



Finance Committee Meeting

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

Tuesday, October 28, 2025 - 5:00 PM

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

Please click the link below to join the webinar: ***You are invited to a Zoom webinar!***

When: Oct 28, 2025 05:00 PM Central Time (US and Canada)

Topic: Finance Committee

Join from PC, Mac, iPad, or Android:

<https://us06web.zoom.us/j/82065707749>

Phone one-tap:

+19292056099,,82065707749# US (New York)

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Webinar ID: 820 6570 7749

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

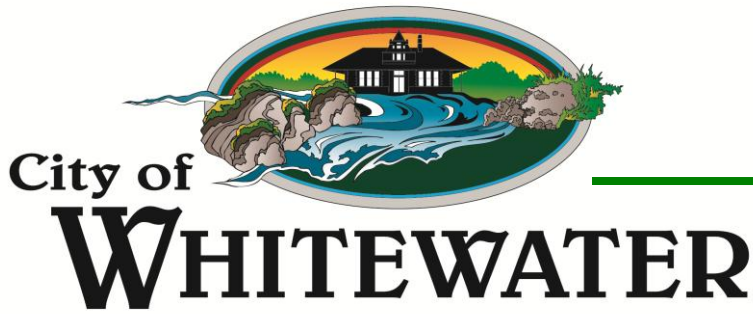
- [1.](#) Update on Health Insurance
- [2.](#) Final Review of Draft 2026-2027 Budget
- [3.](#) Discussion on City Manager's authority to create positions
- [4.](#) Discussion and possible action to recommend approval of the 2025 Salary Resolution Amendment to Common Council
- [5.](#) Update on liability claim received and paid to Steve Sweeney for damages

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.



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

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Email: jthomas@whitewater-wi.gov
WEBSITE: www.whitewater-wi.gov

TO: Finance Committee Members
FROM: Jeremiah Thomas, Comptroller
RE: Health Insurance Update
DATE: 10/27/2025

The 2026 Health insurance renewal increased by 60.85% for Individual coverage and 53.75% for family coverage compared to 2025 rates. Monthly premiums for individual coverage moved from \$669.04 to \$1076.18, and family coverage moved from \$1593.34 to \$2449.75.

The Local ETF Health Insurance program in comparison saw an average increase of 11.5% increase in 2026 compared to 2025.

For comparative purposes, the city's level funded self-insured plan for 2026 is still slightly lower on average than the 2026 rates for the ETF local health insurance plans. Prior to moving away from the Local ETF health insurance program, the majority of the employees electing health insurance chose the Dean Health plan. For 2026, the premium for the Dean Health Plan is \$1,108.14 for individual coverage and \$2,726.96 for Family coverage and in both cases the current City of Whitewater health insurance premiums continue to be slightly lower than the Local EFT health insurance program. The City of Whitewater's level funded Self-insured plan still retains the ability for employees to obtain some of their health needs at zero cost, which is a vast advantage in comparison to the Local EFT health insurance plans.

Why did the premiums increase? Our loss ratio has averaged 195% over the first 10 months of the plan. The loss ratio is essentially the percentage of the our medical and pharmacy payments(spending) in comparison to our claims fund funding plus allocated stop loss policy funding that what was estimated to be funded in 2025. So simply stated for every \$1 of funding we are paying \$1.95 in medical/pharmacy claims.

2025 health insurance savings status: The projected budget "surplus" from the health insurance change in total was to be \$338,194.56 of which \$282,083.00 was the General Fund's (fund 100) portion. After the budget was adopted Finance Committee and subsequently the Council approved using a portion of the one-time savings to fund a new detective position within the police department at an estimated cost of \$100,000. The actual cost is estimated (pending more overtime incurred between now and year end) at \$92,100. Thus, the savings set aside has been reduced to \$182,083. However,

based on a better understanding of the level funding of our Self-Insured Health insurance I am estimating there to be a possible balance due at the end of year to bring our contract amount into balance. This amount is about \$19,000 on a budgeted basis but on an actual paid basis is estimated to be \$52,000.00. Therefore, the balance remaining of the 2025 savings will be estimated at \$130,00. The remaining \$130,000 should continue to be set aside for possible “true up” of the contract balance for the Level funded policy in 2026 and 2027.

Going into 2026 there will be no premium savings compared to 2025 and virtually no savings compared to current ETF rates. In 2025, the finance committee and council has created an unfunded mandate/liability for the general fund by authorizing the funding of a new detective position with no funding beyond 2025 by utilizing the health insurance savings funds in 2025. This unfunded liability has increased the costs of the Police department in 2026 by \$140,000 (total wage and benefit cost of new detective). Funding ongoing expenses with “savings” that may not continue from year to year causes resources to be reallocated from other departments to fund the expense on an ongoing basis. Prudent fiscal responsibility avoids funding permanent/ongoing expenses with short term or one-time savings. If the savings are to be spend they should fund one-time expenses.

The strategy going forward involves a multifaceted approach to help reduce medical expenses into the future. Education will continue to play an important role on how we can better consume medical expenses as individuals and collectively as a group, but also changes in plan design will play an important role. The plan design will be simplified going into 2026, and will also allocate a greater share of the out of pocket expenses to those who consume more medical expenses. Education and promotion of the lower cost (no cost to the employee) options will be a main focus of the education in 2026

In conclusion, self-funding via the level funded method still remains the best course long term as we look to continue to make gains in education and a general greater acceptance of each person’s role in the medical expenses. With the broad network, and the option to have some or most of your medical expenses paid for with no out of pocket expense to the employee this remains the best option going forward.

To: Common Council and Management Team

From: Rachelle Blitch, Finance Director

Re: 2026 Budget Review Timeline

The Finance Committee will conduct a detailed review of the 2026-2027 Budget Proposal as follows:

Thursday, Oct 9th 5 p.m. **Special Finance Committee Meeting** to review the following budgets:

Rachelle B., Kelly F., Ben M., Brad M., Brian N., Josh H., Mason B.

Budget	Staff	Budget Page
1. Fund 249 – Fire/EMS	Kelly F	
2. Fund 210 – Fire/Rescue Equipment Fund	Kelly F	
3. Fund 810 – Rescue Squad Equipment Fund	Kelly F	
4. Public Works		
a. Administration (53100)	Brad M	
b. Shop/Fleet Operations (53230)	Brian N	
c. Street Maintenance (53300)	Brian N	
d. Street Ice, Snow (53320)	Brian N	
e. Street Lights (53420)	Brian N	
5. Fund 215 – DPW Equipment Replacement	Brian N	
6. Fund 250 – Forestry	Brian N	
7. Fund 280 – Street Repair	Brian N	
8. Fund 230 – Solid Waste/Recycling	Brad M	
9. Fund 820 – Rock River Stormwater Group	Brad M	
10. Fund 630 – Stormwater Utility	Brad M	
11. Fund 620 – Wastewater Utility	Ben M	
12. Fund 610 – Water Utility	Josh H	
13. Neighborhood Service (52400)	Mason B	
14. Fund 900 – Economic Development	Mason B	
15. TIDs 10-14	Mason B	
16. Fund 920 – Innovation Center	Mason B	

Tuesday, Oct 14th 6:30 p.m. **Special Finance Committee Meeting** to review the following budgets:

Rachelle B., Dan M., Kevin B.

Budget	Staff	Budget Page
1. Police		
a. Administration (52100)	Dan M	28
b. Patrol (52110)	Dan M	29
c. Investigation (52120)	Dan M	30
d. Community Services (52140)	Dan M	30
e. Communications/Dispatch (52600)	Dan M	31
f. Emergency Preparedness (52500)	Dan M	6
2. Fund 216 – Vehicle Replacement	Dan M	46
3. Fund 295 – Police Dept Trust Fund	Dan M	57
4. Parks & Recreation		
a. Parks Administration (55200)	Kevin B	41
b. Parks Maintenance (53270)	Kevin B	41
c. Facilities (51600, 55111)	Kevin B	39-40
d. Community Events (55320)	Kevin B	42
e. Cooperative Projects (55330)	Kevin B	42
5. Fund 217 – Building Repair	Kevin B	47
6. Fund 225 – Skate Park	Kevin B	48
7. Fund 240 – Parkland Acquisition	Kevin B	50
8. Fund 245 – Parkland Development	Kevin B	51
9. Fund 246 – Field of Dreams	Kevin B	75
10. Fund 247 – Aquatic Center	Kevin B	77
11. Fund 248 – Park & Recreation Special Revenue	Kevin B	84
12. Fund 452 – Bridge Fountain	Kevin B	91
13. Fund 459 – Depot Restoration	Kevin B	92

Wednesday, Oct 15th 5 p.m. **Special Finance Committee Meeting** to review the following budgets:

Rachelle B., Diane J., Becky M.

Budget	Staff	Budget Page
1. Library (220, 55111)	Diane J	
2. General Fund Overview		
a. Revenue	Rachelle B	
b. Expenditures	Rachelle B	
3. Administration		
a. General Administration (51400)	Rachelle B	
b. Legislative Support (51100)	Rachelle B	
c. Contingencies (51110)	Rachelle B	

d. Legal (51300)	Rachelle B	
e. Municipal Court (51200)	Rachelle B	
f. IT (51450)	Rachelle B	
g. Finance (51500)	Rachelle B	
h. Insurance/Risk Management (51540)	Rachelle B	
4. Fund 214 – Elections	Heather B	
5. Fund 200 – Media Services	Becky M	
6. Fund 208 – Parking Permits	Rachelle B	
7. Fund 235 – Rideshare Grant Program	Rachelle B	
8. Fund 260 – Sick Leave Severance	Rachelle B	
9. Fund 269 – Health Ins SIR	Rachelle B	
10. Fund 271 – Insurance SIR	Rachelle B	
11. Fund 272 – Lakes Improvements	Kevin B	
12. Fund 450 – Capital Project Fund	Rachelle B	
13. Capital Improvement Program	Rachelle B	
14. Fund 300 – Debt Service	Rachelle B	
15. Transfers – General Fund	Rachelle B	
16. Proposed Revisions based on review feedback		
17. Recommendation to full council for approval		

Tuesday, Oct 21st 6 p.m.

Regular Council Meeting. City Manager presents requested budget to Council on a high-level

Monday, Oct 27th

Deliver Public Notice to Whitewater Register (Class 1 public notice, >15 days prior to public hearing)

Tuesday, Oct 28th 5 p.m.

Finance Committee Meeting to review the following budgets and the complete budget in its entirety:

Budget	Staff	Budget Page
1. General Fund Overview		
a. Revenue	Rachelle B	
b. Expenditures	Rachelle B	
2. Fund 269 – Health Ins SIR	Rachelle B	
3. Fund 272 – Lakes Improvements	Kevin B	
4. Fund 450 – Capital Project Fund	Rachelle B	
5. Capital Improvement Program	Rachelle B	
6. Fund 300 – Debt Service	Rachelle B	
7. Transfers – General Fund	Rachelle B	



www.whitewater-wi.gov
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Fax: 262-222-5903

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

Item 2.

8. Proposed Revisions based on review feedback		
9. Recommendation to full council for approval		

Thursday, Nov 6th

Public Notice publication date

Tuesday, Nov 4th 6 p.m.

Regular Council Meeting. Present recommended budget containing cumulative revisions/final adjustments to full Council

Tuesday, Dec 2nd 6 p.m.

Regular Council Meeting. Public Hearing and Formal Adoption of the 2026-2027 Budget and the 2026 Tax Levy

Mid-December

Publish approved 2026-2027 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
Orin Smith	District 2
Steven Sahyun	District 3
Brian Schanen	District 4
Neil Hicks	District 5
Greg Majkrzak	Member at Large
Patrick Singer	Member at Large/President

PREPARED BY

Jeremiah Thomas	Comptroller
Rachelle Blich	Finance Director

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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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Whitewater, WI 53190

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Fax: 262-473-0589

rblich@whitewater-wi.gov



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Whitewater
Wisconsin**

For the Fiscal Year Beginning

January 01, 2025

A handwritten signature in dark ink that reads "Christopher P. Morill".

Executive Director

We are pleased to be a 7 time recipient of the GFOA Distinguished Budget Award for our 2024-2025 Operating Budget document.

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

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

Over 407 municipalities were awarded the Distinguished Budget Presentation Award across the nation for the 2024 budget year, 26 of which were in Wisconsin. Whitewater is proud to be among the Wisconsin award winners for the 2024-2025 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 2026-2027 period. This two-year budget reflects our commitment to the City's Strategic Plan. The Strategic Plan was created in 2023 in hopes to establish goals for the City of Whitewater and provide direction for the city to grow based on responses from the community. The 5 goals created from the strategic plan helped guide our financial decisions for this budget cycle.

Dear Community Member,

Primary Objectives for the 2025 Budget Document

1. Increase Affordable Housing for Families

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

2. Enhance Communication Without a "Newspaper"

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

3. Support Thriving Business and Grow Tax Base

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

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

Retention and recruitment are critical to the success of the organization. In 2023, the city experienced a turnover rate of 23.34%. To address this, a comprehensive compensation study was conducted in 2024, aligning salary ranges with market rates to enhance both recruitment and retention efforts. Additionally, employee surveys were conducted to identify the most valued benefits.

Based on employee feedback, the city implemented several key initiatives, including:

- Adding New Year's Eve as an additional holiday.
- Securing a more affordable health insurance plan.
- Introducing lifestyle accounts to promote employee health and well-being.
- Revamping the Employee Recognition Program

These measures, combined with a focus on improving workplace culture, have resulted in a nearly 7% reduction in turnover.

5. Align future Expenditures with Available Resources After several years of significant increases in health insurance costs, the City undertook a comprehensive review to identify long-term, sustainable solutions. As a result, in 2024 the Common Council approved a resolution to transition from the State's Employee Trust Fund (ETF) health insurance plan to a self-funded health insurance model.

This transition represents one of the City's most substantial cost-saving initiatives to date, with estimated first-year savings of approximately \$385,000, including \$282,000 in the General Fund. In December 2024, the Common Council allocated \$100,000 of these savings to partially fund a Detective position. Recognizing the potential variability in future costs, the City has strategically reserved the remaining funds to help offset possible premium increases in subsequent years.

For the current year, the City is experiencing an approximate 53% increase in premium costs. Efforts are underway to educate employees on the benefits of the new plan and to encourage more proactive and cost-

conscious use of health care services. These initiatives are essential to realizing the full long-term benefits of the self-funded model and maintaining the program's financial sustainability.

Biennial Budget Considerations

This document presents budgeted amounts for all aspects of 2026-2027. Staff have evaluated and updated all revenue and expenditure values for the 2026-2027 budget year. Any revisions will be presented to Common Council for review and adoption the Budget to establish the 2026 tax levy and appropriation of 2026 spending at a Public Hearing in November of 2025.

General Fund Overview (Revenues)

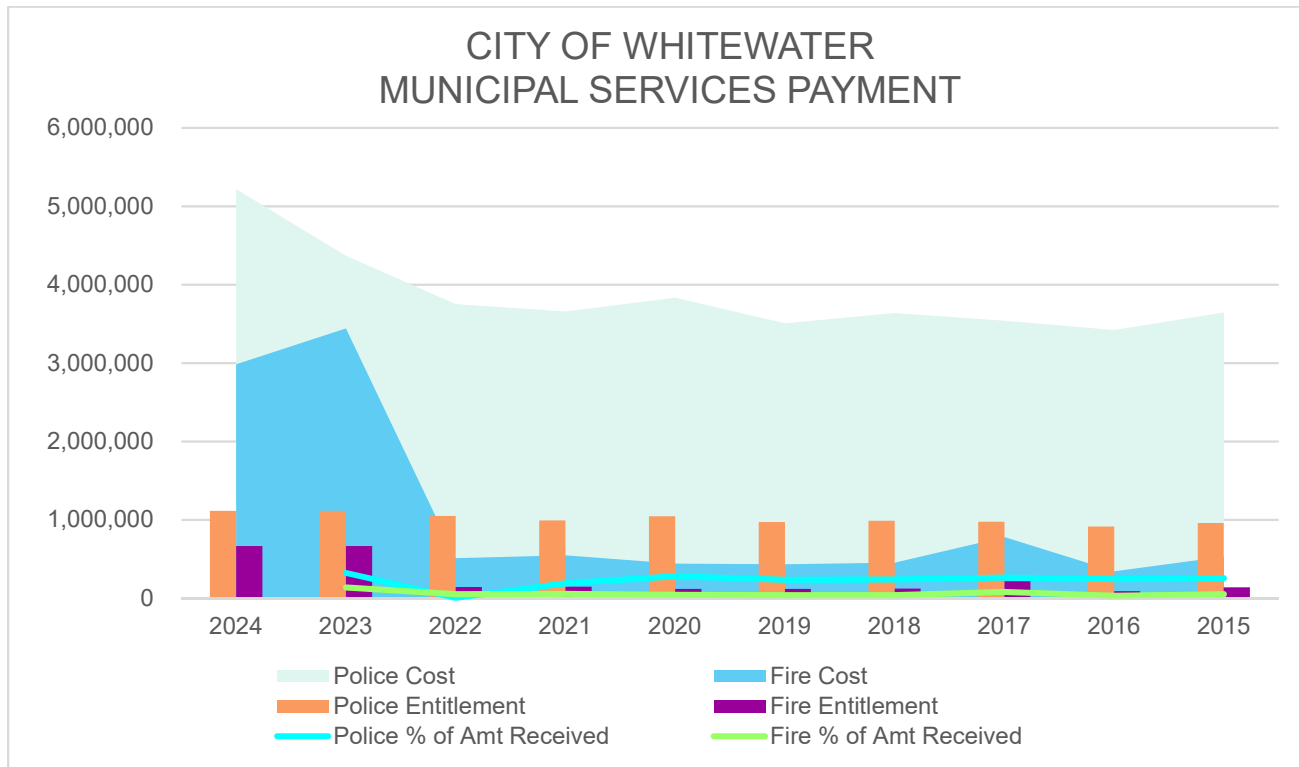
All General Fund Revenues are detailed on pages 49-50. Significant Revenue elements include:

Property Tax Levy. The 2026 Budget includes a property tax levy of \$7,743,599 Property tax is the single largest source of funding for local services representing 51% of total General Fund revenue. The City has become more reliant on property tax as State shared revenues have declined over time.

1. This is comprised of two parts:
 - a. **General Levy:** - This levy is the primary source of funding for City operations totaling \$5,864,269 for 2026. This is a increase of \$1,356,539 or 30.1% from 2025. This adjustment is the result of a voter approved referendum of \$1.3 million in April of 2025.
 - 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 2026 Debt Service levy totals \$1,879,330 representing an decrease of \$73,242 over 2025.
2. **Shared Revenue.** Several State programs are collectively referred to as Shared Revenue. We receive funding under these programs due to state efforts to provide property tax relief and compensate for services provided to electric utility properties that are exempt from property taxes. These programs represent a combined 29% of our total General Fund revenue. Each September, the State Department of Revenue provides communities with an estimate of funding for these programs in the following year, pending appropriation under the State budget process.
 - a. County and Municipal Aid: expected to increase to \$3,738,985.
 - b. Utility Aid: expected to slightly decrease by \$628 from \$386,462 to \$385,834.
 - c. Expenditure restraint: the City does not qualify for 2026 and 2027 due to the passage of the referendum.
3. **General Transportation Aids (GTA).** GTA is administered by the Wisconsin Department of Transportation (WiDOT) to defray a portion of costs incurred in constructing, maintaining, and operating roads within city limits. The GTA payment is based on a formula that includes actual local road-related spending over the past 3-6 years. WiDOT provides communities with an estimate of funding for the following year, pending appropriation under the State budget process. The 2026 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 taxes 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 2026 total \$126,160, slightly higher than previous years.
6. **Municipal Services Payment (MSP).** The MSP payment is to compensate the City for municipal services provided to facilities in Whitewater that are owned by state or federal agencies, which are exempt from

property tax. The 2026 payment from the State of Wisconsin is for services provided by the City in 2024 and is estimated to be \$305,615, a decrease of \$19,999 from the 2025 payment received. 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%.

As state-owned property represents roughly 42.091% 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 113 in the following three groups:
 - **Special Revenue Funds:** The City maintains a number of Special Purpose funds to help support specific services, maintenance and replacement of infrastructure and equipment. Annual transfers from the General Fund provide funding for each of these Special Purpose funds. In recent years, state-imposed levy limits have curtailed transfers to these funds as revenues have been insufficient to fund both existing services and fully fund maintenance/replacement needs.
 - **Debt Service:** A portion of each year's General Fund budget includes transfers to support debt service principal and interest payments. The 2026 transfer for debt service will be \$1,879,330, an decrease of \$73,242 or 3.75% compared to 2025.
 - **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 these rising expenses, the City transitioned to a self-funded health insurance plan in 2025. This change delivered substantial premium savings for both the City and its employees. The savings will be allocated to a dedicated Health Insurance Fund to buffer against potential future premium increases. As part of this transition, the Health Reimbursement Account (HRA) has been adjusted to align with the deductibles of the new plan, and the reallocated funds have been used to enhance employee Lifestyle Accounts.

The projected total savings from this initiative is \$385,000, of which \$282,000 benefits the General Fund. These savings will continue to be set aside until the Health Insurance Fund reaches its target balance of \$700,000. Once this goal is achieved, surplus funds will be redirected to other budget priorities as needed.

- 2) **Employee Wage Rates.** The 2026 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 an across the board pay program raise with the exception of Fire/EMS and police officer union members.
- 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.

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
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 2026. The City's policy objective is to sustain an unassigned fund balance of 20%. This goal was achieved at the end of 2019, with the current balance standing at \$3.5 million, representing 26.4% of the fund. Unassigned fund balance represents uncommitted savings that can be used as a cushion for unanticipated costs.

Additional Highlights for 2026

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

Capital Improvement Plan: As part of the Long-term Financial Plan project, Staff and Common Council members together reviewed and prioritized capital project initiatives proposed by each department. Based on that review and financial limitations, many proposed project initiatives did not receive funding for the 2026-2027 Budget period. The majority of capital projects approved for 2026 relate directly to maintenance of existing municipal services plus three significant multi-generational projects. Projects submitted and approved for the 2026-2027 Budget are grouped in the following graphic by payer/funding source and funding type.

COMMUNITY PROFILE

BUDGET MESSAGE



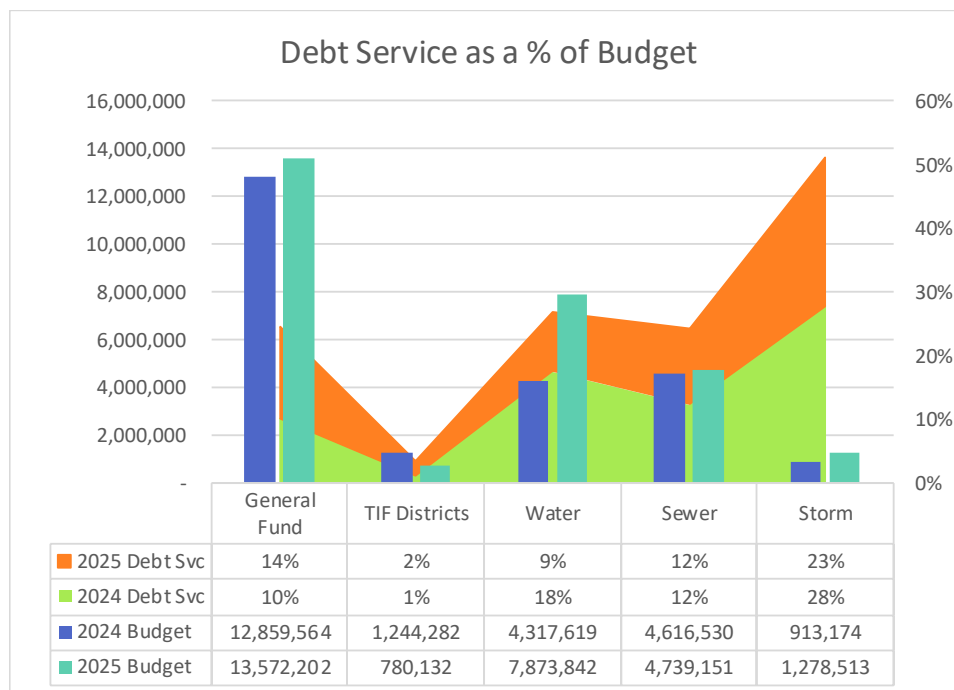
2026-2027 Biennial CIP Budget

Project Description	Department	2026-2027 Debt					Grant	Cash/Fund Balance	Project Total
		Levy	Water	Sewer	Stormwater	TID 10			
Roof Replacement Program - Wastewater Utility	Wastewater			45,000					45,000
Armory Chimney Repair	Facilities	40,000							40,000
Overhead Garage Door Replacement	Wastewater			60,000					60,000
Street Garage	DPW	410,000							10,610,000
Evidence Garage	PD	875,000							875,000
ADA Funding	Facilities	25,000							25,000
Well 9 Holding Tank Maintenance	Water		5,000						5,000
Well 9 road paving.	Water		80,000						80,000
Bulk fill station	Water		150,000						150,000
Well 7 pump room heater	Water		20,000						20,000
Public Works/Park Department Study	DPW	15,000							15,000
Fire Hydrant Replacement	Water		75,000						150,000
Whitewater Street/Cravath Park Brick Replacement	Facilities	135,000							135,000
Main Improvement- Elkhorn Roundabout	Water		75,000						75,000
Outdoor Splash Pad	Facilities	430,000							430,000
Moraine View Park Shelter	Facilities	400,000							400,000
Putnam Street Reconstruction	DPW	235,100	176,000		90,800				501,900
Jefferson Street Reconstruction	DPW	1,546,600	680,500	837,500	237,800				3,302,400
Park Pathway Repair and Resurfacing	Facilities	50,000							50,000
Cravath lake Mill Pond Dam Repairs	Facilities	130,000							130,000
Park Master Plan Update	Facilities	25,000							25,000
Water Meter replacements	Water		300,000						300,000
Leak Study	Water		15,000						15,000
Large water meters	Water		70,000						70,000
Aeration Basin Diffuser Replacement	Wastewater			20,000					20,000
Starin Park Underground Detention Construction	DPW				3,625,000				3,625,000
Universal Blvd/Technology Dr Asphalt Overlay	DPW					273,000			273,000
Lakeview Drive/Amber Drive Overlay	DPW							270,000	270,000
Wisconsin Street Overlay	DPW							355,000	355,000
Main Street/Franklin Street Intersection	DPW	296,000							296,000
Prospect/Universal Water Main Replacement	Water		449,400		360,000				809,400
2026 Detention Basin Dredging	DPW				690,000				690,000
SITP Fiber Run	IT	75,000							75,000
Denitrification Pump	Wastewater			17,000					17,000
PC Replacement	IT	73,453							73,453
City Surveillance Camera Upgrades & Maintenance	IT	45,000							45,000
City Surveillance Camera Upgrades & Maintenance	IT	15,000							15,000
MDC Replacement	PD	17,500							17,500
VoIP Phone System Replacement	IT	18,500							18,500
Scada Upgrade	Water		48,500						48,500
Meter reading	Water		160,000						160,000
PC Replacements	Water		3,000						3,000
Scada Consultant	Water		30,000						30,000
Hach WIMS Upgrades	Wastewater			15,000					15,000
Wasterwater L3 Switch	IT	20,000							20,000
DVR Replacement	IT	100,000							100,000
Email Archiver Replacement	IT	100,000							100,000
Plow/Patrol Truck '25	DPW							33,000	33,000
Replace Ambulance 1282	Fire/EMS							80,000	80,000
Plow/Patrol Truck '25	DPW							300,000	300,000
2026 Quad Axle Dump Truck	DPW	270,000							270,000
Squad Car and Changeover	PD	396,800						273,840	670,640
Service vehicle	Water		75,000						75,000
F-350 Pickup 2026	DPW	65,000							65,000
Lift Station pump rebuild	Wastewater			7,600					7,600
Fire hydrant painting	Water		80,000						80,000
WATER MATERIAL HAULING TRAILER	Water		8,000						8,000
Kubota BTV Replacement '26	DPW	27,000							27,000
Snowplow for skid Steer	Water		7,000						7,000
Backup Generator Maintenance	Water		50,000						50,000
New Trash Pump	Water		5,000						5,000
Skid steer trade	Water		12,000						12,000
Pneumatic Cut off saw	Water		16,000						16,000
2026 Caterpillar 255 Track Skid Steer Loader	DPW	83,600							83,600
2026 Caterpillar HM215 Drum Mulcher	DPW	30,000							30,000
Mower Replacement	Wastewater			17,000					17,000
Portable Pump	Wastewater			22,000					22,000
2026 Caterpillar 250 Wheeled Skid Loader	DPW	63,000							63,000
WAFC Pool Shell Replacement	WAFC							100,000	100,000
Bike and Pedestrian Pathways	Facilities	12,000							12,000
Hydrant Installation at East tower	Water		50,000						50,000
UV Equipment Upgrade	Wastewater			50,000					50,000
N Harmony Lane Reconstruction	DPW	12,000			12,000				24,000
Harmony Drive Reconstruction	DPW	11,500			11,500				23,000
S. Harmony Lane Reconstruction	DPW	20,500			20,500				41,000
Hyer Lane Reconstruction	DPW	17,750	17,750	17,750	17,750				71,000
Douglas Court Reconstruction	DPW	16,250	16,250	16,250	16,250				65,000
Scott Street Improvements	DPW	18,750	18,750	18,750	18,750				75,000
Janesville Street Asphalt Overlay	DPW							92,000	92,000
W Main Street Asphalt Overlay	DPW	250,000							250,000
City Hall Admin Switch Stack Replacement	IT	80,000							80,000
Remount Ambulance 1280	Fire/EMS							285,000	285,000
F350 Pickup '27	DPW	64,000							64,000
Centrifuge Cake Pump Rebuild	Wastewater			18,000					18,000
Sludge Thickener/Dewatering	Wastewater			250,000					250,000
Centrifuge Maintenance	Wastewater			50,000					50,000
Tanker Truck Replacement	Wastewater			120,000					120,000
2027 Maxx-D T6X Tilt Trailer	DPW	15,000							15,000
2027 Bobcat Plate Compactor Attachment for Excavator	DPW	7,800							7,800
Grating Repair Well	Wastewater			20,000					20,000
Phosphorus Compliance (Water Quality Trading)	Wastewater			75,000					75,000
LED Information Sign	Facilities	60,000							60,000
Lakes Management	Facilities	300,000							300,000
Energy Audit	Facilities	30,000							30,000
Armory Boiler Replacement	Facilities	100,000							100,000
Cravath Lakefront Building Roof Replacement	Facilities	75,000							75,000
Municipal Building Carpet Replacement 2nd Floor	Facilities	100,000							100,000
Municipal Building Carpet Replacement 1st Floor	Facilities	100,000							100,000
Municipal Building Wallpaper Removal and Painting	Facilities	30,000						30,000	60,000
Awning Replacement at White Memorial Building	Facilities	18,000						18,000	36,000
City Wide Tree Inventory	Facilities	55,000							55,000
Effigy Mound Park Tree Removal	Facilities	25,000							25,000
WAFC Rooftop HVAC Unit Replacement	WAFC	95,000							95,000
Baseball Softball Infield Groomer	Facilities							40,000	40,000
Library Air Handler Replacement	Facilities	185,000							185,000
New Storage Shed Bathroom	Water		30,000						30,000
		7,711,103	2,723,150	1,676,850	5,100,350	273,000	-	1,876,840	29,636,293

2026-2027 Biennial CIP Budget

	Debt	Fundraising	Proceeds	Balance	Total
Levy	17,911,103	-		1,876,840	19,787,943
Water	2,798,150				2,798,150
Sewer	1,676,850				1,676,850
Stormwater	5,100,350				5,100,350
TID 10	273,000				273,000
	27,486,453	-	-	1,876,840	29,636,293

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



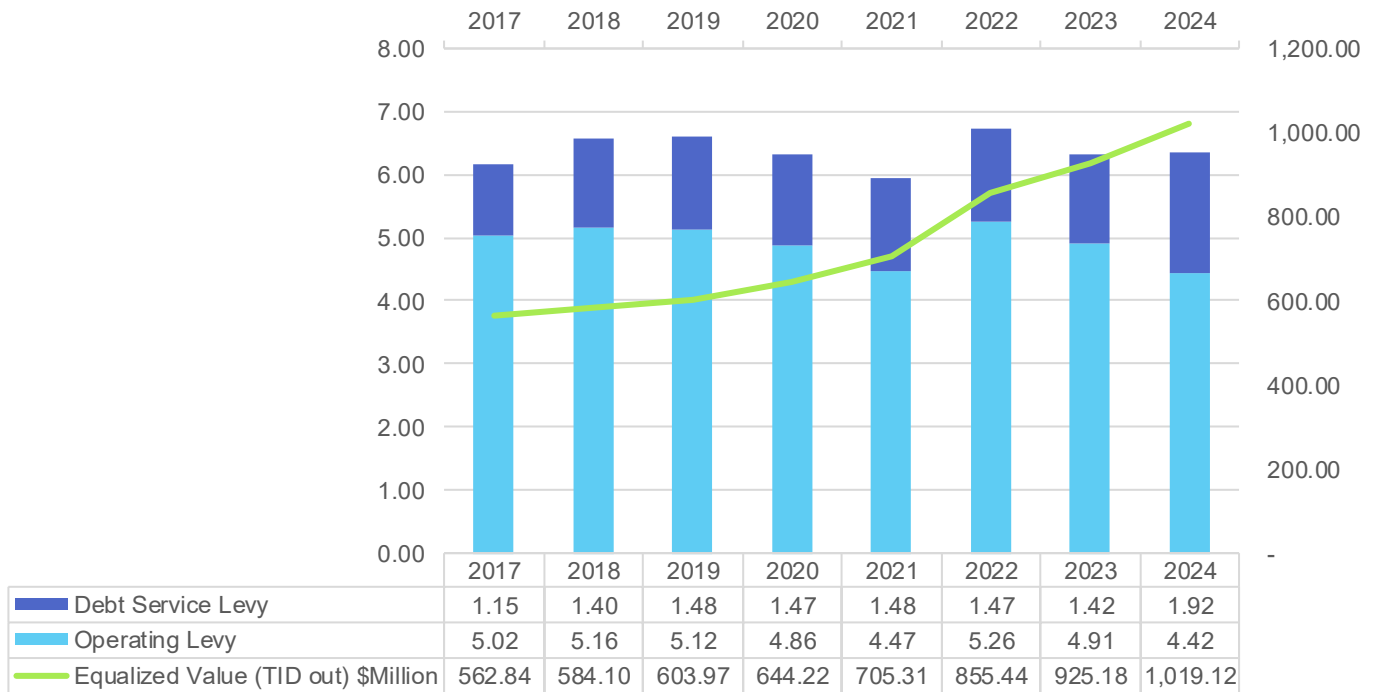
The City completed a long-term financial analysis in 2018. Based on the results of that analysis, the Common Council endorsed a discipline limiting debt-funded capital spending to the principal retirement on existing debt as a policy point of reference in evaluating affordability. Additional factors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

Debt Funded	2024	Replacement Ratio	2025 CIP	
	Principal Retirement		Proposed 2025	Above/(Below) Target
Levy	975,406	115%	1,117,673	142,267
Water	511,300	505%	2,580,600	2,069,300
Sewer	1,669,927	2%	40,000	(1,629,927)
Stormwater	185,000	184%	340,000	155,000
	3,341,633		4,078,273	736,640

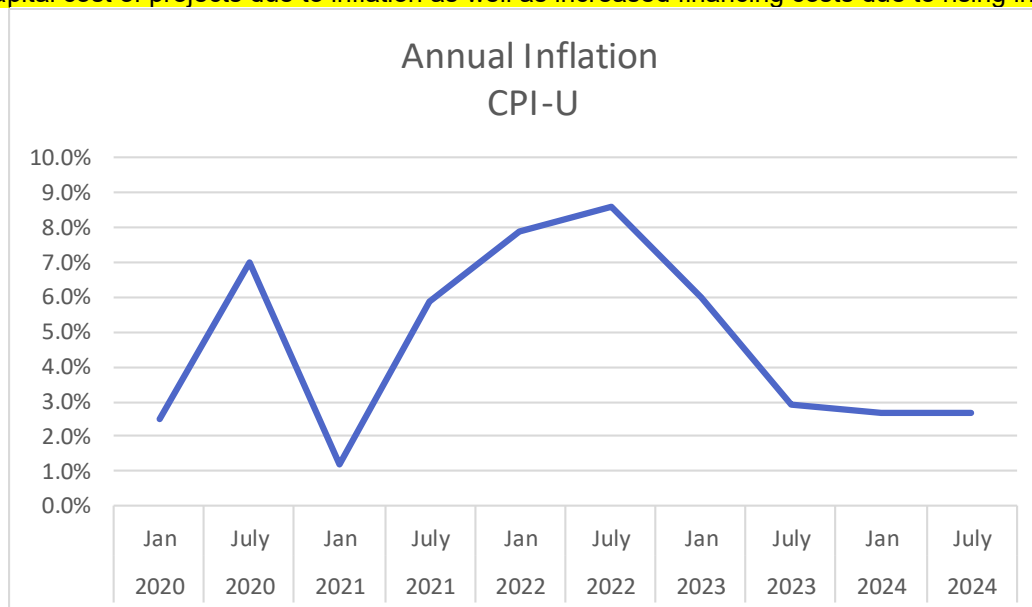
Approved 2024-2025 debt-funded projects are significantly above target debt-retirement levels. Most of the projects are too large and cannot be accommodated with a 1:1 ratio of new debt to retired debt.

