



## Finance Committee Meeting

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

**Tuesday, April 23, 2024 - 5:00 PM**

---

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

You are invited to a Zoom webinar.

When: Apr 23, 2024 05:00 PM Central Time (US and Canada)

Topic: Finance Committee Meeting 4/23/2024

Please click the link below to join the webinar:

[https://us06web.zoom.us/j/88210822123?pwd=Ga9yBaG9lLahAxtVylS1hl3sYdCcTA.\\_sO5Rd\\_cPk-9k9kM](https://us06web.zoom.us/j/88210822123?pwd=Ga9yBaG9lLahAxtVylS1hl3sYdCcTA._sO5Rd_cPk-9k9kM)

Passcode: 412904

Or One tap mobile :

+19292056099,,88210822123#,,,,\*412904# US (New York)

+13017158592,,88210822123#,,,,\*412904# US (Washington DC)

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

+1 312 626 6799 US (Chicago)

Webinar ID: 882 1082 2123

Passcode: 412904

International numbers available: [https://us06web.zoom.us/j/88210822123?pwd=Ga9yBaG9lLahAxtVylS1hl3sYdCcTA.\\_sO5Rd\\_cPk-9k9kM](https://us06web.zoom.us/j/88210822123?pwd=Ga9yBaG9lLahAxtVylS1hl3sYdCcTA._sO5Rd_cPk-9k9kM)

---

## AGENDA

### CALL TO ORDER

### ROLL CALL

### CONSENT AGENDA

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

1. Finance Committee Meeting Minutes March 26,2024

### HEARING OF CITIZEN COMMENTS

*No formal Committee action will be taken during this meeting although issues raised may become a part*

*of a future agenda. Participants are allotted a three minute speaking period. Specific items listed on the agenda may not be discussed at this time; however, citizens are invited to speak to those specific issues at the time the Committee discusses that particular item.*

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

#### **CONSIDERATIONS / DISCUSSIONS / REPORTS**

2. Election of Chairperson and Vice Chairperson
- [3.](#) WAFC Quarterly Financials
- [4.](#) March Financials
- [5.](#) Policy Review - Budget Amendment

#### **FUTURE AGENDA ITEMS**

#### **ADJOURNMENT**

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

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



# Finance Committee Meeting Item 1.

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

**Tuesday, March 26, 2024 - 5:00 PM**

---

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

City of Whitewater is inviting you to a scheduled Zoom meeting.

Topic: Finance Committee Meeting 3/26/2024  
Time: Mar 26, 2024 05:00 PM Central Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/88352007447?pwd=eFL0iVqA4GfRBBujeNP6TcLyxq2T1b.1>

Meeting ID: 883 5200 7447  
Passcode: 897711

---

One tap mobile  
+13126266799,,88352007447#,,,,\*897711# US (Chicago)  
+16469313860,,88352007447#,,,,\*897711# US

---

- Dial by your location
- +1 312 626 6799 US (Chicago)
  - +1 646 931 3860 US
  - +1 929 205 6099 US (New York)
  - +1 301 715 8592 US (Washington DC)
  - +1 305 224 1968 US
  - +1 309 205 3325 US
  - +1 253 205 0468 US
  - +1 253 215 8782 US (Tacoma)
  - +1 346 248 7799 US (Houston)
  - +1 360 209 5623 US
  - +1 386 347 5053 US
  - +1 507 473 4847 US
  - +1 564 217 2000 US
  - +1 669 444 9171 US
  - +1 669 900 6833 US (San Jose)
  - +1 689 278 1000 US
  - +1 719 359 4580 US

- 833 548 0282 US Toll-free
- 877 853 5257 US Toll-free
- 888 475 4499 US Toll-free
- 833 548 0276 US Toll-free

Meeting ID: 883 5200 7447

Passcode: 897711

Find your local number: <https://us06web.zoom.us/j/kd0ee0idcU>

---

## AGENDA

### CALL TO ORDER

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

### ROLL CALL

Present: Jill Gerber, Lisa Dawsey-Smith

Absent: Neil Hicks

Additional Attendees: Finance Director, Rachele Blich

### CONSENT AGENDA

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

Motion made by Lisa Dawsey-Smith, Seconded by Jill Gerber to approve consent agenda. Voting Yes: Jill Gerber, Lisa Dawsey-Smith. Voting No: None.

1. Finance Committee Meeting Minutes February 27, 2024

### HEARING OF CITIZEN COMMENTS

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

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

### CONSIDERATIONS / DISCUSSIONS / REPORTS

2. December Financial - Updated Report
3. February Financials

4. Procurement Policy Review
5. P-Card Policy Review

Motion made by Lisa Dawsey-Smith, Seconded by Jill Gerber, to recommend the P-Card Policy to the Common Council. Voting Yes: Lisa Dawsey-Smith, Jill Gerber. Voting No: None.

#### **FUTURE AGENDA ITEMS**

6. Compensation Study

#### **ADJOURNMENT**

Motion made by Jill Gerber, Seconded by Lisa Dawsey-Smith to adjourn. Voting Yes: Lisa Dawsey-Smith, Jill Gerber. Voting No: None.

The meeting adjourned at 5:16 p.m.

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

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



## WAFC Fund

### Revenue Budget Summary

#### WAFC REVENUES

	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 YTD FEB	2024 ACT v BUD	
							\$	%
<b>MEMBERSHIPS</b>								
247-41000-55	FAMILY MEMBERSHIP REVENUE	203,618	200,000	123,557	132,647	35,698	(96,949.22)	(73.1%)
247-41100-55	MONTHLY EFT REVENUE	669	8,000	376	396	-	(396.18)	(100.0%)
247-41200-55	YOUTH MEMBERSHIP REVENUE	-	-	17,026	21,109	3,817	(17,292.17)	(81.9%)
247-41250-55	ADULT MEMBERSHIP REVENUE	699	1,000	48,333	49,757	13,684	(36,073.23)	(72.5%)
247-41300-55	SENIOR MEMBERSHIP REVENUE	180	1,000	41,568	33,657	18,540	(15,116.56)	(44.9%)
247-41350-55	SILVER SNEAKERS MEMBERSHIP	14,181	20,000	27,408	24,132	6,576	(17,556.47)	(72.8%)
	<b>TOTAL MEMBERSHIPS</b>	<b>219,346</b>	<b>230,000</b>	<b>258,269</b>	<b>261,700</b>	<b>78,316</b>	<b>(183,383.83)</b>	<b>(70.1%)</b>
<b>PASSES</b>								
247-42000-55	ADULT DAY PASSES	43,428	70,000	44,356	48,666	15,415	(33,250.66)	(68.3%)
247-42100-55	YOUTH DAY PASSES	18,777	38,000	31,217	38,195	7,435	(30,759.86)	(80.5%)
247-42300-55	GROUP RATES	11,491	14,000	11,471	15,375	1,546	(13,828.28)	(89.9%)
	<b>TOTAL PASSES</b>	<b>73,697</b>	<b>122,000</b>	<b>87,045</b>	<b>102,235</b>	<b>24,396</b>	<b>(77,838.80)</b>	<b>(76.1%)</b>
<b>CLASSES</b>								
247-43000-55	SWIM LESSONS	15,716	21,000	11,923	14,854	4,303	(10,550.85)	(71.0%)
247-43200-55	LAND FITNESS CLASSES	7,668	5,000	9,884	11,519	1,166	(10,353.23)	(89.9%)
247-43300-55	WATER CLASSES	1,175	3,000	794	1,227	-	(1,227.26)	(100.0%)
	<b>TOTAL CLASSES</b>	<b>24,560</b>	<b>29,000</b>	<b>22,601</b>	<b>27,600</b>	<b>5,469</b>	<b>(22,131.34)</b>	<b>(80.2%)</b>
<b>RENTALS</b>								
247-44000-55	MEETING ROOM RENTALS	1,991	7,000	1,828	3,900	2,417	(1,482.63)	(38.0%)
247-44050-55	OFFICE SPACE RENTALS	-	-	-	-	-	-	-
247-44100-55	WHITewater SCHOOL DIST RENTAL	1,075	1,200	709	3,900	-	(3,900.00)	(100.0%)
247-44105-55	J HAWKS RENTALS	583	1,000	389	2,100	389	(1,711.20)	(81.5%)
247-44200-55	BIRTHDAY PARTIES	142	20,000	5,771	3,100	6,848	3,747.88	120.9%
	<b>TOTAL RENTALS</b>	<b>3,792</b>	<b>29,200</b>	<b>8,698</b>	<b>13,000</b>	<b>9,654</b>	<b>(3,345.95)</b>	<b>(25.7%)</b>
<b>OTHER INCOME</b>								

247-45050-55	DONATIONS	-	6,400	103	-	25	25.00	-
247-45400-55	CONCESSIONS STAND	20,771	25,000	11,520	13,338	3,102	(10,236.60)	(76.7%)
247-45500-55	PRO-SHOP INCOME	469	4,500	303	356	479	123.59	34.8%
247-45505-55	MISC INCOME-ONE TIME REV	2,500	-	44	-	406	406.48	-
247-45600-55	GIFT CARDS/CERTIFICATES	724	2,000	1,824	2,014	30	(1,984.28)	(98.5%)
	<b>TOTAL OTHER INCOME</b>	<b>24,465</b>	<b>37,900</b>	<b>13,794</b>	<b>15,708</b>	<b>4,042</b>	<b>(11,665.81)</b>	<b>(74.3%)</b>
	<b>OTHER FINANCING SOURCES</b>							
247-49280-55	WUSD CONTRIBUTION	115,500	89,000	400,009	178,000	-	(178,000.00)	(100.0%)
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000	50,000	-	100,000	-	(100,000.00)	(100.0%)
247-49290-55	CITY CONTRIBUTION/TRANSFER	128,000	279,759	279,759	178,000	178,000	-	0.0%
247-49291-55	CITY ADDITIONAL CONTRIBUTION	-	-	-	106,973	-	(106,972.93)	(100.0%)
247-49295-55	GENERAL FUND CAP IMPROVE CONT	50,000	50,000	50,000	100,000	100,000	-	0.0%
247-49300-55	FUND BALANCE APPLIED	-	(219,395)	-	(95,017)	-	95,017.00	(100.0%)
	<b>TOTAL OTHER FINANCING</b>	<b>343,500</b>	<b>249,364</b>	<b>729,767</b>	<b>567,956</b>	<b>278,000</b>	<b>(289,955.93)</b>	<b>(51.1%)</b>
	<b>TOTAL WAFC REVENUES</b>	<b>689,360</b>	<b>697,464</b>	<b>1,120,173</b>	<b>988,199</b>	<b>399,877</b>	<b>(588,321.66)</b>	<b>(59.5%)</b>



## WAFC Fund

Expense Budget Summary

## WAFC EXPENSES

	DESCRIPTION	2022	2023	2023	2024	2024	2024 ACT v BUD	
		ACTUAL	BUDGET	ACTUAL	BUDGET	YTD FEB	\$	%
<b>WAC MANAGEMENT</b>								
247-55100-111	SALARIES/PERMANENT	85,028	96,970	60,238	98,216	375	97,841	99.6%
247-55100-150	MEDICARE TAX/CITY SHARE	1,258	1,476	972	1,529	10	1,519	99.4%
247-55100-151	SOCIAL SECURITY/CITY SHARE	5,381	6,310	4,156	6,536	41	6,494	99.4%
247-55100-152	RETIREMENT	5,381	6,594	4,353	6,777	52	6,725	99.2%
247-55100-153	HEALTH INSURANCE	12,313	11,933	8,217	7,200	(1,091)	8,291	115.1%
247-55100-154	HSA-HRA CONTRIBUTIONS	-	1,250	-	-	-	-	-
247-55100-155	WORKERS COMPENSATION	1,054	3,007	300	1,930	-	1,930	100.0%
247-55100-156	LIFE INSURANCE	5	-	1	-	0	(0)	-
247-55100-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	1,162	-	-	-	-	-	-
	<b>TOTAL WAC MANAGEMENT</b>	<b>111,583</b>	<b>127,539</b>	<b>78,238</b>	<b>122,187</b>	<b>(613)</b>	<b>122,800</b>	<b>100.5%</b>
<b>FRONT DESK</b>								
247-55150-113	WAGES/TEMPORARY	84,507	61,952	107,242	68,184	20,437	47,747	70.0%
247-55150-150	MEDICARE TAX/CITY SHARE	1,207	898	1,551	989	349	640	64.7%
247-55150-151	SOCIAL SECURITY/CITY SHARE	5,161	3,841	6,632	4,227	1,491	2,736	64.7%
247-55150-152	RETIREMENT	-	-	133	-	3	(3)	-
247-55150-155	WORKERS COMPENSATION	2,384	1,921	2,003	1,340	502	838	62.5%
247-55150-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	<b>TOTAL FRONT DESK</b>	<b>93,258</b>	<b>68,612</b>	<b>117,562</b>	<b>74,740</b>	<b>22,782</b>	<b>51,958</b>	<b>69.5%</b>
<b>FITNESS</b>								
247-55200-114	WAGES/PART-TIME/PERMANENT	41,898	25,700	46,066	65,831	11,142	54,689	83.1%
247-55200-150	MEDICARE TAX/CITY SHARE	603	373	664	955	181	774	81.1%
247-55200-151	SOCIAL SECURITY/CITY SHARE	2,579	1,593	2,838	4,081	773	3,309	81.1%
247-55200-152	RETIREMENT	87	-	267	-	76	(76)	-
247-55200-153	HEALTH INSURANCE	-	-	513	-	-	-	-



