# Finance Committee Meeting

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

City of WHITEWATER

## 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.**

**Microsoft Teams meeting**

**Join:** https://teams.microsoft.com/meet/259499706281887?p=eyfFrjQvRjnC49IV1f

Meeting ID: 259 499 706 281 887

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Phone conference ID: 132 712 027#

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

## AGENDA

**CALL TO ORDER**

**ROLL CALL**

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

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

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

**CONSIDERATIONS / DISCUSSIONS / REPORTS**

1. Budget Review 3 of 4

**FUTURE AGENDA ITEMS**

**ADJOURNMENT**

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

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

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

To: Common Council and Management Team

From: Rachelle Blitch, Finance Director

Re: 2027 Budget Review Timeline

The Finance Committee will conduct a detailed review of the amended 2027 Budget Proposal as follows:

Monday, Oct 12th 4:30 p.m. **Special Finance Committee Meeting** to review the following budgets:

Brad M., Kelly F., Brian N., Ben M., Josh H.

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Wednesday, Oct 14th 5:00 p.m. **Special Finance Committee Meeting** to review the following budgets:

Diane J., Becky M., Mason B.

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Monday, Oct 19th 5 p.m. **Special Finance Committee Meeting** to review the following budgets:

Troy S., Dan M., Kevin B.

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Tuesday, Oct 20th 6 p.m. — **Regular Council Meeting**. City Manager presents requested budget to Council on a high-level

Monday, Oct 26th — **Deliver Public Notice** to Whitewater Register (Class 1 public notice, >15 days prior to public hearing)

Tuesday, Oct 27th 5 p.m. — **Finance Committee Meeting** to review the following budgets and the complete budget in its entirety:

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Whitewater, WI 53190


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| | | Tax Levy & Valuation History | |
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| | | Capital Improvement Plan & Project Sheets | |
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| | |
|---|---|
| Thursday, Oct 29th | Public Notice publication date |
| Thursday, Nov 5th 6 p.m. | **Regular Council Meeting**. Present recommended budget containing cumulative revisions/final adjustments to full Council |
| Tuesday, Nov 17th 6 p.m. | **Regular Council Meeting**. Public Hearing and Formal Adoption of the amended 2027 Budget and the 2026 Tax Levy |
| Mid-December | Publish amended 2027 Budget document (final revised) to Common Council, citizens and department heads. Post on City's website. |

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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 |
| 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**
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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,

We are excited to present our budget for the 2027 period. This two-year budget reflects our commitment to the City's Strategic Plan. The Strategic Plan was created in 2023 and revised in 2026, to establish goals for the City of Whitewater and provide direction for the city to grow based on responses from the community. The 5 goals created from the strategic plan helped guide our financial decisions for this budget cycle.

## Primary Objectives for the 2027 Budget Document

1. **Expand Housing Opportunities and Support Responsible Community Growth**
   Continue efforts to increase affordable and workforce housing options while encouraging responsible residential, commercial and mixed-use development that supports long-term community growth and neighborhood vitality.

2. **Enhance Communication, Transparency and Community Engagement**
   Improve communication with residents, students, businesses and community organizations through accessible, transparent and proactive outreach strategies that increase civic engagement and strengthen community connections.

3. **Support Economic Development, Business Growth and Tax Base Expansion**
   Promote a vibrant local economy by supporting existing businesses, attracting new commercial and manufacturing investment, revitalize downtown and encouraging entrepreneurship and redevelopment opportunities that strengthen the City's tax base.

4. **Foster a Vibrant, Engaged and Welcoming Community**
   Enhance quality of life by supporting recreational opportunities, community events, neighborhood engagement, beautification efforts, partnerships with the University and School District, and initiatives that encourage residents and students to live, work and remain in Whitewater.

5. **Ensure Long-Term Financial Stability and Strategic Investment**
   Align future spending and capital investments with available financial resources through responsible budgeting, long-term planning, infrastructure prioritization and evaluation of operational and service efficiencies to maintain sustainable City services.

## Biennial Budget Considerations

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.

## 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 a 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.

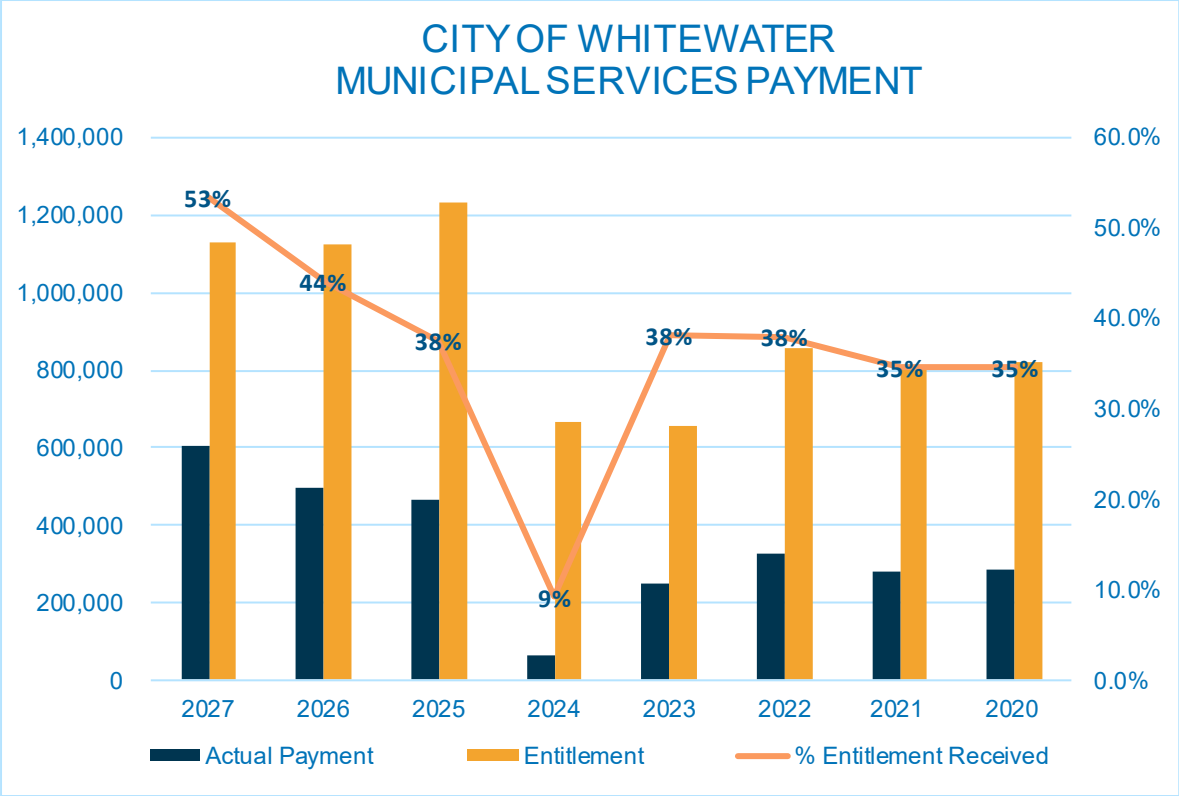
3. **General Transportation Aids (GTA)**. GTA is administered by the Wisconsin Department of Transportation (WisDOT) to defray a portion of costs incurred in constructing, maintaining, and operating roads within city limits. The GTA payment is based on a formula that includes actual local road-related 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 $580,479 to $617,481.

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 in 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, a 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.** The City has historically utilized the Wisconsin Department of Employee Trust Funds (ETF) to provide health insurance and retirement benefits to its employees. The ETF program enables local municipalities to select one of the state's health plan options, offering a streamlined and competitive benefits package for employees. For 2024, the City budgeted $1,228,736 for health insurance expenses across the organization, reflecting an increase of $302,232, or 24.6%, compared to 2023. This increase is attributed to rising premiums and the addition of 13 staff members to the plan. The General Fund's share of these costs was approximately $572,964.

To address rising healthcare costs, the City transitioned to a self-funded health insurance plan in 2025. This strategic change produced significant premium savings for both the City and its employees during the first year of implementation. However, in 2026, the City is experienced a premium increase of approximately 53 percent.

Although this rise seemed significant, the total cost of coverage still remained below that of several Wisconsin Employee Trust Fund (ETF) plan options.

To help manage costs and maintain affordability, the plan design was modified, including an increase in deductible levels. The Health Reimbursement Account (HRA) was adjusted accordingly to match the new deductible structure, and the City continues to fund lifestyle accounts as part of its employee wellness initiative.

The initial projected savings from transitioning to the self-funded model totaled $385,000, with approximately $282,000 benefiting the General Fund. In December 2024, the Common Council approved allocating $100,000 of these savings to partially fund a detective position in 2025, reducing the General Fund savings to approximately $182,000. The year-end plan reconciliation ("true-up") is expected to cost between $19,000 and $52,000, leaving an estimated remaining balance of around $130,000.

While no additional savings are anticipated in 2026, any future savings will continue to be set aside until the Health Insurance Fund reaches its target balance of $700,000. Once this reserve goal is achieved, surplus funds may be redirected to other City budget priorities as determined by the Common Council.

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 2026 at $158,076. 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 did improve after peaking in 2020 but has increased slightly in the last two years as outlined below.

| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|---|---|
| **Experience Modification Factor** | 1.43 | 1.10 | 0.97 | 0.73 | 0.73 | 0.83 | 0.95 |

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 $71,000 to assist the Library with gap funding. 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.

## Additional Highlights for 2027

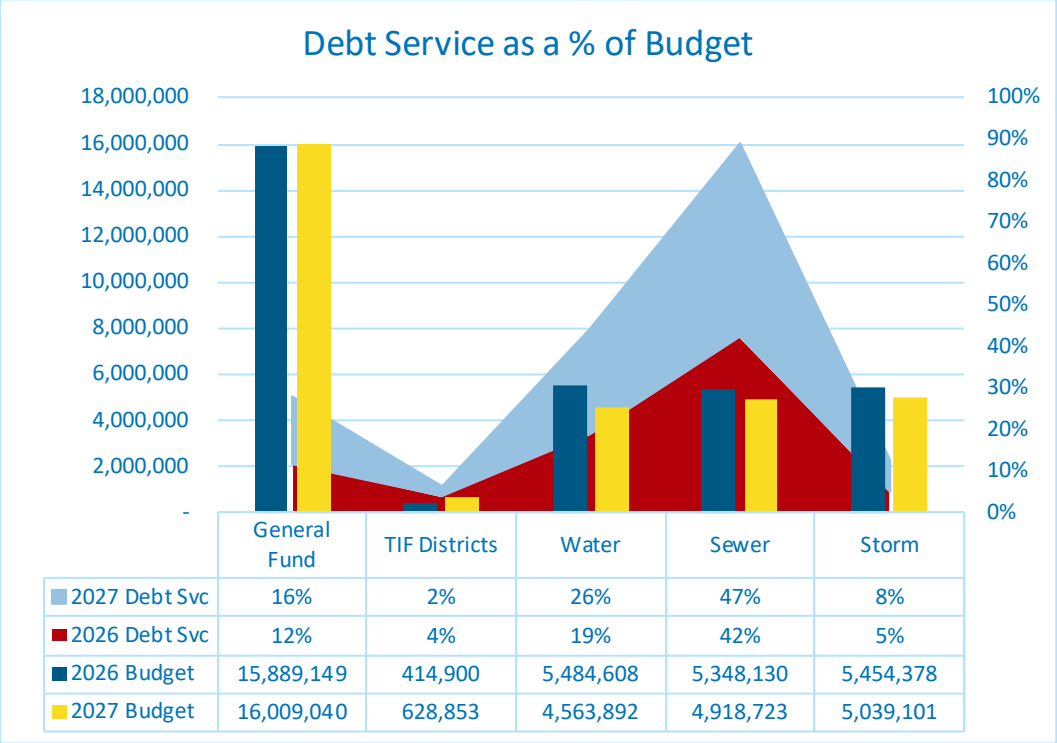
**Historical trend summaries:** We've added schedules and graphics to illustrate changes in values of Tax Levies, Tax Rates, Tax Collections, Property Assessments and Equalized Values.

**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 | 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 |
| Street Garage | 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 |
| 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 | | | | | | | 164,774 | 164,774 |
| 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** | **701,373** | **8,602,357** |

*Birge Fountain Project is just a placeholder until needed funding is determined.

| 2027 CIP Budget | Debt | Fundraising | Grant | Fund Balance | Total |
|---|---|---|---|---|---|
| Levy | 1,990,750 | 100,000 | 300,384 | 637,373 | 3,028,507 |
| 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 | 878,723 | 8,602,357 |




**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.

| Debt Funded | 2026 Principal Retirement | Replacement Ratio | 2027 CIP Proposed 2027 | 2027 CIP Above/(Below) Target |
|---|---|---|---|---|
| Levy | 1,333,658 | 149% | 1,990,750 | 657,092 |
| Water | 566,283 | 179% | 1,015,750 | 449,467 |
| Sewer | 1,772,405 | 14% | 250,000 | (1,522,405) |
| Stormwater | 195,000 | 637% | 1,241,750 | 1,046,750 |
| | 3,867,346 | | 4,498,250 | 630,904 |

Approved 2027 debt-funded projects are significantly above target debt-retirement levels.

Several building :

a) Streets Garage Design: $500,000

b) Whitewater Street/Cravath Park Brick Replacement $210,000

c) Planning of 6 Street Reconstruction/Improvement Projects: $96,750

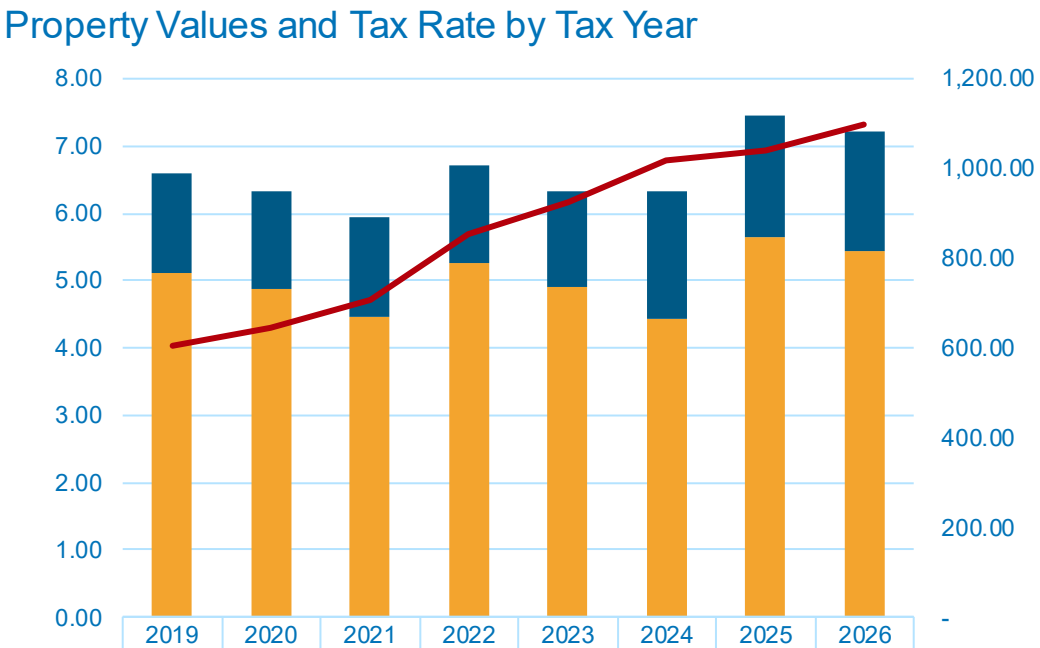
d) 2 Street Improvement Projects $127,000

e) Starin Park Underground Detention Construction total project cost $3,625,000

f) BMP Stormwater dredging: $345,000

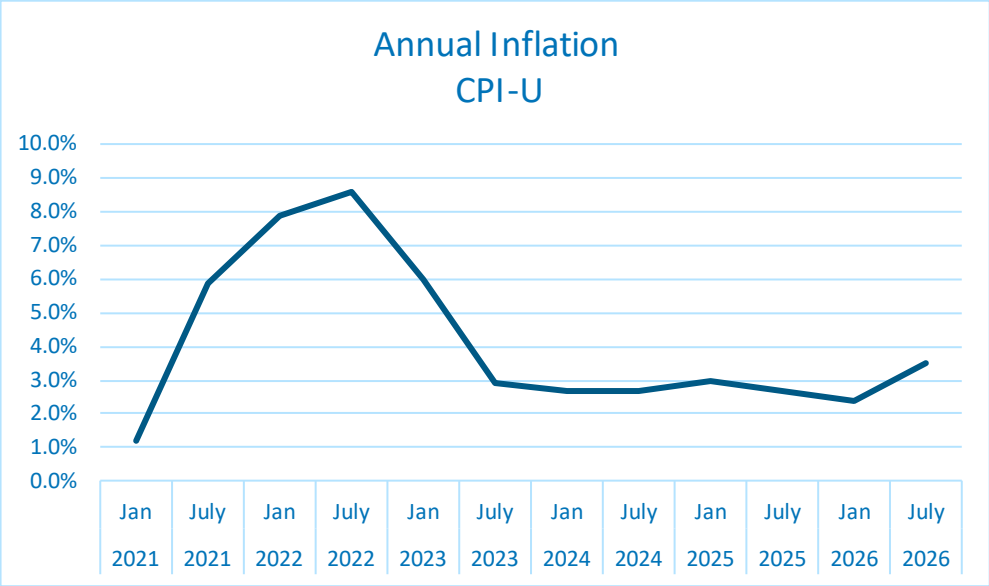
1) Growth of Property Tax Base and impact on Property Tax Levy. There are several significant developments in 2027 to lessen the burden of projects on residents.

a) **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.

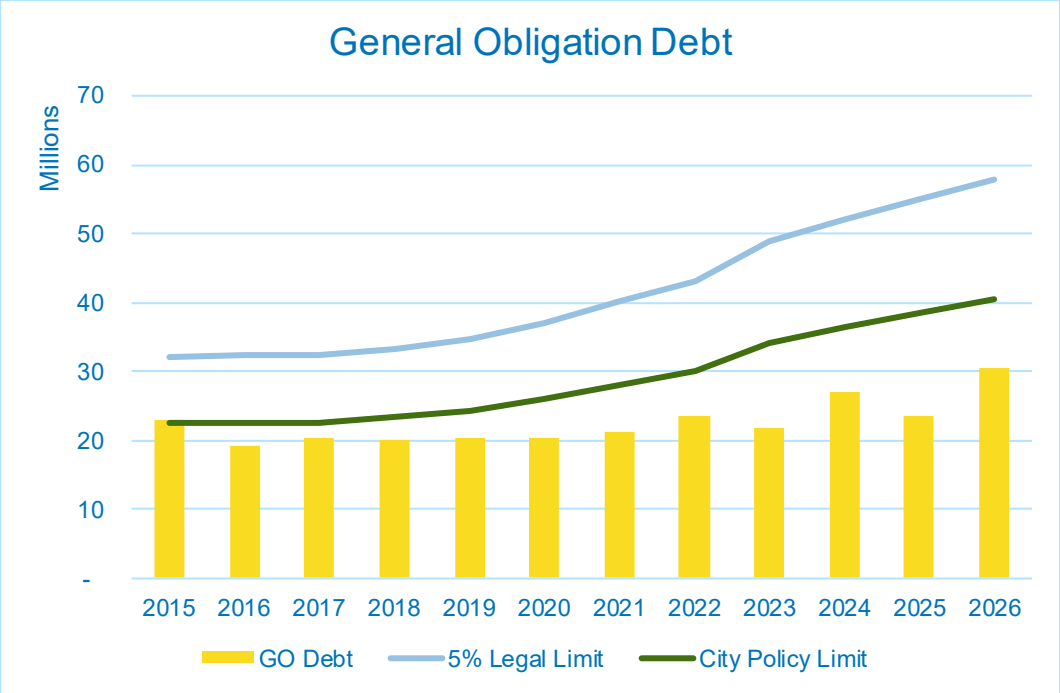



| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|---|---|---|
| Debt Service Levy | 1.48 | 1.47 | 1.48 | 1.47 | 1.42 | 1.92 | 1.81 | 1.80 |
| Operating Levy | 5.12 | 4.86 | 4.47 | 5.26 | 4.91 | 4.42 | 5.65 | 5.43 |
| Equalized Value (TID out) $Million | 603.97 | 644.22 | 705.31 | 855.44 | 925.18 | 1,019.12 | 1,038.48 | 1,100.13 |

2) **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.




5) **Debt Policy Maintenance**: State statute limits the amount of debt municipalities can issue to 5% of the equalized value of all property in the municipality. Whitewater'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.
- **Lakes Drawdown**. The lakes continue to be a budgetary concern for the city as we explore potential solutions for vegetation management, water quality improvement, and the creation of a long-term lakes management plan. Consequently, it is imperative to continue making progress for possible vegetation dredging, strategic planning, and consultant advisory.
- **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.

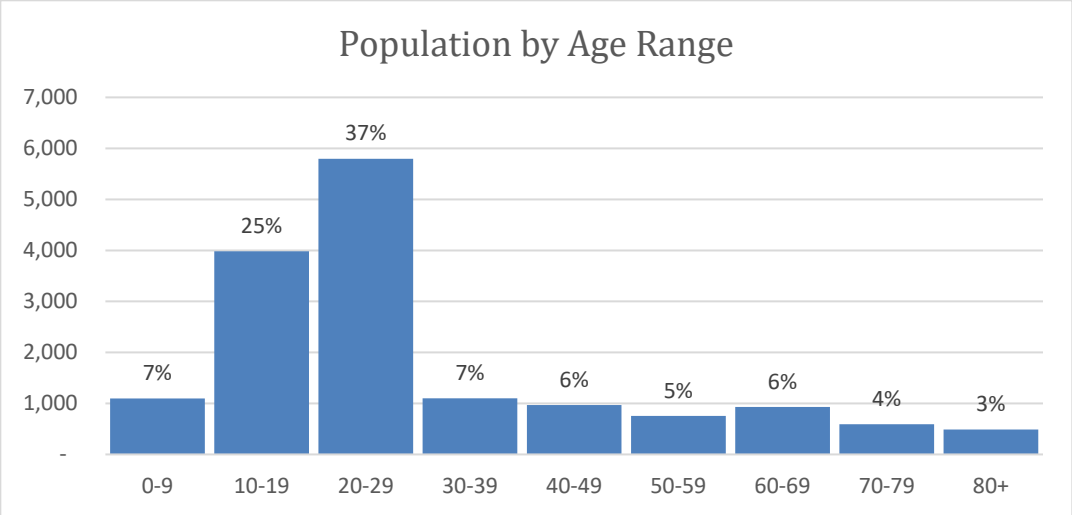
We will seek to continually improve and make Whitewater strong by fostering public trust and confidence in our government. We will encourage a community characterized by a spirit of openness and fairness that encourages individuals to participate publicly and prosper personally. We will maintain a high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

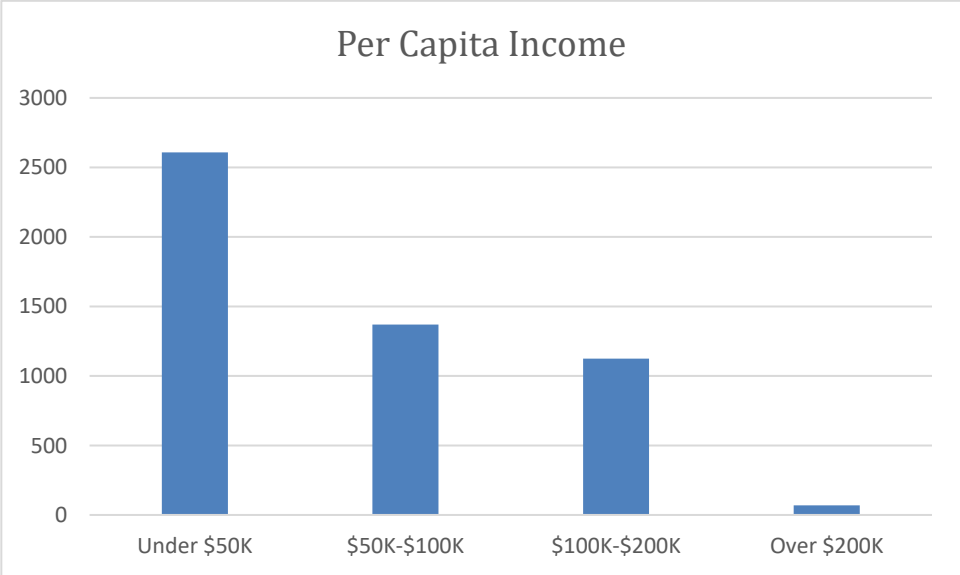
## MISSION STATEMENT

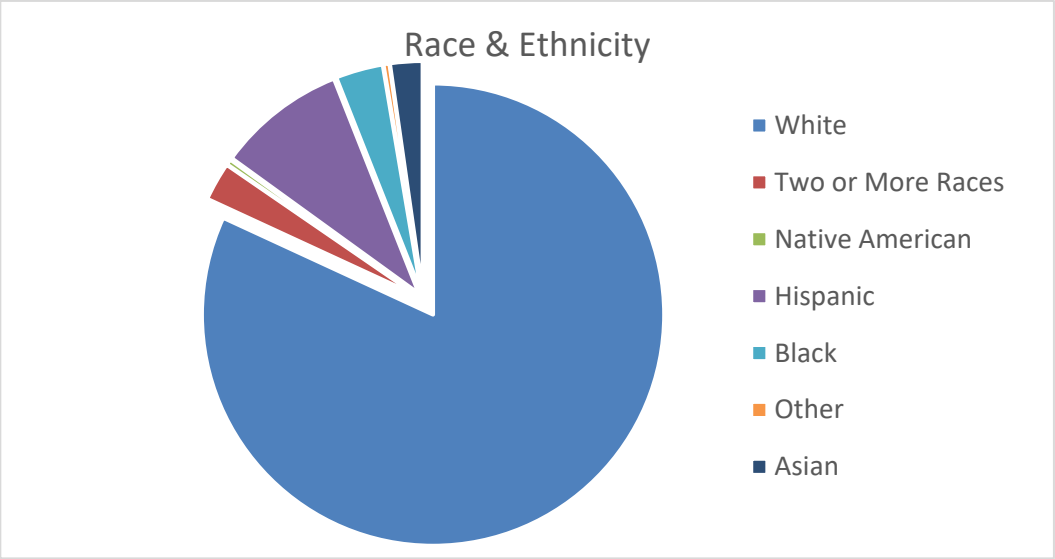
The City of Whitewater provides efficient and high-quality services which support living, learning, playing and working in an exceptional community.

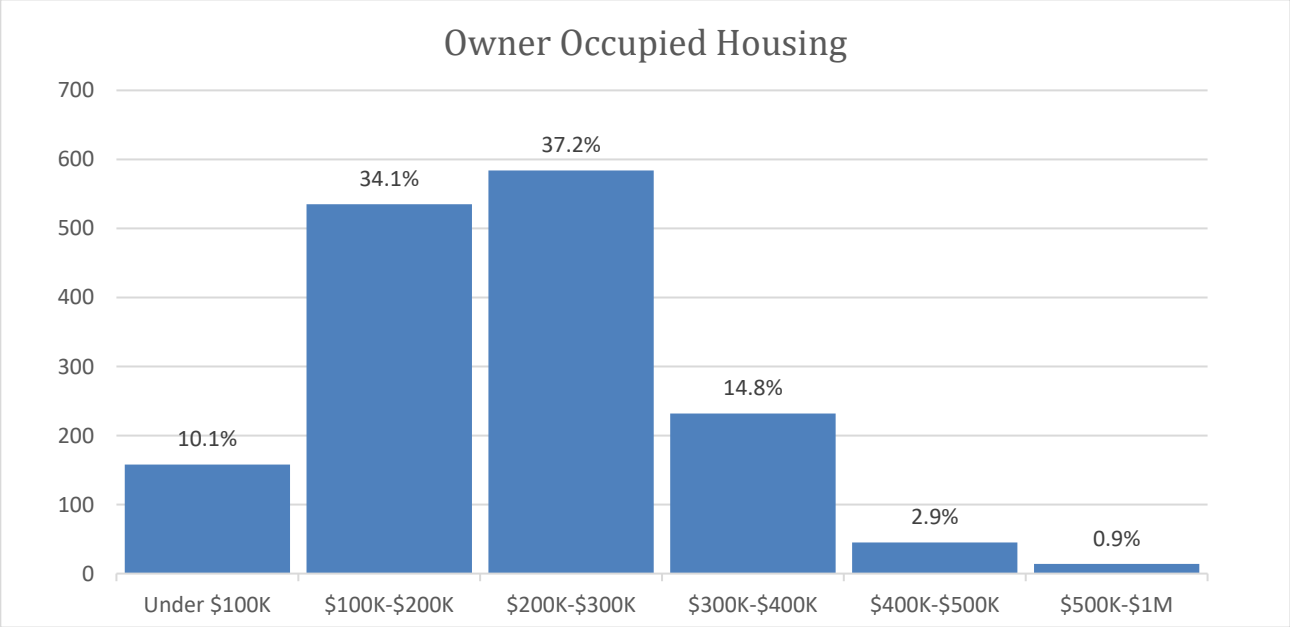
## LOCATION

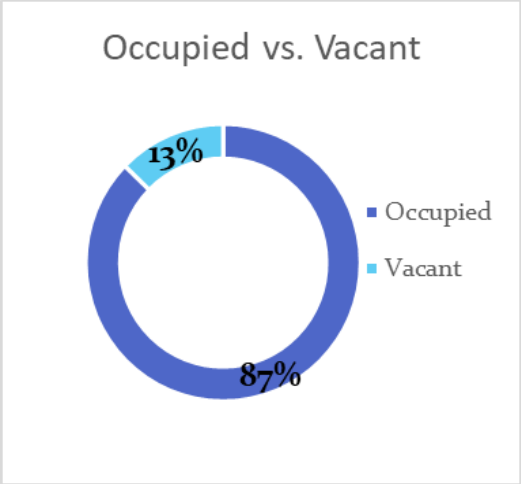
Whitewater is a city in Jefferson and Walworth Counties in the U.S. state of Wisconsin. Located near the southern portion of the Kettle Moraine State Forest, Whitewater is the home of the University of Wisconsin–Whitewater. Most of the city lies in Walworth County.

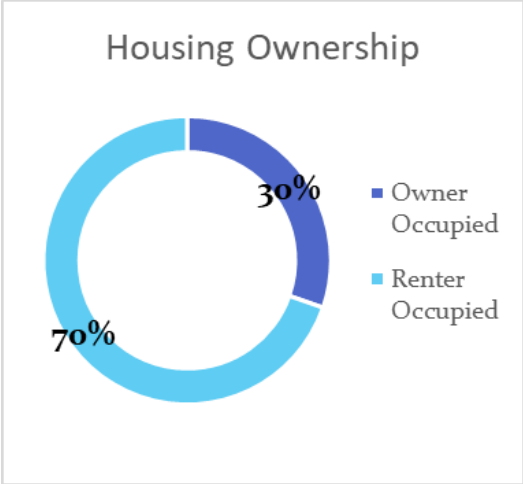


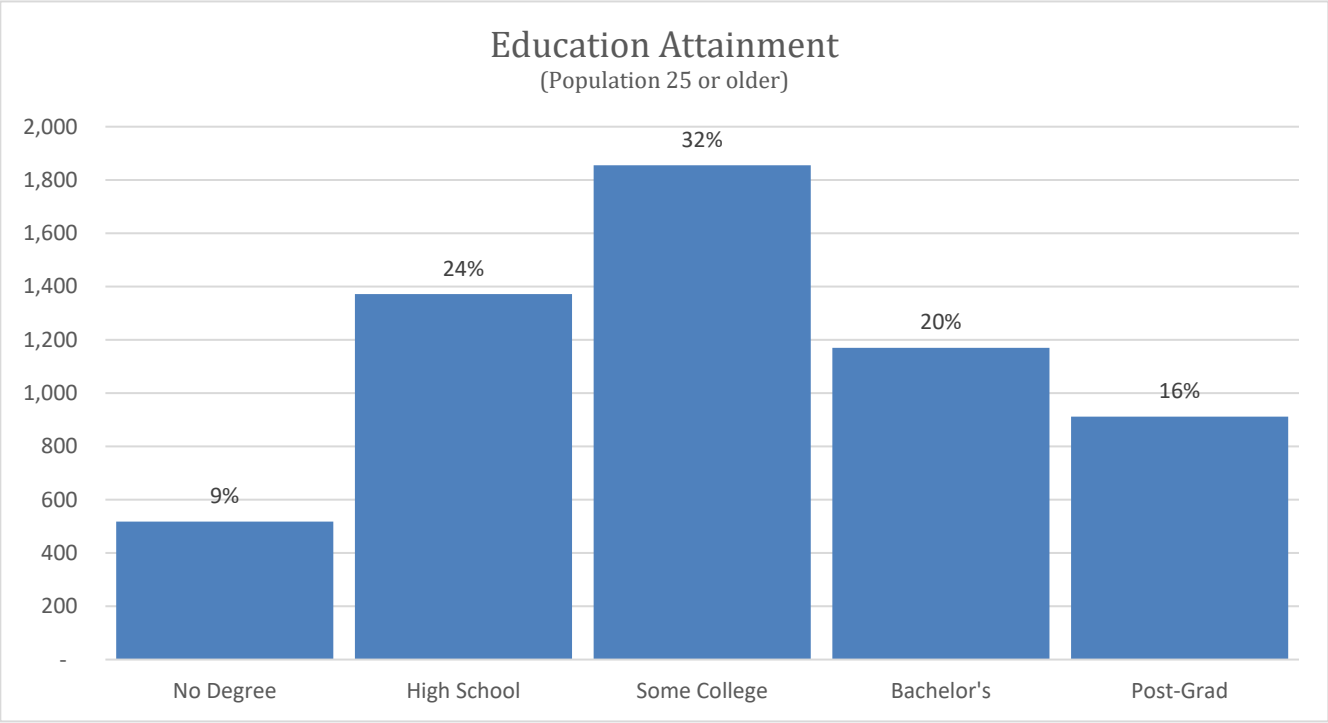




Race & Ethnicity
White
Two or More Races
Native American
Hispanic
Black
Other
Asian


Owner Occupied Housing
700
600
500
400
300
200
100
0
10.1%
34.1%
37.2%
14.8%
2.9%
0.9%
Under $100K
$100K-$200K
$200K-$300K
$300K-$400K
$400K-$500K
$500K-$1M


Occupied vs. Vacant
13%
87%
Occupied
Vacant


Housing Ownership
30%
70%
Owner Occupied
Renter Occupied




Graphic data obtained from: https://censusreporter.org/profiles/06000US5512786925-whitewater-city-walworth-county-wi/

## EVENTS AND ACTIVITIES

The Whitewater Community hosts several events throughout the year including:

- City Market (Tuesday's May-October)
- Food Truck Festival
- Maxwell Street Day
- 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
- Concerts in the Park
- 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
- St. Luke's Episcopal Church
- Whitewater Bible Church
- Whitewater Islamic Center
- Crosspointe Community Church
- Hope Ministries

- Kettle Moraine Baptist Church
- Living Word Fellowship
- 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

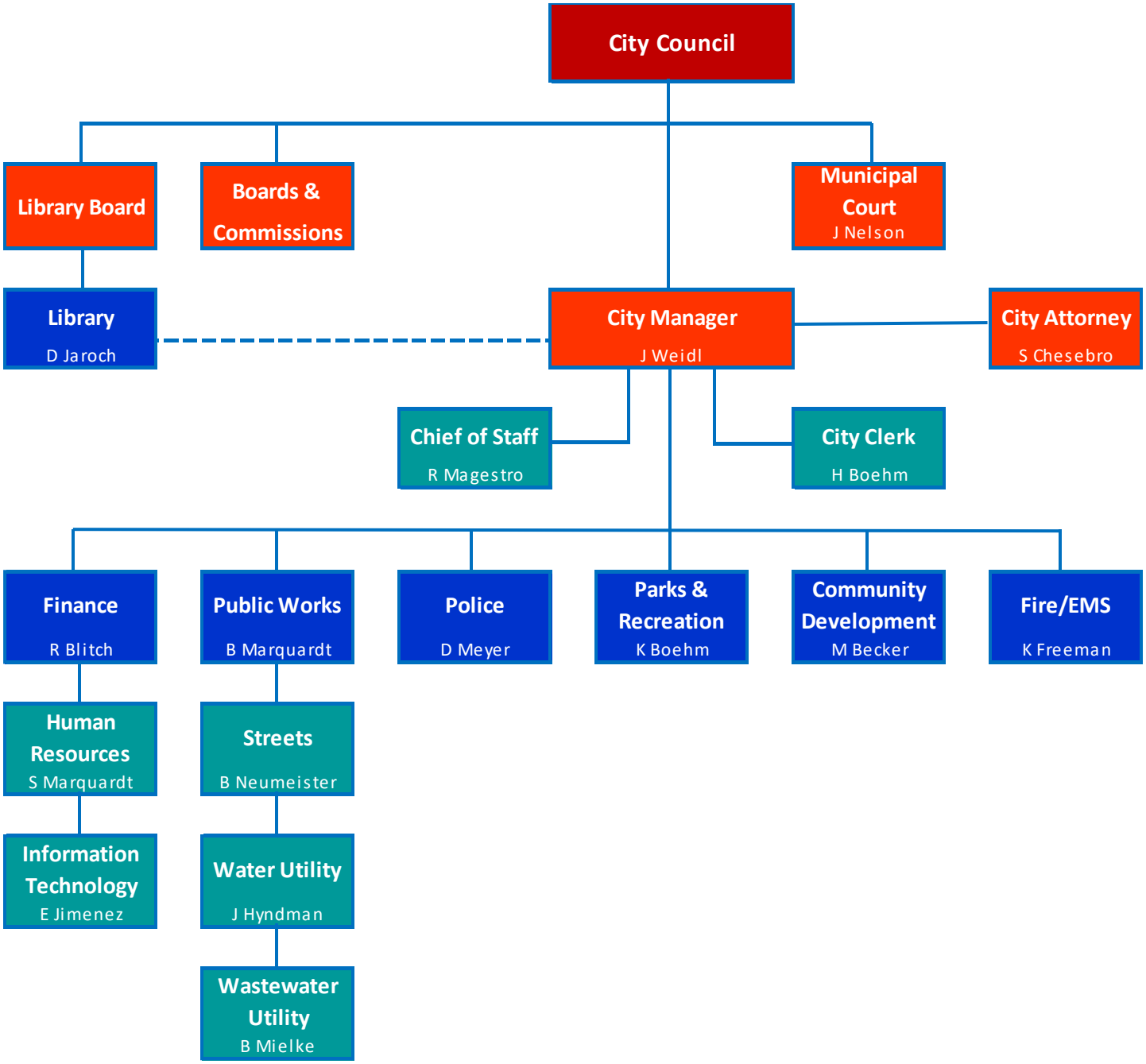
- We work as a team to accomplish our mission and goals through open and honest communication, close coordination and collaboration between departments and recognition of community needs and expectations.
- We promote pride and ownership in our municipal organization and in the Whitewater community.

### 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.

# ORGANIZATIONAL CHART





## 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.
- **Community Involvement and Cable TV Commission**- advising City on coordinated community outreach and engagement activities.
- **Department of Public Works Committee-** reviews operations and maintenance of water and sewer service, water quality, maintenance of vehicles, streets, facilities, parks and many public projects.
- **Disability Rights Committee**- hear grievances of any person with a disability, concerning city actions or inaction.
- **Equal Opportunities Commission-** Improve the quality of life in Whitewater by the elimination of racism and other forms of discrimination in the Whitewater community.
- **Ethics Committee-** Meet to hear and make 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 | 154.9 |

## 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 | 1.0 |
| | Library Associate | 0.6 | 0.6 | 0.6 | 0.6 | 0.0 |
| | Public Services Clerk | 4.2 | 4.2 | 4.2 | 3.6 | 2.9 |
| | 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** | **8.7** |
| 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** | **154.9** |

## 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 FTE's were reallocated to that department.

## THE VALUE OF THE BUDGET

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

- **A Policy Tool:** The budget is seen as a policy tool because it outlines how the desires of policy makers will be carried out in the allocation of scarce resources between many different needs over the coming year.
- **An Operational Tool:** The budget reflects how departments 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:

## BUDGET STRUCTURE

## BUDGET PROCESS

| 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**

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

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

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

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

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

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

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

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

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

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

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

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

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

**Increase Affordable Housing for Families**

- Using the Affordable Housing Policy and/or other resources, facilitate the application and approval of at least one residential development.
- To have one or more housing projects underway or under contract for development through an agreement with the City or CDA or through approved plans by the Plan and Architectural Review Commission (PARC).
- Facilitate the creation of an additional 50+ new family-style units slated to be constructed within the following 36 months.

**Increase Communication without a newspaper**

- Improve market penetration, frequency and quailty of communication with the public through the use of social media
- Diversify the type of media that the city puts on social media. This goes beyond photos, but focuses on videos, reels, shorts and short form content
- The city joins Tik Tok or other a different trending platform

**Support Thriving Businesses and Grow tax base**

- Partner with Thrive ED, JCDED, and the Latinx Academy to have a job fair within the next calendar year
- Provide in-person informational seessions specific to permits, building codes, fire inspections, water and street requirments.
- 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**

- Finish the Employee Handbook
- Promote all listings on various social media websites
- Make onlune onboarding accessible to all new employees

**Align Future expenditures with available resources**

- Successfully budget for the absence of MSP and ERP
- Successfully recover the permanent reduction in revenue from UWW dispact
- Have a construciton timeline for Public Works Garage

**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)

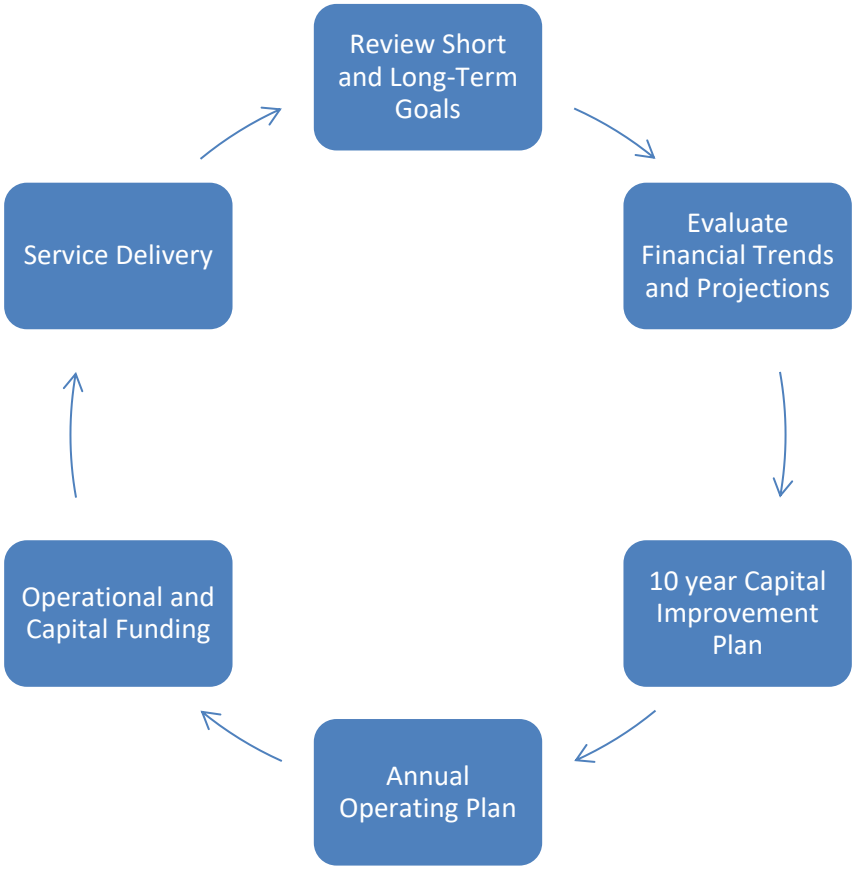
One significant change underlying these plans is the shift from a preference to use exclusively General Obligation debt to finance capital projects. Future financing will rely on Revenue debt for Utility projects and General Obligation debt for remaining projects. Additionally, the Water and Sewer utilities 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-levy revenue sources were forecasted to increase over next two years and then remain flat. This increases the City's reliance on the property tax levy to fund any budget growth to maintain a balanced budget. Current projections show annual increases in total levy from 2022 – 2026 between 2% and 8%.
  - Expenditures were classified into groups based on anticipated growth rates over time. Insurance and employee benefit costs were anticipated to outpace the rate of inflation. Wages were forecast to keep pace with inflation and commodities/services were forecast to grow slower than the rate of inflation.
- Capital Spending:
  - Use of debt financing: One of the most significant draws on the annual budget are debt principal and interest payments. The burden of these payments is carried by the annual budget of the General Fund, Tax Increment Districts, and Water, Sewer, and Stormwater utilities based on the projects paid for with the borrowed funds. These payments limit annual budget options as a significant portion of annual revenues are already committed to pay for these historical projects.
  - Constraining spending levels: A guideline was developed to limit new borrowing to the rate at which existing debt is retired. Limiting new debt-funded capital projects in this manner 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: A classification system was developed to differentiate Core vs. Non-Core projects ensuring that projects essential to maintaining existing City services are prioritized before new initiatives. Each department ranks its projects as high, medium or low priority. These rankings, along with input from

Common Council members and staff, are combined into a composite rating score that guides project selection and funding decisions.