- 1) Several large projects cannot be accommodated with a 1:1 ratio of new debt.
 - a) Library Expansion: \$3M – 42% of new levy funded debt. Fundraising of \$2.25M will be used to fund the project as well.
 - b) 4 Street Reconstruction Projects: \$2.3M – 32% of new levy funding debt.
 - c) 3 Water Street Reconstruction Projects: \$1M - 40% of new water debt.
 - d) Well 7 Modification: \$1.3M – 54% of new water debt.
 - e) Vanderlip lift station: This project was originally budgeted for 2023 using ARPA funds and 2022 Revenue Debt. Due to the bid coming in twice what was expected it was delayed until 2024. \$1.4M of 2022 Revenue Debt was reallocated to the Water Utility in 2023 and a clean water fund loan in the amount of \$4.2M with principle forgiveness of \$2.1M will be used for this project - 93% of new sewer debt.. This project is recommended to resolve a sewer force main failure at the Vanderlip lift station. This lift station is necessary to pump sewage from a lower elevation on the West side of town to an elevation that will flow to the sewage treatment plant under gravity. This project also eliminates a second lift station reducing future operating and maintenance costs.
 - f) BMP Stormwater dredging: \$300k – 80% of new stormwater debt.
- 2) American Rescue Plan Act (ARPA) Grant funds. Under ARPA, Whitewater was allocated \$1.5MM of grant funding for eligible projects. This budget applies the remaining ARPA funds towards sewer portion of street reconstruction projects.
- 3) Growth of Property Tax Base and impact on Property Tax Levy. There are several significant developments in 2024 to lessen the burden of projects on residents.
 - a) TID Closures in 2021: The return of this increment value helped to spread the cost of government more broadly than before the Tax Increment Districts were closed.
 - b) TID Creations: In 2021, Whitewater created TIDs 10, 11, 12, 13 and 14. In creating these TID, the City, County, School District, and Technical Colleges have all agreed to freeze property values in these districts at 2021 levels (Base Value). All property tax revenue collected due to growth above these Base Values can be utilized to support eligible projects that foster growth. The property tax revenue on the TID increment is fully available to support project cost where absent TIDs, the city or its utilities would have to shoulder these costs independently. More simply, for each \$1 collected in TID revenue, the whole \$1 can be used to support eligible project costs vs. \$0.40 (City levy) absent the Tax Increment District.

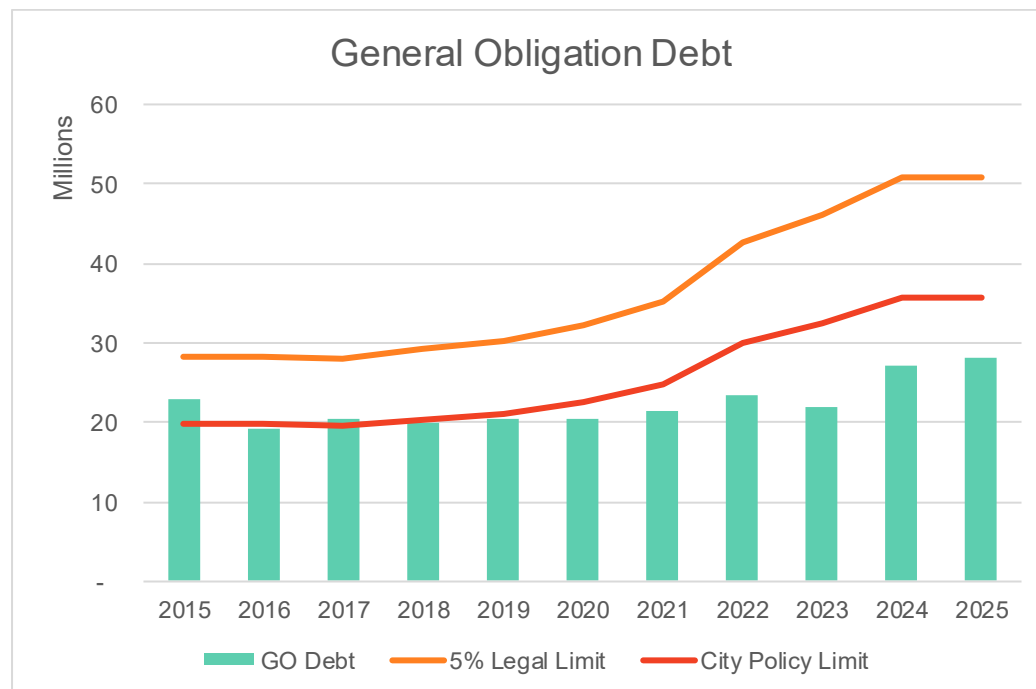
Property Values and Tax Rate by Tax Year



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



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



Budget Concerns for the Future

- Adequate Staffing for Public Safety.** The Whitewater Police Department, maintaining a force of 24 sworn officers since 2008, has observed a rise in criminal activities in recent years as well as a drop in proactive enforcement. This escalation has highlighted the department's deficiency in both technological resources and personnel required for effective law enforcement. Consequently, a comprehensive needs assessment was conducted with recommendations to add four Patrol Officers (as soon as possible), increase a part-time Records Technician to full-time, add one School Resource Officer (within 1-2 years), add one Detective (within 3-4 years), and add another two Patrol Officers within 3-4 years. A strategic plan to effectively address these identified needs is being considered.
- Whitewater Aquatic and Fitness Center funding.** The Aquatic and Fitness Center is an asset to the community and unique for communities of our size. The School District and the City of Whitewater have been equal partners in sharing the operating and capital costs over time. However, a decade of no increases of funding left the facility with significant capital needs. Both the City and School District have stepped up funding to address these needs and 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 creation of a long-term management lakes plan. Consequently, it is imperative to continue the forward progress for possible vegetation dredging, strategic planning, and consultant advisory.
- Shared-Ride Taxi.** The service is a form of public transportation that allows multiple passengers to share a single vehicle for trips that may have different destinations but are in the same general area. During Covid additional funding was allocated to support this service and allowed the fund to build a fund balance that bridged the gap in funding for the last two years. However, the fund balance is being depleted and it will require significant support from the General Fund in the coming years. A needs assessment and financial modeling will be completed in 2025 looking for a more cost-effective way to provide this service to the community.

- **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 and the changes for 2025 are welcomed 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 of our many resources.

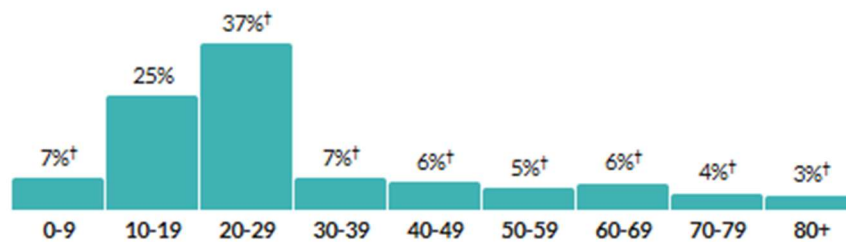
MISSION STATEMENT

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

LOCATION

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

Population by age range



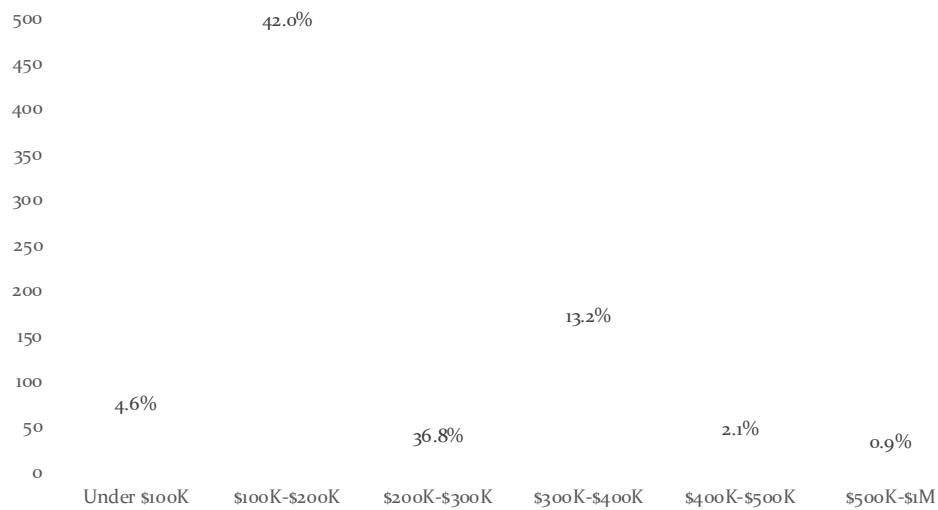
Per Capita Income



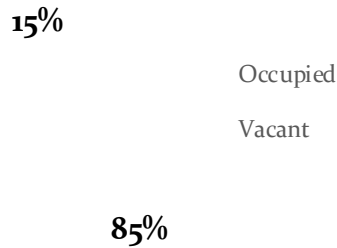
Race & Ethnicity

- White
- Two or More Races
- Native American
- Hispanic
- Black
- Other
- Asian

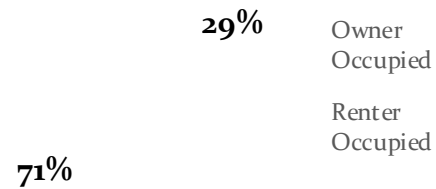
Owner Occupied Housing



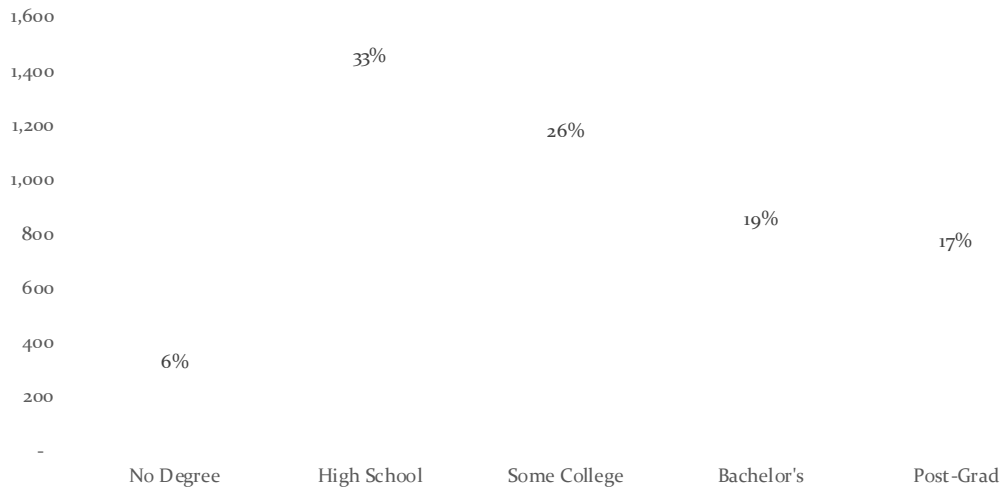
Occupied vs. Vacant



Housing Ownership



Education Attainment (Population 25 or older)



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

EVENTS AND ACTIVITIES

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

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

SCHOOLS

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

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

RELIGION

There are many places of worship located within Whitewater including:

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

CITY VALUES

Our City

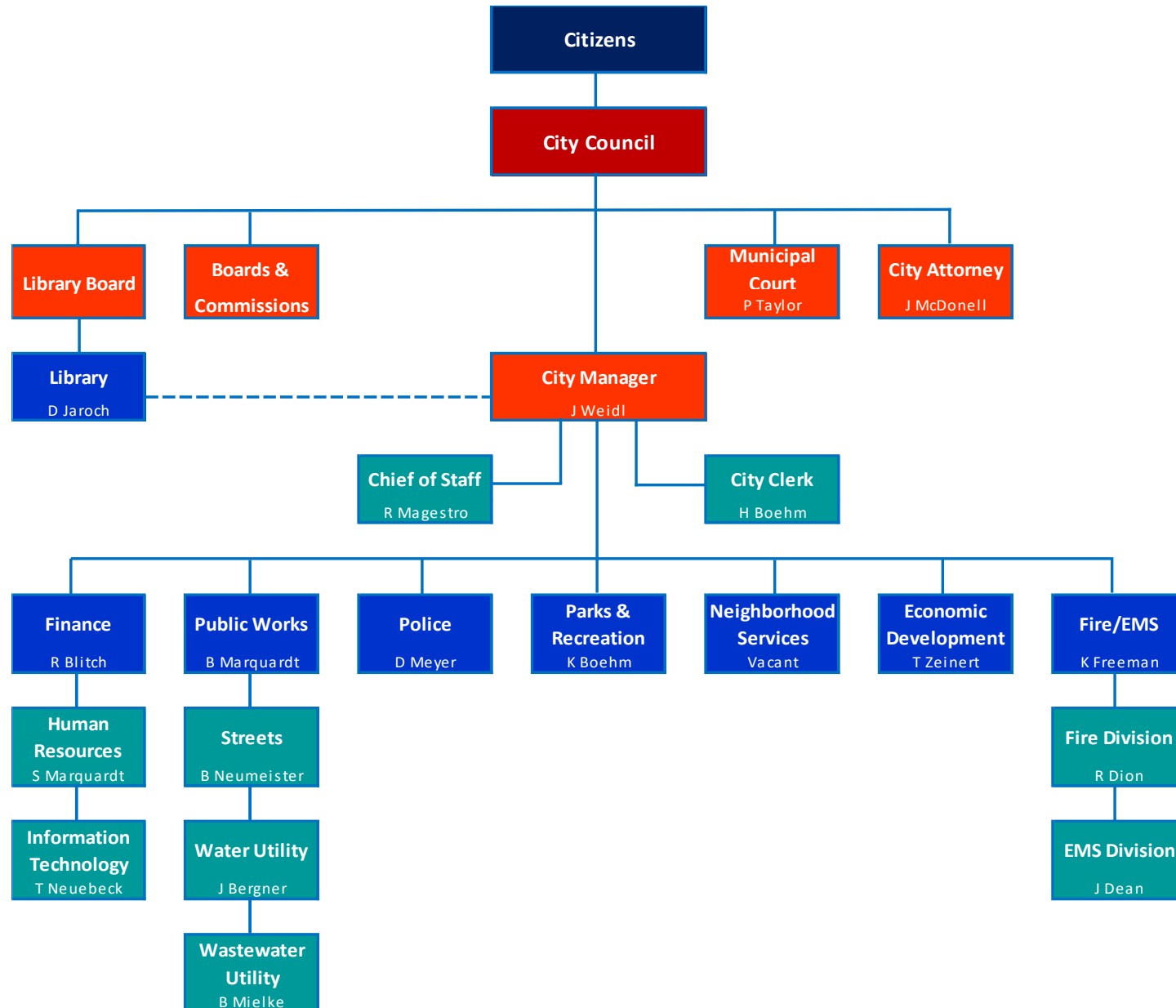
- We value history and culture.
- We support the wise and creative use of our financial, human and natural resources.
- We promote a high quality of life and place – commerce, education, housing, safe environment and sustainable growth.
- We embrace a spirit of teamwork, cooperation, collaboration, open communication and citizen involvement.
- We are a friendly, caring, diverse community.

Our Organization

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

Each Other

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



CITY STAFF POSITION FUNCTIONS**City Council**

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

City Manager

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

Finance Director

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

City Clerk

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

Human Resources Manager

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

Information Technology Manager

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

Chief of Staff

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

Public Works Director

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

Police Chief

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

Parks & Recreation Director

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

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

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

Economic Development Director

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

Fire & EMS Chief

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

Library Director

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

City Attorney

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

Municipal Court

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

Boards & Commissions

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

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

BUDGETED FULL-TIME EQUIVALENTS (FTE) BY DIVISION

Grand Total FTE's	Year:	2022	2023	2024	2025	2026
	FTE's:	136.3	148.9	144.0	142.9	153.7

PERSONNEL SUMMARY

Department	Position Title	2022	2023	2024	2025	2026
General Administration	City Manager	1.0	1.0	1.0	1.0	1.0
	Director of Public Works	1.0	1.0	1.0	1.0	1.0
	City Attorney	0.5	0.5	0.5	1.0	1.0
	Paralegal/Legal Assistant	0.0	0.0	0.0	0.0	1.0
	City Clerk	1.0	1.0	1.0	1.0	1.0
	Chief of Staff	0.0	0.0	1.0	1.0	1.0
	Executive Assistant	1.0	1.0	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	0.0	0.6	0.6	0.7	0.7
	Economic Development Director	0.0	0.0	0.0	0.0	1.0
	Community Development Authority (CDA) Director	1.0	1.0	1.0	1.0	0.0
	Economic Development Specialist	0.0	0.0	0.0	0.0	1.0
	Zoning Specialist	0.0	0.0	0.0	0.0	1.0
	CDA Administrative Assistant	0.5	0.5	1.0	1.0	0.0
	PR & Communications Manager	1.0	1.0	0.0	0.0	0.0
	Election Workers	1.1	1.2	1.6	0.6	0.6
	Media Coordinator & Media Producers	1.2	1.2	2.0	2.3	2.0
	Municipal Judge	0.7	0.7	0.7	0.7	0.7
	Clerk of Courts	0.8	0.8	0.7	0.7	0.7
	Bailiff	0.0	0.0	0.0	0.0	0.0
Total General Administration:		12.8	13.5	14.1	14.0	15.7
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	0.0	1.0
	Accountant	1.0	1.0	1.0	1.0	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	0.0	1.0	1.5	2.0
Total IT:		1.0	1.0	2.0	2.5	3.0
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	1.0	1.0	1.0	1.0	1.0
	GIS Analyst	0.0	0.0	0.0	0.0	1.0
	Administrative Assistant	0.2	0.2	0.2	0.2	0.2
	Seasonal Employees	3.4	3.4	3.4	3.4	3.4
Total DPW:		13.5	13.5	13.5	13.5	14.6
	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	1.0	0.0	0.0	0.0
	Police Captain	1.0	1.0	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	13.0	18.0
	Detective Lieutenant	1.0	1.0	1.0	1.0	1.0
	Detective	2.0	2.0	2.0	2.0	3.0
	School Resource Officer	1.0	1.0	1.0	1.0	1.0
	Support Services Manager	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant II	2.5	2.5	2.5	2.5	3.0
	Communications Supervisor	1.0	1.0	1.0	1.0	1.0
	Dispatcher	6.0	6.0	6.0	6.0	7.0
	Community Services Officer	1.0	1.0	1.0	1.0	1.0
Total Police:		35.5	35.5	35.5	35.5	43.0

PERSONNEL SUMMARY

Department	Position Title	2022	2023	2024	2025	2026

COMMUNITY PROFILE

PERSONNEL

Neighborhood Services	Neighborhood Service Director	1.0	1.0	0.0	0.0	0.0
	Administrative Assistant I	1.0	1.0	1.0	1.0	0.0
	GIS Technician	1.0	1.0	1.0	1.0	0.0
	GIS Intern	0.5	0.5	0.5	0.0	0.0
	Neighborhood Services Officer	1.0	1.0	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	4.5	2.5	2.0	0.0
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	0.0	1.0	1.0
	Recreation Program Coordinator	1.0	1.0	1.0	0.0	0.0
	Youth Program Coordinator	0.0	0.0	0.0	0.0	1.0
	Athletic Program Coordinator	1.0	1.0	1.0	1.0	0.0
	WAFC Manager	1.0	1.0	1.0	1.0	1.0
	Fitness and Member Services Coordinator	1.0	1.0	1.0	1.0	1.0
	Facility Maintenance	2.4	2.4	2.3	2.3	2.3
	Recreation	4.8	4.8	4.8	4.8	4.7
	Aquatic and Fitness	11.6	11.6	13.4	13.4	12.6
	Seniors	1.2	1.2	1.4	1.4	1.4
	Total Parks & Recreation:	25.0	25.0	27.0	27.0	26.0
Library	Library Director	1.0	1.0	1.0	1.0	1.0
	Assistant Library Director	1.0	1.0	1.0	1.0	1.0
	Youth Educational Services Librarian	1.0	1.0	1.0	1.0	1.0
	Technical Services Specialist	1.7	1.7	1.7	1.7	1.7
	Outreach Services Specialist	0.6	0.6	0.6	0.6	0.6
	Customer Service Specialist	4.2	4.2	4.2	4.2	3.6
	Circulation Assistant	0.0	0.0	0.0	0.0	0.6
	Prog. and Makerspace Librarian	1.0	1.0	1.0	1.0	1.0
	Total Library:	10.5	10.5	10.5	10.5	10.5
Fire / EMS	Paramedic/FF	0.0	0.0	6.0	6.0	8.0
	AEMT/FF	0.0	0.0	4.0	3.0	2.0
	EMT/FF	0.0	0.0	2.0	3.0	5.0
	POC-AEMT/EMTS	8.3	16.7	2.0	2.0	2.0
	EMS-Asst Chief	0.3	0.6	0.6	0.6	0.6
	Fire Admin Assistant	0.5	1.0	0.0	0.0	0.0
	Fire/EMS-Chief	0.1	0.2	1.0	1.0	1.0
	Fire/EMS-Assistant Chief	0.2	0.4	1.0	1.0	1.0
	Fire Inspector	0.0	0.0	1.0	1.0	1.0
	POC - Fire Fighter	2.3	4.6	0.3	0.3	0.3
	Fire-Captain	0.1	0.2	0.0	0.0	0.0
	Fire-Lieutenant	0.1	0.2	0.0	0.0	0.0
	Total Fire/EMS:	11.9	23.8	17.9	17.9	20.9
Water	Water Utility Superintendent	1.0	1.0	1.0	1.0	1.0
	Lead	0.0	0.0	0.0	0.0	1.0
	Water Operator	4.0	4.0	4.0	4.0	3.0
	Administrative Assistant	0.2	0.2	0.2	0.2	0.2
	Seasonal Employees	0.7	0.7	0.6	0.6	0.6
	Total Water Utility:	5.8	5.8	5.7	5.7	5.7
Wastewater	Wastewater Utility Superintendent	1.0	1.0	1.0	1.0	1.0
	Lab Operator	1.0	1.0	1.0	0.0	0.0
	Lead	0.0	0.0	0.0	0.0	1.0
	Wastewater Operator	5.0	5.0	5.0	5.0	4.0
	Administrative Assistant	0.7	0.7	0.7	0.7	0.7
	Lab Assistant	0.5	0.5	0.3	0.3	0.3
	Seasonal Employees	0.6	0.6	0.3	0.3	0.3
	Total Wastewater Utility:	8.8	8.8	8.3	7.3	7.3
Grand Total:		136.3	148.9	144.0	142.9	153.7

Summary of changes: On 07-31-2022, Whitewater Fire/EMS became a City Department.

THE VALUE OF THE BUDGET

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

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

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

LOCAL GOVERNMENT STRUCTURE

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

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



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

BASIS OF BUDGETING

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

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

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

BUDGET OVERVIEW

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

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

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 in an effort to minimize cost of borrowing.

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

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

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

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

REVENUE POLICY

The revenue policy is designed to ensure:

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

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

DEBT POLICY

The debt policy ensures that the City's debt:

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

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

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

FISCAL/BUDGET POLICY**Financial Management:**

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

Budgeting:

- The City will project revenues on a conservative basis so that actual revenues will consistently meet or exceed budgeted revenues.
- The General Fund should be compensated by other funds for general and administrative services provided, including management, finance, personnel, and maintenance.
- The City shall have an equipment revolving fund to cover rolling stock in excess of \$10,000 for the Department of Public Works/Parks.
- The City shall have an equipment revolving fund to cover rolling stock in excess of \$10,000 for the Fire/Rescue Department.
- The City shall set aside in the Sick Leave Severance Fund expected amounts to cover the anticipated payout of the future sick leave liability.
- The City shall maintain and budget annually an amount to be provided for non-recurring, unanticipated expenditure or to set aside funds to cover known contingencies with unknown cost. The level of the General Fund Contingency (Acct #100.51110.910) will not be less than 1% of the General Fund Operating Expenditures annually 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 one-revenue source.
- The City will maintain timely collection systems and implement necessary enforcement strategies to collect revenues from available sources.

Tax Base:

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

CAPITAL IMPROVEMENTS PROGRAM POLICY

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

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

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

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

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

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

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

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

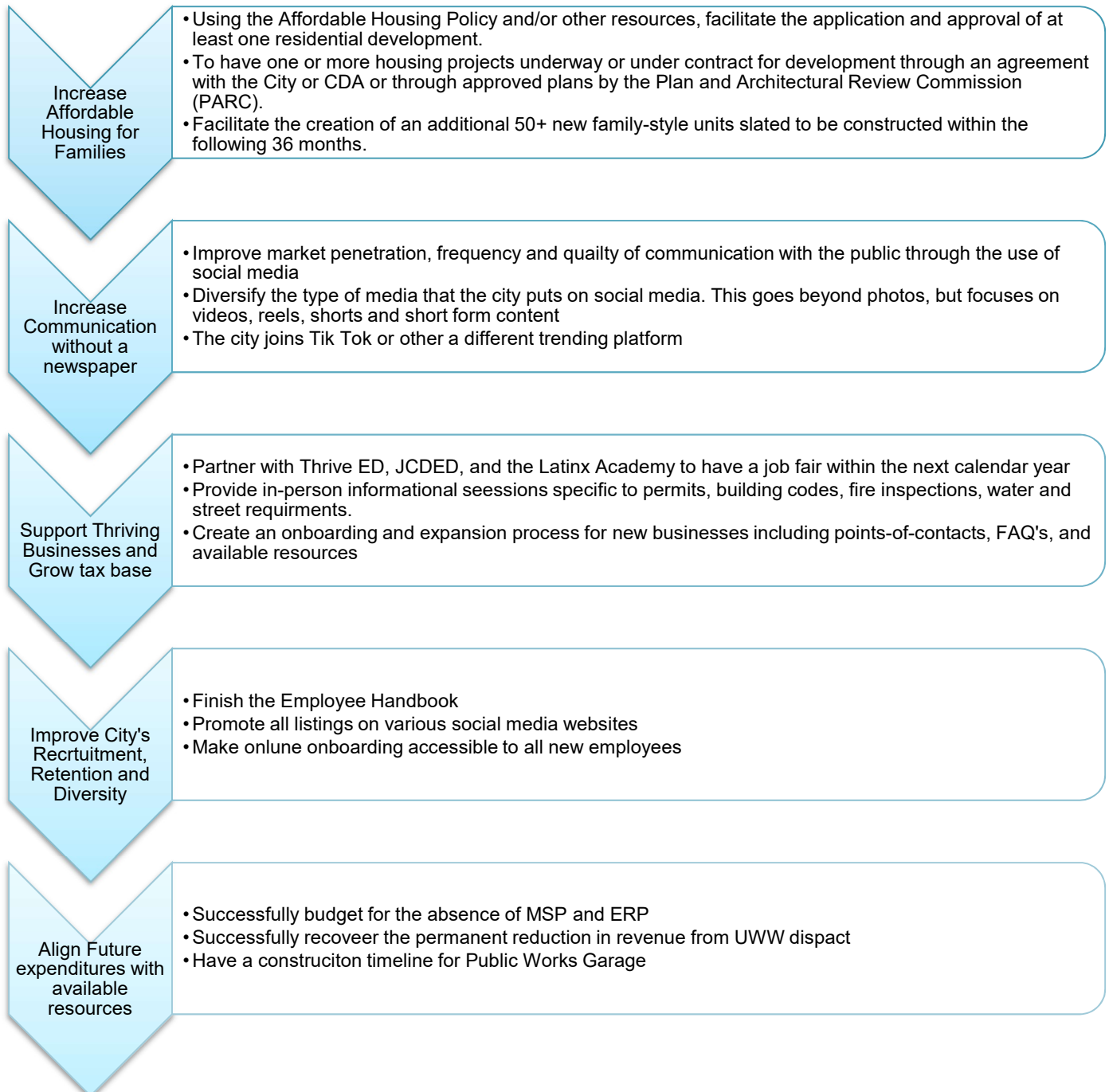
The City will use intergovernmental assistance (Federal, state, and other), to finance only those capital improvements that are consistent with the capital improvement plan and city priorities and whose operating and maintenance costs have been included in operating budget forecasts.

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

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

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

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



Long Term Financial Planning

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

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

Supporting the strategic plan developed by the city in 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:

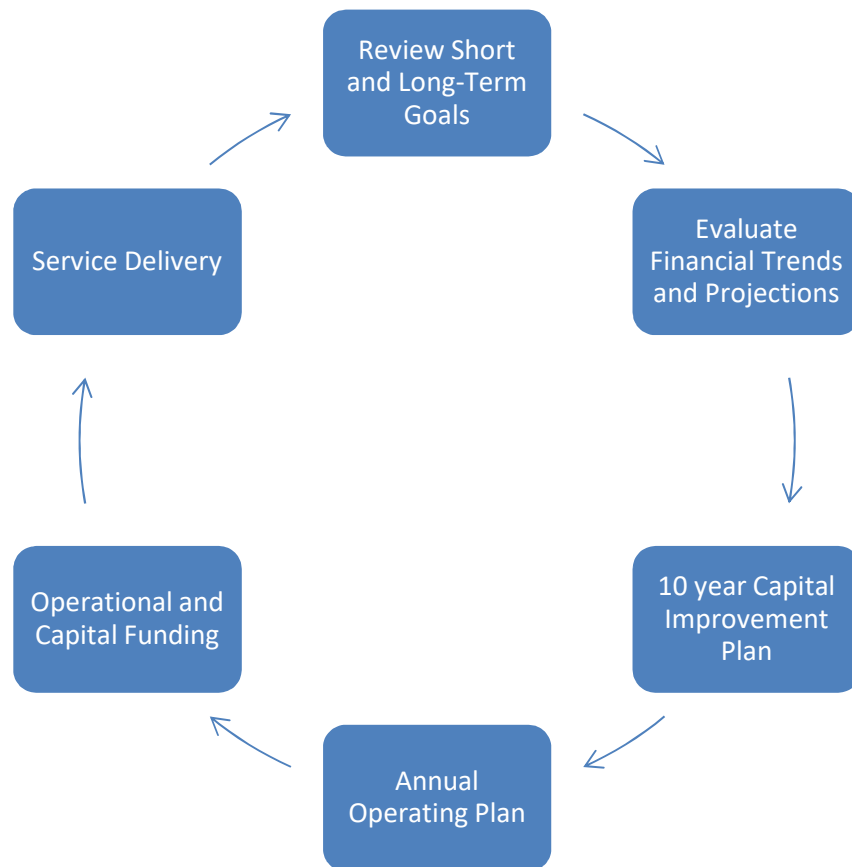
1. 2024-2028 Preliminary Financing Plan
2. 2024-2028 Water & Sewer Preliminary Financing Plan
3. 2020 Financial Management Plan Update (2022-2026)

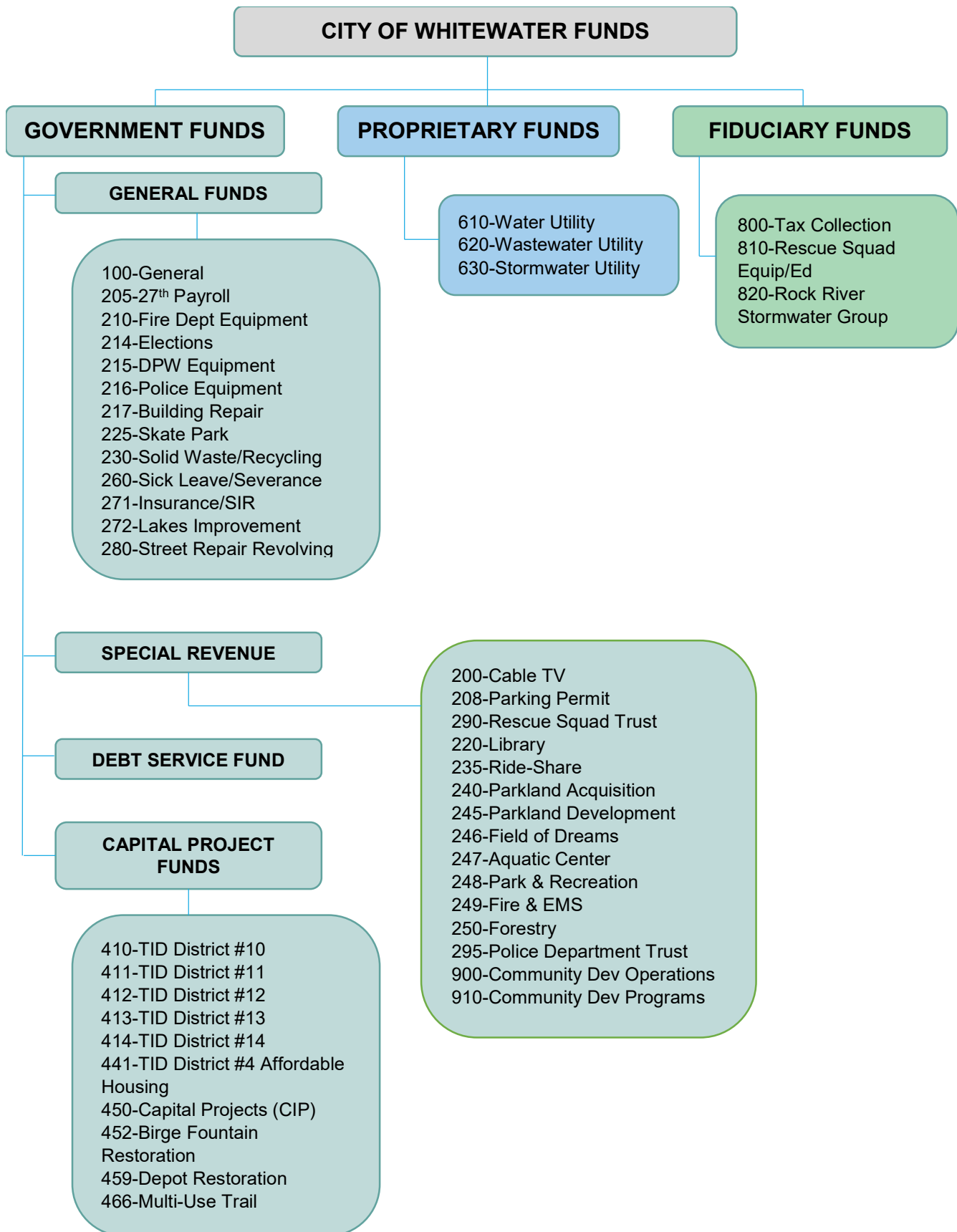
One significant change underlying these plans is the shift from a preference to use exclusively General Obligation debt to finance capital projects. Future financing will rely on Revenue debt for Utility projects and General Obligation debt for remaining projects. Additionally, the Water and Sewer utilities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

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

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

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





FUND STRUCTURE

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

Governmental Funds

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

Proprietary Funds

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

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

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

GOVERNMENTAL FUNDS

The City maintains the following governmental funds:

- **General Fund**

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

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

- **Special Revenue Funds**

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

- **Debt Service Fund**

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

- **Capital Projects Funds**

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

PROPRIETARY FUNDS

The City maintains the following proprietary funds:

- **Enterprise Fund**

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

- The Water Utility
- Wastewater Utility
- Stormwater Utility

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

FIDUCIARY FUNDS

The City maintains the following fiduciary funds:

- **Trust/Agency Funds**

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

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

FUND BALANCE

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

Fund balance is the difference between assets and liabilities.