247-55200-155	WORKERS COMPENSATION	1,299	797	967	1,294	243	1,051	81.2%
247-55200-156	LIFE INSURANCE	-	-	2	-	0	(0)	-
	<b>TOTAL FITNESS</b>	<b>46,466</b>	<b>28,463</b>	<b>51,316</b>	<b>72,160</b>	<b>12,414</b>	<b>59,746</b>	<b>82.8%</b>
<b>AQUATIC</b>								
247-55300-112	WAGES/OVERTIME	139	-	-	-	-	-	-
247-55300-113	WAGES/TEMPORARY	-	-	10	-	-	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	103,926	181,396	157,400	252,214	51,740	200,474	79.5%
247-55300-150	MEDICARE TAX/CITY SHARE	1,489	2,630	2,243	3,657	852	2,805	76.7%
247-55300-151	SOCIAL SECURITY/CITY SHARE	6,367	11,247	9,588	15,637	3,644	11,994	76.7%
247-55300-152	RETIREMENT	1,020	-	2,136	-	733	(733)	-
247-55300-153	HEALTH INSURANCE	-	-	1,052	-	-	-	-
247-55300-155	WORKERS COMPENSATION	3,183	5,625	3,445	4,957	1,258	3,699	74.6%
247-55300-156	LIFE INSURANCE	-	-	3	-	1	(1)	-
247-55300-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	<b>TOTAL AQUATIC</b>	<b>116,124</b>	<b>200,897</b>	<b>175,877</b>	<b>276,465</b>	<b>58,228</b>	<b>218,237</b>	<b>78.9%</b>
<b>MAINTENANCE</b>								
247-55400-111	SALARIES/PERMANENT	12,608	-	12,558	12,580	4,020	8,560	68.0%
247-55400-113	WAGES/TEMPORARY	75	-	-	-	-	-	-
247-55400-150	MEDICARE TAX/CITY SHARE	182	-	173	181	61	120	66.3%
247-55400-151	SOCIAL SECURITY/CITY SHARE	780	-	740	775	261	514	66.3%
247-55400-152	RETIREMENT	817	-	846	882	307	575	65.1%
247-55400-153	HEALTH INSURANCE	497	-	2,980	2,866	1,333	1,533	53.5%
247-55400-155	WORKERS COMPENSATION	392	-	280	294	95	199	67.6%
247-55400-156		4	-	2	2	1	2	68.6%
247-55400-250	CONTRACTED SERVICES	-	-	1,463	-	2,000	(2,000)	-
	<b>TOTAL MAINTENANCE</b>	<b>15,354</b>	<b>-</b>	<b>19,041</b>	<b>17,580</b>	<b>8,078</b>	<b>9,501</b>	<b>54.0%</b>
<b>ADMIN EXPENSES</b>								
247-55500-220	INSURANCE	-	-	7,416	7,638	300	7,338	96.1%
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	4,483	8,445	11,753	9,567	8,221	1,345	14.1%
247-55500-225	TELECOM/INTERNET/COMMUNICATION	4,563	4,766	4,440	4,088	764	3,324	81.3%
247-55500-246	CLEANING & SUPPLIES	8,170	5,500	9,278	8,400	1,874	6,526	77.7%
247-55500-310	FITNESS & OPERATING SUPPLIES	1,616	2,000	2,660	3,300	1,353	1,947	59.0%
247-55500-320	CHAMBER DUES & EXPENSES	274	275	288	288	-	288	100.0%
247-55500-650	CREDIT CARD PROCESSING FEES	57	152	90	152	17	134	88.5%
247-55500-652	BANK CHARGES	10	10	-	10	-	10	100.0%
247-55500-654	PERMITS & FEES	1,005	1,050	2,035	1,050	-	1,050	100.0%
247-55500-656	MEMBER KEY TAGS	1,386	1,100	885	1,100	-	1,100	100.0%

	<b>TOTAL ADMIN EXPENSES</b>	<b>21,563</b>	<b>23,298</b>	<b>38,845</b>	<b>35,592</b>	<b>12,530</b>	23,062	64.8%
<b>POOL EXPENSES</b>								
247-55600-310	OFFICE & OPERATING SUPPLIES	1,410	250	6,191	3,171	1,878	1,293	40.8%
247-55600-342	WSI CLASS EXPENSE	634	100	656	100	-	100	100.0%
247-55600-344	LIFEGUARD CLASS EXPENSE	1,695	1,500	2,087	1,954	100	1,854	94.9%
247-55600-346	GENERAL POOL MAINTENANCE	12,001	14,000	13,126	12,000	2,363	9,637	80.3%
247-55600-348	POOL EQUIPMENT	4,167	5,050	13,051	5,050	37	5,013	99.3%
247-55600-350	POOL CHEMICALS	18,000	18,180	18,000	18,540	4,500	14,040	75.7%
	<b>TOTAL POOL EXPENSES</b>	<b>37,907</b>	<b>39,080</b>	<b>53,110</b>	<b>40,815</b>	<b>8,879</b>	31,936	78.2%
<b>UTILITIES/HVAC</b>								
247-55700-221	WATER/SEWER UTILITIES	27,529	28,280	26,350	28,280	5,988	22,292	78.8%
247-55700-222	ELECTRIC UTILITIES	82,711	80,800	87,824	90,000	14,659	75,341	83.7%
247-55700-223	NATURAL GAS	74,817	60,000	53,879	69,000	13,575	55,425	80.3%
247-55700-244	HVAC SUPPLIES	9,068	3,535	1,750	-	4,757	(4,757)	-
247-55700-355	REPAIR/MAINT SUPPLIES	7,489	2,525	9,144	19,000	770	18,230	95.9%
	<b>TOTAL UTILITIES/HVAC</b>	<b>201,614</b>	<b>175,140</b>	<b>178,946</b>	<b>206,280</b>	<b>39,749</b>	166,531	80.7%
<b>OTHER EXPENSES</b>								
247-55800-310	OFFICE & OPERATING SUPPLIES	19,601	10,100	16,686	15,500	13,788	1,712	11.0%
247-55800-324	MARKETING	5,144	8,080	10,788	8,080	1,500	6,580	81.4%
247-55800-341	JANITORIAL/CLEANING SUPPLIES	1,055	505	337	1,100	142	958	87.1%
247-55800-342	CONCESSION SUPPLIES	12,166	15,000	9,903	12,000	998	11,002	91.7%
247-55800-344	LAND FITNESS SPECIAL EVENTS	194	-	-	-	-	-	-
247-55800-346	PRO-SHOP INVENTORY	654	750	185	700	64	636	90.9%
247-55800-810	CAPITAL EQUIPMENT	18,275	-	14,171	105,000	-	105,000	100.0%
247-55800-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
247-55800-913	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
	<b>TOTAL OTHER EXPENSES</b>	<b>57,090</b>	<b>34,435</b>	<b>52,070</b>	<b>142,380</b>	<b>16,492</b>	125,888	88.4%
	<b>TOTAL WAFC EXPENSES</b>	<b>700,959</b>	<b>697,464</b>	<b>765,005</b>	<b>988,199</b>	<b>178,539</b>	809,660	81.9%



General Fund  
Revenue Budget Summary

GENERAL FUND REVENUES

Favorable (Unfavorable)

	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 YTD FEB	2024 Act v Bud		2024 YTD vs. PY			
							\$	%	2023 YTD	\$ Chg	% Chg	
<b>TAXES</b>												
100-41110-00	LOCAL TAX LEVY	3,154,970	4,499,748	4,499,748	4,538,657	4,090,943	(447,714)	(9.9%)	4,068,924	22,018.79	0.5%	
100-41111-00	DEBT SERVICE TAX LEVY	1,045,965	1,257,105	1,257,105	1,313,705	-	(1,313,705)	(100.0%)	-	-	-	
100-41112-00	OMITTED PROPERTY TAXES	-	-	-	-	-	-	-	-	-	-	
100-41113-00	RESCINDED TAXES-REAL ESTATE	6,611	-	2,625	-	-	-	-	2,439	(2,438.73)	(100.0%)	
100-41114-00	USE VALUE PENALTY	-	500	-	-	-	-	-	-	-	-	
100-41140-00	MOBILE HOME FEES	57,754	25,000	41,587	58,000	12,090	(45,910)	(79.2%)	306	11,783.61	3847.5%	
100-41210-00	ROOM TAX-GROSS AMOUNT	233,465	190,000	237,932	230,000	-	(230,000)	(100.0%)	-	-	-	
100-41320-00	IN LIEU-UNIV GARDEN & WW MANOR	120,606	27,733	27,820	27,820	28,035	215	0.8%	27,820	215.41	0.8%	
100-41800-00	INTEREST ON TAXES	5,620	650	32,372	26,700	33,199	6,499	24.3%	17,006	16,192.49	95.2%	
	<b>TOTAL TAXES</b>	<b>4,624,990</b>	<b>6,000,736</b>	<b>6,120,288</b>	<b>6,194,882</b>	<b>4,172,277</b>	<b>(2,022,605)</b>	<b>(32.6%)</b>	<b>4,116,495</b>	<b>55,782</b>	<b>1.4%</b>	
<b>SPECIAL ASSESSMENTS</b>												
100-42010-00	INTEREST ON SP ASSESS.	-	-	-	-	-	-	-	-	-	-	
100-42100-61	WATER MAINS	-	-	-	-	-	-	-	-	-	-	
100-42200-62	SEWER MAINS & LATERALS	-	-	-	-	-	-	-	-	-	-	
100-42300-53	ST CONST. - PAVING	-	-	-	-	-	-	-	-	-	-	
100-42310-53	CURB & GUTTER	-	-	-	-	-	-	-	-	-	-	
100-42320-53	SIDEWALKS	-	-	-	-	-	-	-	-	-	-	
100-42350-53	TRAFFIC SIGNAL	-	-	-	-	-	-	-	-	-	-	
100-42400-53	SNOW REMOVAL	150	500	-	-	1,275	1,275	-	-	1,275.00	-	
100-42500-53	FAILURE TO MOW FINES	-	-	138	-	-	-	-	-	-	-	
100-42550-53	EQUIPMENT USED-DPW	-	-	-	-	-	-	-	-	-	-	
	<b>TOTAL SPECIAL ASSESSEMENTS</b>	<b>150</b>	<b>500</b>	<b>138</b>	<b>-</b>	<b>1,275</b>	<b>1,275</b>	<b>-</b>	<b>-</b>	<b>1,275</b>	<b>-</b>	
<b>INTERGOVERNMENTAL REVENUES</b>												
100-43344-00	EXPENDITURE RESTRAINT PROG	63,331	53,306	53,306	-	-	-	-	-	-	-	
100-43410-00	SHARED REVENUE-UTILITY	397,001	396,241	395,596	394,892	-	(394,892)	(100.0%)	-	-	-	
100-43420-00	SHARED REVENUE-BASE	2,836,846	2,836,844	2,836,844	3,534,954	-	(3,534,954)	(100.0%)	-	-	-	
100-43507-52	POLICE-MISC SAFETY GRANTS	8,013	500	4,164	-	-	-	-	-	-	-	
100-43510-00	FEDERAL/STATE GRANTS-REIMBURSE	-	-	-	-	-	-	-	-	-	-	
100-43520-52	LAW ENFORCEMENT TRNG REIMBURSE	-	-	8,103	-	-	-	-	-	-	-	
100-43530-53	TRANSPORTATION AIDS	576,591	572,016	572,087	580,479	146,409	(434,070)	(74.8%)	143,022	3,387.57	2.4%	
100-43531-52	STATE GRANT--PUBLIC SAFETY	9,356	-	38,060	-	-	-	-	-	-	-	
100-43540-52	UNIVERSITY-LEASE-PARKING	45,000	45,000	45,000	45,000	-	(45,000)	(100.0%)	-	-	-	
100-43550-52	MOU-DISPATCH SERVICE	178,963	179,292	-	-	-	-	-	185,287	(185,287.00)	(100.0%)	
100-43610-52	PMS-PAYMENT FOR MUNICIPAL SVCS	329,598	205,881	192,781	7,331	7,304	(27)	(0.4%)	192,781	(185,477.26)	(96.2%)	
100-43663-52	2% FIRE DUES-ST OF WISC	32,121	-	-	-	-	-	-	-	-	-	
100-43670-60	EXEMPT COMPUTER AID-FR STATE	5,846	5,846	16,330	16,330	-	(16,330)	(100.0%)	-	-	-	
100-43670-61	PERSONAL PROPERTY AID	35,656	35,656	43,214	43,214	-	(43,214)	(100.0%)	-	-	-	
100-43745-52	WUSD-JUVENILE OFFICIER	65,117	64,500	65,211	65,237	33,923	(31,314)	(48.0%)	32,363	1,560.50	4.8%	
100-43750-52	DRUG GRANT REIMBURSEMENT	-	-	94	-	-	-	-	-	-	-	
100-43760-00	WEIGHTS & MEASURES RECOVERY	3,408	2,800	1,583	3,000	-	(3,000)	(100.0%)	-	-	-	
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	1,416	1,575	2,029	2,029	1,839	(190)	(9.3%)	2,029	(189.26)	(9.3%)	
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	2,480	2,480	2,480	2,480	2,480	-	0.0%	2,480	-	0.0%	
100-43775-52	FEDERAL EXCISE TAX REIMB	-	-	-	-	-	-	-	-	-	-	
	<b>TOTAL INTERGOVT REVENUES</b>	<b>4,590,742</b>	<b>4,401,936</b>	<b>4,276,883</b>	<b>4,694,945</b>	<b>191,956</b>	<b>(4,502,989)</b>	<b>(95.9%)</b>	<b>557,961</b>	<b>(366,005)</b>	<b>(65.6%)</b>	



