61950.610	610.61950.620					78,902.72	896.58								797.96			80,597.26
2026	Revenue Bond	7/22/2026		Water	4,890,000	3,290,000	Ehlers		610.61950.610	610.61950.620					50,000.00	114,738.75								72,775.00			237,513.75
2026	Revenue Bond	7/22/2026		Sewer	4,890,000	1,600,000	Ehlers		620.62810.610	620.62810.620					30,000.00	55,795.16								35,246.88			121,042.04
2026	GO Corp Purp Bond	7/22/2026		General Fund	8,760,000	7,060,000	Ehlers		300.58000.692	300.58000.500							520,000.00	280,127.82							150,181.25		950,309.07
2026	GO Corp Purp Bond	7/22/2026		Stormwater	8,760,000	1,700,000	Ehlers		630.63300.610	630.63300.610							15,000.00	65,571.30							37,821.88		118,393.18

GENERAL FUND DEBT SERVICE

GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY			
2012 G.O. Refunding -(5/17/12) Source Of Funding: Gen Fund Original Issue: $5,475,000; Int 2.5788% General Fund Portion: $5,020,000--.9169%				2014 G.O. Bonds - (06/10/2014) Source Of Funding: Gen Fund Original Issue: $4,280,000; Int 2.36%(TIC) General Fund Portion: $2,645,000--.618%				2018 GO Corp Bond Series 2018A Original Issue: 6,540,000 General Fund Portion: $2,535,000				2019 GO Corp Note-10 Year Original Issue: $1,150,000 ; Int 2.49% General Fund Portion: $703,500			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
3/1/2027		24,238.75	24,238.75	3/1/2027		10,080.00	10,080.00	3/1/2027		33,843.75	33,843.75	1/23/2027		2,174.69	2,174.69
9/1/2027	305,000.00	24,238.75	329,238.75	9/1/2027	400,000.00	10,080.00	410,080.00	9/1/2027		33,843.75	33,843.75	7/23/2027	57,750.00	2,139.23	59,889.23
3/1/2028		20,426.25	20,426.25	3/1/2028		4,680.00	4,680.00	3/1/2028		33,843.75	33,843.75	1/23/2028		1,449.79	1,449.79
9/1/2028	315,000.00	20,426.25	335,426.25	9/1/2028	160,000.00	4,680.00	164,680.00	9/1/2028	210,000.00	33,843.75	243,843.75	7/23/2028	57,750.00	1,434.04	59,184.04
3/1/2029		16,331.25	16,331.25	3/1/2029		2,400.00	2,400.00	3/1/2029		30,693.75	30,693.75	1/23/2029		724.90	724.90
9/1/2029	325,000.00	16,331.25	341,331.25	9/1/2029	160,000.00	2,400.00	162,400.00	9/1/2029	210,000.00	30,693.75	240,693.75	7/23/2029	57,750.00	713.08	58,463.08
3/1/2030		11,050.00	11,050.00					3/1/2030		27,543.75	27,543.75				
9/1/2030	335,000.00	11,050.00	346,050.00					9/1/2030	210,000.00	27,543.75	237,543.75				
3/1/2031		5,606.25	5,606.25					3/1/2031		24,131.25	24,131.25				
9/1/2031	345,000.00	5,606.25	350,606.25					9/1/2031	210,000.00	24,131.25	234,131.25				
								3/1/2032		20,718.75	20,718.75				
								9/1/2032	210,000.00	20,718.75	230,718.75				
								3/1/2033		17,306.25	17,306.25				
								9/1/2033	215,000.00	17,306.25	232,306.25				
								3/1/2034		13,812.50	13,812.50				
								9/1/2034	215,000.00	13,812.50	228,812.50				
								3/1/2035		10,318.75	10,318.75				
								9/1/2035	210,000.00	10,318.75	220,318.75				
								3/1/2036		6,906.25	6,906.25				
								9/1/2036	215,000.00	6,906.25	221,906.25				
								3/1/2037		3,412.50	3,412.50				
								9/1/2037	210,000.00	3,412.50	213,412.50				
Total	1,625,000.00	155,305.00	1,780,305.00	Total	720,000.00	34,320.00	754,320.00	Total	2,115,000.00	445,062.50	2,560,062.50	Total	173,250.00	8,635.73	181,885.73

GENERAL FUND DEBT SERVICE

GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY			
2020 GO Bond				2022 GO Bond				2022 GO Note (Premier)				2024 GO Bond			
Original Issue: $5,195,000; Int 2%				Original Issue: $5,130,000				Original Issue: $304,500				Original Issue: $6,350,000			
General Fund Portion: $1,450,000				General Fund Portion: $3,960,000				General Fund Portion: $304,500				General Fund Portion: $6,000,000			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
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	6/1/2027	140,000.00	123,559.38	263,559.38
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	12/1/2027		120,059.38	120,059.38
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	6/1/2028	250,000.00	120,059.38	370,059.38
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	12/1/2028		113,809.38	113,809.38
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	6/1/2029	315,000.00	113,809.38	428,809.38
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	12/1/2029		105,934.38	105,934.38
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	6/1/2030	335,000.00	105,934.38	440,934.38
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	12/1/2030		97,559.38	97,559.38
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	6/1/2031	345,000.00	97,559.38	442,559.38
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	12/1/2031		88,934.38	88,934.38
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	6/1/2032	365,000.00	88,934.38	453,934.38
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	12/1/2032		79,809.38	79,809.38
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	6/1/2033	385,000.00	79,809.38	464,809.38
12/1/2033		3,510.00	3,510.00	12/1/2033		33,375.00	33,375.00	12/15/2033			0.00	12/1/2033		70,184.38	70,184.38
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	6/1/2034	315,000.00	70,184.38	385,184.38
12/1/2034		2,960.00	2,960.00	12/1/2034		29,100.00	29,100.00	12/15/2034			0.00	12/1/2034		62,309.38	62,309.38
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	6/1/2035	235,000.00	62,309.38	297,309.38
12/1/2035		2,410.00	2,410.00	12/1/2035		24,825.00	24,825.00	12/15/2035			0.00	12/1/2035		56,434.38	56,434.38
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	6/1/2036	245,000.00	56,434.38	301,434.38
12/1/2036		1,860.00	1,860.00	12/1/2036		20,625.00	20,625.00	12/15/2036			0.00	12/1/2036		50,309.38	50,309.38
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	6/1/2037	255,000.00	50,309.38	305,309.38
12/1/2037		1,310.00	1,310.00	12/1/2037		16,500.00	16,500.00	12/15/2037			0.00	12/1/2037		43,934.38	43,934.38
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	6/1/2038	270,000.00	43,934.38	313,934.38
12/1/2038		760.00	760.00	12/1/2038		12,375.00	12,375.00	12/15/2038			0.00	12/1/2038		37,184.38	37,184.38
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	6/1/2039	285,000.00	37,184.38	322,184.38
12/1/2039		210.00	210.00	12/1/2039		8,175.00	8,175.00	12/15/2039			0.00	12/1/2039		31,484.38	31,484.38
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	6/1/2040	295,000.00	31,484.38	326,484.38
				11/30/2040		4,050.00	4,050.00	12/14/2040			0.00	12/1/2040		25,584.38	25,584.38
				6/1/2041	270,000.00	4,050.00	274,050.00	6/15/2041			0.00	6/1/2041	315,000.00	25,584.38	340,584.38
												12/1/2041		19,284.38	19,284.38
												6/1/2042	330,000.00	19,284.38	349,284.38
												12/1/2042		12,684.38	12,684.38
												6/1/2043	335,000.00	12,684.38	347,684.38
												12/1/2043		5,775.00	5,775.00
												6/1/2044	280,000.00	5,775.00	285,775.00
												12/1/2044			
Total	655,000.00	93,520.00	748,520.00	Total	3,670,000.00	945,750.00	4,615,750.00	Total	94,091.41	7,190.69	101,282.10	Total	5,295,000.00	2,166,109.54	7,461,109.54

GENERAL FUND DEBT SERVICE

GENERAL TAX LEVY				Debt Service Requirement			
2026 GO Bond							
Original Issue: $8,760,000							
General Fund Portion: $7,060,000							
Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
6/1/2027	520,000.00	280,127.82	800,127.82				
12/1/2027		150,181.25	150,181.25	**2027**	1,610,817.42	947,565.83	2,558,383.25
6/1/2028	165,000.00	150,181.25	315,181.25				
12/1/2028		146,056.25	146,056.25	**2028**	1,304,526.37	777,484.26	2,082,010.63
6/1/2029	35,000.00	146,056.25	181,056.25				
12/1/2029		145,181.25	145,181.25	**2029**	1,254,803.45	732,736.33	1,987,539.78
6/1/2030	75,000.00	145,181.25	220,181.25				
12/1/2030		143,306.25	143,306.25	**2030**	1,302,337.69	681,551.61	1,983,889.30
6/1/2031	105,000.00	143,306.25	248,306.25				
12/1/2031		140,681.25	140,681.25	**2031**	1,352,633.39	629,343.41	1,981,976.80
6/1/2032	495,000.00	140,681.25	635,681.25				
12/1/2032		128,306.25	128,306.25	**2032**	1,407,223.09	567,174.11	1,974,397.20
6/1/2033	535,000.00	128,306.25	663,306.25				
12/1/2033		114,931.25	114,931.25	**2033**	1,460,000.00	506,263.76	1,966,263.76
6/1/2034	555,000.00	114,931.25	669,931.25				
12/1/2034		101,056.25	101,056.25	**2034**	1,425,000.00	445,051.26	1,870,051.26
6/1/2035	585,000.00	101,056.25	686,056.25				
12/1/2035		86,431.25	86,431.25	**2035**	1,370,000.00	386,163.76	1,756,163.76
6/1/2036	610,000.00	86,431.25	696,431.25				
12/1/2036		71,181.25	71,181.25	**2036**	1,405,000.00	327,888.76	1,732,888.76
6/1/2037	335,000.00	71,181.25	406,181.25				
12/1/2037		62,806.25	62,806.25	**2037**	1,130,000.00	275,351.26	1,405,351.26
6/1/2038	340,000.00	62,806.25	402,806.25				
12/1/2038		54,306.25	54,306.25	**2038**	940,000.00	229,176.26	1,169,176.26
6/1/2039	340,000.00	54,306.25	394,306.25				
12/1/2039		47,506.25	47,506.25	**2039**	960,000.00	192,001.26	1,152,001.26
6/1/2040	345,000.00	47,506.25	392,506.25				
12/1/2040		40,606.25	40,606.25	**2040**	935,000.00	157,616.26	1,092,616.26
6/1/2041	345,000.00	40,606.25	385,606.25				
12/1/2041		33,706.25	33,706.25	**2041**	930,000.00	123,231.26	1,053,231.26
6/1/2042	340,000.00	33,706.25	373,706.25				
12/1/2042		26,906.25	26,906.25	**2042**	670,000.00	92,581.26	762,581.26
6/1/2043	340,000.00	26,906.25	366,906.25				
12/1/2043		20,106.25	20,106.25	**2043**	675,000.00	65,471.88	740,471.88
6/1/2044	335,000.00	20,106.25	355,106.25				
12/1/2044		13,406.25	13,406.25	**2044**	615,000.00	39,287.50	654,287.50
6/1/2045	330,000.00	13,406.25	343,406.25				
12/1/2045		6,806.25	6,806.25	**2045**	330,000.00	20,212.50	350,212.50
6/1/2046	330,000.00	6,806.25	336,806.25	**2046**	330,000.00	6,806.25	336,806.25
Total	7,060,000.00	3,347,065.32	10,407,065.32	Total	21,407,341.41	7,202,958.78	28,610,300.19

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
6/1/2027	10,000.00	2,800.00	12,800.00				
12/1/2027		2,600.00	2,600.00	2027	10,000.00	5,400.00	15,400.00
6/1/2028	10,000.00	2,600.00	12,600.00				
12/1/2028		2,400.00	2,400.00	2028	10,000.00	5,000.00	15,000.00
6/1/2029	10,000.00	2,400.00	12,400.00				
12/1/2029		2,200.00	2,200.00	2029	10,000.00	4,600.00	14,600.00
6/1/2030	10,000.00	2,200.00	12,200.00				
12/1/2030		2,000.00	2,000.00	2030	10,000.00	4,200.00	14,200.00
6/1/2031	10,000.00	2,000.00	12,000.00				
12/1/2031		1,800.00	1,800.00	2031	10,000.00	3,800.00	13,800.00
6/1/2032	10,000.00	1,800.00	11,800.00				
12/1/2032		1,650.00	1,650.00	2032	10,000.00	3,450.00	13,450.00
6/1/2033	10,000.00	1,650.00	11,650.00				
12/1/2033		1,500.00	1,500.00	2033	10,000.00	3,150.00	13,150.00
6/1/2034	10,000.00	1,500.00	11,500.00				
12/1/2034		1,350.00	1,350.00	2034	10,000.00	2,850.00	12,850.00
6/1/2035	10,000.00	1,350.00	11,350.00				
12/1/2035		1,200.00	1,200.00	2035	10,000.00	2,550.00	12,550.00
6/1/2036	10,000.00	1,200.00	11,200.00				
12/1/2036		1,050.00	1,050.00	2036	10,000.00	2,250.00	12,250.00
6/1/2037	10,000.00	1,050.00	11,050.00				
12/1/2037		900.00	900.00	2037	10,000.00	1,950.00	11,950.00
6/1/2038	15,000.00	900.00	15,900.00				
12/1/2038		675.00	675.00	2038	15,000.00	1,575.00	16,575.00
6/1/2039	15,000.00	675.00	15,675.00				
12/1/2039		450.00	450.00	2039	15,000.00	1,125.00	16,125.00
6/1/2040	15,000.00	450.00	15,450.00				
11/30/2040		225.00	225.00	2040	15,000.00	675.00	15,675.00
6/1/2041	15,000.00	225.00	15,225.00				
			0.00	2041	15,000.00	225.00	15,225.00
Total	170,000.00	42,800.00	212,800.00	Total	170,000.00	42,800.00	212,800.00

WATER UTILITY DEBT SERVICE

WATER				WATER				WATER				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				2018 GO Corp Bond Series 2018A Original Issue: 6,540,000 ; Int % Water Portion: $1,850,000 C'26				2019 GO Corp Note Series-10 Year Original Issue: 1,150,000 ; Int 2.49% Water Portion: $313,000				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
3/1/2027		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
Total	120,000.00	6,960.00	126,960.00	Total	1,180,000.00	234,612.50	1,414,612.50	Total	93,900.00	4,680.51	98,580.51	Total	1,280,000.00	181,810.00	1,461,810.00

WATER UTILITY DEBT SERVICE

WATER				WATER				WATER				WATER			
2022 Revenue Bond				2022 Revenue Bond				2022 Revenue Bond				2022 Revenue Bond			
Original Issue: $8,190,000				Original Issue: $8,190,000				Original Issue: $8,190,000				Original Issue: $8,190,000			
Water Portion: $2,130,000				TID 10 Portion: $240,000				TID 11 Portion: $240,000				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
5/1/2027	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	1,675,000.00	709,556.26	2,384,556.26	Total	230,000.00	87,147.00	317,147.00	Total	230,000.00	87,147.00	317,147.00	Total	1,155,000.00	431,497.00	1,586,497.00

WATER UTILITY DEBT SERVICE

WATER				WATER				WATER				WATER			
2022 Revenue Bond				2022 Revenue Bond				2024 Revenue Bond				2025 Safe Drinking Water Fund Loan 5650-02			
Original Issue: $8,190,000				Original Issue: $8,190,000				Original Issue: $1,365,000				Original Issue: $1,506,107 0.25%Interest			
TID 14 Portion: $720,000				2023 Move From Sewer to Water: $1,550,000				Water Portion: $1,275,000				Water Portion: $1,506,107			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
5/1/2027	30,000.00	14,068.75	44,068.75	5/1/2027	60,000.00	30,187.50	90,187.50	5/1/2027	45,000.00	26,000.00	71,000.00	5/1/2027	78,902.72	896.58	79,799.30
11/1/2027		13,318.75	13,318.75	11/1/2027		28,687.50	28,687.50	11/1/2027		24,875.00	24,875.00	11/1/2027		797.96	797.96
5/1/2028	30,000.00	13,318.75	43,318.75	5/1/2028	65,000.00	28,687.50	93,687.50	5/1/2028	45,000.00	24,875.00	69,875.00	5/1/2028	79,099.99	797.96	79,897.95
11/1/2028		12,568.75	12,568.75	11/1/2028		27,062.50	27,062.50	11/1/2028		23,750.00	23,750.00	11/1/2028		699.08	699.08
5/1/2029	30,000.00	12,568.75	42,568.75	5/1/2029	65,000.00	27,062.50	92,062.50	5/1/2029	50,000.00	23,750.00	73,750.00	5/1/2029	79,297.73	699.08	79,996.81
11/1/2029		11,818.75	11,818.75	11/1/2029		25,437.50	25,437.50	11/1/2029		22,500.00	22,500.00	11/1/2029		599.96	599.96
5/1/2030	35,000.00	11,818.75	46,818.75	5/1/2030	70,000.00	25,437.50	95,437.50	5/1/2030	50,000.00	22,500.00	72,500.00	5/1/2030	79,495.97	599.96	80,095.93
11/1/2030		10,943.75	10,943.75	11/1/2030		23,687.50	23,687.50	11/1/2030		21,250.00	21,250.00	11/1/2030		500.59	500.59
5/1/2031	35,000.00	10,943.75	45,943.75	5/1/2031	75,000.00	23,687.50	98,687.50	5/1/2031	55,000.00	21,250.00	76,250.00	5/1/2031	79,694.72	500.59	80,195.31
11/1/2031		10,068.75	10,068.75	11/1/2031		21,812.50	21,812.50	11/1/2031		19,875.00	19,875.00	11/1/2031		400.97	400.97
5/1/2032	35,000.00	10,068.75	45,068.75	5/1/2032	80,000.00	21,812.50	101,812.50	5/1/2032	55,000.00	19,875.00	74,875.00	5/1/2032	79,893.96	400.97	80,294.93
11/1/2032		9,193.75	9,193.75	11/1/2032		19,812.50	19,812.50	11/1/2032		18,500.00	18,500.00	11/1/2032		301.10	301.10
5/1/2033	35,000.00	9,193.75	44,193.75	5/1/2033	80,000.00	19,812.50	99,812.50	5/1/2033	60,000.00	18,500.00	78,500.00	5/1/2033	80,093.68	301.10	80,394.78
11/1/2033		8,493.75	8,493.75	11/1/2033		18,212.50	18,212.50	11/1/2033		17,000.00	17,000.00	11/1/2033		200.99	200.99
5/1/2034	40,000.00	8,493.75	48,493.75	5/1/2034	85,000.00	18,212.50	103,212.50	5/1/2034	60,000.00	17,000.00	77,000.00	5/1/2034	80,293.93	200.99	80,494.92
11/1/2034		7,693.75	7,693.75	11/1/2034		16,512.50	16,512.50	11/1/2034		15,800.00	15,800.00	11/1/2034		100.62	100.62
5/1/2035	40,000.00	7,693.75	47,693.75	5/1/2035	85,000.00	16,512.50	101,512.50	5/1/2035	65,000.00	15,800.00	80,800.00	5/1/2035	80,494.66	100.62	80,595.28
11/1/2035		6,893.75	6,893.75	11/1/2035		14,812.50	14,812.50	11/1/2035		14,500.00	14,500.00				
5/1/2036	40,000.00	6,893.75	46,893.75	5/1/2036	90,000.00	14,812.50	104,812.50	5/1/2036	70,000.00	14,500.00	84,500.00				
11/1/2036		6,093.75	6,093.75	11/1/2036		13,012.50	13,012.50	11/1/2036		13,100.00	13,100.00				
5/1/2037	45,000.00	6,093.75	51,093.75	5/1/2037	95,000.00	13,012.50	108,012.50	5/1/2037	70,000.00	13,100.00	83,100.00				
11/1/2037		5,193.75	5,193.75	11/1/2037		11,112.50	11,112.50	11/1/2037		11,700.00	11,700.00				
5/1/2038	45,000.00	5,193.75	50,193.75	5/1/2038	100,000.00	11,112.50	111,112.50	5/1/2038	75,000.00	11,700.00	86,700.00				
11/1/2038		4,293.75	4,293.75	11/1/2038		9,112.50	9,112.50	11/1/2038		10,200.00	10,200.00				
5/1/2039	50,000.00	4,293.75	54,293.75	5/1/2039	105,000.00	9,112.50	114,112.50	5/1/2039	75,000.00	10,200.00	85,200.00				
11/1/2039		3,262.50	3,262.50	11/1/2039		6,946.88	6,946.88	11/1/2039		8,700.00	8,700.00				
5/1/2040	50,000.00	3,262.50	53,262.50	5/1/2040	105,000.00	6,946.88	111,946.88	5/1/2040	80,000.00	8,700.00	88,700.00				
11/1/2040		2,231.25	2,231.25	11/1/2040		4,781.25	4,781.25	11/1/2040		7,100.00	7,100.00				
5/1/2041	50,000.00	2,231.25	52,231.25	5/1/2041	110,000.00	4,781.25	114,781.25	5/1/2041	85,000.00	7,100.00	92,100.00				
11/1/2041		1,168.75	1,168.75	11/1/2041		2,443.75	2,443.75	11/1/2041		5,400.00	5,400.00				
5/1/2042	55,000.00	1,168.75	56,168.75	5/1/2042	115,000.00	2,443.75	117,443.75	5/1/2042	85,000.00	5,400.00	90,400.00				
								11/1/2042		3,700.00	3,700.00				
								5/1/2043	90,000.00	3,700.00	93,700.00				
								11/1/2043		1,900.00	1,900.00				
								5/1/2044	95,000.00	1,900.00	96,900.00				
								11/1/2044							
Total	645,000.00	240,543.75	885,543.75	Total	1,385,000.00	517,081.26	1,902,081.26	Total	1,210,000.00	505,700.00	1,715,700.00	Total	717,267.36	8,099.12	725,366.48

WATER UTILITY DEBT SERVICE

WATER				Total Debt Service Requirement			
2026 Revenue Bond Original Issue: $4,890,000 Water Portion: $3,290,000							
Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
5/1/2027	50,000.00	114,738.75	164,738.75				
11/1/2027	-	72,775.00	72,775.00	**2027**	635,202.72	533,345.18	1,168,547.90
5/1/2028	105,000.00	72,775.00	177,775.00				
11/1/2028	-	70,150.00	70,150.00	**2028**	680,399.99	469,753.83	1,150,153.82
5/1/2029	115,000.00	70,150.00	185,150.00				
11/1/2029	-	67,275.00	67,275.00	**2029**	715,597.73	444,807.21	1,160,404.94
5/1/2030	120,000.00	67,275.00	187,275.00				
11/1/2030	-	64,275.00	64,275.00	**2030**	684,495.97	418,129.33	1,102,625.30
5/1/2031	125,000.00	67,275.00	192,275.00				
11/1/2031	-	61,150.00	61,150.00	**2031**	724,694.72	394,217.84	1,118,912.56
5/1/2032	130,000.00	61,150.00	191,150.00				
11/1/2032	-	57,900.00	57,900.00	**2032**	734,893.96	363,180.85	1,098,074.81
5/1/2033	140,000.00	57,900.00	197,900.00				
11/1/2033	-	54,400.00	54,400.00	**2033**	775,093.68	335,380.87	1,110,474.55
5/1/2034	145,000.00	54,400.00	199,400.00				
11/1/2034	-	50,775.00	50,775.00	**2034**	800,293.93	307,880.39	1,108,174.32
5/1/2035	150,000.00	50,775.00	200,775.00				
11/1/2035	-	47,025.00	47,025.00	**2035**	835,494.66	279,479.40	1,114,974.06
5/1/2036	160,000.00	47,025.00	207,025.00				
11/1/2036	-	43,025.00	43,025.00	**2036**	805,000.00	249,453.78	1,054,453.78
5/1/2037	170,000.00	43,025.00	213,025.00				
11/1/2037	-	38,775.00	38,775.00	**2037**	850,000.00	217,728.78	1,067,728.78
5/1/2038	175,000.00	38,775.00	213,775.00				
11/1/2038	-	34,400.00	34,400.00	**2038**	760,000.00	184,303.78	944,303.78
5/1/2039	185,000.00	34,400.00	219,400.00				
11/1/2039	-	30,700.00	30,700.00	**2039**	800,000.00	154,006.90	954,006.90
5/1/2040	190,000.00	30,700.00	220,700.00				
11/1/2040	-	26,900.00	26,900.00	**2040**	780,000.00	123,473.76	903,473.76
5/1/2041	200,000.00	26,900.00	226,900.00				
11/1/2041	-	22,900.00	22,900.00	**2041**	750,000.00	92,581.25	842,581.25
5/1/2042	210,000.00	22,900.00	232,900.00				
11/1/2042	-	18,700.00	18,700.00	**2042**	775,000.00	60,900.00	835,900.00
5/1/2043	215,000.00	18,700.00	233,700.00				
11/1/2043	-	14,400.00	14,400.00	**2043**	305,000.00	38,700.00	343,700.00
5/1/2044	225,000.00	14,400.00	239,400.00				
11/1/2044	-	9,900.00	9,900.00	**2044**	320,000.00	26,200.00	346,200.00
5/1/2045	235,000.00	9,900.00	244,900.00				
11/1/2045	-	5,053.13	5,053.13	**2045**	235,000.00	14,953.13	249,953.13
5/1/2046	245,000.00	5,053.13	250,053.13				
11/1/2046				**2046**	245,000.00	5,053.13	250,053.13
Total	3,290,000.00	1,698,695.01	4,988,695.01	Total	13,211,167.36	4,713,529.41	17,924,696.77

WASTEWATER UTILITY DEBT SERVICE

SEWER				SEWER				SEWER				SEWER			
2010 Clean Water Fund Source Of Funding: Sewer Rev Original Issue: 2,780,071; Int 2.91% DNR ID 4558-03				Clean Water Fund Source Of Funding: Sewer Rev Original Issue: 633,078; Int 2.4% DNR ID 4558-04				2014 GO Bonds (06/10/2014) Source Of Funding: Sewer Rev Original Issue: 4,280,000; Int 2.36%(TIC) Sewer Portion: $220,000 C'23				2017 Clean Water #4558-02 Source Of Funding: Sewer Original Issue: 21,605,138; Int 2.1% DNR ID 4558-02			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
5/1/2027	179,649.38	8,072.10	187,721.48	5/1/2027	35,944.21	2,262.68	38,206.89	3/1/2026		716.25	716.25	5/1/2027	1,218,107.84	125,269.57	1,343,377.41
11/1/2027		5,458.20	5,458.20	11/1/2027		1,831.36	1,831.36	9/1/2026	15,000.00	716.25	15,716.25	11/1/2027		112,479.44	112,479.44
5/1/2028	184,877.17	5,458.21	190,335.38	5/1/2028	36,806.88	1,831.35	38,638.23	3/2/2027		513.75	513.75	5/1/2028	1,243,688.10	112,479.44	1,356,167.54
11/1/2028		2,768.24	2,768.24	11/1/2028		1,389.67	1,389.67	9/2/2027	15,000.00	513.75	15,513.75	11/1/2028		99,420.71	99,420.71
5/1/2029	190,257.10	2,768.24	193,025.34	5/1/2029	37,690.24	1,389.68	39,079.92	3/1/2028		300.00	300.00	5/1/2029	1,269,805.55	99,420.71	1,369,226.26
				11/1/2029		937.39	937.39	9/1/2028	20,000.00	300.00	20,300.00	11/1/2029		86,087.75	86,087.75
				5/1/2030	38,594.81	937.39	39,532.20					5/1/2030	1,296,471.47	86,087.75	1,382,559.22
				11/1/2030		474.25	474.25					11/1/2030		72,474.80	72,474.80
				5/1/2031	39,521.08	474.26	39,995.34					5/1/2031	1,323,697.37	72,474.80	1,396,172.17
												11/1/2031		58,575.98	58,575.98
												5/1/2032	1,351,495.01	58,575.98	1,410,070.99
												11/1/2032		44,385.28	44,385.28
												5/1/2033	1,379,876.41	44,385.28	1,424,261.69
												11/1/2033		29,896.58	29,896.58
												5/1/2034	1,408,853.81	29,896.58	1,438,750.39
												11/1/2034		15,103.61	15,103.61
												5/1/2035	1,438,439.74	15,103.61	1,453,543.35
Total	554,783.65	24,524.99	579,308.64	Total	188,557.22	11,528.03	200,085.25	Total	65,000.00	4,875.00	69,875.00	Total	11,930,435.30	1,162,117.87	13,092,553.17

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
3/1/2027		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	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	945,000.00	187,787.50	1,132,787.50	Total	37,500.00	1,869.21	39,369.21	Total	1,325,000.00	188,360.00	1,513,360.00	Total	1,510,000.00	614,306.26	2,124,306.26

WASTEWATER UTILITY DEBT SERVICE

SEWER				SEWER				SEWER				Debt Service Requirement			
2024 Revenue Bond Original Issue: $1,365,000 Sewer Portion: $90,000				2024 Clean Water Fund Source Of Funding: Sewer Rev Original Issue: 2,169,225; Int 2.365 DNR ID 4558-09				2026 Revenue Bond Original Issue: $4,890,000 Sewer Portion: $1,600,000				SEWER			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
5/1/2027	10,000.00	1,950.00	11,950.00	5/1/2027	68,769.06	17,986.36	86,755.42	5/1/2027	30,000.00	55,795.16	85,795.16				
11/1/2027		1,700.00	1,700.00	11/1/2027		17,173.16	17,173.16	11/1/2027	0.00	35,246.88	35,246.88	2027	1,799,970.49	506,088.66	2,306,059.15
5/1/2028	10,000.00	1,700.00	11,700.00	5/1/2028	70,395.45	17,173.16	87,568.61	5/1/2028	50,000.00	35,246.88	85,246.88				
11/1/2028		1,450.00	1,450.00	11/1/2028		16,340.74	16,340.74	11/1/2028	0.00	33,996.88	33,996.88	2028	1,803,267.60	443,379.49	2,246,647.09
5/1/2029	10,000.00	1,450.00	11,450.00	5/1/2029	72,060.30	16,340.74	88,401.04	5/1/2029	55,000.00	33,996.88	88,996.88				
11/1/2029		1,200.00	1,200.00	11/1/2029		15,488.62	15,488.62	11/1/2029	0.00	32,621.88	32,621.88	2029	1,847,313.19	400,385.64	2,247,698.83
5/1/2030	10,000.00	1,200.00	11,200.00	5/1/2030	73,764.53	15,488.62	89,253.15	5/1/2030	55,000.00	32,621.88	87,621.88				
11/1/2030		950.00	950.00	11/1/2030		14,616.36	14,616.36	11/1/2030	0.00	31,246.88	31,246.88	2030	1,698,830.81	358,045.43	2,056,876.24
5/1/2031	10,000.00	950.00	10,950.00	5/1/2031	75,509.06	14,616.36	90,125.42	5/1/2031	60,000.00	31,246.88	91,246.88				
11/1/2031		700.00	700.00	11/1/2031		13,723.46	13,723.46	11/1/2031	0.00	29,746.88	29,746.88	2031	1,743,727.51	317,256.12	2,060,983.63
5/1/2032	10,000.00	700.00	10,700.00	5/1/2032	77,294.85	13,723.46	91,018.31	5/1/2032	65,000.00	29,746.88	94,746.88				
11/1/2032		450.00	450.00	11/1/2032		12,809.45	12,809.45	11/1/2032	0.00	28,121.88	28,121.88	2032	1,783,789.86	274,847.93	2,058,637.79
5/1/2033	10,000.00	450.00	10,450.00	5/1/2033	79,122.86	12,809.45	91,932.31	5/1/2033	65,000.00	28,121.88	93,121.88				
11/1/2033		200.00	200.00	11/1/2033		11,873.82	11,873.82	11/1/2033	0.00	26,496.88	26,496.88	2033	1,823,999.27	231,268.89	2,055,268.16
5/1/2034	10,000.00	200.00	10,200.00	5/1/2034	80,994.12	11,873.82	92,867.94	5/1/2034	70,000.00	26,496.88	96,496.88				
				11/1/2034		10,916.07	10,916.07	11/1/2034	0.00	24,746.88	24,746.88	2034	1,874,847.93	186,993.84	2,061,841.77
				5/1/2035	82,909.64	10,916.07	93,825.71	5/1/2035	75,000.00	24,746.88	99,746.88				
				11/1/2035		9,935.66	9,935.66	11/1/2035	0.00	22,871.88	22,871.88	2035	1,896,349.38	141,909.10	2,038,258.48
				5/1/2036	84,870.44	9,935.66	94,806.10	5/1/2036	80,000.00	22,871.88	102,871.88				
				11/1/2036		8,932.07	8,932.07	11/1/2036	0.00	20,871.88	20,871.88	2036	474,870.44	111,471.49	586,341.93
				5/1/2037	86,877.62	8,932.07	95,809.69	5/1/2037	80,000.00	20,871.88	100,871.88				
				11/1/2037		7,904.74	7,904.74	11/1/2037	0.00	18,871.88	18,871.88	2037	481,877.62	95,715.57	577,593.19
				5/1/2038	88,932.29	7,904.74	96,837.03	5/1/2038	85,000.00	18,871.88	103,871.88				
				11/1/2038		6,853.12	6,853.12	11/1/2038	0.00	16,746.88	16,746.88	2038	403,932.29	79,586.62	483,518.91
				5/1/2039	91,035.54	6,853.12	97,888.66	5/1/2039	90,000.00	16,746.88	106,746.88				
				11/1/2039		5,776.62	5,776.62	11/1/2039	0.00	14,946.88	14,946.88	2039	416,035.54	66,305.38	482,340.92
				5/1/2040	93,188.52	5,776.62	98,965.14	5/1/2040	95,000.00	14,946.88	109,946.88				
				11/1/2040		4,674.67	4,674.67	11/1/2040	0.00	13,046.88	13,046.88	2040	383,188.52	53,334.43	436,522.95
				5/1/2041	95,392.44	4,674.67	100,067.11	5/1/2041	95,000.00	13,046.88	108,046.88				
				11/1/2041		3,546.65	3,546.65	11/1/2041	0.00	11,146.88	11,146.88	2041	325,392.44	41,021.33	366,413.77
				5/1/2042	97,648.46	3,546.65	101,195.11	5/1/2042	100,000.00	11,146.88	111,146.88				
				11/1/2042		2,391.96	2,391.96	11/1/2042	0.00	9,146.88	9,146.88	2042	332,648.46	29,101.12	361,749.58
				5/1/2043	99,957.85	2,391.96	102,349.81	5/1/2043	105,000.00	9,146.88	114,146.88				
				11/1/2043		1,209.96	1,209.96	11/1/2043	0.00	7,046.88	7,046.88	2043	204,957.85	19,795.68	224,753.53
				5/1/2044	102,321.85	1,209.96	103,531.81	5/1/2044	110,000.00	7,046.88	117,046.88				
				11/1/2044			0.00	11/1/2044	0.00	4,846.88	4,846.88	2044	212,321.85	13,103.72	225,425.57
								5/1/2045	115,000.00	4,846.88	119,846.88				
								11/1/2045	0.00	2,475.00	2,475.00	2045	115,000.00	7,321.88	122,321.88
								5/1/2046	120,000.00	2,475.00	122,475.00				
								11/1/2046	0.00	0.00	0.00	2046	120,000.00	2,475.00	122,475.00
Total	80,000.00	15,250.00	95,250.00	Total	1,521,044.88	346,320.62	1,867,365.50	Total	1,600,000.00	824,282.84	2,424,282.84	Total	19,742,321.05	3,379,407.32	23,121,728.37

STORMWATER UTILITY DEBT SERVICE

STORMWATER				STORMWATER				STORMWATER				STORMWATER			
2012 G.O. Refunding -(5/17/12)				2014 GO Bonds (6/10/14)				2018 GO Corp Bond Series 2018A				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
3/1/2027		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	150,000.00	14,010.00	164,010.00	Total	215,000.00	12,630.00	227,630.00	Total	525,000.00	107,637.50	632,637.50	Total	160,000.00	24,602.50	184,602.50

STORMWATER UTILITY DEBT SERVICE

STORMWATER 2022 GO Bond Original Issue: $5,130,000 Stormwater Portion: $965,000				STORMWATER 2024 GO Bond Original Issue: $6,350,000 Stormwater Portion: $350,000				STORMWATER 2026 GO Bond Original Issue: $8,760,000 Stormwater Portion: $1,700,000				Debt Service Requirement STORMWATER UTILITY			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
6/1/2027	45,000.00	13,150.00	58,150.00	6/1/2027	10,000.00	7,156.25	17,156.25	6/1/2027	15,000.00	65,571.30	80,571.30				
12/1/2027		12,250.00	12,250.00	12/1/2027		6,906.25	6,906.25	12/1/2027		37,821.88	37,821.88	**2027**	215,000.00	173,335.68	388,335.68
6/1/2028	50,000.00	12,250.00	62,250.00	6/1/2028	10,000.00	6,906.25	16,906.25	6/1/2028	60,000.00	37,821.88	97,821.88				
12/1/2028		11,250.00	11,250.00	12/1/2028		6,656.25	6,656.25	12/1/2028		36,231.88	36,231.88	**2028**	270,000.00	137,706.26	407,706.26
6/1/2029	50,000.00	11,250.00	61,250.00	6/1/2029	10,000.00	6,656.25	16,656.25	6/1/2029	60,000.00	36,321.88	96,321.88				
12/1/2029		10,250.00	10,250.00	12/1/2029		6,406.25	6,406.25	12/1/2029		34,821.88	34,821.88	**2029**	275,000.00	128,121.26	403,121.26
6/1/2030	50,000.00	10,250.00	60,250.00	6/1/2030	10,000.00	6,406.25	16,406.25	6/1/2030	65,000.00	34,821.88	99,821.88				
12/1/2030		9,250.00	9,250.00	12/1/2030		6,156.25	6,156.25	12/1/2030		33,196.88	33,196.88	**2030**	215,000.00	117,871.26	332,871.26
6/1/2031	50,000.00	9,250.00	59,250.00	6/1/2031	10,000.00	6,156.25	16,156.25	6/1/2031	65,000.00	33,196.88	98,196.88				
12/1/2031		8,250.00	8,250.00	12/1/2031		5,906.25	5,906.25	12/1/2031		31,571.88	31,571.88	**2031**	215,000.00	109,321.26	324,321.26
6/1/2032	50,000.00	8,250.00	58,250.00	6/1/2032	10,000.00	5,906.25	15,906.25	6/1/2032	70,000.00	31,571.88	101,571.88				
12/1/2032		7,500.00	7,500.00	12/1/2032		5,656.25	5,656.25	12/1/2032		29,821.88	29,821.88	**2032**	190,000.00	100,896.26	290,896.26
6/1/2033	50,000.00	7,500.00	57,500.00	6/1/2033	15,000.00	5,656.25	20,656.25	6/1/2033	70,000.00	29,821.88	99,821.88				
12/1/2033		6,750.00	6,750.00	12/1/2033		5,281.25	5,281.25	12/1/2033		28,071.88	28,071.88	**2033**	195,000.00	93,446.26	288,446.26
6/1/2034	50,000.00	6,750.00	56,750.00	6/1/2034	15,000.00	5,281.25	20,281.25	6/1/2034	80,000.00	28,071.88	108,071.88				
12/1/2034		6,000.00	6,000.00	12/1/2034		4,906.25	4,906.25	12/1/2034		26,071.88	26,071.88	**2034**	205,000.00	85,621.26	290,621.26
6/1/2035	55,000.00	6,000.00	61,000.00	6/1/2035	15,000.00	4,906.25	19,906.25	6/1/2035	80,000.00	26,071.88	106,071.88				
12/1/2035		5,175.00	5,175.00	12/1/2035		4,531.25	4,531.25	12/1/2035		24,071.88	24,071.88	**2035**	215,000.00	77,471.26	292,471.26
6/1/2036	55,000.00	5,175.00	60,175.00	6/1/2036	20,000.00	4,531.25	24,531.25	6/1/2036	80,000.00	24,071.88	104,071.88				
12/1/2036		4,350.00	4,350.00	12/1/2036		4,031.25	4,031.25	12/1/2036		22,071.88	22,071.88	**2036**	220,000.00	68,958.76	288,958.76
6/1/2037	55,000.00	4,350.00	59,350.00	6/1/2037	20,000.00	4,031.25	24,031.25	6/1/2037	85,000.00	22,071.88	107,071.88				
12/1/2037		3,525.00	3,525.00	12/1/2037		3,531.25	3,531.25	12/1/2037		19,946.88	19,946.88	**2037**	225,000.00	60,146.26	285,146.26
6/1/2038	55,000.00	3,525.00	58,525.00	6/1/2038	20,000.00	3,531.25	23,531.25	6/1/2038	95,000.00	19,946.88	114,946.88				
12/1/2038		2,700.00	2,700.00	12/1/2038		3,031.25	3,031.25	12/1/2038		17,571.88	17,571.88	**2038**	185,000.00	51,071.26	236,071.26
6/1/2039	60,000.00	2,700.00	62,700.00	6/1/2039	25,000.00	3,031.25	28,031.25	6/1/2039	100,000.00	17,571.88	117,571.88				
12/1/2039		1,800.00	1,800.00	12/1/2039		2,531.25	2,531.25	12/1/2039		15,571.88	15,571.88	**2039**	200,000.00	43,671.26	243,671.26
5/31/2040	60,000.00	1,800.00	61,800.00	6/1/2040	25,000.00	2,531.25	27,531.25	6/1/2040	105,000.00	15,571.88	120,571.88				
11/30/2040		900.00	900.00	12/1/2040		2,031.25	2,031.25	12/1/2040		13,471.88	13,471.88	**2040**	205,000.00	36,463.76	241,463.76
5/31/2041	60,000.00	900.00	60,900.00	6/1/2041	25,000.00	2,031.25	27,031.25	6/1/2041	105,000.00	13,471.88	118,471.88				
11/30/2041				12/1/2041		1,531.25	1,531.25	12/1/2041		11,371.88	11,371.88	**2041**	190,000.00	29,306.26	219,306.26
				6/1/2042	25,000.00	1,531.25	26,531.25	6/1/2042	105,000.00	11,371.88	116,371.88				
				12/1/2042		1,031.25	1,031.25	12/1/2042		9,271.88	9,271.88	**2042**	130,000.00	23,206.26	153,206.26
				6/1/2043	25,000.00	1,031.25	26,031.25	6/1/2043	110,000.00	9,271.88	119,271.88				
				12/1/2043		515.63	515.63	12/1/2043		7,071.88	7,071.88	**2043**	135,000.00	17,890.64	152,890.64
				6/1/2044	25,000.00	515.63	25,515.63	6/1/2044	115,000.00	7,071.88	122,071.88				
				12/1/2044			0.00	12/1/2044		4,771.88	4,771.88	**2044**	140,000.00	12,359.39	152,359.39
								6/1/2045	120,000.00	4,771.88	124,771.88				
								12/1/2045		2,371.88	2,371.88	**2045**	120,000.00	7,143.76	127,143.76
								6/1/2046	115,000.00	2,371.88	117,371.88	**2046**	115,000.00	2,371.88	117,371.88
Total	795,000.00	193,050.00	988,050.00	Total	315,000.00	148,437.51	463,437.51	Total	1,700,000.00	876,012.74	2,576,012.74	Total	3,860,000.00	1,376,380.25	5,236,380.25

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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
450-43355-57	GENERAL FUND TRANSFER	-	-	-	-	-	-	
450-43510-57	FEDERAL/STATE GRANT	25,000	-	-	430,000	-	200,000	200,000
450-43536-57	ARPA FUNDS	41,519	18,043	-	-	-	-	
450-43540-57	CONSTRUCTION REIMBURSEMENT	-	-	-	-	-	-	
450-43541-57	MISC INCOME, INSUR PROCEEDS	-	-	-	-	-	-	
	Total	66,519	18,043	-	430,000	-	200,000	200,000
MISCELLANEOUS REVENUES								
450-48100-57	INTEREST INCOME	71,539	81,457	68,705	50,400	57,786	22,000	45,000
450-48500-57	DONATIONS	-	1,480,603	209,331	-	403,625	100,000	100,000
450-48550-57	DEVELOPER CONTRIBUTION	-	-	-	-	-	-	
	Total Misc Revenues	71,539	1,562,060	278,036	50,400	461,411	122,000	145,000
OTHER FINANCING SOURCES								
450-49120-57	BOND PROCEEDS	-	5,550,617	-	4,820,570	5,192,271	1,026,750	1,583,750
450-49122-57	PREMIUM ON DEBT	-	315,036	-	-	-	-	-
450-49290-57	TRANSFER IN-OTHER FUNDS	-	491,568	-	-	-	-	-
450-49300-57	FUND BALANCE APPLIED	-	-	-	-	-		(33,000)
	Total Other Financing	-	6,357,221	-	4,820,570	5,192,271	1,026,750	1,550,750
	Fund 450 - Capital Projects	**138,058**	**7,937,324**	**278,036**	**5,300,970**	**5,653,682**	**1,348,750**	**1,895,750**

CAPITAL PROJECTS FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
IT CAPITAL OUTLAY								
450-52000-886	VOIP PHONE SYSTEM			61,221	-	-	-	
450-52000-887	IT SOFTWARE REPLACEMENT	-	-	3,722	-	-	-	
450-52000-888	IT HARDWARE REPLACEMENT	-	41,972	211,227	113,000	60,219	90,000	80,000
	Total:	-	41,972	276,170	113,000	60,219	90,000	80,000
DPW CAPITAL OUTLAY								
450-54000-802	MAIN/FRANKLIN INTERSECTION	-	-	-	336,000	296,000	-	-
450-54000-803	N HARMONY LN RECONSTRUCTION	-	-	-	-	-	12,000	12,000
450-54000-804	HARMONY DRIVE RECONSTRUCTION	-	-	-	-	-	11,500	11,500
450-54000-805	DPW FACILITY DESIGN	-	-	-	-	-	500,000	500,000
450-54000-807	S HARMONY LN RECONSTRUCTION	-	-	-	-	-	20,500	20,500
450-54000-827	HYER LANE RECONSTRUCTION	-	-	-	-	-	17,750	17,750
450-54000-828	STREET LIGHT REPLACEMENT	6,923	(1,384)	1,113	-	618	-	-
450-54000-832	DOUGLAS COURT RECONSTRUCTION	-	-	-	-	-	16,250	16,250
450-54000-836	CLAY ST. RECONSTRUCTION	1,694	-	-	-	-	-	-
450-54000-837	SCOTT STREET IMPROVEMENTS	-	-	-	-	-	18,750	18,750
450-54000-855	INDIAN MOUND PKWY ST IMPROV	-	-	-	-	-	-	42,000
450-54000-861	ANN-FREMONT ST/RECONSTRUCTION	13,196	510,721	5,075	-	-	-	-
450-54000-862	FREMONT ST/RECONSTRUCTION	16,250	632,421	5,187	-	-	-	-
450-54000-863	PUTNAM ST/RECONSTRUCTION	2,325	-	10,889	309,112		-	-
450-54000-864	FOREST ST/RECONSTRUCTION	3,811	162,780	55,027	-	66,839	-	-
450-54000-866	WALWORTH AVE/RECONSTRUCTION	117,086	68,097	396,785	-		-	-
450-54000-868	JEFFERSON ST/RECONSTRUCTION	-	3,327	52,522	1,724,254		-	-
450-54000-880	3110-06-00/70/71 MIL-NEWCOMB	(68)	-	-	-	-	-	-
450-54000-894	WHITEWATER/CRAVATH PARK BRICK	-	-	-	-	8,452	-	210,000
450-54000-899	YODER LANE RECONSTRUCTION	2,040	867	-	-	-	-	-
450-54000-900	E MAIN ST RECONSTRUCTION	46,814	6,241	-	-	-	-	-
	Total:	210,072	1,383,069	526,599	2,369,366	371,909	596,750	848,750
PD ADMIN CAPITAL OUTLAY								
450-55000-810	POLICE MISC EQUIPMENT	14,000	-	-	17,500	12,208	-	-
450-55000-818	POLICE EVIDENCE GARAGE	-	-	32,853	994,449	1,206,610	-	-
450-55000-819	DUTY WEAPONS-POLICE				20,000	20,000	-	-
450-55000-866	PORTABLE RADIOS-RADICOM	-	310,395	-	15,370	21,850	-	-
	Total:	14,000	310,395	32,853	1,047,319	1,260,668	-	-
PD DISPATCH CAPITAL OUTLAY								
450-55300-887	COMM CTR-911 SYSTEM	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-
MISC DEPT CAPITAL OUTLAY								
450-57500-650	TRANSFER OUT-OTHER FUNDS	-	23,000	114,189	50,400	-	-	120,000
450-57500-670	BOND ISSUE EXPENSES	-	156,141	-		-	-	-
450-57500-690	ELECTION MACHINES	25,306	-	-	-	-	-	-
450-57500-806	ADA COMPLIANCE	-	3,697	-	-	-	-	-
450-57500-870	EMERGENCY MGMT CAPITAL EQUIP	-	-	-	-	-	-	-
	Total:	25,306	182,838	114,189	50,400	-	-	120,000

CAPITAL PROJECTS FUND EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
FACILITIES CAPITAL OUTLAY								
450-58000-810	ARMORY BOILER REPLACEMENT	-	-	-	-	-	100,000	100,000
450-58000-811	ENERGY AUDIT STUDY	-	-	-	29,600	29,600	-	-
450-58000-812	CRAVATH LAKE MILL DAM REPAIR	-	-	-	171,406	-	-	-
450-58000-813	OLD MILL DAM REPAIR	-	24,623	2,313	-			-
450-58000-815	CRAVATH LF BLDG IMPROVEMENTS	-	-	-	75,000		-	-
450-58000-824	ARMORY CHIMNEY REPAIR	-	-	-	-	-	-	-
450-58000-830	LIBRARY BUILDING IMPVTS	-	2,020,471	4,268,973	-		-	185,000
450-58000-851	MORAINE VIEW PARK SHELTER	-	-	-	-	-	400,000	400,000
450-58000-899	ROOF REPAIRS CITY BUILDINGS	-	-	-	400,000		-	
	Total:	-	2,045,094	4,271,286	676,006	29,600	500,000	685,000
PARKS CAPITAL OUTLAY								
450-58100-808	PARK PATHWAY CONST/REPAIR	-	92,732	-	-		12,000	12,000
450-58100-813	LED INFORMATION SIGN	-	-	-	60,000	77,039	-	
450-58100-825	OUTDOOR SPLASH PAD	-	-	-	430,000		-	
450-58100-828	AMPHITHEATER-DESIGN/CONSTRUCT	-	-	30	-	-	-	
450-58100-829	FEASIBILITY-DREDGING-LAKES	115,690	51,000	-	150,000		150,000	150,000
450-58100-893	EFFIGY MOUND TREE REMOVAL	-	-	-	25,000		-	
	Total:	115,690	143,732	30	665,000	77,039	162,000	162,000
PARKS CAPITAL OUTLAY								
450-58200-800	COUNCIL ROOM TECH UPDATES	33,367	-	-	-	-	-	-
	Total:	33,367	-	-	-	-	-	-
	Grand Total:	**398,434**	**4,107,100**	**5,221,126**	**4,921,091**	**1,799,435**	**1,348,750**	**1,895,750**
FUND BALANCE		349,415	4,179,640	(826,297)		3,027,949		3,027,949
	Net Change-Increase/(Decrease)	(260,376)	3,830,225	(4,943,091)		3,854,247		

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY DEVELOPMENT

FUND DESCRIPTION — FUND 441

TID District #4 Fund (#441) on the west side of Whitewater, was continued for year 2022 through an affordable extension. TIDs allow the creating municipality to capture all 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 #4 was closed in 2023.

- **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 because of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 4 REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
TAXES								
441-41110-57	PROPERTY TAX INCREMENT	-	-	-	-	-	-	-
	Total Taxes	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES								
441-43581-57	WI PERSONAL PROPERTY TAX AID	-	-	-	-	-	-	-
441-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
441-43665-57	HOUSING ASSISTANCE DONATIONS	2,000	-	-	-	-	-	-
	Total Intergovernmental Rev	2,000	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
441-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
441-49300-57	FUND BALANCE APPLIED	-	-	-	50,000	50,000	50,000	50,000
	Total Other Financing Sources	-	-	-	50,000	50,000	50,000	50,000
	Fund 440 - TID District #4	**2,000**	**-**	**-**	**50,000**	**50,000**	**50,000**	**50,000**

TID 4 EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
441-57660-212	LEGAL	-	-	-	-	-	-	-
441-57660-213	ARCHITECTURAL & ENGINEERING	18,815	-	-	-	-	-	-
441-57660-214	FINANCIAL/BONDING SERVICES	-	-	-	-	-	-	-
441-57660-219	OTHER PROFESSIONAL SERVICES	-	1,733	-	-	-	-	-
441-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-
441-57660-300	AFFORDABLE HOUSING GRANTS	-	100,000	-	-	-	-	-
441-57660-350	MISC EXPENSES	2,009	-	-	-	-	-	-
441-57660-650	TRANSFER OUT-OTHER FUNDS	50,000	50,000	(50,000)	50,000	50,000	50,000	50,000
441-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 4	**70,824**	**151,733**	**(50,000)**	**50,000**	**50,000**	**50,000**	**50,000**

441-11100	OPERATING CASH	1,985,063	1,830,806	1,655,806			
FUND BALANCE		2,007,539	1,930,806	1,880,806	1,830,806		1,780,806
441-34300	Net Change-Increase/(Decrease)	(68,824)	(151,733)	(50,000)	(50,000)		(50,000)

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY DEVELOPMENT

FUND DESCRIPTION
FUND 410

TID District #10 Fund (#410) is a mixed-use district comprising of 616 acres created in 2021. This TID is located generally on the city's northeast side and includes the Business and Technology Park. TIDs allow the creating municipality to capture all 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 because of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 10 REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
TAXES								
410-41110-57	PROPERTY TAX INCREMENT	4,503	238,133	110,160	252,967	276,644	252,696	209,063
410-43581.57	PERSONAL PROPERTY TAX AID	-	-	-	53,789	107,578	53,789	53,789
	Total Taxes	4,503	238,133	110,160	306,756	384,222	306,485	262,852
INTERGOVERNMENTAL REVENUES								
410-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
410-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
410-49150-57	GRANT REVENUE	-	-	-	-	-	-	-
410-49300-57	FUND BALANCE APPLIED	-	-	-	(211,362)		(211,591)	(167,958)
	Total Other Financing Sources	-	-	-	(211,362)	-	(211,591)	(167,958)
	Fund 440 - TID District #10	**4,503**	**238,133**	**110,160**	**95,394**	**384,222**	**94,894**	**94,894**

TID 10 EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
410-57660-214	FINANCIAL/BONDING SERVICES	-	-	-	-	-	-	-
410-57660-219	OTHER PROFESSIONAL SERVICES	1,700	1,700	7,731	25,000	154,093	25,000	25,000
410-57660-240	TID FEES-STATE OF WISCONSIN	150	150	150	150	180	150	150
410-57660-295	CONSTRUCTION CONTRACTS	-	21,187	54,062	-	25,609	-	-
410-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
410-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
410-57660-650	TRANSFER OUT-OTHER FUNDS	-	35,000	50,000	50,000	50,000	50,000	50,000
410-57665-650	TRANSFER OUT-WATER UTILITY	-	25,127	10,494	20,244	-	19,744	19,744
410-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 10	**1,850**	**83,164**	**122,437**	**95,394**	**229,882**	**94,894**	**94,894**
FUND BALANCE		(16,469)	138,500	126,222		280,562		448,520
410-34300	Net Change-Increase/(Decrease)	2,479	154,969	(12,278)		154,340		167,958

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY DEVELOPMENT

FUND DESCRIPTION
FUND 411

TID District #11 Fund (#411) is a mixed-use district comprising of 280 acres created in 2021. This TID is located generally within the southeast portion of the city and includes areas for potential residential and commercial development. TIDs allow the creating municipality to capture all 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 because of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 11 REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
TAXES								
411-41110-57	PROPERTY TAX INCREMENT	26,784	64,384	45,387	76,078	84,840	278,148	101,768
411-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	7,129	14,258	7,129	7,129
	Total Taxes	26,784	64,384	45,387	83,207	99,098	285,277	108,897
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	-	-	-	(34,313)	-	(65,124)	(8,503)
	Total Other Financing Sources	-	-	-	(34,313)	-	(65,124)	(8,503)
	Fund 440 - TID District #11	**26,784**	**64,384**	**45,387**	**48,894**	**99,098**	**220,153**	**100,394**

TID 11 EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
411-57660-212	LEGAL	-	-	-	-	11,046	-	-
411-57660-219	OTHER PROFESSIONAL SERVICES	3,200	1,700	-	3,500	17,635	3,500	3,500
411-57660-240	TID FEES-STATE OF WISCONSIN	150	150	150	150	150	150	150
411-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	171,759	42,000
411-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
411-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
411-57660-650	TRANSFER OUT-OTHER FUNDS	10,000	25,000	25,000	25,000	25,000	25,000	35,000
411-57665-650	TRANSFER OUT-WATER UTILITY	-	24,627	10,494	20,244	20,244	19,744	19,744
411-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 11	**13,350**	**51,477**	**35,644**	**48,894**	**74,075**	**220,153**	**100,394**
FUND BALANCE		2,436	15,343	25,086		50,109		58,612
411-34300	Net Change-Increase/(Decrease)	13,434	12,907	9,743		25,023		8,503

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY DEVELOPMENT

FUND DESCRIPTION
FUND 412

TID District #12 Fund (#412) is a rehabilitation or conservation district comprising 15 acres created in 2021. TID #12 is located within the city's downtown area. TIDs allow the creating municipality to capture all 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 2048 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 because of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 12 REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
TAXES								
412-41110-57	PROPERTY TAX INCREMENT	12,842	143,987	31,694	113,208	138,219	113,208	158,907
412-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	16,397	32,795	16,397	16,397
	Total Taxes	12,842	143,987	31,694	129,605	171,014	129,605	175,304
MISCELLANEOUS REVENUES								
412-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
412-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
412-49300-57	FUND BALANCE APPLIED	-	-	-	(82,655)		(83,055)	(133,754)
	Total Other Financing Sources	-	-	-	(82,655)	-	(83,055)	(133,754)
	Fund 440 - TID District #12	**12,842**	**143,987**	**31,694**	**46,950**	**171,014**	**46,550**	**41,550**

TID 12 EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
412-57660-213	ARCHITECTURAL & ENGINEERING	2,003	3,955	-	-	-		-
412-57660-214	FINANCIAL/BONDING SERVICES	-	-	-	-	-		-
412-57660-219	OTHER PROFESSIONAL SERVICES	29,701	1,700	-	6,000	2,358	6,000	1,000
412-57660-240	TID FEES-STATE OF WISCONSIN	150	150	150	150	180	150	150
412-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-
412-57660-610	PRINCIPAL ON DEBT	5,000	10,000	10,000	10,000	10,000	10,000	10,000
412-57660-620	INTEREST ON DEBT	11,586	6,600	6,200	5,800	3,000	5,400	5,400
412-57660-650	TRANSFER OUT-OTHER FUNDS	5,000	37,500	25,000	25,000	25,000	25,000	25,000
412-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 12	**53,440**	**59,905**	**41,350**	**46,950**	**40,538**	**46,550**	**41,550**
FUND BALANCE		(44,296)	39,786	30,130		160,605		294,359
412-34300	Net Change-Increase/(Decrease)	(40,598)	84,082	(9,656)		130,476		133,754

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY DEVELOPMENT

FUND DESCRIPTION
FUND 413

TID District #13 Fund (#413) is a mixed-use district comprising of 450 acres created in 2021. This TID is located around the city's southwest side and includes agricultural land that could possibly be developed in the future. TIDs allow the creating municipality to capture all 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 because of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 13 REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
TAXES								
413-41110-57	PROPERTY TAX INCREMENT	5,694	88,154	28,991	82,632	82,632	82,632	99,882
413-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	4,856	9,712	4,856	4,856
	Total Taxes	5,694	88,154	28,991	87,488	92,344	87,488	104,738
INTERGOVERNMENTAL REVENUES								
413-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
413-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
413-49300-57	FUND BALANCE APPLIED	-	-	-	(14,798)	472	(14,459)	(28,709)
	Total Other Financing Sources	-	-	-	(14,798)	472	(14,459)	(28,709)
	Fund 440 - TID District #13	**5,694**	**88,154**	**28,991**	**72,690**	**92,816**	**73,029**	**76,029**

TID 13 EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
413-57660-219	OTHER PROFESSIONAL SERVICES	1,700	1,700	4,900	2,000	22,126	2,000	5,000
413-57660-240	TID FEES-STATE OF WISCONSIN	150	150	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	-	-	-	-	-	-	-
413-57665-650	TRANSFER OUT-WATER UTILITY	-	79,963	30,000	70,540	70,540	70,879	70,879
413-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 13	**1,850**	**81,813**	**35,050**	**72,690**	**92,816**	**73,029**	**76,029**
FUND BALANCE		(7,154)	(813)	(6,872)		(7,344)		21,365
413-34300	Net Change-Increase/(Decrease)	3,844	6,341	(6,059)		(472)		28,709

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY DEVELOPMENT

FUND DESCRIPTION
FUND 414

TID District #14 Fund (#414) is a mixed-use district comprising of 390 acres created in 2021. This TID is located generally within the city's northwest side and includes areas for potential future residential development. TIDs allow the creating municipality to capture all 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 because of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 14 REVENUE DETAIL

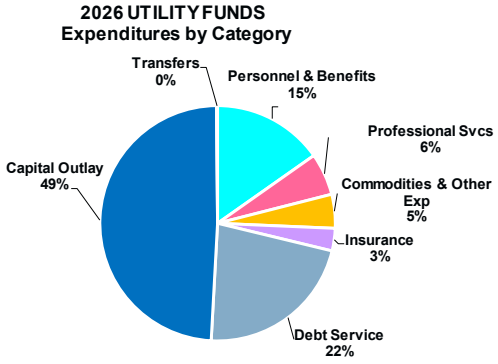
	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
TAXES								
414-41110-57	PROPERTY TAX INCREMENT	61,563	350,164	158,134	509,769	559,975	578,834	819,332
414-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	8,563	17,126	8,563	8,563
	Total Taxes	61,563	350,164	158,134	518,332	577,101	587,397	827,895
INTERGOVERNMENTAL REVENUES								
414-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
414-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
414-49300-57	FUND BALANCE APPLIED	-	-	-	(367,360)	-	(238,304)	(511,909)
	Total Other Financing Sources	-	-	-	(367,360)	-	(238,304)	(511,909)
	Fund 440 - TID District #14	**61,563**	**350,164**	**158,134**	**150,972**	**577,101**	**349,093**	**315,986**

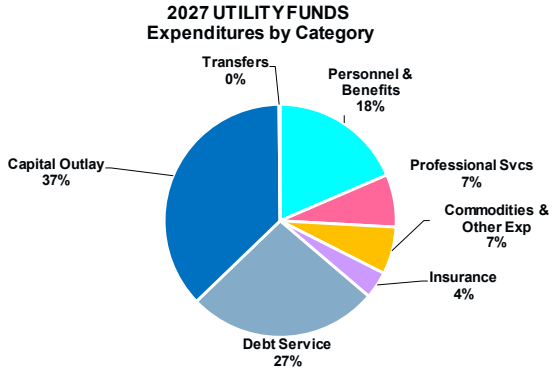
TID 14 EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
414-57660-219	OTHER PROFESSIONAL SERVICES	1,700	1,700	1,977	2,500	5,000	2,500	2,500
414-57660-240	TID FEES-STATE OF WISCONSIN	150	150	150	150	150	150	150
414-57660-295	CONSTRUCTION CONTRACTS	-	93,000	500,000	54,559	-	115,180	-
414-57660-519	DEVELOPER INCENTIVES	-	25,000	48,900	40,000	90,600	30,000	102,073
414-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
414-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
414-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	25,000	35,000
414-57665-650	TRANSFER OUT-WATER UTILITY	44,465	-	-	53,763	53,763	57,388	57,388
414-57666-650	TRANSFER OUT-SEWER UTILITY	-	-	-	-	-	118,875	118,875
414-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 14	**46,315**	**119,850**	**551,027**	**150,972**	**149,513**	**349,093**	**315,986**
FUND BALANCE		612	230,926	(161,966)		265,622		777,531
414-34300	Net Change-Increase/(Decrease)	11,610	230,314	(392,892)		427,588		511,909

WATER, WASTEWATER, & STORMWATER SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
REVENUES								
	Operating Revenues	7,341,257	7,645,612	7,646,474	7,612,864	7,905,735	8,131,202	8,189,816
	Other Revenue Sources	418,076	3,506,426	1,936,537	8,481,999	7,950,768	2,049,980	6,317,405
	Total	**7,759,333**	**11,152,038**	**9,583,011**	**16,094,863**	**15,856,503**	**10,181,182**	**14,507,221**
EXPENSES								
100	Personnel & Benefits	1,775,167	1,991,512	2,006,382	2,480,975	2,327,929	2,555,060	2,691,941
200	Professional Svcs	846,680	793,242	848,468	944,305	729,224	1,044,649	1,060,892
300	Commodities & Other Exp	810,542	555,272	655,032	758,361	763,990	963,611	953,770
500	Insurance	2,380,546	2,428,906	2,430,630	502,814	110,229	506,215	545,768
600	Debt Service	996,453	1,099,268	952,502	3,599,503	3,699,491	3,862,943	3,862,943
800	Capital Outlay	27,385	146,202	428,752	7,976,157	4,665,882	5,366,907	5,366,907
900	Transfers	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Total	**6,861,773**	**7,039,402**	**7,346,766**	**16,287,116**	**12,321,745**	**14,324,384**	**14,507,221**





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 be used 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

	2022	2023	2024	2025	2026	2027
Water Utility Superintendent	1	1	1	1	1	1
Lead Laborer	1	1	1	1	1	1
Operators	3	3	3	3	3	3
Administrative Assistant (15%)	1	1	1	1	1	1
Seasonal Employees	.7	.7	.6	0	0	0

WATER UTILITY SUMMARY OF REVENUES & EXPENSES

	FISCAL RESOURCES	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
REVENUES								
	Total Revenues	2,938,845	4,552,113	3,710,180	5,484,609	6,916,597	3,764,590	4,559,112
	Total	**2,938,845**	**4,552,113**	**3,710,180**	**5,484,609**	**6,916,597**	**3,764,590**	**4,559,112**
EXPENSES								
100	Personnel & Benefits	662,359	760,687	734,862	972,639	885,718	1,001,803	1,008,896
200	Professional Svcs	341,207	321,727	343,098	452,278	322,997	509,026	507,441
300	Commodities & Other Exp	551,142	333,371	401,007	477,850	384,402	659,850	645,850
500	Insurance	895,382	958,114	978,297	413,177	26,998	414,022	454,627
600	Debt Service	466,546	482,800	386,715	1,039,264	1,083,504	1,168,548	1,168,548
800	Capital Outlay	19,537	30,174	26,366	2,129,400	2,787,155	773,750	773,750
900	Transfers	-	-	-	-	-	-	-
	Total	**2,936,173**	**2,886,874**	**2,870,346**	**5,484,608**	**5,490,775**	**4,526,999**	**4,559,112**
	Liquid-Operating Cash	1,018,086	982,527	177,403				
	Liquid-Restricted Cash	2,454,373	1,585,780	1,600,524				
	Non-Liquid-Fund Balance	7,928,433	10,497,824	12,128,037				
TOTAL FUND BALANCE		11,400,892	13,066,131	13,905,965		15,331,787		14,998,238
	Net Change-Increase/(Decrease)	53,663	(2,126,187)	839,834		1,425,822		(333,549)

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	2022	2023	2024	2025
Water Pumped Into Distribution	Gal/Year Avg Gal/Mo	661,483,000 55,123,583	571,016,000 47,584,667	611,927,000 50,993,917	594,187,000 49,515,583
Water Mains in Service (2"-16")	Feet	290,671	290,671	295,776	295,776
Water Meters in Service	Count	3,804	3,804	3,841	3,905
Hydrants	Replaced/Total	15 / 608	7 / 613	14 / 616	7 / 617
Valves	Exersized/Total	425 / 812	375 /819	300 /829	100 /829
Main & Svc Breaks Repaired	Number of	11	7	6	16
New Services	Number of	10	5	18	12

GOALS & OBJECTIVES
2026/2027 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.
- Look into upgrading residential water meters to water meters that will allow us to help track leaks and check the temperature of the water. This will help homeowners save money and will help the water utility pump less water and use less chemicals.
- Look into upgrading our meter reading system. Meter reading costs are going up per read. Look into other systems that will read our meters and give us the same information at a set price.
- 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.
- Scada System upgrade needed in 2026. Windows 10 will not back up after October 2025. Scada allows us to monitor our wells, pumpage, and tower levels from the office. Scada also calls us out when there is an issue with the wells or towers.
- Start a water system leak study for the whole city.
- Upgrade maintenance to back up generators at each well. The upgrade will be for a full 2-hour load test with fluids changed and looked over.

WATER UTILITY REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
REVENUES								
610-46460-61	UNMETERED SALES/GENERAL CUST	-	-	-				
610-46461-61	METERED SALES/RESIDENTIAL	781,067	819,813	818,033	800,440	822,390	824,453	810,507
610-46462-61	METERED SALES/COMMERCIAL	137,391	132,347	136,181	134,869	130,518	138,915	135,952
610-46463-61	METERED SALES/INDUSTRIAL	573,155	673,030	624,610	623,092	350,384	641,785	634,824
610-46464-61	SALES TO PUBLIC AUTHORITIES	238,192	250,746	243,427	244,469	264,194	251,803	237,348
610-46465-61	PUBLIC FIRE PROTECTION REV	670,402	750,985	757,656	710,694	760,784	732,015	757,000
610-46466-61	PRIVATE FIRE PROTECTION REV	66,449	74,086	74,477	70,267	74,475	72,375	66,920
610-46467-61	METERED SALES/MF RESIDENTIAL	185,261	215,644	214,051	200,452	221,184	206,466	207,293
	Total Revenues	2,651,917	2,916,650	2,868,435	2,784,284	2,623,928	2,867,812	2,849,844
OTHER REVENUE SOURCES								
610-47419-61	INTEREST INCOME	25,816	47,107	34,246	30,000	30,245	32,000	32,000
610-47420-61	INTEREST REVENUE-LEASES	824	572	34,515	-	-	-	-
610-47421-61	DEVELOPER CONTRIBUTION	76,522	417,763	-	-	-	-	-
610-47422-61	CAPITAL PAID IN-MUNICIPALITY	-	926,491	-	-	-	-	-
610-47425-61	MISC AMORTIZATION	18,450	17,500	17,500	-	-	-	-
610-47460-61	OTR REV/TOWER/SERVICE	1,144	19,934	12,609	95,000	89,892	95,000	83,000
610-47467-61	NSF/SVC FEES/SPEC ASSESS FEES	24,036	13,159	16,006	15,000	13,193	15,000	15,000
610-47471-61	MISC SERVICE REV - TURN OFF	1,645	2,565	1,715	1,500	1,314	1,500	1,000
610-47474-61	OTHER REV--LABOR/MATERIAL	51,003	22,696	25,873	17,000	27,109	17,000	17,000
610-47476-61	NET RETURN ON INVEST-METERS	13,879	13,762	-	11,000	-	11,000	11,000
610-47481-61	MISC GRANT REVENUE	-	-	590,285	-	-	-	-
610-47482-61	SALE OF USED EQUIPMENT	9,131	7,038	7,090	2,000	9,459	2,000	5,000
610-47483-61	LEASE REVENUE	20,012	17,158	50,919	17,158	-	17,158	-
610-47485-61	BOND/NOTE/LOAN PROCEEDS	-	-	-	2,100,400	3,956,667	402,750	1,015,750
610-47486-61	TRANSFER TID 10-TOWER DEBT	-	25,127	10,494	20,244	20,244	19,744	19,744
610-47487-61	TRANSFER TID 11-TOWER DEBT	-	24,627	10,494	20,244	20,244	19,744	19,744
610-47488-61	TRANSFER TID 13-TOWER DEBT	-	79,963	30,000	70,540	70,540	70,879	99,094
610-47489-61	TRANSFER TID 14-TOWER DEBT	44,465	-	-	53,763	53,763	57,388	57,388
610-47493-61	RETAINED EARNINGS-(INC)-DEC	-	-	-	246,476	-	135,615	333,549
	Total Other Revenue Sources	286,928	1,635,462	841,745	2,700,325	4,292,669	896,778	1,709,268
	610 - Water Utility	**2,938,845**	**4,552,113**	**3,710,180**	**5,484,609**	**6,916,597**	**3,764,590**	**4,559,112**

WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET	
SOURCE OF SUPPLY EXPENSES / 610-61600									
610-61600-111	SALARIES/WAGES	23,610	33,374	37,693	29,220	35,412	30,097	31,639	
610-61600-112	WAGES/OVERTIME	2,530	2,816	2,536	5,125	2,475	5,278	5,534	
610-61600-310	OFFICE & OPERATING SUPPLIES	844	88	-	1,000	-	1,000	1,000	
610-61600-350	REPAIR/MTN EXPENSES	430	41	-	500	-	500	500	
	Total Source Of Supply Exp.	27,413	36,319	40,229	35,845	37,887	36,875	38,673	
PUMPING OPERATIONS EXPENSES / 610-61620									
610-61620-111	SALARIES/WAGES	43,313	53,247	55,634	50,603	61,815	52,121	54,189	
610-61620-112	WAGES/OVERTIME	79	-	-	58	-	60	63	
610-61620-220	UTILITIES	209,015	207,795	233,653	215,000	200,138	220,000	220,000	
610-61620-310	OFFICE & OPERATING SUPPLIES	1,905	29	3,917	7,500	1,127	7,500	7,500	
610-61620-350	REPAIR/MTN EXPENSE	44,113	57,351	32,468	63,000	83,069	152,500	152,500	A
	Total Pumping Operations Exp.	298,426	318,422	325,672	336,161	346,150	432,181	434,252	
WATER TREATMENT OPERATIONS EXP / 610-61630									
610-61630-111	SALARIES/WAGES	24,366	30,186	32,891	27,514	30,296	28,339	29,729	
610-61630-112	WAGES/OVERTIME	-	223	-	164	117	169	177	
610-61630-154	PROFESSIONAL DEVELOPMENT	142	93	317	5,000	2,166	5,000	5,000	
610-61630-310	WATER TESTING & OP SUPPLIES	13,744	8,090	9,841	45,000	12,174	45,000	15,000	
610-61630-341	CHEMICALS	33,221	35,221	34,247	45,000	23,273	50,000	50,000	
610-61630-350	Repair/Maint Expense	267,724	19,813	2,063	20,000	2,002	-	-	B
	Total Water Treatment Op	339,196	93,627	79,358	142,678	70,027	128,508	99,906	
TRANSMISSION EXPENSES / 610-61640									
610-61640-111	SALARIES/WAGES	918	886	863	913	863	941	963	
	Total Transmission Expenses	918	886	863	913	863	941	963	
TOWER/RESERVOIRS MTN. EXPENSES / 610-61650									
610-61650-111	MTN SALARIES/WAGES	3,097	3,566	3,321	3,194	3,123	3,289	3,396	
610-61650-112	WAGES/OVERTIME	558	68	93	460	-	473	496	
610-61650-350	REPAIR/MTN EXPENSE	65,531	64,725	72,413	73,500	112,271	150,000	150,000	C
	Total Reservoirs Mtn. Expense	69,187	68,358	75,827	77,153	115,394	153,763	153,892	

WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET	
MAINS MTN. EXPENSE / 610-61651									
610-61651-111	MTN SALARIES/WAGES	27,857	23,127	18,221	22,341	26,951	23,012	23,416	
610-61651-112	WAGES/OVERTIME	167	1,390	1,159	1,687	800	1,738	1,822	
610-61651-350	REPAIR/MTN EXPENSE	36,880	42,041	65,630	50,000	57,328	50,000	50,000	
	Total Mains Mtn. Expense	64,903	66,558	85,009	74,029	85,079	74,750	75,238	
SERVICES MTN. EXPENSES / 610-61652									
610-61652-111	MTN SALARIES/WAGES	16,746	19,667	19,688	23,642	17,567	24,352	24,838	
610-61652-112	WAGES/OVERTIME	115	293	735	839	603	864	906	
610-61652-350	REPAIR/MTN EXPENSE	6,711	18,829	52,002	-	14,877	20,000	20,000	D
	Total Services Mtn. Expenses	23,572	38,790	72,425	24,481	33,047	45,216	45,744	
METERS MTN. EXPENSES / 610-61653									
610-61653-111	MTN SALARIES/WAGES	21,151	23,564	25,572	25,137	33,305	25,891	25,902	
610-61653-112	WAGES/OVERTIME	40	21	70	96	-	99	104	
610-61653-210	CONTRACTUAL SERVICES	-	13,569	14,392	107,500	4,572	27,500	27,500	E
610-61653-350	REPAIR/MTN EXPENSE	5,255	5,436	36,830	10,000	20,298	10,000	25,000	
	Total Meters Mtn. Expenses	26,446	42,590	76,864	142,733	58,175	63,490	78,505	
HYDRANTS MTN. EXPENSES / 610-61654									
610-61654-111	MTN SALARIES/WAGES	22,925	12,875	11,600	14,597	10,990	15,035	15,797	
610-61654-112	WAGES/OVERTIME	701	702	487	1,150	-	1,184	1,241	
610-61654-350	REPAIR/MTN EXPENSE	6,449	8,969	29,596	15,000	13,600	15,000	15,000	
	Total Hydrants Mtn. Expenses	30,075	22,546	41,683	30,747	24,590	31,219	32,038	
METER READING EXPENSES / 610-61901									
610-61901-111	SALARIES/WAGES	339	886	901	719	1,744	740	598	
	Total Meter Reading Expenses	339	886	901	719	1,744	740	598	
ACCOUNTING & COLLECTING EXP / 610-61902									
610-61902-111	SALARIES/WAGES	52,732	51,951	49,678	49,489	51,284	50,974	50,611	
610-61902-112	WAGES/OVERTIME	99	-	-	-	127	-	-	
	Total Acct. & Collecting Exp.	52,831	51,951	49,678	49,489	51,411	50,974	50,611	
CUSTOMERS ACCOUNTS EXPENSES / 610-61903									
610-61903-224	SOFTWARE/HARDWARE MAINTENANCE	8,408	5,877	4,023	10,256	17,111	11,613	11,899	
610-61903-310	INFO TECH & OPERATING SUPPLIES	74	-	79	100	3	100	100	
610-61903-325	PUBLIC EDUCATION	195	251	230	250	251	250	250	
610-61903-361	AMR GATEWAY SERVICES	23,827	15,081	22,051	75,000	20,617	85,000	85,000	
610-61903-362	CREDIT/DEBIT CARD EXPENSES	12,510	13,210	15,096	13,000	-	14,000	15,000	
	Total Customer Accounts Exp.	45,014	34,419	41,480	98,606	37,982	110,963	112,249	
ADMINISTRATIVE EXPENSES / 610-61920									
610-61920-111	SALARIES/WAGES	123,777	146,914	148,292	214,094	206,038	220,516	225,238	
610-61920-154	PROFESSIONAL DEVELOPMENT	187	227	-	500	-	500	500	
	Total Administrative Expenses	123,964	147,141	148,292	214,594	206,038	221,016	225,738	

WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET	
OFFICE SUPPLIES EXPENSES / 610-61921									
610-61921-224	SOFTWARE/HARDWARE MAINTENANCE	608	1,259	2,611	2,210	1,066	2,135	913	
610-61921-225	TELECOM/INTERNET/COMMUNICATION	4,000	5,349	5,880	5,561	5,489	5,728	5,079	
610-61921-310	OFFICE & OPERATING SUPPLIES	11,981	16,111	9,952	10,000	9,874	10,000	10,000	
	Total Office Supplies Expense	16,589	22,719	18,443	17,772	16,429	17,863	15,993	
OUTSIDE SERVICES EMPLOYED / 610-61923									
610-61923-210	PROFESSIONAL SERVICES	97,384	69,628	52,799	92,750	72,905	223,050	223,050	F
610-61923-211	PLANNING	8,500	8,500	20,194	8,500	8,500	8,500	8,500	G
610-61923-212	GIS SERVICES	5,500	5,500	5,500	5,500	8,500	5,500	5,500	H
	Total Outside Services Emp.	111,384	83,628	78,493	106,750	89,905	237,050	237,050	
INSURANCE / 610-61924									
610-61924-510	INSURANCE EXPENSES	21,955	25,091	25,817	28,177	26,998	29,022	29,627	
	Total Insurance Expense	21,955	25,091	25,817	28,177	26,998	29,022	29,627	
EMPLOYEE BENEFITS / 610-61926									
610-61926-150	EMPLOYEE FRINGE BENEFITS	139,171	176,899	150,344	244,683	182,839	252,023	220,316	
610-61926-590	SOC SEC TAXES EXPENSE	36,401	40,130	42,555	43,006	50,500	44,297	46,872	
	Total Employee Benefits	175,571	217,029	192,899	287,689	233,339	296,320	267,189	
EMPLOYEE TRAINING EXPENSE / 610-61927									
610-61927-154	PROFESSIONAL DEVELOPMENT	4,455	1,874	2,534	5,000	1,188	5,000	5,000	
	Total Employee Training Exp.	4,455	1,874	2,534	5,000	1,188	5,000	5,000	
PSC ASSESSMENT / 610-61928									
610-61928-210	PSC REMAINDER ASSESSMENT	6,007	3,623	3,420	3,500	3,683	3,500	3,500	
	Total PSC Assessment	6,007	3,623	3,420	3,500	3,683	3,500	3,500	
MISC. GENERAL EXPENSES / 610-61930									
610-61930-550	DEPRECIATION EXPENSE	344,743	382,676	403,840	-	-	-	-	
610-61930-551	DEPRECIATION EXPENSE-CIAC	151,065	152,544	159,128	-	-	-	-	
610-61930-590	TAXES	341,219	357,673	346,957	385,000	-	385,000	425,000	
	Total Misc. General Expenses	837,027	892,893	909,925	385,000	-	385,000	425,000	
TRANSPORTATION EXPENSES / 610-61933									
610-61933-310	VEHICLE REPAIRS & MAINTENANCE	2,002	4,055	2,119	6,000	642	6,000	6,000	
610-61933-351	FUEL EXPENSE	8,490	6,864	8,282	10,000	7,267	10,000	10,000	
	Total Transportation Expenses	10,492	10,919	10,401	16,000	7,910	16,000	16,000	
GENERAL PLANT MTN. EXPENSE / 610-61935									
610-61935-111	MTN SALARIES/WAGES	131,442	149,481	149,679	169,692	148,520	174,783	180,681	
610-61935-112	WAGES/OVERTIME	-	-	369	135	233	139	146	
610-61935-113	WAGES/TEMPORARY	-	90	91	22,392	-	23,064	22,392	
610-61935-116	ON CALL PAY	13,212	13,004	12,893	13,444	12,611	13,847	33,364	
610-61935-118	CLOTHING ALLOWANCE	3,042	3,096	4,074	2,900	3,319	2,987	2,900	
610-61935-154	ORGANIZATION MEMBERSHIPS	1,901	1,913	621	3,000	-	3,000	3,000	
610-61935-220	UTILITIES	1,785	626	626	1,500	1,033	1,500	1,500	
610-61935-350	REPAIR/MTN EXPENSE	9,257	17,165	4,192	20,000	2,375	20,000	20,000	
	Total General Plant Mtn. Exp.	160,640	185,375	172,546	233,063	168,091	239,320	263,983	
CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936									
610-61936-111	SALARIES/WAGES	3,686	7,364	4,505	4,845	4,188	4,990	5,066	
610-61936-810	CAPITAL EQUIPMENT	18,016	19,672	5,000	263,500	206,106	81,000	81,000	I
610-61936-820	CAP OUTLAY/CONTRACT PAYMENTS	(378)	7,203	21,366	1,680,900	2,330,119	432,750	432,750	J
610-61936-822	INVENTORY PURCHASES	1,579	-	-	-	-	-	-	
610-61936-823	METER PURCHASES	319	3,300	-	185,000	250,930	260,000	260,000	K
	Total Capital Outlay/Construct	23,223	37,538	30,871	2,134,245	2,791,344	778,740	778,816	
DEBT SERVICE COSTS / 610-61950									
610-61950-610	PRINCIPAL ON DEBT	-	-	-	670,224	566,283	635,203	635,203	
610-61950-620	INTEREST ON DEBT	416,019	370,519	385,997	369,040	367,032	533,345	533,345	
610-61950-650	BOND ISSUE/PAYING AGENT EXP	50,526	112,281	719		150,189	-	-	
	Total Debt Service Costs	466,546	482,800	386,715	1,039,264	1,083,504	1,168,548	1,168,548	
WATER UTILITY EXPENSE TOTALS		**2,936,173**	**2,885,983**	**2,870,346**	**5,484,608**	**5,490,775**	**4,526,999**	**4,559,112**	

WATER UTILITY EXPENSE NOTES			2026		2027	
PUMPING OPERATIONS EXPENSES / 610-61620						
A						
	Well Performance Testing		-		7,500	FB
	Hydrant Install at East Tower	CIP	-		80,000	Bond
	Maintenance service agreement for backup generators.	CIP	25,000	FB	25,000	FB
	Diesel fuel for backup generators. Plus any diesel fuel additives for winter		3,000	FB	5,000	FB
	Regular maintenance		35,000	FB	35,000	FB
		Total:	**63,000**		**152,500**	
WATER TREATMENT OPERATIONS EXP / 610-61630						
B						
	Well 7 pump room heater	CIP	20,000	Bond	-	
		Total:	**20,000**		**-**	
TOWER/RESERVOIR MTN. EXPENSES / 610-61650						
C	Tower contracts for East and Southwest towers.		68,500	FB	70,000	FB
	Safety Ring on East Tower (Cravath)	CIP	-		80,000	Bond
	Well 9 Holding Tank Maintenance	CIP	5,000	FB	-	
		Total:	**73,500**		**150,000**	
SERVICES MTN. EXPENSES / 610-61652						
D		**Total:**	**-**		**20,000**	
CONTRACTOR SERVICES - METER MAINTENANCE / 610-61653						
E	Well house meter yearly testing		2,500	FB	2,500	FB
	Meter Reading		80,000	FB		
	Large meter testing yearly requirement distribution.		25,000	FB	25,000	FB
		Total:	**107,500**		**27,500**	
OUTSIDE SERVICES EMPLOYED / 610-61923						
F	Audit, Consultants		40,000	FB	40,000	FB
	Cross connection surveys for Industrial/Comm/MF/ PA		30,250	FB	30,250	FB
	Water System Study	CIP	-		128,000	Bond
	Leak Study	CIP	7,500	FB	9,800	FB
	SCADA consultant	CIP	15,000	FB	15,000	FB
		Total:	**92,750**		**223,050**	
G	Engineering transfer to General Fund	**Total:**	**8,500**	FB	**8,500**	FB
H	GIS transfer to General Fund		4,250	FB	4,250	FB
	EIG Whitewater.org GIS Hosting		1,250	FB	1,250	FB
		Total:	**5,500**		**5,500**	
CAPTIAL OUTLAY/ EQUIPMENT 610-61936-810						
I	Fire hydrant replacement	CIP	75,000	Bond	75,000	Bond
	New service vehicle	CIP	75,000	Bond	-	
	Skidsteer lease	CIP	6,000	FB	6,000	FB
	New Water Locator	CIP	20,000	FB	-	
	Scada Upgrade	CIP	48,500	Bond	-	
	New Trash Pump	CIP	5,000	FB	-	
	Enclosed Water material hauling trailer	CIP	8,000	FB	-	
	Computers	CIP	3,000	FB	-	
	Snowplow for Skid Steer	CIP	7,000	FB	-	
	Pneumatic contol cut off saw	CIP	16,000	Bond	-	
		Total:	**263,500**		**81,000**	
CAPITAL OUTLAY / CONTRACT PAYMENTS / 610-61936-820						
J	New Storage Shed Bathroom	CIP	30,000	Bond	-	
	Bulk fill station	CIP	150,000	Bond	-	
	Fire Hydrant painting	CIP	40,000	Bond	40,000	FB
	Main improvement - Elkhorn Roundabout	CIP	75,000	Bond	75,000	Bond
	Putnam Street Reconstruction	CIP	176,000	Bond	-	
	Hyer Lan Reconstruction	CIP			17,750	Bond
	Jefferson Street Reconstruction	CIP	680,500	Bond	-	
	Douglas Court Reconstruction	CIP	-		16,250	Bond
	Scott Street Improvements	CIP			18,750	Bond
	Prospect/Universal Water Main Replacement	CIP	449,400	Bond	-	
	Starin Road Water Main Relocation	CIP	-		265,000	Bond
	Paving well 9 road	CIP	80,000	Bond	-	
		Total:	**1,680,900**		**432,750**	
CAPITAL OUTLAY / METERS / 610-61936-823						
K	Residential meters	CIP	150,000	Bond	225,000	Bond
	Large meter replacements (Determined after testing)	CIP	35,000	Bond	35,000	Bond
		Total:	**185,000**		**260,000**	
			2,500,150		1,360,800	
			399,750	FB	325,050	
			2,100,400	Bond	1,015,750	

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. 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

	2022	2023	2024	2025	2026	2027
Utility Superintendent	1	1	1	1	1	1
Lead Operator	1	1	1	1	1	1
Lab Operator	0	0	0	1	1	1
Wastewater Operator	5	4	4	3	3	3
Administrative Assistant (70%)	.7	.7	.7	.7	.7	.7
Seasonal	.6	.6	.3	.3	.3	.3

WASTEWATER UTILITY SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
REVENUES								
	Total Revenues	4,265,452	6,041,818	5,311,743	5,155,877	6,282,161	5,168,696	4,911,743
	Total	**4,265,452**	**6,041,818**	**5,311,743**	**5,155,877**	**6,282,161**	**5,168,696**	**4,911,743**
EXPENSES								
100	Personnel & Benefits	846,605	902,351	927,617	1,126,771	1,067,716	1,160,485	1,268,446
200	Professional Svcs	424,091	429,336	393,928	450,530	373,499	493,892	501,113
300	Commodities & Other Exp	202,475	152,563	182,004	219,811	213,928	243,061	234,320
500	Insurance	1,349,696	1,326,950	1,307,174	74,191	69,079	76,192	75,398
600	Debt Service	457,640	524,186	483,141	2,288,669	2,304,654	2,306,059	2,306,059
800	Capital Outlay	6,911	80,595	234,733	1,188,157	1,124,963	526,407	526,407
	Total	**3,287,418**	**3,415,980**	**3,528,597**	**5,348,130**	**5,153,839**	**4,806,096**	**4,911,743**
	Liquid-Operating Cash	1,729,372	2,551,335	2,547,377				
	Liquid-Restricted Cash	307,201	(163,436)	(290,031)				
	Non-Liquid-Fund Balance	18,522,036	20,721,923	22,635,622				
FUND BALANCE		20,558,608	23,109,821	24,892,968		26,021,290		25,787,981
	Net Change-Increase/(Decreas	978,034	2,625,838	1,783,146		1,128,322		(233,309)

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		2021	2022	2023	2024	2025
Televising Sanitary Sewer Main	4% 2.1 miles	0% 0.0 miles	41% 5.3 miles	7% 3.6 miles	41% 5.3 miles	19% 10 miles
Cleaning Sanitary Sewer	33% 17.1 miles	26% 13.6 miles	30% 15.5 miles	24% 12.5 miles	30% 15.5 miles	24% 12.5 miles
Smoke Testing Sanitary Sewer Mains	35% 18.1 miles	0% 0 miles	0% 0 miles	0% 0 miles	0% 0 miles	0% 0 miles
Manhole Inspections	33% 446	28% 352	27% 365	25% 314	27% 365	25% 314
Rehabilitation of Sanitary Sewers	0.7% 0.4 miles	1.0% 0.42 miles	0.7% 0.4 miles	1.0% 0.42 miles	0.7% 0.4 miles	1.0% 0.42 miles
Peak Monthly Flow	48.5 MG	67.3 MG	50.3 MG	84.8 MG	50.3 MG	56.7 MG
Yearly Phosphorus Average	.184 mg/l	.142 mg/l	.182 mg/l	.137 mg/l	.182 mg/l	.119 mg/l

GOALS & OBJECTIVES
2026/2027 OUTLOOK

- For phosphorus compliance, the utility continues to work towards the 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.
- 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. As a part of this, we will be exploring utilizing 3rd party inspections to assess the need for potential maintenance.
- Continue to evaluate bio-solids handling processes and long-term planning as it relates to increased biosolids regulations and land application availability.

WASTEWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
REVENUES								
620-41110-62	RESIDENTIAL REVENUES	1,965,548	1,962,460	1,948,720	1,867,727	1,930,552	1,975,146	1,975,146
620-41112-62	COMMERCIAL REVENUES	1,037,831	1,097,908	1,112,384	1,049,786	1,125,328	1,116,197	1,116,197
620-41113-62	INDUSTRIAL REVENUES	150,871	159,402	159,640	153,347	167,933	161,116	161,116
620-41114-62	PUBLIC REVENUES	736,603	763,914	741,720	719,104	765,964	760,345	760,345
620-41115-62	PENALTIES	19,562	19,837	21,593	19,202	20,620	20,922	20,922
620-41116-62	MISC REVENUES	129,257	137,527	124,455	126,180	133,226	132,301	132,301
620-41117-62	SEWER CONNECTION REVENUES	98,496	34,656	113,088	75,033	299,866	74,611	137,407
	Total Revenues	4,138,169	4,175,703	4,221,600	4,010,379	4,443,489	4,240,638	4,303,434
REVENUES/OTHER SOURCES								
620-42110-62	INTEREST INCOME	113,086	222,194	158,427	105,000	123,216	101,000	120,000
620-42175-62	INS CLAIMS REIM/DIVIDENDS	-	4,929	40,544	-	327	-	-
620-42213-62	MISC INCOME	8,077	9,193	21,353	12,200	31,428	12,600	5,000
620-42217-62	BOND PROCEEDS	-	-	659,887	1,001,500	1,677,198	540,750	250,000
620-42218-62	GRANT PROCEEDS	6,120	1,629,799	203,800	-	-	-	-
620-42300-62	EQUIPMENT-AUCTION PROCEEDS	-	-	6,132	-	6,503	-	-
620-49930-62	RETAINED EARNINGS-(INC)-DEC	-	-	-	26,798	-	273,708	233,309
	Total Revenues/Other Sources	127,283	1,866,115	1,090,143	1,145,498	1,838,672	928,058	608,309
	620 - Wastewater Utility	**4,265,452**	**6,041,818**	**5,311,743**	**5,155,877**	**6,282,161**	**5,168,696**	**4,911,743**

WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 620-62810									
620-62810-111	SALARIES/PERMANENT	150,782	175,917	186,676	304,369	261,150	313,500	318,242	
620-62810-116	ACCOUNTING/COLLECT SALARIES	50,231	48,285	54,633	57,647	44,988	59,376	58,955	
620-62810-118	METER READING SALARIES	6,561	6,148	886	-	-	-	-	
620-62810-154	PROFESSIONAL DEVELOPMENT	851	1,569	1,271	500	708	500	800	
620-62810-219	PROF SERVICES/ACCTG & AUDIT	12,287	14,184	12,651	14,500	14,500	14,500	20,000	
620-62810-220	PLANNING	12,500	12,500	12,500	12,500	-	12,500	12,500	A
620-62810-221	GIS SERVICES/EXPENSES	7,314	5,887	5,012	4,600	-	4,750	4,750	B
620-62810-222	SAFETY PROGRAM-ALL DPW	1,050	-	-	-	-	-	-	
620-62810-224	SOFTWARE/HARDWARE MAINTENANCE	11,075	5,949	8,842	12,485	18,327	13,747	12,812	
620-62810-225	TELECOM/INTERNET/COMMUNICATION	3,110	4,933	5,303	4,995	4,988	5,145	4,455	
620-62810-310	OFFICE SUPPLIES	11,357	8,070	15,716	6,000	8,406	7,000	7,000	
620-62810-345	NO FAULT SEWER BKUP CLAIMS	743	-	7,500	-	-	-	-	
620-62810-356	JOINT METER EXPENSE	13,879	13,762	6,543	19,000	-	19,000	10,000	
620-62810-362	CREDIT/DEBIT CARD EXPENSES	20,373	21,514	24,586	25,000	41,853	25,000	25,000	
620-62810-519	INSURANCE EXPENSE	57,191	61,705	63,282	66,691	65,569	68,692	70,398	
620-62810-550	DEPRECIATION EXPENSE	1,286,828	1,260,613	1,240,155	-	-	-	-	
620-62810-610	PRINCIPAL ON DEBT	-	-	-	1,793,340	1,772,405	1,799,970	1,799,970	
620-62810-620	INTEREST ON DEBT	507,767	500,074	482,422	470,329	458,872	506,089	506,089	
620-62810-670	BOND ISSUE/DEBT AMORT EXPENSE	(50,126)	24,112	719	25,000	73,377	-	-	
620-62810-820	CAPITAL IMPROVEMENTS	(786)	35,285	70,054	974,157	908,956	104,407	104,407	C
620-62810-821	CAPITAL EQUIPMENT	7,697	747	92,922	89,000	131,383	272,000	272,000	D
620-62810-825	SEWER REPAIR/MAINT FUNDING	-	44,562	71,757	125,000	84,624	150,000	150,000	E
	Total Adm./General Expenses	2,110,683	2,245,816	2,363,430	4,005,113	3,890,107	3,376,177	3,377,379	
SUPERVISORY/CLERICAL / 620-62820									
620-62820-111	SALARIES/PERMANENT	67,615	93,355	91,588	95,076	92,608	97,929	97,237	
620-62820-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
620-62820-117	LONGEVITY PAY	-	-	-	-	-	-	-	
620-62820-120	EMPLOYEE BENEFITS	183,440	232,694	227,044	317,825	294,072	327,360	354,397	
620-62820-154	PROFESSIONAL DEVELOPMENT	2,363	2,366	2,755	4,500	1,394	4,500	4,500	
620-62820-219	PROFESSIONAL SERVICES	29,190	11,926	17,918	31,250	2,844	33,750	33,750	F
620-62820-225	TELECOM/INTERNET/COMMUNICATION	4,243	-	-	-	-	-	-	
620-62820-310	OFFICE & OPERATING SUPPLIES	1,821	2,381	2,274	3,100	2,075	3,200	3,200	
	Total Supervisory/Clerical	288,672	342,723	341,579	451,751	392,994	466,738	493,084	
COLLECTION SYSTEM O&M / 620-62830									
620-62830-111	SALARIES/PERMANENT	85,784	73,419	79,217	71,090	63,211	73,222	88,525	
620-62830-112	WAGES/OVERTIME	2,076	1,107	514	3,130	326	3,223	3,176	
620-62830-222	ELECTRICITY/LIFT STATIONS	11,233	13,540	12,546	13,100	12,253	13,200	13,200	
620-62830-295	CONTRACTUAL SERVICES	6,483	10,394	2,320	16,500	10,473	8,600	8,600	G
620-62830-353	REPR/MTN - LIFT STATIONS	1,385	2,217	8,481	14,281	4,239	14,281	14,300	
620-62830-354	REPR MTN - SANITARY SEWERS	2,041	5,807	12,342	6,750	3,754	7,000	7,000	
620-62830-355	REP/MAINT-COLLECTION EQUIP	2,593	8,341	7,208	9,000	3,337	9,000	9,000	
	Total Collection System O&M	111,594	114,826	122,628	133,850	97,591	128,527	143,801	
TREATMENT PLANT OPERATIONS / 620-62840									
620-62840-111	SALARIES/PERMANENT	33,795	41,410	50,386	40,096	56,214	41,299	49,930	
620-62840-112	OVERTIME	4,983	2,486	3,193	7,024	7,063	7,235	7,128	
620-62840-116	ON-CALL PAY	12,404	12,689	12,491	13,444	12,254	13,847	33,364	
620-62840-118	CLOTHING ALLOWANCE	2,805	3,907	4,395	4,700	3,750	4,841	4,850	
620-62840-154	PROFESSIONAL DEVELOPMENT	-	45	487	2,500	92	2,500	2,500	
620-62840-156	LIFE INSURANCE	-	-	-	-	-	-	-	
620-62840-222	ELECTRICITY/PLANT	148,302	156,304	138,985	150,000	149,445	152,000	152,000	
620-62840-223	NATURAL GAS/PLANT	35,310	29,972	39,557	41,000	31,130	42,000	42,000	
620-62840-310	OFFICE & OPERATING SUPPLIES	15,280	11,534	8,464	17,500	14,105	19,500	19,500	H
620-62840-341	CHEMICALS	30,820	15,873	24,306	35,000	10,433	36,000	36,000	I
620-62840-342	CONTRACTUAL SERVICES	6,930	5,147	9,595	13,200	22,706	14,600	14,600	J
620-62840-351	FUEL EXPENSES	6,076	6,551	4,904	7,700	6,998	7,700	7,700	
620-62840-353	REPAIR/MTN-TREATMENT PLANT	-	-	1,806	-	257	-	-	
620-62840-355	TRUCK/AUTO EXPENSES	-	4,975	326	1,020	1,333	1,020	1,020	
620-62840-590	DNR ENVIRONMENTAL FEE	5,676	4,632	3,736	7,500	3,510	7,500	5,000	
	Total Treatment Plant Oper.	302,381	295,524	302,631	340,684	319,291	350,042	375,593	

WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET	
TREATMENT EQUIPMENT MAINTENANCE / 620-62850									
620-62850-111	SALARIES/PERMANENT	81,598	112,478	113,015	108,910	132,874	112,177	135,621	
620-62850-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
620-62860-154	PROFESSIONAL DEVELOPMENT	74	-	-	-	-	-	-	
620-62850-242	CONTRACTUAL SERVICES	60,850	75,978	37,088	46,000	54,425	80,000	80,000	L
620-62850-342	LUBRICANTS	2,828	2,747	2,162	8,000	2,457	4,500	4,500	
620-62850-357	REPAIRS & SUPPLIES	71,829	20,918	23,209	31,000	69,131	48,400	48,400	M
	Total Maint./Treatment Equip.	217,178	212,122	175,474	193,910	258,887	245,077	268,521	
MAINTENANCE - BUILDINGS & GROUNDS / 620-62860									
620-62860-111	SALARIES/PERMANENT	4,526	2,968	3,373	2,874	2,591	2,960	3,579	
620-62860-112	WAGES/OVERTIME	110	-	458	-	-	-	-	
620-62860-113	SEASONAL WAGES	12,352	7,304	1,155	14,400	3,722	14,832	7,200	
620-62860-220	STORMWATER UTILITY FEE	1,575	1,575	1,575	1,700	2,882	1,700	2,846	
620-62860-245	CONTRACTUAL REPAIRS	7,546	4,446	29,985	6,200	4,378	6,300	6,500	
620-62860-355	EQUIPMENT	586	812	646	2,660	959	2,760	3,000	
620-62860-357	REPAIRS & SUPPLIES	2,305	9,319	10,861	7,600	4,554	7,600	7,600	
	Total Maint-Build & Grounds	28,999	26,425	48,054	35,434	19,086	36,152	30,725	
LABORATORY EXPENSE / 620-62870									
620-62870-111	SALARIES/PERMANENT	142,146	83,002	92,213	80,369	91,050	82,780	100,080	
620-62870-112	WAGES/OVERTIME	1,596	997	1,867	2,819	1,024	2,903	2,860	
620-62870-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-	-	
620-62870-295	CONTRACTUAL SERVICES	25,678	15,830	7,115	10,000	13,147	10,000	12,000	
620-62870-310	LAB & OPERATING SUPPLIES	10,642	11,068	10,975	9,500	16,188	13,000	13,000	K
	Total Laboratory Expense	180,062	110,897	112,171	102,688	121,409	108,683	127,941	
POWER GENERATION EXPENSE / 620-62880									
620-62880-242	CONTRACTUAL SERVICES	-	-	1,781	1,200	12,072	1,200	1,200	
620-62880-357	REPAIRS & SUPPLIES	-	1,528	-	1,500	-	1,500	1,500	
	Total Power Generation Exp.	-	1,528	1,781	2,700	12,072	2,700	2,700	
BIOSOLIDS HANDLING EXPENSE / 620-62890									
620-62890-111	SALARIES/PERMANENT	512	205	-	-	19	-	-	
620-62890-295	CONTRACTUAL SERVICES	46,346	65,916	60,750	80,000	41,239	90,000	90,000	N
620-62890-357	REPAIRS & SUPPLIES	989	-	100	2,000	1,144	2,000	2,000	
	Total Sludge Application Exp.	47,847	66,121	60,850	82,000	42,402	92,000	92,000	
WASTEWATER UTILITY EXP TOTAL		**3,287,418**	**3,415,980**	**3,528,597**	**5,348,130**	**5,153,839**	**4,806,096**	**4,911,743**	

WASTEWATER UTILITY EXPENSE NOTES		2026		2027	
A Planning/Eng/Transfer to GF	**Total:**	**12,500**	FB	**12,500**	FB
B GIS Technician/Transfer GF	**Total:**	**4,600**	FB	**4,750**	FB
C Capital Improvements					
Johns Water Main		16,657	FB	16,657	FB
Grating Repair Drywell	CIP	-		20,000	FB
Wims Upgrade	CIP	15,000	FB-Defer to 2027	15,000	FB
Overhead Garage Door	CIP	60,000	Bond	-	
Roof Work (Digester Cover)	CIP	45,000	Bond	-	
Water Quality Trading	CIP	-		-	
Jefferson Street Construction	CIP	837,500	Bond	-	
Hyer Lane Reconstruction	CIP	-		17,750	FB
Douglas Court Reconstruction	CIP	-		16,250	FB
Scott Street Improvements	CIP	-		18,750	FB
	Total:	**974,157**		**104,407**	
D Capital Equipment					
L3 Network Switch	CIP	20,000	Bond	-	
Mower Replacement	CIP	17,000	Bond	-	
Portable Pump	CIP	22,000	Bond	-	
RAS Pump Rebuild	CIP	-		15,000	FB
Aeration Basin Diffusers	CIP	13,000	FB	7,000	FB
Denitrification Pump	CIP	17,000	FB	-	
Sludge Thickener/Dewatering	CIP	-		250,000	Bond
	Total:	**89,000**		**272,000**	
E Transfer to Sewer Repair/Replacement Fund	**Total:**	**125,000**	FB	**150,000**	FB
F Professional Services					
Cleansweep collection day - share with Water Dept.		750	FB	750	FB
IT Support		10,000	FB	10,000	FB
MEG membership		1,800	FB	1,800	FB
GIS enhancements		2,500	FB	-	
Prairie Inspection		1,200	FB	1,200	FB
Professional Services		15,000	FB	20,000	FB
	Total:	**31,250**		**33,750**	
G Collection System - Contractual Services					
Generator Maintenance- even numbered years		3,500	FB	600	FB
Vactor Maint.		6,200	FB	1,200	FB
Cross Connection Inspection Service (340 @ $8.82)		3,000	FB	3,000	FB
Lift Station pump rebuild	CIP	3,800	FB	3,800	FB
	Total:	**16,500**		**8,600**	
H Operating Supplies					
Process Sensors/Ortho Analyzer reagents		4,000	FB	4,000	FB
Other		13,500	FB	15,500	FB
	Total:	**17,500**		**19,500**	
I Chemicals - Polymer & Alum	**Total:**	**35,000**	FB	**36,000**	FB
J Treatment Plant Operations Contractual Services					
Software support - Hach-$4,800		4,800	FB	4,800	FB
TopView Support				1,400	FB
Meter calibrations		1,400	FB	1,400	FB
Uniform Service		5,500	FB	5,500	FB
Other		1,500	FB	1,500	FB
	Total:	**13,200**		**14,600**	
K Lab and Operating Supplies	**Total:**	**9,500**	FB	**13,000**	FB
L Equipment - Contractual Services					
Thickner Feed Pump Maint		3,000	FB	3,000	FB
Plant Boiler Maint.		4,000	FB	4,000	FB
Plant Generator Maint.		-		4,000	FB
General electrical services		4,000	FB	4,000	FB
Centrifuge Maintenance		20,000	FB	25,000	FB
600 Blowers Rebuild/Inspection	CIP	-		20,000	FB
Other		15,000	FB	20,000	FB
	Total:	**46,000**		**80,000**	
M Equipment - Repairs and Supplies					
Electric motor rebuilds		1,000	FB	1,400	FB
WAS Pump Rebuild	CIP	-		12,000	FB
Other		30,000	FB	35,000	FB
	Total:	**31,000**		**48,400**	
Biosolids - Contract Land Application	**Total:**	**80,000**	FB	**90,000**	FB
		1,485,207		887,507	

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 for all properties throughout the City. Fees are based upon Equivalent Runoff Units (ERU's), which represent 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		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
REVENUES								
	Total Revenues	555,037	558,107	561,088	5,454,378	2,657,745	1,247,896	5,036,366
	Total	**555,037**	**558,107**	**561,088**	**5,454,378**	**2,657,745**	**1,247,896**	**5,036,366**
EXPENSES								
100	Personnel & Benefits	266,203	328,475	343,903	381,565	374,495	392,772	414,600
200	Professional Svcs	81,382	42,179	111,441	41,497	32,727	41,731	52,337
300	Commodities & Other Exp	56,925	69,338	72,021	60,700	165,660	60,700	73,600
500	Insurance	135,468	143,842	145,159	15,446	14,152	16,000	15,743
600	Debt Service	72,267	92,282	82,646	271,570	311,333	388,336	388,336
800	Capital Outlay	937	35,432	167,652	4,658,600	753,764	4,066,750	4,066,750
900	Transfers	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Total	**638,182**	**736,548**	**947,823**	**5,454,378**	**1,677,131**	**4,991,289**	**5,036,366**
	Liquid-Operating Cash	413,853	(17,194)	(712,038)				
	Liquid-Restricted Cash	-	-	-				
	Non-Liquid-Fund Balance	4,000,538	4,253,144	4,561,253				
FUND BALANCE		4,414,391	4,235,950	3,849,215		4,829,829		4,896,751
	Net Change-Increase/(Decre	(83,145)	(408,073)	(386,735)		980,613		66,922

DEPARTMENT SERVICE METRICS

SERVICE TYPE	2022	2023	2024	2025	2026/thru Sept
Structural Storm Water Facilities	19	31	31	35	35
Street Sweeping Miles & Tons*	471 Miles / 332 Tons	2356 Miles / 539 Tons	2777 Miles / 504 Tons	2676 Miles / 568 Tons	1521 Miles / 439 Tons
Street Sweeping Hours*	104	615.5	699	729	366
*To help control pollutants from entering 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**	309 / 34.8 Tons	293 / 18.6 Tons	305 / 15.8 Tons	850 / 11.0 Tons	975 / 9.0 Tons
**To help control pollutants from entering 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
2026/2027 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.
- Storm Sewer Map Update – Working with GIS staff, update the storm sewer system map to reflect past changes to infrastructure from street reconstruction projects.
- 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
REVENUES								
630-41110-63	RESIDENTIAL REVENUES	205,029	205,385	206,855	303,822	310,439	379,778	392,905
630-41112-63	COMMERCIAL REVENUES	148,415	149,893	151,172	220,865	228,230	276,082	287,139
630-41113-63	INDUSTRIAL REVENUES	73,041	73,204	73,428	108,181	116,057	135,226	139,470
630-41114-63	PUBLIC/TAX EXEMPT REVENUES	102,283	102,270	102,326	151,360	160,124	189,200	194,361
630-41115-63	PENALTIES	5,402	5,507	5,659	8,813	6,467	11,016	5,663
630-41116-63	OTHER REVENUES	17,000	17,000	17,000	25,160	17,000	31,450	17,000
630-41118-63	RESERVE ERU'S	-	-	-	-	-	-	
	Total Revenues	551,171	553,259	556,440	818,202	838,318	1,022,752	1,036,538
REVENUES/OTHER SOURCES								
630-42110-63	INTEREST INCOME	-	-	-	-	-	-	-
630-42212-63	GRANTS-REIMBURSEMENT-STATE	-	-	-	2,825,000	42,500	-	2,825,000
630-42213-63	MISC INCOME	3,866	4,848	4,648	-	-	-	-
630-42400-63	INS CLAIMS REIM/DIVIDENDS	-	-	-	-	-	-	-
630-49930-63	RETAINED EARNINGS-(INC)-DEC	-	-	-	(22,424)	-	(216,606)	(66,922)
630-49940-63	LOAN PROCEEDS	-	-	-	-	1,776,927	-	441,750
630-49950-63	CAPITAL IMPROVE-LOAN	-	-	-	1,833,600	-	441,750	800,000
	Total Revenues/Other Sources	3,866	4,848	4,648	4,636,176	1,819,427	225,144	3,999,828
	630 - Stormwater Util	**555,037**	**558,107**	**561,088**	**5,454,378**	**2,657,745**	**1,247,896**	**5,036,366**

STORMWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 630-63300									
630-63300-115	ADMINISTRATIVE SALARIES	69,655	81,581	82,780	105,633	113,239	108,801	111,771	
630-63300-116	ACCOUNTING/FINANCE SALARIES	21,506	19,972	17,659	29,512	17,148	30,398	30,179	
630-63300-120	EMPLOYEE BENEFITS-TOTAL	59,975	111,308	90,453	117,667	108,835	121,197	125,049	
630-63300-214	PROF SERVICES/AUDIT EXPENSES	3,754	1,367	72,656	2,520	2,520	2,550	4,000	
630-63300-220	ENGINEERING/PLANNING- TO GF	8,500	8,500	8,500	8,500	-	8,500	8,500	A
630-63300-221	GIS EXPENSES	6,160	6,160	6,160	6,160	-	6,160	6,160	B
630-63300-224	SOFTWARE/HARDWARE MAINTENANCE	151	536	880	4,317	480	4,521	3,677	
630-63300-310	OFFICE & OPERATING SUPPLIES	4,620	5,840	11,018	4,000	14,394	4,000	6,500	
630-63300-350	CONTINGENCIES	-	-	-	-	-	-	-	
630-63300-352	INFO TECHNOLOGY EXPENSES	2,750	2,228	1,994	2,800	3,212	2,800	4,800	
630-63300-362	CREDIT/DEBIT CARD EXPENSES	2,859	3,020	3,451	2,600	3,500	2,600	3,500	
630-63300-519	INSURANCE EXPENSES	11,877	11,411	11,727	13,446	12,152	14,000	13,743	
630-63300-610	DEBT SERVICE-PRINCIPAL/INT	72,267	80,987	81,927	271,570	271,570	388,336	388,336	C
630-63300-913	ERF TRANSFER-DPW ERF	25,000	25,000	25,000	25,000	25,000	25,000	25,000	D
	Total Adm./General Expenses	289,074	357,910	414,204	593,724	572,049	718,863	731,214	
STREET CLEANING / 630-63310									
630-63310-111	SALARIES/WAGES	27,199	27,916	32,111	26,156	23,080	26,941	28,164	
630-63310-351	FUEL EXPENSES	1,355	549	939	2,000	1,359	2,000	2,000	
630-63310-353	EQUIPMENT PARTS/SUPPLIES	-	1,854	229	2,000	90,399	2,000	4,000	
630-63310-550	DEPRECIATION EXPENSE	121,028	130,431	131,432	-	-	-	-	
	Total Street Cleaning Exp.	149,582	160,751	164,710	30,156	114,838	30,941	34,164	
STORMWATER MANAGEMENT / 630-63440									
630-63440-111	SALARIES/WAGES	15,546	12,166	66,746	36,617	61,139	37,715	67,016	
630-63440-295	CONTRACTUAL SERVICES	62,818	25,616	23,245	20,000	20,427	20,000	20,000	E
630-63440-320	PUBLIC EDUCATION/OUTREACH	5,195	5,251	5,230	5,300	251	5,300	5,300	
630-63440-350	REPAIR/MAINTENANCE SUPPLIES	4,314	4,212	1,986	5,000	2,135	5,000	5,000	
630-63440-590	PERMIT FEES-DNR	2,564	2,000	2,000	2,000	2,000	2,000	2,000	
630-63440-670	BOND ISSUE EXPENSES	-	11,295	719	-	39,763	-	-	
630-63440-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-	F
630-63440-820	CAPITAL IMPROVEMENTS	937	35,432	167,652	4,658,600	753,764	4,066,750	4,066,750	G
	Total Stormwater Maintenance	91,373	95,972	267,578	4,727,517	879,479	4,136,765	4,166,066	
COMPOST SITE/YARD WASTES / 630-63600									
630-63600-111	SALARIES/WAGES	62,389	70,293	49,444	57,981	47,108	59,720	48,422	
630-63600-113	SEASONAL WAGES	9,933	5,238	4,711	8,000	3,948	8,000	4,000	
630-63600-310	OFFICE & OPERATING SUPPLIES	7,034	7,927	10,383	5,000	8,410	5,000	5,000	
630-63600-351	FUEL EXPENSES	2,182	2,347	2,623	2,000	3,602	2,000	2,500	
630-63600-352	VEHICLE/EQUIPMENT/REPAIR PARTS	26,615	36,110	34,170	30,000	38,398	30,000	35,000	
	Total Compost Site/Yard Wastes	108,153	121,915	101,331	102,981	101,465	104,720	94,922	
LAKE MANAGEMENT/MAINTENANCE / 630-63610									
630-63610-291	LAKE WEED CONTROL EXPENSES	-	-	-	-	-	-	-	
630-63610-295	CONTRACTUAL EXPENSES	-	-	-	-	9,300	-	10,000	
	Total Lake Manage/Maintenance	-	-	-	-	9,300	-	10,000	
STORMWATER EXPENSE TOTAL		**638,182**	**736,548**	**947,823**	**5,454,378**	**1,677,131**	**4,991,289**	**5,036,366**	

	STORMWATER UTILITY EXPENSE NOTES	2026	2027	
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	271,570	388,336	C
D	Transfer to DPW ERF	25,000	25,000	D
E	Contractural Services	20,000	20,000	E
F	Capital Equipment	-	-	F
G	Capital Improvements:			
	Putnam Street Reconstruction	90,800	-	
	Jefferson Street Reconstruction	237,800	-	
	Starin Park Underground Detention-Construction	3,625,000	3,625,000	
	Prospect/Universal Water Main Replacement	360,000	-	
	Detention Basin Dredging	345,000	345,000	
	N Harmony Lane Reconstruction	-	12,000	
	Harmony Drive Reconstruction	-	11,500	
	S Harmony Lane Reconstruction	-	20,500	
	Hyer Lane Reconstruction	-	17,750	
	Douglas Court Reconstruction	-	16,250	
	Scott Street Improvements	-	18,750	
		4,658,600	**4,066,750**	G

ADMINISTRATION
This department of the City of Whitewater is responsible for implementing City Council policies. The administration department is headed by the City Manager who has been 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 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). Excess of expenditure or expenses over revenues during a single accounting period.