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

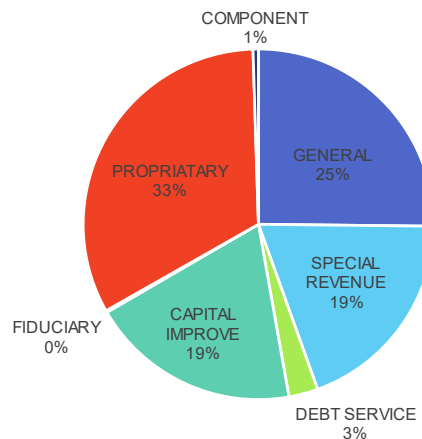
BUDGET SUMMARY

CONSOLIDATED FINANCIAL STATEMENT



COMBINED FINANCIAL STATEMENT								
2026 Budget								
GOVERNMENTAL								
REVENUES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIETARY	COMPONENT	TOTAL
TAXES	8,063,567	-	-	1,125,388	-	-	-	9,188,955
SPECIAL ASSESSEMENTS	500	-	-	-	-	-	-	500
INTERGOVT REVENUES	5,547,402	821,805	-	-	-	-	-	6,369,207
LICENSES & PERMITS	736,200	-	-	-	-	-	-	736,200
FINES, FORFEIT - PENALTIES	290,050	-	-	-	-	-	-	290,050
PUBLIC CHARGES FOR SVCS	48,250	3,024,737	-	-	49,000	-	-	3,121,987
MISC REVENUE	1,025,577	45,540	-	-	4,400	-	-	1,075,517
OTHER FINANCING SOURCES	126,160	2,026,966	1,895,130	(700,488)	10,600	-	10,462	3,368,830
OTHER PROPRIETARY REVENUE	-	-	-	-	-	16,239,276	-	16,239,276
COMPONENT UNIT	-	-	-	-	-	-	49,213	49,213
TRANSFERS	-	3,220,545	-	500	-	-	280,000	3,501,045
TOTAL REVENUES	15,837,706	9,139,593	1,895,130	425,400	64,000	16,239,276	339,675	43,940,780
GOVERNMENTAL								
EXPENDITURES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIETARY	COMPONENT	TOTAL
GENERAL GOVERNMENT	2,364,086	681,377	-	750	-	-	-	3,046,213
PUBLIC SAFETY	7,047,465	3,773,047	-	-	4,000	-	-	10,824,513
PUBLIC WORKS	1,360,760	1,556,600	-	-	-	-	-	2,917,360
COMMUNITY ENRICHMENT	819,339	2,973,514	-	500	-	-	-	3,793,353
NEIGHBORHOOD SVCS/PLANNING	838,825	-	-	-	60,000	-	-	898,825
TRANSFERS	3,629,830	-	-	150,000	-	25,000	-	3,804,830
CONTINGENCIES	-	-	-	-	-	-	-	-
CAPITAL PROEJCTS	-	-	-	1,024,440	-	8,110,800	-	9,135,240
DEBT SERVICE	-	-	1,895,130	110,051	-	3,574,503	-	5,579,684
PROPRIETARY EXP	-	-	-	-	-	4,645,111	-	4,645,111
COMPONENT UNIT	-	-	-	-	-	-	342,750	342,750
TOTAL EXPENDITURES	16,060,305	8,984,538	1,895,130	1,285,741	64,000	16,355,414	342,750	44,987,877
GOVERNMENTAL								
FUND BALANCE	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIETARY	COMPONENT	TOTAL
FUND BALANCE, JAN 1, 2024	3,189,354	3,790,797	0	6,575,117	181,047	40,411,902	6,877,455	61,025,672
EST FUND BALANCE, JAN 1, 2024	(117,531)	(2,260,431)	-	(4,326,111)	(8,746)	(4,500,264)	424,341	(10,788,741)
EST FUND BALANCE, DEC 31, 2024	3,071,823	1,530,366	0	2,249,006	172,302	35,911,638	7,301,796	50,236,931

2026 PERCENT OF BUDGET BY TYPE



BUDGET SUMMARY

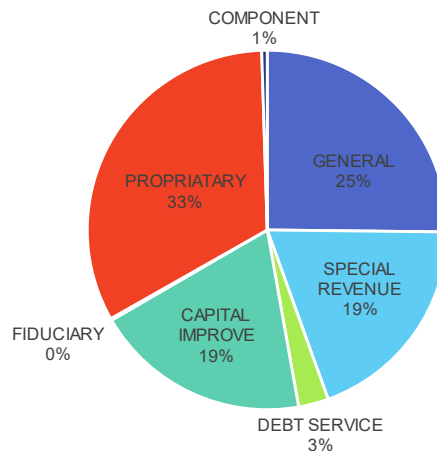
CONSOLIDATED FINANCIAL STATEMENT

COMBINED FINANCIAL STATEMENT

2027 Budget

GOVERNMENTAL								
REVENUES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIETARY	COMPONENT	TOTAL
TAXES	8,063,567	-	-	465,100	-	-	-	8,528,667
SPECIAL ASSESSEMENTS	500	-	-	-	-	-	-	500
INTERGOVT REVENUES	5,547,402	751,548	-	-	-	-	-	6,298,950
LICENSES & PERMITS	736,200	-	-	-	-	-	-	736,200
FINES, FORTFEIT - PENALTIES	290,050	-	-	-	-	-	-	290,050
PUBLIC CHARGES FOR SVCS	48,250	3,390,757	-	-	49,000	-	-	3,488,007
MISC REVENUE	1,025,577	36,373	-	1,219,432	4,813	-	-	2,286,195
OTHER FINANCING SOURCES	126,160	1,929,783	1,968,772	5,429,686	30,187	-	6,618	9,491,206
OTHER PROPRIETARY REVENUE	-	-	-	-	-	13,793,057	-	13,793,057
COMPONENT UNIT	-	-	-	-	-	-	10,000	10,000
TRANSFERS	-	2,713,317	-	500	-	-	180,000	2,893,817
TOTAL REVENUES	15,837,706	8,821,778	1,968,772	7,114,718	84,000	13,793,057	196,618	47,816,648
GOVERNMENTAL								
EXPENDITURES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIETARY	COMPONENT	TOTAL
GENERAL GOVERNMENT	1,837,586	738,825	-	750	-	-	-	2,577,161
PUBLIC SAFETY	5,658,873	4,360,808	-	-	4,000	-	-	10,023,681
PUBLIC WORKS	1,223,166	600,010	-	-	-	-	-	1,823,176
COMMUNITY ENRICHMENT	670,114	3,152,051	-	500	-	-	-	3,822,666
NEIGHBORHOOD SVCS/PLANNING	566,380	-	-	-	80,000	-	-	646,380
TRANSFERS	3,616,081	-	-	150,000	-	25,000	-	3,791,081
CONTINGENCIES	-	-	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	6,935,170	-	#REF!	-	#REF!
DEBT SERVICE	-	-	1,968,772	37,188	-	3,488,333	-	5,494,293
PROPRIETARY EXP	-	-	-	-	-	#REF!	-	#REF!
COMPONENT UNIT	-	-	-	-	-	-	196,618	196,618
TOTAL EXPENDITURES	13,572,202	8,851,694	1,968,772	7,123,608	84,000	#REF!	196,618	#REF!
GOVERNMENTAL								
FUND BALANCE	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIETARY	COMPONENT	TOTAL
EST FUND BALANCE, JAN 1, 2024	3,071,823	1,530,366	0	2,249,006	172,302	35,911,638	7,301,796	50,236,931
EST FUND BALANCE, JAN 1, 2024	-	(1,525,455)	(0)	(2,249,006)	(172,302)	(35,911,638)	(7,301,796)	(47,160,197)
EST FUND BALANCE, DEC 31, 2024	3,071,823	4,912	-	-	-	-	-	3,076,735

2027 PERCENT OF BUDGET BY TYPE



BUDGET SUMMARY

FUND BALANCE

FUND BALANCE DETAIL BY FUND

Fund #	Fund Name	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGETED	2024 ESTIMATED	2025 ORIG BUDGETED	\$ CHANGE FY 25/24	% CHANGE FY 25/24	2025 ADJ BUDGETED	\$ CHANGE FY 25/24	% CHANGE FY 25/24	Type
100	GENERAL FUND	2,688,073	3,007,850	3,128,823	3,071,823	3,364,605	3,364,605	292,782	9.53%	3,071,823	-	0.00%	1
200	CABLE TV FUND	56,891	47,875	87,481	44,277	40,966	(4,454)	(48,731)	-110.06%	10,966	(33,311)	-75.23%	2
205	27TH PAYROLL FUND	75,784	75,848	-	-	-	-	-	0.00%	-	-	na	1
208	PARKING PERMIT FUND	78,953	75,074	71,859	72,606	75,557	75,822	3,216	4.43%	75,822	3,216	4.43%	2
210	FD EQUIPMENT REVOLVING FUND	541,012	1,690,154	1,060,553	313,474	946,485	1,047,862	734,388	234.27%	469,880	156,406	49.89%	1
214	ELECTIONS	13,972	10,416	18,760	11,024	903	7,549	(3,475)	-31.52%	8,165	(2,859)	-25.93%	1
215	EQUIP/VEHICLE REVOLVING FUND	122,241	246,333	287,802	171,309	339,421	358,872	187,563	109.49%	358,872	187,563	109.49%	1
216	POLICE VEHICLE REVOLVING FUND	30,218	(3,073)	32,738	32,738	32,698	32,698	(40)	-0.12%	20,698	(12,040)	-36.78%	1
217	BUILDING REPAIR FUND	19,719	44,719	46,152	31,002	27,305	27,003	(3,999)	-12.90%	27,003	(3,999)	-12.90%	1
220	LIBRARY SPECIAL REVENUE FUND	609,146	536,438	952,131	147,131	275,406	275,405	128,274	87.18%	154,826	7,695	5.23%	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	58,984	17,138	17,774	12,774	12,687	7,687	(5,087)	-39.83%	382	(12,392)	-97.01%	1
235	RISE-SHARE GRANT PROGRAM FUND	76,096	93,362	61,262	61,262	33,307	33,307	(27,955)	-45.63%	478	(60,784)	-99.22%	2
240	PARKLAND ACQUISITION FUND	53,169	53,169	61,233	61,233	61,249	62,567	1,334	2.18%	87,318	26,085	42.60%	2
245	PARKLAND DEVELOPMENT FUND	32,802	12,913	17,488	17,488	19,501	19,501	2,013	11.51%	35,472	17,984	102.84%	2
246	FIELD OF DREAMS	60,383	56,731	65,113	65,021	57,982	56,977	(8,044)	-12.37%	38,800	(26,220)	-40.33%	2
247	AQUATIC CENTER	(413,429)	(425,028)	(69,578)	25,439	104,500	204,518	179,079	703.97%	60,008	34,569	135.89%	2
248	PARK & REC SPECIAL REVENUE	7,163	31,689	35,981	16,981	71,589	71,589	54,608	321.58%	11,589	(5,392)	-31.76%	2
249	FIRE/EMS DEPARTMENT	-	(84,070)	(100,743)	(100,743)	7,037	7,037	107,780	106.98%	7,037	107,780	106.98%	2
250	FORESTRY FUND	18,895	15,802	13,828	7,863	4,603	10,625	2,762	35.12%	625	(7,238)	-92.05%	2
260	SICK LEAVE SEVERANCE FUND	106,705	85,000	132,389	52,389	38,692	58,692	6,303	12.03%	1,692	(50,697)	-96.77%	1
271	INSURANCE-SIR	144,627	144,627	136,281	116,281	101,281	101,281	(15,000)	-12.90%	101,281	(15,000)	-12.90%	1
272	LAKES IMPROVEMENT FUND	475	475	475	475	22	22	(453)	-95.40%	22	(453)	-95.40%	1
280	STREET REPAIR REVOLVING FD	721,785	591,099	616,236	219,512	352,236	255,229	35,717	16.27%	109,072	(110,440)	-50.31%	1
295	POLICE DEPARTMENT-TRUST FUND	88,356	83,498	69,988	70,223	80,066	79,297	9,074	12.92%	79,297	9,074	12.92%	2
300	DEBT SERVICE FUND	(2,376)	(3,651)	0	0	0	0	-	0.00%	-	-	-100.00%	3
410	TID DISTRICT #10 FUND	(18,660)	(18,948)	(16,469)	(16,469)	-	169,683	186,152	1130.29%	70,497	86,967	528.05%	4
411	TID DISTRICT #11 FUND	(10,710)	(10,998)	2,436	2,436	-	45,783	43,347	1779.44%	33,915	31,479	1292.25%	4
412	TID DISTRICT #12 FUND	(10,710)	(3,698)	(44,296)	(44,296)	-	144,123	188,419	425.36%	48,227	92,523	208.87%	4
413	TID DISTRICT #13 FUND	(10,710)	(10,998)	(7,154)	(7,154)	-	8,928	16,082	224.79%	4,584	11,738	164.07%	4
414	TID DISTRICT #14 FUND	(10,710)	(10,998)	612	612	-	23,627	23,016	3762.56%	(79,827)	(80,438)	-13149.97%	4
441	TID DISTRICT #4 AFF HOUSE FUND	-	2,076,362	2,007,539	2,007,539	-	1,830,911	(176,628)	-8.80%	1,830,911	(176,628)	-8.80%	4
450	CAPITAL PROJ-LSP GROSS FUND	127,296	609,791	349,415	264,415	4,671,712	4,626,712	4,362,297	1649.79%	404,841	140,426	53.11%	4
452	BARGE FOUNTAIN RESTORATION	10,515	10,586	10,556	10,556	10,306	10,306	(250)	-2.37%	10,306	(250)	-2.37%	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	11,291,871	11,347,228	11,400,892	11,400,892	11,438,536	11,731,331	330,439	2.90%	11,517,080	116,189	1.02%	5
620	WASTEWATER UTILITY	18,702,208	19,580,574	20,558,608	20,240,874	20,220,058	20,250,873	10,000	0.05%	20,384,292	143,418	0.71%	5
630	STORMWATER UTILITY FUND	4,556,500	4,497,536	4,414,391	4,269,873	4,003,711	3,840,227	(429,646)	-10.06%	3,820,037	(449,836)	-10.54%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	146,184	140,004	137,971	138,890	128,991	128,954	(9,936)	-7.15%	128,954	(9,936)	-7.15%	6
820	ROCK RIVER STORMWATER GROUP	97,193	90,557	63,516	33,411	34,016	3,866	(29,546)	-88.43%	3,866	(29,546)	-88.43%	6
900	ECONOMIC DEVELOPMENT FUND	(1,496)	57,427	26,840	3,837	26,840	1,986	(1,851)	-48.25%	20,223	16,385	427.00%	2
910	CDA PROGRAMS FUND	7,470,331	7,175,903	7,133,878	7,297,958	6,841,860	6,998,406	(299,553)	-4.10%	6,879,511	(418,448)	-5.73%	2
920	INNOVATION CTR-OPERATIONS	(69,122)	(85,089)	37,503	75,177	102,193	136,986	61,810	82.22%	124,445	49,268	65.54%	2
	GRAND TOTAL	47,496,427	51,886,428	52,857,064	50,236,931	53,563,118	56,143,191	5,906,260	11.76%	49,969,788	(267,143)	-0.48%	

Type	Fund Name	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGETED	2024 ESTIMATED	2025 ORIG BUDGETED	\$ CHANGE FY 25/24	% CHANGE FY 25/24	2025 ADJ BUDGETED	\$ CHANGE FY 25/24	% CHANGE FY 25/24
1	General Funds	4,529,028	5,916,017	5,483,416	4,038,233	5,221,768	5,266,933	1,228,700	30.43%	4,174,323	136,089	3.37%
2	Special Revenue Funds	8,068,137	7,645,695	8,464,264	7,865,752	7,802,653	8,029,566	163,814	2.08%	7,586,414	(279,337)	-3.55%
3	Debt Service Fund	(2,376)	(3,651)	0	0	0	0	-	0.00%	-	-	0.00%
4	Capital Project Funds	107,680	2,672,467	2,334,006	2,249,006	4,713,386	6,891,440	4,642,434	206.42%	2,354,823	105,817	4.71%
5	Proprietary Funds	34,550,580	35,425,339	36,373,891	35,911,638	35,662,305	35,822,431	(89,207)	-0.25%	35,721,409	(190,229)	-0.53%
6	Fiduciary funds	243,378	230,561	201,487	172,302	163,007	132,820	(39,482)	-22.91%	132,820	(39,482)	-22.91%

Fund Type:

- 1 - General Fund

2 - Special Revenue Fund

3 - Debt Service Fund
- 4 - Capital Project Fund

5 - Proprietary Fund

6 - Fiduciary Fund

BUDGET SUMMARY

FUND BALANCE

CHANGES IN FUND BALANCE GREATER THAN 10%

Fund #	Fund Title	Budgeted 2024	Budgeted 2025 Adj	2024 to 2025 % Change/Adj	2025 Revised Increase/Decrease Explanation	
200	CABLE TV FUND	44,277	10,966	-75.23%	2025 decrease due to being fully staffed and use of fund balance to avoid general fund transfer	2
210	FD EQUIPMENT REVOLVING FUND	313,474	469,880	49.89%	2025 increase from fund 249 transfer to build fund balance for future purchases to ease borrowing	1
214	ELECTIONS	11,024	8,165	-25.93%	2025 draw down fund balance due to presidential election	1
215	EQUIP/VEHICLE REVOLVING FUND	171,309	358,872	109.49%	2025 increase to build fund balance up for future purchases to ease borrowing	1
216	POLICE VEHICLE REVOLVING FUND	32,738	20,698	-36.78%	2025 decrease due to car purchases and use of fund balance	1
217	BUILDING REPAIR FUND	31,002	27,003	-12.90%	2025 decrease due to building repairs and use of fund balance	1
230	SOLID WASTE/RECYCLING FUND	12,774	382	-97.01%	2025 use of fund balance to control transfer from general fund	1
235	RIIDE-SHARE GRANT PROGRAM FUND	61,262	478	-99.22%	2025 use of fund balance to control transfer from general fund	2
240	PARKLAND ACQUISITION FUND	61,233	87,318	42.60%	2025 increase in developer parkland fee revenue	2
245	PARKLAND DEVELOPMENT FUND	17,488	35,472	102.84%	2025 increase in developer parkland fee revenue	2
246	FIELD OF DREAMS	65,021	38,800	-40.33%	2025 use of fund balance to fund operations	2
247	AQUATIC CENTER	25,439	60,008	135.89%	2025 build up capital improvement fund balance	2
248	PARK & REC SPECIAL REVENUE	16,981	11,589	-31.76%	2025 use of fund balance to fund operations and ease general fund transfer	2
249	FIRE/EMS DEPARTMENT	(100,743)	7,037	106.98%	2025 eliminate deficit fund balance	2
250	FORESTRY FUND	7,863	625	-92.05%	2025 use of fund balance to fund operations	2
260	SICK LEAVE SEVERANCE FUND	52,389	1,692	-96.77%	2025 use of fund balance to fund retirement and sick leave payouts	1
271	INSURANCE-SIR	116,281	101,281	-12.90%	2025 possible law suit payout budgeted (insurance deductible)	1
272	LAKES IMPROVEMENT FUND	475	22	-95.40%	2025 use of fund balance to fund operations	1
280	STREET REPAIR REVOLVING FD	219,512	109,072	-50.31%	2025 use of fund balance to fund operations	1
295	POLICE DEPARTMENT-TRUST FUND	70,223	79,297	12.92%	2025 increase of fund balance due to seizures and special police revenue	2
410	TID DISTRICT #10 FUND	(16,469)	70,497	528.05%	2025 future TID increment anticipated for use on future TID projects	4
411	TID DISTRICT #11 FUND	2,436	33,915	1292.25%	2023-2025 future TID increment anticipated for use on future TID projects	4
412	TID DISTRICT #12 FUND	(44,296)	48,227	208.87%	2023-2025 future TID increment anticipated for use on future TID projects	4
413	TID DISTRICT #13 FUND	(7,154)	4,584	164.07%	2023-2025 future TID increment anticipated for use on future TID projects	4
414	TID DISTRICT #14 FUND	612	(79,827)	-13149.97%	2025 developer grant anticipated - to be made up with future TID increment	4
450	CAPITAL PROJ-LSP GROSS FUND	264,415	404,841	53.11%	2025 increase due to interest income and under budget projects	4
630	STORMWATER UTILITY FUND	4,269,873	3,820,037	-10.54%	2025 use of fund balance to fund operations/need to increase fees to support fund	5
820	ROCK RIVER STORMWATER GROUP	33,411	3,866	-88.43%	2025 spending fund balance for marketing & public outreach	6
900	ECONOMIC DEVELOPMENT FUND	3,837	20,223	427.00%	2023-2024 fund balance increase-lower employee cost than anticipated in 2024	2
920	INNOVATION CTR-OPERATIONS	75,177	124,445	65.54%	2025 continue to increase fund balance due to large HVAC repair in 2021	2

Fund Type:

- 1 - General Fund
- 2 - Special Revenue Fund
- 3 - Debt Service Fund

- 4 - Capital Project Fund
- 5 - Proprietary Fund
- 6 - Fiduciary Fund

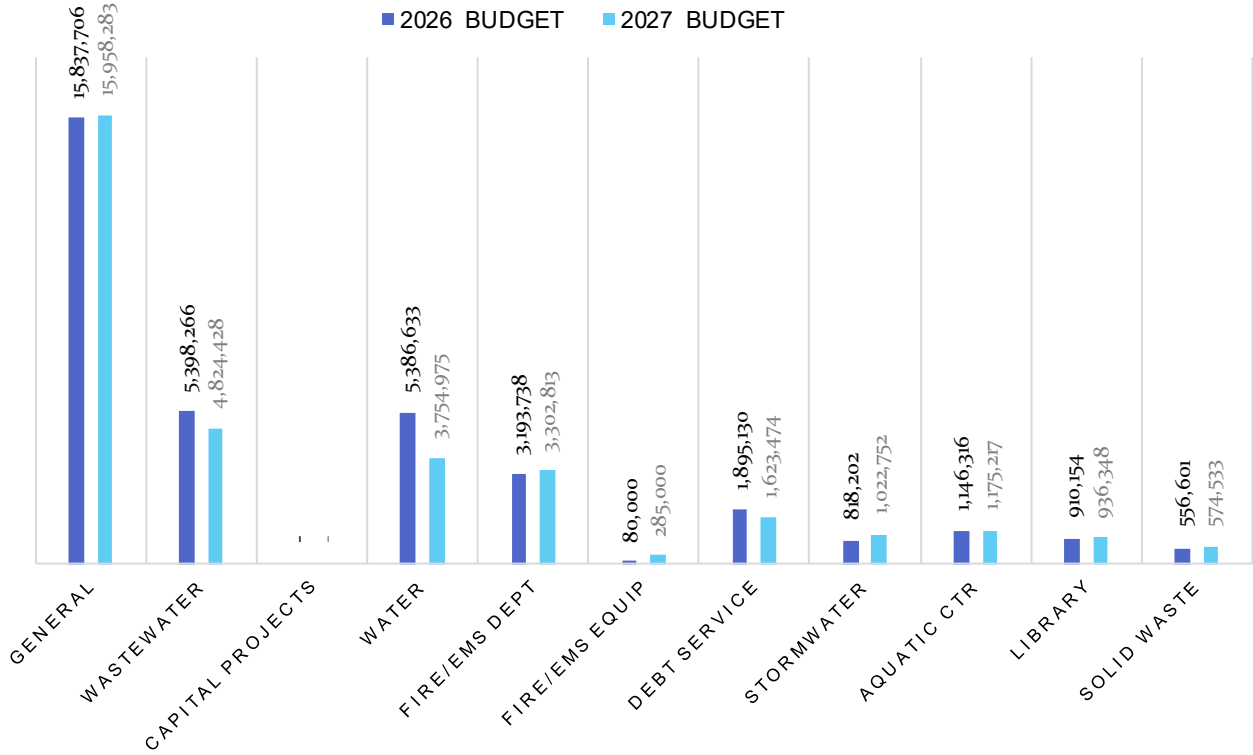
BUDGET SUMMARY

REVENUES

TOP 75% NON-TRANSFER REVENUE SOURCES BY FUND

Major Revenue Sources by Fund 2026								
Total Non-Transfer Revenue:	22,805,834							
Fund 100-General Fund	Budget	% of Rev	Fund 620-Wastewater Utility	Budget	% of Rev	Fund 450-Capital Projects	Budget	% of Rev
Tax Levy	7,743,599		Wastewater Revenues	3,957,072		Bond Proceeds	-	
Shared Revenue	4,124,819		Misc Grant Revenue	-		Donations	-	
Interest Income	545,977		Bond Proceeds	1,173,500		Grants	-	
Transportation Aid	617,481			5,130,572	22.50%		-	0.00%
Room Tax	235,000							
Ordinance Violations	210,000							
	13,476,876	59.09%						
Fund 610-Water Utility	Budget	% of Rev	Fund 210-Fire/EMS Equip	Budget	% of Rev	Fund 249-Fire & EMS Dept	Budget	% of Rev
Metered Water Sales	2,003,323		WWFD Inc Contribution	-		Rescue Call Revenue	685,000	
Fire Protection	780,961			-	0.00%	Township Contract Revenue	560,343	
Bond Proceeds	2,248,900						1,245,343	5.46%
	5,033,184	22.07%						
Major Revenue Sources by Fund 2027								
Total Non-Transfer Revenue:	32,730,463							
Fund 100-General Fund	Budget	% of Rev	Fund 620-Wastewater Utility	Budget	% of Rev	Fund 610-Water Utility	Budget	% of Rev
Tax Levy	7,822,344		Wastewater Revenues	3,996,642		Metered Water Sales	2,063,422	
Shared Revenue	4,244,439		Misc Grant Revenue	615,750		Grants	-	
Transportation Aid	636,005		Bond Proceeds	-		Fire Protection	804,390	
Interest Income	548,000			4,612,392	20.22%	Bond Proceeds	528,750	
Room Tax	235,000						3,396,562	14.89%
Municipal Svcs Aid	325,000							
Ordinance Violations	215,000							
	14,025,787	42.85%						
Fund 450-Capital Projects	Budget	% of Rev	Fund 249-Fire & Rescue	Budget	% of Rev	Fund 247-Aquatic Cener	Budget	% of Rev
Bond Proceeds	-		Rescue Call Revenue	731,566		Aquatic Center Program Rev	491,950	
Donations	-		Township Contract Revenue	577,658		School Dist Contribution	297,505	
	-	0.00%		1,309,224	5.74%		789,455	2.41%