General Fund  
Revenue Budget Summary

GENERAL FUND REVENUES

Favorable (Unfavorable)

	DESCRIPTION	2022	2023	2023	2024	2024	2024 Act v Bud		2024 YTD vs. PY		
		ACTUAL	BUDGET	ACTUAL	BUDGET	YTD FEB	\$	%	2023 YTD	\$ Chg	% Chg
<b>LICENSES &amp; PERMITS</b>											
100-44110-51	Liquor & Beer	18,608	16,100	18,858	18,733	790	(17,943)	(95.8%)	30	760.00	2533.3%
100-44120-51	CIGARETTE	1,540	1,200	1,300	1,300	233	(1,067)	(82.1%)	-	233.33	-
100-44122-51	BEVERAGE OPERATORS	3,020	3,600	3,515	3,600	914	(2,686)	(74.6%)	363	551.00	151.8%
100-44200-51	MISC. LICENSES	2,233	2,000	2,873	2,750	911	(1,839)	(66.9%)	869	41.75	4.8%
100-44300-53	BLDG/ZONING PERMITS	42,537	34,725	110,560	50,000	16,778	(33,222)	(66.4%)	7,400	9,377.94	126.7%
100-44310-53	ELECTRICAL PERMITS	6,911	5,550	9,298	5,550	2,412	(3,138)	(56.5%)	1,472	939.18	63.8%
100-44320-53	PLUMBING PERMITS	7,785	5,775	9,396	5,775	996	(4,779)	(82.7%)	276	720.63	261.5%
100-44330-53	HVAC PERMITS	4,668	3,225	7,216	3,225	1,295	(1,930)	(59.9%)	1,074	220.51	20.5%
100-44340-53	STREET OPENING PERMITS	100	200	200	200	50	(150)	(75.0%)	-	50.00	-
100-44350-53	SIGN PERMITS	952	1,200	1,310	600	430	(170)	(28.3%)	75	355.00	473.3%
100-44370-51	WATERFOWL PERMITS	-	-	320	-	-	-	-	-	-	-
100-44900-51	MISC PERMITS	695	400	2,845	500	1,035	535	107.0%	85	950.00	1117.6%
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>89,048</b>	<b>73,975</b>	<b>167,690</b>	<b>92,233</b>	<b>25,843</b>	<b>(66,390)</b>	<b>(72.0%)</b>	<b>11,644</b>	<b>14,199</b>	<b>121.9%</b>
<b>FINES, FORFEITURES - PENALTIES</b>											
100-45110-52	ORDINANCE VIOLATIONS	234,661	216,600	179,505	216,600	46,838	(169,762)	(78.4%)	35,648	11,190.44	31.4%
100-45113-52	MISC COURT RESEARCH FEE	360	200	200	200	50	(150)	(75.0%)	-	50.00	-
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	(200)	-	520	-	150	150	-	500	(350.00)	(70.0%)
100-45130-52	PARKING VIOLATIONS	52,826	115,100	58,224	60,000	16,832	(43,168)	(71.9%)	13,816	3,015.93	21.8%
100-45135-53	REFUSE/RECYCLING TOTER FINES	7,125	3,000	9,550	7,500	325	(7,175)	(95.7%)	2,850	(2,525.00)	(88.6%)
100-45145-53	RE-INSPECTION FINES	1,300	1,000	2,980	4,500	5,450	950	21.1%	1,850	3,600.00	194.6%
<b>TOTAL FINES, FORTFEIT - PENALTIES</b>		<b>296,072</b>	<b>335,900</b>	<b>250,979</b>	<b>288,800</b>	<b>69,645</b>	<b>(219,155)</b>	<b>(75.9%)</b>	<b>54,664</b>	<b>14,981</b>	<b>27.4%</b>
<b>PUBLIC CHARGES FOR SERVICES</b>											
100-46110-51	CLERK	-	-	-	-	-	-	-	-	-	-
100-46120-51	TREASURER	4,500	4,300	3,935	3,600	1,440	(2,160)	(60.0%)	1,350	90.00	6.7%
100-46210-52	POLICE-DISPATCH-MOU-UNIV	41,520	55,611	-	-	-	-	-	25,576	(25,575.80)	(100.0%)
100-46220-52	FALSE ALARM FINES	750	1,800	2,100	1,500	100	(1,400)	(93.3%)	500	(400.00)	(80.0%)
100-46230-52	AMBULANCE	12,174	-	-	-	-	-	-	-	-	-
100-46240-52	CRASH CALLS	164	-	-	-	-	-	-	-	-	-
100-46310-53	DPW MISC REVENUE	9,853	27,600	30,298	10,000	851	(9,149)	(91.5%)	23,809	(22,957.47)	(96.4%)
100-46311-53	SALE OF MATERIALS	202	-	2	-	1	1	-	-	1.00	-
100-46312-51	MISC DEPT EARNINGS	100	1,300	-	-	405	405	-	-	404.74	-
100-46320-53	SAND & SALT CHARGES	1,056	4,700	-	500	-	(500)	(100.0%)	-	-	-
100-46350-51	CITY PLANNER-SERVICES	135	800	360	-	-	-	-	-	-	-
100-46450-52	SPECIAL EVENTS-POLICE/DPW	-	-	-	-	-	-	-	-	-	-
100-46733-55	SR CITZ OFFSET	-	-	-	-	-	-	-	-	-	-
100-46736-55	ATTRACTION TICKETS	-	-	-	-	-	-	-	-	-	-
100-46743-51	FACILITY RENTALS	17,289	10,700	25,683	17,000	7,546	(9,454)	(55.6%)	3,430	4,115.39	120.0%
100-46746-55	SPECIAL EVENT FEES	100	100	35	25	10	(15)	(60.0%)	-	10.00	-
<b>TOTAL PUBLIC CHARGES FOR SVCS</b>		<b>87,843</b>	<b>106,911</b>	<b>62,413</b>	<b>32,625</b>	<b>10,353</b>	<b>(22,272)</b>	<b>(68.3%)</b>	<b>54,665</b>	<b>(44,312)</b>	<b>(81.1%)</b>
<b>MISC. REVENUES</b>											
100-48100-00	INTEREST INCOME	179,090	49,533	814,758	552,887	242,750	(310,136)	(56.1%)	116,260	126,490.88	108.8%
100-48200-00	LONG TERM RENTALS	4,800	4,800	4,800	4,800	1,200	(3,600)	(75.0%)	800	400.00	50.0%
100-48220-55	DEPOSITS-FORFEITED	380	-	50	50	-	(50)	(100.0%)	-	-	-



General Fund  
Revenue Budget Summary

GENERAL FUND REVENUES

Favorable (Unfavorable)

	DESCRIPTION	2022	2023	2023	2024	2024	2024 Act v Bud		2024 YTD vs. PY		
		ACTUAL	BUDGET	ACTUAL	BUDGET	YTD FEB	\$	%	2023 YTD	\$ Chg	% Chg
100-48300-00	OTHER PROP/EASEMENT SALES	7,500	-	-	-	-	-	-	-	-	-
100-48300-55	PROP SALES-AUCTION PROCEEDS	-	-	-	-	-	-	-	-	-	-
100-48400-00	INS./FEMA / CLAIM RECOVERY	-	-	1,313	-	-	-	-	1,313	(1,312.75)	(100.0%)
100-48410-00	WORKERS COMP-RETURN PREMIUM	-	-	13,514	10,000	-	(10,000)	(100.0%)	-	-	-
100-48415-00	RESTITUTION-DAMAGES	7,690	2,000	5,539	3,000	3,970	970	32.3%	100	3,870.42	3870.4%
100-48420-00	INSURANCE DIVIDEND	10,878	12,137	51,535	29,193	29,412	219	0.7%	39,398	(9,986.00)	(25.3%)
100-48425-00	WORKERS COMP-REIMBURSEMENT	-	-	18,779	-	-	-	-	-	-	-
100-48430-00	INSURANCE-REIMBURSEMENT	-	-	1,000	-	-	-	-	-	-	-
100-48442-00	RADON KIT SALES	-	-	-	-	-	-	-	-	-	-
100-48500-55	DONATIONS-PARKS-DOG PARK	125	-	-	-	-	-	-	-	-	-
100-48520-55	DONATIONS-PARK & REC	1,500	-	-	-	-	-	-	-	-	-
100-48535-00	P CARD REBATE REVENUE	29,227	31,500	28,971	30,000	8,059	(21,941)	(73.1%)	6,784	1,275.43	18.8%
100-48545-00	DONATION-GENERAL	-	-	-	-	-	-	-	-	-	-
100-48546-55	MISC GRANT INCOME	8,000	53,500	87,043	-	-	-	-	80,043	(80,043.01)	(100.0%)
100-48600-00	MISC REVENUE-NON RECURRING	2,331	3,600	2,155	-	166	166	-	-	166.00	-
100-48700-00	WATER UTILITY TAXES	344,406	353,500	346,697	350,000	-	(350,000)	(100.0%)	-	-	-
	<b>TOTAL MISC REVENUE</b>	<b>595,927</b>	<b>510,570</b>	<b>1,376,154</b>	<b>979,930</b>	<b>285,558</b>	<b>(694,372)</b>	<b>(70.9%)</b>	<b>244,697</b>	<b>40,861</b>	<b>16.7%</b>
	<b>OTHER FINANCING SOURCES</b>										
100-49260-00	TRANSFER FROM 610 WATER	8,000	8,100	8,500	8,500	-	(8,500)	(100.0%)	-	-	-
100-49261-00	TRANSFER FROM 620 WASTEWATER	12,000	12,500	12,500	12,500	-	(12,500)	(100.0%)	-	-	-
100-49262-00	TRANSFER FROM 440 TID 4	-	-	-	-	-	-	-	-	-	-
100-49264-00	TRANSFER FROM 200 CABLE TV	-	-	-	-	-	-	-	-	-	-
100-49265-00	TRANSFER FROM 630 STORMWATER	8,500	8,500	8,500	8,500	-	(8,500)	(100.0%)	-	-	-
100-49266-00	GIS TRANSFER-UTILITIES	15,720	15,000	18,974	16,260	-	(16,260)	(100.0%)	-	-	-
100-49267-00	TRANSFER FROM 208 PARKING	35,000	35,350	35,350	35,350	-	(35,350)	(100.0%)	-	-	-
100-49269-00	TRANSFER FROM 250 FORESTRY	-	-	-	-	-	-	-	-	-	-
100-49270-00	TRANSFER FROM 446 TID 6	-	-	-	-	-	-	-	-	-	-
100-49275-00	TRANSFER FROM 205 27TH PAYROLL	-	-	-	-	-	-	-	-	-	-
100-49280-00	TRANSFER FROM 260 SICK LEAVE	-	-	-	-	-	-	-	-	-	-
100-49285-00	TRANSFER FROM 900 CDA	-	-	91,383	-	-	-	-	-	-	-
100-49290-00	TRANSFER IN FROM OTHER FUNDS	5,533	1,000	5,000	-	-	-	-	-	-	-
100-49291-00	TRANSFER FROM 450 CIP	-	-	-	-	-	-	-	-	-	-
100-49295-00	TRANSFER FROM 248 PARK & REC	14,922	-	-	-	-	-	-	-	-	-
100-49300-00	FUND BALANCE APPLIED	-	479,125	-	57,000	-	(57,000)	(100.0%)	-	-	-
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>99,675</b>	<b>559,575</b>	<b>180,207</b>	<b>138,110</b>	<b>-</b>	<b>(138,110)</b>	<b>(100.0%)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL GEN FUND REVENUES</b>	<b>10,384,446</b>	<b>11,990,103</b>	<b>12,434,752</b>	<b>12,421,525</b>	<b>4,756,907</b>	<b>(7,664,618)</b>	<b>(61.7%)</b>	<b>5,040,126</b>	<b>(283,219)</b>	<b>(5.6%)</b>