DEPARTMENT
A major administrative subset of the city 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 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 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 out 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. 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 Factor 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.

2027 CIP Budget	2027 Debt							
Project Description	Levy	Water	Sewer	Stormwater	Grant	Donation/ Fundraising	Cash/Fund Balance	Project Total
Birge Fountain Repairs*	250,000							250,000
Armory Boiler Replacement	100,000							100,000
Grating Repair Drywell			20,000					20,000
DPW Street Facility	500,000							500,000
WAFC Rooftop HVAC Unit Replacement							74,334	74,334
Library Air Handler Replacement	185,000							185,000
Lakes Management	150,000							150,000
Mobile Studio							7,000	7,000
RAS PUMP Rebuild			15,000					15,000
Safety Ring on East Water Tower (Cravath)		80,000						80,000
Water System Planning, Modeling and Facility Assessment		128,000						128,000
Fire Hydrant Replacement		75,000						75,000
Whitewater Street/Cravath Park Brick Replacement	210,000							210,000
Main Improvement- Elkhorn Roundabout		75,000						75,000
Bike and Pedestrian Pathways							12,000	12,000
Moraine View Park Shelter	100,000				200,000	100,000		400,000
Hydrant installation at East tower		80,000						80,000
Water Meter replacements		225,000						225,000
Leak Study		9,800						9,800
Large water meters		35,000						35,000
Starin Road Water Main Relocation		265,000						265,000
Aeration Basin Diffuser Replacement			7,000					7,000
Starin Park Underground Detention-Construction				800,000	1,600,000	1,225,000		3,625,000
N Harmony Lane Reconstruction	12,000			12,000				24,000
Harmony Drive Reconstruction	11,500			11,500				23,000
S. Harmony Lane Reconstruction	20,500			20,500				41,000
Hyer Lane Reconstruction	17,750	17,750	17,750	17,750				71,000
Douglas Court Reconstruction	16,250	16,250	16,250	16,250				65,000
Scott Street Improvements	18,750	18,750	18,750	18,750				75,000
Indian Mound Parkway Street Improvements	42,000							42,000
W Main Street Asphalt Overlay					30,624		274,376	305,000
Downtown W Main Street Improvement	85,000							85,000
2027 Detention Basin Dredging				345,000				345,000
Zoning Code Re-Write	120,000							120,000
Scada Consultant		15,000						15,000
Hach WIMS Upgrades			15,000					15,000
Network Infrastructure Replacement	35,000							35,000
F350 Pickup '27							64,000	64,000
Upfitting for 2 Plow Trucks	53,000							53,000
Ambulance 1282 Replacement							75,000	75,000
Squad Car and Changeover							161,499	161,499
Lift Station pump rebuild			3,800					3,800
Fire hydrant painting		40,000						40,000
Sludge Thickener/Dewatering			250,000					250,000
WAS pump rebuild			12,000					12,000
2027 Chrysler Voyager LX Side Load Ramp					69,760		14,089	83,849
600 Blowers Rebuild/Inspection			20,000					20,000
Backup Generator Maintenance		25,000						25,000
Skid steer trade		6,000						6,000
2027 Maxx-D T6X Tilt Trailer							15,000	15,000
2027 Bobcat Plate Compactor Attachment for Excavator							7,800	7,800
	1,926,750	**1,111,550**	**395,550**	**1,241,750**	**1,900,384**	**1,325,000**	**705,098**	**8,606,082**

*Birge Fountain Project is just a placeholder until needed funding is determined.

Project Category	Department	Project Name	Fund	Funding Source	2027
		Birge Fountain Repairs		Bond-GF	250,000
Facilities & Other Improvements	Park & Rec - Facilities	Armory Boiler Replacement	450-Capital Improvements	Bond-GF	100,000
Building Improvements	Sewer	Grating Repair Drywell	620-Sewer	Cash / Fund Balance	20,000
Buildings	Streets	Street Garage	450-Capital Improvements	Bond-GF	500,000
Buildings	Park & Rec - Facilities	WAFC Rooftop HVAC Unit Replacement	247-WAFC	Cash / Fund Balance	74,334
Facilities & Other Improvements	Park & Rec - Facilities	Library Air Handler Replacement	450-Capital Improvements	Bond-GF	185,000
Facilities & Other Improvements	Park & Rec - Other	Lakes Management	450-Capital Improvements	Bond-GF	150,000
IT Software/Hardware	Gen Admin	Moible Studio	100-General Fund	Cash / Fund Balance	7,000
Facilities & Other Improvements	Sewer	RAS PUMP Rebuild	620-Sewer	Cash / Fund Balance	15,000
Licensed Vehicles	Gen Admin	2027 Chrysler Voyager LX Side Load Ramp	235-Shared Ride	Cash / Fund Balance	14,089
Licensed Vehicles	Gen Admin	2027 Chrysler Voyager LX Side Load Ramp	235-Shared Ride	Grant	69,760
Facilities & Other Improvements	Water	Safety Ring on East Water Tower (Cravath)	610-Water	W Rev Bond	80,000
Facilities & Other Improvements	Water	Water System Planning, Modeling and Facility Assessment	610-Water	W Rev Bond	128,000
Infrastructure	Water	Fire Hydrant Replacement	610-Water	W Rev Bond	75,000
Infrastructure	DPW	Whitewater Street/Cravath Park Brick Replacement	450-Capital Improvements	Bond-GF	210,000
Infrastructure	Water	Main Improvement- Elkhorn Roundabout	610-Water	W Rev Bond	75,000
Infrastructure	Park & Rec - Facilities	Bike and Pedestrian Pathways	450-Capital Improvements	Cash / Fund Balance	12,000
Infrastructure	Park & Rec - Facilities	Moraine View Park Shelter	450-Capital Improvements	Bond-GF	100,000
Infrastructure	Park & Rec - Facilities	Moraine View Park Shelter	450-Capital Improvements	Fundraising	100,000
Infrastructure	Water	Hydrant installation at East tower	610-Water	W Rev Bond	80,000
Infrastructure	Water	Water Meter replacements	610-Water	W Rev Bond	225,000
Infrastructure	Water	Leak Study	610-Water	Cash / Fund Balance	9,800
Infrastructure	Water	Large water meters	610-Water	W Rev Bond	35,000
Infrastructure	Water	Starin Road Water Main Relocation	610-Water	W Rev Bond	265,000
Infrastructure	Sewer	Aeration Basin Diffuser Replacement	620-Sewer	Cash / Fund Balance	7,000
Infrastructure	Stormwater	Starin Park Underground Detention-Construction	630-Stormwater	CWF Loan	800,000
Infrastructure	Stormwater	Starin Park Underground Detention-Construction	630-Stormwater	Grant	1,225,000
Infrastructure	Stormwater	Starin Park Underground Detention-Construction	630-Stormwater	Principal Forgiveness	1,600,000
Infrastructure	DPW	N Harmony Lane Reconstruction	450-Capital Improvements	Bond-GF	12,000
Infrastructure	DPW	Harmony Drive Reconstruction	450-Capital Improvements	Bond-GF	11,500
Infrastructure	DPW	Harmony Drive Reconstruction	630-Stormwater	Bond-Storm	11,500
Infrastructure	DPW	S. Harmony Lane Reconstruction	450-Capital Improvements	Bond-GF	20,500
Infrastructure	DPW	S. Harmony Lane Reconstruction	630-Stormwater	Bond-Storm	20,500
Infrastructure	DPW	Hyer Lane Reconstruction	450-Capital Improvements	Bond-GF	17,750
Infrastructure	DPW	Hyer Lane Reconstruction	610-Water	W Rev Bond	17,750
Infrastructure	DPW	Hyer Lane Reconstruction	620-Sewer	Cash / Fund Balance	17,750
Infrastructure	DPW	Hyer Lane Reconstruction	630-Stormwater	Bond-Storm	17,750
Infrastructure	DPW	Douglas Court Reconstruction	450-Capital Improvements	Bond-GF	16,250
Infrastructure	DPW	Douglas Court Reconstruction	610-Water	W Rev Bond	16,250
Infrastructure	DPW	Douglas Court Reconstruction	620-Sewer	Cash / Fund Balance	16,250
Infrastructure	DPW	Douglas Court Reconstruction	630-Stormwater	Bond-Storm	16,250
Infrastructure	DPW	Scott Street Improvements	450-Capital Improvements	Bond-GF	18,750
Infrastructure	DPW	Scott Street Improvements	610-Water	W Rev Bond	18,750

Infrastructure	DPW	Scott Street Improvements	620-Sewer	Cash / Fund Balance	18,750
Infrastructure	DPW	Scott Street Improvements	630-Stormwater	Bond-Storm	18,750
Infrastructure	DPW	Indian Mound Parkway Street Improvements	450-Capital Improvements	Bond-GF	42,000
Infrastructure	DPW	W Main Street Asphalt Overlay	280-Street Improvements	Cash / Fund Balance	274,376
Infrastructure	DPW	Downtown W Main Street Improvement	280-Street Improvements	Bond-GF	85,000
Infrastructure	Stormwater	2027 Detention Basin Dredging	630-Stormwater	Bond-Storm	345,000
Infrastructure	Park & Rec - Facilities	Moraine View Park Shelter	450-Capital Improvements	Grant	200,000
Infrastructure	DPW	N Harmony Lane Reconstruction	630-Stormwater	Bond-Storm	12,000
Infrastructure	DPW	W Main Street Asphalt Overlay	280-Street Improvements	Grant	30,624
Intangibles	Neighborhood Services	Zoning Code Re-Write	100-General Fund	Bond-GF	120,000
IT Software/Hardware	Water	Scada Consultant	610-Water	Cash / Fund Balance	15,000
IT Software/Hardware	Sewer	Hach WIMS Upgrades	620-Sewer	Cash / Fund Balance	15,000
IT Software/Hardware	IT	Network Infrastructure Replacement	450-Capital Improvements	Bond-GF	35,000
Licensed Vehicles	Streets	F350 Pickup '27	215-DPW Equipment	Bond-GF	64,000
Licensed Vehicles	Fire/EMS	Ambulance 1282 Replacement	210-Fire/EMS Equipment	Cash / Fund Balance	75,000
Licensed Vehicles	Police	Squad Car and Changeover	216-Police Equipment	Cash / Fund Balance	161,499
Licensed Vehicles	DPW	Upfitting for 2 Plow Trucks	215-DPW Equipment	Bond-GF	53,000
Machinery & Equipment	Sewer	Lift Station pump rebuild	620-Sewer	Cash / Fund Balance	3,800
Machinery & Equipment	Water	Fire hydrant painting	610-Water	Cash / Fund Balance	40,000
Machinery & Equipment	Sewer	Sludge Thickener/Dewatering	620-Sewer	WW Rev Bond	250,000
Machinery & Equipment	Sewer	WAS pump rebuild	620-Sewer	Cash / Fund Balance	12,000
Machinery & Equipment	Sewer	600 Blowers Rebuild/Inspection	620-Sewer	Cash / Fund Balance	20,000
Machinery & Equipment	Water	Backup Generator Maintenance	610-Water	Cash / Fund Balance	25,000
Machinery & Equipment	Water	Skid steer trade	610-Water	Cash / Fund Balance	6,000
Machinery & Equipment	Streets	2027 Maxx-D T6X Tilt Trailer	215-DPW Equipment	Cash / Fund Balance	15,000
Machinery & Equipment	Streets	2027 Bobcat Plate Compactor Attachment for Excavator	215-DPW Equipment	Cash / Fund Balance	7,800
					8,606,082

Cash / Fund Balance	882,448
Grant	1,525,384
Bond-GF	1,990,750
Bond-Storm	441,750
W Rev Bond	1,015,750
WW Rev Bond	250,000
Principal Forgiveness	1,600,000
CWF Loan	800,000
Fundraising	100,000
	8,606,082

Department	Project Name	Priority	Purpose	Notes
Streets	2027 Bobcat Plate Compactor Attachment for Excavator	4-Improvement benefit/Desired want/2-3 years	4-Creates efficiencies/Operational cost savings	
Gen Admin	2027 Chrysler Voyager LX Side Load Ramp	2-Critical need/obligated within 12 months	3-Replace end of life equipment	
Stormwater	2027 Detention Basin Dredging	1-Mandated/Immediate	1-Safety/Compliance	
Streets	2027 Maxx-D T6X Tilt Trailer	2-Critical need/obligated within 12 months	2-Existing equipment/Facility is obsolete	
Sewer	600 Blowers Rebuild/Inspection	2-Critical need/obligated within 12 months	2-Existing equipment/Facility is obsolete	
Sewer	Aeration Basin Diffuser Replacement	2-Critical need/obligated within 12 months	3-Replace end of life equipment	
Fire/EMS	Ambulance 1282 Replacement	2-Critical need/obligated within 12 months	3-Replace end of life equipment	
Park & Rec - Facilities	Armory Boiler Replacement			
Water	Backup Generator Maintenance	2-Critical need/obligated within 12 months	1-Safety/Compliance	
Park & Rec - Facilities	Bike and Pedestrian Pathways			
Park & Rec - Facilities	Birge Fountain Repairs			Placeholder
DPW	Douglas Court Reconstruction	2-Critical need/obligated within 12 months	3-Replace end of life equipment	
DPW	Downtown W Main Street Improvement	4-Improvement benefit/Desired want/2-3 years	4-Creates efficiencies/Operational cost savings	
Streets	F350 Pickup '27	2-Critical need/obligated within 12 months	2-Existing equipment/Facility is obsolete	
Water	Fire hydrant painting	4-Improvement benefit/Desired want/2-3 years	2-Existing equipment/Facility is obsolete	
Water	Fire Hydrant Replacement	2-Critical need/obligated within 12 months	3-Replace end of life equipment	
Sewer	Grating Repair Drywell	2-Critical need/obligated within 12 months	1-Safety/Compliance	
Sewer	Hach WIMS Upgrades	4-Improvement benefit/Desired want/2-3 years	4-Creates efficiencies/Operational cost savings	
DPW	Harmony Drive Reconstruction	2-Critical need/obligated within 12 months	3-Replace end of life equipment	
Water	Hydrant installation at East tower	2-Critical need/obligated within 12 months	6-Expanded/New programs or service	
DPW	Hyer Lane Reconstruction	2-Critical need/obligated within 12 months	3-Replace end of life equipment	
DPW	Indian Mound Parkway Street Improvements	2-Critical need/obligated within 12 months	1-Safety/Compliance	
Park & Rec - Other	Lakes Management			
Water	Large water meters	2-Critical need/obligated within 12 months	1-Safety/Compliance	
Water	Leak Study	3-Preventative need/Public benefit/1-2 years	2-Existing equipment/Facility is obsolete	
Park & Rec - Facilities	Library Air Handler Replacement			
Sewer	Lift Station pump rebuild	2-Critical need/obligated within 12 months	2-Existing equipment/Facility is obsolete	
Water	Main Improvement- Elkhorn Roundabout	2-Critical need/obligated within 12 months	1-Safety/Compliance	Tied to Piggly Wiggly Development if occurs
Gen Admin	Moible Studio			

Park & Rec - Facilities	Moraine View Park Shelter			Likely will defer
DPW	N Harmony Lane Reconstruction	2-Critical need/obligated within 12 months	3-Replace end of life equipment	
IT	Network Infrastructure Replacement	2-Critical need/obligated within 12 months	3-Replace end of life equipment	
Sewer	RAS PUMP Rebuild	2-Critical need/obligated within 12 months	2-Existing equipment/Facility is obsolete	
DPW	S. Harmony Lane Reconstruction	2-Critical need/obligated within 12 months	3-Replace end of life equipment	
Water	Safety Ring on East Water Tower (Cravath)	3-Preventative need/Public benefit/1-2 years	1-Safety/Compliance	
Water	Scada Consultant	2-Critical need/obligated within 12 months	2-Existing equipment/Facility is obsolete	
DPW	Scott Street Improvements	2-Critical need/obligated within 12 months	3-Replace end of life equipment	
Water	Skid steer trade	2-Critical need/obligated within 12 months	2-Existing equipment/Facility is obsolete	
Sewer	Sludge Thickener/Dewatering	3-Preventative need/Public benefit/1-2 years	2-Existing equipment/Facility is obsolete	
Police	Squad Car and Changeover	2-Critical need/obligated within 12 months	3-Replace end of life equipment	
Stormwater	Starin Park Underground Detention-Construction	1-Mandated/Immediate	1-Safety/Compliance	
Water	Starin Road Water Main Relocation	1-Mandated/Immediate	1-Safety/Compliance	Relocated for development purposes
Streets	Street Garage	2-Critical need/obligated within 12 months	1-Safety/Compliance	
DPW	Upfitting for 2 Plow Trucks	1-Mandated/Immediate	1-Safety/Compliance	
DPW	W Main Street Asphalt Overlay	3-Preventative need/Public benefit/1-2 years	3-Replace end of life equipment	
Park & Rec - Facilities	WAFC Rooftop HVAC Unit Replacement			
Sewer	WAS pump rebuild	1-Mandated/Immediate	2-Existing equipment/Facility is obsolete	
Water	Water Meter replacements	2-Critical need/obligated within 12 months	1-Safety/Compliance	
Water	Water System Planning, Modeling and Facility Assessment	2-Critical need/obligated within 12 months	2-Existing equipment/Facility is obsolete	
DPW	Whitewater Street/Cravath Park Brick Replacement	2-Critical need/obligated within 12 months	1-Safety/Compliance	
Neighborhood Servic	Zoning Code Re-Write	1-Mandated/Immediate	5-Improve policies/procedures	

City of Whitewater, WI

Capital Improvement Program

FY 2027 – 2030

For the 2027 budget cycle, departments submitted more than $8 million in funding requests; however, this is a relatively light year for large construction projects. One of the most significant items included is the Starin Park Underground Detention Pond, a collaborative effort between the City and the University of Wisconsin–Whitewater. The project will be supported by a $1.6 million Clean Water Fund Grant, an $800,000 Clean Water Fund Loan, and a $1.2 million contribution from the University. This partnership allows us to advance critical stormwater infrastructure while minimizing the impact on local ratepayers and taxpayers.

Below is a summary of projects by funding type and repayment source, which helps illustrate both the scale of the investments and how the associated costs are distributed.

2027 CIP Budget	Debt	Fundraising	Grant	Fund Balance	Total
Levy	1,990,750	100,000	300,384	641,098	3,032,232
Water	1,015,750			95,800	1,111,550
Sewer	250,000			145,550	395,550
Stormwater	1,241,750		2,825,000	-	4,066,750
	4,498,250	100,000	3,125,384	882,448	8,606,082

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Backup Generator Maintenance 41
Water Meter replacements 42
Skid steer trade 43
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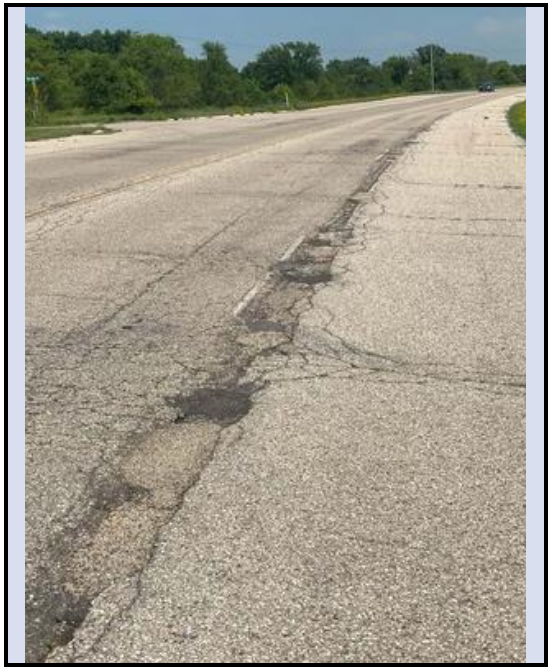
Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	W Main Street Asphalt Overlay		
Project Year:	2027	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Mill and repave 2 1/2 inches of asphalt on W. Main Street from Warner Road to Cold Spring Road, including section on Old Highway 12 from W. Main Street to the city limits. Project includes restriping W Main Street from Warner Road to 2nd Street.
Justification:	Surface of asphalt pavement is deteriorated with rutting, raveling and alligator cracking.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$274,376	$0	$0	$0	$0	$274,376
Grant	$0	$0	$30,624	$0	$0	$0	$0	$30,624
Total	**$0**	**$0**	**$305,000**	**$0**	**$0**	**$0**	**$0**	**$305,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	$0	$0	$305,000	$0	$0	$0	$0	$305,000
Total	**$0**	**$0**	**$305,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	N Harmony Lane Reconstruction		
Project Year:	2027	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Project is a full reconstruction involving storm sewer, curb and gutter, asphalt and parking stalls. Parking agreements should be put in place with apartment owners.
Justification:	The asphalt pavement and curb and gutter are deteriorating. Storm sewer should be added to help with drainage.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$12,000	$243,000	$0	$0	$0	$255,000
GO Debt: Bond	$0	$0	$12,000	$75,000	$0	$0	$0	$87,000
Total	**$0**	**$0**	**$24,000**	**$318,000**	**$0**	**$0**	**$0**	**$342,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$12,000	$243,000	$0	$0	$0	$255,000
630-Stormwater Utility	$0	$0	$12,000	$75,000	$0	$0	$0	$87,000
Total	**$0**	**$0**	**$24,000**	**$318,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Harmony Drive Reconstruction		
Project Year:	2027	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Full reconstruction including water main, curb and gutter, asphalt, parking stalls and installation of storm sewer. Parking agreement for parking stalls should be in place with adjacent apartment owners.
Justification:	The curb and gutter and asphalt pavement have deteriorated and need replacing. Due to the age of the water main it should be replaced at this time. Storm sewer should be installed to help with drainage in the area.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$11,500	$210,000	$0	$0	$0	$221,500
GO Debt: Bond	$0	$0	$11,500	$95,000	$0	$0	$0	$106,500
Total	**$0**	**$0**	**$23,000**	**$305,000**	**$0**	**$0**	**$0**	**$328,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$11,500	$210,000	$0	$0	$0	$221,500
630-Stormwater Utility	$0	$0	$11,500	$95,000	$0	$0	$0	$106,500
Total	**$0**	**$0**	**$23,000**	**$305,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	S. Harmony Lane Reconstruction		
Project Year:	2027	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Full reconstruction of water main, curb and gutter, asphalt pavement and parking stalls, and the installation of storm sewer. Parking agreement should be put in place for parking stalls with adjacent apartment owners.
Justification:	The curb and gutter and asphalt pavement are deteriorated and need replacement. Due to the age of the water, it should be replaced at the same time. Storm sewer should be installed to help with the area drainage.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$20,500	$360,000	$0	$0	$0	$380,500
GO Debt: Bond	$0	$0	$20,500	$175,000	$0	$0	$0	$195,500
Total	**$0**	**$0**	**$41,000**	**$535,000**	**$0**	**$0**	**$0**	**$576,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$20,500	$360,000	$0	$0	$0	$380,500
630-Stormwater Utility	$0	$0	$20,500	$175,000	$0	$0	$0	$195,500
Total	**$0**	**$0**	**$41,000**	**$535,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Hyer Lane Reconstruction		
Project Year:	2027	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Full reconstruction of sanitary sewer, water main, storm sewer, curb and gutter, asphalt and sidewalk.
Justification:	The curb and gutter and asphalt pavement have deteriorated. Due to the age and condition of the sanitary sewer, water main and storm sewer, they should be replaced as part of the project.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$17,750	$325,000	$0	$0	$0	$342,750
GO Debt: Bond	$0	$0	$17,750	$165,000	$0	$0	$0	$182,750
Rev Debt: Bond	$0	$0	$17,750	$225,000	$0	$0	$0	$242,750
Rev Debt: Bond	$0	$0	$17,750	$200,000	$0	$0	$0	$217,750
Total	**$0**	**$0**	**$71,000**	**$915,000**	**$0**	**$0**	**$0**	**$986,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$17,750	$325,000	$0	$0	$0	$342,750
610-Water Utility	$0	$0	$17,750	$225,000	$0	$0	$0	$242,750
620-Sewer Utility	$0	$0	$17,750	$200,000	$0	$0	$0	$217,750
630-Stormwater Utility	$0	$0	$17,750	$165,000	$0	$0	$0	$182,750
Total	**$0**	**$0**	**$71,000**	**$915,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Douglas Court Reconstruction		
Project Year:	2027	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Street reconstruction includes sanitary sewer, water main, storm sewer, curb and gutter and asphalt.
Justification:	The curb and gutter and asphalt pavement have deteriorated. Due to the age and condition of the sanitary sewer, water main and storm sewer, they should be replaced as part of the project.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$16,250	$260,000	$0	$0	$0	$276,250
GO Debt: Bond	$0	$0	$16,250	$131,000	$0	$0	$0	$147,250
Rev Debt: Bond	$0	$0	$16,250	$222,000	$0	$0	$0	$238,250
Rev Debt: Bond	$0	$0	$16,250	$236,000	$0	$0	$0	$252,250
Total	**$0**	**$0**	**$65,000**	**$849,000**	**$0**	**$0**	**$0**	**$914,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$16,250	$260,000	$0	$0	$0	$276,250
610-Water Utility	$0	$0	$16,250	$222,000	$0	$0	$0	$238,250
620-Sewer Utility	$0	$0	$16,250	$236,000	$0	$0	$0	$252,250
630-Stormwater Utility	$0	$0	$16,250	$131,000	$0	$0	$0	$147,250
Total	**$0**	**$0**	**$65,000**	**$849,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Scott Street Improvements		
Project Year:	2027	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Replace water main and sanitary sewer, and improve base course and repave with asphalt
Justification:	The area is served with undersized water main, old sanitary sewer and the pavement is very deteriorated.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$18,750	$365,000	$0	$0	$0	$383,750
GO Debt: Bond	$0	$0	$18,750	$100,000	$0	$0	$0	$118,750
Rev Debt: Bond	$0	$0	$18,750	$282,000	$0	$0	$0	$300,750
Rev Debt: Bond	$0	$0	$18,750	$235,000	$0	$0	$0	$253,750
Total	**$0**	**$0**	**$75,000**	**$982,000**	**$0**	**$0**	**$0**	**$1,057,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$18,750	$365,000	$0	$0	$0	$383,750
610-Water Utility	$0	$0	$18,750	$282,000	$0	$0	$0	$300,750
620-Sewer Utility	$0	$0	$18,750	$235,000	$0	$0	$0	$253,750
630-Stormwater Utility	$0	$0	$18,750	$100,000	$0	$0	$0	$118,750
Total	**$0**	**$0**	**$75,000**	**$982,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Ambulance 1282 Replacement		
Project Year:	2027	**Category:**	Machinery & Equipment
Department:	Fire / Rescue	**Priority:**	

Description:	Ambulance 1282 is a 2015 and is currently used as out reserve ambulance when one of our 2 front line ambulances are out of service for repairs. Ambulance 1282 also serves as an additional ambulance when calls for service are beyond what the first 2 ambulances can cover and additional staffing is available. The chassis will need to be paid for in 2027 approximately $75,000 and the balance is due at delivery Q1 of 2028.
Justification:	N/A



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$75,000	$320,600	$0	$0	$0	$395,600
Total	**$0**	**$0**	**$75,000**	**$320,600**	**$0**	**$0**	**$0**	**$395,600**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
210-Fire EMS Equipment	$0	$0	$75,000	$320,600	$0	$0	$0	$395,600
Total	**$0**	**$0**	**$75,000**	**$320,600**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Network Infrastructure Replacement		
Project Year:	2027	**Category:**	IT Software/Hardware
Department:	IT	**Priority:**	

Description:	This is to replace 4 Admin switches in City Hall, the UPS at City Hall and Wireless Access Points throughout City buildings. The switches route traffic throughout the building as well as to other sites. Uninterruptable Power Systems (UPS) provide backup power for switching and servers in the event of an outage or surge. The wireless access points provide wireless interest throughout city buildings to ensure business continuity.
Justification:	All items outlined in this project are end of life and/or support.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$35,000	$0	$0	$0	$0	$35,000
Total	**$0**	**$0**	**$35,000**	**$0**	**$0**	**$0**	**$0**	**$35,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$35,000	$0	$0	$0	$0	$35,000
Total	**$0**	**$0**	**$35,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Zoning Code Re-Write		
Project Year:	2027	**Category:**	Intangibles
Department:	Neighborhood Services	**Priority:**	

Description:	Re-write of the City of Whitewater's Zoning Code to modernize the code to enable better land use and development options. This will follow the Comprehensive Plan Update which will be conducted from late 2026 through the majority of 2027. An RFP should be issued for this project, as city staff will need outside advisement and expertise to complete this project in a quality fashion. The selected firm should be expected to have awareness of current zoning policies and be able to bring in best practices from other communities.
Justification:	The city's current Zoning Code is out of date and needs modernization and refinement to reflect current zoning trends, and to match the goals and priorities of the community. The new Zoning Code will be modeled to match the updated Future Land Use table, following the completion of the Comprehensive Plan Update.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Note	$0	$0	$120,000	$0	$0	$0	$0	$120,000
Total	**$0**	**$0**	**$120,000**	**$0**	**$0**	**$0**	**$0**	**$120,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
100-General Fund	$0	$0	$120,000	$0	$0	$0	$0	$120,000
Total	**$0**	**$0**	**$120,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	128		
Project Title:	Bike and Pedestrian Pathways		
Project Year:	2027	**Category:**	Infrastructure
Department:	Park & Rec - Facilities	**Priority:**	

Description:	This project will add additional pathway to the area in front of the parking area at Moraine View Park.
Justification:	At Moraine View Park the addition of a parking lot has added concerns of bike safety since the existing bike path runs behind the street parking. This proposed project would move the bike lane in front of the parking lot area in order to provide a safer route for bicyclists to ride. (See attached photo)



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$12,000	$0	$0	$0	$	$12,000
Total	**$0**	**$0**	**$12,000**	**$0**	**$0**	**$0**		**$12,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$12,000	$0	$0	$0	$	$12,000
Total	**$0**	**$0**	**$12,000**	**$0**	**$0**	**$0**		

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	WAFC Rooftop HVAC Unit Replacement		
Project Year:	2027	**Category:**	Buildings
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The rooftop HVAC unit serving the office areas and the Fitness Center is in need of replacement due to its reliance on outdated refrigerant technology. The unit currently utilizes a type of coolant that is no longer compliant with current environmental regulations and industry standards. In the event of a system failure requiring a refrigerant recharge, the unit cannot be retrofitted or repaired because replacement parts compatible with newer, environmentally safe coolants are no longer available.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$74,334	$0	$0	$0	$0	$74,334
Total	**$0**	**$0**	**$74,334**	**$0**	**$0**	**$0**	**$0**	**$74,334**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
247-Aquatic Center	$0	$0	$74,334	$0	$0	$0	$0	$74,334
Total	**$0**	**$0**	**$74,334**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Armory Boiler Replacement		
Project Year:	2027	**Category:**	
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The boiler system at the Old Armory is beyond its expected service life and in urgent need of replacement. As a heavily used multi-purpose facility that supports recreation programming, facility rentals, and community services such as the food pantry, maintaining reliable and efficient heating is essential to the building's continued operation. The current boiler has become increasingly unreliable, with rising maintenance costs and a growing risk of failure during the heating season. Replacement parts are becoming difficult to source, and staff have had to perform frequent service to keep the system operational. Continued use of this aging system poses a risk of unplanned outages, which could disrupt services, cause building damage during cold weather, and affect revenue-generating rentals and programming. A new boiler will provide greater energy efficiency, lower utility costs, and improve temperature regulation throughout the building. Modern systems also offer better compatibility with programmable controls, allowing for improved scheduling, maintenance tracking, and energy management. In addition, the upgrade aligns with the City's long-term goals of improving building performance and reducing energy consumption across all facilities. This capital investment is necessary to ensure occupant comfort, protect the building's infrastructure, and sustain essential public services housed within the Old Armory.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$100,000	$0	$0	$0	$0	$100,000
Total	**$0**	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$100,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$100,000	$0	$0	$0	$0	$100,000
Total	**$0**	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	126		
Project Title:	WAFC Pool Shell Replacement		
Project Year:	2028	**Category:**	Facilities & Other Improvements
Department:	Park & Rec - Facilities	**Priority:**	



Description:	Removal of old pool plaster lining and replacement
Justification:	The pool plaster that lines the walls and floor of both leisure and competitive pool will need to be replaced in the next 2-5 years. The current floor has been maintained through patching areas that are crumbling but eventually the whole shell will need to be replace.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$100,000	$0	$0	$	$100,000
Total	**$0**	**$0**	**$0**	**$100,000**	**$0**	**$0**		**$100,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
247-Aquatic Center	$0	$0	$0	$100,000	$0	$0	$0	$100,000
Total	**$0**	**$0**	**$0**	**$100,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	WAFC Slide inspection and repairs		
Project Year:		**Category:**	
Department:	Park & Rec - Other	**Priority:**	

Description:	The water slide at the Whitewater Aquatic & Fitness Center (WAFC) is a signature feature of the facility and a major draw for youth programming, family recreation, and swim events. In 2023, an inspection of the slide identified several areas in need of repair, including surface wear, seal deterioration, and potential structural concerns. While temporary measures have been taken, the recommended repairs were not completed and should now be addressed as a capital priority. Given the time that has passed and the continued use of the slide, it is reasonable to assume that the issues identified have worsened. Prolonged exposure to moisture, temperature changes, and chemical treatments common to pool environments can accelerate the breakdown of slide components and increase the risk of safety hazards, including leaks, cracks, or user injury. This project will fund a full professional inspection of the slide structure, joints, and surface condition, followed by the implementation of all necessary repairs. These may include resurfacing, fiberglass patching, re-caulking of seams, and reconditioning of access stairs or platforms. Addressing these concerns is vital not only for user safety and regulatory compliance but also for maintaining the reputation and operational integrity of the WAFC. Failure to act could lead to forced closure of the slide, reduced facility usage, and greater long-term repair costs. This investment will ensure the continued safe operation of a high-use amenity and help sustain the WAFC as a premier recreation destination for the Whitewater community and surrounding region.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$5,000	$0	$0	$0	$0	$0	$5,000
Total	**$0**	**$5,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$5,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
247-Aquatic Center	$0	$5,000	$0	$0	$0	$0	$0	$5,000
Total	**$0**	**$5,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Lakes Management		
Project Year:	2027	**Category:**	Facilities & Other Improvements
Department:	Park & Rec - Other	**Priority:**	

Description:	Cravath Lake and Trippe Lake are vital environmental, recreational, and economic assets for the City of Whitewater. The continued management of these lakes is essential to preserving water quality, supporting ecological health, and ensuring they remain safe, attractive, and functional for public use. Since the drawdown and dredging projects, active lake management is required to maintain the progress achieved and prevent a return to poor water conditions. Ongoing management efforts may include aquatic plant control, sediment monitoring, shoreline stabilization, invasive species mitigation, and coordinated nutrient reduction strategies within the watershed. These lakes serve as central features for local recreation, fishing, paddling, and community events such as the Polar Plunge and Fourth of July festivities. Without active management, the lakes risk degradation that could limit recreational use, harm wildlife habitats, reduce property values, and deter tourism and special events. Investing in lake management also positions the City to leverage state and federal grant programs, many of which require an established maintenance and monitoring plan to qualify. In addition, consistent management will help us respond to emerging challenges such as algal blooms, aquatic invasives, or stormwater runoff impacts. This capital investment ensures that Cravath and Trippe Lakes continue to serve as clean, accessible, and sustainable resources for generations to come, supporting both community well-being and the city's environmental stewardship goals.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$150,000	$150,000	$0	$0	$0	$0	$300,000
Total	**$0**	**$150,000**	**$150,000**	**$0**	**$0**	**$0**	**$0**	**$300,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$150,000	$150,000	$0	$0	$0	$0	$300,000
Total	**$0**	**$150,000**	**$150,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	58		
Project Title:	Squad Car and Changeover		
Project Year:	2027	**Category:**	Licensed Vehicles
Department:	Police	**Priority:**	

Description:	Squad cars are the primary mode of transportation to every call for service, rescue call, investigation, proactive patrol and community event. The vehicles are critical to the safety of our officers and the community as they carry the vast majority of protective and emergency response equipment. Beginning in 2026, squad cars will be purchased outright using a set replacement cycle rather than purchasing vehicles with borrowed funds. However, this replacement cycle requires an initial borrowing in 2026 to kickstart the process, which will be self-sustaining thereafter. Each year a predetermined group of department vehicles will be replaced. The replacement cycle for each vehicle will depend on how it was utilized in the fleet (i.e. training car, unmarked squad, marked patrol squad, etc.). The funds received from the sale of used vehicles will increase the balance of the sinking fund (216) to ensure that the account remains funded into the future.
Justification:	A vast majority of our squad cars are used 24/7, in all weather conditions. The vehicles must be in excellent working order due to the inherent nature of police work; the possibility of critical incidents, vehicle pursuits and life threatening emergencies. The vehicles identified for replacement are beginning to incur more frequent repairs. The cost includes change-over costs for both vehicles along with all required internal and external equipment.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$95,000	$161,499	$128,185	$133,440	$70,000	$	$588,124
GO Debt: Note	$0	$396,800	$0	$0	$0	$0	$0	$396,800
Total	**$0**	**$491,800**	**$161,499**	**$128,185**	**$133,440**	**$70,000**	**$0**	**$984,924**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
216-Police Equipment	$0	$491,800	$161,499	$128,185	$133,440	$70,000	$0	$984,924
Total	**$0**	**$491,800**	**$161,499**	**$128,185**	**$133,440**	**$70,000**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	14		
Project Title:	Lift Station pump rebuild		
Project Year:	2027	**Category:**	Machinery & Equipment
Department:	Sewer	**Priority:**	

Description:	The pump will be removed and re-installed by Utility staff. Rebuilds will be handled by the pump manufacturer. Repairs will be scheduled to avoid wet weather or high flow periods. Turn around time for repair is approximately one week. Only necessary repairs will be made to avoid unnecessary costs. Price estimates capture costs for complete rebuild with new impeller.
Justification:	The Utility maintains 14 lift station pumps located at 7 lift stations throughout the community. The pumps are robust and are called to run based on level throughout the day. Two pump installations are standard to promote redundancy and safety for residents. In order to maintain reliable operations the pumps are rebuilt as performance or mechanical tolerances indicate.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$15,200	$3,800	$3,800	$3,800	$0	$0	$	$26,600
Total	**$15,200**	**$3,800**	**$3,800**	**$3,800**	**$0**	**$0**	**$0**	**$11,400**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$15,200	$3,800	$3,800	$3,800	$0	$0	$	$26,600
Total	**$15,200**	**$3,800**	**$3,800**	**$3,800**	**$0**	**$0**		

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	25		
Project Title:	Sludge Thickener/Dewatering		
Project Year:	2027	**Category:**	Machinery & Equipment
Department:	Sewer	**Priority:**	

Description:	The current sludge thickening device which is a centrifuge has been extremally maintenance intensive. This is costly in terms of dollars and operational issues. The acquisition of a new sludge thickener largely depends on the results of the on going solids study, but it is anticipated this would likely serve as a dual purpose machine (similar to the current centrifuge). The replacement for the current centrifuge will likely be decided on based on the results from the long term solids planning effort currently underway. The costs incurred in 2025 would be apart of the planning/engineering efforts that would be needed to plan the installation of the proposed new thickener.
Justification:	The sludge thickener is run every single day. It thickens the wasted microorganisms from the aeration basins before going to digestion which is crucial for sound plant operation. Additionally, the sludge thickener thickens the digested sludge which reduces biosolids volume needing to be land applied. This results in reduced hauling costs as well as increased biosolids holding capacity.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$1,500,000	$0	$0	$0	$1,500,000
Rev Debt: Bond	$0	$0	$250,000	$0	$0	$0	$0	$250,000
Total	**$0**	**$0**	**$250,000**	**$1,500,000**	**$0**	**$0**	**$0**	**$1,750,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$0	$250,000	$1,500,000	$0	$0	$0	$1,750,000
Total	**$0**	**$0**	**$250,000**	**$1,500,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Aeration Basin Diffuser Replacement		
Project Year:	2027	**Category:**	Infrastructure
Department:	Sewer	**Priority:**	

Description:	In the aeration basins there are rubber membrane diffusers which have small holes that allow air to be blown into the tanks to maintain proper mixing and efficient oxygen transfer into the water. This project would consist of systematically draining the aeration basins and then replacing the original diffusers with new diffusers. It is not anticipated that any of the air piping will need replacement.
Justification:	These diffusers have a lifespan of 7-10 years. They are currently 8 years old and are due for replacement.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$13,000	$7,000	$0	$0	$0	$0	$20,000
Total	**$0**	**$13,000**	**$7,000**	**$0**	**$0**	**$0**	**$0**	**$20,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$13,000	$7,000	$0	$0	$0	$0	$20,000
Total	**$0**	**$13,000**	**$7,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Hach WIMS Upgrades		
Project Year:	2027	**Category:**	IT Software/Hardware
Department:	Sewer	**Priority:**	

Description:	The wastewater department accepts hauled waste from a variety of haulers and a variety of types of septic systems. These loads are sampled and analyzed for strength. The database in which this information is stored needs to be refreshed and revamped. This will consist of having a 3rd party contractor edit existing variables within the software and use them to create functional and accessible reports.
Justification:	This project would allow us to have a historical on-going database to track hauler strength to ensure accurate billing, identify haulers with unusual hauled waste strengths, and evaluate impacts of accepted hauled waste in relation to overall facility load capabilities.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$15,000	$0	$0	$0	$0	$15,000
Total	**$0**	**$0**	**$15,000**	**$0**	**$0**	**$0**	**$0**	**$15,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$0	$15,000	$0	$0	$0	$0	$15,000
Total	**$0**	**$0**	**$15,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Grating Repair Drywell		
Project Year:	2027	**Category:**	Building Improvements
Department:	Sewer	**Priority:**	

Description:	In the drywell there are multiple flights of stairs with intermediate levels of grating which enable staff to access the raw pumps for service and inspection. Some of the beams which support the grating are rusting and need repair/replacement.
Justification:	This grating and stairs provides accessibility to the most crucial pieces of equipment within the plant. If the beams are not repaired/replaced the area will eventually become a severe safety risk that would prevent staff from being able to access the raw pumps.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$20,000	$0	$0	$0	$0	$20,000
Total	**$0**	**$0**	**$20,000**	**$0**	**$0**	**$0**	**$0**	**$20,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$0	$20,000	$0	$0	$0	$0	$20,000
Total	**$0**	**$0**	**$20,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	RAS PUMP Rebuild		
Project Year:	2027	**Category:**	Facilities & Other Improvements
Department:	Sewer	**Priority:**	

Description:	RAS pumps have started to have seal failures/leaks.
Justification:	RAS pumps are crucial pumps that run 24/7. These pumps are responsible for returning the bacteria out of the secondary clarifiers back to the aeration basin so that can continue treatment of the wastewater. The pumps are about 9 years old and have been starting to have seal failures/ leaks. Upon replacing the seal in one of the RAS pumps we noticed significant wear on the pump impeller. As a result, we are choosing to proactively rebuild the remaining RAS pumps due to their crucial role they play in the treatment process.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$15,000	$15,000	$0	$0	$0	$30,000
Total	**$0**	**$0**	**$15,000**	**$15,000**	**$0**	**$0**	**$0**	**$30,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$0	$15,000	$15,000	$0	$0	$0	$30,000
Total	**$0**	**$0**	**$15,000**	**$15,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	WAS pump rebuild		
Project Year:	2027	**Category:**	Machinery & Equipment
Department:	Sewer	**Priority:**	

Description:	The facility operates has two WAS pumps which are used to pump excess microorganisms that are grown as part of the treatment process. These need to be removed from the system to ensure a healthy microbial population which is essential for maintaining treatment plant operation
Justification:	The WAS pump that needs to be rebuild is past the service recommendation of the manufacturer. It is due for seals and bearings.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
	$0	$0	$12,000	$0	$0	$0	$0	$12,000
Total	**$0**	**$0**	**$12,000**	**$0**	**$0**	**$0**	**$0**	**$12,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$0	$12,000	$0	$0	$0	$0	$12,000
Total	**$0**	**$0**	**$12,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	13		
Project Title:	Centrifuge Cake Pump Rebuild		
Project Year:	2028	**Category:**	Machinery & Equipment
Department:	Sewer	**Priority:**	

Description:	Due to wear this pump will require a new rotor, stator and sealing shaft section in addition to packing and joint seals. Work will be performed by a qualified repair shop with the removal and re-installation being completed by Utility staff. This job is time sensitive. Therefore, all repairs will be based off of a planned shutdown period.
Justification:	The centrifuge processes both thickened digested sludge and waste activated sludge. During both run cycles the cake pump moves the thickened product to either the storage tank or to the anaerobic digester. The unit has been in operation since 2017 and we have witnessed decreased efficiencies in pump flow. Periodic maintenance, such as this, is necessary to continue with reliable process operations.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$0	$0	$18,000	$0	$0	$	$18,000
Total	**$0**	**$0**	**$0**	**$18,000**	**$0**	**$0**		**$18,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$0	$0	$18,000	$0	$0	$0	$18,000
Total	**$0**	**$0**	**$0**	**$18,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	10		
Project Title:	Installation of RAS pump No.4		
Project Year:	2030	**Category:**	Facilities & Other Improvements
Department:	Sewer	**Priority:**	



Description:	This would be a single year cost which would consist of pump purchase, installation, and programming. The RAS pumps specifically are being looked at by Strand to help guide the utility in a direction that makes the sense in terms of economical and plant operational capabilities.
Justification:	During higher flow events the utility is experiencing RAS motor over temping issues despite flows being under design parameters. It is anticipated that a 4th pump will need to be added to achieve desired Return pumping rates with out concern of over temping pumps. These pumps run 24/7 and are essential to the activated sludge process.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$55,000	$85,000	$0	$0	$0	$0	$0	$140,000
Total	**$55,000**	**$85,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$85,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$55,000	$85,000	$0	$0	$0	$0	$0	$140,000
Total	**$55,000**	**$85,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	2027 Detention Basin Dredging		
Project Year:	2027	**Category:**	Infrastructure
Department:	Stormwater	**Priority:**	

Description:	Dredging and other maintenance on existing stormwater BMP's like detention ponds.
Justification:	The City is required to remove Total Suspended Solids and Phosphorus from stormwater before it enters waters of the state. To do this, wet detention ponds were constructed. Over time these ponds can fill up with sediment and get overgrown with invasives and trees. Maintenance is eventually required to keep these facilities working properly.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$345,000	$0	$0	$0	$0	$345,000
Total	**$0**	**$0**	**$345,000**	**$0**	**$0**	**$0**	**$0**	**$345,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
630-Stormwater Utility	$0	$0	$345,000	$0	$0	$0	$0	$345,000
Total	**$0**	**$0**	**$345,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	23		
Project Title:	DPW Street Facility		
Project Year:	2027	**Category:**	Buildings
Department:	Streets	**Priority:**	

Description:	Design of a new street facility in 2027 with construction in 2028-2029.
Justification:	A Space Needs Assessment & Master Plan was completed in 2020 of the Public Works Facility. According to the report "Due to the extensive number of upgrades needed to bring these facilities up to current standards, we do not recommend spending additional funds on main building and most of the outbuildings. These facilities have outlived their expected life cycle. We do Reco commend that the northern main vehicle storage facility that was built in early 2000's be kept and designing the new building footprint around that facility. " The vehicle storage building needs to be constructed first so items can be relocated in order for other buildings to be removed. The wash bay, shop area, maintenance area and office area would be designed and constructed after the vehicle storage building is completed.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$500,000	$14,974,000	$0	$0	$	$15,474,000
Total	**$0**	**$0**	**$500,000**	**$14,974,000**	**$0**	**$0**		**$15,474,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$500,000	$14,974,000	$0	$0	$0	$15,474,000
Total	**$0**	**$0**	**$500,000**	**$14,974,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	43		
Project Title:	F350 Pickup '27		
Project Year:	2027	**Category:**	Licensed Vehicles
Department:	Streets	**Priority:**	

Description:	2027 350 4X4 Pickup with Aluminum Tommy lift gate Purchase deferred from 2025.
Justification:	This truck is going to replace one of the 20+ year old trucks in the fleet.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$64,000	$0	$0	$0	$0	$64,000
Total	**$0**	**$0**	**$64,000**	**$0**	**$0**	**$0**	**$0**	**$64,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$0	$64,000	$0	$0	$0	$0	$64,000
Total	**$0**	**$0**	**$64,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	2027 Maxx-D T6X Tilt Trailer		
Project Year:	2027	**Category:**	Machinery & Equipment
Department:	Streets	**Priority:**	

Description:	2027 Maxx-D T6X Tilt Trailer
Justification:	This trailer will provide a safer option for hauling our skid steers versus driving them.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$15,000	$0	$0	$0	$0	$15,000
Total	**$0**	**$0**	**$15,000**	**$0**	**$0**	**$0**	**$0**	**$15,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$0	$15,000	$0	$0	$0	$0	$15,000
Total	**$0**	**$0**	**$15,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	2027 Bobcat Plate Compactor Attachment for Excavator		
Project Year:	2027	**Category:**	Machinery & Equipment
Department:	Streets	**Priority:**	

Description:	2027 Bobcat PCF34 Plate Compactor attachment for Excavator
Justification:	We currently do not have a plate compactor for our excavator. This unit would allow to be much more efficient and effective compacting our excavation sites.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$7,800	$0	$0	$0	$0	$7,800
Total	**$0**	**$0**	**$7,800**	**$0**	**$0**	**$0**	**$0**	**$7,800**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$0	$7,800	$0	$0	$0	$0	$7,800
Total	**$0**	**$0**	**$7,800**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	2026 Plow trucks (2) Upfitting equipment		
Project Year:	2027	**Category:**	Licensed Vehicles
Department:	Streets	**Priority:**	

Description:	Additional funding needed for price increases to complete the upfitting of 2-2026 Plow trucks in 2027.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
	$0	$0	$53,000	$0	$0	$0	$0	$53,000
Total	**$0**	**$0**	**$53,000**	**$0**	**$0**	**$0**	**$0**	**$53,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$0	$53,000	$0	$0	$0	$0	$53,000
Total	**$0**	**$0**	**$53,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	78		
Project Title:	Fire Hydrant Replacement		
Project Year:	2027	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	This project entails the continuation of replacing obsolete hydrants throughout the City. Each year approximately 10 hydrants are replaced.
Justification:	Replacement of older hydrants is required as parts become obsolete and are harder to find. The operation of these older ones can also be a challenge at times.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$210,000	$75,000	$75,000	$75,000	$0	$0	$	$435,000
Total	**$210,000**	**$75,000**	**$75,000**	**$75,000**	**$0**	**$0**	**$0**	**$225,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$300,000	$75,000	$75,000	$75,000	$0	$0	$0	$525,000
Total	**$300,000**	**$75,000**	**$75,000**	**$75,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	87		
Project Title:	Fire hydrant painting		
Project Year:	2027	**Category:**	Machinery & Equipment
Department:	Water	**Priority:**	

Description:	PROFESSIONAL HYDRANT PAINTERS COME IN AND SANDBLAST, PRIME, AND PAINT. THIS IS A TWO-YEAR PROJECT.
Justification:	A FEW VARIATIONS OF RED PAINT THROUGHOUT OUR SYSTEM NOW EXIST. WOULD LIKE TO GET THEM ALL MORE UNIFORM IN COLOR AND CONTINUE THIS PROJECT AS WE REPLACE HYDRANTS IN THE FUTURE. WE HAVE 615 HYDRANTS IN OUR SYSTEM AND THIS INCLUDES THE UW-W CAMPUS. WE PAINT HYDRANTS MANUALLY AS NEED BASES BUT WHAT DOES HAPPEN IT WILL ONLY LAST SO LONG THEN WE ARE BACK TO WHERE WE WERE. WE have 615 Hydrants in the water system. I talked to Core and Main and they can do it for $160/ hydrant. To do all the hydrants in the system it would be $98,400.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$40,000	$40,000	$0	$0	$0	$0	$80,000
Total	**$0**	**$40,000**	**$40,000**	**$0**	**$0**	**$0**	**$0**	**$80,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$40,000	$40,000	$0	$0	$0	$0	$80,000
Total	**$0**	**$40,000**	**$40,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	102		
Project Title:	Hydrant installation at East tower		
Project Year:	2027	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	Install new hydrant at the East tower for drain down. This will allow us to get the water tower offline with less issues. Right now, we are able to shut down the water main and drain the tower down the road. If the area is developed, we will not have this option without adding the hydrant. We now have a residence that was added to the water line. We will not be able to shut down without contact of the homeowner.
Justification:	When we are scheduled for complete tower drain down by installing a hydrant it allows us to keep the water main live in front of the tower by isolation of new valves near the hydrant. Present time we have to isolate two valves in the road and drain the tower by opening a hydrant downstream. We use around 60' of fire hose to discharge water to the nearest storm drain. This hose crosses a resident's driveway which means contact must be made with them to keep them inform.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$0	$80,000	$0	$0	$0	$0	$80,000
Total	**$0**	**$0**	**$80,000**	**$0**	**$0**	**$0**	**$0**	**$80,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$0	$80,000	$0	$0	$0	$0	$80,000
Total	**$0**	**$0**	**$80,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Backup Generator Maintenance		
Project Year:	2027	**Category:**	Machinery & Equipment
Department:	Water	**Priority:**	

Description:	We have backup generators at each well. The service contracts have gone up. With maintenance like batteries, fluids and testing I would like to have this as a budget item to keep track of the costs. I am asking for $25,000 a year for maintenance. This includes load testing of the generators.
Justification:	Without the backup generators we may not be able to pump water. If there is a fire or if the water towers get low, we would have to issue a boil water notice. With the backup generators running like they should this will allow us to be able to pump water into the system in the event that we lose power in the city.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$25,000	$25,000	$27,000	$27,500	$28,000	$0	$132,500
Total	**$0**	**$25,000**	**$25,000**	**$27,000**	**$27,500**	**$28,000**	**$0**	**$132,500**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$25,000	$25,000	$27,000	$27,500	$28,000	$0	$132,500
Total	**$0**	**$25,000**	**$25,000**	**$27,000**	**$27,500**	**$28,000**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Water Meter replacements		
Project Year:	2027	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	We need to raise the cost of meters and readers. We are switching out water meters to the E Series. With switching water meters, we should be able to capture more revenue with no moving parts inside the water meters. This is a better meter than what we used in the past, and won't slow down with the iron that we have in the water. Cost of an E Series water meter with the head (one unit) is $215 for each water meter. If we are looking at 350 water meters for the year to stay up with the PSC requirements the dollar amount for this will be $75,250. We will need to add cellular end point readers parts to this, so the cost will go up. If we change out all 350 Cellular end points at the same time, it will be $57,750. The 2025 cost for Cellular end points is $165 X 350= $57,750. The total dollar amount we will need for meter replacements is $133,000. Let's round that up for raising prices and growth to $150,000.
Justification:	We need to stay up on meter replacements for the DNR and the PSC. With changing over 350 Water meters a year, and rising cost we need to up the budget to cover the raising costs.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$150,000	$225,000	$150,000	$0	$0	$150,000	$675,000
Total	**$0**	**$150,000**	**$225,000**	**$150,000**	**$0**	**$0**	**$150,000**	**$525,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$150,000	$225,000	$150,000	$0	$0	$150,000	$675,000
Total	**$0**	**$150,000**	**$225,000**	**$150,000**	**$0**	**$0**	**$150,000**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Skid steer trade		
Project Year:	2027	**Category:**	Machinery & Equipment
Department:	Water	**Priority:**	

Description:	Skid steer trade in program, every year that we trade $5,000.
Justification:	N/A



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$36,000
Total	**$0**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$30,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$36,000
Total	**$0**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Scada Consultant		
Project Year:	2027	**Category:**	IT Software/Hardware
Department:	Water	**Priority:**	

Description:	Scada Consultant- We have had $12,500. We should bump this up with the changing Scada. I would like to put $15,000 in the budget for this.
Justification:	Energenecs helps keep our Scada system up and running. When we have an issue, we pick up the phone and they sign in and fix it.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$15,000	$15,000	$15,000	$0	$0	$15,000	$60,000
Total	**$0**	**$15,000**	**$15,000**	**$15,000**	**$0**	**$0**	**$15,000**	**$45,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$15,000	$15,000	$15,000	$0	$0	$15,000	$60,000
Total	**$0**	**$15,000**	**$15,000**	**$15,000**	**$0**	**$0**	**$15,000**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Leak Study		
Project Year:	2027	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	I would like to start having a leak study done for the City of Whitewater. We have been lucky with our water loss. But I would like to have all the leaks found and fixed. I have had this done in the past and we didn't always have leaks, but when we had a leak or a main break, we could not find the company was always ready to step in and help. I think we could get this done for $7,500. This would be a 1-time year study. If we have a leak that we cannot find and have to call them in to help find a leak it would be another $7,500. This cost estimate is high and think we can have it done less than $7,500. But I wanted to stay on the higher side to be safe.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$7,500	$9,800	$7,500	$0	$0	$7,500	$32,300
Total	**$0**	**$7,500**	**$9,800**	**$7,500**	**$0**	**$0**	**$7,500**	**$24,800**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$7,500	$9,800	$7,500	$0	$0	$7,500	$32,300
Total	**$0**	**$7,500**	**$9,800**	**$7,500**	**$0**	**$0**	**$7,500**	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Large water meters		
Project Year:	2027	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	We need to stay up to date on our large water meters. We still have a few that need to be replaced. We are updating our water meters. With the meter updates we will be updating the reader to a cellular read. This will allow us to keep track of water temperature, flow, and help track down leaks. With tracking leaks we will be able to help our customers keep the bills lower, as well as help the utility with not needing to pump as much water.
Justification:	Need to stay up to date on our water meter replacements for the WDNR and the PSC.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$35,000	$35,000	$35,000	$0	$0	$35,000	$140,000
Total	**$0**	**$35,000**	**$35,000**	**$35,000**	**$0**	**$0**	**$35,000**	**$105,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$35,000	$35,000	$35,000	$0	$0	$35,000	$140,000
Total	**$0**	**$35,000**	**$35,000**	**$35,000**	**$0**	**$0**	**$35,000**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	120		
Project Title:	Whitewater Street/Cravath Park Brick Replacement		
Project Year:	2027	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Replace bricks with stamped colored concrete between the curb and sidewalk along south side of Whitewater Street between Fremont and 2nd Street, and 2nd Street south of Whitewater Street. Also all bricks with Cravath Park.
Justification:	The existing bricks adjacent to the curb and the sidewalk and the internal paths of Cravath Park have begun to settle creating a tripping hazard.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$210,000	$0	$0	$0	$	$210,000
Total	**$0**	**$0**	**$210,000**	**$0**	**$0**	**$0**		**$210,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$210,000	$0	$0	$0	$0	$210,000
Total	**$0**	**$0**	**$210,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Indian Mound Parkway Street Improvements		
Project Year:	2027	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Replace spot sections of sidewalk, update curb ramps to ADA standards, replace asphalt full depth. Pavement markings for cross walks, center line and parking lane should be included.
Justification:	The asphalt pavement is deteriorating and needs replacement. Sections of sidewalk should be replaced to remove tripping hazards. Curb ramps should be brought up to current ADA standards. Crosswalks need to be painted. A centerline and parking lane should be painted to help reduce speed.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$42,000	$638,000	$0	$0	$0	$680,000
Total	**$0**	**$0**	**$42,000**	**$638,000**	**$0**	**$0**	**$0**	**$680,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$42,000	$638,000	$0	$0	$0	$680,000
Total	**$0**	**$0**	**$42,000**	**$638,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Commercial Drive Reconstruction		
Project Year:	2029	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Reconstruction including curb & gutter, replacing water main and sanitary sewer on Commercial Drive from Newcomb Street to Industrial Drive
Justification:	The watermain has had several breaks and is the same age as the water main that has already been replaced on Industrial Drive and the same age as the water main that is being proposed to be replaced on Prospect and Universal. The sanitary sewer on the west half of Commercial is old and has a number of sags in the line.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$38,300	$681,000	$0	$719,300
GO Debt: Bond	$0	$0	$0	$0	$38,300	$544,300	$0	$582,600
GO Debt: Bond	$0	$0	$0	$0	$38,300	$199,100	$0	$237,400
GO Debt: Bond	$0	$0	$0	$0	$0	$44,000	$0	$44,000
Total	**$0**	**$0**	**$0**	**$0**	**$114,900**	**$1,468,400**	**$0**	**$1,583,300**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$0	$38,300	$681,000	$0	$719,300
610-Water Utility	$0	$0	$0	$0	$38,300	$544,300	$0	$582,600
620-Sewer Utility	$0	$0	$0	$0	$38,300	$199,100	$0	$237,400
630-Stormwater Utility	$0	$0	$0	$0	$0	$44,000	$0	$44,000
Total	**$0**	**$0**	**$0**	**$0**	**$114,900**	**$1,468,400**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Elizabeth Street Overlay		
Project Year:	2029	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Mill and overlay asphalt pavement
Justification:	The asphalt pavement is deteriorating showing signs of alligator cracking and rutting.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$178,000	$0	$0	$178,000
Total	**$0**	**$0**	**$0**	**$0**	**$178,000**	**$0**	**$0**	**$178,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	$0	$0	$0	$0	$178,000	$0	$0	$178,000
Total	**$0**	**$0**	**$0**	**$0**	**$178,000**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Coburn Lane Asphalt Overlay		
Project Year:	2029	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Pulverize, fix base and repave
Justification:	The asphalt pavement is deteriorating and needs replacement. There is a low spot just east of Wisconsin that needs to be fixed.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$125,000	$0	$0	$125,000
Total	**$0**	**$0**	**$0**	**$0**	**$125,000**	**$0**	**$0**	**$125,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	$0	$0	$0	$0	$125,000	$0	$0	$125,000
Total	**$0**	**$0**	**$0**	**$0**	**$125,000**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Ehlert Court Asphalt Overlay		
Project Year:	2029	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Full mill and repave with asphalt
Justification:	The asphalt pavement has deteriorated and needs replacement. Curb and gutter and underground utilities are in good shape.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$95,000	$0	$0	$95,000
Total	**$0**	**$0**	**$0**	**$0**	**$95,000**	**$0**	**$0**	**$95,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	$0	$0	$0	$0	$95,000	$0	$0	$95,000
Total	**$0**	**$0**	**$0**	**$0**	**$95,000**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Forest Avenue Asphalt Overlay		
Project Year:	2029	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	full mill and replace asphalt from Fourth Street to Fremont Street
Justification:	The asphalt pavement is deteriorating and needs replacement. Provides direct access to Fire and Police Department.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$40,000	$0	$0	$40,000
Total	**$0**	**$0**	**$0**	**$0**	**$40,000**	**$0**	**$0**	**$40,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	$0	$0	$0	$0	$40,000	$0	$0	$40,000
Total	**$0**	**$0**	**$0**	**$0**	**$40,000**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Prairie Street Reconstruction		
Project Year:	2029	**Category:**	Infrastructure
Department:	DPW	**Priority:**	

Description:	Full reconstruction of Prairie Street from Starin Road to W. Main Street. Construction includes replacement of sanitary sewer, water main, curb and gutter, storm sewer, sidewalk on east side, asphalt and pavement markings
Justification:	The curb and gutter and pavement are deteriorating and need replacement. Due to the age and condition of the water main and sanitary sewer, they should be replaced also. Sidewalk on the east side has many tripping hazards and is in in deteriorated state.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$37,500	$746,840	$0	$784,340
GO Debt: Bond	$0	$0	$0	$0	$37,500	$458,240	$0	$495,740
GO Debt: Bond	$0	$0	$0	$0	$37,500	$472,280	$0	$509,780
GO Debt: Bond	$0	$0	$0	$0	$37,500	$276,800	$0	$314,300
Total	**$0**	**$0**	**$0**	**$0**	**$150,000**	**$1,954,160**	**$0**	**$2,104,160**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$0	$37,500	$746,840	$0	$784,340
610-Water Utility	$0	$0	$0	$0	$37,500	$458,240	$0	$495,740
620-Sewer Utility	$0	$0	$0	$0	$37,500	$472,280	$0	$509,780
630-Stormwater Utility	$0	$0	$0	$0	$37,500	$276,800	$0	$314,300
Total	**$0**	**$0**	**$0**	**$0**	**$150,000**	**$1,954,160**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Control Room/council chambers		
Project Year:	2028	**Category:**	IT Software/Hardware
Department:	Media Services	**Priority:**	

Description:	To update the control room/council chambers AV equipment .
Justification:	To comply with our ordinances and laws, these improvements are necessary. After consulting with IT and Media Services, we have determined that our current control room should remain functional through 2030.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$160,000	$0	$0	$0	$160,000
Total	**$0**	**$0**	**$0**	**$160,000**	**$0**	**$0**	**$0**	**$160,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$160,000	$0	$0	$0	$160,000
Total	**$0**	**$0**	**$0**	**$160,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Police Department Carpet Replacement		
Project Year:	2028	**Category:**	
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The carpeting throughout the Municipal Building has reached the end of its functional life and is in need of replacement. This building houses critical city operations—including City Hall, the Police Department, and Municipal Court—and serves as a central point of contact for residents, businesses, and visitors. The existing carpet is heavily worn, stained, and fraying in multiple areas due to decades of high foot traffic. In some locations, seams are lifting and backing is deteriorating, creating trip hazards and presenting both safety and liability concerns. Frequent cleaning and patching efforts are no longer effective or cost-efficient. Replacing the carpeting will improve the safety, appearance, and overall functionality of the Municipal Building. It will also enhance the professional image of the facility, reflecting the City's commitment to maintaining a clean, accessible, and welcoming environment for staff and the public. This investment will help preserve the integrity of the building, support employee productivity, and provide a more comfortable and safe experience for all who use the facility. Selection of durable, commercial-grade carpet tile will also allow for easier future maintenance and longer-term cost savings.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$50,000	$0	$0	$0	$50,000
Total	**$0**	**$0**	**$0**	**$50,000**	**$0**	**$0**	**$0**	**$50,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$50,000	$0	$0	$0	$50,000
Total	**$0**	**$0**	**$0**	**$50,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Cravath Lakefront Carpet Replacement		
Project Year:	2028	**Category:**	
Department:	Park & Rec - Facilities	**Priority:**	

Description:	he carpeting at the Cravath Lakefront Community Building is worn, stained, and has exceeded its expected lifespan. This facility is heavily utilized for private rentals, community gatherings, programming, and special events year-round. Maintaining its appearance and functionality is essential to ensuring continued use and generating revenue. Years of foot traffic, furniture movement, and event use have led to visible wear, fraying edges, and persistent staining that cannot be fully remedied through cleaning. In some areas, the condition of the carpet presents a potential safety concern due to uneven surfaces or loose seams. Replacing the carpet will enhance the building's appearance, safety, and overall experience for users. It will also reinforce the City's commitment to maintaining quality public facilities and support ongoing efforts to market the space as a desirable location for events and community use. The installation of commercial-grade, durable carpet tiles will improve long-term maintenance efficiency, as damaged sections can be easily replaced without requiring full reinstallation. This investment protects the City's asset, promotes community pride, and ensures the building remains a welcoming and well-maintained venue for years to come.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$15,000	$0	$0	$0	$15,000
Total	**$0**	**$0**	**$0**	**$15,000**	**$0**	**$0**	**$0**	**$15,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$15,000	$0	$0	$0	$15,000
Total	**$0**	**$0**	**$0**	**$15,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Cravath Lakefront Park Picnic Shelter		
Project Year:	2028	**Category:**	
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The picnic shelter roof at Cravath Lakefront Park is in deteriorating condition and in need of full replacement. While the shelter itself may see moderate use, it is located within one of Whitewater's most high-visibility and heavily visited parks. The structure is prominently situated near the lake, amphitheater, and other community gathering areas, making its appearance and condition highly noticeable to park users and visitors. The existing roof shows signs of significant weathering, with missing or damaged shingles and structural aging that detracts from the overall appearance of the park. If left unaddressed, the damage may lead to leaks or further deterioration that could impact safety and result in higher repair costs. Replacing the roof will preserve the shelter's structural integrity and improve the visual quality of the surrounding park environment. The investment will also ensure the shelter remains a functional and attractive option for small gatherings and rentals, supporting overall park usability and aesthetics. As Cravath Lakefront Park continues to serve as a focal point for community events, tourism, and year-round recreation, maintaining the condition of all structures—including those with lower direct use—is essential to preserving a clean, safe, and welcoming public space.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$35,000	$0	$0	$0	$35,000
Total	**$0**	**$0**	**$0**	**$35,000**	**$0**	**$0**	**$0**	**$35,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$35,000	$0	$0	$0	$35,000
Total	**$0**	**$0**	**$0**	**$35,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Starin Park Restroom Replacement		
Project Year:	2028	**Category:**	
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The public restrooms at Starin Park, located within and attached to the Starin Park Community Building and Senior Center, are in need of significant renovation. These facilities are unique in that they serve both internal users of the Senior Center and external park users, including athletes, spectators, event attendees, and visitors year-round. The restrooms have aged considerably and no longer meet modern standards for accessibility, efficiency, or user comfort. Fixtures, finishes, and surfaces are outdated and show signs of heavy wear. In addition to aesthetics, the current layout and design do not fully align with current ADA requirements, and some plumbing and ventilation components are inefficient or approaching failure. Renovating the restrooms will improve cleanliness, accessibility, and reliability—ensuring that both seniors and the general public have access to safe, functional, and dignified facilities. Given the volume and variety of users, this investment is critical to supporting the building's programming, park events, and year-round community use. Upgrades will include energy-efficient fixtures, improved accessibility, vandal-resistant materials, and modern finishes that enhance both usability and ease of maintenance. This project reflects the City's commitment to providing well-maintained, inclusive, and welcoming public infrastructure.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Grant	$0	$0	$0	$0	$0	$0	$0	$0
Grant	$0	$0	$0	$150,000	$0	$0	$0	$150,000
Total	**$0**	**$0**	**$0**	**$150,000**	**$0**	**$0**	**$0**	**$150,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$150,000	$0	$0	$0	$150,000
Total	**$0**	**$0**	**$0**	**$150,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	125		
Project Title:	Treyton Field Updates		
Project Year:	2030	**Category:**	Infrastructure
Department:	Park & Rec - Facilities	**Priority:**	



Description:	Expansion of concession seating area, facility and field improvements to outfield and dugout areas. Addition of field grooming vehicle to be kept on site.
Justification:	Treyton Field has been very successful with tournament and community programming since it opened in the fall of 2014. Each year our tournaments attract 150 plus tournament teams to our community from communities in Wisconsin and Illinois. The program generates a fund balance of approximately $10,000 on average. CIP projects need to continue in order to keep the facility fresh as we continue to attract teams in a competitive tournament market.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$0	$0	$20,000	$	$20,000
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$20,000**		**$20,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
246-Treytons Field of Dreams	$0	$0	$0	$0	$0	$20,000	$0	$20,000
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$20,000**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Starin Park Playground Equipment Replacement		
Project Year:	2028	**Category:**	Facilities & Other Improvements
Department:	Park & Rec - Other	**Priority:**	

Description:	The playground at Starin Park is in need of replacement due to the age, condition, and extensive use of the current equipment. Several components are over 25 years old and are showing significant signs of wear and deterioration. As one of the most frequently used playgrounds in the community, Starin Park serves a diverse range of families and children year-round, making it a key recreational asset within our park system. While the equipment has been well maintained, many of its components no longer meet current safety and accessibility standards. Continued patchwork repairs are no longer cost-effective and limit the functionality and inclusivity of the space. Replacing the playground will allow the City to install a modern, ADA-compliant structure that meets the recreational needs of today's users and addresses long-term safety and maintenance concerns. A new playground will not only improve safety and accessibility but also increase the appeal of Starin Park as a gathering place for families, child care providers, and community events. Investing in this replacement will demonstrate the City's commitment to maintaining high-quality park infrastructure and enhancing the quality of life for residents of all ages and abilities. This project is a necessary investment in public health, safety, and community well-being.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$75,000	$0	$0	$0	$75,000
Total	**$0**	**$0**	**$0**	**$75,000**	**$0**	**$0**	**$0**	**$75,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$75,000	$0	$0	$0	$75,000
Total	**$0**	**$0**	**$0**	**$75,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Trippe Lake Playground Replacement		
Project Year:	2028	**Category:**	Facilities & Other Improvements
Department:	Park & Rec - Other	**Priority:**	

Description:	The playground equipment at Trippe Lake Park is aging and in need of replacement to ensure continued safe and enjoyable use by the community. Much of the equipment is outdated, with the play equipment is exceeding 20 years in age. These components no longer meet modern safety or accessibility standards and are showing visible signs of wear due to years of heavy use and environmental exposure. Trippe Lake Park is a key destination for families, daycares, and visitors throughout the year due to its scenic setting and amenities. The playground is a focal point of activity, especially during community events and park rentals. However, aging infrastructure is becoming increasingly difficult and costly to maintain, and some elements may soon need to be removed entirely for safety reasons if not addressed. Replacing the existing equipment with a modern, inclusive, and ADA-compliant playground structure will enhance the park experience for children of all abilities and encourage increased use of the facility. New equipment will improve safety, reduce maintenance costs, and support the City's broader goals of equitable and accessible recreation for all residents. An investment in the Trippe Lake Park playground is an investment in community wellness, family-friendly infrastructure, and the long-term vitality of one of Whitewater's most beloved parks.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$35,000	$0	$0	$0	$35,000
Total	**$0**	**$0**	**$0**	**$35,000**	**$0**	**$0**	**$0**	**$35,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
100-General Fund	$0	$0	$0	$35,000	$0	$0	$0	$35,000
Total	**$0**	**$0**	**$0**	**$35,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Trippe Lake Dam Repairs		
Project Year:	2028	**Category:**	
Department:	Park & Rec - Other	**Priority:**	

Description:	The Trippe Lake Dam is a critical piece of public infrastructure that plays a vital role in maintaining water levels, managing stormwater, and preserving the ecological balance of Trippe Lake and its surrounding environment. Regular inspections and timely repairs are essential to ensure the dam remains structurally sound, compliant with state regulations, and capable of safely serving its intended functions. An updated inspection is now due, and preliminary assessments indicate that repairs may be necessary to address aging components and prevent further deterioration. Deferred maintenance of the dam could result in safety hazards, regulatory non-compliance, environmental damage, and increased repair costs in the future. This capital investment will fund a professional dam inspection, including structural evaluation, hydrologic and hydraulic analysis, and compliance review under Wisconsin Department of Natural Resources (WDNR) guidelines. Any recommended repairs identified through this process will be prioritized and addressed to prevent risk of failure, erosion, or operational inefficiency. Maintaining the Trippe Lake Dam is also essential to protecting the adjacent parkland, recreational use of the lake, and downstream water quality. By proactively inspecting and repairing the dam, the City ensures public safety, protects environmental resources, and upholds its responsibilities as a dam owner under state law.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$400,000	$0	$0	$0	$400,000
Total	**$0**	**$0**	**$0**	**$400,000**	**$0**	**$0**	**$0**	**$400,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$400,000	$0	$0	$0	$400,000
Total	**$0**	**$0**	**$0**	**$400,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	56		
Project Title:	Surveillance Cameras		
Project Year:	2028	**Category:**	IT Software/Hardware
Department:	Police	**Priority:**	



Description:	Installation of surveillance cameras four strategic intersections in the city. Each camera setup costs approximately $1,250 for the camera and wireless access points to get the data back to the municipal building. The surveillance cameras would be mounted to existing traffic lights with video wirelessly sent to existing city servers utilizing wireless access points through line-of-sight.
Justification:	The surveillance cameras provide the community with increased investigative capability. Previous high priority cases have been solved through use of surveillance footage that was captured by citizens and voluntarily turned over to police, however this type of footage is rarely from an ideal perspective and is not always voluntarily supplied. The surveillance cameras would provide higher quality video footage and would also provide the ability to monitor this busy intersection in real-time if needed.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$20,000	$0	$0	$0	$20,000
Total	**$0**	**$0**	**$0**	**$20,000**	**$0**	**$0**	**$0**	**$20,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$20,000	$0	$0	$0	$20,000
Total	**$0**	**$0**	**$0**	**$20,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	60		
Project Title:	Lean-to Carport for PD Squads		
Project Year:	2028	**Category:**	Building Improvements
Department:	Police	**Priority:**	



Description:	The lean-to carport would be constructed where the PD vehicles are currently parked outside on the north side of the police department.
Justification:	Currently we have only two parking stalls in the PD garage and have no way to protect additional squad cars from the elements. In the winter especially, this poses problems with buildup of snow, and at times has made our response time to emergency calls slower.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$85,000	$0	$0	$0	$85,000
Total	**$0**	**$0**	**$0**	**$85,000**	**$0**	**$0**	**$0**	**$85,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$85,000	$0	$0	$0	$85,000
Total	**$0**	**$0**	**$0**	**$85,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	61		
Project Title:	Drone (Future Replacement)		
Project Year:	2028	**Category:**	Machinery & Equipment
Department:	Police	**Priority:**	

Description:	Drone (UAS) to replace DJI M30T drone purchased and put into service in 2023.
Justification:	The drone program is critical for safety. Drones are used frequently to search for missing and endangered individuals, as well as for criminal suspects fleeing from law enforcement. Drones are also used for crime scene documentation and can be deployed using the searchlight and speaker to keep officers out of harms way.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$20,000	$0	$0	$0	$20,000
Total	**$0**	**$0**	**$0**	**$20,000**	**$0**	**$0**	**$0**	**$20,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
295-Police Special Revenue Fund	$0	$0	$0	$20,000	$0	$0	$0	$20,000
Total	**$0**	**$0**	**$0**	**$20,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Lean-to for Range		
Project Year:	2028	**Category:**	Facilities & Other Improvements
Department:	Police	**Priority:**	



Description:	Lean-to to be constructed near the PD range currently under construction on the south side of the Wastewater property.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$50,000	$0	$0	$0	$50,000
Total	**$0**	**$0**	**$0**	**$50,000**	**$0**	**$0**	**$0**	**$50,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$50,000	$0	$0	$0	$50,000
Total	**$0**	**$0**	**$0**	**$50,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Future Body Cam and Squad Cam Replacement		
Project Year:	2029	**Category:**	IT Software/Hardware
Department:	Police	**Priority:**	

Description:	Replacement of body cameras (contracted through 2028 with Axon). At this time we would also explore potentially adding squad cameras.
Justification:	N/A



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Note	$0	$0	$0	$0	$50,000	$50,000	$150,000	$250,000
Total	**$0**	**$0**	**$0**	**$0**	**$50,000**	**$50,000**	**$150,000**	**$100,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
216-Police Equipment	$0	$0	$0	$0	$50,000	$50,000	$0	$100,000
Total	**$0**	**$0**	**$0**	**$0**	**$50,000**	**$50,000**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Duty Weapon Replacement		
Project Year:	2030	**Category:**	Machinery & Equipment
Department:	Police	**Priority:**	

Description:	Replacement of department duty pistols.
Justification:	This should be done on an approximately 10-year cycle. The current duty weapons were purchased in 2021.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$0	$15,000	$0	$15,000
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$15,000**	**$0**	**$15,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
216-Police Equipment	$0	$0	$0	$0	$0	$15,000	$0	$15,000
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$15,000**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Digester Rehab		
Project Year:	2028	**Category:**	Facilities & Other Improvements
Department:	Sewer	**Priority:**	

Description:	Digester Rehab
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$0	$0	$300,000	$0	$0	$0	$300,000
Total	**$0**	**$0**	**$0**	**$300,000**	**$0**	**$0**	**$0**	**$300,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$0	$0	$300,000	$0	$0	$0	$300,000
Total	**$0**	**$0**	**$0**	**$300,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Phosphorus Compliance (Tertiary Filtration)		
Project Year:	2028	**Category:**	Infrastructure
Department:	Sewer	**Priority:**	

Description:	Currently the Wastewater Utility is achieving phosphorus compliance through the Multi Discharger Variance (MDV). This program is currently set to expire in 2027. There is an effort to possibly extend the MDV. However, the Utility must be proactive in planning in the event that the MDV does not get extended. One option to achieve phosphorus compliance is by constructing tertiary filtration. The newly constructed filters would be able to achieve the upcoming effluent phosphorus limit of 0.075 mg/l
Justification:	The current infrastructure at the WWTP is incapable of achieving the upcoming limit of 0.075 mg/l for total phosphorus. Once the MDV has expired, the WWTP will need to find alternative compliance methods to meet the strict phosphorus requirements.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$0	$250,000	$12,000,000	$	$12,250,000
Total	**$0**	**$0**	**$0**	**$0**	**$250,000**	**$12,000,000**	**$0**	**$12,250,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$0	$0	$0	$250,000	$12,000,000	$0	$12,250,000
Total	**$0**	**$0**	**$0**	**$0**	**$250,000**	**$12,000,000**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Starin Park Underground Detention-Construction		
Project Year:	2027	**Category:**	Infrastructure
Department:	Stormwater	**Priority:**	

Description:	Construction of an underground wet detention basin.
Justification:	To help meet MS4 Permit limits for phosphorus and sediment removal from storm water

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
CWF Loan	$0	$0	$800,000	$0	$0	$0	$0	$800,000
Grant	$0	$0	$1,225,000	$0	$0	$0	$0	$1,225,000
Principal Forgiveness	$0	$0	$1,600,000	$0	$0	$0	$0	$1,600,000
Total	**$0**	**$0**	**$3,625,000**	**$0**	**$0**	**$0**	**$0**	**$3,625,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
630-Stormwater Utility	$0	$0	$3,625,000	$0	$0	$0	$0	$3,625,000
Total	**$0**	**$0**	**$3,625,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	2028 Detention Basin Dredging		
Project Year:	2028	**Category:**	Infrastructure
Department:	Stormwater	**Priority:**	

Description:	Dredging and other maintenance on existing stormwater BMP's like wet detention ponds.
Justification:	The City is required to remove Total Suspended Solids and Phosphorus from stormwater before it enters the waters of the State. To do this, wet detention ponds were constructed. Over time, these ponds fill up with sediment and get overgrown with trees and invasives. Maintenance is eventually required to keep these facilities in working order.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$345,000	$0	$0	$0	$345,000
Total	**$0**	**$0**	**$0**	**$345,000**	**$0**	**$0**	**$0**	**$345,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
630-Stormwater Utility	$0	$0	$0	$345,000	$0	$0	$0	$345,000
Total	**$0**	**$0**	**$0**	**$345,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Downtown W Main Street Improvement		
Project Year:	2027	**Category:**	Infrastructure
Department:	Streets	**Priority:**	

Description:	Mill and repave 2" of asphalt on W. Main Street between Whitewater Street and 2nd Street
Justification:	As part of the Downtown Initiative, the repaving will help spruce up the appearance of downtown with new asphalt, parking stalls and crosswalks.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$85,000	$0	$0	$0	$0	$85,000
Total	**$0**	**$0**	**$85,000**	**$0**	**$0**	**$0**	**$0**	**$85,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	$0	$0	$85,000	$0	$0	$0	$0	$85,000
Total	**$0**	**$0**	**$85,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	2028 Caterpillar 938 Wheel Loader		
Project Year:	2028	**Category:**	Machinery & Equipment
Department:	Streets	**Priority:**	

Description:	2028 Caterpillar 938 Wheel Loader.
Justification:	This unit will replace a current unit that is 25 years old and used for blowing snow as well as other jobs throughout the year.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$330,000	$0	$0	$0	$330,000
Total	**$0**	**$0**	**$0**	**$330,000**	**$0**	**$0**	**$0**	**$330,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$0	$0	$330,000	$0	$0	$0	$330,000
Total	**$0**	**$0**	**$0**	**$330,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	2028 F-350 4x4 Pickup truck		
Project Year:	2028	**Category:**	Licensed Vehicles
Department:	Streets	**Priority:**	

Description:	2028 F-350 4x4 pickup
Justification:	This unit will replace an existing pickup that has been in service over 20 years.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$60,000	$0	$0	$0	$60,000
Total	**$0**	**$0**	**$0**	**$60,000**	**$0**	**$0**	**$0**	**$60,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$0	$0	$60,000	$0	$0	$0	$60,000
Total	**$0**	**$0**	**$0**	**$60,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	44		
Project Title:	Loader Snow Blower Replacement '29		
Project Year:	2029	**Category:**	Machinery & Equipment
Department:	Streets	**Priority:**	

Description:	SnoGo loader snow blower.
Justification:	Our current loader snow blower will be 25 years old. It is a crucial piece of equipment during a larger scale snow event to load trucks and remove the windrows of snow from the center of the street in the Downtown area of the city.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$250,000	$0	$0	$250,000
Total	**$0**	**$0**	**$0**	**$0**	**$250,000**	**$0**	**$0**	**$250,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$0	$0	$0	$250,000	$0	$0	$250,000
Total	**$0**	**$0**	**$0**	**$0**	**$250,000**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	2029 Plow/Patrol Truck		
Project Year:	2029	**Category:**	Licensed Vehicles
Department:	Streets	**Priority:**	

Description:	2029 International single axle plow/patrol truck. 10' J Craft Stainless Steel Box Salt Dogg Tailgate Spreader with prewet and anti icing system Burke Road Tamer Trip Edge Plow and Wing & Burke Road Ranger Control System.
Justification:	Our fleet of 7, single axle plow trucks and 1 Tandem, 7 trucks plow the entire City during a snow event and 1 that is our Brine truck which is out before most every snow/ice event weather pending, has the age range from 3 years old to 30 years old. We need to get into a cycle of replacing a Plow/Patrol truck every 3 years to ensure our fleet isn't older than 20 years. As trucks get rotated out of service for plowing they become our Brine applicator and spare plow truck in the event of a break down.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$0	$350,000	$0	$0	$350,000
Total	**$0**	**$0**	**$0**	**$0**	**$350,000**	**$0**	**$0**	**$350,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$0	$0	$0	$350,000	$0	$0	$350,000
Total	**$0**	**$0**	**$0**	**$0**	**$350,000**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	53		
Project Title:	Vogele Tracked Asphalt Paver Super 700i '30		
Project Year:	2030	**Category:**	Machinery & Equipment
Department:	Streets	**Priority:**	

Description:	2030 Vogele tracked paver Super 700i.
Justification:	Purchase of this paver would provide a high quality smoother road surface than we are able to get using skid steers and hand rakes. It would also be much more efficient for us placing the asphalt by saving considerable time.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$0	$215,000	$0	$215,000
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$215,000**	**$0**	**$215,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$0	$0	$0	$0	$215,000	$0	$215,000
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$215,000**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	2030 F-350 4x4 pickup		
Project Year:	2030	**Category:**	Licensed Vehicles
Department:	Streets	**Priority:**	

Description:	2030 F-350 4x4 pickup.
Justification:	This unit will replace unit that has been in service for over 20 years.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$0	$0	$65,000	$0	$65,000
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$65,000**	**$0**	**$65,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$0	$0	$0	$0	$65,000	$0	$65,000
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$65,000**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	80		
Project Title:	Main Improvement- Elkhorn Roundabout		
Project Year:	2027	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	Continuation of looping of dead end water mains at empty lot near Elkhorn Roundabout.
Justification:	Kwik Trip has a store at the corner of Bluff Road and Elkhorn Road. Their water service will come off a dead end water main. Water main should be looped from Elkhorn Road to the east to tie into another dead end water main.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$0	$75,000	$0	$0	$0	$	$75,000
Total	**$0**	**$0**	**$75,000**	**$0**	**$0**	**$0**		**$75,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$0	$75,000	$0	$0	$0	$0	$75,000
Total	**$0**	**$0**	**$75,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Safety ring on East Water tower (Cravath)		
Project Year:	2027	**Category:**	Facilities & Other Improvements
Department:	Water	**Priority:**	

Description:	I would like to add a safety ring around the outside of the top of water tower on Cravath. This will allow us to do maintenance on the top of the water tower without fear of falling, and staying tied off. With the cellular antennas this will help more than just the water utility.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
	$0	$0	$80,000	$0	$0	$0	$0	$80,000
Total	**$0**	**$0**	**$80,000**	**$0**	**$0**	**$0**	**$0**	**$80,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$0	$80,000	$0	$0	$0	$0	$80,000
Total	**$0**	**$0**	**$80,000**	**$0**	**$0**	**$0**	**$0**	

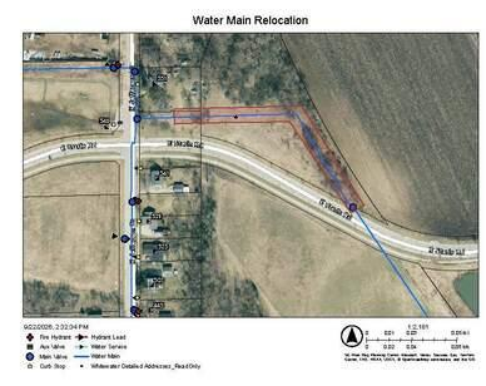
Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Starin Road Water Main Relocation		
Project Year:	2027	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	Relocate existing 14" watermain through private property on the north side of Starin Road east of Jefferson Street (previously known as Hospital Hill and now owned by Jon Tanis).
Justification:	The previously owned City property has been sold to Jon Tanis for the development of single family houses. The water main currently exists where the homes would be built. If the water main is not moved, the land cannot be developed as envisioned and the City will lose out on 5 -7 single family houses and the related tax revenue. Water main will also be extended across Starin Road to the south side to help serve the remaining undeveloped portion of Hospital Hill.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$0	$265,000	$0	$0	$0	$0	$265,000
Total	**$0**	**$0**	**$265,000**	**$0**	**$0**	**$0**	**$0**	**$265,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$0	$265,000	$0	$0	$0	$0	$265,000
Total	**$0**	**$0**	**$265,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Water System Planning, Modeling, Facility Assessment		
Project Year:	2027	**Category:**	Facilities & Other Improvements
Department:	Water	**Priority:**	

Description:	Project will update 2017 water system modeling and master planning and look at long term needs with the facility at Starin Road and Fremont Street.
Justification:	Since the last system study in 2017, a number of changes have occurred throughout the water system, including a new tower, removing an existing tower and ground reservoir, rehabbing wells, and new development. the modeling will tell us our current capabilities to serve new development and if a future well will be required. It will also look at the existing facility at Starin and Fremont and provide an overall assessment and long term planning that would tie in with the future water needs of the city.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$0	$128,000	$0	$0	$0	$0	$128,000
Total	**$0**	**$0**	**$128,000**	**$0**	**$0**	**$0**	**$0**	**$128,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$0	$128,000	$0	$0	$0	$0	$128,000
Total	**$0**	**$0**	**$128,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Hand rail for East Tower outside on top of the tank		
Project Year:	2028	**Category:**	Facilities & Other Improvements
Department:	Water	**Priority:**	

Description:	This is a 2028 request- I would like to add a handrail or safety rail around the East Tower. This would be so if we need to get on top of the tower for maintenance that we will not fall off. I have talked to USG about doing it when they are cleaning the tower. Once installed I would have the tower painted on the outside, to cover up the welding marks. The cost today was $75,000.
Justification:	This is a 2028 request- I would like to add a handrail or safety rail around the East Tower. This would be so if we need to get on top of the tower for maintenance that we will not fall off. I have talked to USG about doing it when they are cleaning the tower. Once installed I would have the tower painted on the outside, to cover up the welding marks. The cost today was $75,000.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$0	$0	$75,000	$0	$0	$0	$75,000
Total	**$0**	**$0**	**$0**	**$75,000**	**$0**	**$0**	**$0**	**$75,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$0	$0	$75,000	$0	$0	$0	$75,000
Total	**$0**	**$0**	**$0**	**$75,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Trippe Street Water Main Replacement		
Project Year:	2029	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	Replace water main and replace asphalt pavement
Justification:	The water main has had a number of breaks and should be replaced. The asphalt pavement is also deteriorated and needs replacing.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$0	$11,700	$153,300	$0	$165,000
Total	**$0**	**$0**	**$0**	**$0**	**$11,700**	**$153,300**	**$0**	**$165,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$0	$0	$0	$11,700	$153,300	$0	$165,000
Total	**$0**	**$0**	**$0**	**$0**	**$11,700**	**$153,300**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	69		
Project Title:	Water Main Loop - Franklin/Wisconsin		
Project Year:	2030	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	This is part of a 35 year plan worked on long ago. Would loop distribution system from Wisconsin St. to S. Franklin St. Length is 7,000'.
Justification:	To eliminate dead ends in the water system and to improve water quality. The need would be driven only by annexation of town property to the City along with development within this corridor.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$0	$0	$1,360,000	$0	$0	$	$1,360,000
Total	**$0**	**$0**	**$0**	**$1,360,000**	**$0**	**$0**		**$1,360,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$0	$0	$1,360,000	$0	$0	$0	$1,360,000
Total	**$0**	**$0**	**$0**	**$1,360,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	70		
Project Title:	Water Main Loop - Johns Disposal/Enterprise		
Project Year:	2030	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	To eliminate two dead end mains in the distribution system. In addition, add a second source of water to LWP, provide water and fire protection to WWTP and John's Disposal. Length is 5,500'.
Justification:	Same as above, although without cost participation from private sources this project is doubtful. Development would have to drive this project.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Grant	$0	$0	$0	$300,000	$0	$0	$0	$300,000
Rev Debt: Bond	$0	$0	$0	$880,000	$0	$0	$0	$880,000
Total	**$0**	**$0**	**$0**	**$1,180,000**	**$0**	**$0**	**$0**	**$1,180,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$0	$0	$1,180,000	$0	$0	$0	$1,180,000
Total	**$0**	**$0**	**$0**	**$1,180,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	71		
Project Title:	Water Main Loop- Pearson /Main		
Project Year:	2030	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	To eliminate and loop dead ends in the distribution system. Length is 2,200'.
Justification:	To improve water quality. More development in this area could drive this short loop.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$0	$0	$450,000	$0	$0	$	$450,000
Total	**$0**	**$0**	**$0**	**$450,000**	**$0**	**$0**		**$450,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$0	$0	$450,000	$0	$0	$0	$450,000
Total	**$0**	**$0**	**$0**	**$450,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	72		
Project Title:	Water Main Loop- Tratt/Prairie Village		
Project Year:	2030	**Category:**	Infrastructure
Department:	Water	**Priority:**	

Description:	To complete entire loop after Enterprise loop to LS Power is done. Length is 5,200'.
Justification:	To supply development along County U when annexed and developed, if ever.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Grant	$0	$0	$0	$455,000	$0	$0	$0	$455,000
Rev Debt: Bond	$0	$0	$0	$455,000	$0	$0	$	$455,000
Total	**$0**	**$0**	**$0**	**$910,000**	**$0**	**$0**	**$0**	**$910,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	$0	$0	$0	$910,000	$0	$0	$0	$910,000
Total	**$0**	**$0**	**$0**	**$910,000**	**$0**	**$0**	**$0**	

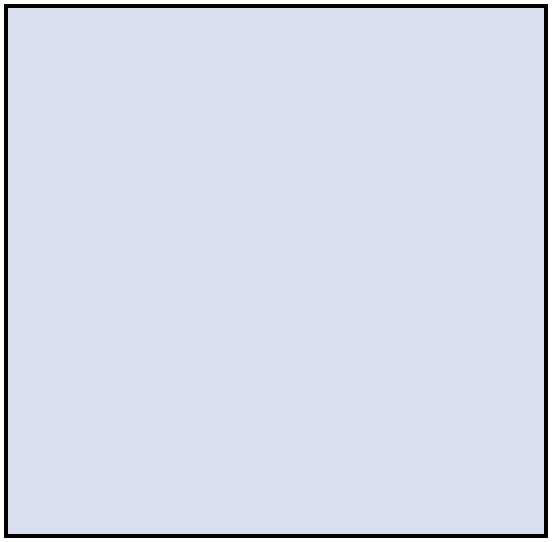
Capital Improvement Project

FY 2026 through FY 2030

Deferred

Project #:	64		
Project Title:	Armory Chimney Repair		
Project Year:	2026	**Category:**	Building Improvements
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The Armory building chimney is slowly breaking off of the building. This repair will need to be done in the next year or two.
Justification:	The condition of the top of the chimney makes it a safety concern. Since this is a landmark building the repairs are to be done in a manner that restores the building to its original condition or close to it.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$40,000	$0	$0	$0	$0	$0	$40,000
Total	**$0**	**$40,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$40,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$40,000	$0	$0	$0	$0	$0	$40,000
Total	**$0**	**$40,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Deferred