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



BUDGET SUMMARY

REVENUES

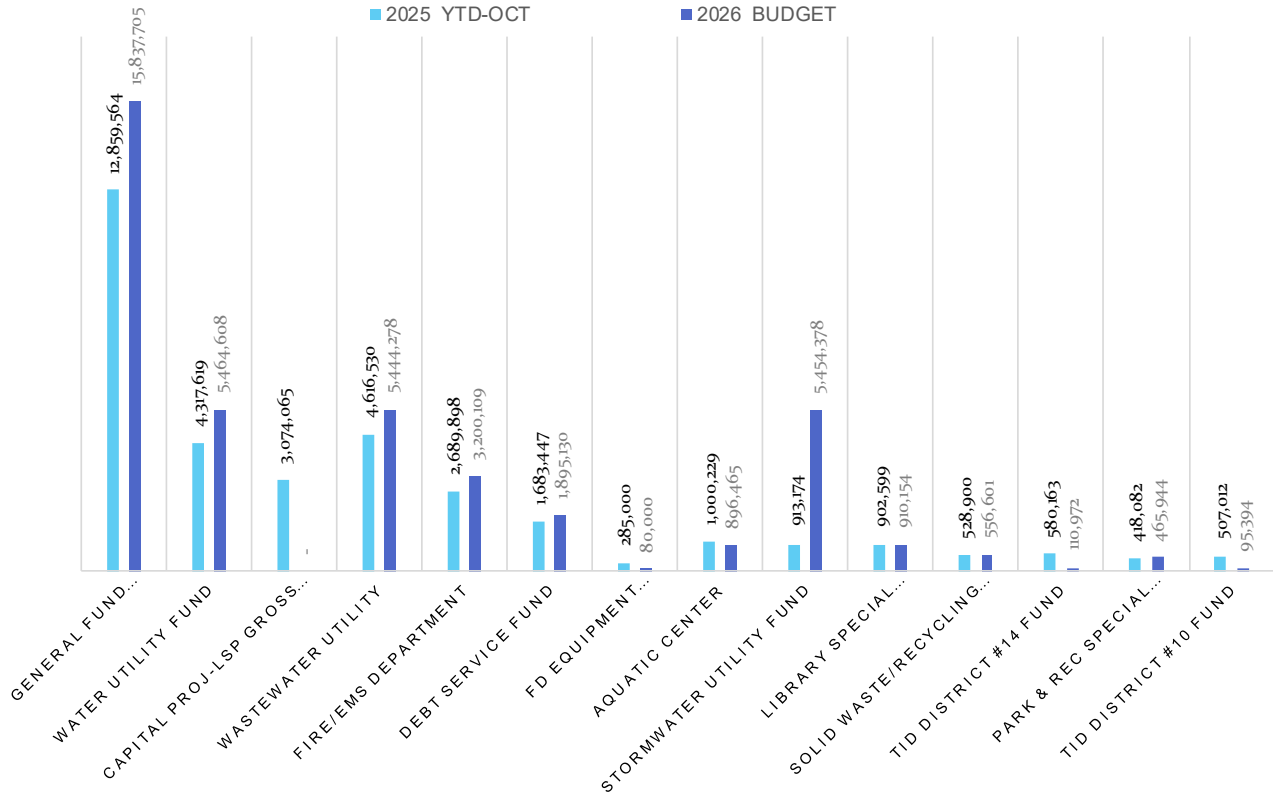
REVENUES BY FUND – ALL FUNDS

Fund #	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	\$ CHG/BUD FY 25/24	% CHG BUD FY 25/24	2025 ADJ BUDGET	\$ CHG/BUD FY 25/24	% CHG BUD FY 25/24	% CHG BUD FY 25/24	2025 ADJ BUDGET	% CHG BUD FY 25/24
100	TOTAL TAXES	4,339,875	4,624,990	6,120,288	6,194,882	6,214,408	6,617,183	422,301	6.82%	6,784,037	166,855	2.52%	1		
100	TOTAL SPECIAL ASSESSMENTS	3,308	150	138	-	1,325	-	-	0.00%	1,050	1,050	100%	1		
100	TOTAL INTERGOVT REVENUES	4,589,357	4,590,742	4,250,383	4,694,945	4,754,545	4,906,647	211,701	4.51%	5,023,961	117,315	2.39%	1		
100	TOTAL LICENSES & PERMITS	148,817	89,048	167,690	92,233	139,114	92,233	-	0.00%	394,523	302,290	327.75%	1		
100	TOTAL FINES, FORFEIT - PENALTIES	295,355	296,072	250,979	288,800	300,180	288,800	-	0.00%	286,550	(2,250)	-0.78%	1		
100	TOTAL PUBLIC CHARGES FOR SVCS	68,739	87,843	62,413	32,625	57,395	32,625	-	0.00%	45,625	13,000	39.85%	1		
100	TOTAL MSC REVENUE	462,853	595,927	1,378,337	979,930	1,234,499	840,817	(139,113)	-14.20%	919,842	79,025	9.40%	1		
100	TOTAL OTHER FINANCING SOURCES	395,840	99,675	180,207	138,110	(154,672)	81,260	(56,850)	-41.16%	116,614	35,354	43.51%	1		
100T	GENERAL FUND	10,304,142	10,384,446	12,410,435	12,421,525	12,546,794	12,859,564	438,039	3.53%	13,572,202	712,638	5.54%	1		
200	CABLE TV FUND	97,925	97,033	143,957	142,758	141,802	144,829	2,071	1.45%	153,459	8,630	5.96%	1		
205	27TH PAYROLL FUND	30,008	64	15,535	-	-	-	-	0.00%	-	-	0.00%	2		
208	PARKING PERMIT FUND	33,461	35,244	36,650	39,390	39,587	39,784	394	1.00%	39,784	(0)	0.00%	1		
210	FD EQUIPMENT REVOLVING FUND	263,555	1,244,674	613,916	2,509,306	1,305,359	285,000	(2,224,306)	-88.64%	1,560,199	1,275,199	447.44%	2		
214	ELECTIONS	25,000	33,426	26,852	57,736	72,857	18,354	(39,382)	-68.21%	22,738	4,384	23.89%	1		
215	EQUIP/VEHICLE REVOLVING FUND	227,010	154,182	205,942	279,000	116,632	256,000	(23,000)	-8.24%	256,000	-	0.00%	1		
216	POLICE VEHICLE REVOLVING FUND	8,630	21,730	42,920	137,256	143,000	70,000	(67,256)	-49.00%	82,000	12,000	17.14%	1		
217	BUILDING REPAIR FUND	15,000	25,000	30,000	15,150	18,847	15,302	152	1.00%	15,302	-	0.00%	1		
220	LIBRARY SPECIAL REVENUE FUND	761,596	742,837	1,313,237	1,689,718	1,571,572	902,599	(787,119)	-46.58%	836,125	(66,475)	-7.36%	1		
225	SKATE PARK FUND	3,000	-	-	-	-	-	-	0.00%	-	-	0.00%	2		
230	SOLID WASTE/RECYCLING FUND	482,213	438,647	508,360	524,960	525,094	528,900	3,940	0.75%	544,085	15,184	2.87%	1		
235	RISE-SHARE GRANT PROGRAM FUND	152,584	130,127	74,672	164,823	251,783	166,471	1,648	1.00%	211,657	45,186	27.14%	1		
240	PARKLAND ACQUISITION FUND	-	-	8,064	-	1,534	-	-	0.00%	-	-	0.00%	2		
245	PARKLAND DEVELOPMENT FUND	14,497	26,881	16,453	-	7,817	-	-	0.00%	42,500	42,500	100%	2		
246	FIELD OF DREAMS	76,584	20,510	43,295	55,092	24,796	56,004	912	1.66%	49,181	(6,823)	-12.18%	2		
247	AQUATIC CENTER	504,141	689,360	1,120,173	988,199	1,070,519	1,000,229	12,030	1.22%	1,196,465	196,237	19.62%	2		
248	PARK & REC SPECIAL REVENUE	94,465	192,241	332,647	407,921	367,974	418,082	10,160	2.49%	433,992	15,910	3.81%	2		
249	FIRE/EMS DEPARTMENT	-	641,626	2,240,744	2,644,828	2,665,776	2,689,898	45,070	1.70%	2,710,609	20,711	0.77%	3		
250	FORESTRY FUND	9,418	11,254	1,576	16,000	19,650	4,010	(11,990)	-74.94%	4,010	-	0.00%	2		
260	SICK LEAVE SEVERANCE FUND	75,000	18,888	85,000	80,000	93,697	30,000	(50,000)	-62.50%	87,000	57,000	190.00%	2		
271	INSURANCE-SIR	50,000	-	-	20,000	35,000	-	(20,000)	-100.00%	-	-	0.00%	1		
272	LAKES IMPROVEMENT FUND	-	-	-	-	868	-	-	0.00%	-	-	0.00%	1		
280	STREET REPAIR REVOLVING FD	269,291	178,197	172,737	406,660	287,500	290,850	(115,810)	-28.48%	340,000	49,150	16.90%	1		
295	POLICE DEPARTMENT-TRUST FUND	17,643	11,469	17,342	7,000	653	8,000	1,000	14.29%	8,000	-	0.00%	2		
300	DEBT SERVICE FUND	3,033,698	1,043,530	1,340,730	1,330,305	1,332,455	1,683,447	353,142	26.55%	1,968,772	285,325	16.95%	3		
410	TID DISTRICT #10 FUND	-	-	4,503	129,777	142,277	507,012	377,235	290.68%	172,838	(334,174)	-65.91%	4		
411	TID DISTRICT #11 FUND	-	-	26,784	49,777	49,777	35,644	(14,133)	-28.39%	35,644	(0)	0.00%	4		
412	TID DISTRICT #12 FUND	-	213,668	12,842	41,750	58,205	41,350	(400)	-0.96%	41,350	-	0.00%	4		
413	TID DISTRICT #13 FUND	-	-	5,694	80,113	80,113	80,113	-	0.00%	30,150	(49,963)	-62.37%	4		
414	TID DISTRICT #14 FUND	-	-	61,563	81,413	97,150	580,163	498,751	612.62%	500,150	(80,013)	-13.79%	4		
441	TID DISTRICT #4 AFF HOUSE FUND	-	2,126,362	2,000	50,000	-	50,000	-	0.00%	50,000	-	0.00%	4		
450	CAPITAL PROJ-LSP GROSS FUND	116,768	4,194,386	138,058	8,941,563	6,426,951	3,074,065	(5,867,498)	-65.62%	6,292,976	3,218,911	104.71%	4		
452	BIRGE FOUNTAIN RESTORATION	10,305	500	500	500	-	500	-	0.00%	500	-	0.00%	4		
459	DEPOT RESTORATION PROJECT	-	-	-	-	-	-	-	0.00%	-	-	0.00%	4		
610	WATER UTILITY FUND	2,568,606	2,709,462	2,938,845	5,271,628	4,884,467	4,317,619	(954,009)	-18.10%	7,873,842	3,556,223	82.37%	5		
620	WASTEWATER UTILITY	4,160,133	4,193,260	4,265,452	9,688,833	5,079,442	4,616,530	(5,072,303)	-52.35%	4,739,151	122,622	2.66%	5		
630	STORMWATER UTILITY FUND	594,103	553,558	555,037	1,194,408	813,326	913,174	(281,234)	-23.55%	1,278,513	365,339	40.01%	5		
810	RESCUE SQUAD EQUIP/EDUC FUND	387	1,079	5,422	3,500	11,607	4,000	500	14.29%	4,000	-	0.00%	6		
820	ROCK RIVER STORMWATER GROUP	45,002	44,208	48,641	80,000	50,326	80,000	-	0.00%	80,000	-	0.00%	6		
900	ECONOMIC DEVELOPMENT FUND	100,000	167,343	97,500	203,003	180,000	207,354	4,351	2.14%	186,618	(20,737)	-10.00%	2		
910	CDA PROGRAMS FUND	181,284	342,102	100,369	10,000	73,376	10,000	0	0.00%	10,000	(0)	0.00%	2		
920	INNOVATION CTR-OPERATIONS	235,505	263,337	265,592	213,630	216,180	216,484	2,854	1.34%	228,672	12,188	5.63%	2		
	TOTAL ALL FUNDS	24,560,957	30,950,629	29,330,037	49,977,522	40,804,765	36,201,332	(13,776,190)	-27.56%	45,658,483	9,457,153	26.12%	2		

Fund Type:

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

**MAJOR FUND BUDGETS WITH EXPENDITURES
OVER \$400,000**



BUDGET SUMMARY

EXPENDITURES

EXPENDITURES BY FUND – ALL FUNDS

Fund #	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	\$ CHG/BUD FY 25/24	% CHG BUD FY 25/24	2025 ADJ BUDGET	\$ CHG/BUD FY 25/24	% CHG BUD FY 25/24	Type
100	GENERAL FUND EXPENDITURES	10,103,236	10,064,668	12,311,799	12,421,525	12,546,794	12,859,564	438,039	3.5%	13,572,202	712,638	5.5%	1
200	CABLE TV FUND	110,692	106,048	104,350	142,758	141,802	144,829	2,071	1.5%	153,459	8,630	6.0%	2
208	PARKING PERMIT FUND	40,518	39,122	39,866	39,390	39,587	39,784	394	1.0%	39,784	-	-	2
205	27TH PAYROLL FUND	-	-	91,383	-	-	-	-	-	-	-	-	1
210	FD EQUIPMENT REVOLVING FUND	105,933	95,532	1,243,517	2,509,306	1,305,359	285,000	(2,224,306)	(88.6%)	1,560,199	1,275,199	447.4%	1
214	ELECTIONS	14,124	36,982	18,507	57,736	72,857	18,354	(39,382)	(68.2%)	22,738	4,384	23.9%	1
215	EQUIPVEHICLE REVOLVING FUND	234,627	30,090	164,473	279,000	116,632	256,000	(23,000)	(8.2%)	256,000	-	-	1
216	POLICE VEHICLE REVOLVING FUND	54,562	55,022	7,109	137,256	143,000	70,000	(67,256)	(49.0%)	82,000	12,000	17.1%	1
217	BUILDING REPAIR FUND	47,973	-	28,567	15,150	18,847	15,302	152	1.0%	15,302	-	-	1
220	LIBRARY SPECIAL REVENUE FUND	839,310	815,545	897,544	1,689,718	1,571,572	902,599	(787,119)	(46.6%)	836,125	(66,475)	(7.4%)	2
225	SKATE PARK FUND	-	-	-	-	-	-	-	-	-	-	-	1
230	SOLID WASTE/RECYCLING FUND	456,991	480,493	507,724	524,960	525,094	528,900	3,940	0.8%	544,085	15,184	2.9%	1
235	RIDE-SHARE GRANT PROGRAM FUND	139,031	112,861	106,772	164,823	251,783	166,471	1,648	1.0%	211,657	45,186	27.1%	2
240	PARKLAND ACQUISITION FUND	-	-	-	-	1,534	-	-	-	-	-	-	2
245	PARKLAND DEVELOPMENT FUND	1,361	46,770	11,878	-	7,817	-	-	-	42,500	42,500	100%	2
246	FIELD OF DREAMS	67,594	24,162	34,914	55,092	24,796	56,004	912	1.7%	49,181	(6,823)	(12.2%)	2
247	AQUATIC CENTER	583,464	700,959	764,724	988,199	1,070,519	1,000,229	12,030	1.2%	1,196,465	196,237	19.6%	2
248	PARK & REC SPECIAL REVENUE	84,179	167,715	328,355	407,921	352,206	418,082	10,160	2.5%	433,992	15,910	3.8%	2
249	FIRE/EMS DEPARTMENT	-	725,696	2,257,417	2,644,828	2,656,708	2,689,898	45,070	1.7%	2,710,609	20,711	0.8%	2
250	FORESTRY FUND	2,890	14,347	3,550	16,000	19,650	4,010	(11,990)	(74.9%)	4,010	-	-	2
260	SICK LEAVE SEVERANCE FUND	33,414	40,593	37,611	80,000	93,697	30,000	(50,000)	(62.5%)	87,000	57,000	190.0%	1
271	INSURANCE-SR	19,900	-	8,346	20,000	35,000	-	(20,000)	(100.0%)	-	-	-	1
272	LAKES IMPROVEMENT FUND	-	-	-	-	868	-	-	-	-	-	-	1
280	STREET REPAIR REVOLVING FD	225,922	308,883	147,599	406,660	287,500	290,850	(115,810)	(28.5%)	340,000	49,150	16.9%	1
295	POLICE DEPARTMENT-TRUST FUND	16,911	16,327	30,851	7,000	653	8,000	1,000	14.3%	8,000	-	-	2
300	DEBT SERVICE FUND	3,079,372	1,044,805	1,337,079	1,330,305	1,332,455	1,683,447	353,142	26.5%	1,968,772	285,325	16.9%	3
410	TID DISTRICT #10 FUND	18,660	289	2,024	129,777	142,277	507,012	377,235	290.7%	172,838	(334,174)	(65.9%)	4
411	TID DISTRICT #11 FUND	10,710	289	13,350	49,777	49,777	35,644	(14,133)	(28.4%)	35,644	(0)	(0.0%)	4
412	TID DISTRICT #12 FUND	10,710	206,656	53,440	41,750	58,205	41,350	(400)	(1.0%)	41,350	-	-	4
413	TID DISTRICT #13 FUND	10,710	289	1,850	80,113	80,113	80,113	-	-	30,150	(49,963)	(62.4%)	4
414	TID DISTRICT #14 FUND	10,710	289	49,954	81,413	97,150	580,163	498,751	612.6%	500,150	(80,013)	(13.8%)	4
441	TID DISTRICT #4 AFF HOUSE FUND	-	50,000	70,824	50,000	126,628	50,000	-	-	50,000	-	-	4
450	CAPITAL PROJ-LSP GROSS FUND	278,048	3,711,891	398,434	8,941,563	3,423,925	3,074,065	(5,867,498)	(65.6%)	6,292,976	3,218,911	104.7%	5
452	BIRGE FOUNTAIN RESTORATION	283	429	530	500	750	500	-	-	500	-	-	4
459	DEPOT RESTORATION PROJECT	-	-	-	-	-	-	-	-	-	-	-	4
610	WATER UTILITY FUND	2,341,078	2,793,047	2,936,173	5,271,628	5,389,458	4,317,619	(954,009)	(18.1%)	7,873,842	3,556,223	82.4%	5
620	WASTEWATER UTILITY	3,331,776	3,419,392	3,287,418	9,688,833	9,668,088	4,616,530	(5,072,303)	(52.4%)	4,739,151	122,622	2.7%	5
630	STORMWATER UTILITY FUND	552,311	651,628	638,182	1,194,408	1,357,280	913,174	(281,234)	(23.5%)	1,278,513	365,339	40.0%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	3,270	7,259	7,455	3,500	20,948	4,000	500	14.3%	4,000	-	-	6
820	ROCK RIVER STORMWATER GROUP	21,600	50,844	75,682	80,000	80,000	80,000	-	-	80,000	-	-	6
900	ECONOMIC DEVELOPMENT FUND	156,864	118,798	124,608	203,003	177,403	207,354	4,351	2.1%	186,618	(20,737)	(10.0%)	2
910	CDA PROGRAMS FUND	1,020,607	636,531	142,394	10,000	367,824	10,000	-	-	10,000	-	-	2
920	INNOVATION CTR-OPERATIONS	358,228	279,304	142,999	213,630	207,597	216,484	2,854	1.3%	228,672	12,188	5.6%	2
	TOTAL	24,387,568	26,853,553	28,429,251	49,977,522	43,864,154	36,201,331	(13,776,191)	-27.56%	45,658,483	9,457,152	26.12%	

Fund Type:

- 1 - General Fund
- 2 - Special Revenue Fund
- 3 - Debt Service Fund

- 4 - Capital Project Fund
- 5 - Proprietary Fund
- 6 - Fiduciary Fund

BUDGET SUMMARY**TAX CALCULATION****Tax Calculation - Tax Year 2025 / Calendar Year 2026****WALWORTH COUNTY****Assessment Ratio:** 0.964490125**Lottery Credit:** 211.76**VALUATION**

Assessed Values: 949,451,676
 Equalized Val:(no tif) 906,748,700
 Equalized Val:(w/ tif) 957,202,400
 State Credits: 1,566,773.88

LEVIES without TIF

State -
 County 2,062,164.50
 Technical College 502,799.27
 School 6,477,014.04
 City 6,761,310.91
 TIF 879,333.41
Total 16,682,622.13

LEVIES with TIF

State -
 County 2,176,907.99
 Technical College 530,776.39
 School 6,837,410.65
 City 7,137,527.10
Total 16,682,622.13

TAX RATES

State -
 County 2.292805463
 Technical College 0.559034655
 School 7.201430913
 City 7.517525410
Gross Tax Rate 17.570796441
 Less School Credit (1.650188124)
Net Tax Rate 15.920608317

TIF BREAKOUT

County 114,743.49
 Technical College 27,977.12
 School 360,396.61
 City 376,216.19
Total 879,333.41

JEFFERSON COUNTY**Assessment Ratio:** 0.955623955**Lottery Credit:** 211.76**VALUATION**

Assessed Values: 139,823,900
 Equalized Val:(no tif) 131,733,100
 Equalized Val:(w/ tif) 144,854,200
 State Credits: 192,576.50

LEVIES without TIF

State -
 County 356,651.54
 Technical College 77,920.59
 School 888,424.99
 City 982,288.09
 TIF 229,615.05
Total 2,534,900.26

LEVIES with TIF

State -
 County 392,175.36
 Technical College 85,681.84
 School 976,915.41
 City 1,080,127.65
Total 2,534,900.26

TAX RATES

State -
 County 2.804780585
 Technical College 0.612783938
 School 6.986755555
 City 7.724914339
Gross Tax Rate 18.129234417
 Less School Credit (1.377278849)
Net Tax Rate 16.751955568

COMBINED TOTALS

1,089,275,576
 1,038,481,800
 1,102,056,600
 1,759,350.38

2,418,816.04
 580,719.86
 7,365,439.03
 7,743,599.00
 1,108,948.46
Total 19,217,522.39

2,569,083.35
 616,458.23
 7,814,326.06
 8,217,654.75
Total 19,217,522.39

2.358524699
 0.565934134
 7.173874300
 7.544146707
Gross Tax Rate 17.642479840
 Less School Credit (1.615156365)
Net Tax Rate 16.027323475

TOTAL TIF

150,267.31
 35,738.37
 448,887.03
 474,055.75
Total 1,108,948.46

BUDGET SUMMARY

TAX CALCULATION



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	2,062,164.50	906,748,700	0.002274240	957,202,400	2,176,907.99	114,743.49	County
City	6,761,310.91	906,748,700	0.007456654	957,202,400	7,137,527.10	376,216.19	City
School District	6,477,014.04	906,748,700	0.007143119	957,202,400	6,837,410.65	360,396.61	School District
Technical College	502,799.27	906,748,700	0.000554508	957,202,400	530,776.39	27,977.12	Technical College
Total	<u>15,803,288.72</u>		<u>0.017428522</u>		<u>16,682,622.13</u>	<u>879,333.41</u>	Total

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 10	14,296,700	0.28336276626	249,170.35
TID # 11	4,726,900	0.09368787621	82,382.88
TID # 12	7,700,900	0.15263300808	134,215.30
TID # 13	5,051,900	0.10012942559	88,047.15
TID # 14	18,677,300	0.37018692385	325,517.73
	<u>50,453,700</u>	<u>1.00000000000</u>	<u>879,333.41</u>

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

BUDGET SUMMARY

TAX CALCULATION



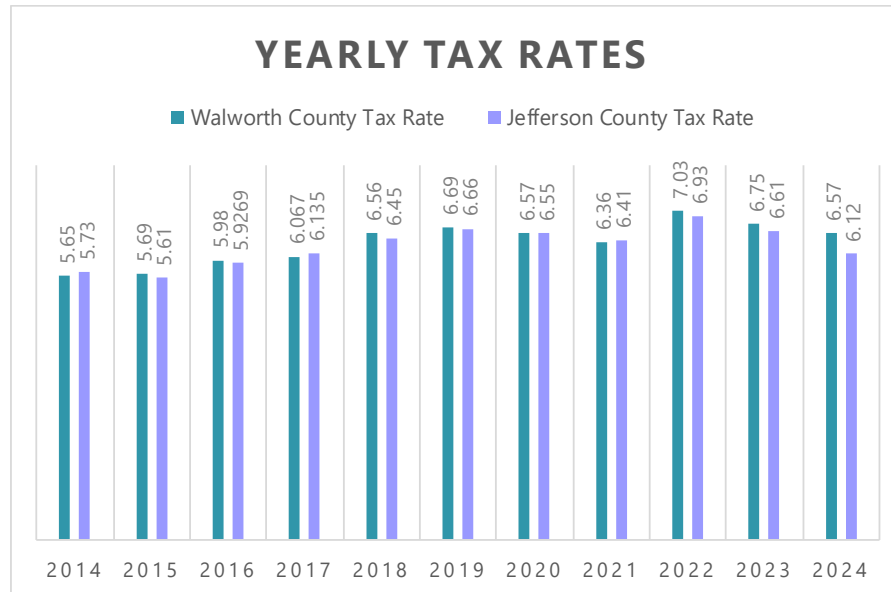
JEFFERSON COUNTY TAX INCREMENT DISTRICT

Tax Calculation - Tax Year 2025 / Calendar Year 2026

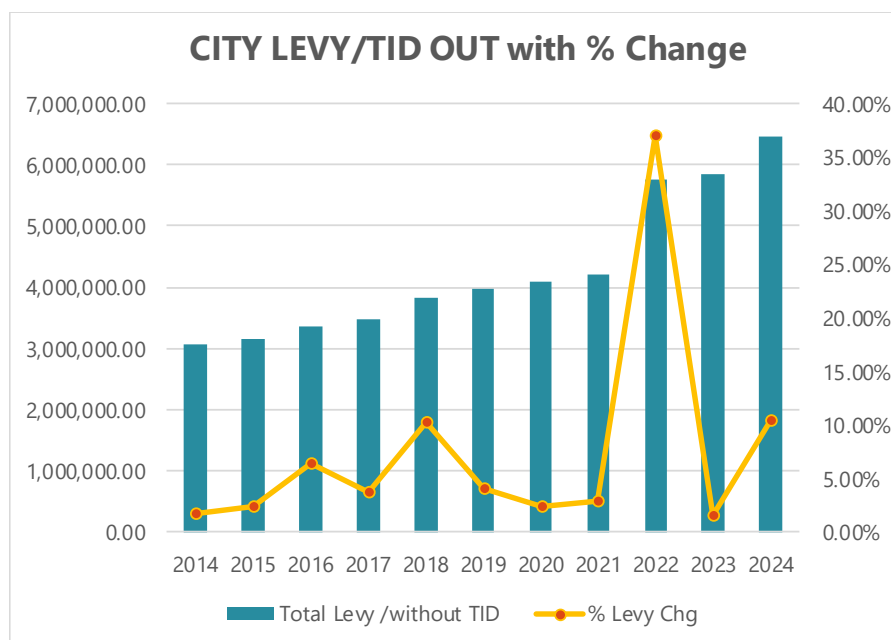
Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	356,651.54	131,733,100	0.002707380	144,854,200	392,175.36	35,523.82	County
City	982,288.09	131,733,100	0.007456654	144,854,200	1,080,127.65	97,839.56	City
School District	888,424.99	131,733,100	0.006744129	144,854,200	976,915.41	88,490.42	School District
Technical College	77,920.59	131,733,100	0.000591504	144,854,200	85,681.84	7,761.25	Technical College
Total	<u>2,305,285.21</u>		<u>0.017499667</u>		<u>2,534,900.26</u>	<u>229,615.05</u>	Total

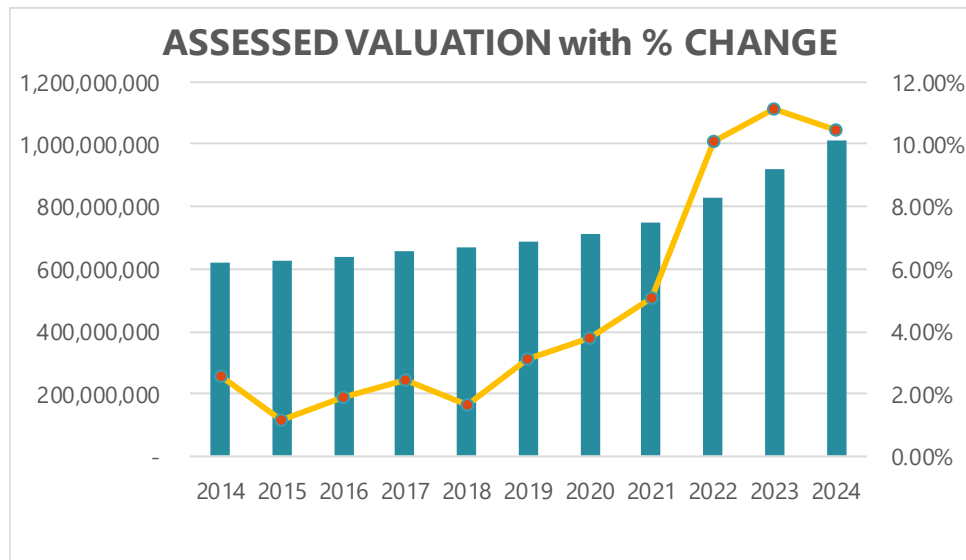
TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 10	1,074,200	0.08186813606	18,798.16
TID # 14	12,046,900	0.91813186394	210,816.89
TOTAL	<u>13,121,100</u>	<u>1.00000000000</u>	<u>229,615.05</u>

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

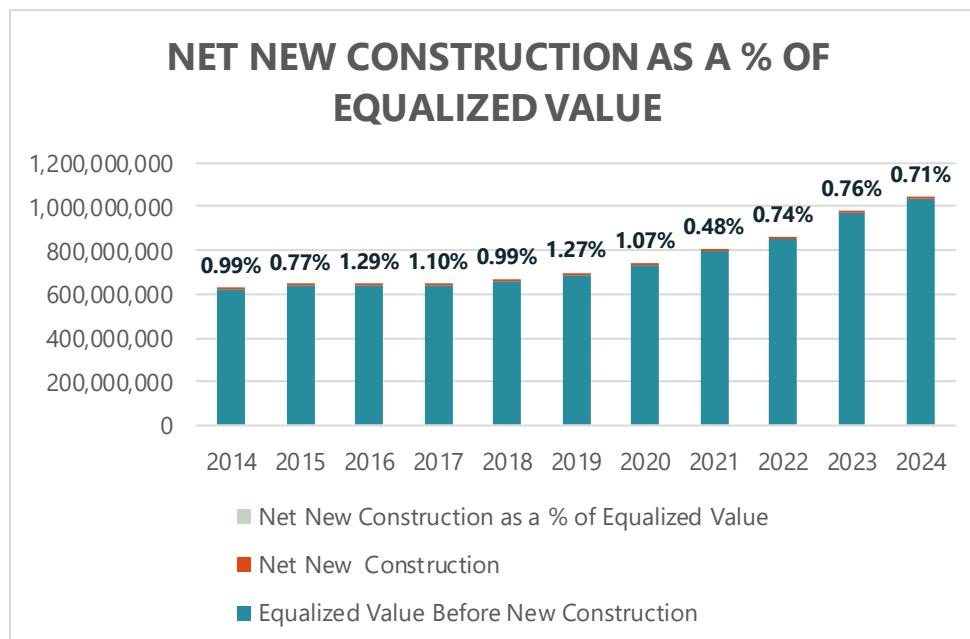


TAX LEVIES, RATES & COLLECTIONS							Uncollected Personal
		Walworth	Jefferson	Walworth	Jefferson		Property Taxes
Lewy	Collection	County	County	County Levy	County Levy		as of
Year	Year	Tax Rate	Tax Rate	/without TID	/without TID		October 31 st
							of Each Year
2024	2025	6.57	6.12	5,681,055.34	779,246.66		2,302.71
2023	2024	6.75	6.61	5,156,343.55	696,018.45		4,002.33
2022	2023	7.03	6.93	5,050,097.99	706,755.01		7,482.82
2021	2022	6.36	6.41	3,795,413.28	405,521.33		6,716.65
2020	2021	6.57	6.55	3,700,383.48	379,002.10		5,847.09
2019	2020	6.69	6.66	3,620,773.50	365,211.50		4,854.27
2018	2019	6.56	6.45	3,487,796.80	343,506.20		2,732.54
2017	2018	6.07	6.14	3,157,414.90	316,385.10		8,752.45
2016	2017	5.98	5.93	3,043,490.94	304,129.06		14,470.05
2015	2016	5.69	5.61	2,863,408.17	280,366.83		13,080.59
2014	2015	5.65	5.73	2,792,167.00	279,567.00		11,148.34

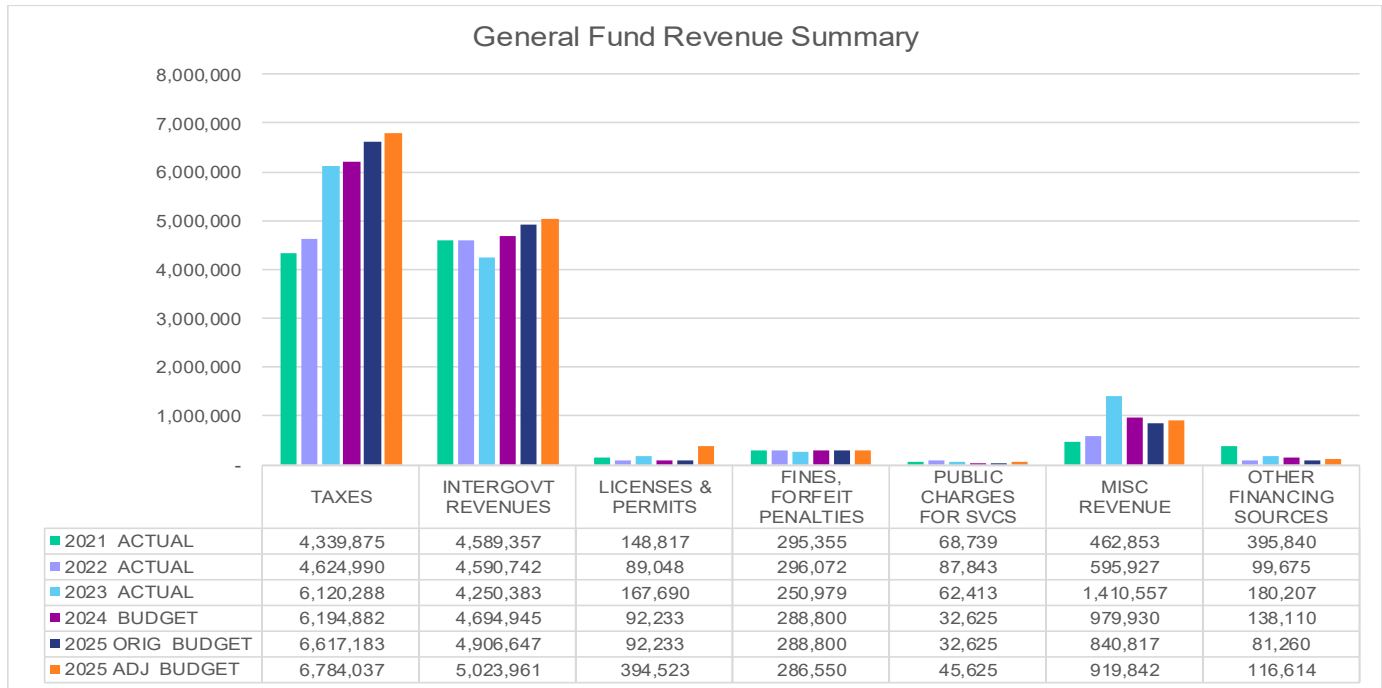




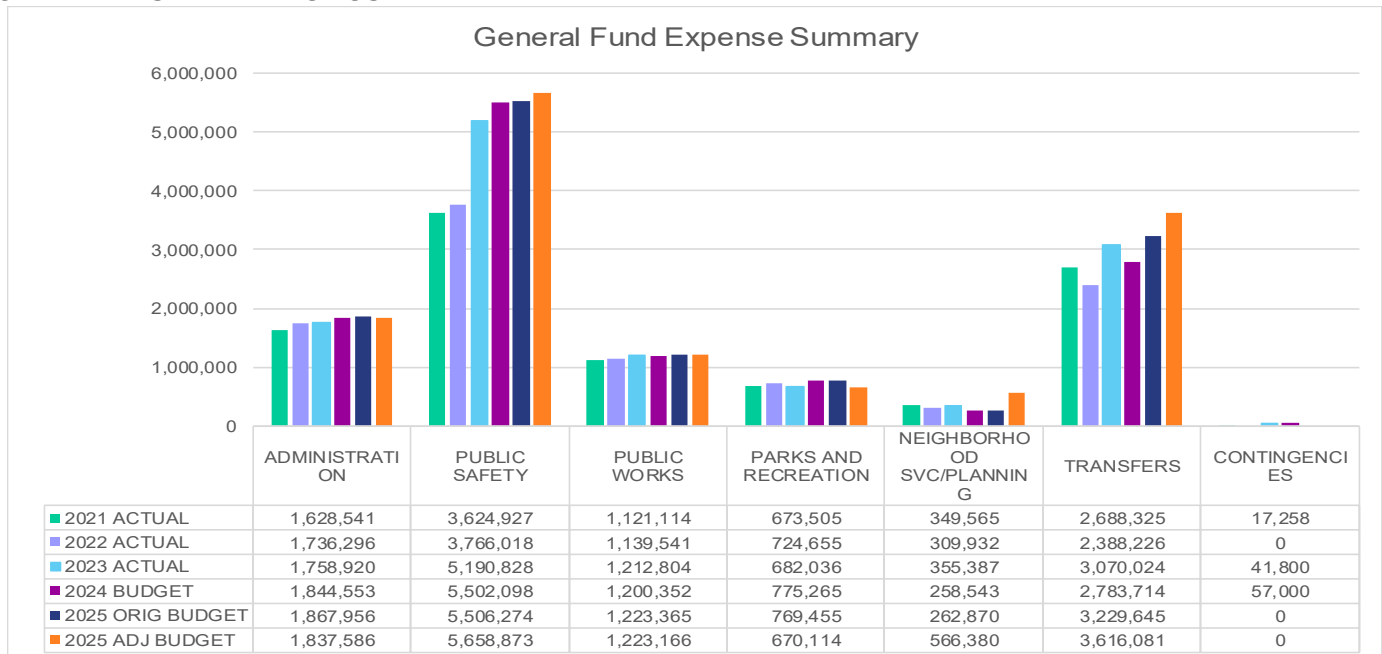
ASSESSED AND EQUALIZED VALUATIONS				
Year	Assessed Valuation	Assessed Value % Chg	Equalized Valuation (TID OUT)	Equalized Valuation (TID IN)
2024	1,014,038,650	10.47%	1,019,119,600	1,041,676,500
2023	917,889,900	11.10%	925,184,300	976,283,200
2022	826,164,100	10.07%	855,440,700	861,165,600
2021	750,563,583	5.05%	705,313,800	802,302,500
2020	714,494,599	3.81%	644,222,900	740,802,400
2019	688,302,999	3.09%	603,973,400	696,905,800
2018	667,702,000	1.63%	584,095,300	666,391,100
2017	656,989,000	2.42%	562,842,500	646,775,000
2016	641,445,500	1.89%	563,694,800	645,398,900
2015	629,532,700	1.19%	563,249,700	640,750,100
2014	622,148,100	2.59%	545,420,500	625,192,100