**GENERAL FUND REVENUES**

SEC #	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 YTD FEB	% of BUDGET
41000	TOTAL TAXES	4,624,990	6,000,736	6,120,288	6,194,882	4,172,277	67%
42000	TOTAL SPECIAL ASSESSEMENTS	150	500	138	0	1,275	#DIV/0!
43000	TOTAL INTERGOVT REVENUES	4,590,742	4,401,936	4,295,383	4,694,945	191,956	4%
44000	TOTAL LICENSES & PERMITS	89,048	73,975	167,690	92,233	25,843	28%
45000	TOTAL FINES, FORTFEIT - PENALTIES	296,072	335,900	250,979	288,800	69,645	24%
46000	TOTAL PUBLIC CHARGES FOR SVCS	87,843	106,911	62,413	32,625	10,353	32%
48000	TOTAL MISC REVENUE	595,927	510,570	1,376,154	979,930	285,558	29%
49000	TOTAL OTHER FINANCING SOURCES	99,675	559,575	180,207	138,110	0	0%
<b>TOTAL:</b>		<b>10,384,446</b>	<b>11,990,103</b>	<b>12,453,252</b>	<b>12,421,525</b>	<b>4,756,907</b>	<b>38%</b>

Favorable (Unfavorable)

2024 Act v Bud		2024 YTD vs. PY		
\$ Chg	% Chg	2023 YTD	\$ Chg	% Chg
(2,022,605)	(32.6%)	4,116,495	(55,782)	(1.4%)
1,275	-	0	(1,275)	#DIV/0!
(4,502,989)	(95.9%)	557,961	366,005	65.6%
(66,390)	(72.0%)	11,644	(14,199)	(121.9%)
(219,155)	(75.9%)	54,664	(14,981)	(27.4%)
(22,272)	(68.3%)	54,665	44,312	81.1%
(694,372)	(70.9%)	244,697	(40,861)	(16.7%)
(138,110)	(100.0%)	0	0	#DIV/0!
<b>(7,664,618)</b>	<b>(61.7%)</b>	<b>5,040,126</b>	<b>283,219</b>	<b>6%</b>

**GENERAL FUND EXPENDITURE SUMMARY**

SEC #	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 YTD FEB	% of BUDGET
1	ADMINISTRATION	1,736,296	1,733,263	1,758,920	1,844,553	393,474	21%
2	PUBLIC SAFETY	3,566,454	3,846,148	3,932,213	4,099,304	1,077,367	26%
3	PUBLIC WORKS	1,139,541	1,131,535	1,212,804	1,200,352	268,450	22%
4	PARKS AND RECREATION	724,655	710,607	682,036	775,265	340,118	44%
5	NEIGHBORHOOD SVC/PLANNING	309,932	306,784	355,387	258,543	59,590	23%
6	TRANSFERS	2,540,798	4,261,766	4,328,639	4,186,508	291,178	7%
7	CONTINGENCIES	0	0	41,800	57,000	1,280	2%
<b>TOTAL</b>		<b>10,017,677</b>	<b>11,990,103</b>	<b>12,311,799</b>	<b>12,421,525</b>	<b>2,431,457</b>	<b>20%</b>

2024 Act v Bud		2024 YTD vs. PY		
\$ Chg	% Chg	2023 YTD	\$ Chg	% Chg
(1,451,079)	(78.7%)	291,044	(102,431)	(35.2%)
(3,021,937)	(73.7%)	462,453	(614,913)	(133.0%)
(931,902)	(77.6%)	141,644	(126,806)	(89.5%)
(435,147)	(56.1%)	39,286	(300,833)	(765.8%)
(198,952)	(77.0%)	37,537	(22,054)	(58.8%)
(3,895,331)	(93.0%)	104,560	(186,618)	(178.5%)
(55,721)	(97.8%)	4,080	2,800	68.6%
<b>(9,990,068)</b>	<b>(80.4%)</b>	<b>1,080,604</b>	<b>(1,350,854)</b>	<b>(125%)</b>

Net Surplus / (Deficit) 366,768

- 141,453

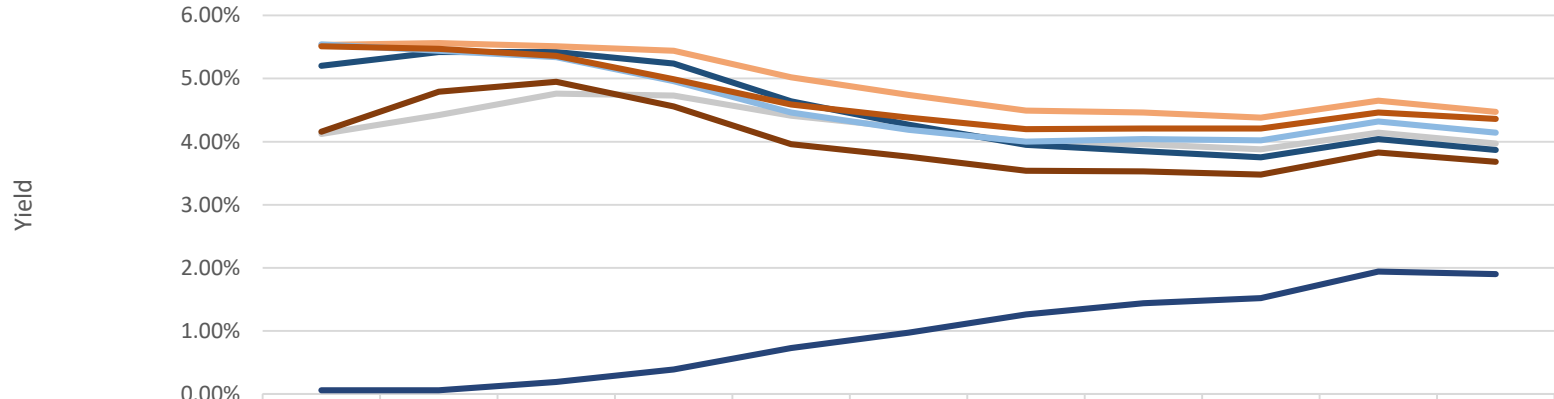
3,959,523 3,818,069



**GENERAL FUND EXPENDITURE GROUPINGS**

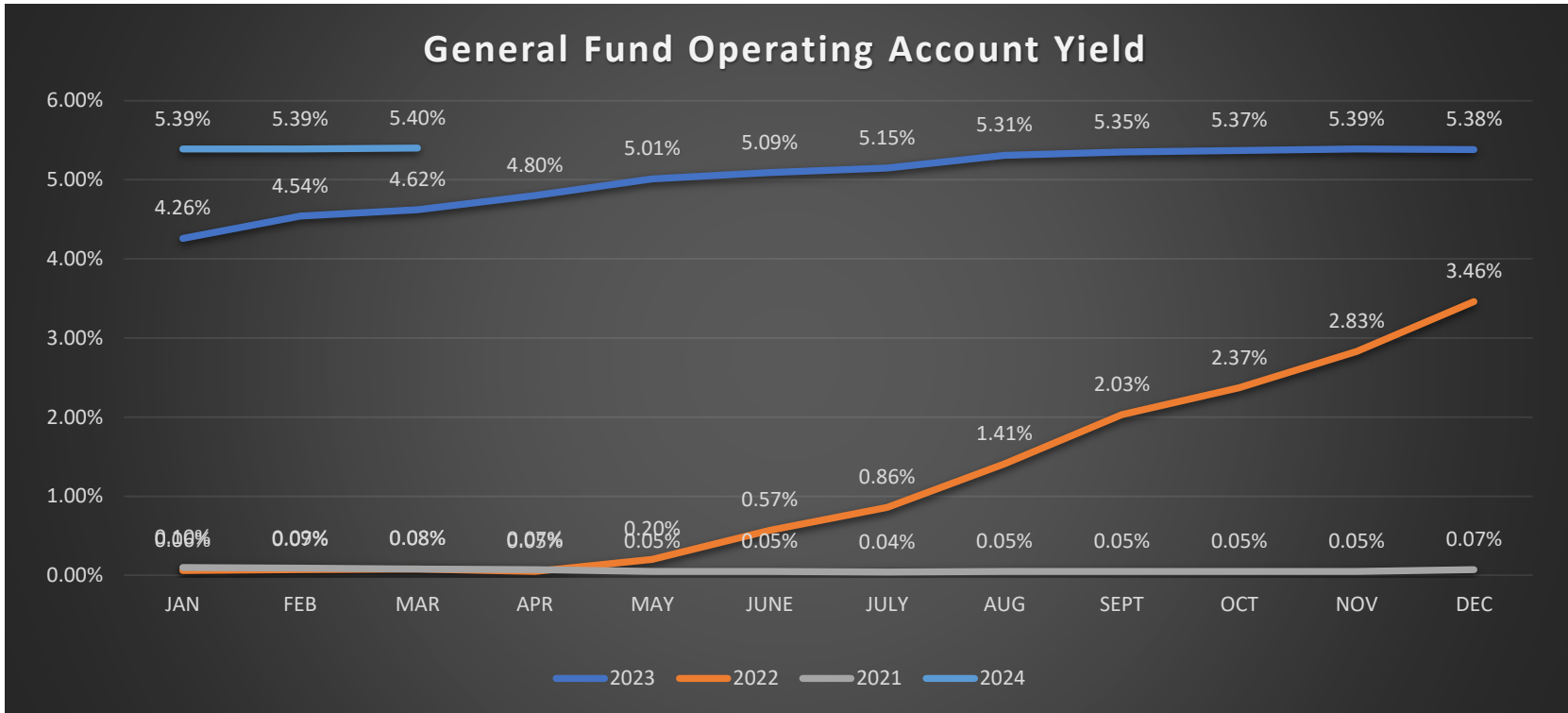
SEC #	DESCRIPTION	2022	2023	2023	2024	2024	% of	2024 Act v Bud		2024 YTD vs. PY			
		ACTUAL	BUDGET	ACTUAL	BUDGET	YTD FEB	BUDGET	\$ Chg	% Chg	2023 YTD	\$ Chg	% Chg	
51100	Total Legislative Support	263,085	225,511	269,611	254,474	16,646	6.54%	1	(237,828)	(93.5%)	14,575	(2,071)	(14.2%)
51110	Total Contingencies	-	-	41,800	57,000	1,280	2.24%	7	(55,721)	(97.8%)	4,080	2,800	68.6%
51200	Total Court	81,915	84,544	85,807	81,180	27,729	34.16%	1	(53,451)	(65.8%)	16,729	(11,000)	(65.8%)
51300	Total Legal	72,901	74,591	83,516	84,260	13,579	16.12%	1	(70,681)	(83.9%)	8,541	(5,038)	(59.0%)
51400	Total General Administration	426,841	405,948	369,760	388,644	66,201	17.03%	1	(322,444)	(83.0%)	72,891	6,690	9.2%
51450	Total Information Technology	65,345	92,863	114,144	156,148	24,513	15.70%	1	(131,635)	(84.3%)	10,096	(14,417)	(142.8%)
51500	Total Financial Administration	215,000	235,333	229,735	249,616	59,959	24.02%	1	(189,658)	(76.0%)	32,058	(27,901)	(87.0%)
51540	Total Insurance/Risk Mgt.	105,745	113,147	83,981	118,593	84,195	70.99%	1	(34,398)	(29.0%)	83,981	(214)	(0.3%)
51600	Total Facilities Maintenance	449,597	446,266	467,311	453,703	89,395	19.70%	1	(364,308)	(80.3%)	46,650	(42,745)	(91.6%)
52100	Total Police Administration	709,476	726,491	799,470	768,065	245,235	31.93%	2	(522,830)	(68.1%)	94,686	(150,549)	(159.0%)
52110	Total Police Patrol	1,914,817	2,078,925	2,082,340	2,190,394	535,916	24.47%	2	(1,654,478)	(75.5%)	242,340	(293,575)	(121.1%)
52120	Total Police Investigation	419,193	434,233	524,244	500,560	139,452	27.86%	2	(361,109)	(72.1%)	53,080	(86,372)	(162.7%)
52130	Total Crossing Guard	-	-	-	-	-	#DIV/0!	2	0	-	0	0	
52140	Total Comm Service Program	32,429	40,797	33,068	43,604	10,946	25.10%	2	(32,658)	(74.9%)	3,706	(7,240)	(195.4%)
52200	Total Fire Department	-	-	-	-	-	#DIV/0!	2	0	-	0	0	
52210	Total Crash Crew	-	-	-	-	-	#DIV/0!	2	0	-	0	0	
52300	Total Rescue Service (Amb.)	-	-	-	-	-	#DIV/0!	2	0	-	0	0	
52400	Total Neighbor Svcs & Planning	309,932	306,784	355,387	258,543	59,590	23.05%	5	(198,952)	(77.0%)	37,537	(22,054)	(58.8%)
52500	Total Emergency Preparedness	10,971	9,841	9,490	10,211	665	6.52%	2	(9,545)	(93.5%)	513	(152)	(29.6%)
52600	Total Communications/Dispatch	479,568	555,861	483,601	586,470	145,153	24.75%	2	(441,317)	(75.2%)	68,128	(77,026)	(113.1%)
53100	Total Public Works Administration	45,026	51,387	48,109	50,000	11,438	22.88%	3	(38,562)	(77.1%)	4,320	(7,118)	(164.8%)
53230	Total Shop/Fleet Operations	210,224	174,542	235,267	179,201	35,591	19.86%	3	(143,610)	(80.1%)	17,446	(18,145)	(104.0%)
53270	Total Parks Maintenance	224,661	279,011	233,524	282,932	37,394	13.22%	4	(245,538)	(86.8%)	12,978	(24,416)	(188.1%)
53300	Total Street Maintenance	527,315	561,420	538,881	571,387	95,978	16.80%	3	(475,409)	(83.2%)	54,621	(41,358)	(75.7%)
53320	Total Snow & Ice	106,517	151,704	125,096	153,453	77,041	50.21%	3	(76,412)	(49.8%)	29,769	(47,272)	(158.8%)
53420	Total Street Lights	250,459	192,483	265,450	246,312	48,403	19.65%	3	(197,910)	(80.3%)	35,488	(12,914)	(36.4%)
55111	Total Young Library Building	55,867	55,061	55,057	57,934	11,258	19.43%	1	(46,676)	(80.6%)	5,523	(5,735)	(103.8%)
55200	Total Parks Administration	48,615	92,242	102,161	91,360	24,047	26.32%	4	(67,313)	(73.7%)	7,841	(16,206)	(206.7%)
55210	Total Recreation Administration	257,934	-	-	-	212	#DIV/0!	4	212	-	18,228	18,017	98.8%
55300	Total Recreation Programs	3,393	-	1,055	-	-	#DIV/0!	4	0	-	156	156	100.0%
55310	Total Senior Citizen's Program	-	-	-	-	-	#DIV/0!	4	0	-	83	83	100.0%
55320	Total Community Events	12,052	9,595	15,538	16,000	466	2.91%	4	(15,534)	(97.1%)	0	(466)	
55330	Total Comm. Based-Coop Projects	178,000	329,759	329,759	384,973	278,000	72.21%	4	(106,973)	(27.8%)	0	(278,000)	
59220	Total Transfers to Other Funds	1,297,705	1,745,546	1,751,181	1,469,509	195,500	13.30%	6	(1,274,009)	(86.7%)	0	(195,500)	
59230	Total Transfer to Debt Service Fund	1,043,530	1,257,105	1,318,343	1,313,705	95,678	7.28%	6	(1,218,028)	(92.7%)	104,560	8,882	8.5%
59240	Total Transfers to Fire Department	199,564	1,258,615	1,258,615	1,402,794	-	0.00%	6	(1,402,794)	(100.0%)	0	0	
59240	Total Transfers to Special Funds	46,991	500	500	500	-	0.00%		(500)	(100.0%)	0	0	
<b>Grand Totals</b>		<b>10,017,677</b>	<b>11,990,103</b>	<b>12,311,799</b>	<b>12,421,525</b>	<b>2,431,457</b>	<b>19.57%</b>		<b>(9,990,068)</b>	<b>(80.4%)</b>	<b>1,080,604</b>	<b>(1,350,854)</b>	<b>(125%)</b>