- 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

### GENERAL FUNDS

100-General
205-27th Payroll
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
271-Insurance/SIR
272-Lakes Improvement
280-Street Repair Revolving

### SPECIAL REVENUE

200-Cable TV
208-Parking Permit
290-Rescue Squad Trust
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
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
466-Multi-Use Trail

## PROPRIETARY FUNDS

610-Water Utility
620-Wastewater Utility
630-Stormwater Utility

## FIDUCIARY FUNDS

800-Tax Collection
810-Rescue Squad Equip/Ed
820-Rock River Stormwater Group

## 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.

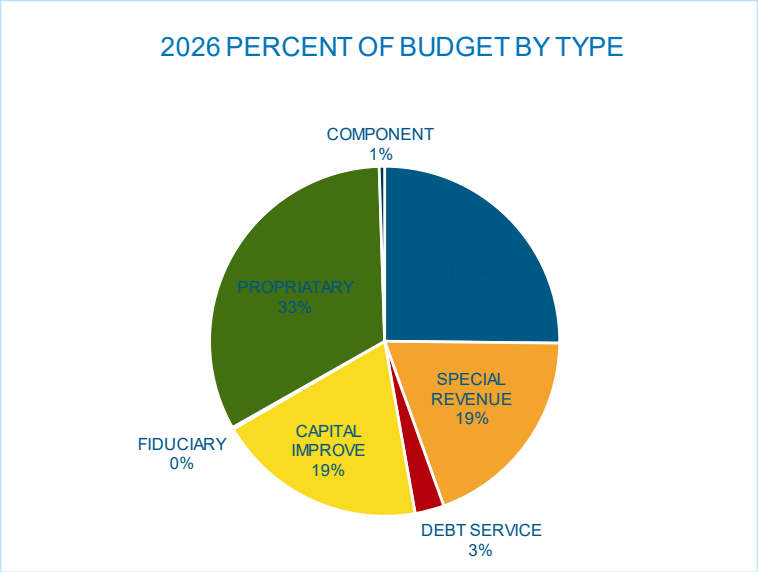
## COMBINED FINANCIAL STATEMENT

**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 | - | - | - | - | - | 16,475,686 | - | **16,475,686** |
| COMPONENT UNIT | - | - | - | - | - | - | 69,213 | **69,213** |
| TRANSFERS | - | #REF! | - | 500 | - | - | 280,000 | **#REF!** |
| **TOTAL REVENUES** | **15,889,148** | **#REF!** | **1,895,130** | **5,766,370** | **64,000** | **16,475,686** | **372,668** | **#REF!** |

| | 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 | 3,915,976 | - | - | 4,000 | - | - | **10,989,750** |
| PUBLIC WORKS | 1,342,084 | 1,556,600 | - | - | - | - | - | **2,898,684** |
| COMMUNITY ENRICHMENT | 922,346 | 3,053,401 | - | 500 | - | - | - | **3,976,247** |
| NEIGHBORHOOD SVCS/PLANNING | 851,065 | - | - | - | 60,000 | - | - | **911,065** |
| TRANSFERS | 3,629,830 | - | - | 150,000 | - | 25,000 | - | **3,804,830** |
| CONTINGENCIES | #REF! | - | - | - | - | - | - | **#REF!** |
| CAPITAL PROJECTS | - | - | - | 5,505,069 | - | 7,970,800 | - | **13,475,869** |
| DEBT SERVICE | - | - | 1,895,130 | 110,051 | - | 3,436,161 | - | **5,441,341** |
| PROPRIETARY EXP | - | - | - | - | - | 4,722,267 | - | **4,722,267** |
| COMPONENT UNIT | - | - | - | - | - | - | 372,668 | **372,668** |
| **TOTAL EXPENDITURES** | **#REF!** | **9,207,737** | **1,895,130** | **5,766,370** | **64,000** | **16,154,228** | **372,668** | **#REF!** |

| | 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 | 81,719 | 189,558 | 358,467 | 6,172,091 | 8,788 | 4,179,003 | (100,867) | **10,888,760** |
| EST FUND BALANCE, DEC 31, 2026 | 3,191,755 | 3,536,082 | 358,467 | 7,274,027 | 163,860 | 46,827,150 | 6,671,014 | **68,022,356** |



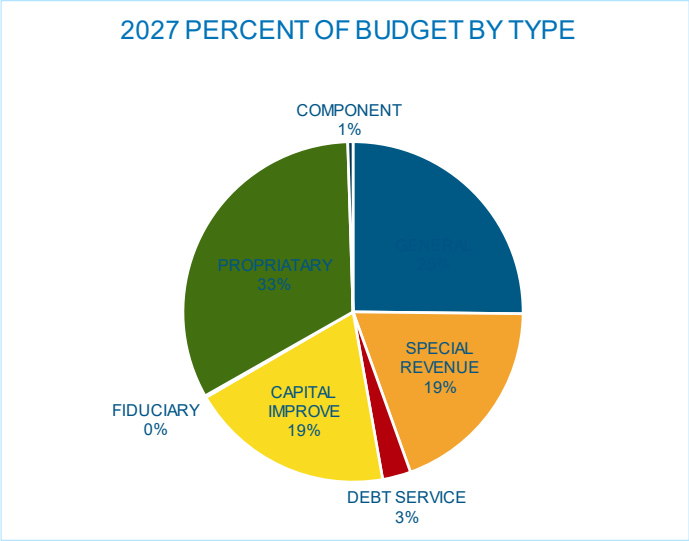
## COMBINED FINANCIAL STATEMENT

**2027 Budget**

| | GOVERNMENTAL | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | GENERAL | SPECIAL REVENUE | DEBT SERVICE | CAPITAL IMPROVE | FIDUCIARY | PROPRIATARY | COMPONENT | TOTAL |
| TAXES | 8,297,012 | - | - | 1,396,252 | - | - | - | **9,693,264** |
| SPECIAL ASSESSEMENTS | 500 | - | - | - | - | - | - | **500** |
| INTERGOVT REVENUES | 5,610,281 | 803,805 | - | 200,000 | - | - | - | **6,614,086** |
| LICENSES & PERMITS | 468,450 | - | - | - | - | - | - | **468,450** |
| FINES, FORTFEIT - PENALTIES | 326,100 | - | - | - | - | - | - | **326,100** |
| PUBLIC CHARGES FOR SVCS | 69,850 | 3,076,589 | - | - | 49,000 | - | - | **3,195,439** |
| MISC REVENUE | 1,045,937 | 53,515 | - | 122,000 | 4,450 | - | - | **1,225,902** |
| OTHER FINANCING SOURCES | 190,910 | 1,085,021 | 1,623,474 | 464,217 | 10,550 | - | 1,081 | **3,375,253** |
| OTHER PROPRIETARY REVENUE | - | - | - | - | - | 13,924,575 | - | **13,924,575** |
| COMPONENT UNIT | - | - | - | - | - | - | 50,690 | **50,690** |
| TRANSFERS | - | 3,159,096 | - | 500 | - | - | 305,000 | **3,464,596** |
| **TOTAL REVENUES** | **16,009,040** | **8,178,026** | **1,623,474** | **2,182,969** | **64,000** | **13,924,575** | **356,771** | **42,338,855** |

| | GOVERNMENTAL | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | GENERAL | SPECIAL REVENUE | DEBT SERVICE | CAPITAL IMPROVE | FIDUCIARY | PROPRIATARY | COMPONENT | TOTAL |
| GENERAL GOVERNMENT | 2,128,135 | 714,232 | - | 750 | - | - | - | **2,843,117** |
| PUBLIC SAFETY | 7,355,620 | 3,774,428 | - | - | 4,000 | - | - | **11,134,048** |
| PUBLIC WORKS | 1,359,424 | 488,800 | - | - | - | - | - | **1,848,224** |
| COMMUNITY ENRICHMENT | 847,386 | 3,208,176 | - | 500 | - | - | - | **4,056,062** |
| NEIGHBORHOOD SVCS/PLANNING | 825,641 | - | - | - | 60,000 | - | - | **885,641** |
| TRANSFERS | 3,479,774 | - | - | 175,000 | - | 25,000 | - | **3,679,774** |
| CONTINGENCIES | - | - | - | - | - | - | - | **-** |
| CAPITAL PROJECTS | - | - | - | 1,704,689 | - | 5,573,850 | - | **7,278,539** |
| DEBT SERVICE | - | - | 1,623,474 | 302,030 | - | 3,862,943 | - | **5,788,447** |
| PROPRIETARY EXP | - | - | - | - | - | 4,867,903 | - | **4,867,903** |
| COMPONENT UNIT | - | - | - | - | - | - | 356,771 | **356,771** |
| **TOTAL EXPENDITURES** | **15,995,981** | **8,185,636** | **1,623,474** | **2,182,969** | **64,000** | **14,329,696** | **356,771** | **42,738,527** |

| | GOVERNMENTAL | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **FUND BALANCE** | GENERAL | SPECIAL REVENUE | DEBT SERVICE | CAPITAL IMPROVE | FIDUCIARY | PROPRIATARY | COMPONENT | TOTAL |
| EST FUND BALANCE, JAN 1, 2027 | 3,191,755 | 3,536,082 | 358,467 | 7,274,027 | 163,860 | 46,827,150 | 6,671,014 | **68,022,356** |
| EST CHANGE IN FUND BALANCE | (0) | (560,780) | (358,467) | 551,333 | (10,882) | (515,216) | (129,815) | **(1,023,827)** |
| EST FUND BALANCE, DEC 31, 2027 | 3,191,754 | 2,975,302 | - | 7,825,360 | 152,978 | 46,311,934 | 6,541,199 | **66,998,529** |



# BUDGET SUMMARY

# FUND BALANCE

City of WHITEWATER

## 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 | 3,191,755 | 3,275,183 | - | 0.00% | 3,191,754 | (83,429) | -2.55% | 1 |
| 200 | CABLE T.V. | 87,481 | 37,102 | 28,901 | 6,307 | (19,607) | 1,150 | (5,157) | -81.77% | (19,607) | (25,914) | -410.88% | 2 |
| 205 | 27TH PAYROLL FUND | - | - | - | - | - | - | - | 0.00% | - | - | 0.00% | 1 |
| 208 | PARKING PERMIT FUND | 71,859 | 69,131 | 68,217 | 82,695 | 76,875 | 98,870 | 16,175 | 19.56% | 93,350 | 10,655 | 12.88% | 2 |
| 210 | FD EQUIPMENT REVOLVING FUND | 1,060,553 | 1,591,676 | 995,620 | 765,759 | 1,039,465 | 867,259 | 101,500 | 13.25% | 1,351,665 | 585,906 | 76.51% | 1 |
| 214 | ELECTIONS | 18,760 | 16,052 | 22,852 | 20,659 | 22,496 | 8,560 | (12,099) | -58.57% | 12,105 | (8,554) | -41.41% | 1 |
| 215 | EQUIP/VEHICLE REVOLVING FUND | 287,802 | 339,681 | 239,325 | 1,527 | 302,261 | 1,527 | - | 0.00% | 5,461 | 3,934 | 257.63% | 1 |
| 216 | POLICE VEHICLE REVOLVING FUND | 32,738 | 32,722 | (182,310) | 661 | 4,662 | 56,667 | 56,006 | 8472.92% | 54,888 | 54,227 | 8203.78% | 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 | 73,933 | 188,259 | (200,504) | -51.57% | 87,682 | (301,081) | -77.45% | 2 |
| 225 | SKATE PARK FUND | 5,433 | 5,433 | 5,433 | 5,433 | 5,433 | 5,433 | - | 0.00% | 5,433 | - | 0.00% | 1 |
| 230 | SOLID WASTE/RECYCLING FUND | 17,774 | 14,759 | 7,936 | 17,329 | 36,353 | 14,601 | (2,728) | -15.74% | 5,018 | (12,311) | -71.04% | 1 |
| 235 | RIDE-SHARE GRANT PROGRAM FUND | 61,262 | (20,372) | (98,542) | 3,607 | (44,606) | 21,607 | 18,000 | 499.03% | (44,195) | (47,802) | -1325.26% | 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 | 128,790 | 65,357 | 3,000 | 4.81% | 128,790 | 66,433 | 106.54% | 2 |
| 246 | TFOD-SPECIAL REVENUE FUND | 65,113 | 52,036 | 55,981 | 17,387 | 9,782 | 14,264 | (3,123) | -17.96% | 6,888 | (10,499) | -60.38% | 2 |
| 247 | AQUATIC CTR-OTHER FIN SOURCES | (69,578) | - | - | 132,712 | - | 156,505 | 23,793 | 17.93% | (103,788) | (236,500) | -178.21% | 2 |
| 248 | PARKS & RECREATION | 35,981 | 51,348 | 34,691 | 1,778 | 49,204 | (3,498) | (5,276) | -296.74% | 27,011 | 25,233 | 1419.18% | 2 |
| 249 | FIRE/EMS DEPARTMENT | (100,743) | 155,530 | 817,895 | 606,870 | 1,033,429 | 606,870 | - | 0.00% | 833,429 | 226,559 | 37.33% | 2 |
| 250 | FORESTRY FUND | 13,828 | 4,210 | (10,673) | 4,733 | (14,209) | 143 | (4,590) | -96.98% | 791 | (3,942) | -83.29% | 2 |
| 260 | SICK LEAVE SEVERANCE FUND | 132,389 | 38,693 | 53,721 | 65,722 | 37,551 | 2,722 | (63,000) | -95.86% | 37,551 | (28,171) | -42.86% | 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 | 335,812 | 94,502 | (371,000) | -79.70% | 32,436 | (433,066) | -93.03% | 1 |
| 295 | POLICE DEPARTMENT-TRUST FUND | 69,988 | 81,949 | 88,341 | 90,635 | 86,626 | 90,635 | - | 0.00% | 86,636 | (3,999) | -4.41% | 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 | 268,811 | 549,464 | 211,591 | 62.62% | 436,769 | 98,896 | 29.27% | 4 |
| 411 | TID DISTRICT #11 FUND | 2,436 | 15,343 | 25,086 | 66,528 | 25,086 | 131,652 | 65,124 | 97.89% | 33,589 | (32,939) | -49.51% | 4 |
| 412 | TID DISTRICT #12 FUND | (44,296) | 39,786 | 30,130 | 129,182 | 160,323 | 212,237 | 83,055 | 64.29% | 294,077 | 164,895 | 127.65% | 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 | 4,695,604 | 365,188 | - | 0.00% | 4,695,604 | 4,330,416 | 1185.80% | 4 |
| 452 | BIRGE FOUNTAIN RESTORATION | 10,556 | 9,561 | 3,459 | 3,460 | 3,750 | 3,460 | - | 0.00% | (245,750) | (249,210) | -7202.60% | 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 | 15,487,098 | 12,398,679 | (79,532) | -0.64% | 15,162,048 | 2,683,837 | 21.51% | 5 |
| 620 | WASTEWATER UTILITY | 20,558,608 | 23,109,821 | 24,892,968 | 22,391,774 | 26,153,850 | 22,312,242 | (79,532) | -0.36% | 25,902,576 | 3,510,802 | 15.68% | 5 |
| 630 | STORMWATER UTILITY FUND | 4,414,391 | 4,235,950 | 3,849,215 | 3,588,733 | 5,186,202 | 3,805,339 | 216,606 | 6.04% | 5,247,310 | 1,658,577 | 46.22% | 5 |
| 810 | RESCUE SQUAD EQUIP/EDUC FUND | 137,971 | 129,503 | 120,279 | 115,792 | 123,141 | 115,792 | - | 0.00% | 122,409 | 6,617 | 5.71% | 6 |
| 820 | ROCK RIVER STORMWATER GROUP | 63,516 | 51,544 | 34,794 | 48,773 | 40,719 | 38,623 | (10,150) | -20.81% | 30,569 | (18,204) | -37.32% | 6 |
| 900 | ECONOMIC DEVELOPMENT FUND | 26,840 | 17,821 | (145) | 6,610 | 408 | 5,529 | (1,081) | -16.35% | 11,595 | 4,985 | 75.42% | 2 |
| 910 | CDA PROGRAMS FUND | 7,133,878 | 6,859,634 | 6,772,026 | 6,723,078 | 6,670,606 | 6,718,288 | (4,790) | -0.07% | 6,529,604 | (193,474) | -2.88% | 2 |
| 920 | INNOVATION CTR-OPERATIONS | 37,503 | 102,198 | 148,170 | 234,394 | 173,688 | 305,693 | 71,299 | 30.42% | 175,614 | (58,780) | -25.08% | 2 |
| | **GRAND TOTAL** | **52,857,064** | **61,025,672** | **49,969,788** | **54,812,533** | **68,141,872** | **55,048,882** | **236,350** | **0.43%** | **67,249,701** | **12,437,170** | 22.69% | |

**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 10%

| Fund # | Fund Title | Budgeted 2025 | Budgeted 2026 | Budgeted 2027 | 2025 to 2026 % Change | 2026 to 2027 % Change | 2026/2027 Increase/Decrease Explanation |
|---|---|---|---|---|---|---|---|
| 200 | CABLE T.V. | 28,901 | (19,607) | (19,607) | -81.77% | -410.88% | 2026/2027 decrease due to being fully staffed and use of fund balance to avoid a larger general fund transfer |
| 208 | PARKING PERMIT FUND | 68,217 | 76,875 | 93,350 | 19.56% | 12.88% | 2026/2027 increase due to a gradual decrease in a transfer out to build fund balance to support the resurfacing of parking lot |
| 210 | FD EQUIPMENT REVOLVING FUND | 995,620 | 1,039,465 | 1,351,665 | 13.25% | 76.51% | 2026/2027 increase from fund 249 transfer to build fund balance for future purchases to ease borrowing |
| 214 | ELECTIONS | 22,852 | 22,496 | 12,105 | -58.57% | -41.41% | 2026 increase is due to unspent funds in 2025\| 2027 draw down fund balance due to a smaller general fund transfer |
| 215 | EQUIP/VEHICLE REVOLVING FUND | 239,325 | 302,261 | 5,461 | 0.00% | 257.63% | 2026 decrease due to the purchase of capital equipment |
| 216 | POLICE VEHICLE REVOLVING FUND | (182,310) | 4,662 | 54,888 | 8472.92% | 8203.78% | 2026 decrease due to car purchases and use of fund balance\| 2027 increase to build fund balance for future vehicle replacements |
| 217 | BUILDING REPAIR FUND | 51,216 | 13,216 | 13,216 | 122.67% | 62.12% | 2026 decrease due to building repairs and use of fund balance |
| 220 | LIBRARY SPECIAL REVENUE FUND | 547,261 | 73,933 | 87,682 | -51.57% | -77.45% | 2026 increase due to unspent funds in 2025\| 2027 decrease due to use of fund balance and ease general fund transfer |
| 230 | SOLID WASTE/RECYCLING FUND | 7,936 | 36,353 | 5,018 | -15.74% | -71.04% | Estimated unspent funds in 2025 increased the fund balance for 2026. |
| 235 | RIDE-SHARE GRANT PROGRAM FUND | (98,542) | (44,606) | (44,195) | 499.03% | -1325.26% | 2026/2027 increase to build fund balance for future vehicle replacements |
| 240 | PARKLAND ACQUISITION FUND | 85,983 | 110,733 | 110,733 | 0.00% | 0.00% | 2026 increase due to new residential developments |
| 245 | PARKLAND DEVELOPMENT FUND | 11,416 | 128,790 | 128,790 | 4.81% | 106.54% | 2026 increase due to new residential developments |
| 246 | TFOD-SPECIAL REVENUE FUND | 55,981 | 9,782 | 6,888 | -17.96% | -60.38% | 2026 use of fund balance to purchase equipment \| 2027 use to fund operations |
| 247 | AQUATIC CTR-OTHER FIN SOURCES | - | - | (103,788) | 17.93% | -178.21% | A large 2025 capital project drained the fund balance\| 2027 increase to build fund balance for future capital projects |
| 248 | PARKS & RECREATION | 34,691 | 49,204 | 27,011 | -296.74% | 1419.18% | 2026/2027 use of fund balance to fund operations and ease general fund transfer |
| 249 | FIRE/EMS DEPARTMENT | 817,895 | 1,033,429 | 833,429 | 0.00% | 37.33% | Estimated unspent funds in 2025 caused a build up of fund balance due to a freeze in wages during union negotiations |
| 250 | FORESTRY FUND | (10,673) | (14,209) | 791 | -96.98% | -83.29% | 2026 increase due to a larger general fund transfer\| 2027 use of fund balance to fund operations |
| 260 | SICK LEAVE SEVERANCE FUND | 53,721 | 37,551 | 37,551 | -95.86% | -42.86% | 2026 increase to build fund balance in preparation for several employees that will be eligible for retirement and sick leave payouts in 2027 |
| 272 | LAKES IMPROVEMENT FUND | (379) | (874) | (874) | 0.00% | 130.00% | The purchase of kayaks for lake monitoring in 2025 caused a decrease in the fund balance |
| 280 | STREET REPAIR REVOLVING FD | 290,397 | 335,812 | 32,436 | -79.70% | -93.03% | 2026 increase to fund 2026-2027 projects |
| 295 | POLICE DEPARTMENT-TRUST FUND | 88,341 | 86,626 | 86,636 | 0.00% | -4.41% | 2026 increase of fund balance due to seizures and special police revenue |
| 410 | TID DISTRICT #10 FUND | 126,222 | 268,811 | 436,769 | 62.62% | 29.27% | 2026/2027 future TID increment anticipated for use on future TID projects |
| 411 | TID DISTRICT #11 FUND | 25,086 | 25,086 | 33,589 | 97.89% | -49.51% | 2026/2027 future TID increment anticipated for use on future TID projects |
| 412 | TID DISTRICT #12 FUND | 30,130 | 160,323 | 294,077 | 64.29% | 127.65% | 2026/2027 future TID increment anticipated for use on future TID projects |
| 413 | TID DISTRICT #13 FUND | (6,872) | (7,344) | 21,365 | 123.08% | 81.86% | 2026/2027 future TID increment anticipated for use on future TID projects |
| 414 | TID DISTRICT #14 FUND | (161,966) | 265,622 | 777,531 | 111.38% | 263.41% | 2026/2027 future TID increment anticipated for use on future TID projects |
| 452 | BIRGE FOUNTAIN RESTORATION | 3,459 | 3,750 | (245,750) | 0.00% | -7202.60% | Restoration/repairs in 2025 caused the draw down of fund balance |
| 610 | WATER UTILITY FUND | 13,905,965 | 15,487,098 | 15,162,048 | -0.64% | 21.51% | |
| 620 | WASTEWATER UTILITY | 24,892,968 | 26,153,850 | 25,902,576 | -0.36% | 15.68% | |
| 810 | RESCUE SQUAD EQUIP/EDUC FUND | 120,279 | 123,141 | 122,409 | 0.00% | 5.71% | 2025 unplanned use of fund balance to purchases for equipment |
| 820 | ROCK RIVER STORMWATER GROUP | 34,794 | 40,719 | 30,569 | -20.81% | -37.32% | Estimated unspent funds from 2025 increased the fund balance for 2026\| 2027 use of fund balance for professional services |
| 900 | ECONOMIC DEVELOPMENT FUND | (145) | 408 | 11,595 | -16.35% | 75.42% | 2026/2027 fund balance decrease due to staffing changes and the use of fund balance to ease the general fund transfer |
| 920 | INNOVATION CTR-OPERATIONS | 148,170 | 173,688 | 175,614 | 30.42% | -25.08% | 2026/2027 continue to increase fund balance due to large HVAC repair in 2021 |

**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:** 37,862,727

| 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** | **35.60%** |

| Fund 620-Wastewater Utility | Budget | % of Rev |
|---|---|---|
| Wastewater Revenues | 4,198,651 | |
| Misc Grant Revenue | - | |
| Bond Proceeds | 1,001,500 | |
| | **5,200,151** | **13.73%** |

| Fund 450-Capital Projects | Budget | % of Rev |
|---|---|---|
| Bond Proceeds | 4,820,570 | |
| Donations | - | |
| Grants | 430,000 | |
| | **5,250,570** | **16.19%** |

| 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** | **12.90%** |

| 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** | **3.32%** |

### Major Revenue Sources by Fund 2027

**Total Non-Transfer Revenue:** 32,434,417

| Fund 100-General Fund | Budget | % of Rev |
|---|---|---|
| Tax Levy | 7,822,343 | |
| Shared Revenue | 4,244,439 | |
| Transportation Aid | 636,005 | |
| Interest Income | 544,296 | |
| Room Tax | 240,000 | |
| Municipal Svcs Aid | 325,000 | |
| Ordinance Violations | 215,000 | |
| | **14,027,083** | **43.25%** |

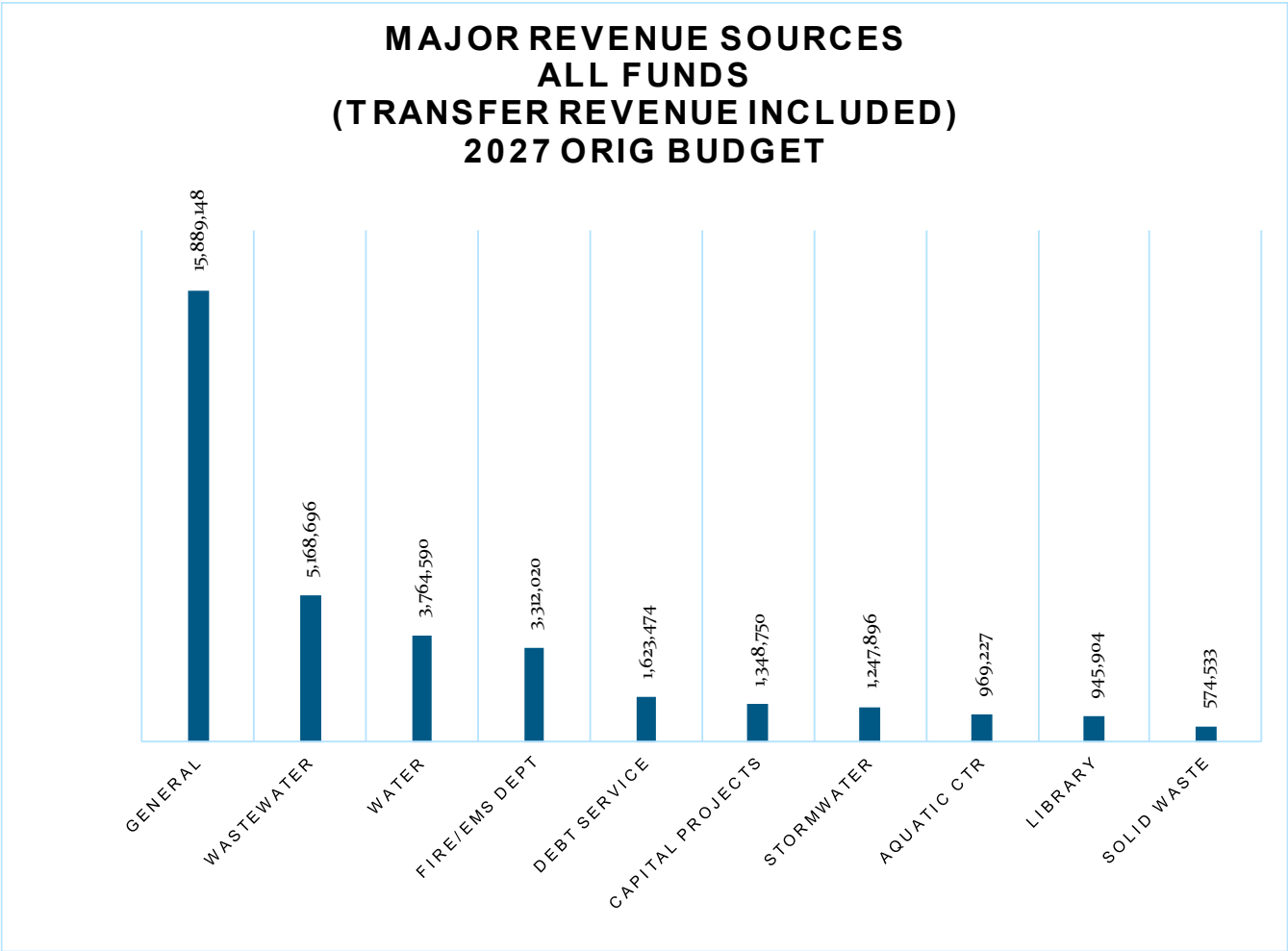
| Fund 620-Wastewater Utility | Budget | % of Rev |
|---|---|---|
| Wastewater Revenues | 4,240,638 | |
| Misc Grant Revenue | 540,750 | |
| Bond Proceeds | - | |
| | **4,781,388** | **12.63%** |

| Fund 610-Water Utility | Budget | % of Rev |
|---|---|---|
| Metered Water Sales | 2,063,422 | |
| Grants | - | |
| Fire Protection | 804,390 | |
| Bond Proceeds | 402,750 | |
| | **3,270,562** | **8.64%** |

| Fund 450-Capital Projects | Budget | % of Rev |
|---|---|---|
| Bond Proceeds | 1,026,750 | |
| Donations | 100,000 | |
| | **1,126,750** | **3.47%** |

| Fund 249-Fire & Rescue | Budget | % of Rev |
|---|---|---|
| Rescue Call Revenue | 740,773 | |
| Township Contract Revenue | 577,658 | |
| | **1,318,431** | **3.48%** |

| Fund 247-Aquatic Cener | Budget | % of Rev |
|---|---|---|
| Aquatic Center Program Rev | 491,960 | |
| School Dist Contribution | 297,505 | |
| | **789,465** | **2.43%** |


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

# BUDGET SUMMARY

# REVENUES

City of WHITEWATER

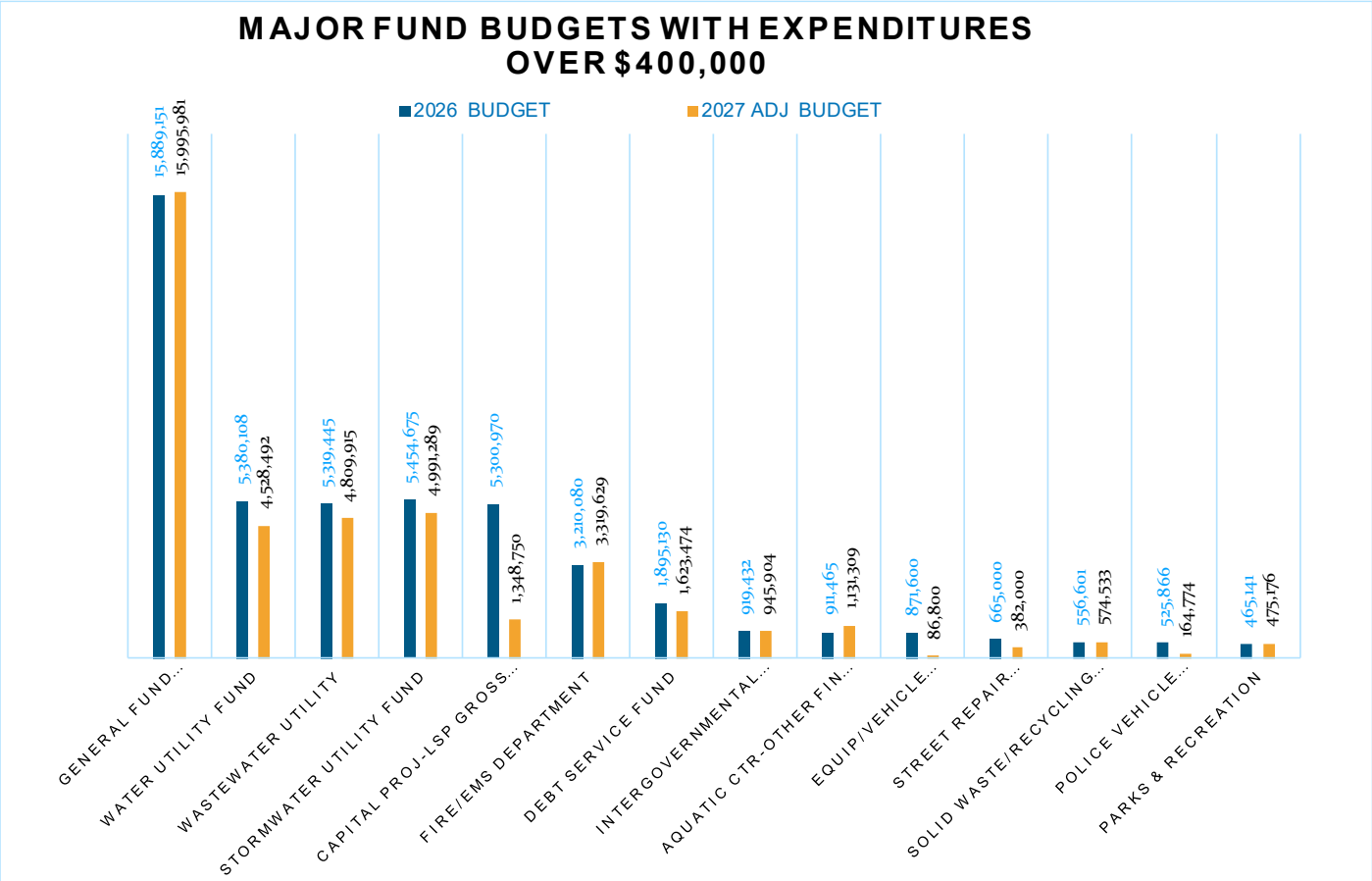
## REVENUES BY FUND – ALL FUNDS

| 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% | 8,297,012 | 219,445 | 2.72% | 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% | 5,610,281 | 62,879 | 1.13% | 1 |
| 100 | TOTAL LICENSES & PERMITS | 167,690 | 147,578 | 405,884 | 752,950 | 630,151 | 775,531 | 22,581 | 3.00% | 468,450 | (284,500) | -37.78% | 1 |
| 100 | TOTAL FINES, FORTFEIT - PENALTIES | 250,979 | 282,636 | 286,883 | 291,550 | 342,416 | 299,550 | 8,000 | 2.74% | 326,100 | 34,550 | 11.85% | 1 |
| 100 | TOTAL PUBLIC CHARGES FOR SVCS | 62,413 | 62,162 | 68,003 | 56,150 | 79,067 | 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 | 971,729 | 1,032,096 | (4,774) | -0.46% | 1,045,937 | 9,067 | 0.87% | 1 |
| 100 | TOTAL OTHER FINANCING SOURCES | 180,207 | 81,110 | 177,032 | 126,160 | 126,160 | 70,910 | (55,250) | -43.79% | 190,910 | 64,750 | 51.32% | 1 |
| **100T** | **GENERAL FUND** | **12,410,435** | **12,920,367** | **14,178,626** | **15,889,148** | **15,736,471** | **15,995,978** | **106,830** | 0.67% | **16,009,040** | **119,891** | **0.75%** | **1** |
| 200 | CABLE T.V. | 143,957 | 94,371 | 122,779 | 159,878 | 106,661 | 146,376 | 37,099 | 30.22% | 157,318 | (2,560) | -1.60% | 1 |
| 205 | 27TH PAYROLL FUND | 15,535 | - | - | - | - | - | - | 0.00% | - | - | 0.00% | 2 |
| 208 | PARKING PERMIT FUND | 36,650 | 37,459 | 39,174 | 34,500 | 44,704 | 29,600 | (4,674) | -11.93% | 30,000 | (4,500) | -13.04% | 1 |
| 210 | FD EQUIPMENT REVOLVING FUND | 613,916 | 965,385 | 645,084 | 175,000 | 572,534 | 285,000 | (470,084) | -72.87% | 75,000 | (100,000) | -57.14% | 2 |
| 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 | 683,364 | 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% | 164,774 | (361,092) | -68.67% | 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 | 100,000 | 15,000 | 200,000 | 206,000 | (85,000) | -85.00% | 74,344 | 59,344 | 395.63% | 2 |
| 220 | LIBRARY SPECIAL REV FUND | 1,313,237 | 893,168 | 755,311 | 919,432 | 734,899 | 945,904 | 164,121 | 21.73% | 745,690 | (173,742) | -18.90% | 1 |
| 225 | SKATE PARK FUND | - | - | - | - | - | - | - | 0.00% | - | - | 0.00% | 2 |
| 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 | 204,880 | 235,000 | 73,304 | 46.78% | 318,849 | 88,849 | 38.63% | 1 |
| 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 | 977,210 | 969,227 | 8,922 | 0.95% | 985,067 | 39,492 | 4.18% | 2 |
| 248 | PARKS & RECREATION | 332,647 | 380,724 | 376,145 | 465,141 | 424,339 | 475,176 | 88,996 | 23.66% | 439,243 | (25,898) | -5.57% | 2 |
| 249 | FIRE/EMS DEPARTMENT | 2,240,744 | 2,904,474 | 3,256,986 | 3,202,693 | 3,208,804 | 3,312,020 | (54,293) | -1.67% | 3,339,112 | 136,419 | 4.26% | 3 |
| 250 | FORESTRY FUND | 1,576 | 10,433 | 992 | 20,000 | 20,464 | 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% | - | (8,000) | -100.00% | 2 |
| 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 | 760,367 | 382,000 | 650,854 | 4601.10% | 430,000 | (235,000) | -35.34% | 1 |
| 295 | POLICE DEPARTMENT-TRUST FUND | 17,342 | 13,135 | 16,911 | 5,030 | 4,717 | 5,025 | (11,881) | -70.26% | 5,025 | (5) | -0.10% | 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 | 40,820 | 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 | 5,653,617 | 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 | 6,847,115 | 3,764,590 | 1,774,429 | 47.83% | 4,550,613 | (933,996) | -17.03% | 5 |
| 620 | WASTEWATER UTILITY | 4,265,452 | 6,041,818 | 5,311,743 | 5,536,402 | 6,214,228 | 5,168,696 | 224,659 | 4.23% | 4,929,708 | (606,694) | -10.96% | 5 |
| 630 | STORMWATER UTILITY FUND | 555,037 | 558,107 | 561,088 | 5,454,378 | 2,657,402 | 1,247,896 | 4,893,289 | 872.11% | 5,042,180 | (412,198) | -7.56% | 5 |
| 810 | RESCUE SQUAD EQUIP/EDUC FUND | 5,422 | 12,808 | 3,834 | 4,000 | 2,863 | 4,000 | 166 | 4.33% | 4,000 | - | 0.00% | 6 |
| 820 | ROCK RIVER STORMWATER GROUP | 48,641 | 50,527 | 49,968 | 60,000 | 49,551 | 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% | 261,313 | (42,142) | -13.89% | 2 |
| 910 | CDA PROGRAMS FUND | 100,369 | 107,082 | 59,655 | 69,213 | 46,252 | 50,690 | 9,558 | 16.02% | 183,500 | 114,287 | 165.12% | 2 |
| 920 | INNOVATION CTR - OPERATIONS | 265,592 | 264,898 | 40,705 | 186,024 | 214,845 | 191,865 | 145,319 | 357.00% | 205,830 | 19,806 | 10.65% | 2 |
| | **TOTAL ALL FUNDS** | **29,330,037** | **42,326,481** | **33,895,602** | **49,677,669** | **57,705,903** | **38,606,197** | **14,178,374** | **41.83%** | **44,250,816** | **(5,426,853)** | **-10.92%** | |

**FUND TYPE:**

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

# BUDGET SUMMARY EXPENDITURES



# BUDGET SUMMARY EXPENDITURES

City of WHITEWATER

## EXPENDITURES BY FUND – ALL FUNDS

| Fund # | DESCRIPTION | 2023 ACTUAL | 2024 ACTUAL | #REF! ACTUAL | 2026 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 | | | 2,316,949 | 17.1% | 16,009,040 | 119,889 | 0.8% | 1 |
| 200 | CABLE T.V. | 104,350 | 144,750 | 130,980 | 159,878 | | | 6,419 | 4.2% | 155,479 | (4,399) | (2.8%) | 2 |
| 208 | OTHER FINANCING SOURCES | 39,866 | 40,186 | 40,088 | 34,500 | | | (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 | | | (1,385,199) | (88.8%) | 75,000 | (100,000) | (57.1%) | 1 |
| 214 | ELECTIONS | 18,507 | 52,708 | 23,317 | 34,659 | | | 11,921 | 52.4% | 30,391 | (4,269) | (12.3%) | 1 |
| 215 | EQUIP/VEHICLE REVOLVING FUND | 164,473 | 116,632 | 135,517 | 871,600 | | | 615,600 | 240.5% | 439,800 | (431,800) | (49.5%) | 1 |
| 216 | POLICE VEHICLE REVOLVING FUND | 7,109 | 142,975 | 234,109 | 525,866 | | | 443,866 | 541.3% | 164,774 | (361,092) | (68.7%) | 1 |
| 217 | INTERGOVERNMENTAL REVENUE | 28,567 | - | 9,935 | 48,000 | | | 32,698 | 213.7% | - | (48,000) | 100% | 1 |
| 219 | AQUATIC CENTER CAPITAL | | - | 295,224 | 15,000 | | | (285,000) | (95.0%) | 74,344 | 59,344 | 395.6% | 2 |
| 220 | INTERGOVERNMENTAL REVENUE | 897,544 | 1,251,055 | 801,962 | 919,432 | | | 83,307 | 10.0% | 745,872 | (173,560) | (18.9%) | 2 |
| 225 | PROJECT EXPENSES | - | - | - | - | | | - | - | - | - | - | 1 |
| 230 | SOLID WASTE/RECYCLING FUND | 507,724 | 523,021 | 538,629 | 556,601 | | | 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 | | | 18,343 | 8.7% | 318,849 | 88,849 | 38.6% | 2 |
| 240 | OTHER FINANCING SOURCES | - | 1,534 | - | - | | | - | - | - | - | - | 2 |
| 245 | PARKLAND DEVELOPMENT FUND | 11,878 | 7,812 | 21,783 | 57,000 | | | 14,500 | 34.1% | - | (57,000) | 100% | 2 |
| 246 | TFOD-SPECIAL REVENUE FUND | 34,914 | 29,891 | 41,875 | 89,965 | | | 40,784 | 82.9% | 17,994 | (71,971) | (80.0%) | 2 |
| 247 | AQUATIC CTR-OTHER FIN SOURCES | 764,724 | 1,008,539 | 936,309 | 945,540 | | | 49,075 | 5.5% | 979,701 | 34,161 | 3.6% | 2 |
| 248 | PARKS & RECREATION | 328,355 | 355,631 | 382,901 | 465,141 | | | 31,148 | 7.2% | 432,296 | (32,845) | (7.1%) | 2 |
| 249 | FIRE/EMS DEPARTMENT | 2,257,417 | 2,653,937 | 3,210,080 | 3,210,080 | | | 499,471 | 18.4% | 3,335,068 | 124,988 | 3.9% | |
| 250 | FORESTRY FUND | 3,550 | 20,051 | 15,875 | 20,000 | | | 15,990 | 398.8% | 20,000 | - | - | 2 |
| 260 | SICK LEAVE SEVERANCE FUND | 37,611 | 93,697 | 34,971 | 8,000 | | | (79,000) | (90.8%) | 40,000 | 32,000 | 400.0% | 1 |
| 269 | HEALTH INS - SIR | | - | 95,418 | | | | | | | | | 1 |
| 271 | INSURANCE-SIR | 8,346 | 39,600 | 11,610 | - | | | - | - | - | - | - | 1 |
| 272 | LAKES IMPROVEMENT FUND | - | 868 | 401 | - | | | - | - | - | - | - | 1 |
| 280 | STREET REPAIR REVOLVING FD | 147,599 | 241,291 | 124,562 | 665,000 | | | 325,000 | 95.6% | 430,000 | (235,000) | (35.3%) | 1 |
| 295 | POLICE DEPARTMENT-TRUST FUND | 30,851 | 1,675 | 9,786 | 5,030 | | | (2,970) | (37.1%) | 5,025 | (5) | (0.1%) | 2 |
| 300 | DEBT SERVICE FUND | 1,337,079 | 1,332,464 | 1,969,965 | 1,895,130 | | | (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 | | | (77,444) | (44.8%) | 94,894 | (500) | (0.5%) | 4 |
| 411 | TID DISTRICT #11 FUND | 13,350 | 51,477 | 35,644 | 48,894 | | | 13,250 | 37.2% | 100,394 | 51,500 | 105.3% | 4 |
| 412 | TID DISTRICT #12 FUND | 53,440 | 59,905 | 41,350 | 46,950 | | | 5,600 | 13.5% | 41,550 | (5,400) | (11.5%) | 4 |
| 413 | TID DISTRICT #13 FUND | 1,850 | 81,813 | 35,050 | 72,690 | | | 42,540 | 141.1% | 76,029 | 3,339 | 4.6% | 4 |
| 414 | TID DISTRICT #14 FUND | 49,954 | 119,850 | 551,027 | 150,972 | | | (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 | - | - | 4 |
| 450 | CAPITAL PROJ-LSP GROSS FUND | 398,434 | 4,107,100 | 5,221,126 | 5,300,970 | | | (992,006) | (15.8%) | 1,895,750 | (3,405,220) | (64.2%) | 5 |
| 452 | BIRGE FOUNTAIN RESTORATION | 530 | 1,495 | 6,656 | 500 | | | - | - | 250,000 | 249,500 | 49,900.0% | 4 |
| 459 | DEPOT RESTORATION PROJECT | - | - | - | - | | | - | - | - | - | - | 4 |
| 610 | WATER UTILITY FUND | 2,936,173 | 2,885,983 | 2,870,346 | 5,380,108 | | | (2,493,734) | (31.7%) | 4,563,892 | (816,216) | (15.2%) | 5 |
| 620 | WASTEWATER UTILITY | 3,287,418 | 3,415,980 | 3,528,597 | 5,319,445 | | | 580,294 | 12.2% | 4,918,723 | (400,722) | (7.5%) | 5 |
| 630 | STORMWATER UTILITY FUND | 638,182 | 736,548 | 947,823 | 5,454,675 | | | 4,176,162 | 326.6% | 5,039,101 | (415,574) | (7.6%) | 5 |
| 810 | RESCUE SQUAD EQUIP/EDUC FUND | 7,455 | 21,276 | 13,058 | 4,000 | | | - | - | 4,000 | - | - | 6 |
| 820 | ROCK RIVER STORMWATER GROUP | 75,682 | 62,498 | 66,719 | 60,000 | | | (20,000) | (25.0%) | 60,000 | - | - | 6 |
| 900 | ECONOMIC DEVELOPMENT FUND | 124,608 | 189,020 | 198,666 | 303,455 | | | 116,838 | 62.6% | 260,933 | (42,522) | (14.0%) | 2 |
| 910 | CDA PROGRAMS FUND | 142,394 | 381,326 | 224,615 | 69,213 | | | 59,213 | 592.1% | 183,500 | 114,287 | 165.1% | 2 |
| 920 | LICENSES & PERMITS | 142,999 | 199,801 | 206,239 | 186,446 | | | (42,227) | (18.5%) | 205,830 | 19,384 | 10.4% | 2 |
| | **TOTAL** | **28,429,251** | **34,187,827** | **38,818,601** | **49,364,284** | | | **3,705,801** | 8.1% | **44,521,137** | **(4,843,147)** | **(9.8%)** | |