GENERAL FUND REVENUE SUMMARY



GENERAL FUND EXPENSE SUMMARY



GENERAL FUND

REVENUES

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
TAXES								
100-41110-00	LOCAL TAX LEVY	3,154,970	4,499,748	4,538,657	4,507,730	4,507,730	5,864,269	5,914,269
100-41111-00	DEBT SERVICE TAX LEVY	1,045,965	1,257,105	1,313,705	1,952,572	1,952,572	1,879,330	1,908,074
100-41112-00	OMITTED PROPERTY TAXES	-	-	-	-	-	-	-
100-41113-00	RESCINDED TAXES-REAL ESTATE	6,611	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	57,754	41,587	43,569	58,000	50,000	50,000	50,000
100-41210-00	ROOM TAX-GROSS AMOUNT	233,465	237,932	224,246	230,000	225,000	235,000	235,000
100-41320-00	IN LIEU-UNIV GARDEN & WW MANOR	120,606	27,820	28,035	9,735	9,968	9,968	9,968
100-41800-00	INTEREST ON TAXES	5,620	32,372	40,079	26,000	28,177	25,000	25,000
	TOTAL TAXES	4,624,990	6,120,288	6,197,955	6,784,037	6,773,715	8,063,567	8,142,312
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	150	-	975	800	127	200	200
100-42500-53	FAILURE TO MOW FINES	-	138	1,750	250	303	300	300
	TOTAL SPECIAL ASSESSEMENTS	150	138	2,725	1,050	430	500	500
INTERGOVERNMENTAL REVENUES								
100-43344-00	EXPENDITURE RESTRAINT PROGM	63,331	53,306	-	-	-	-	-
100-43410-00	SHARED REVENUE-UTILITY	397,001	395,596	386,462	386,462	386,160	385,834	397,023
100-43420-00	SHARED REVENUE-BASE	2,836,846	2,836,844	3,534,954	3,534,954	3,616,048	3,738,985	3,847,416
100-43507-52	POLICE-MISC SAFETY GRANTS	8,013	4,164	50,571	-	12,878	-	-
100-43520-52	LAW ENFORCEMENT TRNG REIMBURSE	-	8,103	-	-	-	-	-
100-43522-63	STATE OF WIDNR GRANT	-	18,500	-	-	-	-	-
100-43530-53	TRANSPORTATION AIDS	576,591	572,087	585,637	580,479	580,479	617,481	636,005
100-43531-52	STATE GRANT--PUBLIC SAFETY	9,356	38,060	-	-	-	225,000	125,000
100-43540-52	UNIVERSITY-LEASE-PARKING	45,000	-	45,000	45,000	45,000	45,000	45,000
100-43550-52	MOU-DISPATCH SERVICE	178,963	-	-	-	-	-	-
100-43610-52	MSP-STATE UNIVERSITY SVCS PYMT	329,598	192,781	7,304	265,933	325,614	305,615	325,000
100-43663-52	2% FIRE DUES-ST OF WISC	32,121	-	-	-	-	-	-
100-43670-60	EXEMPT COMPUTER AID-FR STATE	5,846	16,330	16,330	16,330	16,330	16,330	16,330
100-43670-61	PERSONAL PROPERTY AID	35,656	43,214	43,214	110,877	110,877	110,877	110,877
100-43745-52	WUSD-JUVENILE OFFICIER	65,117	65,211	83,294	76,646	90,000	95,000	98,000
100-43750-52	DRUG GRANT REIMBURSEMENT	-	94	-	-	-	-	-
100-43760-00	WEIGHTS & MEASURES RECOVERY	3,408	1,583	3,000	3,000	3,000	3,000	3,000
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	1,416	2,029	1,839	1,800	1,800	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	4,590,742	4,250,383	4,760,085	5,023,961	5,190,666	5,547,402	5,607,931
LICENSES & PERMITS								
100-44110-51	LIQUOR & BEER	18,608	18,858	19,720	19,710	23,052	20,000	20,250
100-44120-51	CIGARETTE	1,540	1,300	733	733	1,088	950	1,000
100-44122-51	BEVERAGE OPERATORS	3,020	3,515	3,668	4,000	4,270	4,500	4,700
100-44200-51	MISC. LICENSES	2,233	2,873	1,159	2,000	3,493	2,800	2,850
100-44300-53	BLDG/ZONING PERMITS	42,537	110,560	82,609	275,000	213,006	320,000	329,600
100-44310-53	ELECTRICAL PERMITS	6,911	9,298	10,796	35,115	20,520	22,000	22,660
100-44320-53	PLUMBING PERMITS	7,785	9,396	11,575	31,800	76,416	179,537	184,923
100-44330-53	HVAC PERMITS	4,668	7,216	9,569	20,500	73,258	177,813	183,147
100-44340-53	STREET OPENING PERMITS	100	200	50	50	360	400	400
100-44350-53	SIGN PERMITS	952	1,310	2,280	1,550	3,072	2,700	2,700
100-44370-51	WATERFOWL PERMITS	-	320	500	500	1,404	500	500
100-44900-51	MISC PERMITS	695	2,845	4,921	3,565	16,131	5,000	6,000
	TOTAL LICENSES & PERMITS	89,048	167,690	147,578	394,523	436,070	736,200	758,731

GENERAL FUND

REVENUES

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
FINES, FORFEITURES - PENALTIES								
100-4510-52	ORDINANCE VIOLATIONS	234,661	179,505	191,914	210,000	183,712	210,000	215,000
100-4510-52	MISC COURT RESEARCH FEE	360	200	50	50	80	50	50
100-4514-52	VIOLATIONS PAID-OTHER AGENCIES	(200)	520	151	-	-	-	-
100-4530-52	PARKING VIOLATIONS	52,826	58,224	56,896	60,000	57,449	62,000	65,000
100-4535-53	REFUSE/RECYCLING TOLER FINES	7,125	9,550	1,175	1,500	-	-	-
100-4545-53	RE-INSPECTION FINES	1,300	2,980	32,450	15,000	17,730	18,000	18,000
	TOTAL FINES, FORFEIT - PENALTIES	296,072	250,979	282,636	286,550	258,971	290,050	298,050
PUBLIC CHARGES FOR SERVICES								
100-4610-51	CLERK	-	-	1,738	-	44	50	50
100-4610-51	TREASURER	4,500	3,935	4,745	3,600	4,003	3,600	3,600
100-4620-52	POLICE-DISPATCH-MOU-UNIV	41,520	-	-	-	-	-	-
100-46220-52	FALSE ALARM FINES	750	2,100	1,200	1,500	2,340	1,500	1,500
100-46230-52	AMBULANCE	12,174	-	-	-	-	-	-
100-46240-52	CRASH CALLS	164	-	-	-	-	-	-
100-46310-53	DPW MISC REVENUE	9,853	30,298	19,585	12,000	24,800	15,000	18,000
100-46311-53	SALE OF MATERIALS	202	2	-	-	232	100	100
100-46312-51	MISC DEPT EARNINGS	100	-	405	-	520	-	-
100-46320-53	SAND & SALT CHARGES	1,056	-	-	-	-	-	-
100-46350-51	CITY PLANNER-SERVICES	135	360	8,144	9,000	2,471	3,000	3,000
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	25,683	26,301	19,500	28,102	25,000	26,000
100-46746-55	SPECIAL EVENT FEES	100	35	45	25	-	-	-
	TOTAL PUBLIC CHARGES FOR SVCS	87,843	62,413	62,162	45,625	62,513	48,250	52,250
MISC. REVENUES								
100-48100-00	INTEREST INCOME	179,090	814,758	861,125	493,292	562,308	545,977	548,000
100-48110-00	INTEREST REVENUE-LEASES	-	1,183	1,570	-	-	-	-
100-48200-00	LONG TERM RENTALS	4,800	4,800	1,200	6,000	10,800	15,600	15,600
100-48210-55	RENTAL INCOME	-	1,000	1,000	-	1,000	1,000	1,000
100-48220-55	DEPOSITS-FORFEITED	380	50	4,225	50	-	-	-
100-48300-00	OTHER PROP/EASEMENT SALES	7,500	-	-	-	-	-	-
100-48400-00	INS./FEMA / CLAIM RECOVERY	-	1,313	-	-	900	-	-
100-48410-00	WORKERS COMP-RETURN PREMIUM	-	13,514	3,934	-	13,621	-	-
100-48415-00	RESTITUTION-DAMAGES	7,690	5,539	7,241	3,000	3,756	3,000	3,000
100-48420-00	INSURANCE DIVIDEND	10,878	51,535	29,412	29,000	38,668	30,000	30,000
100-48425-00	WORKERS COMP-REIMBURSEMENT	-	18,779	-	-	-	-	-
100-48430-00	INSURANCE-REIMBURSEMENT	-	1,000	-	-	61,836	-	-
100-48500-52	DONATION-PUBLIC SAFETY	-	-	-	-	-	-	-
100-48500-55	DONATIONS-PARKS-DOG PARK	125	-	-	-	-	-	-
100-48520-55	DONATIONS-PARK & REC	1,500	-	-	-	1,920	-	-
100-48535-00	P CARD REBATE REVENUE	29,227	28,971	37,054	35,000	31,784	40,000	40,000
100-48545-00	DONATION-GENERAL	-	-	-	-	-	-	-
100-48546-55	MISC GRANT INCOME	8,000	87,043	46,010	7,000	3,000	5,000	5,000
100-48600-00	MISC REVENUE-NON RECURRING	2,331	2,155	3,212	-	2,411	-	-
100-48700-00	WATER UTILITY TAXES	344,406	346,697	362,935	346,500	385,000	385,000	385,000
100-48900-00	LEASE REVENUE	-	32,220	27,198	-	-	-	-
	TOTAL MISC REVENUE	595,927	1,410,557	1,386,115	919,842	1,117,003	1,025,577	1,027,600

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
OTHER FINANCING SOURCES								
100-49260-00	TRANSFER FROM 610 WATER	8,000	8,500	8,500	8,500	8,500	8,500	8,500
100-49261-00	TRANSFER FROM 620 WASTEWATER	12,000	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	15,720	18,974	16,260	16,410	16,410	16,260	16,410
100-49267-00	TRANSFER FROM 208 PARKING	35,000	35,350	35,350	35,704	35,704	30,000	25,000
100-49285-00	TRANSFER FROM 900 CDA	-	91,383	-	-	-	-	-
100-49290-00	TRANSFER IN FROM OTHER FUNDS	5,533	5,000	-	35,000	35,000	50,400	-
100-49295-00	TRANSFER FROM 248 PARK & REC	14,922	-	-	-	-	-	-
100-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES		99,675	180,207	81,110	116,614	116,614	126,160	70,910
TOTAL GEN FUND REVENUES		10,384,446	12,442,655	12,920,367	13,572,202	13,955,982	15,837,706	15,958,283

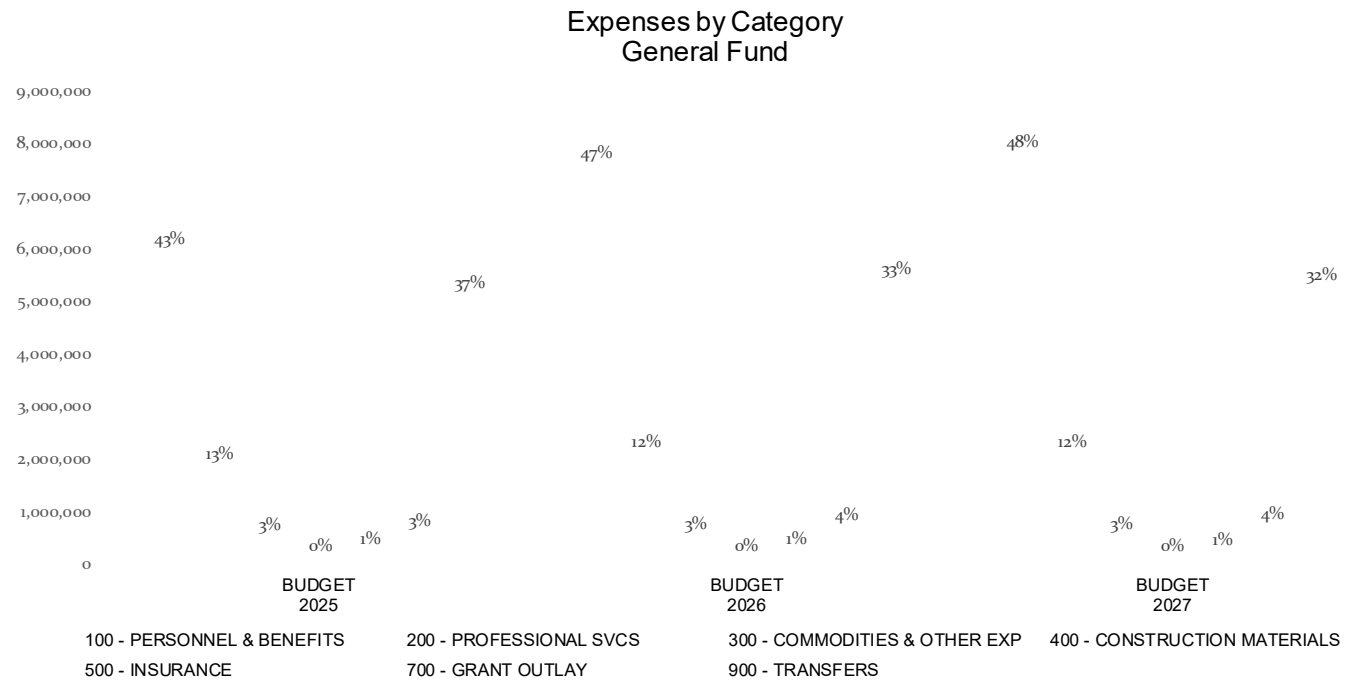
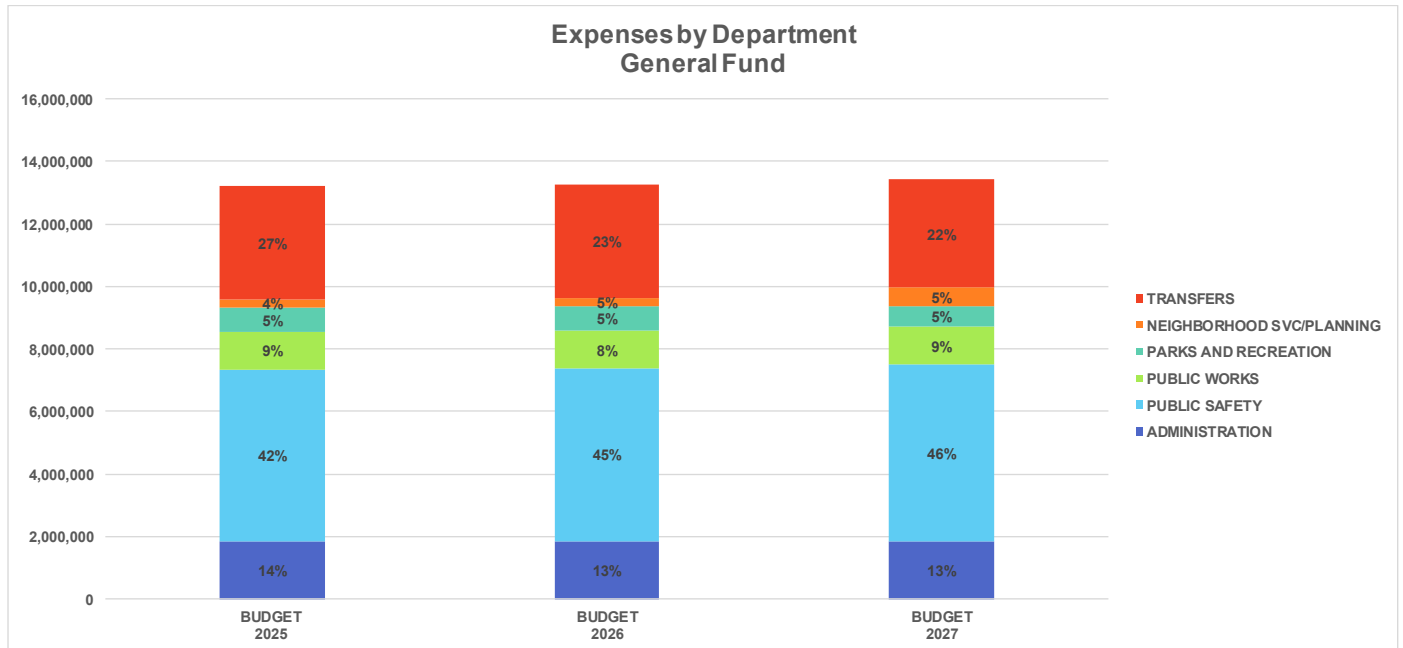
GENERAL FUND EXPENDITURE SUMMARY

SEC #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET	#
1	ADMINISTRATION	1,736,296	1,758,920	1,819,346	1,837,586	1,899,092	2,053,702	2,098,009	1
2	PUBLIC SAFETY	3,766,018	5,190,828	5,728,789	5,658,873	5,638,020	7,142,086	7,363,556	2
3	PUBLIC WORKS	1,139,541	1,212,804	1,151,405	1,223,166	959,315	1,342,082	1,359,424	3
4	PARKS AND RECREATION	724,655	682,036	861,057	670,114	800,292	822,690	847,740	4
5	NEIGHBORHOOD SVC/PLANNING	309,932	355,387	388,073	566,380	560,712	847,315	821,779	5
6	TRANSFERS	2,388,226	3,070,024	2,785,074	3,616,081	3,697,082	3,629,830	3,467,774	6
7	CONTINGENCIES	0	41,800	126,092	-	0	-	-	7
	TOTAL	10,064,668	12,311,799	12,859,836	13,572,202	13,554,512	15,837,705	15,958,282	

SEC #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET	
51100	Total Legislative Support	263,085	269,611	251,696	263,689	253,771	266,369	268,165	1
51110	Total Contingencies	-	41,800	126,092	-	-	-	-	7
51200	Total Court	81,915	85,807	97,799	86,907	91,694	88,143	91,700	1
51300	Total Legal	72,901	83,516	86,571	90,435	130,526	169,956	174,355	1
51400	Total General Administration	426,841	369,760	431,022	408,552	428,322	443,003	454,294	1
51450	Total Information Technology	65,345	114,144	129,285	165,545	175,582	219,414	226,868	1
51500	Total Financial Administration	215,000	229,735	247,840	244,703	227,234	259,166	270,234	1
51540	Total Insurance/Risk Mgt.	105,745	83,981	84,195	97,952	87,185	97,169	100,084	1
51600	Total Facilities Maintenance	449,597	467,311	436,472	421,824	452,864	442,874	446,464	1
52100	Total Police Administration	709,476	799,470	844,980	853,149	836,961	906,220	933,017	2
52110	Total Police Patrol	1,914,817	2,082,340	2,262,362	2,218,326	2,243,851	3,000,255	3,089,334	2
52120	Total Police Investigation	419,193	524,244	572,276	561,782	564,827	782,494	807,734	2
52140	Total Comm Service Program	32,429	33,068	40,014	44,149	62,600	46,549	47,982	2
52400	Total Neighbor Svcs & Planning	309,932	355,387	388,073	566,380	560,712	847,315	821,779	5
52500	Total Emergency Preparedness	10,971	9,490	13,455	10,363	6,097	19,731	15,025	2
52600	Total Communications/Dispatch	479,568	483,601	592,909	600,993	553,573	750,308	797,089	2
53100	Total Public Works Administration	45,026	48,109	55,002	53,061	41,493	71,775	59,125	3
53230	Total Shop/Fleet Operations	210,224	235,267	190,469	180,977	228,810	203,755	209,892	3
53270	Total Parks Maintenance	224,661	233,524	286,179	287,429	405,212	312,059	321,301	4
53300	Total Street Maintenance	527,315	538,881	529,765	595,796	341,824	669,200	689,675	3
53320	Total Snow & Ice	106,517	125,096	123,292	144,171	123,716	153,675	156,152	3
53420	Total Street Lights	250,459	265,450	252,877	249,161	223,473	243,678	244,580	3
55111	Total Young Library Building	55,867	55,057	54,466	57,980	51,913	67,608	65,846	1
55200	Total Parks Administration	48,615	102,161	100,531	105,155	107,550	119,106	123,677	4
55210	Total Recreation Administration	257,934	-	-	-	-	-	na	4
55300	Total Recreation Programs	3,393	1,055	-	-	-	-	na	4
55310	Total Senior Citizen's Program	-	-	-	-	-	-	-	4
55320	Total Community Events	12,052	15,538	14,073	11,000	21,000	17,000	17,000	4
55330	Total Comm. Based-Coop Projects	178,000	329,759	460,275	266,530	266,530	374,526	385,762	4
59220	Total Transfers to Other Funds	1,297,705	1,751,181	1,470,859	1,663,010	1,744,010	1,750,000	1,859,200	6
59230	Total Transfer to Debt Service	1,043,530	1,318,343	1,313,714	1,952,572	1,952,572	1,879,330	1,608,074	6
59240	Total Transfer to Fire Department	199,564	1,258,615	1,402,794	1,370,112	1,370,112	1,636,529	1,673,375	6
59240	Total Transfers	46,991	500	500	500	500	500	500	2
	Grand Totals	10,064,668	12,311,799	12,859,836	13,572,202	13,554,512	15,837,705	15,958,282	

GENERAL FUND FUNCTIONAL UNIT MATRIX

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



DEPARTMENT/FUNCTION

GENERAL ADMINISTRATION

General Administration is responsible for oversight and administration of the day-to-day operations of city government and includes the offices of the City Manager, City Clerk, Human Resources, Municipal Court, 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 records requests from the general public.

HUMAN RESOURCES

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

MUNICIPAL COURT

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

CITY ATTORNEY

The City Attorney serves as the chief legal advisor to the Common Council, City Manager, and all City departments, boards, and commissions. The City Attorney is responsible for providing legal counsel, drafting and reviewing ordinances, resolutions, contracts, and other legal documents, and representing the City in legal proceedings.

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		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
GENERAL ADMINISTRATION								
100	Personnel & Benefits	315,689	260,241	288,042	296,955	297,045	320,925	330,553
200	Professional Svcs	72,408	66,735	76,361	67,027	69,809	74,113	74,741
300	Commodities & Other Exp	35,274	38,550	54,886	34,570	51,468	37,965	39,000
700	Grant Outlay	3,471	4,234	11,734	10,000	10,000	10,000	10,000
51400	Total	426,841	369,760	431,022	408,552	428,322	443,003	454,294
LEGISLATIVE SUPPORT								
100	Personnel & Benefits	56,128	55,458	53,633	57,998	54,635	59,869	61,665
200	Professional Svcs	3,246	7,596	8,058	13,060	11,253	13,000	13,000
300	Commodities & Other Exp	13,285	15,008	8,033	6,631	5,383	4,000	4,000
700	Grant Outlay	190,426	191,549	181,972	186,000	182,500	189,500	189,500
51100	Total	263,085	269,611	251,696	263,689	253,771	266,369	268,165
CONTINGENCIES								
900	Transfers	-	41,800	126,092	-	-	-	-
51110	Total	-	41,800	126,092	-	-	-	-
COURT								
100	Personnel & Benefits	64,057	64,334	68,284	65,040	68,158	67,978	70,017
200	Professional Svcs	12,230	17,749	25,444	18,194	20,349	16,665	18,183
300	Commodities & Other Exp	5,627	3,724	4,071	3,672	3,186	3,500	3,500
51200	Total	81,915	85,807	97,799	86,907	91,694	88,143	91,700
LEGAL								
100	Personnel & Benefits	4,962	1,026	-	-	8,689	146,502	150,897
200	Professional Svcs	67,939	82,489	86,571	90,435	121,837	23,455	23,458
51300	Total	72,901	83,516	86,571	90,435	130,526	169,956	174,355
GRAND TOTAL		844,742	850,493	993,180	849,583	904,313	967,472	988,514

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	2020	2021	2022	2023	2024
<u>Licenses</u>					
Beverage Operators	119	163	115	133	102
Alcohol Consumption in Parks	5	25	37	28	0
Cigarette	14	14	15	18	18
Temporary Picnic Beer	1	2	4	4	4
Transient Merchant	3	4	6	2	19
<u>Elections</u>					
Number of Elections	4	2	4	2	4
Registered Voters as of Last Election	4,591	6,340	5088	5590	5858
Absentee Ballots Returned	5,373	881	2,154	698	2154
Election Day Voter Registrations	1,378	34	1,631	267	1806

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 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 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 MANAGER, CITY CLERK, & HR EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51400-111	SALARIES/PERMANENT	196,599	201,095	230,664	243,644	236,100	264,138	272,062
100-51400-112	SALARIES/OVERTIME	175	170	1,490	-	913	-	-
100-51400-113	SALARIES/TEMPORARY	41,296	-	-	-	-	-	-
100-51400-115	INTERNSHIP PROGRAM	-	3,763	9,747	-	8,500	-	-
100-51400-116	ELECTION INSPECTORS	309	-	-	-	-	-	-
100-51400-117	LONGEVITY PAY	1,580	500	-	-	-	-	-
100-51400-150	MEDICARE TAX/CITY SHARE	2,074	2,927	3,536	3,766	3,991	4,064	4,186
100-51400-151	SOCIAL SECURITY/CITY SHARE	12,168	12,517	15,121	16,105	17,064	17,376	17,897
100-51400-152	RETIREMENT	12,802	13,266	15,346	16,933	17,149	18,776	19,339
100-51400-153	HEALTH INSURANCE	44,302	23,655	11,833	14,592	11,863	14,592	15,030
100-51400-154	HRA-LIFE STYLE ACCT EXPENSE	3,912	2,031	-	1,520	1,102	1,520	1,566
100-51400-155	WORKERS COMPENSATION	337	237	258	296	302	362	373
100-51400-156	LIFE INSURANCE	134	81	47	98	62	98	101
100-51400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51400-211	PROFESSIONAL DEVELOPMENT	1,119	3,289	14,546	4,040	2,650	4,250	4,250
100-51400-217	CONTRACTUAL/PROFESSIONAL SVCS	26,659	10,968	8,071	9,580	15,000	25,000	10,000
100-51400-219	ASSESSOR SERVICES	39,815	42,638	45,746	42,925	42,517	33,000	48,000
100-51400-224	SOFTWARE/HARDWARE MAINTENANCE	2,405	7,610	5,396	7,808	7,076	9,616	10,177
100-51400-225	TELECOM/INTERNET/COMMUNICATION	2,409	2,230	2,602	2,675	2,566	2,247	2,315
100-51400-310	OFFICE & OPERATING SUPPLIES	19,146	33,688	35,413	22,740	35,577	23,000	24,000
100-51400-312	BREAK ROOM SUPPLIES	-	1,027	1,179	1,010	1,415	750	750
100-51400-320	SUBSCRIPTIONS/DUES	14,120	1,200	10,281	8,080	8,200	8,000	8,000
100-51400-325	PUBLIC ED--CUSTOMER SERVICE	96	310	251	215	276	215	250
100-51400-330	TRAVEL EXPENSES	1,911	2,325	7,762	2,525	6,000	6,000	6,000
100-51400-335	MISC COMMITTEE GRANTS	-	-	-	-	-	-	-
100-51400-790	HR CELEBRATIONS/AWARDS	3,471	4,234	11,734	10,000	10,000	10,000	10,000
	Total General Administration	426,841	369,760	431,022	408,552	428,322	443,003	454,294

LEGISLATIVE SUPPORT EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51100-111	SALARIES/PERMANENT	21,259	21,925	20,775	24,292	22,977	25,734	26,506
100-51100-112	OVERTIME	44	42	373	-	228	-	-
100-51100-114	WAGES/PART-TIME/PERMANENT	25,500	25,500	26,044	25,767	23,655	25,956	26,735
100-51100-117	LONGEVITY PAY	200	-	-	-	-	-	-
100-51100-150	MEDICARE TAX/CITY SHARE	675	683	694	757	756	780	804
100-51100-151	SOCIAL SECURITY/CITY SHARE	2,883	2,918	2,965	3,235	3,230	3,336	3,436
100-51100-152	RETIREMENT	1,396	1,049	1,432	1,688	1,722	1,853	1,908
100-51100-153	HEALTH INSURANCE	4,076	3,278	1,296	1,920	1,882	1,920	1,978
100-51100-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	200	124	200	206
100-51100-155	WORKERS COMPENSATION	81	56	51	61	58	72	74
100-51100-156	LIFE INSURANCE	15	6	3	18	3	18	18
100-51100-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51100-211	PROFESSIONAL DEVELOPMENT	-	139	60	60	-	-	-
100-51100-218	PROFESSIONAL SERV/CONSULTING	-	3,455	104	1,020	-	-	-
100-51100-220	COMMUNITY RECOGNITION GALA	-	-	5,453	10,000	8,285	10,000	10,000
100-51100-295	CODIFICATION OF ORDINANCES	3,246	4,002	2,442	2,040	2,967	3,000	3,000
100-51100-310	OFFICE & OPERATING SUPPLIES	475	778	3,217	-	1,688	-	-
100-51100-320	PUBLICATION-MINUTES	12,810	14,229	4,816	6,631	3,695	4,000	4,000
100-51100-715	TOURISM COMMITTEE-ROOM TAX	163,426	166,549	156,972	161,000	157,500	164,500	164,500
100-51100-720	DOWNTOWN WHITEWATER GRANT	27,000	25,000	25,000	25,000	25,000	25,000	25,000
	Total Legislative Support	263,085	269,611	251,696	263,689	253,771	266,369	268,165

CONTINGENCIES EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-5110-910	COST REALLOCATIONS	-	41,800	126,092	-	-	-	-
100-5110-911	TRANSFER IN/OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total Contingencies	-	41,800	126,092	-	-	-	-

LEGAL SERVICES EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51300-111	SALARIES/PERMANENT	-	-	-	-	-	104,102.65	107,225.73
100-51300-150	MEDICARE TAX/CITY SHARE	-	-	-	-	-	1,516.59	1,562.09
100-51300-151	SOCIAL SECURITY/CITY SHARE	-	-	-	-	-	6,484.74	6,679.29
100-51300-152	RETIREMENT	-	-	-	-	-	7,318.99	7,538.56
100-51300-153	HEALTH INSURANCE	-	-	-	-	-	24,487.70	25,222.33
100-51300-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	-	-	2,450.00	2,523.50
100-51300-155	WORKERS COMPENSATION	-	-	-	-	-	141.22	145.46
100-51300-156	LIFE INSURANCE	-	-	-	-	-	0.00	-
100-51300-166	BENEFITS-HRA-CITY ATTORNEY	4,962	1,026	-	-	8,689	-	-
100-51300-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	750	750
100-51300-212	GENERAL CITY SERVICES	39,838	45,386	41,973	89,435	52,659	-	-
100-51300-214	MUNI COURT LEGAL SERVICES	28,102	30,658	32,390	-	40,172	-	-
100-51300-219	UNION & OUTSIDE ATTORNEY	-	6,445	12,207	1,000	29,006	8,000	8,000
100-51300-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	10,855	10,858
100-51300-225	TELECOM/INTERNET/COMMUNICATIONS	-	-	-	-	-	-	-
100-51300-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	2,000	2,000
100-51300-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	850	850
100-51300-330	TRAVEL EXPENSES	-	-	-	-	-	1,000	1,000
	Total Legal	72,901	83,516	86,571	90,435	130,526	169,956	174,355

MUNICIPAL COURT EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51200-111	SALARIES/PERMANENT	55,261	55,834	58,502	55,462	57,343	57,782	59,515
100-51200-112	BALIFF WAGES & OVERTIME	2,078	1,565	2,457	2,500	2,611	2,500	2,575
100-51200-150	MEDICARE TAX/CITY SHARE	817	815	847	860	913	879	905
100-51200-151	SOCIAL SECURITY/CITY SHARE	3,495	3,483	3,623	3,677	3,903	3,758	3,870
100-51200-152	RETIREMENT	2,255	2,365	2,546	2,460	2,887	2,642	2,721
100-51200-153	HEALTH INSURANCE	34	86	197	-	114	-	-
100-51200-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	-	-	325	335
100-51200-155	WORKERS COMPENSATION	103	68	93	71	120	82	85
100-51200-156	LIFE INSURANCE	14	118	18	10	267	10	11
100-51200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51200-211	PROFESSIONAL DEVELOPMENT	129	700	1,257	707	48	500	550
100-51200-214	FINANCIAL/BONDING SERVICES	-	100	-	102	-	100	100
100-51200-219	OTHER PROFESSIONAL SERVICES	645	780	1,120	612	1,154	1,000	1,000
100-51200-224	SOFTWARE/HARDWARE MAINTENANCE	9,102	11,501	9,700	14,814	13,819	13,698	15,140
100-51200-225	TELECOM/INTERNET/COMMUNICATIONS	1,634	1,943	1,841	1,704	1,435	867	893
100-51200-293	PRISONER CONFINEMENT	720	2,725	11,526	255	3,894	500	500
100-51200-310	OFFICE & OPERATING SUPPLIES	3,991	2,671	3,088	2,040	1,980	2,000	2,000
100-51200-320	SUBSCRIPTIONS/DUES	800	85	145	1,020	1,206	1,000	1,000
100-51200-330	TRAVEL EXPENSES	836	968	839	612	-	500	500
	Total Court	81,915	85,807	97,799	86,907	91,694	88,143	91,700

DEPARTMENT SERVICE METRICS

TICKET HISTORY SUMMARY						
Type	2019	2020	2021	2022	2023	2024
Traffic Tickets	1,011	676	802	927	910	608
OWI Tickets	102	82	141	118	114	41
Non-Traffic Tickets	1,822	1,194	1,546	1,442	1,329	535
Juvenile Truancy Tickets	51	48	56	67	72	111
Total Tickets	2,935	1,952	2,545	2,554	2,425	1,295
Ordinance Violations	\$247,206	\$185,558	\$216,906	\$234,661	\$179,505	\$268,408

DEPARTMENT/FUNCTION

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

MISSION

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

To meet this mission IT will:

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

PERSONNEL SUMMARY

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

INFORMATION TECHNOLOGY SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INFORMATION TECHNOLOGY								
100	Personnel & Benefits	63,761	64,423	120,306	154,798	152,428	209,235	215,512
200	Professional Svcs	1,584	46,351	6,612	10,696	23,155	9,779	10,955
300	Commodities & Other Exp	-	3,370	2,367	50	-	400	400
51450	Total	65,345	114,144	129,285	165,545	175,582	219,414	226,868

DEPARTMENT SERVICE METRICS

Service Type	01/01/2023	01/01/2024
	10/17/2023	11/13/2024
Servers	4	4
Virtual Machines	22	25
User Devices (PCs, laptops, MDCs, tablets, printers...)	190	220
Cellular Devices	60	70
Backup NAS	2	2
Email Archiver	1	1
Firewall	1	1
Network Switches (including Wireless Point to Point)	62	62
Wireless Access Points	28	34
IP Cameras	75	75
IP Camera Servers	4	4
Storage Arrays	3	3
IP Phones	131	131
Work Orders Processed	650	1,037
Availability of all services	99.99%	99.99%

GOALS & OBJECTIVES

2024/2025 OUTLOOK

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

INFORMATION TECHNOLOGY EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51450-111	SALARIES/PERMANENT	47,408	46,817	90,552	126,157	123,888	166,493	171,487
100-51450-113	SALARIES/TEMPORARY	-	2,438	5,670	-	-	-	-
100-51450-150	MEDICARE TAX/CITY SHARE	189	676	1,276	1,839	1,867	2,429	2,502
100-51450-151	SOCIAL SECURITY/CITY SHARE	3,363	2,892	5,455	7,865	7,983	10,388	10,699
100-51450-152	RETIREMENT	3,104	3,269	5,914	7,467	8,211	11,867	12,223
100-51450-153	HEALTH INSURANCE	7,867	7,304	10,195	9,554	8,655	15,368	15,829
100-51450-154	HRA-LIFE STYLE ACCT EXPENSE	1,740	938	1,013	1,750	1,253	2,450	2,524
100-51450-155	WORKERS COMPENSATION	81	92	232	153	565	229	236
100-51450-156	LIFE INSURANCE	9	-	-	12	5	12	13
100-51450-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51450-211	PROFESSIONAL DEVELOPMENT	-	575	200	606	-	1,000	1,000
100-51450-219	OTHER PROFESSIONAL SERVICES	-	(0)	-	-	-	-	-
100-51450-225	TELECOM/INTERNET/COMMUNICATION	0	15,025	2,747	402	14,741	1,287	1,326
100-51450-244	NETWORK HDW MTN	-	5,848	1,127	908	113	4	1,141
100-51450-245	NETWORK SOFTWARE MTN	-	18,745	2,338	2,995	3,429	1,248	1,285
100-51450-246	NETWORK OPERATING SUPP	1,584	5,345	200	2,104	243	1,585	1,535
100-51450-247	SOFTWARE UPGRADES	-	813	-	182	55	755	769
100-51450-310	OFFICE & OPERATING SUPPLIES	-	3,360	2,321	3,500	4,575	3,900	3,900
100-51450-330	TRAVEL EXPENSES	-	10	46	50	-	400	400
	Total Information Technology	65,345	114,144	129,285	165,545	175,582	219,414	226,868

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 is the primary responsibility of the comptroller.