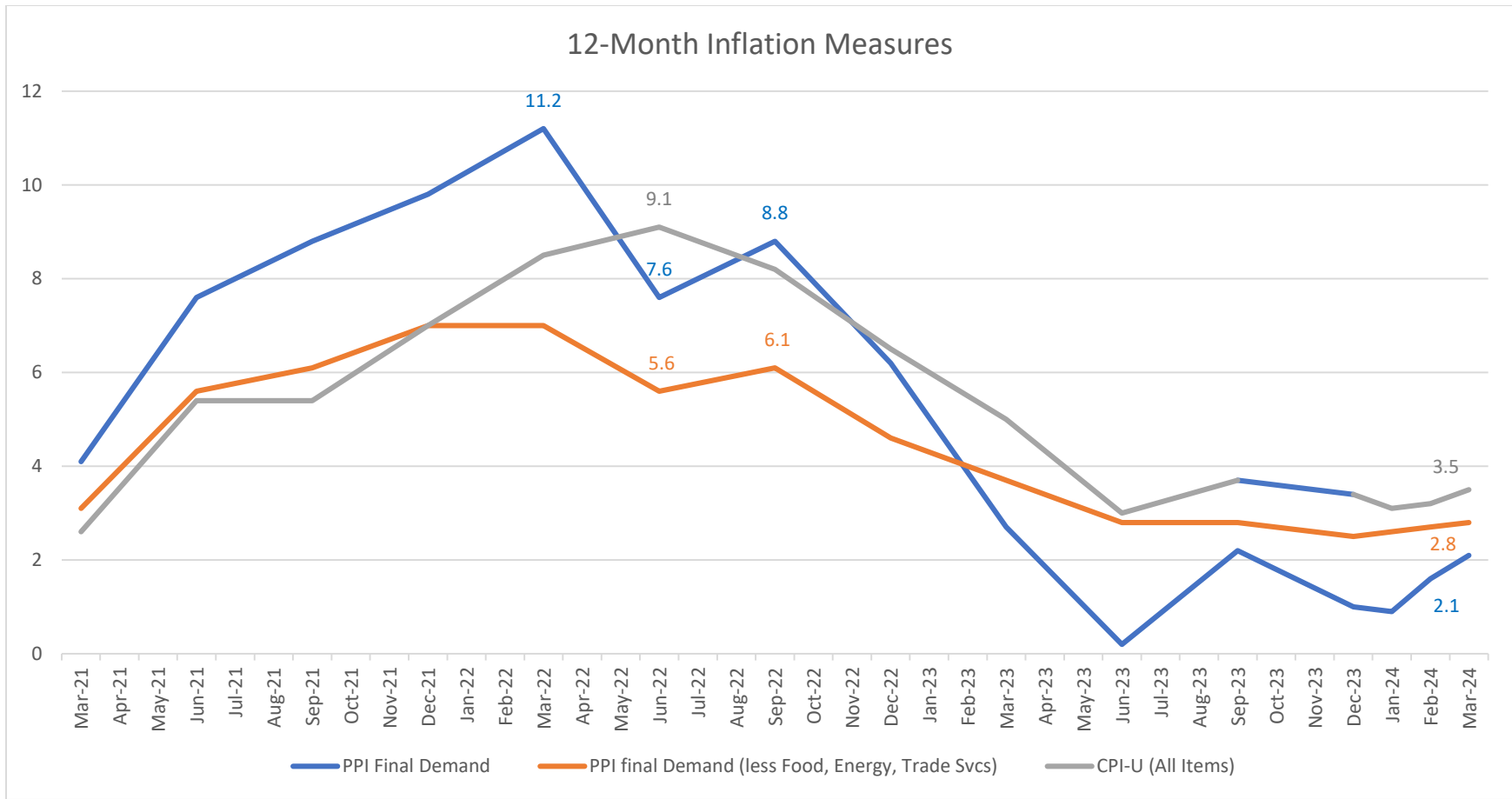
### US Treasury: Constant Maturity



	1 mo	3 mo	6 mo	12 mo	2 yr	3 yr	5 yr	7 yr	10 yr	20 yr	30 yr
12/31/2021	0.06%	0.06%	0.19%	0.39%	0.73%	0.97%	1.26%	1.44%	1.52%	1.94%	1.90%
12/30/2022	4.12%	4.42%	4.76%	4.73%	4.41%	4.22%	3.99%	3.96%	3.88%	4.14%	3.97%
3/22/2023	4.16%	4.79%	4.95%	4.56%	3.96%	3.76%	3.54%	3.53%	3.48%	3.83%	3.68%
6/30/2023	5.20%	5.42%	5.42%	5.24%	4.64%	4.27%	3.95%	3.85%	3.75%	4.04%	3.87%
9/30/2023	5.53%	5.56%	5.51%	5.44%	5.02%	4.74%	4.49%	4.46%	4.38%	4.65%	4.47%
12/31/2023	5.54%	5.44%	5.34%	4.96%	4.46%	4.19%	4.00%	4.04%	4.02%	4.32%	4.14%
3/31/2024	5.51%	5.47%	5.36%	4.99%	4.59%	4.38%	4.20%	4.21%	4.21%	4.46%	4.36%









# Finance Committee Agenda Item

Meeting Date:	April 23, 2024
Agenda Item:	Budget Amendment Policy
Staff Contact (name, email, phone):	Rachelle Blitch, <a href="mailto:rblitch@whitewater-wi.gov">rblitch@whitewater-wi.gov</a> , 262-473-1380

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

The finance department is currently undertaking a comprehensive review of all its policies to ensure they remain relevant and consistent with current practices. At present, there is no formal policy addressing budget amendments. We are in the process of drafting such a policy and have included a preliminary version for review. We welcome and encourage feedback on any proposed changes or concerns regarding this draft.

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

N/A

**FINANCIAL IMPACT**  
(If none, state N/A)


N/A

**STAFF RECOMMENDATION**

At this stage, we are not seeking a recommendation to the Council regarding the new policy on budget amendments. The policy is still in the early stages of development. At this point, we are only requesting feedback on the initial draft. Your insights and suggestions are highly appreciated to help refine the document further.

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

1. Draft of Budget Amendment Policy
2. Wisconsin Statute Chapter 65: Municipal Budget Systems

		<p align="center"><b>Policy 501.04.15 Budget Amendment</b></p>			
Owner:	Finance Director	Approving Position:	Common Council	Pages:	#
Issue Date:	##/##/####	Revision Date:		Review Date:	
Special Instructions:					

**I. PURPOSE**

The municipality is committed to maintaining a balanced budget that reflects the priorities and needs of the community. Amendments to the budget shall only be made in accordance with this policy and subject to the approval processes herein described.

The purpose of this policy is to establish a systematic procedure and set forth divisions of responsibility for the amendment of the municipal budget to ensure fiscal responsibility, transparency, and adherence to legal requirements. This policy is designed to guide the process of adjusting the approved budget in response to unforeseen financial circumstances or to reallocate resources in alignment with municipal priorities.

**II. SCOPE**

This policy applies to all departments, agencies, and entities within the municipality. It covers all forms of budget amendments, including increases or decreases in budget allocations, transfers of funds between accounts, and changes resulting from revised revenue forecasts.

**III. GUIDELINES**

It shall be policy that budget amendments/adjustments require approval at the following levels:

- A. Level 1 adjustments of operating appropriations up to \$\$\$\$ from one account to another within the department’s budget. Level 1 adjustments may be made at the discretion of the Department Head.
- B. Level 2 (a) adjustments of operating appropriations \$\$\$\$ and over from one account to another within the department’s budget. Level 2 (b) adjustments are for substitutions of capital items or adjustments of operating to capital appropriations up to \$\$\$\$ from one account to another within a department’s budget. Level 2(c) adjustments are transfers up to \$\$\$\$ between departments. Level 2 (a) (b), and (c) adjustments shall require the approval of the City Manager.

- C. Level 3 amendments are for adjustments of operating or capital appropriations needing additional funding from contingency funds that are under 10% of the total funds originally appropriated for an additional department. Level 3 amendments shall require the approval of the City Manager and the Finance Committee.
- D. Level 4(a) amendments are for adjustments of operating or capital appropriations needing additional funding from contingency funds that are over 10% of the funds originally appropriated for an individual department. Level 4(b) amendments are for new programs in a department that were not originally budgeted through an increase in expenditures with an offsetting increase in revenue for that program (such as grant funding or donations). Level 4 (c) amendments are for substitutions of capital items or adjustments of operating to capital appropriations \$\$\$\$ and over from one account to another within a department's budget. Level 4 (d) amendments are for adjustments of operating or capital appropriations needing funding from the general fund balance. All level 4 amendments shall require approval of the City Manager, respective department's standing committees and Common Council.

#### IV. PROCEDURE

Initiation of Amendment: A budget amendment may be initiated by department heads, the City Manager, or the Common Council. A detailed proposal, including the justification for the amendment, its financial impact, and how it aligns with municipal priorities, must be submitted.

- A. **Review and Analysis:** The proposal will undergo a thorough review and analysis by the Finance Department to ensure its accuracy, compliance with legal requirements, and alignment with fiscal policies.
- B. **Public Notification and Input:** Prior to approval, the proposed amendment will be made available to the public. A period for public comment will be provided to ensure transparency and community involvement in the budgetary process.
- C. **Approval Process:** The final approval of any budget amendment requires a majority vote by the Common Council. Certain amendments may also require the City Manager's approval, in accordance with municipal law.
- D. **Implementation:** Upon approval, the amendment will be formally incorporated into the municipal budget. The Finance Department will make the necessary adjustments to financial records and inform all affected departments.