Project #:	73		
Project Title:	Moraine View Park Shelter		
Project Year:	2027	**Category:**	Infrastructure
Department:	Park & Rec - Facilities	**Priority:**	

Description:	Morane view park houses the community soccer fields that are home for the Whitewater Youth Soccer Club. Currently there are no bathroom facilities or shelter areas in this park. The addition of this facility would allow for a shelter that would service existing and expand programming in this area.
Justification:	The facility would serve park visitors, soccer participants, and trail users. Existing plans for either the Trippe Lake Shelter or Treyton□s Field of Dreams concession facility could be used for this facility.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Fundraising	$0	$0	$100,000	$0	$0	$0	$	$100,000
GO Debt: Bond	$0	$0	$100,000	$0	$0	$0	$	$100,000
Grant	$0	$0	$200,000	$0	$0	$0	$0	$200,000
Total	**$0**	**$0**	**$400,000**	**$0**	**$0**	**$0**	**$0**	**$400,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$400,000	$0	$0	$0	$0	$400,000
Total	**$0**	**$0**	**$400,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Deferred

Project #:			
Project Title:	Library Air Handler Replacement		
Project Year:	2027	**Category:**	Facilities & Other Improvements
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The air handling unit at the Library is due for replacement due to its outdated design and reliance on obsolete refrigerant. The system utilizes a coolant that is no longer supported under current environmental regulations, and like other aging systems, it cannot be upgraded or retrofitted to accommodate newer, compliant refrigerants. If the unit experiences a failure requiring a recharge, the necessary components to convert or repair the system are no longer manufactured or available.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$185,000	$0	$0	$0	$0	$185,000
Total	**$0**	**$0**	**$185,000**	**$0**	**$0**	**$0**	**$0**	**$185,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$185,000	$0	$0	$0	$0	$185,000
Total	**$0**	**$0**	**$185,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Deferred

Project #:			
Project Title:	Municipal Building Carpet Replacement 2nd Floor		
Project Year:	2028	**Category:**	
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The carpeting throughout the Municipal Building has reached the end of its functional life and is in need of replacement. This building houses critical city operations—including City Hall, the Police Department, and Municipal Court—and serves as a central point of contact for residents, businesses, and visitors. The existing carpet is heavily worn, stained, and fraying in multiple areas due to high foot traffic. In some locations, seams are lifting and backing is deteriorating, creating trip hazards and presenting both safety and liability concerns. Frequent cleaning and patching efforts are no longer effective or cost-efficient. Replacing the carpeting will improve the safety, appearance, and overall functionality of the Municipal Building. It will also enhance the professional image of the facility, reflecting the City's commitment to maintaining a clean, accessible, and welcoming environment for staff and the public. This investment will help preserve the integrity of the building, support employee productivity, and provide a more comfortable and safe experience for all who use the facility. Selection of durable, commercial-grade carpet tile will also allow for easier future maintenance and longer-term cost savings.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$100,000	$0	$0	$0	$100,000
Total	**$0**	**$0**	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$100,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$100,000	$0	$0	$0	$100,000
Total	**$0**	**$0**	**$0**	**$100,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Deferred

Project #:			
Project Title:	Municipal Building Carpet Replacement 1st floor		
Project Year:	2028	**Category:**	
Department:	Park & Rec - Facilities	**Priority:**	

Description:	The carpeting throughout the Municipal Building has reached the end of its functional life and is in need of replacement. This building houses critical city operations—including City Hall, the Police Department, and Municipal Court—and serves as a central point of contact for residents, businesses, and visitors. The existing carpet is heavily worn, stained, and fraying in multiple areas due to decades of high foot traffic. In some locations, seams are lifting and backing is deteriorating, creating trip hazards and presenting both safety and liability concerns. Frequent cleaning and patching efforts are no longer effective or cost-efficient. Replacing the carpeting will improve the safety, appearance, and overall functionality of the Municipal Building. It will also enhance the professional image of the facility, reflecting the City's commitment to maintaining a clean, accessible, and welcoming environment for staff and the public. This investment will help preserve the integrity of the building, support employee productivity, and provide a more comfortable and safe experience for all who use the facility. Selection of durable, commercial-grade carpet tile will also allow for easier future maintenance and longer-term cost savings.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$0	$100,000	$0	$0	$0	$100,000
Total	**$0**	**$0**	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$100,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	$0	$0	$0	$100,000	$0	$0	$0	$100,000
Total	**$0**	**$0**	**$0**	**$100,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Deferred

Project #:			
Project Title:	UV Equipment Upgrade		
Project Year:	2028	**Category:**	Infrastructure
Department:	Sewer	**Priority:**	

Description:	The current UV disinfection system is approaching 15 years old. Per manufacturer recommendation, it is suggested that phased replacement of UV components should begin. This would consist of initially replacing the Hydraulic System Center and System Control Center. The current PLC is obsolete. Then during the following two years, a bank of modules would be replaced in each year.
Justification:	N/A



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$0	$0	$50,000	$150,000	$0	$150,000	$350,000
Total	**$0**	**$0**	**$0**	**$50,000**	**$150,000**	**$0**	**$150,000**	**$200,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$0	$0	$50,000	$150,000	$0	$150,000	$350,000
Total	**$0**	**$0**	**$0**	**$50,000**	**$150,000**	**$0**	**$150,000**	

Capital Improvement Project

FY 2026 through FY 2030

Deferred

Project #:			
Project Title:	Tanker Truck Replacement		
Project Year:	2028	**Category:**	Machinery & Equipment
Department:	Sewer	**Priority:**	

Description:	Replace existing tanker truck with a newer used truck.
Justification:	The current tanker truck is a 1980 Auto Car. The truck is in need of significant repairs such as the transmission and the tank. Additionally, the vacuum pump does not work. Given the age of the truck, and the extent of the repairs that are required, we feel it is warranted to purchase a newer used truck. Originally this truck was primarily used for sludge application. However, since 2018 the Utility has contracted biosolids hauling. The tanker truck is still used primarily as an emergency response vehicle and some collection system maintenance. Some areas of the collections system are inaccessible with our combo truck. Due to the smaller size of the tanker truck we can utilize this truck to "flush" lines. Additionally, we have utilized the truck in emergency situations such as force main breaks. Having a truck with a functional vacuum pump would eliminate the need to have a 2nd vehicle to bring portable pumps.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	$0	$0	$0	$120,000	$0	$0	$0	$120,000
Total	**$0**	**$0**	**$0**	**$120,000**	**$0**	**$0**	**$0**	**$120,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$0	$0	$120,000	$0	$0	$0	$120,000
Total	**$0**	**$0**	**$0**	**$120,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Deferred

Project #:	48		
Project Title:	Kubota RTV Replacement		
Project Year:	2028	**Category:**	Machinery & Equipment
Department:	Streets	**Priority:**	

Description:	Kubota RTV 1100 UTV
Justification:	We currently have 2006 and 2018 Kubota RTV's. The new unit would replace the 2006 as it will be 20 years old and is in need of replacement.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	$0	$0	$0	$27,000	$0	$0	$0	$27,000
Total	**$0**	**$0**	**$0**	**$27,000**	**$0**	**$0**	**$0**	**$27,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	$0	$0	$0	$27,000	$0	$0	$0	$27,000
Total	**$0**	**$0**	**$0**	**$27,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	2027 Chrysler Voyager LX Side Load Ramp		
Project Year:	2027	**Category:**	Licensed Vehicles
Department:	General Admin	**Priority:**	

Description:	The City's Shared Ride Taxi program has three vehicles in service. The 2016 E-Bus is currently at it's end of useful life and needs to be replaced. It has been determined that another E-Bus would not be useful in Whitewater and should be replaced with a side load minivan.
Justification:	The current 2016 E-Bus is at the end of it's useful life and needs to be replaced per guidelines from the Wisconsin Department of Transportation.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	$0	$0	$14,089	$0	$0	$0	$0	$14,089
Grant	$0	$0	$69,760	$0	$0	$0	$0	$69,760
Total	**$0**	**$0**	**$83,849**	**$0**	**$0**	**$0**	**$0**	**$83,849**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
235-Ride Share	$0	$0	$83,849	$0	$0	$0	$0	$83,849
Total	**$0**	**$0**	**$83,849**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	600 Blowers Rebuild/Inspection		
Project Year:	2027	**Category:**	Machinery & Equipment
Department:	Sewer	**Priority:**	

Description:	The post aeration blowers are at a hour count in which manufacturer recommends inspection and some degree of maintenance depending on the findings of the maintenance.
Justification:	The wastewater utility has an effluent dissolved oxygen limit. These blowers are responsible for aerating the effluent before it is discharged to WW Creek. Due to a constant effluent flow, at least one blower needs to be running 24/7. Although one blower is generally enough to aerate the effluent to an acceptable level, it is not uncommon for two blowers to be running. Therefore, it is essential that maintenance for these pieces of equipment is pre-planned and schedule for conditions in which it is least likely that two blowers will be running.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
	$0	$0	$20,000	$0	$0	$0	$0	$20,000
	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$0**	**$20,000**	**$0**	**$0**	**$0**	**$0**	**$20,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$0	$20,000	$0	$0	$0	$0	$20,000
Total	**$0**	**$0**	**$20,000**	**$0**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Building 800 Blower Maintenance		
Project Year:	2028	**Category:**	Machinery & Equipment
Department:	Sewer	**Priority:**	

Description:	The blowers in 800 are at an hour count in which the manufacturer recommends and equipment assessment and likely a standard overhaul.
Justification:	These blowers run 24/7 and are needed to blow oxygen into the aeration basins for the bacteria to utilize. If these blowers do not function, the plant is unable to treat the wastewater and would be in violation of its permit. Additionally, aeration costs are among the highest utility energy costs in the plant. So well maintained blowers are critical in minimizing energy usage.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
	$0	$0	$0	$30,000	$0	$0	$0	$30,000
Total	**$0**	**$0**	**$0**	**$30,000**	**$0**	**$0**	**$0**	**$30,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$0	$0	$30,000	$0	$0	$0	$30,000
Total	**$0**	**$0**	**$0**	**$30,000**	**$0**	**$0**	**$0**	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Facilities Plan		
Project Year:	2030	**Category:**	Intangibles
Department:	Sewer	**Priority:**	

Description:	A facilities plan is a document that provides a long-term, comprehensive engineering and financial study which is required before building, expanding, or modifying a municipal sewerage system.
Justification:	The last facilities plan was completed in 2014. Therefore in 2030, the facilities plan will be approaching 20 years old. By performing this facilities plan (slightly early) it will ensure the study is completed before the Multi Discharger Variance ends. The findings of this facilities plan will be used to determine the best solution for phosphorus compliance. Additionally, it will evaluate other areas in the plant that may need significant repair or replacement.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
	$0	$0	$0	$0	$0	$200,000	$0	$200,000
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$200,000**	**$0**	**$200,000**

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	$0	$0	$0	$0	$0	$200,000	$0	$200,000
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$200,000**	**$0**	

EHLERS
PUBLIC FINANCE ADVISORS

Whitewater, WI 2027 CIP Financing Options

October 28, 2026

Existing Debt (Debt Service Fund Summary)

Year Ending	Existing Debt: Total G.O. Debt Payments	Less: TID #12	Less: Premium 2026 issue	Less: Fund Balance	Less: Premium 2024 issue	Net Tax Levy	Equalized Value (TID OUT)	Tax Rate Per $1,000	Annual Taxes $100,000 of value	Year Ending
2026						1,879,330	1,038,481,800	$1.81	$180.97	2026
2027	2,573,783	(15,400)	(266,440)	(60,404)	(249,009)	1,982,530	1,100,131,800	$1.80	$180.21	2027
2028	2,097,011	(15,000)	(93,727)			1,988,283	1,136,917,407	$1.75	$174.88	2028
2029	2,002,140	(14,600)				1,987,540	1,174,933,030	$1.69	$169.16	2029
2030	1,998,089	(14,200)				1,983,889	1,214,219,800	$1.63	$163.39	2030
2031	1,995,777	(13,800)				1,981,977	1,254,820,219	$1.58	$157.95	2031
2032	1,987,847	(13,450)				1,974,397	1,296,778,212	$1.52	$152.25	2032
2033	1,979,414	(13,150)				1,966,264	1,340,139,175	$1.47	$146.72	2033
2034	1,882,901	(12,850)				1,870,051	1,384,950,017	$1.35	$135.03	2034
2035	1,768,714	(12,550)				1,756,164	1,431,259,220	$1.23	$122.70	2035
2036	1,745,139	(12,250)				1,732,889	1,479,116,884	$1.17	$117.16	2036
2037	1,417,301	(11,950)				1,405,351	1,528,574,787	$0.92	$91.94	2037
2038	1,185,751	(16,575)				1,169,176	1,579,686,437	$0.74	$74.01	2038
2039	1,168,126	(16,125)				1,152,001	1,632,507,130	$0.71	$70.57	2039
2040	1,108,291	(15,675)				1,092,616	1,687,094,012	$0.65	$64.76	2040
2041	1,068,456	(15,225)				1,053,231	1,743,506,141	$0.60	$60.41	2041
2042	762,581					762,581	1,801,804,548	$0.42	$42.32	2042
2043	953,272					953,272	1,862,052,305	$0.51	$51.19	2043
2044	654,288					654,288	1,924,314,593	$0.34	$34.00	2044
2045	350,213					350,213	1,988,658,774	$0.18	$17.61	2045
2046	336,806					336,806	2,055,154,461	$0.16	$16.39	2046
Total	29,035,900	(212,800)	(360,167)	(60,404)	(249,009)	28,153,520				Total

City and Stormwater Projects

Projects	Purpose/Dept.	Plan Issue	2027	Totals
Armory Boiler Replacement	Streets	2027 G.O. Notes Levy Funded	100,000	*100,000*
Street Garage	Park & Rec - Facilities	2027 G.O. Notes Levy Funded	500,000	*500,000*
Library Air Handler Replacement	Park & Rec - Other	2027 G.O. Notes Levy Funded	185,000	*185,000*
Lakes Management	DPW	2027 G.O. Notes Levy Funded	150,000	*150,000*
Whitewater Street/Cravath Park Brick Replacement	Park & Rec - Facilities	2027 G.O. Notes Levy Funded	210,000	*210,000*
N Harmony Lane Reconstruction	DPW	2027 G.O. Notes Levy Funded	12,000	*12,000*
Harmony Drive Reconstruction	DPW	2027 G.O. Notes Levy Funded	11,500	*11,500*
S. Harmony Lane Reconstruction	DPW	2027 G.O. Notes Levy Funded	20,500	*20,500*
Hyer Lane Reconstruction	DPW	2027 G.O. Notes Levy Funded	17,750	*17,750*
Douglas Court Reconstruction	DPW	2027 G.O. Notes Levy Funded	16,250	*16,250*
Scott Street Improvements	DPW	2027 G.O. Notes Levy Funded	18,750	*18,750*
Indian Mound Parkway Street Improvements	DPW	2027 G.O. Notes Levy Funded	42,000	*42,000*
Downtown W Main Street Improvement	Neighborhood Services	2027 G.O. Notes Levy Funded	85,000	*85,000*
Zoning Code Re-Write	IT	2027 G.O. Notes Levy Funded	120,000	*120,000*
Network Infrastructure Replacement	Streets	2027 G.O. Notes Levy Funded	35,000	*35,000*
F350 Pickup '27	DPW	2027 G.O. Notes Levy Funded	64,000	*64,000*
Upfitting for 2 Plow Trucks	DPW	2027 G.O. Notes Levy Funded	53,000	*53,000*
Harmony Drive Reconstruction	Storm Water	2027 G.O. Notes Storm Water Funded	11,500	*11,500*
S. Harmony Lane Reconstruction	Storm Water	2027 G.O. Notes Storm Water Funded	20,500	*20,500*
Hyer Lane Reconstruction	Storm Water	2027 G.O. Notes Storm Water Funded	17,750	*17,750*
Douglas Court Reconstruction	Storm Water	2027 G.O. Notes Storm Water Funded	16,250	*16,250*
Scott Street Improvements	Storm Water	2027 G.O. Notes Storm Water Funded	18,750	*18,750*
2027 Detention Basin Dredging	Storm Water	2027 G.O. Notes Storm Water Funded	345,000	*345,000*
N Harmony Lane Reconstruction	Storm Water	2027 G.O. Notes Storm Water Funded	12,000	*12,000*
Starin Park Underground Detention-Construction	Storm Water	2027 CWFL	800,000	*800,000*
Total			**2,882,500**	**2,882,500**
Debt Obligations				
2027 G.O. Notes Levy Funded			1,640,750	*1,640,750*
2027 G.O. Notes Storm Water Funded			441,750	*441,750*
2027 CWFL			800,000	*800,000*
Total			**2,882,500**	**2,882,500**

2027 G.O. Notes

Year Ending	Levy Funded Portion				Storm Water Portion				Year Ending	Totals		
	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total		Principal (5/1)	Interest	Total
2027				0				0	2027	0	0	0
2028		3.86%	117,412	117,412	30,000	3.86%	29,069	59,069	2028	30,000	146,480	176,480
2029	35,000	3.92%	77,589	112,589	40,000	3.92%	17,823	57,823	2029	75,000	95,412	170,412
2030	40,000	3.99%	76,105	116,105	40,000	3.99%	16,241	56,241	2030	80,000	92,346	172,346
2031	40,000	4.12%	74,483	114,483	40,000	4.12%	14,619	54,619	2031	80,000	89,102	169,102
2032	45,000	4.20%	72,714	117,714	45,000	4.20%	12,850	57,850	2032	90,000	85,564	175,564
2033	55,000	4.30%	70,586	125,586	45,000	4.30%	10,938	55,938	2033	100,000	81,524	181,524
2034	135,000	4.36%	66,461	201,461	50,000	4.36%	8,880	58,880	2034	185,000	75,341	260,341
2035	140,000	4.45%	60,403	200,403	55,000	4.45%	6,566	61,566	2035	195,000	66,969	261,969
2036	145,000	4.55%	53,989	198,989	60,000	4.55%	3,978	63,978	2036	205,000	57,966	262,966
2037	155,000	4.75%	47,009	202,009	55,000	4.75%	1,306	56,306	2037	210,000	48,315	258,315
2038	165,000	4.75%	39,409	204,409					2038	165,000	39,409	204,409
2039	170,000	4.75%	31,453	201,453					2039	170,000	31,453	201,453
2040	180,000	4.75%	23,140	203,140					2040	180,000	23,140	203,140
2041	190,000	4.90%	14,210	204,210					2041	190,000	14,210	204,210
2042	195,000	4.90%	4,778	199,778					2042	195,000	4,778	199,778
Total	1,690,000		829,736	2,519,736	460,000		122,269	582,269	Total	2,150,000	952,005	3,102,005

Notes:

1) Estimated Rate assumes rate as of 10/23/2026 plus 50 basis points.

Tax Impact Analysis

Year Ending	Existing Debt		Proposed Debt									Year Ending
						Abatements		Debt Service Levy		Taxes		
	Net Debt Service Levy	Equalized Value (TID OUT)	2026 STF Loan 2,500,000 Dated: 12/5/2026 Total P&I	2027 G.O. Notes 2,150,000 Dated: 5/1/2027 Total P&I	2027 CWF Loan 800,000 Dated: 5/1/2027 Total P&I	Less: Storm Water	Less: TID #10	Total Net Debt Service Levy	Levy Change from Prior Year	Total Tax Rate for Debt Service	Annual Taxes $100,000 of value	Annual Taxes New Debt Only	
			6.75%	3.86%-4.90%	2.59%								
2026	1,879,330							1,879,330					2026
2027	1,982,530	1,100,131,800	0	0	0			1,982,530	103,200	$1.80	$180		2027
2028	1,988,283	1,136,917,407	276,446	176,480	60,892	(119,961)	(276,446)	2,105,695	123,165	$1.85	$185	$10	2028
2029	1,987,540	1,174,933,030	276,446	170,412	50,672	(108,495)	(276,446)	2,100,128	(5,567)	$1.79	$179	$10	2029
2030	1,983,889	1,214,219,800	276,446	172,346	50,662	(106,903)	(276,446)	2,099,994	(134)	$1.73	$173	$10	2030
2031	1,981,977	1,254,820,219	276,446	169,102	50,651	(105,270)	(276,446)	2,096,459	(3,535)	$1.67	$167	$9	2031
2032	1,974,397	1,296,778,212	276,446	175,564	50,640	(108,490)	(276,446)	2,092,111	(4,349)	$1.61	$161	$9	2032
2033	1,966,264	1,340,139,175	276,446	181,524	50,629	(106,566)	(276,446)	2,091,850	(261)	$1.56	$156	$9	2033
2034	1,870,051	1,384,950,017	276,446	260,341	50,617	(109,497)	(276,446)	2,071,512	(20,338)	$1.50	$150	$15	2034
2035	1,756,164	1,431,259,220	276,446	261,969	50,605	(112,171)	(276,446)	1,956,566	(114,946)	$1.37	$137	$14	2035
2036	1,732,889	1,479,116,884	276,446	262,966	50,593	(114,570)	(276,446)	1,931,878	(24,689)	$1.31	$131	$13	2036
2037	1,405,351	1,528,574,787	276,446	258,315	50,580	(106,887)	(276,446)	1,607,360	(324,518)	$1.05	$105	$13	2037
2038	1,169,176	1,579,686,437	276,446	204,409	50,567	(50,567)	(276,446)	1,373,585	(233,775)	$0.87	$87	$13	2038
2039	1,152,001	1,632,507,130	276,446	201,453	50,554	(50,554)	(276,446)	1,353,454	(20,131)	$0.83	$83	$12	2039
2040	1,092,616	1,687,094,012	276,446	203,140	50,541	(50,541)	(276,446)	1,295,756	(57,698)	$0.77	$77	$12	2040
2041	1,053,231	1,743,506,141	276,446	204,210	50,527	(50,527)	(276,446)	1,257,441	(38,315)	$0.72	$72	$12	2041
2042	762,581	1,801,804,548	276,446	199,778	50,512	(50,512)	(276,446)	962,359	(295,083)	$0.53	$53	$11	2042
2043	953,272	1,862,052,305		0	50,498	(50,498)		953,272	(9,087)	$0.51	$51	$0	2043
2044	654,288	1,924,314,593		0	50,483	(50,483)		654,288	(298,984)	$0.34	$34	$0	2044
2045	350,213	1,988,658,774		0	50,467	(50,467)		350,213	(304,075)	$0.18	$18	$0	2045
2046	336,806	2,055,154,461		0	50,452	(50,452)		336,806	(13,406)	$0.16	$16	$0	2046
2047	0	2,123,873,594		0	50,435	(50,435)		0	(336,806)	$0.00	$0	$0	2047
Total	28,153,520		4,146,694	3,102,005	1,021,578	(1,603,847)	(4,146,694)					172	Total

G.O. Debt Capacity

Existing Debt					Proposed Debt						
Year Ending	Projected Equalized Value (TID IN)[1]	Debt Limit 5% of EV	Existing Principal Outstanding	% of Limit	2026 STF Loan	2027 G.O. Notes	2027 CWF Loan	Combined Principal Existing & Proposed	% of Limit	Residual Capacity	Year Ending
2026	1,177,050,300	58,852,515	31,825,924	**54.08%**	2,500,000			$34,325,924	**58.33%**	$24,526,591	2026
2027	1,233,022,697	61,651,135	29,392,011	**47.67%**	2,453,793	2,150,000	800,000	$34,795,804	**56.44%**	$26,855,331	2027
2028	1,291,300,108	64,565,005	27,204,014	**42.13%**	2,342,978	2,120,000	759,261	$32,426,254	**50.22%**	$32,138,751	2028
2029	1,344,477,454	67,223,873	25,055,367	**37.27%**	2,224,683	2,045,000	727,809	$30,052,859	**44.71%**	$37,171,013	2029
2030	1,399,844,710	69,992,236	23,012,611	**32.88%**	2,098,403	1,965,000	695,544	$27,771,558	**39.68%**	$42,220,678	2030
2031	1,457,492,059	72,874,603	20,909,182	**28.69%**	1,963,987	1,885,000	662,445	$25,420,614	**34.88%**	$47,453,989	2031
2032	1,517,513,397	75,875,670	18,765,787	**24.73%**	1,820,110	1,795,000	628,490	$23,009,387	**30.33%**	$52,866,282	2032
2033	1,580,006,489	79,000,324	16,559,237	**20.96%**	1,666,521	1,695,000	593,658	$20,514,416	**25.97%**	$58,485,908	2033
2034	1,645,073,124	82,253,656	14,372,309	**17.47%**	1,502,565	1,510,000	557,925	$17,942,799	**21.81%**	$64,310,857	2034
2035	1,712,819,284	85,640,964	12,225,000	**14.27%**	1,327,820	1,315,000	521,269	$15,389,088	**17.97%**	$70,251,876	2035
2036	1,783,355,315	89,167,766	10,185,000	**11.42%**	1,141,001	1,110,000	483,665	$12,919,666	**14.49%**	$76,248,100	2036
2037	1,856,796,108	92,839,805	8,405,000	**9.05%**	941,573	900,000	445,088	$10,691,661	**11.52%**	$82,148,144	2037
2038	1,933,261,284	96,663,064	7,060,000	**7.30%**	728,683	735,000	405,515	$8,929,198	**9.24%**	$87,733,867	2038
2039	2,012,875,392	100,643,770	5,670,000	**5.63%**	501,557	565,000	364,919	$7,101,476	**7.06%**	$93,542,294	2039
2040	2,095,768,107	104,788,405	4,395,000	**4.19%**	258,966	385,000	323,273	$5,362,239	**5.12%**	$99,426,166	2040
2041	2,182,074,448	109,103,722	3,260,000	**2.99%**		195,000	280,551	$3,735,551	**3.42%**	$105,368,172	2041
2042	2,271,934,991	113,596,750	2,460,000	**2.17%**		0	236,724	$2,696,724	**2.37%**	$110,900,025	2042
2043	2,365,496,104	118,274,805	1,650,000	**1.40%**		0	191,765	$1,841,765	**1.56%**	$116,433,041	2043
2044	2,462,910,179	123,145,509	895,000	**0.73%**			145,643	$1,040,643	**0.85%**	$122,104,866	2044
2045	2,564,335,888	128,216,794	445,000	**0.35%**			98,329	$543,329	**0.42%**	$127,673,466	2045
2046	2,669,938,433	133,496,922	(0)	**0.00%**			49,792	$49,792	**0.04%**	$133,447,130	2046
2047	2,779,889,823	138,994,491		**0.00%**			(0)	$0	**0.00%**	$138,994,491	2047

Notes:

1) Projected TID IN EV based on 5-year average at 4.76% annual inflation.

2) Projected EV also includes Summerset Marine value

Water & Sewer Debt Coverage Metrics

Revenue bond coverage at least 1.25 (combined utility requirement)

All in coverage (Revenue & G.O.) recommend at least 1.00

All in coverage for water deducts PILOT from net revenues

Water and Sewer Project List

Projects	Purpose	Plan Issue	2027	Totals
Safety Ring on East Water Tower (Cravath)	Water	2027 Revenue Bonds	80,000	*80,000*
Water System Planning, Modeling and Facility Assessment	Water	2027 Revenue Bonds	128,000	*128,000*
Fire Hydrant Replacement	Water	2027 Revenue Bonds	75,000	*75,000*
Main Improvement- Elkhorn Roundabout	Water	2027 Revenue Bonds	75,000	*75,000*
Hydrant installation at East tower	Water	2027 Revenue Bonds	80,000	*80,000*
Water Meter replacements	Water	2027 Revenue Bonds	225,000	*225,000*
Large water meters	Water	2027 Revenue Bonds	35,000	*35,000*
Starin Road Water Main Relocation	Water	2027 Revenue Bonds	265,000	*265,000*
Hyer Lane Reconstruction	Water	2027 Revenue Bonds	17,750	*17,750*
Douglas Court Reconstruction	Water	2027 Revenue Bonds	16,250	*16,250*
Scott Street Improvements	Water	2027 Revenue Bonds	18,750	*18,750*
Sludge Thickener/Dewatering	Sewer	2027 Revenue Bonds	250,000	*250,000*
Total			**1,265,750**	**1,265,750**

2027 Water and Sewer Revenue Bonds

Year Ending	Water 20 Years Portion				Sewer 10 Years Portion			Year Ending	Totals		
	Principal	Est. Rate[1]	Interest	Total	Principal	Interest	Total		Principal (5/1)	Interest	Total
2027				0			0	2027	0	0	0
2028	10,000	3.90%	88,793	98,793	15,000	17,768	32,768	2028	25,000	106,560	131,560
2029	40,000	4.00%	58,135	98,135	25,000	10,955	35,955	2029	65,000	69,090	134,090
2030	40,000	4.00%	56,535	96,535	25,000	9,955	34,955	2030	65,000	66,490	131,490
2031	45,000	4.15%	54,801	99,801	25,000	8,936	33,936	2031	70,000	63,738	133,738
2032	45,000	4.25%	52,911	97,911	25,000	7,886	32,886	2032	70,000	60,798	130,798
2033	50,000	4.40%	50,855	100,855	30,000	6,695	36,695	2033	80,000	57,550	137,550
2034	50,000	4.55%	48,618	98,618	30,000	5,353	35,353	2034	80,000	53,970	133,970
2035	55,000	4.60%	46,215	101,215	30,000	3,980	33,980	2035	85,000	50,195	135,195
2036	55,000	4.65%	43,671	98,671	35,000	2,476	37,476	2036	90,000	46,148	136,148
2037	60,000	4.75%	40,968	100,968	35,000	831	35,831	2037	95,000	41,799	136,799
2038	60,000	4.80%	38,103	98,103				2038	60,000	38,103	98,103
2039	65,000	4.90%	35,070	100,070				2039	65,000	35,070	100,070
2040	65,000	5.00%	31,853	96,853				2040	65,000	31,853	96,853
2041	70,000	5.10%	28,443	98,443				2041	70,000	28,443	98,443
2042	75,000	5.20%	24,708	99,708				2042	75,000	24,708	99,708
2043	80,000	5.25%	20,658	100,658				2043	80,000	20,658	100,658
2044	80,000	5.25%	16,458	96,458				2044	80,000	16,458	96,458
2045	85,000	5.30%	12,105	97,105				2045	85,000	12,105	97,105
2046	90,000	5.30%	7,468	97,468				2046	90,000	7,468	97,468
2047	95,000	5.35%	2,541	97,541				2047	95,000	2,541	97,541
Total	1,215,000		758,905	1,973,905	275,000	74,835	349,835	Total	1,490,000	833,740	2,323,740

Notes:

1) Estimated Rate assumes rates as of 10/23/2026 + 50 bps

Sewer Only Coverage

Year	Revenue Debt Coverage				All In Debt Coverage (Revenue and GO)					Year
	Existing Revenue Debt	Proposed Revenue Debt	Total	Debt Coverage	Existing G.O. Debt	Existing Revenue Debt	Proposed Revenue Debt	Total	Debt Coverage	
				$2,500,105 2025 Net Revenues					$2,500,105 2025 Net Revenues	
2026	1,875,497	0	1,875,497	1.33	251,883	1,875,497	0	2,127,380	1.18	2026
2027	2,087,757	0	2,087,757	1.20	250,689	2,087,757	0	2,338,445	1.07	2027
2028	2,028,203	32,768	2,060,971	1.21	250,824	2,028,203	32,768	2,311,795	1.08	2028
2029	2,029,189	35,955	2,065,144	1.21	250,884	2,029,189	35,955	2,316,028	1.08	2029
2030	1,875,971	34,955	1,910,926	1.31	213,273	1,875,971	34,955	2,124,199	1.18	2030
2031	1,874,522	33,936	1,908,459	1.31	218,823	1,874,522	33,936	2,127,281	1.18	2031
2032	1,871,832	32,886	1,904,719	1.31	219,160	1,871,832	32,886	2,123,879	1.18	2032
2033	1,873,281	36,695	1,909,976	1.31	214,335	1,873,281	36,695	2,124,311	1.18	2033
2034	1,879,723	35,353	1,915,075	1.31	214,460	1,879,723	35,353	2,129,535	1.17	2034
2035	1,861,057	33,980	1,895,037	1.32	209,535	1,861,057	33,980	2,104,572	1.19	2035
2036	409,109	37,476	446,585	5.60	209,560	409,109	37,476	656,145	3.81	2036
2037	405,378	35,831	441,209	5.67	204,535	405,378	35,831	645,744	3.87	2037
2038	406,321		406,321	6.15	109,510	406,321		515,831	4.85	2038
2039	402,285		402,285	6.21	112,360	402,285		514,645	4.86	2039
2040	408,189		408,189	6.12	60,630	408,189		468,819	5.33	2040
2041	398,702		398,702	6.27	0	398,702		398,702	6.27	2041
2042	394,029		394,029	6.34		394,029		394,029	6.34	2042
2043	257,025		257,025	9.73		257,025		257,025	9.73	2043
2044	257,688		257,688	9.70		257,688		257,688	9.70	2044
2045	122,322		122,322	20.44		122,322		122,322	20.44	2045
2046	122,475		122,475	20.41		122,475		122,475	20.41	2046
2047	0		0	N/A		0		0	N/A	2047
Total	22,840,555	349,835	23,190,390		2,990,460	22,840,555	349,835	26,180,850		Total

Water Only Coverage

Year	Revenue Debt Coverage				All In Debt Coverage (Revenue and GO)					Year
	Existing Revenue Debt	Proposed Revenue Debt	Total	Debt Coverage	Existing G.O. Debt	Existing Revenue Debt	Proposed Revenue Debt	Total	Debt Coverage	
				$1,499,918 2025 Net Revenues					$1,062,714 2025 Net Revenues	
2026	382,714	0	382,714	3.92	322,667	382,714	0	705,381	1.51	2026
2027	448,639	0	448,639	3.34	476,971	448,639	0	925,610	1.15	2027
2028	435,050	98,793	533,843	2.81	470,415	435,050	98,793	1,004,258	1.06	2028
2029	460,425	98,135	558,560	2.69	463,791	460,425	98,135	1,022,351	1.04	2029
2030	464,550	96,535	561,085	2.67	395,761	464,550	96,535	956,846	1.11	2030
2031	487,425	99,801	587,226	2.55	390,548	487,425	99,801	977,775	1.09	2031
2032	459,800	97,911	557,711	2.69	390,335	459,800	97,911	948,047	1.12	2032
2033	482,075	100,855	582,930	2.57	389,910	482,075	100,855	972,840	1.09	2033
2034	478,950	98,618	577,568	2.60	384,434	478,950	98,618	962,002	1.10	2034
2035	490,375	101,215	591,590	2.54	383,909	490,375	101,215	975,499	1.09	2035
2036	520,325	98,671	618,996	2.42	225,835	520,325	98,671	844,831	1.26	2036
2037	523,875	100,968	624,843	2.40	230,260	523,875	100,968	855,103	1.24	2037
2038	531,450	98,103	629,553	2.38	104,360	531,450	98,103	733,913	1.45	2038
2039	533,872	100,070	633,942	2.37	107,310	533,872	100,070	741,252	1.43	2039
2040	526,466	96,853	623,318	2.41	60,630	526,466	96,853	683,948	1.55	2040
2041	528,350	98,443	626,793	2.39	0	528,350	98,443	626,793	1.70	2041
2042	524,419	99,708	624,126	2.40		524,419	99,708	624,126	1.70	2042
2043	343,700	100,658	444,358	3.38		343,700	100,658	444,358	2.39	2043
2044	346,200	96,458	442,658	3.39		346,200	96,458	442,658	2.40	2044
2045	249,953	97,105	347,058	4.32		249,953	97,105	347,058	3.06	2045
2046	250,053	97,468	347,521	4.32		250,053	97,468	347,521	3.06	2046
2047	0	97,541	97,541	15.38		0	97,541	97,541	10.90	2047
Total	9,468,665	1,973,905	11,442,570		4,797,138	9,468,665	1,973,905	16,239,708		Total

Notes:

1. Net revneues for all in coverage reduced by PILOT.

Combined Revenue Bond Coverage

Year	Revenue Debt Coverage				Year
	Existing Revenue Debt	Proposed Revenue Debt	Total	Debt Coverage	
				$4,000,023 2025 Net Revenues	
2026	382,714	0	382,714	10.45	2026
2027	448,639	0	448,639	8.92	2027
2028	435,050	131,560	566,610	7.06	2028
2029	460,425	134,090	594,515	6.73	2029
2030	464,550	131,490	596,040	6.71	2030
2031	487,425	133,738	621,163	6.44	2031
2032	459,800	130,798	590,598	6.77	2032
2033	482,075	137,550	619,625	6.46	2033
2034	478,950	133,970	612,920	6.53	2034
2035	490,375	135,195	625,570	6.39	2035
2036	520,325	136,148	656,473	6.09	2036
2037	523,875	136,799	660,674	6.05	2037
2038	531,450	98,103	629,553	6.35	2038
2039	533,872	100,070	633,942	6.31	2039
2040	526,466	96,853	623,318	6.42	2040
2041	528,350	98,443	626,793	6.38	2041
2042	524,419	99,708	624,126	6.41	2042
2043	343,700	100,658	444,358	9.00	2043
2044	346,200	96,458	442,658	9.04	2044
2045	249,953	97,105	347,058	11.53	2045
2046	250,053	97,468	347,521	11.51	2046
2047	0	97,541	97,541	41.01	2047
Total	9,468,665	2,323,740	11,792,405		Total

Important Disclosures

Ehlers is the joint marketing name of the following affiliated businesses (collectively, the “Affiliates”): Ehlers & Associates, Inc. (“EA”), a municipal advisor registered with the Municipal Securities Rulemaking Board (“MSRB”) and the Securities and Exchange Commission (“SEC”); Ehlers Investment Partners, LLC (“EIP”), an SEC registered investment adviser; and Bond Trust Services Corporation (“BTS”), a holder of a limited banking charter issued by the State of Minnesota.

Where an activity requires registration as a municipal advisor pursuant to Section 15B of the Exchange Act of 1934 (Financial Management Planning and Debt Issuance & Management), such activity is or will be performed by EA; where an activity requires registration as an investment adviser pursuant to the Investment Advisers Act of 1940 (Investments and Treasury Management), such activity is or will be performed by EIP; and where an activity requires licensing as a bank pursuant to applicable state law (paying agent services shown under Debt Issuance & Management), such activity is or will be performed by BTS. Activities not requiring registration may be performed by any Affiliate.

This communication does not constitute an offer or solicitation for the purchase or sale of any investment (including without limitation, any municipal financial product, municipal security, or other security) or agreement with respect to any investment strategy or program. This communication is offered without charge to clients, friends, and prospective clients of the Affiliates as a source of general information about the services Ehlers provides. This communication is neither advice nor a recommendation by any Affiliate to any person with respect to any municipal financial product, municipal security, or other security, as such terms are defined pursuant to Section 15B of the Exchange Act of 1934 and rules of the MSRB. This communication does not constitute investment advice by any Affiliate that purports to meet the objectives or needs of any person pursuant to the Investment Advisers Act of 1940 or applicable state law.

2026-R-68

CITY of WHITEWATER

Resolution adopting the 2027 Amended 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 17, 2026, 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:

7,843,931.00

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 2027, 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:

EXPENDITURES -	General Fund
General Government	2,158,189.35
Public Safety	7,093,675.43
Public Works	1,100,026.43
Culture/Recreation	1,678,372.83
Conserv/Development	664,241.04
Debt Service	1,982,529.74
Sinking Funds	820,624.00
Solid Waste/Recycling	520,000.00
Capital Projects	-
Fund Balance-Reserve	-
Contingencies	77,000.00
TOTAL	**16,094,658.83**

REVENUES -	General Fund
General Revenues	8,250,727.53
Property Tax	7,843,931.00
TOTAL	**16,094,658.53**

BE IT FURTHER RESOLVED that the following Utility Budgets were authorized for 2027:

Wastewater Utility	**4,911,743.00**
Water Utility	**4,559,112.13**
Stormwater Utility	**5,036,365.80**

BE IT FURTHER RESOLVED that the 2026 tax increments for collection in 2027 have been calculated to be as follows:

TID #10	**204,289.49**
TID #11	**99,527.46**
TID #12	**155,408.49**
TID #13	**97,683.09**
TID #14	**798,692.65**
TOTAL	**1,355,601.18**

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:

	Walworth County	Jefferson County	Total
County	113,909.93	55,251.59	169,161.52
City	393,597.61	154,830.62	548,428.23
Unified School	428,981.92	168,749.92	597,731.84
Technical College	27,663.23	12,616.37	40,279.60
TOTAL	**964,152.69**	**391,448.50**	**1,355,601.19**

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 2027 budget:

TID #4, Affordable Housing Extension	**50,000.00**
TID #10	**94,894.00**
TID #11	**100,394.00**
TID #12	**41,550.00**
TID #13	**76,029.00**
TID #14	**315,986.00**
TOTAL	**678,853.00**

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

_____
Heather Boehm, City Clerk

City of WHITEWATER	**Plan and Architectural Review Commission Agenda Item**
Meeting Date:	November 17, 2026
Agenda Item:	Resolution on offer to purchase portion of City-owned property, Parcel # 292-0515-3432-000
Staff Contact (name, email, phone):	Mason Becker, mbecker@whitewater-wi.gov

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

The City has received a Vacant Land Offer to Purchase, dated November 3, 2026, from Blue Line Holdings, LLC for approximately 8 acres of City-owned land known as Lot 9B (Parcel # 292-0515-3432-000), located at the southwest corner of Enterprise Boulevard and N. Prospect Drive in the Whitewater Business Park.

The buyer's operating company, Wisco FlexArmor, LLC, proposes to construct and operate an indoor RV repair and service facility on the site, including offices, customer and employee parking, and related accessory uses.

The offered price is $10,000 per acre based on the final surveyed acreage, with a credit for the area occupied by the existing wetland mitigation pond. In exchange for this price and consideration, the buyer has agreed to forgo any request for TIF financial incentives for the project.

The offer is contingent on Common Council approval and on the City and buyer agreeing to a separate Option to Purchase agreement addressing the timing of construction. It also includes customary contingencies for City land use approvals, a Certified Survey Map, soils and environmental testing, financing, and appraisal.

Closing would occur no later than April 9, 2027. The Site Plan and Certified Survey Map will come back to the Commission for review through the normal approval process.

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

- This offer was reviewed with a positive recommendation from the Plan and Architectural Review Commission on November 9, 2026

FINANCIAL IMPACT
(If none, state N/A)

Sale proceeds of $10,000 per acre (approximately $80,000, with the final amount set by the surveyed acreage less the wetland mitigation pond credit). The City would be responsible for the Certified Survey Map, which has been ordered. The property would return to the tax rolls creating a positive economic contribution to the City and TID #10.

STAFF RECOMMENDATION

Staff recommends that the Common Council approve the resolution for the Offer to Purchase on Parcel # 292-0515-3432-000

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

- WB-13 Vacant Land Offer to Purchase (dated November 3, 2026), with Addendum A
- Exhibit A – Lot 9B Potential CSM Area map

Approved by the Wisconsin Real Estate Examining Board
7-1-24 (Optional Use Date) 8-15-24 (Mandatory Use Date)

WB-13 VACANT LAND OFFER TO PURCHASE

LICENSEE DRAFTING THIS OFFER ON November 3, 2026 **[DATE] IS (AGENT OF BUYER)**
~~**(AGENT OF SELLER/LISTING FIRM) (AGENT OF BUYER AND SELLER)**~~ **STRIKE THOSE NOT APPLICABLE**

The Buyer, Blue Line Holdings, LLC
offers to purchase the Property known as +/- 8 acres of Land of tax key # 292-0515-3432-000 (Lot 9B)
[e.g., Street Address, Parcel Number(s), legal description, or insert additional description, if any, at lines 655-660, or attach as an addendum per line 682] in the City of Whitewater, County of Jefferson Wisconsin, on the following terms:

PURCHASE PRICE The purchase price is $10,000/acre with a closing credit for the acreage noted on CSM regarding the wetland mitigation pond Dollars ($).

INCLUDED IN PURCHASE PRICE Included in purchase price is the Property, all Fixtures on the Property as of the date stated on line 1 of this Offer (unless excluded at lines 17-18), and the following additional items: na

NOTE: The terms of this Offer, not the listing contract or marketing materials, determine what items are included or not included. Annual crops are not part of the purchase price unless otherwise agreed.

NOT INCLUDED IN PURCHASE PRICE Not included in purchase price is Seller's personal property (unless included at lines 12-13) and the following: na

CAUTION: Identify Fixtures that are on the Property (see lines 21-25) to be excluded by Seller or that are rented and will continue to be owned by the lessor.

"Fixture" is defined as an item of property which is physically attached to or so closely associated with land so as to be treated as part of the real estate, including, without limitation, physically attached items not easily removable without damage to the premises, items specifically adapted to the premises and items customarily treated as fixtures, including, but not limited to, all: perennial crops, garden bulbs; plants; shrubs and trees; fences; storage buildings on permanent foundations and docks/piers on permanent foundations.

CAUTION: Exclude any Fixtures to be retained by Seller or that are rented on lines 17-18 or at lines 655-660 or in an addendum per line 682.

BINDING ACCEPTANCE This Offer is binding upon both Parties only if a copy of the accepted Offer is delivered to Buyer on or before November 20, 2026.
Seller may keep the Property on the market and accept secondary offers after binding acceptance of this Offer.

CAUTION: This Offer may be withdrawn prior to delivery of the accepted Offer.

ACCEPTANCE Acceptance occurs when all Buyers and Sellers have signed one copy of the Offer, or separate but identical copies of the Offer.

CAUTION: Deadlines in the Offer are commonly calculated from acceptance. Consider whether short term Deadlines running from acceptance provide adequate time for both binding acceptance and performance.

CLOSING This transaction is to be closed on within 30 days after satisfaction or waiver of all contingencies and recording of the certified survey map, but no later than April 9, 2027
at the place selected by Seller, unless otherwise agreed by the Parties in writing. If the date for closing falls on a Saturday, Sunday, or a federal or a state holiday, the closing date shall be the next Business Day.

CAUTION: To reduce the risk of wire transfer fraud, any wiring instructions received should be independently verified by phone or in person with the title company, financial institution, or entity directing the transfer. The real estate licensees in this transaction are not responsible for the transmission or forwarding of any wiring or money transfer instructions.

EARNEST MONEY

■ EARNEST MONEY of $ _____ accompanies this Offer.
If Offer was drafted by a licensee, receipt of the earnest money accompanying this Offer is acknowledged.
■ EARNEST MONEY of $ 2,000.00 will be mailed, or commercially, electronically or personally delivered within 5 days ("5" if left blank) after acceptance.
All earnest money shall be delivered to and held by (listing Firm) (drafting Firm) (other identified as Knight Barry Title Group) **STRIKE THOSE NOT APPLICABLE**
(listing Firm if none chosen; if no listing Firm, then drafting Firm; if no Firm then Seller).

CAUTION: If a Firm does not hold earnest money, an escrow agreement should be drafted by the Parties or an attorney as lines 56-76 do not apply. If someone other than Buyer pays earnest money, consider a special disbursement agreement.

■ THE BALANCE OF PURCHASE PRICE will be paid in cash or equivalent at closing unless otherwise agreed in writing.

■ DISBURSEMENT IF EARNEST MONEY HELD BY A FIRM: If negotiations do not result in an accepted offer and the earnest money is held by a Firm, the earnest money shall be promptly disbursed (after clearance from payer's depository institution if earnest money is paid by check) to the person(s) who paid the earnest money. At closing, earnest money shall be disbursed according to the closing statement. If this Offer does not close, the earnest money shall be disbursed according to a written disbursement agreement signed by all Parties to this Offer. If said disbursement agreement has not been delivered to the Firm holding the earnest money within 60 days after the date set for closing, that Firm may disburse the earnest money: (1) as directed by an attorney who has reviewed the transaction and does not represent Buyer or Seller; (2) into a court hearing a lawsuit involving the earnest money and all Parties to this Offer; (3) as directed by court order; (4) upon authorization granted within this Offer; or (5) any other disbursement required or allowed by law. The Firm may retain legal services to direct disbursement per (1) or to file an interpleader action per (2) and the Firm may deduct from the earnest money any costs and reasonable attorneys' fees, not to exceed $250, prior to disbursement.

■ LEGAL RIGHTS/ACTION: The Firm's disbursement of earnest money does not determine the legal rights of the Parties in relation to this Offer. Buyer's or Seller's legal right to earnest money cannot be determined by the Firm holding the earnest money. At least 30 days prior to disbursement per (1), (4) or (5) above, where the Firm has knowledge that either Party disagrees with the disbursement, the Firm shall send Buyer and Seller written notice of the intent to disburse by certified mail. If Buyer or Seller disagrees with the Firm's proposed disbursement, a lawsuit may be filed to obtain a court order regarding disbursement. Small Claims Court has jurisdiction over all earnest money disputes arising out of the sale of residential property with one-to-four dwelling units. Buyer and Seller should consider consulting attorneys regarding their legal rights under this Offer in case of a dispute. Both Parties agree to hold the Firm harmless from any liability for good faith disbursement of earnest money in accordance with this Offer or applicable Department of Safety and Professional Services regulations concerning earnest money. See Wis. Admin. Code Ch. REEB 18.

TIME IS OF THE ESSENCE "Time is of the Essence" as to: (1) earnest money payment(s); (2) binding acceptance; (3) occupancy; (4) date of closing; (5) contingency Deadlines STRIKE AS APPLICABLE and all other dates and Deadlines in this Offer except: _____. If "Time is of the Essence" applies to a date or Deadline, failure to perform by the exact date or Deadline is a breach of contract. If "Time is of the Essence" does not apply to a date or Deadline, then performance within a reasonable time of the date or Deadline is allowed before a breach occurs.

VACANT LAND DISCLOSURE REPORT Wisconsin law requires owners of real property that does not include any buildings to provide Buyers with a Vacant Land Disclosure Report. Excluded from this requirement are sales exempt from the real estate transfer fee and sales by certain court-appointed fiduciaries, for example, personal representatives, who have never occupied the Property. The form of the Report is found in Wis. Stat. § 709.033. The law provides: "§ 709.02 Disclosure . . . the owner of the property shall furnish, not later than 10 days after acceptance of a contract of sale . . ., to the prospective buyer of the property a completed copy of the report . . . A prospective buyer who does not receive a report within the 10 days may, within 2 business days after the end of that 10-day period, rescind the contract of sale . . . by delivering a written notice of rescission to the owner or the owner's agent." Buyer may also have certain rescission rights if a Vacant Land Disclosure Report disclosing defects is furnished before expiration of the 10 days, but after the Offer is submitted to Seller. Buyer should review the report form or consult with an attorney for additional information regarding rescission rights.

PROPERTY CONDITION REPRESENTATIONS Seller represents to Buyer that as of the date of acceptance Seller has no notice or knowledge of Conditions Affecting the Property or Transaction (lines 101-181) other than those identified in Seller's Vacant Land Disclosure Report dated none provided , which was received by Buyer prior to Buyer signing this Offer and that is made a part of this Offer by reference COMPLETE DATE OR STRIKE AS APPLICABLE and (See Addendum A #2)

_____

_____ INSERT CONDITIONS NOT ALREADY INCLUDED IN THE DISCLOSURE REPORT

"Conditions Affecting the Property or Transaction" are defined to include:

a. Flooding, standing water, drainage problems, or other water problems on or affecting the Property.

b. Impact fees or another condition or occurrence that would significantly increase development costs or reduce the value of the property to a reasonable person with knowledge of the nature and scope of the condition or occurrence.

c. Brownfields (abandoned, idled, or underused land that may be subject to environmental contamination) or other contaminated land on the property, or that contaminated soils on the property have been cleaned up under the Petroleum Environmental Cleanup Fund Act (PECFA), a Wisconsin Department of Natural Resources (DNR) remedial or cleanup program, the DATCP Agricultural Chemical Cleanup Program, or other similar program.

d. Subsoil conditions that would significantly increase the cost of development, including, but not limited to, subsurface foundations or waste material; any type of fill; dumpsites where pesticides, herbicides, fertilizer, or other toxic or hazardous materials or containers for these materials were disposed of in violation of manufacturer or government guidelines or other laws regulating such disposal; high groundwater; adverse soil conditions, such as low load-bearing capacity, earth or soil movement, settling, upheavals, or slides; excessive rocks or rock formations; or other soil problems.

aterial violation of an environmental rule or other rule or agreement regulating the use of the Property.

efects caused by unsafe concentrations of, or unsafe conditions relating to, radon, radium in water supplies, l

soil, or other potentially hazardous or toxic substances on the Property; manufacture of methamphetamine or other hazardous or toxic substances on the Property; or high voltage electric (100 KV or greater) or steel natural gas transmission lines located on but not directly serving the Property.

g. Defects caused by unsafe concentrations of, unsafe conditions relating to, or the storage of, hazardous or toxic substances on neighboring properties.

h. The Property is served by a joint well; Defects related to a joint well serving the Property; or Defects in a well on the Property or in a well that serves the Property, including unsafe well water due to contaminants such as coliform, nitrates, or atrazine, or any out-of-service wells or cisterns that are required to be abandoned (see § NR 812.26, Wis. Adm. Code) but that are not closed or abandoned according to applicable regulations.

i. Defects in any septic system or other private sanitary disposal system on the Property; or any out-of-service septic system serving the Property not closed or abandoned according to applicable regulations.

j. Underground or aboveground fuel storage tanks presently or previously on the Property for storage of flammable or combustible liquids including, but not limited to, gasoline or heating oil; or Defects in the underground or aboveground fuel storage tanks on or previously located on the Property. Defects in underground or aboveground fuel storage tanks may include items such as abandoned tanks not closed in conformance with applicable local, state, and federal law; leaking; corrosion; or failure to meet operating standards. (The owner, by law, may have to register the tanks with the Department of Agriculture, Trade and Consumer Protection at P.O. Box 8911, Madison, Wisconsin, 53708, whether the tanks are in use or not. Department regulations may require closure or removal of unused tanks.)

k. Existing or abandoned manure storage facilities located on the property.

l. Notice of property tax increases, other than normal annual increases, or pending Property tax reassessment; remodeling that may increase the Property's assessed value; pending special assessments; or Property is within a special purpose district, such as a drainage district, that has authority to impose assessments on the Property.

m. Proposed, planned, or commenced public improvements or public construction projects that may result in special assessments or that may otherwise materially affect the Property or the present use of the Property; or any land division involving the Property without required state or local permits.

n. The Property is part of or subject to a subdivision homeowners' association; or the Property is not a condominium unit and there are common areas associated with the Property that are co-owned with others.

o. Any zoning code violations with respect to the Property; the Property or any portion thereof is located in a floodplain, wetland or shoreland zoning area under local, state or federal regulations; or the Property is subject to a mitigation plan required by Wisconsin Department of Natural Resources (DNR) rules related to county shoreland zoning ordinances, that obligates the Property owner to establish or maintain certain measures related to shoreland conditions, enforceable by the county.

p. Nonconforming uses of the Property (a nonconforming use is a use of land that existed lawfully before the current zoning ordinance was enacted or amended, but that does not conform to the use restrictions in the current ordinance); conservation easements (a conservation easement is a legal agreement in which a property owner conveys some of the rights associated with ownership of his or her property to an easement holder such as a governmental unit or a qualified nonprofit organization to protect the natural habitat of fish, wildlife, or plants or a similar ecosystem, preserve areas for outdoor recreation or education, or for similar purposes); restrictive covenants or deed restrictions on the Property; or, other than public rights-of-way, nonowners having rights to use part of the Property, including, but not limited to, private rights-of-way and easements other than recorded utility easements.

q. All or part of the Property has been assessed as agricultural land; has been assessed a use-value assessment conversion charge; or payment of a use-value assessment conversion charge has been deferred.

r. All or part of the Property is subject to, enrolled in, or in violation of a farmland preservation agreement, Forest Crop Law, Managed Forest Law, the Conservation Reserve Program, or a comparable program.

s. A dam is totally or partially located on the Property; or an ownership interest in a dam not located on the Property will be transferred with the Property because the dam is owned collectively by a homeowners' association, lake district, or similar group of which the Property owner is a member.

t. No legal access to the Property; or boundary or lot line disputes, encroachments or encumbrances (including a joint driveway) affecting the Property. Encroachments often involve some type of physical object belonging to one person but partially located on or overlapping on land belonging to another; such as, without limitation, fences, houses, garages, driveways, gardens, and landscaping. Encumbrances include, without limitation, a right or claim of another to a portion of the Property or to the use of the Property such as a joint driveway, liens, and licenses.

u. Government agency, court order, or federal, state, or local regulations requiring repair, alteration or correction of an existing condition.

v. A pier attached to the Property not in compliance with state or local pier regulations; a written agreement affecting riparian rights related to the Property; or the bed of the abutting navigable waterway is owned by a hydroelectric operator.

w. Material damage from fire, wind, flood, earthquake, expansive soil, erosion, or landslide.

x. Significant odor, noise, water diversion, water intrusion, or other irritants emanating from neighboring property.

y. Significant crop damage from disease, insects, soil contamination, wildlife, or other causes; diseased or dying trees or shrubs; or substantial injuries or disease in livestock on the Property or neighboring property.

z. Animal, reptile, or other insect infestations; drainage easement or grading problems; excessive sliding; or any other defect or material condition.

aa. Archeological artifacts, mineral rights, orchards, or endangered species, or one or more burial sites on the Property.
bb. Owner is a foreign person as defined in the Foreign Investment in Real Property Tax Act in 26 IRC § 1445(f).
cc. Other Defects affecting the Property such as any agreements that bind subsequent owners of the property, such as a lease agreement or an extension of credit from an electric cooperative.

☐ **GOVERNMENT PROGRAMS:** Seller shall deliver to Buyer, within _____ days ("15" if left blank) after acceptance of this Offer, a list of all federal, state, county, and local conservation, farmland, environmental, or other land use programs, agreements, restrictions, or conservation easements, which apply to any part of the Property (e.g., farmland preservation agreements, farmland preservation or exclusive agricultural zoning, use value assessments, Forest Crop, Managed Forest, Conservation Reserve Program, wetland mitigation, shoreland zoning mitigation plan or comparable programs), along with disclosure of any penalties, fees, withdrawal charges, or payback obligations pending, or currently deferred, if any. This contingency will be deemed satisfied unless Buyer delivers to Seller, within 7 days after the deadline for delivery, a notice terminating this Offer based upon the use restrictions, program requirements, and/or amount of any penalty, fee, charge, or payback obligation.

CAUTION: If Buyer does not terminate this Offer, Buyer is hereby agreeing that Buyer will continue in such programs, as may apply, and Buyer agrees to reimburse Seller should Buyer fail to continue any such program such that Seller incurs any costs, penalties, damages, or fees that are imposed because the program is not continued after sale. The Parties agree this provision survives closing.

MANAGED FOREST LAND: If all, or part, of the Property is managed forest land under the Managed Forest Law (MFL) program, this designation will continue after closing. Buyer is advised as follows: The MFL is a landowner incentive program that encourages sustainable forestry on private woodlands by reducing and deferring property taxes. Orders designating lands as managed forest lands remain in effect for 25 or 50 years. When ownership of land enrolled in the MFL program changes, the new owner must sign and file a report of the change of ownership on a form provided by the Department of Natural Resources and pay a fee. By filing this form, the new owner agrees to the associated MFL management plan and the MFL program rules. The DNR Division of Forestry monitors forest management plan compliance. Changes a landowner makes to property that is subject to an order designating it as managed forest land, or to its use, may jeopardize benefits under the program or may cause the property to be withdrawn from the program and may result in the assessment of penalties. For more information call the local DNR forester or visit https://dnr.wisconsin.gov/topic/forestry .

USE VALUE ASSESSMENTS: The use value assessment system values agricultural land based on the income that would be generated from its rental for agricultural use rather than its fair market value. When a person converts agricultural land to a non-agricultural use (e.g., residential or commercial development), that person may owe a conversion charge. To obtain more information about the use value law or conversion charge, contact the Wisconsin Department of Revenue's Equalization Bureau or visit http://www.revenue.wi.gov/ .

FARMLAND PRESERVATION: The early termination of a farmland preservation agreement or removal of land from such an agreement can trigger payment of a conversion fee equal to 3 times the per acre value of the land. Contact the Wisconsin Department of Agriculture, Trade and Consumer Protection Division of Agricultural Resource Management or visit http://www.datcp.state.wi.us/ for more information.

CONSERVATION RESERVE PROGRAM (CRP): The CRP encourages farmers, through contracts with the U.S. Department of Agriculture, to stop growing crops on highly erodible or environmentally sensitive land and instead to plant a protective cover of grass or trees. CRP contracts run for 10 to 15 years, and owners receive an annual rent as well as certain incentive payments and cost share assistance for establishing long-term, resource-conserving ground cover. Removing lands from the CRP in breach of a contract can be quite costly. For more information call the state Farm Service Agency office or visit http://www.fsa.usda.gov/ .

SHORELAND ZONING ORDINANCES: All counties must adopt uniform shoreland zoning ordinances in compliance with Wis. Admin. Code Chapter NR 115. County shoreland zoning ordinances apply to all unincorporated land within 1,000 feet of a navigable lake, pond or flowage or within 300 feet of a navigable river or stream and establish minimum standards for building setbacks and height limits, cutting trees and shrubs, lot sizes, water runoff, impervious surface standards (that may be exceeded if a mitigation plan is adopted and recorded) and repairs to nonconforming structures. Buyers must conform to any existing mitigation plans. For more information call the county zoning office or visit https://dnr.wi.gov/. Buyer is advised to check with the applicable city, town or village for additional shoreland zoning or shoreland-wetland zoning restrictions, if any.

FENCES: Wis. Stat. § 90.03 requires the owners of adjoining properties to keep and maintain legal fences in equal shares where one or both of the properties is used and occupied for farming or grazing purposes.

CAUTION: Consider an agreement addressing responsibility for fences if Property or adjoining land is used and occupied for farming or grazing purposes.

PROPERTY DEVELOPMENT WARNING: If Buyer contemplates developing Property for a use other than the current use, there are a variety of issues that should be addressed to ensure the development or new use is feasible. Buyer is solely responsible to verify the current zoning allows for the proposed use of the Property at lines 251-255. Municipal and zoning ordinances, recorded building and use restrictions, covenants and easements may prohibit certain improvements or uses and therefore should be reviewed. Building permits, zoning or zoning variances, Architectural Control Committee approvals, estimates for utility hook-up expenses, special assessments, changes for installation of roads or utilities, environmental audits, subsoil tests, or other development related fees may need to be obtained or verified in order to determine the feasibility of development of, or a particular use for, a property. Optional contingencies that allow Buyer to investigate certain of these issues can be found at lines 244-304 and Buyer may add contingencies as needed in addenda (see line 682).

Buyer should review any plans for development or use changes to determine what issues should be addressed in these contingencies.

PROPOSED USE CONTINGENCIES: This Offer is contingent upon Buyer obtaining, at Buyer's expense, the reports or documentation required by any optional provisions checked on lines 256-281 below. The optional provisions checked on lines 256-281 shall be deemed satisfied unless Buyer, within 120 days ("30" if left blank) after acceptance, delivers: (1) written notice to Seller specifying those optional provisions checked below that cannot be satisfied and (2) written evidence substantiating why each specific provision referred to in Buyer's notice cannot be satisfied. Upon delivery of Buyer's notice, this Offer shall be null and void. Seller agrees to cooperate with Buyer as necessary to satisfy the contingency provisions checked at lines 256-281.

Proposed Use: Buyer is purchasing the Property for the purpose of: Construction and operation by Wisco FlexArmor, LLC of an indoor RV repair & service facility, including offices, customer and employee parking, access and related accessory uses. **[insert proposed use and type or style of building(s), size and proposed building location(s), if a requirement of Buyer's condition to purchase, e.g.1400-1600 sq. ft. three-bedroom single family ranch home in northwest corner of lot].**

[x] **ZONING:** Verification of zoning and that the Property's zoning allows Buyer's proposed use described at lines 251-255.

[x] **SUBSOILS:** Written evidence from a qualified soils expert that the Property is free of any subsoil condition that would make the proposed use described at lines 251-255 impossible or significantly increase the costs of such development. (see Adden A #5)

[ ] **PRIVATE ONSITE WASTEWATER TREATMENT SYSTEM (POWTS) SUITABILITY:** Written evidence from a certified soils tester that: (a) the soils at the Property locations selected by Buyer, and (b) all other conditions that must be approved, meet the legal requirements in effect on the date of this Offer to obtain a permit for a POWTS for use of the Property as stated on lines 251-255. The POWTS (septic system) allowed by the written evidence must be one of the following POWTS that is approved by the State for use with the type of property identified at lines 251-255 CHECK ALL THAT APPLY ☐ conventional in-ground; ☐ mound; ☐ at grade; ☐ in-ground pressure distribution; ☐ holding tank; ☐ other: _____.

[x] **EASEMENTS AND RESTRICTIONS:** Copies of all public and private easements, covenants and restrictions affecting the Property and a written determination by a qualified independent third party that none of these prohibit or significantly delay or increase the costs of the proposed use or development identified at lines 251-255.

[x] **APPROVALS/PERMITS:** Permits, approvals and licenses, as appropriate, or the final discretionary action by the granting authority prior to the issuance of such permits or building permit, approvals and licenses, for the following items related to Buyer's proposed use: City approval of RV repair use, parcel division/CSM, site plan, building/occupancy, access, utility, storm water, erosion and fire code approvals.

[x] **UTILITIES:** Written verification of the location of the following utility service connections (e.g., on the Property, at the lot line, across the street, etc.) CHECK AND COMPLETE AS APPLICABLE:

☒ electricity lot line ; ☒ gas lot line ; ☒ sewer lot line ;
☒ water lot line ; ☒ telephone available ; ☒ cable available ;
☐ other _____.

[x] **ACCESS TO PROPERTY:** Written verification that there is legal vehicular access to the Property from public roads.

[x] **LAND USE APPROVAL/PERMITS:** This Offer is contingent upon (Buyer)/~~(Seller)~~ STRIKE ONE ("Buyer" if neither stricken) obtaining the following, including all costs: a CHECK ALL THAT APPLY ☐ rezoning; ☐ conditional use permit; ☐ variance; ☒ other site plan/land division/use for the Property for its proposed use described at lines 251-255. Seller agrees to cooperate with Buyer as necessary to satisfy this contingency. Buyer shall deliver, within 120 days of acceptance, written notice to Seller if any item cannot be obtained, in which case this Offer shall be null and void.

[x] **MAP OF THE PROPERTY:** This Offer is contingent upon ~~(Buyer obtaining)~~ (Seller providing) STRIKE ONE ("Seller providing" if neither is stricken) a Map of the Property dated subsequent to the date of acceptance of this Offer prepared by a registered land surveyor, within 90 days ("30" if left blank) after acceptance, at ~~(Buyer's)~~ (Seller's) STRIKE ONE ("Seller's" if neither is stricken) expense. The map shall show minimum of +/- 8 acres, maximum of 8.00 surveyed acres, the legal description of the Property, the Property's boundaries and dimensions, visible encroachments upon the Property, the location of improvements, if any, and: Retention pond and buffers, access, easements, drainage, wetlands and Acreage. Seller shall obtain approval and recording of CSM before closing STRIKE AND COMPLETE AS APPLICABLE Additional map features that may be added include but are not limited to: staking of all corners of the Property; identifying dedicated and apparent streets; lot dimensions; total acreage or square footage; easements or rights-of-way.

CAUTION: Consider the cost and the need for map features before selecting them. Also consider the time required to obtain the map when setting the deadline.

This contingency shall be deemed satisfied unless Buyer, within 5 days after the deadline for delivery of said map, delivers to Seller a copy of the map and a written notice which identifies: (1) the significant encroachment; (2) information materially inconsistent with prior representations; or (3) failure to meet requirements stated within this contingency. Upon delivery of Buyer's notice, this Offer shall be null and void. Once the deadline for delivery has passed, if Seller was responsible to

provide the map and failed to timely deliver the map to Buyer, Buyer may terminate this Offer if Buyer delivers a written notice of termination to Seller prior to Buyer's Actual Receipt of said map from Seller.

INSPECTIONS AND TESTING Buyer may only conduct inspections or tests if specific contingencies are included as a part of this Offer. An "inspection" is defined as an observation of the Property, which does not include an appraisal or testing of the Property, other than testing for leaking carbon monoxide, or testing for leaking LP gas or natural gas used as a fuel source, which are hereby authorized. A "test" is defined as the taking of samples of materials such as soils, water, air or building materials from the Property for laboratory or other analysis of these materials. Seller agrees to allow Buyer's inspectors, testers and appraisers reasonable access to the Property upon advance notice, if necessary, to satisfy the contingencies in this Offer. Buyer or licensees or both may be present at all inspections and testing. Except as otherwise provided, Seller's authorization for inspections does not authorize Buyer to conduct testing of the Property.

NOTE: Any contingency authorizing testing should specify the areas of the Property to be tested, the purpose of the test (e.g., to determine if environmental contamination is present), any limitations on Buyer's testing and any other material terms of the contingency.

Buyer agrees to promptly restore the Property to its original condition after Buyer's inspections and testing are completed unless otherwise agreed to with Seller. Buyer agrees to promptly provide copies of all inspection and testing reports to Seller. Seller acknowledges that certain inspections or tests may detect environmental pollution that may be required to be reported to the Wisconsin Department of Natural Resources.

[ ] **INSPECTION CONTINGENCY:** This contingency only authorizes inspections, not testing (see lines 305-319).

(1) This Offer is contingent upon a qualified independent inspector conducting an inspection of the Property after the date on line 1 of this Offer that discloses no Defects.

(2) This Offer is further contingent upon a qualified independent inspector or independent qualified third party performing an inspection of _____ _____ (list any Property component(s) to be separately inspected, e.g., dumpsite, timber quality, invasive species, etc.) that discloses no Defects.

(3) Buyer may have follow-up inspections recommended in a written report resulting from an authorized inspection, provided they occur prior to the Deadline specified at line 333. Inspection(s) shall be performed by a qualified independent inspector or independent qualified third party.

Buyer shall order the inspection(s) and be responsible for all costs of inspection(s).

CAUTION: Buyer should provide sufficient time for the Property inspection and/or any specialized inspection(s), as well as any follow-up inspection(s).

This contingency shall be deemed satisfied unless Buyer, within _____ days ("15" if left blank) after acceptance, delivers to Seller a copy of the written inspection report(s) dated after the date on line 1 of this Offer and a written notice listing the Defect(s) identified in those report(s) to which Buyer objects (Notice of Defects).

CAUTION: A proposed amendment is not a Notice of Defects and will not satisfy this notice requirement.

For the purposes of this contingency, Defects do not include structural, mechanical or other conditions the nature and extent of which Buyer had actual knowledge or written notice before signing this Offer.

NOTE: "Defect" as defined on lines 553-555 means a condition that would have a significant adverse effect on the value of the Property; that would significantly impair the health or safety of future occupants of the Property; or that if not repaired, removed or replaced would significantly shorten or adversely affect the expected normal life of the premises.

■ **RIGHT TO CURE:** Seller (shall)(shall not) **STRIKE ONE** ("shall" if neither is stricken) have the right to cure the Defects. If Seller has the right to cure, Seller may satisfy this contingency by:

(1) delivering written notice to Buyer within _____ ("10" if left blank) days after Buyer's delivery of the Notice of Defects stating Seller's election to cure Defects;

(2) curing the Defects in a good and workmanlike manner; and

(3) delivering to Buyer a written report detailing the work done no later than three days prior to closing.

This Offer shall be null and void if Buyer makes timely delivery of the Notice of Defects and written inspection report(s) and:

(1) Seller does not have the right to cure; or

(2) Seller has the right to cure but:

(a) Seller delivers written notice that Seller will not cure; or

(b) Seller does not timely deliver the written notice of election to cure.

IF LINE 355 IS NOT MARKED OR IS MARKED N/A LINES 403-414 APPLY.

[x] **FINANCING COMMITMENT CONTINGENCY:** This Offer is contingent upon Buyer being able to obtain a written commercial vacant land [loan type or specific lender, if any] first mortgage loan commitment as described below, within 120 days after acceptance of this Offer. The financing selected shall be in an amount of not less than $ 80,000.00 for a term of not less than 3 years, amortized over not less than 10 years. Initial monthly payments of principal and interest shall not exceed $ _____. Buyer acknowledges that lender's required monthly payments may also include 1/12th of the estimated net annual real estate taxes, hazard insurance premiums, and private mortgage insurance premiums. The mortgage shall not include a prepayment premium. Buyer agrees to pay discount points in an amount not to exceed _____ % ("0" if left blank) of the loan. If Buyer is using multiple

sources or obtaining a construction loan or land contract financing, describe at lines 655-660 or in an addendum attached per line 682. Buyer agrees to pay all customary loan and closing costs, wire fees, and loan origination fees, to promptly apply for a mortgage loan, and to provide evidence of application promptly upon request of Seller. Seller agrees to allow lender's appraiser access to the Property.

■ LOAN AMOUNT ADJUSTMENT: If the purchase price under this Offer is modified, any financed amount, unless otherwise provided, shall be adjusted to the same percentage of the purchase price as in this contingency and the monthly payments shall be adjusted as necessary to maintain the term and amortization stated above.

CHECK AND COMPLETE APPLICABLE FINANCING PROVISION AT LINE 371 or 372.

☒ **FIXED RATE FINANCING:** The annual rate of interest shall not exceed 7.500 %.

☐ **ADJUSTABLE RATE FINANCING:** The initial interest rate shall not exceed _____%. The initial interest rate shall be fixed for _____ months, at which time the interest rate may be increased not more than _____% ("2" if left blank) at the first adjustment and by not more than _____% ("1" if left blank) at each subsequent adjustment. The maximum interest rate during the mortgage term shall not exceed the initial interest rate plus _____% ("6" if left blank). Monthly payments of principal and interest may be adjusted to reflect interest changes.

■ SATISFACTION OF FINANCING COMMITMENT CONTINGENCY: If Buyer qualifies for the loan described in this Offer or another loan acceptable to Buyer, Buyer agrees to deliver to Seller a copy of a written loan commitment. This contingency shall be satisfied if, after Buyer's review, Buyer delivers to Seller a copy of a written loan commitment (even if subject to conditions) that is:

(1) signed by Buyer; or

(2) accompanied by Buyer's written direction for delivery.

Delivery of a loan commitment by Buyer's lender or delivery accompanied by a notice of unacceptability shall not satisfy this contingency.

CAUTION: The delivered loan commitment may contain conditions Buyer must yet satisfy to obligate the lender to provide the loan. Buyer understands delivery of a loan commitment removes the Financing Commitment Contingency from the Offer and shifts the risk to Buyer if the loan is not funded.

■ SELLER TERMINATION RIGHTS: If Buyer does not deliver a loan commitment on or before the Deadline on line 357. Seller may terminate this Offer if Seller delivers a written notice of termination to Buyer prior to Seller's Actual Receipt of written loan commitment from Buyer.

■ FINANCING COMMITMENT UNAVAILABILITY: If a financing commitment is not available on the terms stated in this Offer (and Buyer has not already delivered an acceptable loan commitment for other financing to Seller), Buyer shall promptly deliver written notice to Seller of same including copies of lender(s)' rejection letter(s) or other evidence of unavailability.

[ ] **SELLER FINANCING:** Seller shall have 10 days after the earlier of:

(1) Buyer delivery of written notice of evidence of unavailability as noted in lines 391-394: or

(2) the Deadline for delivery of the loan commitment on line 357,

to deliver to Buyer written notice of Seller's decision to (finance this transaction with a note and mortgage under the same terms set forth in this Offer, and this Offer shall remain in full force and effect, with the time for closing extended accordingly. If Seller's notice is not timely given, the option for Seller to provide financing shall be considered waived. Buyer agrees to cooperate with and authorizes Seller to obtain any credit information reasonably appropriate to determine Buyer's credit worthiness for Seller financing.

IF THIS OFFER IS NOT CONTINGENT ON FINANCING COMMITMENT Within _____ days ("7" if left blank) after acceptance, Buyer shall deliver to Seller either:

(1) reasonable written verification from a financial institution or third party in control of Buyer's funds that Buyer has, at the time of verification, sufficient funds to close; or

(2) _____ _____ [Specify documentation Buyer agrees to deliver to Seller].

If such written verification or documentation is not delivered, Seller has the right to terminate this Offer by delivering written notice to Buyer prior to Seller's Actual Receipt of a copy of Buyer's written verification. Buyer may or may not obtain mortgage financing but does not need the protection of a financing commitment contingency. Seller agrees to allow Buyer's appraiser access to the Property for purposes of an appraisal. Buyer understands and agrees that this Offer is not subject to the appraisal meeting any particular value, unless this Offer is subject to an appraisal contingency, nor does the right of access for an appraisal constitute a financing commitment contingency.

[x] **APPRAISAL CONTINGENCY:** This Offer is contingent upon Buyer or Buyer's lender having the Property appraised at Buyer's expense by a Wisconsin licensed or certified independent appraiser who issues an appraisal report dated subsequent to the date stated on line 1 of this Offer, indicating an appraised value for the Property equal to or greater than the agreed upon purchase price. This contingency shall be deemed satisfied unless Buyer, within 120 days after acceptance, delivers to Seller a copy of the appraisal report indicating an appraised value less than the agreed upon purchase price, and a written notice objecting to the appraised value.

■ **RIGHT TO CURE:** Seller (shall)(~~shall not~~) STRIKE ONE ("shall" if neither is stricken) have the right to cure. If Seller has the right to cure, Seller may satisfy this contingency by delivering written notice to Buyer adjusting the purchase price to the value shown on the appraisal report within _____ days ("5" if left blank) after Buyer's delivery of the appraisal

report and the notice objecting to the appraised value. Seller and Buyer agree to promptly execute an amendment initiated by either party after delivery of Seller's notice, solely to reflect the adjusted purchase price.
This Offer shall be null and void if Buyer makes timely delivery of the notice objecting to appraised value and the written appraisal report and:
(1) Seller does not have the right to cure; or
(2) Seller has the right to cure but:
(a) Seller delivers written notice that Seller will not adjust the purchase price; or
(b) Seller does not timely deliver the written notice adjusting the purchase price to the value shown on the appraisal report.
NOTE: An executed FHA, VA or USDA Amendatory clause may supersede this contingency.
☐ **CLOSING OF BUYER'S PROPERTY CONTINGENCY:** This Offer is contingent upon the closing of the sale of Buyer's property located at _____ no later than _____ (the Deadline). If closing does not occur by the Deadline, this Offer shall become null and void unless Buyer delivers to Seller, on or before the Deadline, reasonable written verification from a financial institution or third party in control of Buyer's funds that Buyer has, at the time of verification, sufficient funds to close or proof of bridge loan financing, along with a written notice waiving this contingency. Delivery of verification or proof of bridge loan shall not extend the closing date for this Offer.
☐ **BUMP CLAUSE:** If Seller accepts a bona fide secondary offer, Seller may give written notice to Buyer that another offer has been accepted. If Buyer does not deliver to Seller the documentation listed below within _____ hours ("72" if left blank) after Buyer's Actual Receipt of said notice, this Offer shall be null and void. Buyer must deliver the following:
(1) Written waiver of the Closing of Buyer's Property Contingency if line 435 is marked;
(2) Written waiver of _____ (name other contingencies, if any); and
(3) Any of the following checked below:
☐ Proof of bridge loan financing.
☐ Proof of ability to close from a financial institution or third party in control of Buyer's funds which shall provide Seller with reasonable written verification that Buyer has, at the time of verification, sufficient funds to close.
Other: _____
_____
[insert other requirements, if any (e.g., payment of additional earnest money, etc.)]
☐ **SECONDARY OFFER:** This Offer is secondary to a prior accepted offer. This Offer shall become primary upon delivery of written notice to Buyer that this Offer is primary. Unless otherwise provided, Seller is not obligated to give Buyer notice prior to any Deadline, nor is any particular secondary buyer given the right to be made primary ahead of other secondary buyers. Buyer may declare this Offer null and void by delivering written notice of withdrawal to Seller prior to delivery of Seller's notice that this Offer is primary. Buyer may not deliver notice of withdrawal earlier than _____ days ("7" if left blank) after acceptance of this Offer. All other Offer Deadlines that run from acceptance shall run from the time this Offer becomes primary.
HOMEOWNERS ASSOCIATION If this Property is subject to a homeowners association, Buyer is aware the Property may be subject to periodic association fees after closing and one-time fees resulting from transfer of the Property. Any one-time fees resulting from transfer of the Property shall be paid at closing by (Seller) (Buyer) STRIKE ONE ("Buyer" if neither is stricken).
CLOSING PRORATIONS The following items, if applicable, shall be prorated at closing, based upon date of closing values: real estate taxes, rents, prepaid insurance (if assumed), private and municipal charges, property owners or homeowners association assessments, fuel and none.
CAUTION: Provide basis for utility charges, fuel or other prorations if date of closing value will not be used.
Any income, taxes or expenses shall accrue to Seller, and be prorated at closing, through the day prior to closing.
Real estate taxes shall be prorated at closing based on CHECK BOX FOR APPLICABLE PRORATION FORMULA:
☐ The net general real estate taxes for the preceding year, or the current year if available (Net general real estate taxes are defined as general property taxes after state tax credits and lottery credits are deducted.) NOTE: THIS CHOICE APPLIES IF NO BOX IS CHECKED.
☐ Current assessment times current mill rate (current means as of the date of closing).
☐ Sale price, multiplied by the municipality area-wide percent of fair market value used by the assessor in the prior year, or current year if known, multiplied by current mill rate (current means as of the date of closing).
☒ no real estate proration, Seller is tax exempt.
CAUTION: Buyer is informed that the actual real estate taxes for the year of closing and subsequent years may be substantially different than the amount used for proration especially in transactions involving new construction, extensive rehabilitation, remodeling or area-wide re-assessment. Buyer is encouraged to contact the local assessor regarding possible tax changes.
☐ Buyer and Seller agree to re-prorate the real estate taxes, through the day prior to closing based upon the taxes on the actual tax bill for the year of closing, with Buyer and Seller each owing his or her pro-rata share. Buyer shall, within 5

days of receipt, forward a copy of the bill to the forwarding address Seller agrees to provide at closing. The Parties shall re-prorate within 30 days of Buyer's receipt of the actual tax bill. Buyer and Seller agree this is a post-closing obligation and is the responsibility of the Parties to complete, not the responsibility of the real estate Firms in this transaction.

TITLE EVIDENCE

■ CONVEYANCE OF TITLE: **Upon payment of the purchase price, Seller shall convey the Property by warranty deed (trustee's deed if Seller is a trust, personal representative's deed if Seller is an estate or other conveyance as provided herein)**, free and clear of all liens and encumbrances, except: municipal and zoning ordinances and agreements entered under them, recorded easements for the distribution of utility and municipal services, recorded building and use restrictions and covenants, present uses of the Property in violation of the foregoing disclosed in Seller's Vacant Land Disclosure Report and in this Offer, general taxes levied in the year of closing and _____ _____ _____ (insert other allowable exceptions from title, if any) that constitutes merchantable title for purposes of this transaction. Seller, at Seller's cost, shall complete and execute the documents necessary to record the conveyance and pay the Wisconsin Real Estate Transfer Fee.

WARNING: Municipal and zoning ordinances, recorded building and use restrictions, covenants and easements may prohibit certain improvements or uses and therefore should be reviewed, particularly if Buyer contemplates making improvements to Property or a use other than the current use.

■ TITLE EVIDENCE: Seller shall give evidence of title in the form of an owner's policy of title insurance in the amount of the purchase price on a current ALTA form issued by an insurer licensed to write title insurance in Wisconsin. Seller shall pay all costs of providing title evidence to Buyer. Buyer shall pay the costs of providing the title evidence required by Buyer's lender and recording the deed or other conveyance.

■ GAP ENDORSEMENT: Seller shall provide a "gap" endorsement or equivalent gap coverage at (Seller's)(Buyer's) STRIKE ONE ("Seller's" if neither stricken) cost to provide coverage for any liens or encumbrances first filed or recorded after the commitment date of the title insurance commitment and before the deed is recorded, subject to the title insurance policy conditions, exclusions and exceptions, provided the title company will issue the coverage. If a gap endorsement or equivalent gap coverage is not available, Buyer may give written notice that title is not acceptable for closing (see lines 516-523).

■ DELIVERY OF MERCHANTABLE TITLE: The required title insurance commitment shall be delivered to Buyer's attorney or Buyer not more than _____ days after acceptance ("15" if left blank), showing title to the Property as of a date no more than 15 days before delivery of such title evidence to be merchantable per lines 489-498, subject only to liens which will be paid out of the proceeds of closing and standard title insurance requirements and exceptions, as appropriate.

■ TITLE NOT ACCEPTABLE FOR CLOSING: If title is not acceptable for closing, Buyer shall notify Seller in writing of objections to title within _____ days ("15" if left blank) after delivery of the title commitment to Buyer or Buyer's attorney. In such event, Seller shall have _____ days ("15" if left blank) from Buyer's delivery of the notice stating title objections, to deliver notice to Buyer stating Seller's election to remove the objections by the time set for closing. If Seller is unable to remove said objections, Buyer shall have five days from receipt of notice thereof, to deliver written notice waiving the objections, and the time for closing shall be extended accordingly. If Buyer does not waive the objections, Buyer shall deliver written notice of termination and this Offer shall be null and void. Providing title evidence acceptable for closing does not extinguish Seller's obligations to give merchantable title to Buyer.

■ SPECIAL ASSESSMENTS/OTHER EXPENSES: Special assessments, if any, levied or for work actually commenced prior to the date stated on line 1 of this Offer shall be paid by Seller no later than closing. All other special assessments shall be paid by Buyer. "Levied" means the local municipal governing body has adopted and published a final resolution describing the planned improvements and the assessment of benefits.

CAUTION: Consider a special agreement if area assessments, property owners association assessments, special charges for current services under Wis. Stat. § 66.0627 or other expenses are contemplated. "Other expenses" are one-time charges or ongoing use fees for public improvements (other than those resulting in special assessments) relating to curb, gutter, street, sidewalk, municipal water, sanitary and storm water and storm sewer (including all sewer mains and hook-up/connection and interceptor charges), parks, street lighting and street trees, and impact fees for other public facilities, as defined in Wis. Stat. § 66.0617(1)(f).

LEASED PROPERTY If Property is currently leased and lease(s) extend beyond closing, Seller shall assign Seller's rights under said lease(s) and transfer all security deposits and prepaid rents thereunder to Buyer at closing. The terms of the (written) (oral) STRIKE ONE lease(s), if any, are See Addendum A #4 _____ _____. Insert additional terms, if any, at lines 655-660 or attach as an addendum per line 682.

DEFINITIONS

■ ACTUAL RECEIPT: "Actual Receipt" means that a Party, not the Party's recipient for delivery, if any, has the document or written notice physically in the Party's possession, regardless of the method of delivery. If the document or written notice is electronically delivered, Actual Receipt shall occur when the Party opens the electronic transmission.

■ BUSINESS DAY: "Business Day" means a calendar day other than Saturday, Sunday, any legal public holiday under Wisconsin or Federal law, and any other day designated by the President such that the postal service does not receive

registered mail or make regular deliveries on that day.

■ DEADLINES: "Deadlines" expressed as a number of "days" from an event, such as acceptance, are calculated by excluding the day the event occurred and by counting subsequent calendar days. The Deadline expires at Midnight on the last day. Additionally, Deadlines expressed as a specific number of Business Days are calculated in the same manner except that only Business Days are counted while other days are excluded. Deadlines expressed as a specific number of "hours" from the occurrence of an event, such as receipt of a notice, are calculated from the exact time of the event, and by counting 24 hours per calendar day. Deadlines expressed as a specific day of the calendar year or as the day of a specific event, such as closing, expire at Midnight of that day. "Midnight" is defined as 11:59 p.m. Central Time.

■ DEFECT: "Defect" means a condition that would have a significant adverse effect on the value of the Property; that would significantly impair the health or safety of future occupants of the Property; or that if not repaired, removed or replaced would significantly shorten or adversely affect the expected normal life of the premises.

■ FIRM: "Firm" means a licensed sole proprietor broker or a licensed broker business entity.

■ PARTY: "Party" means the Buyer or the Seller; "Parties" refers to both the buyer and the Seller.

■ PROPERTY: Unless otherwise stated, "Property" means the real estate described at lines 4-8.

INCLUSION OF OPTIONAL PROVISIONS Terms of this Offer that are preceded by an OPEN BOX (☐) are part of this offer ONLY if the box is marked such as with an "X". They are not part of this offer if marked "N/A" or are left blank.

PROPERTY DIMENSIONS AND SURVEYS Buyer acknowledges that any land dimensions, or total acreage or square footage figures, provided to Buyer by Seller or by a Firm or its agents, may be approximate because of rounding, formulas used or other reasons, unless verified by survey or other means.

CAUTION: Buyer should verify total square footage formula, total square footage/acreage figures, and land dimensions, if material.

DISTRIBUTION OF INFORMATION Buyer and Seller authorize the agents of Buyer and Seller to: (i) distribute copies of the Offer to Buyer's lender, appraisers, title insurance companies and any other settlement service providers for the transaction as defined by the Real Estate Settlement Procedures Act (RESPA); (ii) report sales and financing concession data to multiple listing service sold databases; (iii) provide active listing, pending sale, closed sale and financing concession information and data, and related information regarding seller contributions, incentives or assistance, and third party gifts, to appraisers researching comparable sales, market conditions and listings, upon inquiry; and (iv) distribute copies of this Offer to the seller or seller's agent of another property that Seller intends on purchasing.

MAINTENANCE Seller shall maintain the Property and all personal property included in the purchase price until the earlier of closing or Buyer's occupancy, in materially the same condition it was in as of the date on line 1 of this Offer, except for ordinary wear and tear.

PROPERTY DAMAGE BETWEEN ACCEPTANCE AND CLOSING If, prior to closing, the Property is damaged in an amount not more than five percent of the purchase price, other than normal wear and tear, Seller shall promptly notify Buyer in writing, and will be obligated to restore the Property to materially the same condition it was in as of the date on line 1 of this Offer. Seller shall provide Buyer with copies of all required permits and lien waivers for the lienable repairs no later than closing. If the amount of damage exceeds five percent of the purchase price, Seller shall promptly notify Buyer in writing of the damage and this Offer may be terminated at option of Buyer. Should Buyer elect to carry out this Offer despite such damage, Buyer shall be entitled to the insurance proceeds, if any, relating to the damage to the Property, plus a credit towards the purchase price equal to the amount of Seller's deductible on such policy, if any. However, if this sale is financed by a land contract or a mortgage to Seller, any insurance proceeds shall be held in trust for the sole purpose of restoring the Property.

BUYER'S PRE-CLOSING WALK-THROUGH Within three days prior to closing, at a reasonable time pre-approved by Seller or Seller's agent, Buyer shall have the right to walk through the Property to determine that there has been no significant change in the condition of the Property, except for ordinary wear and tear and changes approved by Buyer, and that any Defects Seller has agreed to cure have been repaired in the manner agreed to by the Parties.

OCCUPANCY Occupancy of the entire Property shall be given to Buyer at time of closing unless otherwise provided in this Offer at lines 655-660 or in an addendum attached per line 682, or lines 534-538 if the Property is leased. At time of Buyer's occupancy, Property shall be free of all debris, refuse, and personal property except for personal property belonging to current tenants, or sold to Buyer or left with Buyer's consent. Occupancy shall be given subject to tenant's rights, if any.

DEFAULT Seller and Buyer each have the legal duty to use good faith and due diligence in completing the terms and conditions of this Offer. A material failure to perform any obligation under this Offer is a default that may subject the defaulting party to liability for damages or other legal remedies.

If Buyer defaults, Seller may:
(1) sue for specific performance and request the earnest money as partial payment of the purchase price; or
(2) terminate the Offer and have the option to: (a) request the earnest money as liquidated damages; or (b) sue for actual damages.

If Seller defaults, Buyer may:
(1) sue for specific performance; or
(2) terminate the Offer and request the return of the earnest money, sue for actual damages, or both.

In addition, the Parties may seek any other remedies available in law or equity. The Parties understand that the availability of any judicial remedy will depend upon the circumstances of the situation and the discretion of the courts. If either Party defaults, the Parties may renegotiate the Offer or seek nonjudicial dispute resolution instead of the remedies outlined above. By agreeing to binding arbitration, the Parties may lose the right to litigate in a court of law those disputes covered by the arbitration agreement.

NOTE: IF ACCEPTED, THIS OFFER CAN CREATE A LEGALLY ENFORCEABLE CONTRACT. BOTH PARTIES SHOULD READ THIS DOCUMENT CAREFULLY. THE FIRM AND ITS AGENTS MAY PROVIDE A GENERAL EXPLANATION OF THE PROVISIONS OF THE OFFER BUT ARE PROHIBITED BY LAW FROM GIVING ADVICE OR OPINIONS CONCERNING YOUR LEGAL RIGHTS UNDER THIS OFFER OR HOW TITLE SHOULD BE TAKEN AT CLOSING. AN ATTORNEY SHOULD BE CONSULTED IF LEGAL ADVICE IS NEEDED.

ENTIRE CONTRACT This Offer, including any amendments to it, contains the entire agreement of the Buyer and Seller regarding the transaction. All prior negotiations and discussions have been merged into this Offer. This agreement binds and inures to the benefit of the Parties to this Offer and their successors in interest.

NOTICE ABOUT SEX OFFENDER REGISTRY You may obtain information about the sex offender registry and persons registered with the registry by contacting the Wisconsin Department of Corrections on the Internet at http://www.doc.wi.gov or by telephone at (608) 240-5830.

FOREIGN INVESTMENT IN REAL PROPERTY TAX ACT (FIRPTA) Section 1445 of the Internal Revenue Code (IRC) provides that a transferee (Buyer) of a United States real property interest must pay or withhold as a tax up to 15% of the total "Amount Realized" in the sale if the transferor (Seller) is a "Foreign Person" and no exception from FIRPTA withholding applies. A "Foreign Person" is a nonresident alien individual, foreign corporation, foreign partnership, foreign trust, or foreign estate. The "Amount Realized" is the sum of the cash paid, the fair market value of other property transferred, and the amount of any liability assumed by Buyer.

CAUTION: Under this law if Seller is a Foreign Person, and Buyer does not pay or withhold the tax amount, Buyer may be held directly liable by the U.S. Internal Revenue Service for the unpaid tax and a tax lien may be placed upon the Property.

Seller hereby represents that Seller is a non-Foreign Person, unless (1) Seller represents Seller is a Foreign Person in a condition report incorporated in this Offer per lines 94-97, or (2) no later than 10 days after acceptance, Seller delivers notice to Buyer that Seller is a Foreign Person, in which cases the provisions on lines 637-639 apply.

IF SELLER IS A NON-FOREIGN PERSON. Seller shall, no later than closing, execute and deliver to Buyer, or a qualified substitute (attorney or title company as stated in IRC § 1445), a sworn certification under penalties of perjury of Seller's non-foreign status in accordance with IRC § 1445. If Seller fails to timely deliver certification of Seller's non-foreign status, Buyer shall: (1) withhold the amount required to be withheld pursuant to IRC § 1445; or, (2) declare Seller in default of this Offer and proceed under lines 601-608.

IF SELLER IS A FOREIGN PERSON. If Seller has represented that Seller is a Foreign Person, Buyer shall withhold the amount required to be withheld pursuant to IRC § 1445 at closing unless the Parties have amended this Offer regarding amounts to be withheld, any withholding exemption to be applied, or other resolution of this provision.

COMPLIANCE WITH FIRPTA. Buyer and Seller shall complete, execute, and deliver, on or before closing, any instrument, affidavit, or statement needed to comply with FIRPTA, including withholding forms. If withholding is required under IRC §1445, and the net proceeds due Seller are not sufficient to satisfy the withholding required in this transaction, Seller shall deliver to Buyer, at closing, the additional funds necessary to satisfy the applicable withholding requirement. Seller also shall pay to Buyer an amount not to exceed $1,000 for actual costs associated with the filing and administration of forms, affidavits, and certificates necessary for FIRPTA withholding and any withholding agent fees.

Any representations made by Seller with respect to FIRPTA shall survive the closing and delivery of the deed.

Firms, Agents, and Title Companies are not responsible for determining FIRPTA status or whether any FIRPTA exemption applies. The Parties are advised to consult with their respective independent legal counsel and tax advisors regarding FIRPTA.

[x] **SELLER PAYMENT OF COMPENSATION TO BUYER'S FIRM:** Seller agrees to pay to Buyer's Firm the amount of 2.5% (e.g., dollar amount, % of purchase price, etc.), toward Buyer's brokerage fees at closing. Payment made under this provision represents an economic adjustment only and does not create any agency relationship between Buyer's Firm and Seller, and the Parties agree Buyer's Firm is a direct and intended third party beneficiary of this contract.

ADDITIONAL PROVISIONS/CONTINGENCIES See attached Addendum A, Exhibit A

DELIVERY OF DOCUMENTS AND WRITTEN NOTICES Unless otherwise stated in this Offer, delivery of documents and written notices to a Party shall be effective only when accomplished by one of the authorized methods specified at lines 664-679.

(1) Personal: giving the document or written notice personally to the Party, or the Party's recipient for delivery if named at line 666 or 667.
Name of Seller's recipient for delivery, if any: _____
Name of Buyer's recipient for delivery, if any: _____
[ ] (2) Fax: fax transmission of the document or written notice to the following number:
Seller: (_____) _____ Buyer: (_____) _____
[ ] (3) Commercial: depositing the document or written notice, fees prepaid or charged to an account, with a commercial delivery service, addressed either to the Party, or to the Party's recipient for delivery, for delivery to the Party's address at line 675 or 676.
[ ] (4) U.S. Mail: depositing the document or written notice, postage prepaid, in the U.S. Mail, addressed either to the Party, or to the Party's recipient for delivery, for delivery to the Party's address.
Address for Seller: _____
Address for Buyer: _____
[x] (5) Email: electronically transmitting the document or written notice to the email address.
Email Address for Seller: kparks@acgwi.com
Email Address for Buyer: lplatner2002@yahoo.com lplatnerrealtor@gmail.com
PERSONAL DELIVERY/ACTUAL RECEIPT Personal delivery to, or Actual Receipt by, any named Buyer or Seller constitutes personal delivery to, or Actual Receipt by, all Buyers or Sellers.

[x] **ADDENDA:** The attached Addendum A, Exhibit A is/are made part of this Offer.

This Offer was drafted by [Licensee and Firm] Lacy Platner - Platner Realty

WIRE FRAUD WARNING! Wire Fraud is a real and serious risk. Never trust wiring instructions sent via email. Funds wired to a fraudulent account are often impossible to recover.

Criminals are hacking emails and sending fake wiring instructions by impersonating a real estate agent, Firm, lender, title company, attorney or other source connected to your transaction. These communications are convincing and professional in appearance but are created to steal your money. The fake wiring instructions may even be mistakenly forwarded to you by a legitimate source.

DO NOT initiate ANY wire transfer until you confirm wiring instructions IN PERSON or by YOU calling a verified number of the entity involved in the transfer of funds. Never use contact information provided by any suspicious communication.

Real estate agents and Firms ARE NOT responsible for the transmission, forwarding, or verification of any wiring or money transfer instructions.

(x) Matthew Goze 11/03/2026
Buyer's Signature ▲ Print Name Here ▶ Blue Line Holdings, LLC Date ▲

(x) _____ 11/03/2026
Buyer's Signature ▲ Print Name Here ▶ Date ▲

SELLER ACCEPTS THIS OFFER. THE WARRANTIES, REPRESENTATIONS AND COVENANTS MADE IN THIS OFFER SURVIVE CLOSING AND THE CONVEYANCE OF THE PROPERTY. SELLER AGREES TO CONVEY THE PROPERTY ON THE TERMS AND CONDITIONS AS SET FORTH HEREIN AND ACKNOWLEDGES RECEIPT OF A COPY OF THIS OFFER.

(x) _____
Seller's Signature ▲ Print Name Here ▶ Date ▲

(x) _____
Seller's Signature ▲ Print Name Here ▶ Date ▲

This Offer was presented to Seller by [Licensee and Firm] Lacy Platner , Platner Realty
_____ on 11/03/26 at 5:00 PM a.m./p.m.
This Offer is rejected _____ _____ This Offer is countered [See attached counter] _____ _____
Seller Initials ▲ Date ▲ Seller Initials ▲ Date ▲

Identisign ID: 4F21E12D-BCD7-F111-BF5B-002248230FCC

ADDENDUM A - ADDITIONAL PROVISIONS AND CONTINGENCIES
Lot 9B Enterprise Blvd., Whitewater Page 1 of 3

This addendum is part of the WB-13 Offer to Purchase dated November 3, 2026

1) Contingency Clause. This Agreement, and all rights, obligations, and duties arising hereunder, shall be expressly contingent upon the approval of the Common Council of the City of Whitewater, Wisconsin (the "Common Council"). No party shall have any legal obligation of any kind with respect to the proposed transaction unless and until the Common Council has granted its final approval of this Agreement in its entirety through a duly passed resolution or ordinance in accordance with applicable Wisconsin municipal law.

2) Additional Provisions: The parties acknowledge that Seller is a municipal governmental entity and that the conveyance of the Property is exempt from the Wisconsin real estate transfer fee pursuant to Wis. Stat. § 77.25. Accordingly, pursuant to Wis. Stat. § 709.01, Seller is exempt from the requirement to provide a Vacant Land Disclosure Report under Wis. Stat. § 709.033. Buyer acknowledges and agrees that no Vacant Land Disclosure Report will be provided by Seller in connection with this transaction. Seller and Buyer acknowledge that the land is not enrolled in federal,state,county and/or other local government programs.

3) Option to Purchase Contingency: This Offer is contingent on Buyer and Seller mutually agreeing to the terms and conditions of the Option to Purchase agreement within 120 days of acceptance. The Option to Purchase agreement shall address the terms, conditions, timing and obligations of the parties relating to the commencement of construction and completion of construction on the property. If Buyer and Seller do not reach and execute a mutually acceptable Option to Purchase agreement within the 120-day period, Buyer may terminate this Offer by delivering a written notice to seller prior to expiration of contingency deadline, in which event all earnest money shall be promptly returned to Buyer and this Offer shall be null and void.

Buyer Initials: MG 08 Date: 11/03/26

Seller Initials: _____ Date: _____

Docusign ID: 4F21E12D-BCD7-F111-BF5B-002248230FCC

ADDENDUM A - ADDITIONAL PROVISIONS AND CONTINGENCIES
Lot 9B Enterprise Blvd., Whitewater Page 2 of 3

4) Existing Farm Lease. Seller shall ensure that any existing crops on the Property are harvested and that any agricultural lease, tenancy, or other rights of possession are terminated prior to closing. Seller shall deliver the Property at closing free of any agricultural lease, tenancy, or right of possession, except as otherwise agreed to in writing by Buyer.

5) Environmental and Soil Testing Contingency. This Offer is contingent upon Buyer, at Buyer's expense, obtaining environmental and soil testing of the proposed +/- 8-acre parcel to be divided from Lot 9B, including the right to take soil samples for laboratory analysis, to determine whether environmental contamination, hazardous or toxic substances, unsuitable fill, or other soil conditions are present that would materially interfere with or significantly increase the cost of Buyer's proposed use or development of the Property. Seller shall provide Buyer and Buyer's qualified testing professional reasonable access to the Property for such testing upon reasonable advance notice. Buyer shall restore areas disturbed by testing. This contingency shall be deemed satisfied unless Buyer, within 90 days after acceptance, delivers written notice to Seller that the results are unacceptable to Buyer and/or the lot is unbuildable, together with supporting written documentation. Right to Cure: If Buyer timely delivers written notice that the environmental or soil testing results are unacceptable, together with supporting written documentation, Seller shall have the right to cure. Seller shall have 10 days after delivery of Buyer's notice to notify Buyer in writing of Seller's election to cure. If Seller elects to cure, Seller shall complete the cure in a manner reasonably acceptable to Buyer prior to closing. If Seller does not timely elect to cure, or is unable to complete the cure prior to closing, Buyer may terminate this Offer by written notice, in which event the earnest money shall be returned to Buyer.

Buyer Initials: MG 08 Date: 11/03/26

Seller Initials: _____ Date: _____

Authentisign ID: 4F21E12D-BCD7-F111-BF5B-00224823DFCC

ADDENDUM A - ADDITIONAL PROVISIONS AND CONTINGENCIES
Lot 9B Enterprise Blvd., Whitewater

6) Buyer and Operating Company. Blue Line Holdings, LLC is the Buyer. Wisco FlexArmor, LLC will operate the business on the Property. Matthew Goze and Deborah Stewart will execute this Offer on behalf of Blue Line Holdings, LLC as members of the LLC.

7) PURCHASE PRICE / TIF-TID INCENTIVES. Buyer's offered purchase price is $10,000.00/acre, based upon the final surveyed acreage of the Property. In consideration of Seller accepting the purchase price of $10,000.00/acre with a closing credit ($10,000.00/acre) for the acreage noted as wetland mitigation pond, Buyer agrees to forego any TIF/TID financial incentive otherwise available in connection with Buyer's purchase and development of the Property. This provision shall not affect any other Seller obligations, improvements, testing, financing, or other terms specifically provided for in this Offer or Addendum.

8) GOVERNMENT PROGRAMS. Seller represents and Buyer acknowledges that the land is NOT enrolled in any federal, state, county and/or local government programs.

9) ADDITIONAL FINANCING SOURCES. Buyer may obtain multiple financing sources, including but not limited to commercial and Whitewater CDA financing, subject to the financing commitment contingency in this offer.

BLUE LINE HOLDINGS, LLC

By: Matthew Goze Date: 11/03/26

Matthew Goze, Member

Authentisign

Date: 11/03/26

Deborah Stewart, Member

Buyer Initials: MG 08 Date: 11/03/26

Seller Initials: _____ Date: _____

Identisign ID: 4F21E12D-BCD7-F111-BF5B-002248230FCC

Lot 9B - Potential CSM Area



RESOLUTION NO. 2026-R-67

A RESOLUTION TO ACCEPT OFFER TO PURCHASE FROM BLUE LINE HOLDINGS, LLC FOR CITY OWNED PROPERTY

WHEREAS, this resolution was reviewed by the Plan and Architectural Review Commission on November 9, 2026 and is recommended for approval by said committee; and,

WHEREAS, the City of Whitewater owns certain real property located at the corner of Executive Drive and N Prospect(292-0515-3432-000) in the City of Whitewater, Wisconsin (the "Property"); and,

WHEREAS Blue Line Holdings, LLC wishes to develop about 8 acres of the property for Commercial Use; and,

WHEREAS, the city desires to convey the 8 acres of Property to Blue Line Holdings, LLC;

WHEREAS, the city has determined that convey the 8 acres of Property to Blue Line Holdings, LLC is in the public interest.

NOW, THEREFORE BE IT RESOLVED, That the Common Council of the City of Whitewater that the offer to purchase from Blue Line Holdings, LLC is approved, and the appropriate offices are authorized to execute any agreements or other necessary documents to complete the transaction.

Resolution was introduced by Council Member _____, who moved for its adoption.

Seconded by Council Member _____.