FINANCE, INSURANCE & RISK MANAGEMENT EXPENSE SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
FINANCE								
100	Personnel & Benefits	161,019	163,817	188,274	183,235	163,891	199,950	205,949
200	Professional Svcs	37,529	44,476	38,337	42,864	45,246	44,516	49,565
300	Commodities & Other Exp	12,012	13,852	12,282	9,474	14,347	9,700	9,720
500	Insurance	777	4,301	4,360	5,050	(908)	1,000	1,000
600	Misc Exp	3,664	3,288	4,587	4,080	4,658	4,000	4,000
51500	Total	215,000	229,735	247,840	244,703	227,234	259,166	270,234
INSURANCE RISK MGMT								
500	Insurance	105,745	83,981	84,195	97,952	87,185	97,169	100,084
51540	Total	105,745	83,981	84,195	97,952	87,185	97,169	100,084
GRAND TOTAL		320,745	313,716	332,035	342,655	314,419	356,334	370,318

DEPARTMENT SERVICE METRICS

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

- **Budget Enhancement:** Development/delivery of enhanced annual budget document. Measured through receipt of GFOA Distinguished Budget Award. Our objective is to methodically improve the document through incorporating feedback from each of the three reviewers each year. We also translate reviewer ratings for each criterion into a point score where: 1 = Information not present; 2 = Does not satisfy criteria; 3 = Proficient; 4 = Outstanding
 - 2018 Budget: First time submission, GFOA Award received with composite score of 3.06
 - 2019 Budget: GFOA Award received with composite score of 2.93
 - 2020 Budget: GFOA Award received with composite score of 3.10
 - 2021 Budget: GFOA Award received with composite score of 3.10
 - 2022 Budget: GFOA Award received with composite score of 3.00
 - 2023 Budget: GFOA Award received with composite score of 3.00
 - 2024-2025 Budget: GFOA Award received
- **Accounting:** Accounting and reporting of financial resources of City and supported organizations. Measured through completion of Financial Audit with unqualified audit opinion and resolution of any concerns raised in prior year audit.
 - All Financial Audits completed in recent years have received unqualified opinions. Staff continue to improve procedures and strengthen practices as identified by auditors.
- **Debt Management:** Limit General Obligation debt levels to remain below 70% of statutory limit. Measured annually by total debt balance as percent of prior year equalized property value. Detailed under [Debt Service Fund 300](#).

Provide:

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

UTILITY PAYMENTS

Year	Customers	Billed Value	Est. # of Bills Generated	% Bills Paid Electronic	Billing Adj's	Value Sent to Tax Roll	Balance @ Year End	Total Gallons Billed
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
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)
2015	3,761	14,398,281	1,518,211	12,880,070	9,779,387	21,405	0.22%	(10,585)

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

MISC ACCOUNTS RECEIVABLE

Year	Bills Sent	Billed Value	Payments Processed	Write-offs	Accts Sent to Tax Roll	Balance @ Year End
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
2015	855	913,180	1,100,002	(3,412)	7,343	97,228

ACCOUNTS PAYABLE

Year	# of Checks Written	Total Payments	Check Payments	Pcard Payments	Pcard Rebates
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
2015	2,279	26,524,481	25,668,180	856,301	16,563

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

PAYROLL SERVICES

Year	Payments issued	Net Amount Paid	Direct Deposit %
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%
2015	5,158	3,716,774	98.95%

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 2024/2025 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 analyses 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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51500-111	SALARIES/PERMANENT	116,666	120,960	137,837	135,419	122,939	137,402	141,524
100-51500-112	SALARIES/OVERTIME	-	-	-	-	13	-	-
100-51500-117	LONGEVITY PAY	200	-	-	-	-	-	-
100-51500-150	MEDICARE TAX/CITY SHARE	1,597	1,677	1,858	1,975	1,828	2,004	2,064
100-51500-151	SOCIAL SECURITY/CITY SHARE	6,766	7,171	7,942	8,444	7,817	8,567	8,824
100-51500-152	RETIREMENT	7,530	8,069	9,330	9,412	8,994	9,893	10,190
100-51500-153	HEALTH INSURANCE	25,970	23,432	28,391	24,719	20,483	38,030	39,171
100-51500-154	HRA-LIFE STYLE ACCT EXPENSE	2,033	2,281	2,664	3,063	1,620	3,825	3,940
100-51500-155	WORKERS COMPENSATION	218	182	194	165	168	191	197
100-51500-156	LIFE INSURANCE	38	46	59	39	27	39	40
100-51500-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51500-210	PROFESSIONAL SERVICES	1,203	-	-	-	-	-	-
100-51500-211	PROFESSIONAL DEVELOPMENT	1,723	1,777	999	1,515	2,339	2,000	2,000
100-51500-214	AUDIT SERVICES	19,074	23,184	19,773	20,000	30,000	25,000	28,585
100-51500-217	CONTRACT SERVICES-125 PLAN	7,551	7,776	7,693	8,161	4,696	4,700	4,750
100-51500-224	SOFTWARE/HARDWARE MAINTENANCE	6,745	10,670	8,738	12,076	7,386	11,948	13,337
100-51500-225	TELECOM/INTERNET/COMMUNICATION	1,233	1,070	1,134	1,112	826	867	893
100-51500-310	OFFICE & OPERATING SUPPLIES	11,489	12,393	10,879	8,161	10,562	8,000	8,000
100-51500-325	PUBLIC EDUCATION	96	195	276	303	186	200	220
100-51500-330	TRAVEL EXPENSES	427	1,264	1,127	1,010	3,599	1,500	1,500
100-51500-560	COLLECTION FEES/WRITE-OFFS	777	4,301	4,360	5,050	(908)	1,000	1,000
100-51500-650	BANK FEES/CREDIT CARD FEES	3,664	3,288	4,587	4,080	4,658	4,000	4,000
	Total Financial Administration	215,000	229,735	247,840	244,703	227,234	259,166	270,234

INSURANCE & RISK MANAGEMENT EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51540-511	BUILDINGS/CONTENTS INSURANCE	49,494	26,207	26,574	27,679	27,179	27,722	28,554
100-51540-512	VEHICLES/EQUIPMENT INSURANCE	12,561	16,957	15,888	18,589	17,480	20,072	20,674
100-51540-513	LIABILITY-GENL/PUBLIC OFFICIAL	27,318	25,049	25,378	30,907	25,856	30,015	30,915
100-51540-514	POLICE PROFESSIONAL LIAB INS	13,930	13,064	13,180	15,615	13,541	15,726	16,198
100-51540-515	BOILER/EQUIP BREAKDOWN INS	2,443	2,703	3,176	5,161	3,129	3,634	3,743
	Total Insurance/Risk Mgt.	105,745	83,981	84,195	97,952	87,185	97,169	100,084

DEPARTMENT/FUNCTION

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

PERSONNEL SUMMARY

	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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-52500-111	EMERGENCY PREPAREDNESS WAGES	44	-	-	-	1,200	2,060	2,122
100-52500-150	EMERG PREP MEDICARE	1	-	-	-	17	30	31
100-52500-151	EMERG PREP SOCIAL SECURITY	3	-	-	-	74	128	132
100-52500-152	EMERG PREP RETIREMENT	-	-	-	-	-	148	153
100-52500-155	EMERG PREP WORKERS COMP	2	-	-	-	26	45	46
100-52500-219	OTHER PROFESSIONAL SERVICES	70	-	-	-	-	4,860	-
100-52500-224	SOFTWARE/HARDWARE MAINTENANCE	1,460	-	-	-	467	2,664	2,664
100-52500-225	TELECOM/INTERNET/COMMUNICATION	4,382	4,146	3,421	3,293	3,577	2,741	2,823
100-52500-242	REPR/MTN MACHINERY/EQUIP	3,835	-	5,474	2,000	-	2,000	2,000
100-52500-295	CONTRACTUAL SERVICES	-	3,753	3,555	3,555	-	3,555	3,555
100-52500-310	OFFICE & OPERATING SUPPLIES	1,174	1,592	1,005	1,515	735	1,500	1,500
	Total Emergency Preparedness	10,971	9,490	13,455	10,363	6,097	19,731	15,025

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
Foreman	1	1	1	1	1	1
Full Time Staff	8	8	8	8	8	8
GIS Analyst	-	1	1	1	1	1
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.

DEPARTMENT OF PUBLIC WORKS EXPENSE SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
PUBLIC WORKS ADMINISTRATION								
100	Personnel & Benefits	26,911	27,940	29,760	28,583	27,576	33,478	34,482
200	Professional Svcs	15,437	17,341	21,407	21,520	10,731	34,597	20,892
300	Commodities & Other Exp	2,678	2,829	3,835	2,957	3,186	3,700	3,750
53100	Total	45,026	48,109	55,002	53,061	41,493	71,775	59,125
PUBLIC WORKS SHOP/FLEET OPERATIONS								
100	Personnel & Benefits	91,719	95,840	102,127	99,314	157,881	116,255	119,742
200	Professional Svcs	27,013	22,253	21,242	20,590	20,294	21,500	21,650
300	Commodities & Other Exp	91,492	117,174	67,100	61,073	50,636	66,000	68,500
53230	Total	210,224	235,267	190,469	180,977	228,810	203,755	209,892
PUBLIC WORKS STREET MAINTENANCE								
100	Personnel & Benefits	446,020	446,262	439,283	512,191	252,863	586,054	603,635
200	Professional Svcs	25,775	36,671	34,924	25,021	34,885	23,446	25,790
300	Commodities & Other Exp	38,046	41,085	45,057	42,261	40,778	42,700	42,750
400	Construction Materials	13,990	14,213	7,893	12,241	13,298	13,000	13,500
800	Capital Outlay	3,484	650	2,608	4,080	-	4,000	4,000
53300	Total	527,315	538,881	529,765	595,796	341,824	669,200	689,675
PUBLIC WORKS STREET CLEANING/SNOW & ICE								
100	Personnel & Benefits	58,948	62,244	70,708	72,749	61,086	82,575	85,052
200	Professional Svcs	-	3,438	9,031	12,241	-	12,000	12,000
300	Commodities & Other Exp	22,470	42,480	22,894	34,181	16,658	34,100	34,100
400	Construction Materials	25,100	16,934	20,658	25,000	45,972	25,000	25,000
53320	Total	106,517	125,096	123,292	144,171	123,716	153,675	156,152
PUBLIC WORKS STREET LIGHTS								
100	Personnel & Benefits	13,854	22,658	13,298	8,730	25,116	10,078	10,380
200	Professional Svcs	230,801	230,664	231,384	232,341	189,965	225,000	225,000
300	Commodities & Other Exp	5,654	8,269	8,066	7,070	8,391	7,500	8,000
800	Capital Outlay	150	3,860	128	1,020	-	1,100	1,200
53420	Total	250,459	265,450	252,877	249,161	223,473	243,678	244,580
GRAND TOTAL		1,139,541	1,212,804	1,151,405	1,223,166	959,315	1,342,082	1,359,424

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	<u>305</u>	<u>248.5</u>	<u>185</u>	<u>180.5</u>

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

Damage to City Property				
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	<u>14,594.18</u>	<u>51,042.68</u>	<u>35,358.62</u>	<u>34,401.55</u>

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

DEPARTMENT SERVICE METRICS

Annual Tree City Report

<u>Description</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025/thru Aug</u>
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 a number of Ash trees on City owned land. This measure will track the number of Ash trees that exist, the number of Ash trees removed in the year and the number of new trees planted.

Annual Mowing Report

<u>Location</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025/thru Aug</u>
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				
<u>Description</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025/thru Aug</u>
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 amount of hours associated with snow removal (including: pre-salting, snow removal and sanding).

Street Condition Paser Ratings			
<u>Rating</u>	<u>Quality</u>	<u>2023</u>	<u>2025</u>
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		<u>50.5</u>	<u>50.5</u>

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

GOALS & OBJECTIVES

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 upto 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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-53100-111	SALARIES/PERMANENT	19,629	20,307	21,552	21,881	21,050	24,560	25,297
100-53100-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
100-53100-117	LONGEVITY PAY	-	-	-	-	-	-	-
100-53100-118	UNIFORM ALLOWANCES	-	-	-	-	-	-	-
100-53100-150	MEDICARE TAX/CITY SHARE	271	272	284	319	309	358	368
100-53100-151	SOCIAL SECURITY/CITY SHARE	1,124	1,162	1,216	1,363	1,322	1,529	1,574
100-53100-152	RETIREMENT	1,275	1,377	1,464	1,521	1,561	1,768	1,821
100-53100-153	HEALTH INSURANCE	4,093	4,314	4,696	3,088	3,186	4,748	4,890
100-53100-154	HRA-LIFE STYLE ACCT EXPENSE	475	475	513	380	108	475	489
100-53100-155	WORKERS COMPENSATION	35	23	23	27	26	34	35
100-53100-156	LIFE INSURANCE	10	10	11	6	14	6	6
100-53100-211	PROFESSIONAL DEVELOPMENT	1,234	1,201	979	600	9	600	650
100-53100-213	ENGINEERING SERVICES	9,890	8,115	14,510	12,241	4,079	27,000	12,000
100-53100-224	SOFTWARE/HARDWARE MAINTENANCE	2,206	5,727	3,699	6,065	4,844	5,251	6,443
100-53100-225	TELECOM/INTERNET/COMMUNICATION	2,107	2,297	2,220	2,614	1,798	1,747	1,799
100-53100-310	OFFICE & OPERATING SUPPLIES	2,289	2,334	2,529	1,836	2,180	2,500	2,500
100-53100-320	SUBSCRIPTIONS/DUES	293	300	318	306	379	300	300
100-53100-325	PUBLIC EDUCATION	96	195	251	215	276	300	300
100-53100-330	TRAVEL EXPENSES	-	-	737	600	351	600	650
	Total Public Works Administration	45,026	48,109	55,002	53,061	41,493	71,775	59,125

DEPARTMENT OF PUBLIC WORKS SHOP/FLEET OPERATIONS EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-53230-111	WAGES/PERMANENT	63,999	67,244	71,740	68,945	114,658	75,465	77,729
100-53230-112	WAGES/OVERTIME	139	460	219	-	80	-	-
100-53230-113	WAGES/TEMPORARY	-	578	379	-	1,236	-	-
100-53230-117	LONGEVITY PAY	695	560	560	810	347	820	845
100-53230-118	UNIFORM ALLOWANCES	(338)	(116)	-	135	-	135	139
100-53230-150	MEDICARE TAX/CITY SHARE	860	927	920	1,022	1,706	1,117	1,150
100-53230-151	SOCIAL SECURITY/CITY SHARE	3,678	3,965	3,932	4,370	7,293	4,775	4,918
100-53230-152	RETIREMENT	4,125	4,683	4,727	4,857	8,551	5,502	5,667
100-53230-153	HEALTH INSURANCE	16,214	15,843	18,019	15,834	21,278	24,303	25,033
100-53230-154	HRA-LIFE STYLE ACCT EXPENSE	286	95	104	1,955	88	2,440	2,513
100-53230-155	WORKERS COMPENSATION	2,009	1,546	1,466	1,326	2,537	1,638	1,687
100-53230-156	LIFE INSURANCE	52	56	61	59	108	59	60
100-53230-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53230-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
100-53230-221	MUNICIPAL UTILITIES EXPENSES	6,416	4,965	4,993	4,590	4,985	5,000	5,050
100-53230-222	UTILITIES-NAT GAS & ELECTRIC	20,215	16,554	16,249	16,000	15,309	16,500	16,600
100-53230-225	MOBILE COMMUNICATIONS	383	734	-	-	-	-	-
100-53230-310	OFFICE & OPERATING SUPPLIES	29,499	24,110	14,948	16,000	20,996	16,000	16,500
100-53230-352	VEHICLE REPR PARTS	44,673	59,613	20,890	25,503	9,573	26,000	27,000
100-53230-354	POLICE VEHICLE REPR/MAINT	15,241	25,284	27,215	16,000	13,488	16,000	16,500
100-53230-355	BLDG MTN REPR SUPP	2,078	8,166	4,048	3,570	6,579	8,000	8,500
	Total Shop/Fleet Operations	210,224	235,267	190,469	180,977	228,810	203,755	209,892

DEPARTMENT OF PUBLIC WORKS STREET MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-53300-111	WAGES/PERMANENT	306,678	308,240	306,660	360,615	148,629	387,979	399,618
100-53300-112	WAGES/OVERTIME	942	841	853	684	895	731	753
100-53300-113	WAGES/TEMPORARY	-	5,278	4,401	818	14,020	1,043	1,074
100-53300-117	LONGEVITY PAY	2,365	2,240	2,240	1,600	1,387	2,310	2,379
100-53300-118	UNIFORM ALLOWANCES	7,461	9,382	8,248	7,056	8,576	7,056	7,268
100-53300-150	MEDICARE TAX/CITY SHARE	4,272	4,414	4,422	5,381	2,481	5,792	5,966
100-53300-151	SOCIAL SECURITY/CITY SHARE	18,264	18,872	18,909	23,009	10,610	24,766	25,509
100-53300-152	RETIREMENT	20,077	21,405	21,391	25,274	11,188	28,208	29,054
100-53300-153	HEALTH INSURANCE	69,772	64,258	59,274	71,557	48,725	108,360	111,611
100-53300-154	HRA-LIFE STYLE ACCT EXPENSE	6,439	4,102	6,079	9,098	2,833	11,215	11,551
100-53300-155	WORKERS COMPENSATION	9,611	7,085	6,651	6,961	3,410	8,455	8,709
100-53300-156	LIFE INSURANCE	138	146	156	140	110	140	144
100-53300-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53300-211	PROFESSIONAL DEVELOPMENT	1,284	1,896	1,579	750	1,398	1,600	1,700
100-53300-222	ELECT/TRAFFIC SIGNALS/P-LOTS	18,982	27,351	26,281	15,302	25,895	15,000	16,000
100-53300-224	SOFTWARE/HARDWARE MAINTENANCE	2,405	3,653	3,303	5,499	4,048	4,716	5,895
100-53300-225	TELECOM/INTERNET/COMMUNICATION	3,103	3,771	3,761	3,471	3,545	2,130	2,194
100-53300-310	OFFICE & OPERATING SUPPLIES	654	1,049	1,392	1,020	1,947	1,200	1,250
100-53300-351	FUEL EXPENSES	27,972	26,883	26,371	29,000	24,928	29,000	29,000
100-53300-354	TRAFFIC CONTROL SUPP	9,421	13,153	17,294	12,241	13,904	12,500	12,500
100-53300-405	MATERIALS/REPAIRS	13,990	14,213	7,893	12,241	13,298	13,000	13,500
100-53300-821	BRIDGE/DAM	3,484	650	2,608	4,080	-	4,000	4,000
	Total Street Maintenance	527,315	538,881	529,765	595,796	341,824	669,200	689,675

DEPARTMENT OF PUBLIC WORKS ICE & SNOW EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-53320-111	WAGES/PERMANENT	31,022	36,517	45,628	44,755	38,651	47,971	49,410
100-53320-112	WAGES/OVERTIME	10,639	6,003	4,221	8,691	2,922	9,289	9,568
100-53320-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
100-53320-117	LONGEVITY PAY	360	360	360	220	223	270	278
100-53320-150	MEDICARE TAX/CITY SHARE	546	658	589	787	717	843	869
100-53320-151	SOCIAL SECURITY/CITY SHARE	2,334	2,815	2,518	3,366	3,064	3,606	3,714
100-53320-152	RETIREMENT	2,590	3,299	2,950	3,730	3,582	4,142	4,266
100-53320-153	HEALTH INSURANCE	9,423	10,820	12,473	9,044	10,561	13,819	14,233
100-53320-154	HRA-LIFE STYLE ACCT EXPENSE	769	610	1,034	1,165	264	1,440	1,483
100-53320-155	WORKERS COMPENSATION	1,240	1,134	915	971	1,084	1,174	1,209
100-53320-156	LIFE INSURANCE	24	30	21	21	19	21	21
100-53320-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53320-295	EQUIP RENTAL	-	3,438	9,031	12,241	-	12,000	12,000
100-53320-351	FUEL EXPENSES	8,101	8,793	8,248	9,181	5,146	9,100	9,100
100-53320-353	SNOW EQUIP/REPR PARTS	14,368	33,687	14,646	25,000	11,512	25,000	25,000
100-53320-460	SALT & SAND	25,100	16,934	20,658	25,000	45,972	25,000	25,000
	Total Snow & Ice	106,517	125,096	123,292	144,171	123,716	153,675	156,152

DEPARTMENT OF PUBLIC WORKS STREET LIGHTS EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-53420-111	WAGES/PERMANENT	9,546	17,485	9,676	6,250	20,221	6,820	7,024
100-53420-112	WAGES/OVERTIME	139	-	-	195	-	209	215
100-53420-117	LONGEVITY PAY	50	40	40	-	25	-	-
100-53420-150	MEDICARE TAX/CITY SHARE	125	226	137	94	284	103	106
100-53420-151	SOCIAL SECURITY/CITY SHARE	534	964	586	403	1,215	439	452
100-53420-152	RETIREMENT	618	1,154	700	448	1,455	506	521
100-53420-153	HEALTH INSURANCE	2,263	2,173	1,647	1,060	1,350	1,658	1,708
100-53420-154	HRA-LIFE STYLE ACCT EXPENSE	280	198	291	155	127	190	196
100-53420-155	WORKERS COMPENSATION	295	411	217	122	426	151	155
100-53420-156	LIFE INSURANCE	4	7	5	3	13	3	3
100-53420-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53420-222	ELECTRICITY	230,801	230,664	231,384	232,341	189,965	225,000	225,000
100-53420-310	OFFICE & OPERATING SUPPLIES	5,654	8,269	8,066	7,070	8,391	7,500	8,000
100-53420-820	STREET LIGHTS	150	3,860	128	1,020	-	1,100	1,200
	Total Street Lights	250,459	265,450	252,877	249,161	223,473	243,678	244,580

DEPARTMENT/FUNCTION

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

MISSION

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

PERSONNEL SUMMARY

	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	7
Patrol Officer 24 Months	3	3	6	3	4	4
Patrol Officer 12 Months	4	4	1	2	1	3
Patrol Officer Hire	-	-	1	0	3	3
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

GENERAL GOVERNMENT POLICE DEPARTMENT

POLICE DEPARTMENT EXPENSE SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
POLICE ADMINISTRATION								
100	Personnel & Benefits	646,134	678,469	732,778	727,837	708,688	828,546	853,403
200	Professional Svcs	40,861	96,588	84,712	99,260	101,797	48,774	51,149
300	Commodities & Other Exp	22,482	24,413	27,490	26,051	26,476	28,900	28,465
52100	Total	709,476	799,470	844,980	853,149	836,961	906,220	933,017
POLICE PATROL								
100	Personnel & Benefits	1,822,906	1,952,746	2,126,138	2,072,813	2,107,259	2,805,216	2,889,373
200	Professional Svcs	38,505	67,617	62,619	86,631	66,108	130,039	131,911
300	Commodities & Other Exp	53,406	61,976	73,605	58,882	70,484	65,000	68,050
52110	Total	1,914,817	2,082,340	2,262,362	2,218,326	2,243,851	3,000,255	3,089,334
POLICE INVESTIGATION								
100	Personnel & Benefits	406,823	502,988	544,252	530,462	508,721	724,990	746,739
200	Professional Svcs	6,010	11,998	14,126	14,323	32,727	40,004	43,295
300	Commodities & Other Exp	6,360	9,259	13,898	16,997	23,379	17,500	17,700
52120	Total	419,193	524,244	572,276	561,782	564,827	782,494	807,734
COMMUNICATIONS/DISPATCH								
100	Personnel & Benefits	400,868	412,455	484,295	508,461	492,016	670,236	690,343
200	Professional Svcs	76,653	68,699	105,818	90,197	59,171	76,572	103,246
300	Commodities & Other Exp	2,047	2,447	2,796	2,335	2,387	3,500	3,500
52600	Total	479,568	483,601	592,909	600,993	553,573	750,308	797,089
COMMUNITY SERVICE PROGRAM								
100	Personnel & Benefits	27,783	28,686	35,318	36,354	56,167	38,821	39,986
200	Professional Svcs	393	73	-	477	-	878	796
300	Commodities & Other Exp	4,254	4,309	4,696	7,317	6,432	6,850	7,200
52140	Total	32,429	33,068	40,014	44,149	62,600	46,549	47,982
GRAND TOTAL		3,555,483	3,922,722	4,312,540	4,278,399	4,261,811	5,485,826	5,675,156

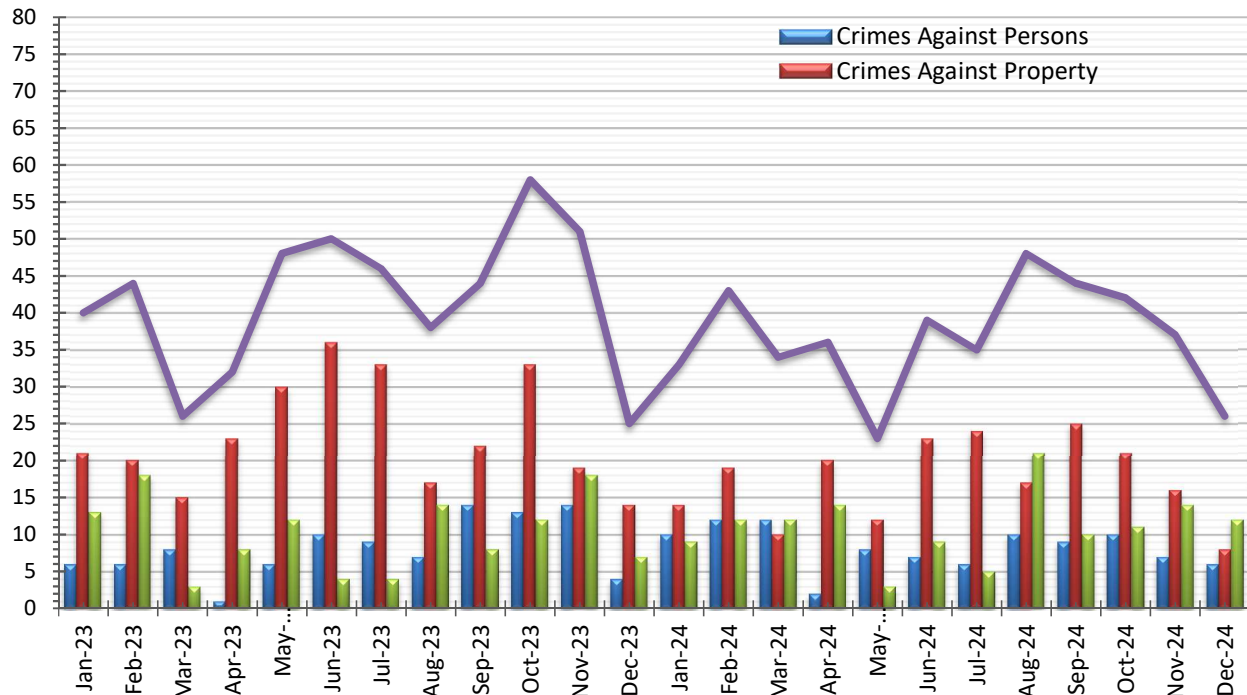
DEPARTMENT SERVICE METRICS

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

Offense	2023					2024				
	1st	2nd	3rd	4th	Total	1st	2nd	3rd	4th	Total
Crimes Against Persons	20	17	30	28	95	34	17	25	23	99
Sex Offenses	-	-	-	-	0	-	-	1	-	1
Sex Offenses - Nonforcible	4	5	4	7	20	6	2	3	2	13
Assault Offenses	2	2	1	-	5	4	-	1	1	6
Kidnapping	13	9	23	20	65	24	14	19	17	74
Crimes Against Property	1	1	2	1	5	-	1	1	3	5
Robbery	56	89	71	63	279	43	55	66	45	209
Burglary	2	2	-	-	4	2	-	-	-	2
Theft/Larceny	2	3	10	5	20	-	1	2	2	5
Motor Vehicle Theft	21	44	23	34	122	18	27	35	18	98
Stolen Property Offenses	3	1	1	-	5	-	6	2	1	9
Arson	-	-	-	1	1	-	1	-	-	1
Counterfeiting/Forgery	1	1	1	-	3	1	2	-	-	3
Fraud Offenses	10	13	12	3	38	9	9	12	7	37
Extortion/Blackmail	1	-	-	-	1	-	-	-	-	0
Destruction/Vandalism	16	25	24	20	85	13	9	15	17	54
Crimes Against Society	34	22	25	36	117	33	26	36	37	132
Weapon Law Violations	1	-	3	1	5	5	4	2	5	16
Drug/Narcotic Offenses	30	18	20	31	99	23	19	30	31	103
Pornography	3	4	1	4	12	3	3	4	1	11
Animal Cruelty	-	-	1	-	1	2	-	-	-	2
Grand Total:	110	128	126	127	491	110	98	127	105	440

DEPARTMENT SERVICE METRICS

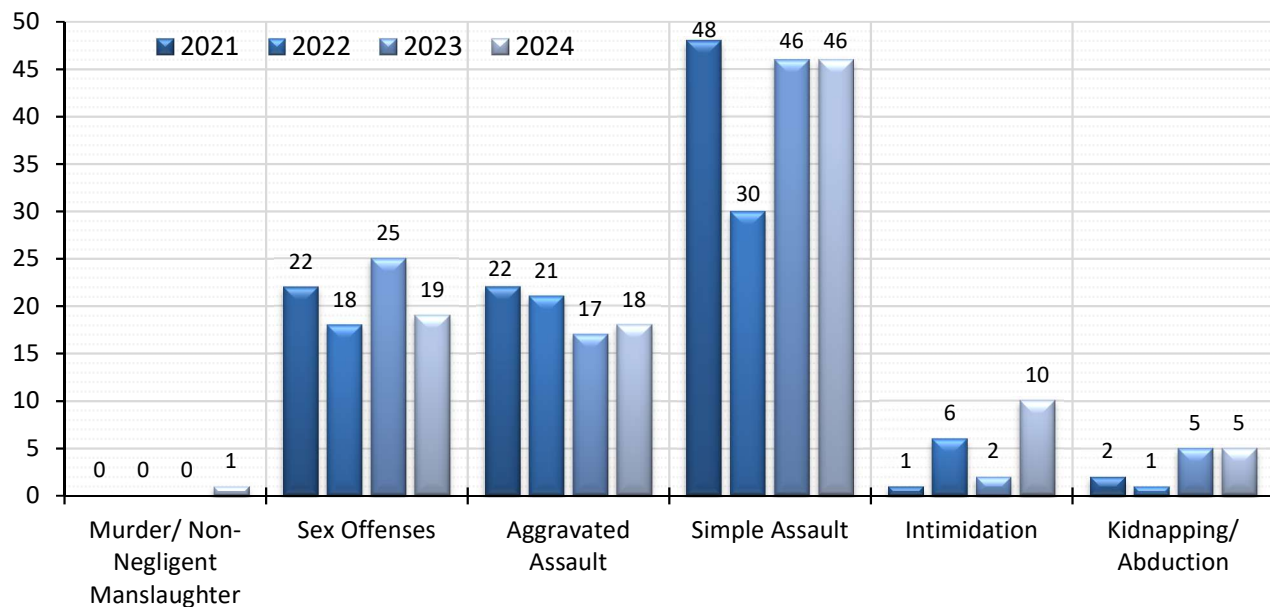
WIBRS Offenses by Month



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

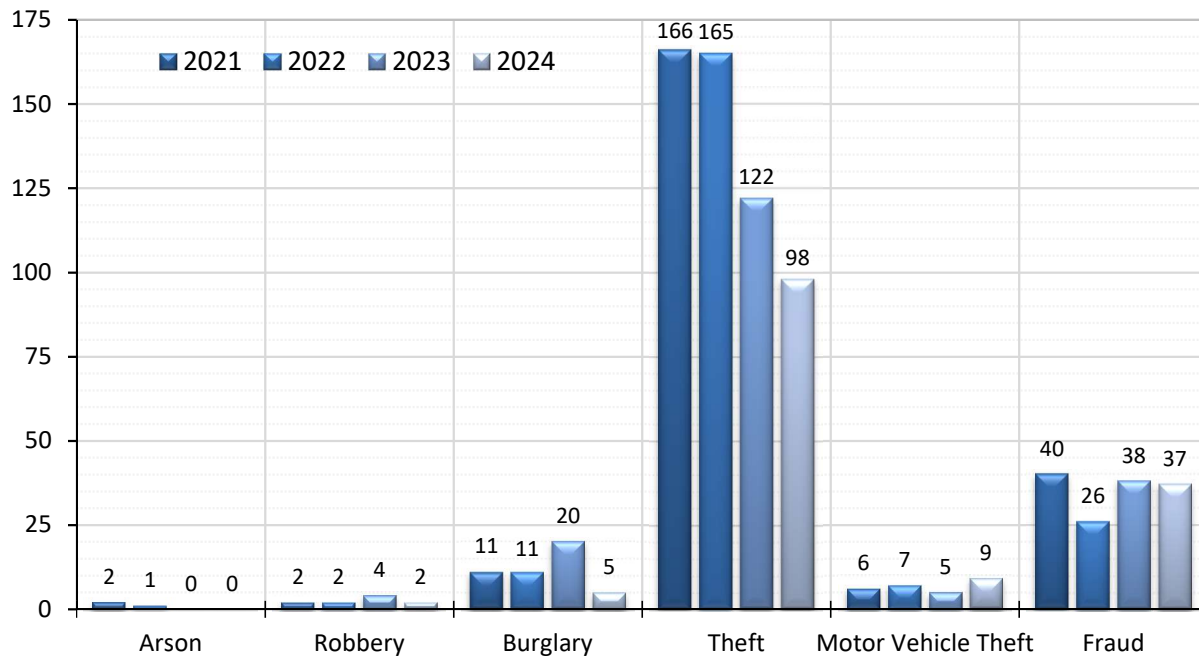
These counts are generated on the Wisconsin Department of Justice - Uniform Crime Reporting website. Counts are based on the month of the incident, rather than the month the incident was submitted. If the incident date is unknown, the report date is used. Counts are subject to change as data is updated.