**FUND TYPE:**

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

## Tax Calculation - Tax Year 2025 / Calendar Year 2026

| WALWORTH COUNTY | | JEFFERSON COUNTY | | COMBINED TOTALS |
|---|---|---|---|---|
| ***Assessment Ratio:*** | **0.991697793** | ***Assessment Ratio:*** | **0.955623955** | |
| ***Lottery Credit:*** | 211.76 | ***Lottery Credit:*** | 211.76 | |
| **VALUATION** | | **VALUATION** | | |
| Assessed Values: | 949,451,676 | Assessed Values: | 139,823,900 | 1,089,275,576 |
| Equalized Val:(no tif) | 906,748,700 | Equalized Val:(no tif) | 131,733,100 | 1,038,481,800 |
| Equalized Val:(w/ tif) | 957,202,400 | Equalized Val:(w/ tif) | 144,854,200 | 1,102,056,600 |
| State Credits: | 1,566,773.88 | State Credits: | 192,576.50 | 1,759,350.38 |
| **LEVIES without TIF** | | **LEVIES without TIF** | | |
| State | - | State | - | - |
| County | 1,996,913.87 | County | 372,697.64 | 2,369,611.51 |
| Technical College | 480,402.35 | Technical College | 78,967.53 | 559,369.88 |
| School | 7,046,083.94 | School | 1,023,660.11 | 8,069,744.05 |
| City | 6,761,310.91 | City | 982,288.09 | 7,743,599.00 |
| TIF | 906,121.39 | TIF | 244,787.46 | 1,150,908.85 |
| **Total** | 17,190,832.46 | **Total** | 2,702,400.83 | 19,893,233.29 |
| **LEVIES with TIF** | | **LEVIES with TIF** | | |
| State | - | State | - | - |
| County | 2,108,026.74 | County | 409,819.76 | 2,517,846.50 |
| Technical College | 507,133.49 | Technical College | 86,833.00 | 593,966.49 |
| School | 7,438,145.13 | School | 1,125,620.42 | 8,563,765.55 |
| City | 7,137,527.10 | City | 1,080,127.65 | 8,217,654.75 |
| **Total** | 17,190,832.46 | **Total** | 2,702,400.83 | 19,893,233.29 |
| **TAX RATES** | | **TAX RATES** | | |
| State | - | State | - | - |
| County | 2.220257011 | County | 2.930970742 | 2.311487153 |
| Technical College | 0.534133019 | Technical College | 0.621016865 | 0.545285787 |
| School | 7.834148191 | School | 8.050271949 | 7.861890727 |
| City | 7.517525410 | City | 7.724914339 | 7.544146707 |
| **Gross Tax Rate** | 18.106063631 | **Gross Tax Rate** | 19.327173895 | 18.262810374 |
| Less School Credit | (1.650188124) | Less School Credit | (1.377278849) | (1.615156365) |
| **Net Tax Rate** | 16.455875507 | **Net Tax Rate** | 17.949895046 | 16.647654009 |

| TIF BREAKOUT | WALWORTH | JEFFERSON | TOTAL TIF |
|---|---|---|---|
| County | 111,112.87 | 37,122.12 | 148,234.99 |
| Technical College | 26,731.14 | 7,865.47 | 34,596.61 |
| School | 392,061.19 | 101,960.31 | 494,021.50 |
| City | 376,216.19 | 97,839.56 | 474,055.75 |
| **Total** | 906,121.39 | 244,787.46 | 1,150,908.85 |

## WALWORTH COUNTY TAX INCREMENT DISTRICT

**Tax Calculation - Tax Year 2025 / Calendar Year 2026**

| 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 | 906,748,700 | 0.002191244 | 957,202,400 | 2,097,464.02 | 110,556.33 | **County** |
| **City** | 6,761,310.91 | 906,748,700 | 0.007456654 | 957,202,400 | 7,137,527.10 | 376,216.19 | **City** |
| **School District** | 7,046,083.94 | 906,748,700 | 0.007770713 | 957,202,400 | 7,438,145.13 | 392,061.19 | **School District** |
| **Technical College** | 480,402.35 | 906,748,700 | 0.000529808 | 957,202,400 | 507,133.49 | 26,731.14 | **Technical College** |
| **Total** | 16,274,704.89 | | 0.017948420 | | 17,180,269.74 | 905,564.85 | **Total** |

| TID Area | Increment Value Increase | Increment % Split | Increment Split Value |
|---|---|---|---|
| TID # 10 | 14,296,700 | 0.28336276626 | 256,603.36 |
| TID # 11 | 4,726,900 | 0.09368787621 | 84,840.45 |
| TID # 12 | 7,700,900 | 0.15263300808 | 138,219.09 |
| TID # 13 | 5,051,900 | 0.10012942559 | 90,673.69 |
| TID # 14 | 18,677,300 | 0.37018692385 | 335,228.27 |
| | 50,453,700 | 1.00000000000 | 905,564.86 |

| | |
|---|---|
| Total Tax Asking: | 7,743,599.00 |
| % in Walworth Cty: | 0.873148379 |
| Net Amt.: | 6,761,310.91 |

# BUDGET SUMMARY TAX CALCULATION

City of WHITEWATER

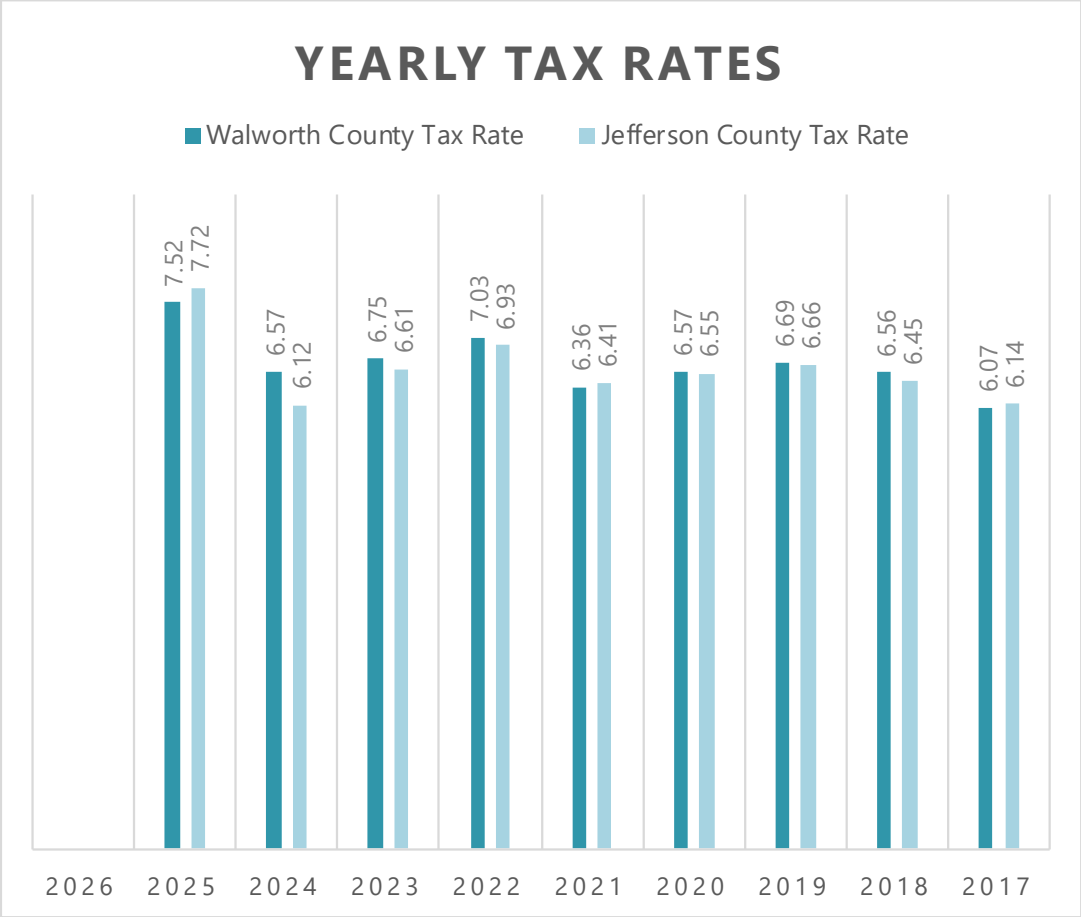
## JEFFERSON COUNTY TAX INCREMENT DISTRICT

**Tax Calculation - Tax Year 2025 / Calendar Year 2026**

| 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** | 372,697.64 | 131,733,100 | 0.002829188 | 144,854,200 | 409,819.76 | 37,122.12 | **County** |
| **City** | 982,288.09 | 131,733,100 | 0.007456654 | 144,854,200 | 1,080,127.65 | 97,839.56 | **City** |
| **School District** | 1,023,660.11 | 131,733,100 | 0.007770713 | 144,854,200 | 1,125,620.42 | 101,960.31 | **School District** |
| **Technical College** | 78,967.53 | 131,733,100 | 0.000599451 | 144,854,200 | 86,833.00 | 7,865.47 | **Technical College** |
| **Total** | 2,457,613.37 | | 0.018656006 | | 2,702,400.83 | 244,787.46 | **Total** |

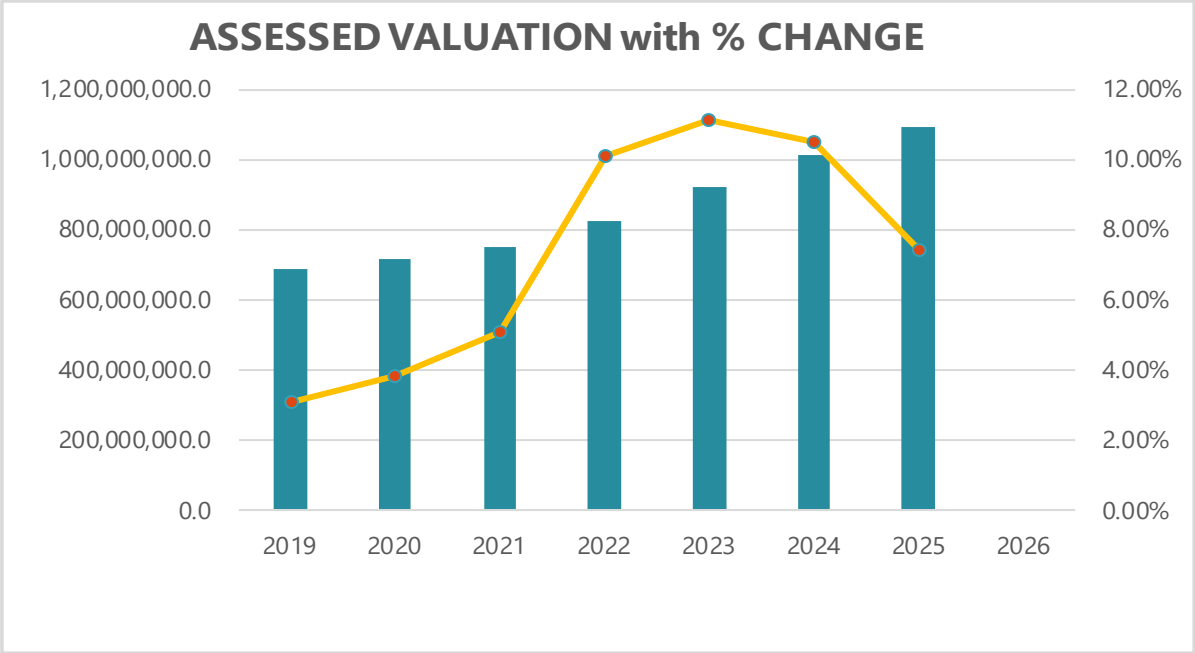
| TID Area | Increment Value Increase | Increment % Split | Increment Split Value |
|---|---|---|---|
| TID # 10 | 1,074,200 | 0.08186813606 | 20,040.29 |
| TID # 14 | 12,046,900 | 0.91813186394 | 224,747.17 |
| TOTAL | 13,121,100 | 1.00000000000 | 244,787.46 |

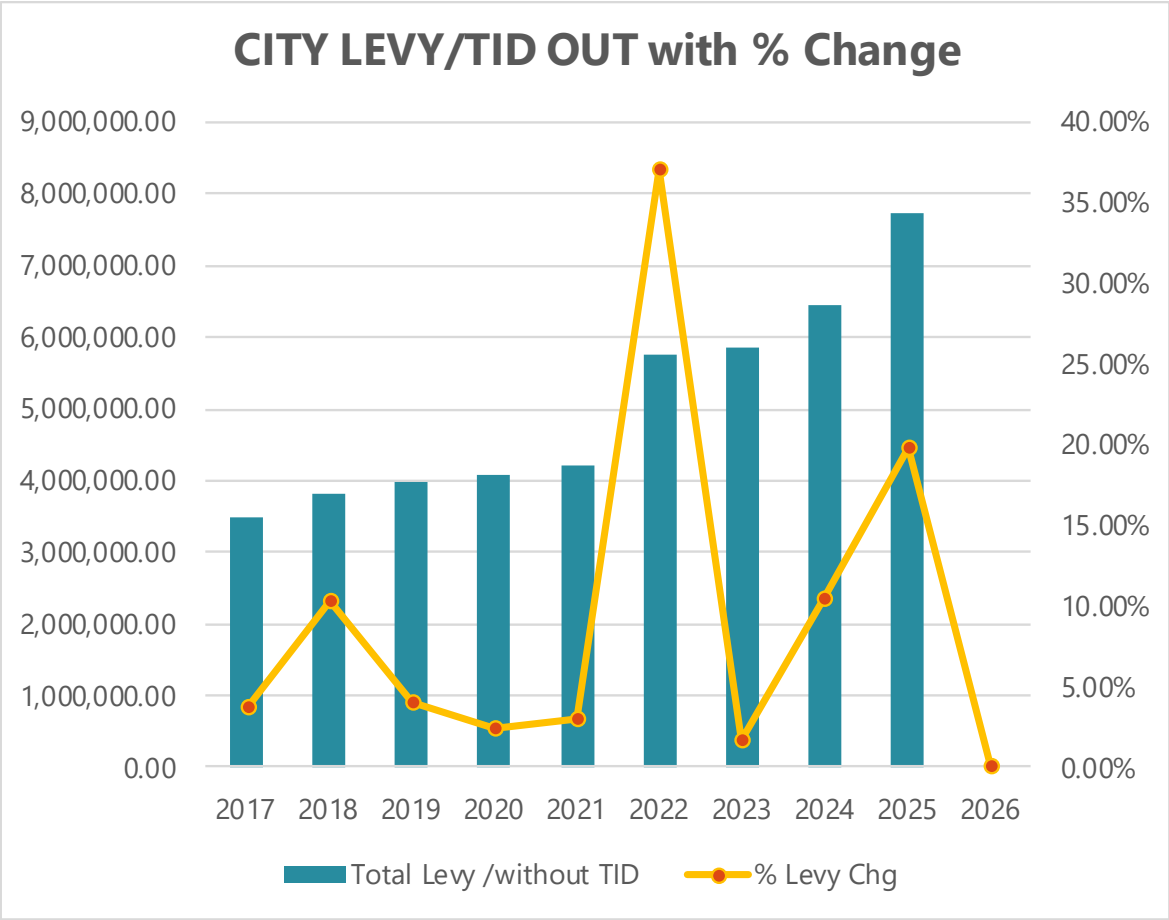
| | |
|---|---|
| Total Tax Asking: | 7,743,599.00 |
| % in Jefferson Cty.: | 0.126851621 |
| Net Amt.: | 982,288.09 |




**TAX LEVIES, RATES & COLLECTIONS**

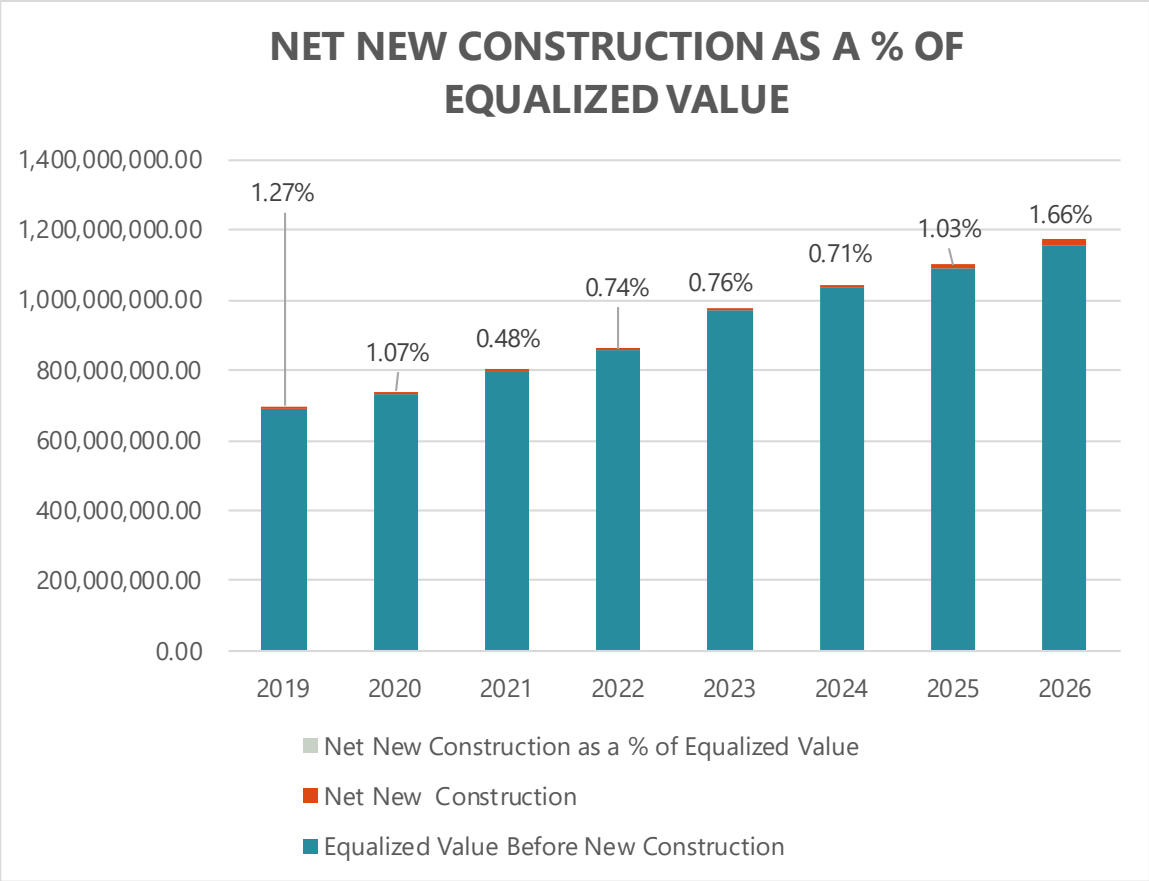
| Lewy Year | Collection Year | Walworth County Tax Rate | Jefferson County Tax Rate | Walworth Cty City Levy /without TIF | Jefferson Cty City Levy /without TIF | Uncollected Personal Property Taxes as of October 31st of Each Year | Percent of Lewy Collected |
|---|---|---|---|---|---|---|---|
| 2026 | 2027 | | | | | | |
| 2025 | 2026 | 7.52 | 7.72 | 6,761,310.91 | 982,288.09 | | |
| 2024 | 2025 | 6.57 | 6.12 | 5,681,055.34 | 779,246.66 | 85.02 | 100.00% |
| 2023 | 2024 | 6.75 | 6.61 | 5,156,343.55 | 696,018.45 | 4,002.33 | 99.93% |
| 2022 | 2023 | 7.03 | 6.93 | 5,050,097.99 | 706,755.01 | 7,482.82 | 99.87% |
| 2021 | 2022 | 6.36 | 6.41 | 3,795,413.28 | 405,521.33 | 6,716.65 | 99.84% |
| 2020 | 2021 | 6.57 | 6.55 | 3,700,383.48 | 379,002.10 | 5,847.09 | 99.86% |
| 2019 | 2020 | 6.69 | 6.66 | 3,620,773.50 | 365,211.50 | 4,854.27 | 99.88% |
| 2018 | 2019 | 6.56 | 6.45 | 3,487,796.80 | 343,506.20 | 2,732.54 | 99.93% |
| 2017 | 2018 | 6.07 | 6.14 | 3,157,414.90 | 316,385.10 | 8,752.45 | 99.75% |
| 2016 | 2017 | 5.98 | 5.93 | 3,043,490.94 | 304,129.06 | 14,470.05 | 99.57% |


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

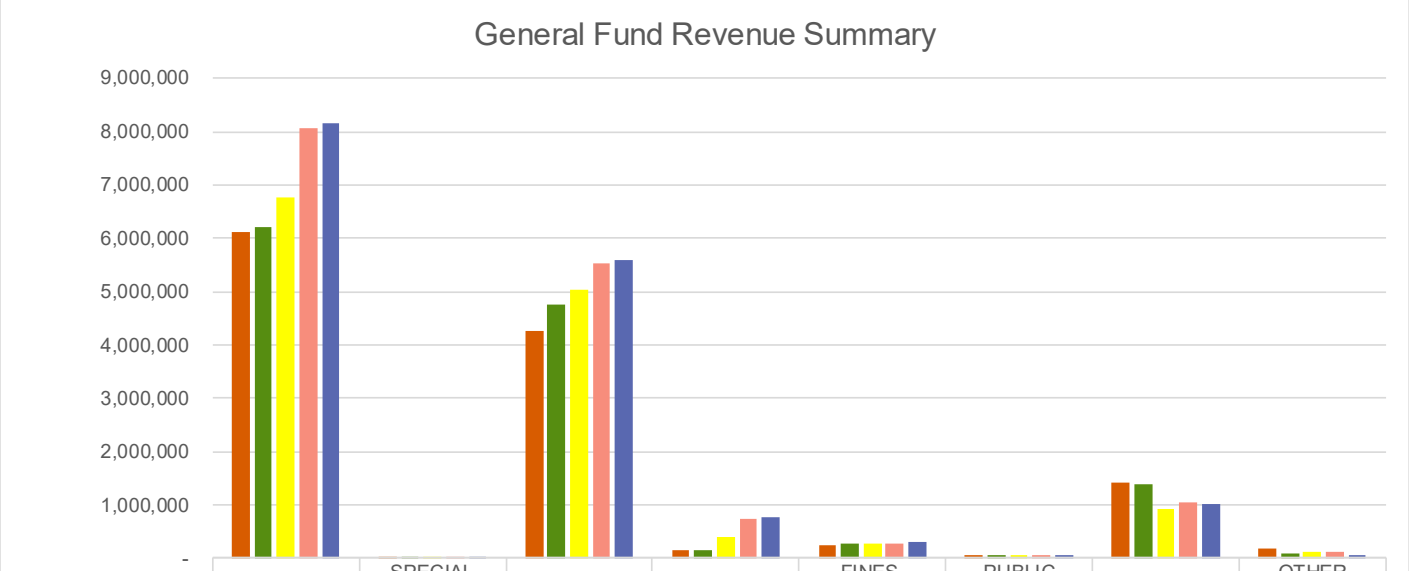
## ASSESSED AND EQUALIZED VALUATIONS

| Year | Assessed Valuation | Equalized Valuation (TID IN) | Equalized Valuation (TID OUT) |
|---|---|---|---|
| 2026 | | 1,177,050,300 | 1,100,131,800 |
| 2025 | 1,089,275,576 | 1,102,056,600 | 1,038,481,800 |
| 2024 | 1,014,038,650 | 1,041,676,500 | 1,019,119,600 |
| 2023 | 914,459,600 | 976,283,200 | 925,184,300 |
| 2022 | 826,164,100 | 861,165,600 | 855,440,700 |
| 2021 | 750,563,583 | 802,302,500 | 705,313,800 |
| 2020 | 714,494,599 | 740,802,400 | 644,222,900 |
| 2019 | 688,302,999 | 696,905,800 | 603,973,400 |
| 2018 | 667,702,000 | 584,095,300 | 666,391,100 |
| 2017 | 656,989,000 | 646,775,000 | 562,842,500 |
| 2016 | 641,445,500 | 645,398,900 | 563,694,800 |



## GENERAL FUND REVENUE SUMMARY

| DESCRIPTION | 2023 ACTUAL | 2024 ACTUAL | 2025 ACTUAL | 2026 BUDGET | 2026 YTD-SEPT | 2026 ACT-EST | 2027 ORIG BUDGET | 2027 ADJ BUDGET |
|---|---|---|---|---|---|---|---|---|
| TAXES | 6,120,288 | 6,197,955 | 6,762,967 | 8,077,567 | 7,992,689 | 8,121,183 | 8,156,311 | 8,297,012 |
| SPECIAL ASSESSMENTS | 138 | 2,725 | 4,870 | 500 | 1,132 | 1,227 | 500 | 500 |
| INTERGOVT REVENUES | 4,250,383 | 4,760,085 | 5,287,630 | 5,547,402 | 1,799,030 | 5,464,538 | 5,607,931 | 5,610,281 |
| LICENSES & PERMITS | 167,690 | 147,578 | 405,884 | 752,950 | 485,926 | 630,151 | 775,531 | 468,450 |
| FINES, FORFEIT PENALTIES | 250,979 | 282,636 | 286,883 | 291,550 | 256,812 | 342,416 | 299,550 | 326,100 |
| PUBLIC CHARGES FOR SVCS | 62,413 | 62,162 | 68,003 | 56,150 | 59,347 | 79,067 | 53,150 | 69,850 |
| MISC REVENUE | 1,410,557 | 1,386,115 | 1,185,358 | 1,036,870 | 406,020 | 971,729 | 1,032,096 | 1,045,937 |
| OTHER FINANCING SOURCES | 180,207 | 81,110 | 177,032 | 126,160 | 30,000 | 126,160 | 70,910 | 190,910 |
| **TOTAL:** | **12,442,655** | **12,920,367** | **14,178,626** | **15,889,148** | **11,030,955** | **15,736,471** | **15,995,978** | **16,009,040** |



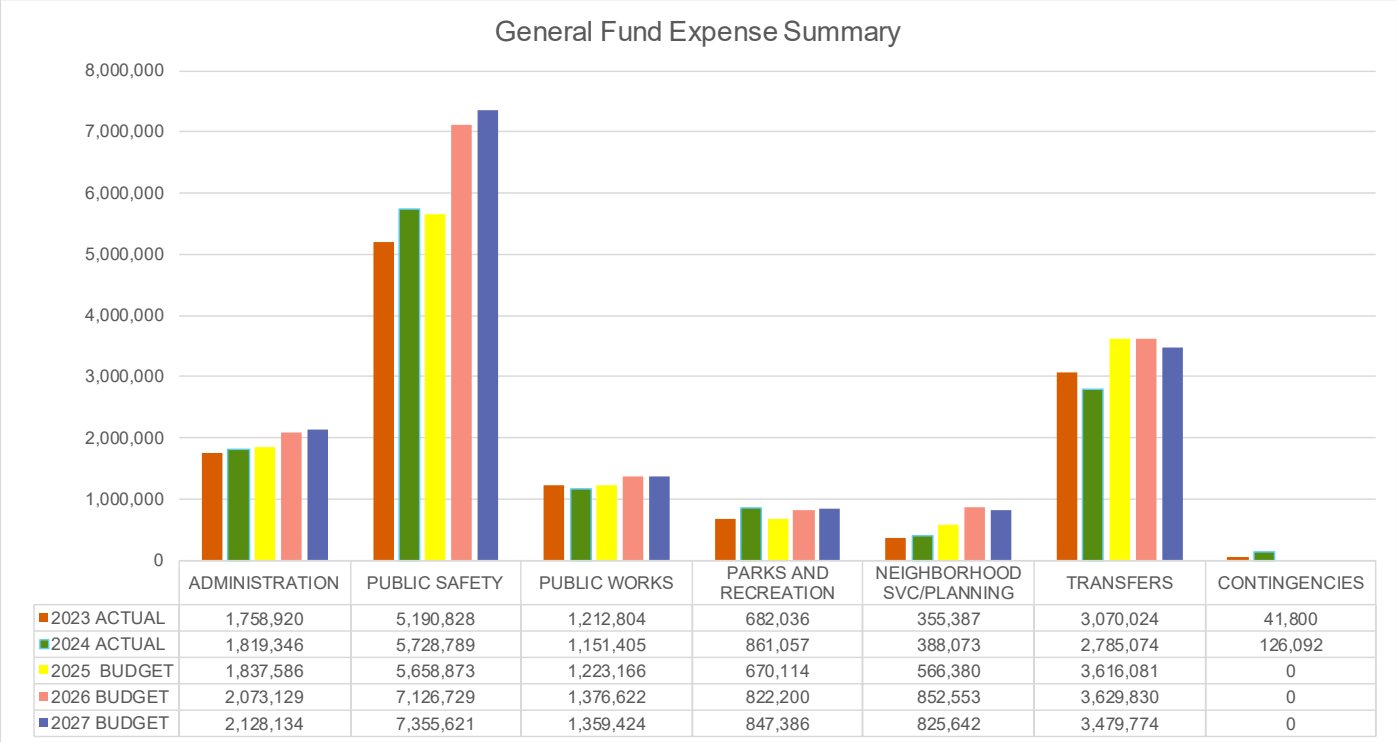

| | TAXES | SPECIAL ASSESSMENTS | INTERGOVT REVENUES | LICENSES & PERMITS | FINES, FORFEIT PENALTIES | PUBLIC CHARGES FOR SVCS | MISC REVENUE | OTHER FINANCING SOURCES |
|---|---|---|---|---|---|---|---|---|
| 2023 ACTUAL | 6,120,288 | 138 | 4,250,383 | 167,690 | 250,979 | 62,413 | 1,410,557 | 180,207 |
| 2024 ACTUAL | 6,197,955 | 2,725 | 4,760,085 | 147,578 | 282,636 | 62,162 | 1,386,115 | 81,110 |
| 2025 BUDGET | 6,784,037 | 1,050 | 5,023,961 | 394,523 | 286,550 | 45,625 | 919,842 | 116,614 |
| 2026 BUDGET | 8,077,567 | 500 | 5,547,402 | 752,950 | 291,550 | 56,150 | 1,036,870 | 126,160 |
| 2027 BUDGET | 8,156,312 | 500 | 5,607,931 | 775,531 | 299,550 | 53,150 | 1,032,096 | 70,910 |

# GENERAL FUND SUMMARY

City of WHITEWATER

## GENERAL FUND EXPENSE SUMMARY

| DESCRIPTION | 2023 ACTUAL | 2024 ACTUAL | 2025 ACTUAL | 2026 BUDGET | 2026 YTD-SEPT | 2026 ACT-EST | 2027 ORIG BUDGET | 2027 ADJ BUDGET |
|---|---|---|---|---|---|---|---|---|
| ADMINISTRATION | 1,758,920 | 1,819,346 | 2,079,949 | 2,064,053 | 1,582,770 | 2,187,132 | 2,128,135 | 2,151,844 |
| PUBLIC SAFETY | 5,190,828 | 5,728,789 | 5,973,198 | 7,069,774 | 5,443,667 | 6,833,988 | 7,355,620 | 7,115,391 |
| PUBLIC WORKS | 1,212,804 | 1,151,405 | 1,117,743 | 1,342,084 | 842,557 | 1,132,262 | 1,359,424 | 1,107,396 |
| PARKS AND RECREATION | 682,036 | 861,057 | 889,765 | 922,346 | 795,441 | 1,082,202 | 847,386 | 1,052,513 |
| NEIGHBORHOOD SVC/PLANNING | 355,387 | 388,073 | 541,164 | 851,065 | 469,234 | 728,503 | 825,641 | 657,741 |
| TRANSFERS | 3,070,024 | 2,785,074 | 3,620,275 | 3,629,830 | 3,505,559 | 3,679,830 | 3,479,774 | 3,853,154 |
| CONTINGENCIES | 41,800 | 126,092 | 35,850 | 10,000 | 8,124 | 10,831 | 0 | 71,000 |
| **TOTAL:** | **12,311,799** | **12,859,836** | **14,257,944** | **15,889,151** | **12,647,352** | **15,654,749** | **15,995,981** | **16,009,040** |
| Surplus or (Deficit) | 130,856 | 60,531 | (79,318) | (2) | | 81,722 | | (0) |
| Ending Fund Balance | 3,128,823 | 3,189,354 | 3,110,036 | 3,110,033 | | 3,191,755 | | 3,191,754 |
| Unspendable | 456,330 | - | | - | | - | - | - |
| Unassigned | 2,672,493 | 3,189,354 | 3,110,036 | 3,110,033 | | 3,191,755 | - | 3,191,754 |
| ıssigned as % of Expend Expenditures | 21.7% | 24.8% | 21.8% | 19.6% | | 23.2% | | 22.8% |



## GENERAL FUND REVENUE DETAIL

| | DESCRIPTION | 2023 ACTUAL | 2024 ACTUAL | 2025 ACTUAL | 2026 BUDGET | 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 | 5,914,269 | 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 | 1,908,074 | 1,982,530 |
| 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 | 58,000 | 58,000 |
| 100-41210-00 | ROOM TAX-GROSS AMOUNT | 237,932 | 224,246 | 246,192 | 240,000 | 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 | 9,968 | 11,416 |
| 100-41800-00 | INTEREST ON TAXES | 32,372 | 40,079 | 35,380 | 26,000 | 40,000 | 26,000 | 35,000 |
| | **TOTAL TAXES** | **6,120,288** | **6,197,955** | **6,762,967** | **8,077,567** | **8,121,183** | **8,156,311** | **8,297,012** |
| **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 | 842 | 200 | 200 |
| 100-42500-53 | FAILURE TO MOW FINES | 138 | 1,750 | 4,743 | 300 | 385 | 300 | 300 |
| | **TOTAL SPECIAL ASSESSEMENTS** | **138** | **2,725** | **4,870** | **500** | **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 | 387,617 | 397,023 | 387,232 |
| 100-43420-00 | SHARED REVENUE-BASE | 2,836,844 | 3,534,954 | 3,558,129 | 3,738,985 | 3,738,985 | 3,847,416 | 3,817,502 |
| 100-43507-52 | POLICE-MISC SAFETY GRANTS | 4,164 | 50,571 | 17,996 | - | 7,368 | - | - |
| 100-43520-52 | LAW ENFORCEMENT TRNG REIMBURSE | 8,103 | - | 5,760 | - | 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 | 617,481 | 636,005 | 636,005 |
| 100-43531-52 | STATE GRANT--PUBLIC SAFETY | 38,060 | - | - | 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 |
| 100-43610-52 | MSP-STATE UNIVERSITY SVCS PYMT | 192,781 | 7,304 | 325,614 | 305,615 | 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 |
| 100-43670-61 | PERSONAL PROPERTY AID | 43,214 | 43,214 | 201,612 | 110,877 | 20,143 | 110,877 | 110,877 |
| 100-43745.52 | WUSD-JUVENILE OFFICIER | 65,211 | 83,294 | 84,909 | 95,000 | 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 | 1,800 | 1,800 |
| 100-43767-52 | REIMB-BADGERNET-FORT ATKINSON | 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** | **5,464,538** | **5,607,931** | **5,610,281** |
| **LICENSES & PERMITS** | | | | | | | | |
| 100-44110-51 | LIQUOR & BEER | 18,858 | 19,720 | 19,210 | 21,000 | 40,245 | 21,250 | 21,250 |
| 100-44120-51 | CIGARETTE | 1,300 | 733 | 907 | 1,000 | 1,170 | 1,000 | 1,100 |
| 100-44122-51 | BEVERAGE OPERATORS | 3,515 | 3,668 | 3,825 | 4,500 | 3,034 | 4,700 | 3,800 |
| 100-44200-51 | MISC. LICENSES | 2,873 | 1,159 | 1,808 | 3,000 | 3,203 | 3,000 | 3,000 |
| 100-44300-53 | BLDG/ZONING PERMITS | 110,560 | 82,609 | 201,922 | 325,000 | 270,402 | 334,750 | 175,000 |
| 100-44310-53 | ELECTRICAL PERMITS | 9,298 | 10,796 | 21,218 | 22,000 | 20,236 | 22,660 | 20,000 |
| 100-44320-53 | PLUMBING PERMITS | 9,396 | 11,575 | 71,968 | 179,537 | 103,637 | 184,923 | 110,000 |
| 100-44330-53 | HVAC PERMITS | 7,216 | 9,569 | 64,343 | 177,813 | 161,733 | 183,147 | 112,000 |
| 100-44340-53 | STREET OPENING PERMITS | 200 | 50 | 300 | 400 | 400 | 400 | 400 |
| 100-44350-53 | SIGN PERMITS | 1,310 | 2,280 | 3,140 | 2,800 | 4,550 | 2,800 | 3,000 |
| 100-44370-51 | WATERFOWL PERMITS | 320 | 500 | 1,170 | 900 | 930 | 900 | 900 |
| 100-44900-51 | MISC PERMITS | 2,845 | 4,921 | 16,073 | 15,000 | 20,610 | 16,000 | 18,000 |
| | **TOTAL LICENSES & PERMITS** | **167,690** | **147,578** | **405,884** | **752,950** | **630,151** | **775,531** | **468,450** |

## GENERAL FUND REVENUE DETAIL

| | DESCRIPTION | 2023 ACTUAL | 2024 ACTUAL | 2025 ACTUAL | 2026 BUDGET | 2026 ACT-EST | 2027 ORIG BUDGET | 2027 ADJ BUDGET |
|---|---|---|---|---|---|---|---|---|
| **FINES, FORFEITURES - PENALTIES** | | | | | | | | |
| 100-45110-52 | ORDINANCE VIOLATIONS | 179,505 | 191,914 | 201,298 | 210,000 | 248,698 | 215,000 | 235,000 |
| 100-45113-52 | MISC COURT RESEARCH FEE | 200 | 50 | 193 | 50 | 168 | 50 | 100 |
| 100-45114-52 | VIOLATIONS PAID-OTHER AGENCIES | 520 | 151 | (300) | - | 200 | - | - |
| 100-45130-52 | PARKING VIOLATIONS | 58,224 | 56,896 | 67,092 | 62,000 | 82,824 | 65,000 | 80,000 |
| 100-45135-53 | REFUSE/RECYCLING TOTER FINES | 9,550 | 1,175 | - | 1,500 | 300 | 1,500 | 1,000 |
| 100-45145-53 | RE-INSPECTION FINES | 2,980 | 32,450 | 18,600 | 18,000 | 10,227 | 18,000 | 10,000 |
| | **TOTAL FINES, FORTFEIT - PENALTIES** | **250,979** | **282,636** | **286,883** | **291,550** | **342,416** | **299,550** | **326,100** |
| **PUBLIC CHARGES FOR SERVICES** | | | | | | | | |
| 100-46110-51 | CLERK | - | 1,738 | 191 | 50 | 189 | 50 | 50 |
| 100-46120-51 | TREASURER | 3,935 | 4,745 | 4,303 | 4,000 | 6,002 | 4,000 | 4,000 |
| 100-46220-52 | FALSE ALARM FINES | 2,100 | 1,200 | 3,600 | 2,000 | 3,000 | 2,000 | 2,200 |
| 100-46310-53 | DPW MISC REVENUE | 30,298 | 19,585 | 26,157 | 20,000 | 20,834 | 18,000 | 20,000 |
| 100-46311-53 | SALE OF MATERIALS | 2 | - | 193 | 100 | 1,780 | 100 | 100 |
| 100-46312-51 | MISC DEPT EARNINGS | - | 405 | 434 | - | - | - | - |
| 100-46350-51 | CITY PLANNER-SERVICES | 360 | 8,144 | 2,859 | 3,000 | 3,977 | 3,000 | 3,500 |
| 100-46743-51 | FACILITY RENTALS | 25,683 | 26,301 | 30,266 | 27,000 | 43,218 | 26,000 | 40,000 |
| 100-46746-55 | SPECIAL EVENT FEES | 35 | 45 | - | - | 67 | - | - |
| | **TOTAL PUBLIC CHARGES FOR SVCS** | **62,413** | **62,162** | **68,003** | **56,150** | **79,067** | **53,150** | **69,850** |
| **MISC. REVENUES** | | | | | | | | |
| 100-48100-00 | INTEREST INCOME | 814,758 | 861,125 | 561,661 | 544,070 | 490,000 | 544,296 | 546,337 |
| 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 | 15,600 | 22,800 | 15,600 |
| 100-48210-55 | RENTAL INCOME | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 100-48220-55 | DEPOSITS-FORFEITED | 50 | 4,225 | 50 | - | 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 | - | - |
| 100-48415-00 | RESTITUTION-DAMAGES | 5,539 | 7,241 | 5,764 | 4,000 | 1,435 | 4,000 | 3,000 |
| 100-48420-00 | INSURANCE DIVIDEND | 51,535 | 29,412 | 38,668 | 35,000 | 29,515 | 30,000 | 25,000 |
| 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 | - | - |
| 100-48520-55 | DONATIONS-PARK & REC | - | - | 1,600 | - | 1,700 | - | - |
| 100-48535-00 | P CARD REBATE REVENUE | 28,971 | 37,054 | 34,737 | 40,000 | 28,000 | 40,000 | 30,000 |
| 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 | - | - |
| 100-48700-00 | WATER UTILITY TAXES | 346,697 | 362,935 | 437,204 | 385,000 | 385,000 | 385,000 | 425,000 |
| 100-48900-00 | LEASE REVENUE | 32,220 | 27,198 | 30,838 | - | - | - | - |
| | **TOTAL MISC REVENUE** | **1,410,557** | **1,386,115** | **1,185,358** | **1,036,870** | **971,729** | **1,032,096** | **1,045,937** |
| **OTHER FINANCING SOURCES** | | | | | | | | |
| 100-49260-00 | TRANSFER FROM 610 WATER | 8,500 | 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 | 12,500 |
| 100-49265-00 | TRANSFER FROM 630 STORMWATER | 8,500 | 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 | 16,410 |
| 100-49267-00 | TRANSFER FROM 208 PARKING | 35,350 | 35,350 | 35,704 | 30,000 | 30,000 | 25,000 | 25,000 |
| 100-49285-00 | TRANSFER FROM 900 CDA | 91,383 | - | - | - | - | - | - |
| 100-49290-00 | TRANSFER IN FROM OTHER FUNDS | 5,000 | - | 95,418 | 50,400 | 50,400 | - | 120,000 |
| 100-49295-00 | TRANSFER FROM 248 PARK & REC | - | - | - | - | - | - | - |
| 100-49300-00 | FUND BALANCE APPLIED | - | - | - | - | - | - | |
| | **TOTAL OTHER FINANCING SOURCES** | **180,207** | **81,110** | **177,032** | **126,160** | **126,160** | **70,910** | **190,910** |
| | **TOTAL GEN FUND REVENUES** | **12,442,655** | **12,920,367** | **14,178,626** | **15,889,148** | **15,736,471** | **15,995,978** | **16,009,040** |

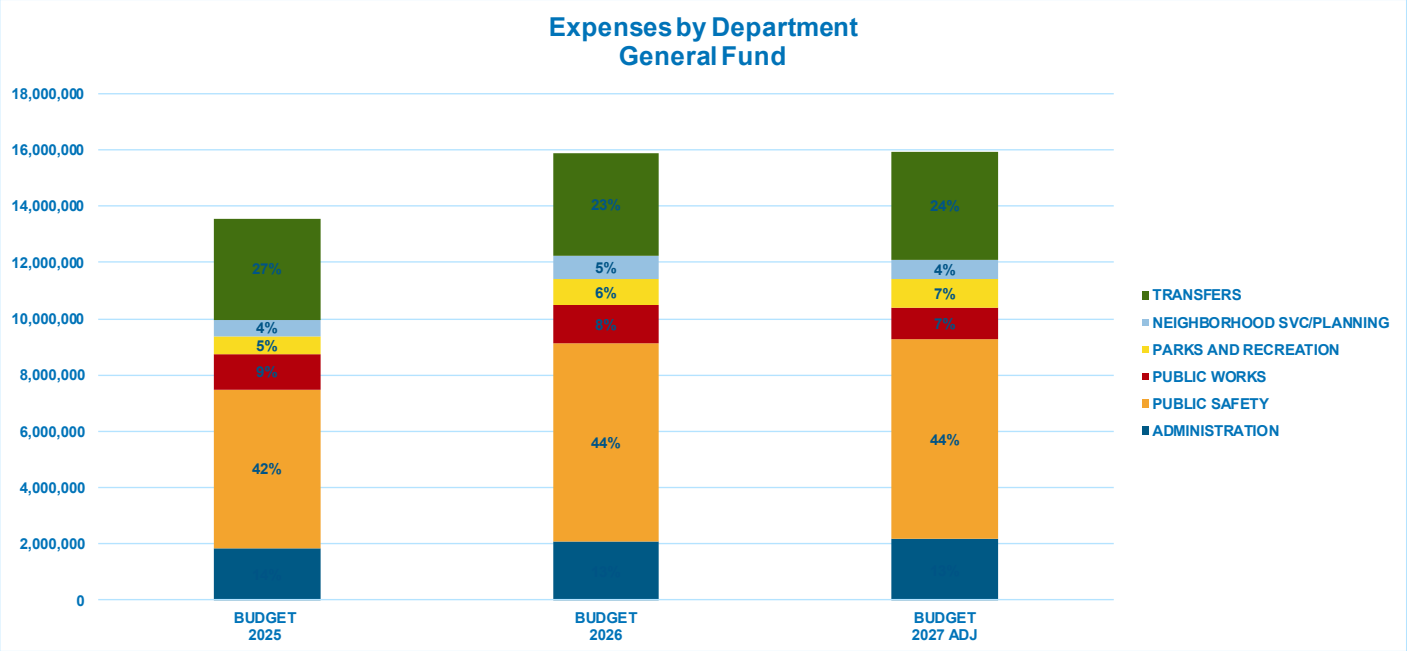
## GENERAL FUND EXPENDITURE SUMMARY

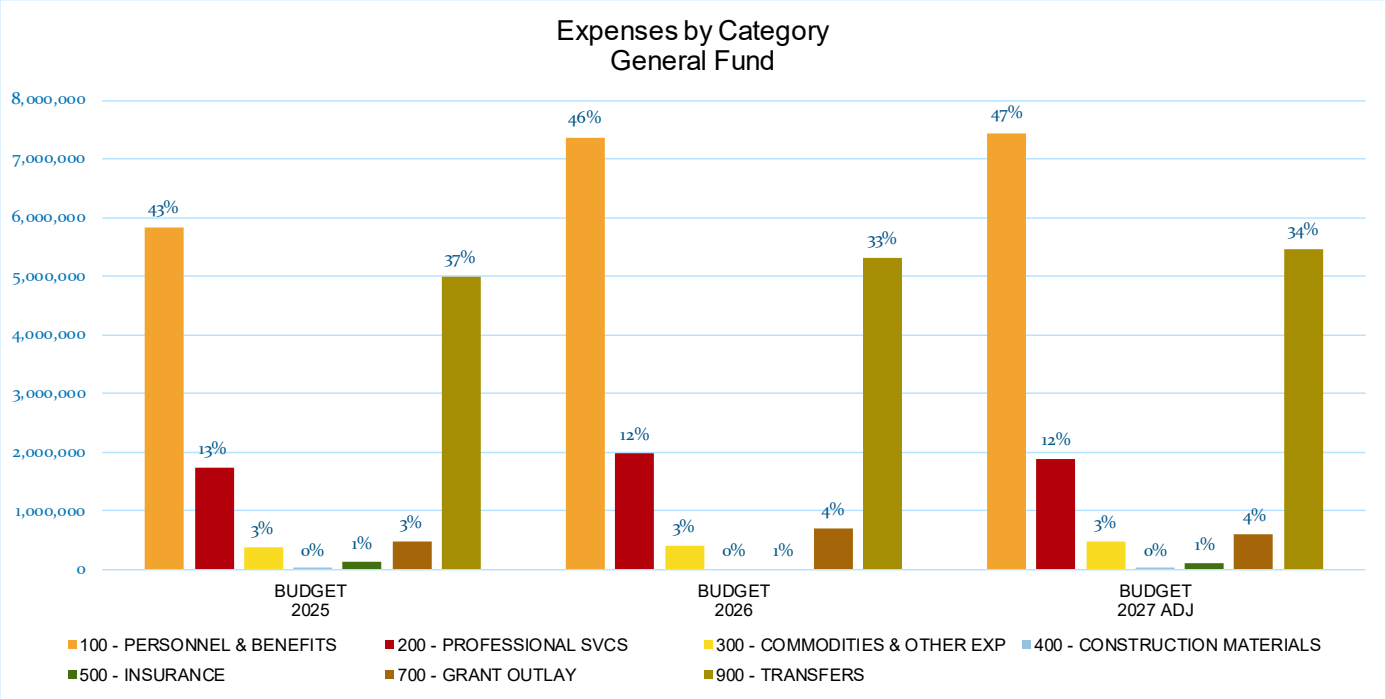
| SEC # | DESCRIPTION | 2023 ACTUAL | 2024 ACTUAL | 2025 ACTUAL | 2026 BUDGET | 2026 ACT-EST | 2027 ORIG BUDGET | 2027 ADJ BUDGET | |
|---|---|---|---|---|---|---|---|---|---|
| 1 | ADMINISTRATION | 1,758,920 | 1,819,346 | 2,079,949 | 2,064,053 | 2,187,132 | 2,128,135 | 2,151,844 | 1 |
| 2 | PUBLIC SAFETY | 5,190,828 | 5,728,789 | 5,973,198 | 7,069,774 | 6,833,988 | 7,355,620 | 7,115,391 | 2 |
| 3 | PUBLIC WORKS | 1,212,804 | 1,151,405 | 1,117,743 | 1,342,084 | 1,132,262 | 1,359,424 | 1,107,396 | 3 |
| 4 | PARKS AND RECREATION | 682,036 | 861,057 | 889,765 | 922,346 | 1,082,202 | 847,386 | 1,052,513 | 4 |
| 5 | NEIGHBORHOOD SVC/PLANNING | 355,387 | 388,073 | 541,164 | 851,065 | 728,503 | 825,641 | 657,741 | 5 |
| 6 | TRANSFERS | 3,070,024 | 2,785,074 | 3,620,275 | 3,629,830 | 3,679,830 | 3,479,774 | 3,853,154 | 6 |
| 7 | CONTINGENCIES | 41,800 | 126,092 | 35,850 | 10,000 | 10,831 | - | 71,000 | 7 |
| | TOTAL | 12,311,799 | 12,859,836 | 14,257,944 | 15,889,151 | 15,654,749 | 15,995,981 | 16,009,040 | |

| 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 | 266,524 | 271,665 | 269,093 | 1 |
| 51110 | Total Contingencies | 41,800 | 126,092 | 35,850 | 10,000 | 10,831 | - | 71,000 | 7 |
| 51200 | Total Court | 85,807 | 97,799 | 99,720 | 113,993 | 99,123 | 118,326 | 98,964 | 1 |
| 51300 | Total Legal | 83,516 | 86,571 | 154,905 | 169,956 | 166,478 | 174,354 | 173,612 | 1 |
| 51400 | Total General Administration | 369,760 | 431,022 | 468,320 | 443,004 | 492,966 | 454,295 | 462,338 | 1 |
| 51450 | Total Information Technology | 114,144 | 129,285 | 211,031 | 200,414 | 204,920 | 226,868 | 249,937 | 1 |
| 51500 | Total Financial Administration | 229,735 | 247,840 | 237,362 | 259,166 | 258,871 | 270,234 | 262,703 | 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 | 497,941 | 446,463 | 431,727 | 1 |
| 52100 | Total Police Administration | 799,470 | 844,980 | 875,757 | 906,220 | 898,383 | 933,017 | 922,728 | 2 |
| 52110 | Total Police Patrol | 2,082,340 | 2,262,362 | 2,458,152 | 2,901,550 | 2,733,526 | 3,081,397 | 2,896,896 | 2 |
| 52120 | Total Police Investigation | 524,244 | 572,276 | 610,681 | 782,494 | 769,482 | 807,735 | 812,934 | 2 |
| 52140 | Total Comm Service Program | 33,068 | 40,014 | 61,889 | 46,549 | 34,318 | 47,982 | 51,133 | 2 |
| 52400 | Total Community Development | 355,387 | 388,073 | 541,164 | 851,065 | 728,503 | 825,641 | 657,741 | 5 |
| 52500 | Total Emergency Preparedness | 9,490 | 13,455 | 12,188 | 19,731 | 14,025 | 15,026 | 17,029 | 2 |
| 52600 | Total Communications/Dispatch | 483,601 | 592,909 | 584,418 | 750,308 | 721,332 | 797,089 | 876,972 | 2 |
| 53100 | Total Public Works Administration | 48,109 | 55,002 | 46,139 | 71,775 | 52,636 | 59,125 | 57,017 | 3 |
| 53230 | Total Shop/Fleet Operations | 235,267 | 190,469 | 241,849 | 203,755 | 239,123 | 209,892 | 286,228 | 3 |
| 53270 | Total Parks Maintenance | 233,524 | 286,179 | 390,361 | 312,059 | 460,858 | 321,302 | 522,354 | 4 |
| 53300 | Total Street Maintenance | 538,881 | 529,765 | 388,288 | 669,200 | 416,238 | 689,675 | 311,350 | 3 |
| 53320 | Total Snow & Ice | 125,096 | 123,292 | 176,294 | 153,675 | 153,760 | 156,152 | 174,805 | 3 |
| 53420 | Total Street Lights | 265,450 | 252,877 | 265,172 | 243,678 | 270,505 | 244,580 | 277,998 | 3 |
| 55111 | Total Young Library Building | 55,057 | 54,466 | 58,373 | 67,608 | 104,802 | 65,847 | 97,331 | 1 |
| 55200 | Total Parks Administration | 102,161 | 100,531 | 115,913 | 118,761 | 123,073 | 123,322 | 122,397 | 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 | 123,746 | 17,000 | 22,000 | 4 |
| 55330 | Total Comm. Based-Coop Projects | 329,759 | 460,275 | 357,421 | 374,526 | 374,526 | 385,762 | 385,762 | 4 |
| 59220 | Total Transfers to Other Funds | 1,751,181 | 1,470,859 | 1,380,927 | 1,750,000 | 1,800,000 | 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 | 1,537,699 | 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 | 15,654,749 | 15,995,981 | 16,009,040 | |