DATE	November 17, 2026			
	YES	NO	PASS	ABSENT
Michael Smith				
Orin Artsmith				
Steven Sahyun				
Brian Schanen				
Neil Hicks				
Gavin Kelleher				
Patrick Singer				
Total:				

ADOPTED: _____

_____
John Weidl, City Manager

ATTEST:

_____
Heather Boehm, City Clerk

City of WHITEWATER	Council Agenda Item
Meeting Date:	11/17/2026
Agenda Item:	Aurelian AI-assisted Dispatch
Staff Contact (name, email, phone):	Dan Meyer dmeyer@whitewater-wi.gov 262-473-1371

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

UPDATES:

In addition to the information provided at the 11/5 Council meeting, staff from Aurelian will provide a demonstration of the product. Additionally, a resolution and a document detailing the 2026 raw data for the communications center has been added to the packet. Details on total non-emergency calls received, emergency calls received, as well as total number of police radio transmissions and fire radio transmissions is included in the data provided and is broken down into a daily average to provide insight into the day-to-day duties of our dispatchers.

In late 2024, Fitch and Associates completed a comprehensive organizational and workload study of the Whitewater Police Department. One of the key recommendations of that study was:

"Strengthen dispatch technology to avoid shutdowns and consider hiring additional resources or partnering with other agencies for shared back-up/relief."

Since the completion of that study, the total calls for service dispatched by the Communications Center (shown below) have continued to increase, increasing the importance of utilizing technological enhancements:

- **2024**: 21,831 calls
- **2025**: 24,955 calls
- **2026 *(projection)***: *25,356 calls*

Currently, providing true double coverage with two dispatchers working 24/7 is not realistic due to cost. Instead, AI-assisted dispatch technology is designed to take some of the volume off the shoulders of our existing staff, by handling routine non-emergency calls, allowing dispatchers to focus on the most important calls that require human interaction. 911 calls would remain 100% handled by live dispatchers. Currently, Aurelian is the most well-suited option for AI-assisted dispatch and is the only option that we found that would be feasible to implement now.

In July 2026, SSM Ojibway provided Aurelian with a sample of roughly 1,400 calls from our Communications Center. Aurelian analyzed the calls and estimates that 60-80% of our call volume could be handled by Aurelian's AI product, "Ava." Ava handles calls through pre-programmed call routes and transcribes the verbal interaction producing a written log of the call. It should be noted that all call logs handled without human intervention are reviewed by dispatchers for quality control.

PD staff conducted an on-site observation of the Waukesha County Communications Center which utilizes Aurelian and has been using it for approximately one year. Staff there were happy with the product and expect to continue to use Aurelian into the future. In reviewing their roll-out of Aurelian, their recommendation was to create the AI call routes slowly at first to make sure they are as accurate as possible before expanding too quickly. We listened to calls handled by Ava from earlier that day and we were impressed with the accuracy and efficiency of the product.

A key benefit to Aurelian is that Ava automatically recognizes various languages and will respond to the caller in their native language. However, the call logs created are transcribed in English so our dispatchers can review them without issue. There are also measures in place to ensure critical calls are not getting bogged down by the AI component of Aurelian. There are certain calls that will automatically be routed to our live dispatcher. This occurs whenever a key word (i.e. gun, knife, punch, etc.) is spoken by the caller, or if Ava detects yelling in the background of the call for example. Recordings of calls handled by Ava are stored by Aurelian using Microsoft Azure cloud storage with a retention period set by the police department. That data would be owned by the police department and would be exported to us if we ever canceled the service.

The cost of Aurelian is $31,500 annually. That price would be locked in for three years if the contract is signed by November 30, 2026.

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

Reviewed by Finance Committee 10/27/2026

FINANCIAL IMPACT
(If none, state N/A)

$31,500 annually

STAFF RECOMMENDATION

Recommend funding Aurelian beginning in 2027 as part of the PD budget.

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

1. Resolution 2026-R-69
2. Dispatch Phone Calls and Radio Transmissions Raw Data
3. Aurelian Non-Emergency Call Handling overview
4. Aurelian AVA summary
5. Aurelian Sole Source Letter
6. Aurelian Quote
7. Aurelian Service Agreement

RESOLUTION NO. 2026-R-69

A RESOLUTION AUTHORIZING APPROVAL OF A CONTRACT WITH NEEDL, INC. DBA AURELIAN

WHEREAS, this resolution was reviewed by the Finance Committee on October 27, 2026, and is recommended for approval by said committee; and,

WHEREAS, the city continues to staff and operate a Communications Center responsible for deployment of emergency services to residents of the city and surrounding townships; and,

WHEREAS, the 2024 organizational and workload study completed by Fitch & Associates recommended a key priority to "strengthen dispatch technology to avoid shutdowns and consider hiring additional resources or partnering with other agencies for shared back-up/relief"; and,

WHEREAS, call volume handled by the Whitewater Communications Center has steadily risen year-over-year, and is expected to exceed 25,000 calls in 2026; and,

WHEREAS, Aurelian technology is anticipated to increase efficiency of Whitewater Communications Center staff by handling non-emergency calls, allowing them to focus on critical tasks; and,

WHEREAS, Aurelian is currently the best-suited technology to augment Communications Center operations; and,

WHEREAS, staff request authorization for entering into a three-year contract with Needl, Inc. dba Aurelian at a cost not to exceed $31,500 annually.

NOW, THEREFORE BE IT RESOLVED, That the Common Council of the City of Whitewater hereby authorizes the approval of a three-year contract with Needl, Inc. dba Aurelian at a cost not to exceed $31,500 annually, and authorizes appropriate City officials to execute the necessary agreements and related documents.

Resolution was introduced by Council Member _____, who moved for its adoption.

Seconded by Council Member _____.

DATE	November 17, 2026			
	YES	NO	PASS	ABSENT
Michael Smith				
Gavin Kelleher				
Steven Sahyun				
Brian Schanen				
Neil Hicks				
Orin Artsmith				
Patrick Singer				
Total:				

ADOPTED: _____

_____
John Weidl, City Manager

ATTEST:

_____
Heather Boehm, City Clerk

Month	Non-Emergency Calls	Emergency Calls	Total
Jan-26	1899	236	2135
Feb-26	1872	222	2094
Mar-26	2498	276	2774
Apr-26	2681	271	2952
May-26	2085	239	2324
Jun-26	1788	223	2011
Jul-26	1996	238	2234
Aug-26	1942	232	2174
Sep-26	2197	326	2523
Oct-26	2209	302	2511
Nov-26			
Dec-26			
Total:	**21167**	**2565**	**23732**
Daily Average:	**70**	**8**	**78**

Month	Police Radio	Fire Radio	Total
Jan-26	27456	4943	32399
Feb-26	25592	4751	30343
Mar-26	29068	5552	34620
Apr-26	28817	6075	34892
May-26	28929	5833	34762
Jun-26	23982	5119	29101
Jul-26	23138	5789	28927
Aug-26	26409	5580	31989
Sep-26	30388	5988	36376
Oct-26	32242	5938	38180
Nov-26			
Dec-26			
Total:	**276021**	**55568**	**331589**
Daily Average:	**908**	**183**	**1091**

Aurelian

The State of Non-Emergency Call Handing

What ECC Data Reveals About The Volume and Complexity of **Non-Emergent Calls**

Contents

01 Executive Summary

02 The Reality Behind Non-Emergency Demand in 2026

03 The Most Common Non-Emergency Call Types

04 Rethinking Dispatcher Involvement in Non-Emergency Calls

05 Do You Know What's Filling Your PSAPs Non-Emergency Line?

06 Methodology & Credits

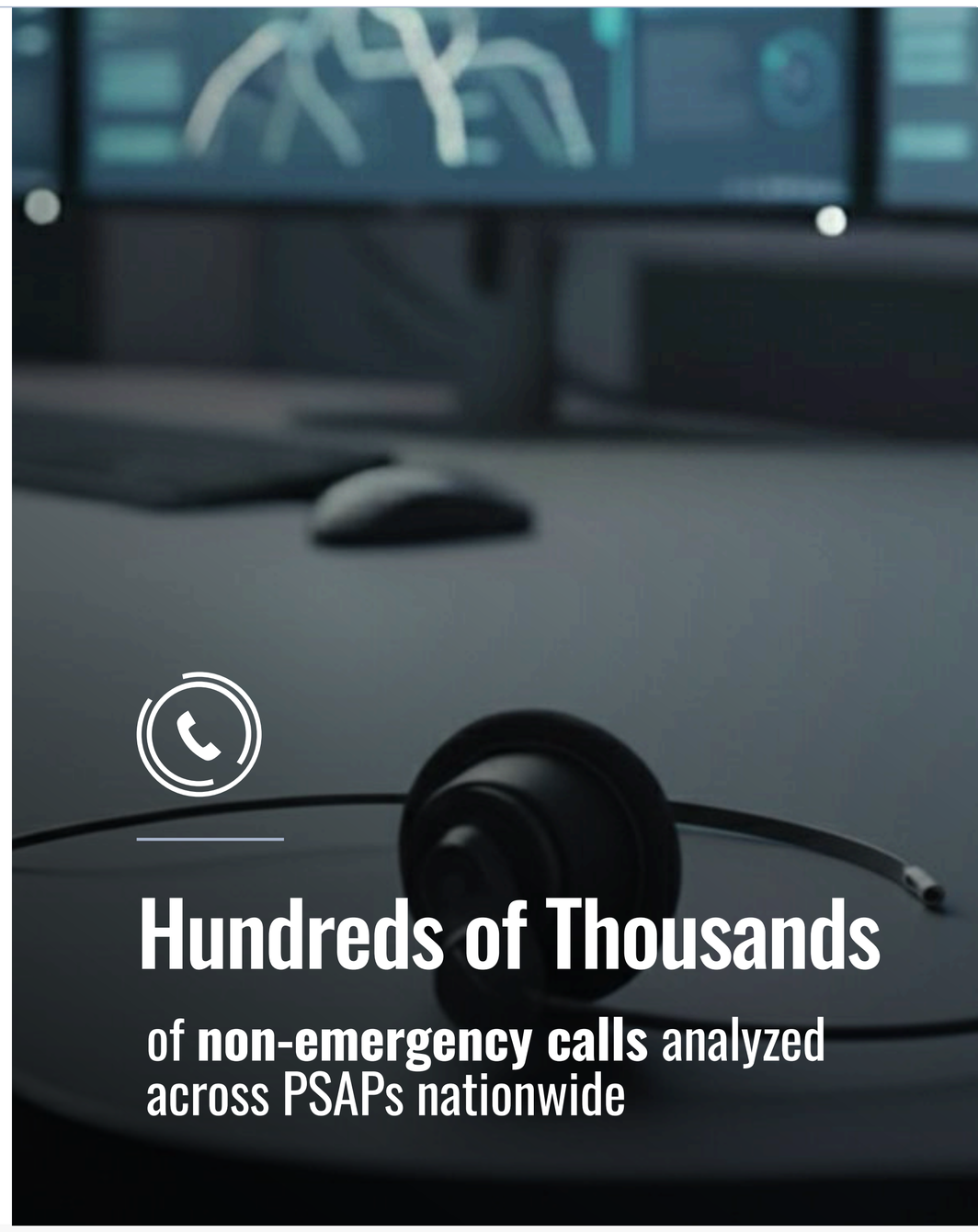
Aurelian

Aurelian

Executive Summary

Aurelian recently analyzed hundreds of thousands of non-emergency calls from PSAPs across the country to better understand the types of calls, and levels of complexity, that make up the majority of a call taker's workload.

The data reveals a clear operational reality: **NON-EMERGENCY demand now represents the majority of the average PSAP's workload.**



The consequences?

- Decreased job satisfaction
- Longer 911 answer times
- Lower answer rate compliance
- Less focus on radio and critical incidents

The data also points to a solution

70%+

non-emergency calls were able to be fully automated **without dispatcher intervention**

Aurelian

THE REALITY Behind Non-Emergency Demand in 2026

64%

of PSAP call volume is **non-emergency**

Telecommunicators spend the majority of their time on non-emergencies

70%

of non-emergency calls can be **resolved without dispatcher transfer**

Most non-emergency calls do not require live call-taker involvement

16%

of **non-emergency** calls come from other agencies and first responders

Routine coordination and information requests from partner agencies consume valuable call-taker capacity

10%

of non-emergency calls **require emergency escalation**

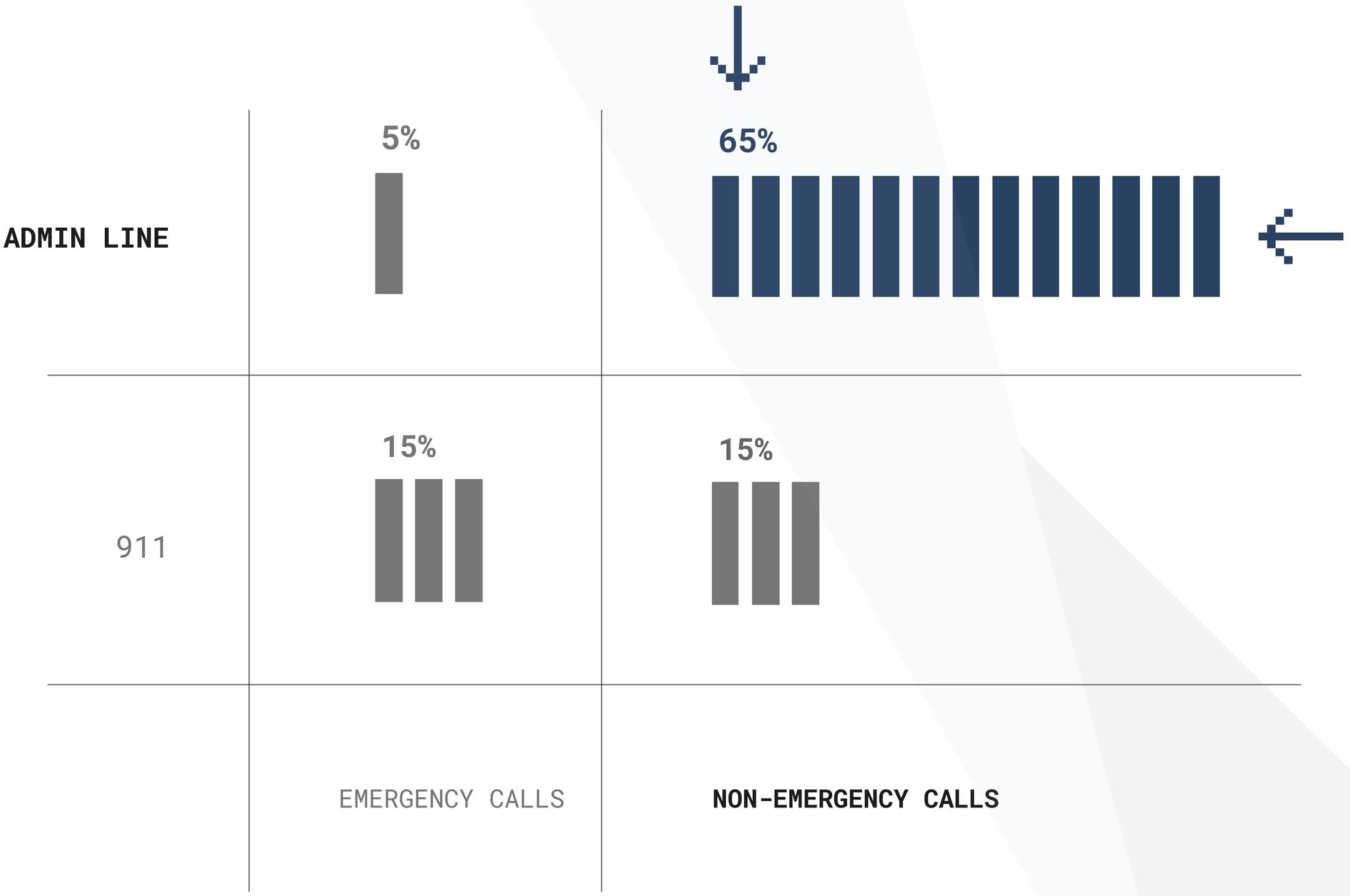
Emergencies don't always start as emergency calls and escalation must happen without delay

Aurelian

The Scale of Non-Emergency Demand

Non-emergency calls are often misunderstood as low priority.

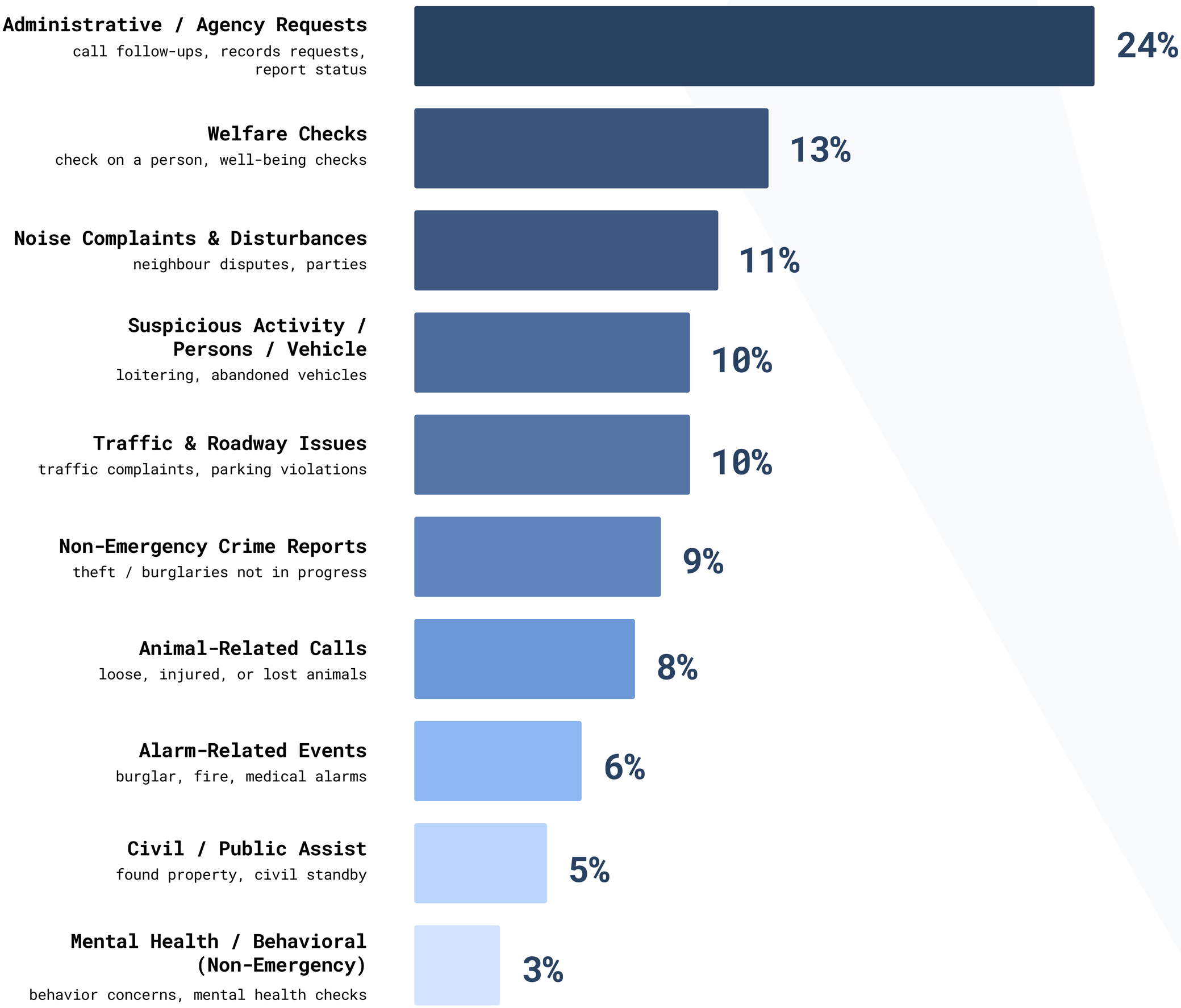
They represent a continuous, high-volume, stream of demand that competes directly with emergency response for limited telecommunicator capacity.



Aurelian

The Most Common Non-Emergency Call Types

Most non-emergency calls to PSAPs fall into just a few categories.



Most non-emergency calls are administrative and quality-of-life related

Aurelian

Rethinking Dispatcher Involvement in Non-Emergency Calls

Across hundreds of thousands of calls analyzed, the majority follow clear, repeatable patterns that can be handled without dispatcher involvement.

Non-emergency calls grouped by the level of support they typically require:

TIER 1

AUTOMATED WITHOUT DISPATCHER INVOLVEMENT

Transactional calls with clear intent, predictable handling, highly automatable

TIER 2

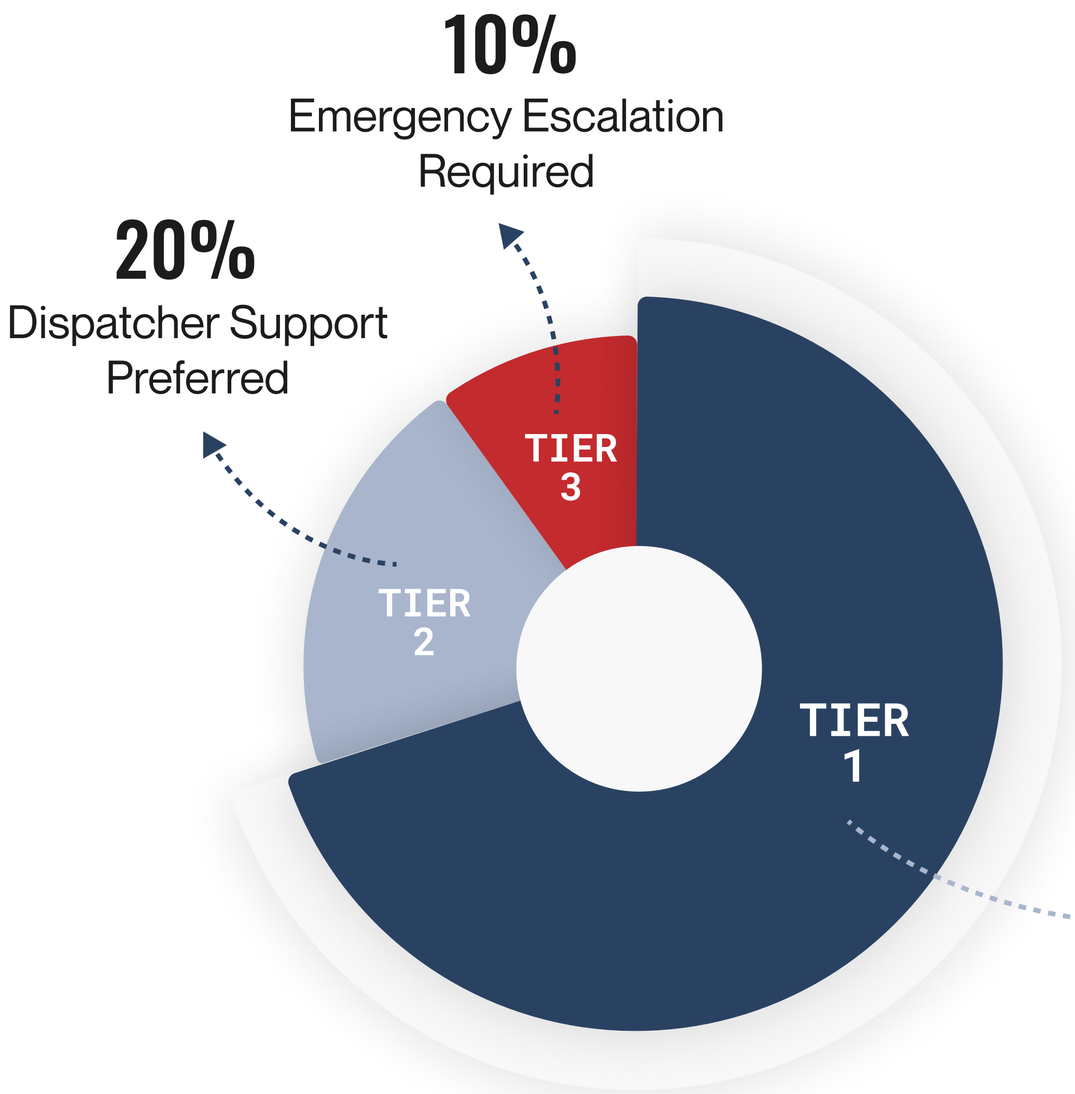
DISPATCHER SUPPORT PREFERRED

Contextual calls where outcomes depend on policy, details, or situational judgment

TIER 3

EMERGENCY ESCALATION REQUIRED

Emergencies calls that are time-critical and must be immediately human-led



Only 3 of 10 non-emergency calls require dispatcher involvement.

Aurelian

Do You Know What's Filling Your PSAPs Non-Emergency Line?

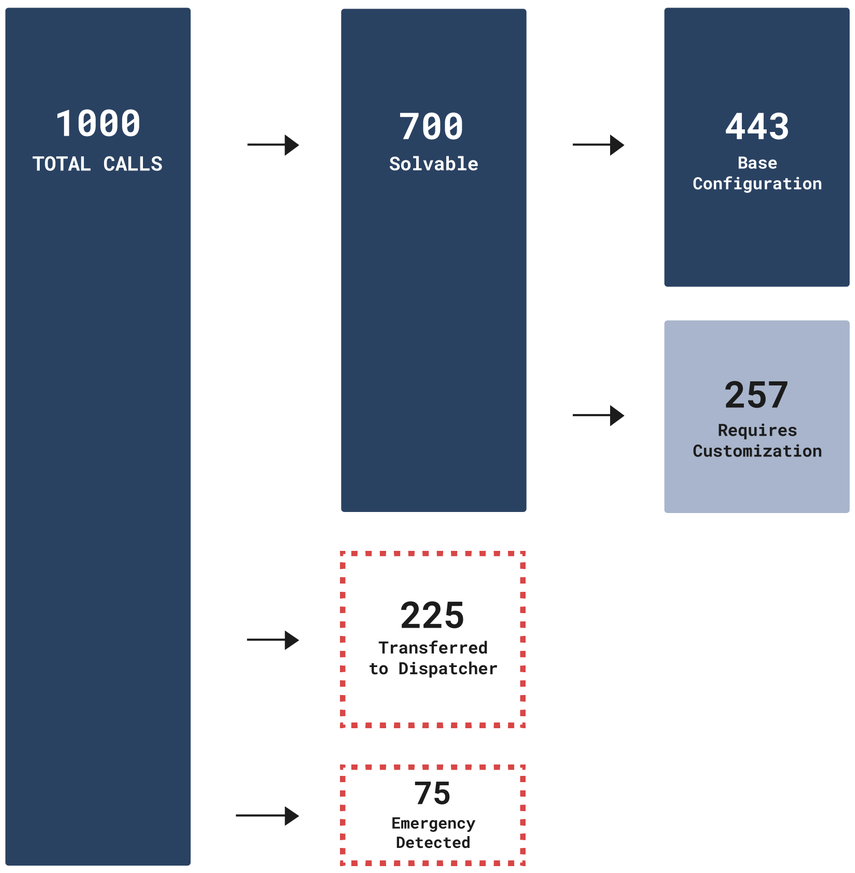
Get a free admin call health assessment that breaks down your non-emergency call volume. Aurelian helps PSAPs understand:

— Which call types show up most often

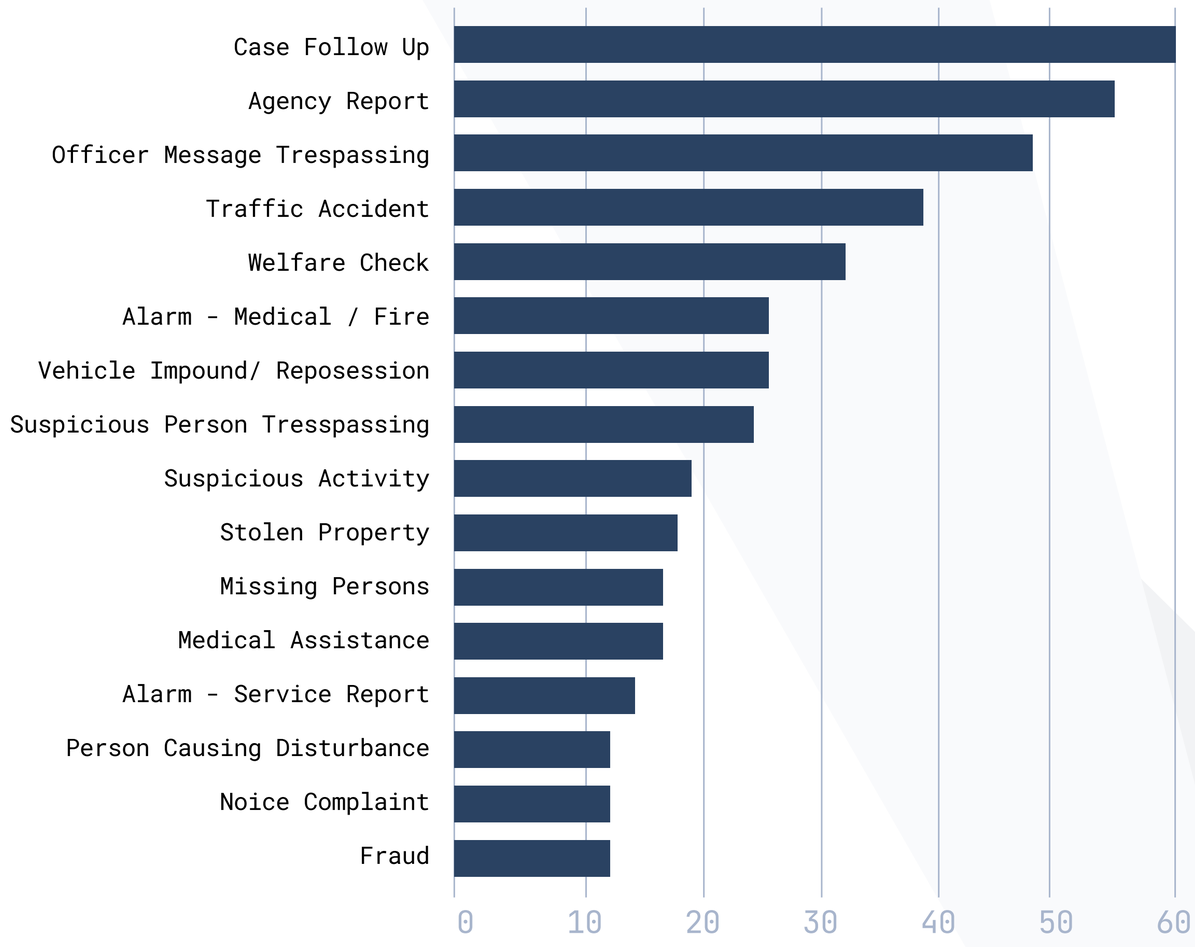
— Which ones consume the most time

— Which can be automated to take pressure off of their dispatcher

Your Non-Emergency Calls, Mapped Out Which Can Be Automated



Most Common Non-Emergency Call Types



How It Works

Get your free non-emergency call health assessment

01 **Scan the QR code** or visit **aurelian.com/assesment**

02 Submit **1,000–5,000 sample calls**

03 We **process** your **calls** and **sends you assessment**

04 We **permanently delete** your call data

Visit Aurelian.com/assesment to learn more

Annual Report

Fiscal Year 2024

The Non-Emergency Call

Aurelian

Aurelian.com

Aurelian

EVERY CALL, COVERED

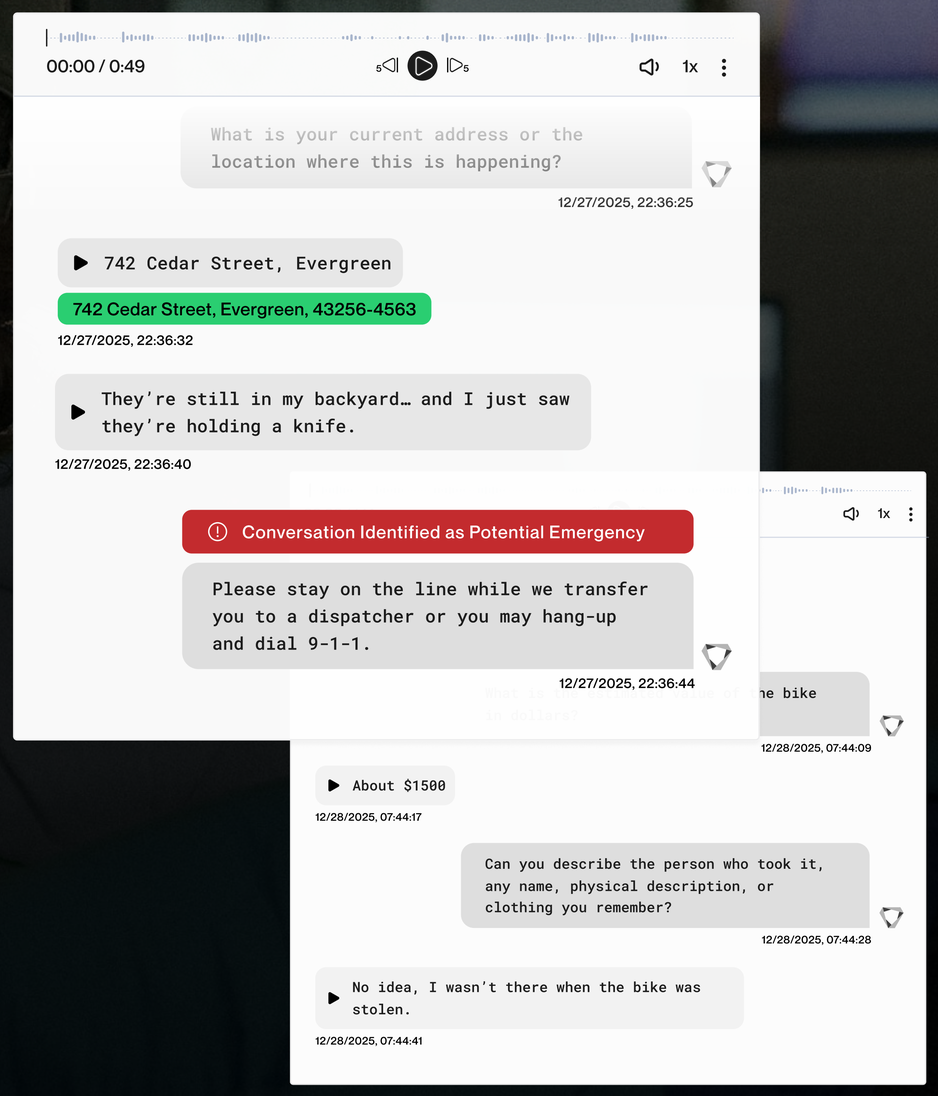
AVA

Your community's favorite AI

Non-emergency calls don't stop when emergencies happen. They stack up and call-takers absorb the load while callers wait.

AVA answers non-emergency calls immediately, handles them end-to-end, and monitors every call for urgency. When something shifts, AVA escalates in real time.

Telecommunicators get time back to focus on real emergencies. Every community member gets the best service on every call.



0 sec
Hold time for callers in the communication

15h+
Saved by a call taker each week

75%+
Offload of all non-emergency calls

TRUSTED BY LEADING DISPATCH CENTERS

80%
reduction in admin call volume within 60 days

290+
dispatcher hours saved in just 2 months

300+
admin calls automated each day

60%
of non-emergency calls handled, raising answer rates

MACC 911

PenCom 911

Hamilton County 911

Snohomish County 911

LEARN MORE ABOUT AVA

Visit Aurelian.com/ava

Aurelian builds AI solutions that automate non-emergency calls, allowing dispatchers to focus on emergencies.

August 26, 2026

Mr. Weidl,

We understand that Whitewater PD is considering a sole source procurement of Aurelian's non-emergency call automation software, and we would like to provide the following information to assist in your justification.

Unique Suite of Features
Aurelian is purpose-built for public safety and offers a unique suite of complementary features to provide conversational & generative AI in a safe, secure, and productive manner. While a more complete list of our features are shown in the scope of work, I wanted to highlight a few that are unique to us:

- **Omnichannel support:** Beyond voice calls, callers can text directly into the AI agent or interact with it directly on your website.
- **Geolocation validation (patented):** Aurelian can take caller-provided addresses, businesses, intersections, and roads and augment them with secondary questions, e.g., direction of travel, nearest mile marker, to find actionable locations.
- **Jurisdictional understanding:** Aurelian can leverage geo-validated locations to perform specific actions based on that location, e.g., qualifying callers for online reporting or routing callers to the correct PSAP.
- **Mid-sentence emergency interruption:** Aurelian is the only AI call automation solution that will interrupt callers while they are in the middle of their sentence if they have an emergency situation. Every other system will wait until the caller is finished speaking to realize it is an emergency.
- **Leverage agency-specific GIS data:** Aurelian can use your agency's GIS data to ensure we're using the correct geographic data to validate locations versus generic mapping data.
- **Integrate with almost any CAD:** Aurelian's unique method of CAD integrations allows us to work with nearly any CAD without the CAD's direct integrations.
- **Racial discrimination monitoring:** Aurelian's models are constantly monitored and tested for any instances of potential racial discrimination.
- **Hallucination detection and prevention module:** Aurelian has a proprietary hallucination detection & prevention module to ensure safe deployment of generative AI.
- **Dynamic handling of unclear requests:** Aurelian is able to handle requests beyond the understanding laid out in the SOPs by acting reactively and predictively to the needs of your team.

- **Sentiment analysis:** Aurelian understands callers tone, particularly in situations of fear, stress, or anxiety, and alters transfer and emergency criteria reactively to ensure appropriate handling.
- **Automatic testing suite:** Aurelian offers a deeply integrated and robust automatic testing suite to ensure the proper handling and routing of calls that mimics human callers with AI
- **Emergency operations mode:** Aurelian can be toggled into a separate, preconfigured state, to handle storms, fires, etc. that may traditionally overwhelm PSAPs.
- **Azure Government Cloud availability:** Aurelian is the only non-emergency call automation vendor built on Azure Gov Cloud, enabling the usage of OpenAI's best in-class AI models in a secure and data-compliant fashion

Product Exclusivity
The Aurelian software solution is exclusively designed, developed, and supported by Aurelian. Our company holds proprietary rights and licensing agreements that prevent any other vendors from producing or distributing this solution. We are the sole authorized provider of software and this is a fully managed solution.

We appreciate you considering Aurelian to automate your non-emergency calls. We look forward to supporting your team and helping your 9-1-1 telecommunicators focus their time and energy on what they do best — handling actual emergencies.

Respectfully,



Max Keenan
CEO
Aurelian
max@aurelian.com | (813) 417-4219

Whitewater PD (WI)

AURELIAN | QUOTE

Created: Sept 29th, 2026
Expires: Nov 30th, 2026

Created by: Alex Oberheide
Aoberheide@aurelian.com

Aurelian

QUOTE

Products & Services

Item & Description	Unit price	Total
AVA + Web Chat — Non-emergency AI call taking		
Year 1	$31,500.00/year	**$31,500.00**
Due at signing (Net 30)		
Year 2	$31,500.00/year	**$31,500.00**
Invoiced 365 days from effective date of signature (Net 30)		
Year 3	$31,500.00/year	**$31,500.00**
Invoiced 730 days from effective date of signature (Net 30)		

Pricing is based on an estimated annual volume of 25,000 inbound non-emergency calls per year.

Annual Subtotal	$31,500.00/year
3-Year Agreement Total	$94,500.00
Due at signing (Net 30)	**$31,500.00**

Aurelian

QUOTE

Summary & Purchase Terms

Summary	Total
Contract term 3 years — Year 1 due at signing; Years 2 and 3 invoiced annually on the anniversary of the effective date (Net 30)	3 years
Annual subscription AVA + Web Chat — same price each year, no annual escalator	$31,500.00/year
3-year agreement total 3 × $31,500.00	$94,500.00

PURCHASE TERMS

- **3-year agreement. The annual subscription of $31,500.00 is fixed for all three years.**
- **Pricing is based on an estimated annual volume of 25,000 inbound non-emergency calls per year.**
- **Includes all product implementation, support, and a CAD integration (not including the cost your CAD vendor may charge you).**
- **Contract is cancellable with a 30-day notice for a pro-rated refund during the first term.**

What You Get

AURELIAN | PARTNERSHIP

AVA, the fully managed services model behind it, and what partnering with Aurelian looks like for Whitewater Police Department — from signature to go-live and beyond.

Aurelian

PRODUCTS

AVA

AVA

NON-EMERGENCY CALL AUTOMATION

Answers Whitewater PD's non-emergency line the moment it rings — no hold, no menus. AVA routes routine inquiries, collects complete details and writes calls for service straight into CAD, and listens for emergencies on every call, escalating to a live dispatcher in seconds with everything it has gathered.

- **Immediate answer on every non-emergency call, 24x7**
- **Handles only the call types Whitewater PD approves**
- **Calls for service written directly into CAD**
- **Automatic triage of true emergencies to a 911 call taker**
- **Voice, text, and web chat in 45+ languages**

Aurelian

FULLY MANAGED

Fully managed, taken literally

Most public safety software hands you a platform and a login, then leaves the work of making it useful to your staff. Aurelian hands you a working system — and carries the configuration, integration, training, tuning, change management, and community communications with it, for the life of the contract.

AURELIAN OWNS

- **Baseline build from Whitewater Police Department's own call recordings and SOPs**
- **Configuration of every call route, escalation threshold, protocol, checklist, and scoring criterion — written from your procedures**
- **Phone-system audio, CAD integration, and non-emergency call forwarding, including coordination with your vendors**
- **Onsite and remote training for every shift and supervisor — travel included**
- **Every route change, protocol change, and tuning pass for the life of the contract**
- **Hosting, scaling, patching, monitoring, and security updates — CJIS, SOC 2 Type II**
- **Internal change management and community communications support so the floor and the public see relief, not replacement**

WHITEWATER PD PROVIDES

- **A designated point of contact**
- **Access to staff who know your workflows and protocols**
- **IT support for firewall, carrier, and CAD access**
- **Visible executive sponsorship**

All of it is included in one all-inclusive annual fee; no per-call, per-minute, per-seat, or change-request charges.

Aurelian

IMPLEMENTATION

Signature to go-live, week by week

01

CONFIGURATION

AVA · WEEKS 1–3

Kickoff, then you hand us your SOPs, work rules, and scoring criteria. We build Whitewater PD's call routes and escalation rules for AVA — from your procedures and your own call recordings, to fit how your floor actually works.

02

INTEGRATION

AVA · WEEKS 2–5

Secure phone-system audio, CAD sync, and non-emergency call forwarding, coordinated directly with your phone and CAD vendors. Aurelian runs the vendor calls and the testing; your IT team's role is firewall, carrier, and CAD access — nothing to build.

03

TRAINING

AVA · WEEKS 5–6

Two days onsite plus remote sessions, for every shift and every supervisor. The team sees exactly what AVA handles and what it doesn't — with clear boundaries and no surprises on day one.

04

TEST & GO-LIVE

AVA · WEEKS 6–9

Live and simulated calls in a controlled rollout, then a phased release — AVA call routes opened a few at a time — so confidence is built before full volume. Aurelian's implementation team is on the floor for go-live.

8–10 WEEKS

expected implementation timeline for AVA (signed to live)

15–18 HOURS

expected time commitment from Whitewater PD's internal team, per product implementation

MASTER SERVICES AGREEMENT (Saas)

This **MASTER SERVICES AGREEMENT** ("**Agreement**") is dated _____ ("**Effective Date**") and entered into between Needl, Inc. dba Aurelian, a Delaware corporation ("**Aurelian**") and the Whitewater Police Department (WI) ("**Customer**"). Customer desires to use Aurelian's software platform, pursuant to the terms and conditions of this Agreement. The parties agree as follows:

1. DEFINITIONS.

1.1 "**Affiliate**" means, with respect to a party, any other entity that directly or indirectly controls, is controlled by or is under common control with such entity, where "control" means the possession, direct or indirect, of the power to direct or cause the direction of the management and policies of such entity through the ownership of 50% or more of the outstanding voting securities (but only for as long as such entity meets these requirements).

1.2 "**Caller**" means any caller that calls into Customer's non-emergency or emergency number (depending on the Service used) that utilizes the Platform.

1.3 "**Caller Data**" means any data and information made available by a Caller to Aurelian in connection with Aurelian's performance of the Services.

1.4 "**Content**" means content, data, and information that is owned by Aurelian or any of its licensors that is provided or made available by Aurelian through use of the Platform or as part of or in connection with Aurelian's provision of Services. Content does not include Customer Data.

1.5 "**Customer Data**" means the electronic data and information input into the Platform by or on behalf of Customer. Customer Data includes Caller Data but does not include Usage Data or Aggregated Data.

1.6 "**Documentation**" means any user materials, instructions, and specifications made available by Aurelian to Customer for the Services.

1.7 "**Implementation Services**" means Aurelian's standard implementation and set up services for the Platform.

1.8 "**Order**" means any written ordering document referencing Aurelian and Customer which sets forth the terms and conditions for Aurelian's provision of the Services to Customer (e.g., in the form of the template "Order" attached to this Agreement, a written purchase order approved by Aurelian, or another form of ordering document approved by Aurelian). Each Order is incorporated by reference into this Agreement and governed by the terms hereof.

1.9 "**Personal Information**" means Customer Data that constitutes "personal information," "personal data," or "personally identifiable information" as such terms are defined under applicable law.

1.10 "**Platform**" means the Aurelian's proprietary platform utilized by Aurelian to provide the Software to Customer under this Agreement. The Platform does not include Customer's connectivity equipment, internet and network connections, hardware, software and other equipment as may be necessary for Customer and its Users to connect to and obtain access to the Platform or to utilize the Services.

1.11 "**Services**" means, collectively, Implementation Services, access to the Platform, Support Services, and the other services made available on, by, or through the Platform by Aurelian under this Agreement.

1.12 "**Software**" means Aurelian's proprietary software as a service offering as set forth in the applicable Order and made available through remote access by Aurelian to Customer and Users as part of the Platform, including any modifications, updates, improvements, configurations, and enhancements thereto.

1.13 "**Support Services**" means Aurelian's standard technical support and Software maintenance.

1.14 "**Usage Data**" means any content, data, or information that is collected or produced by the Platform in connection with use of the Services that does not identify Customer, its Users, or Callers, and may include, but is not limited to, usage patterns, traffic logs, and user conduct associated with the Platform.

1.15 "**Users**" means Customer's employees, independent contractors, and other individuals who are authorized by Customer to use the Services on behalf of Customer.

1.16 "**Force Majeure**" means any event or circumstance beyond the reasonable control of a party, including but not limited to acts of God, natural disasters, war, terrorism, civil unrest, strikes or other labor disturbances, embargoes, government orders or regulations, epidemics, pandemics, or failures of suppliers, subcontractors, or carriers, which prevents or delays the affected party from performing its obligations under this Agreement.

2. SERVICES.

2.1 Provision of Services. Subject to the terms and conditions of this Agreement, Aurelian shall provide the Services to Customer and its Users. Aurelian has valid and effective agreements with all vendors and providers of technology (including AI platforms) ("**Vendor Systems**") sufficient to allow Aurelian to use the Vendor Systems as part of the Services.

2.2 Cooperation. Customer shall supply to Aurelian the Customer Data along with access and personnel resources that Aurelian reasonably requests in order for Aurelian to provide the Services.

2.3 Resources. Customer is solely responsible for, at its own expense, acquiring, installing, and maintaining all connectivity equipment, internet and network connections, hardware, software, and other equipment as may be necessary for its Users to connect to and access the Platform.

2.4 Third Party Offerings. Aurelian may make access to or use of third-party software services, applications, or functionality that link to, interoperate with, or are incorporated into the Platform available to Customer (collectively, "**Third-Party Offerings**"). Customer acknowledges that Aurelian does not own or control such Third-Party Offerings, they are made available as a convenience only, and are not part of the Platform or subject to any of the warranties, service commitments, or other obligations with respect to the Platform under this Agreement and that such Third-Party Offerings are subject to their own terms and conditions. Any acquisition by Customer of Third-Party Offerings, and any exchange of data between Customer and its Users and any Third-Party Offering is solely between Customer and its Users and the applicable Third-Party Offering provider. Access to and use of any Third-Party Offering is at Customer's own risk and is solely determined by the relevant third-party provider and is subject to such additional terms and conditions applicable to such Third-Party Offering. Aurelian may disable or restrict access to any Third-Party Offerings on the Platform at any time without notice. Aurelian is not liable for Third-Party Offerings or any Customer Data provided to a third party via a Third-Party Offering.

2.5 Artificial Intelligence. Aurelian may use artificial intelligence technologies, including but not limited to generative AI, machine learning, natural language processing, large language models (LLMs), and other AI tools (collectively, "**AI**") in connection with the Services, including to analyze Customer Data such as call recordings and to generate outputs, recommendations, or insights for Users. Aurelian's use of AI, including any third-party AI tools, will comply with all applicable laws. All outputs, results, recommendations, and insights generated by AI from Customer Data are owned by Customer and are deemed Customer Data under this Agreement. Aurelian shall not use Customer Data to train, test, or improve any third-party AI models without Customer's express written consent. AI is used solely to assist in providing the Services and is not intended to replace human judgment or decision-making by Customer's personnel. Customer is responsible for evaluating and verifying the accuracy of any AI-generated outputs, recommendations, or insights through human review before taking any action based on such outputs. Aurelian disclaims any responsibility for decisions or actions taken by Customer based on AI-generated outputs, and Customer is solely responsible for all such decisions and actions.

3. GRANT OF RIGHTS.

3.1 Access Rights; Customer's Use of the Platform. Subject to the terms and conditions of this Agreement, Aurelian hereby grants to Customer, during the Term (as defined below), a non-exclusive, non-transferable (except as permitted by Section 13.3 (Assignment)), non-sublicensable right to access and use the Platform for Customer's and its Affiliates' internal business purposes in accordance with the Documentation and the terms and conditions of this Agreement and subject to the usage limitations set forth in the applicable Order (the "**Usage Limitations**"). Aurelian and its licensors reserve all rights in and to the Platform and the Services not expressly granted to Customer under this Agreement.

3.2 Restrictions on Use. Customer shall not (a) reproduce, display, download, modify, create derivative works of or distribute the Platform, or attempt to reverse engineer, decompile, disassemble or access the source code for the Platform or any component thereof; (b) use the Platform, or any component thereof, in the operation of a service bureau to support or process any content, data, or information of any party other than Customer or Customer Affiliates; (c) permit any party, other than the then-currently authorized Users to independently access the Platform; (d) use the Platform in any manner or for any purpose that infringes, misappropriates, or otherwise violates any intellectual property right or other right of any third-party, or that violates any applicable law; (e) exceed the Usage Limitations; (f) use the Platform to store or transmit any code, files, scripts, agents, or programs intended to do harm, including, for example, viruses, worms, time bombs and Trojan horses; or (g) use the Platform, including any AI features contained therein, for making decisions that could produce legal or similarly significant effects without review by and involvement of Users.

3.3 Users. Under the rights granted to Customer under this Agreement, Customer may permit its and its Affiliates' independent contractors and employees to become Users in order to access and use the Platform in accordance with this Agreement; provided that Customer will be liable for the acts and omissions of all Customer Affiliates and Users to the extent any of such acts or omissions, if performed by Customer, would constitute a breach of, or otherwise give rise to liability to Customer under, this Agreement. Customer shall not, and shall not permit any User to, use the Platform, Software or Documentation except as expressly permitted under this Agreement. Customer is responsible for Users' compliance with this Agreement.

3.4 Callers. Customer is responsible for: (a) giving adequate notice and making any required disclosures to Callers regarding Aurelian's processing of Caller Data as contemplated under this Agreement; and (b) obtaining all necessary rights, permissions, and valid consents, which may be required in order to permit: (i) Aurelian's performance of its obligations and exercise of its rights under this Agreement; and (ii) Customer's and its Users' access to and use of any Caller Data.

3.5 Prohibited Data. Notwithstanding anything to the contrary in this Agreement, Customer shall not, and shall take commercially reasonable efforts to ensure that its Users and Callers do not, upload or provide to the Platform or otherwise submit or make accessible to Aurelian any financial account or government issued identifiers (e.g., social security numbers, credit card information, or bank information), protected health information, or other types of sensitive data that is subject to specific or elevated data protection requirements (other than personal data) (collectively, "**Prohibited Data**"). Notwithstanding anything to the contrary in this Agreement, Customer acknowledges that: (i) the Software and Platform are not intended for the management or protection of Prohibited Data and may not provide adequate or legally required security for Prohibited Data; and (ii) Aurelian will have no liability for any failure to provide protections set forth in any laws, rules, regulations, or standards applicable to such Prohibited Data or to otherwise protect the Prohibited Data. If Customer, any Users, or any Callers upload or provided any Prohibited Data to the Platform in violation of this Section 3.5 (Prohibited Data), Aurelian may, without limiting any of its other rights and remedies, delete such Prohibited Data.

4. FEES AND PAYMENT TERMS.

4.1 Price. Customer shall pay Aurelian the fees set forth in the applicable Order ("**Fees**") in accordance with the terms of this Agreement. Fees are exclusive of, and Customer shall pay all taxes, fees, duties, and other governmental charges arising from the payment of any Fees or any amounts owed to Aurelian under this Agreement (excluding any taxes arising from Aurelian's income or any employment taxes). Fees for any Services requested by Customer that are not set forth in an Order will be charged as mutually agreed to by the parties in writing.

4.2 Payment. Customer shall pay to Aurelian all Fees within 30 days after Customer's receipt of the applicable invoice for such Services. If Customer disagrees with any Fees set forth in an invoice, Customer must notify Aurelian of the dispute within 30 days after receipt of such invoice. If Aurelian does not receive notice of a dispute during such 30 day period, Customer will be deemed to have accepted the Fees set forth in the invoice. All payments received by Aurelian are non-refundable except as otherwise expressly provided in this Agreement. Customer shall make all payments in United States dollars.

5. TERM AND TERMINATION.

5.1 Term. Unless otherwise provided in an Order, this Agreement commences on the Effective Date and, unless terminated earlier in accordance with this Agreement, continues until all Orders have terminated ("**Term**").

5.2 Order Term. The initial term of an Order begins on the date set forth in the Order ("**Initial Term**"), unless otherwise terminated as provided for in the Agreement or applicable Order. The term of each Order will automatically extend for successive one-year periods at fees 7% higher than the immediately preceding year (each, a "**Renewal Term**"), unless either party provides written notice to the other party of its intent not to extend such Order at least thirty (30) days prior to the end of the Initial Term or then-current Renewal Term.

5.3 Termination.

A party may terminate this Agreement or an Order upon notice if the other party breaches any material provision of this Agreement and (provided that such breach is capable of cure) does not cure such breach within 30 days after being provided with written notice of such breach. Customer may terminate any Order for convenience upon 30 days' written notice to Aurelian until the first anniversary of an Order's effective date and will be given a pro-rated refund for the remaining contract value.

5.4 Effects of Termination. Upon termination of this Agreement and all Orders: (a) all amounts owed to Aurelian under this Agreement before such termination will be due and payable in accordance with Section 4 (Fees and Payment Terms); (b) Customer's rights granted in this Agreement will immediately cease; (c) Customer shall promptly discontinue all access to and use of the Platform and Documentation; and (d) Aurelian shall promptly return or erase all Customer Data, except that Aurelian may retain Customer Data in Aurelian's archived backup files. Sections 4, 5.4, 6, 7.3, 8, 9, 10, 11, 12, and 13 survive expiration or termination of this Agreement.

5.5 Suspension. Notwithstanding anything to the contrary in this Agreement, Aurelian may suspend Customer's access to the Platform if Aurelian determines that: (a) there is an attack on the Platform; (b) Customer's or any of its Users' use of the Platform poses a reasonable risk of harm or liability to Aurelian and, if capable of being cured, Customer is not taking appropriate action to cure such risk; (c) Customer has breached Sections 3.2 (Restrictions on Use) or 12 (Confidentiality) ; (d) Customer's or its Users' use of the Platform violates applicable law; or (e) Customer has failed to pay any undisputed amounts owed under this Agreement when due and has failed to cure such late payment within 15 days after Aurelian has provided Customer with written notice of such late payment. Aurelian shall use commercially reasonable efforts to provide Customer with notice of such suspension. Aurelian may suspend Customer's access to the Platform until the situation giving rise to the suspension has been remedied to Aurelian's reasonable satisfaction. Aurelian's suspension of Customer's access to the Platform will not relieve Customer of its payment obligations under this Agreement.

6. PROPRIETARY RIGHTS.

6.1 Customer Data. As between the parties, Customer owns all right, title, and interest in Customer Data, including all intellectual property rights therein.

6.2 Customer Data License Grant. Customer hereby grants to Aurelian and its authorized representatives and contractors, during the Term, a limited, non-exclusive, non-transferable (except as permitted by Section 13.3 (Assignment)) license to use the Customer

Data solely for the limited purpose of performing the Services for Customer and fulfilling its other obligations and exercising its rights under this Agreement.

6.3 The Services. All proprietary technology utilized by Aurelian to perform its obligations under this Agreement, and all intellectual property rights in and to the foregoing, as between the parties, are the exclusive property of Aurelian. Aurelian or its third party licensors retain ownership of all right, title, and interest to all copyrights, patents, trademarks, trade secrets, and other intellectual property rights in and to the Content and the Platform, including without limitation the Software, Documentation, customizations, and enhancements, and all processes, know-how, and the like utilized by or created by Aurelian in performing under this Agreement. Any rights not expressly granted to Customer hereunder are reserved by Aurelian.

6.4 Aggregated Data. Notwithstanding anything in this Agreement to the contrary, Aurelian may analyze Customer Data to create a de-identified or aggregated data set that does not identify Customer, its Users, or Callers (collectively, "**Aggregated Data**"). Aurelian retains ownership of all right, title, and interest in and to Aggregated Data. Aurelian may use Aggregated Data for any lawful purpose, including, but not limited to, to improve, market, and provide the Services.

6.5 Usage Data. Aurelian retains ownership of all right, title, and interest in and to the Usage Data. Aurelian may use Usage Data in connection with its performance of its obligations in this Agreement and for any other lawful business purpose, including, but not limited to, benchmarking, data analysis, and to improve Aurelian's services, systems, and algorithms.

7. WARRANTY; DISCLAIMERS.

7.1 Access to the Platform. Aurelian warrants that the Platform will perform materially in accordance with the Documentation and this Agreement. Aurelian does not warrant that the Platform will be completely error-free or uninterrupted. If Customer notifies Aurelian of a reproducible error in the Platform that indicates a breach of the foregoing warranty (each, an "**Error**") within 30 days after Customer experiences such Error, Aurelian shall, at its own expense and as its sole obligation and Customer's exclusive remedy for breach of the foregoing warranty : (a) use commercially reasonable efforts to correct or provide a workaround for such Error; or (b) if Aurelian is unable to correct or provide a workaround for such Error within 60 days after receiving notice of such Error from Customer, Customer may terminate this Agreement upon notice to Aurelian and, Aurelian shall refund the amounts paid by Customer for access to the Platform for the period during which the Platform was not usable by Customer. The warranties set forth in this Section 7.1 (Access to the Platform) do not apply to any Third Party Offerings or cover any Error caused by: (i) Customer or its Users; (ii) use of the Platform in any manner or in any environment inconsistent with its intended purpose; (iii) Customer's hardware or software if modified or repaired in any manner which materially adversely affects the operation or reliability of the Platform, or (iv) any equipment, software, or other material utilized by Customer in connection with the Platform contrary to the provider's instructions.

7.2 Right to Customer Data. Customer represents and warrants that it has the right to: (a) use the Customer Data as contemplated by this Agreement; and (b) grant Aurelian the license in Section 6.2 (Customer Data License Grant).

7.3 Disclaimer. EXCEPT AS EXPRESSLY PROVIDED IN THIS SECTION 7 (WARRANTY DISCLAIMERS), NEITHER PARTY MAKES ANY WARRANTIES OF ANY KIND AND EACH PARTY SPECIFICALLY DISCLAIMS ALL OTHER WARRANTIES, WHETHER EXPRESS, IMPLIED, OR STATUTORY, INCLUDING, WITHOUT LIMITATION, ALL IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, NON-INFRINGEMENT, AND ANY WARRANTIES ARISING FROM COURSE OF DEALING OR COURSE OF PERFORMANCE. WITHOUT LIMITING THE FOREGOING, CUSTOMER ACKNOWLEDGES THAT THE SERVICES ARE NOT INTENDED FOR USE FOR EMERGENCIES. NOTWITHSTANDING ANYTHING TO THE CONTRARY IN THIS AGREEMENT, AURELIAN MAKES NO WARRANTIES OF ANY KIND REGARDING THE SERVICES' ABILITY TO PROPERLY REROUTE CALLERS TO EMERGENCY SERVICES, AND CUSTOMER ACKNOWLEDGES THAT THE SERVICES MAY NOT PROPERLY IDENTIFY CALLS AS EMERGENCIES AND MAY NOT PROPERLY REROUTE EMERGENCY CALLS TO EMERGENCY SERVICES. NOTWITHSTANDING ANYTHING TO THE CONTRARY IN THIS AGREEMENT, IN NO EVENT WILL AURELIAN BE LIABLE TO CUSTOMER FOR ANY DAMAGES OR LIABILITY THAT CUSTOMER MAY INCUR THAT ARISE OUT OF THE USE OF THE SERVICES IN CONNECTION WITH EMERGENCIES.

8. INDEMNIFICATION.

Aurelian shall defend, indemnify, and hold the Customer, its officers, officials, employees, and volunteers harmless from any and all third-party claims, injuries, damages, losses, or suits, including attorney fees (each a "**Claim**"), to the extent arising out of or resulting from: (a) the gross negligence or willful misconduct of Aurelian in performance of this Agreement; (b) violation of applicable law; and (c) an allegation that the Software used in accordance with this Agreement infringes any intellectual property rights, including copyright, of such third party (an "Infringement Claim"). The foregoing obligations are conditioned on Customer: (A) promptly notifying Aurelian in writing of such Claim; (B) giving Aurelian sole control of the defense thereof and any related settlement negotiations; and (C) cooperating and, at Aurelian's request and expense, assisting in such defense. In the event that the use of the Platform is enjoined as a result of an Infringement Claim, Aurelian shall, at Customer's option and at Aurelian's expense, either: (i) procure for Customer the right to continue using the Platform; (ii) replace the Software with a non-infringing but functionally equivalent product; (iii) modify the Software so it becomes non-infringing; or (iv) terminate this Agreement and refund the amounts Customer paid for access to the Platform that relate to the period during which Customer was not able to use the Platform. Notwithstanding the foregoing, Aurelian will have no obligation under this Section 8 (Indemnification) to the extent an Infringement Claim is based upon: (1) any use of the Platform not in accordance with this Agreement; (2) any use of the Platform in combination with products, equipment, software, or data that is not

contemplated by the Documentation or that Aurelian did not supply or approve of, if such infringement would have been avoided without the combination with such other products, equipment, software, or data; (3) any modification of the Platform by any person other than Aurelian or its authorized agents or subcontractors; or (4) any Third-Party Offering. This Section 8 (Indemnification) states Aurelian's entire liability and Customer's sole and exclusive remedy for Infringement Claims.

Customer shall defend, indemnify, and hold Aurelian harmless from any Claim brought by a third party (including Callers) to the extent that such claim, suit, or action is based upon: (a) Aurelian's use of any Customer Data in accordance with this Agreement; (b) Customer's use of any Customer Data; or (c) Customer's use of the Services, including, but not limited to, a claim that the Services failed to reroute a Caller to emergency services. The foregoing obligations are conditioned on Aurelian: (a) promptly notifying Customer in writing of such Claim; (b) giving Customer sole control of the defense thereof and any related settlement negotiations; and (c) cooperating and, at Customer's request and expense, assisting in such defense.

9. INSURANCE.

9.1 During the term of the Agreement, Aurelian shall obtain insurance of the types and coverage described below:

1. Automobile Liability insurance covering all owned, non-owned, hired and leased vehicles. Coverage shall be written at least as broad as Insurance Services Office (ISO) form CA 00 01.
2. Commercial General Liability insurance shall be at least as broad as ISO occurrence form CG 00 01 and shall cover liability arising from premises, operations, stop-gap, independent contractors and personal injury and advertising injury. The Customer shall be named as an additional insured under Aurelian's Commercial General Liability insurance policy with respect to the work performed for the Customer using an additional insured endorsement at least as broad as ISO endorsement form CG 20 26.
3. Workers' Compensation coverage as required by the Industrial Insurance laws of the State of Washington.
4. Technology Errors & Omissions (E&O)
5. Network Security (Cyber) and Privacy Insurance shall include, but not be limited to, coverage, including defense, for the following losses or services:

Liability arising from theft, dissemination, and/or use of Customer confidential and personally identifiable information, including but not limited to, any information about an individual maintained by the Customer, including (i) any information that can be used to distinguish or trace an individual's identity, such as name, social security number, date and place of birth, mother's maiden name, or biometric records; and (ii) any other information that is linked or linkable to an individual, such as medical, educational, financial, and employment information regardless of how or where the information is stored or transmitted.

Network security liability arising from (i) the unauthorized access to, use of, or tampering with computer systems, including hacker attacks; or (ii) the inability of an authorized third party to gain access to supplier systems and/or Customer data, including denial of service, unless caused by a mechanical or electrical failure; (iii) introduction of any unauthorized software computer code or virus causing damage to the Customer or any other third party data.

Lawfully insurable fines and penalties resulting or alleging from a data breach.

Event management services and first-party loss expenses for a data breach response including crisis management services, credit monitoring for individuals, public relations, legal service advice, notification of affected parties, independent information security forensics firm, and costs to re-secure, re-create and restore data or systems.

9.2 During the term of the Agreement, Aurelian shall maintain the following insurance limits:

1. Automobile Liability insurance with a minimum combined single limit for bodily injury and property damage of $1,000,000 per accident.
2. Commercial General Liability insurance shall be written with limits no less than $2,000,000 each occurrence, $2,000,000 general aggregate.
3. Technology Errors & Omissions (E&O) shall be written with limits no less than $1,000,000 per claim and $1,000,000 policy aggregate limit.
4. Network Security (Cyber) and Privacy Insurance shall be written with limits no less than $2,000.000 per claim $2,000,000 policy aggregate for network security and privacy coverage, $100,000 per claim for regulatory action (fines and penalties), and $100,000 per claim for event management services.

Insurance is to be placed with insurers with a current A.M. Best rating of not less than A:VII. Upon written request from Customer, Aurelian shall furnish the Customer with original certificates and a copy of the amendatory endorsements, including but not necessarily limited to the additional insured endorsement, evidencing the insurance requirements of the Agreement before commencement of the work. Aurelian shall provide the Customer with written notice of any policy cancellation within two business days of its receipt of such notice.

10. SAFEGUARDING OF PERSONAL INFORMATION. Aurelian shall not use or disclose Personal Information except in accordance with Customer's documented instructions or to perform Aurelian's obligations or exercise Aurelian's rights under this Agreement. Aurelian agrees to comply with applicable federal and state laws and regulations, as currently enacted or revised, regarding

data security and electronic data interchange of Personal Information. Aurelian shall ensure its directors, officers, employees, subcontractors or agents use Personal Information solely for the purposes set forth in this Agreement. Aurelian shall implement and maintain information security measures designed to protect Personal Information against unauthorized use, disclosure, modification or loss. Upon becoming aware of unauthorized access to or acquisition of Personal Information in Aurelian's possession or control, Aurelian will promptly inform Customer in writing and take reasonable steps designed to mitigate the harmful effects of such access or acquisition.

11. LIMITATIONS OF LIABILITY. IN NO EVENT WILL EITHER PARTY BE LIABLE FOR ANY CONSEQUENTIAL, INDIRECT, EXEMPLARY, SPECIAL, OR INCIDENTAL DAMAGES, OR FOR ANY LOST DATA, LOST PROFITS OR COSTS OF PROCUREMENT OF SUBSTITUTE GOODS OR SERVICES, ARISING FROM OR RELATING TO THIS AGREEMENT., HOWEVER CAUSED AND UNDER ANY THEORY OF LIABILITY (INCLUDING NEGLIGENCE), EVEN IF SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. EACH PARTY'S TOTAL CUMULATIVE LIABILITY IN CONNECTION WITH THIS AGREEMENT, WHETHER IN CONTRACT OR TORT OR OTHERWISE, WILL NOT EXCEED THE AMOUNT OF FEES PAID OR OWED BY CUSTOMER TO AURELIAN UNDER THIS AGREEMENT DURING THE TWELVE MONTH PERIOD PRECEDING THE CLAIM, AS THE CASE MAY BE, DURING WHICH THE EVENTS GIVING RISE TO SUCH LIABILITY OCCURRED. THE EXCLUSIONS AND LIMITATIONS OF LIABILITY SET FORTH IN THIS SECTION 11 (LIMITATIONS OF LIABILITY) DO NOT APPLY TO A PARTY'S OBLIGATIONS UNDER SECTION 8 (INDEMNIFICATION), TO LIABILITY ARISING FROM A PARTY'S BREACH OF SECTION 12 (CONFIDENTIALITY), OR TO LIABILITY ARISING FROM CUSTOMER'S BREACH OF ANY ONE OR MORE OF THE FOLLOWING: SECTIONS 3.2 (RESTRICTIONS ON USE) OR 7.2 (RIGHT TO CUSTOMER DATA).

12. CONFIDENTIALITY.

12.1 Definitions. "Confidential Information" means all information disclosed by one party ("**Discloser**") to the other party ("**Recipient**") under this Agreement during the Term. Confidential Information includes information that is marked or identified as confidential and, if not marked or identified as confidential, information that should reasonably have been understood by Recipient to be proprietary and confidential to Discloser or to a third party. Aurelian's Confidential Information includes Software and Documentation. Customer's Confidential Information includes Customer Data.

12.2 Protection. Recipient shall not use any Confidential Information for any purpose not expressly permitted by this Agreement and shall not disclose Confidential Information to anyone other than Recipient's employees and independent contractors who have a need to know such Confidential Information for purposes of this Agreement and who are subject to confidentiality obligations no less restrictive than Recipient's obligations under this Section 12 (Confidentiality). Recipient will be liable to the Discloser for any of its employees' and independent contractors' acts or omissions, which, if performed by Recipient, would constitute a breach of this Section 12 (Confidentiality). Recipient shall protect Confidential Information from unauthorized use, access, and disclosure in the same manner as Recipient protects its own confidential or proprietary information of a similar nature and with no less than reasonable care.

12.3 Exceptions. Recipient will have no confidentiality obligations under Section 12 (Confidentiality) above with respect to any information of Discloser that Recipient can document: (a) was already known to Recipient prior to Discloser's disclosure; (b) is disclosed to Recipient by a third party who had the right to make such disclosure without violating any confidentiality agreement with or other obligation to the party who disclosed the information; (c) is, or through no fault of Recipient has become, generally available to the public; or (d) is independently developed by Recipient without access to or use of Confidential Information. Recipient may disclose Confidential Information if required to as part of a judicial process, government investigation, legal proceeding, response to a public records request, or other similar process on the condition that, to the extent permitted by applicable law, Recipient gives prior written notice of such requirement to Discloser. Recipient shall take reasonable efforts to provide this notice in sufficient time to allow Discloser to seek an appropriate confidentiality agreement, protective order, or modification of any disclosure.

13. GENERAL.

13.1 Independent Contractor. The relationship of the parties established under this Agreement is that of independent contractors and neither party is a partner, employee, agent, or joint venture partner of or with the other, and neither party has the right or authority to assume or create any obligation on behalf of the other party.

13.2 Subcontractors. Aurelian may utilize subcontractors, subprocessors, and other third-party service providers (collectively, "**Subcontractors**") in the performance of its obligations, provided that Aurelian will remain liable and responsible for the Subcontractors' acts and omissions to the extent any of such acts or omissions, if performed by Aurelian, would constitute a breach of, or otherwise give rise to liability to Aurelian under, this Agreement when they are performing for or on behalf of Aurelian.

13.3 Assignment. Neither party may assign this Agreement or any of its rights under this Agreement to any third party without the other party's prior written consent; except that a party may assign this Agreement without consent from the other party to (a) an Affiliate; or (b) any successor to its business or assets to which this Agreement relates, whether by merger, acquisition, or sale of all or substantially all of its assets, or otherwise. Any attempted assignment in violation of the foregoing will be void and of no force or effect.

13.4 Use by Other Government Agencies. The parties acknowledge that this Agreement has been negotiated by and entered into between Customer and Aurelian for the provision of Services described herein. Subject to Aurelian's approval, which shall not be unreasonably withheld, other government entities, including, but not limited to, other municipalities, counties, special districts, school districts, federal/state/local agencies, and other political subdivisions ("**Participating Agencies**"), may, to the extent permitted by law, procure the same Services and related services under the terms and conditions of this Agreement by entering into a fully-executed written order form with Contractor that references this Agreement (each, an "Order Form"), through a process commonly referred to as "piggybacking". Each Participating Agency that enters into such an Order Form shall be deemed a separate and independent licensee and party to this Agreement solely for the purposes of its use of the Services, and Contractor shall contract directly with each Participating Agency. Nothing herein shall obligate any Participating Agency to utilize this Agreement, nor shall it obligate Aurelian to provide goods or services beyond the scope of this Agreement, except to the extent agreed in an Order Form between Aurelian and such Participating Agency. The Customer shall have no liability or responsibility for the actions, obligations, or payments of any Participating Agency. Any dispute, obligation, or enforcement action arising from a Participating Agency's use of this Agreement shall be handled solely between Aurelian and the relevant Participating Agency.

13.5 Force Majeure. Except for payment obligations, neither party will be liable for delays in performing its obligations under this Agreement to the extent that the delay is caused by Force Majeure; provided, however, that within ten (10) business days of the Force Majeure event, the party whose performance is delayed provides the other party with written notice explaining the cause and extent thereof, as well as a request for a reasonable time extension equal to the estimated duration of the Force Majeure event.

13.6 Notices. All notices or communications required or permitted under this Agreement, including but not limited to notice of an alleged material breach for a termination for cause or a dispute that must be submitted to dispute resolution, must be in writing and delivered by courier, certified or registered mail (postage prepaid and return receipt requested), or by email (with confirmation of delivery) to the other party at the address set forth on the signature page or such other address as the party may have designated by proper notice. Notices will be deemed delivered upon the earlier of: (a) actual receipt by the receiving party; (b) receipt by sender of a certified mail, return receipt signed by an employee or agent of the receiving party; (c) receipt by sender of proof of email delivery; or (d) if not actually received, five (5) days after deposit with the United States Postal Service authorized mail center with proper postage (certified mail, return receipt requested) affixed and addressed to the other party. The consequences for the failure to receive a notice due to improper notification by the intended receiving party of a change in address will be borne by the intended receiving party. E-mail may be used for routine communications and to obtain operational approvals and consents but may not be used for any other notices unless otherwise specified herein.

13.7 Governing Law; Venue. The laws of the State of Washington govern this Agreement and any matters related to this Agreement, without regard to any conflicts of laws principles that would require the application of the laws of a different jurisdiction. The parties hereby submit to the exclusive jurisdiction of, and waive any venue objections against, the state or federal courts located in the State of Washington, in the county where the Customer is located, for any litigation arising out of or relating to this Agreement or the Services.

13.8 Remedies. Each party acknowledges that any actual or threatened breach of Sections 3.2 (Restrictions on Use) or 12 (Confidentiality) will constitute immediate, irreparable harm to the non-breaching party for which monetary damages would be an inadequate remedy and that injunctive relief is an appropriate remedy for such breach. If any legal action is brought by a party to enforce this Agreement, the prevailing party will be entitled to receive its attorneys' fees, court costs, and other legal expenses, in addition to any other relief it may receive from the non-prevailing party.

13.9 Binding Effect; No Assignment. This Agreement shall be binding on, and shall be for the benefit of, either Customer's or Aurelian's successor(s) or permitted assign(s).

13.10 No Intended Third Party Beneficiaries. This Agreement is entered into solely for the benefit of Customer and Aurelian. No third party will be deemed a beneficiary of this Agreement, and no third party will have the right to make any claim or assert any right under this Agreement.

13.11 Waivers. To be effective, any waivers must be in writing and signed by the party to be charged. Any waiver or failure to enforce any provision of this Agreement on one occasion will not be deemed a waiver of any other provision or of such provision on any other occasion.

13.12 Dispute Resolution. Customer agrees to provide us with written notice within thirty (30) days of becoming aware of a dispute. Customer agrees to cooperate with Aurelian in trying to reasonably resolve all disputes, including, if requested by either party, appointing a senior representative to meet and engage in good faith negotiations with our appointed senior representative. Senior representatives will convene within thirty (30) days of the written dispute notice, unless otherwise agreed. All meetings and discussions between senior representatives will be deemed confidential settlement discussions not subject to disclosure under Federal Rule of Evidence 408 or any similar applicable state rule.

13.13 Severability. If any provision of this Agreement is unenforceable, the other provisions of this Agreement will be unimpaired, and the unenforceable provision will be deemed modified so that it is enforceable to the maximum extent permitted by law (unless such modification is not permitted by law, in which case such provision will be disregarded).

13.14 Counterparts. This Agreement may be executed in counterparts, each of which will be considered an original, but all of which together will constitute the same instrument.

13.15 Entire Agreement. This Agreement, including any Order and any exhibits or attachments thereto (including any Executive Summary), constitutes the final and entire agreement between the parties regarding the subject hereof and supersedes all other agreements, whether written or oral, between the parties concerning such subject matter. No modifications to this Agreement will be binding on the other party unless accepted in writing by both parties. To the extent of any conflict between the provisions of this Agreement and the provisions of any Order, the provisions of this Agreement will govern and control unless the Order specifically references one or more sections of this Agreement and expressly modifies the terms hereof. No amendment to this Agreement will be effective unless in writing and signed by the party to be charged.

The parties by their authorized representatives have entered into this Master Services Agreement as of the Effective Date.

Whitewater Police Department (WI)	**Needl, Inc.**
Signature: _____	Signature: _____
Printed: _____	Printed: _____
Title: _____	Title: _____

AURELIAN

ORDER #1

This **ORDER** ("**Order**") is dated _____ (the "**Order Effective Date**") and is between **Needl, Inc.**, a Delaware corporation ("**Aurelian**") and the customer identified below ("**Customer**") and governs Customer's access to and use of the Platform and Aurelian's provision of the Services under the Master Services Agreement between the parties dated _____ (the "**MSA**"). Capitalized terms used in this Order but not defined have the meanings given to them in the MSA.

CUSTOMER INFORMATION					
Name:	Whitewater PD (WI)	**Address:**			
City		**State:**		**Zip Code:**	
CUSTOMER PRIMARY CONTACT INFORMATION					
Full Name:		**Title:**			
Phone Number:		**Email:**			

TERM

- The Initial Term of this Order begins on the Order Effective Date and continues for three (3) years, subject to autorenewal as set forth in the MSA.

SOFTWARE PURCHASED

- Standard hosted software service offering of Aurelian, inclusive of all call routing, call automation services, and Web Chat feature (referred to as the "Service" in the MSA).

FEES

- Customer's use of the Services under this Order will be subject to the following fees:
  Year 1: $31,500 due on the Order Effective Date
  Year 2: $31,500 due 12 months after the due Order Effective Date
  Year 3: $31,500 due 24 months after the due Order Effective Date

  Fees include implementation, support, and CAD integration services (excluding any charges your CAD provider may apply). The contract may be canceled with 30 days' notice for a pro-rated refund within the first year or as otherwise provided by the MSA.

USAGE LIMITS

- The Services may be accessed and used by the Customer only. The Customer shall not permit any other affiliates, subsidiaries, agencies, or parties to access or use the Services under this Order.

This Order is governed by, and subject to, the MSA. This Order may be executed in counterparts, each of which will be considered an original, but all of which together will constitute the same instrument.

Whitewater Police Department (WI)

Signed: _____

Name: _____

Title: _____

NEEDL, INC.

Signed: _____

Name: _____

Title: _____

City of WHITEWATER	Common Council Agenda Item
Meeting Date:	November 17, 2026
Agenda Item:	Resolution on offer to purchase City-owned property, Parcel # /A405400001
Staff Contact (name, email, phone):	Mason Becker, mbecker@whitewater-wi.gov, 262.473.0148

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

The City has received an Offer to Purchase from KML RE Holdings, LLC (Matthew Mehring of Anderson Ashton) for City-owned Lot 1RA, Parcel # /A405400001. The buyer intends to construct a mixed-use commercial development anchored by a grocery store and childcare center. The offer follows the letter of intent for this project previously accepted by the Common Council.

In general terms, the offer provides a nominal purchase price of $1.00 and gives the buyer a 180-day review period, beginning once the City approvals are complete, to conduct due diligence, secure financing and tenants, and obtain the necessary zoning and other approvals. Closing would occur after the buyer's contingencies are satisfied.

The buyer's attorney has provided a redline of Addendum A. The proposed changes are largely clarifying in nature, including requiring approval of the offer by both the PARC and the Common Council, identifying Tax Increment District (TID) #11 on a pay-as-you-go (PAYGO) basis as the anticipated source of public infrastructure support, adding a commercial lease contingency, and allowing assignment to affiliated entities. The City Attorney is completing a review of the redline, and staff anticipates that all or most of the proposed changes will be accepted.

Approval of the offer is an initial step. The specific terms of any City participation in the project, including infrastructure improvements, will be set out in a Development Agreement. Any PAYGO TIF incentive would also be reviewed by Ehlers, the City's TIF advisors. The Development Agreement will be reviewed separately and brought to the Common Council for consideration at a future date.

Site Plan Review for the project would also return to the PARC as part of the normal approval process.

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

- The Common Council accepted the Letter of Intent from Anderson Ashton for this project on June 16, 2026
- The PARC reviewed the Offer to Purchase on November 9, 2026 and forwarded to the Common Council with a positive recommendation

FINANCIAL IMPACT
(If none, state N/A)

The property would be sold for a nominal price of $1.00, returning the land to the tax rolls. The buyer is seeking City participation of approx. $500,000 in public infrastructure improvements through TID #11 on a PAYGO basis. The final amount and terms of any City participation will be determined through the Development Agreement, which will be presented to the Common Council in the future.

STAFF RECOMMENDATION

Recommend that the Common Council approve the resolution on Offer to Purchase and Addendum A for Parcel # /A405400001.

ATTACHMENT(S) INCLUDED (If none, state N/A)
- WB-13 Vacant Land Offer to Purchase – KML RE Holdings, LLC - Addendum A to Offer to Purchase - Draft Resolution 2026-R-66 - Letter of Intent from Anderson Ashton

ADDENDUM A TO OFFER TO PURCHASE
dated November _____, 2026
by KML RE Holdings LLC and/or assigns, Buyer

The following terms and conditions shall be deemed to be a part of the foregoing attached Offer to Purchase dated November ____, 2026, ("Offer") for the real estate described in the Offer ("Property"). The terms of this Addendum shall supersede any conflicting provisions in the Offer. The Offer and this Addendum may be collectively referred to herein as the "Agreement"

I. Contingencies: Buyer's and Seller's obligation to conclude this transaction shall be contingent upon the following:

A. Buyer's Due Diligence Contingency (Review Period): Buyer shall have until the date that is 180 days from City Approval Date (the "Review Period") to conduct physical inspections of the Property, to obtain all financing and governmental and other approvals and permits deemed necessary by Buyer to allow the Buyer to use the Property for Buyer's intended use, to review the title insurance commitment, survey and Seller Documents, (as defined in II C. below), as well as to conduct any and all other due diligence, studies, and review of the Property, economic feasibility of its intended development, or any other matter related to the purchase and future development and ownership of the Property it desires to conduct as determined in Buyer's sole and absolute discretion (collectively "Buyer's Due Diligence"). If Buyer is dissatisfied for any reason with the Property, its Due Diligence, or any of Seller Documents or is unable to obtain such approvals or permits for any reason whatsoever as determined in its sole discretion, Buyer may terminate this Offer by giving written notice of termination to Seller at any time during the Review Period, and Buyer's obligation to close on the transaction contemplated herein shall be contingent upon Buyer's satisfaction with Buyer's Due Diligence, as determined in Buyer's sole and absolute discretion. If Buyer so terminates this Offer during the Review Period, Seller shall promptly return all earnest money to Buyer and this Agreement shall be null and void and of no further effect, and neither party shall have any further obligation to the other, except for any provisions which expressly survive termination hereof.

B. Financing: Appropriate financing will be identified in the development agreement at the discretion of the Buyer. ALTA Survey: Buyer may obtain, at Buyer's expense, on or before the end of the Review Period, an ALTA boundary survey of the Property dated and stamped within 6 months prior to closing, prepared by a certified Wisconsin surveyor showing all property lines, improvements, encroachments, easements, alleys and adjoining roadways, cross-parking easements, and utility installations located therein. Such survey shall be in satisfactory foam, as determined in Buyer's discretion, and accompanied by any required surveyor's report sufficient to enable Buyer to obtain removal of the standard survey exception on the title policy at no additional cost to Buyer. If the Survey shows the existence of conditions that would be detrimental to the Buyer's intended use on the Property, as determined by Buyer in its discretion, Buyer shall have the right to terminate the Offer by written notice to Seller whereby this Agreement shall be null and void and all earnest money paid hereunder shall be returned to Buyer forthwith, and the Agreement shall be null and void and of no further effect, and neither party shall have any further obligation to the other than any provision which expressly survives termination hereof.

C. Environmental/Soils Inspection: Buyer's obligation to close upon the transaction contemplated herein is contingent upon Buyer obtaining, at Buyer's sole cost and expense, a written report from a qualified environmental consultant and a geotechnical soil investigation, on or before the end of the Review Period, for the purpose of detecting the presence of air pollutants, water pollutants, processed waste water, solid and hazardous wastes, soil conditions, or any other toxic substance or environmental condition that would have a material adverse impact on Buyer's anticipated use of the Property. Such tests may include a Phase I and/or Phase II environmental audit of the Property. In the event such Phase I and/or Phase II environmental audit is conducted and yields results that indicate the existence of levels of environmental contamination or other Recognized Environmental Conditions (as defined in the Offer) on the Property, Buyer may, in Buyer's sole discretion, terminate this Agreement in writing, in which case this Agreement shall be null and void and all earnest money paid hereunder shall be returned to Buyer forthwith, and neither party shall have any further obligation to the other, other than any provision which expressly survives termination hereof. .

D. Governmental/Developers Agreement/Zoning Approvals: Buyers obligation to close upon the transaction contemplated herein is contingent upon Buyer obtaining all necessary municipal consents and approvals for the Project from all applicable governmental entities that have jurisdiction over the property including, but not limited to,

rezoning the property, participation of public infrastructure improvements of at least $500,000 to include grading, utilities, stormwater, roadway improvements access improvements and site preparation from source of TID #11 under a PAYGO format, entering into a mutually acceptable developer's agreement and obtaining required governmental or municipal approvals within on or before the end of the Review Period. In the event Buyer is dissatisfied with the results of such governmental/zoning approvals for any reason whatsoever, Buyer may terminate this Agreement by delivering written notice of termination to Seller at any time during the Review Period. If Buyer so terminates this Agreement during the Review Period, Seller shall promptly return all earnest money to Buyer, and this Agreement shall be null and void, with neither party having any obligation to the other, other than any provision which expressly survives termination hereof. The parties understand and agree that the Buyer's intent is to develop the Property and lease the improvements on the Property to third parties consistent with the intended use stated in the Offer, however, Buyer shall be free to change the use after closing consistent with the mutually acceptable developer's agreement and subject to applicable zoning restrictions which affect the Property.

E. Commercial Leases. Buyer's obligation to close upon the transaction contemplated herein is contingent upon Buyer entering into commercial leases with tenants for the Buyer's intended use of the Property, upon terms acceptable to Buyer, in Buyer's sole discretion.

Contingency Satisfaction:

If Buyer does not provide Seller written express notice of its waiver and/or satisfaction of all of its contingencies on or before the end of the Review Period, then this Agreement shall be automatically deemed null and void, all earnest money shall be returned to Buyer, and neither party shall have any further obligation to the other, excepting any provision which expressly survives termination hereof.

II. Additional Provisions:

A. Access to Property: Seller agrees that Buyer shall have full and complete access to the Property to go upon the Property for the purpose of completing physical inspections, soil borings and testings, environmental audits, excavation and engineering testing, surveying and topography measurements, and conducting any more of Buyer's Due Diligence and any work related thereto ("Buyer's Due Diligence Activities"), all at Buyer's sole cost. Buyer shall not permit any liens to attach to the Property by reason of such activities. Buyer or Buyer's contractors shall maintain liability insurance for all such activities on the Property. At the conclusion of Buyer's Due Diligence Activities, any material damage to the Property caused thereby shall be repaired, and the Property shall be restored to substantially the condition existing prior to Buyer's Due Diligence Activities at the sole cost and expense of Buyer. Buyer agrees to indemnify and hold Seller harmless from and against any and all claims or liability arising from Buyer's Due Diligence Activities, except that such indemnification shall not apply to claims and liabilities related to Property conditions discovered during performance of said Due Diligence Activities.

B. Earnest Money Escrow Payment: Buyer shall deliver to the Title Company any and all earnest money deposits as required in the Offer.

Title Company shall hold and disburse these funds in accordance with the terms of the Offer and shall rely upon a good faith decision based upon advice of an attorney not representing any party to the Offer. In addition, in the event of a dispute and Title Company's inability to comply with any of the foregoing provisions for payment, Title Company may deposit the funds into the Circuit Court for Walworth County where the Property is located, and thereafter be relieved from responsibility. On any disbursement to which the Buyer and Seller do not agree, Title Company shall send written notice to all parties of the intent to disburse. The notice shall state to whom, the amount and when the disbursement will be made, and the disbursement shall not occur until at least ten (10) days after mailing the notice.

Title Company shall not be liable for any acts or omissions performed in good faith pursuant to this Offer. Also, the undersigned parties shall hold Title Company harmless from all reasonable actions taken in accordance with this Offer and agree to share all out-of-pocket expenses incurred by Title Company, which may arise out of this Offer.

C. Seller Documents: Buyer acknowledges that Seller has provided, copies of any documents available to or in Seller's possession relating to a survey of the property, environmental reports, floor plans, proposed construction plans, leases or other property related data.

D. Insulation, Asbestos, Lead, Radium and Radon Gas: The parties are aware that newspaper and other public information indicated that urea-formaldehyde foam insulation, asbestos, lead, radium, toxic substances and naturally occurring radon gas pollution, within a structure, or in soils or water supplies, could represent a serious health hazard. Seller states to the best of Seller's knowledge that this Property does not contain urea-formaldehyde foam insulation or asbestos and has not had a history of radon gas pollution or abnormal concentrations of lead, radium or toxic substances.

E. Closing: If Buyer affirmatively gives notice to proceed to the closing and otherwise waives and/or satisfies all contingencies on or before the end of the Review Period, closing of the purchase and sale of the Property, shall occur within fifteen (15) days after the date Buyer waives or satisfies all of its contingencies set forth in this Offer. Buyer may, at its sole option, elect to close the purchase of the Property at any time prior to said date, upon five (5) days prior written notice to Seller. If the date for closing falls on Saturday, Sunday, or a federal or a state holiday, the closing date shall be the next Business Day.

F. Assignment of Offer to Purchase: Buyer may assign this Offer by one or more successive assignments at any time prior to the closing of this transaction without any consent from Seller, provided it is to an entity under common control with the named Buyer. Upon any such assignment, the assignee shall have all the rights and obligations of Buyer hereunder. Any other assignment to a person or entity not under common control of the named Buyer hereunder shall be subject to the consent of Seller, which may not be unreasonably withheld, conditioned, or delayed.

G. Authorization to Sign Documents: Buyer and Seller represent and warrant to each other that the individuals signing this Offer and Addendum on behalf of Buyer and Seller are duly authorized and have full written authority to so sign and to bind the respective parties to the provisions hereof.

II. Electronic Signature/s: Signatures made electronically using DocuSign or any other electronic signature software shall be considered original signatures.

I. Legal Counsel: Anderson Commercial Group, LLC makes no representation as to the accuracy or completeness of the disclosures made in this Offer to Purchase. The Buyer and Seller are advised to be represented by their attorneys in the preparation, review and signing of this Offer to Purchase and all other legal documents associated with the purchase/sale of this Property.

J. Common Council Contingency Clause: This Agreement, and all rights, obligations, and duties arising hereunder, shall be expressly contingent upon the approval of both the Common Council of City of Whitewater, Wisconsin (the "Common Council") within forty-five (45) days of acceptance hereof. No party shall have any legal obligation of any kind with respect to the proposed transaction unless and until both the Common Council has granted their final approval of this Agreement in its entirety through a duly passed resolution in accordance with applicable Wisconsin municipal law (each a "City Approval"). If each of the City Approvals have not occurred within forty-five (45) days of execution hereof, Buyer shall have the right to terminate this Offer and in such case, all earnest money shall be immediately returned to Buyer, with neither party having any further obligation to the other, excepting any provisions which expressly survive termination hereof. Upon the occurrence of both of the City Approvals, Seller shall notify Buyer of such City Approval son the next business day after the occurrence of the final approval. The date of such notice of the final City Approval shall be deemed the "City Approval Date" for purposes of the commencement of the Review Period.

K. Property Condition Representations: The City is exempt from having to provide the vacant land disclosure report. The obligation to provide it arises from Wis. Stat. Sec. 709.01, which requires owners transferring real property to complete the disclosure report unless they are exempt from the real estate transfer fee under Wis. Stat. Sec. 77.25. The City qualifies for exemption from the fee under Wis. Stat. Sec. 77.25(2) as a subdivision of the state of Wisconsin. Notwithstanding anything to the contrary herein, Seller makes the following representations and warranties regarding the Property, all subject to the actual knowledge of the Signatory for the Seller:

1. Except as otherwise disclosed by Seller in writing as part of delivery of the Seller Documents, Seller has no knowledge that the Property has at any time been used for the purposes of storing, manufacturing, releasing or dumping Hazardous Materials (as hereinafter defined), and there are no Hazardous Materials located at, on or under the Property, and no underground storage tanks, pipelines or clarifiers have been or are located on the Property. As used in this Agreement, "Hazardous Materials" shall mean any hazardous or toxic substances, materials or wastes, defined or regulated as such in or under any Environmental Law, including, without limitation, asbestos, gasoline and any other petroleum products (including crude oil or any fraction thereof), polychlorinated biphenyls and urea-formaldehyde insulation. As used in this Agreement, "Environmental Law" shall mean any and all federal, state, local or municipal laws, rules, orders, regulations, statutes, ordinances, codes, decrees or requirements of any governmental authority or requirements of law (including common law) relating to or imposing liability or standards of conduct concerning the protection of human health, the environment or natural resources, or to releases or threatened releases of Hazardous Materials into the environment, including, without limitation, ambient air, surface water, groundwater or land, or otherwise relating to the manufacture, processing, distribution, use, treatment, storage, disposal, transport or handling of Hazardous Materials, as now or hereafter in effect.
2. Seller has not granted, and there exist no, recorded or unrecorded options to purchase or rights of first refusal or first offer on the Property or any portion thereof
3. Except for what was or will be provided as a part of the Seller Documents, there is no agreement, in writing or otherwise, between Seller and any other person or persons for construction, service, supply, maintenance, management or the operation of the Property or any portion of the business conducted thereon, nor are there any leases, occupancy agreements, or any other agreement affecting the Property, which will survive closing
4. Seller has not received written notice of any uncured violation of any federal, state or local law relating to the use or operation of the Property which would adversely affect the Property or use thereof ("Violation"), nor has Seller received written notice that any federal, state, or local government authority or agency has taken or is contemplating any action in response to any Violation on the Property.
5. Seller has not received written notice of any litigation which has been filed against Seller, or the Property that arises out of the ownership of the Property that would affect the Property, ownership, or use thereof, or Seller's ability to perform hereunder ("Litigation"), and Seller has not received written notice that any such Litigation has been filed or is threatened.

L. Entire Agreement: This agreement constitutes the entire agreement between the parties and no modification shall be binding unless in writing and signed by all parties.

M. Brokers: Seller shall be responsible for all commissions and brokerage fees payable to any real estate agent or broker associated with the sale of the Property. Anderson Commercial Group is acknowledged to be a broker involved in this transaction on behalf of Seller, and Seller shall be responsible for all such brokerage fees and commissions.

In witness whereof, Seller and Buyer have caused this Addendum A to be executed on the date written below, their respective signatures, to be effective as of the full executed date of the Offer.

KML RE Holdings LLC

By:_____ Date:_____

Matthew Mehring, Sole Member

Seller: City of Whitewater and/or assigns

By:_____ Date:_____

John Weidl

Title: _____

RESOLUTION NO. 2026-R-66

A RESOLUTION TO ACCEPT OFFER TO PURCHASE FROM KML RE HOLDINGS LLC FOR CITY OWNED PROPERTY

WHEREAS, this resolution was reviewed by the Plan and Architectural Review Commission on November 9, 2026 and is recommended for approval by said committee; and,

WHEREAS, the Common Council previously accepted a Letter of Intent from Anderson Ashton to conceptually move forward with a commercial development project on property mentioned herein, largely consisting of a new childcare center and grocery store, and,

WHEREAS, the development of such new grocery store and childcare center will be of a positive economic benefit to the City and its residents, and,

WHEREAS, sale of the property and construction of same project(s) will positively contribute to Tax Increment District #11, and,

WHEREAS, the Offer to Purchase reflects the terms presented in the original Letter of Intent,

NOW, THEREFORE BE IT RESOLVED, That the Common Council of the City of Whitewater

Authorizes the appropriate city officials to negotiate and enter into the Offer to Purchase and Addendum A of same for Parcel No. /A405400001 and pursue negotiation of related Development Agreement.

Resolution was introduced by Council Member _____, who moved for its adoption.

Seconded by Council Member _____.

DATE	November 17, 2026			
	YES	NO	PASS	ABSENT
Michael Smith				
Orin Artsmith				
Steven Sahyun				
Brian Schanen				
Neil Hicks				
Gavin Kelleher				
Patrick Singer				
Total:				

ADOPTED: _____

John Weidl, City Manager

ATTEST:

Heather Boehm, City Clerk

**To maximize space usage most of the fillable fields use the auto font size. TAKE NOTE, once the field box is filled the text gets smaller to accommodate more characters.

WLBC QUALITY EST. 1905

Approved by the Wisconsin Real Estate Examining Board
7-1-24 (Optional Use Date) 8-15-24 (Mandatory Use Date)

Print Record

WB-13 VACANT LAND OFFER TO PURCHASE

Clear Data

~~LICENSEE DRAFTING~~ THIS OFFER ~~ON~~ is drafted on 10/28/26 [DATE] IS (AGENT OF BUYER) (AGENT OF SELLER/LISTING FIRM) (AGENT OF BUYER AND SELLER) STRIKE THOSE NOT APPLICABLE

The Buyer, KML RE Holdings, LLC, a Wisconsin limited liability company,
offers to purchase the Property known as Tax Key #/A405400001, Lot 1RA
_____
[e.g., Street Address, Parcel Number(s), legal description, or insert additional description, if any, at lines 655-660, or attach as an addendum per line 682] in the City of Whitewater, County of Walworth Wisconsin, on the following terms:

PURCHASE PRICE The purchase price is One and NO/100 U.S. ---------- ---------- Dollars ($1.00).

INCLUDED IN PURCHASE PRICE Included in purchase price is the Property, all Fixtures on the Property as of the date stated on line 1 of this Offer (unless excluded at lines 17-18), and the following additional items:
_____

NOTE: The terms of this Offer, not the listing contract or marketing materials, determine what items are included or not included. Annual crops are not part of the purchase price unless otherwise agreed.

NOT INCLUDED IN PURCHASE PRICE Not included in purchase price is Seller's personal property (unless included at lines 12-13) and the following: Seller's/Tenant's personal possessions
_____

CAUTION: Identify Fixtures that are on the Property (see lines 21-25) to be excluded by Seller or that are rented and will continue to be owned by the lessor.

"Fixture" is defined as an item of property which is physically attached to or so closely associated with land so as to be treated as part of the real estate, including, without limitation, physically attached items not easily removable without damage to the premises, items specifically adapted to the premises and items customarily treated as fixtures, including, but not limited to, all: perennial crops, garden bulbs; plants; shrubs and trees; fences; storage buildings on permanent foundations and docks/piers on permanent foundations.

CAUTION: Exclude any Fixtures to be retained by Seller or that are rented on lines 17-18 or at lines 655-660 or in an addendum per line 682.

BINDING ACCEPTANCE This Offer is binding upon both Parties only if a copy of the accepted Offer is delivered to Buyer on or before November 25, 2026.
Seller may keep the Property on the market and accept secondary offers after binding acceptance of this Offer.
CAUTION: This Offer may be withdrawn prior to delivery of the accepted Offer.

ACCEPTANCE Acceptance occurs when all Buyers and Sellers have signed one copy of the Offer, or separate but identical copies of the Offer.

CAUTION: Deadlines in the Offer are commonly calculated from acceptance. Consider whether short term Deadlines running from acceptance provide adequate time for both binding acceptance and performance.

CLOSING This transaction is to be closed on See Addendum A
_____
at the place selected by Seller, unless otherwise agreed by the Parties in writing. If the date for closing falls on a Saturday, Sunday, or a federal or a state holiday, the closing date shall be the next Business Day.

CAUTION: To reduce the risk of wire transfer fraud, any wiring instructions received should be independently verified by phone or in person with the title company, financial institution, or entity directing the transfer. The real estate licensees in this transaction are not responsible for the transmission or forwarding of any wiring or money transfer instructions.

EARNEST MONEY

■ EARNEST MONEY of $ _____ accompanies this Offer.
If the Offer was drafted by a licensee, receipt of the earnest money accompanying this Offer is acknowledged.
■ EARNEST MONEY of $ 1.00 will be mailed, or commercially, electronically or personally delivered within 10 days ("5" if left blank) after acceptance.
All earnest money shall be delivered to and held by (listing Firm) (drafting Firm) (other identified as Knight Barry Title
_____) STRIKE THOSE NOT APPLICABLE
(listing Firm if none chosen; if no listing Firm, then drafting Firm; if no Firm then Seller).

CAUTION: If a Firm does not hold earnest money, an escrow agreement should be drafted by the Parties or an attorney as lines 56-76 do not apply. If someone other than Buyer pays earnest money, consider a special disbursement agreement.

BALANCE OF PURCHASE PRICE will be paid in cash or equivalent at closing unless otherwise agreed in wr

Item 13.

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■ DISBURSEMENT IF EARNEST MONEY HELD BY A FIRM: If negotiations do not result in an accepted offer and the earnest money is held by a Firm, the earnest money shall be promptly disbursed (after clearance from payer's depository institution if earnest money is paid by check) to the person(s) who paid the earnest money. At closing, earnest money shall be disbursed according to the closing statement. If this Offer does not close, the earnest money shall be disbursed according to a written disbursement agreement signed by all Parties to this Offer. If said disbursement agreement has not been delivered to the Firm holding the earnest money within 60 days after the date set for closing, that Firm may disburse the earnest money: (1) as directed by an attorney who has reviewed the transaction and does not represent Buyer or Seller; (2) into a court hearing a lawsuit involving the earnest money and all Parties to this Offer; (3) as directed by court order; (4) upon authorization granted within this Offer; or (5) any other disbursement required or allowed by law. The Firm may retain legal services to direct disbursement per (1) or to file an interpleader action per (2) and the Firm may deduct from the earnest money any costs and reasonable attorneys' fees, not to exceed $250, prior to disbursement.

■ LEGAL RIGHTS/ACTION: The Firm's disbursement of earnest money does not determine the legal rights of the Parties in relation to this Offer. Buyer's or Seller's legal right to earnest money cannot be determined by the Firm holding the earnest money. At least 30 days prior to disbursement per (1), (4) or (5) above, where the Firm has knowledge that either Party disagrees with the disbursement, the Firm shall send Buyer and Seller written notice of the intent to disburse by certified mail. If Buyer or Seller disagrees with the Firm's proposed disbursement, a lawsuit may be filed to obtain a court order regarding disbursement. Small Claims Court has jurisdiction over all earnest money disputes arising out of the sale of residential property with one-to-four dwelling units. Buyer and Seller should consider consulting attorneys regarding their legal rights under this Offer in case of a dispute. Both Parties agree to hold the Firm harmless from any liability for good faith disbursement of earnest money in accordance with this Offer or applicable Department of Safety and Professional Services regulations concerning earnest money. See Wis. Admin. Code Ch. REEB 18.

TIME IS OF THE ESSENCE "Time is of the Essence" as to: (1) earnest money payment(s); (2) binding acceptance; (3) occupancy; (4) date of closing; (5) contingency Deadlines STRIKE AS APPLICABLE and all other dates and Deadlines in this Offer except: none other _____. If "Time is of the Essence" applies to a date or Deadline, failure to perform by the exact date or Deadline is a breach of contract. If "Time is of the Essence" does not apply to a date or Deadline, then performance within a reasonable time of the date or Deadline is allowed before a breach occurs.

VACANT LAND DISCLOSURE REPORT Wisconsin law requires owners of real property that does not include any buildings to provide Buyers with a Vacant Land Disclosure Report. Excluded from this requirement are sales exempt from the real estate transfer fee and sales by certain court-appointed fiduciaries, for example, personal representatives, who have never occupied the Property. The form of the Report is found in Wis. Stat. § 709.033. The law provides: "§ 709.02 Disclosure . . . the owner of the property shall furnish, not later than 10 days after acceptance of a contract of sale . . ., to the prospective buyer of the property a completed copy of the report . . . A prospective buyer who does not receive a report within the 10 days may, within 2 business days after the end of that 10-day period, rescind the contract of sale . . . by delivering a written notice of rescission to the owner or the owner's agent." Buyer may also have certain rescission rights if a Vacant Land Disclosure Report disclosing defects is furnished before expiration of the 10 days, but after the Offer is submitted to Seller. Buyer should review the report form or consult with an attorney for additional information regarding rescission rights.