#### V. REPORTING

All approved budget amendments will be documented and reported in the municipality's annual financial report. The municipality will ensure that information regarding budget amendments is accessible to the public to promote transparency and accountability.

## CHAPTER 65

### MUNICIPAL BUDGET SYSTEMS

65.01 Application of this chapter.  
 65.02 Definitions.  
 65.025 Biennial budget procedures.  
 65.03 Departmental estimates.  
 65.04 Meetings of board of estimates.  
 65.05 Adoption of budget; changes, how made.

65.06 Funds, how expended.  
 65.07 Power of council to levy taxes.  
 65.10 City officers to pay receipts monthly.  
 65.20 Executive budget procedures in cities of the 1st class.  
 65.90 Municipal budgets.

**65.01 Application of this chapter.** The common council of any city of the 2nd, 3rd, or 4th class may by ordinance adopted by three-fourths of all its members accept the provisions of ss. 65.02, 65.025, 65.03 and 65.04 which when so accepted shall be in full force and effect as to any such city. Except as above provided ss. 65.01 to 65.20 shall apply only to cities of the 1st class.

**History:** 1977 c. 109; 2019 a. 42.

**65.02 Definitions. (1) DEPARTMENT.** In this chapter “department” or “departments” means any department, board, commission or other body under the control of the common council which expends city funds or incurs obligations for the city, and unless otherwise expressed refers to the head of such department.

**(2) ESTIMATE.** The term “estimate” as used in this chapter shall include any written report of or the request of any department setting forth in detail the various sums and purposes it deems reasonably necessary to perform its functions.

**(3) BOARD OF ESTIMATES.** The board of estimates shall be the mayor, the president of the common council, comptroller, treasurer, city attorney, commissioner of public works and the members of the finance committee of the common council.

**(4) PRESIDENT AND SECRETARY.** The mayor shall be president of the board and the comptroller shall be the secretary. The secretary shall keep a record of the proceedings of the board and perform such other duties as may be required by the board.

**(5) BUDGET.** The budget shall provide a complete financial plan for the ensuing budget period. It shall contain in tabular form, for each fiscal year:

- (a) A general summary;
- (b) Detailed estimates of all anticipated revenues applicable to proposed expenditures;
- (c) All proposed expenditures;
- (d) A compensation schedule to provide uniform rates of pay for offices and positions in the city service. The total of such proposed expenditures shall not exceed the total of such anticipated revenues.

**(5m) BUDGET PERIOD.** In ss. 65.01 to 65.20, “budget period” means 2 consecutive fiscal years covered by a biennial budget adopted by a city that has acted under s. 65.025, or one fiscal year covered by an annual budget for any other city that has not acted to adopt a biennial budget under s. 65.025.

**(6) BUDGET SUMMARY. (a)** For a budget period, the budget summary shall itemize the principal sources of anticipated revenues and shall state separately the amount to be raised by property tax, and the proposed expenditures of each department, bureau, board and commission in such manner as to present to the public a simple and clear summary of the detailed estimates of the budget.

**(b)** For a budget period, the budget summary shall also include all of the following:

1. The total amount of budgeted expenditures for the current year.
2. The proposed amount of total expenditures and the percentage change compared to the amount in subd. 1.

3. The property tax levy for the current year.

4. The proposed property tax levy and the percentage change compared to the amount in subd. 3.

**(7) ANTICIPATED REVENUES.** Anticipated revenues shall be classified as “surplus”, “miscellaneous revenues” and “amount to be raised by property tax”; miscellaneous revenues shall be listed by the sources from which such revenues are to be derived.

**(8) PROPOSED EXPENDITURES.** For a budget period, separate provisions shall be included in the proposed budget for at least:

(a) The administration, operation and maintenance of each department, bureau, board, commission and division thereof, itemized by kind and nature of expenditure as required by the board of estimates.

(b) The number, title and compensation range of each officer, and of each position and the proposed appropriation for the same shall be itemized according to the divisions in each department, bureau, board and commission and shall be incorporated in and published with the rest of the proposed budget.

(c) Expenditures proposed for improvements.

**(9) UNIFORM COMPENSATION SCHEDULE.** The compensation schedule shall provide for and establish uniform rates of pay for offices and positions in the city service to be in effect for the ensuing fiscal year.

**(10) PROPOSED EXPENDITURES; COMPARISON WITH OTHER YEARS.** The board of estimates shall direct that there be placed opposite the several items of proposed expenditures for the ensuing budget period, adequate comparisons with the budgets and expenditures of other years.

**(11) ANTICIPATED REVENUES; COMPARISON WITH OTHER YEARS.** The board of estimates shall direct that there be placed opposite the several items of anticipated revenues for the ensuing budget period, adequate comparisons with the anticipated revenues and receipts of other years.

**History:** 1971 c. 154; 1989 a. 31; 1991 a. 316; 2019 a. 42; 2021 a. 239.

**65.025 Biennial budget procedures. (1)** A city may adopt a biennial budget by implementing the procedures under this section and using the procedures under ss. 65.02 to 65.20. If a city chooses to adopt a biennial budget, it shall adopt such a budget in an odd-numbered year for the next 2 fiscal years that follow immediately the year in which the budget is adopted.

**(2)** For a city to proceed under this section, the common council shall adopt a resolution or enact an ordinance stating its intent to adopt a biennial budget. Once a resolution is adopted or an ordinance is enacted, such an action takes effect and may not be reconsidered or repealed, except as provided in sub. (3).

**(3)** A common council that has adopted a biennial budget procedure as provided in this section may return to the use of an annual budget procedure if the common council, by a two-thirds majority vote, adopts a resolution or enacts an ordinance stating its intent to adopt an annual budget.

**(4)** A common council or a committee authorized by the common council may, at any time, decrease appropriation amounts in a biennial budget.

(5) In October or November of an even-numbered year, the common council may change any appropriation or revenue amount in relation to the 2nd year of the biennial budget by a simple majority vote of the members—elect, as defined in s. 59.001 (2m).

**History:** 2019 a. 42; 2021 a. 239 s. 74.

**65.03 Departmental estimates.** (1) It shall be the duty of each department to file with the secretary of the board of estimates not later than August 1 of each year on forms approved by the board of estimates an estimate in detail of the department's needs for the ensuing fiscal year, including a statement of any permanent improvements to be made and an estimate of expenditures therefor, and including such information supplied in such form as the board of estimates may direct. If the city is using biennial budgeting, the forms described in this subsection shall also detail the changes between the first and 2nd year of the biennium.

(2) Any department whose funds are not subject to the control of the common council may include in its estimate such sum as it may deem reasonably necessary for a contingent fund for emergency purposes or other purposes which may arise during the year requiring the expenditure of money in addition to the sums provided for the several purposes or for purposes for which no express provision is made in the budget.

**History:** 2019 a. 42.

**65.04 Meetings of board of estimates.** (1) MEETING; REPORT OF ESTIMATES. The board of estimates shall meet not later than September 10 of each year. The secretary shall place before the board the reports of estimates filed with the secretary by the departments together with the comptroller's statement of anticipated revenues for the ensuing budget period, or the 2nd year of a biennium in an even-numbered year, and the adequate comparisons with other years as provided in s. 65.02 (5) to (11). The budget summary shall be published forthwith in at least one and not more than 2 daily newspapers having the largest circulation in the city as a class 1 notice, under ch. 985, and in the proceedings of the common council; and a copy of the entire proposed budget shall be available for public inspection in the office of the city comptroller.

(2) PROPOSED BUDGET; PUBLICATION OF SUMMARY. From the estimates before it the board shall make and submit to the common council, on or before October 25 each budget period, a proposed budget setting forth in detail the amounts proposed to be spent by each department and the various purposes therefor and the amounts of money for each purpose it is proposed shall be appropriated by the council. The proposed budget shall comply with s. 65.02 (5) to (11). The budget summary shall be published forthwith in at least one and not more than 2 daily newspapers having the largest circulation in the city as a class 1 notice, under ch. 985, and the proposed budget summary shall be printed forthwith in the proceedings of the common council. If any department fails to file its estimates as herein provided the board shall make a proposed budget for such department specifying the purposes for which and the amount of funds such department may expend.

(3) CHANGES BY BOARD. The board shall not change any sum or purpose of any department which by law is authorized to determine the purposes of its expenditures and the tax to be levied therefor, unless such department by formal resolution shall so determine by an affirmative vote of a majority of its members, when the board shall then make the change and include a certified copy of such resolution with its estimates to be filed with the common council.

(4) CONTINGENT FUND. In addition to the purposes required to be set forth in detail the board may provide a contingent fund for such sum as they may deem reasonably necessary for emergency and other purposes that may arise during the budget period requiring the expenditure of money in addition to the sums provided for the several purposes, and for purposes for which no express provision is made in the budget.

(5) BONDS; MORTGAGE CERTIFICATES. The board shall also include in its budget the amount of bonds, the purposes therefor, and the required mortgage certificates to be issued during the budget period, except such bonds as are authorized to be omitted by express provision of law.

(6) MEETINGS PUBLIC. All meetings of the board shall be public.

(7) PUBLICATION OF NOTICE OF PUBLIC HEARINGS. At the meeting of the common council at which the proposed budget is submitted by the board of estimates, the common council shall determine the place and time of a public hearing on the budget which shall be held jointly by the common council and by the board of estimates not less than 10 days after the publication provided in sub. (2), nor later than November 10. The common council shall cause a notice of the place and time of said hearing to be published as a class 1 notice, under ch. 985, which hearing shall be not less than 7 days after the date of the last publication of said notice in at least one and not more than 2 daily newspapers having the largest circulation in the city.

(8) DUTIES OF THE FINANCE COMMITTEE. The finance committee of the common council shall submit to the common council as soon after October 25 as may be practicable, but not later than November 20, a report or reports showing the number, title, compensation range of each officer and each position in the city service:

(a) The number, title and compensation range of each officer and each position in the city service and the proposed appropriation for the same recommended for the ensuing year; and

(b) A recommended compensation schedule of uniform rates of pay for offices and positions in the city service.

(9) DUTIES OF BUDGET SUPERVISOR. The budget supervisor or the head of the department having responsibility for the preparation or the analyzing of the budget, may be secretary of the board of estimates, if so directed by common council ordinance; that person shall not however be entitled to a vote on such board.

**History:** 1971 c. 267; 1991 a. 316; 2019 a. 42; 2021 a. 240 s. 30.

**65.05 Adoption of budget; changes, how made.**

(1) The common council, by vote of the majority of all the alderpersons, may make such changes in the proposed budget submitted by the board of estimates, and by the finance committee, either as to purposes or amounts for which money may be expended and as to purposes or amounts for which bonds or mortgage certificates may be issued as it may deem best.

(2) The common council shall not change the purposes or amounts provided in the proposed budget as submitted to it for the departments which by law are authorized to determine their expenditures and the taxes to be levied therefor, unless such department by formal resolution adopted by a majority of all its members shall authorize such change, nor shall the common council change the purposes or amounts of the bond or mortgage certificate issues which are required to be issued by law.

(3) When any department, authorized to determine its expenditures and the taxes to be levied therefor, shall authorize a change in its budget by the common council, the department shall file its resolution authorizing the change with the city clerk at least 2 days prior to the time fixed by law for the adoption of the budget, and the council shall then make the change in accordance with the resolution.

(4) For each budget period, the common council, on or before November 14, shall adopt the proposed budget by a majority vote of all the alderpersons either as submitted or as changed by the council. It shall not be necessary to refer the budget to a committee of the common council.

(5) The budget submitted by the board to the council as changed by the council within the time therein provided shall constitute the budget of the city for the following budget period whether or not any formal resolution or motion adopting it has been passed by the common council. Within 5 days either after its

**3 Updated 21–22 Wis. Stats.****MUNICIPAL BUDGET SYSTEMS****65.06****Item 5.**

formal adoption by the council or by operation of law it shall be certified by the city clerk to the mayor for the mayor's approval.

(6) If the mayor approves the budget the mayor shall sign it. The mayor shall have power only to disapprove of any item or items therein under the control of the common council and upon disapproving any item or items the mayor shall return the budget to the clerk with a written statement of the mayor's objections to those items and the reasons therefor.

(7) The common council shall vote on each item disapproved by the mayor separately, and if the mayor's disapproval is sustained it shall affect only the items disapproved and sustained. The council may then proceed, by an affirmative vote of a majority of the alderpersons, to adopt a substitute for the item rejected which shall be separately submitted to the mayor subject to the mayor's approval. All items not disapproved by the mayor and sustained by the council shall constitute the budget and be in full force. The city clerk shall have the budget printed. The printed budget shall be filed in the office of the comptroller and made available for general distribution. In case of an obvious error in authorizing any salary or position as provided in s. 65.02 (8) (b), the common council may by a three-fourths vote of all its members correct such error in the period between the adoption of the budget and December 31 inclusive of each year.