## 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%
47%
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 | 308,432 | 330,554 | 335,268 |
| 200 | Professional Svcs | 66,735 | 76,361 | 72,341 | 74,113 | 126,580 | 74,741 | 78,819 |
| 300 | Commodities & Other Exp | 38,550 | 54,886 | 67,188 | 37,965 | 47,271 | 39,000 | 38,251 |
| 700 | Grant Outlay | 4,234 | 11,734 | 10,191 | 10,000 | 10,683 | 10,000 | 10,000 |
| **51400** | **Total** | **369,760** | **431,022** | **468,320** | **443,004** | **492,966** | **454,295** | **462,338** |
| **LEGISLATIVE SUPPORT** | | | | | | | | |
| 100 | Personnel & Benefits | 55,458 | 53,633 | 58,804 | 59,869 | 54,341 | 61,665 | 60,293 |
| 200 | Professional Svcs | 7,596 | 8,058 | 10,372 | 13,000 | 10,178 | 13,000 | 13,000 |
| 300 | Commodities & Other Exp | 15,008 | 8,033 | 5,498 | 4,000 | 9,005 | 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** | **266,524** | **271,665** | **269,093** |
| **CONTINGENCIES** | | | | | | | | |
| 900 | Transfers | 41,800 | 126,092 | 35,850 | 10,000 | 10,831 | - | 71,000 |
| **51110** | **Total** | **41,800** | **126,092** | **35,850** | **10,000** | **10,831** | **-** | **71,000** |
| **COURT** | | | | | | | | |
| 100 | Personnel & Benefits | 64,334 | 68,284 | 71,976 | 93,828 | 73,699 | 96,643 | 74,951 |
| 200 | Professional Svcs | 17,749 | 25,444 | 17,563 | 16,665 | 20,324 | 18,183 | 20,013 |
| 300 | Commodities & Other Exp | 3,724 | 4,071 | 10,181 | 3,500 | 5,100 | 3,500 | 4,000 |
| **51200** | **Total** | **85,807** | **97,799** | **99,720** | **113,993** | **99,123** | **118,326** | **98,964** |
| **LEGAL** | | | | | | | | |
| 100 | Personnel & Benefits | 1,026 | - | - | 146,501 | 143,049 | 150,896 | 150,340 |
| 200 | Professional Svcs | 82,489 | 86,571 | 139,945 | 23,455 | 23,429 | 23,458 | 23,272 |
| **51300** | **Total** | **83,516** | **86,571** | **139,945** | **169,956** | **166,478** | **174,354** | **173,612** |
| | **GRAND TOTAL** | **850,493** | **993,180** | **1,015,343** | **1,006,822** | **1,035,923** | **1,018,639** | **1,075,007** |

## 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 by September 2026, 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 | 250,492 | 272,062 | 276,496 |
| 100-51400-112 | SALARIES/OVERTIME | 170 | 1,490 | 738 | - | 111 | - | - |
| 100-51400-115 | INTERNSHIP PROGRAM | 3,763 | 9,747 | 10,851 | - | - | - | - |
| 100-51400-117 | LONGEVITY PAY | 500 | - | - | - | - | - | - |
| 100-51400-150 | MEDICARE TAX/CITY SHARE | 2,927 | 3,536 | 3,982 | 4,064 | 4,085 | 4,186 | 4,243 |
| 100-51400-151 | SOCIAL SECURITY/CITY SHARE | 12,517 | 15,121 | 17,025 | 17,376 | 17,467 | 17,897 | 18,142 |
| 100-51400-152 | RETIREMENT | 13,266 | 15,346 | 17,259 | 18,776 | 18,946 | 19,339 | 19,802 |
| 100-51400-153 | HEALTH INSURANCE | 23,655 | 11,833 | 12,061 | 14,592 | 15,490 | 15,030 | 14,592 |
| 100-51400-154 | HRA-LIFE STYLE ACCT EXPENSE | 2,031 | - | 1,520 | 1,520 | 1,401 | 1,566 | 1,520 |
| 100-51400-155 | WORKERS COMPENSATION | 237 | 258 | 304 | 362 | 368 | 373 | 375 |
| 100-51400-156 | LIFE INSURANCE | 81 | 47 | 63 | 98 | 72 | 101 | 98 |
| 100-51400-211 | PROFESSIONAL DEVELOPMENT | 3,289 | 14,546 | 2,557 | 4,250 | 13,119 | 4,250 | 4,250 |
| 100-51400-217 | CONTRACTUAL/PROFESSIONAL SVCS | 10,968 | 8,071 | 24,681 | 25,000 | 68,726 | 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 | 3,204 | 10,177 | 8,334 |
| 100-51400-225 | TELECOM/INTERNET/COMMUNICATION | 2,230 | 2,602 | 2,657 | 2,247 | 2,531 | 2,315 | 2,235 |
| 100-51400-310 | OFFICE & OPERATING SUPPLIES | 33,688 | 35,413 | 41,352 | 23,000 | 33,326 | 24,000 | 24,000 |
| 100-51400-312 | BREAK ROOM SUPPLIES | 1,027 | 1,179 | 1,358 | 750 | 849 | 750 | 1,000 |
| 100-51400-320 | SUBSCRIPTIONS/DUES | 1,200 | 10,281 | 18,170 | 8,000 | 10,837 | 8,000 | 8,000 |
| 100-51400-325 | PUBLIC ED--CUSTOMER SERVICE | 310 | 251 | 230 | 215 | 251 | 250 | 251 |
| 100-51400-330 | TRAVEL EXPENSES | 2,325 | 7,762 | 6,078 | 6,000 | 2,008 | 6,000 | 5,000 |
| 100-51400-790 | HR CELEBRATIONS/AWARDS | 4,234 | 11,734 | 10,191 | 10,000 | 10,683 | 10,000 | 10,000 |
| | Total General Administration | 369,760 | 431,022 | 468,320 | 443,004 | 492,966 | 454,295 | 462,338 |

## 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 | 22,140 | 26,506 | 26,269 |
| 100-51100-112 | OVERTIME | 42 | 373 | 184 | - | 28 | - | - |
| 100-51100-114 | WAGES/PART-TIME/PERMANENT | 25,500 | 26,044 | 25,781 | 25,956 | 24,324 | 26,735 | 25,767 |
| 100-51100-150 | MEDICARE TAX/CITY SHARE | 683 | 694 | 765 | 780 | 758 | 803 | 785 |
| 100-51100-151 | SOCIAL SECURITY/CITY SHARE | 2,918 | 2,965 | 3,268 | 3,336 | 3,237 | 3,436 | 3,358 |
| 100-51100-152 | RETIREMENT | 1,049 | 1,432 | 1,736 | 1,853 | 1,730 | 1,909 | 1,904 |
| 100-51100-153 | HEALTH INSURANCE | 3,278 | 1,296 | 1,920 | 1,920 | 1,916 | 1,978 | 1,920 |
| 100-51100-154 | HRA-LIFE STYLE ACCT EXPENSE | - | - | 200 | 200 | 137 | 206 | 200 |
| 100-51100-155 | WORKERS COMPENSATION | 56 | 51 | 59 | 72 | 69 | 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 | - | - | - | - | - |
| 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 | 2,320 | 3,000 | 3,000 |
| 100-51100-310 | OFFICE & OPERATING SUPPLIES | 778 | 3,217 | 1,407 | - | 185 | - | 7,000 |
| 100-51100-320 | PUBLICATION-MINUTES | 14,229 | 4,816 | 4,091 | 4,000 | 8,819 | 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 | 266,524 | 271,665 | 269,093 |

## 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 | 10,831 | - | 71,000 |
| 100-51110-911 | TRANSFER IN/OUT-OTHER FUNDS | - | - | - | - | - | - | - |
| | Total Contingencies | 41,800 | 126,092 | 35,850 | 10,000 | 10,831 | - | 71,000 |

## 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 | 100,464 | 107,226 | 106,696.74 |
| 100-51300-150 | MEDICARE TAX/CITY SHARE | - | - | - | 1,517 | 1,291 | 1,563 | 1,554.21 |
| 100-51300-151 | SOCIAL SECURITY/CITY SHARE | - | - | - | 6,485 | 5,519 | 6,680 | 6,645.58 |
| 100-51300-152 | RETIREMENT | - | - | - | 7,318 | 6,718 | 7,538 | 7,557.89 |
| 100-51300-153 | HEALTH INSURANCE | - | - | - | 24,487 | 23,736 | 25,222 | 25,293.78 |
| 100-51300-154 | HRA-LIFE STYLE ACCT EXPENSE | - | - | 194 | 2,450 | 0 | 2,524 | 2,450.00 |
| 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 | 5,312 | 0 | - |
| 100-51300-211 | PROFESSIONAL DEVELOPMENT | - | - | - | 750 | 611 | 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 | 3,316 | 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 | 7,716 | 2,000 | 2,000 |
| 100-51300-320 | SUBSCRIPTIONS/DUES | - | - | - | 850 | 845 | 850 | 850 |
| 100-51300-330 | TRAVEL EXPENSES | - | - | - | 1,000 | 85 | 1,000 | 1,000 |
| | Total Legal | 83,516 | 86,571 | 154,905 | 169,956 | 166,478 | 174,354 | 173,612 |

## 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 | 62,171 | 64,092 | 63,126 |
| 100-51200-112 | BALIFF WAGES & OVERTIME | 1,565 | 2,457 | 2,658 | 2,500 | 2,945 | 2,575 | 3,250 |
| 100-51200-150 | MEDICARE TAX/CITY SHARE | 815 | 847 | 908 | 944 | 984 | 972 | 967 |
| 100-51200-151 | SOCIAL SECURITY/CITY SHARE | 3,483 | 3,623 | 3,884 | 4,033 | 4,209 | 4,154 | 4,135 |
| 100-51200-152 | RETIREMENT | 2,365 | 2,546 | 2,859 | 2,962 | 3,172 | 3,051 | 3,048 |
| 100-51200-153 | HEALTH INSURANCE | 86 | 197 | 92 | 18,741 | 52 | 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 | 148 | 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 | - | 100 | 100 |
| 100-51200-219 | OTHER PROFESSIONAL SERVICES | 780 | 1,120 | 1,122 | 1,000 | 1,113 | 1,000 | 1,500 |
| 100-51200-224 | SOFTWARE/HARDWARE MAINTENAN | 11,501 | 9,700 | 11,516 | 13,698 | 15,365 | 15,140 | 13,436 |
| 100-51200-225 | TELECOM/INTERNET/COMMUNICATIO | 1,943 | 1,841 | 1,421 | 867 | 913 | 893 | 927 |
| 100-51200-293 | PRISONER CONFINEMENT | 2,725 | 11,526 | 3,465 | 500 | 2,933 | 500 | 3,500 |
| 100-51200-310 | OFFICE & OPERATING SUPPLIES | 2,671 | 3,088 | 8,643 | 2,000 | 3,864 | 2,000 | 2,000 |
| 100-51200-320 | SUBSCRIPTIONS/DUES | 85 | 145 | 1,005 | 1,000 | 1,207 | 1,000 | 1,000 |
| 100-51200-330 | TRAVEL EXPENSES | 968 | 839 | 533 | 500 | 29 | 500 | 1,000 |
| | Total Court | 85,807 | 97,799 | 99,720 | 113,993 | 99,123 | 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 | 189,113 | 215,513 | 233,440 |
| 200 | Professional Svcs | 46,351 | 6,612 | 30,740 | 9,779 | 13,817 | 10,955 | 15,297 |
| 300 | Commodities & Other Exp | 3,370 | 2,367 | 3,933 | 400 | 1,991 | 400 | 800 |
| **51450** | **Total** | **114,144** | **129,285** | **211,031** | **200,414** | **204,920** | **226,868** | **249,537** |

## 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)
- Conduct third party Cybersecurity Penetration Test
- Evaluate Veeam backup server for 2028/2029 replacement and DR optimization
- Evaluate TV station NAS for 2028/2029 replacement
- Replace “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
- Implement 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 and implement 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 | 154,173 | 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 | 2,287 | 2,502 | 2,591 |
| 100-51450-151 | SOCIAL SECURITY/CITY SHARE | 2,892 | 5,455 | 8,807 | 10,388 | 9,779 | 10,700 | 11,080 |
| 100-51450-152 | RETIREMENT | 3,269 | 5,914 | 8,693 | 11,867 | 11,145 | 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 | 3,175 |
| 100-51450-155 | WORKERS COMPENSATION | 92 | 232 | 614 | 228 | 823 | 235 | 242 |
| 100-51450-156 | LIFE INSURANCE | - | - | 7 | 12 | 12 | 12 | 12 |
| 100-51450-211 | PROFESSIONAL DEVELOPMENT | 575 | 200 | - | 1,000 | 394 | 1,000 | 2,275 |
| 100-51450-225 | TELECOM/INTERNET/COMMUNICATION | 15,025 | 2,747 | 27,112 | 1,287 | 2,249 | 1,326 | 2,055 |
| 100-51450-244 | NETWORK HDW MTN | 5,848 | 1,127 | 522 | 4 | 3,892 | 1,141 | 2,060 |
| 100-51450-245 | NETWORK SOFTWARE MTN | 18,745 | 2,338 | 2,858 | 1,248 | 4,595 | 1,285 | 1,346 |
| 100-51450-246 | NETWORK OPERATING SUPP | 5,345 | 200 | 203 | 1,585 | 2,649 | 1,535 | 4,140 |
| 100-51450-247 | SOFTWARE UPGRADES | 813 | - | 46 | 755 | 37 | 769 | 422 |
| 100-51450-310 | OFFICE & OPERATING SUPPLIES | 3,360 | 2,321 | 3,933 | 3,900 | 1,982 | 3,900 | 3,000 |
| 100-51450-311 | GIS SUPPLIES | - | - | - | - | - | - | 400 |
| 100-51450-330 | TRAVEL EXPENSES | 10 | 46 | - | 400 | 9 | 400 | 800 |
| | Total Information Technology | 114,144 | 129,285 | 211,031 | 200,414 | 204,920 | 226,868 | 249,937 |

**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 | 193,639 | 205,949 | 204,825 |
| 200 | Professional Svcs | 44,476 | 38,337 | 45,130 | 44,516 | 49,997 | 49,565 | 42,928 |
| 300 | Commodities & Other Exp | 13,852 | 12,282 | 15,238 | 9,700 | 12,036 | 9,720 | 9,451 |
| 500 | Insurance | 4,301 | 4,360 | (1,276) | 1,000 | (1,567) | 1,000 | 1,000 |
| 600 | Misc Exp | 3,288 | 4,587 | 4,658 | 4,000 | 4,766 | 4,000 | 4,500 |
| **51500** | **Total** | **229,735** | **247,840** | **237,362** | **259,166** | **258,871** | **270,234** | **262,703** |
| **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** | **354,378** | **370,318** | **368,843** |

## 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 |
|---|---|---|---|---|---|---|---|---|
| 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 |
| 2018 | 3,685 | 5,749,714 | 44,220 | 40.39% | (178,126) | 32,895 | 472,970 | 532,806,991 |
| 2017 | 3,660 | 5,737,214 | 43,920 | 45.89% | (174,704) | 32,400 | 486,479 | 514,727,514 |
| 2016 | 3,702 | 5,586,714 | 44,424 | 41.33% | (177,805) | 31,390 | 539,654 | 562,715,750 |
| 2015 | 3,715 | 3,831,031 | 44,580 | 38.37% | (92,867) | 22,259 | 343,782 | 458,851,261 |

## PROPERTY TAX BILLS

| Year | Bills Sent | Total Tax (SOT) | Less Credits | Billed Value | Payments Processed | Electronic Payments | % Electronic Payments | Refunds |
|---|---|---|---|---|---|---|---|---|
| 2024 | 2,933 | 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) |
| 2018 | 3,698 | 15,319,127 | 1,750,730 | 13,568,397 | 10,572,859 | 82,870 | 0.78% | (9,355) |
| 2017 | 3,761 | 14,720,864 | 1,677,209 | 13,043,655 | 10,159,000 | 46,718 | 0.46% | (18,424) |
| 2016 | 3,738 | 14,700,403 | 1,565,293 | 13,135,110 | 9,981,478 | 75,130 | 0.75% | (16,329) |

* 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 |
|---|---|---|---|---|---|---|
| 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 |
| 2018 | 1,135 | 918,841 | 690,736 | (7,712) | 7,389 | 266,517 |
| 2017 | 1,084 | 789,554 | 911,754 | (4,708) | 8,246 | 106,400 |
| 2016 | 1,046 | 767,289 | 426,894 | (4,319) | 7,115 | 322,704 |

## ACCOUNTS PAYABLE

| Year | # of Checks Written | Total Payments | Check Payments | Pcard Payments | Pcard Rebates |
|---|---|---|---|---|---|
| 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 |
| 2018 | 1,722 | 29,263,720 | 27,948,619 | 1,315,101 | 33,172 |
| 2017 | 1,951 | 30,946,584 | 29,581,362 | 1,365,222 | 20,909 |
| 2016 | 2,286 | 35,460,567 | 34,229,508 | 1,231,059 | 18,268 |

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

## PAYROLL SERVICES

| Year | Payments issued | Net Amount Paid | Direct Deposit % |
|---|---|---|---|
| 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% |
| 2018 | 6,871 | 4,482,397 | 98.13% |
| 2017 | 6,502 | 4,101,444 | 98.26% |
| 2016 | 6,103 | 3,978,017 | 96.25% |

## INTEREST EARNINGS

| APR | City Ave Yield | 90 Day T-Bill | City vs 90-Day T-Bill |
|---|---|---|---|
| 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% |
| 2018 | 1.85% | 1.94% | -0.09% |

## 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 | 132,561 | 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 | 1,889 | 2,064 | 2,048 |
| 100-51500-151 | SOCIAL SECURITY/CITY SHARE | 7,171 | 7,942 | 7,770 | 8,567 | 8,079 | 8,824 | 8,759 |
| 100-51500-152 | RETIREMENT | 8,069 | 9,330 | 9,033 | 9,893 | 10,216 | 10,190 | 10,186 |
| 100-51500-153 | HEALTH INSURANCE | 23,432 | 28,391 | 21,780 | 38,030 | 39,284 | 39,171 | 39,281 |
| 100-51500-154 | HRA-LIFE STYLE ACCT EXPENSE | 2,281 | 2,664 | 1,415 | 3,825 | 1,397 | 3,940 | 3,825 |
| 100-51500-155 | WORKERS COMPENSATION | 182 | 194 | 166 | 191 | 196 | 197 | 193 |
| 100-51500-156 | LIFE INSURANCE | 46 | 59 | 25 | 38 | 17 | 39 | 39 |
| 100-51500-158 | UNEMPLOYMENT COMPENSATION | - | - | 39 | - | - | - | - |
| 100-51500-211 | PROFESSIONAL DEVELOPMENT | 1,777 | 999 | 2,124 | 2,000 | 1,632 | 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 | 5,877 | 4,750 | 5,500 |
| 100-51500-224 | SOFTWARE/HARDWARE MAINTENANC | 10,670 | 8,738 | 7,007 | 11,948 | 14,438 | 13,337 | 13,000 |
| 100-51500-225 | TELECOM/INTERNET/COMMUNICATION | 1,070 | 1,134 | 776 | 867 | 655 | 893 | 927 |
| 100-51500-310 | OFFICE & OPERATING SUPPLIES | 12,393 | 10,879 | 11,886 | 8,000 | 10,165 | 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 | (1,567) | 1,000 | 1,000 |
| 100-51500-650 | BANK FEES/CREDIT CARD FEES | 3,288 | 4,587 | 4,658 | 4,000 | 4,766 | 4,000 | 4,500 |
| | Total Financial Administration | 229,735 | 247,840 | 237,362 | 259,166 | 258,871 | 270,234 | 262,703 |

## 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 | 2,018 | 2,122 | 2,045 |
| 100-52500-150 | EMERG PREP MEDICARE | - | - | 23 | 30 | 29 | 31 | 30 |
| 100-52500-151 | EMERG PREP SOCIAL SECURITY | - | - | 99 | 128 | 125 | 132 | 127 |
| 100-52500-152 | EMERG PREP RETIREMENT | - | - | - | 148 | - | 152 | 148 |
| 100-52500-155 | EMERG PREP WORKERS COMP | - | - | 34 | 45 | 56 | 46 | 41 |
| 100-52500-219 | OTHER PROFESSIONAL SERVICES | - | - | - | 4,860 | - | - | 3,375 |
| 100-52500-224 | SOFTWARE/HARDWARE MAINTENAN | - | - | 389 | 2,664 | 37 | 2,664 | 2,520 |
| 100-52500-225 | TELECOM/INTERNET/COMMUNICATION | 4,146 | 3,421 | 4,067 | 2,741 | 2,296 | 2,823 | 880 |
| 100-52500-242 | REPR/MTN MACHINERY/EQUIP | - | 5,474 | 1,498 | 2,000 | 1,885 | 2,000 | 2,000 |
| 100-52500-295 | CONTRACTUAL SERVICES | 3,753 | 3,555 | 3,555 | 4,275 | 6,777 | 4,275 | 5,083 |
| 100-52500-310 | OFFICE & OPERATING SUPPLIES | 1,592 | 1,005 | 923 | 780 | 800 | 780 | 780 |
| | Total Emergency Preparedness | 9,490 | 13,455 | 12,188 | 19,731 | 14,025 | 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 | 31,508 | 34,482 | 34,530 |
| 200 | Professional Svcs | 17,341 | 21,407 | 13,382 | 34,597 | 17,841 | 20,892 | 19,086 |
| 300 | Commodities & Other Exp | 2,829 | 3,835 | 3,574 | 3,700 | 3,287 | 3,750 | 3,401 |
| **53100** | **Total** | **48,109** | **55,002** | **46,139** | **71,775** | **52,636** | **59,125** | **57,017** |
| **PUBLIC WORKS SHOP/FLEET OPERATIONS** | | | | | | | | |
| 100 | Personnel & Benefits | 95,840 | 102,127 | 165,546 | 116,254 | 163,036 | 119,742 | 196,228 |
| 200 | Professional Svcs | 22,253 | 21,242 | 24,306 | 21,500 | 26,022 | 21,650 | 26,000 |
| 300 | Commodities & Other Exp | 117,174 | 67,100 | 51,997 | 66,000 | 50,064 | 68,500 | 64,000 |
| **53230** | **Total** | **235,267** | **190,469** | **241,849** | **203,754** | **239,123** | **209,892** | **286,228** |
| **PUBLIC WORKS STREET MAINTENANCE** | | | | | | | | |
| 100 | Personnel & Benefits | 446,262 | 439,283 | 287,731 | 586,054 | 316,122 | 603,636 | 227,946 |
| 200 | Professional Svcs | 36,671 | 34,924 | 42,211 | 23,446 | 34,668 | 25,790 | 27,154 |
| 300 | Commodities & Other Exp | 41,085 | 45,057 | 41,970 | 42,700 | 54,900 | 42,750 | 42,750 |
| 400 | Construction Materials | 14,213 | 7,893 | 16,376 | 13,000 | 10,549 | 13,500 | 13,500 |
| 800 | Capital Outlay | 650 | 2,608 | - | 4,000 | - | 4,000 | - |
| **53300** | **Total** | **538,881** | **529,765** | **388,288** | **669,200** | **416,238** | **689,675** | **311,350** |
| **PUBLIC WORKS STREET CLEANING/SNOW & ICE** | | | | | | | | |
| 100 | Personnel & Benefits | 62,244 | 70,708 | 93,075 | 82,575 | 85,415 | 85,052 | 124,705 |
| 200 | Professional Svcs | 3,438 | 9,031 | 3,969 | 12,000 | 2,542 | 12,000 | 12,000 |
| 300 | Commodities & Other Exp | 42,480 | 22,894 | 27,735 | 34,100 | 40,804 | 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** | **153,760** | **156,152** | **174,805** |
| **PUBLIC WORKS STREET LIGHTS** | | | | | | | | |
| 100 | Personnel & Benefits | 22,658 | 13,298 | 25,653 | 10,078 | 40,642 | 10,380 | 48,798 |
| 200 | Professional Svcs | 230,664 | 231,384 | 232,388 | 225,000 | 222,410 | 225,000 | 220,000 |
| 300 | Commodities & Other Exp | 8,269 | 8,066 | 7,131 | 7,500 | 7,081 | 8,000 | 8,000 |
| 800 | Capital Outlay | 3,860 | 128 | - | 1,100 | 373 | 1,200 | 1,200 |
| **53420** | **Total** | **265,450** | **252,877** | **265,172** | **243,678** | **270,505** | **244,580** | **277,998** |
| | **GRAND TOTAL** | **1,212,804** | **1,151,405** | **1,117,743** | **1,342,083** | **1,132,262** | **1,359,424** | **1,107,396** |

## 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 | 2022 Hrs | 2023 Hrs | 2024 Hrs | 2025/thru Aug |
|---|---|---|---|---|
| Preseason Prep | 73 | 82.5 | 80 | 29.5 |
| April League Prep | 31.25 | 0 | 0 | 0 |
| Tournament Prep | 31.25 | 29.25 | 4 | 18 |
| League Prep | 45.5 | 24 | 19 | 41.5 |
| Tournament Prep | 0 | 5.25 | 0 | 5.5 |
| League Prep | 37.5 | 37.5 | 24 | 38 |
| Tournament Prep | 7 | 12 | 10 | 0 |
| League Prep | 11 | 8 | 12 | 22.5 |
| Tournament Prep | 22.5 | 32.5 | 12 | 20 |
| League Prep | 0 | 1.5 | 16 | 5.5 |
| Tournament Prep | 0 | 8 | 0 | 0 |
| League Prep | 0 | 8 | 8 | 0 |
| Tournament Prep | 0 | 0 | 0 | 0 |
| League Prep | 0 | 0 | 0 | 0 |
| Tournament Prep | 46 | 0 | 0 | 0 |
| **Total Hours** | **305** | **248.5** | **185** | **180.5** |

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 | 2022 | 2023 | 2024 | 2025/thru Aug |
|---|---|---|---|---|
| January | 1,069.10 | 20,723.15 | 4,677.31 | 4,155.28 |
| February | 400.00 | 3,690.89 | 2,239.98 | 317.80 |
| March | 1,496.09 | 581.61 | 338.65 | 1,020.07 |
| April | 1,580.34 | 310.68 | 2,793.90 | 6,339.35 |
| May | 1,178.99 | 3,928.69 | 6,717.46 | 551.15 |
| June | 526.35 | 4,006.93 | 4,095.00 | 907.00 |
| July | 1,747.94 | 2,926.84 | 1,076.13 | 11,456.85 |
| August | 340.12 | 131.87 | 4,847.00 | 9,654.05 |
| September | 772.99 | 1,922.10 | 251.85 | 0 |
| October | 5,482.26 | 4,464.29 | 7,413.04 | 0 |
| November | 0 | 2,717.70 | 78.50 | 0 |
| December | 0 | 1,880.31 | 829.80 | 0 |
| **Total** | **14,594.18** | **51,042.68** | **35,358.62** | **34,401.55** |

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 | 2022 | 2023 | 2024 | 2025/thru Aug |
|---|---|---|---|---|
| Trees Removed | 40 (15 Ash) | 52 (15 Ash) | 39 (12 Ash) | 83 (14 Ash) |
| Trees Treated | 176 | 0 | 181 | 0 |
| Trees Planted | 250 | 83 | 47 | 72 |
| Trees Trimmed | 200 | 300 | 300 | 780 |
| Stumps Removed | 50 | 125 | 22 | 32 |

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 | 2022 | 2023 | 2024 | 2025/thru Aug |
|---|---|---|---|---|
| Big Brick Park | 30 | 15 | 18 | 16.5 |
| Brewery Hill Park | 17 | 18.25 | 23.5 | 19.5 |
| Clay Street Park | 10.75 | 9.2 | 8 | 5.25 |
| Cravath Lakefront Park | 28.5 | 32.5 | 29 | 21.5 |
| Dog Park | 10.5 | 10.5 | 24.5 | 16.25 |
| East Gate Park | 14.5 | 17 | 18.75 | 13.5 |
| Effigy Mounds Park | 13 | 25.5 | 31 | 17.5 |
| Meadowsweet Park | 16 | 16 | 18 | 16 |
| Mill Pond Park | 8 | 10 | 9.5 | 7 |
| Mill Race Park | 9.5 | 8.5 | 10 | 7 |
| Minneiska Park | 37.5 | 57.25 | 55.5 | 41.5 |
| Moraine View Park | 109 | 111.5 | 137.5 | 85 |
| Ray Trost Park | 18 | 13.75 | 16.5 | 20 |
| Skyway Park | 15.5 | 19 | 21 | 15.5 |
| Starin Park | 308 | 299.75 | 350.5 | 316 |
| Train Depot Park | 31 | 35 | 31 | 17.5 |
| Trippe Park | 50 | 69.75 | 91 | 67.75 |
| Turtle Mount Park | 9.5 | 10 | 9.5 | 8.5 |
| Walton Oaks Park | 7.75 | 9 | 11 | 7 |
| White Memorial Park | 8.5 | 7.5 | 13 | 7 |
| Armory | 7.5 | 12 | 12 | 13 |
| Public Works | 7 | 3.5 | 9 | 7 |
| Innovation Center | 0 | 0 | 29.75 | 0 |
| Library | 13 | 13.5 | 16 | 6 |
| Misc Areas | 126.5 | 162 | 261.25 | 188 |
| **Total Hours** | **895.00** | **986.0** | **1216.25** | **939.75** |

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 | 2022 | 2023 | 2024 | 2025/thru Aug |
|---|---|---|---|---|
| Number of Events | 15 | 25 | 17 | 15 |
| Total Inches of Snowfall | 22 | 45.5 | 40.5 | 28.5 |
| Hours Worked | 746 | 1,286.25 | 1421 | 1,109 |
| Tons of Salt | 168 | 298 | 241 | 262 |
| Tons of Sand | 269 | 70.25 | 82.3 | 129 |
| Gallons of Brine Made | 12,795 | 19,335 | 21,875 | 26,500 |
| Gallons of Brine Applied | 14,095 | 22,095 | 17,625 | 27,867 |
| Gallons of Calcium Chloride Used | 100 | 450 | 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 | 22,938 | 25,297 | 25,328 |
| 100-53100-150 | MEDICARE TAX/CITY SHARE | 272 | 284 | 310 | 358 | 335 | 369 | 369 |
| 100-53100-151 | SOCIAL SECURITY/CITY SHARE | 1,162 | 1,216 | 1,325 | 1,529 | 1,432 | 1,575 | 1,576 |
| 100-53100-152 | RETIREMENT | 1,377 | 1,464 | 1,567 | 1,768 | 1,770 | 1,821 | 1,836 |
| 100-53100-153 | HEALTH INSURANCE | 4,314 | 4,696 | 3,226 | 4,748 | 4,873 | 4,890 | 4,904 |
| 100-53100-154 | HRA-LIFE STYLE ACCT EXPENSE | 475 | 513 | 103 | 475 | 108 | 489 | 475 |
| 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 | 467 | 650 | 650 |
| 100-53100-213 | ENGINEERING SERVICES | 8,115 | 14,510 | 7,002 | 27,000 | 10,932 | 12,000 | 10,800 |
| 100-53100-224 | SOFTWARE/HARDWARE MAINTENANCE | 5,727 | 3,699 | 4,037 | 5,251 | 5,188 | 6,443 | 6,265 |
| 100-53100-225 | TELECOM/INTERNET/COMMUNICATION | 2,297 | 2,220 | 1,979 | 1,747 | 1,255 | 1,799 | 1,371 |
| 100-53100-310 | OFFICE & OPERATING SUPPLIES | 2,334 | 2,529 | 2,515 | 2,500 | 2,195 | 2,500 | 2,200 |
| 100-53100-320 | SUBSCRIPTIONS/DUES | 300 | 318 | 316 | 300 | 449 | 300 | 300 |
| 100-53100-325 | PUBLIC EDUCATION | 195 | 251 | 230 | 300 | 251 | 300 | 251 |
| 100-53100-330 | TRAVEL EXPENSES | - | 737 | 512 | 600 | 392 | 650 | 650 |
| | Total Public Works Administration | 48,109 | 55,002 | 45,948 | 71,775 | 52,636 | 59,125 | 57,017 |

## 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 | 112,015 | 77,729 | 126,439 |
| 100-53230-112 | WAGES/OVERTIME | 460 | 219 | 69 | - | 123 | - | - |
| 100-53230-113 | WAGES/TEMPORARY | 578 | 379 | 998 | - | 684 | - | - |
| 100-53230-117 | LONGEVITY PAY | 560 | 560 | 560 | 820 | 383 | 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 | 1,657 | 1,151 | 1,869 |
| 100-53230-151 | SOCIAL SECURITY/CITY SHARE | 3,965 | 3,932 | 7,209 | 4,775 | 7,087 | 4,918 | 7,990 |
| 100-53230-152 | RETIREMENT | 4,683 | 4,727 | 8,466 | 5,502 | 8,910 | 5,667 | 9,282 |
| 100-53230-153 | HEALTH INSURANCE | 15,843 | 18,019 | 20,793 | 24,303 | 29,216 | 25,032 | 42,282 |
| 100-53230-154 | HRA-LIFE STYLE ACCT EXPENSE | 95 | 104 | 143 | 2,440 | 216 | 2,513 | 4,140 |
| 100-53230-155 | WORKERS COMPENSATION | 1,546 | 1,466 | 2,459 | 1,638 | 2,652 | 1,687 | 2,553 |
| 100-53230-156 | LIFE INSURANCE | 56 | 61 | 103 | 59 | 93 | 61 | 83 |
| 100-53230-221 | MUNICIPAL UTILITIES EXPENSES | 4,965 | 4,993 | 5,409 | 5,000 | 5,899 | 5,050 | 6,000 |
| 100-53230-222 | UTILITIES-NAT GAS & ELECTRIC | 16,554 | 16,249 | 18,665 | 16,500 | 20,124 | 16,600 | 20,000 |
| 100-53230-225 | MOBILE COMMUNICATIONS | 734 | - | - | - | - | - | - |
| 100-53230-310 | OFFICE & OPERATING SUPPLIES | 24,110 | 14,948 | 20,858 | 16,000 | 21,379 | 16,500 | 16,500 |
| 100-53230-352 | VEHICLE REPR PARTS | 59,613 | 20,890 | 10,336 | 26,000 | 10,674 | 27,000 | 27,000 |
| 100-53230-354 | POLICE VECHICLE REP/MAINT | 25,284 | 27,215 | 14,147 | 16,000 | 16,080 | 16,500 | 16,500 |
| 100-53230-355 | BLDG MTN REPR SUPP | 8,166 | 4,048 | 6,656 | 8,000 | 1,932 | 8,500 | 4,000 |
| | Total Shop/Fleet Operations | 235,267 | 190,469 | 241,618 | 203,755 | 239,123 | 209,892 | 286,228 |

## 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 | 181,297 | 399,618 | 145,324 |
| 100-53300-112 | WAGES/OVERTIME | 841 | 853 | 859 | 731 | 1,517 | 753 | 747 |
| 100-53300-113 | WAGES/TEMPORARY | 5,278 | 4,401 | 11,323 | 1,043 | 8,717 | 1,074 | 1,043 |
| 100-53300-117 | LONGEVITY PAY | 2,240 | 2,240 | 2,240 | 2,310 | 1,533 | 2,379 | 920 |
| 100-53300-118 | UNIFORM ALLOWANCES | 9,382 | 8,248 | 9,362 | 7,056 | 7,768 | 7,268 | 6,522 |
| 100-53300-150 | MEDICARE TAX/CITY SHARE | 4,414 | 4,422 | 2,671 | 5,792 | 2,892 | 5,966 | 2,164 |
| 100-53300-151 | SOCIAL SECURITY/CITY SHARE | 18,872 | 18,909 | 11,420 | 24,766 | 12,364 | 25,509 | 9,252 |
| 100-53300-152 | RETIREMENT | 21,405 | 21,391 | 12,335 | 28,208 | 14,638 | 29,054 | 10,673 |
| 100-53300-153 | HEALTH INSURANCE | 64,258 | 59,274 | 50,407 | 108,360 | 76,693 | 111,611 | 43,870 |
| 100-53300-154 | HRA-LIFE STYLE ACCT EXPENSE | 4,102 | 6,079 | 3,641 | 11,214 | 4,130 | 11,550 | 4,415 |
| 100-53300-155 | WORKERS COMPENSATION | 7,085 | 6,651 | 3,571 | 8,455 | 4,462 | 8,709 | 2,965 |
| 100-53300-156 | LIFE INSURANCE | 146 | 156 | 116 | 140 | 113 | 144 | 52 |
| 100-53300-211 | PROFESSIONAL DEVELOPMENT | 1,896 | 1,579 | 1,501 | 1,600 | 1,580 | 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 | 25,104 | 16,000 | 16,000 |
| 100-53300-224 | SOFTWARE/HARDWARE MAINTENANCE | 3,653 | 3,303 | 3,629 | 4,716 | 6,088 | 5,895 | 7,255 |
| 100-53300-225 | TELECOM/INTERNET/COMMUNICATION | 3,771 | 3,761 | 3,751 | 2,130 | 1,896 | 2,194 | 2,199 |
| 100-53300-310 | OFFICE & OPERATING SUPPLIES | 1,049 | 1,392 | 2,006 | 1,200 | 2,074 | 1,250 | 1,250 |
| 100-53300-351 | FUEL EXPENSES | 26,883 | 26,371 | 27,967 | 29,000 | 34,399 | 29,000 | 29,000 |
| 100-53300-354 | TRAFFIC CONTROL SUPP | 13,153 | 17,294 | 11,997 | 12,500 | 18,427 | 12,500 | 12,500 |
| 100-53300-405 | MATERIALS/REPAIRS | 14,213 | 7,893 | 16,376 | 13,000 | 10,549 | 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 | 416,238 | 689,675 | 311,350 |

## 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 | 53,413 | 49,410 | 74,237 |
| 100-53320-112 | WAGES/OVERTIME | 6,003 | 4,221 | 14,426 | 9,289 | 2,734 | 9,568 | 9,503 |
| 100-53320-117 | LONGEVITY PAY | 360 | 360 | 360 | 270 | 246 | 278 | 530 |
| 100-53320-150 | MEDICARE TAX/CITY SHARE | 658 | 589 | 992 | 843 | 916 | 868 | 1,229 |
| 100-53320-151 | SOCIAL SECURITY/CITY SHARE | 2,815 | 2,518 | 4,242 | 3,606 | 3,915 | 3,714 | 5,257 |
| 100-53320-152 | RETIREMENT | 3,299 | 2,950 | 4,961 | 4,142 | 4,794 | 4,266 | 6,110 |
| 100-53320-153 | HEALTH INSURANCE | 10,820 | 12,473 | 10,114 | 13,819 | 17,610 | 14,234 | 23,798 |
| 100-53320-154 | HRA-LIFE STYLE ACCT EXPENSE | 610 | 1,034 | 345 | 1,440 | 375 | 1,483 | 2,390 |
| 100-53320-155 | WORKERS COMPENSATION | 1,134 | 915 | 1,435 | 1,174 | 1,395 | 1,209 | 1,624 |
| 100-53320-156 | LIFE INSURANCE | 30 | 21 | 19 | 21 | 17 | 22 | 28 |
| 100-53320-295 | EQUIP RENTAL | 3,438 | 9,031 | 3,969 | 12,000 | 2,542 | 12,000 | 12,000 |
| 100-53320-351 | FUEL EXPENSES | 8,793 | 8,248 | 10,516 | 9,100 | 5,362 | 9,100 | 9,100 |
| 100-53320-353 | SNOW EQUIP/REPR PARTS | 33,687 | 14,646 | 17,219 | 25,000 | 35,442 | 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 | 153,760 | 156,152 | 174,805 |

## 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 | 30,472 | 7,025 | 32,373 |
| 100-53420-112 | WAGES/OVERTIME | - | - | 2 | 209 | 279 | 215 | 214 |
| 100-53420-117 | LONGEVITY PAY | 40 | 40 | 40 | - | 27 | - | 225 |
| 100-53420-150 | MEDICARE TAX/CITY SHARE | 226 | 137 | 272 | 103 | 437 | 106 | 479 |
| 100-53420-151 | SOCIAL SECURITY/CITY SHARE | 964 | 586 | 1,162 | 439 | 1,868 | 452 | 2,048 |
| 100-53420-152 | RETIREMENT | 1,154 | 700 | 1,391 | 505 | 2,346 | 520 | 2,379 |
| 100-53420-153 | HEALTH INSURANCE | 2,173 | 1,647 | 1,446 | 1,658 | 4,333 | 1,708 | 9,440 |
| 100-53420-154 | HRA-LIFE STYLE ACCT EXPENSE | 198 | 291 | 195 | 190 | 169 | 196 | 975 |
| 100-53420-155 | WORKERS COMPENSATION | 411 | 217 | 402 | 151 | 696 | 156 | 655 |
| 100-53420-156 | LIFE INSURANCE | 7 | 5 | 11 | 3 | 15 | 3 | 10 |
| 100-53420-222 | ELECTRICITY | 230,664 | 231,384 | 232,388 | 225,000 | 222,410 | 225,000 | 220,000 |
| 100-53420-310 | OFFICE & OPERATING SUPPLIES | 8,269 | 8,066 | 7,131 | 7,500 | 7,081 | 8,000 | 8,000 |
| 100-53420-820 | STREET LIGHTS | 3,860 | 128 | - | 1,100 | 373 | 1,200 | 1,200 |
| | Total Street Lights | 265,450 | 252,877 | 265,172 | 243,678 | 270,505 | 244,580 | 277,998 |