PROPERTY CONDITION REPRESENTATIONS Seller represents to Buyer that as of the date of acceptance Seller has no notice or knowledge of Conditions Affecting the Property or Transaction (lines 101-181) other than those identified in Seller's Vacant Land Disclosure Report dated _____, which was received by Buyer prior to Buyer signing this Offer and that is made a part of this Offer by reference COMPLETE DATE OR STRIKE AS APPLICABLE and _____

_____

_____ INSERT CONDITIONS NOT ALREADY INCLUDED IN THE DISCLOSURE REPORT

"Conditions Affecting the Property or Transaction" are defined to include:

a. Flooding, standing water, drainage problems, or other water problems on or affecting the Property.

b. Impact fees or another condition or occurrence that would significantly increase development costs or reduce the value of the property to a reasonable person with knowledge of the nature and scope of the condition or occurrence.

c. Brownfields (abandoned, idled, or underused land that may be subject to environmental contamination) or other contaminated land on the property, or that contaminated soils on the property have been cleaned up under the Petroleum Environmental Cleanup Fund Act (PECFA), a Wisconsin Department of Natural Resources (DNR) remedial or cleanup program, the DATCP Agricultural Chemical Cleanup Program, or other similar program.

d. Subsoil conditions that would significantly increase the cost of development, including, but not limited to, subsurface foundations or waste material; any type of fill; dumpsites where pesticides, herbicides, fertilizer, or other toxic or hazardous materials or containers for these materials were disposed of in violation of manufacturer or government guidelines or other laws regulating such disposal; high groundwater; adverse soil conditions, such as low load−bearing capacity, earth or soil movement, settling, upheavals, or slides; excessive rocks or rock formations; or other soil problems.

e. Material violation of an environmental rule or other rule or agreement regulating the use of the Property.

f. Defects caused by unsafe concentrations of, or unsafe conditions relating to, radon, radium in water supplies, lead in

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soil, or other potentially hazardous or toxic substances on the Property; manufacture of methamphetamine or other hazardous or toxic substances on the Property; or high voltage electric (100 KV or greater) or steel natural gas transmission lines located on but not directly serving the Property.

g. Defects caused by unsafe concentrations of, unsafe conditions relating to, or the storage of, hazardous or toxic substances on neighboring properties.

h. The Property is served by a joint well; Defects related to a joint well serving the Property; or Defects in a well on the Property or in a well that serves the Property, including unsafe well water due to contaminants such as coliform, nitrates, or atrazine, or any out−of−service wells or cisterns that are required to be abandoned (see § NR 812.26, Wis. Adm. Code) but that are not closed or abandoned according to applicable regulations.

i. Defects in any septic system or other private sanitary disposal system on the Property; or any out−of−service septic system serving the Property not closed or abandoned according to applicable regulations.

j. Underground or aboveground fuel storage tanks presently or previously on the Property for storage of flammable or combustible liquids including, but not limited to, gasoline or heating oil; or Defects in the underground or aboveground fuel storage tanks on or previously located on the Property. Defects in underground or aboveground fuel storage tanks may include items such as abandoned tanks not closed in conformance with applicable local, state, and federal law; leaking; corrosion; or failure to meet operating standards. (The owner, by law, may have to register the tanks with the Department of Agriculture, Trade and Consumer Protection at P.O. Box 8911, Madison, Wisconsin, 53708, whether the tanks are in use or not. Department regulations may require closure or removal of unused tanks.)

k. Existing or abandoned manure storage facilities located on the property.

l. Notice of property tax increases, other than normal annual increases, or pending Property tax reassessment; remodeling that may increase the Property's assessed value; pending special assessments; or Property is within a special purpose district, such as a drainage district, that has authority to impose assessments on the Property.

m. Proposed, planned, or commenced public improvements or public construction projects that may result in special assessments or that may otherwise materially affect the Property or the present use of the Property; or any land division involving the Property without required state or local permits.

n. The Property is part of or subject to a subdivision homeowners' association; or the Property is not a condominium unit and there are common areas associated with the Property that are co−owned with others.

o. Any zoning code violations with respect to the Property; the Property or any portion thereof is located in a floodplain, wetland or shoreland zoning area under local, state or federal regulations; or the Property is subject to a mitigation plan required by Wisconsin Department of Natural Resources (DNR) rules related to county shoreland zoning ordinances, that obligates the Property owner to establish or maintain certain measures related to shoreland conditions, enforceable by the county.

p. Nonconforming uses of the Property (a nonconforming use is a use of land that existed lawfully before the current zoning ordinance was enacted or amended, but that does not conform to the use restrictions in the current ordinance); conservation easements (a conservation easement is a legal agreement in which a property owner conveys some of the rights associated with ownership of his or her property to an easement holder such as a governmental unit or a qualified nonprofit organization to protect the natural habitat of fish, wildlife, or plants or a similar ecosystem, preserve areas for outdoor recreation or education, or for similar purposes); restrictive covenants or deed restrictions on the Property; or, other than public rights-of-way, nonowners having rights to use part of the Property, including, but not limited to, private rights−of−way and easements other than recorded utility easements.

q. All or part of the Property has been assessed as agricultural land; has been assessed a use−value assessment conversion charge; or payment of a use−value assessment conversion charge has been deferred.

r. All or part of the Property is subject to, enrolled in, or in violation of a farmland preservation agreement, Forest Crop Law, Managed Forest Law, the Conservation Reserve Program, or a comparable program.

s. A dam is totally or partially located on the Property; or an ownership interest in a dam not located on the Property will be transferred with the Property because the dam is owned collectively by a homeowners' association, lake district, or similar group of which the Property owner is a member.

t. No legal access to the Property; or boundary or lot line disputes, encroachments or encumbrances (including a joint driveway) affecting the Property. Encroachments often involve some type of physical object belonging to one person but partially located on or overlapping on land belonging to another; such as, without limitation, fences, houses, garages, driveways, gardens, and landscaping. Encumbrances include, without limitation, a right or claim of another to a portion of the Property or to the use of the Property such as a joint driveway, liens, and licenses.

u. Government agency, court order, or federal, state, or local regulations requiring repair, alteration or correction of an existing condition.

v. A pier attached to the Property not in compliance with state or local pier regulations; a written agreement affecting riparian rights related to the Property; or the bed of the abutting navigable waterway is owned by a hydroelectric operator.

w. Material damage from fire, wind, flood, earthquake, expansive soil, erosion, or landslide.

x. Significant odor, noise, water diversion, water intrusion, or other irritants emanating from neighboring property.

y. Significant crop damage from disease, insects, soil contamination, wildlife, or other causes; diseased or dying trees or shrubs; or substantial injuries or disease in livestock on the Property or neighboring property.

z. Animal, reptile, or other insect infestations; drainage easement or grading problems; excessive sliding; or any other Defect or material condition.

aa. Archeological artifacts, mineral rights, orchards, or endangered species, or one or more burial sites on the Property.
bb. Owner is a foreign person as defined in the Foreign Investment in Real Property Tax Act in 26 IRC § 1445(f).
cc. Other Defects affecting the Property such as any agreements that bind subsequent owners of the property, such as a lease agreement or an extension of credit from an electric cooperative.

[ ] **GOVERNMENT PROGRAMS:** Seller shall deliver to Buyer, within _____ days ("15" if left blank) after acceptance of this Offer, a list of all federal, state, county, and local conservation, farmland, environmental, or other land use programs, agreements, restrictions, or conservation easements, which apply to any part of the Property (e.g., farmland preservation agreements, farmland preservation or exclusive agricultural zoning, use value assessments, Forest Crop, Managed Forest, Conservation Reserve Program, wetland mitigation, shoreland zoning mitigation plan or comparable programs), along with disclosure of any penalties, fees, withdrawal charges, or payback obligations pending, or currently deferred, if any. This contingency will be deemed satisfied unless Buyer delivers to Seller, within 7 days after the deadline for delivery, a notice terminating this Offer based upon the use restrictions, program requirements, and/or amount of any penalty, fee, charge, or payback obligation.

CAUTION: If Buyer does not terminate this Offer, Buyer is hereby agreeing that Buyer will continue in such programs, as may apply, and Buyer agrees to reimburse Seller should Buyer fail to continue any such program such that Seller incurs any costs, penalties, damages, or fees that are imposed because the program is not continued after sale. The Parties agree this provision survives closing.

MANAGED FOREST LAND: If all, or part, of the Property is managed forest land under the Managed Forest Law (MFL) program, this designation will continue after closing. Buyer is advised as follows: The MFL is a landowner incentive program that encourages sustainable forestry on private woodlands by reducing and deferring property taxes. Orders designating lands as managed forest lands remain in effect for 25 or 50 years. When ownership of land enrolled in the MFL program changes, the new owner must sign and file a report of the change of ownership on a form provided by the Department of Natural Resources and pay a fee. By filing this form, the new owner agrees to the associated MFL management plan and the MFL program rules. The DNR Division of Forestry monitors forest management plan compliance. Changes a landowner makes to property that is subject to an order designating it as managed forest land, or to its use, may jeopardize benefits under the program or may cause the property to be withdrawn from the program and may result in the assessment of penalties. For more information call the local DNR forester or visit https://dnr.wisconsin.gov/topic/forestry.

USE VALUE ASSESSMENTS: The use value assessment system values agricultural land based on the income that would be generated from its rental for agricultural use rather than its fair market value. When a person converts agricultural land to a non-agricultural use (e.g., residential or commercial development), that person may owe a conversion charge. To obtain more information about the use value law or conversion charge, contact the Wisconsin Department of Revenue's Equalization Bureau or visit http://www.revenue.wi.gov/.

FARMLAND PRESERVATION: The early termination of a farmland preservation agreement or removal of land from such an agreement can trigger payment of a conversion fee equal to 3 times the per acre value of the land. Contact the Wisconsin Department of Agriculture, Trade and Consumer Protection Division of Agricultural Resource Management or visit http://www.datcp.state.wi.us/ for more information.

CONSERVATION RESERVE PROGRAM (CRP): The CRP encourages farmers, through contracts with the U.S. Department of Agriculture, to stop growing crops on highly erodible or environmentally sensitive land and instead to plant a protective cover of grass or trees. CRP contracts run for 10 to 15 years, and owners receive an annual rent as well as certain incentive payments and cost share assistance for establishing long-term, resource-conserving ground cover. Removing lands from the CRP in breach of a contract can be quite costly. For more information call the state Farm Service Agency office or visit http://www.fsa.usda.gov/.

SHORELAND ZONING ORDINANCES: All counties must adopt uniform shoreland zoning ordinances in compliance with Wis. Admin. Code Chapter NR 115. County shoreland zoning ordinances apply to all unincorporated land within 1,000 feet of a navigable lake, pond or flowage or within 300 feet of a navigable river or stream and establish minimum standards for building setbacks and height limits, cutting trees and shrubs, lot sizes, water runoff, impervious surface standards (that may be exceeded if a mitigation plan is adopted and recorded) and repairs to nonconforming structures. Buyers must conform to any existing mitigation plans. For more information call the county zoning office or visit https://dnr.wi.gov/. Buyer is advised to check with the applicable city, town or village for additional shoreland zoning or shoreland-wetland zoning restrictions, if any.

FENCES: Wis. Stat. § 90.03 requires the owners of adjoining properties to keep and maintain legal fences in equal shares where one or both of the properties is used and occupied for farming or grazing purposes.

CAUTION: Consider an agreement addressing responsibility for fences if Property or adjoining land is used and occupied for farming or grazing purposes.

PROPERTY DEVELOPMENT WARNING: If Buyer contemplates developing Property for a use other than the current use, there are a variety of issues that should be addressed to ensure the development or new use is feasible. Buyer is solely responsible to verify the current zoning allows for the proposed use of the Property at lines 251-255. Municipal and zoning ordinances, recorded building and use restrictions, covenants and easements may prohibit certain improvements or uses and therefore should be reviewed. Building permits, zoning or zoning variances, Architectural Control Committee approvals, estimates for utility hook-up expenses, special assessments, changes for installation of roads or utilities, environmental audits, subsoil tests, or other development related fees may need to be obtained or verified in order to determine the feasibility of development of, or a particular use for, a property. Optional contingencies that allow Buyer to investigate certain of these issues can be found at lines 244-304 and Buyer may add contingencies as needed in addenda (see line 682).

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Buyer should review any plans for development or use changes to determine what issues should be addressed in these contingencies.

PROPOSED USE CONTINGENCIES: This Offer is contingent upon Buyer obtaining, at Buyer's expense, the reports or documentation required by any optional provisions checked on lines 256-281 below. The optional provisions checked on lines 256-281 shall be deemed satisfied unless Buyer, within _____ days ("30" if left blank) after acceptance, delivers: (1) written notice to Seller specifying those optional provisions checked below that cannot be satisfied and (2) written evidence substantiating why each specific provision referred to in Buyer's notice cannot be satisfied. Upon delivery of Buyer's notice, this Offer shall be null and void. Seller agrees to cooperate with Buyer as necessary to satisfy the contingency provisions checked at lines 256-281.

Proposed Use: Buyer is purchasing the Property for the purpose of: constructing a mixed-use commercial building and/or buildings, with intent for rental to a grocery store tenant as primary/anchor tenant, and a daycare, and/or other commercial uses as determined in Buyer's discretion, provided such other uses are approved by Seller. Such approval shall not be unreasonably withheld, **[insert proposed use and type or style of building(s), size and proposed building location(s), if a requirement of Buyer's condition to purchase, e.g.1400-1600 sq. ft. three-bedroom single family ranch home in northwest corner of lot].**

☐ **ZONING:** Verification of zoning and that the Property's zoning allows Buyer's proposed use described at lines 251-255.

☐ **SUBSOILS:** Written evidence from a qualified soils expert that the Property is free of any subsoil condition that would make the proposed use described at lines 251-255 impossible or significantly increase the costs of such development.

☐ **PRIVATE ONSITE WASTEWATER TREATMENT SYSTEM (POWTS) SUITABILITY:** Written evidence from a certified soils tester that: (a) the soils at the Property locations selected by Buyer, and (b) all other conditions that must be approved, meet the legal requirements in effect on the date of this Offer to obtain a permit for a POWTS for use of the Property as stated on lines 251-255. The POWTS (septic system) allowed by the written evidence must be one of the following POWTS that is approved by the State for use with the type of property identified at lines 251-255 CHECK ALL THAT APPLY: ☐ conventional in-ground; ☐ mound; ☐ at grade; ☐ in-ground pressure distribution; ☐ holding tank; ☐ other: _____.

☐ **EASEMENTS AND RESTRICTIONS:** Copies of all public and private easements, covenants and restrictions affecting the Property and a written determination by a qualified independent third party that none of these prohibit or significantly delay or increase the costs of the proposed use or development identified at lines 251-255.

☐ **APPROVALS/PERMITS:** Permits, approvals and licenses, as appropriate, or the final discretionary action by the granting authority prior to the issuance of such permits or building permit, approvals and licenses, for the following items related to Buyer's proposed use: _____
_____.

☐ **UTILITIES:** Written verification of the location of the following utility service connections (e.g., on the Property, at the lot line, across the street, etc.) CHECK AND COMPLETE AS APPLICABLE:
☐ electricity_____; ☐ gas _____; ☐ sewer_____;
☐ water_____; ☐ telephone_____; ☐ cable _____;
☐ other_____.

☐ **ACCESS TO PROPERTY:** Written verification that there is legal vehicular access to the Property from public roads.

☐ **LAND USE APPROVAL/PERMITS:** This Offer is contingent upon (Buyer)(Seller) STRIKE ONE ("Buyer" if neither stricken) obtaining the following, including all costs: a CHECK ALL THAT APPLY ☐ rezoning; ☐ conditional use permit; ☐ variance; ☐ other _____ for the Property for its proposed use described at lines 251-255. Seller agrees to cooperate with Buyer as necessary to satisfy this contingency. Buyer shall deliver, within _____ days of acceptance, written notice to Seller if any item cannot be obtained, in which case this Offer shall be null and void.

☐ **MAP OF THE PROPERTY:** This Offer is contingent upon (Buyer obtaining) (Seller providing) STRIKE ONE ("Seller providing" if neither is stricken) a Map of the Property dated subsequent to the date of acceptance of this Offer prepared by a registered land surveyor, within _____ days ("30" if left blank) after acceptance, at (Buyer's) (Seller's) STRIKE ONE ("Seller's" if neither is stricken) expense. The map shall show minimum of _____ acres, maximum of _____ acres, the legal description of the Property, the Property's boundaries and dimensions, visible encroachments upon the Property, the location of improvements, if any, and: _____
_____
_____ STRIKE AND COMPLETE AS APPLICABLE. Additional map features that may be added include but are not limited to: staking of all corners of the Property; identifying dedicated and apparent streets; lot dimensions; total acreage or square footage; easements or rights-of-way.

CAUTION: Consider the cost and the need for map features before selecting them. Also consider the time required to obtain the map when setting the deadline.

This contingency shall be deemed satisfied unless Buyer, within 5 days after the deadline for delivery of said map, delivers to Seller a copy of the map and a written notice which identifies: (1) the significant encroachment; (2) information materially inconsistent with prior representations; or (3) failure to meet requirements stated within this contingency. Upon delivery of Buyer's notice, this Offer shall be null and void. Once the deadline for delivery has passed, if Seller was responsible to

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provide the map and failed to timely deliver the map to Buyer, Buyer may terminate this Offer if Buyer delivers a written notice of termination to Seller prior to Buyer's Actual Receipt of said map from Seller.

INSPECTIONS AND TESTING Buyer may only conduct inspections or tests if specific contingencies are included as a part of this Offer. An "inspection" is defined as an observation of the Property, which does not include an appraisal or testing of the Property, other than testing for leaking carbon monoxide, or testing for leaking LP gas or natural gas used as a fuel source, which are hereby authorized. A "test" is defined as the taking of samples of materials such as soils, water, air or building materials from the Property for laboratory or other analysis of these materials. Seller agrees to allow Buyer's inspectors, testers and appraisers reasonable access to the Property upon advance notice, if necessary, to satisfy the contingencies in this Offer. Buyer or licensees or both may be present at all inspections and testing. Except as otherwise provided, Seller's authorization for inspections does not authorize Buyer to conduct testing of the Property.

NOTE: Any contingency authorizing testing should specify the areas of the Property to be tested, the purpose of the test, (e.g., to determine if environmental contamination is present), any limitations on Buyer's testing and any other material terms of the contingency.

Buyer agrees to promptly restore the Property to its original condition after Buyer's inspections and testing are completed unless otherwise agreed to with Seller. Buyer agrees to promptly provide copies of all inspection and testing reports to Seller. Seller acknowledges that certain inspections or tests may detect environmental pollution that may be required to be reported to the Wisconsin Department of Natural Resources.

☐ **INSPECTION CONTINGENCY:** This contingency only authorizes inspections, not testing (see lines 305-319).

(1) This Offer is contingent upon a qualified independent inspector conducting an inspection of the Property after the date on line 1 of this Offer that discloses no Defects.

(2) This Offer is further contingent upon a qualified independent inspector or independent qualified third party performing an inspection of _____ _____ (list any Property component(s) to be separately inspected, e.g., dumpsite, timber quality, invasive species, etc.) that discloses no Defects.

(3) Buyer may have follow-up inspections recommended in a written report resulting from an authorized inspection, provided they occur prior to the Deadline specified at line 333. Inspection(s) shall be performed by a qualified independent inspector or independent qualified third party.

Buyer shall order the inspection(s) and be responsible for all costs of inspection(s).

CAUTION: Buyer should provide sufficient time for the Property inspection and/or any specialized inspection(s), as well as any follow-up inspection(s).

This contingency shall be deemed satisfied unless Buyer, within _____ days ("15" if left blank) after acceptance, delivers to Seller a copy of the written inspection report(s) dated after the date on line 1 of this Offer and a written notice listing the Defect(s) identified in those report(s) to which Buyer objects (Notice of Defects).

CAUTION: A proposed amendment is not a Notice of Defects and will not satisfy this notice requirement.

For the purposes of this contingency, Defects do not include structural, mechanical or other conditions the nature and extent of which Buyer had actual knowledge or written notice before signing this Offer.

NOTE: "Defect" as defined on lines 553-555 means a condition that would have a significant adverse effect on the value of the Property; that would significantly impair the health or safety of future occupants of the Property; or that if not repaired, removed or replaced would significantly shorten or adversely affect the expected normal life of the premises.

■ **RIGHT TO CURE:** Seller (shall)(shall not) **STRIKE ONE** ("shall" if neither is stricken) have the right to cure the Defects. If Seller has the right to cure, Seller may satisfy this contingency by:

(1) delivering written notice to Buyer within _____ ("10" if left blank) days after Buyer's delivery of the Notice of Defects stating Seller's election to cure Defects;

(2) curing the Defects in a good and workmanlike manner; and

(3) delivering to Buyer a written report detailing the work done no later than three days prior to closing.

This Offer shall be null and void if Buyer makes timely delivery of the Notice of Defects and written inspection report(s) and:

(1) Seller does not have the right to cure; or

(2) Seller has the right to cure but:

(a) Seller delivers written notice that Seller will not cure; or

(b) Seller does not timely deliver the written notice of election to cure.

IF LINE 355 IS NOT MARKED OR IS MARKED N/A LINES 403-414 APPLY.

☐ **FINANCING COMMITMENT CONTINGENCY:** This Offer is contingent upon Buyer being able to obtain a written _____ [loan type or specific lender, if any] first mortgage loan commitment as described below, within _____ days after acceptance of this Offer. The financing selected shall be in an amount of not less than $ _____ for a term of not less than _____ years, amortized over not less than _____ years. Initial monthly payments of principal and interest shall not exceed $ _____. Buyer acknowledges that lender's required monthly payments may also include 1/12th of the estimated net annual real estate taxes, hazard insurance premiums, and private mortgage insurance premiums. The mortgage shall not include a prepayment premium. Buyer agrees discount points in an amount not to exceed _____% ("0" if left blank) of the loan. If Buyer is using multiple

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sources or obtaining a construction loan or land contract financing, describe at lines 655-660 or in an addendum attached per line 682. Buyer agrees to pay all customary loan and closing costs, wire fees, and loan origination fees, to promptly apply for a mortgage loan, and to provide evidence of application promptly upon request of Seller. Seller agrees to allow lender's appraiser access to the Property.

■ LOAN AMOUNT ADJUSTMENT: If the purchase price under this Offer is modified, any financed amount, unless otherwise provided, shall be adjusted to the same percentage of the purchase price as in this contingency and the monthly payments shall be adjusted as necessary to maintain the term and amortization stated above.

CHECK AND COMPLETE APPLICABLE FINANCING PROVISION AT LINE 371 or 372.

☐ **FIXED RATE FINANCING:** The annual rate of interest shall not exceed _____%.

☐ **ADJUSTABLE RATE FINANCING:** The initial interest rate shall not exceed _____%. The initial interest rate shall be fixed for _____ months, at which time the interest rate may be increased not more than _____% ("2" if left blank) at the first adjustment and by not more than _____% ("1" if left blank) at each subsequent adjustment. The maximum interest rate during the mortgage term shall not exceed the initial interest rate plus _____% ("6" if left blank). Monthly payments of principal and interest may be adjusted to reflect interest changes.

■ SATISFACTION OF FINANCING COMMITMENT CONTINGENCY: If Buyer qualifies for the loan described in this Offer or another loan acceptable to Buyer, Buyer agrees to deliver to Seller a copy of a written loan commitment. This contingency shall be satisfied if, after Buyer's review, Buyer delivers to Seller a copy of a written loan commitment (even if subject to conditions) that is:

(1) signed by Buyer; or,

(2) accompanied by Buyer's written direction for delivery.

Delivery of a loan commitment by Buyer's lender or delivery accompanied by a notice of unacceptability shall not satisfy this contingency.

CAUTION: The delivered loan commitment may contain conditions Buyer must yet satisfy to obligate the lender to provide the loan. Buyer understands delivery of a loan commitment removes the Financing Commitment Contingency from the Offer and shifts the risk to Buyer if the loan is not funded.

■ SELLER TERMINATION RIGHTS: If Buyer does not deliver a loan commitment on or before the Deadline on line 357. Seller may terminate this Offer if Seller delivers a written notice of termination to Buyer prior to Seller's Actual Receipt of written loan commitment from Buyer.

■ FINANCING COMMITMENT UNAVAILABILITY: If a financing commitment is not available on the terms stated in this Offer (and Buyer has not already delivered an acceptable loan commitment for other financing to Seller), Buyer shall promptly deliver written notice to Seller of same including copies of lender(s)' rejection letter(s) or other evidence of unavailability.

☐ **SELLER FINANCING:** Seller shall have 10 days after the earlier of:

(1) Buyer delivery of written notice of evidence of unavailability as noted in lines 391-394: or

(2) the Deadline for delivery of the loan commitment on line 357,

to deliver to Buyer written notice of Seller's decision to (finance this transaction with a note and mortgage under the same terms set forth in this Offer, and this Offer shall remain in full force and effect, with the time for closing extended accordingly. If Seller's notice is not timely given, the option for Seller to provide financing shall be considered waived. Buyer agrees to cooperate with and authorizes Seller to obtain any credit information reasonably appropriate to determine Buyer's credit worthiness for Seller financing.

~~**IF THIS OFFER IS NOT CONTINGENT ON FINANCING COMMITMENT.** Within _____ days ("7" if left blank) after acceptance, Buyer shall deliver to Seller either:~~

~~(1) reasonable written verification from a financial institution or third party in control of Buyer's funds that Buyer has, at the time of verification, sufficient funds to close; or~~

~~(2) _____~~

~~_____ [Specify documentation Buyer agrees to deliver to Seller].~~

~~If such written verification or documentation is not delivered, Seller has the right to terminate this Offer by delivering written notice to Buyer prior to Seller's Actual Receipt of a copy of Buyer's written verification. Buyer may or may not obtain mortgage financing but does not need the protection of a financing commitment contingency. Seller agrees to allow Buyer's appraiser access to the Property for purposes of an appraisal. Buyer understands and agrees that this Offer is not subject to the appraisal meeting any particular value, unless this Offer is subject to an appraisal contingency, nor does the right of access for an appraisal constitute a financing commitment contingency.~~

☐ **APPRAISAL CONTINGENCY:** This Offer is contingent upon Buyer or Buyer's lender having the Property appraised at Buyer's expense by a Wisconsin licensed or certified independent appraiser who issues an appraisal report dated subsequent to the date stated on line 1 of this Offer, indicating an appraised value for the Property equal to or greater than the agreed upon purchase price.

This contingency shall be deemed satisfied unless Buyer, within _____ days after acceptance, delivers to Seller a copy of the appraisal report indicating an appraised value less than the agreed upon purchase price, and a written notice objecting to the appraised value.

■ **RIGHT TO CURE:** Seller (shall) (shall not) STRIKE ONE ("shall" if neither is stricken) have the right to cure.

If Seller has the right to cure, Seller may satisfy this contingency by delivering written notice to Buyer adjusting the purchase p the value shown on the appraisal report within _____ days ("5" if left blank) after Buyer's delivery of the app

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report and the notice objecting to the appraised value. Seller and Buyer agree to promptly execute an amendment initiated by either party after delivery of Seller's notice, solely to reflect the adjusted purchase price.
This Offer shall be null and void if Buyer makes timely delivery of the notice objecting to appraised value and the written appraisal report and:
(1) Seller does not have the right to cure; or
(2) Seller has the right to cure but:
(a) Seller delivers written notice that Seller will not adjust the purchase price; or
(b) Seller does not timely deliver the written notice adjusting the purchase price to the value shown on the appraisal report.
NOTE: An executed FHA, VA or USDA Amendatory clause may supersede this contingency.
☐ **CLOSING OF BUYER'S PROPERTY CONTINGENCY:** This Offer is contingent upon the closing of the sale of Buyer's property located at _____
no later than _____ (the Deadline). If closing does not occur by the Deadline, this Offer shall become null and void unless Buyer delivers to Seller, on or before the Deadline, reasonable written verification from a financial institution or third party in control of Buyer's funds that Buyer has, at the time of verification, sufficient funds to close or proof of bridge loan financing, along with a written notice waiving this contingency. Delivery of verification or proof of bridge loan shall not extend the closing date for this Offer.
☐ **BUMP CLAUSE:** If Seller accepts a bona fide secondary offer, Seller may give written notice to Buyer that another offer has been accepted. If Buyer does not deliver to Seller the documentation listed below within _____hours ("72" if left blank) after Buyer's Actual Receipt of said notice, this Offer shall be null and void. Buyer must deliver the following:
(1) Written waiver of the Closing of Buyer's Property Contingency if line 435 is marked;
(2) Written waiver of _____
_____ (name other contingencies, if any); and
(3) Any of the following checked below:
☐ Proof of bridge loan financing.
☐ Proof of ability to close from a financial institution or third party in control of Buyer's funds which shall provide Seller with reasonable written verification that Buyer has, at the time of verification, sufficient funds to close.
Other:_____
_____
[insert other requirements, if any (e.g., payment of additional earnest money, etc.)]
☐ **SECONDARY OFFER:** This Offer is secondary to a prior accepted offer. This Offer shall become primary upon delivery of written notice to Buyer that this Offer is primary. Unless otherwise provided, Seller is not obligated to give Buyer notice prior to any Deadline, nor is any particular secondary buyer given the right to be made primary ahead of other secondary buyers. Buyer may declare this Offer null and void by delivering written notice of withdrawal to Seller prior to delivery of Seller's notice that this Offer is primary. Buyer may not deliver notice of withdrawal earlier than _____ days ("7" if left blank) after acceptance of this Offer. All other Offer Deadlines that run from acceptance shall run from the time this Offer becomes primary.
HOMEOWNERS ASSOCIATION If this Property is subject to a homeowners association, Buyer is aware the Property may be subject to periodic association fees after closing and one-time fees resulting from transfer of the Property. Any one-time fees resulting from transfer of the Property shall be paid at closing by (Seller) (Buyer) STRIKE ONE ("Buyer" if neither is stricken).
CLOSING PRORATIONS The following items, if applicable, shall be prorated at closing, based upon date of closing values: real estate taxes, rents, prepaid insurance (if assumed), private and municipal charges, property owners or homeowners association assessments, fuel and none other.
CAUTION: Provide basis for utility charges, fuel or other prorations if date of closing value will not be used.
Any income, taxes or expenses shall accrue to Seller, and be prorated at closing, through the day prior to closing.
Real estate taxes shall be prorated at closing based on CHECK BOX FOR APPLICABLE PRORATION FORMULA:
☑ The net general real estate taxes for the preceding year, or the current year if available (Net general real estate taxes are defined as general property taxes after state tax credits and lottery credits are deducted.) NOTE: THIS CHOICE APPLIES IF NO BOX IS CHECKED.
☐ Current assessment times current mill rate (current means as of the date of closing).
☐ Sale price, multiplied by the municipality area-wide percent of fair market value used by the assessor in the prior year, or current year if known, multiplied by current mill rate (current means as of the date of closing).
☐ _____.
CAUTION: Buyer is informed that the actual real estate taxes for the year of closing and subsequent years may be substantially different than the amount used for proration especially in transactions involving new construction, extensive rehabilitation, remodeling or area-wide re-assessment. Buyer is encouraged to contact the local assessor regarding possible tax changes.
☐ Buyer and Seller agree to re-prorate the real estate taxes, through the day prior to closing based upon the taxes on the actual tax bill for the year of closing, with Buyer and Seller each owing his or her pro-rata share. Buyer shall, within 5

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days of receipt, forward a copy of the bill to the forwarding address Seller agrees to provide at closing. The Parties shall re-prorate within 30 days of Buyer's receipt of the actual tax bill. Buyer and Seller agree this is a post-closing obligation and is the responsibility of the Parties to complete, not the responsibility of the real estate Firms in this transaction.

TITLE EVIDENCE

■ CONVEYANCE OF TITLE: **Upon payment of the purchase price, Seller shall convey the Property by warranty deed (trustee's deed if Seller is a trust, personal representative's deed if Seller is an estate or other conveyance as provided herein),** free and clear of all liens and encumbrances, except: municipal and zoning ordinances and agreements entered under them, recorded easements for the distribution of utility and municipal services, recorded building and use restrictions and covenants, present uses of the Property in violation of the foregoing disclosed in Seller's Vacant Land Disclosure Report and in this Offer, general taxes levied in the year of closing and none other _____ _____ _____ (insert other allowable exceptions from title, if any) that constitutes merchantable title for purposes of this transaction. Seller, at Seller's cost, shall complete and execute the documents necessary to record the conveyance and pay the Wisconsin Real Estate Transfer Fee.

WARNING: Municipal and zoning ordinances, recorded building and use restrictions, covenants and easements may prohibit certain improvements or uses and therefore should be reviewed, particularly if Buyer contemplates making improvements to Property or a use other than the current use.

■ TITLE EVIDENCE: Seller shall give evidence of title in the form of an owner's policy of title insurance in the amount of the purchase price on a current ALTA form issued by an insurer licensed to write title insurance in Wisconsin. Seller shall pay all costs of providing title evidence to Buyer. Buyer shall pay the costs of providing the title evidence required by Buyer's lender and recording the deed or other conveyance.

■ GAP ENDORSEMENT: Seller shall provide a "gap" endorsement or equivalent gap coverage at (Seller's)(Buyer's) STRIKE ONE ("Seller's" if neither stricken) cost to provide coverage for any liens or encumbrances first filed or recorded after the commitment date of the title insurance commitment and before the deed is recorded, subject to the title insurance policy conditions, exclusions and exceptions, provided the title company will issue the coverage. If a gap endorsement or equivalent gap coverage is not available, Buyer may give written notice that title is not acceptable for closing (see lines 516-523).

■ DELIVERY OF MERCHANTABLE TITLE: The required title insurance commitment shall be delivered to Buyer's attorney or Buyer not more than 15 days after acceptance ("15" if left blank), showing title to the Property as of a date no more than 15 days before delivery of such title evidence to be merchantable per lines 489-498, subject only to liens which will be paid out of the proceeds of closing and standard title insurance requirements and exceptions, as appropriate.

■ TITLE NOT ACCEPTABLE FOR CLOSING: If title is not acceptable for closing, Buyer shall notify Seller in writing of objections to title within See Ad days ("15" if left blank) after delivery of the title commitment to Buyer or Buyer's attorney. In such event, Seller shall have _____ days ("15" if left blank) from Buyer's delivery of the notice stating title objections, to deliver notice to Buyer stating Seller's election to remove the objections by the time set for closing. If Seller is unable to remove said objections, Buyer shall have five days from receipt of notice thereof, to deliver written notice waiving the objections, and the time for closing shall be extended accordingly. If Buyer does not waive the objections, Buyer shall deliver written notice of termination and this Offer shall be null and void. Providing title evidence acceptable for closing does not extinguish Seller's obligations to give merchantable title to Buyer.

■ SPECIAL ASSESSMENTS/OTHER EXPENSES: Special assessments, if any, levied or for work actually commenced prior to the date stated on line 1 of this Offer shall be paid by Seller no later than closing. All other special assessments shall be paid by Buyer. "Levied" means the local municipal governing body has adopted and published a final resolution describing the planned improvements and the assessment of benefits.

CAUTION: Consider a special agreement if area assessments, property owners association assessments, special charges for current services under Wis. Stat. § 66.0627 or other expenses are contemplated. "Other expenses" are one-time charges or ongoing use fees for public improvements (other than those resulting in special assessments) relating to curb, gutter, street, sidewalk, municipal water, sanitary and storm water and storm sewer (including all sewer mains and hook-up/connection and interceptor charges), parks, street lighting and street trees, and impact fees for other public facilities, as defined in Wis. Stat. § 66.0617(1)(f).

LEASED PROPERTY If Property is currently leased and lease(s) extend beyond closing, Seller shall assign Seller's rights under said lease(s) and transfer all security deposits and prepaid rents thereunder to Buyer at closing. The terms of the (written) (oral) STRIKE ONE lease(s), if any, are N/A. All leases or other occupancy agreements shall be terminated on or prior to closing. _____ _____. Insert additional terms, if any, at lines 655-660 or attach as an addendum per line 682.

DEFINITIONS

■ ACTUAL RECEIPT: "Actual Receipt" means that a Party, not the Party's recipient for delivery, if any, has the document or written notice physically in the Party's possession, regardless of the method of delivery. If the document or written notice is electronically delivered, Actual Receipt shall occur when the Party opens the electronic transmission.

■ BUSINESS DAY: "Business Day" means a calendar day other than Saturday, Sunday, any legal public holiday under Wisconsin or Federal law, and any other day designated by the President such that the postal service does not receive

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registered mail or make regular deliveries on that day.

■ DEADLINES: "Deadlines" expressed as a number of "days" from an event, such as acceptance, are calculated by excluding the day the event occurred and by counting subsequent calendar days. The Deadline expires at Midnight on the last day. Additionally, Deadlines expressed as a specific number of Business Days are calculated in the same manner except that only Business Days are counted while other days are excluded. Deadlines expressed as a specific number of "hours" from the occurrence of an event, such as receipt of a notice, are calculated from the exact time of the event, and by counting 24 hours per calendar day. Deadlines expressed as a specific day of the calendar year or as the day of a specific event, such as closing, expire at Midnight of that day. "Midnight" is defined as 11:59 p.m. Central Time.

■ DEFECT: "Defect" means a condition that would have a significant adverse effect on the value of the Property; that would significantly impair the health or safety of future occupants of the Property; or that if not repaired, removed or replaced would significantly shorten or adversely affect the expected normal life of the premises.

■ FIRM: "Firm" means a licensed sole proprietor broker or a licensed broker business entity.

■ PARTY: "Party" means the Buyer or the Seller; "Parties" refers to both the buyer and the Seller.

■ PROPERTY: Unless otherwise stated, "Property" means the real estate described at lines 4-8.

INCLUSION OF OPTIONAL PROVISIONS Terms of this Offer that are preceded by an OPEN BOX (☐) are part of this offer ONLY if the box is marked such as with an "X". They are not part of this offer if marked "N/A" or are left blank.

PROPERTY DIMENSIONS AND SURVEYS Buyer acknowledges that any land dimensions, or total acreage or square footage figures, provided to Buyer by Seller or by a Firm or its agents, may be approximate because of rounding, formulas used or other reasons, unless verified by survey or other means.

CAUTION: Buyer should verify total square footage formula, total square footage/acreage figures, and land dimensions, if material.

DISTRIBUTION OF INFORMATION Buyer and Seller authorize the agents of Buyer and Seller to: (i) distribute copies of the Offer to Buyer's lender, appraisers, title insurance companies and any other settlement service providers for the transaction as defined by the Real Estate Settlement Procedures Act (RESPA); (ii) report sales and financing concession data to multiple listing service sold databases; (iii) provide active listing, pending sale, closed sale and financing concession information and data, and related information regarding seller contributions, incentives or assistance, and third party gifts, to appraisers researching comparable sales, market conditions and listings, upon inquiry; and (iv) distribute copies of this Offer to the seller or seller's agent of another property that Seller intends on purchasing.

MAINTENANCE Seller shall maintain the Property and all personal property included in the purchase price until the earlier of closing or Buyer's occupancy, in materially the same condition it was in as of the date on line 1 of this Offer, except for ordinary wear and tear.

PROPERTY DAMAGE BETWEEN ACCEPTANCE AND CLOSING If, prior to closing, the Property is damaged in an amount not more than five percent of the purchase price, other than normal wear and tear, Seller shall promptly notify Buyer in writing, and will be obligated to restore the Property to materially the same condition it was in as of the date on line 1 of this Offer. Seller shall provide Buyer with copies of all required permits and lien waivers for the lienable repairs no later than closing. If the amount of damage exceeds five percent of the purchase price, Seller shall promptly notify Buyer in writing of the damage and this Offer may be terminated at option of Buyer. Should Buyer elect to carry out this Offer despite such damage, Buyer shall be entitled to the insurance proceeds, if any, relating to the damage to the Property, plus a credit towards the purchase price equal to the amount of Seller's deductible on such policy, if any. However, if this sale is financed by a land contract or a mortgage to Seller, any insurance proceeds shall be held in trust for the sole purpose of restoring the Property.

BUYER'S PRE-CLOSING WALK-THROUGH Within three days prior to closing, at a reasonable time pre-approved by Seller or Seller's agent, Buyer shall have the right to walk through the Property to determine that there has been no significant change in the condition of the Property, except for ordinary wear and tear and changes approved by Buyer, and that any Defects Seller has agreed to cure have been repaired in the manner agreed to by the Parties.

OCCUPANCY Occupancy of the entire Property shall be given to Buyer at time of closing unless otherwise provided in this Offer at lines 655-660 or in an addendum attached per line 682, or lines 534-538 if the Property is leased. At time of Buyer's occupancy, Property shall be free of all debris, refuse, and personal property except for personal property belonging to current tenants, or sold to Buyer or left with Buyer's consent. Occupancy shall be given subject to tenant's rights, if any.

DEFAULT Seller and Buyer each have the legal duty to use good faith and due diligence in completing the terms and conditions of this Offer. A material failure to perform any obligation under this Offer is a default that may subject the defaulting party to liability for damages or other legal remedies.

If Buyer defaults, Seller may:

(1) sue for specific performance and request the earnest money as partial payment of the purchase price; or

(2) terminate the Offer and have the option to: (a) request the earnest money as liquidated damages; or (b) sue for actual damages.

If Seller defaults, Buyer may:

(1) sue for specific performance; or

(2) terminate the Offer and request the return of the earnest money, sue for actual damages, or both.

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In addition, the Parties may seek any other remedies available in law or equity. The Parties understand that the availability of any judicial remedy will depend upon the circumstances of the situation and the discretion of the courts. If either Party defaults, the Parties may renegotiate the Offer or seek nonjudicial dispute resolution instead of the remedies outlined above. By agreeing to binding arbitration, the Parties may lose the right to litigate in a court of law those disputes covered by the arbitration agreement.

NOTE: IF ACCEPTED, THIS OFFER CAN CREATE A LEGALLY ENFORCEABLE CONTRACT. BOTH PARTIES SHOULD READ THIS DOCUMENT CAREFULLY. THE FIRM AND ITS AGENTS MAY PROVIDE A GENERAL EXPLANATION OF THE PROVISIONS OF THE OFFER BUT ARE PROHIBITED BY LAW FROM GIVING ADVICE OR OPINIONS CONCERNING YOUR LEGAL RIGHTS UNDER THIS OFFER OR HOW TITLE SHOULD BE TAKEN AT CLOSING. AN ATTORNEY SHOULD BE CONSULTED IF LEGAL ADVICE IS NEEDED.

ENTIRE CONTRACT This Offer, including any amendments to it, contains the entire agreement of the Buyer and Seller regarding the transaction. All prior negotiations and discussions have been merged into this Offer. This agreement binds and inures to the benefit of the Parties to this Offer and their successors in interest.

NOTICE ABOUT SEX OFFENDER REGISTRY You may obtain information about the sex offender registry and persons registered with the registry by contacting the Wisconsin Department of Corrections on the Internet at http://www.doc.wi.gov or by telephone at (608) 240-5830.

FOREIGN INVESTMENT IN REAL PROPERTY TAX ACT (FIRPTA) Section 1445 of the Internal Revenue Code (IRC) provides that a transferee (Buyer) of a United States real property interest must pay or withhold as a tax up to 15% of the total "Amount Realized" in the sale if the transferor (Seller) is a "Foreign Person" and no exception from FIRPTA withholding applies. A "Foreign Person" is a nonresident alien individual, foreign corporation, foreign partnership, foreign trust, or foreign estate. The "Amount Realized" is the sum of the cash paid, the fair market value of other property transferred, and the amount of any liability assumed by Buyer.

CAUTION: Under this law if Seller is a Foreign Person, and Buyer does not pay or withhold the tax amount, Buyer may be held directly liable by the U.S. Internal Revenue Service for the unpaid tax and a tax lien may be placed upon the Property.

Seller hereby represents that Seller is a non-Foreign Person, unless (1) Seller represents Seller is a Foreign Person in a condition report incorporated in this Offer per lines 94-97, or (2) no later than 10 days after acceptance, Seller delivers notice to Buyer that Seller is a Foreign Person, in which cases the provisions on lines 637-639 apply.

IF SELLER IS A NON-FOREIGN PERSON. Seller shall, no later than closing, execute and deliver to Buyer, or a qualified substitute (attorney or title company as stated in IRC § 1445), a sworn certification under penalties of perjury of Seller's non-foreign status in accordance with IRC § 1445. If Seller fails to timely deliver certification of Seller's non-foreign status, Buyer shall: (1) withhold the amount required to be withheld pursuant to IRC § 1445; or, (2) declare Seller in default of this Offer and proceed under lines 601-608.

IF SELLER IS A FOREIGN PERSON. If Seller has represented that Seller is a Foreign Person, Buyer shall withhold the amount required to be withheld pursuant to IRC § 1445 at closing unless the Parties have amended this Offer regarding amounts to be withheld, any withholding exemption to be applied, or other resolution of this provision.

COMPLIANCE WITH FIRPTA. Buyer and Seller shall complete, execute, and deliver, on or before closing, any instrument, affidavit, or statement needed to comply with FIRPTA, including withholding forms. If withholding is required under IRC §1445, and the net proceeds due Seller are not sufficient to satisfy the withholding required in this transaction, Seller shall deliver to Buyer, at closing, the additional funds necessary to satisfy the applicable withholding requirement. Seller also shall pay to Buyer an amount not to exceed $1,000 for actual costs associated with the filing and administration of forms, affidavits, and certificates necessary for FIRPTA withholding and any withholding agent fees.

Any representations made by Seller with respect to FIRPTA shall survive the closing and delivery of the deed.

Firms, Agents, and Title Companies are not responsible for determining FIRPTA status or whether any FIRPTA exemption applies. The Parties are advised to consult with their respective independent legal counsel and tax advisors regarding FIRPTA.

☐ **SELLER PAYMENT OF COMPENSATION TO BUYER'S FIRM:** Seller agrees to pay to Buyer's Firm the amount of _____ (e.g., dollar amount, % of purchase price, etc.), toward Buyer's brokerage fees at closing. Payment made under this provision represents an economic adjustment only and does not create any agency relationship between Buyer's Firm and Seller, and the Parties agree Buyer's Firm is a direct and intended third party beneficiary of this contract.

ADDITIONAL PROVISIONS/CONTINGENCIES _____

1. Reference line 666: John Weidl, Mason Becker/City of Whitewater; Kristen Parks,Patrick McGlinn/ ACG, LLC" is hereby inserted.

2. This transfer involves a municipality which is exempt from the Real Estate Transfer Tax Fee.

DELIVERY OF DOCUMENTS AND WRITTEN NOTICES Unless otherwise stated in this Offer, delivery of documents and written notices to a Party shall be effective only when accomplished by one of the authorized methods specified at lines 264-279.

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(1) Personal: giving the document or written notice personally to the Party, or the Party's recipient for delivery if named at line 666 or 667.
Name of Seller's recipient for delivery, if any: See line 656-657.
Name of Buyer's recipient for delivery, if any: Matt Mehring with a cc to Attorney Jeremy M. Klang, Schober Schober & Mitchell, S.C.
[ ] (2) Fax: fax transmission of the document or written notice to the following number:
Seller: (_____) _____ Buyer: (_____) _____
[ ] (3) Commercial: depositing the document or written notice, fees prepaid or charged to an account, with a commercial delivery service, addressed either to the Party, or to the Party's recipient for delivery, for delivery to the Party's address at line 675 or 676.
[ ] (4) U.S. Mail: depositing the document or written notice, postage prepaid, in the U.S. Mail, addressed either to the Party, or to the Party's recipient for delivery, for delivery to the Party's address.
Address for Seller: _____
Address for Buyer: _____
[xxxx] (5) Email: electronically transmitting the document or written notice to the email address.
Email Address for Seller: mbecker@whitewater-wi.gov; kparks@acgwi.com; pmcglinn@acgwi.com
Email Address for Buyer: mmehring@andersonashton.com with a cc to jmk@schoberlaw.com

PERSONAL DELIVERY/ACTUAL RECEIPT Personal delivery to, or Actual Receipt by, any named Buyer or Seller constitutes personal delivery to, or Actual Receipt by, all Buyers or Sellers.

[xxxxx] **ADDENDA:** The attached Addendum A is/are made part of this Offer.

This Offer was drafted by [Licensee and Firm] Attorney Jeremy M. Klang, Schober Schober & Mitchell, S.C.

WIRE FRAUD WARNING! Wire Fraud is a real and serious risk. Never trust wiring instructions sent via email. Funds wired to a fraudulent account are often impossible to recover.

Criminals are hacking emails and sending fake wiring instructions by impersonating a real estate agent, Firm, lender, title company, attorney or other source connected to your transaction. These communications are convincing and professional in appearance but are created to steal your money. The fake wiring instructions may even be mistakenly forwarded to you by a legitimate source.

DO NOT initiate ANY wire transfer until you confirm wiring instructions IN PERSON or by YOU calling a verified number of the entity involved in the transfer of funds. Never use contact information provided by any suspicious communication.

Real estate agents and Firms ARE NOT responsible for the transmission, forwarding, or verification of any wiring or money transfer instructions.

E-Sign Instructions

KML RE Holdings, LLC

(x)_____
Buyer's Signature▲ Print Name Here▶ By: Matthew J. Mehring, Sole Member Date▲

(x) _____
Buyer's Signature▲ Print Name Here▶ Date▲

SELLER ACCEPTS THIS OFFER. THE WARRANTIES, REPRESENTATIONS AND COVENANTS MADE IN THIS OFFER SURVIVE CLOSING AND THE CONVEYANCE OF THE PROPERTY. SELLER AGREES TO CONVEY THE PROPERTY ON THE TERMS AND CONDITIONS AS SET FORTH HEREIN AND ACKNOWLEDGES RECEIPT OF A COPY OF THIS OFFER. City of Whitewater

(x) _____
Seller's Signature▲ Print Name Here▶John Weidl Date▲

(x) _____
Seller's Signature▲ Print Name Here▶ Date▲

This Offer was presented to Seller by [Licensee and Firm] _____
_____ on _____ at _____ a.m./p.m.
This Offer is rejected _____ _____ This Offer is countered [See attached counter] _____ _____
Seller Initials▲ Date▲ Seller Initials▲ Date▲

ANDERSON ASHTON DESIGN / BUILD

2746 South 166th Street
New Berlin, WI 53151
262.786.4640 P
262.786.4675 F
andersonashton.com

LETTER OF INTENT
6-10-2026

City of Whitewater
Mr. Mason Becker, Community Development Director
City of Whitewater
Whitewater, WI 53190

Re: Letter of Intent – 7.21 Acres at 1127 E BLUFF Road, Parcel #A405400001

Mr. Becker,

Anderson Ashton is submitting this Letter of Intent to the City of Whitewater for the approximately 7.21 -acre City-owned site near Bluff Road and Elkhorn Road.

The intent is to work with the City on a development agreement and site control structure that would allow the property to be developed with two complementary buildings: a new Piggly Wiggly grocery store of approximately 30,000 square feet and a new Whitewater Early Childhood Education and Childcare Center of approximately 12,000 square feet.

This project works if viewed as one coordinated development and not two separate ideas sharing the same site. The grocery component brings needed food access, daily activity, and a neighborhood-serving retail use. The early childhood education and childcare component address the need for quality childcare for working families and supports the surrounding residential growth already in place and under development.

At this stage, the childcare building is shown as a conceptual 12,000 square foot footprint. Based on current planning assumptions, that size could preliminarily support approximately 150 children and the appropriate staffing needed to operate the program, although that number could vary somewhat depending on age mix, classroom layout, and licensing requirements.

We believe this site is well positioned for that kind of development. It sits near existing residential neighborhoods, planned residential growth, and additional housing already in progress. That makes it a strong location for a project that combines neighborhood-serving retail with childcare and early education.

As part of this effort, Anderson Ashton requests that the City consider the following:

1. Authorization for City staff to negotiate a development agreement.
2. Conveyance of approximately 7.21 acres for development.
3. Participation in public infrastructure improvements in the amount of $500,000, with eligible uses to include grading, utilities, stormwater, roadway improvements, access improvements, and site preparation.
4. Support for the entitlement and approval process needed to move the project forward.

Based on the current concept, this project is expected to leverage more than $10 million in private investment and create meaningful public benefit through expanded grocery service, increased childcare capacity, job creation, workforce support, and long-term tax base growth. The current concept also contemplates new jobs associated with both the grocery and childcare components.

This Letter of Intent is meant to establish a framework for continued discussion. Any final agreement would remain subject to due diligence, entitlement review, utility and civil feasibility, traffic and access planning, financial review, and final approval by all parties.

We are prepared to move into that next level of work immediately. The near-term goal is to confirm the City's interest, align on the overall development vision, and determine the best structure to move the site forward.

We appreciate your consideration and look forward to discussing the opportunity further.

Sincerely,

Matthew J. Mehring
President
Anderson Ashton, Inc.
2746 South 166th Street
New Berlin, WI 53151
(262) 613-4009
mmehring@andersonashton.com

Whitewater ECEC / Piggly Wiggly Preconstruction Timeline

The following timeline is intended to show the anticipated preconstruction and development path for the proposed Whitewater Early Childhood Education Center and Piggly Wiggly project. This schedule is preliminary and will continue to be refined as the City, Anderson Ashton, ECEC leadership, and Piggly Wiggly align on site control, development structure, entitlements, and project scope.

Phase 1 – LOI + Initial Alignment
June – July 2026
Submit Letter of Intent, receive initial City response, coordinate with Piggly Wiggly and ECEC leadership, refine the concept based on stakeholder feedback.

Phase 2 – Due Diligence + Site Feasibility
August – October 2026
Advance survey, geotechnical review, civil planning, utility review, traffic and access evaluation, and concept plan revisions to confirm overall site feasibility.

Phase 3 – Program + Deal Structure
August – November 2026
Confirm the ECEC and Piggly Wiggly program needs, maintain alignment around the shared two-building vision, evaluate financial assumptions, and determine the preferred site control and leaseback or alternate transaction structure.

Phase 4 – City + Leadership Approvals
November 2026 – January 2027
Confirm final development intent, complete City and leadership review milestones, and advance zoning, entitlement, and municipal approval processes.

Phase 5 – Design + Final Pricing
November 2026 – March 2027
Prepare construction documents, complete state and local review, finalize pricing, and execute the project contract structure.

Phase 6 – Pre-Start + Readiness
March – April 2027
Issue subcontracts, complete project coordination, approve early shop drawings, and confirm readiness to begin construction.

Target Start of Construction
April 30, 2027



2 SITE PLAN OPTION 1
SCALE: 1" = 50'-0"



3 SITE PLAN OPTION 2
SCALE: 1" = 50'-0"

REVISIONS

ANDERSON ASHTON DESIGN / BUILD
2746 South 166th Street
New Berlin, WI 53151
Phone: (262) 786-4840
WWW.ANDERSONASHTON.COM

PRELIMINARY NOT FOR CONSTRUCTION

WHITEWATER PIGGLY WIGGLY

1127 BLUFF RD., WHITEWATER, WI 53190

DRAFTED BY: OP
DESIGNER:
ISSUE: 6/4/2026 8:15:28 AM
SUBMITTAL DATE: XX/XX/XXXX
DESIGN NO.
CONSTRUCTION NO.

ARCHITECTURAL SITE PLAN

A010

PLOT SIZE: 24X36


E Main St
Bluff Rd
Bluff Rd
Bluff Rd
Bluff Rd
Bluff Rd
Bluff Rd
Bluff Ridge Dr
Home Tops
Whitewater Manufacturing
Revolutionary Machine and Design
Aurora Deck Lighting
Lighting store
Russell Law Offices, S.C
E Milwaukee St
RE/MAX Connect
Fairview INN & Suites
4.3 (7)
2-star hotel
Dollar General
Dollar store
Elkhorn Rd
The Vinery Stained Glass Studio
Stained glass studio
E Clay St
E Clay St
E Clay St
Coinsource Bitcoin ATM
Kwik Trip
Elkhorn Rd
12
Sunrise Ln
S Moraine


E Main St
Bluff Rd
Bluff Rd
Bluff Rd
Bluff Rd
Bluff Rd
Bluff Rd
Bluff Ridge Dr
Home Tops
Whitewater Manufacturing
Revolutionary Machine and Design
Aurora Deck Lighting
Lighting store
Russell Law Offices, S.C
E Milwaukee St
RE/MAX Connect
Fairview INN & Suites
4.3 (7)
2-star hotel
Dollar General
Dollar store
Elkhorn Rd
The Vinery Stained Glass Studio
Stained glass studio
E Clay St
E Clay St
E Clay St
Coinsource Bitcoin ATM
Kwik Trip
Elkhorn Rd
US 12
Sunrise Ln
S Moraine

City of WHITEWATER Community Development
www.whitewater-wi.gov
Community Dev. Director: 262-473-0148
Economic Dev. Coordinator: 262-473-0145
Zoning Specialist: 262-473-0144
Community Development Department
312 W. Whitewater St.
Whitewater, WI 53190

November 17, 2026

To: Common Council, CC: City Manager
From: Mason Becker, Community Development Director
Re: Review and Approval of "Whitewater Forward" Comprehensive Plan Update

This meeting marks the anticipated approval of "Whitewater Forward", the first update to the City of Whitewater's Comprehensive Plan since 2017. From the outset, we recognized the importance of taking a holistic and forward-thinking approach to this project, as not only does the plan need to meet State of Wisconsin requirements for implementation and lay out a new Future Land Use map, but it needs to meet the needs and goals of the entire community.

As members may recall, the Common Council selected RDG Planning & Design to lead this project on October 7, 2025, following a Request for Proposal (RFP) and review process. Initial meetings with City staff followed, and the first Comprehensive Plan Advisory Work Group meeting, a group made up of representatives of different stakeholder groups throughout the City, was held on December 3, 2025.

Over the next several months, multiple community Open Houses and Workshops were held, and RDG as well as City staff continued to receive input on the plan update. RDG continued also meeting with City staff on a biweekly basis to monitor continued progress. Additionally, a website for the project, whitewaterforward.com, was created to provide regular updates and solicit public feedback through regular polls and interactive maps.

As members will recall, the draft plan was reviewed by the Common Council and the Plan and Architectural Review Commission (PARC) at a special joint meeting in September 2026. RDG worked to incorporate suggested revisions and continued receiving feedback from staff and residents over the next several weeks.

Last week, the PARC voted to forward the plan to the Common Council for approval, with a few minor suggested edits. RDG will have a summary of those revisions for this meeting.

We believe this draft plan meets the goals set out originally for this update: A forward-thinking plan that will guide and shape the City of Whitewater over the next 20 years. Staff are highly appreciative of the Advisory Work Group members and many residents who all took time to give input on this plan.

Staff recommend approval of the ordinance for the submitted Whitewater Forward Comprehensive Plan Update, including the noted edit requests from the PARC.

Respectfully submitted,

Mason T. Becker
Community Development Director
City of Whitewater

MEMORANDUM

City of Whitewater

From: Charlie Cowell, RDG
Project No.: R3007.554.00
File No.(s): 9.05
Date: November 4, 2026

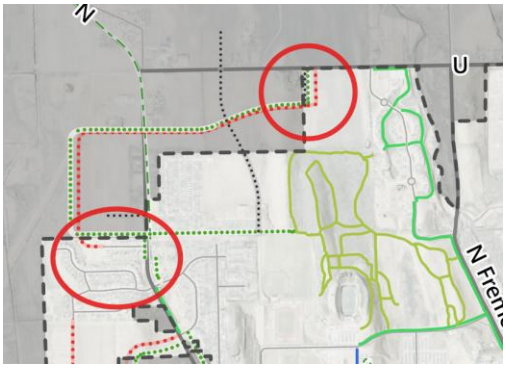
Project Name: Whitewater Forward Comprehensive Plan

Subject: Changes from September 24, 2026 draft plan document

Summary. The main edits to the September draft posted for public feedback are a new Public Services section for specific facility directions, various edits to the Future Land Use Map, addition of the bypass corridor as a "Gateway" policy area, clarification to the approach and definition of flood hazards areas, and more detail in various areas that do not change the underlying directions. The following memo lists those edits, excluding grammar, typo, and wording changes.

The PARC made a recommendation for approval with the following recommended updates:

- Update the Mobility Plan to reroute a future road connection from connecting to Burr Oak Trail to County Road U and shift the proposed trail north of Tower Hill Pass to not go behind homes.
- Add the PARC as an implementation partner for zoning and downtown master planning actions in the in implementation tables.



Future Land Use Descriptions

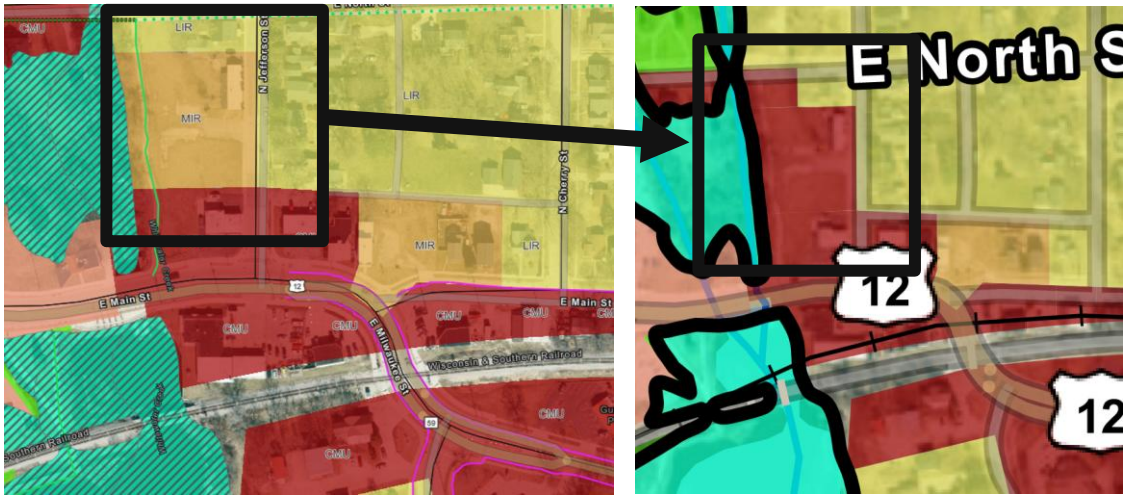
- The Floodplain (FP) category becomes Flood Hazard Zones. It now states the layer reflects FEMA mapping as of fall 2026, is subject to change, and should be verified against current FEMA data.
    - Environmental Preservation language is softened. The draft said growth "under all designations" should accommodate natural features. The final drops "under all designations."

Future Land Use Map

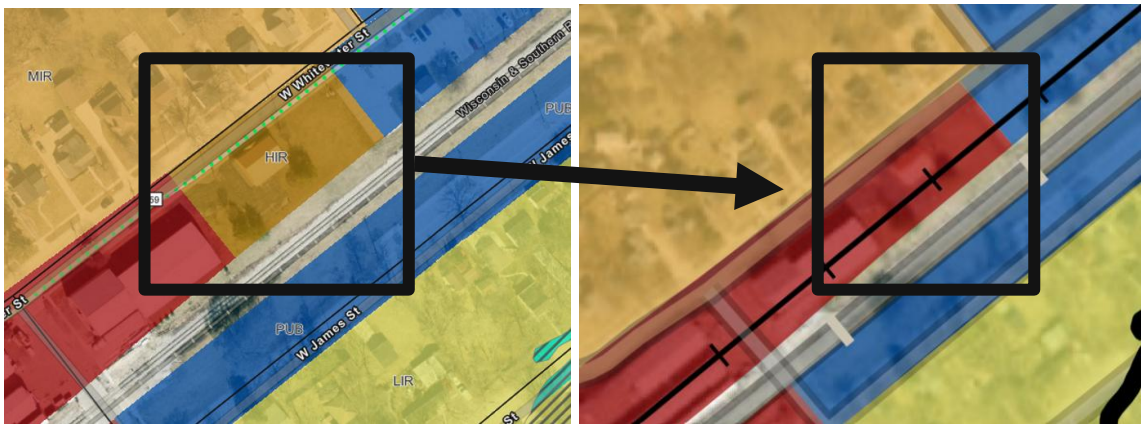
- Starin Rd: LI and MI are more appropriate given development activity.



- Main and Jefferson St: The entire acreage at intersection of Main and Jefferson St is changes to CMU given development interest. This excludes the single-family home on the northeast corner of that block.



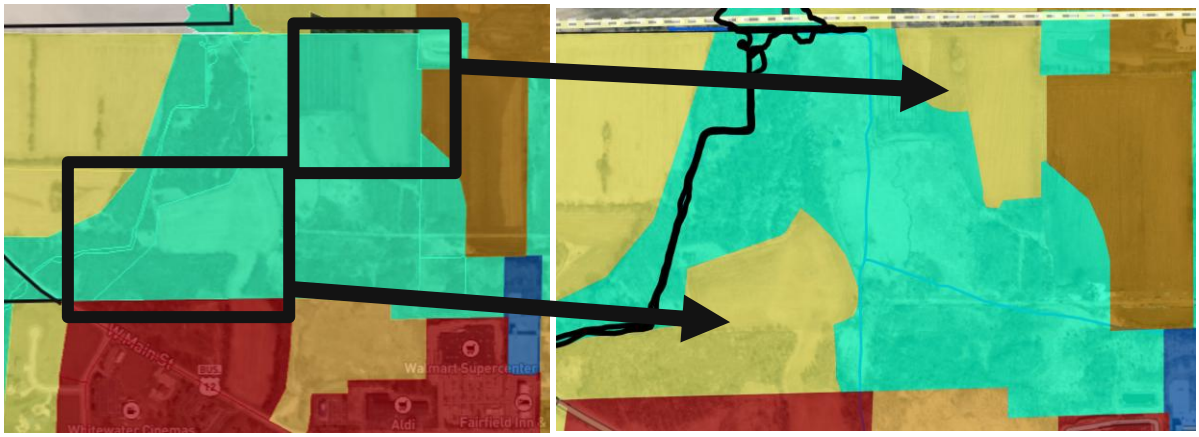
- W Whitewater St: HI parcel changes to CMU to match current commercial business located on it.



- Railroad north of Bluff Street:
    - Ensured that property owned by the CDA is CMU.
    - Expanded open space to areas that are undevelopable.
    - Replaced BP with LI for residential uses.



- North of W Main Street: Changed some Open Space to LI to show development possibilities outside of wetlands.



- East of Howard Road: Changed area from Urban Reserve to Business Park to clarify future intentions.



Development Policy Areas

- "Business and Technology Park" becomes "Business Park" in the map legends and policy references because the Technology Park is filled.
- The Downtown sites list drops the Whitewater Street Site. The draft listed it as site C. The final keeps the Car Dealership, Jefferson Street and Main Street Gateway sites. The remaining sites are re-lettered.
- The bypass corridor is added as a Gateway Corridor Policy Area.

Mobility

- Priority Path Projects now state that projects B and G are the two highest priorities for mobility and user safety. The draft had no ranking.
- A trail extension was added to the Future Mobility Plan from Main Street to the theater and Center Street from Cravath Lake.

Neighborhoods

- A projected housing need is added based on previous housing market studies and the Whitewater Forward population forecast. The final adds a housing need of up to 950 units through 2045, about 45 a year, split across low, medium, and high density.
- Universal Design policies now emphasize senior and special-needs households.
- University District preservation adds two points. It notes the homes are largely historic and suggests partnering with the Landmarks Commission or Wisconsin Historical Society.
- A new code action says to ensure codes align with State requirements.
- The section now more specifically calls-out Residential TID and WHEDA programs as incentive tools.

Parks, Recreation, Natural, & Cultural Resources

- The chapter is retitled. The draft was "Parks, Recreation & Nature."
- Goal 2 expands policies to include more stormwater related directions:
    - Maintain, fund, and enforce stormwater standards, including buffering development from flood and wetland areas.
    - Buffer new development to preserve public lake access.

- Implement the Jefferson and Walworth County Land and Water Resource Management Plans.
- Preserve SEWRPC environmental corridors.

Economic Prosperity

- Business Park policy is retitled and expanded. The final calls fully developing and strategically expanding the Business Park a priority.
- Student-retention recruitment now targets industries tied to the University's programs, research, and talent.
- Small-business policy adds specifically working with the immigrant community.

Public Services

- The communication policy now names the weekly Whitewater Register and the Whitewater Banner. The draft said there was no local newspaper outside the University's.
- Level of Service adds verifying protection areas for municipal wells.
- Map 9 adds the sanitary sewer boundary and land use layer.
- New Short-Term Implementation Priorities added for wastewater, water, storm sewer, street department, fire station, police department, library, and school district.

Implementation

- Capital Investment now says large projects that may require borrowing need Council approval after a review of City finances.
- The Action Program adds a comparison to the City's current financial position as a consideration.
- Intergovernmental partners add the Town of Cold Spring in several elements.
- The schedule adds an overarching action to update the zoning ordinance, rated short-term and ongoing.
- Schedule tables now carry a timeframe footnote defining short, medium, and long term.

Supplemental Information

- Environmental risk labels change from Major/Higher/Minor to High/Moderate/Low.

ORDINANCE NO.2026-O-27

AN ORDINANCE AMENDING 1.31.020 ADOPTION OF COMPREHENSIVE PLAN

WHEREAS, this ordinance was reviewed by the Plan & Architectural Commission and is recommended for adoption by said committee; and,

WHEREAS, the Wisconsin Legislature has established a "Comprehensive Planning Law" which requires a local governmental to development a Comprehensive Plan in accordance with Wisconsin Statues s 66.1001 and,

WHEREAS, Wisconsin Statues s. 66.1001(2)(i) requires a comprehensive plan under this section to be updated no less than once every 10 years.

The Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, does ordain as follows:

SECTION 1: Whitewater Municipal Code1.31.020 is hereby amended to read as follows:

The Common Council of the City of Whitewater, Wisconsin, do, by enactment of this chapter, formally adopt the document entitled "Whitewater Forward Moving Together Toward 2045.

SECTION 2: All ordinances or parts of ordinances inconsistent with the provisions of this ordinance are hereby repealed.

SECTION 3: This ordinance shall take effect and be in force the day after its passage and publication.

This Ordinance was introduced by Council Member _____, who moved its adoption.

Seconded by Council Member _____.

DATE	November 17, 2026				December 1, 2026			
READING	FIRST				SECOND			
	YES	NO	PASS	ABSENT	YES	NO	PASS	ABSENT
Michael Smith								
Orin Artsmith								
Steven Sahyun								
Brian Schanen								
Neil Hicks								
Gavin Kelleher								
Patrick Singer								
Total:								

ADOPTED: _____

John Weidl, City Manager

ATTEST:

Heather Boehm, City Clerk

WHITEWATER FORWARD

MOVING TOGETHER TOWARD 2045

NOVEMBER 2026

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Acknowledgments

Common Council
Michael Smith
District 1

Gavin Kelleher
District 2

Steven Sahyun
District 3

Brian Schanen
District 4

Neil Hicks
District 5

Orin Artsmith
At Large

Patrick Singer
At Large

Plan Working Group
Elizabeth Anderson
Generac

Orin Artsmith
Common Council

Lynn Binnie
Plan and Architectural Review Commission

Christ Christon
CDA and local business owner

Corey Davis
Kiwanian, University of Wisconsin-Whitewater

Benjamin Freiermuth
WRA

Dave Friend
Whitewater School District

Rebecca Goodacre
Whitewater Chamber of Commerce

Neil Hicks
Common Council

Brian Schanen
Common Council

Terry Tumbarello
University of Wisconsin - Whitewater Executive of Housing

Project Management Team
Mason Becker
Community Development Director

Llana Dostie
Zoning Specialist

Ashwini Rao
Economic Development Coordinator

Brad Marquardt
Public Works Director

Kevin Boehm
Parks and Rec Director

WHAT IS A COMPREHENSIVE PLAN?

Whitewater Forward is a shared vision, built together. Through inclusive collaboration, residents and City Staff identified opportunities and challenges related to Whitewater's land use, infrastructure, public facilities, natural resources, and more. These broad range of voices forms the foundation to establish public priorities. The Plan serves three primary roles:

- **A Shared Vision.** Comprehensive planning provides an opportunity for residents to create a shared vision for the future.
- **Guidance for Decision Makers.** The Plan serves as a guide for City staff, the Planning and Architectural Review Commission, Common Council, and other City boards and commissions as they set policies, make public investments, and deliberate land use decisions.
- **Legal Basis for Land Use Regulations.** Wisconsin's comprehensive planning framework is primarily established in Wis. Stat. § 66.1001, enacted through the state's 1999 "Smart Growth" legislation. Plans must address required elements, including land use, housing, transportation, economic development, natural resources, intergovernmental cooperation, and implementation. Local zoning, subdivision, and official-mapping ordinances, including applicable shoreland and wetland regulations, must be consistent with the adopted comprehensive plan.

WHO USES THE PLAN?

The Plan offers guidance well beyond government. Achieving the goals articulated in the Plan requires collaboration. Users include:

- **The Public.** The Plan was authored with input from community stakeholders. The public should raise the goals expressed in the Plan in public forums and take actions to support improving the community.
- **City Staff.** The Plan informs Staff when assessing development regulations and additions to or enhancements of facilities, services, and capital projects. Department heads will use the Plan's recommendations to guide capital improvement projects, budgets, and future planning initiatives.
- **Community Leaders.** Policy makers, notably the Common Council and Planning and Architectural Review Commission, should use the Plan as a reliable guide for making decisions on policies and projects.
- **Developers and Landowners.** The Plan is a guide for those who want to invest in Whitewater. By understanding future goals, these stakeholders can approach projects with collaboration.
- **Partners Implementation.** Many partners will be continually engaged in implementing the Plan. Essential partners include Walworth and Jefferson County, the University, the Chamber of Commerce, school district, the State, and more.

WHITEWATER FORWARD IS NOT:

1. A Development Plan - individual landowners still lead property development.

2. A Zoning Map - instead, it informs and guides zoning decisions.

3. Static or Rigid - the Plan should change with the changing conditions over time.

4. A Capital Improvement Plan - the Plan guides priority investments, but does not prescribe public investment decisions.

5. Only for the City - all residents, organizations, and stakeholders with a vested interest in Whitewater should want to advance the Plan.

PLANNING PROCESS

Trends

Collecting and analyzing data to understand trends and forecasts.

Vision

Exploring concepts for the future, including land use, mobility, environment, housing, and more.

Elements

Adding the policy details for individual parts of the community and its operations.

Plan

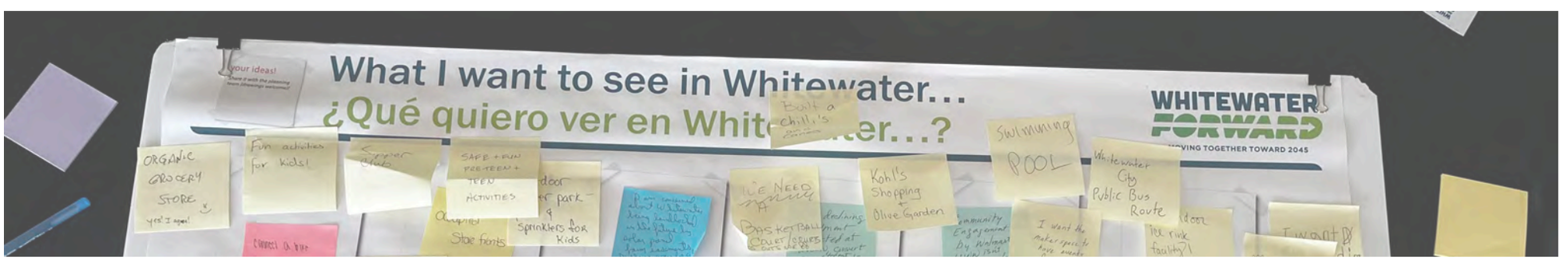
Revising and publishing the narrative and graphics for review and approval.

Advisory Work Group

Dec '25 | Feb | Mar | Apr | June | Aug | Sept | Oct

Major Public Events

Listening Sessions | Kick-off Open House | Design Studio | Joint PARC and Council | Final Open Houses



USERS GUIDE

Whitewater Forward frames the future. The goals and policies throughout the plan are flexible, property owner focused, and a basis for decision-making.

Planning For An Uncertain Future

Whitewater Forward illustrates a population growth scenario of up to 17,000 residents through 2045. The Future Land Use map depicts more than enough land to accommodate this level of growth through 2045. Planning for more land than is potentially needed allows flexibility in development directions and opportunities as they arise.

Also, the evolution of cities is a long process with any number of unforeseen situations that can change the trajectory of a city. For Whitewater, Whitewater Forward comes at a time of significant uncertainty as of 2026.

The 2020 Pandemic. In 2026, the COVID-19 Pandemic of 2020 had resolved. However, the lasting effects of the Pandemic on work lives, mental health, and physical health are becoming known. Trends in 2026 indicate a significant shift toward more remote working - where an employee can choose where to live based on lifestyle and not employer location. At the same time, college students are returning to campus with rebounding enrollments in the near term. **What could this mean for Whitewater through 2045?**

- Whitewater's' manufacturing and production base still requires employees to work on-site and live within driving distance. But employees in other professions that allow remote work may choose communities that offer more affordability, recreation, good schools, and an array of other quality of life features.

Aging Demographics. The Baby Boomer generation continues to reach retirement age. Workforce shortages are widespread throughout the country. It is possible that in the future there simply will not be enough working age populations to fill open positions to support business expansion. **What could this mean for Whitewater through 2045?**

- Businesses in Whitewater will need to continue adapting new ways to attract and retain employees. The quality of life and social connections for people living in Whitewater becomes even more important for employee retention. On the other hand, Whitewater will need to increase support for aging populations, including accessible design of public spaces, accommodating housing, and older household services.

Recessions. Inflation concerns after the Pandemic had many leading economists concerned about a looming recession. Combating inflationary pressures led to the highest mortgage rates since 2008 and a slowing of the housing market. The market is catching up, but housing construction remains a concern for meeting community needs. Whether a recession occurs in the near term is unknown. **What could this mean for Whitewater through 2045?**

- Long-range comprehensive plans will inevitably experience periods of recession. That is why Whitewater Forward plans for a large area of future development possibilities and is meant to be reviewed regularly for amendments. In the near term, the Plan provides flexibility to pursue policy, actions, and capital investments that meet needs.

Climate Influences. Regardless of where, communities will have to adapt to the new realities of weather extremes - heat, heavier rain events, and flooding. Whitewater will not be immune to planning for more weather events than in the past. **What could this mean for Whitewater through 2045?**

- First and foremost, the Future Land Use map and policies strive to maintain Whitewater's existing natural resources. This is the most basic measure. Over time, amendments to Whitewater Forward may include more detailed policies and actions that relate to relief from rising temperatures, new wetland/flood areas, and potential population growth from "climate migrants" from more impacted areas of the country.

Changing Households. As population ages, younger adults are delaying marriage and parenthood, or electing not to marry or have children. Together, these trends may increase the number of households while reducing the average number of people per household, or even overall population. This trend seems to be related to a number of factors including lower immigration, the cost of children, and changing family and lifestyle preferences. **What could this mean for Whitewater through 2045?**

- This has implications for the needs of the future population, school enrollments, and the number and types of housing needed. These trends could mean higher budget constraints across jurisdictions, but still a need for the same level of services. New ways to fund projects and address community needs require constant exploration.

Advanced Technology. Technological advancements are progressing at an astounding rate. The 2017 comprehensive plan could not have predicted the number of new technologies by 2026 or their influence on city development. The same will be true through 2045. **What could this mean for Whitewater through 2045?**

- Whitewater Forward takes a near-term approach to identify policies, actions, and capital investments to plan for known new or emerging technologies. At the same time, the plan is designed to adapt as new technologies arise within the overall vision and policy direction of Whitewater Forward. As an education-oriented community, Whitewater is well positioned to capitalize on technological change through partnerships among the City, educational institutions, businesses, and other community organizations. These partnerships can help develop a skilled workforce, support research and entrepreneurship, and create opportunities to test and implement emerging technologies as a catalyst for innovation, development, and economic growth.

Whitewater Forward presents directions to adapt to these uncertain situations within the context of other plans, studies, and reports. Policy, action, and capital investment decisions made today will filter through Whitewater for years to come.

Each Planning topic includes goals, policies, and actions:

GOALS

A set of statements that set future intentions. Goals help guide decision making when specific policies or actions are not listed in the Plan. Decisions should seek to reach the goals of each planning element.

POLICIES & ACTIONS

A set of specific approaches to achieve the goals of each planning element, the Future Land Use map, and Whitewater Forward as a whole.

Policies and actions should be supplemented by other City and partner strategic planning efforts to accomplish the goals. Priorities and actions may be amended or added to over time through regular plan evaluation.

COMMUNITY INPUT THEMES

Whitewater Forward relied on listening to the wants and needs of the community. Throughout the process, community members were invited to contribute their ideas and feedback both in-person and online. Features of the process included:

- Plan Advisory Work Group
- Project Website
- Online Interactive Map
- Online Community Survey
- Small Group Listening Sessions
- Kick-off Open House
- Design Workshops
- Final Open Houses

Advisory Work Group

The Whitewater Forward Advisory Work Group was an important team of decision-makers and involved residents focused on improving Whitewater. The group met six times throughout the process, guiding the engagement process, reviewing goals and strategies, and ensuring voices were heard and considered.

Listening Sessions

A diverse range of local subject matter experts were invited to share their perspectives on Whitewater. In early 2026, the planning team met with:

- Builders and Developers
- City of Whitewater Staff
- Education Leaders
- High School Students
- Local Business Owners
- Major Employers
- Non-Profit Organizations
- Property Managers and Landlords
- Service Providers

Pop-up Events

The planning team hosted five pop-up events and presentations throughout the process. The purpose of these events was to catch people at another event or place they were already at to share information and gather their ideas.

- Immigrant Support Coalition 03/11/2026
- International Children's Day 04/18/2026
- UW-W University Center 03/10/2026
- University Innovation Center 03/11/2026
- Whitewater Rotary 04/20/2026

Project Website

Throughout the process, the public was invited to learn about the planning process and share their ideas and concerns via input on the project website.

Monthly Poll

The website hosted monthly survey questions for residents and stakeholders. The topics of the surveys corresponded with plan elements under Whitewater Forward. Each month brought residents and stakeholders an opportunity to give input on a new topic.

Community Roundtable

In February 2026, the planning team hosted a community roundtable at the community center in Starin Park. A short presentation shared information about the planning process, and boards shared preliminary data findings. Attendees discussed their experiences in Whitewater, and shared with the planning team their ideas to improve the community in the future.

Design Workshops

The design workshops were hosted in the Cravath Lakefront building in April 2026. The design workshop served as an opportunity for residents and other stakeholders to discuss future land use and mobility with the planning team over maps.

Plan Open House

In September 2026, the public was invited to learn about the refined goals and initiatives to be included in the plan before finalizing recommendations for approval.

WHAT TO EXPECT IN WHITEWATER FORWARD

Goal Statements

Land Use

Mobility

1. Have a safe, connected, and accessible mobility system for all users.
2. Offer options to walk, bike, and use other non-motorized mobility options to reach destinations.
3. Collaborate on regional mobility options, including transit, shared-ride service, and connections to nearby communities.
4. Maintain and improve street, freight, and mobility infrastructure in a fiscally responsible and resilient manner.

Neighborhoods

1. Have housing types for people in all stages of life and income ranges.
2. Preserve the existing housing stock.
3. Support housing needs through partnerships, policy, and public incentives.

Parks, Recreation, & Nature

1. Provide places where residents, employees, and visitors can gather, be active, and build social connections.
2. Maintain natural areas, parks, and open spaces that provide a system of interconnected trails and greenways.
3. Build partnerships that share a diverse supply of recreation options.
4. Budget responsibly for maintenance and improvement needs.

Economic Prosperity

1. Support to fill and expand the Whitewater Business Parks.
2. Be attractive and well-functioning for a range of industrial enterprises.
3. Have a diverse, year-round economy that attracts and retains employment, young professionals, entrepreneurs, and businesses.
4. Complement Downtown development policy directions.

Public Services

1. Be transparent and openly collaborate with residents, businesses, and partners.
2. Responsibly invest in public facilities and infrastructure that strategically encourages private sector investment.
3. Grow in a way that supports efficient and cost-effective delivery of services.
4. Partner with other organizations to share facilities and services.

Implementation

1. Plan Maintenance.
2. Plan Support and Collaboration.
3. Implementation Schedule.

LAND USE FORWARD

The Foundation of the Plan

Household changes are a primary indicator of future needs. Whitewater Forward uses a forecast based on market studies and discussions with stakeholders in Whitewater to determine growth possibilities.

Going forward, a slight growth rate in the resident population is feasible to reach about 17,000 people by 2045 if adequate housing and community amenities are available to meet demand and advance quality of life. There is ample land under private ownership within the city limits in 2026 to support this increase in 1,200 people, if private property owners choose to sell or develop.

Population Forecasts for Whitewater

Whitewater Forward uses a population forecast based on 0.4% annual resident growth, plus modest student population growth through 2030 according to the University's strategic goals. This reflects both high and low past trends while recognizing broader future trends that may limit growth, including an aging population, smaller families, and slower migration. Future growth will depend on Whitewater's ability to attract residents through quality of life, housing options, and economic opportunities.

The Methodology

Several methods and studies inform Whitewater Forward:

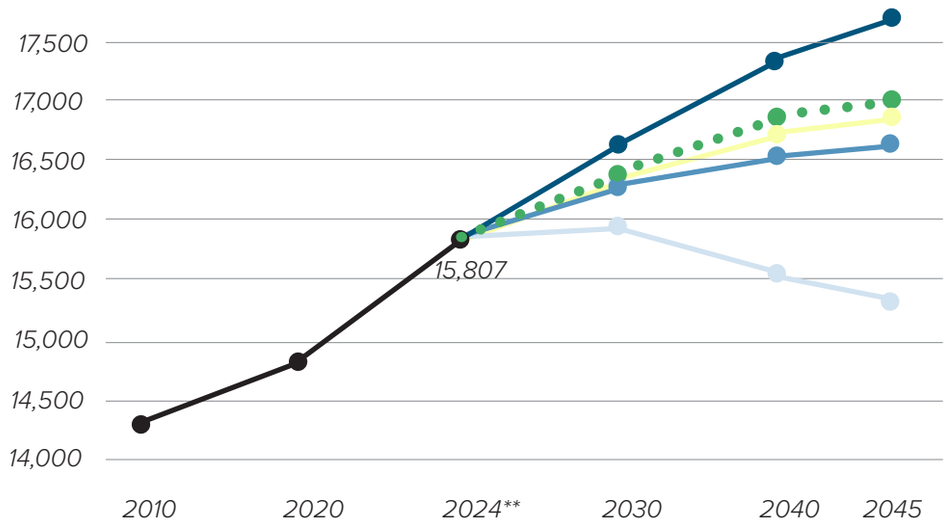
- The 2017 Comprehensive Plan - 0.75% total annual growth
- The 2024 Rental Market Analysis - 0.24% total annual growth
- The VISION 2050 regional plan - 0.34% total annual growth for the Whitewater Sewer Service Area
- Preliminary 2060 population projections published by SEWRPC showed growth for Walworth and Jefferson counties.

Considering these sources, Whitewater Forward uses a 0.4% annual resident growth forecast through 2045, with slight student growth through 2030.

Whitewater can reach a population of 17,000 by 2045 with proactive housing and economic development policies. For planning purposes, Whitewater Forward uses an average annual growth rate of the resident population and does not factor local student population into the compounded growth rate. This method tends to describe total potential of the permanent population over students that are mostly in Whitewater temporarily.

Forecasts are planning tools, not guarantees. Actual growth depends on conditions, development activity, housing availability, and unexpected events such as major employment or economic shifts. The forecast should be monitored and updated after the 2030 Census.

*Figure 1: Population Possibilities, 2045**



***With student population in Whitewater growing 6% total by 2030, then flattening**
****Some of the 2020-2024 growth is student enrollment growth coming back from the Pandemic**

17,745 0.75% 2017 Comp. Plan Rate

*17,003 0.40% Whitewater Forward Rate***

16,880 0.34% 2010-2020 Census Trend

16,680 0.24% 2024 Rental Market Study

15,332 -0.49% Wis. Dept of Administration

0.4% forecast with transient student population removed	2024	2030	2035	2040	2045
Whitewater Forward Rate	9,007	9,225	9,411	9,601	9,794
Student population added back with 6% growth by 2030	**2024**	**2030**	**2035**	**2040**	**2045**
Whitewater Forward Rate	15,807	16,433	16,619	16,809	17,003

Purpose of the Future Land Use Map

Land use decisions by City leaders should generally reflect the intent and policy actions of the Comprehensive Plan. Whitewater Forward is flexible and should be reviewed regularly to ensure it is relevant and current.

Basis for Land Use Decisions

The Whitewater Forward future land use map provides the basis for decisions of the Staff, the Common Council, and the Plan & Architectural Review Commission. The map is critical to approval processes for development proposals and zoning decisions.

A Generalized Map

The Whitewater Forward future land use map should be interpreted generally. It is not a zoning map or engineering document. The map guides the zoning map and shows general land use locations, transitions, major trails, and critical street connections.

Property Owners Initiate

Whitewater Forward depicts land uses for privately owned properties. Property changes from existing uses will occur over time in response to market forces and owner interests as property owners voluntarily sell, develop, or change the use of their land.



Above: The Whitewater Forward working group considers and discusses future land use options in the community and extra-jurisdictional area.

Land Use Framework

In Whitewater, each land use decision must consider the long-range impact on the site, but also the amount of land in the city that can be used for different ways. A framework for land use decision-making includes form and design guidelines for each land use designation.

Whitewater Forward uses an intensity-based approach to create mixed-use, walkable neighborhoods in Whitewater.

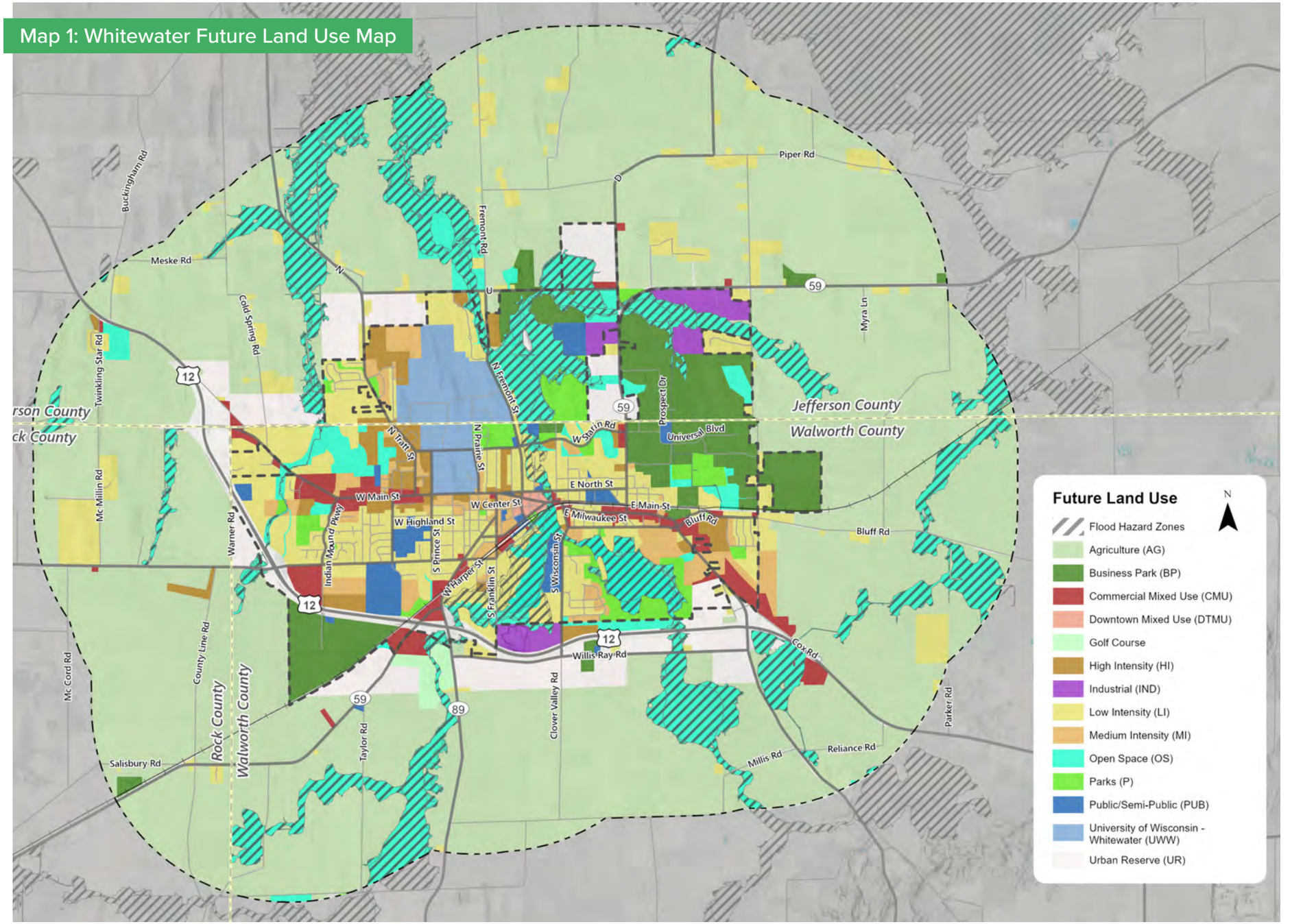
New development, existing development, and redevelopment should improve the experience for those living in, working in, and visiting Whitewater. An intensity-based framework focuses on the design and feel of a place according to the use context.

Important elements in approaching Future Land Use

- **Mixing of Uses.** Mixing compatible but different uses creates more interesting and attractive communities. Whitewater Forward recommends a flexible land use approach that encourages mixing uses based on complementary characteristics.
- **Allowing Purposeful Density.** Density can be a comfortable addition to Whitewater's land base. Almost any site in commercial mixed-use, medium intensity, and high intensity areas can accommodate density with proper design for parking, height, building orientation, and other factors.
- **Environmental Preservation.** Sensitive natural features should always be protected. Whitewater Forward reserves major sensitive areas such as parks, floodplains, wetlands, and steep slopes. The plan may not designate all sensitive areas, but growth should accommodate natural features. All areas should include stormwater best management practices that align with the intensity of development.
- **Active Mobility.** Whitewater Forward identifies future road connections and trail routes for efficient mobility within the city and to regional systems. All areas should include interconnected paths and complete streets where possible, even if not explicitly shown on the maps.

It is important to remember that while the intensity-based concept promotes the mixing of uses, it does not mean that every land use is appropriate everywhere. Location standards and compatibility requirements are an important part of the future land use plan.

Map 1: Whitewater Future Land Use Map



What is Intensity?

The Whitewater Forward land use plan designates how much development occurs in an area and how that development affects its neighbors. This is measured by intensity and/or density of development. In residential areas, intensity is measured by dwelling units per acre. For other uses, the amount of traffic a site generates or how it affects its neighbors determines intensity.

For example, if six single-housing units are included on one acre of land, the density of the site is six units per acre (du/A). The higher the number of units on an acre, the more intense the land use.



Low Intensity

The image on the left shows what a potential Low Intensity neighborhood may look like, including a variety of housing and land use types. This diagram includes 50% single-family detached, 25% single-family attached, and 25% duplex homes.



Medium Intensity

The image on the left shows what a potential Medium Intensity neighborhood may look like, including a variety of housing and land use types. This diagram includes 40% single-family detached, 25% single-family attached, and 25% townhomes, and 10% small-scale multi-family structures.



High Intensity

The image on the left shows what a potential High Intensity neighborhood may look like, including a variety of housing and land use types. This diagram includes 20% single-family detached, 40% townhomes, 30% small-scale multi-family structures, and 10% larger and mixed-use multi-family structures.

Low Intensity (LI) | Land Use Description

A pattern of lower-density development. Compared to other residential and land use designations, Low Intensity (LI) has more space and separation of uses. Low Intensity areas may include a horizontal mix of primarily single-family residential uses. Limited non-residential uses may be permitted at a compatible scale, appearing like a residential use.





Residential Uses

- Neighborhoods emphasized single-unit detached and attached homes.

Residential Form

- General development density up to five units per acre. Lot sizes can vary to provide different housing types and sizes.
- Developments should provide connectivity within and between developments for both cars and pedestrians.
- A framework of connected open space should create a sense of neighborhood gathering spaces.

Non-Residential Uses

- Lower intensity civic uses.
- Neighborhood parks.
- Small-scale neighborhood commercial/ offices that resemble the appearance of a residential use.

Non-Residential Form

- Building orientation to the street is preferred, with parking in the side or rear yard.
- Buildings are mostly one or two stories.

Locational Considerations

- Higher densities are typically at transition points with other more intense uses.
- Areas might need buffers from arterial streets and other more intense land use categories.
- Location of LI areas needs careful consideration not to occupy land better suited for higher intensities and non-residential uses.

Land Use Compatibility

Low Intensity is most compatible adjacent to:

- Medium Intensity
- High Intensity and Commercial Mixed-Use/ Downtown with adequate buffering design
- Parks
- Open Space
- Public/Semi Public
- Agriculture

Medium Intensity (MI) | Land Use Description

Medium Intensity areas include mostly a horizontal mix of residential and non-residential at moderate densities and scales. More variety in housing arrangements and incorporation of lower intensity commercial. Increased intensity (compared to LI) expands opportunities of economic activity and social interaction. There may also be opportunities for vertical mixed-use at limited heights.





Residential Uses

- Neighborhoods that incorporate a mix of housing types, including single-unit detached, attached, townhomes, and small-lot residential.

Residential Form

- General development density of five to twelve units per acre. Lot sizes can vary to provide different housing types and sizes.
- Developments should provide high connectivity with multiple access points into neighborhoods for both cars and pedestrians.
- Attached housing developments maintain the identity of the individual housing unit.

Non-Residential Uses

- Lower intensity commercial and mixed-use options are generally allowed, with shared parking and comparable scale to surrounding future uses.
- Civic uses of similar intensities.
- Neighborhood parks.

Non-Residential Form

- Building orientation to the street is preferred, with side or rear parking and pedestrian accommodations.
- Buildings should be three stories or less.
- Any retail/office clusters should be around arterial or collector streets, or at transitions to higher intensity uses.

Locational Considerations

- Higher densities are typically at transition points with other more intense uses.
- Developments connect to commercial services and civic destinations.
- Careful considerations of location to not occupy land better suited for higher intensities and non-residential uses.

Land Use Compatibility

Medium Intensity is most compatible adjacent to:

- Low Intensity
- High Intensity
- Commercial Mixed-Use/Downtown
- Parks
- Open Space
- Public/Semi Public
- University

High Intensity Residential (HI) | Land Use Description

High Intensity areas include more urban services with a horizontal and vertical mix of high-density residential uses and commercial uses of compatible intensities and scales. These are areas with increased economic activity and a higher frequency of different and complementary uses.





Residential Uses

- Neighborhoods that incorporate a mix of housing types, with mostly multi-unit structures such as townhomes, row houses, and multi-unit complexes.

Residential Form

- General development density over twelve units per acre.
- Avoid creating isolated complexes. unless to protect environmental features and with direct trail access.
- Developments should provide high connectivity within and between developments for both cars and pedestrians.

Non-Residential Uses

- Office and commercial uses are appropriate mixed into sites and buildings, but the primary use is residential.
- Parking garages or public parking lots can be allowed with location and design considerations.
- Civic uses of similar intensities.
- Neighborhood parks.

Non-Residential Form

- Building orientation to the street is preferred, with parking in the side or rear yard and pedestrian accommodations.
- Uses can be mixed horizontally and vertically, resulting in complementary and alternating times of use and the ability to share parking areas.
- Buildings are mostly under five stories.

Locational Considerations

- Developments should have access to major streets and activity centers, with traffic directed to arterial and collector streets.
- Careful consideration of location not to occupy land better suited for employment or regional commercial retail uses.

Land Use Compatibility

High Intensity is most compatible adjacent to:

- Low Intensity with adequate buffering design
- Medium Intensity
- Commercial Mixed-Use/Downtown
- Business Park
- Industrial with adequate buffering design
- Parks
- Open Space
- Public/Semi Public
- University

Commercial Mixed-Use (C) | Land Use Description

Commercial Mixed-Use areas provide opportunities for businesses that serve Whitewater and the greater region. These areas may already be developed, and have opportunities for redevelopment. While these areas may be primarily accessed by car, they should integrate with the greater trail and pedestrian network.





Uses

- Varied commercial uses, including but not limited to:
  - *Personal services*
  - *Offices*
  - *Restaurants*
  - *All types of retailers*
  - *Auto-oriented services and sales*
  - *Limited artisan manufacturing*
  - *Multi-use centers*
- Limited outdoor operations can be appropriate with design regulations for external visual or noise effects on adjacent lower intensity areas.
- Residential may be allowed, especially when integrated into a multi-use building, center, or elsewhere on a site. The density of residential uses are similar to High Intensity areas.

Form

- Developments may include freestanding structures, attached centers, or vertical mixed-use.
- Developments should have strong pedestrian circulation and connections to the surrounding areas.
- High site design standards create appealing street frontages such as landscaping, outdoor storage screening, and buffering from lower-intensity uses.
- Internal streets and pedestrian routes connect buildings and parking areas across sites. Shared parking lots are preferred when possible.
- Amenities for the public are frequent, such as parks, plazas, and outdoor seating.
- The height of non-residential structures should consider the scale of surrounding neighborhoods.

Locational Considerations

- Developments are generally located along collector streets or higher classification. Trail access is highly preferred.
- Location does not require primary access that directs traffic through lower-intensity areas.

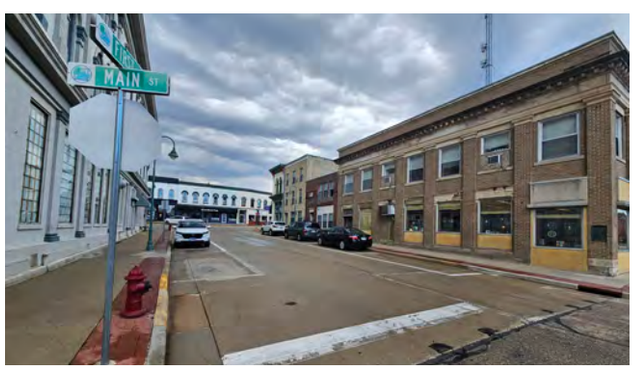
Land Use Compatibility

Commercial Mixed-Use is most compatible adjacent to any future land use area, with adequate buffering design next to low intensity areas.

Downtown Mixed-Use (DTMU) | Land Use Description

Whitewater's historic downtown core is primarily mixed-use, with retail shops, housing, restaurants, and other destinations located in one neighborhood. Its proximity to Cravath Lake and nearby parks, trails, and other outdoor recreation amenities further contributes to downtown's distinctive character, accessibility, and appeal for residents and visitors.





Uses

- All types commercial and civic uses catering to a walkable environment.
- Auto-oriented uses with drive-thrus, large parking lots, and outdoor operations are not appropriate.
- Residential is allowed within mixed-use commercial sites and buildings.
- Public spaces and amenities are encouraged to improve curb appeal and create pockets of social interaction.

Form

- Developments should have strong connections to surrounding neighborhoods with a high level of walkability.
- Developments should be pedestrian in scale, with short distances between parking and front doors.
- Adjacent development areas should share parking areas when possible to reduce parking lots.
- Align building design with historic preservation guidelines for those areas within the Whitewater Downtown Historic District.

Locational Considerations

- Limited to Downtown Whitewater.

Land Use Compatibility

Downtown is most compatible adjacent to all areas through blending building scale into neighborhood transition points.

Business Park (BP) | Land Use Description

Space that allows a broad range of larger footprint uses that employ large numbers of people, such as office buildings, technology centers, and business parks.





Uses

- Larger business or regional uses that focus on office, office/industrial flex spaces, and indoor production or manufacturing that has limited outdoor operations with design regulations for external visual or noise effects on adjacent lower intensity areas.
- Smaller commercial uses may be provided to support the primary employment generators, but are not meant to be stand-alone uses.
- The area is for non-residential uses but can incorporate residential uses at a limited scale.

Form

- Developments have higher site design standards along street frontages and transitions to lower intensity districts. Examples include landscaping, connections, storage screening, and buffer from lower-intensity uses.
- Landscaping should be integrated both along streets and within parking lots.

Locational Considerations

- Developments should be located along collector or arterial corridors with traffic to BP areas orientated to prevent circulation through lower intensity areas.
- Operational standards consider traffic, noise, and lighting.
- Transitions to lower intensity areas will typically occur at street transitions.

Land Use Compatibility

Business Park is most compatible adjacent to:

- High Intensity
- Commercial Mixed-Use
- Industrial
- Public/Semi Public, when use and intensity are similar
- Parks
- Open Space
- University

Industrial (I) | Land Use Description

Space that allows a broad range of larger footprint uses that employ a large number of people, with a higher intensity than Business Park, such as bulk processing, manufacturing, and outdoor storage facilities.





Uses

- Larger manufacturing, warehousing, and distribution uses.
- Heavy materials production and uses with significant outdoor operations with design regulations.
- Smaller commercial uses may be provided to support the primary employment generators, but are not meant to be stand-alone uses.
- Residential uses are not appropriate unless intended as employee-provided housing arrangements.

Form

- Developments have higher site design standards along street frontages and transitions to lower intensity districts. Examples include landscaping, connections, storage screening, and buffer from lower-intensity uses.
- Special considerations to the image that travelers see along arterial streets and from nearby attractions.
- Landscaping should be integrated both along streets and within parking lots.
- Screening of permitted outdoor storage areas visible from any street or adjoining neighborhood to mitigate negative environmental impacts.

Locational Considerations

- Developments should be located along collector and arterial corridors or rail lines.
- Uses with high external impacts, such as noise and smell, are allowed provided they mitigate anticipated adverse impacts on adjacent land uses.
- Operational standards should consider traffic, noise, lighting, and air quality.

Land Use Compatibility

Industrial is most compatible adjacent to:

- Business Park
- Public/Semi Public, when use and intensity are similar
- Open Space
- Agriculture

University (UWW) | Land Use Description

Space for educational, institutional, and residential use by the University of Wisconsin-Whitewater. Designated areas reflect existing uses while supporting the University's continued growth and evolution as a community anchor. The University's presence can be leveraged through coordinated planning, partnerships, and compatible development.





Uses

- Uses for the University of Wisconsin-Whitewater such as:
  - *Education buildings*
  - *Administrative structures*
  - *Sports and recreational facilities*
  - *Student housing*

Form

- Developments should provide connectivity within and between developments for both cars and pedestrians.

Locational Considerations

- New developments should consider adjacent properties and their intensities.

Land Use Compatibility

University is most compatible adjacent to:

- Low Intensity
- Medium Intensity
- High Intensity
- Commercial Mixed-Use
- Business Park
- Parks
- Open Space
- Public/Semi Public

Public/Semi Public (PUB) | Land Use Description

Space for educational, institutional, assembly, and other public uses, including schools, cemeteries, and public facilities. Designated areas are existing uses. The future land use plan identifies the largest public and semi-public uses.





Uses

- Educational: Public, private, and parochial institutions at K-12 and their accessory uses.
- Institutional and Assembly: Larger community, religious, or cultural facilities, public health care facilities, and their accessory uses.
- Utilities and public works facilities.
- Government.

Form

- Public facilities should be held to the same standard for site design and connectivity as any private enterprise of similar intensity.
- Public/Semi Public uses may be permitted in several areas, including residential areas.

Locational Considerations

- None.

Land Use Compatibility

Public/Semi Public can be compatible adjacent to all land uses, when intensity are similar.

Parks (P) | Land Use Description

Areas devoted to park space and trail usage. Contains valuable environmental features that should not be developed or would make good recreational spaces.





Uses

- Development is limited to trails and recreational features with a limited number of enclosed structures.

Form

- Parks can have more intense recreational uses. Parks that generate heavy traffic, like sports complexes, should be treated like comparable commercial uses for the traffic and compatibility issues they generate.
- Heavy use of green infrastructure and stormwater management.
- Development on the periphery should not remove trees or other natural landscaping to help retain natural filtering and protection from pollutants.

Locational Considerations

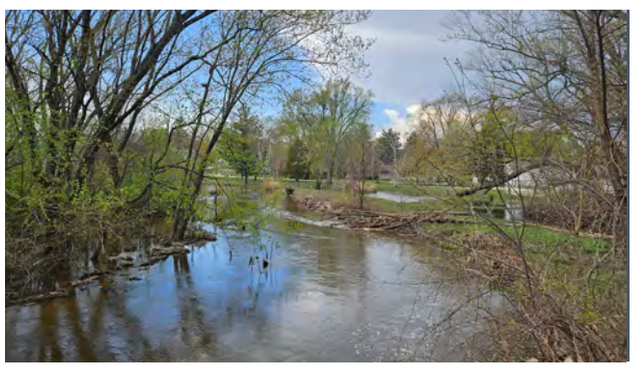
- Includes existing and future parks.
- Neighborhood, community, and regional parks are all part of a larger parks system, and should be spread across the community for access.