(8) Except as provided in s. 65.025 (5), the adoption of the budget shall determine the amount of money to be levied upon all taxable property in the city for the ensuing budget period. The tax levy shall be computed by deducting the surplus and miscellaneous revenues available therefor from the appropriations for expenditures for the ensuing year. The city comptroller shall then certify the necessary taxes to be levied to the commissioner of assessments, who shall calculate the tax rate. Such tax rate shall be the rate of the ensuing tax levy.

(9) The compensation rates of pay and the number of positions established in the budget shall determine the compensation to be paid and the number of positions for the ensuing budget period except that additional positions may be established where necessary during the year by resolution adopted by three-fourths vote of all the alderpersons.

**History:** 1987 a. 289; 1989 a. 266; 1991 a. 156, 316; 1993 a. 184, 381, 491; 1995 a. 225; 2019 a. 42.

**65.06 Funds, how expended.** (1) Except as provided in s. 65.025 (5), no money may be expended and no liabilities incurred by the city or any department unless otherwise specially authorized by law during the budget period, in excess of the amounts specified or except as hereinafter provided for any other purpose than as designated therein, provided, however, that whenever the city department that is responsible for a water system desires to make a contract extending over a period of more than one year for additions to the plant in excess of the estimated revenue for the budget period, if in the opinion of the board of estimates there will be money available to meet the payments on the contract as they may come due, then, by a majority vote of the board, they may authorize the comptroller to countersign such contract.

(2) Whenever a department is reimbursed for materials or services furnished, and the funds so received are not by law credited to some particular fund, the department may spend the money so received for the same purpose for which the money was originally appropriated in the budget.

(3) Whenever a department whose funds are subject to the control of the common council shall find it necessary to expend a greater sum than authorized by the budget for such specific purpose, and the department shall find it unnecessary to spend a sum as authorized for some other purpose, the department may request the secretary of the board of estimates to authorize the funds unnecessary for one purpose to be transferred to the purpose for which the greater sum is needed, stating the reasons therefor in writing. The secretary shall immediately submit such request to the mayor who shall call a meeting of the board forthwith at which the board may by a majority vote authorize the change, if the

change shall be deemed advisable. Thereupon the secretary shall immediately certify the action of the board to the comptroller and the change shall be made in accordance with the action of the board.

(4) Any department authorized by law to fix its own tax levy may change at a regular meeting or one called for that purpose any appropriation specified in the budget for one purpose which is found unnecessary for that purpose to another purpose which the department shall find necessary to spend a greater sum than specified in the budget for that purpose. The department shall certify its action to the comptroller and the change shall be made accordingly.

(5) No department shall spend a greater sum than is appropriated by the budget for that department except as provided in s. 65.025 (5) and except:

(a) Unexpended balances from the proceeds of bonds or mortgage certificates carried over from the preceding year may be expended for the purposes for which the bonds or certificates were issued; and

(b) Any department whose funds are subject to the control of the common council may expend funds for the purpose appropriated by the common council from the contingent fund.

(6) (a) The common council by resolution adopted by a three-fourths vote of all the alderpersons, may appropriate money from its contingent fund for any lawful purpose.

(b) The common council at any time after the adoption of the budget may, by resolution adopted by a majority vote of the members thereof direct the proper officers of any department to expend such sum or sums of money as are specially appropriated out of any specific fund under its control for any of the several purposes enumerated therein. The adoption of such resolution shall be the authority for such department to proceed and expend such specified sum for the purpose as directed therein.

(7) Any department whose funds are not subject to the common council may by vote of three-fourths of all its members appropriate money out of its contingent fund for any purpose for which it is authorized to spend money. Before the department shall spend any such funds it shall certify to the comptroller its action and the purpose for which such sum was appropriated.

(8) Any department charged by law with the construction, extension, operation and maintenance of a water system, lighting system or public utility may spend money from the surplus revenue of the water system, lighting system or utility in addition to the sum specified in the budget when deemed necessary to maintain the service, upon being authorized so to do by a three-fourths vote of all the alderpersons of the common council, specifying by resolution the purpose for which and the sum appropriated. Before any money shall be so expended a copy of the resolution authorizing it shall be certified to the comptroller.

(9) Unless otherwise specifically provided by law, no municipal bonds other than those provided for in the budget shall be issued during the ensuing fiscal year, except in case of great emergency when necessary to protect the public health or safety, and then only when authorized by the common council by a three-fourths vote of all the alderpersons.

(10) The city may expend any money or incur liabilities for any purposes which by law are assessable as benefits against parcels of land or are a legal charge against such parcels of land.

(11) Every officer or employee who shall violate or participate in the violation of the provisions of this chapter shall be personally liable to the city for all loss or damage to the city occasioned thereby.

(12) The adoption of the budget shall be authority for the expenditure by a department for the purposes therein provided and of the amounts assigned to the department thereby and no further action by the common council shall be necessary to authorize any department to make such expenditures, except that as provided herein it shall not authorize the expenditure of any money from the contingent fund of the common council.



(13) The common council may at any time suspend the expenditure of any fund assigned to any department by the budget which has not been expended or reserved for the payment of indebtedness incurred by the department. Such action by the council shall be by a majority vote of all the alderpersons but shall not apply to the funds of a department which determines its own tax levy and whose funds are not subject to the control of the common council.

(14) The adoption of the budget for any budget period shall not authorize the expenditure of any funds for the succeeding budget period except for indebtedness incurred during the budget year.

(15) All funds subject to the control of the common council assigned by the budget to a department not expended during the budget period and not reserved for indebtedness incurred during the budget period shall revert to the general revenues of the city.

(16) All funds of a department not subject to the control of the common council and not expended or reserved for indebtedness shall become a part of the general revenues of such department.

(17) Subsections (13), (14), (15) and (16) do not apply to the expenditure of funds, the proceeds of bonds or mortgage certificates, nor the surplus revenues of any water system, lighting system or municipally owned utility. In establishing the budget format with respect to funds and accounts related to proprietary operations, the common council may authorize accounting procedures which follow the uniform system of accounts authorized by the public service commission in the case of municipal utilities or accepted commercial accounting practices in other instances.

(18) The omission from the budget of any of the following items shall not prevent the placing of the same on the tax roll for the levy and collection of the tax and the payment of the money therefor:

(a) The payment of interest on or the principal of any bonded debt of the city when due;

(b) The payment of principal and interest on mortgages or mortgage certificates when due; and

(c) Funds required to be raised by any mandatory provision of law.

**History:** 1993 a. 184; 1995 a. 378; 2019 a. 42.

**65.07 Power of council to levy taxes.** (1) The common council shall have power to levy annually a tax upon all the taxable property in the city for the following purposes:

(a) A sufficient general city fund to pay the expenses of city departments, boards and commissions which are subject to the control of the common council. The rate of taxation for the purposes enumerated in this paragraph shall be established only by affirmative vote of at least two-thirds of all members elected to the common council.

(b) A fund to pay the city's contribution to the fire fighters' and police officers' pension fund and for any similar fund which may be created by law.

(c) A sufficient permanent improvement fund for any purpose authorized by s. 66.0913 (1), 67.04 or 67.12 for which money may be borrowed or bonds issued, and for the initial furniture, fixtures, machinery and equipment required in such new facilities permitted thereunder.

(d) A sufficient sewerage fund to maintain and operate any sewerage disposal plant.

(e) A school operations fund, as constituted and for the purposes specified in s. 119.46 (1).

(f) A school construction fund, as constituted and for the purposes specified in s. 119.48, not exceeding 0.6 mills on each dollar of the assessed valuation of all taxable property in the city.

(g) A school extension fund, as constituted and for the purposes specified in s. 119.47.

(i) A delinquent tax fund.

(j) A sufficient fund to pay the interest and principal on the funded debt falling due within the year.

(k) A public improvement reserve fund.

(L) A sufficient common council contingent fund.

(m) A debt service fund for school building purposes as provided in s. 120.10 (10).

(o) A tax stabilization fund.

(p) Notwithstanding the provisions of s. 65.06 (14) and (15), the common council may by resolution authorize the carrying over of unexpended funds which have been appropriated to a department for additional periods not to exceed 3 years from the year in which they were appropriated.

(q) An operating fund which may be carried over by the common council from year to year for the purpose of accumulating sums necessary to purchase buildings, machinery, equipment, and appurtenances thereto required for municipal purposes.

(r) 1. A tax equalization fund under the control of the common council. A levy for the purposes of this fund may be made against all taxable property in the city whenever as the result of any consolidation of a municipality, as defined in s. 345.05, with the city there is included within the city any area subject to taxes levied by any municipality except a county or metropolitan sewerage district at a rate different than that which is applicable for the same purposes in the city other than the consolidated portion thereof. To create such fund the common council may levy a tax in the consolidated area equivalent to the proceeds of a city tax for the same purpose if levied in such area and in addition may levy in such city, including the consolidated area, a tax calculated to produce a sum sufficient to meet the requirements of such other municipality properly certified to such city so as to result in taxation at a uniform rate for such purposes in the city including the consolidated area. Appropriations may be made from such fund to pay certifications of school districts lying wholly or partially in the area consolidated.

2. This paragraph shall apply to any tax levy in a consolidated area on January 1, 1958, and thereafter.

(s) A liability reserve fund for the purpose of paying liability claims against the city or premiums on insurance to pay such claims. The governing body may allow amounts appropriated to the fund to accumulate from year to year. The annual taxes levied for this purpose may not exceed the level necessary to collect the amount recommended by an actuary, in accordance with generally accepted actuarial principles, that will be sufficient to pay any insurance premiums and the uninsured portion of claims that are anticipated to be made based on occurrences during the year in which the tax is collected. Payment of claims and premiums may either be made directly from the reserve account or appropriations may be made from the reserve account to an operating account for such payments. No other transfers may be made from the fund except in accordance with the procedure specified in s. 65.06 (6) (a) and unless:

1. If the fund is to be dissolved, an actuary has determined that all claims that are to be paid from the fund have been paid or a sufficient reserve has been created from the fund to pay such claims; or

2. If the fund is to be continued and the types of claims or the amount of coverage of claims by the fund is to be reduced, an actuary has determined, under generally accepted actuarial principles, that the balance in the fund exceeds the amount necessary to pay claims and premiums and the amount transferred is not more than the excess amount.

(2) The common council may allow funds established under sub. (1) (c), (i), (k), (o), (r) and (s) to accumulate from year to year.

**History:** 1971 c. 152 s. 38; 1971 c. 154; 1973 c. 90, 333; 1975 c. 39, 80, 200, 224; 1977 c. 113 ss. 4, 6; 1977 c. 203 s. 101; 1977 c. 418 ss. 402 to 407, 929 (42); 1979 c. 34; 1981 c. 20, 61, 93; 1983 a. 27; 1983 a. 207 ss. 93 (8), 95; 1985 a. 29, 135; 1985 a. 225 ss. 28, 100; 1987 a. 27, 377; 1993 a. 437; 1995 a. 27; 1999 a. 150 s. 672; 2005 a. 453.

**65.10 City officers to pay receipts monthly.** Each city officer shall keep an itemized and accurate account of all moneys received by the officer in the officer's official capacity for fees,

commissions and otherwise, and shall at the end of each month, during that officer's term of office, pay into the city treasury all such money in that officer's hands and file a duly verified copy of that officer's account with the city comptroller, together with a receipt of the city treasurer showing that such money has been paid into the city treasury. Until such account and receipt are so filed, it shall not be lawful for the common council or city officer, to order, draw, countersign or deliver any warrant for the payment of the salary or allowance of any such delinquent officer.

**History:** 1991 a. 316.

**65.20 Executive budget procedures in cities of the 1st class. (1) ALTERNATIVE.** AS an alternative to any other budget procedure under this chapter, the common council of any city of the 1st class may, by adoption of a charter ordinance, permanently transfer the duties and responsibilities of the board of estimates relating to the preparation of the proposed budget under ss. 65.02 to 65.06 to the mayor of such city. Any charter ordinance adopted under this section shall provide that:

(a) The functions of the board of estimates relating to the preparation of the city budget are permanently transferred to the mayor who shall prepare the proposed budget and present it to the common council. The budget presented by the mayor shall be called the "executive budget" and its contents shall comply with the requirements of ss. 65.02 to 65.04 in all respects, consistent with any variation that is necessary due to the common council having adopted a biennial budget procedure under s. 65.025.

(am) Any budget department existing on October 25, 1977 shall be transferred to the office of the mayor. The director and employees of the department shall retain their civil service status.

(b) Each department shall submit to the mayor not later than the 2nd Tuesday in May of each budget period on forms approved by the budget director an estimate in detail of the department's needs for the ensuing budget period, including a statement of any permanent improvements to be made and an estimate of expenditures therefor, and including such information supplied in such form as the mayor requests.