## 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

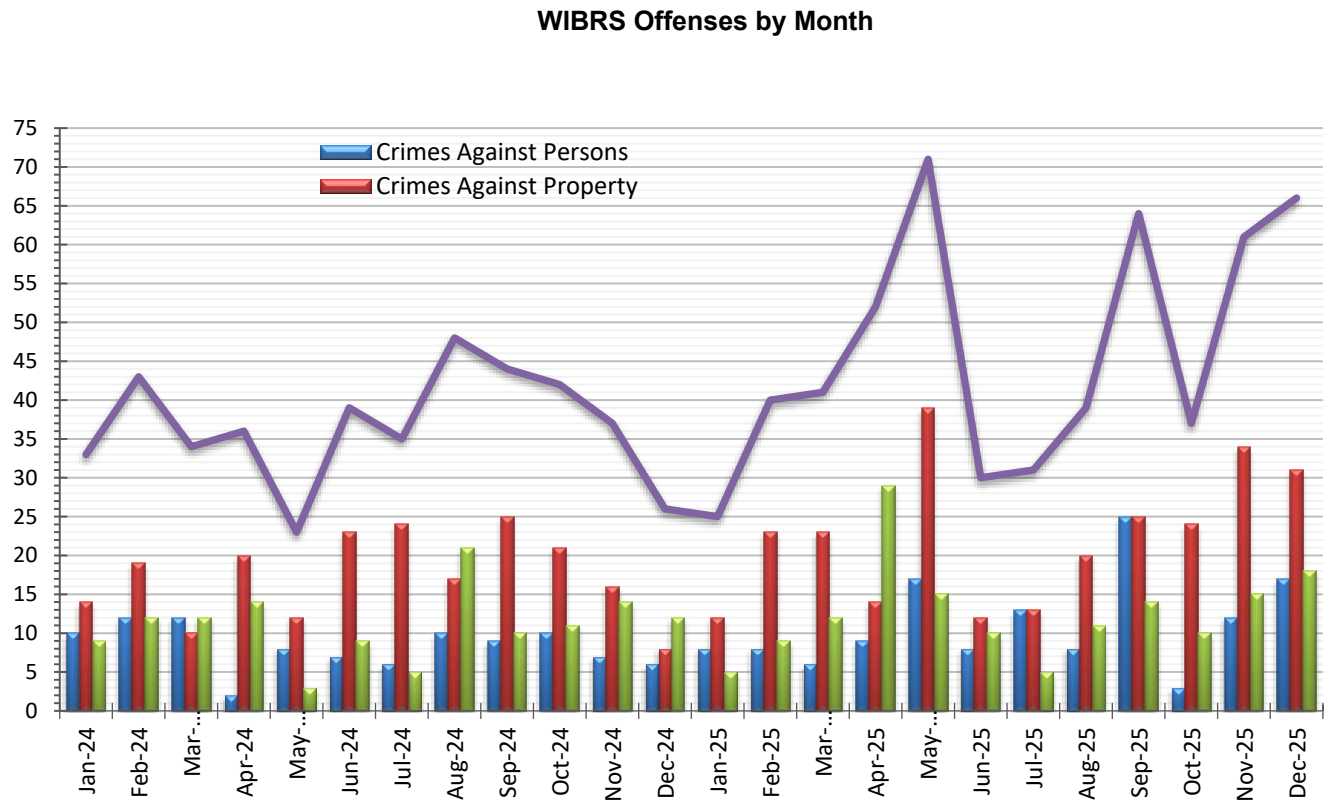
| FISCAL RESOURCES | | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACTUAL | 2026 BUDGET | 2026 ACT-EST | 2027 ORIG BUDGET | 2027 ADJ BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| **POLICE ADMINISTRATION** | | | | | | | | | |
| 100 | Personnel & Benefits | 678,469 | 732,778 | 727,837 | 755,993 | 828,546 | 821,478 | 853,402 | 856,391 |
| 200 | Professional Svcs | 96,588 | 84,712 | 99,260 | 90,029 | 48,774 | 48,849 | 51,149 | 33,686 |
| 300 | Commodities & Other Exp | 24,413 | 27,490 | 26,051 | 29,736 | 28,900 | 28,056 | 28,465 | 32,651 |
| **52100** | **Total** | **799,470** | **844,980** | **853,149** | **875,757** | **906,220** | **898,383** | **933,017** | **922,728** |
| **POLICE PATROL** | | | | | | | | | |
| 100 | Personnel & Benefits | 1,952,746 | 2,126,138 | 2,072,813 | 2,325,119 | 2,706,511 | 2,460,405 | 2,881,436 | 2,642,106 |
| 200 | Professional Svcs | 67,617 | 62,619 | 86,631 | 61,149 | 130,039 | 141,724 | 131,911 | 144,790 |
| 300 | Commodities & Other Exp | 61,976 | 73,605 | 58,882 | 71,883 | 65,000 | 131,398 | 68,050 | 110,000 |
| **52110** | **Total** | **2,082,340** | **2,262,362** | **2,218,326** | **2,458,152** | **2,901,550** | **2,733,526** | **3,081,397** | **2,896,896** |
| **POLICE INVESTIGATION** | | | | | | | | | |
| 100 | Personnel & Benefits | 502,988 | 544,252 | 530,462 | 559,574 | 724,990 | 708,278 | 746,740 | 740,443 |
| 200 | Professional Svcs | 11,998 | 14,126 | 14,323 | 29,391 | 40,004 | 44,701 | 43,295 | 54,741 |
| 300 | Commodities & Other Exp | 9,259 | 13,898 | 16,997 | 21,716 | 17,500 | 16,503 | 17,700 | 17,750 |
| **52120** | **Total** | **524,244** | **572,276** | **561,782** | **610,681** | **782,494** | **769,482** | **807,735** | **812,934** |
| **COMMUNICATIONS/DISPATCH** | | | | | | | | | |
| 100 | Personnel & Benefits | 412,455 | 484,295 | 508,461 | 526,473 | 670,236 | 645,192 | 690,343 | 706,523 |
| 200 | Professional Svcs | 68,699 | 105,818 | 90,197 | 55,119 | 76,572 | 73,837 | 103,246 | 166,949 |
| 300 | Commodities & Other Exp | 2,447 | 2,796 | 2,335 | 2,826 | 3,500 | 2,303 | 3,500 | 3,500 |
| **52600** | **Total** | **483,601** | **592,909** | **600,993** | **584,418** | **750,308** | **721,332** | **797,089** | **876,972** |
| **COMMUNITY SERVICE PROGRAM** | | | | | | | | | |
| 100 | Personnel & Benefits | 28,686 | 35,318 | 36,354 | 53,672 | 38,821 | 25,612 | 39,986 | 39,651 |
| 200 | Professional Svcs | 73 | - | 477 | - | 878 | 224 | 796 | 2,982 |
| 300 | Commodities & Other Exp | 4,309 | 4,696 | 7,317 | 8,217 | 6,850 | 8,482 | 7,200 | 8,500 |
| **52140** | **Total** | **33,068** | **40,014** | **44,149** | **61,889** | **46,549** | **34,318** | **47,982** | **51,133** |
| | **GRAND TOTAL** | **3,922,722** | **4,312,540** | **4,278,399** | **4,590,898** | **5,387,121** | **5,157,041** | **5,667,219** | **5,560,663** |

## DEPARTMENT SERVICE METRICS

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

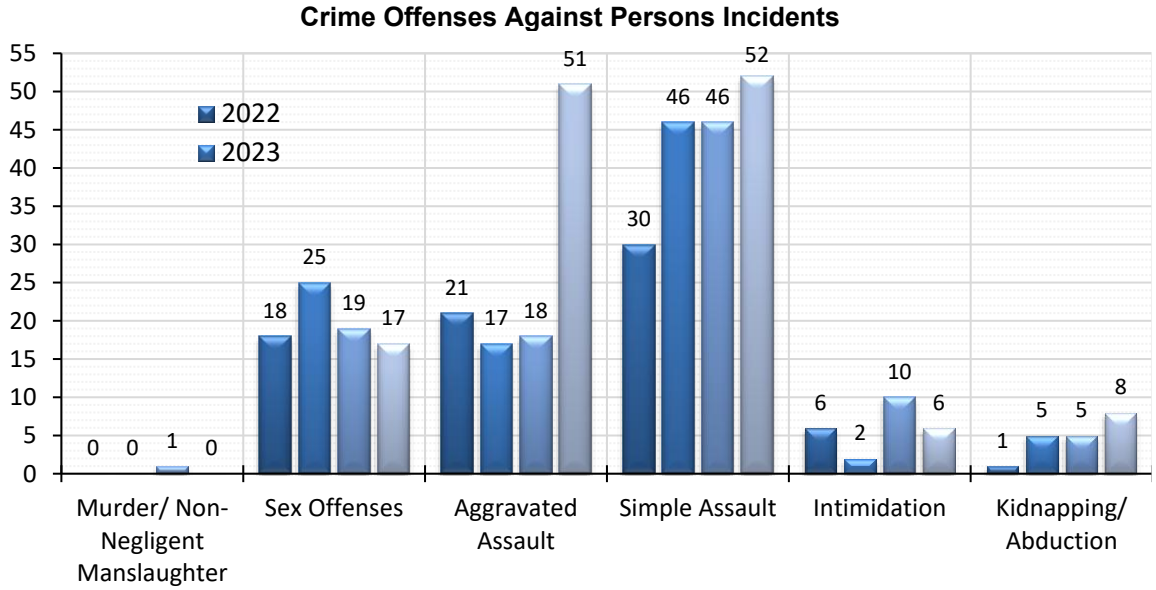
| | 2024 | | | | | 2025 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Offense | 1st | 2nd | 3rd | 4th | TOT | 1st | 2nd | 3rd | 4th | TOT |
| Crimes Against Persons | 34 | 17 | 25 | 23 | 99 | 22 | 34 | 46 | 32 | 134 |
| Murder & Non-Negligent Manslaughter | - | - | 1 | - | 1 | - | - | - | - | 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

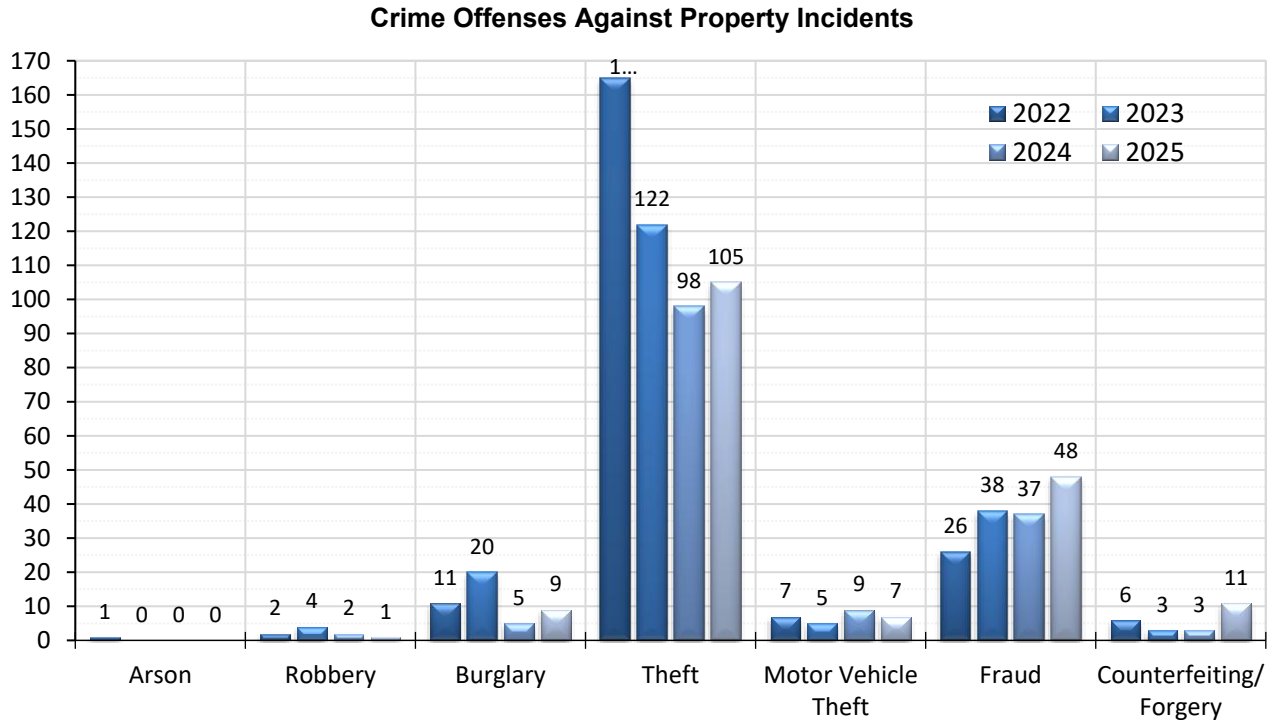



Offense counts are calculated based on the number of offenses for each victim (per incident) for Crimes Against Persons and the number of unique offense types (per incident) for Crimes Against Property and Crimes Against Society. For burglary and motor vehicle theft, offense counts are based on the number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

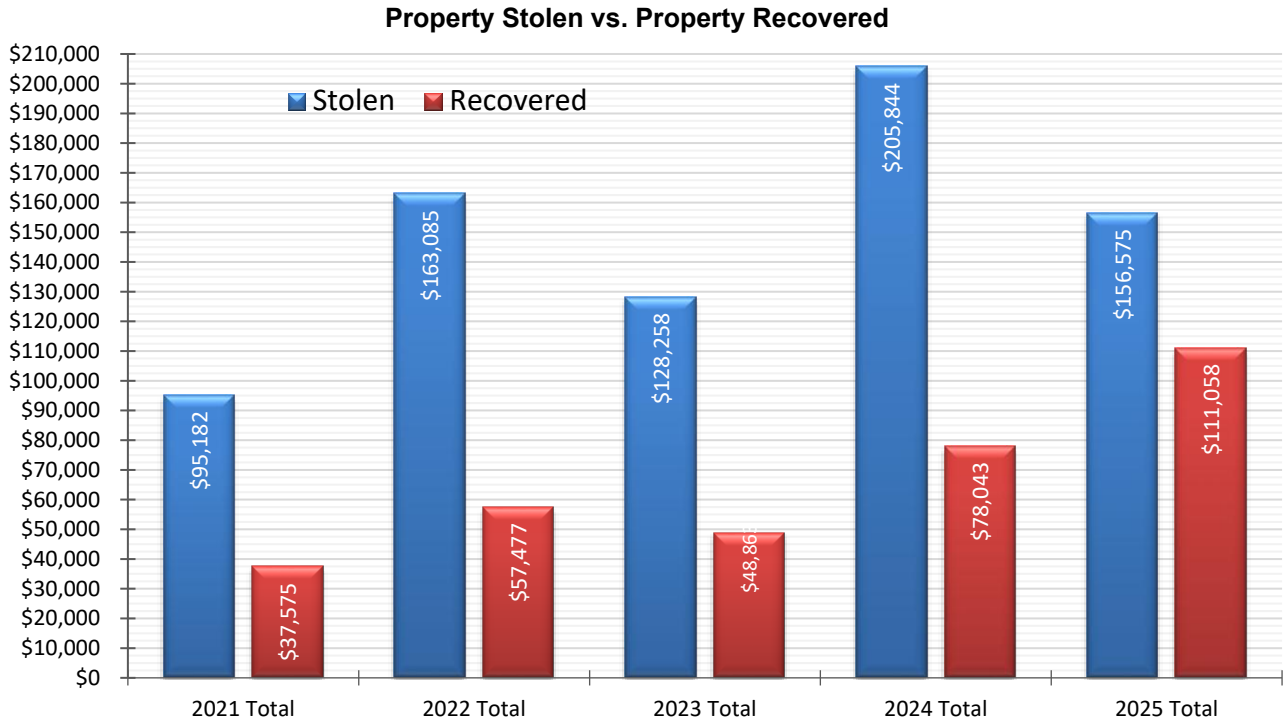


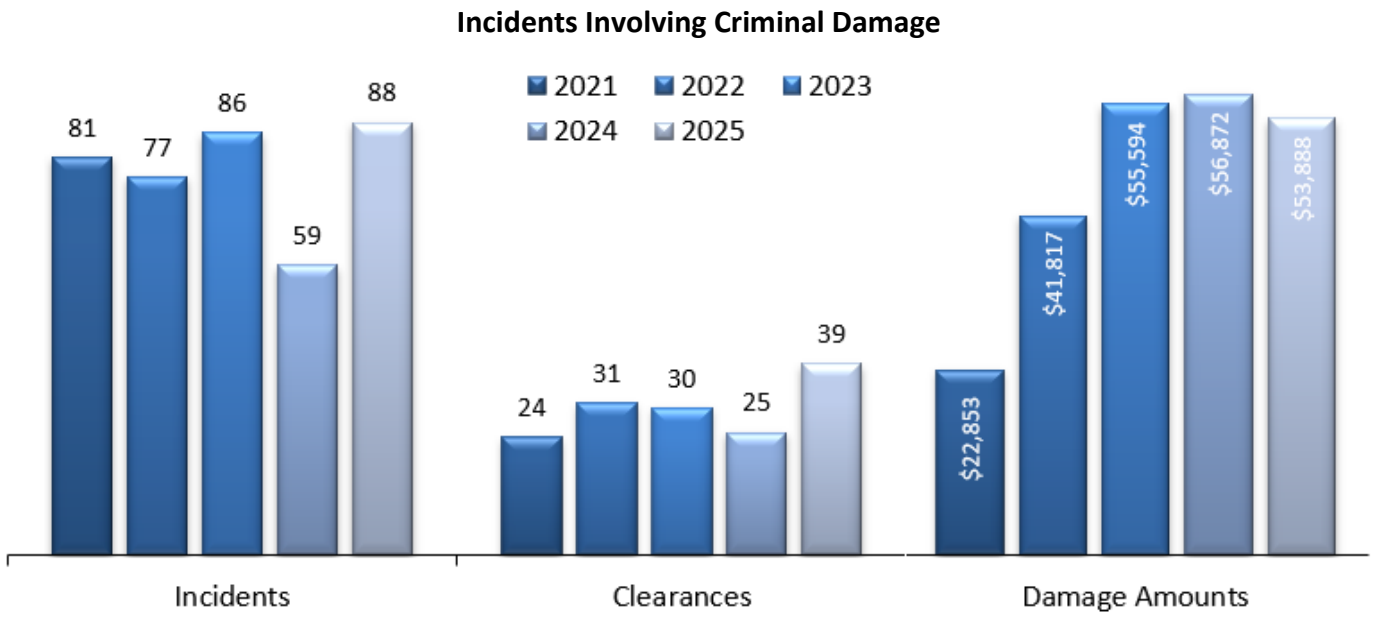

### Property Stolen vs. Property Recovered

| Total/Offense | Stolen<br>dollar amount | Recovered<br>dollar amount | Recovery Rate<br>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** # of charges | **2022** # of charges | **2023** # of charges | **2024** # of charges | **2025** # 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 | 599,780 | 629,155 | 633,000 |
| 100-52100-112 | WAGES/OVERTIME | 760 | 1,804 | 933 | 3,960 | 393 | 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 | 1,368 | 2,060 | 2,000 |
| 100-52100-118 | UNIFORM ALLOWANCES | 2,239 | 2,662 | 2,530 | 2,550 | 6,192 | 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 | 9,459 | 9,660 | 9,700 |
| 100-52100-151 | SOCIAL SECURITY/CITY SHARE | 30,724 | 34,167 | 36,164 | 40,104 | 40,446 | 41,307 | 41,477 |
| 100-52100-152 | RETIREMENT | 52,318 | 58,907 | 66,445 | 71,136 | 74,746 | 73,270 | 73,162 |
| 100-52100-153 | HEALTH INSURANCE | 74,255 | 61,385 | 55,478 | 73,975 | 76,103 | 76,194 | 75,620 |
| 100-52100-154 | HRA-LIFE STYLE ACCT EXPENSE | 3,335 | 2,700 | 3,597 | 7,500 | 5,643 | 7,725 | 7,500 |
| 100-52100-155 | WORKERS COMPENSATION | 5,997 | 6,330 | 6,367 | 6,976 | 7,267 | 7,185 | 7,314 |
| 100-52100-156 | LIFE INSURANCE | 148 | 108 | 106 | 136 | 80 | 140 | 136 |
| 100-52100-211 | PROFESSIONAL DEVELOPMENT | 1,872 | 3,436 | 9,917 | 4,500 | 3,007 | 4,000 | 4,500 |
| 100-52100-219 | OTHER PROFESSIONAL SERVICES | 68,669 | 68,174 | 53,828 | 23,400 | 14,162 | 25,000 | 8,000 |
| 100-52100-224 | SOFTWARE/HARDWARE MAINTENANCE | 17,831 | 7,254 | 17,715 | 13,876 | 26,316 | 15,004 | 18,188 |
| 100-52100-225 | TELECOM/INTERNET/COMMUNICATION | 4,113 | 5,848 | 4,920 | 3,248 | 5,132 | 3,345 | 2,823 |
| 100-52100-241 | REPR/MTN VEHICLES | 1,780 | - | - | - | 233 | - | 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 | 21,543 | 25,500 | 24,000 |
| 100-52100-320 | SUBSCRIPTIONS/DUES | 2,125 | 4,043 | 2,143 | 1,100 | 1,325 | 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 | 4,936 | 1,500 | 6,700 |
| | Total Police Administration | 799,470 | 844,980 | 875,757 | 906,220 | 898,383 | 933,017 | 922,728 |

## 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 | 1,434,456 | 1,805,483 | 1,702,451 |
| 100-52110-112 | SALARIES/OVERTIME | 210,797 | 229,042 | 286,084 | 159,266 | 254,583 | 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 | 45,403 | 19,261 | 17,850 |
| 100-52110-119 | SHIFT DIFFERENTIAL | 14,788 | 9,335 | 19,384 | - | 19,261 | - | - |
| 100-52110-150 | MEDICARE TAX/CITY SHARE | 20,123 | 21,150 | 23,810 | 28,598 | 26,053 | 29,456 | 28,098 |
| 100-52110-151 | SOCIAL SECURITY/CITY SHARE | 86,045 | 90,436 | 101,809 | 122,280 | 111,399 | 125,948 | 120,142 |
| 100-52110-152 | RETIREMENT | 186,295 | 213,428 | 257,098 | 285,836 | 268,021 | 294,411 | 279,999 |
| 100-52110-153 | HEALTH INSURANCE | 182,960 | 200,297 | 183,344 | 322,514 | 245,598 | 353,819 | 249,138 |
| 100-52110-154 | HRA-LIFE STYLE ACCT EXPENSE | 12,911 | 13,675 | 9,443 | 38,000 | 7,908 | 39,140 | 28,500 |
| 100-52110-155 | WORKERS COMPENSATION | 26,302 | 26,725 | 30,466 | 34,545 | 33,994 | 35,581 | 35,079 |
| 100-52110-156 | LIFE INSURANCE | 236 | 220 | 147 | 276 | 130 | 284 | 277 |
| 100-52110-211 | PROFESSIONAL DEVELOPMENT | 13,001 | 22,695 | 13,049 | 20,000 | 22,597 | 20,000 | 20,000 |
| 100-52110-219 | OTHER PROFESSIONAL SERVICES | 5,864 | 13,390 | 10,876 | 14,000 | 12,341 | 14,000 | 14,000 |
| 100-52110-224 | SOFTWARE/HARDWARE MAINTENAN | 31,134 | 19,913 | 28,568 | 83,162 | 93,900 | 84,799 | 88,239 |
| 100-52110-225 | TELECOM/INTERNET/COMMUNICATION | 5,649 | 5,735 | 6,869 | 7,876 | 10,588 | 8,113 | 10,551 |
| 100-52110-241 | REPR/MTN VEHICLES | 67 | 609 | 99 | 2,000 | 908 | 2,000 | 2,000 |
| 100-52110-242 | REPR/MTN MACHINERY/EQUIP | 2,161 | 276 | 1,688 | 3,000 | 1,390 | 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 | 17,784 | 5,050 | 15,000 |
| 100-52110-330 | TRAVEL EXPENSES | 8,793 | 1,442 | 9,487 | 5,000 | 38,835 | 5,000 | 5,000 |
| 100-52110-351 | FUEL EXPENSES | 25,020 | 26,159 | 27,083 | 25,000 | 30,634 | 26,000 | 55,000 |
| 100-52110-360 | DAAT/FIREARMS | 14,000 | 37,621 | 30,051 | 30,000 | 44,145 | 32,000 | 35,000 |

## 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 | 430,613 | 465,758 | 476,688 |
| 100-52120-112 | SALARIES/OVERTIME | 33,299 | 52,225 | 37,154 | 30,237 | 60,012 | 31,144 | 32,561 |
| 100-52120-117 | LONGEVITY PAY | 2,000 | 2,500 | 6,250 | 4,000 | 2,053 | 4,120 | 4,800 |
| 100-52120-118 | UNIFORM ALLOWANCES | 2,953 | 4,840 | 7,298 | 4,250 | 3,489 | 4,378 | 4,250 |
| 100-52120-119 | SHIFT DIFFERENTIAL | 910 | 1,992 | 35 | - | 1,119 | - | - |
| 100-52120-150 | MEDICARE TAX/CITY SHARE | 5,580 | 6,040 | 6,032 | 7,221 | 7,305 | 7,438 | 7,691 |
| 100-52120-151 | SOCIAL SECURITY/CITY SHARE | 23,861 | 25,827 | 25,790 | 30,875 | 31,234 | 31,801 | 32,885 |
| 100-52120-152 | RETIREMENT | 50,407 | 58,550 | 55,408 | 72,130 | 76,940 | 74,294 | 76,345 |
| 100-52120-153 | HEALTH INSURANCE | 29,979 | 31,199 | 43,817 | 104,750 | 83,856 | 107,893 | 87,030 |
| 100-52120-154 | HRA-LIFE STYLE ACCT EXPENSE | 2,312 | - | 2,265 | 10,500 | 2,093 | 10,815 | 8,500 |
| 100-52120-155 | WORKERS COMPENSATION | 6,990 | 7,248 | 7,415 | 8,777 | 9,506 | 9,040 | 9,635 |
| 100-52120-156 | LIFE INSURANCE | 82 | 90 | 63 | 58 | 57 | 60 | 59 |
| 100-52120-211 | PROFESSIONAL DEVELOPMENT | 6,246 | 5,374 | 12,363 | 6,000 | 9,377 | 6,500 | 6,500 |
| 100-52120-219 | OTHER PROFESSIONAL SERVICES | 688 | 2,911 | 7,351 | 8,000 | 13,826 | 8,000 | 8,000 |
| 100-52120-224 | SOFTWARE/HARDWARE MAINTENAN | 151 | 2,618 | 6,015 | 21,367 | 17,692 | 24,018 | 36,035 |
| 100-52120-225 | TELECOM/INTERNET/COMMUNICATION | 2,621 | 3,223 | 3,662 | 4,638 | 3,306 | 4,777 | 3,831 |
| 100-52120-241 | REPR/MTN VEHICLES | - | - | - | - | 500 | - | 375 |
| 100-52120-295 | MISC CONTRACTUAL SERVICES | 2,292 | - | - | - | - | - | - |
| 100-52120-310 | OFFICE & OPERATING SUPPLIES | 6,870 | 10,182 | 18,192 | 13,500 | 12,238 | 13,500 | 13,000 |
| 100-52120-330 | TRAVEL EXPENSES | 347 | 369 | 572 | 500 | 970 | 550 | 550 |
| 100-52120-351 | FUEL EXPENSES | 2,008 | 3,227 | 2,952 | 3,500 | 3,294 | 3,650 | 4,200 |
| 100-52120-359 | PHOTO EXPENSES | 34 | 119 | - | - | - | - | - |
| | Total Police Investigation | 524,244 | 572,276 | 610,681 | 782,494 | 769,482 | 807,735 | 812,934 |

## 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 | 19,000 | 36,411 | 36,156 |
| 100-52140-118 | UNIFORM ALLOWANCES | 1,335 | 2,040 | 4,654 | - | - | - | - |
| 100-52140-150 | MEDICARE TAX/CITY SHARE | 358 | 442 | 623 | 512 | 578 | 527 | 524 |
| 100-52140-151 | SOCIAL SECURITY/CITY SHARE | 1,532 | 1,890 | 2,665 | 2,192 | 2,473 | 2,258 | 2,242 |
| 100-52140-152 | RETIREMENT | 331 | 81 | 2,699 | - | 2,694 | - | - |
| 100-52140-155 | WORKERS COMPENSATION | 594 | 658 | 1,114 | 767 | 866 | 790 | 730 |
| 100-52140-156 | LIFE INSURANCE | - | - | 1 | - | - | - | - |
| 100-52140-218 | ANIMAL CONTROL | 3 | - | - | - | - | - | - |
| 100-52140-224 | SOFTWARE/HARDWARE MAINTENAN | - | - | - | 878 | 224 | 796 | 2,154 |
| 100-52140-225 | TELECOM/INTERNET/COMMUNICATION | 70 | - | - | - | - | - | 828 |
| 100-52140-310 | OFFICE & OPERATING SUPPLIES | 239 | 149 | - | 250 | 63 | 250 | 250 |
| 100-52140-351 | FUEL EXPENSES | 2,129 | 3,091 | 2,420 | 2,600 | 2,133 | 2,750 | 2,750 |
| 100-52140-360 | PARKING SERVICES EXPENSES | 1,941 | 1,456 | 5,798 | 4,000 | 6,287 | 4,200 | 5,500 |
| | Total Comm Service Program | 33,068 | 40,014 | 61,889 | 46,549 | 34,318 | 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 | 414,539 | 445,482 | 441,545 |
| 100-52600-112 | SALARIES/OVERTIME | 45,837 | 39,603 | 44,086 | 39,142 | 48,760 | 40,316 | 41,282 |
| 100-52600-117 | LONGEVITY PAY | 1,000 | 1,000 | 1,000 | 1,000 | 684 | 1,030 | 1,000 |
| 100-52600-118 | UNIFORM ALLOWANCES | 3,350 | 3,288 | 3,538 | 4,000 | 4,907 | 4,120 | 4,000 |
| 100-52600-119 | SHIFT DIFFERENTIAL | 4,714 | 4,291 | 2,879 | - | 4,430 | - | - |
| 100-52600-150 | MEDICARE TAX/CITY SHARE | 4,865 | 5,276 | 5,891 | 7,143 | 7,194 | 7,357 | 7,201 |
| 100-52600-151 | SOCIAL SECURITY/CITY SHARE | 20,801 | 22,559 | 25,190 | 30,544 | 30,759 | 31,460 | 30,791 |
| 100-52600-152 | RETIREMENT | 22,279 | 25,006 | 28,102 | 34,247 | 40,946 | 35,274 | 35,295 |
| 100-52600-153 | HEALTH INSURANCE | 29,174 | 48,837 | 53,428 | 108,917 | 90,822 | 112,185 | 130,666 |
| 100-52600-154 | HRA-LIFE STYLE ACCT EXPENSE | - | 4,339 | 3,112 | 12,000 | 684 | 12,360 | 14,000 |
| 100-52600-155 | WORKERS COMPENSATION | 377 | 395 | 462 | 637 | 1,418 | 656 | 645 |
| 100-52600-156 | LIFE INSURANCE | 36 | 54 | 52 | 99 | 50 | 102 | 98 |
| 100-52600-211 | PROFESSIONAL DEVELOPMENT | 3,114 | 2,647 | 2,866 | 3,000 | 3,936 | 3,200 | 3,500 |
| 100-52600-219 | OTHER PROFESSIONAL SERVICES | 3,986 | 3,805 | 2,173 | 2,500 | 2,439 | 2,500 | 2,500 |
| 100-52600-224 | SOFTWARE/HARDWARE MAINTENANCE | 6,609 | 8,038 | 11,010 | 7,737 | 9,324 | 9,866 | 13,152 |
| 100-52600-225 | TELECOM/INTERNET/COMMUNICATION | 9,335 | 9,169 | 10,298 | 9,992 | 8,218 | 10,292 | 3,662 |
| 100-52600-292 | RADIO SERVICE | 13,147 | 11,824 | 5,750 | 11,500 | 2,967 | 11,500 | 21,372 |
| 100-52600-295 | MISC CONTRACTUAL SERVICES | 32,508 | 70,335 | 23,021 | 41,842 | 46,953 | 65,887 | 122,763 |
| 100-52600-310 | OFFICE & OPERATING SUPPLIES | 1,851 | 1,543 | 1,285 | 2,000 | 935 | 2,000 | 2,000 |
| 100-52600-330 | TRAVEL EXPENSES | 595 | 1,253 | 1,541 | 1,500 | 1,368 | 1,500 | 1,500 |
| | Total Communications/Dispatch | 483,601 | 592,909 | 584,418 | 750,308 | 721,332 | 797,089 | 876,972 |

## DEPARTMENT/FUNCTION

The Community Development Department, formerly known as the Neighborhood Services Department, in combination with the Office of Economic Development, 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). The department also maintains oversight for fire inspections.

Land use planning/enforcement duties include:

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

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 | 90,500 | 103,231 | 92,537 |
| 200 | Professional Svcs | 206,566 | 293,045 | 449,103 | 743,793 | 630,622 | 715,172 | 558,353 |
| 300 | Commodities & Other Exp | 7,081 | 9,563 | 12,769 | 7,048 | 7,381 | 7,238 | 6,851 |
| **52400** | **Total** | **355,387** | **388,073** | **541,164** | **851,065** | **728,503** | **825,641** | **657,741** |

## 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 | 55,680 | 63,819 | 55,732 |
| 100-52400-112 | WAGES/OVERTIME | 285 | 104 | - | - | 119 | - | - |
| 100-52400-113 | PT WAGES-WEEDS & SNOW ENFORC | 18,514 | - | - | - | - | - | - |
| 100-52400-150 | MEDICARE TAX/CITY SHARE | 1,595 | 678 | 679 | 906 | 748 | 933 | 815 |
| 100-52400-151 | SOCIAL SECURITY/CITY SHARE | 6,819 | 2,899 | 2,904 | 3,874 | 3,199 | 3,990 | 3,486 |
| 100-52400-152 | RETIREMENT | 7,025 | 3,836 | 3,809 | 4,461 | 4,302 | 4,595 | 4,041 |
| 100-52400-153 | HEALTH INSURANCE | 15,977 | 21,157 | 17,097 | 26,237 | 25,671 | 27,024 | 25,810 |
| 100-52400-154 | HRA-LIFE STYLE ACCT EXPENSE | 2,150 | 1,140 | 512 | 2,625 | 684 | 2,704 | 2,500 |
| 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 | 947 | 965 | 275 |
| 100-52400-212 | LEGAL/CITY ATTORNEY | 8,463 | 12,059 | 14,933 | - | 1,713 | - | |
| 100-52400-215 | GIS SUPPLIES | 4,835 | 546 | - | - | 103 | - | - |
| 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 | 96,191 | 143,222 | 104,000 |
| 100-52400-220 | COMP PLAN REWRITE | - | - | 3,578 | 50,400 | 86,463 | - | 120,000 |
| 100-52400-222 | BUILDING INSPECTION SERVICES | 131,432 | 108,122 | 281,229 | 528,263 | 417,007 | 544,110 | 312,750 |
| 100-52400-224 | SOFTWARE/HARDWARE MAINTENAN | 6,501 | 8,054 | 8,173 | 19,879 | 23,237 | 21,587 | 16,017 |
| 100-52400-225 | TELECOM/INTERNET/COMMUNICATION | 2,776 | 2,510 | 1,847 | 1,251 | 1,212 | 1,289 | 1,311 |
| 100-52400-310 | OFFICE & OPERATING SUPPLIES | 5,955 | 9,028 | 11,446 | 5,254 | 5,761 | 5,411 | 5,000 |
| 100-52400-320 | DUES/SUBSCRIPTIONS | (40) | 165 | 150 | - | 933 | - | 1,000 |
| 100-52400-325 | PUBLIC EDUCATION | 195 | 251 | 670 | 473 | 251 | 487 | 251 |
| 100-52400-330 | TRAVEL EXPENSES | 630 | - | 502 | 1,200 | 436 | 1,215 | 500 |
| 100-52400-351 | FUEL EXPENSES | 342 | 118 | - | 121 | - | 125 | 100 |
| | Total Community Development | 355,387 | 388,073 | 541,164 | 851,065 | 728,503 | 825,641 | 657,741 |

## 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 | 185,353 | 123,443 | 124,507 |
| 200 | Professional Svcs | 264,379 | 253,232 | 306,009 | 283,276 | 264,853 | 282,520 | 262,720 |
| 300 | Commodities & Other Exp | 41,672 | 46,776 | 47,512 | 39,750 | 47,735 | 40,500 | 44,500 |
| **51600** | **Total** | **467,311** | **436,472** | **490,795** | **442,874** | **497,941** | **446,463** | **431,727** |
| **YOUNG LIBRARY BUILDING** | | | | | | | | |
| 100 | Personnel & Benefits | 11,496 | 14,364 | 12,205 | 14,658 | 11,743 | 15,098 | 15,331 |
| 200 | Professional Svcs | 40,368 | 35,843 | 40,457 | 50,950 | 86,992 | 48,749 | 77,000 |
| 300 | Commodities & Other Exp | 3,192 | 4,259 | 5,711 | 2,000 | 6,067 | 2,000 | 5,000 |
| **55111** | **Total** | **55,057** | **54,466** | **58,373** | **67,608** | **104,802** | **65,847** | **97,331** |
| **PARKS ADMINISTRATION** | | | | | | | | |
| 100 | Personnel & Benefits | 92,426 | 92,205 | 96,632 | 105,154 | 103,795 | 108,309 | 108,901 |
| 200 | Professional Svcs | 7,188 | 6,412 | 14,375 | 11,007 | 8,899 | 12,314 | 10,796 |
| 300 | Commodities & Other Exp | 2,547 | 1,914 | 4,906 | 2,600 | 9,051 | 2,700 | 2,700 |
| **55200** | **Total** | **102,161** | **100,531** | **115,913** | **118,761** | **121,746** | **123,322** | **122,397** |
| **PARKS MAINTENANCE** | | | | | | | | |
| 100 | Personnel & Benefits | 143,024 | 199,204 | 276,597 | 214,759 | 341,117 | 221,202 | 425,254 |
| 200 | Professional Svcs | 64,841 | 66,179 | 88,620 | 73,300 | 78,720 | 75,550 | 72,550 |
| 300 | Commodities & Other Exp | 25,658 | 20,796 | 25,143 | 24,000 | 41,021 | 24,550 | 24,550 |
| **53270** | **Total** | **233,524** | **286,179** | **390,361** | **312,059** | **460,858** | **321,302** | **522,354** |
| **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 | 123,746 | 17,000 | 22,000 |
| **55320** | **Total** | **15,538** | **14,073** | **25,859** | **117,000** | **123,746** | **17,000** | **22,000** |
| **COMMUNITY BASED COOP PROJECTS** | | | | | | | | |
| 700 | Grant Outlay | 329,759 | 460,275 | 357,421 | 374,526 | 374,526 | 385,762 | 385,762 |
| **55330** | **Total** | **329,759** | **460,275** | **357,421** | **374,526** | **374,526** | **385,762** | **385,762** |
| | **GRAND TOTAL** | **1,203,349** | **1,351,995** | **1,438,934** | **1,432,827** | **1,683,618** | **1,359,696** | **1,581,571** |

## 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 | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 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 | 11 | 13 | 13 | 13 |
| Total Building Reservations | 23 | 297 | 360 | 698 | 586 | 925 |

### 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 | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Projected |
|---|---|---|---|---|---|---|
| Special Events Programs | 3 | 5 | 10 | 26 | 40 | 57 |
| Number of Recreation Programs | 12 | 27 | 60 | 32 | 46 | 45 |
| Participants in Recreation Programs | 120 | 211 | 450 | 530 | 570 | 650 |
| Number of Sports Programs | 0 | 35 | 47 | 14 | 29 | 21 |
| Participants in Sports Programs | 200 | 657 | 800 | 444 | 557 | 591 |
| Participants in Seniors Programs | 25 | 45 | 65 | 70 | 80 | 87 |
| Tournaments held in Starin Park | 0 | 7 | 5 | 8 | 3 | 4 |
| Teams attending tournaments | 0 | 110 | 67 | 86 | 16 | 69 |
| After School Participants Avg/mo | 10 | 46 | 57 | 41 | 29 | 38 |

## 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 | 88,651 | 83,801 | 84,289 |
| 100-51600-112 | SALARIES/OVERTIME | - | 274 | 299 | 5,239 | 238 | 5,396 | 5,455 |
| 100-51600-113 | SALARIES/TEMPORARY | 3,011 | 7,058 | 22,067 | 7,200 | 55,780 | 7,416 | 8,100 |
| 100-51600-117 | LONGEVITY PAY | 820 | - | - | 240 | - | 247 | 240 |
| 100-51600-118 | UNIFORM ALLOWANCES | 618 | 821 | 1,179 | 491 | 942 | 505 | 491 |
| 100-51600-150 | MEDICARE TAX/CITY SHARE | 1,526 | 1,453 | 1,638 | 1,464 | 2,274 | 1,508 | 1,523 |
| 100-51600-151 | SOCIAL SECURITY/CITY SHARE | 6,525 | 6,213 | 7,001 | 6,263 | 9,725 | 6,451 | 6,513 |
| 100-51600-152 | RETIREMENT | 7,326 | 5,975 | 7,920 | 6,249 | 12,779 | 6,436 | 6,520 |
| 100-51600-153 | HEALTH INSURANCE | 29,198 | 19,271 | 8,112 | 8,595 | 11,110 | 8,853 | 8,677 |
| 100-51600-154 | HRA-LIFE STYLE ACCT EXPENSE | 2,583 | 250 | 785 | 885 | 894 | 912 | 885 |
| 100-51600-155 | WORKERS COMPENSATION | 2,379 | 1,972 | 1,959 | 1,794 | 2,948 | 1,848 | 1,746 |
| 100-51600-156 | LIFE INSURANCE | 79 | 33 | 10 | 68 | 11 | 70 | 68 |
| 100-51600-211 | PROFESSIONAL DEVELOPMENT | 524 | 491 | 168 | 500 | 369 | 500 | 500 |
| 100-51600-219 | OTHER PROFESSIONAL SERVICES | 27 | - | - | - | - | - | - |
| 100-51600-221 | MUNICIPAL UTILITIES | 16,286 | 17,218 | 15,914 | 16,300 | 16,278 | 16,800 | 28,000 |
| 100-51600-222 | ELECTRICITY | 107,276 | 117,110 | 110,714 | 110,000 | 109,655 | 114,000 | 90,000 |
| 100-51600-223 | NATURAL GAS | 27,899 | 21,541 | 33,796 | 30,000 | 27,400 | 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 | 11,741 | 10,000 | 10,000 |
| 100-51600-245 | FACILITIES IMPROVEMENT | 1,371 | 2,320 | 35,354 | 15,000 | 7,934 | 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 | 15,920 | 20,000 | 16,000 |
| 100-51600-351 | FUEL EXPENSES | 2,356 | 2,620 | 2,855 | 2,250 | 3,975 | 2,500 | 3,500 |
| 100-51600-355 | REPAIRS & SUPPLIES | 16,482 | 21,499 | 28,583 | 17,500 | 27,840 | 18,000 | 25,000 |
| 100-51600-365 | DAMAGE CLAIM-INSURANCE | - | 12 | - | - | - | - | - |
| | Total Facilities Maintenance | 467,311 | 436,472 | 490,795 | 442,874 | 497,941 | 446,463 | 431,727 |

## 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 | 9,017 | 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 | 656 | 805 | 818 |
| 100-55111-152 | RETIREMENT | 544 | 678 | 667 | 833 | 698 | 858 | 882 |
| 100-55111-153 | HEALTH INSURANCE | 2,086 | 2,531 | 888 | 864 | 887 | 890 | 864 |
| 100-55111-154 | HRA-LIFE STYLE ACCT EXPENSE | 75 | - | 90 | 90 | 123 | 93 | 90 |
| 100-55111-155 | WORKERS COMPENSATION | 181 | 213 | 193 | 251 | 208 | 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 | 5,426 | 4,600 | 5,000 |
| 100-55111-222 | ELECTRICITY | 13,656 | 12,165 | 16,072 | 13,600 | 22,318 | 14,000 | 17,000 |
| 100-55111-223 | NATURAL GAS | 4,575 | 3,403 | 6,585 | 4,600 | 7,863 | 4,900 | 8,000 |
| 100-55111-244 | HVAC | 1,437 | 938 | 4,322 | 1,250 | 6,900 | 1,250 | 4,000 |
| 100-55111-245 | FACILITY IMPROVEMENTS | 2,972 | 28 | 52 | 3,000 | 4,305 | - | 3,000 |
| 100-55111-246 | JANITORIAL SERVICES | 13,849 | 15,108 | 7,554 | 24,000 | 40,180 | 23,999 | 40,000 |
| 100-55111-355 | REPAIR & SUPPLIES | 3,192 | 4,259 | 5,711 | 2,000 | 6,067 | 2,000 | 5,000 |
| | Total: | 55,057 | 54,466 | 58,261 | 67,608 | 104,802 | 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 | 72,863 | 79,980 | 77,862 |
| 100-55200-113 | WAGES/TEMPORARY | 1,063 | 1,357 | 1,785 | - | 1,550 | - | - |
| 100-55200-150 | MEDICARE TAX/CITY SHARE | 1,008 | 944 | 1,056 | 1,153 | 1,115 | 1,188 | 1,156 |
| 100-55200-151 | SOCIAL SECURITY/CITY SHARE | 4,309 | 4,036 | 4,518 | 4,931 | 4,769 | 5,079 | 4,945 |
| 100-55200-152 | RETIREMENT | 4,694 | 4,504 | 5,032 | 5,452 | 5,622 | 5,616 | 5,545 |
| 100-55200-153 | HEALTH INSURANCE | 14,001 | 13,145 | 10,197 | 13,630 | 16,845 | 14,039 | 16,926 |
| 100-55200-154 | HRA-LIFE STYLE ACCT EXPENSE | 632 | 1,001 | 849 | 1,450 | 364 | 1,494 | 1,650 |
| 100-55200-155 | WORKERS COMPENSATION | 709 | 552 | 556 | 873 | 647 | 899 | 802 |
| 100-55200-156 | LIFE INSURANCE | 17 | 14 | 15 | 15 | 19 | 15 | 15 |
| 100-55200-211 | PROFESSIONAL DEVELOPMENT | 960 | 994 | 430 | 2,000 | 1,327 | 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 | 5,034 | 6,595 | 6,201 |
| 100-55200-225 | TELECOM/INTERNET/COMMUNICATION | 3,735 | 3,270 | 3,636 | 3,611 | 3,865 | 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 | 305 | 1,450 | 1,450 |
| 100-55200-320 | SUBSCRIPTIONS/DUES | 196 | 150 | 677 | 700 | 252 | 750 | 750 |
| 100-55200-324 | PROMOTIONS/ADS | 780 | - | 342 | 500 | - | 500 | 500 |
| 100-55200-341 | PROGRAM SUPPLIES | 75 | - | 946 | - | 2,315 | - | - |
| 100-55200-359 | OTHER REPR/MTN SUPP | 160 | - | - | - | 6,180 | - | - |
| | Total Parks Administration | 102,161 | 100,106 | 115,913 | 118,761 | 123,073 | 123,322 | 122,397 |