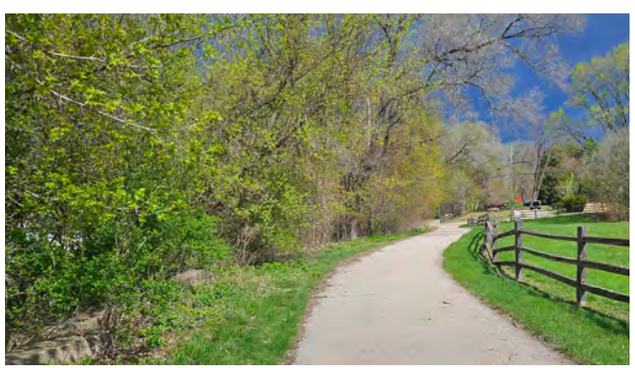
Land Use Compatibility

Parks are compatible adjacent to all land uses.

Open Space (OS) | Land Use Description

Areas devoted to open space that is undevelopable due to floodplain or other environmental features. Contains valuable environmental features that should not be developed.





Uses

- Development is not possible because of floodplains, slopes, or other natural features.
- Limited to trails and passive recreation.

Locational Considerations

- Includes open spaces that are undevelopable due to floodplain or environmental features.

Form

- Open spaces are for stormwater management systems and natural areas where wetlands, floodplains, and any other sensitive areas should be preserved. Development is limited to park areas.
- Minimal site disturbance with heavy use of green infrastructure and stormwater management.
- Development on the periphery should not remove trees or other natural landscaping to help retain natural filtering and protection from pollutants.

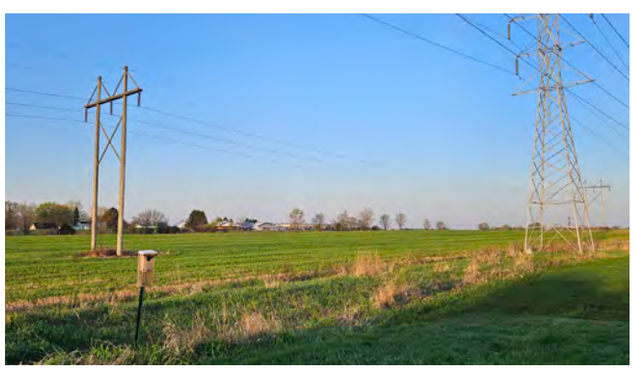
Land Use Compatibility

Open spaces are compatible adjacent all land uses.

Agriculture (AG) | Land Use Description

Areas in agricultural use and not likely to experience development in the life of this plan.





Uses

- Agricultural production and its associated uses such as farm storage, animal confinements, and product storage and processing.
- Commercial uses are inappropriate, exclusive of small businesses using accessory structures associated with a primary residence.
- Residential use are permitted as rural residences associated with agricultural operations.

Form

- Any adjacent development must design for future expansion of streets, sewers, and infrastructure facilities into these areas without configurations requiring growth to leap-frog parcels.

Locational Considerations

- Limited development during the life of this plan.

Land Use Compatibility

Agriculture is most compatible adjacent to:

- Low Intensity
- Commercial Mixed-Use
- Business Park
- Industrial
- Parks/Open Space

Urban Reserve (UR) | Land Use Description

Long-term growth areas with an emphasis on land preservation for future development. These are areas beyond those already planned for the next 15-20 years of growth.

Uses

- Reserved for long-term urban development, with primary uses in the short term remaining as open space and agriculture.

Form

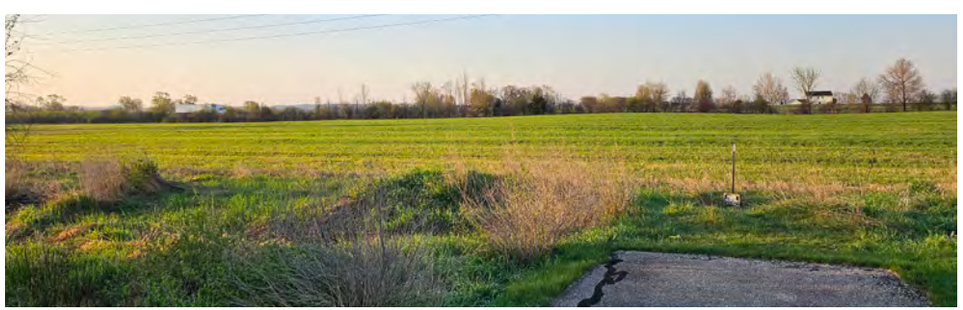
- Any adjacent development must design for future expansion of streets, sewers, and infrastructure facilities into UR areas without configurations requiring growth to leap-frog UR development areas.
- Any privately led development in UR areas must be reviewed for consistency with the land use principles outlined in the plan.

Locational Considerations

- Limited development during the life of this plan.

Land Use Compatibility

Urban Reserve is most compatible adjacent to all land uses.



Flood Hazard Zones | Description

Flood areas include land that may already be developed, but where new development must follow floodplain regulations. The Flood Hazard layer shown on the Whitewater Forward Future Land Use Map is based on the most current floodplain mapping designated by FEMA as of fall 2026. FEMA may revise its floodplain designations and maps periodically. Therefore, Flood areas are subject to change and should be verified using the latest available FEMA information.

These areas have underlying Future Land Use designations. Future development and redevelopment must follow floodplain standards and consider impacts on other environmental conditions, and limit those impacts thought resilient site design.

Uses

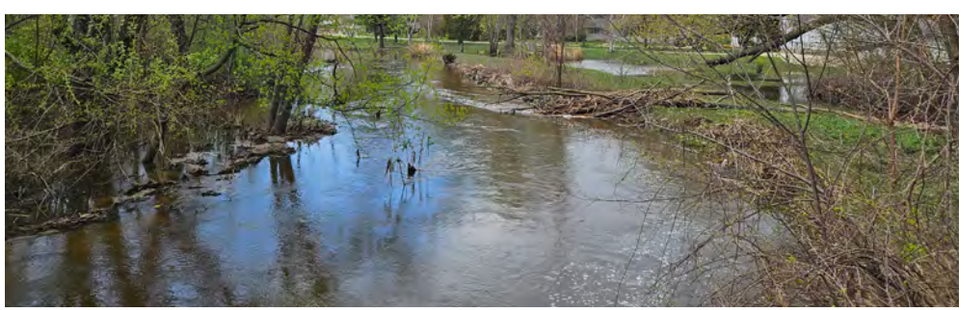
- These areas may be used within their underlying Future Land Use designations, subject to floodplain regulations.

Form

- These areas should follow the form for their underlying Future Land Use designations, subject to floodplain regulations.

Locational Considerations

- These areas are in flood hazard areas.

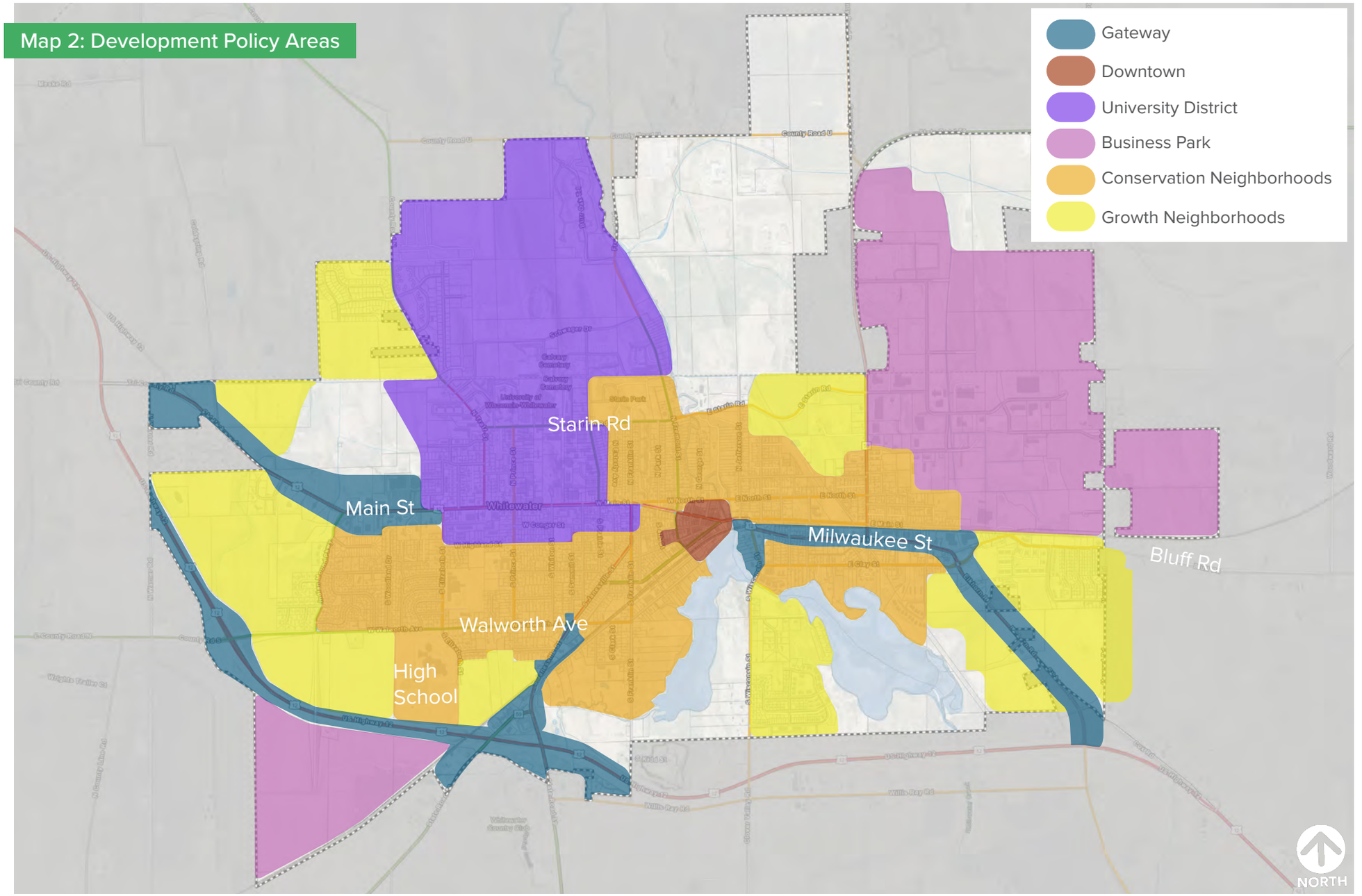


Development Policy Areas

Whitewater has distinct areas that differ in their character and purpose in the community. General development policies are tailored to each of these unique development areas that draw on the future land use directions, neighborhood characteristics, and community engagement.

The policies identified in the following section should be viewed from a big picture perspective on applying future land use directions and other policy approaches throughout this plan.

Map 2: Development Policy Areas



See the Economic Prosperity Chapter for Business Park Policy Guides

MILWAUKEE STREET GATEWAY

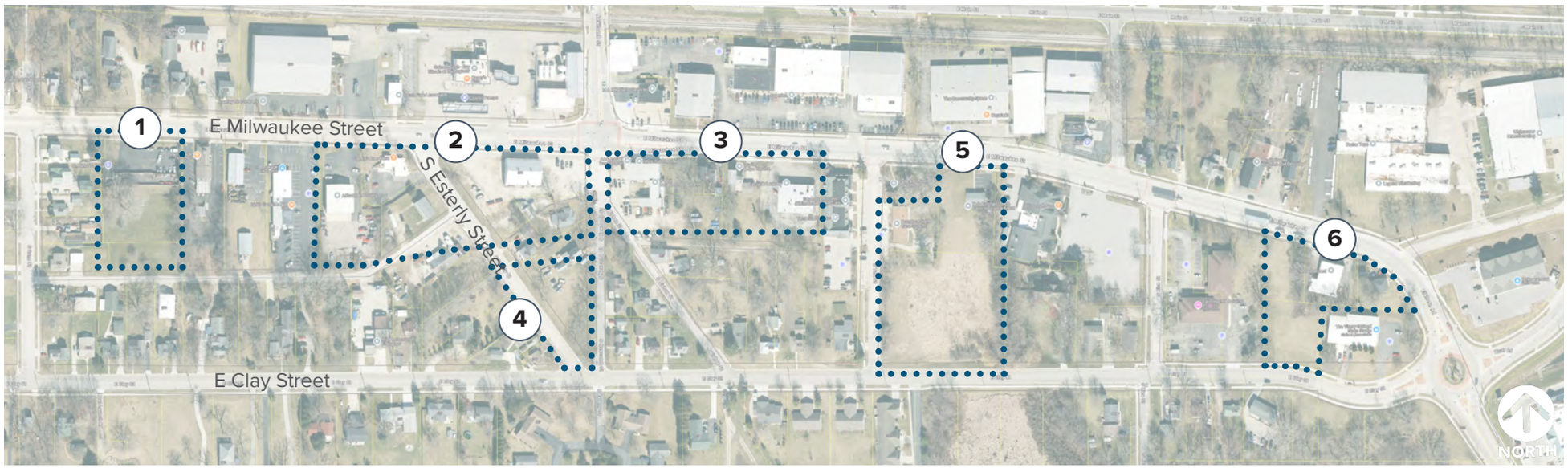
Milwaukee Street and other gateway corridors create the first impression of Whitewater for many visitors and students. The appearance and character of these corridors influence perceptions of the community and can shape decisions about where people choose to live, invest, study, and explore. As highly visible public spaces, gateway corridors should reflect the community's identity and create an inviting sense of arrival.

Success depends on partnerships among the City, property owners, businesses, institutions, and residents to improve building appearance, landscaping, access management, and redevelopment opportunities. Investments along Milwaukee Street shown here is an example of how to strengthen the image and economic competitiveness of the entire community.

While Milwaukee Street is predominantly commercial, it also includes industrial and residential areas that should evolve in a coordinated manner. The following policies are intended to encourage quality development that enhances Whitewater, supports economic vitality, and creates a memorable gateway for everyone entering the city.

Development Policies

- **Allow market driven incremental change.** Business corridors include many property owners, all making individual decisions. A policy that wills things to be done in the face of economic drivers rarely succeeds. Actual change will occur through individual decisions responding to markets, trends, and goals at the time.
- **Consider the City's role and redevelopment strategy.** The pace and pattern of redevelopment will largely depend on the City's role in economic development. By partnering with property owners, developers, and community organizations, the City can help assemble sites, reduce implementation barriers, and encourage strategic investment through incentives, land acquisition, infrastructure improvements, and other public-private partnerships.
- **Create connectedness without conflict.** Respond to the needs of both residents and businesses. Businesses need parking, exposure, signs, lighting, and service areas. Residents need calmer streets, walkways, and, for many, a reasonable level of peace. These conflicting needs often lead to the physical separation and buffering of uses. This physical separation can defeat many mixed-use goals.
- **Manage access along Milwaukee Street.** Redevelopment should minimize curb cuts, reduce traffic conflict points, and improve safety and traffic flow along Milwaukee Street. Where possible, new development should share driveways and link parking areas.
- **Buffer higher and lower intensity uses.** Buffering with landscaping is preferred over large separation distances to promote a mixed-use and connected environment. This includes screening outdoor storage areas, ideally using natural screening materials.
- **Avoid large expanses of concrete.** Break up parking lots to provide shade and the ability to absorb stormwater.
- **Maintain internal and external pedestrian connections.** This is especially important between visitor services (hotels, restaurants, etc.). Keep wayfinding current with these connections.
- **Maintain flexible zoning requirements.** Regulations should allow a clear path for the reuse, redevelopment, and revitalization of low performing commercial areas.



The diagram identifies opportunity sites where obsolete land uses, aging development, or poor site aesthetics influence the image of Whitewater.

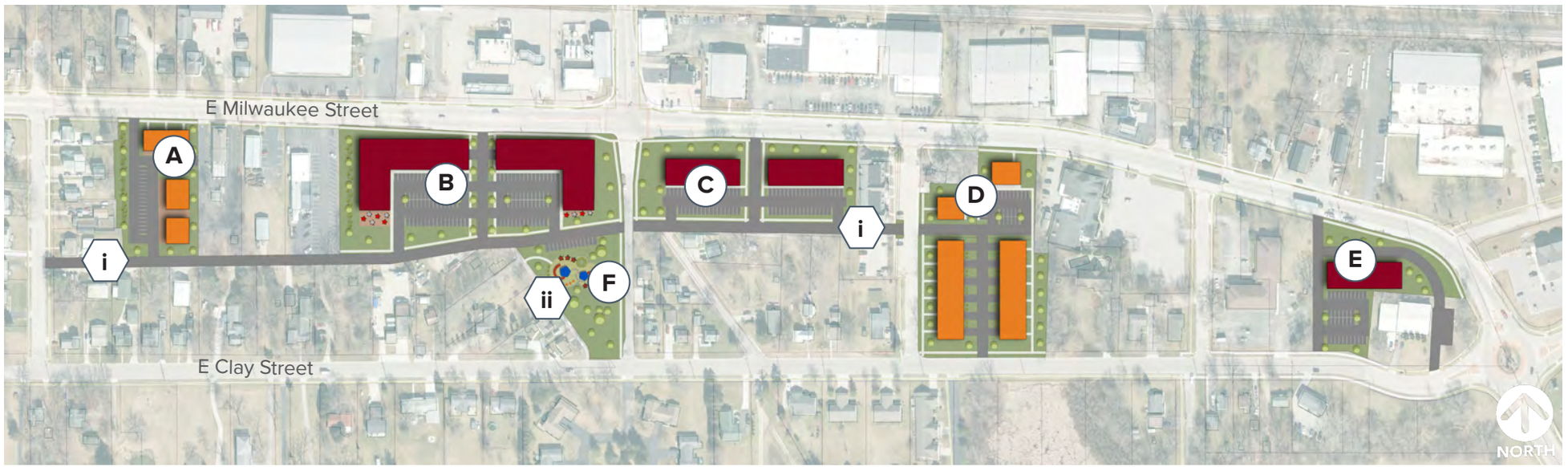
Many visitors to Whitewater arrive via Highway 12 on S Janesville, Main, or E Milwaukee. W Main Street's proximity to the University drives development interest. E Milwaukee Street has started to see private reinvestment with public street improvements. Today, it is a mix of auto-oriented service uses, businesses, restaurants, offices, and residential. The community sees the corridor as an opportunity separate from the business and service district around the University.

From an economic development approach, the south side of E Milwaukee Street offers a residential and mixed-use opportunity because of its neighborhood qualities and possible locations where higher density residential development may be more acceptable.

The image shows examples that apply policy approaches. It is not a development proposal or specific design requirement.

1. Site includes existing surface parking lot with large open space behind and collectively owned by one property owner.
2. Site includes aging commercial development and odd alignment of Esterly Street presents an opportunity for redirection of the area.
3. Site includes single-family homes on a busy street and older commercial uses can be combined for a new development site.
4. Site includes a few single-family homes near higher-intensity commercial uses and open green space. Only one property requires access to Esterly Street.
5. Site includes large open space, aging multi-family building.
6. Site includes an obsolete commercial building and open green space.

Development Policy Approach: Milwaukee Street



The concept illustrates a test-fit scenario for coordinated redevelopment, assuming the City plays an active role in advancing economic development initiatives.

i **Upgrade the rear alley into an access drive connecting future development areas.** Today, Milwaukee Street has numerous business driveways that create frequent conflict points. A new parallel access drive can direct traffic to nearby north-south streets and reduce turning movements along Milwaukee Street.

ii **Decommission Esterly Street.** Esterly Street currently serves only one single-family property. If that property is acquired, continued maintenance of the street would no longer be necessary.

A **Future medium-intensity development.** The two adjacent lots total 1.33 acres. Located between single-family homes and commercial uses, the site is well suited for either commercial or multi-family residential development. The test-fit concept shows a series of two-story, 8-plex buildings (four units per floor).

B **Assemble sites for larger mixed-use development.** The complexity of this project requires a public-private partnership, with properties voluntarily assembled to create a site large enough to attract a private developer. While larger mixed-use projects have faced challenges elsewhere in the community, development along Milwaukee Street may receive stronger public support.

C **Assemble sites for larger development projects.** As properties become available, the City should coordinate with partners to facilitate redevelopment at a scale that attracts private investment.

D **Future development.** The test-fit concept preserves the existing single-family home at 803 Milwaukee Street while illustrating medium-intensity residential development on the remaining site.

E **New commercial.** Any new commercial project should connect to adjacent properties to improve access and circulation.

F **Potential neighborhood park.** Assembling the triangular group of properties and decommissioning Esterly Street creates an opportunity for a neighborhood park serving the growing residential area.



The Milwaukee Street Corridor can evolve to support new development options, including mixed-use and higher-density housing projects. The illustration conveys a test-fit scenario that is driven by the private sector.

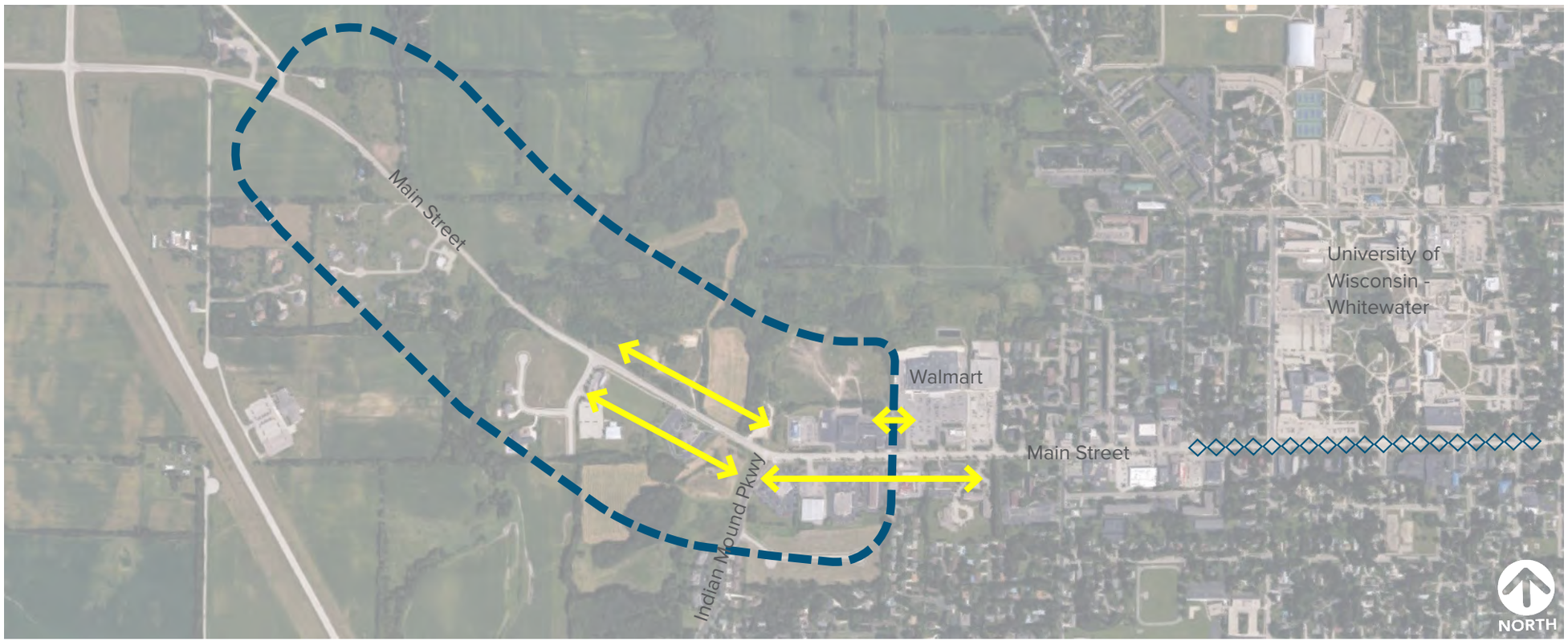
WEST MAIN STREET GATEWAY

Similar to Milwaukee Street, the appearance and character of the Main Street corridor influence perceptions of the community and can shape decisions about where people choose to live, invest, study, and explore. As highly visible public spaces, gateway corridors should reflect the community's identity and create an inviting sense of arrival.

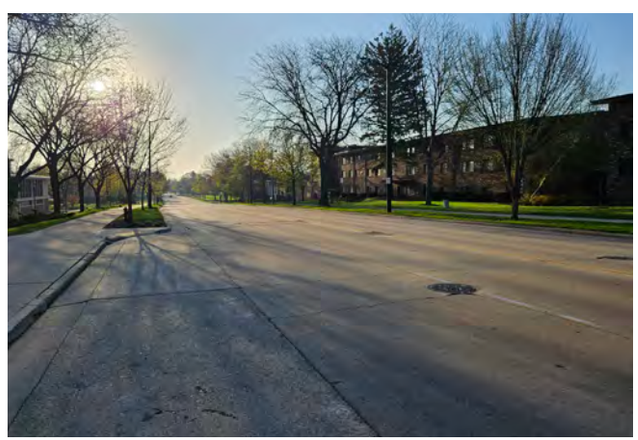
The long-term success of the Main Street corridor will depend more on consistently applying sound development policies than on constructing major capital improvements. As redevelopment occurs, the City should ensure that new projects are well connected internally and externally, providing safe and convenient circulation for motorists and pedestrians. Development should function as part of a coordinated corridor rather than as isolated sites, with shared access, interconnected parking areas, and pedestrian connections that improve mobility, support businesses, and reduce unnecessary vehicle trips on Main Street.

Development Policies

- **Master plan land as part of future development proposals.** Commercial development has generally been concentrated within the first 300 to 500 feet of the business highway, leaving the remainder of many sites disconnected. As future development proposals are reviewed, the City and developers should consider how the entire area can coordinate access and future growth.
  - *Demonstrate future connections to adjacent properties. Site plans should illustrate how neighboring parcels can connect over time so customers can travel between businesses without re-entering Main Street.*
  - *Position larger buildings deeper on the site to preserve frontage for future outlot development and higher-visibility commercial uses along the highway.*
  - *Reserve space for landscaped islands and tree plantings to improve aesthetics, shade, stormwater management, and the overall customer experience.*
- **Establish new connections between existing development projects.** Both vehicular and pedestrian routes should connect internally and externally, providing seamless access between businesses, building entrances, and the public sidewalk network. Existing sites should be retrofitted where feasible to improve circulation, safety, and the overall customer experience, including:
  - *Connect the Aldi and Walmart*
  - *Connect Culver's to future growth*
- **Prepare and Implement Streetscape Design for West Main Street.** Main Street, west of Indian Mound Parkway, has vegetation overgrowth on the north side that can be intentionally designed with plantings similar to other portions of road. As development expands westward, streetscape improvements should extend with it.



- **Study Main Street's Street Section.** The 4-lane segment of Main Street near the University has historically carried over 10,000 vehicles per day, though the U.S. Highway 12 bypass may have reduced traffic volumes and changed the corridor's function. This Plan recommends an alternative analysis using updated traffic counts to evaluate a 3-lane configuration, considering traffic operations, peak-hour conditions, safety, access, and limited parallel routes. If feasible, this conversion could calm traffic, reduce turning conflicts, and create space for bicycle or other multimodal improvements.



Above: Map showing policy initiatives for West Main Street.

Left: Image of Main Street near the University.

Ensure connections between businesses

Master plan land as part of future development proposals

Future street section study

DOWNTOWN

Most people who live or visit Whitewater probably associate some of their memory with visiting Downtown and Cravath Lake. Downtown continues to evolve with changing markets, but has been fortunate to retain its historic building stock. As a policy area, Downtown should remain a focal point of the community that supports community events, elevates small businesses, and draws people to the community. Much of the coordination of activities is led by Downtown Whitewater, Inc., which is a volunteer-driven organization.

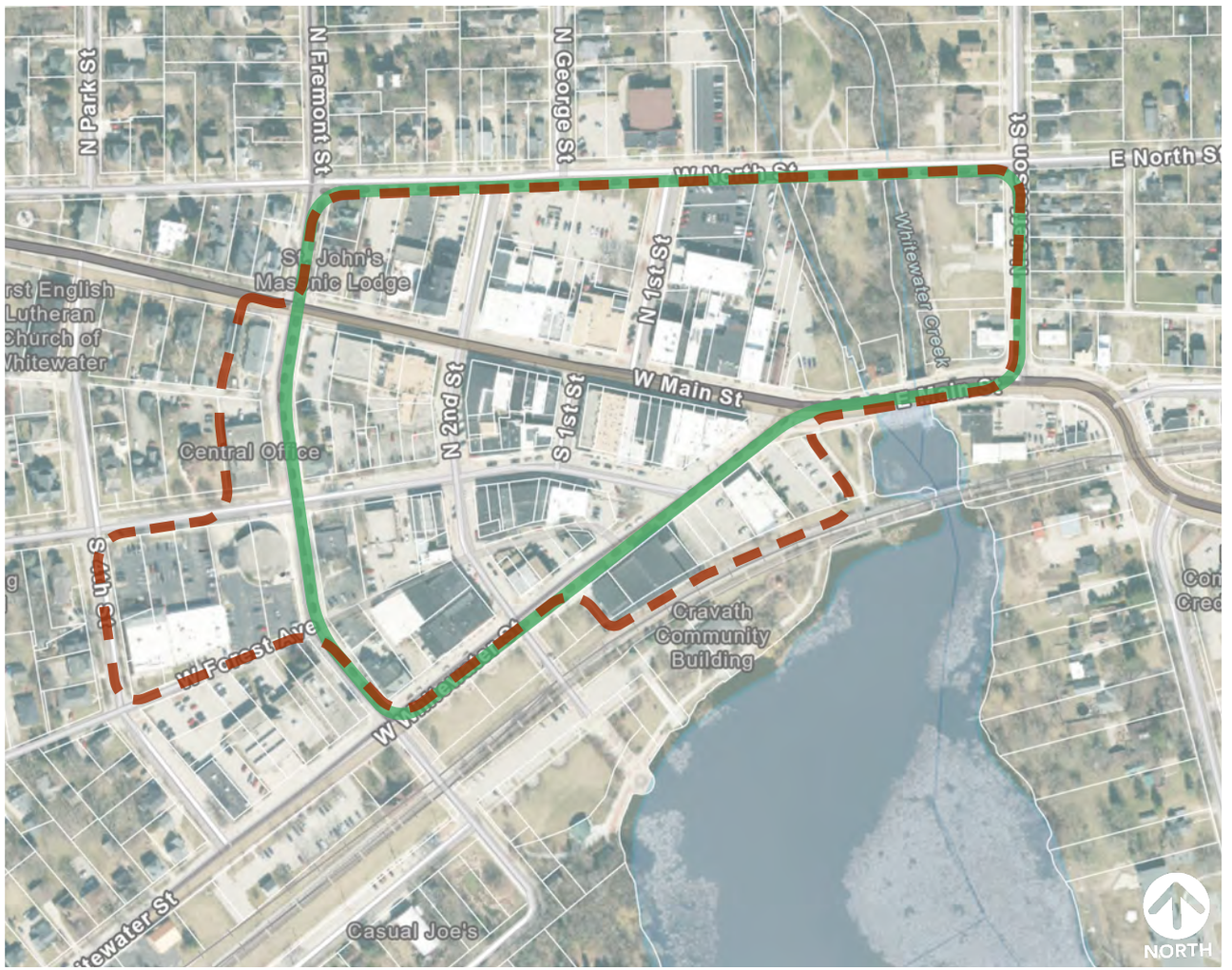
Currently, the City offers the following programs to support downtown:

- Commercial Facade Loan Program
- Community Development Authority (CDA) Loan Fund
- CDA Grant Fund
- Business Retention & Expansion (BRE) Program
- Tax Increment Financing (TIF/TID)
- Downtown Activation Initiative

Development Policies

- **Complete a Downtown Master Plan.** The plan should identify capital improvement projects, evaluate redevelopment opportunities, and recommend solutions to improve mobility, parking, and the public realm. Before initiating the planning process, the City should identify funding for implementation to ensure the plan leads to tangible improvements rather than remaining a long-term vision. Ideally, the planning effort would launch with a priority project in mind, such as the design of a downtown gathering space, to build momentum and demonstrate early success. The following recommendations could be incorporated into a comprehensive downtown planning effort, although combining all services may not be financially feasible.
- **Complete a Historic Building Improvement Plan.** The plan should provide an understanding of the condition and future priorities for downtown facades. Elements should include:
  - *Inventory and evaluation of buildings*
  - *Provide guidance for improving facades*
  - *Provide recommendations for stabilizing structures, if relevant*
  - *Identify priority projects*
  - *Update the City's toolkit of incentive programs*
- **Retain a Downtown Retail Recruitment Specialist.** Stakeholders indicated their desire for downtown to have more retail-oriented businesses. The City should retain a consultant specializing in business recruitment. Their role should extend beyond simply creating a list of prospects. The emphasis should be on understanding the market, positioning downtown, and actively connecting retailers with available spaces. Services should develop materials to "sell" downtown.
- **Initiate an Arts & Culture Master Plan.** Public art contributes to placemaking. It provides an intersection between past, present and future, between disciplines, and between ideas. The plan should focus on art throughout the community and recommend detailed strategies for downtown, gateways, parks, and near the University campus.
- **Update the Downtown Design Guidelines.** The 2006 Design Guidelines should be updated and incorporated into the zoning code as appropriate.

- **Support sites or buildings that are subject-to-change.** New development, significant external building alterations, and demolition can be necessary to support the downtown market. It is especially important in the core historic area that the buildings reflect the character of the district in scale and building orientation.
- **Initiate the design of public spaces in downtown.** Pocket parks and small public spaces offer a functional use to underused spaces that otherwise detract from visitors' experience. These spaces may redevelop in the future.
  - *1st Street between Center Street and Main Street*
  - *Triangle at Center Street and Whitewater Street.*

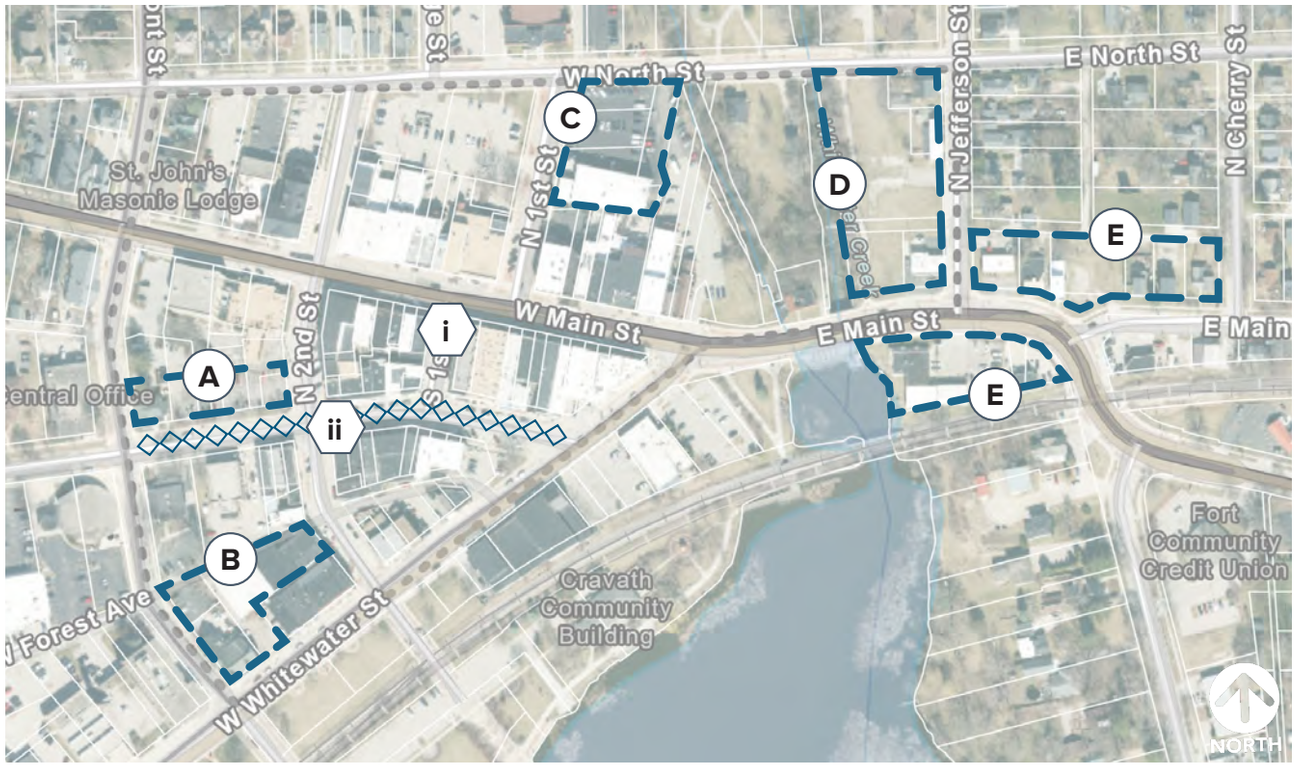


Future Land Use Planning Boundary

Tax Increment District #12

Downtown Sites Subject-to-Change

The map on the right identifies sites with redevelopment potential based on existing conditions, development patterns, and anticipated market demand. The plan acknowledges that private property owners and investors will lead implementation while illustrating opportunities that support the long-term vision for downtown.



i **Whitewater Plaza.** Convert 1st Street into a permanent signature attraction in downtown oriented for pedestrians and special events. This project should be initiated by the City with support from surrounding building owners.

ii **Center Street Streetscape.** Project to resolve ADA issues and enhance amenities.

A **Center Street Site.** Site includes surface parking and a single-family conversion structure. Its relatively low-intensity development creates an opportunity for infill that better supports downtown activity with new mixed-use development.

B **Forest Avenue Site.** Site includes an office/warehouse building, surface parking, and commercial/multi-family building. Over time, coordinated redevelopment could introduce more walkable and higher-density uses.

C **Car Dealership Site.** The car dealership has limited growth opportunity and other sites in the city may support its future growth. If the business relocates, the property could accommodate a transformative mixed-use redevelopment that expands downtown and improves the community's lakefront setting.

D **Jefferson Street Site.** Site includes several small footprint buildings and has the capacity to support more density near downtown. Proposals for redevelopment were under review while authoring this plan.

E **Main Street Gateway Sites.** Properties flanking Main Street on the east mark the arrival into downtown. These sites can support new development that reinforces the character of downtown while creating a powerful first impression for visitors.





The concept for Whitewater Plaza envisions a flexible civic space that can host festivals, markets, outdoor dining, and everyday gatherings while strengthening connections to adjacent businesses.

UNIVERSITY DISTRICT

The University District includes the University of Wisconsin-Whitewater and the surrounding neighborhood, which is home to a large number of students. Housing quality, the impression made on University visitors, and preservation of the resident housing stock are very important to this area.

Development Policies

- **Ensure that redevelopment and infill developments provide transitions between land use intensities.**
  - *Supply adequate parking and access that is context sensitive. Off-street parking should be placed in the rear or side of lots whenever possible.*
  - *Structures should not be significantly taller, further from the front property line, or be inconsistent with the scale of neighboring properties.*
  - *Reduce the impact of higher intensity uses to adjacent lower intensity by locating primary entrances towards a collector or arterial street and using screening and landscaping at shared boundaries.*
  - *Comply with designated neighborhood historic districts or city adopted neighborhood plan standards.*
- **Connect pedestrian and bicycle features to destinations, including Downtown.** Refer to the Mobility chapter.
- **Focus commercial uses in mixed-use developments along Main Street.**
- **Apply resources for code enforcement and public property maintenance.** Ensure that rental properties are being created in compliance with occupancy codes and maintained at a high level.
- **Work in partnership with the University.** Create clear communications on growth intentions to respond to influences on the surrounding neighborhoods.
- **Plan for the transition of homes split up for student housing back to resident housing if enrollments drop.** This could mean dedensifying to ownership or keeping structures as room based options for permanent renters. There are programs available to assist funding these transitions to owner-occupancy, including the Home Renewal Program.

University District Intensity Transitions

The Future Land Use map identifies a wide range of residential intensities in the University District. The location of varying intensities will be fluid across the district as markets grow and wane. The City should be prepared to keep structures in a state that can adapt to different household needs.

Two examples of student rental conversation approaches are Iowa City and Lawrence, Kansas.

- **Iowa City UniverCity Program.** Will fund up to $50,000 in renovations to single-family homes close to downtown and the University of Iowa in exchange for a 20-year owner-occupancy deed restriction. To date, more than 60 properties have been renovated and sold as owner-occupied through this program.
- **Lawrence Overlay Zoning Plan.** Used an overlay zoning district, the Oread Neighborhood Plan, to formally channel student rentals into a high-density zone near campus, taking pressure off adjacent single-family blocks rather than paying to convert houses back.













CONSERVATION NEIGHBORHOODS

These are some of Whitewater's older neighborhoods around Downtown, community schools, and the E Milwaukee Street corridor. There are more affordable housing options and an established neighborhood framework.

Development Policies

- **Maintain and improve public facilities and infrastructure.** This should support infill development and reinvestment.
- **Enable varied housing types.** Design should be at a similar scale to the surrounding context. See the Neighborhoods chapter.
- **Direct higher density residential uses to areas adjacent to higher intensity uses or along major streets.** See the Neighborhoods chapter.
- **Encourage private maintenance and investment in the housing stock.** Identify priority areas with neighborhood leaders and stakeholders.
- **Protect existing drainage and wetland areas.** Development should not expand into these areas. Instead, use them to provide trail corridors or open spaces.
- **Encourage mixed uses along the major corridors.**
- **Complete sidewalk gaps and safety improvements to schools, parks, and Downtown.** See the Mobility chapter.

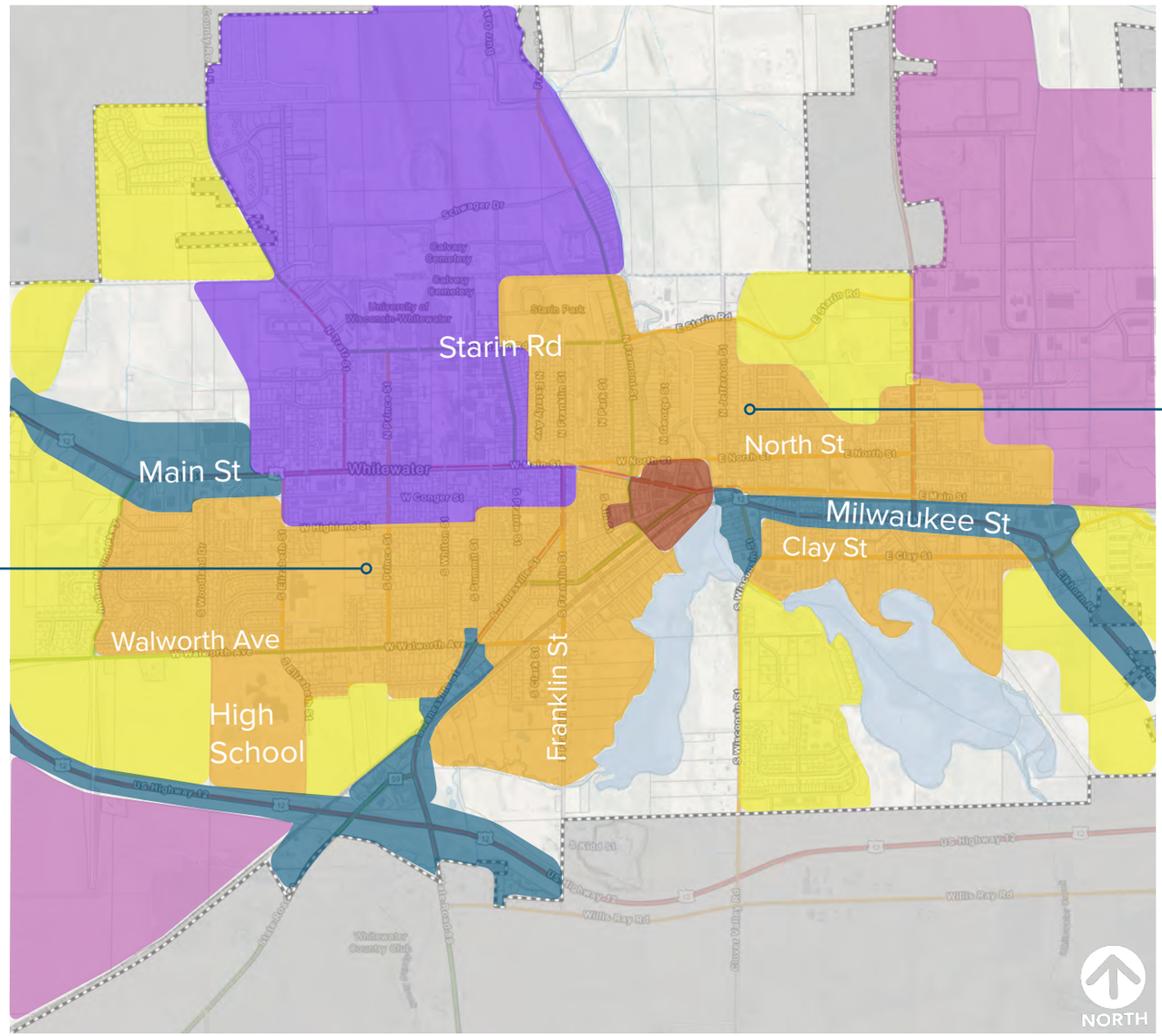




Policy Application for infill housing type: Attached 22 unit townhome/duplex in single-unit neighborhood - Overland Park, KS

CONSERVATION NEIGHBORHOODS

Ensure infill development is compatible with neighborhood characteristics



Starting point for targeted rehabilitation programs

- Gateway
- Downtown
- University District
- Business Park
- Conservation Neighborhoods
- Growth Neighborhoods

GROWTH NEIGHBORHOODS

These areas around Trippe Lake and along Bluff Road have experienced some of the city's newest development, while other areas like west of the high school are new opportunities. Development in these areas has been single-family with some attached and townhome units closer to the lake and commercial uses. There is room and capacity to grow in these areas, and future neighborhoods can include a mix of low, medium, and high intensities.

Development Policies

- **Prohibit new development that cannot connect to city services.** This avoids more costly future connections.
- **Direct medium and higher density residential to areas adjacent to higher intensity uses, parks, and major corridors.**
- **Prohibit development within floodplains and preserve drainageways.** Capitalize on these areas as trail and open space corridors.
- **Encourage mixed-use developments along arterial and collector corridors.**
- **Identify connections to collectors and arterials for all new developments.** Work with developers early in the design process to ensure they are made. See the Mobility chapter.
- **Use a Complete Streets approach to new streets for motorists and non-motorists.** See the Mobility chapter.
- **Do not permit large lot rural development that would impede future neighborhood and street continuity.**
- **Partner with developers through agreements and incentives to achieve desired outcomes.**





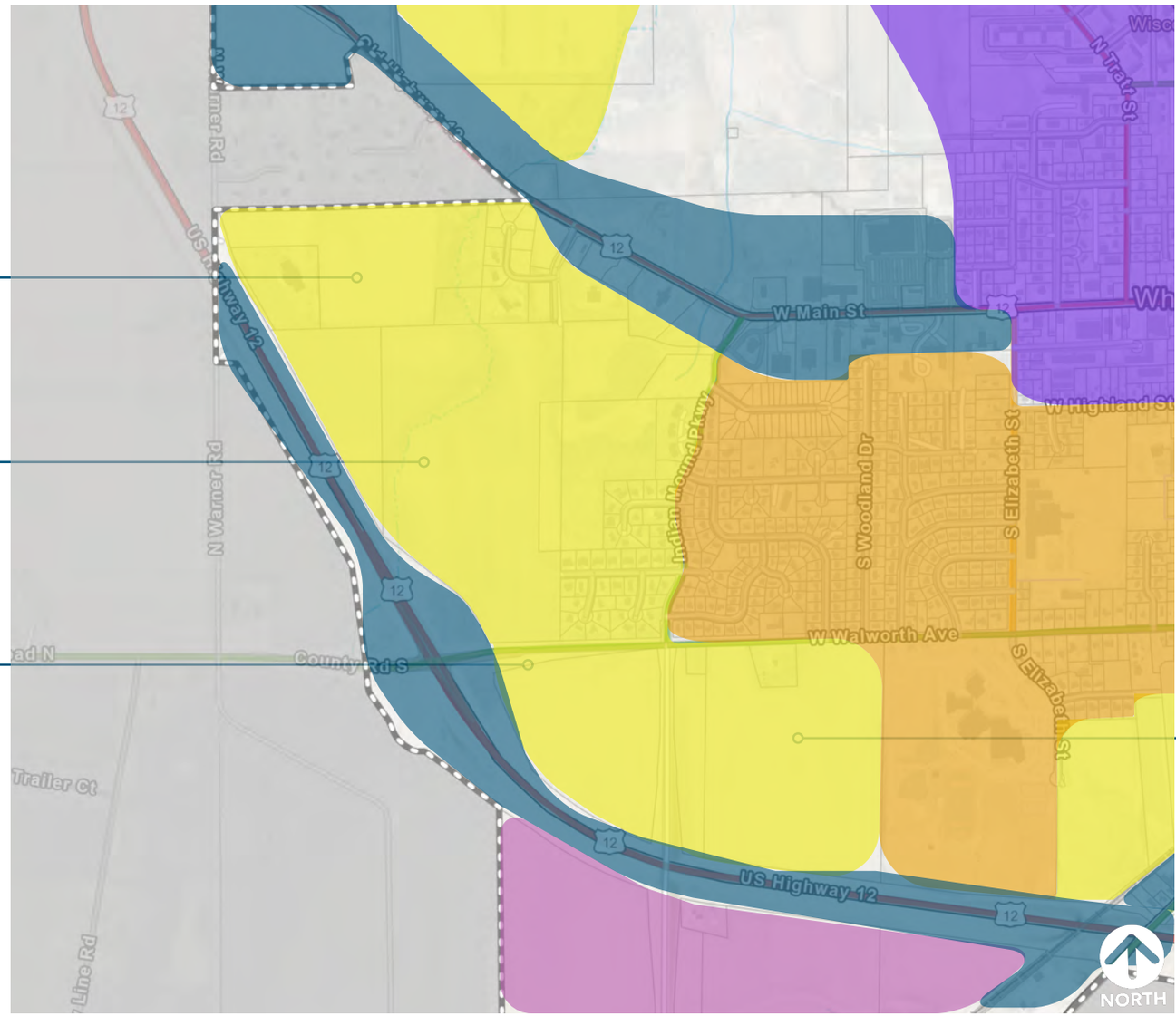


GROWTH NEIGHBORHOODS

Long-term evaluation of utility extensions to serve growth area

Plan for future street extensions if future growth demand

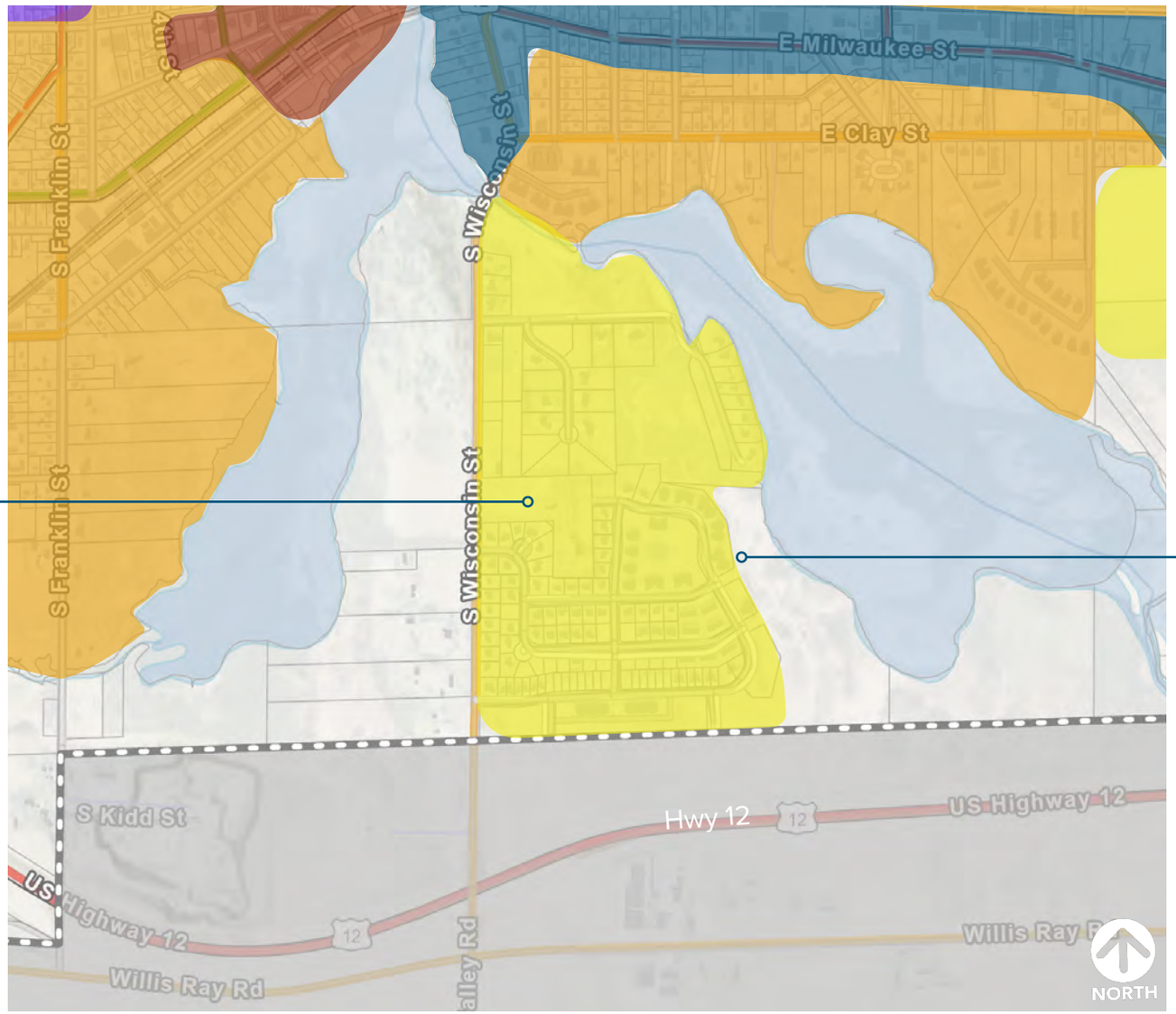
Highway oriented mixed-intensity development opportunity



Future mixed-intensity housing neighborhood opportunity

- Gateway
- Downtown
- University District
- Business Park
- Conservation Neighborhoods
- Growth Neighborhoods

GROWTH NEIGHBORHOODS



Continuation of street network and housing variety

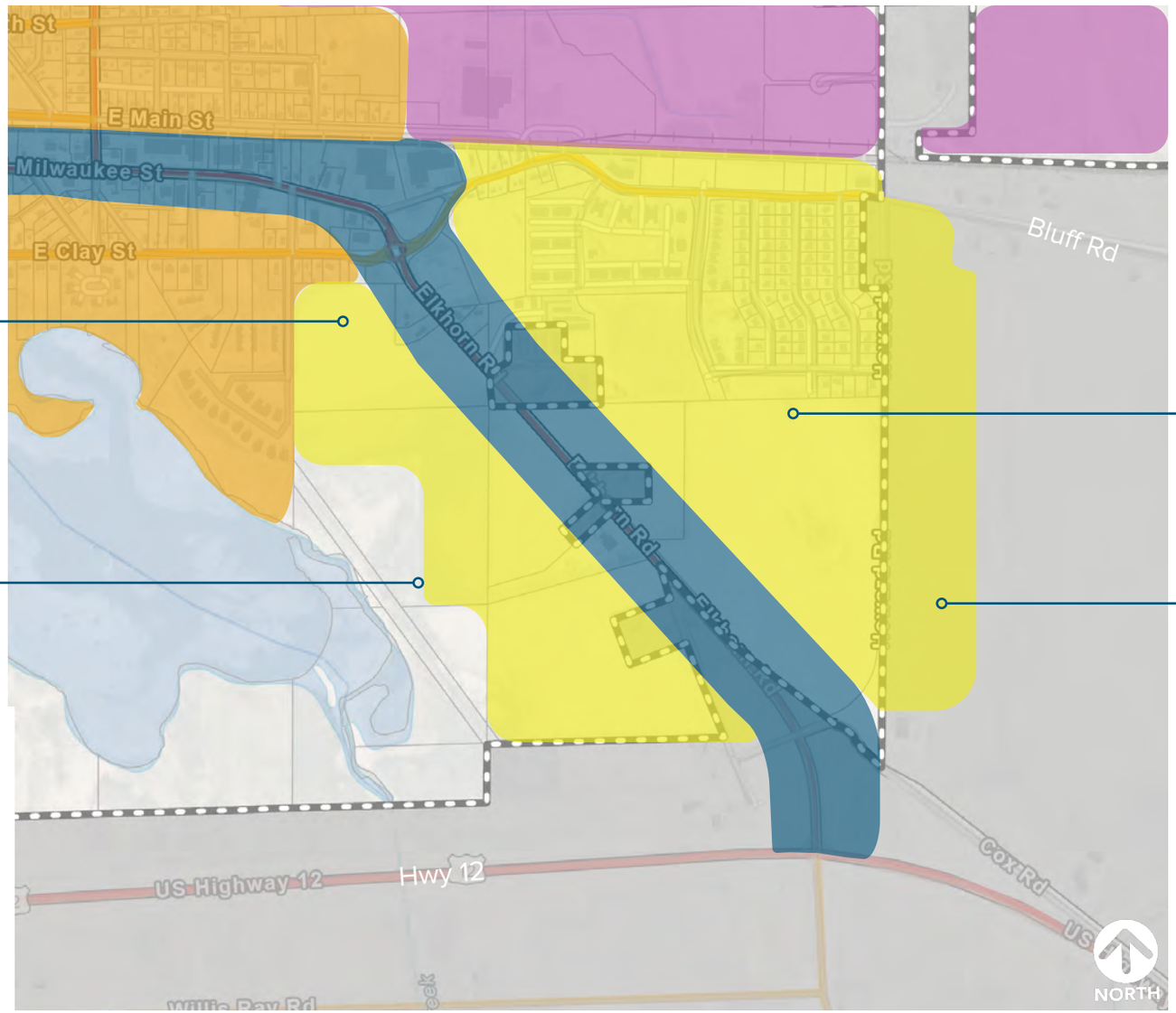
Maintain appropriate environmental buffers

- Gateway
- Downtown
- University District
- Business Park
- Conservation Neighborhoods
- Growth Neighborhoods

GROWTH NEIGHBORHOODS

Continuation of street network and housing variety

Maintain appropriate environmental buffers



Continuation of street network and neighborhood

Evaluation of growth investments outside of current city limits

- Gateway
- Downtown
- University District
- Business Park
- Conservation Neighborhoods
- Growth Neighborhoods

MOBILITY FORWARD

Mobility Goals

1. Have a safe, connected, and accessible mobility system for all users

2. Offer options to walk, bike, and use other non-motorized mobility options to reach destinations

3. Collaborate on regional mobility options, including transit, shared-ride service, and connections to nearby communities

4. Maintain and improve street, freight, and mobility infrastructure in a fiscally responsible and resilient manner

Introduction

Whitewater Forward's transportation framework accommodates vehicles, bicycles, pedestrians, and other modes of transportation.

In any community, the transportation system fills many functions, as support for business and industry, a tool for economic development, and a public amenity. The design of the system should support transportation choices and encourage walking and bicycling opportunities to support personal and community wellness. It is important to build upon the existing system towards a more connected and safer Whitewater.

Transportation facilities include sidewalks, trails, streets, highways, bridges, transit systems, and the railroad corridors. These facilities make up a significant amount of the developed area in Whitewater. The dominance of mobility systems in the cityscape make their design and scale particularly important. Mobility designs influence the city experience and visibility of people, signs, and buildings.

Existing Street System

Functional classifications are used for general transportation planning and are also references for construction standards and transportation program eligibility.

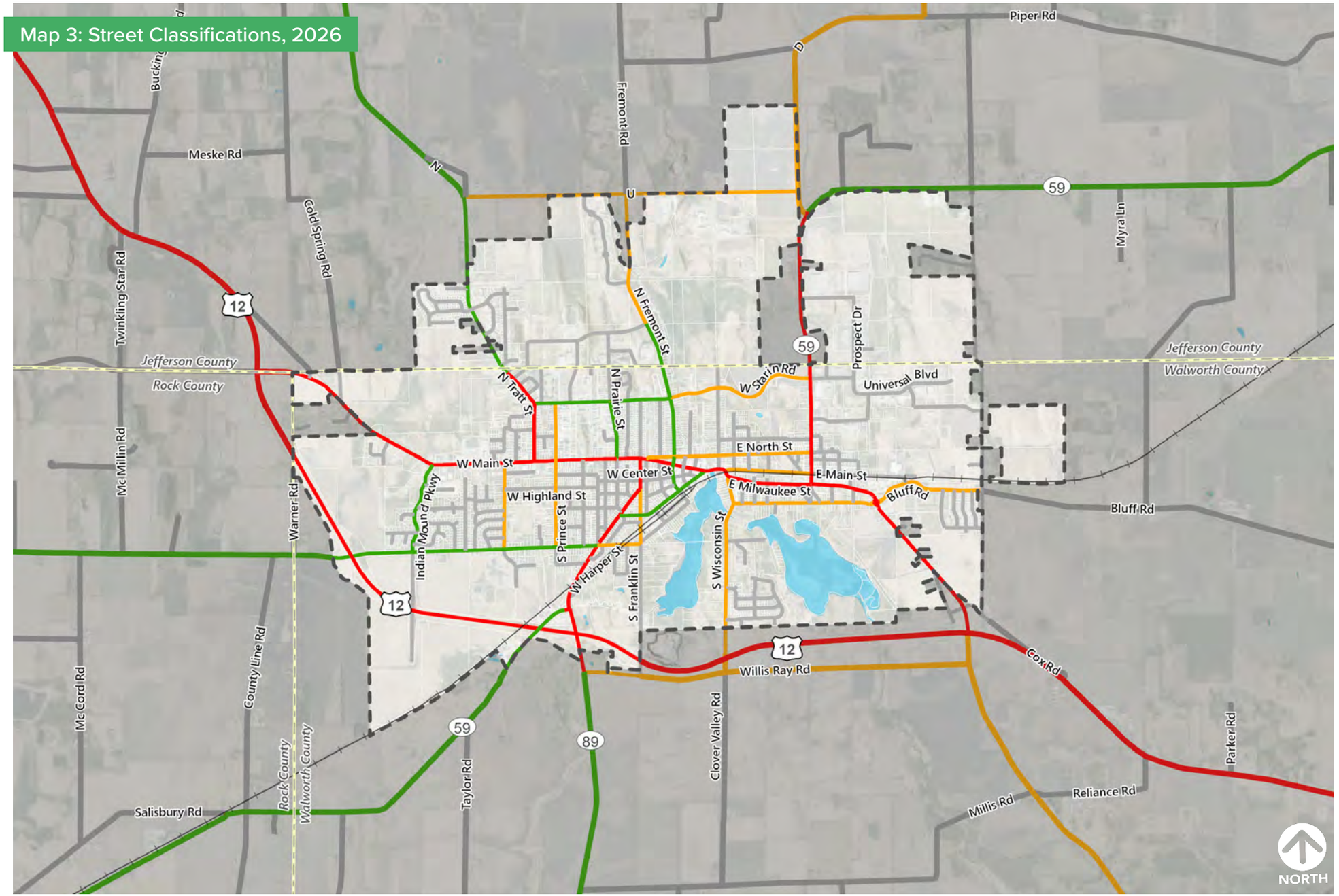
Major Arterial. Allows traffic flow through the urban area and between major destinations. They carry a high proportion of urban travel, since movement, not access, is the primary function. Direct access to destinations are limited to provide maximum capacity and thorough movement mobility. Dwelling unit driveway access shall be avoided.

Minor Arterial. Collects and distributes traffic from major arterials and expressways to streets of lower classification. This system places more emphasis on land access, but still has specific limits on access points. Dwelling unit driveway access shall be avoided.

Collector. Provides for land access and traffic circulation within and between residential neighborhoods and commercial and industrial areas, as well as distributes traffic movements from these areas to the arterial streets. Consideration for through movement access and direct land access is typically equal. Dwelling unit driveway access shall be avoided.

Local. Offers the lowest mobility, but the highest level of local property access. Local streets make up the largest percentage of street mileage in Whitewater and provide access to adjacent land uses, including private property or low-volume public facilities.

Map 3: Street Classifications, 2026



MOBILITY GUIDING POLICIES AND ACTIONS

1. Have a safe, connected, and accessible mobility system for all users.

Guiding Policies and Actions

- Practice context-sensitive street design that reflects the scale of surrounding land use, desired travel speeds, and accessibility.
- Reduce the number of conflict points between pedestrians, bicyclists, vehicles, and freight traffic.
- Use higher safety standards near schools, the University, downtown, parks, senior housing, and multi-family housing areas.
  - *Corridors include Main St, Milwaukee St, Downtown, W Starin Rd, W Walworth Ave, S Elizabeth St, and Prince St.*
  - *Safety elements might include high-visibility crosswalks, curb extensions, pedestrian refuge islands, improved lighting, traffic calming, and enhanced signage.*
  - *With safety improvements, explore a Safe Routes to School and Campus program in partnership with the School District and UW-Whitewater.*
- Limit isolated development patterns, long cul-de-sacs, and single access commercial sites.
- Adopt a Complete Streets policy for construction, reconstruction, resurfacing, and other major maintenance projects.
- Close sidewalk gaps along existing streets and improve ADA curb ramps as part of annual street and mobility projects.
- Include shared driveways, cross-access, internal sidewalks, reduced curb cuts, bicycle parking, and buildings oriented towards the street when developing commercial corridors.

2. Offer options to walk, bike, and use other non-motorized mobility options to reach destinations.

Guiding Policies and Actions

- Treat sidewalks, bikeways, and trails as essential transportation infrastructure that should be practical, comfortable, and convenient to use.
  - *For example, use street side paths, protected bike lanes, or neighborhood greenway trails as connections over marked bicycle routes on busy corridors whenever possible.*
- Place higher priority on sidewalk, bicycle, and trail connections that link people to daily destinations.
  - *Examples include connections between neighborhoods, Cravath Lake, Trippe Lake, parks, schools, campus, and regional routes.*
  - *Add and update wayfinding signage along these routes.*
- Integrate non-motorized transportation improvements into street, park, utility, and redevelopment projects.
- Update the Bike and Pedestrian Master Plan, identifying new sidewalk gaps, priority crossings, future trails, bicycle routes, and campus-to-downtown connections.

MOBILITY GUIDING POLICIES AND ACTIONS

3. Collaborate on regional mobility options, including transit, shared-ride service, and connections to nearby communities.

Guiding Policies and Actions

- Support regional transportation connections to Janesville, Fort Atkinson, Milton, Madison, Milwaukee, regional employment centers, and medical services.
- Build partnerships with UW-Whitewater, Walworth County, Jefferson County, Rock County, employers, human service agencies, and private providers on land use and transportation decisions of mutual importance.
  - *For example, improving public information about available taxi, shuttle, intercity bus, and regional transportation options through the city website, social media channels, signage, and printed materials.*
- Consider a Transit Feasibility Study to evaluate student mobility, regional commuter needs, evening and weekend service gaps, and potential shuttle or microtransit options.
  - *This includes coordinating with UW-Whitewater to identify campus-to-downtown travel, late-night transportation, event circulation, and regional weekend travel.*
  - *The evaluation could also explore service options between Whitewater and Janesville, Fort Atkinson, Milton, or other nearby communities through partnerships with counties, UW-Whitewater, employers, and transportation providers.*
- Use the land use plan to encourage senior housing, affordable housing, multi-family housing, employment centers, and medical/service destinations to locate where a variety of mobility options are available or feasible.



MOBILITY GUIDING POLICIES AND ACTIONS

4. Maintain and improve street, freight, and mobility infrastructure in a fiscally responsible and resilient manner.

Guiding Policies and Actions

- Discourage new buildings in areas for future street extensions and freight access opportunities that support long-term economic development.
- Design streets to reduce long-term maintenance costs, manage stormwater, and support winter operations.
- Maintain a Capital Improvement Program that prioritizes pavement condition, safety, ADA accessibility, utility coordination, and multimodal needs.
  - *Pavement condition ratings and asset management data should guide resurfacing, reconstruction, and maintenance priorities.*
  - *Coordinate mobility projects with other infrastructure, utility, and redevelopment projects, as well as business access needs.*
  - *Use street reconstruction projects as opportunities for sidewalk infill, curb ramp upgrades, bicycle facilities, lighting, street trees, and stormwater improvements.*
- Update, map, and improve wayfinding for designated truck routes, industrial access routes, and loading areas. Signage should discourage heavy traffic in neighborhoods or campus-area streets.
- Evaluate downtown parking supply, occupancy, time limits, shared parking, and wayfinding before requiring additional surface parking in the area.



FUTURE MOBILITY PLAN

Map 4 on the next page shows projects to improve mobility in Whitewater in relation to existing streets, bike lanes, and off-street trails. These projects are categorized by type and priority. Future project alignments need to be studied, but should generally follow the connection points shown to improve access across the community.

Definitions

- **Priority Future Street.** Streets that connect shorter term growth areas or that provide important access to existing developments. Many of these might be collector level streets.
- **Ancillary Future Streets.** Streets that serve longer term growth areas, are more local in nature, or provide secondary access to an already existing neighborhood.
- **Priority Dedicated Path.** A trail or street side path that connects destinations and the existing or future network. Some of these paths would be part of future street construction.
- **Ancillary Future Streets.** A trail or street side path that creates secondary access to destinations or a side path as part of an ancillary future street.

THREE POINTS ABOUT THE FUTURE MOBILITY PLAN

Big Picture. The map does not show every street that would be needed for future development. The local street pattern should be determined as development occurs, using the basic goals and policies in this plan.

Flexible. While the routes shown in Map 4 have been carefully thought out, the exact path of these streets may vary depending on the details of development as it occurs. The priority is to provide access to the key connecting points. Detailed engineering studies will be needed before undertaking any new road construction.

Working with Property Owners. Many of these new roads run through property that is privately owned, and their implementation will therefore depend on the decisions of the property owners, like with the future land use plan.

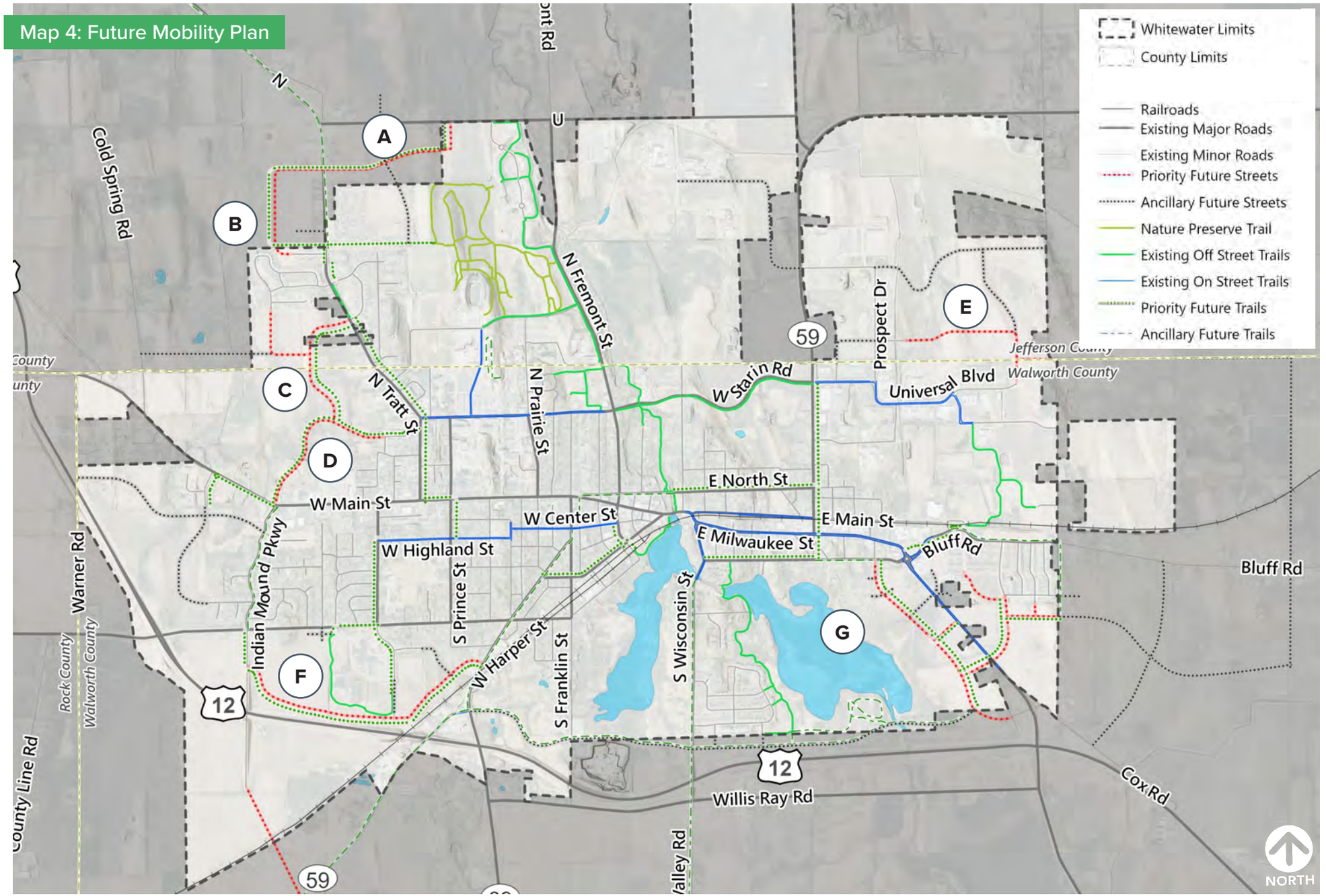
Priority Street Projects

Future connections are labeled below, but their letters do not reflect the level of priority. Connections include:

- **A.** An east/west street, connecting west of County Road N to County Road U with new neighborhood development.
- **B.** A north/south street, connecting Peninsula Lane to County Road N/Priority Street Project A to connect with the existing neighborhood to the south.
- **C.** A north/south street, connecting the extension of West Carriage Drive to Tratt Street at the Foxglove Lane intersection. The connection provides alternative access for higher density development in the area.
- **D.** A north/south street, connecting West Main Street to the extension of West Carriage Drive. The connection crosses wetland areas to provide secondary access to higher density developments.
- **E.** Streets to expand opportunities in the Industrial/Business Park area, connecting an extension of Endeavor Drive to an extension of Universal Boulevard.
- **F.** An east/west street, connecting Indian Mound Parkway to South Janesville Street to serve new neighborhood opportunities.
- **G.** Street network connections in the southwest area off Elkhorn Road, expanding development opportunities for commercial and residential use.



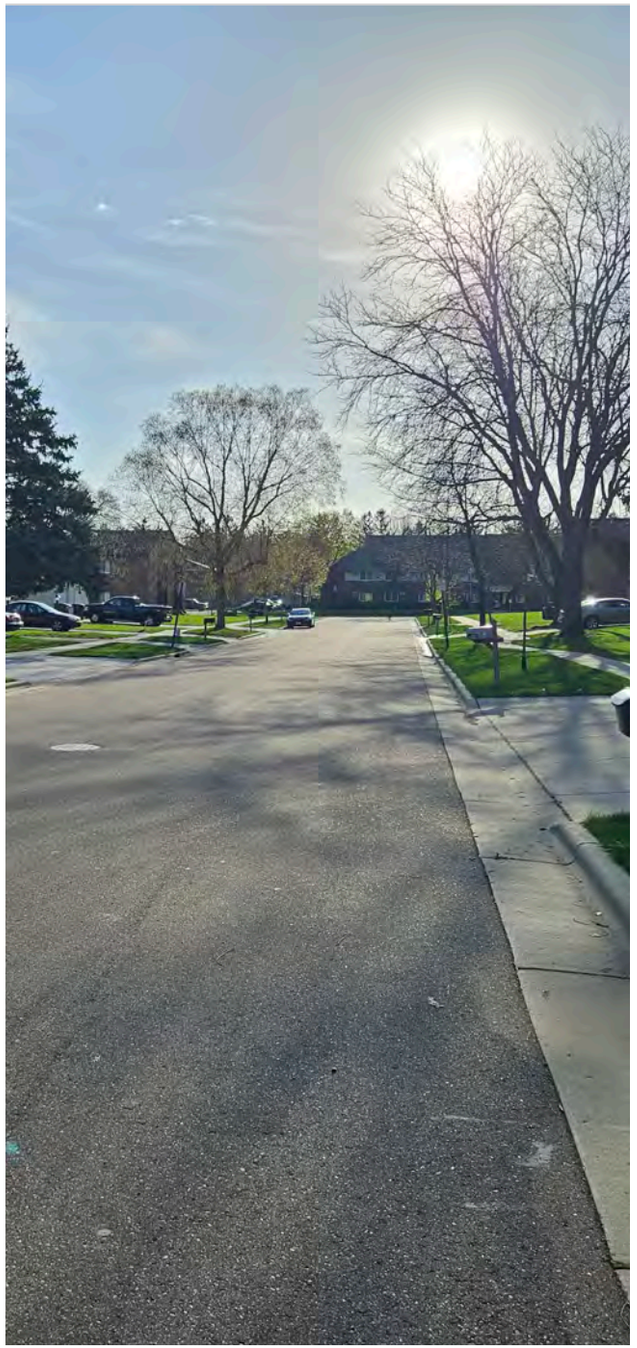
Map 4: Future Mobility Plan



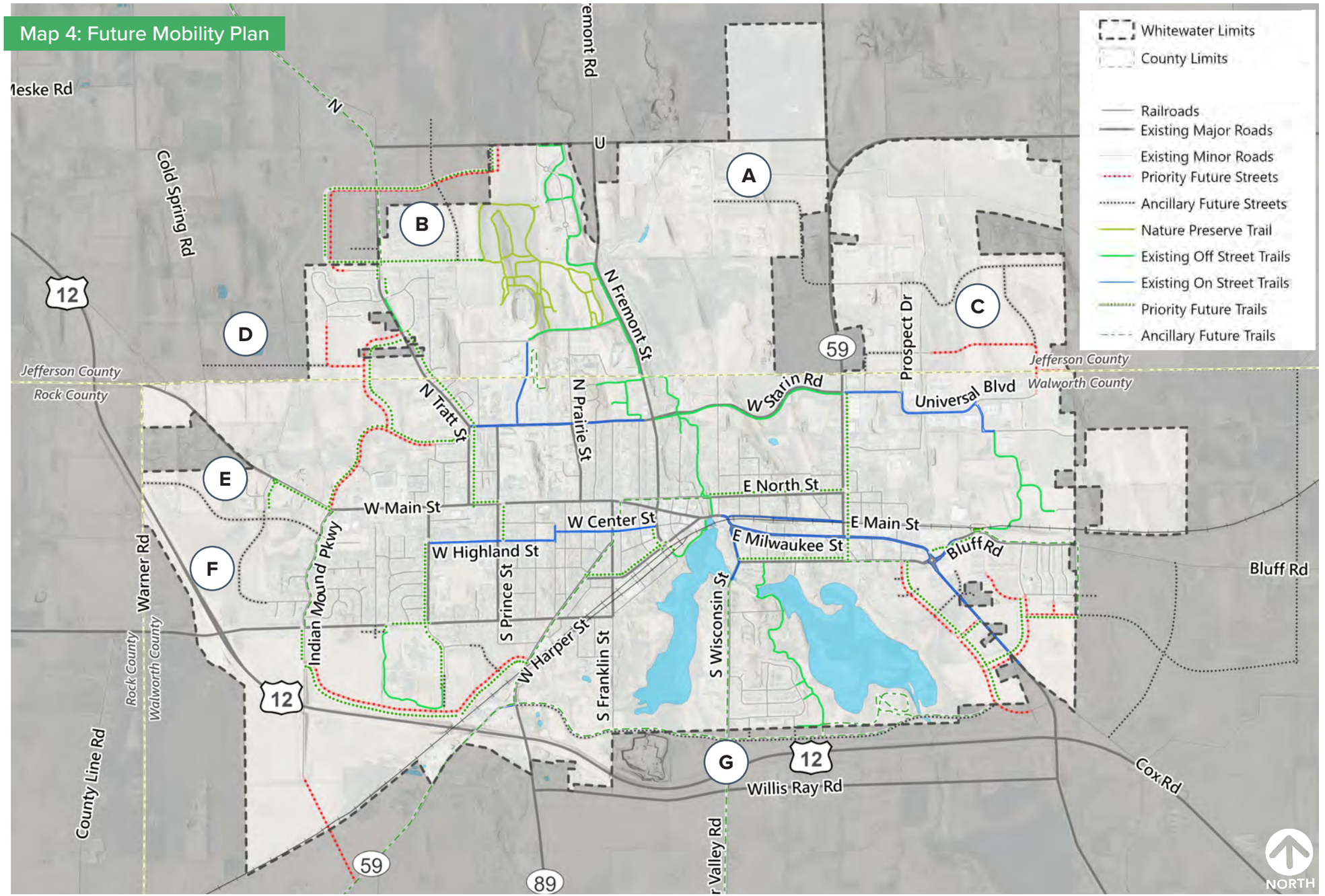
Ancillary Street Projects

Future connections are labeled below, but their letters do not reflect the level of priority. Connections include:

- **A.** A street extending Enterprise Boulevard to the west, and connecting near the Whitewater Wastewater Treatment Plant for secondary emergency access.
- **B.** A north/south street connecting the Twin Oaks Mobile Home Park to the north to County Road U.
- **C.** A street extending Primary Street Project D to the north to connect to Howard Road, expanding Industrial and Business Park access.
- **D.** An east/west street, extending Primary Street Project C west to Cold Spring Road for secondary access to future neighborhoods.
- **E.** An east/west street extending Meadowview Court west to the Highway 12 frontage at N Warner Road to serve long-term future neighborhood growth.
- **F.** A north/south street connecting Turtle Mound Road to Pearson Lane. Ancillary Street Projects E and F work together to connect future neighborhoods if growth occurs.
- **G.** An east/west street extending South Janesville Street east, parallel to Highway 12. This project could alleviate local traffic off Highway 12, and offer another major east/west connection across the community while offering more trail opportunities to access Trippe Lake.



Map 4: Future Mobility Plan



Priority Path Projects

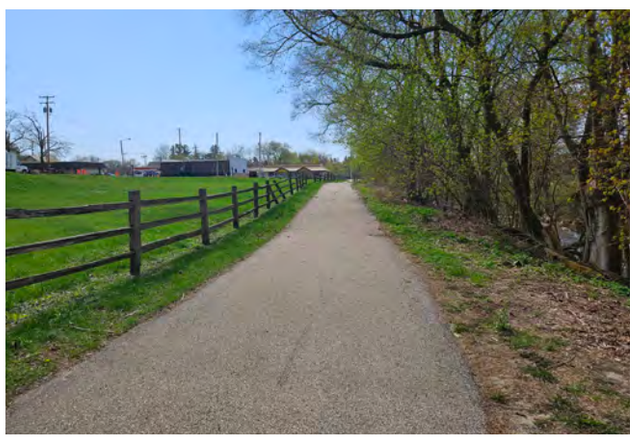
Future connections are labeled below, but their letters do not reflect the level of priority. The two highest priority path projects for mobility and user safety are projects B and G.

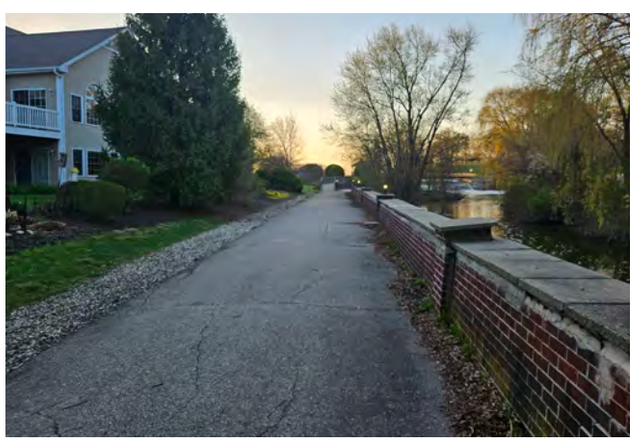
All streets with on-street bike infrastructure may be candidates for transitioning to dedicated side paths to enhance pedestrian and bicycle safety, making active transportation users more comfortable and confident to travel across the community.

Other opportunities include:

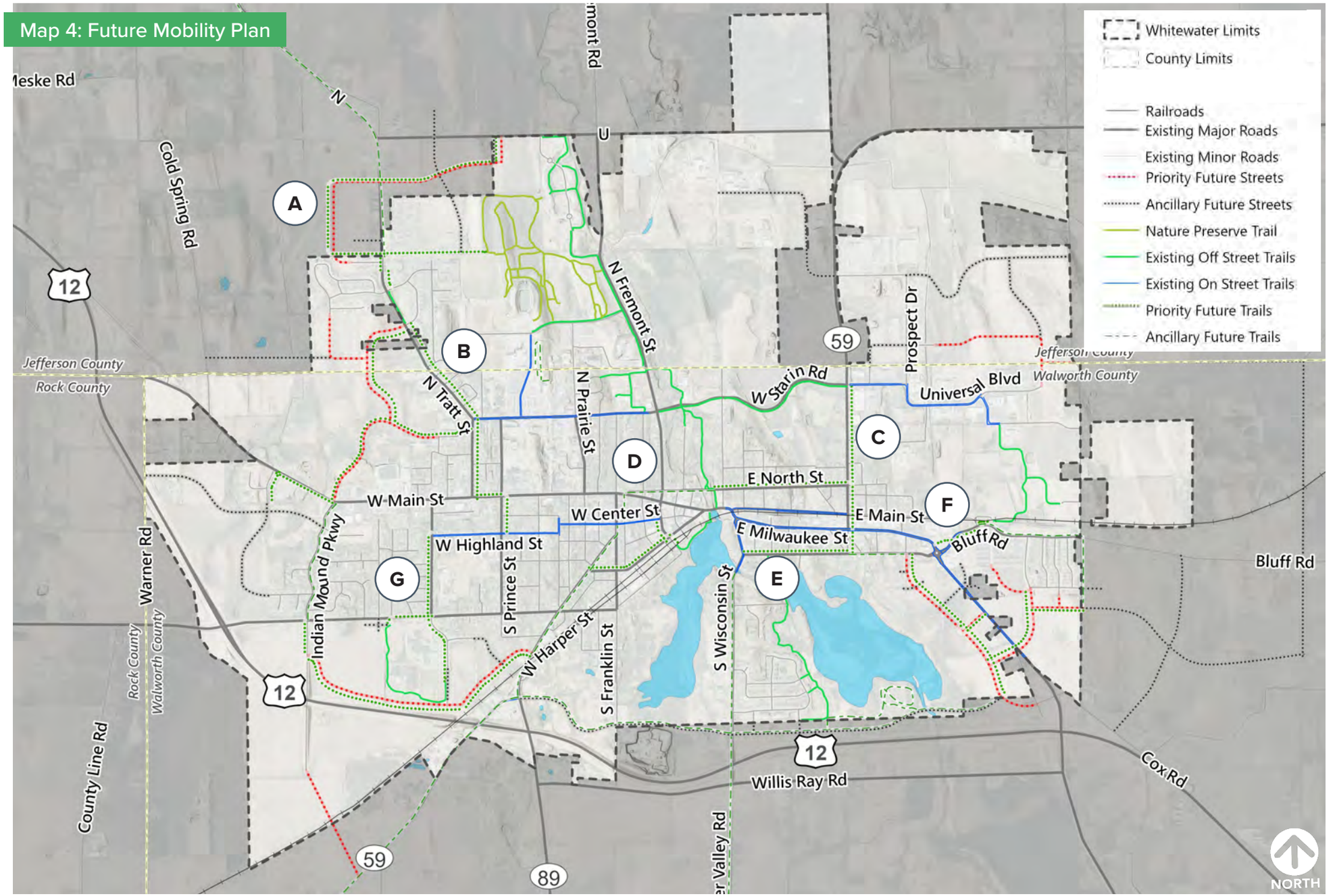
- **A.** An east/west path, connecting the Whitewater Nature Preserve to County Road N.
- **B.** A north/south path, along County Road N/North Tratt Street from Priority Dedicated Path Project B to West Main Street.
- **C.** A north/south path along North Newcomb Street from Executive Drive to East Clay Street.
- **D.** An east/west path along East North Street connecting the trail along Whitewater Creek to North Newcomb Street.
- **E.** An east/west path along East Clay Street connecting South Wisconsin Street to North Newcomb Street.
- **F.** An east/west path, connecting East Milwaukee Street to the trail network south of Moraine View Park.
- **G.** A north/south path along South Elizabeth Street connecting West Highland Street to Whitewater High School.







Map 4: Future Mobility Plan



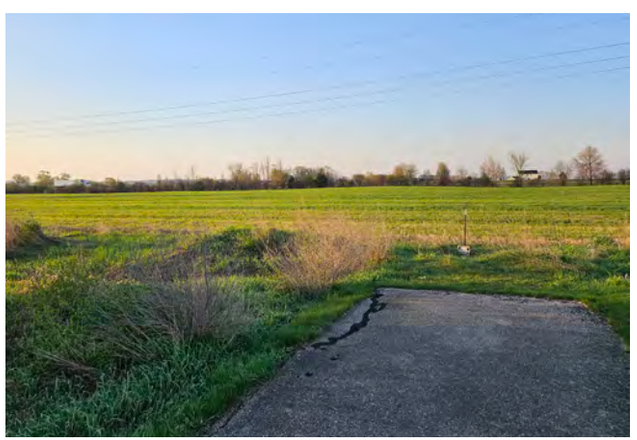
Ancillary Path Projects

Future paths are labeled below, but their letters do not reflect the level of priority. Other opportunities include:

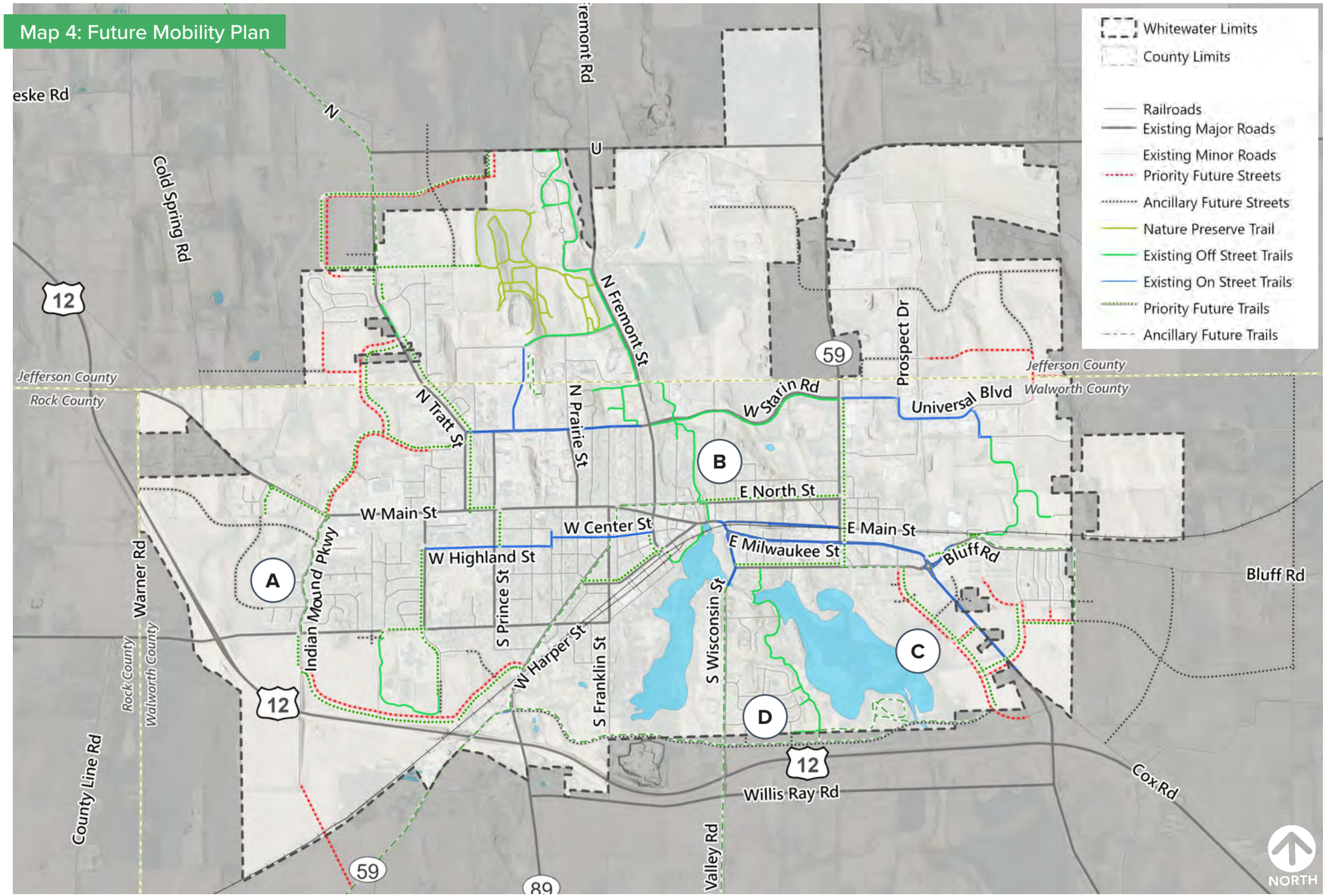
- **A.** A side path along Indian Mound Parkway, connecting W. Main Street to Future Priority Street F.
- **B.** A side path on West North Street, connecting the trail along Whitewater Creek to West Main Street.
- **C.** A side path system in the southwest area off Elkhorn Road, connecting future development to active transportation options.
- **D.** A side path along Ancillary Future Street G, connecting to Minneiska Park and the south of Trippe Lake area, serving as an essential east/west travel option for active transportation users.







Map 4: Future Mobility Plan



NEIGHBORHOODS FORWARD

Neighborhood Goals

1. Have housing types for people in all stages of life and income ranges

2. Preserve the existing housing stock

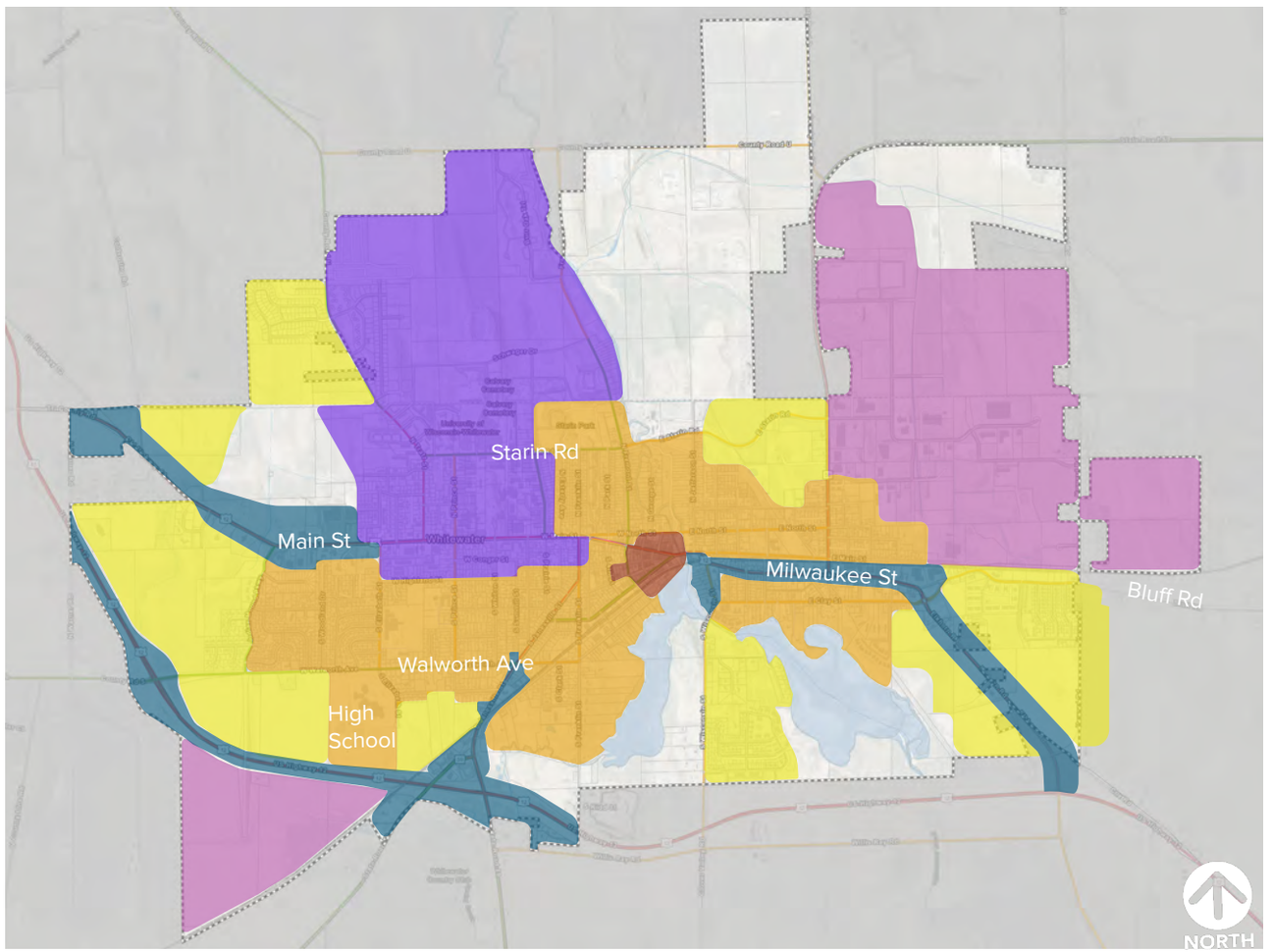
3. Support housing needs through partnerships, policy, and public incentives

Introduction

Neighborhoods are what residents most closely identify with. Whitewater's neighborhoods are framed by their surrounding destinations, such as the schools, University, Downtown, and Trippe Lake.

Like the Future Land Use map, the policies to meet neighborhood and housing goals are multi-faceted. They are not meant to enforce regulations for artificial markets but allow flexibility. Accommodating the market means accommodating new resident demands, existing resident needs, and the developer's ability to help meet those demands and needs. This market hinges on maintaining the existing residential housing stock but also meeting a growing demand for housing variety that is affordable for all household types from entry-level homeowners to seniors looking to downsize.

- Gateway
- Downtown
- University District
- Business Park
- Conservation Neighborhoods
- Growth Neighborhoods



The Development Policy Areas described with the Future Land Use map provides the framework for neighborhood and housing policy

Housing Snapshot

Figure 2: Median Home Value



2010	2024	
$165k	**$229k**	Whitewater
$183k	**$274k**	Jefferson County
$198k	**$303k**	Walworth County

Source: US Census Bureau; American Community Survey (5-Year Estimates)

Figure 3: Median Contract Rent



2010	2024	
$878	**$1,041**	Whitewater
$861	**$1,035**	Jefferson County
$963	**$1,150**	Walworth County

Source: US Census Bureau; American Community Survey (5-Year Estimates)

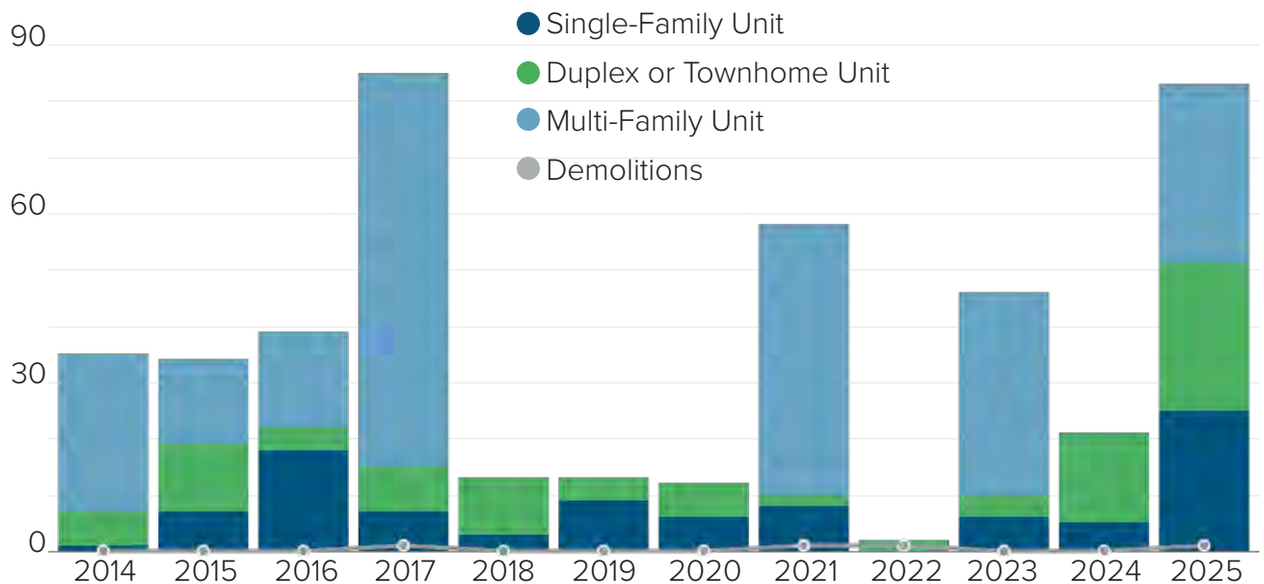
Figure 4: Cost-Burdened Households



2010	2024	
28.7%	**28.4%**	Owners
67.5%	**51.1%**	Renters
22.7%	**23.2%**	Owners, over 24
25.4%	**14.4%**	Renters, over 24

Source: US Census Bureau; American Community Survey (5-Year Estimates)

Figure 5: Residential Building Permit Activity



Source: City of Whitewater

Projected Needs: Several recent studies along with analysis during the Whitewater Forward process indicate a housing need of up to 950 units through 2045, or about 45 annually split between low, medium, and high density neighborhoods.

Source: RDG Planning & Design; 2024 Rental Housing Market Anaysis -- A Strategic Plan -- Whitewater, Wisconsin; 2023 Residential Market Analysis -- Strategy Planning Guidelines -- Whitewater, Wisconsin; 2022 City of Whitewater Housing Report

NEIGHBORHOODS
GUIDING POLICIES AND ACTIONS

1. Have housing types for people in all stages of life and income ranges.

Guiding Policies and Actions

- **Focus on building and site design in neighborhoods.** The diversity of housing types and design is vital for Whitewater given its uneven split in renter versus owner households. However, this does not mean siloing renter units and owner units from each other. Integration of different housing types is appropriate in most areas of Whitewater, as shown in the Development Policy Areas.
- **Encourage projects with Universal Design.** People want more homes that accommodate varying levels of independence at various stages of life, especially senior and special-needs households. Universal design means that every aspect of a home is more convenient and comfortable to use for every individual, not labeled by age or ability.
- **Update zoning codes for flexibility across districts.** Residential districts that only allow single-family detached homes are restrictive for people who want to live in Whitewater but may not want or be able to afford this housing type.



The Growth Neighborhood west of the High School is of high interest to the community given its proximity to the school and highway. There are some soil and environmental challenges to evaluate, but the site presents a great opportunity to offer a range of housing types. The Future Land Use map indicates different intensities across the site.

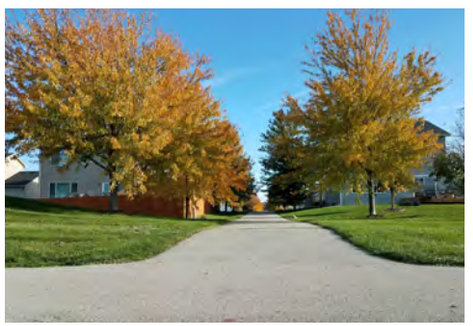


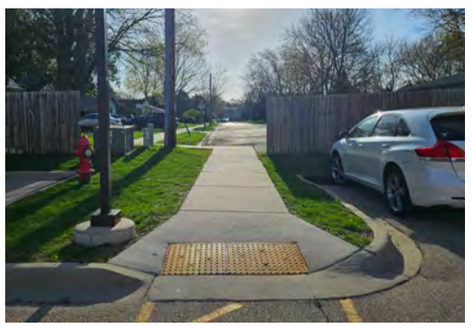
Precedent Housing Types

NEIGHBORHOODS
GUIDING POLICIES AND ACTIONS

Guiding Policies and Actions

- **Blend new housing into existing neighborhoods without creating secluded enclaves.** The pedestrian and street connection principles from the mobility chapter are critical components to limit isolated developments.
- **Bolster standards for multi-family development that creates neighborhoods.** Multi-family development is an essential housing component for attracting permanent residents. However, that does not mean denser development should be isolated from neighborhoods. Use non-restrictive neighborhood buffers (connections, not walls) within and beyond higher-density residential and mixed-use areas. The Development Policy Area guides for Growth and Conservation Neighborhoods provide best practices in blending neighborhoods.







Buffering and connectivity can go together

NEIGHBORHOODS
GUIDING POLICIES AND ACTIONS

2. Preserve the existing housing stock.

Guiding Policies and Actions

- **Invest in neighborhood engagement programs.** Effective neighborhood engagement programs involve partnerships of the City, residents, non-profit groups, and in Whitewater's case, the University. Consider developing formal neighborhood associations to lead outreach and build social connections.
- **Test neighborhood conservation programs.** Evaluate the effectiveness of existing programs. Build upon the success or tweak to achieve intended results. Ideally, focus on core areas around downtown initially and spread targeted investments outward over time. This could include assistance and education to property owners and targeted infrastructure improvements to street quality, appearance, and drainage.
- **Preserve existing single-family homes in the University District.** The homes in the University District are largely historic. Create incentives, policies, or codes that prevent breaking up single-family homes into multiple living units. Limit redevelopment of single-family homes in the University District to properties that are beyond repair. Consider partnering with the Landmarks Commission or Wisconsin Historical Society to identify available programs.









NEIGHBORHOODS
GUIDING POLICIES AND ACTIONS

3. Support housing needs through partnerships, policy, and public incentives.

Guiding Policies and Actions

- **Support market demands.** Demand and the ability to supply homes are ever-changing. The City should not enforce regulations for artificial markets. Instead, Whitewater should be flexible to market demand and how the market can fit into Whitewater's community goals.
  - *Use data from the most recent housing studies and update regularly to understand market changes.*
- **Review and update codes for barriers to housing diversity.** The City's existing ordinance does not consider the possibility of tiny homes, accessory dwelling units, narrower lot sizes, or even mixed-use buildings without overcoming several approval and application barriers.
  - *Updating policies and codes should be done with proactive relationships between residents, developers, and city staff.*
  - *Ensure codes align with State requirements.*
- **Provide fiscally responsible assistance.** Provide infrastructure for sustainable, fiscally responsible growth, not sprawl. Doing so will naturally mitigate sprawl of homes on large lots that require significant infrastructure extensions. Large lot development:
  - *Decreases the return to the City from infrastructure development.*
  - *Increases impacts on the environment via more land consumption and less walkability.*

Housing should be treated as infrastructure and economic development, using incentives when necessary for projects that fill community needs, such as Residential TID and WHEDA programs.

NEIGHBORHOOD POLICY IMPLEMENTATION STORIES

CASE STUDY: Green County Housing Development Fund

The Green County Development Corporation's Housing Development Fund provides gap financing for housing projects that cannot be fully funded through conventional lending, offering loans for up to 20% of total project costs at flexible rates and terms. Eligible projects include new owner-occupied and rental housing, upper-story units, accessory dwelling units, building conversions, rehabilitations, and property acquisitions.

Whitewater could replicate this model by partnering with local banks, major employers, UW-Whitewater, foundations, and economic development organizations to establish a locally administered revolving loan fund. Such a program could help make otherwise infeasible projects possible, particularly downtown upper-story housing, workforce housing, adaptive reuse, and infill.