(c) Any department whose funds are not subject to the control of the common council may include in its estimate such sum as it deems reasonably necessary for a contingent fund for emergency purposes or other purposes which may arise during the budget period requiring the expenditure of money in addition to the sums provided for the several purposes or for purposes for which no express provision is made in the budget.

(d) The mayor shall hold hearings with respect to departmental requests at the times and places the mayor or the common council, by ordinance, directs. All hearings shall be open to the public. The mayor shall conduct the hearings in the manner in which the mayor determines best suited to fulfilling the purpose of the hearings. For each budget period, the mayor shall prepare a requested budget summary which shall be published at least once prior to the commencement of the hearings in the newspaper having the largest circulation in the city. A complete copy of the entire requested budget shall be made available for public inspection in the office of the city clerk.

(e) From the estimates before him or her, the mayor shall make and submit to the common council, on or before September 28 each budget period, a proposed budget setting forth in detail the amounts proposed to be spent by each department and the various purposes therefor and the amounts of money for each purpose it is proposed shall be appropriated by the council. The proposed budget shall comply with s. 65.02 (5) to (11). The proposed budget summary shall be published forthwith in at least one and not more than 2 daily newspapers having the largest circulation in the city as a class 1 notice, under ch. 985, and the proposed budget summary shall be printed forthwith in the proceedings of the common council. A complete copy of the entire proposed budget shall be made available for inspection in the office of the city clerk. If any department fails to file its estimates as provided in this section, the mayor shall make a proposed budget for the department speci-

fying the purposes for which and the amount of funds the department may expend.

(f) The mayor may not change any sum or purpose of any department which by law is authorized to determine the purposes of its expenditures and the tax to be levied therefor, unless the department by formal resolution shall so determine by an affirmative vote of a majority of its members. The mayor shall then make the change and include a certified copy of the resolution with its estimates to be filed with the common council.

(g) In addition to the purposes required to be set forth in detail, the mayor may provide a contingent fund for such sum as the mayor deems reasonably necessary for emergency and other purposes that may arise during the budget period requiring the expenditure of money in addition to the sums provided for the several purposes, and for purposes for which no express provision is made in the budget.

(h) The mayor shall also include in the proposed budget the amount of bonds and the purposes for them, to be issued during the budget period, except such bonds as are authorized to be omitted by express provision of law. Bonds authorized to be omitted include bonds issued for the purpose of refunding prior indebtedness of the city.

(i) At the meeting of the common council at which the proposed budget is submitted by the mayor, the common council shall determine the place and time of a public hearing on the budget which shall be held jointly by the common council and by the mayor not less than 10 days after the publication under par. (e), nor later than October 20. The common council shall cause a notice of the place and time of the hearing to be published as a class 1 notice, under ch. 985, which hearing may not be less than 7 days after the date of the last publication of the notice in at least one and not more than 2 daily newspapers having the largest circulation in the city.

(j) All functions of the board of estimates and the budget examining committee not related to the preparation of the proposed budget are transferred to the finance committee of the common council, except that any administrative matter shall be delegated to a budget department existing under par. (am) or by a budget department created under sub. (2).

(k) The operating and corporation budget shall be prepared on a program basis, a performance basis or similar basis. The budget shall be in the technical form prescribed by a budget department existing under par. (am) or by a budget department created under sub. (2).

**(2) CREATION OF BUDGET DEPARTMENT BY CHARTER ORDINANCE.** If the city council adopts a charter ordinance under sub. (1), the city council may also adopt a charter ordinance which establishes a budget department in the office of the mayor and which defines the department's authority and operational procedures. A charter ordinance adopted under this subsection shall provide that:

(a) The budget director and employees of the budget department shall be selected under civil service rules and procedures. The budget department shall assist in preparing and analyzing the budget and shall be responsible to the mayor.

(b) The budget department shall make special studies, provide budget and management analysis and information and perform any other duties related to the department's functions, as the council determines are necessary.

**History:** 1977 c. 109; 1983 a. 207, 234, 538; 1987 a. 289; 1989 a. 266; 2019 a. 42.

**65.90 Municipal budgets. (1)** Unless otherwise provided, in this section, "municipality" means each county other than counties having a population of 750,000 or more, each city, excepting cities of the 1st class, village, town, school district, technical college district and all other public bodies that have the power to levy or certify a general property tax or budget. Except as provided in sub. (1m), every municipality shall annually, prior to the determination of the sum to be financed in whole or in part

by a general property tax, funds on hand or estimated revenues from any source, formulate a budget and hold public hearings thereon.

**(1m)** (am) For purposes of adopting and implementing a biennial budget as described in this subsection, “municipality” means a county other than a county having a population of 750,000 or more; a city other than a city of the 1st class; a village; or a town.

(b) A municipality may adopt a biennial budget by implementing the procedures under this subsection and using the procedures under this section. If a municipality chooses to adopt a biennial budget, it shall adopt such a budget in an odd-numbered year for the next 2 fiscal years that follow immediately the year in which the budget is adopted.

(c) For any municipality to proceed under this subsection, the governing body of the municipality shall adopt a resolution or enact an ordinance stating its intent to adopt a biennial budget. Once a resolution is adopted or an ordinance is enacted, such an action takes effect and may not be reconsidered or repealed, except as provided in par. (d).

(d) The governing body of a municipality that has adopted a biennial budget procedure as provided in this subsection may return to the use of an annual budget procedure if the governing body, by a two-thirds majority vote, adopts a resolution or enacts an ordinance stating its intent to adopt an annual budget.

**(2)** (a) An annual budget shall list all existing indebtedness and all anticipated revenue from all sources during the ensuing year and shall likewise list all proposed appropriations for each department, activity and reserve account during the said ensuing year. Such budget shall also show actual revenues and expenditures for the preceding year, actual revenues and expenditures for not less than the first 6 months of the current year and estimated revenues and expenditures for the balance of the current year. Such budget shall also show for informational purposes by fund all anticipated unexpended or unappropriated balances, and surpluses.

(b) A biennial budget shall list all existing indebtedness and all anticipated revenue from all sources during the ensuing budget period and shall likewise list all proposed appropriations for each department, activity and reserve account during that period. A biennial budget shall also show actual revenues and expenditures for the preceding budget period, actual revenues and expenditures for not less than the first 18 months of the current budget period and estimated revenues and expenditures for the balance of the period to which the budget applies. Such budget shall also show for informational purposes by fund all anticipated unexpended or unappropriated balances, and surpluses.

**(3)** (a) A summary of the budget required under sub. (1) or authorized under sub. (1m) and notice of the place where the budget in detail is available for public inspection and notice of the time and place for holding the public hearing thereon shall be published as a class 1 notice, under ch. 985, in the municipality at least 15 days prior to the time of the public hearing except that:

1. In towns a summary of the budget required under sub. (1) or authorized under sub. (1m) and notice of the time and place of the public hearing thereon shall be posted in 3 public places at least 15 days prior to the time of the public hearing.

2. Any school district reproducing and providing general distribution within the district of an annual report incorporating a budget summary at least 15 days prior to the annual meeting is exempt from the notice requirements of this paragraph.

3. A common school district, as defined under s. 115.01 (3), shall publish a class 1 notice, under ch. 985, as required under this paragraph, at least 10 days prior to the time of the public hearing thereon.

(b) Any budget summary required under par. (a) shall include all of the following for each fiscal year of the proposed budget and the budget in effect, and shall also include the percentage change

between the budget of the current year and each fiscal year of the proposed budget:

1. For the general fund, all expenditures in the following categories:

- a. General government.
- b. Public safety.
- c. Public works.
- d. Health and human services.
- e. Culture, recreation and education.
- f. Conservation and development.
- g. Capital outlay.
- h. Debt service.
- i. Other financing uses.

2. For the general fund, all revenues from the following sources:

- a. Taxes.
- b. Special assessments.
- c. Intergovernmental revenues.
- d. Licenses and permits.
- e. Fines, forfeitures and penalties.
- f. Public charges for services.
- g. Intergovernmental charges.
- h. Miscellaneous revenue.
- i. Other financing sources.

3. Revenue and expenditure totals for each impact fee that is imposed by a municipality.

4. All beginning and year-end governmental and proprietary fund balances.

5. The contribution of the property tax to each governmental fund and to each proprietary fund that receives property tax revenue and the totals for all funds.

6. Revenue and expenditure totals, by fund, for each governmental fund, and for each proprietary fund and the revenue and expenditure totals for all funds combined.

(bm) Any budget summary created under par. (a) shall include an itemization of proposed increases and decreases to the current year budget, and an itemization of proposed increases and decreases between the first and second year of a biennial budget, due to new or discontinued activities and functions.

(c) The department of public instruction under s. 115.28, the department of revenue under s. 73.10 and the technical college system board under s. 38.04 shall encourage and consult with interested public and private organizations regarding the budget summary information required under pars. (a) and (b). The department of public instruction and the technical college system board shall specify the revenue and expenditure detail that is required under par. (b) 1. and 2. for school districts and for technical college districts.

(d) A municipality may publish any additional budget summary information that its governing body considers necessary, but the additional information shall be reported separately from the information required under pars. (a), (b) and (bm).

**(4)** Not fewer than 15 days or, in the case of common school districts, as defined under s. 115.01 (3), not fewer than 10 days, after the publication of the proposed budget and the notice of hearing thereon a public hearing shall be held at the time and place stipulated at which any resident or taxpayer of the governmental unit shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time. In school districts holding an annual meeting the time and place of the budget hearing shall be the time and place of the annual meeting.

**(5)** (ag) In this subsection, “members-elect” has the meaning given in s. 66.10015 (1) (bs).

(ar) Except as provided in pars. (b) and (c) and except for alterations made pursuant to a hearing under sub. (4), the amount of tax to be levied or certified, the amounts of the various appropriations

and the purposes for such appropriations stated in a budget required under sub. (1) or authorized under sub. (1m) may not be changed unless authorized by a vote of two-thirds of the members-elect of the governing body of the municipality. Any municipality, except a town, that makes changes under this paragraph shall publish either a class 1 notice of the changes, under ch. 985, within 15 days after any change is made or post a notice of the changes on the municipality's website within 15 days after any change is made. Failure to give notice shall preclude any changes in the proposed budget and alterations thereto made under sub. (4).

(b) A county board may authorize its standing committees to transfer funds between budgeted items of an individual county office or department, if such budgeted items have been separately appropriated, and to supplement the appropriations for a particular office, department, or activity by transfers from the contingent fund. Such committee transfers shall not exceed the amount set up in the contingent fund as adopted in the annual budget, nor aggregate in the case of an individual office, department, or activity in excess of 10 percent of the funds originally provided for such office, department, or activity in such annual budget. The publication provisions of par. (ar) shall apply to all committee transfers from the contingent fund.

(c) 1. A governing body or a committee authorized by the governing body may, at any time, decrease appropriation amounts in a biennial budget.

2. In October or November of an even-numbered year, the governing body of a municipality may change any appropriation or revenue amount in relation to the 2nd year of the biennial budget by a simple majority vote of the members-elect of the governing body.

(6) As part of the annual budget required under sub. (1) or the biennial budget authorized under sub. (1m), the governing body

of any municipality and of any county having a population of 750,000 or more may establish and maintain, and levy a tax for, a liability reserve fund for the purpose of paying liability claims against the municipality or premiums on insurance to pay such claims. The governing body may allow amounts appropriated to the fund to accumulate from year to year. The annual taxes levied for this purpose may not exceed the level necessary to collect the amount recommended by an actuary, in accordance with generally accepted actuarial principles, that will be sufficient to pay any insurance premiums and the uninsured portion of claims that are anticipated to be made based on occurrences during the year in which the tax is collected. Payment of claims and premiums may either be made directly from the reserve account or appropriations may be made from the reserve account to an operating account for such payments. No other transfers may be made from the fund except in accordance with the procedure specified in sub. (5) (ar) and unless:

(a) If the fund is to be dissolved, an actuary has determined that all claims that are to be paid from the fund have been paid or a sufficient reserve has been created from the fund to pay such claims; or

(b) If the fund is to be continued and the types of claims or the amount of coverage of claims by the fund is to be reduced, an actuary has determined, under generally accepted actuarial principles, that the balance in the fund exceeds the amount necessary to pay claims and premiums and the amount transferred is not more than the excess amount.

**History:** 1971 c. 40, 154; 1971 c. 211 ss. 77, 124; 1973 c. 224; 1975 c. 224; 1977 c. 418; 1981 c. 203; 1985 a. 225; 1987 a. 314, 377; 1989 a. 31; 1991 a. 39, 189; 1993 a. 399; 1995 a. 27, s. 9145 (1); 1997 a. 27; 2005 a. 477; 2009 a. 177; 2015 a. 138; 2017 a. 207 s. 5; 2019 a. 42; 2021 a. 239 ss. 28 to 30, 73, 74.

Under former sub. (5), 2017 stats., the vote of two-thirds of a board's entire membership is needed to transfer funds from a contingency fund to use for a purpose not anticipated in the budget. 76 Atty. Gen. 145.