## 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 | 192,874 | 72,063 | 203,916 |
| 100-53270-112 | WAGES/OVERTIME | 1,040 | 96 | 1,441 | 209 | 1,289 | 215 | 214 |
| 100-53270-113 | WAGES/TEMPORARY | 30,658 | 58,154 | 57,964 | 103,208 | 58,378 | 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 | 3,486 | 2,601 | 4,508 |
| 100-53270-151 | SOCIAL SECURITY/CITY SHARE | 6,420 | 8,981 | 13,380 | 10,796 | 14,905 | 11,120 | 19,275 |
| 100-53270-152 | RETIREMENT | 5,384 | 6,531 | 11,659 | 5,066 | 14,228 | 5,218 | 14,950 |
| 100-53270-153 | HEALTH INSURANCE | 16,248 | 19,098 | 24,444 | 16,978 | 50,321 | 17,487 | 64,252 |
| 100-53270-154 | HRA-LIFE STYLE ACCT EXPENSE | 1,395 | 2,022 | 444 | 2,000 | 62 | 2,060 | 6,555 |
| 100-53270-155 | WORKERS COMPENSATION | 2,247 | 3,150 | 4,406 | 3,762 | 5,542 | 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 | 1,848 | 2,000 | 2,000 |
| 100-53270-221 | MUNICIPAL UTILITIES | 13,295 | 12,957 | 11,460 | 12,500 | 12,454 | 13,000 | 13,000 |
| 100-53270-222 | ELECTRICITY | 9,254 | 9,017 | 9,511 | 9,500 | 9,430 | 9,800 | 8,800 |
| 100-53270-223 | NATURAL GAS | 1,383 | 1,110 | 1,689 | 2,300 | 1,385 | 2,500 | 1,500 |
| 100-53270-242 | REPR/MTN MACHINERY/EQUIP | 8,017 | 10,271 | 19,358 | 12,000 | 5,228 | 12,250 | 12,250 |
| 100-53270-245 | PARK IMPROVEMENTS | 3,007 | 960 | 5,861 | 5,000 | 2,801 | 6,000 | 5,000 |
| 100-53270-295 | MAINTENANCE-TREES/LANDSCAPING | 28,136 | 27,608 | 38,241 | 30,000 | 45,574 | 30,000 | 30,000 |
| 100-53270-310 | OFFICE & OPERATING SUPPLIES | 13,825 | 8,221 | 14,969 | 10,000 | 23,469 | 10,500 | 10,500 |
| 100-53270-330 | TRAVEL EXPENSES | - | 278 | - | 1,500 | 1,260 | 1,500 | 1,500 |
| 100-53270-351 | FUEL EXPENSES | 11,833 | 12,297 | 10,174 | 12,500 | 16,292 | 12,550 | 12,550 |
| | Total Parks Maintenance | 233,524 | 286,179 | 390,361 | 312,059 | 460,858 | 321,302 | 522,354 |

## 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 | 35,000 | - | |
| 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 | 123,746 | 17,000 | 22,000 |

## 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 | 274,526 | 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 | 374,526 | 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 | - |
| 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 | 1,537,699 |
| 100-59240-945 | TRANS TO FD 452 BIRGE FOUNTAIN | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| | Total Transfers | 4,328,639 | 4,187,867 | 4,990,387 | 5,292,752 | 5,342,752 | 5,153,149 | 5,390,853 |

## 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 | 10,563 | 14,008 | 9,640 |
| 214-51400-150 | MEDICARE TAX/CITY SHARE | 19 | 66 | 25 | 197 | 16 | 203 | 140 |
| 214-51400-151 | SOCIAL SECURITY/CITY SHARE | 81 | 280 | 107 | 843 | 70 | 868 | 598 |
| 214-51400-155 | WORKERS COMPENSATION | 10 | 22 | 17 | 19 | 22 | 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 | 19,686 | 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** | **30,357** | **27,099** | **30,391** |
| | | | | | | | | |
| **FUND BALANCE** | | 18,760 | 16,052 | 22,852 | 18,193 | 22,496 | | 12,105 |
| 214-34300 | Net Change-Increase/(Decrease) | 8,344 | (2,708) | 6,801 | (4,659) | (357) | | (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 | 1,060 | 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 | 86,560 | 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** | **683,364** | **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 | | 302,261 | | 5,461 |
| 215-34300 | Net Change-Increase/(Decrease) | 41,470 | 51,879 | (100,356) | | 62,936 | | (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) | (50,226) |
| | Total Other Financing Sources | - | 142,015 | - | 419,866 | 488,153 | (56,006) | (50,226) |
| | **Grand Total:** | **42,920** | **142,960** | **-** | **525,866** | **647,312** | **164,774** | **164,774** |

### 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 | 54,600 |
| 216-52200-820 | ROLLING STOCK | 75 | - | 174,493 | 378,785 | 220 | 110,174 | 110,174 |
| | **Total:** | **7,109** | **142,975** | **234,109** | **525,866** | **460,340** | **164,774** | **164,774** |
| | | | | | | | | |
| **FUND BALANCE** | | 32,738 | 32,722 | (182,310) | | 4,662 | | 54,888 |
| 216-34300 | Net Change-Increase/(Decrease) | 35,811 | (15) | (234,109) | | 186,972 | | 50,226 |

## 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 | - | - | - | - | - | - | - |
| 225-55321-821 | DESIGN/ENGINEERING | - | - | - | - | - | - | - |
| 225-55340-911 | TRANSFERS OUT-OTHER FUNDS | - | - | - | - | - | - | - |
| | **Total:** | - | - | - | - | - | - | - |
| | | | | | | | | |
| **FUND BALANCE** | | 5,433 | 5,433 | 5,433 | | 5,433 | | 5,433 |
| 225-34300 | Net Change-Increase/(Decrease | - | - | | | - | | - |

## 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** | | (68,420) | | | | | | |
| 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 | 400,177 | 408,852 | 415,484 |
| 230-53600-220 | LANDFILL CONTRACT SERVICES | 10,234 | 10,426 | 10,722 | 10,500 | 5,303 | 10,815 | 10,500 |
| 230-53600-295 | CONTRACT JOHN'S RECYLE | 135,618 | 139,813 | 132,009 | 149,580 | 127,573 | 154,566 | 156,856 |
| 230-53600-320 | PUBLIC EDUCATION EXPENSES | - | - | - | - | - | - | - |
| 230-53600-325 | PUBLIC EDUCATION | 195 | 251 | 230 | 300 | 335 | 300 | 300 |
| | **Total:** | **507,724** | **523,021** | **538,629** | **556,601** | **533,388** | **574,533** | **583,140** |
| | | | | | | | | |
| **FUND BALANCE** | | 17,774 | 14,759 | 7,936 | | 36,353 | | 5,018 |
| 230-34300 | Net Change-Increase/(Decrease | 636 | (3,015) | (6,824) | | 28,417 | | (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 | 200 | - | - |
| 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 | 368 | 11,000 | - |
| 245-56120-830 | RAY TROST NATURE PRESERVE | - | - | - | - | - | - | - |
| 245-56120-840 | CHINMEY SWIFT PROJECT | - | - | - | - | - | - | - |
| | **Total:** | **11,878** | **7,812** | **21,783** | **57,000** | **568** | **11,000** | **-** |
| | | | | | | | | |
| **FUND BALANCE** | | 17,488 | 19,505 | 11,416 | | 128,790 | | 128,790 |
| 245-34300 | Net Change-Increase/(Decrease) | 4,575 | 2,018 | (8,089) | | 117,374 | | |

## 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 | 50 | 10 | |
| 250-48510-56 | DONATION FOR TREES | 1,530 | 350 | 935 | 400 | 413 | 400 | |
| | Total Miscellaneous Rev. | 1,576 | 433 | 992 | 410 | 464 | 410 | - |
| **OTHER FINANCING SOURCES** | | | | | | | | |
| 250-49300-56 | FUND BALANCE APPLIED | - | - | - | (410) | | 4,590 | (15,000) |
| | Total Otr Financing Sources | - | - | - | (410) | - | 4,590 | (15,000) |
| | **Grand Total:** | **1,576** | **10,433** | **992** | **20,000** | **20,464** | **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) | | (14,209) | | 791 |
| 250-34300 | Net Change-Increase/(Decrease) | (1,974) | (9,618) | (14,882) | | (3,536) | | 15,000 |

## 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 | |
| | Total Other Financing | - | - | - | (12,000) | - | 63,000 | - |
| | **Grand Total:** | **85,000** | **-** | **50,000** | **8,000** | **20,000** | **83,000** | **-** |

### 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 | | 37,551 |
| 260-34300 | Net Change-Increase/(Decrease) | 47,389 | (93,697) | 15,029 | | (16,170) | | - |

## 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 | 12,376 | 11,000 | 11,000 |
| | Total Miscellaneous Rev. | 14,702 | 25,868 | 14,146 | 10,000 | 12,376 | 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** | **760,367** | **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 | 22,391 | 20,000 | 20,000 |
| 280-57500-830 | CONTINGENCIES | - | - | - | - | - | - | - |
| | **Total:** | **147,599** | **241,291** | **124,562** | **665,000** | **714,951** | **382,000** | **430,000** |
| | | | | | | | | |
| **FUND BALANCE** | | 616,236 | 400,813 | 290,397 | | 335,812 | | 32,436 |
| 280-34300 | Net Change-Increase/(Decrease) | 25,137 | (215,423) | (110,417) | | 45,415 | | (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 | 43 | 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 | 4,673 | 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 | 4,717 | 5,025 | 5,035 |
| **OTHER FINANCING SOURCES** | | | | | | | | |
| 295-49300-52 | FUND BALANCE APPLIED | - | - | - | - | - | - | (10) |
| | Total Other Financing Sources | - | - | - | - | - | - | (10) |
| | | **17,342** | **13,135** | **16,911** | **5,030** | **4,717** | **5,025** | **5,025** |

## 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 | 6,432 | 4,500 | 4,500 |
| 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** | **6,432** | **5,025** | **5,025** |
| | | | | | | | | |
| **FUND BALANCE** | | 69,988 | 81,949 | 88,341 | | 86,626 | | 86,636 |
| 295-34300 | Net Change-Increase/(Decrease) | (13,510) | 11,461 | 7,125 | | (1,715) | | 10 |

## 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

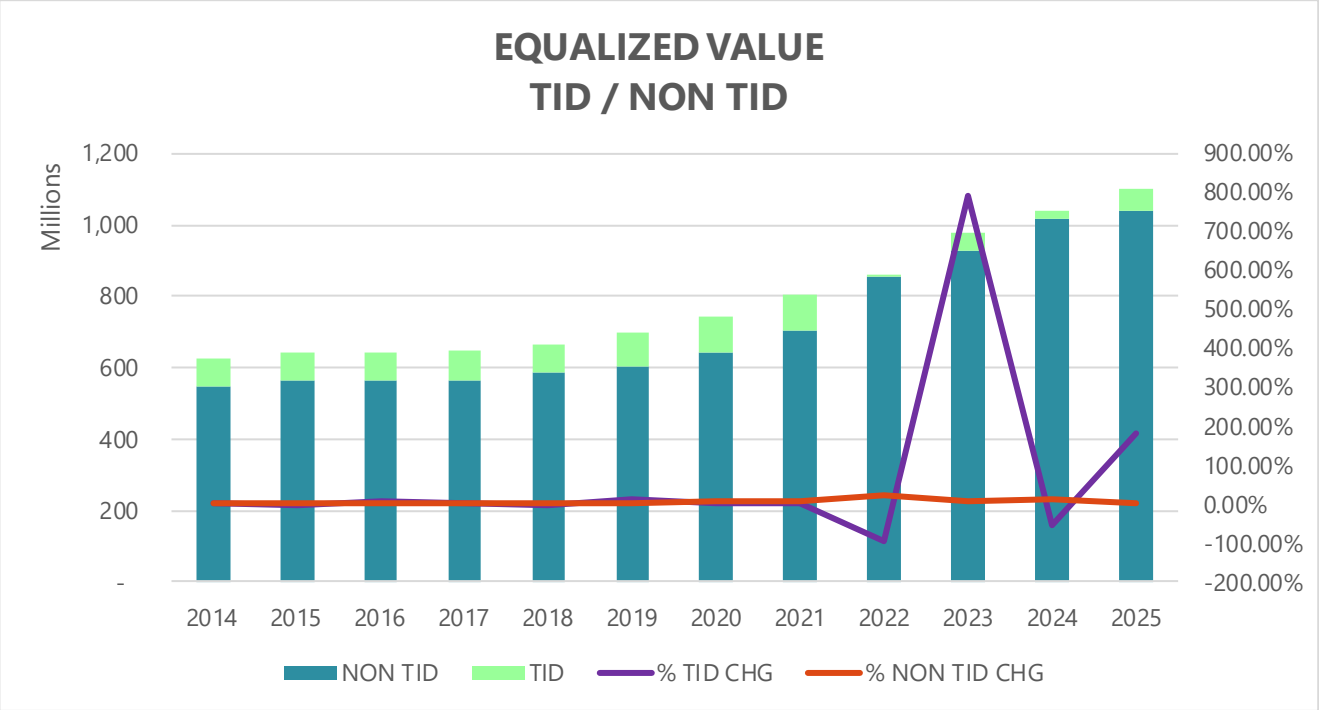
| | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
|---|---|---|---|---|---|---|
| Director | 1 | 1 | 1 | 1 | 1 | 1 |
| Economic Development Specialist | 0 | 0 | 0 | 0 | 1 | 1 |
| Administrative Assistant | .5 | .5 | 1 | 1 | 0 | 0 |

### 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 | 261,313 |
| | **Total** | **97,500** | **180,000** | **180,700** | **303,455** | **280,000** | **306,081** | **261,313** |
| **EXPENSES** | | | | | | | | |
| 100 | Personnel & Benefits | 56,964 | 129,504 | 150,677 | 252,886 | 243,228 | 260,473 | 236,449 |
| 200 | Professional Svcs | 61,605 | 51,475 | 44,099 | 45,287 | 34,740 | 40,169 | 22,349 |
| 300 | Commodities & Other Exp | 6,039 | 8,041 | 3,890 | 5,282 | 1,479 | 5,439 | 2,136 |
| 600 | Misc Exp | - | - | - | - | - | - | - |
| | **Total** | **124,608** | **189,020** | **198,666** | **303,455** | **279,447** | **306,081** | **260,933** |
| | | | | | | | | |
| **FUND BALANCE** | | 26,840 | 17,821 | (145) | | 408 | - | 11,595 |
| 900-34300 | Net Change-Increase/(Decreas | (40,966) | (9,020) | (17,966) | | 553 | - | 11,187 |
| | 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 | (11,187) |
| | Fund 900 - Ec Dev Income | 97,500 | 180,000 | 180,000 | 303,455 | 280,000 | 306,081 | 261,313 |

## 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 | 180,052 | 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 | 63,176 | 66,940 | 58,573 |
| 900-56500-158 | UNEMPLOYMENT COMPENSATION | - | - | - | - | - | - | - |
| 900-56500-210 | PROFESSIONAL DEVELOPMENT | 439 | 3,333 | 2,534 | 4,500 | 4,524 | 4,500 | 1,500 |
| 900-56500-211 | CONSULTANT FEES | - | 10,867 | - | - | - | - | - |
| 900-56500-212 | LEGAL SERVICES | - | 8,227 | 13,138 | 12,000 | 2,484 | 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 | 14,130 | 12,858 | 11,000 |
| 900-56500-223 | MARKETING | 1,273 | 427 | 187 | 1,545 | 225 | 1,062 | 400 |
| 900-56500-224 | SOFTWARE/HARDWARE MAINTENANCE | 5,920 | 3,688 | 5,173 | 6,671 | 5,354 | 7,981 | 6,518 |
| 900-56500-225 | TELECOM/INTERNET/COMMUNICATION | 2,442 | 2,273 | 1,928 | 1,368 | 1,303 | 1,409 | 1,431 |
| 900-56500-310 | OFFICE & OPERATING SUPPLIES | 3,209 | 5,762 | 1,742 | 630 | 758 | 649 | 649 |
| 900-56500-311 | POSTAGE | 96 | 19 | 212 | 210 | 1 | 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 | 333 | 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 | 279,447 | 306,081 | 260,933 |
| | | | | | | | | |
| FUND BALANCI | | 0 | 26,840 | 17,821 | (145) | 408 | | 11,595 |
| 900-34300 | Net Change-Increase/(Decrease) | (40,966) | (9,020) | (17,966) | | 553 | | 11,187 |

## 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 BUDGET | 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 | 223 | 400 | 11 |
| 910-44006-00 | FACADE INT-SHABANI INV LLC 50K | - | 993 | - | 1,936 | 1,920 | 1,876 | 1,800 | 1,795 |
| 910-46001-00 | INT INC-ACTION-LRN DEPOT $41K | 958 | 908 | 341 | 341 | 320 | 64 | 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 | 3,146 | 3,142 | 3,072 | 2,630 | 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 | 1,357 | 3,515 | - | - | - | - |
| 910-46012-00 | INT INC-ACTION-SAFEPRO $106794 | - | - | | - | - | - | - | 3,894 |
| 910-46013-00 | ACTION-STELLAR VINTAGE $70,500 | - | - | | - | - | | - | 3,160 |
| 910-48103-00 | INTEREST INCOME-FACADE | 1,174 | 882 | 668 | 1,292 | 900 | 2,096 | 800 | 1,800 |
| 910-48104-00 | INTEREST INCOME-HOUSING | 683 | 644 | 389 | 374 | - | 109 | - | 100 |
| 910-48108-00 | INTEREST INCOME-SEED FUND | 1,591 | 2,524 | 563 | 1,946 | 2,000 | 1,236 | 2,000 | 1,000 |
| 910-48109-00 | INTEREST INCOME-ACTION FUND | 48,869 | 45,855 | 25,313 | 27,854 | 25,000 | 26,342 | 22,000 | 22,000 |
| 910-48601-00 | MISC INCOME | 34 | - | - | - | - | - | - | - |
| 910-48605-00 | RENTAL INCOME-CROP LEASES | 15,876 | 12,838 | 15,876 | 11,973 | 16,000 | 11,677 | 16,000 | 5,000 |
| 910-48680-00 | ADMINISTRATION FEE--LOANS | 13,305 | - | - | 6,824 | - | - | - | - |
| 910-48700-00 | GAIN ON SALE OF LAND | - | 9,766 | - | 1 | - | - | - | - |
| 910-49300-56 | FUND BALANCE APPLIED | - | - | (37,651) | - | 19,581 | - | 4,790 | 141,002 |
| | Fund 910 - CDA Income | 100,369 | 81,532 | 10,000 | 59,655 | 69,213 | 46,252 | 50,690 | 183,500 |

## ECONOMIC DEVELOPMENT FUND 910 EXPENSE DETAIL

| | DESCRIPTION | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACTUAL | 2026 BUDGET | 2026 ACT-EST | 2027 ORIG BUDGET | 2027 ADJ BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| 910-56500-212 | LEGAL/PROFESSIONAL/MARKETING | 684 | 10,252 | 5,000 | 69,022 | 23,770 | 23,057 | 24,483 | 10,000 |
| 910-56500-219 | PROFESSIONAL SERVICES | 14,030 | 18,877 | 5,000 | 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 | 7,482 | 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 | 114,884 | 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 | 10,000 | 224,615 | 69,213 | 147,672 | 50,690 | 183,500 |
| | | | | | | | | | |
| | Liquid-Operating Cash | 434,974 | 323,303 | 323,303 | 294,597 | | | | |
| | Liquid-Restricted Cash | 1,134,275 | 910,613 | 910,613 | 909,501 | | | | |
| | Non-Liquid-Fund Balance | 5,999,604 | 5,949,021 | 5,949,021 | 5,862,525 | | | | |
| | | | | | | | | | |
| **FUND BALANCE** | | 7,133,878 | 6,859,634 | 6,859,634 | 6,772,026 | | 6,670,606 | | 6,529,604 |
| | Net Change-Increase/(Decrease) | (42,024) | (274,245) | - | (87,608) | | (101,420) | | (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 Media Coordinator oversees the department. Whitewater Community TV 990 is a Public, Education and Government Access (PEG) cable television station operating on Charter Communications' Digital Channel 990 in the City of Whitewater and surrounding communities. Whitewater TV broadcasts locally produced television programs 365 days per year and is fully funded by franchise fees paid by local cable television subscribers.

The City of Whitewater currently uses Facebook and 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 | 106,661 | 146,376 | 157,318 |
| **51100** | **Total** | **143,957** | **94,371** | **122,779** | **159,878** | **106,661** | **146,376** | **157,318** |
| **Media Services - Expenses** | | | | | | | | |
| 100 | Personnel Services | 65,874 | 125,797 | 118,384 | 124,927 | 113,294 | 128,675 | 136,420 |
| 200-300 | Commodities & Other Expenditures | 38,476 | 18,953 | 12,596 | 34,951 | 41,875 | 17,701 | 19,058 |
| 800-900 | Capital Equip & Transfers | - | - | - | - | - | - | - |
| **51100** | **Total** | **104,350** | **144,750** | **130,980** | **159,878** | **155,169** | **146,376** | **155,479** |
| | **NET REVENUE OVER EXPENSES** | **39,606** | **(50,379)** | **(8,201)** | **0** | **(48,508)** | **(0)** | **1,839** |
| | | | | | | | | |
| **FUND BALANCE** | | 87,481 | 37,102 | 28,901 | | (19,607) | | (19,607) |
| 200-34300 | Net Change-Increase/(Decrease) | 30,591 | (50,379) | (8,201) | | (48,508) | | |

## DEPARTMENT SERVICE METRICS

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

| Facebook Analytics | | |
|---|---|---|
| 2023 | Followers | Growth |
| July | 3445 | - |
| August | 3492 | 47 |
| September | 3551 | 59 |
| October | 3577 | 26 |

## GOALS & OBJECTIVES
## 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 | 1,265 | 1,100 | 1,200 |
| 200-48600-55 | MISC REVENUE-SPONSORSHIP | - | - | - | - | - | - | - |
| | Total Miscellaneous Rev | 1,661 | 2,952 | 1,446 | 1,200 | 1,265 | 1,100 | 1,200 |
| **OTHER FINANCING SOURCES** | | | | | | | | |
| 200-49300-55 | FUND BALANCE APPLIED | - | - | - | 35,559 | | 5,157 | 999 |
| | Total Other Financing | - | - | - | 35,559 | - | 5,157 | 999 |
| | | **143,957** | **94,371** | **122,779** | **159,878** | **106,661** | **146,376** | **157,318** |

## 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 | 82,236 | 96,340 | 103,193 |
| 200-55110-112 | WAGES/OVERTIME | - | 178 | 113 | - | 4,436 | - | - |
| 200-55110-114 | WAGES/PART-TIME/PERMANENT | 30 | - | - | - | - | - | - |
| 200-55110-150 | MEDICARE TAX/CITY SHARE | 728 | 1,335 | 1,431 | 1,429 | 1,298 | 1,472 | 1,569 |
| 200-55110-151 | SOCIAL SECURITY/CITY SHARE | 3,112 | 5,706 | 6,120 | 6,108 | 5,548 | 6,291 | 6,707 |
| 200-55110-152 | RETIREMENT | 2,886 | 6,150 | 6,512 | 6,734 | 6,494 | 6,936 | 7,481 |
| 200-55110-153 | HEALTH INSURANCE | 4,864 | 14,222 | 5,152 | 14,817 | 11,061 | 15,262 | 15,153 |
| 200-55110-154 | HRA-LIFE STYLE ACCT EXPENSE | - | - | 150 | 2,150 | 1,930 | 2,215 | 2,150 |
| 200-55110-155 | WORKERS COMPENSATION | 61 | 100 | 109 | 130 | 125 | 134 | 142 |
| 200-55110-156 | LIFE INSURANCE | 4 | 15 | 8 | 25 | 9 | 26 | 25 |
| 200-55110-158 | UNEMPLOYMENT COMPENSATION | - | - | - | - | 157 | - | - |
| 200-55110-211 | PROFESSIONAL DEVELOPMENT | 58 | - | 116 | 300 | 440 | 300 | 500 |
| 200-55110-212 | PROFESSIONAL SERVICES | 13,970 | 55 | - | - | - | - | - |
| 200-55110-218 | CABLE TV SERVICE & EXPENSES | 8,475 | 1,216 | 332 | 340 | 1,717 | 350 | 666 |
| 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 | 2,423 | 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** | **155,169** | **146,376** | **155,479** |

## 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 | 32,407 | 38,475 | 38,475 |
| 208-44150-52 | HONOR BOX REVENUES | 9,046 | 10,780 | 10,179 | 6,000 | 11,208 | 6,300 | 7,000 |
| | Total Intergovernmental Rev. | 35,651 | 35,650 | 37,929 | 44,475 | 43,614 | 44,775 | 45,475 |
| **MISCELLANEOUS REVENUES** | | | | | | | | |
| 208-48100-52 | INTEREST INCOME | 1,000 | 1,809 | 1,245 | 1,000 | 1,089 | 1,000 | 1,000 |
| | Total Miscellaneous Revenues | 1,000 | 1,809 | 1,245 | 1,000 | 1,089 | 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** | **44,704** | **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 | 6,046 | 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** | **36,046** | **29,600** | **30,000** |
| | | | | | | | | |
| **FUND BALANCE** | | 71,859 | 69,131 | 68,217 | | 76,875 | | 93,350 |
| 208-34300 | Net Change-Increase/(Decrease) | (3,216) | (2,727) | (914) | | 8,658 | | 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 | 2,115 | 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 | 187,534 | 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** | **572,534** | **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 | - | - | - | - | 109,215 | - | - |
| 210-52200-820 | EMS/FIRE CAPITAL IMPROVEMENTS | 1,243,517 | 429,381 | 1,241,139 | 175,000 | 419,474 | 285,000 | 75,000 |
| | **Total:** | **1,243,517** | **434,262** | **1,241,139** | **175,000** | **528,689** | **285,000** | **75,000** |
| | | | | | | | | |
| **FUND BALANCE** | | 1,060,553 | 1,591,676 | 995,620 | | 1,039,465 | | 1,351,665 |
| 210-34300 | Net Change-Increase/(Decrease) | (629,601) | 531,123 | (596,056) | | 43,845 | | 312,200 |

## 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

| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|
| Library Director | 1 | 1 | 1 | 1 | 1 | 1 |
| Assistant Library Director | 1 | 1 | 1 | 1 | 1 | 1 |
| Youth Educational Services Lib. | 1 | 1 | 1 | 1 | 1 | 1 |
| Technical Services Specialist | 1.7 | 1.7 | 1.7 | 1.7 | 1.7 | 1.7 |
| Outreach Services Specialist | 1.2 | .58 | .58 | .58 | .58 | .58 |
| Customer Service Specialist | 3.2 | 3.5 | 4.2 | 4.2 | 4.2 | 4.2 |
| Prog. and Makerspace Librarian | .8 | 1 | 1 | 1 | 1 | 1 |

## 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 | - | - | - | - | 164 | - | - |
| 220-45310-55 | LOST MATERIAL FINE | 2,297 | 2,523 | 1,184 | 2,000 | 2,026 | 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 | 4,844 | 4,000 | 4,000 |
| | Total Public Charges - Services | 5,876 | 6,447 | 3,378 | 6,000 | 7,034 | 6,000 | 6,000 |
| **MISCELLANEOUS REVENUES** | | | | | | | | |
| 220-48100-55 | INTEREST INCOME | 1,181 | 2,138 | 1,471 | 1,500 | 1,287 | 1,500 | 1,200 |
| 220-48105-55 | LIBRARY BOARD INTEREST INCOME | 15,114 | 16,258 | 13,822 | 11,000 | 4,565 | 11,500 | - |
| 220-48110-55 | LIBRARY BOARD DONATIONS | - | - | - | - | 273 | - | - |
| 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 | 24,237 | 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 | 1,131 | 400 | 400 |
| | Total Miscellaneous Revenues | 608,121 | 39,393 | 54,854 | 26,900 | 44,248 | 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 | - | - | - | - | - | - | 71,000 |
| 220-49300-55 | FUND BALANCE APPLIED | - | - | - | 181,532 | | 200,504 | (13,749) |
| | Total Other Financing Sources | 470,000 | 627,558 | 469,370 | 656,532 | 475,000 | 680,504 | 587,251 |
| | **220 - Library Special Rev** | **1,313,237** | **893,168** | **755,311** | **919,432** | **734,899** | **945,904** | **745,690** |

## 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 | 726,960 | 807,541 | 619,803 |
| 200 | Professional Svcs | 42,338 | 11,708 | 13,878 | 26,787 | 12,428 | 13,119 | 12,268 |
| 300 | Commodities & Other Exp | 165,349 | 106,321 | 111,052 | 108,625 | 118,839 | 125,245 | 113,801 |
| 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** | **1,208,227** | **945,904** | **745,872** |
| **YOUNG LIBRARY BUILDING-GENERAL FUND** | | | | | | | | |
| 100 | Personnel & Benefits | 11,496 | 14,364 | 12,205 | 14,658 | 11,743 | 15,098 | 15,331 |
| 200 | Professional Svcs | 40,368 | 35,843 | 40,457 | 50,950 | 86,992 | 48,749 | 77,000 |
| 300 | Commodities & Other Exp | 3,192 | 4,259 | 5,711 | 2,000 | 6,067 | 2,000 | 5,000 |
| **55111** | **Total** | **55,057** | **54,466** | **58,373** | **67,608** | **104,802** | **65,847** | **97,331** |
| | **GRAND TOTAL:** | **952,601** | **1,305,521** | **860,667** | **987,040** | **1,313,029** | **1,011,751** | **843,203** |
| | | | | | | | | |
| **FUND BALANCE** | | 952,131 | 594,243 | 547,261 | | 73,933 | | 87,682 |
| 220-34300 | Net Change-Increase/(Decrease) | 415,693 | (357,887) | (46,983) | | (473,328) | | 13,749 |

## DEPARTMENT SERVICE METRICS

### Performance Measures

| Description | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 Projected |
|---|---|---|---|---|---|---|
| Circulation-Adult | 64,442 | 56,512 | 56,188 | 55,153 | 44,141 | 32,545 |
| Circulation-Children | 15,860 | 19,305 | 22,940 | 23,135 | 18,785 | 16,261 |
| Circulation-Digital | 15,947 | 16,966 | 16,248 | 17,686 | 21,457 | 21,339 |
| Circulation-Total | 96,249 | 92,783 | 95,376 | 78,288 | 63,711 | 52,806 |
| Library Visits | 28,002 | 33,653 | 46,744 | 51,662 | 43,909 | 19,183 |
| Registered Borrowers | 5,790 | 4,856 | 4,910 | 5,339 | 5,707 | 6,329 |
| Program Attendance | 590 | 956 | 2,266 | 3,221 | 2,368 | 2,124 |
| Items Added | 3,914 | 3,645 | 2,477 | 2,201 | 2,183 | 2,368 |
| Items Withdrawn | 8,288 | 9,964 | 7,780 | 9,075 | 350 | 221 |
| Computer Usage | N/A | N/A | 2,106 | 1,560 | 1,601 | 1,000 |
| Reference Questions | 695 | 785 | 1,866 | 2,522 | 1,952 | 1,041 |

## 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 | 314,102 | 328,287 | 304,606 |
| 220-55110-113 | WAGES/TEMPORARY | - | - | - | - | - | - | - |
| 220-55110-114 | WAGES/PART-TIME | 199,034 | 205,599 | 210,163 | 228,057 | 230,180 | 234,899 | 178,674 |
| 220-55110-117 | LONGEVITY | 1,000 | 2,000 | 1,000 | 2,000 | 1,368 | 2,060 | 1,000 |
| 220-55110-120 | EMPLOYEE BENEFITS | 193,851 | 171,409 | 165,449 | 235,238 | 181,311 | 242,295 | 135,523 |
| 220-55110-156 | LIFE INSURANCE | - | - | 1 | - | (3) | - | - |
| 220-55110-211 | PROFESSIONAL DEVELOPMENT | 1,302 | 75 | 509 | 2,000 | 982 | 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 | 7,787 | 6,426 | 6,333 |
| 220-55110-225 | TELECOM/INTERNET/COMMUNICATION | 6,499 | 6,369 | 6,426 | 4,556 | 3,659 | 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 | 19,349 | 17,000 | 23,000 |
| 220-55110-313 | POSTAGE | 1,114 | 559 | 456 | 1,000 | 720 | 1,000 | 1,000 |
| 220-55110-319 | MATERIAL RECOVERY | 746 | 804 | 687 | 725 | 497 | 725 | 725 |
| 220-55110-320 | SUBSCRIPTIONS/DUES | 136 | 510 | 1,274 | 650 | 316 | 650 | 650 |
| 220-55110-321 | LIBRARY BOOKS-ADULT | 24,986 | 25,963 | 20,265 | 25,000 | 18,786 | 25,000 | 25,000 |
| 220-55110-323 | LIBRARY BOOKS-JUVENILE | 7,387 | 7,336 | 5,464 | 6,000 | 3,572 | 6,000 | 6,000 |
| 220-55110-324 | LIBRARY PERIODICALS-ADULT | 4,169 | 2,869 | 2,239 | 2,400 | 3,996 | 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 | 4,578 | 6,500 | 6,500 |
| 220-55110-327 | AUDIO/VISUAL LIBRARY-JUVENIL | 1,422 | 2,057 | 1,069 | 2,000 | 858 | 2,000 | 2,000 |
| 220-55110-328 | MACHINE READABLE-ADULT | 2,892 | - | - | - | - | - | - |
| 220-55110-330 | TRAVEL EXPENSES | 1,583 | 1,033 | 725 | 2,000 | 990 | 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 | 6,978 | 3,500 | 3,500 |
| 220-55110-342 | PROGRAM SUPPLIES-JUVENILE | 4,948 | 3,719 | 6,790 | 6,000 | 12,569 | 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 | - | 14,539 | - | - |
| 220-55110-348 | SALES TAX EXPENSE | 187 | 205 | 87 | 150 | 211 | 150 | 175 |
| 220-55110-350 | CONTINGENCIES | 533 | 294 | 56 | - | 129 | - | 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** | **1,208,225** | **945,904** | **745,872** |

## 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 2027 for 2028 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 | 75,472 | 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 | 121,880 | 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** | **204,880** | **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 | 150,945 | 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** | **150,945** | **235,000** | **318,849** |
| | | | | | | | | |
| **FUND BALANCE** | | 61,262 | (20,372) | (98,542) | | (44,606) | | (44,195) |
| 235-34300 | Net Change-Increase/(Decrease) | (32,100) | (81,633) | (78,170) | | 53,936 | | 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 | 334 | 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 | 2,114 | 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** | **51,213** | **51,423** | **17,994** |
| | | | | | | | | |
| **FUND BALANCE** | | 65,113 | 52,036 | 55,981 | | 9,782 | | 6,888 |
| 246-34300 | Net Change-Increase/(Decrease) | 8,382 | (13,077) | 3,946 | | (46,199) | | (2,894) |

## DEPARTMENT SERVICE METRICS

| SERVICE | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|---|---|---|---|---|---|---|
| Tournaments Held | 10 | 10 | 0 | 7 | 5 | 8 | 3 |
| Teams Hosted | 175 | 166 | 0 | 142 | 65 | 86 | 16 |
| Communities Represented | 70 | 62 | 0 | 36 | 24 | 28 | 10 |

## 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 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 | 123,891 | 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 | 17,311 | 12,500 | 14,000 |
| 247-41250-55 | ADULT MEMBERSHIP REVENUE | 48,333 | 46,413 | 40,068 | 50,000 | 50,293 | 50,000 | 55,000 |
| 247-41300-55 | SENIOR MEMBERSHIP REVENUE | 41,568 | 65,197 | 66,877 | 65,000 | 72,451 | 65,000 | 65,000 |
| 247-41350-55 | INSURANCE REIMBURSEMENTS | 27,408 | 15,964 | - | 45,600 | 45,531 | 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 | 309,477 | 298,600 | 304,000 |
| **AQUATIC CTR-PASSES** | | | | | | | | |
| 247-42000-55 | ADULT DAY PASSES | 44,356 | 50,517 | 54,999 | 50,000 | 46,834 | 50,000 | 50,000 |
| 247-42100-55 | YOUTH DAY PASSES | 31,217 | 21,213 | 22,938 | 25,000 | 17,901 | 30,000 | 25,000 |
| 247-42200-55 | FAMILY PASSES | - | - | - | 30,000 | 19,471 | 30,000 | 20,000 |
| 247-42300-55 | GROUP RATES | 11,471 | 9,164 | 11,312 | 12,000 | 13,722 | 12,000 | 12,000 |
| | Total: | 87,045 | 80,894 | 89,249 | 117,000 | 97,928 | 122,000 | 107,000 |
| **AQUATIC CTR-CLASSES** | | | | | | | | |
| 247-43000-55 | SWIM LESSONS | 11,923 | 8,804 | 4,977 | 7,500 | 27,916 | 7,500 | 25,000 |
| 247-43100-55 | SUMMER SCHOOL SWIM LESSONS | - | - | - | - | - | - | - |
| 247-43200-55 | FITNESS CLASSES | 9,884 | 8,112 | 10,366 | 10,000 | 9,379 | 10,000 | 10,000 |
| 247-43300-55 | WATER CLASSES | 794 | - | - | - | - | - | - |
| 247-43350-55 | WAFC PROGRAMS | - | 932 | 4,464 | 5,000 | 8,255 | 5,000 | 7,500 |
| | Total: | 22,601 | 17,848 | 19,807 | 22,500 | 45,550 | 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 | 2,400 | 3,800 | 4,800 |
| 247-44100-55 | WHITEWATER SCHOOL DIST RENTAL | 709 | 7,595 | 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 | 23,996 | 20,000 | 20,000 |
| | Total: | 8,698 | 33,352 | 32,601 | 29,100 | 33,896 | 32,100 | 32,300 |
| **AQUATIC CTR-OTHER INCOME** | | | | | | | | |
| 247-45050-55 | DONATIONS | 103 | 25 | 53 | - | 317 | - | - |
| 247-45100-55 | GIFT CERTIFICATES | - | - | - | - | - | - | - |
| 247-45400-55 | CONCESSIONS STAND | 11,520 | 10,646 | 14,971 | 14,000 | 23,863 | 15,000 | 20,000 |
| 247-45500-55 | PRO-SHOP INCOME | 303 | 2,106 | 2,201 | 1,500 | 2,842 | 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 | (29) | 260 | - |
| | Total: | 13,794 | 17,417 | 17,257 | 15,750 | 26,993 | 16,760 | 22,000 |
| **AQUATIC CTR-OTHER FIN SOURCES** | | | | | | | | |
| 247-49280-55 | WUSD CONTRIBUTION | 400,009 | 216,934 | 183,339 | 188,840 | 188,840 | 194,505 | 194,505 |
| 247-49290-55 | CITY CONTRIBUTION/TRANSFER | 279,759 | 258,767 | 266,530 | 274,526 | 274,526 | 282,762 | 282,762 |
| 247-49291-55 | CITY ADDITIONAL CONTRIBUTION | - | 87,998 | 90,891 | - | | - | |
| | Total: | 679,767 | 563,699 | 540,760 | 463,366 | 463,366 | 477,267 | 477,267 |
| | **Total Operating Revenue:** | **1,070,173** | **977,579** | **936,653** | **946,316** | **977,210** | **969,227** | **985,067** |

## AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

| | DESCRIPTION | 2023 ACTUAL | 2024 ACTUAL | 2025 ACTUAL | 2026 BUDGET | 2026 ACT-EST | 2027 ORIG BUDGET | 2027 ADJ BUDGET |
|---|---|---|---|---|---|---|---|---|
| **WAC- MANAGEMENT** | | | | | | | | |
| 247-55100-111 | SALARIES/PERMANENT | 60,238 | 47,017 | 57,534 | 116,840 | 102,941 | 120,345 | 115,030 |
| 247-55100-112 | WAGES/OVERTIME | - | - | - | - | - | - | - |
| 247-55100-150 | MEDICARE TAX/CITY SHARE | 972 | 1,159 | 769 | 1,709 | 1,480 | 1,760 | 1,682 |
| 247-55100-151 | SOCIAL SECURITY/CITY SHARE | 4,156 | 2,243 | 3,289 | 7,306 | 6,327 | 7,525 | 7,194 |
| 247-55100-152 | RETIREMENT | 4,353 | 3,216 | 3,804 | 8,412 | 7,759 | 8,665 | 8,340 |
| 247-55100-153 | HEALTH INSURANCE | 8,217 | 11,081 | 7,696 | 21,954 | 21,332 | 22,613 | 22,626 |
| 247-55100-154 | HRA-LIFE STYLE ACCT EXPENSE | - | - | 125 | 3,000 | 910 | 3,090 | 3,000 |
| 247-55100-155 | WORKERS COMPENSATION | 300 | 43 | 1,060 | 2,536 | 2,321 | 2,612 | 2,322 |
| 247-55100-156 | LIFE INSURANCE | 1 | 3 | 5 | - | 19 | - | - |
| 247-55100-158 | UNEMPLOYMENT COMPENSATION | - | - | - | - | - | - | - |
| 247-55100-211 | PROFESSIONAL DEVELOPMENT | - | 278 | 2,196 | 1,500 | 3,986 | 1,500 | 1,500 |
| | Total: | 78,238 | 65,039 | 76,478 | 163,257 | 147,074 | 168,110 | 161,694 |
| **WAC-FRONT DESK** | | | | | | | | |
| 247-55150-113 | WAGES/TEMPORARY | 107,242 | 88,176 | 88,872 | 85,007 | 92,137 | 87,557 | 71,400 |
| 247-55150-150 | MEDICARE TAX/CITY SHARE | 1,551 | 1,272 | 1,285 | 1,233 | 1,422 | 1,270 | 1,035 |
| 247-55150-151 | SOCIAL SECURITY/CITY SHARE | 6,632 | 5,440 | 5,494 | 5,270 | 6,078 | 5,429 | 4,427 |
| 247-55150-152 | RETIREMENT | 133 | 8 | 471 | - | 37 | - | - |
| 247-55150-155 | WORKERS COMPENSATION | 2,003 | 1,648 | 1,214 | 1,845 | 2,000 | 1,901 | 1,442 |
| 247-55150-158 | UNEMPLOYMENT COMPENSATION | - | - | - | - | - | - | - |
| | Total: | 117,562 | 96,544 | 97,336 | 93,355 | 101,673 | 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 | 49,303 | 33,207 | 38,300 |
| 247-55200-150 | MEDICARE TAX/CITY SHARE | 664 | 648 | 659 | 467 | 748 | 482 | 555 |
| 247-55200-151 | SOCIAL SECURITY/CITY SHARE | 2,838 | 2,769 | 2,818 | 1,999 | 3,199 | 2,059 | 2,375 |
| 247-55200-152 | RETIREMENT | 267 | 297 | 330 | - | 593 | - | - |
| 247-55200-153 | HEALTH INSURANCE | 513 | - | - | - | - | - | - |
| 247-55200-155 | WORKERS COMPENSATION | 967 | 879 | 870 | 700 | 1,061 | 721 | 773 |
| 247-55200-156 | LIFE INSURANCE | 2 | 1 | 1 | - | 1 | - | - |
| 247-55200-158 | UNEMPLOYMENT COMPENSATION | - | - | - | - | 111 | - | - |
| | Total: | 51,316 | 49,721 | 50,018 | 35,406 | 55,017 | 36,468 | 42,003 |
| **WAC-AQUATIC** | | | | | | | | |
| 247-55300-113 | WAGES/TEMPORARY | 10 | 30 | 342 | - | 20 | - | - |
| 247-55300-114 | WAGES/PART-TIME/PERMANENT | 157,400 | 275,458 | 305,239 | 284,707 | 333,352 | 293,248 | 316,913 |
| 247-55300-150 | MEDICARE TAX/CITY SHARE | 2,243 | 3,886 | 4,440 | 4,128 | 5,109 | 4,252 | 4,595 |
| 247-55300-151 | SOCIAL SECURITY/CITY SHARE | 9,588 | 16,615 | 18,986 | 17,652 | 21,847 | 18,181 | 19,649 |
| 247-55300-152 | RETIREMENT | 2,136 | 2,963 | 3,242 | 1,382 | 4,840 | 1,424 | 4,927 |
| 247-55300-153 | HEALTH INSURANCE | 1,052 | - | - | - | - | - | - |
| 247-55300-155 | WORKERS COMPENSATION | 3,445 | 5,657 | 6,165 | 6,180 | 7,573 | 6,366 | 6,399 |
| 247-55300-156 | LIFE INSURANCE | 3 | 5 | 5 | - | 4 | - | - |
| 247-55300-158 | UNEMPLOYMENT COMPENSATION | - | - | - | - | - | - | - |
| | Total: | 175,877 | 304,614 | 338,418 | 314,050 | 372,745 | 323,471 | 352,482 |

## AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

| | DESCRIPTION | 2023 ACTUAL | 2024 ACTUAL | 2025 ACTUAL | 2026 BUDGET | 2026 ACT-EST | 2027 ORIG BUDGET | 2027 ADJ BUDGET |
|---|---|---|---|---|---|---|---|---|
| **WAC-MAINTENANCE** | | | | | | | | |
| 247-55400-111 | SALARIES/PERMANENT | 12,558 | 19,733 | 16,344 | 17,551 | 17,003 | 18,078 | 18,271 |
| 247-55400-150 | MEDICARE TAX/CITY SHARE | 173 | 272 | 248 | 278 | 282 | 286 | 288 |
| 247-55400-151 | SOCIAL SECURITY/CITY SHARE | 740 | 1,165 | 1,062 | 1,187 | 1,208 | 1,222 | 1,231 |
| 247-55400-152 | RETIREMENT | 846 | 1,343 | 1,142 | 1,259 | 1,303 | 1,296 | 1,319 |
| 247-55400-153 | HEALTH INSURANCE | 2,980 | 4,085 | 690 | 1,440 | 1,396 | 1,483 | 1,440 |
| 247-55400-154 | HRA-LIFE STYLE ACCT EXPENSE | - | - | 75 | 150 | 103 | 155 | 150 |
| 247-55400-155 | WORKERS COMPENSATION | 280 | 416 | 332 | 378 | 388 | 390 | 367 |
| 247-55400-156 | LIFE INSURANCE | 2 | 3 | 3 | 13 | 3 | 14 | 13 |
| 247-55400-250 | CONTRACTED SERVICES | 1,463 | 6,000 | - | - | - | - | |
| | Total: | 19,041 | 33,017 | 19,895 | 22,256 | 21,686 | 22,924 | 23,080 |
| **WAC-ADMIN EXPENSES** | | | | | | | | |
| 247-55500-219 | OTHER PROFESSIONAL SERVICES | - | - | - | - | 24,080 | - | |
| 247-55500-220 | INSURANCE | 7,416 | 300 | 307 | 277 | 351 | 350 | 269 |
| 247-55500-224 | SOFTWARE/HARDWARE MAINTENANCE | 11,472 | 13,199 | 11,203 | 7,461 | 14,948 | 8,889 | 8,527 |
| 247-55500-225 | TELECOM/INTERNET/COMMUNICATION | 4,440 | 4,594 | 4,154 | 3,707 | 7,915 | 3,818 | 1,371 |
| 247-55500-246 | CLEANING & SUPPLIES | 9,278 | 11,100 | 4,627 | 6,000 | 5,623 | 6,200 | 6,000 |
| 247-55500-310 | FITNESS & OPERATING SUPPLIES | 2,660 | 16,370 | 4,782 | 2,500 | 4,071 | 2,500 | 2,500 |
| 247-55500-320 | CHAMBER DUES & EXPENSES | 288 | 60 | - | - | - | - | - |
| 247-55500-650 | CREDIT CARD PROCESSING FEES | 90 | 72 | 26 | 50 | 7,735 | 75 | 7,000 |
| 247-55500-652 | BANK CHARGES | - | 8 | 12 | 20 | - | 20 | 20 |
| 247-55500-654 | PERMITS & FEES | 2,035 | 1,212 | 1,356 | 1,400 | 1,294 | 1,400 | 1,400 |
| 247-55500-656 | MEMBER KEY TAGS | 885 | 855 | 895 | 1,000 | - | 1,000 | 1,000 |
| | Total: | 38,564 | 47,770 | 27,361 | 22,415 | 66,017 | 24,252 | 28,087 |
| **WAC-POOL EXPENSES** | | | | | | | | |
| 247-55600-310 | OFFICE & OPERATING SUPPLIES | 6,191 | 13,715 | 13,024 | 10,000 | 9,470 | 11,000 | 10,000 |
| 247-55600-342 | WSI CLASS EXPENSE | 656 | - | 316 | 100 | 316 | 100 | 750 |
| 247-55600-344 | LIFEGUARD CLASS EXPENSE | 2,087 | 3,212 | 5,034 | 4,000 | 9,197 | 4,000 | 7,500 |
| 247-55600-346 | GENERAL POOL MAINTENANCE | 13,126 | 15,507 | 15,908 | 14,400 | 21,583 | 15,000 | 15,000 |
| 247-55600-348 | POOL EQUIPMENT | 13,051 | 7,335 | 22,453 | 7,500 | 7,584 | 7,500 | 7,500 |
| 247-55600-350 | POOL CHEMICALS | 18,000 | 18,000 | 18,880 | 19,800 | 16,853 | 20,000 | 19,800 |
| | Total: | 53,110 | 57,770 | 75,615 | 55,800 | 65,004 | 57,600 | 60,550 |
| **WAC-UTILITIES/HVAC** | | | | | | | | |
| 247-55700-221 | WATER/SEWER UTILITIES | 26,350 | 30,629 | 33,064 | 30,000 | 27,769 | 31,000 | 30,000 |
| 247-55700-222 | ELECTRIC UTILITIES | 87,824 | 100,401 | 95,849 | 90,000 | 94,857 | 92,000 | 90,000 |
| 247-55700-223 | NATURAL GAS | 53,879 | 42,580 | 58,371 | 50,000 | 49,449 | 50,000 | 55,000 |
| 247-55700-355 | REPAIR/MAINT SUPPLIES | 10,894 | 17,561 | 14,321 | 15,000 | 30,741 | 15,000 | 15,000 |
| | Total: | 178,946 | 191,171 | 201,605 | 185,000 | 202,816 | 188,000 | 190,000 |
| **WAC-OTHER EXPENSES** | | | | | | | | |
| 247-55800-310 | OFFICE & OPERATING SUPPLIES | 16,686 | 28,157 | 23,402 | 17,000 | 24,800 | 17,250 | 20,000 |
| 247-55800-324 | MARKETING | 10,788 | 16,248 | 6,578 | 5,000 | 2,509 | 5,200 | 5,000 |
| 247-55800-341 | JANITORIAL/CLEANING SUPPLIES | 337 | 1,321 | 6,364 | - | 218 | - | - |
| 247-55800-342 | CONCESSION SUPPLIES | 9,903 | 7,135 | 8,773 | 8,000 | 13,690 | 8,000 | 9,500 |
| 247-55800-344 | LAND FITNESS MAINTENANCE | - | 8,097 | 3,680 | 8,000 | 12,008 | 8,000 | 8,000 |
| 247-55800-346 | PRO-SHOP INVENTORY | 185 | 1,417 | 785 | 1,000 | 1,108 | 1,000 | 1,000 |
| | Total: | 37,900 | 62,374 | 49,581 | 39,000 | 54,333 | 39,450 | 43,500 |
| | **Total Operating Expenses:** | **750,553** | **908,020** | **936,309** | **930,540** | **1,086,364** | **956,431** | **979,701** |
| | | | | | | | | |
| | **Total Operating Revenue:** | **1,070,173** | **977,579** | **936,653** | **946,316** | **977,210** | **969,227** | **985,067** |
| | **Total Operating Expenses:** | **750,553** | **908,020** | **936,309** | **930,540** | **1,086,364** | **956,431** | **979,701** |
| | **Total Operating Net:** | 319,620 | 69,559 | 344 | 15,776 | (109,154) | 12,796 | 5,366 |
| | | | | | | | | |
| **OPERATING FUND BALANCE** | | (69,578) | - | - | | (109,154) | | (103,788) |

## AQUATIC CENTER FUND CAPITAL REVENUE AND EXPENSE DETAIL

**REVENUES**

| | DESCRIPTION | 2023 ACTUAL | 2024 ACTUAL | 2025 ACTUAL | 2026 BUDGET | 2026 ACT-EST | 2027 ORIG BUDGET | 2027 ADJ BUDGET |
|---|---|---|---|---|---|---|---|---|
| **OTHER FINANCING SOURCES** | | | | | | | | |
| 219-48540-52 | CITY CAPITAL CONTRIBUTION | - | - | - | 100,000 | 100,000 | 103,000 | 103,000 |
| 219-48550-52 | WWUSD CAPITAL CONTRIBUTION | - | 49,740 | 100,000 | 100,000 | 100,000 | 103,000 | 103,000 |
| 219-49300-55 | FUND BALANCE APPLIED | - | - | - | (185,000) | - | - | (131,656) |
| | Total Other Financing Sources | - | 49,740 | 100,000 | 15,000 | 200,000 | 206,000 | 74,344 |
| | **Grand Total:** | **-** | **49,740** | **100,000** | **15,000** | **200,000** | **206,000** | **74,344** |

**EXPENSES**

| | DESCRIPTION | 2023 ACTUAL | 2024 ACTUAL | 2025 ACTUAL | 2026 BUDGET | 2026 ACT-EST | 2027 ORIG BUDGET | 2027 ADJ BUDGET |
|---|---|---|---|---|---|---|---|---|
| 219-53100-810 | CAPITAL EXPENDITURES | - | - | 295,224 | 15,000 | 35,000 | 195,000 | 74,344 |
| | **Total:** | **-** | **-** | **295,224** | **15,000** | **35,000** | **195,000** | **74,344** |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **FUND BALANCE** | | | 49,740 | (45,484) | | 119,516 | | 251,172 |
| 219-49300-55 | Net Change-Increase/(Decrease) | | | | | 165,000 | | 131,656 |

## 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 | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|---|---|---|---|---|---|---|---|
| Active Memberships (Monthly average) | 1,826 | 1,898 | 1,524 | 1,679 | 1,772 | 1761 | 2140 |
| Primary Memberships (Monthly average) | 713 | 765 | 686 | 743 | 842 | 729 | NA |
| Daily Swim Passes | 13,767 | 14,161 | NA | NA | 6,637 | 8476 | 6705 |
| Swim Lesson Programs | 232 | 214 | 0 | 30 | 183 | 173 | 190 |
| Jay Hawks Swim Meets | 2 | 3 | 2 | 2 | 2 | 2 | 2 |
| Birthday Parties | 118 | 112 | 0 | 20 | 31 | 23 | 113 |
| Aqua Zumba | NA | NA | NA | 1 | 1 | 1 | 1 |
| Arthritis Motion | 4 | 8 | 8 | 8 | 8 | 3 | 3 |
| Dash & Splash | 0 | 6 | 6 | 2 | 2 | 2 | NA |
| Deep Water Cardio | 2 | 2 | 2 | 0 | 2 | 2 | NA |
| Rusty Hinges | 2 | 2 | 2 | NA | NA | NA | NA |
| Water Movement | 0 | 2 | NA | 3 | 3 | 3 | NA |
| Water Warriors-Water Running | NA | NA | NA | 1 | 1 | 2 | 2 |
| Heart Racers | NA | NA | NA | NA | NA | NA | 5 |
| Aqua Party | NA | NA | NA | NA | NA | NA | 1 |
| Aqua Yoga | NA | NA | NA | NA | NA | NA | 1 |
| Hydro Power | NA | NA | NA | NA | NA | NA | 2 |
| **FITNESS CENTER – times offered per week** | **2018 Actual** | **2019 Actual** | **2020 Actual** | **2021 Actual** | **2022 Actual** | **2023 Actual** | **2024 Projected** |
| Barre Fitness Class | 3 | 2 | 1 | 1 | 1 | 1 | 1 |
| Boot Camp | 2 | 5 | 1 | 1 | NA | 1 | 1 |
| Cycling Class | 3 | 8 | 4 | 7 | 8 | 3 | 4 |
| EMom | NA | NA | 1 | 1 | 1 | 1 | 1 |
| Kick Boxing | NA | NA | NA | 1 | 1 | N/A | N/A |
| HITT with Yoga | NA | NA | NA | 1 | 1 | N/A | N/A |
| Pilates | 3 | 2 | 1 | 1 | 1 | 1 | 1 |
| Pound Fitness | 2 | NA | NA | NA | 1 | 1 | NA |
| Senior Fitness | 2 | 2 | NA | NA | 2 | 2 | 2 |
| Step Mix | 2 | 2 | 1 | 2 | 2 | 2 | 1 |
| Strong | NA | NA | 2 | NA | 2 | 1 | 2 |
| Suspension | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Tabata | NA | NA | 1 | 1 | 1 | 1 | 1 |
| Yoga | 4 | 4 | 3 | 3 | 4 | 1 | 2 |
| Zumba (all types) | 5 | 5 | 1 | 2 | 2 | 1 | 2 |
| Personal Trainers | 1 | 2 | 2 | 1 | 2 | 2 | 1 |

## 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 | 58,661 | 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 | 1,753 | 1,500 | 1,500 |
| 248-46736-55 | INSTRUCTION REVENUE | 3,426 | 4,002 | 4,340 | 4,000 | 4,733 | 4,000 | 4,000 |
| 248-46737-55 | CLUB BASKETBALL REVENUE | (75) | - | - | - | - | - | - |
| 248-46738-55 | SPORTS REVENUE | 2,232 | 80 | 1,160 | - | 3,251 | - | - |
| 248-46740-55 | 4TH OF JULY PARADE DONATIONS | (317) | - | - | - | 5,333 | - | - |
| 248-46743-55 | FOOD TRUCK REVENUE | - | 4,950 | 30 | - | 133 | - | - |
| 248-46744-55 | YOUTH FOOTBALL | 1,690 | 1,880 | 2,033 | 2,000 | 3,720 | 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 | 4,053 | 500 | 500 |
| 248-46752-55 | YOUTH BASKETBALL | - | 875 | 1,930 | 1,000 | 1,493 | 1,100 | - |
| 248-47100-55 | SENIORS PROGRAM REVENUE | 18,667 | 18,048 | 8,791 | 20,000 | 6,629 | 20,000 | 10,000 |
| 248-47110-55 | SENIORS FUNDRAISING REVENUE | 10,657 | 2,969 | 16,685 | 10,000 | 10,985 | 10,000 | 10,000 |
| 248-47130-55 | SENIORS DFCI FUNDRAISING REV | 1,119 | 5,069 | 906 | 1,500 | 739 | 1,500 | 1,000 |
| | Total Public Charges for Service | 324,206 | 374,403 | 370,172 | 421,050 | 416,023 | 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 | 3,267 | 2,700 | 2,700 |
| 248-48600-55 | MISC REVENUE-SPONSORSHIP | 650 | - | - | - | - | - | - |
| | Total Sponsorships & Donations | 3,391 | 1,271 | 924 | 4,200 | 3,267 | 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 | 22,193 |
| | Total Tourn & Concession Ops | 5,050 | 5,050 | 5,050 | 39,891 | 5,050 | 10,326 | 27,243 |
| | **248 - Park & Rec Spec Rev** | **332,647** | **380,724** | **376,145** | **465,141** | **424,339** | **475,176** | **439,243** |

## 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 | 136,608 | 159,244 | 145,128 |
| 248-55110-112 | WAGES/OVERTIME | - | - | 90 | - | 639 | - | - |
| 248-55110-114 | WAGES/PART-TIME/PERMANENT | 62,129 | 56,076 | 60,024 | 100,639 | 64,925 | 103,658 | 90,281 |
| 248-55110-117 | LONGEVITY PAY | - | - | - | - | - | - | - |
| 248-55110-150 | MEDICARE TAX/CITY SHARE | 2,279 | 2,507 | 2,907 | 3,765 | 3,163 | 3,878 | 3,547 |
| 248-55110-151 | SOCIAL SECURITY/CITY SHARE | 9,744 | 10,720 | 12,427 | 16,099 | 13,526 | 16,582 | 15,166 |
| 248-55110-152 | RETIREMENT | 6,691 | 8,308 | 9,484 | 11,132 | 10,723 | 11,466 | 10,522 |
| 248-55110-153 | HEALTH INSURANCE | 26,322 | 21,646 | 15,322 | 24,332 | 17,698 | 25,062 | 18,484 |
| 248-55110-154 | HRA-LIFE STYLE ACCT EXPENSE | 632 | 1,001 | 1,232 | 2,850 | 1,013 | 2,936 | 1,850 |
| 248-55110-155 | WORKERS COMPENSATION | 2,220 | 2,345 | 2,436 | 4,727 | 2,818 | 4,869 | 3,982 |
| 248-55110-156 | LIFE INSURANCE | 20 | 23 | 24 | 21 | 27 | 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 | 2,493 | 4,500 | 4,500 |
| 248-55110-224 | SOFTWARE/HARDWARE MAINTENANC | 9,087 | 6,654 | 10,541 | 7,031 | 14,689 | 8,406 | 8,013 |
| 248-55110-225 | TELECOM/INTERNET/COMMUNICATION | 889 | 834 | 1,104 | 1,774 | 1,481 | 1,828 | 2,055 |
| 248-55110-310 | OFFICE & OPERATING SUPPLIES | 1,900 | 1,987 | 2,171 | 1,750 | 1,545 | 1,750 | 1,750 |
| 248-55110-320 | SUBSCRIPTIONS/DUES | 743 | 435 | 279 | 1,000 | 196 | 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 | 2,272 | 1,500 | 2,000 |
| 248-55110-341 | REPAIR/MAINT/FUEL-VECHICLE | 631 | 630 | 383 | 500 | 692 | 500 | 500 |
| 248-55110-342 | PROGRAM SUPPLIES | 32 | 1,464 | 2,379 | - | 5,535 | - | - |
| 248-55110-343 | POSTAGE | - | - | - | - | - | - | - |
| 248-55110-345 | VOLUNTEER EXPENSES | - | 25 | - | 250 | - | 250 | - |
| 248-55110-346 | CONCESSION SUPPLIES | - | 40 | 1,349 | - | 236 | - | 150 |
| 248-55110-400 | TEE & ROOKIE BALL-SUPPLIES | 864 | 846 | 2,487 | 1,000 | 1,776 | 1,000 | 1,000 |
| 248-55110-405 | BASKETBALL-SUPPLIES | 1,308 | 466 | 419 | 400 | 192 | 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 | - | - | 467 | - | - |
| 248-55110-417 | YOUTH LEAGUE SPORTS-SUPPLIES | - | - | 1,475 | - | - | - | - |
| 248-55110-420 | TOURNAMENT TEAMS-SUPPLIES | 750 | - | 1,703 | - | 283 | - | - |
| 248-55110-425 | YOUTH BASE & SOFTBALL-SUPPLIES | 8,960 | 5,234 | 7,094 | 8,000 | 5,731 | 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 | 2,664 | 1,750 | 1,000 |
| 248-55110-445 | ADULT PROGRAMS-SUPPLIES | 130 | - | - | - | 435 | - | - |
| 248-55110-450 | DANCE-SUPPLIES | - | - | 16 | 400 | 456 | 400 | 400 |
| 248-55110-455 | TAE KWON DO-SUPPLIES | 1,053 | 93 | 678 | 500 | 167 | 500 | 500 |
| 248-55110-460 | 4TH OF JULY PARADE EXPENSES | - | - | - | - | 8,139 | - | - |
| 248-55110-470 | SUMMER CAMP-SUPPLIES | 1,261 | 566 | 4,671 | 2,500 | 3,713 | 2,500 | 2,000 |
| 248-55110-475 | AFTER SCHOOL-SUPPLIES | 4,783 | 4,213 | 3,864 | 5,000 | 2,114 | 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 | 310,191 | 370,199 | 325,749 |

## 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 | 42,875 | 48,379 | 44,204 |
| 248-55115-114 | WAGES/PART-TIME/PERMANENT | 11,516 | 12,809 | 13,324 | 11,139 | 13,708 | 11,473 | 11,392 |
| 248-55115-150 | MEDICARE TAX/CITY SHARE | 569 | 757 | 857 | 848 | 825 | 874 | 812 |
| 248-55115-151 | SOCIAL SECURITY/CITY SHARE | 2,435 | 3,238 | 3,665 | 3,628 | 3,528 | 3,736 | 3,472 |
| 248-55115-152 | RETIREMENT | 1,943 | 2,687 | 3,136 | 3,382 | 3,308 | 3,483 | 3,205 |
| 248-55115-153 | HEALTH INSURANCE | 4,378 | 7,351 | 8,610 | 8,782 | 20,359 | 9,045 | 20,648 |
| 248-55115-154 | HRA-LIFE STYLE ACCT EXPENSE | - | - | 400 | 1,200 | 547 | 1,236 | 2,000 |
| 248-55115-155 | WORKERS COMPENSATION | 82 | 103 | 112 | 1,261 | 129 | 1,299 | 1,123 |
| 248-55115-211 | PROFESSIONAL DEVELOPMENT | 1,577 | 100 | 2,181 | 1,000 | 200 | 1,000 | 1,000 |
| 248-55115-224 | SOFTWARE/HARDWARE MAINTENANC | - | 1,261 | 1,931 | 7,031 | 2,676 | 3,748 | 4,121 |
| 248-55115-225 | TELECOM/INTERNET/COMMUNICATION | 1,802 | 2,190 | 1,626 | 975 | 1,255 | 1,004 | 1,371 |
| 248-55115-310 | OFFICE & OPERATING SUPPLIES | 1,123 | 1,663 | 557 | 1,500 | 3,266 | 1,500 | 1,500 |
| 248-55115-320 | SUBSCRIPTIONS/DUES | - | 360 | 2,373 | 500 | 340 | 500 | 500 |
| 248-55115-342 | PROGRAMMING EXPENSE | 17,614 | 17,756 | 9,859 | 16,500 | 5,412 | 16,500 | 10,000 |
| 248-55115-400 | MEMBERSHIP EXPENSE | 1,461 | 949 | 800 | 1,200 | 1,207 | 1,200 | 1,200 |
| | Total: | 74,366 | 91,131 | 94,676 | 105,915 | 99,636 | 104,977 | 106,547 |
| | **Total:** | **328,187** | **355,631** | **382,901** | **465,141** | **409,827** | **475,176** | **432,296** |
| | | | | | | | | |
| **FUND BALANCE** | | 35,981 | 51,348 | 34,691 | | 49,204 | | 27,011 |
| 248-34300 | Net Change-Increase/(Decrease) | 4,292 | 25,093 | (6,755) | | 14,513 | | (22,193) |

## 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 | - | 8,122 | - | |
| 249-48350-52 | TOWNSHIP CONTRACT REVENUE | 242,765 | 498,892 | 484,801 | 569,380 | 569,379 | 577,658 | 530,252 |
| 249-48355-52 | GENERAL FUND TRANSFER | 1,258,615 | 1,402,794 | 1,370,112 | 1,662,922 | 1,662,922 | 1,673,375 | 1,537,699 |
| 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 | 661,078 | 740,773 | 700,000 |
| 249-48508-52 | FIRE CALL REVENUE | 69,030 | 22,751 | 32,012 | 30,000 | 18,907 | 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 | - | - | 16 | - | - |
| 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 | 3,208,804 | 3,312,020 | 3,139,112 |
| **FIRE & RESCUE OTHER FIN SOURCES** | | | | | | | | |
| 249-49300-52 | FUND BALANCE APPLIED | - | | - | | | | 200,000 |
| | Total: | - | - | - | - | - | - | 200,000 |
| | **Grand Total:** | **2,240,744** | **2,904,474** | **3,256,986** | **3,202,693** | **3,208,804** | **3,312,020** | **3,339,112** |

## 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 | 106,653 | 152,037 | 141,948 |
| 249-52270-114 | SALARIES/PERMANENT | 615,886 | 817,756 | 822,545 | 1,037,709 | 967,313 | 1,068,840 | 1,078,550 |
| 249-52270-115 | STIPENDS | 15,385 | 5,095 | 6,744 | - | 6,438 | - | - |
| 249-52270-125 | ON CALL/POP/STIPEND BENEFITS | 5,857 | 1,445 | 2,402 | - | 1,396 | - | - |
| 249-52270-150 | MEDICARE TAX/CITY SHARE | 8,799 | 12,479 | 13,321 | 17,484 | 16,037 | 18,008 | 17,970 |
| 249-52270-151 | SOCIAL SECURITY/CITY SHARE | 37,621 | 55,549 | 56,960 | 74,758 | 68,574 | 77,001 | 76,838 |
| 249-52270-152 | RETIREMENT | 96,378 | 117,341 | 133,357 | 156,767 | 159,882 | 161,470 | 162,550 |
| 249-52270-153 | HEALTH INSURANCE | 91,219 | 122,837 | 112,865 | 231,603 | 181,309 | 254,763 | 244,040 |
| 249-52270-154 | HRA-LIFE STYLE ACCT EXPENSE | 6,029 | 4,571 | 2,940 | 24,975 | 2,138 | 25,724 | 26,010 |
| 249-52270-155 | WORKERS COMPENSATION | 18,377 | 21,190 | 21,986 | 31,658 | 31,590 | 32,607 | 34,312 |
| 249-52270-156 | LIFE INSURANCE | - | 84 | 71 | - | 74 | - | - |
| 249-52270-253 | UNIFORMS | 4,769 | 2,924 | 842 | 5,723 | 1,413 | - | 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 | 15,705 | 15,281 | 14,551 |
| 249-52270-225 | INTERNET/COMMUNICATION | 2,897 | 5,398 | 6,858 | 5,518 | 7,483 | 5,683 | 7,770 |
| 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 | - | - | - | - | - | - | - |
| 249-52270-253 | UNIFORMS | 4,769 | 2,924 | 842 | - | 1,377 | - | 4,800 |
| 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 | 42,426 | 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 | 37,004 | 31,500 | 36,000 |
| 249-52270-351 | FUEL EXPENSES | 15,235 | 16,586 | 14,993 | 15,000 | 16,960 | 16,000 | 22,200 |
| 249-52270-810 | CAPITAL EQUIPMENT | 19,472 | 878 | 50,490 | - | - | - | - |
| 249-52270-820 | CAPITAL IMPROVEMENTS | - | - | - | - | - | - | - |
| | Total: | 1,252,695 | 1,463,390 | 1,502,661 | 1,880,866 | 1,715,521 | 1,949,916 | 1,967,761 |
| **Fire Division Expenses** | | | | | | | | |
| 249-52280-113 | ON CALL WAGES | 108,910 | 47,317 | 35,137 | 68,522 | 28,108 | 70,577 | 55,272 |
| 249-52280-114 | SALARIES/PERMANENT | 191,947 | 286,655 | 282,815 | 393,905 | 364,342 | 405,723 | 410,455 |
| 249-52280-115 | STIPENDS/MPO/SHIFT IC | - | 13,341 | 27,863 | - | 25,797 | - | - |
| 249-52280-125 | ON CALL BENEFITS | 334 | 12 | 11 | - | 8 | - | - |
| 249-52280-150 | MEDICARE TAX/CITY SHARE | 3,371 | 4,597 | 4,874 | 6,812 | 6,119 | 7,017 | 6,856 |
| 249-52280-151 | SOCIAL SECURITY/CITY SHARE | 14,415 | 20,384 | 20,838 | 29,129 | 26,161 | 30,002 | 29,317 |
| 249-52280-152 | RETIREMENT | 32,875 | 42,749 | 48,784 | 60,306 | 61,601 | 62,115 | 62,270 |
| 249-52280-153 | HEALTH INSURANCE | 27,808 | 46,916 | 41,071 | 82,757 | 78,273 | 91,032 | 89,138 |
| 249-52280-154 | HRA-LIFE STYLE ACCT EXPENSE | 1,922 | 2,711 | 900 | 9,025 | 1,269 | 9,296 | 9,490 |
| 249-52280-155 | WORKERS COMPENSATION | 6,578 | 7,477 | 7,839 | 12,529 | 12,949 | 12,904 | 13,309 |
| 249-52280-156 | LIFE INSURANCE | - | 16 | 39 | - | 47 | - | - |
| 249-52280-158 | UNEMPLOYMENT COMPENSATION | - | - | 85 | - | 1,862 | - | - |
| 249-52280-253 | UNIFORMS | 4,732 | 2,813 | 4,354 | 3,528 | 6,938 | 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 | 17,585 | 15,281 | 17,418 |
| 249-52280-225 | INTERNET/COMMUNICATION | 3,766 | 6,081 | 6,703 | 6,781 | 5,315 | 6,985 | 5,082 |
| 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 | 19,579 | 18,500 | 20,500 |
| 249-52280-250 | TURN OUT GEAR | 8,738 | 12,357 | 1,284 | 12,000 | 35,000 | 12,500 | 12,500 |
| 249-52280-253 | UNIFORMS | 4,732 | 2,813 | 4,354 | - | 6,760 | - | 4,800 |
| 249-52280-310 | OFFICE & OPERATING SUPPLIES | 11,327 | 7,943 | 9,136 | 12,000 | 9,217 | 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 | 2,679 | 4,000 | 3,500 |
| 249-52280-351 | FUEL EXPENSES | 7,767 | 7,423 | 6,210 | 8,000 | 11,696 | 8,500 | 19,400 |
| 249-52280-810 | CAPITAL EQUIPMENT | 27,090 | 99,696 | - | - | - | - | - |
| | Total: | 545,330 | 701,523 | 581,054 | 789,856 | 756,505 | 822,816 | 822,834 |

## ADMINISTRATION EXPENSE DETAIL

| | DESCRIPTION | 2023 ACTUAL | 2024 ACTUAL | 2025 ACTUAL | 2026 BUDGET | 2026 ACT-EST | 2027 ORIG BUDGET | 2027 ADJ BUDGET |
|---|---|---|---|---|---|---|---|---|
| **Administrative Expenses** | | | | | | | | |
| 249-52290-120 | ADMIN ASSISTANT | - | 35,339 | 38,326 | 40,030 | 38,869 | 41,231 | 41,544 |
| 249-52290-150 | MEDICARE TAX/CITY SHARE | - | 969 | 430 | 585 | 424 | 603 | 607 |
| 249-52290-151 | SOCIAL SECURITY/CITY SHARE | - | 1,226 | 1,840 | 2,502 | 1,811 | 2,577 | 2,596 |
| 249-52290-152 | RETIREMENT | - | 1,835 | 2,660 | 5,884 | 3,001 | 6,061 | 6,119 |
| 249-52290-153 | HEALTH INSURANCE | - | 12,038 | 12,735 | 18,741 | 19,234 | 20,615 | 19,357 |
| 249-52290-154 | HRA-LIFE STYLE ACCT EXPENSE | - | 837 | - | 2,325 | - | 2,395 | 2,325 |
| 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 | 43,106 | 38,343 | 44,399 | 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 | 539,357 | 521,244 | 546,898 | 544,473 |
| | Grand Total: | 2,266,918 | 2,653,937 | 2,599,818 | 3,210,080 | 2,993,270 | 3,319,629 | 3,335,068 |
| | | | | | | | | |
| **FUND BALANCE** | | (100,743) | 155,530 | 817,895 | | 1,033,429 | | 833,429 |
| 249-34300 | Net Change-Increase/(Decrease) | (16,673) | | 657,168 | | 215,534 | | (200,000) |

## GOALS & OBJECTIVES
## 2026/2027 OUTLOOK

- **Community Safety:** Enhancing overall community safety through prevention, education, and emergency response.
- **Training and Development:** Ensuring that personnel receive ongoing training to stay current with the latest firefighting and emergency medical techniques, technologies, and standards.
- **Emergency Response Time:** Following the completion of the new bunkrooms off the apparatus bay, staff are continuously working to improve response times to emergencies and optimizing the efficiency of emergency services.
- **Equipment Maintenance and Upgrades:** Regularly maintaining our current fleet of equipment to ensure it meets the latest safety and performance standards. Along with regular maintenance, the department put a new Engine into service July of 2025, a new Ambulance went into service in September and our new Tower Ladder late fall of 2025.
- **Community Outreach and Education:** Engaging with the community through educational programs, fundraising events such as the pancake breakfast, and promoting fire safety and emergency preparedness.
- **Collaboration with Other Agencies:** Strengthening collaboration with other emergency service providers through the MABAS system and attending county meetings and trainings. Working closely with City and County law enforcement agencies, along with local government agencies to enhance overall emergency response capabilities.
- **Budget Management:** Efficiently managing budgets to ensure the department has the necessary resources for operations, equipment, and personnel.
- **Technology Integration:** Adopting new technologies such as the Walworth County Radio Project, that will enhance emergency response.

## 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 | 250,000 |
| | **Total:** | **530** | **1,495** | **6,656** | **500** | **209** | **500** | **250,000** |
| | | | | | | | | |
| **FUND BALANCE** | | 10,556 | 9,561 | 3,459 | | 3,750 | - | (245,750) |
| 452-34300 | Net Change-Increase/(Decrease) | (30) | (995) | (6,101) | | 291 | - | (249,500) |

## 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 | 2,863 | 3,600 | 3,000 |
| 810-48500-52 | DONATIONS | - | 5,000 | - | - | - | - | - |
| 810-48605-52 | RENTAL INCOME-CROP LEASES | 268 | 268 | 268 | - | - | - | 268 |
| | Total Miscellaneous Revenues | 5,422 | 12,808 | 3,834 | 3,600 | 2,863 | 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** | **2,863** | **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 | | 123,141 | | 122,409 |
| 810-34300 | Net Change-Increase/(Decrease) | (2,033) | (8,468) | (9,224) | | 2,863 | | (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 | 551 | 850 | 850 |
| | Total Miscellaneous Rev. | 1,307 | 1,527 | 968 | 800 | 551 | 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** | **49,551** | **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 | 35,551 | 60,000 | 60,000 |
| 820-52200-310 | OFFICE & OPERATING SUPPLIES | - | - | 1,740 | - | 8,075 | - | - |
| 820-52290-820 | CAPITAL IMPROVEMENTS | - | - | - | - | - | - | - |
| | **Total:** | **75,682** | **62,498** | **66,719** | **60,000** | **43,625** | **60,000** | **60,000** |
| | | | | | | | | |
| **FUND BALANCE** | | 63,516 | 51,544 | 34,794 | | 40,719 | | 30,569 |
| 820-34300 | Net Change-Increase/(Decrease) | (27,041) | (11,971) | (16,751) | | 5,926 | | (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 | 330 | 300 | |
| 920-48620-56 | FACILITY RENTAL REVENUE | 750 | 775 | 1,680 | 975 | 767 | 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 | 1,400 | 2,100 | - |
| 920-48646-56 | RENT-CROWDS.IO-IDEAWAKE | 1,800 | 1,800 | 1,800 | 1,800 | 1,200 | 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 | 214,845 | 263,164 | 207,756 |
| **OTHER FINANCING SOURCES** | | | | | | | | |
| 920-49300-56 | FUND BALANCE APPLIED | - | - | - | (73,666) | | (71,299) | (1,926) |
| | Total Other Financing Sources | - | - | - | (73,666) | - | (71,299) | (1,926) |
| | **Grand Total:** | **85,923** | **57,164** | **40,705** | **186,024** | **214,845** | **191,865** | **205,830** |

## 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 | 15,240 | 21,997 | 42,893 |
| 920-56500-112 | OVERTIME | - | - | - | - | - | - | - |
| 920-56500-151 | FRINGE BENEFITS | - | 11,481 | 8,893 | 5,234 | 3,872 | 5,391 | 14,429 |
| 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 | 8,967 | 11,373 | 8,975 | 8,967 |
| 920-56500-221 | UTILITIES-CITY-H2O/SEWER/STORM | 6,820 | 6,970 | 6,594 | 7,121 | 6,901 | 7,335 | 6,801 |
| 920-56500-222 | ELECTRIC UTILITIES | 65,509 | 69,048 | 68,769 | 70,776 | 66,639 | 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 | 12,054 | 9,580 | 9,580 |
| 920-56500-246 | JANITORIAL SERVICES | 20,836 | 25,272 | 20,624 | 23,369 | 22,682 | 24,071 | 23,000 |
| 920-56500-250 | BLDG MAINT SUPPLIES | 10,420 | 5,639 | 15,494 | 9,040 | 4,436 | 9,311 | 9,580 |
| 920-56500-294 | GROUNDS MAINTENANCE/SNOW/ICE | 11,525 | 10,455 | 13,105 | 12,882 | 12,447 | 13,268 | 13,000 |
| 920-56500-310 | OFFICE & OPERATING SUPPLIES | 525 | 2,090 | 5,209 | 1,022 | 23,519 | 1,052 | 2,000 |
| 920-56500-311 | POSTAGE | - | - | - | - | - | - | - |
| 920-56500-323 | MARKETING EXPENSES | 6,456 | 4,073 | 3,475 | 6,203 | 4,164 | 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** | **186,446** | **189,328** | **191,865** | **205,830** |
| | | | | | | | | |
| **FUND BALANCE** | | 37,503 | 102,198 | 148,170 | | 173,688 | | 175,614 |
| | Net Change-Increase/(Decrease) | 122,593 | (142,637) | (165,534) | | 25,517 | | 1,926 |

## 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 |
| 300-49120-00 | 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 |
| 300-49290-00 | 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 |

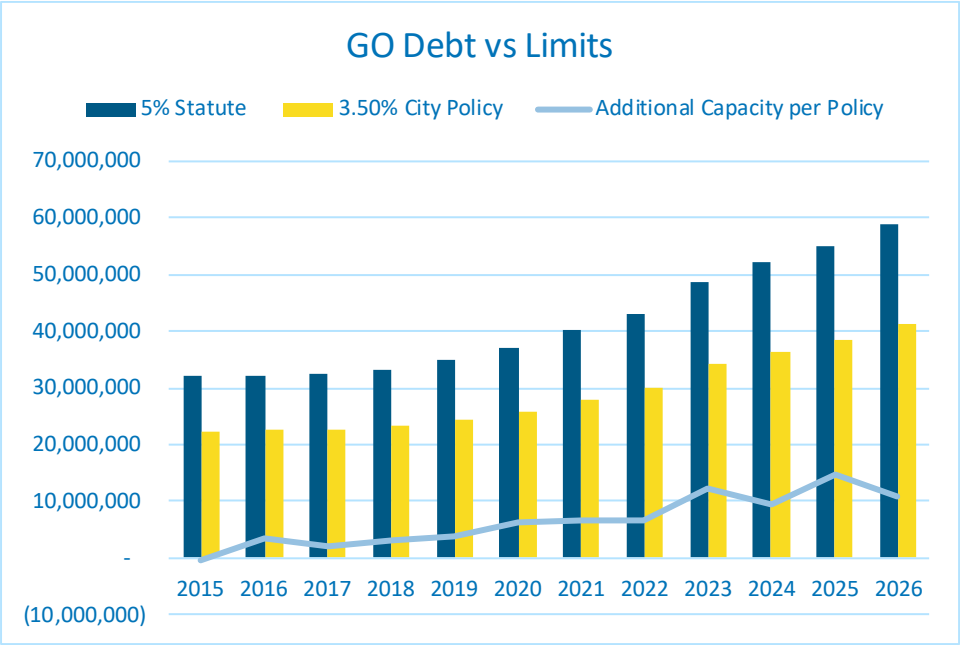
### DEBT SERVICE FUND EXPENSE DETAIL

| | 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 2024, the total Equalized value of property in Whitewater is $976,283,200 an increase of $115,117,600 from 2023 values. This permits the City to incur $48,814,160 of General Obligation debt. The City's actual unpaid General Obligation Debt as of 12/31/2023 totals $22,214,975 or 46% of the maximum permitted by law. To preserve financial flexibility and a strong credit profile, the City has established guidelines to further limit debt levels to 70% of the legal limit (equates to 3.5% of Equalized Value). Under this more restrictive Guideline, the City retains approximately $11,954,937 of additional debt capacity as of 12/31/2023.

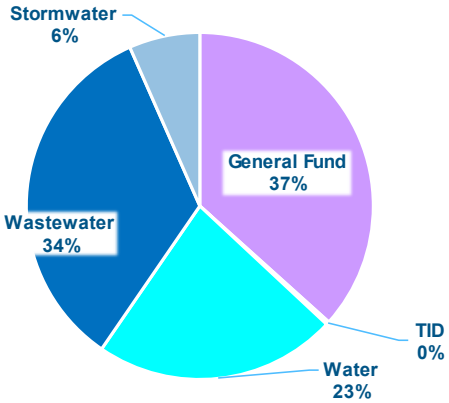



| Agency | GO (General Obligation) | Water Revenue | Sewer Revenue |
|---|---|---|---|
| S & P Global (2026) | A+ | A | A |

**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 | 30,468,741 | 52% | 41,196,761 | 10,728,019 |
| 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) |

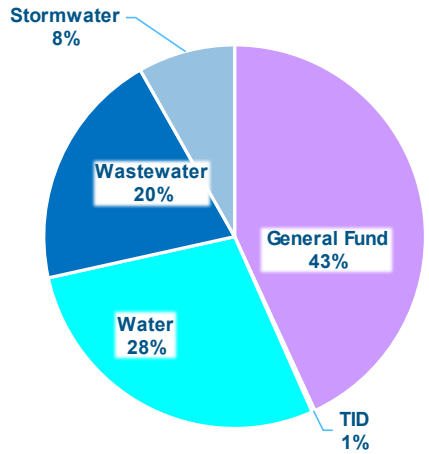
## DEBT ACROSS ALL FUNDS (PRINCIPAL)




### 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 | 256,300 | 378,903 | 635,203 | 192,500 | 1,607,470 | 1,799,970 | 215,000 | 2,284,617 | 1,986,373 | 4,270,991 |
| 2028 | 1,304,526 | 10,000 | 256,300 | 424,100 | 680,400 | 197,500 | 1,605,768 | 1,803,268 | 270,000 | 2,038,326 | 2,029,868 | 4,068,194 |
| 2029 | 1,254,803 | 10,000 | 256,300 | 459,298 | 715,598 | 202,500 | 1,644,813 | 1,847,313 | 275,000 | 1,998,603 | 2,104,111 | 4,102,714 |
| 2030 | 1,302,338 | 10,000 | 195,000 | 489,496 | 684,496 | 170,000 | 1,528,831 | 1,698,831 | 215,000 | 1,892,338 | 2,018,327 | 3,910,664 |
| 2031 | 1,352,633 | 10,000 | 195,000 | 529,695 | 724,695 | 180,000 | 1,563,728 | 1,743,728 | 215,000 | 1,952,633 | 2,093,422 | 4,046,056 |
| 2032 | 1,407,223 | 10,000 | 200,000 | 534,894 | 734,894 | 185,000 | 1,598,790 | 1,783,790 | 190,000 | 1,992,223 | 2,133,684 | 4,125,907 |
| 2033 | 1,460,000 | 10,000 | 205,000 | 570,094 | 775,094 | 185,000 | 1,638,999 | 1,823,999 | 195,000 | 2,055,000 | 2,209,093 | 4,264,093 |
| 2034 | 1,425,000 | 10,000 | 205,000 | 595,294 | 800,294 | 190,000 | 1,684,848 | 1,874,848 | 205,000 | 2,035,000 | 2,280,142 | 4,315,142 |
| 2035 | 1,370,000 | 10,000 | 210,000 | 625,495 | 835,495 | 190,000 | 1,706,349 | 1,896,349 | 215,000 | 1,995,000 | 2,331,844 | 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 | 2,673,900 | 10,537,267 | 13,211,167 | 2,357,500 | 17,384,821 | 19,742,321 | 3,860,000 | 30,468,741 | 27,922,088 | 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 | 68,168 | 465,177 | 533,345 | 58,189 | 447,900 | 506,089 | 173,336 | 1,252,658 | 913,077 | 2,165,735 |
| 2028 | 777,484 | 5,000 | 61,613 | 408,141 | 469,754 | 53,324 | 390,055 | 443,379 | 137,706 | 1,035,128 | 798,196 | 1,833,324 |
| 2029 | 732,736 | 4,600 | 54,989 | 389,818 | 444,807 | 48,384 | 352,002 | 400,386 | 128,121 | 968,831 | 741,820 | 1,710,650 |
| 2030 | 681,552 | 4,200 | 48,260 | 369,869 | 418,129 | 43,273 | 314,773 | 358,045 | 117,871 | 895,155 | 684,642 | 1,579,798 |
| 2031 | 629,343 | 3,800 | 43,048 | 351,170 | 394,218 | 38,823 | 278,434 | 317,256 | 109,321 | 824,335 | 629,604 | 1,453,939 |
| 2032 | 567,174 | 3,450 | 37,835 | 325,346 | 363,181 | 34,160 | 240,688 | 274,848 | 100,896 | 743,515 | 566,034 | 1,309,549 |
| 2033 | 506,264 | 3,150 | 32,410 | 302,971 | 335,381 | 29,335 | 201,934 | 231,269 | 93,446 | 664,605 | 504,905 | 1,169,510 |
| 2034 | 445,051 | 2,850 | 26,935 | 280,945 | 307,880 | 24,460 | 162,534 | 186,994 | 85,621 | 584,918 | 443,479 | 1,028,397 |
| 2035 | 386,164 | 2,550 | 21,410 | 258,069 | 279,479 | 19,535 | 122,374 | 141,909 | 77,471 | 507,130 | 380,444 | 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 | 428,063 | 4,285,466 | 4,713,529 | 381,077 | 2,998,331 | 3,379,407 | 1,376,380 | 9,431,279 | 7,283,797 | 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 | 324,468 | 844,080 | 1,168,548 | 250,689 | 2,055,370 | 2,306,059 | 388,336 | 3,537,276 | 2,899,450 | 6,436,726 |
| 2028 | 2,082,011 | 15,000 | 317,913 | 832,241 | 1,150,154 | 250,824 | 1,995,823 | 2,246,647 | 407,706 | 3,073,454 | 2,828,064 | 5,901,518 |
| 2029 | 1,987,540 | 14,600 | 311,289 | 849,116 | 1,160,405 | 250,884 | 1,996,815 | 2,247,699 | 403,121 | 2,967,434 | 2,845,931 | 5,813,365 |
| 2030 | 1,983,889 | 14,200 | 243,260 | 859,365 | 1,102,625 | 213,273 | 1,843,604 | 2,056,876 | 332,871 | 2,787,493 | 2,702,969 | 5,490,462 |
| 2031 | 1,981,977 | 13,800 | 238,048 | 880,865 | 1,118,913 | 218,823 | 1,842,161 | 2,060,984 | 324,321 | 2,776,968 | 2,723,026 | 5,499,994 |
| 2032 | 1,974,397 | 13,450 | 237,835 | 860,240 | 1,098,075 | 219,160 | 1,839,478 | 2,058,638 | 290,896 | 2,735,738 | 2,699,718 | 5,435,456 |
| 2033 | 1,966,264 | 13,150 | 237,410 | 873,065 | 1,110,475 | 214,335 | 1,840,933 | 2,055,268 | 288,446 | 2,719,605 | 2,713,998 | 5,433,603 |
| 2034 | 1,870,051 | 12,850 | 231,935 | 876,239 | 1,108,174 | 214,460 | 1,847,382 | 2,061,842 | 290,621 | 2,619,918 | 2,723,621 | 5,343,539 |
| 2035 | 1,756,164 | 12,550 | 231,410 | 883,564 | 1,114,974 | 209,535 | 1,828,723 | 2,038,258 | 292,471 | 2,502,130 | 2,712,288 | 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 | 3,101,963 | 14,822,734 | 17,924,697 | 2,738,577 | 20,383,152 | 23,121,728 | 5,236,380 | 39,900,020 | 35,205,885 | 75,105,906 |