CASE STUDY: UniverCity Program

Although Iowa City is much larger than Whitewater, the neighborhoods around the University of Iowa and downtown are similar in many ways.

To reverse the trend of owner-occupancy to student-rental conversions, this Iowa City program will fund up to $50,000 in renovations to single-family homes close to downtown and the University of Iowa in exchange for a 20-year owner-occupancy deed restriction.

To date, more than 60 properties have been renovated and sold as owner-occupied through this program. The program is narrowly scoped and administratively light in devoted staff resources.

CASE STUDY: Wayne Community Housing Development Corporation

Wayne, Nebraska is a thriving community of 5,500 in Northeast Nebraska with a mixed economy based on a small state college, strong industries, and regional agriculture. Over 20 years ago, the leaders of Wayne saw the need to provide housing for their workforce and formed the Wayne Community Housing Development Corporation (WCHDC).

Growing out of the local economic development organization, WCHDC is a proactive nonprofit with the mission to improve the region through affordable housing development. Offering a purchase/rehab/resale program, home buyer education, and assistance on local projects, like new rent-to-own housing, WCHDC works to expand housing options for the local workforce. A similar program could bring similar impact to Whitewater.

CASE STUDY: Missing Middle in Chattanooga

With help from the Incremental Development Alliance, Chattanooga, TN leaders and stakeholders undertook an intensive developer workshop to identify solutions for missing middle housing types. The process resulted in a development packet that lays the framework for a developer to pursue these projects, including:

- Picking a building type based on the developer's financing options and state circumstances.
- Guides and site plans for good urban design amid traditional single-family neighborhoods.
- Technical considerations for packaging development applications.
- Bank packages for different building types to show how to bring the project to life by providing profits for lenders.

PARKS, RECREATION, NATURAL, & CULTURAL RESOURCES FORWARD

Parks, Recreation, Natural, & Cultural Resources Goals

1. Provide places where residents, employees, and visitors can gather, be active, and build social connections

2. Maintain natural areas, parks, and open spaces that provide a system of interconnected trails and greenways

3. Build partnerships that share a diverse supply of recreation options

4. Budget responsibility for maintenance and improvement needs

Introduction

Whitewater residents and visitors enjoy access to a variety of neighborhood and regional park facilities. Parks are a vital component of community life. Parks are more than an amenity; they are a place for community gathering, visitor attraction, and community image.

Whitewater needs to maintain and expand these places that provide opportunities for exercise, relaxation, socialization, and connection with nature.

The City adopted a Parks and Recreation Open Space Plan in 2026 that provides near-term implementation priorities.

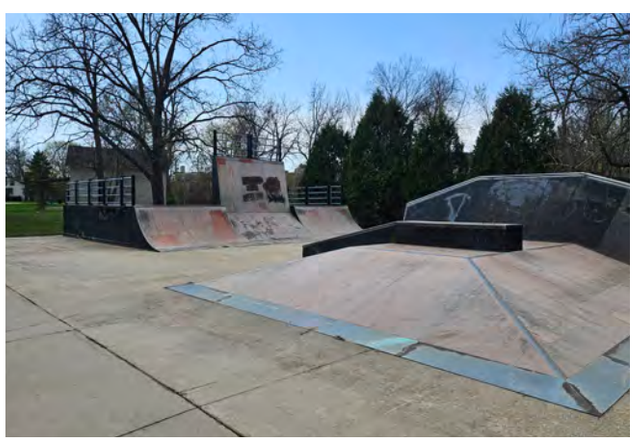




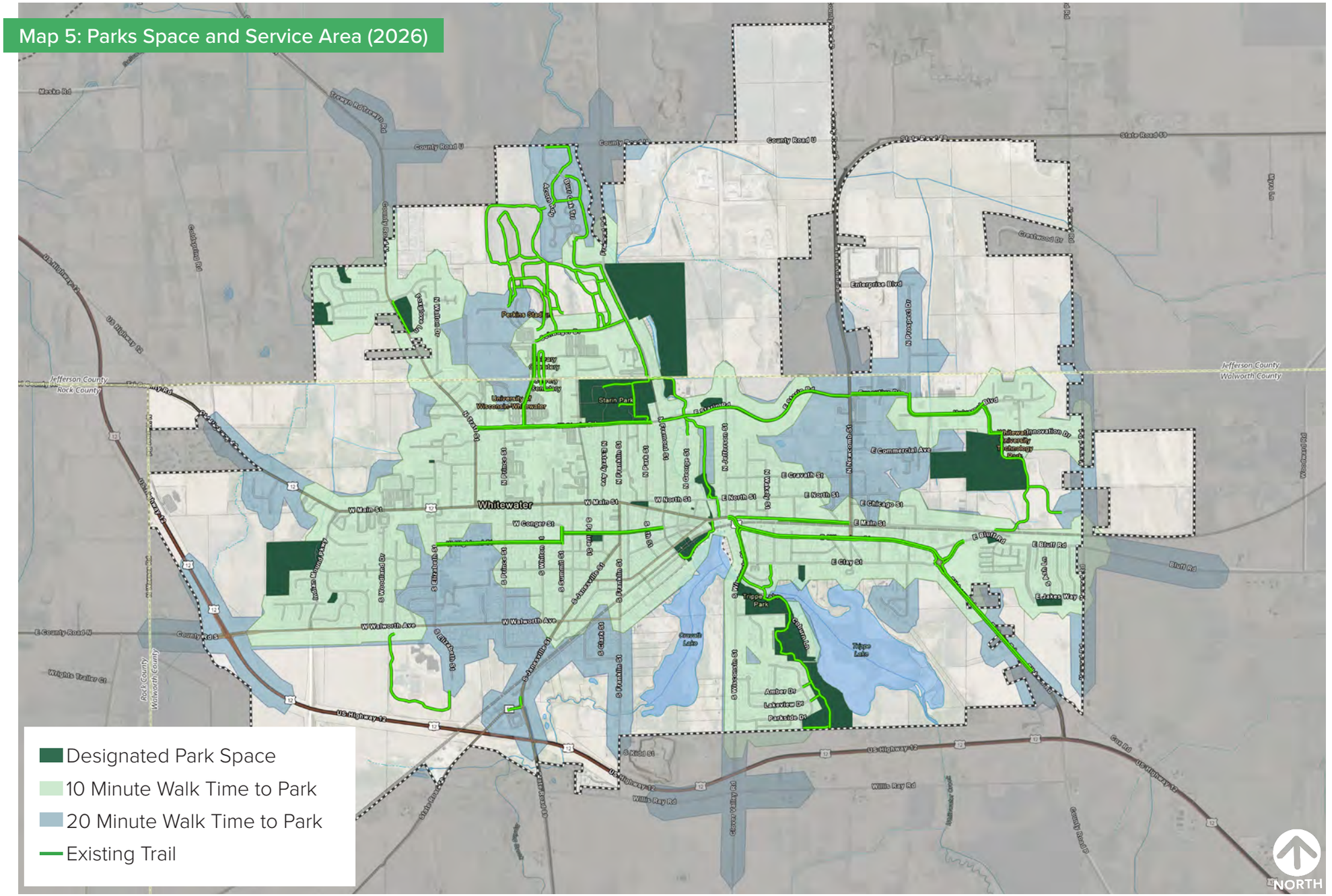








Map 5: Parks Space and Service Area (2026)



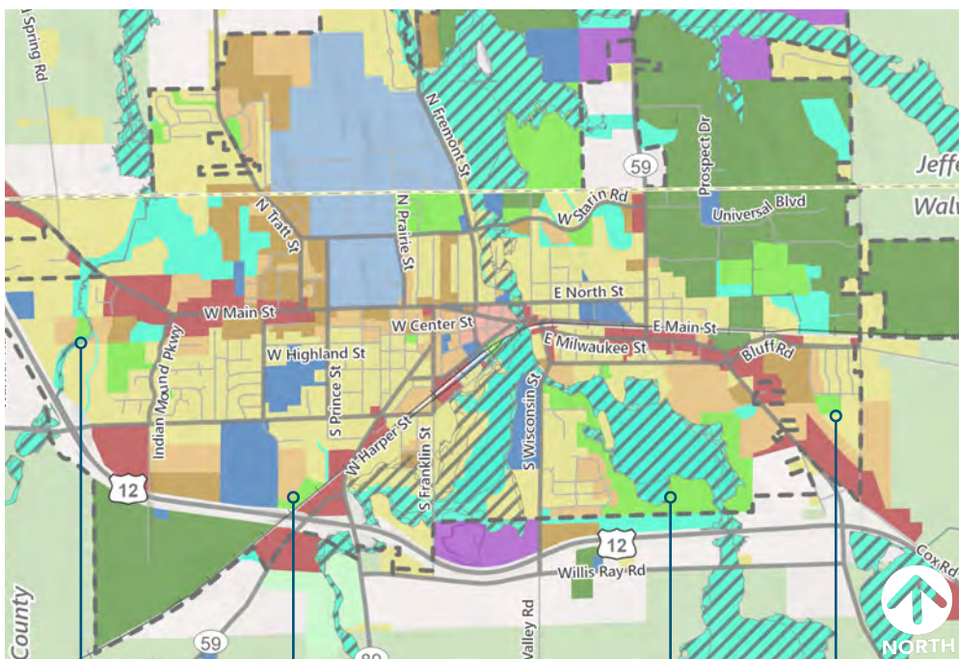
PARKS, RECREATION, NATURAL, & CULTURAL RESOURCES GUIDING POLICIES AND ACTIONS

1. Provide places where residents, employees, and visitors can gather, be active, and build social connections.

Guiding Policies and Actions

- **Implement the 2026 Parks and Recreation Open Space Plan.** Key parks to consider detailed master plans are Starin Park, Cravath Lakefront Park, and Moraine View Park. There was interest in the Whitewater Forward process in elevating recreational and programming opportunities around Cravath Lake and in Moraine View Park. Starin Park should continue to evolve as one of Whitewater's feature parks.
- **Continue to reserve growth areas for community parks.** Focus new spaces around environmental features such as floodplains, wetlands, and greenways. These areas offer opportunities to connect residents to the region's ecosystem, expand the park system with limited investment, and support stormwater management through passive natural areas.
  - *The City should maintain at least the current level of park service per resident. The future land use map identifies park areas intended to meet future needs. The City should also continue assessing appropriate park fees on new residential development so that growth contributes to the acquisition and improvement of parks needed to serve new residents.*
- **Connect trail routes that provide a system of interconnected trails and greenways.** See the Mobility chapter for detailed priorities.

Future Land Use Map



Park need if new neighborhoods develop west

Park or open space opportunity with neighborhood growth around the high school

Continuation of Trippe Lake open space access

Reservation of land for East Gate Park expansion with neighborhood growth

PARKS, RECREATION, NATURAL, & CULTURAL RESOURCES GUIDING POLICIES AND ACTIONS

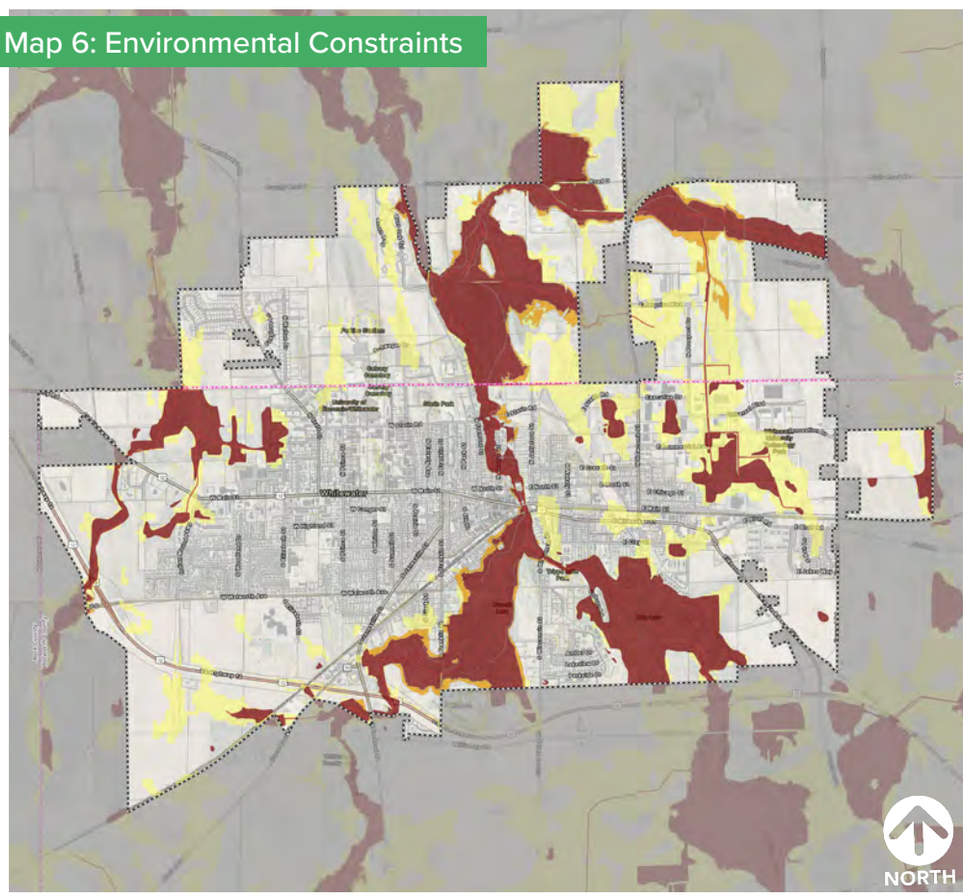
2. Maintain natural areas, parks, and open spaces.

Guiding Policies and Actions

- **Maintain, improve, fund, and consistently enforce the existing system and standards for stormwater management.** This should include buffering development from flood and wetland areas.
- **Protect identified wetlands and address stormwater management issues.** Whitewater is not unfamiliar with best management practices. Ordinances, codes, and direct public investments or incentives can include:
  - *Conservation easements. Legal mechanisms for landowners to place voluntary restrictions on the future use of their land. It generally requires a landowner to sell, permanently relinquish, or donate the rights of development. Tax benefits may be available for some easements.*
  - *Public acquisition. The City may have the opportunity to acquire land in sensitive flood or stormwater areas. Under public ownership, the City can directly manage the site as restricted natural space, offer areas of passive public park space.*
  - *Subdivision regulation for outlots. Often a developer will manage on-site stormwater by placing a detention or retention pond in an outlot. Outlots often require engineering of the natural watercourses and are unusable to the public. A preferred alternative is naturalized detention that works with the native wetland to improve water quality and habitat benefits.*

FEMA Floodway, 100-Year Floodplain
FEMA 500-Year Floodplain
Hydric Soils and Steep Slopes

Map 6: Environmental Constraints



PARKS, RECREATION, NATURAL, & CULTURAL RESOURCES GUIDING POLICIES AND ACTIONS

2. Maintain natural areas, parks, and open spaces.

Guiding Policies and Actions, continued

- **Leverage Trippe Lake as a regional amenity and connect to neighborhoods.** Buffer new development to allow public access points to the lake.
- **Improve and maintain water quality of Trippe Lake and Cravath Lake to increase recreational opportunities.**
- **Continue to implement the Jefferson and Walworth County Land and Water Resource Management Plans.** The Resource Management Plans guide cost-effective, collaborative efforts by County officials, conservation professionals, farmers, and residents to protect and restore natural resources, meet state agricultural standards, and establish priorities through 2030.
- **Preserve environmental corridors identified by SEWRPC.** These corridors can be used to connect habitats, provide flood storage and stormwater management, and create passive recreation opportunities. Not every corridor may necessarily become publicly accessible parkland.

PARKS, RECREATION, NATURAL, & CULTURAL RESOURCES GUIDING POLICIES AND ACTIONS

3. Build partnerships that share a diverse supply of recreation options.

Guiding Policies and Actions

- **Improve bike connections to the Ice Age Trail and regional recreational destinations.** Coordinate with the Town of Whitewater to find solutions to connections of mutual interest.
- **Partner with the Whitewater School District and University where sharing facilities and services can benefit students and citizens.** The schools and the City both benefit when planning is coordinated and can fill gaps in community recreation demands.
  - *Recreation facilities and pedestrian connections. New school facilities and site selection planning should be coordinated with the City's plans for pedestrian and bicycle routes and the possibility of sharing recreation facilities for the public.*
  - *Youth programs. Schools provide a critical resource for after school programs and youth improvement. Coordination with programs organized by the Parks and Recreation Department or Library create efficiencies in staff and more opportunities for youth.*
- **Be proactive on opportunities that align with Whitewater Forward.** Philanthropic and partnership opportunities can present themselves at any time. If opportunities arise, the City should work with partners to meet a vision supported by the community.
- **Budget for developing spaces in partnership with the private sector.** Whitewater must be ready to assist in developing park, recreation, and trail projects when the private sector proposes development. Municipal codes provide the initial tools for park requirements and require regular review.

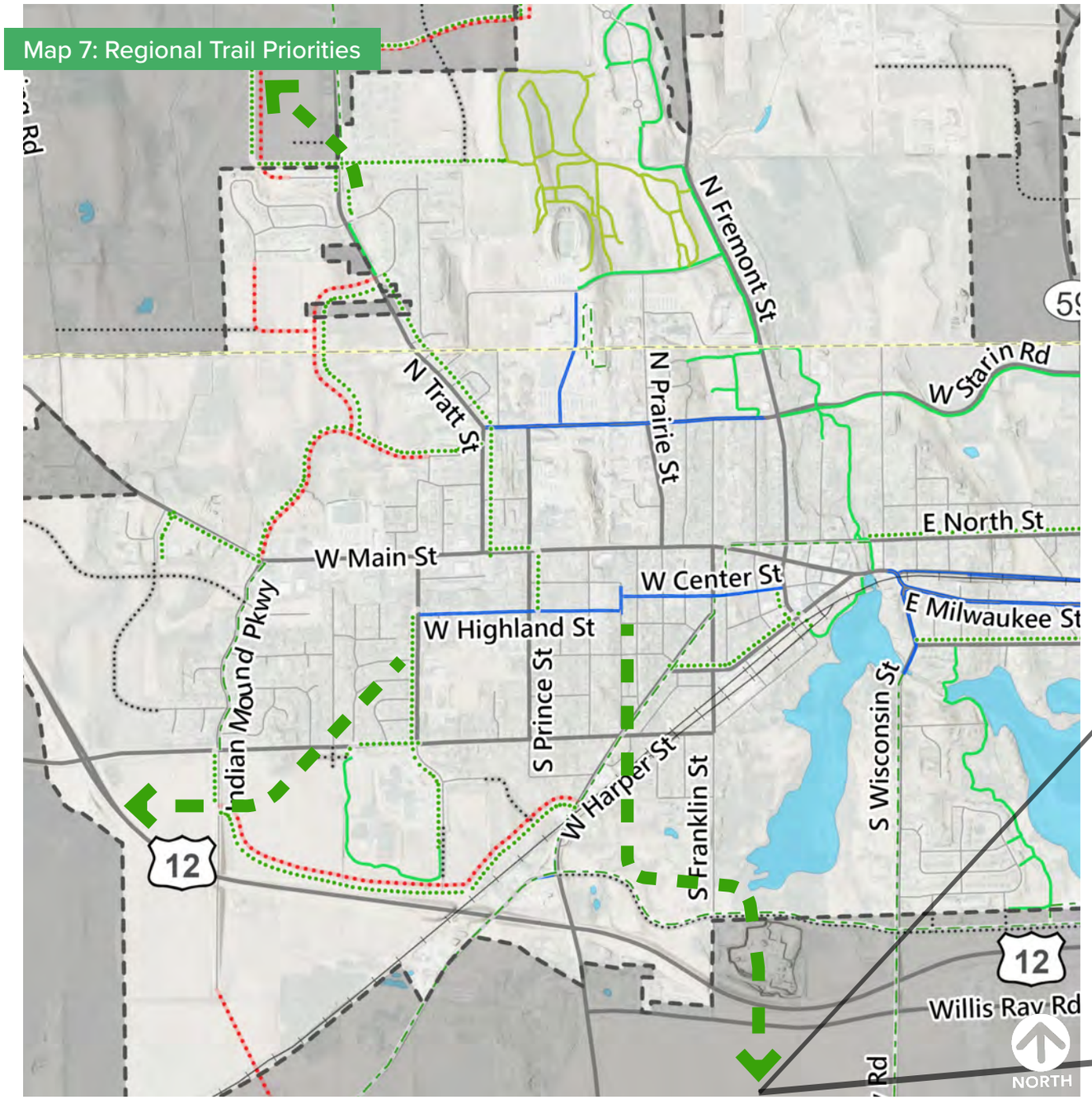
4. Budget responsibility for maintenance and improvement needs.

Guiding Policies and Actions

- **Maintain high-quality facilities.** Budget adequately based on a routine assessment of maintenance needs. A systematic evaluation will help ensure that funds for operations and maintenance are both adequate and targeted to address critical needs.
- **Evaluate recreational trends, demands, and facilities and adapt parks appropriately.** The research on parks, recreation, and health is continually evolving, from tennis courts in the 1970s to pickleball today.
- **Program reinvestments in existing parks located near neighborhoods without community parks within walking distance.** Community scale and regional parks are great assets and revered in Whitewater. But many families rely on existing neighborhood parks for day-to-day recreation. These parks like Walton Oaks Park and Big Brick Park serve a need.

High school students mentioned many activities they'd like to see in Whitewater, including art hubs, kayaking, fishing, outdoor events, and more

Map 7: Regional Trail Priorities



Whitewater Limits
County Limits

Railroads
Existing Major Roads
Existing Minor Roads
Priority Future Streets
Ancillary Future Streets
Nature Preserve Trail
Existing Off Street Trails
Existing On Street Trails
Priority Future Trails
Ancillary Future Trails

Outdoor Recreation Element of the Walworth County Park and Open Space Plan

Existing Ice Age Trail
Proposed Ice Age Trail
Proposed Off-Street Trail



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ECONOMIC PROSPERITY



Economic Prosperity Goals

1. Support and fill the Whitewater Business Parks

2. Be attractive and well-functioning for a range of industrial enterprises

3. Have a diverse, year-round economy that attracts and retains employment, young professionals, entrepreneurs, and businesses

4. Complement Downtown development policy directions

Introduction

All aspects of this plan support the long term financial stability of Whitewater by retaining, growing, and attracting businesses and visitors. Whitewater has an economic influx from the University. But other economic areas, like downtown and the business park, are just as important to support a diverse local economy.







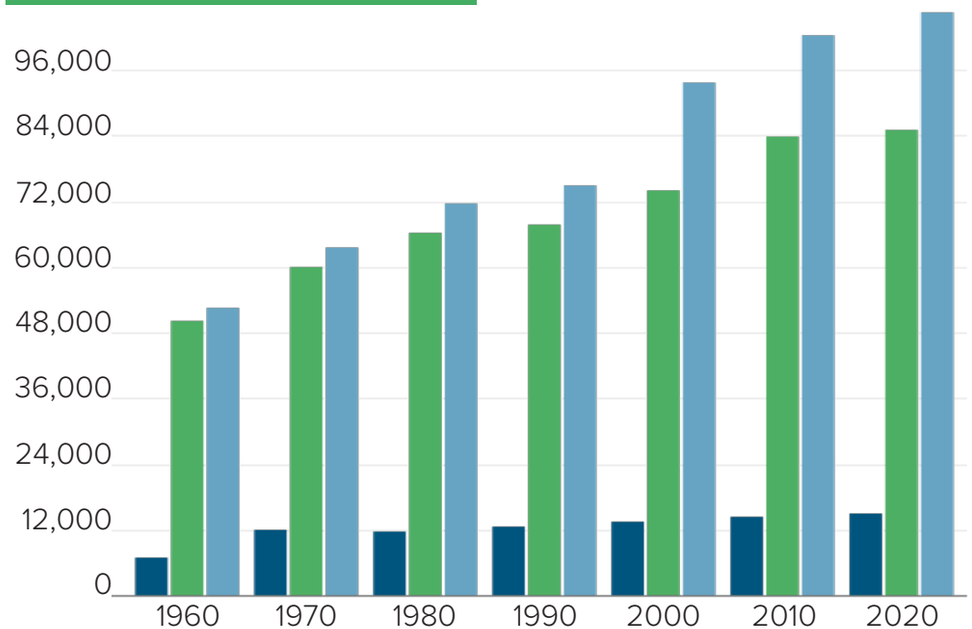






Growth and Economic Snapshot

Figure 6: Population Over Time



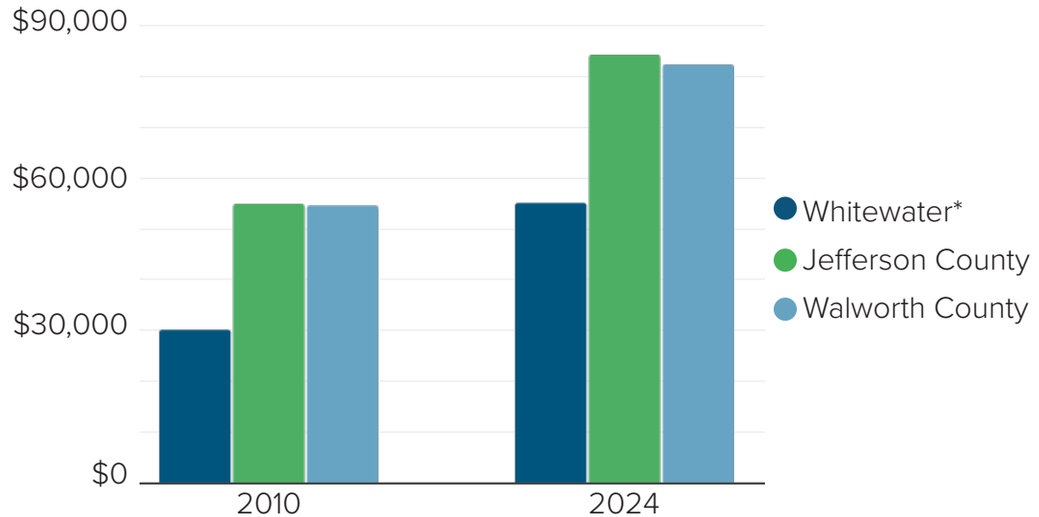
Source: U.S. Decennial Census

Figure 7: Commuting Pattern Inflow and Outflow



Source: Census On the Map Work Area Profile Analysis

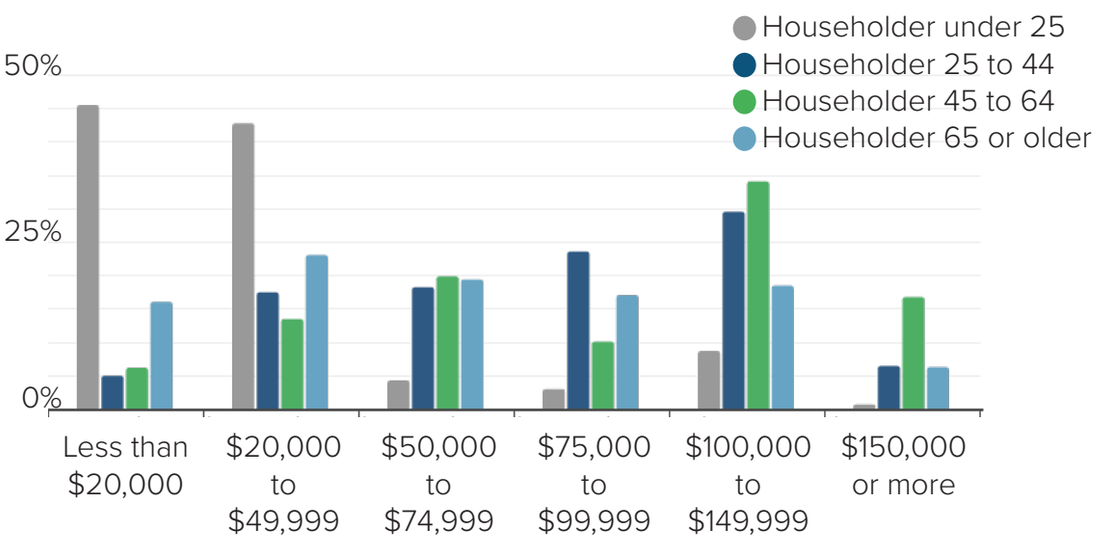
Figure 8: Median Household Income



Source: U.S. Decennial Census; American Community Survey (5-Year Estimates)

*Whitewater's median household income is impacted by the incomes of students. See Figure 9, below.

Figure 9: Household Income by Age of Householder, 2024



Source: American Community Survey (5-Year Estimates)

Economic Development Tools: Tax Incremental Financing Primer

Tax Incremental Financing (TIF) is a legal, well-established economic development tool available to Wisconsin municipalities under Wis. Stat. § 66.1105. TIF promotes industry, housing, redevelopment, and blight elimination by helping finance public improvements that would not otherwise occur. Projects are funded using taxes collected within the district itself, imposing no additional costs on the broader taxpaying public. Communities have used TIF successfully since the law was enacted in 1975.

In a Tax Increment District (TID), public investments encourage private growth and redevelopment. TIF finances those investments by capturing, for a limited time, the increased tax revenue, the "tax increment," generated by private investment within the district. As the tax base grows, the increment retires the public investment that made development possible. Once project costs are paid, the increment reverts to the general tax rolls, and all overlying taxing jurisdictions such as the City, school district, technical college district, and County, share in the enlarged tax base. Properly structured, TIF is not a giveaway of taxpayer funds. It is a self-financing mechanism in which project-generated growth pays for the public infrastructure that enabled it.

Before a TID may be created, the City and the Joint Review Board must find that development meets the statutory "but for" test, meaning the expected development would not occur but for TIF. This requirement, along with the others, reserves TIF assistance for projects that genuinely need it rather than subsidizing development that would happen anyway. The Joint Review Board comprising representatives of each affected taxing jurisdiction must approve any new TID and certain amendments to an existing TID. This independent, multi-jurisdictional review ensures each district is well-conceived, appropriately scoped, and consistent with sound public finance practice.

TIF rests on two supporting principles:

- The district's tax base was stagnant or declining, thus the revenue increase would not have occurred without substantial public expenditure.
- If the municipality must provide public improvements to attract development, the overlying taxing jurisdictions that benefit from the enlarged tax base should share in the cost of those improvements.

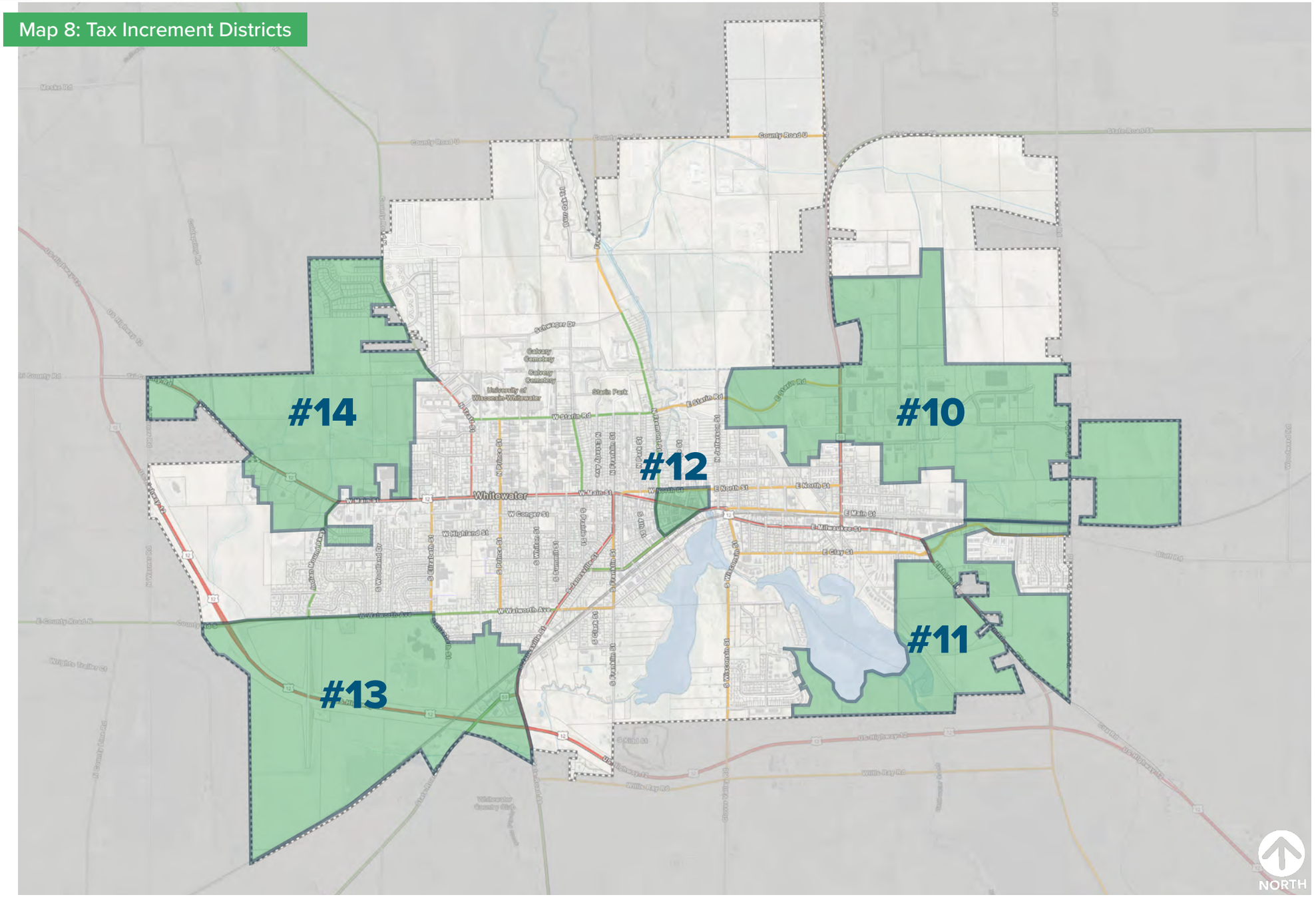
Eligible Uses of TIF

TIF is a flexible tool for a range of project types. Each is evaluated individually against the statutory "but for" test and the City's TIF policy. Qualifying projects may include:

- **Greenfield development.** TIF finances streets, utilities, and other infrastructure needed to open previously undeveloped land for industrial, commercial, or residential use.
- **Infill development.** TIF supports redevelopment of vacant, underutilized, or irregularly configured parcels within the city, making efficient use of existing infrastructure.
- **Brownfield redevelopment and blight elimination.** Sites requiring environmental remediation. Wisconsin law provides a dedicated tool for this purpose, the Environmental Remediation Tax Incremental District, Wis. Stat. § 66.1106, which allows the City to recover investigation and remediation costs to return contaminated property to productive use.
- **Housing development.** The Legislature has expanded TIF's role in housing. Wisconsin law allows a City to extend a TID's life after project costs are paid to generate revenue for affordable housing and housing stock improvements, with at least 75% benefiting affordable housing. Beginning Oct. 1, 2026, municipalities may also create residential TIDs, or "R-TIDs" to fund infrastructure for qualifying compact, owner-occupied projects.

Combined with the City's land use and comprehensive planning tools, TIF supports a balanced mix of housing types and price points across new subdivisions, infill neighborhoods, and brownfield redevelopment. When used judiciously and subjected to Wisconsin's required review process, TIF is a legal, fiscally responsible tool for the City to pursue economic development, redevelopment, and housing objectives. The City evaluates each proposed use individually, applying the "but for" test and Joint Review Board oversight to ensure public assistance goes only to projects that genuinely need it.

Map 8: Tax Increment Districts



ECONOMIC PROSPERITY
GUIDING POLICIES AND ACTIONS

1. Support to fill and expand the Whitewater Business Parks.

+

2. Be attractive and well-functioning for a range of industrial enterprises.

Guiding Policies and Actions

Fully developing and strategically expanding the Business Park is a priority for strengthening and diversifying Whitewater's economic base.

- **Focus new tenant recruitment on support for anchor tenants and niches touched by the University.**
- **Support infrastructure improvements that meet the needs of transitioning manufacturing industries to remain competitive.** In particular, electric capacity needed to attract desirable businesses.
- **Use business recruitment as a strategy for retaining UW-Whitewater students after graduation.** Recruitment should target industries and entrepreneurial niches connected to the University's academic programs, research, workforce talent, and innovation ecosystem. The approach needs to include housing policies to meet entry-level worker needs.
- **Connect development outside the borders of the Park to draw people into the Park, including mixed-use development, bike and pedestrian trails, and transit access.** Activate non-sensitive areas in Moraine View Park to attract more regional use.
- **Strategically evaluate properties near the Business Park and near the Highway 12 bypass for additional Business Park growth.**

Guiding Policies and Actions

Like Goal 1, but Goal 2 focuses on other areas across Whitewater's planning area with support of the Community Development Authority.

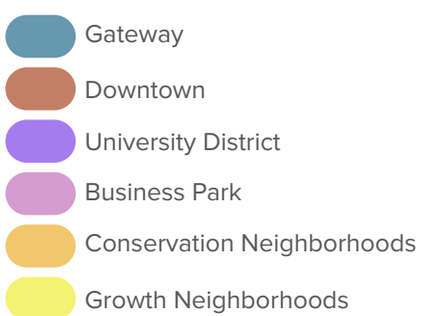
- **Maintain and support growth in Whitewater's employment base at strategic locations.** Whitewater's strong manufacturing and tech employment base should continue to be supported. The City should help guide employment centers in strategic locations where businesses can access efficient transportation with minimal impact on residential neighborhoods. The future land use map shows industrial and business areas with opportunities to expand as needed. In addition, these areas tend to be on the edges of town to help keep heavy truck traffic outside residential areas.
- **Ensure adequate infrastructure is in place for high impact industrial spaces.** Infrastructure upgrades should complement targeted development sites and TIF districts to increase return on public investment.
- **Continue to evaluate emerging technologies and development trends.** Emerging technologies and development trends can create new opportunities and infrastructure needs beyond those identified in Whitewater Forward. The City should remain flexible and proactive in evaluating these changes to ensure infrastructure, facilities, and services can support growth while advancing community priorities.

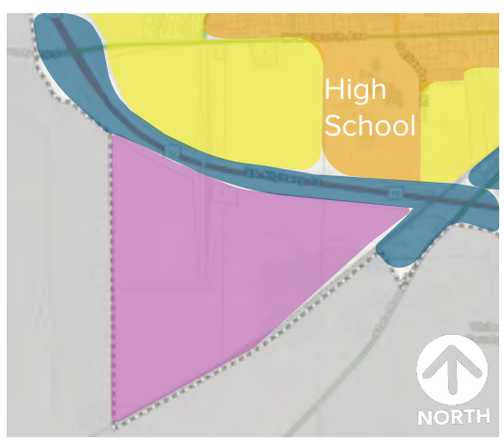
ECONOMIC PROSPERITY
GUIDING POLICIES AND ACTIONS

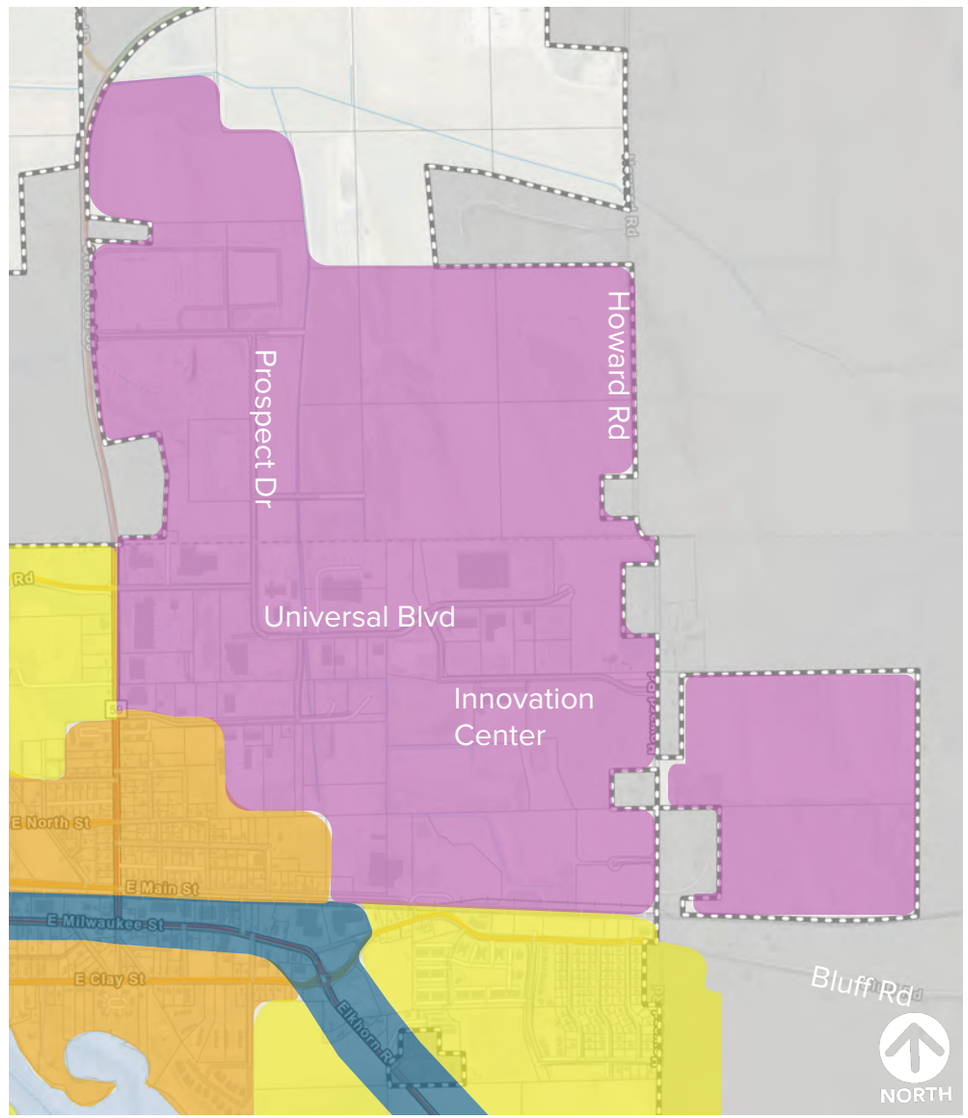
The formal Whitewater Business Park was created in 1986 to provide coordinated infrastructure improvement and collaboration to promote business growth and attraction in Whitewater. The influence of the Park goes beyond its formal boundaries as many of Whitewater's employers complement businesses in the Park.

A market expansion study in 2026 by the University provides direction for positioning the Business Park to compete for changing and emerging technology-driven businesses. Its recommendations frame the Business Park's near-term strategy while remaining flexible as industry, technology, and workforce needs continue to evolve rapidly. Implementing these recommendations and planning for the Park's strategic expansion should be a community-wide priority supported by coordinated public- and private-section action.

The Development Policy Area described with the Future Land Use map are shown below and on the right.







ECONOMIC PROSPERITY
GUIDING POLICIES AND ACTIONS

3. Have a diverse, year-round economy that attracts and retains employment, young professionals, entrepreneurs, and businesses.

Guiding Policies and Actions

- **Maintain a pool of economic development incentive options to use in appropriate circumstances that align with the vision and goals of Whitewater Forward.** This may include focusing on shovel-ready sites for business development in Goals 1 and 2.
- **Elevate small business formation and growth.** The Gateway, Milwaukee Street, and Downtown Development Policy Areas with the Future Land Use map provide great smaller scale mixed-use opportunities to support new businesses growing out of the University and Innovation Center. Proactively support emerging leaders and businesses, including working with the immigrant community to include them in plans, growth, and funding opportunities.
- **Implement other portions of Whitewater Forward to market Whitewater and attract businesses.** These elements include, but are not limited to::
  - *Connectivity and Highway access*
  - *Diversity of uses*
  - *Workforce attainable housing*
  - *Land uses for business growth*
  - *Quality water, sewer, electric, technology, and street services*



Innovation Center Space

ECONOMIC PROSPERITY
GUIDING POLICIES AND ACTIONS

4. Complement Downtown development policy directions.

Guiding Policies and Actions

The downtown development policy area provides directions on elevating Whitewater's historic core. The master planning and design directions for the Downtown Policy Area must be coupled with value-added programming. These more intangible aspects include:

- **Keep Downtown active.** While the structures and bones of Downtown are unique, the programming and proactive event management can be used to stimulate more business.
- **Evaluate barriers to upper level housing units.** A vibrant downtown district integrates housing above its storefronts and radiating from its edges. Identify why units might be vacant and where incentives might stimulate action.
- **Strengthen downtown management partnerships.** Continue partnering with organizations such as Downtown Whitewater, Inc., to coordinate programming, promotion, business support, and revitalization efforts. Periodically evaluate whether certain downtown management functions could be more effectively run internally by the City.
- **Incentivize University visitors and students to go downtown.** The University's location in Whitewater is far enough from Downtown that visitors may not travel to Downtown businesses given the number of restaurants and services around the University.
  - *Oskaloosa, Iowa, home of William Penn University created special discounts and promotions for students and visitors for University events, specifically at downtown small businesses.*

THE ECONOMICS OF UPPER-STORY SPACES

There might be several reasons why property owners do not use upper story spaces (or sometimes ground floor spaces) for productive use. Other than personal preferences, reasons include:

- Need for Organizational Assistance. People involved with successful upper story renovation efforts can serve as mentors for others wishing to undertake similar projects.
- Need for Technical Assistance. Additional funding and local expertise, especially in areas of grant writing and leveraging various funding sources.
- Need for Financial Assistance. Upper story housing projects will often not be feasible without some public assistance because of rents, household income levels, and historic rehabilitation costs.

PUBLIC SERVICES FORWARD

Public Services Goals

1. Be transparent and openly collaborate with residents, businesses, and partners

2. Responsibly invest in public facilities and infrastructure that strategically encourage private sector investment

3. Grow in a way that supports efficient and cost-effective delivery of services

4. Partner with other organizations to share facilities and services

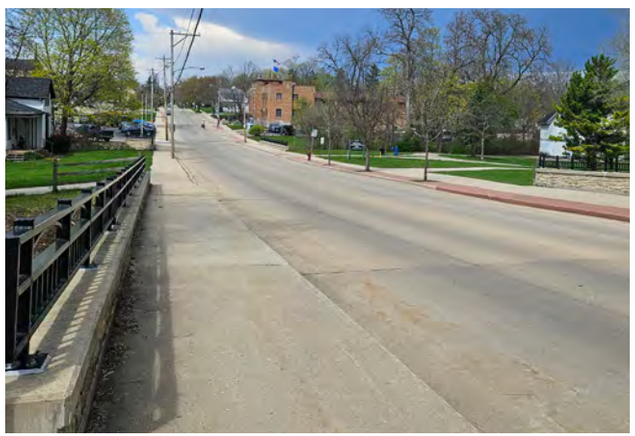
Introduction

The role of government is to ensure the health, safety, and welfare of its residents. This extends from the day-to-day decisions to how those decisions accumulate over time. The services the City provides set the foundation that supports everyday life in Whitewater. Providing these services cost-efficiently is the chief role of the City and its partners.

The scope of Whitewater Forward does not include a technical evaluation for each public facility and service, but rather identifies needs based on input from facility managers. In some instances, the Plan recommends additional study. Adapting to a changing population means adopting new ways of providing services transparently and accessibly.





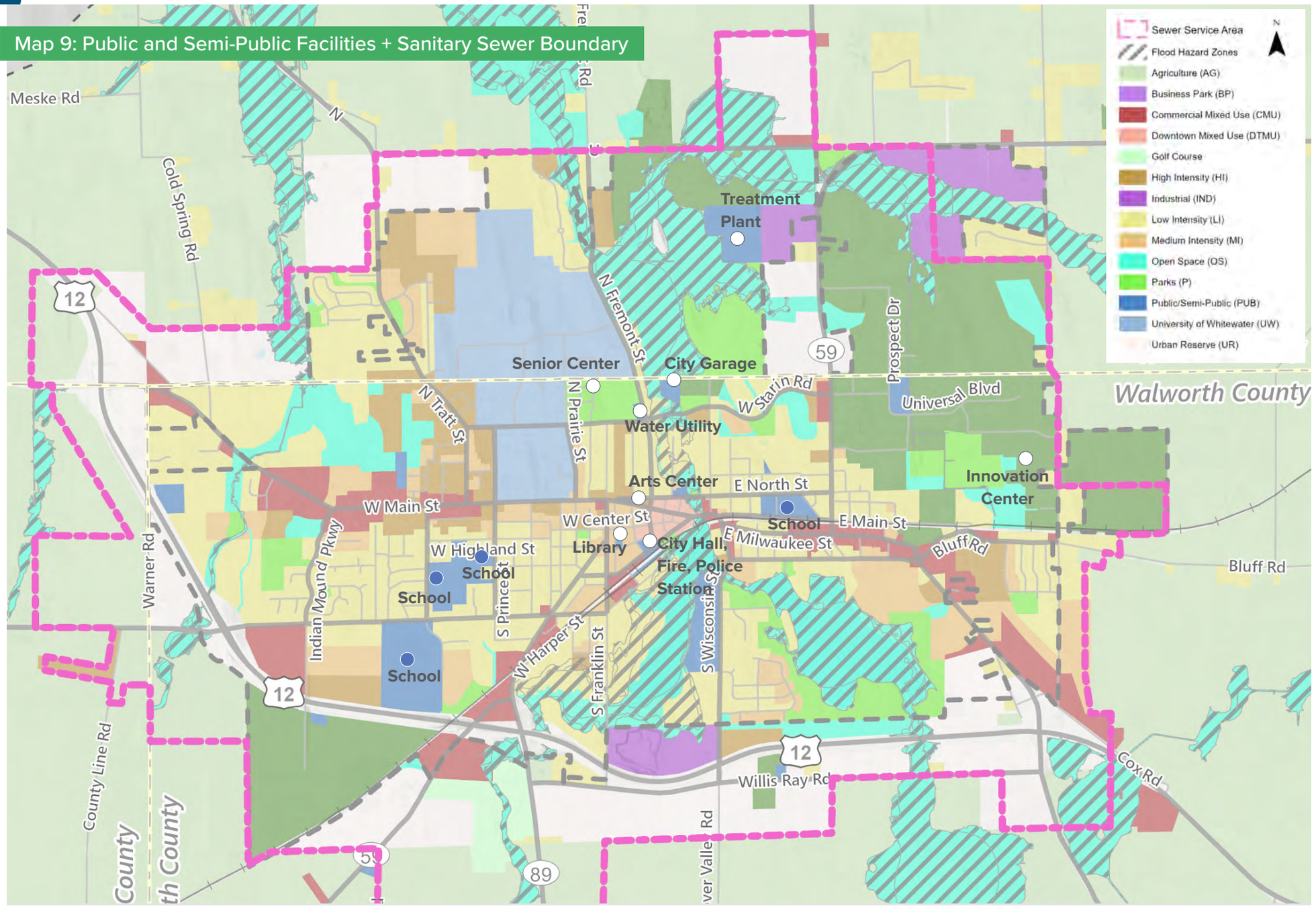








Map 9: Public and Semi-Public Facilities + Sanitary Sewer Boundary

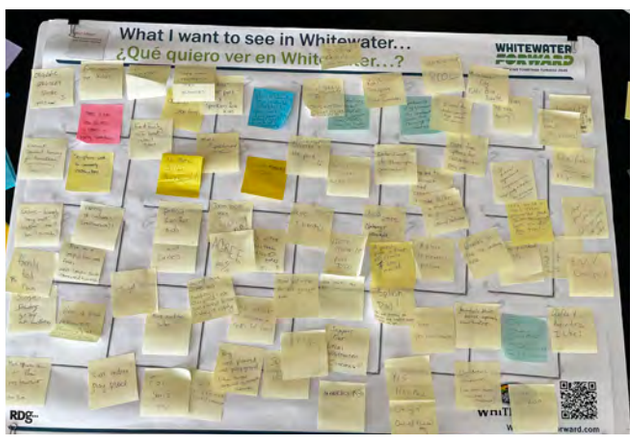


PUBLIC SERVICES
GUIDING POLICIES AND ACTIONS

1. Be transparent and openly collaborate with residents, businesses, and partners.

Guiding Policies and Actions

- **Continue to build communication tools.** With just the weekly Whitewater Register and the University's publication, the City must work harder to get information out. Explore new tools beyond social media and the City website. An example is leveraging Whitewater Banner, a local communication tool, or a weekly City staff update in the Whitewater Register.
- **Ensure all City departments understand the vision and goals of Whitewater Forward and act together.** Annually, each department should report to the Council how their actions during the year helped advance the vision or specific goals of the Plan. New reports, studies, and plans should use Whitewater Forward as a reference point for overall community visions.
- **Increase community building.** The seasonal nature of the University and changing demographics requires continual pulse checks with stakeholders to continue making valuable collaborations and building community pride. For stakeholders with English as their second language, this outreach requires partnerships, such as with the Immigrant Support Coalition and School District.
  - *The City might consider creating or collaborating with the School District on a community liaison position. The position would focus on outreach, promotion of services, program building, and more to reach and elevate residents and business owners.*
- **Embrace new residents to create a welcoming environment for all who want to live in Whitewater.** This means celebrating the community's history while welcoming new cultures and experiences. Whitewater has a rich history, with a diverse array of newer residents who can bring new life into the community, in addition to continuing efforts to retain University students after graduation.





PUBLIC SERVICES
GUIDING POLICIES AND ACTIONS

2. Responsibly invest in public facilities and infrastructure that strategically encourage private sector investment.

Guiding Policies and Actions

- **Use economic development incentives for infrastructure improvements when tied to private sector investment.** The Economic Prosperity chapter provides a primer on TIF use, but other advantageous tools are permitted in Wisconsin to advance goals.
- **Continue to evaluate emerging technologies and development trends.** Emerging technologies and development trends can create new opportunities and infrastructure needs beyond those identified in this plan. The City should remain flexible and proactive in evaluating these changes to ensure infrastructure, facilities, and services can support growth while advancing economic development.
- **Be fiscally responsible with funds for routine maintenance and repair to avoid higher costs to property owners in the future.** Funding routine maintenance can help reduce future costs by reducing major repairs or replacements. Whitewater's Public Works Department should continue to review needed upkeep and budget appropriately.

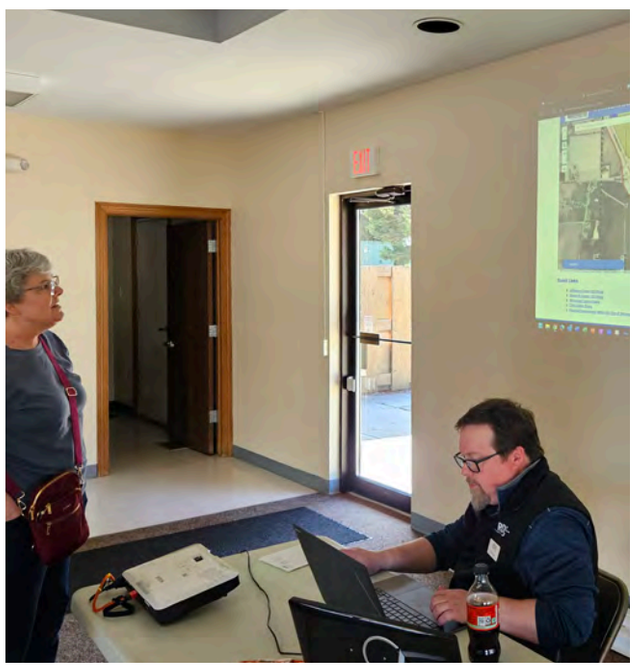


PUBLIC SERVICES
GUIDING POLICIES AND ACTIONS

3. Grow in a way that supports efficient and cost-effective delivery of services.

Guiding Policies and Actions

- **Maintain Level of Service.** New development must maintain capacity for other users with coordinated infrastructure upgrades. Closely monitor capacity, particularly in relation to higher demand development:
  - *Balance the cost versus benefit of public investment outside of service area, such as the need for lift stations.*
  - *Upgrade the public works facility.*
  - *Monitor fire service response times. The central facility location is adequate, but may need more staff if population grows.*
  - *Verify and update protection areas for all active and planned municipal wells.*
- **Budget for studies to regularly evaluate facility and resource needs every 5-7 years.** Detailed engineering or planning studies for utility, safety, and public facilities that occur twice a decade or more often as needed ensure Whitewater is informed and proactive in improvements. If a detailed study finds a facility's current use is no longer practical, options may be considered:
  - *Is the facility appropriate for another public use?*
  - *Is the location appropriate for another city use?*
  - *Can the facility be shared between multiple city departments? If no, can the facility be put to a private purpose that is supportive of the goals of Whitewater Forward?*



PUBLIC SERVICES
GUIDING POLICIES AND ACTIONS

4. Partner with other organizations to share facilities and services.

Guiding Policies and Actions

- **Maximize community services by minimizing duplicate efforts.** Some partnerships already happening that can be maximized include:
  - *School recreation and youth programs, such as sports and arts and culture programming*
  - *Pantries and support services for low-income residents, such as through the Community Space and Immigrant Support Coalition*
- **Align capital investments with partner initiatives to leverage resources to extend the lifespan and value of public assets.** Partners to continue to monitor and evaluate for investment include:
  - *Community Foundation initiatives*
  - *Innovation Center and its future strategic direction*
  - *Community Engagement Center – privately owned and no longer being leased by UW-Whitewater, future use is to be determined*



PUBLIC SERVICES
GUIDING POLICIES AND ACTIONS

Short Term Implementation Priorities

Wastewater

The City's Wastewater Utility maintains the City's sanitary sewer collection system and treatment plant. According to the DNR Annual Compliance Maintenance Report as of 2026, the Utility does not face any major capacity restraints or quality issues throughout the system.

The City should continue to conduct improvements to its sanitary collection system and treatment plant with a focus on aging infrastructure where inflow and infiltration is likely occurring. The Wastewater Utility is well positioned to extend sanitary sewer to future development areas. The collection system and treatment plant both have the capacity to support future growth.

Water

The City's Water Utility maintains the City's water distribution system. According to the PSC Report and Consumer Confidence Report as of 2026, the Water Utility meets all contaminant level requirements. The Water Utility recently completed rehabilitation of all five wells and replaced all public and private lead laterals within the City.

The City should continue replacing water mains with a history of breaks, as well as aging and undersized water mains. The Water Utility has sufficient water main capacity and pressure to serve additional development areas. A system wide modeling and planning study is scheduled within the next two years.

Storm Sewer

The storm sewer system is maintained through the City's Stormwater Utility. The Stormwater Utility has met the MS4 requirements for Total Suspended Solids removal and is currently 20.9% short of meeting the Phosphorus removal requirement.

Plan to continue improving the storm sewer system. Focus on where the system is lacking on City streets and develop projects to help meet Phosphorus removal requirements. All new development must meet the City's Total Suspended Solids removal requirements.

Street Department Facility

The City is planning to construct a new Street Department Facility by 2031.

Implement the recommendations of the Space Needs Assessment and Master Planning Study completed in 2020. The report identified many office deficiencies, outdated mechanical systems and equipment, inadequate electrical and plumbing systems, and building needs such as roof replacements and ADA compliance.

Fire Station

There has not been a recent study of the fire station facilities. Updates have been made to the facility to accommodate dorms and hygiene areas. However, hygiene facilities, while updated, are borderline inadequate. There are only two showers available for staff. Additionally, the limited footprint of the main facility and age of construction precludes achieving many of the NFPA 1500/1550 benchmarks such as:

- Airlocks and positive pressure transition zones between vehicle storage areas and living quarters
- Designated decontamination and multi-scale cleaning spaces for contaminated items that is segregated from the main apparatus bay floor
- Turnout gear storage room segregated from the main apparatus bay floor
- Eyewash or emergency decon shower as part of the segregated decon space
- Gradual acoustic alarms with soft lighting to reduce cardiac strain during the night
- Separated egress so that pedestrians do not cross active vehicle paths
- Building secure zones/hardened areas so that if someone walks into the apparatus bay they do not have full access to City Hall
- Doors from the apparatus bay to the living quarters that are pass-restricted

Evaluate the need for an additional fire station location or expansion. The call volume being received by the fire station is indicative of adding more staff in the near term. Within ten years, staffing will likely exceed available space.

Police Station

The total Police Department call volume for 2025 was 16,375 which was the highest it's ever been. Calls are on track to increase that call volume by 15% in 2026. There has not been a study of Police Department space. The following should be evaluated to keep pace with anticipated future call volume:

Evaluate plans for office space if growth occurs. There are no major anticipated changes in staff size in the near term. But if growth occurs, it will be very challenging to find office space for staff. To address this, the department would have to consider growing within the same building by displacing other department staff, or moving elsewhere.

Expand vehicle fleet parking space in the vicinity of department facilities. There are limited growth options for the Police Department fleet. Current vehicle growth encroaches on employee parking spaces behind the Municipal Building. Only two vehicles in the fleet can be parked in a garage space.

Library

The library was renovated and expanded 2025. An additional 4,400 square feet were added to the existing building built in 1991.

Continue regular maintenance of the current facility, addressing any maintenance issues as they arise. The new library space will meet the community's needs for the foreseeable future.

Whitewater Unified School District

While not under the management of the City of Whitewater, school district facilities provide services to the community.

The City should continue to work closely with the School District to monitor growth. Projected future growth needs will depend on enrollment changes. In 2026, the district was in the process of building out goals with each building as well as across the district as part of its five-year plan.

IMPLEMENTATION FORWARD

Implementation

1. Plan Maintenance

2. Plan Support and Collaboration

3. Implementation Schedule

Introduction

The previous chapters, with their narratives and maps, are the core of Whitewater Forward. This chapter highlights the plan for implementation by both public agencies and private decision-makers.

Focus Areas of Implementation

- **Plan Maintenance.** This section outlines a process for maintaining the plan and evaluating progress in achieving the plan's goals.
- **Plan Support.** A variety of partnerships and funding sources should be sought to assist in the implementation of the plan.
- **Implementation Schedule.** Implementation tables summarize the policies and actions proposed in the Plan that should be used with other planning documents like shorter term strategic plans. These recommendations contain various types of efforts.
  - *Policies. Policies require continuing efforts over a long period to implement the plan. In some cases, policies include specific regulatory or administrative actions.*
  - *Action Items. Action items include specific efforts or accomplishments by the community.*
  - *Capital Investment. Capital investments include projects that require direct funding to implement features of Whitewater Forward. Specific large infrastructure projects that may require future borrowing would require Council approvals before implementation after they review impact on City finances.*

Each recommendation is listed in coordination with its section in the Whitewater Forward document. Some recommendations require ongoing implementation while others can be implemented in the short-term (5 years), medium-term (5-10 years), and long-term (10-20 years).

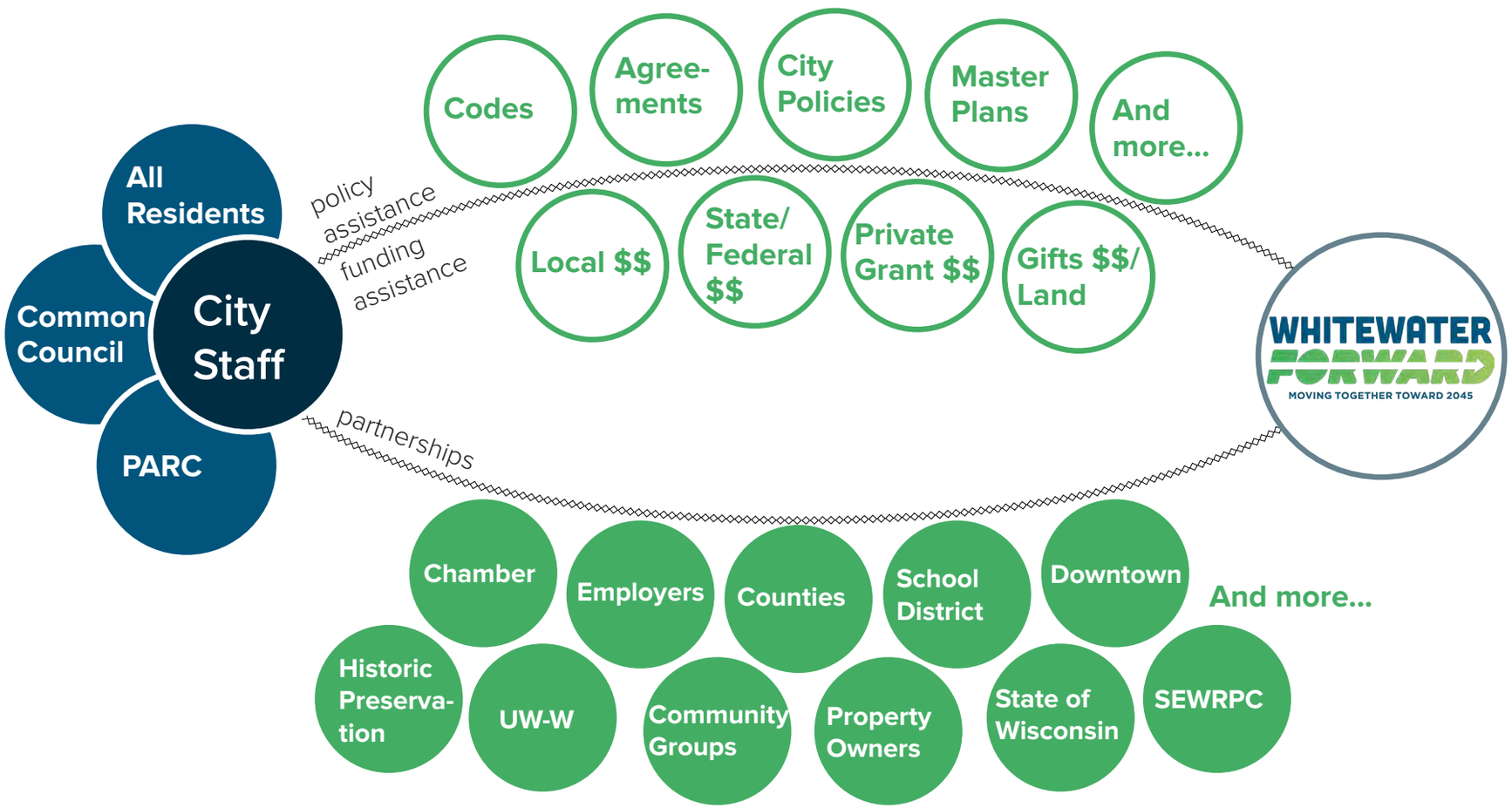
Plan Maintenance

The scope of Whitewater Forward is both ambitious and long term. To ensure the Plan progresses, the City should continue an ongoing planning process through goal setting sessions held every two to three years. The process should include the following features.

- **Action Program.** The PARC and Common Council should use the plan in goal setting sessions and further define strategic work programs of policies, actions, and capital investments. This annual process should be completed before the beginning of each budget year and include:
  - *A specific work program for the upcoming goal session. This program must be specific and related to the City's projected financial resources. The work program will establish the specific plan recommendations the City will accomplish during the next two years and use this plan's implementation tables as guides.*
  - *A comparison to the City's current financial position and upcoming plan actions.*
- **Regular Evaluation.** In addition, this process should include a regular evaluation of Whitewater Forward. This evaluation should occur in regular intervals, perhaps every one to two years. This evaluation should include a written report that:
  - *Summarizes key land use developments and decisions during the past two years and relates them to the comprehensive plan.*
  - *Review actions taken by the City during the past two years to implement plan recommendations.*
  - *Defines any changes to make to Whitewater Forward. The Plan should be viewed as a dynamic changing document that adapts to conditions and markets to be used actively by all in the city.*

Plan Support

The primary groups that will implement this plan are the Common Council, Plan and Architectural Review Commission, and City Staff. It is important for these groups to partner with other entities that have an interest in implementing Whitewater Forward's recommendations. The summarized partner list below is not an exhaustive list and is not intended to exclude any group that would like to take the lead on a project or policy.



Partners in Implementation: Intergovernmental Collaboration in Whitewater Forward

Wisconsin's Smart Growth law calls for comprehensive plans to be coordinated with adjacent jurisdictions, school districts, and regional and state agencies. Whitewater Forward's goals, policies, and strategies depend on sustained collaboration among public, private, nonprofit, and institutional partners. Each element of the plan identifies the partnerships needed to carry out its recommendations.

Intergovernmental Collaboration

Land Use

This element establishes Whitewater's desired development pattern within the city and in the surrounding extraterritorial area. It guides where growth should occur, where agricultural land and natural resources should be conserved, and how future development should be coordinated with adjacent jurisdictions. Wisconsin law gives the City authority to review certain land divisions in its extraterritorial jurisdiction; cooperative agreements are essential to implementing that authority effectively.

Key Intergovernmental Collaboration Partners: Towns of Whitewater, Cold Spring, and Lima, Jefferson, Walworth and Rock Counties, Southeastern Wisconsin Regional Planning Commission (SEWRPC), Wisconsin Department of Natural Resources.

Mobility

This element supports regional connections to Janesville, Fort Atkinson, Milton, Madison, Milwaukee, regional employment centers, and health-care services. It also seeks to strengthen coordination with UW–Whitewater, neighboring communities, employers, human-service agencies, and private transportation providers.

Key Intergovernmental Collaboration Partners: Wisconsin Department of Transportation, Jefferson, Walworth, and Rock county highway departments, SEWRPC, City of Janesville and Fort Atkinson; UW–Whitewater, Whitewater Unified School District, railroads; transit and paratransit providers; and bicycle and pedestrian advocacy organizations.

Parks, Recreation, & Nature

This element focuses on water-resource protection, regional trail connections, park access, and shared recreational facilities. Partnerships with schools, the university, counties, and conservation agencies can expand recreation opportunities while protecting Whitewater's lakes, streams, wetlands, and natural areas.

Key Intergovernmental Collaboration Partners: WDNR; Wisconsin Department of Agriculture, Trade and Consumer Protection; U.S. Army Corps of Engineers, FEMA, SEWRPC, Jefferson and Walworth county land conservation and parks departments, UW–Whitewater, Whitewater Unified School District, regional trail groups.

Partners in Implementation: Intergovernmental Collaboration in Whitewater Forward

Intergovernmental Collaboration

Neighborhoods

This element addresses growth and conservation neighborhoods. Growth neighborhoods require coordinated infrastructure planning to support sustainable, fiscally responsible development. Conservation neighborhoods require collaboration with nearby institutions and housing partners to preserve and improve housing options, stabilize neighborhoods, and meet the needs of residents at all life stages.

Key Intergovernmental Collaboration Partners: U.S. Department of Housing and Urban Development, Wisconsin Housing and Economic Development Authority, Wisconsin Department of Administration, Whitewater Unified School District, UW–Whitewater, City Community Development Authority, Walworth and Jefferson counties, and the Towns of Whitewater, Cold Spring, and Lima.

Economic Prosperity

This element supports business attraction, retention, expansion, entrepreneurship, and redevelopment. It emphasizes coordinated investment in sites, infrastructure, workforce development, downtown vitality, and small-business assistance.

Key Intergovernmental Collaboration Partners: Wisconsin Economic Development Corporation (WEDC), WHEDA, Wisconsin Department of Workforce Development, U.S. Small Business Administration, UW–Whitewater, Blackhawk Technical College, Walworth County Economic Development Alliance; Jefferson County Economic Development Consortium, utility providers.

Public Services

This element addresses the efficient, transparent delivery of public services and infrastructure. Collaboration can reduce duplication, improve service quality, coordinate capital investments, and strengthen emergency preparedness and response.

Key Intergovernmental Collaboration Partners: Jefferson and Walworth counties, Towns of Whitewater, Cold Spring, and Lima, Whitewater Unified School District, UW–Whitewater, county emergency management, public-health and human-services departments, solid-waste and recycling providers, sanitary sewer and stormwater partners, electric, natural-gas, telecommunications, and broadband providers.

Implementation Schedule

Development Policy Areas Goals + Policies	Partners	Type	Timeframe*
Overarching - Update the zoning ordinance to allow implementation of land use goals	CDA, developers, business owners, Chamber, Downtown Inc., PARC and other Boards and Commissions	Action	Short, On-going
Milwaukee Street Gateway			
Allow market driven incremental change.	CDA, property owners, Chamber	Policy	On-going
Consider the City's role and redevelopment strategy.	CDA, PARC, property owners, developers, lenders	Policy, Capital	On-going
Create connectedness without conflict.	Public Works, WisDOT, property owners, developers, Police Department	Policy, Capital	On-going
Manage access along Milwaukee Street.	Public Works, WisDOT, adjacent property and business owners	Policy	On-going
Buffer higher and lower intensity uses.	PARC, developers	Policy	On-going
Avoid large expanses of concrete.	PARC, Public Works, developers	Policy	On-going
Maintain internal and external pedestrian connections.	Public Works, WisDOT, developers, adjacent property owners.	Policy	On-going
Maintain flexible zoning requirements.	PARC, CDA	Policy	On-going
West Main Street Gateway			
Master plan land as part of future development proposals.	CDA, PARC, property owners, developers, UW-Whitewater	Policy	On-going
Establish new connections between existing development projects.	Public Works, WisDOT, property owners, developers	Policy	On-going
Prepare and implement streetscape design for West Main Street.	Public Works, CDA, WisDOT, Chamber, property owners	Action	Medium
Study Main Street's street section.	Public Works, WisDOT, UW-Whitewater, Downtown Inc, Chamber	Action	Short

* Short-term: 5 years; Medium-term: 5-10 years; Long-term: 10-20 years

Implementation Schedule

Downtown			
Complete a Downtown master plan	Downtown Inc, Chamber, property owners, PARC	Action, Capital	Short
Complete a historic building improvement plan.	Downtown Inc, Chamber, property owners, Whitewater Landmarks Commission, Wisconsin Historical Society	Action, Capital	Short
Retain a Downtown retail recruitment specialist.	Public Arts Committee, Whitewater Arts Alliance, Downtown Inc.	Action, Capital	Medium
Initiate an Arts & Culture Master Plan.	Public Works, Parks & Recreation, Public Arts Committee, Whitewater Arts Alliance	Action, Capital	Short
Update the Downtown Design Guidelines.	Downtown Inc, Chamber, property owners, PARC	Action	Short
Support sites or buildings that are subject-to-change.	Downtown Inc, property owners CDA	Policy, Capital	On-going
Initiate the design of public spaces in Downtown.	Downtown Inc, property owners, Parks & Recreation	Action, Capital	Short/Medium
University District			
Ensure that redevelopment and infill developments provide transitions between land use intensities.	UW-Whitewater, PARC, developers, neighborhood residents	Policy	On-going
Connect pedestrian and bicycle features to destinations, including Downtown.	UW-Whitewater, Public Works, WisDOT, student organizations	Policy	On-going
Focus commercial uses in mixed-use developments along Main Street.	UW-Whitewater, CDA, developers, property owners, Chamber	Policy	On-going
Apply resources for code enforcement and public property maintenance.	UW-Whitewater, landlords, neighborhood associations	Action	On-going
Work in partnership with the University.	UW-Whitewater, Facilities Planning & Management, Sustainability Office, student organizations	Policy, Action, Capital	On-going
Plan for the transition of homes split up for student housing back to resident housing if enrollments drop.	UW-Whitewater, landlords, Realtors, CDA, developers	Action	Medium

* Short-term: 5 years; Medium-term: 5-10 years; Long-term: 10-20 years

Implementation Schedule

Conservation Neighborhoods			
Maintain and improve public facilities and infrastructure.	Public Works, utilities, property owners	Capital	On-going
Enable varied housing types.	CDA, developers, Realtors, non-profit organizations, PARC	Policy	On-going
Direct higher density residential uses to areas adjacent to higher intensity uses or along major streets.	PARC, developers, property owners	Policy	On-going
Encourage private maintenance and investment in the housing stock.	CDA, lenders, Realtors, contractors, Community Action, PARC	Action, Capital	On-going
Encourage mixed uses along the major corridors.	CDA, developers, Chamber, property owners, PARC	Policy	On-going
Complete sidewalk gaps and safety improvements to schools, parks, and Downtown.	Public Works, Whitewater Unified School District, Parks & Recreation	Action, Capital	Short On-going
Growth Neighborhoods			
Prohibit new development that cannot connect to city services.	Public Works, utilities, developers, affected towns/counties	Policy	On-going
Direct medium and higher density residential to areas adjacent to higher intensity uses, parks, and major corridors.	CDA, developers, PARC	Policy	On-going
Prohibit development within floodplains and preserve drainageways.	Public Works, counties, Wisconsin DNR, developers	Policy	On-going
Encourage mixed-use developments along arterial and collector corridors.	CDA, PARC, developers, property owners, Chamber	Policy	On-going
Identify connections to collectors and arterials for all new developments.	Public Works, WisDOT, counties, developers	Policy	On-going
Use a Complete Streets approach to new streets for motorists and non-motorists.	Public Works, developers	Policy	On-going
Do not permit large lot rural development that would impede future neighborhood and street continuity.	Adjacent towns, counties, landowners, developers	Policy	On-going
Partner with developers through agreements and incentives to achieve desired outcomes.	CDA, developers, lenders, utilities	Policy, Action	On-going

* Short-term: 5 years; Medium-term: 5-10 years; Long-term: 10-20 years

Implementation Schedule

Mobility Goals + Policies	Partners	Type	Timeframe
Have a safe, connected, and accessible mobility system for all users			
Practice context-sensitive street design that reflects the scale of surrounding land use, desired travel speeds, and accessibility.	Public Works, WisDOT, counties, developers	Policy	On-going
Reduce the number of conflict points between pedestrians, bicyclists, vehicles, and fright traffic.	Public Works, WisDOT, UW-Whitewater, Whitewater Unified School District	Policy, Action, Capital	Short On-going
Use higher safety standards near schools, the University, downtown, parks, senior housing, and multi-family housing areas.	Public Works, UW-Whitewater, Whitewater Unified School District, Parks & Recreation	Policy, Capital	On-going
Limit isolated development patterns, long cul-de-sacs, and single access commercial sites.	Public Works, PARC, developers	Policy	On-going
Adopt a Complete Streets policy for construction, reconstruction, resurfacing, and other major maintenance projects.	Public Works, WisDOT	Policy, Action	Short On-going
Close sidewalk gaps along existing streets and improve ADA curb ramps as part of annual street and mobility projects.	Public Works, Whitewater Unified School District, property owners	Action, Capital	Short On-going
Include shared driveways, cross-access, internal sidewalks, and reduced curb cuts, bicycle parking, and buildings oriented towards the street when developing commercial corridors.	Public Works, PARC, WisDOT, property owners, developers	Policy	On-going
Offer options to walk, bike, and use other non-motorized mobility options to reach destinations			
Treat sidewalks, bikeways, and trails as essential transportation infrastructure that should be practical, comfortable, and convenient to use.	Public Works, Parks & Recreation, UW-Whitewater	Policy	On-going
Place higher priority on sidewalk, bicycle, and trail connections that link people to daily destinations.	Public Works, Whitewater Unified School District, major employers	Policy, Capital	On-going
Integrate non-motorized transportation improvements into street, park, utility, and redevelopment projects.	Public Works, Parks & Recreation, utilities, developers, UW-Whitewater	Policy, Action, Capital	On-going
Update the Bike and Pedestrian Master Plan, identifying new sidewalk gaps, priority crossings, future trails, bicycle routes, and campus-to-downtown connections.	Public Works, Parks & Recreation, UW-Whitewater, Whitewater Unified School District, counties, WisDOT, Ice Age Trail, SEWRPC	Action	Short

* Short-term: 5 years; Medium-term: 5-10 years; Long-term: 10-20 years

Implementation Schedule

Collaborate on regional mobility options, including transit, shared-ride service, and connections to nearby communities			
Support regional transportation connections to Janesville, Fort Atkinson, Milton, Madison, Milwaukee, regional employment centers, and medical services.	WisDOT, counties, nearby municipalities, Brown Cab, regional bus operators, major employers	Policy, Action	On-going
Build partnerships with UW-Whitewater, Walworth County, Jefferson County, Rock County, employers, human service agencies, and private providers on land use and transportation decisions of mutual importance.	UW-Whitewater, counties, major employers, service organizations, transportation providers, SEWRPC	Action	Short On-going
Consider a Transit Feasibility Study to evaluate student mobility, regional commuter needs, evening and weekend service gaps, and potential shuttle or microtransit options.	UW-Whitewater, counties, Brown Cab, regional service providers, major employers, SEWRPC	Action	Short/Medium
Use the Land Use Plan to encourage senior housing, affordable housing, multi-family housing, employment centers, and medical/service destinations to locate where a variety of mobility options are available or feasible.	CDA, developers, housing organizations, transportation providers	Policy	On-going
Maintain and improve street, freight, and mobility infrastructure in a fiscally responsible and resilient manner			
Discourage new buildings in areas for future street extensions and freight access opportunities that support long-term economic development.	Public Works, WisDOT, counties, CDA, industrial businesses, developers	Policy	On-going
Design streets to reduce long-term maintenance costs, manage stormwater, and support winter operations.	Public Works, developers	Policy, Capital	On-going
Maintain a Capital Improvement Program that prioritizes pavement condition, safety, ADA accessibility, utility coordination, and multimodal needs.	Public Works, Finance, utilities, UW-Whitewater, Whitewater Unified School District	Action, Capital	On-going
Update, map, and improve wayfinding for designated truck routes, industrial access routes, and loading areas. Signage should discourage heavy traffic in neighborhoods or campus-area streets.	Public Works, WisDOT, counties, major employers, UW-Whitewater, Chamber	Action, Capital	Short On-going
Evaluate downtown parking supply, occupancy, time limits, shared parking, and wayfinding before requiring additional surface parking in the area.	Downtown Inc, Chamber, UW-Whitewater, major employers, property and business owners	Action	Short

* Short-term: 5 years; Medium-term: 5-10 years; Long-term: 10-20 years

Implementation Schedule

Neighborhoods Goals + Policies	Partners	Type	Timeframe
Have housing types for people in all stages of life and income ranges			
Focus on building and site design in neighborhoods	PARC, developers, architects, property owners	Policy	On-going
Encourage projects with Universal Design	Builders, developers, housing providers	Policy, Action	On-going
Update zoning codes for flexibility across districts	PARC, CDA	Policy, Action	Short
Blend new housing into existing neighborhoods without creating secluded enclaves	Developers, neighborhood associations, PARC	Policy	On-going
Bolster standards for multi-family development that creates neighborhoods	PARC, developers, property owners	Policy, Action	Short
Preserve the existing housing stock			
Invest in neighborhood engagement programs.	Neighborhood associations, UW-Whitewater, Whitewater Unified School District, non-profits, landlords	Policy, Action, Capital	On-going
Test neighborhood conservation programs.	CDA, PARC, neighborhood associations, lenders, Wisconsin Historical Society	Action, Capital	Short/Medium
Preserve existing single-family homes in the University District.	Landlords, property owners, UW-Whitewater, Realtors, CDA	Policy, Capital	On-going
Support housing needs through partnerships, policy, and public incentives			
Support market demands.	CDA, developers, Realtors, lenders, major employers	Policy	On-going
Review and update codes for barriers to housing diversity.	PARC, CDA, developers, Realtors	Action, Policy	Short
Provide fiscally responsible assistance.	CDA, Finance, lenders, county housing agencies, Community Action, developers	Policy, Capital	On-going

* Short-term: 5 years; Medium-term: 5-10 years; Long-term: 10-20 years

Implementation Schedule

Parks, Recreation, Natural, and Cultural Goals + Policies	Partners	Type	Timeframe
Provide places where residents, employees, and visitors can gather, be active, and build social connections			
Implement the 2026 Parks and Recreation Open Space Plan.	Parks & Rec, Public Works, UW-Whitewater, Whitewater Unified School District, neighborhood associations	Action, Capital	Short/Medium
Continue to reserve growth areas for community parks.	Developers, land owners, PARC	Policy	On-going
Connect trail routes that provide a system of interconnected trails and greenways.	Public Works, counties, developers, SEWRPC, Ice Age Trails	Policy, Capital	On-going
Maintain natural areas, parks, and open spaces that provide a system of interconnected trails and greenways			
Leverage Trippe Lake as a regional amenity and connect to neighborhoods	Lakes Advisory Committee, Chamber, Downtown Inc, Wisconsin DNR, Parks & Rec	Action, Capital	On-going
Improve and maintain water quality of Trippe Lake and Cravath Lake to increase recreational opportunities.	Lakes Advisory Committee, Public Works, Wisconsin DNR, SEWRPC	Action, Capital	Short On-going
Protect identified wetlands and address stormwater management issues.	Public Works, Wisconsin DNR, counties, developers, land owners	Policy, Capital	On-going
Build partnerships that share a diverse supply of recreation options			
Improve bike connections to the Ice Age Trail and regional recreational destinations.	Ice Age Trail, Walworth/Jefferson Counties, Wisconsin DNR, Chamber, UW-Whitewater, SEWRPC	Action, Capital	Medium, On-going
Partner with the Whitewater School District and University where sharing facilities and services can benefit students and citizens.	Whitewater Unified School District, UW-Whitewater	Action	On-going
Budget responsibility for maintenance and improvement needs			
Maintain high-quality facilities.	Public Works, Parks & Rec, Whitewater Unified School District	Action	On-going
Evaluate recreational trends, demands, and facilities and adapt parks appropriately.	Parks & Recreation, Whitewater Unified School District, UW-Whitewater	Action	On-going
Program reinvestments in existing parks located near neighborhoods without community parks within walking distance.	Neighborhood associations, Parks & Rec, foundations, developers	Action, Capital	Medium, On-going

* Short-term: 5 years; Medium-term: 5-10 years; Long-term: 10-20 years

Implementation Schedule

Economic Prosperity Goals + Policies	Partners	Type	Timeframe
Support and fill the Whitewater Business Park			
Focus new tenant recruitment on support for anchor tenants and niches touched by the University.	CDA, Chamber, UW-Whitewater, WEDC, major employers	Action	On-going
Support infrastructure improvements that meet the needs of transitioning manufacturing industries to remain competitive.	CDA, Public Works, utilities, major employers, utilities	Action, Capital	On-going
Use business recruitment as a strategy for retaining UW-Whitewater students after graduation.	UW-Whitewater, CDA, Chamber, major employers, alumni organizations	Action	On-going
Connect development outside the borders of the Park to draw people into the Park, including mixed-use development, bike and pedestrian trails, and transit access.	CDA, Public Works, developers, property owners, major employers, UW-Whitewater	Policy, Action, Capital	Medium/Long, On-going
Be attractive and well-functioning for a range of industrial enterprises			
Maintain and support growth in Whitewater's employment base at strategic locations.	CDA, Chamber, major employers	Policy, Action	On-going
Ensure adequate infrastructure is in place for high impact industrial spaces.	Public Works, CDA, PARC, utility providers, property owners, developers	Policy, Capital	On-going
Continue to evaluate emerging technologies and development trends.	UW-Whitewater, CDA, major employers	Action	On-going
Have a diverse, year-round economy that attracts and retains employment, young professionals, entrepreneurs, and businesses			
Maintain a pool of economic development incentive options to use in appropriate circumstances that align with the vision and goals of Whitewater Forward.	CDA, Finance, Common Council, lenders	Policy, Action, Capital	On-going
Elevate small business formation and growth.	CDA, Downtown Inc, Chamber, UW-Whitewater, business owners, lenders	Action, Capital	On-going
Implement other portions of Whitewater Forward to market Whitewater and attract businesses.	Chamber, CDA, Downtown Inc, UW-Whitewater	Action	On-going

* Short-term: 5 years; Medium-term: 5-10 years; Long-term: 10-20 years

Implementation Schedule

Public Services Goals + Policies	Partners	Type	Timeframe
Complement Downtown development policy directions			
Keep Downtown active.	Downtown Inc, Chamber, business owners property owners, UW-Whitewater, Parks & Rec	Action	On-going
Evaluate barriers to upper level housing units.	CDA, Downtown Inc, property owners, business owners	Policy, Action	Short
Incentivize University visitors and students to go downtown.	UW-Whitewater, Downtown Inc, Chamber, business owners, student organizations	Action	Short On-going
Be transparent and openly collaborate with residents, businesses, and partners			
Continue to build communication tools.	Local media, UW-Whitewater, Whitewater Unified School District, Chamber, neighborhood associations	Action	Short On-going
Ensure all City departments understand the vision and goals of Whitewater Forward and act together.	Common Council, PARC, City boards and commissions, department heads	Action	Short On-going
Increase community building.	UW-Whitewater, Whitewater Unified School District, service organizations, Chamber, neighborhood associations	Action	On-going
Embrace new residents to create a welcoming environment for all who want to live in Whitewater.	Library, UW-Whitewater, service organizations, Chamber, Whitewater Unified School District, neighborhood associations	Action	On-going

* Short-term: 5 years; Medium-term: 5-10 years; Long-term: 10-20 years

Responsibly invest in public facilities and infrastructure that strategically encourage private sector investment			
Use economic development incentives for infrastructure improvements when tied to private sector investment.	CDA, developers, business owners, Public Works, lenders, property owners	Policy, Capital	On-going
Continue to evaluate emerging technologies and development trends.	UW-Whitewater, utilities, SEWRPC	Action	On-going
Be fiscally responsible with funds for routine maintenance and repair to avoid higher costs to property owners in the future.	Public Works, Finance, utilities	Policy, Capital	On-going
Grow in a way that supports efficient and cost-effective delivery of services			
Maintain Level of Service.	City Departments, partner agencies	Policy, Action	On-going
Budget for studies to regularly evaluate facility and resource needs every 5-7 years.	City Departments, outside consultants	Action	Medium, On-going
Partner with other organizations to share facilities and services			
Maximize community services by minimizing duplicate efforts.	UW-Whitewater, School District, SEWRPC, counties, service organizations	Action	On-going
Align capital investments with partner initiatives to leverage resources to extend the lifespan and value of public assets.	UW-Whitewater, Whitewater Unified School District, counties, utilities, service providers	Policy, Action, Capital	On-going

* Short-term: 5 years; Medium-term: 5-10 years; Long-term: 10-20 years

Supplemental Information

1. Whitewater Today Report

2. Engagement Report

3. Forecast Methodology

Whitewater Today Report

Located in the heart of southeast Wisconsin, Whitewater is known for its rich natural beauty, tight-knit, small-town feel, and as the home of the University of Wisconsin-Whitewater. The city is uniquely situated in both Jefferson and Walworth counties. This dual-county location influences everything from transportation planning and infrastructure investment to emergency services, housing, and land use coordination, making intergovernmental collaboration essential to the city's long-term success. Whitewater has experienced steady growth over the past few decades, evolving into a dynamic community celebrated for its academic, cultural, and economic contributions. These contributions benefit local residents and businesses through workforce development, tourism, entrepreneurship, and expanded opportunities.

To provide a comprehensive understanding, this analysis includes:

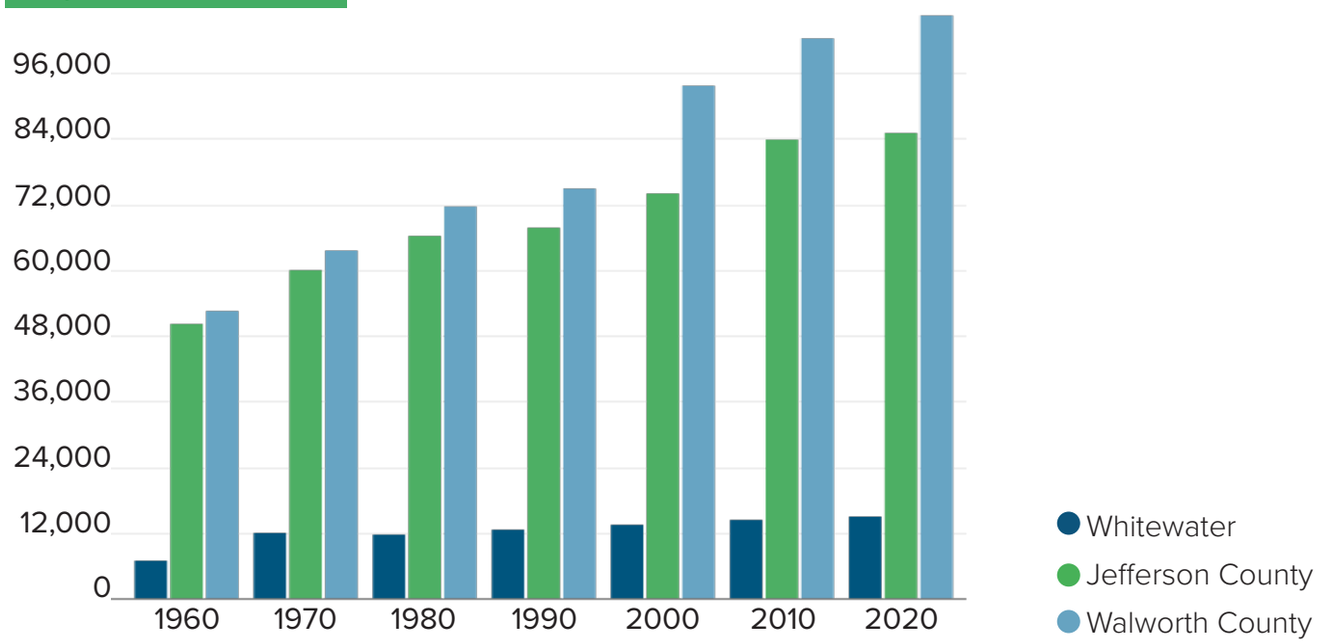
- Population History & Character
- Housing & Neighborhood Character
- Economic Activity
- Physical Composition & Trends

POPULATION CHANGE

Since 1960, Whitewater has experienced consistent population growth. Items to note in this pattern include:

- Since 2000, Whitewater has grown at a 0.51% annual growth rate. The city's growth has been steady and manageable, providing support for long-term fiscal stability and the ability to plan infrastructure and services deliberately rather than reacting to rapid expansion.
- Between 2000 and 2020, Jefferson County and Walworth County grew at 0.69% and 0.64% annually, respectively. The city is growing at a rate slower than the counties, meaning nearby communities and rural areas may be capturing a larger share of new residents. With the right economic investment and housing development, Whitewater may be able to capture more of this regional growth in the future.
- As a result of higher growth in the counties, Whitewater went from being 8% of the total population in Jefferson and Walworth Counties in 2000, to 7.8% in 2020. Because the city spans these two counties and serves as an employment and education hub for the region, growth outside city limits can still directly affect Whitewater through commuting patterns and demand for commercial services.

Population Over Time



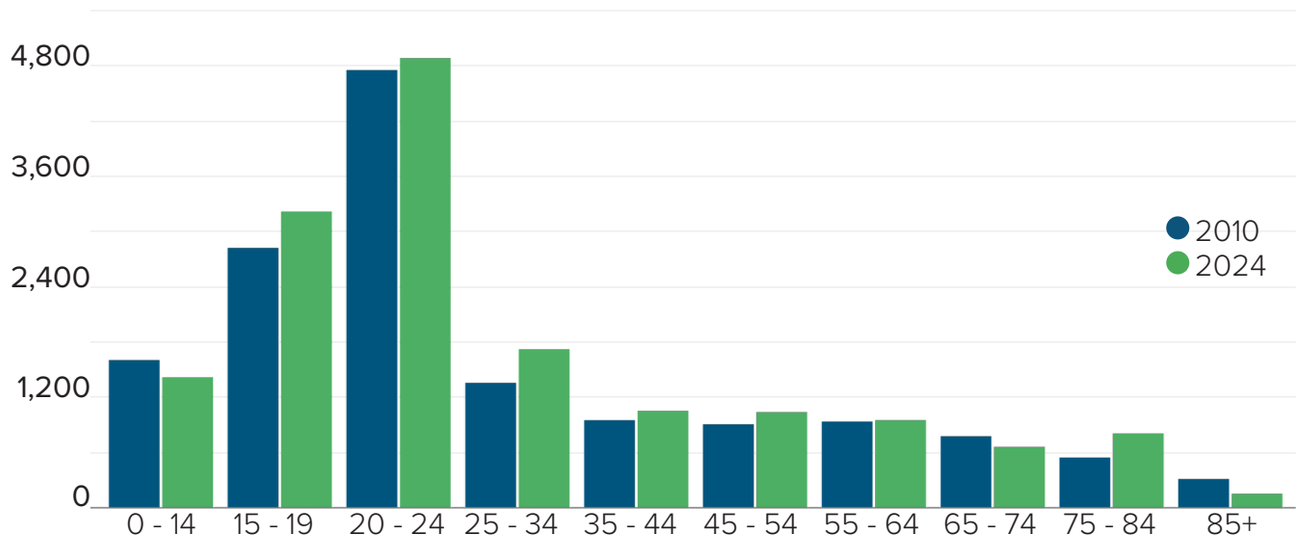
Source: U.S. Decennial Census

AGE

The demographics of Whitewater are fairly consistent with a community that is home to a university like the University of Wisconsin-Whitewater (UW-W). Generally, the age group breakdown has remained steady since 2010.

- When divided into age cohorts, those between the ages of 20 and 24 are the largest cohort, making up over 30% of Whitewater's population in 2024. It is assumed that a majority of this population are students at UW-W. Because the UW-W comprises a significant portion of the city's population, fluctuations in student enrollment can substantially influence Whitewater's overall population trends, housing demand, and local economic activity.
- Between 2010 and 2024, Whitewater saw the most growth in the 25-34 age cohort, also known as the "establishing" cohort, or the time when most people are establishing their careers and families.
- Residents between the age of 75 and 84 also saw an increase over the last 14 years, perhaps due to both the amenities and living options available to older adults, and the large baby boomer population reaching these ages. As this trend continues, it may increase demand for accessible housing, healthcare services, transportation options and community amenities that support residents as they age in place.
- A stable student population, both in school age children and UW-W students, resulted in 59.9% of Whitewater's population being under the age of 25 in 2024. Different age cohorts have different wants and needs from their communities, and requests for more youth and teen activities were apparent in the engagement process.

Age of Population, 2010 and 2024



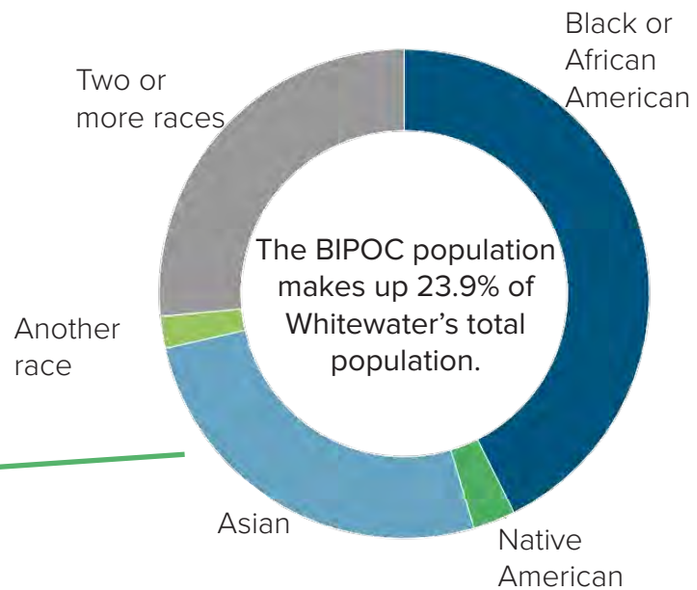
Source: U.S. Decennial Census;
American Community Survey (5-Year Estimates)

RACE AND ETHNICITY

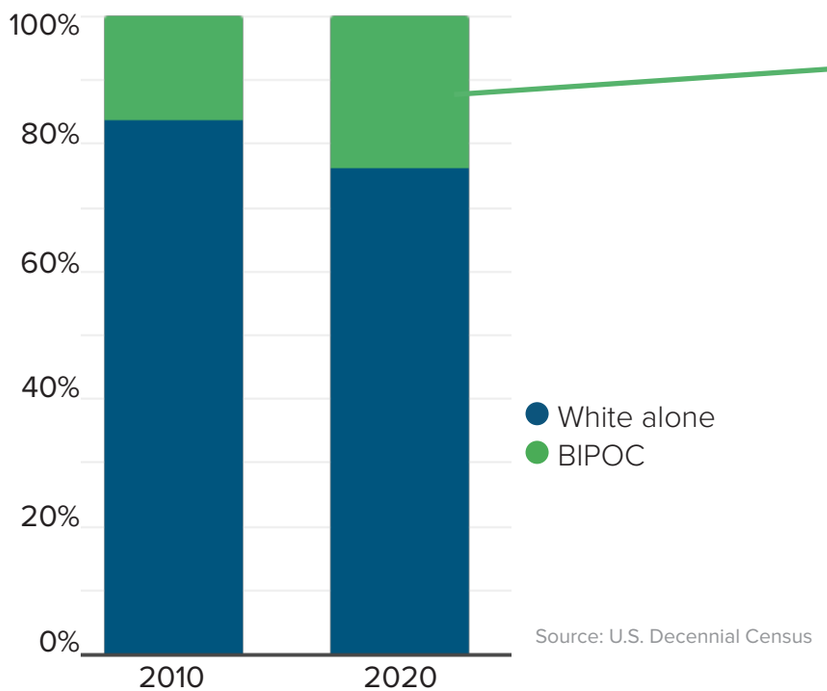
Over the last decade, Whitewater has become increasingly diverse.

- Between 2010 and 2020, the white alone population in Whitewater dropped 5.6 percentage points.
- The Hispanic population in Whitewater has increased significantly since 2010, with 14.0% of Whitewater's total population identifying as Hispanic or Latino in 2020.
- The increase in the BIPOC population represents over 4,000 individuals, making up 23.9% of the total population in Whitewater.

BIPOC Population Makeup, 2020

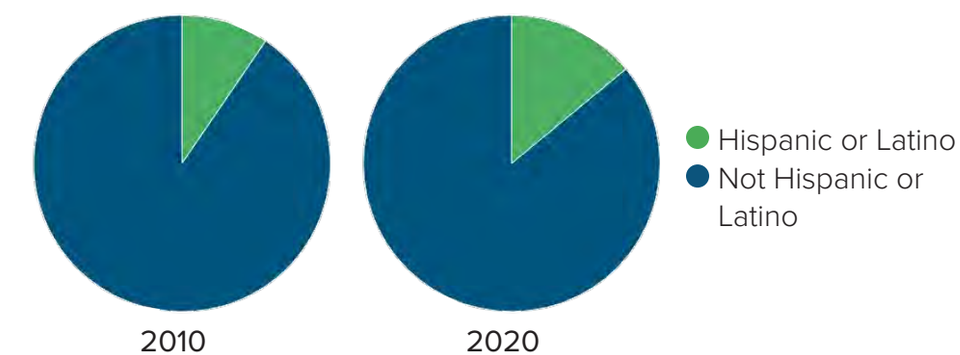


Race, 2010 and 2020



Source: U.S. Decennial Census

Hispanic or Latino Population, 2010 and 2020



Housing & Neighborhood Character

Homes and neighborhoods are essential components of the community. Ensuring access to quality, affordable housing for residents of all ages, incomes, abilities, and household types is important for maintaining a high quality of life and supporting a strong local economy. Establishing policies, tools, and partnerships to help create and maintain healthy housing and neighborhoods will make Whitewater a truly welcoming home for all residents. As the community continues to evolve, Whitewater's housing needs are shaped by a variety of factors, including household growth, affordability, aging housing stock, student housing demand, workforce housing needs, and changing preferences for housing types and neighborhood amenities.

HOUSING OCCUPANCY

Single-family homes represent the majority of Whitewater's existing housing structures, but in recent years, there's been a large increase in multi-family construction. This increase closely reflects trends in communities like Whitewater with robust college campuses, but also national trends.

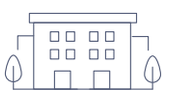
- The share of total housing units occupied by renters in Whitewater has grown by 8 percentage points since 2010.
- The increase in the number of renters in Whitewater is not mirrored by the surrounding counties, where owner occupancy is staying consistent (Jefferson County) or even increasing (Walworth County).
- Whitewater's vacancy declined, reported as 11.7% in 2024. It is beneficial for a city to have a vacancy rate high enough to allow movement in the market, but not too high so as to lessen property values. An 11.7% vacancy rate would appear to be high for Whitewater, but when taking into account only "for sale" and "for rent" units, the true vacancy rate is closer to 4.6%.

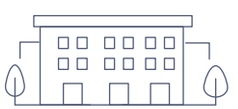
Housing Structures by Type, 2024

34.3% 
Single-family detached

17.5% 
Duplex or townhome

5.1% 
3 to 4 units

12.3% 
5 to 10 units

29.1% 
10 or more units

1.7% Mobile Home, Boat, RV, van, etc.

Source: American Community Survey (5-Year Estimates)

Owner Occupancy



2010	2024	
40%	32%	Whitewater
72%	74%	Jefferson County
71%	71%	Walworth County

Renter Occupancy



2010	2024	
60%	68%	Whitewater
28%	26%	Jefferson County
29%	29%	Walworth County

Vacancy



2010	2024	
13.6%	11.7%	Whitewater
9.4%	5.4%	Jefferson County
23.2%	20.1%	Walworth County*
5.4%	4.6%	Whitewater, for sale or for rent only
1.4%	1.4%	Jefferson County, for sale or for rent only
3.8%	1.6%	Walworth County, for sale or for rent only

Source: US Census Bureau; American Community Survey (5-Year Estimates)

*Vacancy rates in Walworth County reflect units vacant for "seasonal use," including homes on Geneva Lake.

HOUSING COSTS & AGE

Housing costs impart a large stress on quality of life, as housing is typically the single largest, regular expense. Communities need a diverse housing stock of all types, sizes, and price points to match the needs and incomes of its diverse population.

- Whitewater's median home value increased by 38.8% between 2010 and 2024. This increase was considerably lower than Jefferson County (49.7%) and Walworth County (53.0%), where high value lake homes and acreages are more present. Still, increases in incomes are not keeping pace with increases in housing costs.
- The median contract rent in Whitewater rose 18.6% between 2010 and 2024. Over the same timeframe, contract rent in Jefferson County rose 20.2%, and contract rent in Walworth Country rose 19.4%.

These rising housing costs greatly impact housing affordability. For context, any household paying more than 30% of their monthly income on housing is considered cost-burdened.

- Over half of renters in Whitewater are considered cost-burdened. While this is a decrease from over 70% in 2010, housing affordability continues to be a challenge.
  - *This may be increased by the number of students that are householders of rental units, whom often have low or no incomes. For rental householders over the age of 24, 14.4% are cost burdened.*

Older housing tends to be some of the most affordable housing in the community. Maintaining older homes helps current and potential residents find housing that meets their financial and lifestyle needs.

- The median year built of homes in Whitewater is 1984, compared to 1975 statewide. This means that Whitewater has a slightly newer housing stock than some other communities in Wisconsin.
- Owner-occupied housing in Whitewater tends to be slightly older, with a median year built of 1975. Comparatively, renter-occupied housing has a median year built of 1987.
- Less than a quarter (22.9%) of Whitewater's housing stock was built after 2000.
- Almost half (49.1%) of Whitewater's housing stock is or will be fifty years old by 2030.