# DEBT SERVICE FUNDS

# FUND 300 SUMMARY

City of WHITEWATER

## 2026 DEBT SCHEDULE

| Year | Loan Name | Org Date | DNR # | Fund | Org Issue | Fund Portion | Payor | Rate | GL Account Numbers Principal | GL Account Numbers Interest | January Prin | January Interest | February Prin | February Interest | March Prin | March Interest | April Prin | April Interest | May Prin | May Interest | June Prin | June Interest | July Prin | July Interest | August Prin | August Interest | September Prin | September Interest | October Prin | October Interest | November Prin | November Interest | December Prin | December Interest | Total P&I |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | | | | | | | | | | | | 115,109.39 | | | 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) | | | | 2014 G.O. Bonds - (06/10/2014) | | | | 2018 GO Corp Bond Series 2018A | | | | 2019 GO Corp Note-10 Year | | | |
| Source Of Funding: Gen Fund | | | | Source Of Funding: Gen Fund | | | | | | | | | | | |
| Original Issue: $5,475,000; Int 2.5788% | | | | Original Issue: $4,280,000; Int 2.36%(TIC) | | | | Original Issue: 6,540,000 | | | | Original Issue: $1,150,000 ; Int 2.49% | | | |
| General Fund Portion: $5,020,000--.9169% | | | | General Fund Portion: $2,645,000--.618% | | | | General Fund Portion: $2,535,000 | | | | 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<br><br>Original Issue: $8,760,000<br>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<br><br>Original Issue: $5,130,000<br>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)<br>Source Of Funding: Water<br>Original Issue: 4,280,000; Int 2.36%(TIC) | | | | 2018 GO Corp Bond Series 2018A<br>Original Issue: 6,540,000 ; Int % | | | | 2019 GO Corp Note Series-10 Year<br>Original Issue: 1,150,000 ; Int 2.49% | | | | 2020 GO Bond<br>Original Issue: $5,195,000; Int 2% | | | |
| Water Portion: $510,000 C'23 | | | | Water Portion: $1,850,000 C'26 | | | | Water Portion: $313,000 | | | | 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<br><br>Original Issue: $4,890,000<br>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 | | | | Clean Water Fund | | | | 2014 GO Bonds (06/10/2014) | | | | 2017 Clean Water #4558-02 | | | |
| Source Of Funding: Sewer Rev | | | | Source Of Funding: Sewer Rev | | | | Source Of Funding: Sewer Rev | | | | Source Of Funding: Sewer | | | |
| Original Issue: 2,780,071; Int 2.91% | | | | Original Issue: 633,078; Int 2.4% | | | | Original Issue: 4,280,000; Int 2.36%(TIC) | | | | Original Issue: 21,605,138; Int 2.1% | | | |
| DNR ID 4558-03 | | | | DNR ID 4558-04 | | | | Sewer Portion: $220,000 C'23 | | | | 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 | | | | 2024 Clean Water Fund | | | | 2026 Revenue Bond | | | | SEWER | | | |
| | | | | Source Of Funding: Sewer Rev | | | | | | | | | | | |
| Original Issue: $1,365,000 | | | | Original Issue: 2,169,225; Int 2.365 | | | | Original Issue: $4,890,000 | | | | | | | |
| Sewer Portion: $90,000 | | | | DNR ID 4558-09 | | | | Sewer Portion: $1,600,000 | | | | | | | |
| 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 | | | | STORMWATER | | | | STORMWATER | | | | Debt Service Requirement | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2022 GO Bond | | | | 2024 GO Bond | | | | 2026 GO Bond | | | | STORMWATER UTILITY | | | |
| Original Issue: $5,130,000 | | | | Original Issue: $6,350,000 | | | | Original Issue: $8,760,000 | | | | | | | |
| Stormwater Portion: $965,000 | | | | Stormwater Portion: $350,000 | | | | Stormwater Portion: $1,700,000 | | | | | | | |
| 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 | 57,738 | 22,000 | 45,000 |
| 450-48500-57 | DONATIONS | - | 1,480,603 | 209,331 | - | 403,608 | 100,000 | 100,000 |
| 450-48550-57 | DEVELOPER CONTRIBUTION | - | - | - | - | - | - | |
| | Total Misc Revenues | 71,539 | 1,562,060 | 278,036 | 50,400 | 461,346 | 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** | **5,653,617** | **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 | 310,000 | | 90,000 | 80,000 |
| | Total: | - | 41,972 | 276,170 | 310,000 | - | 90,000 | 80,000 |
| **DPW CAPITAL OUTLAY** | | | | | | | | |
| 450-54000-802 | MAIN/FRANKLIN INTERSECTION | - | - | - | 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 | 235,100 | | - | - |
| 450-54000-864 | FOREST ST/RECONSTRUCTION | 3,811 | 162,780 | 55,027 | - | | - | - |
| 450-54000-866 | WALWORTH AVE/RECONSTRUCTION | 117,086 | 68,097 | 396,785 | - | | - | - |
| 450-54000-868 | JEFFERSON ST/RECONSTRUCTION | - | 3,327 | 52,522 | 1,546,600 | | - | - |
| 450-54000-880 | 3110-06-00/70/71 MIL-NEWCOMB | (68) | - | - | - | - | - | - |
| 450-54000-894 | WHITEWATER/CRAVATH PARK BRICK | - | - | - | 135,000 | | - | 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 | 2,212,700 | 618 | 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 | 875,000 | | - | |
| 450-55000-819 | DUTY WEAPONS-POLICE | | | | | 20,000 | | |
| 450-55000-866 | PORTABLE RADIOS-RADICOM | - | 310,395 | - | 15,370 | 21,850 | - | |
| | Total: | 14,000 | 310,395 | 32,853 | 907,870 | 54,058 | - | - |
| **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 | - | - | - | 30,000 | | - | - |
| 450-58000-812 | CRAVATH LAKE MILL DAM REPAIR | - | - | - | 130,000 | | - | - |
| 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 | - | - | - | 40,000 | | - | - |
| 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 | 675,000 | - | 500,000 | 685,000 |
| **PARKS CAPITAL OUTLAY** | | | | | | | | |
| 450-58100-808 | PARK PATHWAY CONST/REPAIR | - | 92,732 | - | 50,000 | | 12,000 | 12,000 |
| 450-58100-813 | LED INFORMATION SIGN | - | - | - | 60,000 | 77,039 | - | |
| 450-58100-825 | OUTDOOR SPLASH PAD | - | - | - | 860,000 | | - | |
| 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 | 1,145,000 | 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** | **5,300,970** | **131,715** | **1,348,750** | **1,895,750** |
| | | | | | | | | |
| **FUND BALANCE** | | 349,415 | 4,179,640 | (826,297) | | 4,695,604 | | 4,695,604 |
| | Net Change-Increase/(Decrease) | (260,376) | 3,830,225 | (4,943,091) | | 5,521,902 | | |

## 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 | 167,781 | 25,000 | 25,000 |
| 410-57660-240 | TID FEES-STATE OF WISCONSIN | 150 | 150 | 150 | 150 | 200 | 150 | 150 |
| 410-57660-295 | CONSTRUCTION CONTRACTS | - | 21,187 | 54,062 | - | 23,653 | - | - |
| 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** | **241,633** | **94,894** | **94,894** |
| | | | | | | | | |
| **FUND BALANCE** | | (16,469) | 138,500 | 126,222 | | 268,811 | | 436,769 |
| 410-34300 | Net Change-Increase/(Decrease) | 2,479 | 154,969 | (12,278) | | 142,589 | | 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 | - | - | - | - | 12,273 | - | - |
| 411-57660-219 | OTHER PROFESSIONAL SERVICES | 3,200 | 1,700 | - | 3,500 | 19,595 | 3,500 | 3,500 |
| 411-57660-240 | TID FEES-STATE OF WISCONSIN | 150 | 150 | 150 | 150 | 150 | 150 | 150 |
| 411-57660-295 | CONSTRUCTION CONTRACTS | - | - | - | - | 634,150 | 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** | **711,412** | **220,153** | **100,394** |
| | | | | | | | | |
| **FUND BALANCE** | | 2,436 | 15,343 | 25,086 | | 25,086 | | 33,589 |
| 411-34300 | Net Change-Increase/(Decrease) | 13,434 | 12,907 | 9,743 | | | | 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 | 2,620 | 6,000 | 1,000 |
| 412-57660-240 | TID FEES-STATE OF WISCONSIN | 150 | 150 | 150 | 150 | 200 | 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** | **40,820** | **46,550** | **41,550** |
| | | | | | | | | |
| **FUND BALANCE** | | (44,296) | 39,786 | 30,130 | | 160,323 | | 294,077 |
| 412-34300 | Net Change-Increase/(Decrease) | (40,598) | 84,082 | (9,656) | | 130,194 | | 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** |

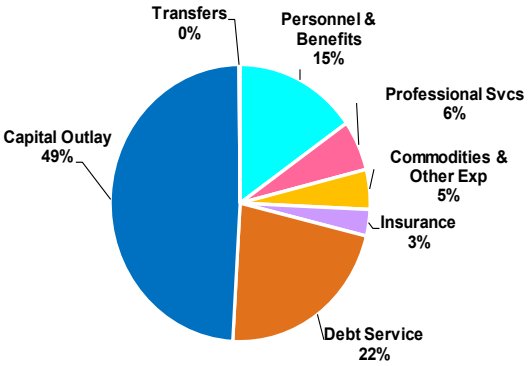
### TID 14 EXPENSE DETAIL

| | 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 |

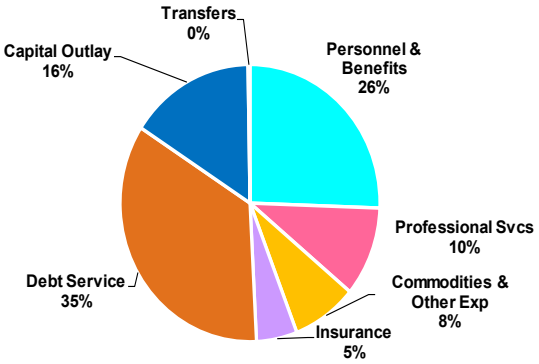
## WATER, WASTEWATER, & STORMWATER SUMMARY OF REVENUES & EXPENSES

| 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 | 7,801,137 | 7,770,935 | 8,131,202 | 8,189,816 |
| | Other Revenue Sources | 418,076 | 3,506,426 | 1,936,537 | 8,674,252 | 7,947,810 | 2,049,980 | 6,332,685 |
| | **Total** | **7,759,333** | **11,152,038** | **9,583,011** | **16,475,389** | **15,718,745** | **10,181,182** | **14,522,501** |
| **EXPENSES** | | | | | | | | |
| 100 | Personnel & Benefits | 1,775,167 | 1,991,512 | 2,006,382 | 2,480,976 | 2,316,519 | 2,555,060 | 2,706,436 |
| 200 | Professional Svcs | 846,680 | 793,242 | 848,468 | 944,305 | 690,418 | 1,044,649 | 1,060,892 |
| 300 | Commodities & Other Exp | 810,542 | 555,272 | 655,032 | 758,361 | 746,737 | 963,611 | 953,770 |
| 500 | Insurance | 2,380,546 | 2,428,906 | 2,430,630 | 508,268 | 110,229 | 511,526 | 545,768 |
| 600 | Debt Service | 996,453 | 1,099,268 | 952,502 | 3,461,161 | 3,699,491 | 3,862,943 | 3,862,943 |
| 800 | Capital Outlay | 27,385 | 146,202 | 428,752 | 7,976,157 | 3,951,347 | 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** | **16,154,228** | **11,539,742** | **14,329,696** | **14,521,716** |

**2026 UTILITY FUNDS**
**Expenditures by Category**




**2027 UTILITY FUNDS**
**Expenditures by Category**



## FUND TYPE
**ENTERPRISE**

## ASSOCIATED DEPARTMENT
**WATER UTILITY**

## FUND DESCRIPTION
## FUND 610

The Water Utility Fund (#610) was established to account for the revenues, expenses and capital planning necessary to meet State and Federal regulations in the pursuit of delivering safe drinking water and adequate fire protection to the residents of the City.

- **Fund Balance** is retained to 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

| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|---|
| 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 | .7 | .6 | 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 | 6,847,115 | 3,764,590 | 4,550,613 |
| | **Total** | **2,938,845** | **4,552,113** | **3,710,180** | **5,484,609** | **6,847,115** | **3,764,590** | **4,550,613** |
| **EXPENSES** | | | | | | | | |
| 100 | Personnel & Benefits | 662,359 | 760,687 | 734,862 | 972,639 | 881,526 | 1,001,803 | 1,013,676 |
| 200 | Professional Svcs | 341,207 | 321,727 | 343,098 | 452,278 | 280,127 | 509,026 | 507,441 |
| 300 | Commodities & Other Exp | 551,142 | 333,371 | 401,007 | 477,850 | 398,180 | 659,850 | 645,850 |
| 500 | Insurance | 895,382 | 958,114 | 978,297 | 414,627 | 26,998 | 415,516 | 454,627 |
| 600 | Debt Service | 466,546 | 482,800 | 386,715 | 933,314 | 1,083,504 | 1,168,548 | 1,168,548 |
| 800 | Capital Outlay | 19,537 | 30,174 | 26,366 | 2,129,400 | 2,595,647 | 773,750 | 773,750 |
| 900 | Transfers | - | - | - | - | - | - | - |
| | **Total** | **2,936,173** | **2,886,874** | **2,870,346** | **5,380,108** | **5,265,981** | **4,528,492** | **4,563,892** |
| | 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 | | 15,487,098 | | 15,162,048 |
| | Net Change-Increase/(Decrease) | 53,663 | (2,126,187) | 839,834 | | 1,581,133 | | (325,050) |

## 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 | 2021 | 2022 | 2023 | 2024 |
|---|---|---|---|---|---|
| Water Pumped Into Distribution | Gal/Year<br>Avg Gal/Mo | 642,010,000<br>53,500,833 | 661,483,000<br>55,123,583 | 571,016,000<br>47,584,667 | 611,927,000<br>50,993,917 |
| Water Mains in Service (2"-16") | Feet | 289,951 | 290,671 | 290,671 | 295,776 |
| Water Meters in Service | Count | 3,791 | 3,804 | 3,804 | 3,841 |
| Hydrants | Replaced/Total | 8 / 602 | 15 / 608 | 7 / 613 | 14 / 616 |
| Valves | Exersized/Total | 385 / 794 | 425 / 812 | 375 /819 | 300 /829 |
| Main & Svc Breaks Repaired | Number of | 12 | 11 | 7 | 6 |
| New Services | Number of | 30 | 10 | 5 | 18 |

## 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.
- Investigae 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 | 819,012 | 824,453 | 810,507 |
| 610-46462-61 | METERED SALES/COMMERCIAL | 137,391 | 132,347 | 136,181 | 134,869 | 130,016 | 138,915 | 135,952 |
| 610-46463-61 | METERED SALES/INDUSTRIAL | 573,155 | 673,030 | 624,610 | 623,092 | 301,271 | 641,785 | 634,824 |
| 610-46464-61 | SALES TO PUBLIC AUTHORITIES | 238,192 | 250,746 | 243,427 | 244,469 | 255,063 | 251,803 | 237,348 |
| 610-46465-61 | PUBLIC FIRE PROTECTION REV | 670,402 | 750,985 | 757,656 | 710,694 | 760,353 | 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 | 218,684 | 206,466 | 207,293 |
| | Total Revenues | 2,651,917 | 2,916,650 | 2,868,435 | 2,784,284 | 2,558,876 | 2,867,812 | 2,849,844 |
| **OTHER REVENUE SOURCES** | | | | | | | | |
| 610-47419-61 | INTEREST INCOME | 25,816 | 47,107 | 34,246 | 30,000 | 29,962 | 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 | 13,256 | 15,000 | 15,000 |
| 610-47471-61 | MISC SERVICE REV - TURN OFF | 1,645 | 2,565 | 1,715 | 1,500 | 1,120 | 1,500 | 1,000 |
| 610-47474-61 | OTHER REV--LABOR/MATERIAL | 51,003 | 22,696 | 25,873 | 17,000 | 22,042 | 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 | 10,510 | 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 | 325,050 |
| | Total Other Revenue Sources | 286,928 | 1,635,462 | 841,745 | 2,700,325 | 4,288,239 | 896,778 | 1,700,769 |
| | **610 - Water Utility** | **2,938,845** | **4,552,113** | **3,710,180** | **5,484,609** | **6,847,115** | **3,764,590** | **4,550,613** |

## 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 | 36,031 | 30,097 | 31,639 | |
| 610-61600-112 | WAGES/OVERTIME | 2,530 | 2,816 | 2,536 | 5,125 | 2,316 | 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 | 38,347 | 36,875 | 38,673 | |
| **PUMPING OPERATIONS EXPENSES / 610-61620** | | | | | | | | | |
| 610-61620-111 | SALARIES/WAGES | 43,313 | 53,247 | 55,634 | 50,603 | 61,226 | 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 | 177,065 | 220,000 | 220,000 | |
| 610-61620-310 | OFFICE & OPERATING SUPPLIES | 1,905 | 29 | 3,917 | 7,500 | 1,050 | 7,500 | 7,500 | |
| 610-61620-350 | REPAIR/MTN EXPENSE | 44,113 | 57,351 | 32,468 | 63,000 | 91,894 | 152,500 | 152,500 | A |
| | Total Pumping Operations Exp. | 298,426 | 318,422 | 325,672 | 336,161 | 331,234 | 432,181 | 434,252 | |
| **WATER TREATMENT OPERATIONS EXP / 610-61630** | | | | | | | | | |
| 610-61630-111 | SALARIES/WAGES | 24,366 | 30,186 | 32,891 | 27,514 | 30,416 | 28,339 | 29,729 | |
| 610-61630-112 | WAGES/OVERTIME | - | 223 | - | 164 | 129 | 169 | 177 | |
| 610-61630-154 | PROFESSIONAL DEVELOPMENT | 142 | 93 | 317 | 5,000 | 2,264 | 5,000 | 5,000 | |
| 610-61630-310 | WATER TESTING & OP SUPPLIES | 13,744 | 8,090 | 9,841 | 45,000 | 13,279 | 45,000 | 15,000 | |
| 610-61630-341 | CHEMICALS | 33,221 | 35,221 | 34,247 | 45,000 | 25,859 | 50,000 | 50,000 | |
| 610-61630-350 | Repair/Maint Expense | 267,724 | 19,813 | 2,063 | 20,000 | 2,224 | - | - | B |
| | Total Water Treatment Op | 339,196 | 93,627 | 79,358 | 142,678 | 74,171 | 128,508 | 99,906 | |
| **TRANSMISSION EXPENSES / 610-61640** | | | | | | | | | |
| 610-61640-111 | SALARIES/WAGES | 918 | 886 | 863 | 913 | 846 | 941 | 963 | |
| | Total Transmission Expenses | 918 | 886 | 863 | 913 | 846 | 941 | 963 | |
| **TOWER/RESERVOIRS MTN. EXPENSES / 610-61650** | | | | | | | | | |
| 610-61650-111 | MTN SALARIES/WAGES | 3,097 | 3,566 | 3,321 | 3,194 | 3,092 | 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 | 124,745 | 150,000 | 150,000 | C |
| | Total Reservoirs Mtn. Expense | 69,187 | 68,358 | 75,827 | 77,153 | 127,838 | 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 | 22,735 | 23,012 | 23,416 | |
| 610-61651-112 | WAGES/OVERTIME | 167 | 1,390 | 1,159 | 1,687 | 709 | 1,738 | 1,822 | |
| 610-61651-350 | REPAIR/MTN EXPENSE | 36,880 | 42,041 | 65,630 | 50,000 | 46,328 | 50,000 | 50,000 | |
| | Total Mains Mtn. Expense | 64,903 | 66,558 | 85,009 | 74,029 | 69,772 | 74,750 | 75,238 | |
| **SERVICES MTN. EXPENSES / 610-61652** | | | | | | | | | |
| 610-61652-111 | MTN SALARIES/WAGES | 16,746 | 19,667 | 19,688 | 23,642 | 17,423 | 24,352 | 24,838 | |
| 610-61652-112 | WAGES/OVERTIME | 115 | 293 | 735 | 839 | 527 | 864 | 906 | |
| 610-61652-350 | REPAIR/MTN EXPENSE | 6,711 | 18,829 | 52,002 | - | 16,530 | 20,000 | 20,000 | D |
| | Total Services Mtn. Expenses | 23,572 | 38,790 | 72,425 | 24,481 | 34,480 | 45,216 | 45,744 | |
| **METERS MTN. EXPENSES / 610-61653** | | | | | | | | | |
| 610-61653-111 | MTN SALARIES/WAGES | 21,151 | 23,564 | 25,572 | 25,137 | 35,738 | 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 | 5,080 | 27,500 | 27,500 | E |
| 610-61653-350 | REPAIR/MTN EXPENSE | 5,255 | 5,436 | 36,830 | 10,000 | 20,117 | 10,000 | 25,000 | |
| | Total Meters Mtn. Expenses | 26,446 | 42,590 | 76,864 | 142,733 | 60,935 | 63,490 | 78,505 | |
| **HYDRANTS MTN. EXPENSES / 610-61654** | | | | | | | | | |
| 610-61654-111 | MTN SALARIES/WAGES | 22,925 | 12,875 | 11,600 | 14,597 | 5,959 | 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 | 12,495 | 15,000 | 15,000 | |
| | Total Hydrants Mtn. Expenses | 30,075 | 22,546 | 41,683 | 30,747 | 18,454 | 31,219 | 32,038 | |
| **METER READING EXPENSES / 610-61901** | | | | | | | | | |
| 610-61901-111 | SALARIES/WAGES | 339 | 886 | 901 | 719 | 1,714 | 740 | 598 | |
| | Total Meter Reading Expenses | 339 | 886 | 901 | 719 | 1,714 | 740 | 598 | |
| **ACCOUNTING & COLLECTING EXP / 610-61902** | | | | | | | | | |
| 610-61902-111 | SALARIES/WAGES | 52,732 | 51,951 | 49,678 | 49,489 | 50,889 | 50,974 | 50,611 | |
| 610-61902-112 | WAGES/OVERTIME | 99 | - | - | - | 140 | - | - | |
| | Total Acct. & Collecting Exp. | 52,831 | 51,951 | 49,678 | 49,489 | 51,029 | 50,974 | 50,611 | |
| **CUSTOMERS ACCOUNTS EXPENSES / 610-61903** | | | | | | | | | |
| 610-61903-224 | SOFTWARE/HARDWARE MAINTENANCE | 8,408 | 5,877 | 4,023 | 10,256 | 13,338 | 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 | 20,168 | 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 | 33,760 | 110,963 | 112,249 | |
| **ADMINISTRATIVE EXPENSES / 610-61920** | | | | | | | | | |
| 610-61920-111 | SALARIES/WAGES | 123,777 | 146,914 | 148,292 | 214,094 | 204,705 | 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 | 204,705 | 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 | 1,104 | 2,135 | 913 | |
| 610-61921-225 | TELECOM/INTERNET/COMMUNICATION | 4,000 | 5,349 | 5,880 | 5,561 | 5,288 | 5,728 | 5,079 | |
| 610-61921-310 | OFFICE & OPERATING SUPPLIES | 11,981 | 16,111 | 9,952 | 10,000 | 10,030 | 10,000 | 10,000 | |
| | Total Office Supplies Expense | 16,589 | 22,719 | 18,443 | 17,772 | 16,422 | 17,863 | 15,993 | |
| **OUTSIDE SERVICES EMPLOYED / 610-61923** | | | | | | | | | |
| 610-61923-210 | PROFESSIONAL SERVICES | 97,384 | 69,628 | 52,799 | 92,750 | 60,258 | 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 | 77,258 | 237,050 | 237,050 | |
| **INSURANCE / 610-61924** | | | | | | | | | |
| 610-61924-510 | INSURANCE EXPENSES | 21,955 | 25,091 | 25,817 | 29,627 | 26,998 | 30,516 | 29,627 | |
| | Total Insurance Expense | 21,955 | 25,091 | 25,817 | 29,627 | 26,998 | 30,516 | 29,627 | |
| **EMPLOYEE BENEFITS / 610-61926** | | | | | | | | | |
| 610-61926-150 | EMPLOYEE FRINGE BENEFITS | 139,171 | 176,899 | 150,344 | 244,683 | 182,351 | 252,023 | 225,096 | |
| 610-61926-590 | SOC SEC TAXES EXPENSE | 36,401 | 40,130 | 42,555 | 43,006 | 50,496 | 44,297 | 46,872 | |
| | Total Employee Benefits | 175,571 | 217,029 | 192,899 | 287,689 | 232,848 | 296,320 | 271,969 | |
| **EMPLOYEE TRAINING EXPENSE / 610-61927** | | | | | | | | | |
| 610-61927-154 | PROFESSIONAL DEVELOPMENT | 4,455 | 1,874 | 2,534 | 5,000 | 1,320 | 5,000 | 5,000 | |
| | Total Employee Training Exp. | 4,455 | 1,874 | 2,534 | 5,000 | 1,320 | 5,000 | 5,000 | |
| **PSC ASSESSMENT / 610-61928** | | | | | | | | | |
| 610-61928-210 | PSC REMAINDER ASSESSMENT | 6,007 | 3,623 | 3,420 | 3,500 | - | 3,500 | 3,500 | |
| | Total PSC Assessment | 6,007 | 3,623 | 3,420 | 3,500 | - | 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 | 413 | 6,000 | 6,000 | |
| 610-61933-351 | FUEL EXPENSE | 8,490 | 6,864 | 8,282 | 10,000 | 6,845 | 10,000 | 10,000 | |
| | Total Transportation Expenses | 10,492 | 10,919 | 10,401 | 16,000 | 7,258 | 16,000 | 16,000 | |
| **GENERAL PLANT MTN. EXPENSE / 610-61935** | | | | | | | | | |
| 610-61935-111 | MTN SALARIES/WAGES | 131,442 | 149,481 | 149,679 | 169,692 | 153,762 | 174,783 | 180,681 | |
| 610-61935-112 | WAGES/OVERTIME | - | - | 369 | 135 | 258 | 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 | 12,615 | 13,847 | 33,364 | |
| 610-61935-118 | CLOTHING ALLOWANCE | 3,042 | 3,096 | 4,074 | 2,900 | 3,361 | 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 | 993 | 1,500 | 1,500 | |
| 610-61935-350 | REPAIR/MTN EXPENSE | 9,257 | 17,165 | 4,192 | 20,000 | 2,365 | 20,000 | 20,000 | |
| | Total General Plant Mtn. Exp. | 160,640 | 185,375 | 172,546 | 233,063 | 173,354 | 239,320 | 263,983 | |
| **CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936** | | | | | | | | | |
| 610-61936-111 | SALARIES/WAGES | 3,686 | 7,364 | 4,505 | 4,845 | 4,088 | 4,990 | 5,066 | |
| 610-61936-810 | CAPITAL EQUIPMENT | 18,016 | 19,672 | 5,000 | 263,500 | 229,007 | 81,000 | 81,000 | I |
| 610-61936-820 | CAP OUTLAY/CONTRACT PAYMENTS | (378) | 7,203 | 21,366 | 1,680,900 | 2,087,829 | 432,750 | 432,750 | J |
| 610-61936-822 | INVENTORY PURCHASES | 1,579 | - | - | - | - | - | - | |
| 610-61936-823 | METER PURCHASES | 319 | 3,300 | - | 185,000 | 278,812 | 260,000 | 260,000 | K |
| | Total Capital Outlay/Construct | 23,223 | 37,538 | 30,871 | 2,134,245 | 2,599,735 | 778,740 | 778,816 | |
| **DEBT SERVICE COSTS / 610-61950** | | | | | | | | | |
| 610-61950-610 | PRINCIPAL ON DEBT | - | - | - | 566,283 | 566,283 | 635,203 | 635,203 | |
| 610-61950-620 | INTEREST ON DEBT | 416,019 | 370,519 | 385,997 | 367,032 | 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 | 933,314 | 1,083,504 | 1,168,548 | 1,168,548 | |
| **WATER UTILITY EXPENSE TOTALS** | | **2,936,173** | **2,885,983** | **2,870,346** | **5,380,108** | **5,265,981** | **4,528,492** | **4,563,892** | |

| 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

| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|---|
| Utility Superintendent | 1 | 1 | 1 | 1 | 1 | 1 |
| Lead Operator | 1 | 1 | 1 | 1 | 1 | 1 |
| Lab Operator | 0 | 0 | 0 | 0 | 1 | 1 |
| Wastewater Operator | 5 | 5 | 4 | 4 | 3 | 3 |
| Administrative Assistant (70%) | .7 | .7 | .7 | .7 | .7 | .7 |
| Seasonal | .6 | .6 | .6 | .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 | 5,536,402 | 6,214,228 | 5,168,696 | 4,929,708 |
| | **Total** | **4,265,452** | **6,041,818** | **5,311,743** | **5,536,402** | **6,214,228** | **5,168,696** | **4,929,708** |
| **EXPENSES** | | | | | | | | |
| 100 | Personnel & Benefits | 846,605 | 902,351 | 927,617 | 1,126,772 | 1,059,936 | 1,160,485 | 1,275,426 |
| 200 | Professional Svcs | 424,091 | 429,336 | 393,928 | 450,530 | 378,482 | 493,893 | 501,113 |
| 300 | Commodities & Other Exp | 202,475 | 152,563 | 182,004 | 219,811 | 216,156 | 243,061 | 234,320 |
| 500 | Insurance | 1,349,696 | 1,326,950 | 1,307,174 | 77,898 | 69,079 | 80,010 | 75,398 |
| 600 | Debt Service | 457,640 | 524,186 | 483,141 | 2,256,277 | 2,304,654 | 2,306,059 | 2,306,059 |
| 800 | Capital Outlay | 6,911 | 80,595 | 234,733 | 1,188,157 | 925,039 | 526,407 | 526,407 |
| | **Total** | **3,287,418** | **3,415,980** | **3,528,597** | **5,319,445** | **4,953,346** | **4,809,915** | **4,918,723** |
| | 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 | | 26,153,850 | | 25,902,576 |
| | Net Change-Increase/(Decreas | 978,034 | 2,625,838 | 1,783,146 | | 1,260,882 | | (251,274) |

## 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 | | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|---|---|---|---|---|---|
| Televising Sanitary Sewer Main | % of Total Length (Mi) | 27%<br>14.0 miles | 4%<br>2.1 miles | 0%<br>0.0 miles | 41%<br>5.3 miles | 7%<br>3.6 miles |
| Cleaning Sanitary Sewer | % of Total Length (Mi) | 35%<br>18.2 miles | 33%<br>17.1 miles | 26%<br>13.6 miles | 30%<br>15.5 miles | 24%<br>12.5 miles |
| Smoke Testing Sanitary Sewer Mains | % of Total Length (Mi) | 30%<br>15.6 miles | 35%<br>18.1 miles | 0%<br>0 miles | 0%<br>0 miles | 0%<br>0 miles |
| Manhole Inspections | % of Total # Completed | 40%<br>541 | 33%<br>446 | 28%<br>352 | 27%<br>365 | 25%<br>314 |
| Rehabilitation of Sanitary Sewers | % of Total Length (Mi) | 1.6%<br>0.8 miles | 0.7%<br>0.4 miles | 1.0%<br>0.42 miles | 0.7%<br>0.4 miles | 1.0%<br>0.42 miles |
| Peak Monthly Flow | Gal / Month (Millions) | 52.7<br>MG | 48.5<br>MG | 67.3<br>MG | 50.3<br>MG | 84.8<br>MG |
| Yearly Phosphorus Average | Milligrams / Liters | .173 mg/l | .184 mg/l | .142 mg/l | .182 mg/l | .137 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 | 1,955,590 | 1,913,882 | 1,975,146 | 1,975,146 |
| 620-41112-62 | COMMERCIAL REVENUES | 1,037,831 | 1,097,908 | 1,112,384 | 1,105,146 | 1,114,368 | 1,116,197 | 1,116,197 |
| 620-41113-62 | INDUSTRIAL REVENUES | 150,871 | 159,402 | 159,640 | 159,521 | 165,636 | 161,116 | 161,116 |
| 620-41114-62 | PUBLIC REVENUES | 736,603 | 763,914 | 741,720 | 752,817 | 730,349 | 760,345 | 760,345 |
| 620-41115-62 | PENALTIES | 19,562 | 19,837 | 21,593 | 20,715 | 20,753 | 20,922 | 20,922 |
| 620-41116-62 | MISC REVENUES | 129,257 | 137,527 | 124,455 | 130,991 | 127,529 | 132,301 | 132,301 |
| 620-41117-62 | SEWER CONNECTION REVENUES | 98,496 | 34,656 | 113,088 | 73,872 | 301,568 | 74,611 | 137,407 |
| | Total Revenues | 4,138,169 | 4,175,703 | 4,221,600 | 4,198,651 | 4,374,084 | 4,240,638 | 4,303,434 |
| **REVENUES/OTHER SOURCES** | | | | | | | | |
| 620-42110-62 | INTEREST INCOME | 113,086 | 222,194 | 158,427 | 105,000 | 125,004 | 101,000 | 120,000 |
| 620-42175-62 | INS CLAIMS REIM/DIVIDENDS | - | 4,929 | 40,544 | - | 363 | - | - |
| 620-42213-62 | MISC INCOME | 8,077 | 9,193 | 21,353 | 12,200 | 34,920 | 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 | - | 2,659 | - | - |
| 620-49930-62 | RETAINED EARNINGS-(INC)-DEC | - | - | - | 219,051 | - | 273,708 | 251,274 |
| | Total Revenues/Other Sources | 127,283 | 1,866,115 | 1,090,143 | 1,337,751 | 1,840,144 | 928,058 | 626,274 |
| | **620 - Wastewater Utility** | **4,265,452** | **6,041,818** | **5,311,743** | **5,536,402** | **6,214,228** | **5,168,696** | **4,929,708** |

## 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 | 254,623 | 313,500 | 318,242 | |
| 620-62810-116 | ACCOUNTING/COLLECT SALARIES | 50,231 | 48,285 | 54,633 | 57,647 | 49,724 | 59,377 | 58,955 | |
| 620-62810-118 | METER READING SALARIES | 6,561 | 6,148 | 886 | - | - | - | - | |
| 620-62810-154 | PROFESSIONAL DEVELOPMENT | 851 | 1,569 | 1,271 | 500 | 787 | 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 | 14,609 | 13,747 | 12,812 | |
| 620-62810-225 | TELECOM/INTERNET/COMMUNICATION | 3,110 | 4,933 | 5,303 | 4,995 | 4,802 | 5,145 | 4,455 | |
| 620-62810-310 | OFFICE SUPPLIES | 11,357 | 8,070 | 15,716 | 6,000 | 8,696 | 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 | 41,885 | 25,000 | 25,000 | |
| 620-62810-519 | INSURANCE EXPENSE | 57,191 | 61,705 | 63,282 | 70,398 | 65,569 | 72,510 | 70,398 | |
| 620-62810-550 | DEPRECIATION EXPENSE | 1,286,828 | 1,260,613 | 1,240,155 | - | - | - | - | |
| 620-62810-610 | PRINCIPAL ON DEBT | - | - | - | 1,772,405 | 1,772,405 | 1,799,970 | 1,799,970 | |
| 620-62810-620 | INTEREST ON DEBT | 507,767 | 500,074 | 482,422 | 458,872 | 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 | 779,057 | 104,407 | 104,407 | C |
| 620-62810-821 | CAPITAL EQUIPMENT | 7,697 | 747 | 92,922 | 89,000 | 145,981 | 272,000 | 272,000 | D |
| 620-62810-825 | SEWER REPAIR/MAINT FUNDING | - | 44,562 | 71,757 | 125,000 | - | 150,000 | 150,000 | E |
| | Total Adm./General Expenses | 2,110,683 | 2,245,816 | 2,363,430 | 3,976,429 | 3,684,887 | 3,379,996 | 3,377,379 | |
| **SUPERVISORY/CLERICAL / 620-62820** | | | | | | | | | |
| 620-62820-111 | SALARIES/PERMANENT | 67,615 | 93,355 | 91,588 | 95,076 | 92,346 | 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 | 290,858 | 327,360 | 361,377 | |
| 620-62820-154 | PROFESSIONAL DEVELOPMENT | 2,363 | 2,366 | 2,755 | 4,500 | 1,549 | 4,500 | 4,500 | |
| 620-62820-219 | PROFESSIONAL SERVICES | 29,190 | 11,926 | 17,918 | 31,250 | 3,161 | 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 | 1,988 | 3,200 | 3,200 | |
| | Total Supervisory/Clerical | 288,672 | 342,723 | 341,579 | 451,751 | 389,902 | 466,738 | 500,064 | |
| **COLLECTION SYSTEM O&M / 620-62830** | | | | | | | | | |
| 620-62830-111 | SALARIES/PERMANENT | 85,784 | 73,419 | 79,217 | 71,090 | 62,223 | 73,222 | 88,525 | |
| 620-62830-112 | WAGES/OVERTIME | 2,076 | 1,107 | 514 | 3,130 | 360 | 3,223 | 3,176 | |
| 620-62830-222 | ELECTRICITY/LIFT STATIONS | 11,233 | 13,540 | 12,546 | 13,100 | 11,171 | 13,200 | 13,200 | |
| 620-62830-295 | CONTRACTUAL SERVICES | 6,483 | 10,394 | 2,320 | 16,500 | 11,614 | 8,600 | 8,600 | G |
| 620-62830-353 | REPR/MTN - LIFT STATIONS | 1,385 | 2,217 | 8,481 | 14,281 | 4,558 | 14,281 | 14,300 | |
| 620-62830-354 | REPR MTN - SANITARY SEWERS | 2,041 | 5,807 | 12,342 | 6,750 | 3,991 | 7,000 | 7,000 | |
| 620-62830-355 | REP/MAINT-COLLECTION EQUIP | 2,593 | 8,341 | 7,208 | 9,000 | 3,358 | 9,000 | 9,000 | |
| | Total Collection System O&M | 111,594 | 114,826 | 122,628 | 133,850 | 97,274 | 128,527 | 143,801 | |
| **TREATMENT PLANT OPERATIONS / 620-62840** | | | | | | | | | |
| 620-62840-111 | SALARIES/PERMANENT | 33,795 | 41,410 | 50,386 | 40,096 | 55,414 | 41,299 | 49,930 | |
| 620-62840-112 | OVERTIME | 4,983 | 2,486 | 3,193 | 7,024 | 7,619 | 7,235 | 7,128 | |
| 620-62840-116 | ON-CALL PAY | 12,404 | 12,689 | 12,491 | 13,444 | 12,219 | 13,847 | 33,364 | |
| 620-62840-118 | CLOTHING ALLOWANCE | 2,805 | 3,907 | 4,395 | 4,700 | 3,756 | 4,841 | 4,850 | |
| 620-62840-154 | PROFESSIONAL DEVELOPMENT | - | 45 | 487 | 2,500 | 103 | 2,500 | 2,500 | |
| 620-62840-156 | LIFE INSURANCE | - | - | - | - | - | - | - | |
| 620-62840-222 | ELECTRICITY/PLANT | 148,302 | 156,304 | 138,985 | 150,000 | 148,240 | 152,000 | 152,000 | |
| 620-62840-223 | NATURAL GAS/PLANT | 35,310 | 29,972 | 39,557 | 41,000 | 32,676 | 42,000 | 42,000 | |
| 620-62840-310 | OFFICE & OPERATING SUPPLIES | 15,280 | 11,534 | 8,464 | 17,500 | 14,299 | 19,500 | 19,500 | H |
| 620-62840-341 | CHEMICALS | 30,820 | 15,873 | 24,306 | 35,000 | 11,592 | 36,000 | 36,000 | I |
| 620-62840-342 | CONTRACTUAL SERVICES | 6,930 | 5,147 | 9,595 | 13,200 | 24,242 | 14,600 | 14,600 | J |
| 620-62840-351 | FUEL EXPENSES | 6,076 | 6,551 | 4,904 | 7,700 | 7,194 | 7,700 | 7,700 | |
| 620-62840-353 | REPAIR/MTN-TREATMENT PLANT | - | - | 1,806 | - | 286 | - | - | |
| 620-62840-355 | TRUCK/AUTO EXPENSES | - | 4,975 | 326 | 1,020 | 219 | 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 | 321,369 | 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 | 132,551 | 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 | 60,473 | 80,000 | 80,000 | L |
| 620-62850-342 | LUBRICANTS | 2,828 | 2,747 | 2,162 | 8,000 | 2,730 | 4,500 | 4,500 | |
| 620-62850-357 | REPAIRS & SUPPLIES | 71,829 | 20,918 | 23,209 | 31,000 | 71,864 | 48,400 | 48,400 | M |
| | Total Maint./Treatment Equip. | 217,178 | 212,122 | 175,474 | 193,910 | 267,618 | 245,077 | 268,521 | |
| **MAINTENANCE - BUILDINGS & GROUNDS / 620-62860** | | | | | | | | | |
| 620-62860-111 | SALARIES/PERMANENT | 4,526 | 2,968 | 3,373 | 2,874 | 2,864 | 2,960 | 3,579 | |
| 620-62860-112 | WAGES/OVERTIME | 110 | - | 458 | - | - | - | - | |
| 620-62860-113 | SEASONAL WAGES | 12,352 | 7,304 | 1,155 | 14,400 | 4,114 | 14,832 | 7,200 | |
| 620-62860-220 | STORMWATER UTILITY FEE | 1,575 | 1,575 | 1,575 | 1,700 | 2,846 | 1,700 | 2,846 | |
| 620-62860-245 | CONTRACTUAL REPAIRS | 7,546 | 4,446 | 29,985 | 6,200 | 4,397 | 6,300 | 6,500 | |
| 620-62860-355 | EQUIPMENT | 586 | 812 | 646 | 2,660 | 1,066 | 2,760 | 3,000 | |
| 620-62860-357 | REPAIRS & SUPPLIES | 2,305 | 9,319 | 10,861 | 7,600 | 4,986 | 7,600 | 7,600 | |
| | Total Maint-Build & Grounds | 28,999 | 26,425 | 48,054 | 35,434 | 20,274 | 36,152 | 30,725 | |
| **LABORATORY EXPENSE / 620-62870** | | | | | | | | | |
| 620-62870-111 | SALARIES/PERMANENT | 142,146 | 83,002 | 92,213 | 80,369 | 89,410 | 82,780 | 100,080 | |
| 620-62870-112 | WAGES/OVERTIME | 1,596 | 997 | 1,867 | 2,819 | 945 | 2,903 | 2,860 | |
| 620-62870-114 | WAGES/PART-TIME/PERMANENT | - | - | - | - | - | - | - | |
| 620-62870-295 | CONTRACTUAL SERVICES | 25,678 | 15,830 | 7,115 | 10,000 | 9,209 | 10,000 | 12,000 | |
| 620-62870-310 | LAB & OPERATING SUPPLIES | 10,642 | 11,068 | 10,975 | 9,500 | 11,932 | 13,000 | 13,000 | K |
| | Total Laboratory Expense | 180,062 | 110,897 | 112,171 | 102,688 | 111,496 | 108,683 | 127,941 | |
| **POWER GENERATION EXPENSE / 620-62880** | | | | | | | | | |
| 620-62880-242 | CONTRACTUAL SERVICES | - | - | 1,781 | 1,200 | 13,413 | 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 | 13,413 | 2,700 | 2,700 | |
| **BIOSOLIDS HANDLING EXPENSE / 620-62890** | | | | | | | | | |
| 620-62890-111 | SALARIES/PERMANENT | 512 | 205 | - | - | 21 | - | - | |
| 620-62890-295 | CONTRACTUAL SERVICES | 46,346 | 65,916 | 60,750 | 80,000 | 45,822 | 90,000 | 90,000 | N |
| 620-62890-357 | REPAIRS & SUPPLIES | 989 | - | 100 | 2,000 | 1,271 | 2,000 | 2,000 | |
| | Total Sludge Application Exp. | 47,847 | 66,121 | 60,850 | 82,000 | 47,113 | 92,000 | 92,000 | |
| **WASTEWATER UTILITY EXP TOTAL** | | **3,287,418** | **3,415,980** | **3,528,597** | **5,319,445** | **4,953,346** | **4,809,915** | **4,918,723** | |

| 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** | |
| N | **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 | 2,657,402 | 1,247,896 | 5,042,180 |
| | **Total** | **555,037** | **558,107** | **561,088** | **5,454,378** | **2,657,402** | **1,247,896** | **5,042,180** |
| **EXPENSES** | | | | | | | | |
| 100 | Personnel & Benefits | 266,203 | 328,475 | 343,903 | 381,565 | 375,057 | 392,772 | 417,335 |
| 200 | Professional Svcs | 81,382 | 42,179 | 111,441 | 41,497 | 31,810 | 41,731 | 52,337 |
| 300 | Commodities & Other Exp | 56,925 | 69,338 | 72,021 | 60,700 | 132,402 | 60,700 | 73,600 |
| 500 | Insurance | 135,468 | 143,842 | 145,159 | 15,743 | 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 | 430,661 | 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** | **5,454,675** | **1,320,415** | **4,991,289** | **5,039,101** |
| | 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 | | 5,186,202 | | 5,247,310 |
| | Net Change-Increase/(Decre | (83,145) | (408,073) | (386,735) | | 1,336,987 | | 61,108 |

## DEPARTMENT SERVICE METRICS

| SERVICE TYPE | 2021 | 2022 | 2023 | 2024 | 2025/thru Aug |
|---|---|---|---|---|---|
| Structural Storm Water Facilities | 19 | 19 | 31 | 31 | 35 |
| Street Sweeping Miles & Tons* | 1703 Miles / 536 Tons | 471 Miles / 332 Tons | 2356 Miles / 539 Tons | 2777 Miles / 504 Tons | 1448 Miles / 372 Tons |
| Street Sweeping Hours* | 417 | 104 | 615.5 | 699 | 358 |
| *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** | 319 / 35.9 Tons | 309 / 34.76 Tons | 293 / 18.6 Tons | 305 / 15.8 Tons | 850 / 11.0 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 | 310,311 | 379,778 | 392,905 |
| 630-41112-63 | COMMERCIAL REVENUES | 148,415 | 149,893 | 151,172 | 220,865 | 228,074 | 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 | 160,135 | 189,200 | 194,361 |
| 630-41115-63 | PENALTIES | 5,402 | 5,507 | 5,659 | 8,813 | 6,398 | 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 | 837,975 | 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) | (61,108) |
| 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 | 4,005,642 |
| | **630 - Stormwater Util** | **555,037** | **558,107** | **561,088** | **5,454,378** | **2,657,402** | **1,247,896** | **5,042,180** |

## 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 | 112,529 | 108,801 | 111,771 | |
| 630-63300-116 | ACCOUNTING/FINANCE SALARIES | 21,506 | 19,972 | 17,659 | 29,512 | 17,094 | 30,398 | 30,179 | |
| 630-63300-120 | EMPLOYEE BENEFITS-TOTAL | 59,975 | 111,308 | 90,453 | 117,667 | 111,749 | 121,197 | 127,784 | |
| 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 | 533 | 4,521 | 3,677 | |
| 630-63300-310 | OFFICE & OPERATING SUPPLIES | 4,620 | 5,840 | 11,018 | 4,000 | 6,116 | 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 | 13,743 | 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 | 594,021 | 565,975 | 718,863 | 733,949 | |
| **STREET CLEANING / 630-63310** | | | | | | | | | |
| 630-63310-111 | SALARIES/WAGES | 27,199 | 27,916 | 32,111 | 26,156 | 22,424 | 26,941 | 28,164 | |
| 630-63310-351 | FUEL EXPENSES | 1,355 | 549 | 939 | 2,000 | 1,457 | 2,000 | 2,000 | |
| 630-63310-353 | EQUIPMENT PARTS/SUPPLIES | - | 1,854 | 229 | 2,000 | 100,438 | 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 | 124,318 | 30,941 | 34,164 | |
| **STORMWATER MANAGEMENT / 630-63440** | | | | | | | | | |
| 630-63440-111 | SALARIES/WAGES | 15,546 | 12,166 | 66,746 | 36,617 | 61,921 | 37,715 | 67,016 | |
| 630-63440-295 | CONTRACTUAL SERVICES | 62,818 | 25,616 | 23,245 | 20,000 | 19,457 | 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 | 2,352 | 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 | 430,661 | 4,066,750 | 4,066,750 | G |
| | Total Stormwater Maintenance | 91,373 | 95,972 | 267,578 | 4,727,517 | 556,405 | 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 | 45,492 | 59,720 | 48,422 | |
| 630-63600-113 | SEASONAL WAGES | 9,933 | 5,238 | 4,711 | 8,000 | 3,849 | 8,000 | 4,000 | |
| 630-63600-310 | OFFICE & OPERATING SUPPLIES | 7,034 | 7,927 | 10,383 | 5,000 | 9,344 | 5,000 | 5,000 | |
| 630-63600-351 | FUEL EXPENSES | 2,182 | 2,347 | 2,623 | 2,000 | 3,004 | 2,000 | 2,500 | |
| 630-63600-352 | VEHICLE/EQUIPMENT/REPAIR PARTS | 26,615 | 36,110 | 34,170 | 30,000 | 2,728 | 30,000 | 35,000 | |
| | Total Compost Site/Yard Wastes | 108,153 | 121,915 | 101,331 | 102,981 | 64,416 | 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** | **5,454,675** | **1,320,415** | **4,991,289** | **5,039,101** | |

| | 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 |

# GLOSSARY

**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.