Median Home Value



2010	2024	
$165k	$229k	Whitewater
$183k	$274k	Jefferson County
$198k	$303k	Walworth County

Median Contract Rent



2010	2024	
$878	$1,041	Whitewater
$861	$1,035	Jefferson County
$963	$1,150	Walworth County

Cost-Burdened Households



2010	2024	
28.7%	28.4%	Owners
67.5%	51.1%	Renters
22.7%	23.2%	Owners, over 24
25.4%	14.4%	Renters, over 24

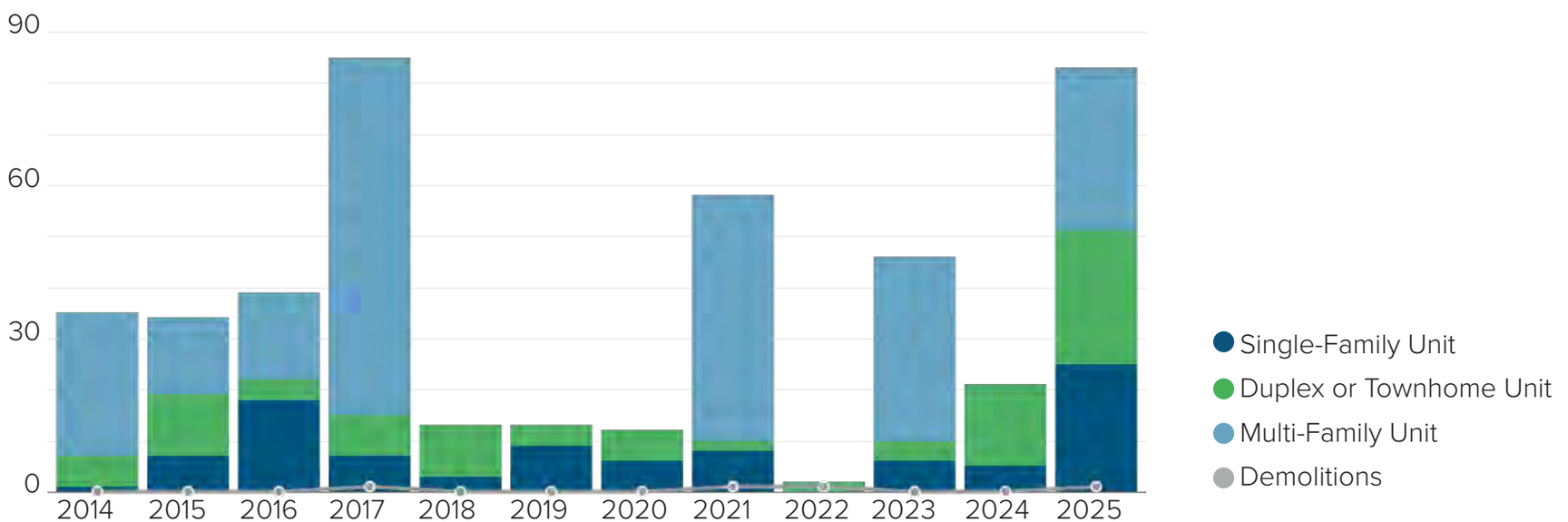
Source: US Census Bureau; American Community Survey (5-Year Estimates)

BUILDING ACTIVITY

Whitewater's population has been slowly increasing over the past decade, resulting in demand for new housing in a variety of types.

- Between 2014 and 2025, Whitewater built 338 total new units.
- There were four total demolitions in the past 12 years, resulting in 334 net units over this time period.
- The most common type of unit being built in Whitewater since 2014 is multi-family, with 246 new units.
- Single-family attached homes, duplexes, townhomes, and small-scale multi-family structures are part of a housing style referred to as "missing middle." While Whitewater has constructed some of these options in recent years, they still only make up 22.6% of Whitewater's housing stock.

Residential Building Permit Activity



Source: City of Whitewater

Economic Activity

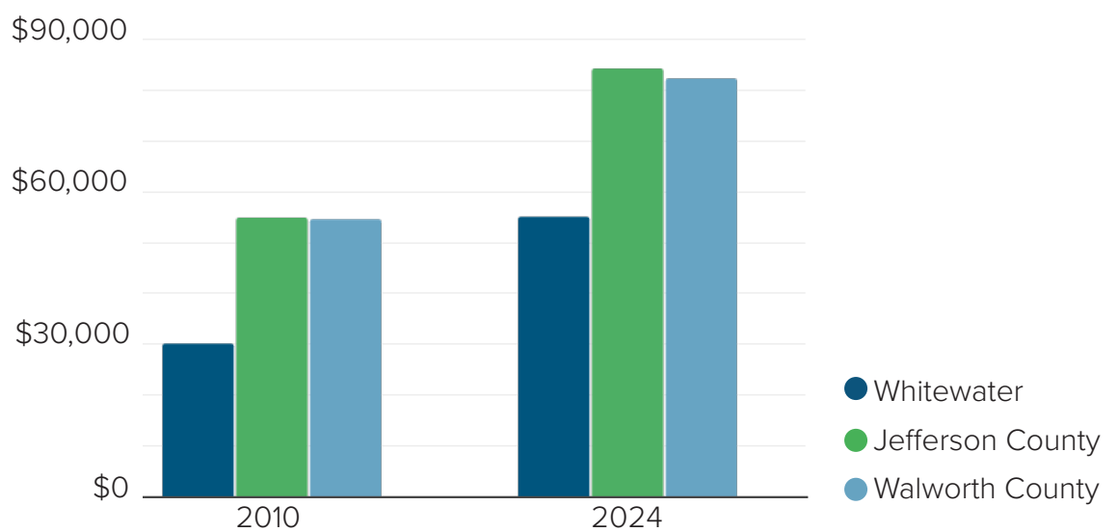
Whitewater's economy expands beyond its city limits. Strong and stable employment opportunities, commuting patterns, the University, and local businesses all make up Whitewater's unique economy. For Whitewater to continue to grow its economic base, the City must support a balanced approach that strengthens existing employers, encourages entrepreneurship, attracts new investment, and connects residents with quality jobs. This includes leveraging the presence of the University of Wisconsin–Whitewater, supporting the vitality of the downtown and business districts, maintaining adequate land and infrastructure for commercial and industrial growth, and fostering partnerships among public, private, and institutional stakeholders.

INCOME TRENDS

Over the past 14 years, Whitewater's median household income has grown significantly, and so has the cost of living.

- Between 2010 and 2024, Whitewater's median household income grew 82.8%, from $30,049 to $54,949. Over that same period, inflation was approximately 43.8% according to the Consumer Price Index.
- Often, a large student population tends to pull down a city's median household income. This is likely the case in Whitewater, and why the city has a lower median household income than the surrounding counties.

Median Household Income



Source: U.S. Decennial Census; American Community Survey (5-Year Estimates)

EMPLOYMENT & COMMUTING

Whitewater has a diverse employment base, with strong sectors in education, health care, manufacturing, and retail. Thousands of people travel into Whitewater's city limits every day to work, and thousands of others call Whitewater home but travel elsewhere for work.

- Roughly a third of the city's population works in the education and health care sector, meaning that the University, the school district, and the local health system are the area's largest employers.
- Manufacturing (14.3%) and retail trade (17.0%) make up the next largest employment sectors for Whitewater residents.
- Very few Whitewater workers live and work inside the city. The figure reinforces the perception that many Whitewater residents work in the larger region, and it also clearly illustrates that the city's employers are dependent on the region's workforce to fill roles.

Workforce Inflow and Outflow, 2023



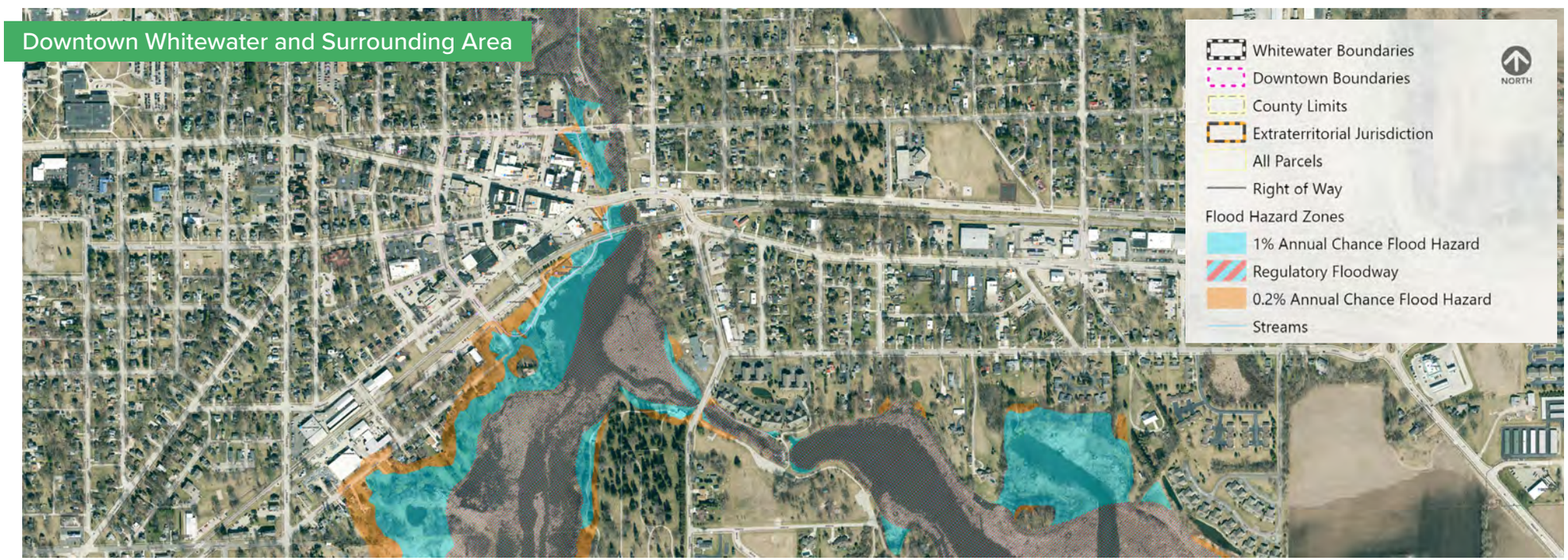
Source: Census On The Map

DOWNTOWN WHITEWATER

Whitewater's Downtown District is a central part of the community's economy and identity. A vibrant downtown supports local entrepreneurship, keeps spending in the economy, creates jobs, and provides a gathering place that strengthens the city's overall quality of life. As the historic and traditional center of the city, Downtown serves as a hub for local restaurants, professional services, entertainment, civic activity, and upper-story housing.

Unlike highway-oriented commercial areas, Downtown Whitewater supports "linked trips," where one visit may include multiple stops such as dining, shopping, banking, attending an event, or using public services. This walkable pattern helps small businesses benefit from shared customer traffic.

Downtown Whitewater and Surrounding Area



Physical Composition and Trends

Whitewater's existing land use and development patterns provide the foundation for development of a future land use vision. The previous section reviewed historic population and demographic trends to help set the stage for future growth. To grow in the future, people need new housing, commercial space, office and job centers, and expanded recreation options. To plan for growth, an understanding of the city's current land use mix must be combined with market preferences and fiscal responsibility. This section provides an atlas of the existing physical trends in Whitewater, including land use, transportation, parks and trails, and environmental factors.

EXISTING LAND USE

In the city's early years, growth was concentrated around downtown and the University, where residents found homes, jobs, and services they needed. Over the last 60 to 70 years, growth has expanded along transportation routes.

Residential

- Almost half (41.0%) of total developed land within city limits is residential.
- Of the residentially-developed land, 70.7% is dedicated to single-family use only.

Commercial

- Several commercial/office clusters are dispersed throughout Whitewater.
- Major commercial corridors running through the community include Downtown, Milwaukee/Main Street, Highway 12, and Highway 59.

Business Park/Industrial

- The majority of industrial land is located on the east side of the city, with easy access to Highway 12 and Highway 59.

Civic

- Civic uses include governmental facilities, university grounds, airports, public and quasi-public recreation facilities, schools, and religious facilities such as churches and cemeteries.
- In Whitewater, civic uses comprise of 23.4% of all developed land, which is reflective of a city with a large university like the University of Wisconsin-Whitewater.

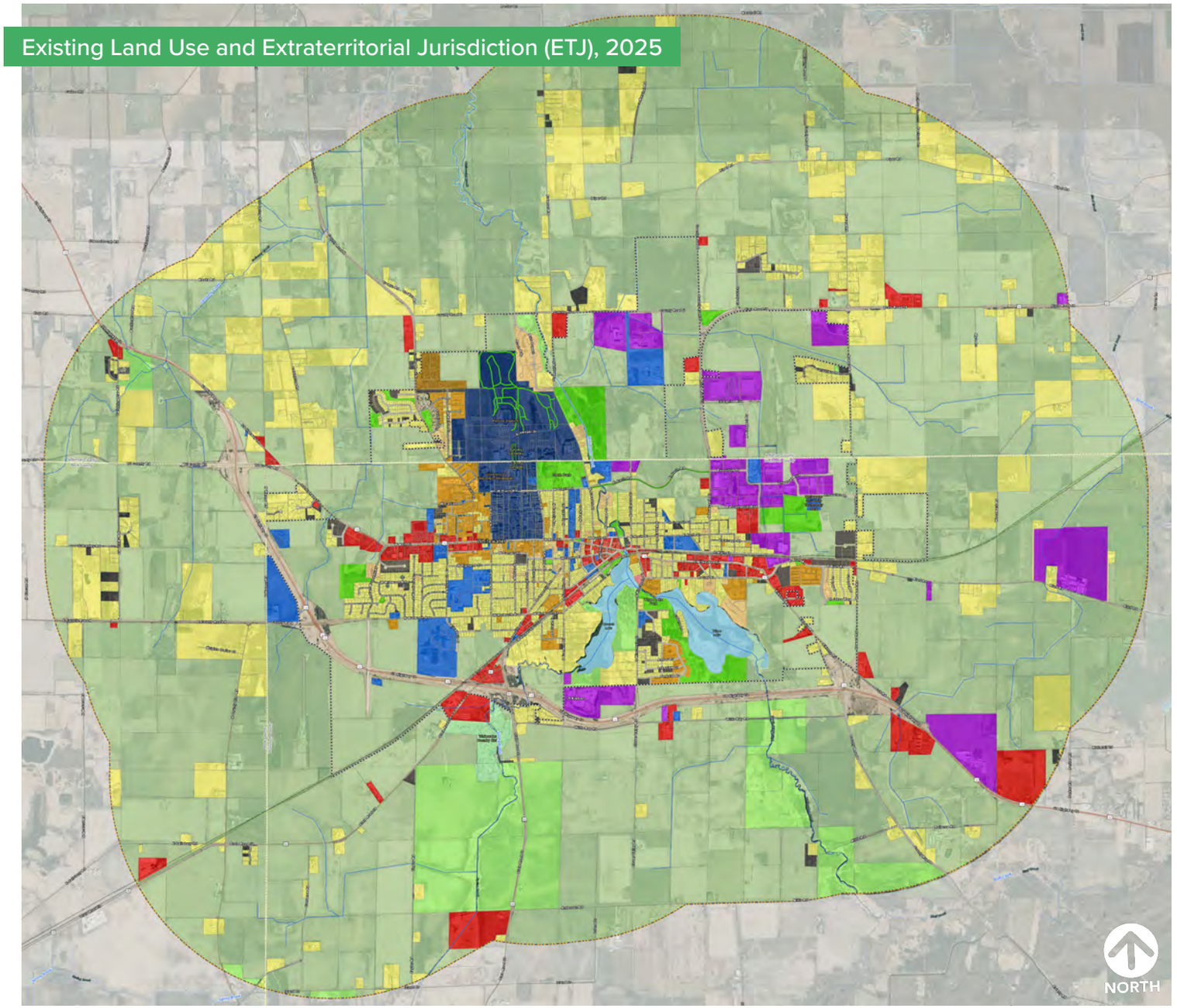
Parks and Open Spaces

- Parks and open spaces account for 9.6% of land in Whitewater's city limits.

LAND USE BY CATEGORY

Land Use Category	% Total Developed Land	# of Acres
Residential	**41.0%**	**1,132.4**
Single-Family Detached	*29.0%*	*800.9*
Single-Family Attached	*4.3%*	*117.8*
Multi-Family	*7.7%*	*213.7*
Commercial	**7.5%**	**207.3**
Industrial	**11.6%**	**321.1**
Public/Semi-Public	**23.4%**	**646.1**
University of Wisconsin-Whitewater	*14.5%*	*401.4*
Parks and Open Space	**9.6%**	**266.2**
Water	**6.9%**	**191.5**
Total Developed Land in City Limits	**100%**	**2,765.6**
Total Land in City Limits		**5,846.8**

Existing Land Use and Extraterritorial Jurisdiction (ETJ), 2025



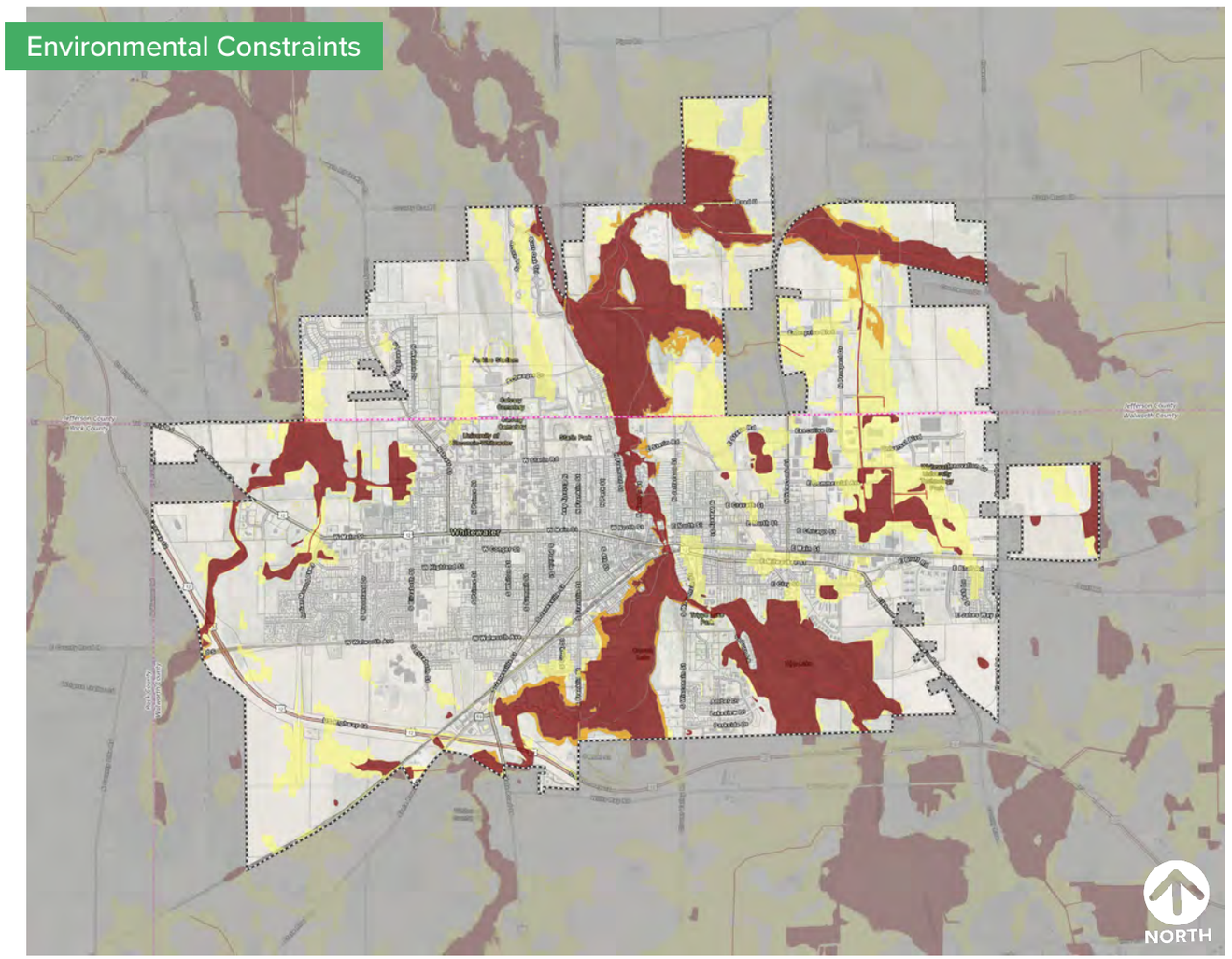
- Agriculture
- Single-Family Detached
- Single-Family Attached
- Multi-Family
- Mobile Homes
- Mixed-Use
- Commercial
- Golf Courses
- Industrial/Business Park
- Open Space
- Parks
- Public/Semi-Public
- UW-Whitewater
- Vacant
- Waterbodies

Source: City of Whitewater, RDG Planning & Design

ENVIRONMENTAL FACTORS

Developmental suitability considers areas that should be preserved and/or receive special considerations during development. It includes the FEMA 100-year and 500-year floodplains, floodways, wetlands, water quality protection zones, hydric soils, and steep slopes. Areas with these characteristics are best left undeveloped and reserved for preservation, recreation, or agriculture.

- **High Risks (Red).** Areas within the FEMA 100-year floodplain, floodways, and wetlands are best left reserved for preservation, greenways, recreation, or agriculture.
- **Moderate Risks (Orange).** These area should consider localized, low-impact development. This includes areas such as the 500-year floodplain and steep slopes.
- **Low Risks (Yellow).** These areas may be developed, but developers should be mindful of development impacts on the land and surrounding areas, and design in a way that help mitigate potential negative impacts.



FEMA Floodway, 100-Year Floodplain

FEMA 500-Year Floodplain

Hydric Soils and Steep Slopes

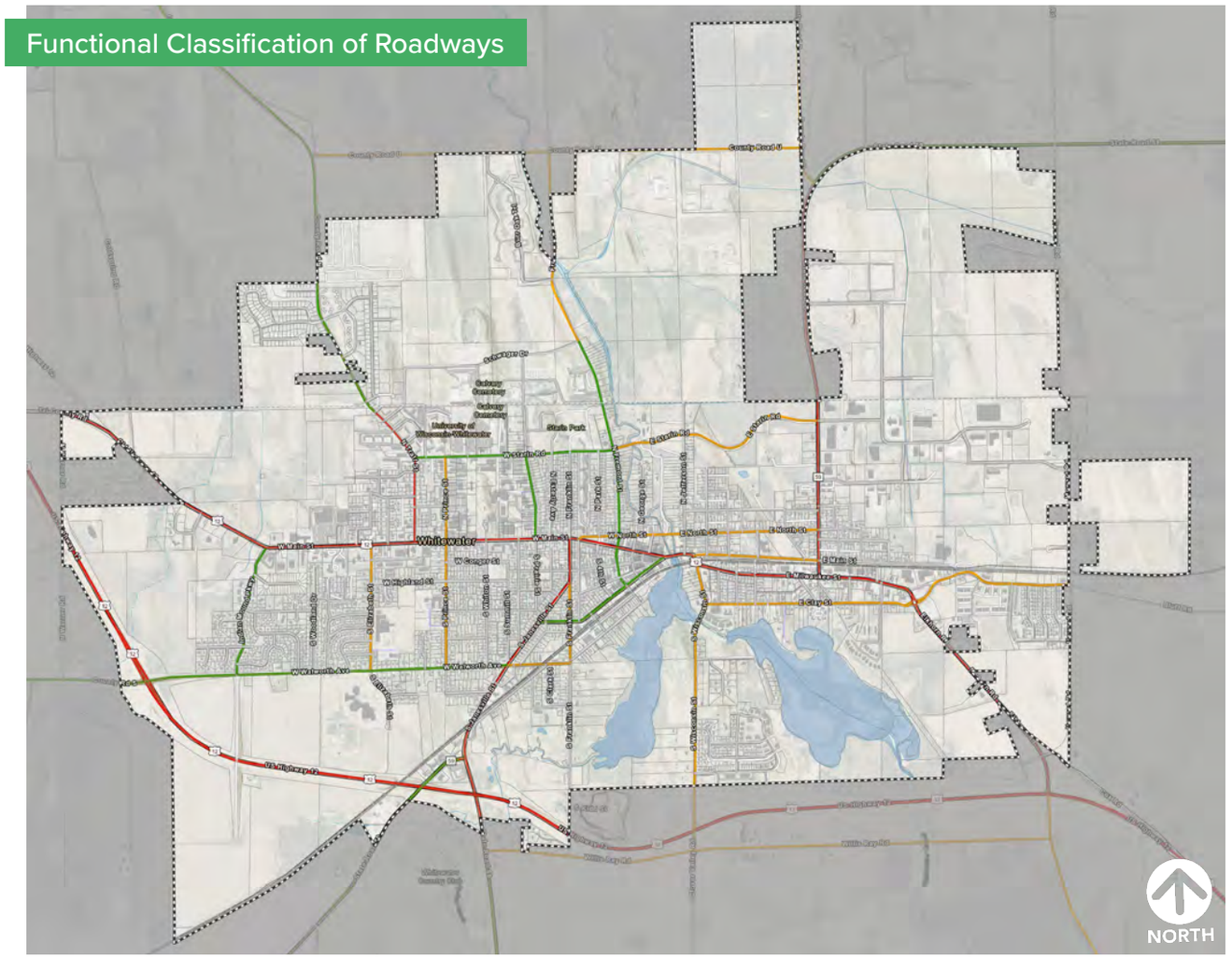
Source: FEMA, USGS

EXISTING TRANSPORTATION

A product of the era in which Whitewater saw most of its growth, the city's transportation system is chiefly focused on the car. However, changing trends and growth in recent years have pushed more focus to active transportation modes in the city.

- **Principal Arterials.** These roads serve regional needs and connect important activity centers.
- **Minor Arterials.** These connect with and complement the principal arterial system by linking activity centers and connecting various parts of the city together.
- **Collectors.** The collector system links neighborhoods together and connects them to arterials and activity centers.
- **Local Streets.** Local streets serve individual properties within residential or commercial areas. They provide direct, low-speed access for relatively short trips.

Functional Classification of Roadways



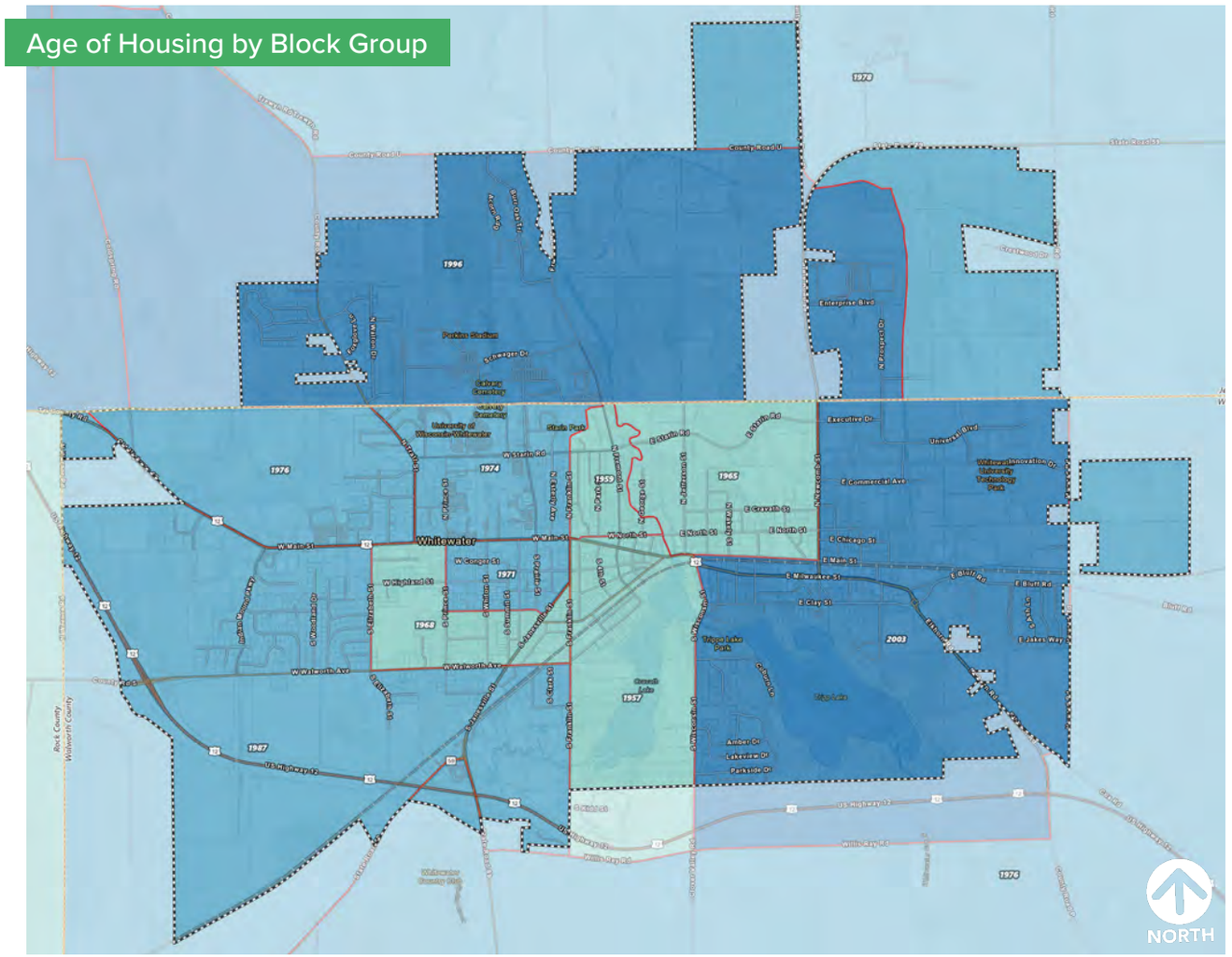
Principal Arterial
Minor Arterial
Collector
Local Street

Source: City of Whitewater

EXISTING HOUSING

While Whitewater has a newer housing stock than the state of Wisconsin, it is aging. By 2030, nearly half (49.1%) of the city's housing stock will reach 50 years old. This is a pivotal time for housing, and maintaining this aging stock will be imperative to preserve it as the city's most affordable housing for existing and future residents.

Age of Housing by Block Group



- Before 1960
- 1960 to 1969
- 1970 to 1989
- 1990 or newer

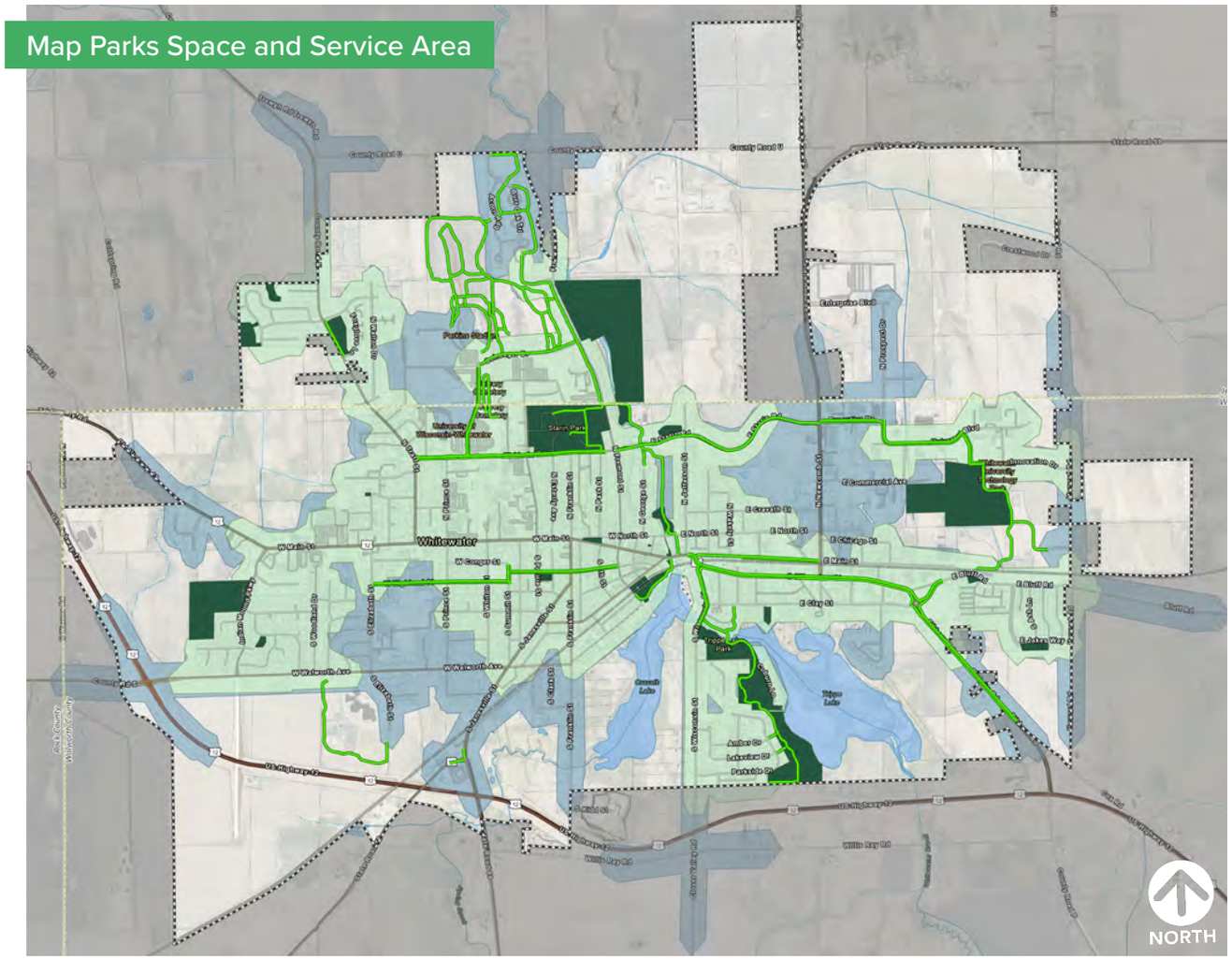
Source: City of Whitewater; 2024 American Community Survey (5-year Estimates)

EXISTING PARKS

Parks and recreation spaces play an important role in community quality of life. Whitewater needs places that provide opportunities for exercise, relaxation, socialization, and connection with nature. Whitewater has 23 parks and recreation spaces that provide just that.

The National Recreation Park Association (NRPA) recommends 10 acres of park land per 1,000 residents. Between all of Whitewater's parks, the city has 13.8 acres of park land per 1,000 residents, meeting NRPAs recommendations. However, park access is more important. There are developed portions on the southwest side of Whitewater that are more than a 10 minute walk away from a park.

Map Parks Space and Service Area



- Designated Park Space
- 10 Minute Walk Time to Park
- 20 Minute Walk Time to Park
- Existing Trail

Source: City of Whitewater

Whitewater Forward Engagement Report

OUTREACH SUMMARY

Public engagement is one of the most important pieces of planning, and as such, was carried throughout the entire planning process. Components of the public engagement process included:

Planning Team Meetings

Throughout the process, the planning team (City staff and project consultants) met two to four times per month to discuss project milestones, community engagement techniques, and emerging recommendations.

Advisory Work Group Meetings

The Whitewater Forward Advisory Work Group was an important team of 16 decision-makers and involved residents focused on improving Whitewater for today, tomorrow, and decades to come. The working group met six times throughout the development of the plan, guiding the engagement process, reviewing goals and strategies, and ensuring voices were heard and considered.

Listening Sessions

A diverse range of local subject matter experts were invited to share their perspectives on the past, present, and future of Whitewater. In early 2026, the planning team met with:

- Builders and Developers
- City of Whitewater Staff
- Education Leaders
- High School Students
- Local Business Owners
- Major Employers
- Non-Profit Organizations
- Property Managers and Landlords
- Service Providers



Pop-up Events

The planning team hosted 5 pop-up events and presentations throughout the Whitewater Forward process. The purpose of these events was to catch people at another event or place they were already at to share information about Whitewater Forward and gather their thoughts and ideas.

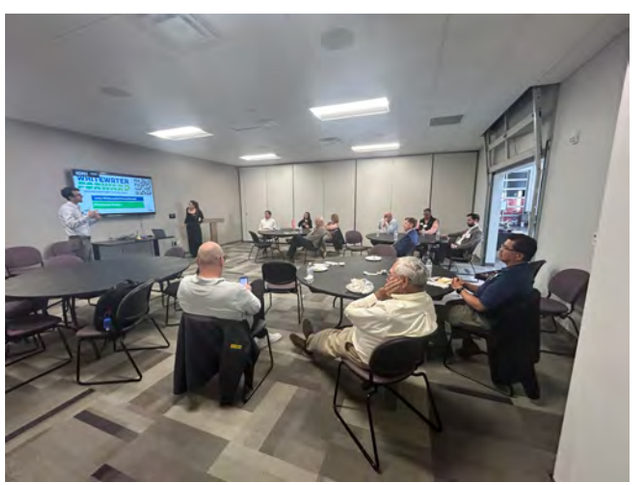
- Immigrant Support Coalition 03/11/2026
- International Children's Day 04/18/2026
- UW-W University Center 03/10/2026
- University Innovation Center 03/11/2026
- Whitewater Rotary 04/20/2026

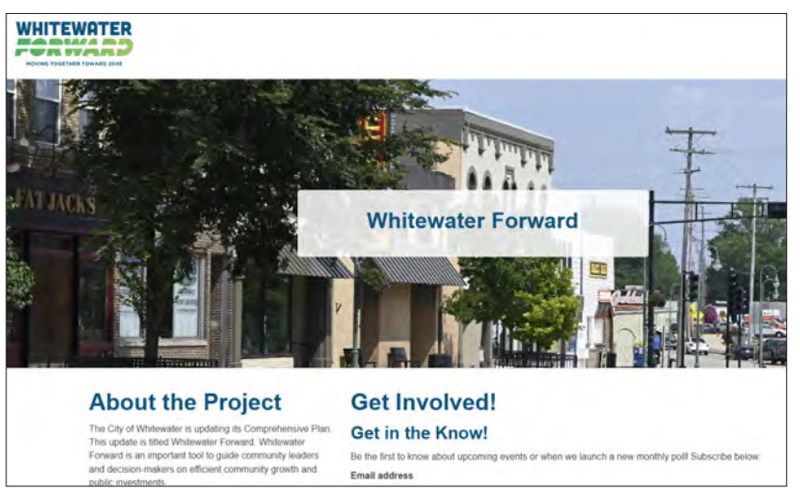
Project Website

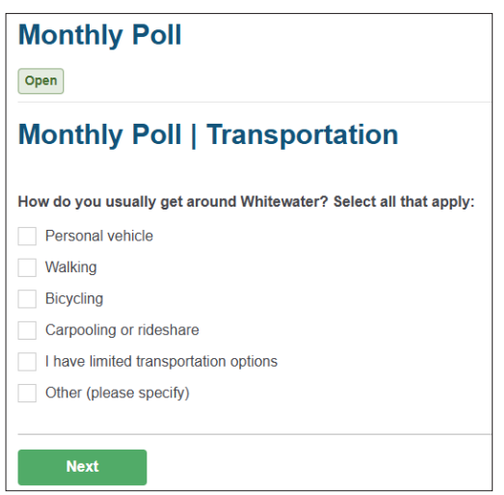
Throughout the process, the public was invited to learn about the planning process and share their ideas and concerns via input on the project website (www.whitewaterforward.com). The website was launched in December 2025 and received over 1,050 views by May 2026.

Monthly Poll

The Whitewater Forward website hosted monthly survey questions for residents and stakeholders. The topics of the surveys corresponded with plan elements under Whitewater Forward, and each question was carefully crafted. Each month brought residents and stakeholders an opportunity to give input on a new topic. The first survey launched in March 2026, and these surveys earned 94 responses across 3 surveys by May 2026.







Community Roundtable

In February 2026, the planning team hosted a community roundtable at the community center in Starin Park. A short presentation shared information about the planning process, and boards shared preliminary data findings. Attendees discussed their experiences in Whitewater, and shared with the planning team their ideas to improve the community in the future.

Design Workshops

The design workshops were hosted in the Cravath Lakefront building in April 2026. The design workshop served as an opportunity for residents and other stakeholders to discuss future land use and mobility with the planning team over maps.

Final Open House

The final open house was held in September 2026. This allowed residents and other stakeholders to review and comment on the plan's findings and recommendations before the plan becomes final.





THE COMMUNITY SPEAKS

The meetings, listening sessions, online participation, and community events all revealed a shared hope for Whitewater's future. Several themes emerged relating to Whitewater's long-term sustainability, quality of life, and ability to attract and retain students, residents, businesses, and coworkers. Above all else, people want Whitewater to be a premier place to live, work, play, and grow.

Housing Variety and Affordability

Housing was the most frequent issue discussed. Stakeholders expressed concern about rising housing costs, limited workforce housing, and a lack of ownership opportunities for young professionals, young families, and aging adults. Participants emphasized that these challenges impact business recruitment and retention. Many showed support for expanded housing types, including smaller homes, mixed-use developments, student/senior housing, supportive housing, and multi-generational living options.

Transportation, Infrastructure, and Connectivity

Transportation limitations and barriers came up often among stakeholders, along with ideas for solving such issues. Recurring concerns included the lack of a four-lane highway connection, limited regional access for residents, and insufficient local transit options for students, workers, and seniors. These discussions often lead to opportunity areas for future road expansions and extensions, and possibilities for a more expansive trail network throughout the community.

Economic Development and Employment Diversification

Many conversations centered around a desire to further diversify Whitewater's employment base. Stakeholders shared eagerness to attract new private-sector employers and expand opportunities in the business park. There was support for incubator spaces, entrepreneurship programs, small manufacturing, and innovative development.

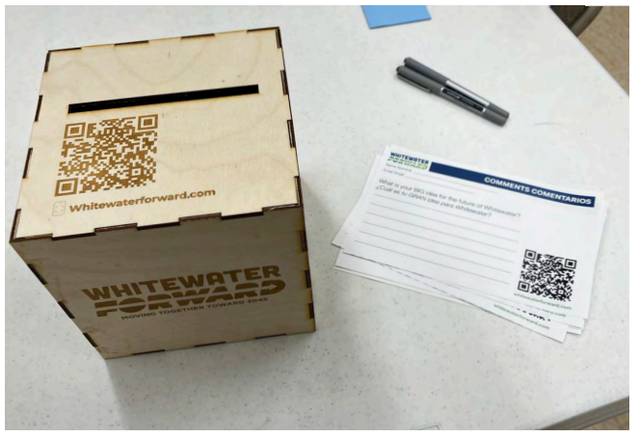
Downtown Amenities

Stakeholders consistently discussed the importance of improving downtown activity, tourism, recreation, and community amenities. Participants identified concerns about downtown vacancies, limited restaurant and entertainment options, and the need for more frequent-use destinations. Recreation assets including the trails and lake downtown were seen as major strengths that can be improved and built upon. There was strong interest in expanding youth programming, cultural activities, and events that encourage both residents and visitors to spend time in downtown Whitewater.

Community Identity

Participants repeatedly described Whitewater as a safe, caring, and resourceful community with strong parks, trails, and cultural assets. Stakeholders highlighted the community's ongoing efforts to improve communication, expand outreach, and create stronger connections among residents. Many participants expressed wants for increasing multilingual communication and broadening engagement opportunities beyond social media. There was strong support for enhancing community gathering spaces and continuing collaboration between the City, University, non-profits, and local organizations and businesses to foster an even greater sense of belonging and shared community pride.

Whitewater Tomorrow - Forecast Methodology



Planning requires an understanding of the past. Historical trends establish a baseline from which Whitewater can create informed progress toward a unified vision for the future. The following pages explore opportunities that will influence Whitewater's growth in the future.

Note, nearly every land use plan includes a population forecast, and that forecast is one factor in calculating the amount of land needed for various land uses. Because residential development consumes the most land and has the most impact on both the extent and form of development, population forecasts receive considerable attention. As a result, the Whitewater Forward process focused on forecasting in the early months of the planning process (early 2026) and on the best available data.

Population changes are a primary indicator of future needs. Whitewater Forward uses a forecast based on market studies and discussions with stakeholders in Whitewater to determine growth aspirations.

Going forward, a slight growth rate in the resident population is feasible to reach about 17,000 people by 2045 if adequate housing and community amenities are available to meet demand and advance quality of life. There is ample land under private ownership within the current city limits to support this increase in 1,200 people, if private property owners choose to sell or develop.

Population Forecasts for Whitewater

After consideration of both high and low forecasts, the plan uses a forecast based on an annual average resident growth rate of 0.4%, with some growth in local student population through 2030 based on the University's strategic goals. The plan acknowledges the national and state trends in aging populations, families having fewer children, and near term migration stagnation. Whitewater's growth must be accomplished by attracting people to live in Whitewater for its quality of life, housing options, and economic opportunities.

Methodology

It is important to keep population forecasts in perspective. These forecasts are by no means firm destinies – ultimately builders and developers follow the market and it is important to monitor actual performance and make necessary adjustments. Whitewater Forward should be updated with the 2030 Census. Also, as seen during the last two decades, events can seriously disrupt 20-year forecasts. A major employment event can increase population if the city can get the requisite housing built. Economic dislocations like a mortgage crisis can slow population growth.

There are several methods that Whitewater Forward considers to forecast the future population. The recommended forecast combines an average growth rate and student population adjustments.

Cohort Survival. This technique "ages" each age group in the population, using cohort survival tables (the percentage of people in a given age group who will live to be counted at the end of a specific interval). This, combined with the projected birth rate produces a projection based on natural population change. However, it is especially difficult in a university city where students who are counted as residents require significant adjustments to avoid serious distortions of results. Therefore, this forecast technique was not considered for Whitewater Forward.

Average Growth Rate. Taken as an average, Whitewater has shown relative consistency in annual population increase over long periods, even when factoring student enrollment changes. An average annual growth rate method calculates an average annual rate and extends that number into the future. For some cities, very long-term growth rates can produce an exaggerated population forecast because as the base population grows, the actual rate of growth in any given year tends to decrease. This is not a significant concern in Whitewater because the base population is still relatively small.

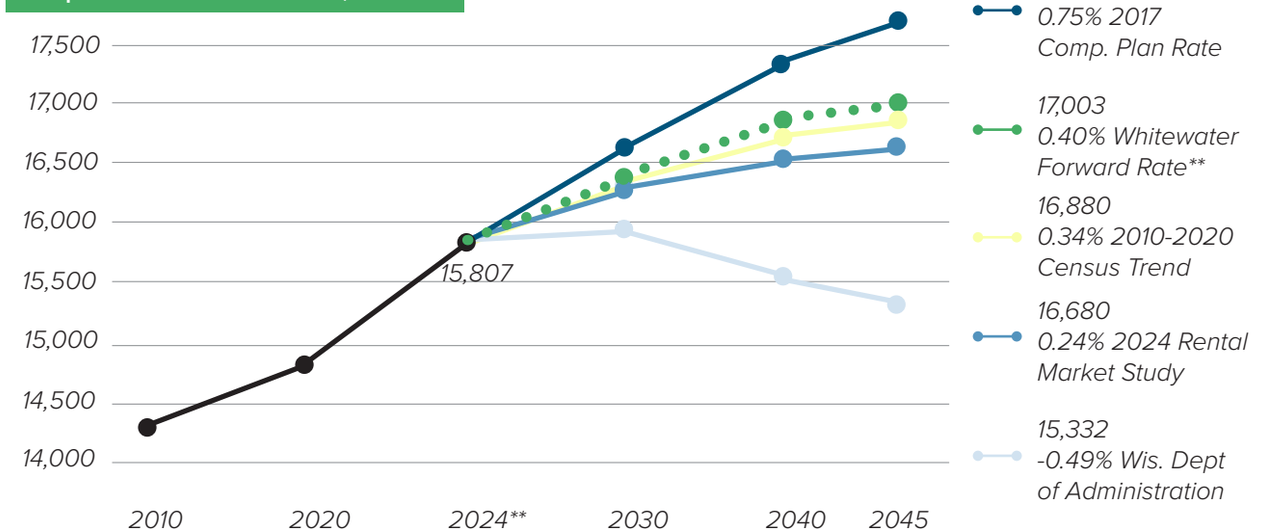
Recent Planning Efforts. Several studies went through heavy analysis to develop projections. Nearly all of these show population growth. These include:

- **2017 Comprehensive Plan, 0.75%.** While completed ten years ago, the previous plan used a 0.75% annual growth rate for planning purposes. The plan could not have predicted the Pandemic and its influence on communities.
- **2024 Rental Market Analysis, 0.24%.** The study looked at the fifteen mile market area around Whitewater to forecast population and housing demand. If proportioning Whitewater's portion of the market area's total population, the study forecasts a 0.24% annual growth rate in Whitewater through 2030.
- **VISION 2050, 0.34%.** The Southeastern Wisconsin Regional Planning Commission completes detailed population and land use forecasts for regional planning. The most recent projections available at the city level are from VISION 2050, the regional land use and transportation plan that was first adopted by the Commission in 2016. They are in the process of updating projections to year 2060, which will be complete later in 2026. As of now, VISION 2050 shows an annualized growth rate is Whitewater's Sewer Service Area of about a 0.34%, averaged between low and high growth scenarios.
- **Wisconsin Department of Administration, -0.49%.** The DOA uses a methodology applied statewide to counties and cities based on birth and death rate assumptions. The methodology acknowledges that reliability declines at the city versus county level and that a portion of the city level projection is based on population trends from 2010-2020 and 2020-2023. The significant decline of the student population after 2020 is likely influencing the projection for Whitewater, along with the unique population age cohorts from university students that factor into the birth and death model.

Student Population Adjustments. The student population at the University of Wisconsin Whitewater plays an important role in Whitewater's population characteristics. Some characteristics of the University's student population that factor into forecasts include:

- **Replacement of Student Population.** The student population will generally not remain in the community to have additional children but will replace itself on an annual basis. The student population that is enrolled full time at the main campus and not online was nearly half (45%) of Whitewater's total population in 2024. About half of these students live in university housing. Thus, in-person enrollment at Whitewater's campus is removed from the total population before making projections.
  - *Even with sharp declines in full-time student enrollment after 2020, the city's population grew in the same timeframe. This likely points to some non-student resident population growth.*

Population Possibilities, 2045*



With student population growing 6% by 2030, then flattening

****Some of 2020-2024 growth is student enrollment growth coming back from the Pandemic***

Forecast with transient student population removed	Annual Growth Rate	2024	2030	2035	2040	2045
Whitewater Forward Plan Rate	0.40%	9,007	9,225	9,411	9,601	9,794
Forecast with student population added back with 6% growth by 2030	**Annual Growth Rate**	**2024**	**2030**	**2035**	**2040**	**2045**
Whitewater Forward Plan Rate	0.40%	15,807	16,433	16,619	16,809	17,003

Source: RDG Planning & Design

- **Enrollment Changes.** Over the past decade, UW-W has experienced fluctuations in student enrollment, especially during and after 2020. Nationally, Millennials (those born between 1980 and 2000) are progressing beyond their college years, and the succeeding generation is not as sizable. But UW-W has managed to bring back enrollment and has made it a strategic priority to slightly increase total enrollment to 13,000 students by 2030. If achieved, not all of this growth will be new students living in Whitewater, but a portion will and contribute to total population growth in the short term.

This forecast method applies enrollment growth by:

- Removing the estimated full-time, in-person students at the Whitewater campus to project resident population through 2045 at a 0.4% growth rate.
- Adding the student population back into the resident population each year by:
  - *Including a slight enrollment increase through 2030 by factoring a portion of new students who are full-time, in-person at Whitewater's campus.*
  - *Adding a small percentage that stay in Whitewater after graduation.*
  - *After 2030, no additional student enrollment growth is included in the forecast.*

In Conclusion

Whitewater can reach a population of 17,000 by 2045 with proactive housing and economic development policies. For plan purposes, Whitewater Forward uses an average annual growth rate of the resident population. This growth rate method tends to describe total potential, with periods of lower and higher growth depending on economic conditions.

Potential means that this population could be achieved through proactive efforts to provide places for people to live and a community where people want to live. Increased development cost and land limitations means the private market is building for only part of the potential market. Whitewater may continue losing potential residents to more affordable settings without housing options, a point that many residents expressed concern about in the planning process. Past studies and the housing element of Whitewater Forward provide policies designed to make housing more affordable and to minimize disincentives to housing construction.

Whitewater Forward also establishes the policies and guidelines necessary to create a community where people want to live. Successful implementation of the Plan will require a degree of discipline, and using both regulation, policy, and phased improvements to create the desirable outcome of sound growth.

Public Works Agenda Item

Meeting Date:	November 10, 2026
Agenda Item:	Downtown Garbage Collection
Staff Contact (name, email, phone):	Brad Marquardt, bmarquardt@whitewater-wi.gov, 262-473-0139

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

At its October 13, 2026, meeting, the Public Works Committee discussed the potential use of one or two parking spaces in Lot C for a garbage dumpster enclosure to serve downtown residents and property owners.

At its October 20, 2026, meeting, the Common Council introduced an ordinance requiring all trash placed at the curb for collection to be contained in an appropriate trash or refuse container. The ordinance passed its first reading; however, the Council requested that the matter be reviewed by the Public Works Committee at its November meeting before returning to the Council for consideration of the second reading.

The Community Development Department plans to send letters to property owners along Center Street who have been identified as frequently placing loose garbage bags at the curb or who currently use individual refuse carts. The purpose of the outreach is to gauge their interest in participating in a shared dumpster arrangement.

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

The Public Works Committee gave the go ahead to continue to look into adding dumpsters in Lot C. As noted above, the Council passed the first reading of the introduced ordinance.

FINANCIAL IMPACT
(If none, state N/A)

The estimated cost to have an 18’ x 18’ chain link privacy fence installed is between $6,000 and $8,000 depending on height. This estimate is good for 30 days and the company is expecting a 30% increase in steel costs in the coming months. Construction more than likely would not be able to occur until spring.

Weekly service on a 2-yd dumpster for trash is $115/month and for recyclables is $95/month. If service was provided twice a week, the cost for the trash dumpster is $205/month and $115/month for recyclables.

STAFF RECOMMENDATION

Staff does not have a recommendation at this time.

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

1. N/A

ArcGIS Web Map



11/11/2026, 9:57:32 AM

- Whitewater Detailed Addresses_ReadOnly

1:580

0 0.01 0.01 0.02 mi

0 0.01 0.01 0.03 km

SE Wisc Reg Planning Comm, Microsoft, Vantor

ORDINANCE NO. 2026-O-24

AN ORDINANCE AMENDING 8.29.080(a) GARBAGE OR RUBBISH NOT TO BE DEPOSITED IN ANY OTHER PLACE OR MANNER THAN HEREIN PROVIDED

The Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, does ordain as follows:

SECTION 1: Whitewater Municipal Code 8.29.080(a) is hereby amended to read as follows:

No person shall place any garbage on any street, alley, sidewalk or other private property unless the same shall be placed in containers for city collection at the times and in the manner herein provided.

SECTION 2: All ordinances or parts of ordinances inconsistent with the provisions of this ordinance are hereby repealed.

SECTION 3: This ordinance shall take effect and be in force the day after its passage and publication.

This Ordinance was introduced by Council Member _____, who moved its adoption.

Seconded by Council Member _____.

DATE	October 20, 2026				November 3, 2206			
READING	FIRST				SECOND			
	YES	NO	PASS	ABSENT	YES	NO	PASS	ABSENT
Michael Smith								
Orin Artsmith								
Steven Sahyun								
Brian Schanen								
Neil Hicks								
Gavin Kelleher								
Patrick Singer								
Total:								

ADOPTED: _____

_____
John Weidl, City Manager

ATTEST:

_____
Heather Boehm, City Clerk

City of WHITEWATER Finance Department
www.whitewater-wi.gov
Telephone: 262-473-0500
Fax: 262-222-5903
Office of Finance
312 W. Whitewater St.
Whitewater, WI 53190

Date: October 22, 2026

To: Finance Committee

From: Orin Smith, Council Member; Finance Department

Re: Health Focused Vending Machine

Orin Smith is seeking approval to purchase a health focused vending machine in the City of Whitewater. The goal of the vending machine is to provide community members with access to essential health and wellness supplies at no cost. Community members would have access to the vending machine 24/7, especially at times when local stores may be closed. Products that could be stocked in the vending machine could be first aid materials, over-the-counter pain relief, hygiene essentials, overdose response resources and other health related necessities. The goal is to promote public health and increase accessibility to basic wellness items for community members. The vending machine would be located outside the Community Space located on Milwaukee St and items in the vending machine would be available at no cost.

Costs:

Initial set up costs:

SD500R Vending Machine:	$9,800.00
Annual Software Fee:	$ 720.00
Annual Cellular Fee:	$ 180.00
Delivery:	$ 900.00
Total set up cost:	$11,600.00

Ongoing costs:

Annual Software Fee:	$720.00
Annual Cellular Fee:	$180.00

Supplies for Vending Machine: Undetermined expense

Funding considerations:
The request is for $11,600.00 for the initial set up costs, with a possible reimbursement from Walworth County Health Services in the amount of $1,600.00. Net start-up costs would be $10,000.
Ongoing costs for the vending machine (not including inventory supplies) in year 2 would be $1053.00 and would ideally be covered through donations, but in the even donations are not collected or sufficient to cover the annual software and cellular fee these would need to be covered out of the city's general fund. Inventory for the vending machine is expected to be refilled through donations and maintained through the community space. However, in the event donations are insufficient and the community space in not able to maintain the inventory of the vending machine the responsibility would fall to the city for upkeep. This would require a dedicated allocated budget going forward to cover in the event the community space and donations are not sufficient.

City of WHITEWATER	Council Agenda Item
Meeting Date:	11/17/2026
Agenda Item:	Immigration Liaison
Staff Contact (name, email, phone):	Dan Meyer dmeyer@whitewater-wi.gov 262-473-1371

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

UPDATE:

After further consideration and discussion with staff and stakeholders, I believe the best next course of action is to repost this position but at a higher wage rate. Since this grant funding needs to be utilized by the end of August 2027, the timeline for the program has been shortened to approximately eight months, down from what was originally anticipated to be 12 months. That allows us to post the job at an hourly rate of approximately $30.00/hour rather than the approximately $20.00/hour it was posted for originally while maintaining benefits, which may attract a pool of qualified applicants. With the updated timeline, we would anticipate a start date of early January. This plan of action provides us with the fastest path to getting the funding allocated as it does not require a grant revision submission. It is also our best way to make a positive impact with the funding, as there is no guarantee that a grant revision would be approved, or that it would be approved expediently.

In discussion with representatives of the Immigrant Support Coalition, they do not believe that even with the increased wage rate anyone within their group would be interested in applying for the Immigration Liaison position. They shared several ideas as alternatives to the original plan. However, all of those alternatives would require a grant revision, which are not guaranteed to be approved, and may hamper efforts to utilize the funding due to a timeline that is shortened to an unknown degree. The ideas shared are:

1) Purchasing computers and software for digital literacy and partnering with the Community Space to provide technology classes at their facility.
2) Enhance existing English as a Second Language (ESL) programs by offering summer classes.
3) Request ability to issue microgrants and form a committee to receive and approve applications.
4) Request ability to issue scholarships.
5) Contracting services of an immigration attorney.

The ideas brought forward by the Immigrant Support Coalition have merit and would be of value. However, the Police Department does not have the staff capacity to absorb the administrative work that ideas 1-4 would create. This is a primary reason the grant was originally requested to fund a position that would carry that workload. Idea 5 would not create the same administrative burden, but like the others it requires a grant revision that is not guaranteed to be approved and would further shorten the time available to use the funds. For those reasons, I recommend reposting the position for the eight-month

term at the higher wage rate of approximately $30.00/hour. If the reposting does not produce a viable applicant within a two to three week posting period (approximate deadline of December 7th), I recommend declining the grant funding, as there would not be enough time remaining to secure a revision and use the funds effectively before the August 2027 deadline.

PREVIOUS INFORMATION:

The posting for an Immigration Liaison position yielded no qualified applicants even after extending the timeline of the posting. Human Resources staff received one applicant, but based on the submitted application materials, the applicant did not meet the minimum qualifications of the position and did not respond when we reached out. With no qualified applicants, we are unable to move forward with filling to position currently.

The grant manager confirmed that we do have the ability to request a revision to the funding request. One option discussed was potentially requesting that the funding be reallocated for contracting services of an immigration attorney. It is recognized that some of the expected benefits of an Immigration Liaison such as community safety, trust building, and outreach may be challenging to emphasize. However, an immigration attorney could be utilized to hold educational seminars focusing on business formation and creation of forms and documents that could be utilized beyond their contracted term which would still address the underlying goal of the grant funding to reduce poverty. We are requesting direction from the Council on how to move forward at this point.

On September 1, 2026, the City of Whitewater received the Notice of Award for FY26 Congressionally Directed Community Projects funds from the Department of Health and Human Services - Administration for Children and Families (ACF). The $85,000 federal grant will be used to fund an LTE Immigration Liaison position. The position will be supervised by the City Attorney, and anticipated duties are listed in the attached job description.

The following timeline is expected for the hiring process:

- Applications due: October 7, 2026
- Interviews: October 13-16, 2026
- Anticipated hire date: November 2, 2026

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS (Dates, committees, action taken)
06/02/2026: Council was provided with the grant application guidance document and preliminary plan. 10/14/2026: Immigration Liaison posting yielded no qualified applicants. 11/05/2026: Council was updated with the status of the project.

FINANCIAL IMPACT (If none, state N/A)
N/A

STAFF RECOMMENDATION

Recommend reposting the position for an eight-month term at the higher wage rate of approximately $30.00/hour.

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

1. Notice of Award
2. Job Description

Department of Health and Human Services

Administration for Children and Families

Notice of Award

Award# 90XP0719-01-00
FAIN# 90XP0719
Federal Award Date: 08/24/2026

Recipient Information

1. Recipient Name
CTY OF WHITEWTER BLD MAIN
312 W Whitewater St
Whitewater, WI 53190-1940

2. Congressional District of Recipient
01

3. Payment System Identifier (ID)
1396005658A1

4. Employer Identification Number (EIN)
396005658

5. Data Universal Numbering System (DUNS)

6. Recipient's Unique Entity Identifier (UEI)
L1BAVJAH5J25

7. Project Director or Principal Investigator
Mr. Daniel Andrew Meyer
Police Chief
dmeyer@whitewater-wi.gov
262-473-1371

8. Authorized Official
Mr. Jeremiah Thomas
Comptroller
jthomas@whitewater-wi.gov
262-473-1381

Federal Agency Information
ACF/OPRE Office of Discretionary Grant - Child Care Research

9. Awarding Agency Contact Information
Mr. Girma Araya
Grants Management Specialist
girma.araya@acf.hhs.gov
202-205-8643

10.Program Official Contact Information
Lia Ghozati
Grants and Buddget Analyst
lia.ghozati@acf.hhs.gov
202-401-9220

Federal Award Information

11. Award Number
90XP0719-01-00

12. Unique Federal Award Identification Number (FAIN)
90XP0719

13. Statutory Authority
42 USC 1310

14. Federal Award Project Title
Immigration Liaison

15. Assistance Listing Number
93.493

16. Assistance Listing Program Title
Congressional Directives

17. Award Action Type
New

18. Is the Award R&D?
No

Summary Federal Award Financial Information

19.	**Budget Period Start Date** 08/31/2026 **- End Date** 08/30/2027	
20.	**Total Amount of Federal Funds Obligated by this Action**	$85,000.00
	20a. Direct Cost Amount	$86,278.41
	20b. Indirect Cost Amount	$0.00
21.	Authorized Carryover	$0.00
22.	Offset	$0.00
23.	Total Amount of Federal Funds Obligated this budget period	$0.00
24.	**Total Approved Cost Sharing or Matching, where applicable**	$1,278.41
25.	**Total Federal and Non-Federal Approved this Budget Period**	$86,278.41
26.	**Period of Performance Start Date** 08/31/2026 **- End Date** 08/30/2027	
27.	Total Amount of the Federal Award including Approved Cost Sharing or Matching this Period of Performance	$86,278.00

28. Authorized Treatment of Program Income
ADDITIONAL COSTS

29. Grants Management Officer – Signature
Mr. David Lee
Grants Management Officer

30. Remarks

Within 30 days of award issue date, recipient must provide the liaison protocols for confidentiality, data/privacy protections, referral boundaries, language access, and limits on legal advice by non-attorney staff. In addition to these documents recipient must also provide a Project Narrative Addendum clarifying what standard information will be shared with clients about these rights.

Item 17.

753

Department of Health and Human Services

Administration for Children and Families

Notice of Award

Award# 90XP0719-01-00
FAIN# 90XP0719
Federal Award Date: 08/24/2026

Recipient Information

Recipient Name
CTY OF WHITEWTER BLD MAIN
312 W Whitewater St
Whitewater, WI 53190-1940

Congressional District of Recipient
01

Payment Account Number and Type
1396005658A1

Employer Identification Number (EIN) Data
396005658

Universal Numbering System (DUNS)

Recipient's Unique Entity Identifier (UEI)
L1BAVJAH5J25

31. Assistance Type
Discretionary Grant

32. Type of Award
Other

33. Approved Budget
(Excludes Direct Assistance)

I. Financial Assistance from the Federal Awarding Agency Only
II. Total project costs including grant funds and all other financial participation

a. Salaries and Wages	$43,278.41
b. Fringe Benefits	$33,804.45
c. Total Personnel Costs	$77,082.86
d. Equipment	$5,500.00
e. Supplies	$625.00
f. Travel	$0.00
g. Construction	$0.00
h. Other	$3,070.55
i. Contractual	$0.00
j. TOTAL DIRECT COSTS	$86,278.41
k. INDIRECT COSTS	$0.00
l. TOTAL APPROVED BUDGET	$86,278.41
m. Federal Share	$85,000.00
n. Non-Federal Share	$1,278.41

34. Accounting Classification Codes

FY-ACCOUNT NO.	DOCUMENT NO.	ADMINISTRATIVE CODE	OBJECT CLASS	ASSISTANCE LISTING	AMT ACTION FINANCIAL ASSISTANCE	APPROPRIATION
6-G998035	90XP071901	ACFOPRE	41.45	93.493	$85,000.00	75-26-1536

35. Terms And Conditions

Performance Progress Report Cycle			
Reporting Period Start Date	Reporting Period End Date	Reporting Type	Reporting Period Due Date
08/31/2026	02/27/2027	Semi-Annual	04/01/2027
02/28/2027	08/27/2027	Semi-Annual	09/29/2027
08/28/2027	08/30/2027	Semi-Annual	10/02/2027

Terms and Conditions

1. STANDARD TERMS

This award is subject to the requirements listed in the terms and conditions. The use of Federal funds from this award constitutes the grantee's acceptance of the listed terms and conditions. The electronic copy of Award Terms and Conditions to support this program can be found on the website at:

https://acf.gov/grants/manage-grant/grant-award/award-terms

AWARD CONDITIONS

Required Alignment with ACF Vision, Mission, Values, Priorities and Guiding Principles

The recipient of this award must implement any funds awarded under this NOA to effectuate program goals or agency priorities in accordance with the ACF's vision, mission, values, priorities, & guiding principles (**https://acf.gov/about/acf-vision-mission-values**) when authorized. Funded activities must advance ACF's vision of resilient, safe, healthy, and economically secure children, youth, families, and communities, and support ACF's mission to foster health and well-being through effective, accountable, and compassionate human services when awarded in any programs that authorize these priorities.

Consistent with ACF's values, in carrying out any project that is funded under this NOA, the recipient is required to adhere to the following principle:

Program Integrity and Fiscal Stewardship: Administer funds in accordance with all applicable federal statutes, regulations, and award conditions; maintain strong internal controls; and prevent waste, fraud, and abuse.

The recipient is also required to adhere to the following principles when consistent with the authority and scope of the award and its activities:

1. **Evidence-Based and Outcome-Focused Practices**: Design and deliver services using evidence-based or evidence-informed approaches, establish measurable performance goals, and use data to monitor outcomes and drive continuous improvement.

2. **Partnership and Local Leadership**: Coordinate with state, tribal, territorial, local, and community partners, as appropriate, and tailor services to meet community-identified needs while respecting local decision-making authority.

In addition, in keeping with ACF's priorities, the recipient must administer any project that is awarded under this NOA in accordance with the following objectives when consistent with the scope of the award and its activities in programs that are authorized to advance them:

3. **Family Stability and Child Well-Being**: Strengthen families, promote safe and stable home environments, and improve outcomes for children and youth through prevention-focused and developmentally appropriate services.

4. **Work, Self-Sufficiency, and Economic Mobility**: Support pathways to employment, job retention, and economic independence for individuals and families, including through workforce development, education, and supportive services.

5. **High-Quality Early Care and Learning**: Where applicable, invest in high-quality early childhood programs that support school readiness, healthy development, and long-term success.

The recipient must demonstrate ongoing compliance with these values and priorities, in all programs that are authorized to advance them, through program design, implementation, reporting, and evaluation. Failure to meaningfully align funded activities with the applicable requirements may result in corrective action, additional reporting requirements, or other enforcement actions consistent with federal grant regulations found at 2 C.F.R. Part 200 and the terms and conditions of this award.

AWARD ATTACHMENTS

CTY OF WHITEWTER BLD MAIN 90XP0719-01-00

1. Award Attachments

ADMINISTRATION FOR CHILDREN & FAMILIES
330 C Street, S.W., Switzer Building Washington, DC 20201

NOTICE TO GRANT RECIPIENTS

SUBJECT: AWARD PACKAGE ATTACHMENTS

Dear ACF Grant Recipient:

Please find attached the following documents:

1. Requesting Payment of Federal Funds Instructions
2. Programmatic and Federal Financial Reporting Requirements
3. Federal Financial Report (SF-425) and Instructions
4. Property Reporting Requirements
   a. Tangible Personal Property Report (SF-428)
   b. Real Property Status Report (SF-429) (if applicable)
5. GrantSolutions User Account Information for Access to the Online Grants Management System
6. Fraud Alert

Instructions for Requesting Payment of Federal Awards

This award will be paid through the Department of Health and Human Services, Payment Management Services, formerly known as the Division of Payment Management, operating under the Program Support Center (PSC). The PSC provides automated grant payment and cash management services from grants issued by Federal Government Awarding Agencies. PSC operates the centralized payment system, Payment Management System (PMS), acts as a liaison between the Administration for Children and Families to resolve any discrepancies. For additional information, please visit their Website at https://pms.psc.gov/.

If this is your first award paid through the Payment Management System, it is recommended that you review the information provided at https://pms.psc.gov/. The Grant Recipients information section provides basic information and addresses both funding and reporting requirements necessary to receiving your awarded funds. All banking requests must include a copy of the SF-1199A Direct Deposit Sign-Up Form. You must complete and upload a new SF-1199A form for each banking request. It is mandatory that all new recipients obtain access to the Payment Management system prior to providing your banking information (see Access -New User Request). If you already have access to the Payment Management System you will need to submit a request to update your privileges in PMS to add the role "add/update banking" (see Access - Make Changes) prior to submitting banking information.

The Payment Management System is a web-based system, and funds are electronically deposited into the designated bank account on the next business day. Funds may be drawn down as a reimbursement or to accommodate your immediate needs and must not be held in excess of three (3) working days. The payment method for state agencies shall be consistent with Treasury/State CMIA agreements or default procedures codified under 31 CFR Part 205. The PMS User Guide provides instructions on how you can obtain, change or deactivate access, withdraw funds and file your Federal Financial Report electronically in PMS.

Grantees are assigned to a PSC Liaison Accountant based on their organization type and geographic location. The liaison accountants will provide instructions on the procedures for receiving your funding and any reporting requirements in the Payment Management System. You can find the name and contact information for the Liaison Accountant that handles your account at https://pms.psc.gov/find-pms-liaison-accountant.html. If you have general questions or need a password reset, please contact their helpdesk at 1- 877-614-5533 or PMSSupport@pcs.hhs.gov or FAQs at the Self-Help Portal. The helpdesk is open Monday-Friday from 7a.m. to 9p.m. ET except for Federal Holidays.

ADMINISTRATION FOR
CHILDREN & FAMILIES
330 C Street, S.W., Switzer Building Washington, DC 20201

NOTICE TO ALL GRANT RECIPIENTS

SUBJECT: PROGRAMMATIC REPORTING REQUIREMENTS

Dear ACF Grant Recipient:

PROGRAMMATIC REPORTING

Recipients are required to submit their Program Progress Report (PPR) on a semi-annual or quarterly basis. If applicable, please refer to your Notice of Award (NOA) for any Award Conditions related to your grant. Recipients will upload their PPR in the new Performance Progress Report (PPR) tool in GrantSolutions. This new process will replace the prior process of uploading the PPR as a Grant Note.

Failure to submit reports when due will be indicative of non-compliance.

ADMINISTRATION FOR CHILDREN & FAMILIES
330 C Street, S.W., Switzer Building Washington, DC 20201

NOTICE TO ALL GRANT RECIPIENTS

SUBJECT: FINANCIAL MANAGEMENT REPORTING REQUIREMENTS

Dear ACF Grant Recipient:

FEDERAL FINANCIAL REPORTING

The Administration for Children and Families, Office of Grants Management (OGM) requires recipients to submit Federal Financial Report (SF-425) into a single reporting system, the HHS Payment Management System (PMS) as follows:

- **Semi-annual or quarterly** interim reports shall be submitted no later than 30 days after the end of each reporting period. The following reporting period end date for projects that have a 8/31 start date is 2/29 for the 1st semi-annual report.

- **Annual** reports shall be submitted no later than 90 days after the end of the budget period. Final reports shall be submitted no later than 90 days after the project or grant period end date. The Annual Federal Financial Report (SF-425) must reflect final accounting for the budget period and ensure that any cost share has been met in proportion to the amount of Federal funds expended. The Annual Federal Financial Report (SF-425) must reflect $-0- unliquidated obligations online 10(F). The Federal Financial Report (SF-425) and the Payment Management System (PMS) expenditures report for the reporting period must reconcile.

- **Final** reports shall be submitted no later than 120 days and must reflect cumulative totals for the entire project period, reflect $-0- unliquidated obligations on line I0(F) and ensure the cost share has been met proportionally.

Effective April 1, 2022, Department of Health and Human Services (HHS) grant recipients will no longer complete the quarterly Federal Cash Transaction Report (FCTR). Additional information is available.

Below is a table for Federal Financial Report (SF-425) submissions for PMS and ACF, using a semi-annual and frequencies 8/31- 8/30.

August 31 Start Date

Semi-Annual Reporting Period	**Report Due Date**
1st Reporting Period August 31 – February 29	March 31
2nd Semi-Annual Reporting Period March 1 – August 31	September 30
Annual (1 year) August 31 – August 30	November 30
Final (1+ year) August 31 – August 30	December 30

Every recipient should already have a PMS account to allow access to complete Federal Financial Report (SF-425). If your office needs additional user access, please contact your PMS Liaison Accountant found at: https://pms.psc.gov/find-pms-liaison-accountant.html.

Questions related to fiscal reporting and other administrative requirements should be directed to the assigned Grants Management Specialist identified in your Notice of Award.

Failure to submit reports when due will be indicative of non-compliance with award terms and conditions. The awarding agency reserves the right to withdraw obligational authority on any unobligated balance reported on the Annual Federal Financial Report (SF-425).

View Burden Statement

Federal Financial Report

(Follow form Instructions)

OMB Number: 4040-0014
Expiration Date: 02/28/2025

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)

3. Recipient Organization (Name and complete address including Zip code)

Recipient Organization Name:

Street1:

Street2:

City: County:

State: Province:

Country: USA: UNITED STATES ZIP / Postal Code:

4a. UEI	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)

6. Report Type	7. Basis of Accounting	8. Project/Grant Period	9. Reporting Period End Date
☐ Quarterly ☐ Semi-Annual ☐ Annual ☐ Final	☐ Cash ☐ Accrual	From: To:	

10. Transactions	Cumulative
(Use lines a-c for single or multiple grant reporting)	
Federal Cash (To report multiple grants, also use FFR attachment):	
a. Cash Receipts	0.00
b. Cash Disbursements	0.00
c. Cash on Hand (line a minus b)	0.00
(Use lines d-o for single grant reporting)	
Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	0.00
e. Federal share of expenditures	0.00
f. Federal share of unliquidated obligations	0.00
g. Total Federal share (sum of lines e and f)	0.00
h. Unobligated balance of Federal Funds (line d minus g)	0.00
Recipient Share:	
i. Total recipient share required	0.00
j. Recipient share of expenditures	0.00
k. Remaining recipient share to be provided (line i minus j)	0.00
Program Income:	
l. Total Federal program income earned	0.00
m. Program income expended in accordance with the deduction alternative	0.00
n. Program income expended in accordance with the addition alternative	0.00
o. Unexpended program income (line l minus line m and line n)	0.00

11. Indirect Expense

a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
			g. Totals:			

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:

Add Attachment | Delete Attachment | View Attachment

13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

a. Name and Title of Authorized Certifying Official

Prefix: First Name: Middle Name:

Last Name: Suffix:

Title:

b. Signature of Authorized Certifying Official

c. Telephone (Area code, number and extension)

d. Email Address

e. Date Report Submitted

14. Agency use only:

Standard Form 425

Federal Agency Form Instructions

Form Identifiers	Information
Agency Owner	Grants.gov
Form Name	Federal Financial Report
Form Version Number	3.0
0MB Number	4040-0014
0MB Expiration Date	06/30/2028

Form Field Instructions

Field Number	Field Name	Required or Optional	Information
1.	Federal Agency and Organizational Element to Which Report is Submitted	Required	Enter Federal Agency and Organizational Element for which the report is submitted. This field is required.
2.	Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)	Required	Enter Federal Grant or Other Identifying Number Assigned by Federal Agency. (To report multiple grants, use FFR Attachment) This field is required.
3-1.	Recipient Organization Name	Required	Enter the legal name of the applicant that will undertake the assistance activity. This
3-2.	Streetl	Required	Enter the first line of the Street Address. This field is required.
3-3.	Street2	Optional	Enter the second line of the Street Address.
3-4.	City	Required	Enter the City. This field is required.
3-5.	County	Optional	Enter the County.
3-6.	State	Required	Select the state, US possession or military code from the provided list.
3-7.	Province	Optional	Enter the Province.
3-8.	Country	Required	Select the Country from the provided list. This field is required.

Field Number	Field Name	Required or Optional	Information
3-9.	Zip/Postal Code	Required	Enter the Postal Code (e.g., ZIP code).
4a.	UEI	Required	Enter the UEI of the applicant organization. This field is required
4b.	EIN	Required	Enter either TIN or EIN as assigned by the Internal Revenue Service. If your organization is not in the US, enter 44-4444444. This field is required.
5.	Recipient Account Number or Identifying Number	Optional	Enter Recipient Account Number or Identifying Number.
6.	Report Type	Optional	Select one.
7.	Basis of Accounting	Optional	Select one.
8.	Project/Grant Period From	Required	Enter the Project/Grant Period From Date as mm/dd/yyyy. This field is required.
8-1.	Project/Grant Period To	Required	Enter the Project/Grant Period To Date as mm/dd/yyyy. This field is required.
9.	Report Period End	Required	Enter the Reporting Period End Date as mm/dd/yyyy. This field is required.
10a.	Cash Receipts	Optional	Enter the amount of the federal cash receipts.
10b.	Cash Disbursements	Optional	Enter the amount of the federal cash disbursements.
10c.	Cash on Hand (line a minus b)	Optional	Federal cash on hand. This is a calculated field
10d.	Total Federal funds authorized	Optional	Enter the total federal funds that are authorized.
lOe.	Federal share of expenditures	Optional	Enter the federal share of the expenditures.
lOf.	Federal share of unliquidated obligations	Optional	Enter the Federal share of the unliquidated obligations.
10g.	Total Federal share (sum of lines e and f)	Optional	Total Federal share (sum of lines e and f). This is a calculated field.

Field Number	Field Name	Required or Optional	Information
10h.	Unobligated balance of Federal Funds (lined minus g)	Optional	Unobligated balance of Federal Funds (lined minus g). This is a calculated field.
lOi.	Total recipient share required	Optional	Enter total recipient shared that is required.
lOj.	Recipient share of expenditures	Optional	Enter the recipient's share of expenditures
10k.	Remaining recipient share to be provided (i minus j)	Optional	Remaining recipient share to be provided (line i minus j). This is a calculated field.
101.	Total Federal program income earned	Optional	Enter the total federal program income earned.
10m.	Program Income expended in accordance with the deduction alternative	Optional	Enter the amount of program income that was used to reduce the Federal share of the total project costs.
10n.	Program Income expended in accordance with the addition alternative	Optional	Enter the amount of program income that was added to funds committed to the total project costs and expended to further eligible project or program activities.
lOo.	Unexpended program income (line l minus line m and linen)	Optional	Enter Unexpended program income (line l minus line m and linen).
11.	Indirect Expense	Optional	
lla.	Type	Optional	Enter the type of indirect expense.
llb.	Rate	Optional	Enter the rate for the given indirect expense.
llc-1.	Period From	Optional	Enter the start date of the indirect expense.
llc-2.	Period To	Optional	Enter the end date of the indirect expense.

Field Number	Field Name	Required or Optional	Information
11d.	Base	Optional	Enter base amount for the type of indirect expense.
11e.	Amount Charged	Optional	Enter amount charged for the type of indirect expense.
11f.	Federal Share	Optional	Enter the Federal Share for the type of indirect expense.
11g-1.	Totals	Optional	Calculated. Sum of Base
11g-2.	Totals	Optional	Calculated. Sum of Amount Charged.
11g-3.	Totals	Optional	Calculated. Sum of Federal Share.
12.	Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:	Optional	Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.
13a.	Name and Title of Authorized Certifying Official	Required	
13a-l.	Prefix	Optional	Select the Prefix from the provided list or enter a new Prefix not provided on the list.
13a-2.	First Name	Required	Enter the First Name. This field is required.
13a-3	Middle Name	Optional	Enter the Middle Name.
13a-4.	Last Name	Required	Enter the Last Name. This field is required.
13a-5.	Suffix	Optional	Select the Suffix from the provided list or enter a new Suffix not provided on the list.
13a-6.	Title	Required	Enter the position title. This field is required.
13b.	Signature of Authorized Certifying Official	Required	Report is to be signed by the Authorized Certifying Official.
13c.	Telephone	Required	Enter the daytime Telephone Number. This field is required.
13d.	Email Address	Required	Enter a valid Email Address. This field is required.

Field Number	Field Name	Required or Optional	Information
13e.	Date Report Submitted	Required	Enter the date this report was submitted as mm/dd/yyyy. This field is required.

NOTICE TO ALL ACF GRANT RECIPIENTS

SUBJECT: NEW PROPERTY REPORTING REQUIREMENTS

STANDARD FORM -428 TANGIBLE

PERSONAL PROPERTY REPORTSTANDARD FORM -429 REAL PROPERTY STATUS REPORT

Dear ACF Grant Recipient:

Effective April 2013, the Administration for Children and Families began requiring the use of the SF-428 (Tangible Personal Property Form) as well as the SF-429 (Real Property Status Report).

Grantees are required to submit the SF-428 and SF-429 annually at the end of each budget period. The annual report must be non-cumulative, i.e. the report should cover one budget period only. In addition, a final SF-428 and SF-429 is due 90 days after the completion of the multi-year project period or any authorized extension of the project period as indicated on your Notice of Award. This final report must be cumulative covering all years of the grant term.

The SF-428 is a standard form used to collect information related to tangible personal property. The form consists of the cover sheet and three attachments to be used as required: Annual Report; Final (Award Closeout) Report and a Disposition Request/Report. A Supplemental Sheet, SF-428S, may be used to provide detailed individual item information.

The SF-429 is a standard report to be used by recipients of Federal financial assistant to report real property status (Attachment A) or to request agency instructions on real property (Attachments B, C) that was/will be provided as Government Furnished Property (GFP) or acquired (i.e. purchased or constructed) in whole or in part under a Federal financial assistance award (i.e. grant, cooperative agreement, etc.). This includes real property that was improved using Federal funds and real property that was donated to a Federal project in the form of a match or cost share donation. This report is used for awards that establish a Federal Interest on real property.

The SF-428 and SF-429 fillable forms are available at https://www.grants.gov/web/grants/forms/post-award-reporting-forms.html

If not applicable, submission is not required.

NOTICE TO ALL ACF GRANT RECIPIENTS

SUBJECT: GRANTSOLUTIONS (GS)

Dear ACF Grant Recipient:

GS is an online grant management system that provides a venue for ACF and the Office of Grants Management (OGM) to electronically work with grantees to manage awards. It is a web-based system that is accessible through the internet.

Recipient User Account Request Form

Recipients must submit one form for each of the officially designated Authorizing Official (AO) and thePrincipal Investigator/Project Director (PI/PD) to receive login information. An account has already been set-up for the AO and PI/PD with the issuance of the NOA. However, you are required to submit the completed forms via GS for documentation and to ensure continued access.

Each user will receive two (2) auto-generated email from GrantSolutions; the first email will contain your Username, which the second email will contain your Password. The following is a direct link to the GrantSolutions system: https://home.grantsolutions.gov/home/

Once you have received your initial login, please fill out and sign the Grantee User Account Request Form and US Data Access Request/Security Compliance Statement and submit as a Grant Note using the following naming conventions:

Subject:	User Account Request Form
Category:	Other
Grant Note Type:	Correspondence

Information concerning GrantSolutions User Account Requests and the User Account Request form can be found in the following link: https://home.grantsolutions.gov/home/getting-started-request-a-user-account/

WHAT WE DO

The Office of Inspector General (OIG) fights waste, fraud, and abuse in Medicare, Medicaid, and more than 300 programs of the Department of Health and Human Services. The result? Taxpayer and patients save money; quality of health care is protected.

The Hotline processes tens of thousands of tips each year from HHS employees, seniors, health care providers, and others. Those tips, along with other OIG initiatives, result in:

- **Hundreds of enforcement actions annually**
- **Thousands of criminals excluded as providers from Federal health programs**
- **Billions levied in fines, penalties, and settlements**

OIG.HHS.GOV/REPORT-FRAUD

SCAN HERE TO REPORT FRAUD

PHONE : 1-800-HHS-TIPS
FAX : 1-800-223-8164
TTY : 1-800-377-4950

MAIL
U.S. Department of Health and Human Services
Office of Inspector General
ATTN: OIG HOTLINE OPERATORS
PO Box 23489
Washington, DC 20026



OIG Hotline

REPORT FRAUD

Report fraud, waste, and abuse in HHS programs.

U.S. Department of Health and Human Services
Office of Inspector General

FRAUD

MEDICARE & MEDICAID FRAUD

Medicare and Medicaid provide health insurance to 1 in 3 Americans: the elderly, those with low incomes, and people with certain disabilities. The programs' sheer size makes them a **CRIMINAL TARGET**.

Types of Health Care Fraud and Abuse

- Billing for services, prescriptions, supplies, or equipment that were not needed or provided
- Submitting duplicate claims for the same service
- Charging for a more expensive or complex service than what was actually provided
- Billing a service as covered by Medicare or Medicaid—when it actually isn't
- Failing to meet quality of care standards, resulting in patient abuse and neglect
- Misrepresenting the service provided

FRAUD

GRANT OR CONTRACT FRAUD

Grant or contract fraud occurs when Federal funds are misused by those who receive them or when taxpayer dollars are awarded under **FALSE PRETENSES**.

Types of Grant or Contract Fraud

- Falsifying information in grant applications or contract proposals
- Using Federal funds to purchase items that are not for Government use
- Billing more than one grant or contract for the same work
- Billing for expenses not incurred as part of the grant or contract
- Billing for work that was never performed
- Falsifying test results or other data
- Substituting approved materials with unauthorized products

FRAUD

EMPLOYEE CRIMES & MISCONDUCT

HHS employees are expected to adhere to certain **STANDARDS OF CONDUCT**, which, if **VIOLATED**, could reflect poorly on the U.S. Department of Health and Human Services and on the Federal Government.

Types of Employee Crimes & Misconduct

- Stealing or embezzling Government property or money
- Mismanaging or wasting Federal funds extravagantly, carelessly, or needlessly
- Misusing Government property because of deficient practices, systems, or controls
- Soliciting or accepting gifts from outside sources
- Committing official or moral misconduct, on or off duty
- Influencing the award of a grant or contract to benefit a particular company, friend, or family member
- Violating conflict of interest standards
- Involving yourself in alleged or suspected situations
- Abusing authority
- Misusing Government time, equipment, or information

OIG.HHS.GOV/REPORT-FRAUD

City of WHITEWATER

JOB DESCRIPTION

Title:	Immigration Liaison	**Department(s)**:	General Administration
Reports to:	City Attorney	**Location:**	Municipal Building
FLSA:	Non-Exempt	**Pay Grade:**	$42,000, benefit eligible
Shift:	Day, may attend evening meetings or events	**Status**:	Full-Time; Limited-Term (Grant Funded)
Bargaining Unit:	None	**Date:**	September 2026

JOB SUMMARY

The Immigration Liaison supports immigrant and newcomer residents by helping them access employment, small business opportunities, housing stability, City services, youth programs, public safety resources, and other community supports. The position strengthens trust between residents, City departments, and community partners, with special collaboration across Police, schools, housing providers, libraries, employers, and local nonprofits. The position identifies barriers to access, connects residents with appropriate resources, and supports City efforts to promote economic mobility, community inclusion, and public safety.

Limited-Term Position: This is a grant-funded, limited-term position anticipated to last up to one year. The duration of employment is dependent upon continued grant funding and program needs. This position is not guaranteed to continue beyond the grant-funded term.

ESSENTIAL DUTIES AND RESPONSIBILITIES

This list of duties and responsibilities is not all inclusive and may be expanded to include other duties and responsibilities as management may deem necessary.

Workforce and Skills Navigation

- Assist residents in understanding credential evaluation processes, gathering documentation, and locating affordable credential evaluation resources.
- Maintain resource information regarding local employers, workforce programs, training opportunities, and pathways for individuals with international education or experience.
- Deliver or coordinate job-readiness workshops, including resume preparation, interview preparation, workplace expectations, and referrals to workforce-development resources.
- Develop partnerships with employers and workforce organizations to identify and reduce unnecessary barriers to employment for immigrant and newcomer residents.

Small Business and Entrepreneurship Support

- Provide navigation assistance regarding business licensing and permitting processes and refer residents to appropriate City, county, state, federal, or nonprofit resources.
- Connect residents with nonprofit organizations, community development financial institutions, lenders, technical-assistance providers, and other small-business resources.
- Coordinate or support entrepreneurship opportunities, community markets, vendor opportunities, and other initiatives that reduce barriers to small-business participation.

- Develop relationships with financial institutions and community partners to improve access to appropriate banking and financial resources.

Housing Stability and Legal Resource Navigation

- Provide or coordinate educational information regarding tenant rights, responsibilities, housing resources, and available community supports.
- Support communication and referrals between landlords, tenants, and appropriate service providers when cultural or communication barriers arise.
- Coordinate access to qualified immigration legal services, legal clinics, and other legal-resource providers through universities, nonprofits, legal-aid organizations, and other partners.
- Assist residents in locating appropriate resources for essential documentation, including consular identification, birth certificates, and Individual Taxpayer Identification Number (ITIN) information.
- Provide information, referrals, and navigation assistance but do not provide legal advice, determine legal status, or represent individuals in legal or immigration proceedings.

Access to Benefits and City Services

- Coordinate enrollment and resource events with interpretation or language-access support for available public and community programs.
- Maintain and update multilingual information regarding City services, healthcare resources, adult education, libraries, and other community resources.
- Connect families with emergency assistance and other resources available through governmental agencies and nonprofit partners.
- Assist residents in understanding how to access programs and services but do not determine eligibility for benefits or make eligibility representations on behalf of another agency.

Education and Youth Support

- Assist families in navigating school enrollment requirements, records, forms, transportation questions, and referrals to appropriate school personnel.
- Coordinate educational opportunities for parents and caregivers regarding school expectations, special education resources, family engagement, and other relevant topics.
- Partner with Parks & Recreation, schools, employers, and community organizations to connect youth with employment, recreation, mentoring, and enrichment opportunities.

Community Safety and Trust Building

- Collaborate with the Police Department and qualified community partners to provide educational and non-enforcement information sessions, including information regarding individual rights and available resources.
- Connect victims of crime with appropriate victim compensation, domestic violence, trafficking, advocacy, and other support services.
- Support language access in public safety interactions by developing or identifying practical communication resources and coordinating qualified interpretation when appropriate.
- Support City efforts to reduce exploitation, increase appropriate crime reporting, and strengthen trust between vulnerable communities and public safety agencies.
- Use sound judgment and appropriate boundaries when handling sensitive matters and refer legal, law-enforcement, clinical, or other specialized issues to qualified professionals.

Community Outreach, Partnerships and Program Development

- Conduct outreach and participate in community meetings, events, workshops, and other activities to build relationships with immigrant and newcomer residents.
- Develop and maintain collaborative relationships with City departments, schools, nonprofits, faith communities, employers, housing providers, healthcare organizations, law enforcement, and other community partners.
- Identify recurring barriers, service gaps, and emerging needs affecting immigrant and newcomer residents; communicate findings and recommendations to the City Attorney and appropriate City departments.
- Assist in developing policies, procedures, programs, and partnerships that improve access to City services and community resources.
- Provide routine language assistance within the scope of the position and coordinate qualified interpretation or translation services when appropriate.

Records, Reporting and Confidentiality

- Maintain appropriate records of resident contacts, referrals, outreach activities, partnerships, and program outcomes in accordance with City policies and applicable law.
- Prepare reports, summaries, resource materials, and other information to evaluate activities, identify service gaps, and support program planning.
- Safeguard personally identifiable, confidential, and sensitive information and comply with City policies regarding records retention, access, disclosure, and confidentiality.
- Understand and follow applicable public-records requirements and consult with the City Attorney or other appropriate staff when questions arise regarding disclosure or retention.

SUPERVISION RECEIVED AND/OR EXERCISED

Works under the general supervision of the City Attorney. Frequent communication and information sharing will occur with law enforcement personnel and other City departments. Performs recurring job duties independently and exercises judgment within established policies, procedures, and professional boundaries. This position does not exercise direct supervisory authority unless specifically assigned.

QUALIFICATIONS

The requirements below are representative of the knowledge, skill, and ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the job.

Education and Experience

- Associate degree or higher in social work, human services, public administration, community development, education, criminal justice, or a related field; or an equivalent combination of education, training, and relevant experience.
- Experience working with immigrant, refugee, newcomer, or multilingual communities is strongly preferred.
- Experience with community outreach, resource navigation, case coordination, public service, or partnership development is preferred.

Knowledge, Skills and Abilities

- Knowledge of social services, workforce programs, housing resources, educational systems, community resources, and public-service systems.
- Strong verbal and written communication skills and the ability to communicate effectively with individuals from varied cultural and educational backgrounds.
- Professional proficiency in English and Spanish sufficient to communicate verbally and in writing with residents is required.
- Ability to navigate complex systems involving housing, education, business licensing, benefits, and community resources.
- Demonstrated cultural competency and ability to use trauma-informed approaches when appropriate.
- Ability to build productive partnerships with nonprofits, schools, law enforcement, employers, governmental agencies, and community organizations.
- Ability to remain neutral, de-escalate conflict, establish professional boundaries, and interact effectively with individuals experiencing stressful or sensitive circumstances.
- Demonstrated professionalism, integrity, sound judgment, reliability, and ability to maintain strict confidentiality.
- Proficiency with standard office technology and the ability to learn City databases and other technology used in the position.

Other Requirements

- Ability to learn and comply with City policies, records-retention requirements, public-records requirements, confidentiality requirements, and applicable laws and regulations.
- Ability to attend occasional evening or weekend meetings, programs, and community events.
- Ability to travel locally between City worksites and partner organizations. A valid driver license or other reliable means of transportation is required when travel is necessary to perform assigned duties.
- Regular and reliable attendance is required.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the principal functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the job.

- Work is primarily performed in an office and community setting and generally requires sitting, standing, walking, speaking, hearing, and using hands to operate standard office equipment.
- The employee must be able to move between work areas and community locations and occasionally lift or carry materials and supplies associated with meetings, outreach activities, and community events.
- The position requires the ability to communicate in person, by telephone, electronically, and in community settings.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the principal functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the job.

- Occasional evening or weekend work for community events, meetings, or programs.
- Local travel between City worksites and partner organizations.
- Work in community settings, City offices, schools, businesses, and outreach environments.
- Regular interaction with members of the public, including individuals who may be experiencing stressful, sensitive, or difficult circumstances.

The City of Whitewater is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the City will provide reasonable accommodations to qualified individuals with disabilities and encourages prospective and current employees to discuss potential accommodations with the employer.

SELECTION GUIDELINES

Formal application; rating of education, experience, and qualifications; oral interview; reference check; and job-related tests or assessments may be required. Language-proficiency assessment may be included when appropriate to verify required communication skills.

The duties listed above are intended as illustrations of the various types of work that may be performed. The omission of specific duties does not exclude them from the position when the work is similar, related, or a logical assignment to the position.

Nothing in this job description limits management's right to assign or reassign duties and responsibilities. This job description does not constitute an employment agreement and is subject to change as the needs of the City and requirements of the job change.

EMPLOYEE ACKNOWLEDGMENT

The above statements reflect the general details necessary to describe the primary functions of the occupation and shall not be construed as a detailed description of all work requirements that may be inherent in the occupation.

Supervisor	Date	Department Head	Date
Human Resources	Date	City Manager	Date

Council Agenda Item

Meeting Date:	November 17, 2026
Agenda Item:	City Manager Performance Evaluation Tool
Staff Contact (name, email, phone):	Sara Marquardt, smarquardt@whitewater-wi.gov, 262-473-1387

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

As part of the annual City Manager performance evaluation process, the Common Council reviews the evaluation policy and tool to ensure they remain relevant, effective, and aligned with Council expectations.

Over the past three years, the City has utilized a standardized evaluation process incorporating performance categories and opportunities for written feedback. In 2025, the Common Council requested a more streamlined evaluation tool with a stronger connection to the City's strategic priorities.

The City Manager Performance Evaluation Policy and tool were presented to the Common Council on October 20, 2026, for initial review. Both documents are being brought forward at the November 17, 2026, meeting to provide Council an opportunity to discuss and approve any desired revisions prior to the upcoming evaluation process.

No changes are being recommended by staff at this time.

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

1. September 16, 2025 – Common Council adopted the revised City Manager Performance Evaluation Policy and evaluation tool with additional considerations identified for future review.
2. October 21, 2025 – Common Council approved the City Manager evaluation tool through the consent agenda.
3. October 20, 2026 – Common Council received the City Manager Performance Evaluation Policy and tool for review in advance of the November 17, 2026, meeting.

FINANCIAL IMPACT
(If none, state N/A)

N/A

STAFF RECOMMENDATION

Staff recommend that the Common Council review the City Manager Performance Evaluation Policy and evaluation tool, consider any desired modifications, and approve the documents as presented or amended.

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

1. City Manager Evaluation Policy
2. City Manager Self-Evaluation
3. City Manager Evaluation Tool – Council version
4. City Manager Evaluation Tool – Staff version

City of WHITEWATER		City Manager Annual Review			
Owner:	City Manager	Approving Position:	Common Council	Pages:	2
Issue Date:	12/17/2020	Revision Date:	9/16/2025	Review Date:	2026
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 with 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 designee, will provide Common Council members with the policy for review and 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 "Confidential" 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 **Self-Evaluation**

City of Whitewater

Evaluation period: 2026

This self-evaluation form should be completed and returned to the Human Resources Department no later than November 24, 2026. The Self-Evaluation including Supplemental Materials will be distributed to Common Council on December 1, 2026.

_____

Signature

_____

Date Submitted

INSTRUCTIONS

These instructions are intended to guide you in completing your annual self-evaluation. This is your opportunity to reflect on your performance over the past year and share key accomplishments, challenges, and goals with the City Council. Your input provides valuable context for Council's evaluation and supports a constructive, forward-looking discussion about priorities and professional growth.

Please respond to each of the short answer reflection questions thoughtfully and thoroughly. Your responses should highlight both achievements and areas for continued growth, as well as identify any resources or support needed to strengthen your leadership and the organization's effectiveness.

You are encouraged to attach supplemental materials that support your responses. Examples may include project summaries, performance data, strategic plan updates, departmental achievements, awards, or other relevant documentation. Supplemental information should be concise and clearly labeled to correspond with the relevant reflection question(s).

Leave all pages of this evaluation form attached, sign the cover page and return to Human Resources.

Section 1: Performance Reflection by Category

Using the nine performance categories below as a framework, provide a narrative reflection on your performance over the past year. You may address each category individually or combine related categories where appropriate. Be sure to highlight significant accomplishments, key challenges, and areas where you plan to focus improvement efforts.

Performance Categories:

1. Individual Characteristics
2. Leadership & Decision Making
3. Council Relations
4. Policy Execution & Strategic Direction
5. Communication & Reporting
6. Community Relations & Engagement
7. Organizational Management & Culture
8. Fiscal Stewardship
9. Development

Narrative Reflection:

(Additional pages may be attached if needed.)

Section 2: Overall Leadership Reflection

Please provide brief responses to the following questions to offer additional insight into your leadership priorities and development:

1. Where do you see the greatest opportunities for your growth and improvement as a leader?

2. What support, resources, or feedback from Council would strengthen your ability to serve?

3. What professional development or training would you like to pursue in the next year?

Section 3: Supplemental Materials

List and attach any supporting materials you wish to include with this self-evaluation (e.g., performance data, strategic plan updates, project summaries, media coverage, or other relevant documents).

Placeholder for Memo from City Manager regarding Status of City Manager Goals including budget and strategic goals

Placeholder for Departmental Goal Achievement Recaps

City Manager Performance Evaluation - Council

City of Whitewater

Evaluation period: 2026

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, 2026. Evaluations will be summarized and included on the agenda for discussion at the Common Council Meeting on January 19, 2027.

_____

Signature (optional)

_____

Date Submitted

INSTRUCTIONS

The City Manager evaluation process is designed to provide constructive feedback, align performance with Council priorities, and support professional development. Your input is essential to ensure a fair, comprehensive, and forward-looking evaluation.

Start by reviewing the City Manager's self-evaluation, which has been provided as a separate document. This document outlines key accomplishments, challenges, and goals from the past year and is intended to provide important context to assist you in completing your evaluation.

For Section 1, Councilmembers are asked to evaluate the City Manager's performance in several key areas. For each category, assign a rating using the following scale: **NE = Needs Improvement**, **ME = Meets Expectations**, and **EE = Exceeds Expectations**. These ratings should reflect your assessment of the City Manager's performance over the evaluation period, taking into account both day-to-day responsibilities and broader leadership contributions. Consider: **How well has the City Manager advanced the Council's strategic priorities in each area?**

Indicate which areas are most critical to signal priorities by circling or highlighting High/Medium/Low. Beneath each category, provide brief written comments to support your rating. Comments help clarify the basis of your assessment, highlight specific examples, and ensure that feedback is meaningful and actionable.

For Section 2, Councilmembers should provide narrative feedback that goes beyond ratings. This section is an opportunity to reflect on and communicate the City Manager's key strengths, areas for growth, and constructive suggestions for improvement. Council members are also encouraged to identify priorities or expectations that should guide the City Manager's focus in the upcoming evaluation period. Thoughtful, candid feedback in this section will help establish shared priorities and support the City Manager's ongoing professional development and alignment with Council goals.

SECTION 1: Councilmember Evaluation

Rating Scale: NE = Needs Improvement ME = Meets Expectations EE = Exceeds Expectations

#	Performance Category	Description	Rating (NE/ME/EE)
1	Individual Characteristics	Integrity, judgment, adaptability, professionalism, demeanor.	
Comments: Priority: High Medium Low			
2	Leadership & Decision Making	Knowledge of local government management, creativity, problem-solving, innovation.	
Comments: Priority: High Medium Low			
3	Council Relations	Accessibility, responsiveness, provision of accurate/timely information, support of Council decisions.	
Comments: Priority: High Medium Low			
4	Policy Execution & Strategic Direction	Implements Council policy effectively, advances strategic goals, offers alternatives when needed.	
Comments: Priority: High Medium Low			
5	Communication & Reporting	Provides clear, accurate and proactive information to Council and the public; demonstrates transparency.	
Comments: Priority: High Medium Low			

6	Community Relations & Engagement	Builds partnerships, represents the City positively, engages with the community and media.	
Comments: Priority: High Medium Low			
7	Organizational Management & Culture	Promotes teamwork, recognition, staff development, succession planning.	
Comments: Priority: High Medium Low			
8	Fiscal Stewardship	Prepares and manages the budget responsibly, uses resources effectively, plans for long-term financial stability.	
Comments: Priority: High Medium Low			
9	Development	Advances the City's economic development goals, including housing, business retention and attraction, and development initiatives	
Comments: Priority: High Medium Low			

SECTION 2: Narrative Feedback

1. Strengths – What key strengths or accomplishments stand out this year?

2. Areas for Growth – What areas are most critical for improvement?

3. Suggestions – What constructive feedback would enhance performance?

4. Council Priorities – What priorities or expectations should guide the next review period?

City Manager Performance Evaluation - Staff

City of Whitewater

Evaluation period: 2026

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, 2026. Evaluations will be summarized and included on the agenda for discussion at the Common Council Meeting on January 19, 2027.

_____

Signature (optional)

_____

Date Submitted

INSTRUCTIONS

The City Manager evaluation process is designed to provide constructive feedback, align performance with priorities, and support professional development. Your input is essential to ensure a fair, comprehensive, and forward-looking evaluation.

Start by reviewing the City Manager's self-evaluation, which has been provided as a separate document. This document outlines key accomplishments, challenges, and goals from the past year and is intended to provide important context to assist you in completing your evaluation.

For Section 1, staff members are asked to evaluate the City Manager's performance in several key areas. For each category, assign a rating using the following scale: **NE = Needs Improvement**, **ME = Meets Expectations**, and **EE = Exceeds Expectations**. These ratings should reflect your assessment of the City Manager's performance over the evaluation period, taking into account both day-to-day responsibilities and broader leadership contributions. Beneath each category, provide brief written comments to support your rating. Comments help clarify the basis of your assessment, highlight specific examples, and ensure that feedback is meaningful and actionable.

For Section 2, staff members should provide narrative feedback that goes beyond ratings. This section is an opportunity to reflect on and communicate the City Manager's key strengths, areas for growth, and constructive suggestions for improvement. Staff members are also encouraged to identify priorities or expectations that should guide the City Manager's focus in the upcoming evaluation period. Thoughtful, candid feedback in this section will help establish shared priorities and support the City Manager's ongoing professional development and alignment with Council and staff goals.

SECTION 1: Staff Member Evaluation

(Completed individually by each staff member)

Rating Scale: NE = Needs Improvement ME = Meets Expectations EE = Exceeds Expectations

#	Performance Category	Description	Rating (NE/ME/EE)
1	Individual Characteristics	Integrity, judgment, adaptability, professionalism, demeanor.	
Comments:			
2	Professional Skills & Leadership	Knowledge of local government management, creativity, problem-solving, innovation.	
Comments:			
3	Employee Relations	Accessibility, responsiveness, clarity and timeliness of information, and support for departmental needs and initiatives.	
Comments:			
4	Organizational Direction & Implementation	Effectively communicates and carries out organizational goals and priorities and provides clear guidance	
Comments:			

#	Performance Category	Description	Rating (NE/ME/EE)
5	Communication & Reporting	Clear, accurate, proactive; keeps staff and public informed.	
Comments:			
6	Community Relations & Engagement	Responsiveness to citizens, representation of City, partnerships, media relations.	
Comments:			
7	Organizational Management & Culture	Promotes teamwork, recognition, staff development, succession planning.	
Comments:			
8	Fiscal Stewardship	Budget preparation and management, responsible resource use, long-term planning.	
Comments:			

SECTION 2: Narrative Feedback

(Completed by each staff member)

1. Strengths – What key strengths or accomplishments stand out this year?

2. Areas for Growth – What areas are most critical for improvement?

3. Suggestions – What constructive feedback would enhance performance?

4. City Priorities – What priorities or expectations should guide the next review period?