Crime Offenses Against Persons Incidents



DEPARTMENT SERVICE METRICS

Crime Offenses Against Property Incidents



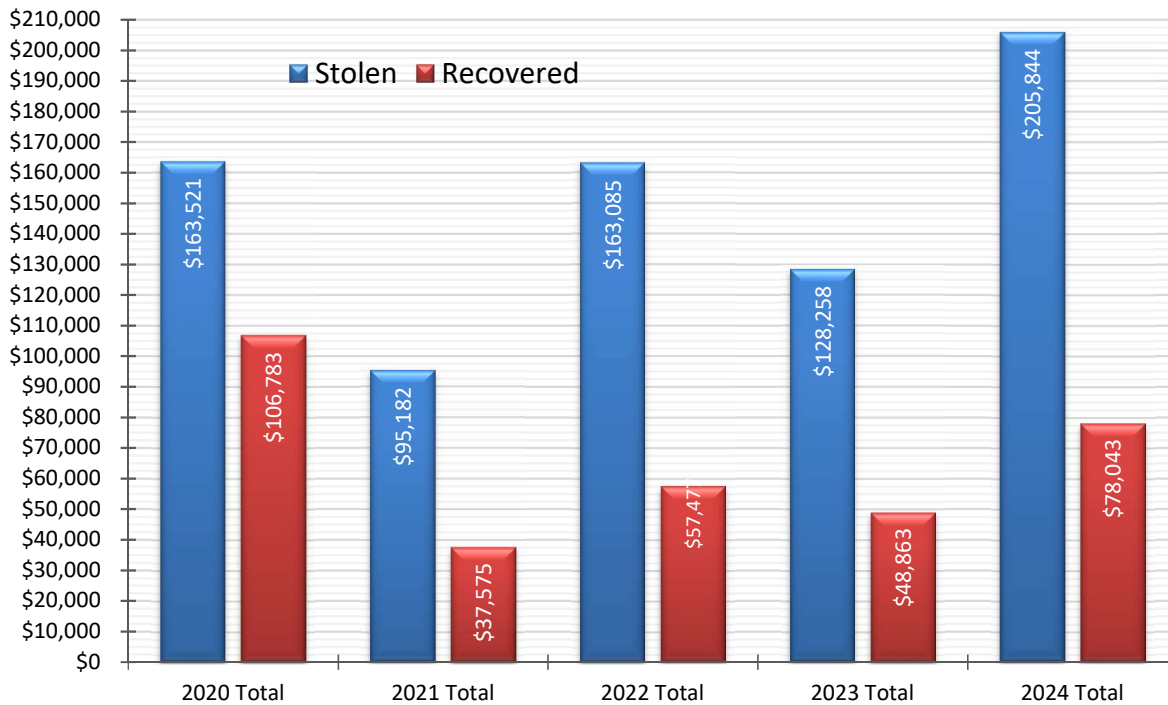
Property Stolen vs. Property Recovered

Total/Offense	Stolen	Recovered	Recovery Rate
	dollar amount	dollar amount	percentage
2020 Total	\$163,521	\$106,783	65%
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%

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

DEPARTMENT SERVICE METRICS

Property Stolen vs. Property Recovered



Incidents Involving Criminal Damage



DEPARTMENT SERVICE METRICS

Law Enforcement Officers Killed or Assaulted (LEOKA)

Year	2020	2021	2022	2023	2024
	# of incidents	# of incidents	# of incidents	# of incidents	# of incidents
Officers Assaulted with Injury	5	3	1	4	4
Officers Assaulted without Injury	3	4	4	0	7
Officers Killed	0	0	0	0	0

2024 Monthly Breakdown of Charges

Month	Adult	Juvenile	Total
	# of charges	# of charges	# of charges
January	144	29	173
February	129	16	145
March	147	17	164
April	267	34	301
May	129	68	197
June	131	52	183
July	164	15	179
August	194	2	196
September	192	3	195
October	197	26	223
November	177	14	191
December	160	10	170
Total	2,031	286	2,317

DEPARTMENT SERVICE METRICS

Calls for Service and Activities by Year

Type of Call for Service/Activity	2020	2021	2022	2023	2024
	# CFS/activities	# CFS/activities	# CFS/activities	# CFS/activities	# CFS/activities
Total WPD Calls for Service/Activity	10,893	12,478	11,976	12,383	14,245
• Officer Initiated Activities	2,228	2,805	2,912	3,446	5,353
• Officer Initiated Traffic Stops	1,893	2,213	1,719	1,447	1,626
• WPD Officer 1st Responder EMS/Fire Calls	592	588	649	531	562
• Dispatcher Handled Calls (controlled burns, equipment warnings, miscellaneous information requests)	1,817	2,130	2,054	1,971	1,969
• Noise Complaint Calls	240	200	244	207	203
• Animal (Lost and Found) Calls	251	355	354	362	361
• False Alarms Calls	61	87	106	107	84
• All other WPD Calls for Service	3,811	4,100	3,938	4,312	4,087
Dispatched Whitewater EMS/Fire Calls for Service	1,683	1,939	1,915	1,942	2,018
Dispatched UW-Whitewater Police Department Calls for Service	3,111	3,319	4,582	5,175	5,568
Total Calls for Service Dispatched	15,687	17,736	18,473	19,500	21,831

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	2020	2021	2022	2023	2024
	# of incidents	# of incidents	# of incidents	# of incidents	# of incidents
Emergency Detention/Protective Custody	28	42	49	53	44
Family Disturbances (Domestic Abuse)	70	63	51	74	77

DEPARTMENT SERVICE METRICS

Type of Charge	2020	2021	2022	2023	2024
	# of charges	# of charges	# of charges	# of charges	# of charges
Animal Cruelty	-	2	-	4	3
Animal Ordinance Violations	6	8	10	12	13
Arson	-	1	-	-	-
Assault (Aggravated)	18	14	20	17	20
Assault (Simple & Intimidation)	31	48	42	52	51
Bail Jumping	66	106	113	139	114
Burglary	3	2	5	9	1
Burglary Tools – Possess	-	-	-	-	1
Cause < 18 to Listen/View Sex Activity	-	4	-	1	1
Child Abuse-Physical	3	2	8	10	1
Child Neglect	5	-	7	4	3
Cigarette/Tobacco Violation	7	20	8	3	3
Citations Written for Parking Tickets	-	-	1	2	5
Contribute to Delinquency	-	-	-	5	1
Contribute to Truancy	6	9	5	5	10
Controlled Substance – Possession	112	113	112	85	71
Controlled Substance – Sale/Manufacturing	9	12	2	4	8
Court Order Violation	6	6	12	9	10
Curfew	13	18	35	25	23
Curfew – Parental Responsibility	-	2	-	-	-
Damage to Property	38	24	30	23	27
Defamation	-	-	-	-	1
Disorderly Conduct	200	209	208	272	281
DNR Violation	-	-	-	1	2
Election Fraud	-	-	-	4	-
Electronic Smoking Device Violation (Vape)	-	-	1	24	20
Enticement or Exploitation of a Child	-	-	11	6	5
Expose Child to Genitals/Harmful Materials	-	-	14	7	7
Failure to Obey Officer	4	2	8	10	9
False Imprisonment	1	3	1	5	5
False Swearing	-	-	1	-	-
Fireworks - Sell/Discharge without Permit/Possess	-	1	-	2	-
Forgery and Counterfeiting	4	38	1	1	1
Fraud	5	77	14	11	13
Graffiti Prohibited	-	-	1	-	2
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	-
Liquor Laws	209	397	187	163	191

GENERAL GOVERNMENT POLICE DEPARTMENT

Type of Charge	2020	2021	2022	2023	2024
	# of charges	# of charges	# of charges	# of charges	# of charges
Littering	3	1	1	5	9
Maintain Drug Trafficking Place	2	-	-	1	-
Mental Harm of Child	-	-	-	5	-
Motor Vehicle Theft	4	1	3	1	8
Move/Hide/Bury Corpse of Child	-	-	-	1	-
Murder and Non-Negligent Manslaughter/Attempt	-	-	-	-	1
Negligent Handling of Burning Materials	-	1	-	-	1
Noise	4	14	12	8	10
Obstruct/Resist Officers	32	54	61	44	46
Operate While Under the Influence (OWI) Alcohol	65	83	65	58	53
Operate While Under the Influence (OWI) Drugs	14	10	6	2	2
Operate with Prohibited Alcohol Concentration (IBAC)	43	48	47	54	46
Park Regulations	2	-	-	-	-
Pornography / Obscene Material	1	-	71	33	59
Possession of Drug Paraphernalia	72	69	39	35	29
Prostitution (to include Promote/Assist)	3	2	-	3	-
Public Intoxication	39	30	30	24	24
Reckless Endangering Safety	10	5	3	6	7
Registered Sex Offender Violations	1	-	1	-	-
Robbery	-	-	3	7	2
Runaway	2	-	1	1	1
Sex Offenses (Other)	2	-	12	1	7
Sexual Assault – 1 st Degree	2	4	5	4	1
Sexual Assault – 2 nd Degree	2	2	-	10	8
Sexual Assault – 3 rd Degree	6	4	3	2	-
Sexual Assault – 4 th Degree	4	2	1	1	4
Stolen Property	1	2	1	-	3
Terrorist Threats	2	-	-	-	1
Theft (Except Motor Vehicle)	40	96	164	74	73
Threat to Injury/Accuse of Crime	-	1	-	-	-
Throw/Discharge Bodily Fluid at Public Safety Worker	1	1	-	-	-
Traffic Offenses	676	802	927	910	800
Traffic Ordinance Violations	-	1	-	2	-
Trespassing	14	17	18	17	5
Truancy	48	56	67	72	45
Violation of Absolute Sobriety	3	8	7	3	10
Warrants Served – Local	16	11	34	16	33
Warrant/Pickups for Other Agencies	67	85	96	90	96
Weapons (Conceal/Possess/Negligent Use)	24	14	16	8	22
Zoning Violations	1	1	3	-	1
Total	1,952	2,545	2,554	2,425	2,317

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 building 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 in regards to 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. In order 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 trainings throughout the summer to obtain footage of our staff training, attending special events, and completing routine tasks. We will plan to post the completed video on social media and on the City website.

GENERAL GOVERNMENT POLICE DEPARTMENT

POLICE ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-52100-111	SALARIES/PERMANENT	470,933	479,218	532,645	529,532	517,373	610,830	629,155
100-52100-112	WAGES/OVERTIME	(199)	760	1,804	-	985	3,960	4,079
100-52100-114	WAGES/PART-TIME/PERMANENT	14,724	20,291	22,076	21,954	13,384	-	-
100-52100-117	LONGEVITY PAY	2,500	2,000	2,000	2,000	1,238	2,000	2,060
100-52100-118	UNIFORM ALLOWANCES	1,850	2,239	2,662	2,550	3,132	2,550	2,627
100-52100-119	SHIFT DIFFERENTIAL	-	-	3	-	-	-	-
100-52100-150	MEDICARE TAX/CITY SHARE	6,853	7,185	7,991	8,384	8,375	9,379	9,661
100-52100-151	SOCIAL SECURITY/CITY SHARE	29,301	30,724	34,167	35,851	35,809	40,104	41,307
100-52100-152	RETIREMENT	41,418	52,318	58,907	63,666	65,846	71,136	73,270
100-52100-153	HEALTH INSURANCE	67,070	74,255	61,385	51,704	53,987	73,975	76,194
100-52100-154	HRA-LIFE STYLE ACCT EXPENSE	4,648	3,335	2,700	6,000	2,093	7,500	7,725
100-52100-155	WORKERS COMPENSATION	6,954	5,997	6,330	6,059	6,358	6,976	7,185
100-52100-156	LIFE INSURANCE	81	148	108	136	109	136	140
100-52100-211	PROFESSIONAL DEVELOPMENT	6,636	1,872	3,436	4,080	11,900	4,500	4,000
100-52100-219	OTHER PROFESSIONAL SERVICES	22,506	68,669	68,174	81,124	61,319	23,400	25,000
100-52100-224	SOFTWARE/HARDWARE MAINTENANCE	5,733	17,831	7,254	10,411	20,668	13,876	15,004
100-52100-225	TELECOM/INTERNET/COMMUNICATION	5,962	4,113	5,848	3,645	4,260	3,248	3,345
100-52100-241	REPR/MTN VEHICLES	-	1,780	-	-	-	-	-
100-52100-242	REPR/MTN MACHINERY/EQUIP	25	31	-	-	-	-	-
100-52100-295	CONTRACTUAL SERVICES	-	2,292	-	-	3,650	3,750	3,800
100-52100-310	OFFICE & OPERATING SUPPLIES	18,704	21,316	22,432	24,000	24,000	25,000	25,500
100-52100-320	SUBSCRIPTIONS/DUES	2,414	2,125	4,043	1,071	1,000	1,100	1,150
100-52100-325	PUBLIC EDUCATION	96	195	251	215	276	300	315
100-52100-330	TRAVEL EXPENSES	1,268	776	764	765	1,200	2,500	1,500
	Total Police Administration	709,476	799,470	844,980	853,149	836,961	906,220	933,017

POLICE PATROL EXPENSE DETAIL

GENERAL GOVERNMENT POLICE DEPARTMENT

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-52110-111	SALARIES/PERMANENT	1,127,568	1,177,429	1,269,034	1,317,743	1,190,357	1,751,696	1,804,247
100-52110-112	SALARIES/OVERTIME	163,696	210,797	229,042	157,296	272,194	159,133	163,907
100-52110-117	LONGEVITY PAY	9,500	11,000	10,000	17,400	4,952	17,100	17,613
100-52110-118	UNIFORM ALLOWANCES	32,727	23,859	42,794	18,710	38,558	22,850	23,536
100-52110-119	SHIFT DIFFERENTIAL	11,466	14,788	9,335	-	17,466	-	-
100-52110-150	MEDICARE TAX/CITY SHARE	18,717	20,123	21,150	22,225	23,130	28,689	29,550
100-52110-151	SOCIAL SECURITY/CITY SHARE	80,032	86,045	90,436	95,030	98,900	122,672	126,352
100-52110-152	RETIREMENT	158,304	186,295	213,428	227,730	246,643	286,765	295,367
100-52110-153	HEALTH INSURANCE	177,006	182,960	200,297	167,310	177,507	343,514	353,819
100-52110-154	HRA-LIFE STYLE ACCT EXPENSE	10,204	12,911	13,675	24,000	7,852	38,000	39,140
100-52110-155	WORKERS COMPENSATION	33,431	26,302	26,725	25,093	29,552	34,521	35,556
100-52110-156	LIFE INSURANCE	254	236	220	277	150	277	286
100-52110-211	PROFESSIONAL DEVELOPMENT	7,005	13,001	22,695	16,000	13,665	20,000	20,000
100-52110-219	OTHER PROFESSIONAL SERVICES	6,049	5,864	13,390	14,000	10,515	14,000	14,000
100-52110-224	SOFTWARE/HARDWARE MAINTENANCE	16,467	31,134	19,913	46,303	34,282	83,162	84,799
100-52110-225	TELECOM/INTERNET/COMMUNICATION	4,666	5,649	5,735	6,349	5,501	7,876	8,113
100-52110-241	REPR/MTN VEHICLES	1,093	67	609	1,454	119	2,000	2,000
100-52110-242	REPR/MTN MACHINERY/EQUIP	3,225	2,161	276	2,525	2,026	3,000	3,000
100-52110-295	CONTRACTUAL SERVICES	-	9,743	-	-	-	-	-
100-52110-310	OFFICE & OPERATING SUPPLIES	7,369	14,163	8,384	5,050	4,678	5,000	5,050
100-52110-330	TRAVEL EXPENSES	439	8,793	1,442	400	11,292	5,000	5,000
100-52110-351	FUEL EXPENSES	27,276	25,020	26,159	25,000	25,513	25,000	26,000
100-52110-360	DAAT/FIREARMS	18,322	14,000	37,621	28,432	29,000	30,000	32,000
	Total Police Patrol	1,914,817	2,082,340	2,262,362	2,218,326	2,243,851	3,000,255	3,089,334

POLICE INVESTIGATIONS EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-52120-111	SALARIES/PERMANENT	280,077	344,615	353,741	350,181	326,279	452,192	465,758
100-52120-112	SALARIES/OVERTIME	16,906	33,299	52,225	29,899	35,259	30,237	31,144
100-52120-117	LONGEVITY PAY	3,000	2,000	2,500	4,300	1,857	4,000	4,120
100-52120-118	UNIFORM ALLOWANCES	3,402	2,953	4,840	3,400	8,776	4,250	4,378
100-52120-119	SHIFT DIFFERENTIAL	266	910	1,992	-	44	-	-
100-52120-150	MEDICARE TAX/CITY SHARE	4,408	5,580	6,040	5,791	5,652	7,221	7,437
100-52120-151	SOCIAL SECURITY/CITY SHARE	18,847	23,861	25,827	24,762	24,166	30,875	31,801
100-52120-152	RETIREMENT	36,485	50,407	58,550	58,438	54,266	72,130	74,294
100-52120-153	HEALTH INSURANCE	33,506	29,979	31,199	42,104	44,343	104,750	107,892
100-52120-154	HRA-LIFE STYLE ACCT EXPENSE	2,169	2,312	-	5,000	1,101	10,500	10,815
100-52120-155	WORKERS COMPENSATION	7,690	6,990	7,248	6,528	6,910	8,777	9,040
100-52120-156	LIFE INSURANCE	66	82	90	59	68	59	61
100-52120-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52120-211	PROFESSIONAL DEVELOPMENT	3,598	6,246	5,374	4,080	14,446	6,000	6,500
100-52120-219	OTHER PROFESSIONAL SERVICES	710	688	2,911	2,768	8,047	8,000	8,000
100-52120-224	SOFTWARE/HARDWARE MAINTENANCE	-	151	2,618	4,454	7,218	21,367	24,018
100-52120-225	TELECOM/INTERNET/COMMUNICATION	1,342	2,621	3,223	3,022	3,015	4,638	4,777
100-52120-241	REPR/MTN VEHICLES	360	-	-	-	-	-	-
100-52120-295	MISC CONTRACTUAL SERVICES	-	2,292	-	-	-	-	-
100-52120-310	OFFICE & OPERATING SUPPLIES	2,475	6,870	10,182	12,691	19,779	13,500	13,500
100-52120-330	TRAVEL EXPENSES	450	347	369	306	622	500	550
100-52120-351	FUEL EXPENSES	3,435	2,008	3,227	4,000	2,978	3,500	3,650
100-52120-359	PHOTO EXPENSES	-	34	119	-	-	-	-
	Total Police Investigation	419,193	524,244	572,276	561,782	564,827	782,494	807,734

POLICE COMMUNITY SERVICES EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-52140-114	WAGES/PART-TIME/PERMANENT	23,615	24,535	30,206	33,178	43,662	35,350	36,410
100-52140-118	UNIFORM ALLOWANCES	1,653	1,335	2,040	-	4,870	-	-
100-52140-150	MEDICARE TAX/CITY SHARE	339	358	442	481	684	513	528
100-52140-151	SOCIAL SECURITY/CITY SHARE	1,450	1,532	1,890	2,057	2,922	2,192	2,257
100-52140-152	RETIREMENT	-	331	81	-	2,808	-	-
100-52140-155	WORKERS COMPENSATION	725	594	658	638	1,220	767	790
100-52140-156	LIFE INSURANCE	-	-	-	-	2	-	-
100-52140-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52140-218	ANIMAL CONTROL	-	3	-	255	-	-	-
100-52140-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	222	-	878	796
100-52140-225	TELECOM/INTERNET/COMMUNICATION	303	70	-	-	-	-	-
100-52140-241	REPAIR/MAINT-VEHICLES	90	-	-	-	-	-	-
100-52140-310	OFFICE & OPERATING SUPPLIES	74	239	149	250	-	250	250
100-52140-351	FUEL EXPENSES	2,533	2,129	3,091	3,100	2,493	2,600	2,750
100-52140-360	PARKING SERVICES EXPENSES	1,647	1,941	1,456	3,967	3,940	4,000	4,200
	Total Comm Service Program	32,429	33,068	40,014	44,149	62,600	46,549	47,982

POLICE COMMUNICATIONS & DISPATCH EXPENSE SUMMARY

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-52600-111	SALARIES/PERMANENT	257,869	280,022	329,647	351,381	331,356	432,507	445,483
100-52600-112	SALARIES/OVERTIME	42,426	45,837	39,603	37,320	39,106	39,142	40,316
100-52600-117	LONGEVITY PAY	1,000	1,000	1,000	1,000	619	1,000	1,030
100-52600-118	UNIFORM ALLOWANCES	3,723	3,350	3,288	3,500	4,380	4,000	4,120
100-52600-119	SHIFT DIFFERENTIAL	7,134	4,714	4,291	-	2,720	-	-
100-52600-150	MEDICARE TAX/CITY SHARE	4,441	4,865	5,276	5,996	5,860	7,143	7,358
100-52600-151	SOCIAL SECURITY/CITY SHARE	18,989	20,801	22,559	25,637	25,057	30,544	31,461
100-52600-152	RETIREMENT	19,676	22,279	25,006	27,267	27,952	34,247	35,274
100-52600-153	HEALTH INSURANCE	45,050	29,174	48,837	49,304	51,789	108,916	112,184
100-52600-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	4,339	6,500	2,668	12,000	12,360
100-52600-155	WORKERS COMPENSATION	513	377	395	458	454	637	656
100-52600-156	LIFE INSURANCE	47	36	54	98	54	98	101
100-52600-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52600-211	PROFESSIONAL DEVELOPMENT	2,042	3,114	2,647	2,000	3,185	3,000	3,200
100-52600-219	OTHER PROFESSIONAL SERVICES	4,824	3,986	3,805	4,113	2,089	2,500	2,500
100-52600-224	SOFTWARE/HARDWARE MAINTENANCE	17,298	6,609	8,038	7,383	10,428	7,737	9,866
100-52600-225	TELECOM/INTERNET/COMMUNICATION	9,029	9,335	9,169	8,805	9,448	9,992	10,292
100-52600-292	RADIO SERVICE	11,309	13,147	11,824	7,353	6,900	11,500	11,500
100-52600-295	MISC CONTRACTUAL SERVICES	32,152	32,508	70,335	60,543	27,121	41,842	65,887
100-52600-310	OFFICE & OPERATING SUPPLIES	1,742	1,851	1,543	1,020	555	2,000	2,000
100-52600-330	TRAVEL EXPENSES	305	595	1,253	1,315	1,832	1,500	1,500
	Total Communications/Dispatch	479,568	483,601	592,909	600,993	553,573	750,308	797,089

DEPARTMENT/FUNCTION

The Neighborhood Services Department (NS), which will soon be renamed to the Community Development 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 Department of Public Works). The department also maintains oversight for fire inspections.

Land use planning/enforcement duties include:

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

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

MISSION

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

PERSONNEL SUMMARY

	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.

NEIGHBORHOOD SERVICES EXPENSE SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
NEIGHBORHOOD SERVICES								
100	Personnel & Benefits	164,893	141,740	85,465	80,046	75,909	100,224	103,231
200	Professional Svcs	138,776	206,566	293,045	480,775	472,597	740,043	711,310
300	Commodities & Other Exp	6,262	7,081	9,563	5,560	12,206	7,048	7,238
52400	Total	309,932	355,387	388,073	566,380	560,712	847,315	821,779

DEPARTMENT SERVICE METRICS

**RE-INSPECTION & REFUSE/RECYCLING TOTER
FINES**

Year	Re-inspection	Toter
2025-Sept	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
CONSTRUCTION**

Year	# of Permits	New Home Construction
2025-Sept	119	39
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 Comprehensive Plan changes or rezonings that may need to be made to allow for residential units to be built.
- Continue the marketing of city and CDA-owned properties for development and redevelopment opportunities.
- Conduct pro-active meetings with community members and targeted groups to discuss code enforcement throughout the community. The recorded code enforcement public meeting will be posted to the website and played on TV on a continual basis.
- Determine if the outsourcing of zoning and code enforcement hours is appropriate for the budgeted amount compared to providing services in house. For 2026, use of third-party firm is planned to continue.
- Guide the update to the city's 2017 Comprehensive Plan, which will include public input sessions, studying of the current Future Land Use map, updating of city goals and priorities, and more.
- Determine future direction of the Innovation Center, which may include repurposing of existing spaces or reconfiguration of strategic partnerships within the community.

GENERAL GOVERNMENT NEIGHBORHOOD SERVICES

NEIGHBORHOOD SERVICES EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-52400-111	SALARIES/PERMANENT	112,019	88,671	55,573	52,968	50,788	61,960	63,819
100-52400-112	WAGES/OVERTIME	-	285	104	-	-	-	-
100-52400-113	PT WAGES-WEEDS & SNOW ENFORC	22,387	18,514	-	-	-	-	-
100-52400-117	LONGEVITY PAY	-	-	-	-	-	-	-
100-52400-118	UNIFORM ALLOWANCES	436	-	-	-	-	-	-
100-52400-150	MEDICARE TAX/CITY SHARE	2,077	1,595	678	776	682	906	933
100-52400-151	SOCIAL SECURITY/CITY SHARE	8,881	6,819	2,899	3,317	2,916	3,874	3,990
100-52400-152	RETIREMENT	7,276	7,025	3,836	3,681	3,819	4,461	4,595
100-52400-153	HEALTH INSURANCE	10,574	15,977	21,157	17,065	17,010	26,237	27,024
100-52400-154	HRA-LIFE STYLE ACCT EXPENSE	300	2,150	1,140	2,100	619	2,625	2,704
100-52400-155	WORKERS COMPENSATION	873	661	64	64	62	86	89
100-52400-156	LIFE INSURANCE	71	43	13	75	15	75	77
100-52400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52400-211	PROFESSIONAL DEVELOPMENT	245	399	100	505	-	950	965
100-52400-212	LEGAL/CITY ATTORNEY	5,580	8,463	12,059	-	8,523	-	-
100-52400-215	GIS SUPPLIES	246	4,835	546	1,010	-	-	-
100-52400-218	WEIGHTS & MEASURES CONTRACT	2,800	1,600	3,000	3,030	3,750	4,000	4,000
100-52400-219	OTHER PROFESSIONAL SERVICES	59,101	50,560	158,655	135,000	127,686	139,050	143,222
100-52400-220	COMP PLAN REWRITE	-	-	-	35,000	35,000	50,400	-
100-52400-222	BUILDING INSPECTION SERVICES	63,724	131,432	108,122	295,700	287,400	524,513	540,248
100-52400-224	SOFTWARE/HARDWARE MAINTENAN	4,089	6,501	8,054	7,969	8,444	19,879	21,587
100-52400-225	TELECOM/INTERNET/COMMUNICATION	2,992	2,776	2,510	2,561	1,792	1,251	1,289
100-52400-310	OFFICE & OPERATING SUPPLIES	4,597	5,955	9,028	5,101	11,580	5,254	5,411
100-52400-320	DUES/SUBSCRIPTIONS	193	(40)	165	-	-	-	-
100-52400-325	PUBLIC EDUCATION	96	195	251	459	626	473	487
100-52400-330	TRAVEL EXPENSES	290	630	-	-	-	1,200	1,215
100-52400-351	FUEL EXPENSES	1,087	342	118	-	-	121	125
	Total Neighbor Svcs & Planning	309,932	355,387	388,073	566,380	560,712	847,315	821,779

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

GENERAL GOVERNMENT PARKS & RECREATION

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

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
FACILITY MAINTENANCE								
100	Personnel & Benefits	152,999	161,259	136,463	113,843	128,090	119,848	123,443
200	Professional Svcs	256,367	264,379	253,232	272,447	278,343	283,276	282,520
300	Commodities & Other Exp	40,230	41,672	46,776	35,534	46,431	39,750	40,500
51600	Total	449,597	467,311	436,472	421,824	452,864	442,874	446,464
YOUNG LIBRARY BUILDING								
100	Personnel & Benefits	10,736	11,496	14,364	14,236	10,498	14,658	15,097
200	Professional Svcs	42,228	40,368	35,843	41,704	36,847	50,950	48,749
300	Commodities & Other Exp	2,904	3,192	4,259	2,040	4,568	2,000	2,000
55111	Total	55,867	55,057	54,466	57,980	51,913	67,608	65,846
PARKS ADMINISTRATION								
100	Personnel & Benefits	46,721	92,426	92,205	94,991	91,139	105,499	108,664
200	Professional Svcs	1,803	7,188	6,412	8,450	10,686	9,007	10,314
300	Commodities & Other Exp	90	2,547	1,914	655	4,925	2,600	2,700
55200	Total	48,615	102,161	100,531	104,095	106,750	117,106	121,677
PARKS MAINTENANCE								
100	Personnel & Benefits	112,148	143,024	199,204	178,753	306,043	214,759	221,201
200	Professional Svcs	96,531	64,841	66,179	84,984	74,349	73,300	75,550
300	Commodities & Other Exp	15,982	25,658	20,796	23,691	24,820	24,000	24,550
53270	Total	224,661	233,524	286,179	287,429	405,212	312,059	321,301
RECREATION ADMINISTRATION								
100	Personnel & Benefits	234,970	-	-	-	-	-	-
200	Professional Svcs	10,325	-	-	-	-	-	-
300	Commodities & Other Exp	8,030	-	-	-	-	-	-
600	Misc Exp	4,300	-	-	-	-	-	-
700	Grant Outlay	309	-	-	-	-	-	-
55210	Total	257,934	-	-	-	-	-	-
RECREATION PROGRAMS								
100	Personnel & Benefits	2,156	-	-	-	-	-	-
300	Commodities & Other Exp	1,237	1,055	-	-	-	-	-
56120	Total	3,393	1,055	-	-	-	-	-
SENIORS PROGRAMS								
100	Personnel & Benefits	-	-	-	-	-	-	-
200	Professional Svcs	-	-	-	-	-	-	-
300	Commodities & Other Exp	-	-	-	-	-	-	-
55310	Total	-	-	-	-	-	-	-
COMMUNITY EVENTS								
700	Grant Outlay	12,052	15,538	14,073	11,000	21,000	17,000	17,000
55320	Total	12,052	15,538	14,073	11,000	21,000	17,000	17,000
COMMUNITY BASED COOP PROJECTS								
700	Grant Outlay	178,000	329,759	460,275	266,530	266,530	374,526	385,762
55330	Total	178,000	329,759	460,275	266,530	266,530	374,526	385,762
GRAND TOTAL		1,226,726	1,203,349	1,351,995	1,148,858	1,304,269	1,331,172	1,358,050

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.

FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-51600-111	SALARIES/PERMANENT	101,611	107,194	93,145	77,757	79,870	81,360	83,801
100-51600-112	SALARIES/OVERTIME	-	-	274	5,048	20	5,239	5,396
100-51600-113	SALARIES/TEMPORARY	5,788	3,011	7,058	7,200	20,824	7,200	7,416
100-51600-114	WAGES/PART-TIME	-	-	-	-	-	-	-
100-51600-117	LONGEVITY PAY	895	820	-	-	-	240	247
100-51600-118	UNIFORM ALLOWANCES	687	618	821	491	1,147	491	505
100-51600-150	MEDICARE TAX/CITY SHARE	1,546	1,526	1,453	1,406	1,619	1,465	1,509
100-51600-151	SOCIAL SECURITY/CITY SHARE	6,609	6,525	6,213	6,013	6,921	6,263	6,451
100-51600-152	RETIREMENT	6,645	7,326	5,975	5,768	6,991	6,249	6,436
100-51600-153	HEALTH INSURANCE	23,366	29,198	19,271	7,721	7,760	8,595	8,853
100-51600-154	HRA-LIFE STYLE ACCT EXPENSE	2,664	2,583	250	835	971	885	912
100-51600-155	WORKERS COMPENSATION	3,113	2,379	1,972	1,537	1,959	1,795	1,849
100-51600-156	LIFE INSURANCE	76	79	33	68	10	68	70
100-51600-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-51600-211	PROFESSIONAL DEVELOPMENT	133	524	491	500	202	500	500
100-51600-219	OTHER PROFESSIONAL SERVICES	-	27	-	-	-	-	-
100-51600-221	MUNICIPAL UTILITIES	16,956	16,286	17,218	16,322	13,712	16,300	16,800
100-51600-222	ELECTRICITY	98,083	107,276	117,110	114,000	93,557	110,000	114,000
100-51600-223	NATURAL GAS	38,559	27,899	21,541	25,503	24,342	30,000	32,000
100-51600-224	SOFTWARE/HARDWARE MAINTENANCE	-	692	494	55	1,610	-	-
100-51600-225	MOBILE COMMUNICATIONS	552	861	-	-	-	-	-
100-51600-244	HVAC-MAINTENANCE	4,212	27,786	5,246	16,322	20,000	20,000	10,000
100-51600-245	FACILITIES IMPROVEMENT	1,768	1,371	2,320	10,201	42,393	15,000	15,000
100-51600-246	JANITORIAL SERVICES	96,103	81,656	88,812	89,544	82,528	91,476	94,220
100-51600-310	OFFICE & OPERATING SUPPLIES	17,815	22,834	22,645	20,000	13,626	20,000	20,000
100-51600-351	FUEL EXPENSES	2,926	2,356	2,620	2,273	2,732	2,250	2,500
100-51600-355	REPAIRS & SUPPLIES	19,489	16,482	21,499	13,261	30,074	17,500	18,000
100-51600-365	DAMAGE CLAIM-INSURANCE	-	-	12	-	-	-	-
	Total Facilities Maintenance	449,597	467,311	436,472	421,824	452,864	442,874	446,464

LIBRARY FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-55111-111	SALARIES/PERMANENT	7,382	7,828	10,158	11,131	8,001	11,552	11,899
100-55111-112	SALARIES/OVERTIME	-	-	-	-	-	-	-
100-55111-113	WAGES/TEMPORARY	870	-	-	-	-	-	-
100-55111-117	LONGEVITY PAY	105	180	-	-	-	72	74
100-55111-118	UNIFORM ALLOWANCES	-	-	-	27	-	27	28
100-55111-150	MEDICARE TAX/CITY SHARE	134	114	148	176	138	183	188
100-55111-151	SOCIAL SECURITY/CITY SHARE	572	486	634	751	591	782	805
100-55111-152	RETIREMENT	498	544	678	776	601	834	859
100-55111-153	HEALTH INSURANCE	835	2,086	2,531	864	877	864	890
100-55111-154	HRA-LIFE STYLE ACCT EXPENSE	75	75	-	90	111	90	93
100-55111-155	WORKERS COMPENSATION	264	181	213	214	177	251	258
100-55111-156	LIFE INSURANCE	2	2	2	4	2	4	4
100-55111-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55111-158	UNEMPLOYMENT COMPENSATION	-	-	-	204	-	-	-
100-55111-221	WATER & SEWER	3,580	3,879	4,200	2,856	5,361	4,500	4,600
100-55111-222	ELECTRICITY	11,320	13,656	12,165	13,600	12,435	13,600	14,000
100-55111-223	NATURAL GAS	6,623	4,575	3,403	4,545	3,961	4,600	4,900
100-55111-244	HVAC	744	1,437	938	1,263	5,090	1,250	1,250
100-55111-245	FACILITY IMPROVEMENTS	3,562	2,972	28	3,060	-	3,000	-
100-55111-246	JANITORIAL SERVICES	16,400	13,849	15,108	16,380	10,000	24,000	23,999
100-55111-355	REPAIR & SUPPLIES	2,904	3,192	4,259	2,040	4,568	2,000	2,000
	Total:	55,867	55,057	54,466	57,980	51,913	67,608	65,846

PARKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-55200-111	WAGES/PERMANENT	32,433	65,994	66,652	72,744	67,648	77,650	79,979
100-55200-113	WAGES/TEMPORARY	-	1,063	1,357	-	1,477	-	-
100-55200-117	LONGEVITY PAY	-	-	-	300	-	300	309
100-55200-150	MEDICARE TAX/CITY SHARE	430	1,008	944	1,087	1,053	1,158	1,192
100-55200-151	SOCIAL SECURITY/CITY SHARE	1,840	4,309	4,036	4,646	4,502	4,950	5,099
100-55200-152	RETIREMENT	2,106	4,694	4,504	4,943	5,014	5,474	5,638
100-55200-153	HEALTH INSURANCE	8,892	14,001	13,145	9,306	9,832	13,630	14,039
100-55200-154	HRA-LIFE STYLE ACCT EXPENSE	955	632	1,001	1,200	1,040	1,450	1,494
100-55200-155	WORKERS COMPENSATION	55	709	552	750	558	872	898
100-55200-156	LIFE INSURANCE	9	17	14	15	16	15	16
100-55200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55200-211	PROFESSIONAL DEVELOPMENT	-	960	994	1,060	800	2,000	2,000
100-55200-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	4,272	-	-
100-55200-224	SOFTWARE/HARDWARE MAINTENANCE	-	2,377	2,147	5,247	3,306	5,396	6,595
100-55200-225	TELECOM/INTERNET/COMMUNICATION	1,803	3,735	3,270	3,203	3,108	3,611	3,719
100-55200-242	REPR/MTN MACHINERY/EQUIP	-	115	-	-	-	-	-
100-55200-310	OFFICE & OPERATING SUPPLIES	90	1,337	1,339	505	2,358	1,400	1,450
100-55200-320	SUBSCRIPTIONS/DUES	-	196	150	150	617	700	750
100-55200-324	PROMOTIONS/ADS	-	780	-	-	815	500	500
100-55200-341	PROGRAM SUPPLIES	-	75	-	-	1,135	-	-
100-55200-359	OTHER REPR/MTN SUPP	-	160	-	-	-	-	-
	Total Parks Administration	48,615	102,161	100,106	105,155	107,550	119,106	123,677

PARKS MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-53270-111	SALARIES/WAGES/PERMANENT	60,673	78,080	99,006	66,132	170,861	69,964	72,063
100-53270-112	WAGES/OVERTIME	983	1,040	96	195	821	209	215
100-53270-113	WAGES/TEMPORARY	21,059	30,658	58,154	80,983	70,970	103,208	106,304
100-53270-117	LONGEVITY PAY	875	-	-	-	-	30	31
100-53270-118	UNIFORM ALLOWANCES	-	-	-	165	-	165	170
100-53270-150	MEDICARE TAX/CITY SHARE	1,150	1,502	2,101	2,146	3,526	2,525	2,601
100-53270-151	SOCIAL SECURITY/CITY SHARE	4,916	6,420	8,981	9,178	15,075	10,796	11,120
100-53270-152	RETIREMENT	4,004	5,384	6,531	4,621	12,720	5,066	5,218
100-53270-153	HEALTH INSURANCE	14,019	16,248	19,098	10,806	26,997	16,978	17,488
100-53270-154	HRA-LIFE STYLE ACCT EXPENSE	1,859	1,395	2,022	1,638	56	2,000	2,060
100-53270-155	WORKERS COMPENSATION	2,567	2,247	3,150	2,832	4,966	3,762	3,875
100-53270-156	LIFE INSURANCE	45	50	64	56	50	56	58
100-53270-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53270-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-53270-211	PROFESSIONAL DEVELOPMENT	2,051	1,749	4,257	3,060	1,856	2,000	2,000
100-53270-221	MUNICIPAL UTILITIES	11,966	13,295	12,957	10,711	10,416	12,500	13,000
100-53270-222	ELECTRICITY	9,577	9,254	9,017	9,800	8,057	9,500	9,800
100-53270-223	NATURAL GAS	1,664	1,383	1,110	2,550	1,224	2,300	2,500
100-53270-242	REPR/MTN MACHINERY/EQUIP	12,759	8,017	10,271	12,751	14,000	12,000	12,250
100-53270-245	PARK IMPROVEMENTS	4,063	3,007	960	5,101	6,798	5,000	6,000
100-53270-295	MAINTENANCE-TREES/LANDSCAPING	54,450	28,136	27,608	41,011	32,000	30,000	30,000
100-53270-310	OFFICE & OPERATING SUPPLIES	3,138	13,825	8,221	9,691	14,000	10,000	10,500
100-53270-330	TRAVEL EXPENSES	-	-	278	1,500	-	1,500	1,500
100-53270-351	FUEL EXPENSES	12,844	11,833	12,297	12,500	10,820	12,500	12,550
	Total Parks Maintenance	224,661	233,524	286,179	287,429	405,212	312,059	321,301

PARKS & RECREATION COMMUNITY EVENTS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-55320-780	DISCOVER WHITEWATER RACE	6,000	6,000	6,000	6,000	6,000	6,000	6,000
100-55320-790	CELEBRATIONS/AWARDS	9,538	10,000	8,073	5,000	15,000	11,000	11,000
	Total Community Events	15,538	16,000	14,073	11,000	21,000	17,000	17,000

PARKS & RECREATION COMMUNITY BASED COOPERATIVE PROJECTS EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-55330-750	CDI GRANT PAID TO BUSINESS	-	-	36,510	-	-	-	-
100-55330-760	AQUATIC CENTER CONTRIBUTION	279,759	284,973	323,765	266,530	266,530	274,526	282,762
100-55330-761	AQUATIC CENTER CAPITAL CONTRIB	50,000	100,000	100,000	-	-	100,000	103,000
	Total Comm. Based-Coop Projects	329,759	384,973	460,275	266,530	266,530	374,526	385,762

TRANSFERS TO OTHER FUNDS DETAIL EXPENSES

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
100-59220-901	TRANS TO FD 260 SICK/SEVERENCE	18,888	85,000	-	50,000	50,000	20,000	20,000
	TRANS TO HEALTH INSURANCE SIR	-	-	-	282,083	182,083	-	-
100-59220-903	TRANS TO FD 271 SIR	-	-	-	-	-	15,000	-
100-59220-913	TRANS IN/OUT-OTHER FUNDS	181,965	53,001	1,350	32,315	32,315	25,000	30,000
100-59220-914	TRANS TO FD 210 FIRE EQUIP REV	-	-	-	-	-	-	-
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	249,242	295,000	330,000
100-59220-917	TRANS TO FD 250 FORESTRY	7,500	-	10,000	-	15,000	20,000	15,000
100-59220-918	TRANS TO FD 230 RECYLING	406,853	476,580	488,180	500,000	500,000	530,000	540,000
100-59220-919	TRANS TO FD 900 ECONOMIC DEV	117,343	32,500	32,500	30,000	30,000	130,000	130,000
100-59220-925	TRANS TO FD 215 DPW EQUIP REV	-	170,000	-	-	-	-	-
100-59220-926	TRANS TO FD 216 PD VEHICLE REV	21,730	38,270	-	-	116,000	95,000	214,200
100-59220-927	TRANS TO FD 217 BLDING REPAIR	25,000	30,000	-	15,000	15,000	10,000	10,000
100-59220-928	TRANS TO FD 280 STREET REPAIR	-	158,035	-	-	-	30,000	-
100-59220-939	TRANS TO FD 214 ELECTIONS	33,426	25,000	50,000	30,000	30,000	30,000	15,000
100-59220-994	TRANS TO FD 235 RIDE SHARE	-	-	-	5,000	55,000	75,000	75,000
100-59220-998	TRANS TO FD 220 LIBRARY	485,000	470,000	627,558	469,370	469,370	475,000	480,000
100-59230-990	TRANS TO FD 300 DEBT SERVICE	1,043,530	1,318,343	1,313,714	1,952,572	1,952,572	1,879,330	1,608,074
100-59240-901	TRANS TO FD 249 FIRE DEPART	182,529	1,258,615	1,402,794	1,370,112	1,370,112	1,636,529	1,673,375
100-59240-902	TRANS TO FD 249 FIRE-ST PYMTS	17,035	-	-	-	-	-	-
100-59240-945	TRANS TO FD 452 BIRGE FOUNTAIN	500	500	500	500	500	500	500
100-59240-960	TRANS TO FD 450 CIP	46,491	-	-	-	-	-	-
	Total Transfers	2,587,789	4,328,639	4,187,867	4,986,194	5,067,194	5,266,359	5,141,149

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
OTHER FINANCING SOURCES								
214-43355-55	TRANSFER FROM GENERAL FUND	33,426	25,000	50,000	30,000	30,000	30,000	15,000
214-48100-51	GRANT INCOME	-	1,852	-	-	118	-	-
214-49300-51	FUND BALANCE APPLIED	-	-	-	(7,262)	-	4,659	12,099
	Grand Total:	33,426	26,852	50,000	22,738	30,118	34,659	27,099

ELECTIONS EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
214-51400-111	WAGES & SALARIES / PERMANENT	-	-	-	-	-	-	-
214-51400-113	WAGES / TEMPORARY	-	220	-	-	-	-	-
214-51400-116	ELECTION INSPECTORS	18,255	8,710	14,369	12,574	8,703	13,600	14,008
214-51400-150	MEDICARE TAX/CITY SHARE	9	19	66	182	25	197	203
214-51400-151	SOCIAL SECURITY/CITY SHARE	38	81	280	780	107	843	868
214-51400-155	WORKERS COMPENSATION	31	10	22	15	17	19	19
214-51400-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
214-51400-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
214-51400-217	CONTRACTUAL SERVICES	-	-	-	-	-	-	-
214-51400-225	TELECOM/INTERNET/COMMUNICATION	400	243	555	485	-	-	-
214-51400-310	OFFICE & OPERATING SUPPLIES	18,250	9,092	37,416	8,500	12,000	20,000	12,000
214-51400-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-	-
214-51400-330	TRAVEL EXPENSES	-	134	-	202	-	-	-
214-51400-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total:	36,982	18,507	52,708	22,738	20,852	34,659	27,099
FUND BALANCE								
		10,416	18,760	16,052		25,318	20,659	8,560
214-34300	Net Change-Increase/(Decrease)	(3,556)	8,344	(2,708)		9,266	(4,659)	(12,099)

FUND TYPE
SPECIAL PURPOSE FUND
ASSOCIATED DEPARTMENT
DPW
FUND DESCRIPTION**FUND 215**

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

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

EQUIPMENT REPLACEMENT FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 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	82	972	1,760	451	1,115	1,000	1,000
215-48300-53	SALE OF VEHICLES/MISC REVENUE	-	9,970	-	-	-	-	-
215-48400-53	INSURANCE CLAIM RECOVERY	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	82	10,942	1,760	451	1,115	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	250,000	250,000	520,000	60,800
215-49300-53	FUND BALANCE APPLIED	-	-	-	(19,451)	12,573	325,600	-
	Total Other Financing Sources	25,000	25,000	166,750	255,549	287,573	870,600	85,800
	Grand Total:	25,082	205,942	168,511	256,000	288,688	871,600	86,800

EQUIPMENT REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
215-53560-810	CAPITAL EQUIPMENT	-	-	-	-	-		
215-53560-820	ROLLING STOCK	30,090	164,473	116,632	256,000	288,675	871,600	86,800
	Total:	30,090	164,473	116,632	256,000	288,675	871,600	86,800
FUND BALANCE		246,333	287,802	339,681		327,108	1,508	1,508
215-34300	Net Change-Increase/(Decrease)	124,092	41,470	51,879		(12,573)	(325,600)	-

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 where no vehicles were purchased.

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

POLICE VEHICLE REPLACEMENT FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
216-43355-52	GENERAL FUND TRANSFER	21,730	38,270	-		116,000	95,000	214,200
	Total Intergovernmental Revenue	21,730	38,270	-	-	116,000	95,000	214,200
MISCELLANEOUS REVENUES								
216-48100-52	INTEREST INCOME	-	-	-	-	-	-	1,580
216-48300-52	SALE OF VEHICLES	-	4,650	945	-	19,076	10,000	5,000
	Total Miscellaneous Revenues	-	4,650	945	-	19,076	10,000	6,580
OTHER FINANCING SOURCES								
216-49295-52	BOND PROCEEDS	-	-	142,015	70,000	70,000	396,800	-
216-49300-52	FUND BALANCE APPLIED	-	-	-	12,000	-	4,066	(56,006)
	Total Other Financing Sources	-	-	142,015	82,000	70,000	400,866	(56,006)
	Grand Total:	21,730	42,920	142,960	82,000	205,076	505,866	164,774

POLICE VEHICLE REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
216-52200-810	EQUIPMENT-VEHICLE	12,409	7,034	142,975	82,000	59,678	127,081	54,600
216-52200-820	ROLLING STOCK	42,613	75	-	-	174,054	378,785	110,174
	Total:	55,022	7,109	142,975	82,000	233,732	505,866	164,774
FUND BALANCE		(3,073)	32,738	32,722		4,066	0	56,006
216-34300	Net Change-Increase/(Decrease)	(33,292)	35,811	(15)		(28,656)	(4,066)	56,006
							-	-
NOTES:								
Note: The vehicles will be rotated within the city's fleet. The units they replace will be								

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
217-43355-57	GENERAL FUND TRANSFER	25,000	30,000	-	15,000	15,000	10,000	10,000
	Total Intergovernmental Revenues	25,000	30,000	-	15,000	15,000	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	-	-	-	302		38,000	(10,000)
	Total Other Financing Sources	-	-	-	302	-	38,000	(10,000)
	Grand Total:	25,000	30,000	-	15,302	15,000	48,000	-

BUILDING REPAIR FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
217-51600-850	FACILITY REPAIRS	-	22,233	-	15,302	15,000	48,000	-
217-51600-855	ADA REPAIRS	-	6,335	-	-	-	-	-
	Total:	-	28,567	-	15,302	15,000	48,000	-
FUND BALANCE		44,719	46,152	46,152		46,152	8,152	18,152
217-34300	Net Change-Increase/(Decrease)	25,000	1,433	-		-	(38,000)	10,000

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 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	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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES / 230-43000			(68,420)					
230-43355-53	GENERAL FUND TRANSFER	406,853	476,580	488,180	500,000	500,000	530,000	540,000
	Direct Billing for Service					-		
230-43540-53	RECYLING GRANT-STATE OF WIS	31,764	31,780	31,827	31,780	31,805	31,805	31,805
	Total Intergovernmental Rev.	438,617	508,360	520,007	531,780	531,805	561,805	571,805
PUBLIC CHARGES FOR SERVICE / 230-46000								
230-46422-53	TRASH REMOVAL FEES	-	-	-	-	-	-	-
230-46440-53	BRUSH REMOVAL FEES	30	-	-	-	-	-	-
	Total Public Charges - Services	30	-	-	-	-	-	-
OTHER FINANCING SOURCES / 230-49000								
230-49300-53	FUND BALANCE APPLIED	-	-	-	12,305		(5,204)	2,728
	Total Miscellaneous Revenues	-	-	-	12,305	-	(5,204)	2,728
	Grand Total:	438,647	508,360	520,007	544,085	531,805	556,601	574,533

SOLID WASTE & RECYCLING EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
230-53600-219	JOHN'S-CITY PICKUP	332,197	361,677	372,531	488,628	397,473	396,221	408,852
230-53600-220	LANDFILL CONTRACT SERVICES	9,482	10,234	10,426	10,500	7,316	10,500	10,815
230-53600-295	CONTRACT JOHN'S RECYCLE	138,718	135,618	139,813	74,790	129,396	149,580	154,566
230-53600-320	PUBLIC EDUCATION EXPENSES	-	-	-	-	-	-	-
230-53600-325	PUBLIC EDUCATION	96	195	251	83	276	300	300
	Total:	480,493	507,724	523,021	574,001	534,461	556,601	574,533
FUND BALANCE		17,138	17,774	14,759		12,104	17,308	14,580
230-34300	Net Change-Increase/(Decrease)	(41,846)	636	(3,015)		(2,656)	5,204	(2,728)

NOTES

1) 2026-2027 Budgeted Rates:	2026 Units	2026 Cost	2027 Units
Refuse rate:	2,770	324,090	2,770
Recycle Rate:	2,770	149,580	2,770
Bulk collection rate:	2,770	72,131	2,770
Total:	2,770	545,801	

FUND TYPE
SPECIAL REVENUEASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION

FUND 240

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

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

PARKLAND ACQUISITION FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD-OCT	2025 ACT-EST	2026 BUDGET	2027 BUDGET
PUBLIC CHARGES FOR SERVICES									
240-46810-56	PARKLAND FEES	-	8,064	-	24,751	24,750	24,750	24,750	-
	Total Charges for Services	-	8,064	-	24,751	24,750	24,750	24,750	-
MISCELLANEOUS REVENUES									
240-48100-56	INTEREST INCOME	-	-	-	-	-	-	-	-
240-48410-56	DONATION-PARK DEVELOPMENT	-	-	1,534	1,318	-	-	-	-
240-48510-56	DONATION-TREES	-	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	1,534	1,318	-	-	-	-
OTHER FINANCING SOURCES									
240-49300-56	FUND BALANCE APPLIED	-	-	-	(26,069)	-	-	(24,750)	-
	Total Other Financing Sources	-	-	-	(26,069)	-	-	(24,750)	-
	Grand Total:	-	8,064	1,534	-	24,750	24,750	-	-

PARKLAND ACQUISITION FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD-OCT	2025 ACT-EST	2026 BUDGET	2027 BUDGET
240-56110-294	TREE & PARK EXPENSES	-	-	1,534	-	-	-	-	-
240-56110-820	LAND/REAL ESTATE ACQUISITION	-	-	-	-	-	-	-	-
	Total:	-	-	1,534	-	-	-	-	-
FUND BALANCE									
		53,169	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 REVENUEASSOCIATED 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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD-OCT	2025 ACT-EST	2026 BUDGET	2027 BUDGET
PUBLIC CHARGES FOR SERVICE									
245-46810-56	PARKLAND FEES	-	-	-	58,471	-	58,471	58,471	-
245-46816-56	PURPLE MARTIN HOUSE DONATIONS	100	-	-	-	-	-	-	-
245-46817-56	UFC ARBORETUM DONATIONS	26,556	9,953	9,830	-	13,693	13,693	14,000	14,000
	Total Charges for Service	26,656	9,953	9,830	58,471	13,693	72,164	72,471	14,000
MISCELLANEOUS REVENUES									
245-48100-56	INTEREST INCOME	-	-	-	-	-	-	-	-
245-48410-56	DONATION-PARK DEVELOPMENT	225	-	-	-	-	-	-	-
245-48420-56	DONATION-EFFEGY MOUNDS	-	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	225	-	-	-	-	-	-	-
OTHER FINANCING SOURCES									
245-49290-56	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-	-
245-49300-56	FUND BALANCE APPLIED	-	-	-	(15,971)	-	-	(15,471)	(3,000)
	Total Otr Financing Sources	-	-	-	(15,971)	-	-	(15,471)	(3,000)
	Grand Total:	26,881	9,953	9,830	42,500	13,693	72,164	57,000	11,000

PARKLAND DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD-OCT	2025 ACT-EST	2026 BUDGET	2027 BUDGET
245-56120-219	OTHER PROFESSIONAL SERVICES	357	-	305	34,500	-	34,500	38,000	-
245-56120-310	OFFICE & OPERATING SUPPLIES	19,415	8,127	331	-	-	-	-	-
245-56120-650	TRANSFER OUT	533	-	-	-	-	-	-	-
245-56120-822	CAPITAL OUTLAY/IMPROVEMENT	26,465	-	-	8,000	-	-	8,000	-
245-56120-826	UFC ARBORETUM EXPENSE	-	3,751	7,177	-	10,283	10,283	11,000	11,000
245-56120-830	RAY TROST NATURE PRESERVE	-	-	-	-	-	-	-	-
245-56120-840	CHINMEY SWIFT PROJECT	-	-	-	-	-	-	-	-
	Total:	46,770	11,878	7,812	42,500	10,283	44,783	57,000	11,000
FUND BALANCE									
		12,913	17,488	19,505			46,886	62,357	65,357
245-34300	Net Change-Increase/(Decrease)	(19,889)	4,575	2,018			27,381	15,471	3,000

FUND TYPE
SPECIAL REVENUEASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION

FUND 250

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

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

FORESTRY REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
250-43355-56	GENERAL FUND TRANSFER	7,500	-	10,000	-	15,000	20,000	15,000
	Total Intergovernmental Rev	7,500	-	10,000	-	15,000	20,000	15,000
PUBLIC CHARGES FOR SERVICE								
250-46810-56	PARKLAND FEES--TREES	-	-	-	-	-	-	-
	Total Charges for Service	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
250-48100-56	INTEREST INCOME	4	46	83	32	53	10	10
250-48510-56	DONATION FOR TREES	3,750	1,530	350	-	935	400	400
	Total Miscellaneous Rev.	3,754	1,576	433	32	988	410	410
OTHER FINANCING SOURCES								
250-49300-56	FUND BALANCE APPLIED	-	-	-	3,978		(410)	4,590
	Total Otr Financing Sources	-	-	-	3,978	-	(410)	4,590
	Grand Total:	11,254	1,576	10,433	4,010	15,988	20,000	20,000

FORESTRY EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
250-56130-219	PROFESSIONAL SERVICES	14,347	2,800	19,901	3,000	15,875	20,000	20,000
250-56130-294	TREE PURCHASES	-	750	150	1,010	-	-	
250-56130-650	TRANSFER OUT	-	-	-	-	-		
	Total:	14,347	3,550	20,051	4,010	15,875	20,000	20,000
FUND BALANCE								
250-34300	Net Change-Increase/(Decrease)	15,802	13,828	4,210		4,323	4,733	143
		(3,093)	(1,974)	(9,618)		113	410	(4,590)

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 at 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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
260-43355-00	GENERAL FUND TRANSFER	18,888	85,000	-	50,000	50,000	20,000	20,000
	Total Intergovernmental Rev.	18,888	85,000	-	50,000	50,000	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	-	-	-	37,000		(12,000)	63,000
	Total Other Financing	-	-	-	37,000	-	(12,000)	63,000
	Grand Total:	18,888	85,000	-	87,000	50,000	8,000	83,000

SICK LEAVE SEVERANCE EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
260-51365-325	BENEFIT PAID	40,593	37,611	93,697	87,000	34,971	8,000	83,000
260-51365-650	TRANSFER OUT	-	-	-	-	-	-	-
	Total:	40,593	37,611	93,697	87,000	34,971	8,000	83,000
FUND BALANCE		85,000	132,389	38,693		53,722	65,722	2,722
260-34300	Net Change-Increase/(Decrease)	(21,705)	47,389	(93,697)		15,029	12,000	(63,000)

FUND TYPE
SPECIAL PURPOSE FUND
ASSOCIATED DEPARTMENT
FINANCE
FUND DESCRIPTION**FUND 271**

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

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

INSURANCE SIR REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
27143355-00	GENERAL FUND TRANSFER	-	-	-	-	-	15,000	-
	Total Intergovernmental	-	-	-	-	-	15,000	-
MISCELLANEOUS REVENUES								
27148100-00	INTEREST INCOME	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
27149300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	-	-	-	-	-	15,000	-

INSURANCE SIR EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
27151020-350	INSURANCE-CLAIMS	-	8,346	39,600	-	10,748	-	-
	Total:	-	8,346	39,600	-	10,748	-	-
FUND BALANCE		144,627	136,281	96,681		85,933	100,933	100,933
27134300	Net Change-Increase/(Decrease)	-	(8,346)	(39,600)		(10,748)	15,000	-

FUND TYPE
SPECIAL PURPOSE FUND
ASSOCIATED DEPARTMENT
PARKS & RECREATION
FUND DESCRIPTION**FUND 272**

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

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

LAKES IMPROVEMENT FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD-OCT	2025 ACT-EST	2026 BUDGET	2027 BUDGET
MISCELLANEOUS REVENUES									
272-48100-00	INTEREST INCOME	-	-	-	-	-	-	-	-
272-48410-00	DONATIONS-LAKES IMPROVEMENTS	-	-	415	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	415	-	-	-	-	-
OTHER FINANCING SOURCES									
272-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-	-
	Grand Total:	-	-	415	-	-	-	-	-

LAKES IMPROVEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD-OCT	2025 ACT-EST	2026 BUDGET	2027 BUDGET
272-51920-310	OFFICE & OPERATING SUPPLIES	-	-	868	-	401	401	-	-
272-51920-650	DONATION PURCHASES	-	-	-	-	-	-	-	-
272-51920-821	DESIGN/ENGINEERING/SURVEY	-	-	-	-	11,500	11,500	-	-
	Total:	-	-	868	-	11,901	11,901	-	-
FUND BALANCE		475	475	21			(11,880)	(11,880)	(11,880)
272-34300	Net Change-Increase/(Decrease)	-	-	(453)			(11,901)	-	-

FUND TYPE
SPECIAL PURPOSE FUND
ASSOCIATED DEPARTMENT
DPW
FUND DESCRIPTION**FUND 280**

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

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

STREET REPAIR REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
280-43355-57	GENERAL FUND TRANSFER	176,965	158,035	-	-	-	30,000	-
280-43378-57	PROJECT REIMBURSEMENT REV	-	-	-	-	-	-	-
280-43780-57	KWIK TRIP ROAD ESCROW	-	-	-	-	-	-	-
	Total Intergovernmental	176,965	158,035	-	-	-	30,000	-
MISCELLANEOUS REVENUES								
280-48100-57	INTEREST INCOME	1,232	14,702	25,868	8,843	10,000	10,000	11,000
	Total Miscellaneous Rev.	1,232	14,702	25,868	8,843	10,000	10,000	11,000
OTHER FINANCING SOURCES								
280-49295-57	BOND PROCEEDS	-	-	-	185,000	185,000	625,000	
280-49300-57	FUND BALANCE APPLIED	-	-	-	146,157			371,000
	Total Other Financing Sources	-	-	-	331,157	185,000	625,000	371,000
	Grand Total:	178,197	172,737	25,868	340,000	195,000	665,000	382,000

STREET REPAIR EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
280-57500-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	-
280-57500-805	SIDEWALK-ANNUAL	650	4,104	12,154	20,000	20,000	20,000	20,000
280-57500-820	ANNUAL MAJOR REPAIRS	293,254	121,495	206,845	300,000	90,000	625,000	342,000
280-57500-821	ENGINEERING	14,980	22,001	22,292	20,000	20,311	20,000	20,000
280-57500-830	CONTINGENCIES	-	-	-	-	-	-	-
	Total:	308,883	147,599	241,291	340,000	130,311	665,000	382,000
FUND BALANCE								
280-34300	Net Change-Increase/(Decrease)	591,099 (130,686)	616,236 25,137	400,813 (215,423)		465,502 64,689	465,502 -	94,502 (371,000)

FUND TYPE
SPECIAL REVENUE**ASSOCIATED DEPARTMENT**
POLICE**FUND DESCRIPTION****FUND 295**

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

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

DONATIONS

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

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

CRIME PREVENTION

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

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

SEIZURES

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

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

Evidence/FOUND PROPERTY

Accounts for seized and lost/found currency.

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

POLICE TRUST FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
MISCELLANEOUS REVENUES								
295-48100-52	INTEREST INCOME	42	39	37	31	37	30	25
295-48200-52	SEIZURE REV-DRUG RELATED	360	7,669	-	2,000	8,338	-	-
295-48300-52	SEIZURE REV-NON DRUG RELATED	-	-	-	-	24	-	-
295-48400-52	CRIME PREVENTION INCOME	5,652	9,113	10,272	4,700	9,972	5,000	5,000
295-48500-52	DONATIONS-K9	-	-	-	-	120	-	-
295-48700-52	EVIDENCE/FOUND PROP INCOME	415	521	2,826	500	-	-	-
	Total Miscellaneous Rev.	6,469	17,342	13,135	7,231	18,492	5,030	5,025
OTHER FINANCING SOURCES								
295-49300-52	FUND BALANCE APPLIED	-	-	-	769	-	-	-
	Total Other Financing Sources	-	-	-	769	-	-	-
		6,469	17,342	13,135	8,000	18,492	5,030	5,025

POLICE TRUST FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
295-52200-310	OFFICE & OPERATING SUPPLIES	1,753	7,418	1,675	5,000	8,461	4,500	4,500
295-52200-320	EVIDENCE/FOUND PROP EXP	-	-	-	-	-	-	-
295-52200-350	DRUG SEIZURE EXPENSES	14,574	2,217	-	3,000	476	530	525
295-52200-810	EQUIPMENT	-	14,605	-	-	-	-	-
		16,327	24,240	1,675	8,000	8,937	5,030	5,025
FUND BALANCE		83,498	69,988	81,949		91,504	91,504	91,504
295-34300	Net Change-Increase/(Decrease)	(4,858)	(13,510)	11,461		9,555	-	-

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 900

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

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

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

PERSONNEL SUMMARY

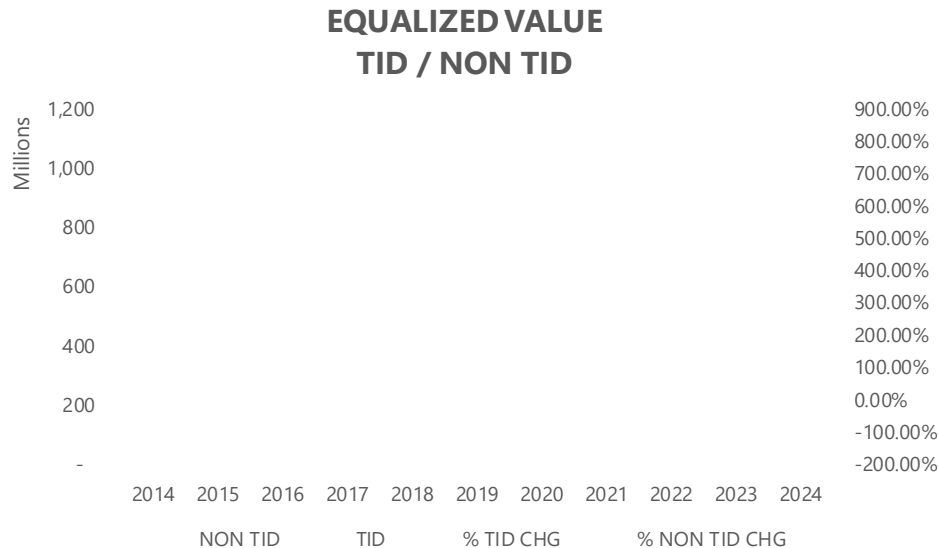
	2021	2022	2023	2024	2025	2026
Director	1	1	1	1	1	1
Economic Development Specialist	0	0	0	0	0	1
Administrative Assistant	.5	.5	.5	1	1	1

ECONOMIC DEVELOPMENT SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
REVENUES								
	Total Revenues	167,343	97,500	180,000	186,618	167,756	290,462	292,790
	Total	167,343	97,500	180,000	186,618	167,756	290,462	292,790
EXPENSES								
100	Personnel & Benefits	98,071	56,964	129,504	153,929	135,000	253,250	260,847
200	Professional Svcs	18,062	61,605	51,475	27,560	36,687	45,287	40,169
300	Commodities & Other Exp	2,665	6,039	8,041	5,128	4,006	5,282	5,439
600	Misc Exp	-	-	-	-	-	-	-
	Total	118,798	124,608	189,020	186,618	175,692	303,819	306,455
FUND BALANCE		57,427	26,840	17,821		30,065	19,603	6,813
900-34300	Net Change-Increase/(Decrease)	58,898	(40,966)	(9,020)		12,244	(10,462)	(12,790)
	Fund Balance Audit Adj	25	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 value.



GOALS & OBJECTIVES

2026/2027 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.
- 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.
- Evaluate the Whitewater Innovation Center and work with community stakeholders to determine a sustainable and viable path forward for the city, optimizing its use as a community asset.
- Execute a robust business retention and expansion (BRE) program, by working with the local Chamber of Commerce and others.
- 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.

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 a 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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 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
900-49267-56	TRANSFER TID #12-ADMIN	-	5,000	37,500	25,000	25,000	25,000	25,000
900-49268-56	TRANSFER TID #13-ADMIN	-	-	-	-	-	-	-
900-49269-56	TRANSFER TID #14-ADMIN	-	-	-	-	-	-	-
900-49270-56	TRANSFER TID #10-ADMIN	-	-	35,000	50,000	50,000	50,000	50,000
900-49290-56	GENERAL FUND TRANSFER	117,343	32,500	32,500	30,000	30,000	130,000	130,000
900-49300-56	FUND BALANCE APPLIED	-	-	-	6,618	(12,244)	10,462	12,790
	Fund 900 - Ec Dev Income	167,343	97,500	180,000	186,618	167,756	290,462	292,790

ECONOMIC DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
900-56500-111	SALARIES	43,172	15,142	106,800	125,349	117,616	187,896	193,533
900-56500-115	WAGES/PART-TIME/PERMANENT	42,275	33,916	-	-	-	-	-
900-56500-151	FRINGE BENEFITS	12,624	7,906	22,703	28,580	17,383	65,353	67,314
900-56500-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
900-56500-210	PROFESSIONAL DEVELOPMENT	665	439	3,333	2,000	2,275	4,500	4,500
900-56500-211	CONSULTANT FEES	-	-	10,867	-	-	-	-
900-56500-212	LEGAL SERVICES	375	-	8,227	-	14,037	12,000	12,360
900-56500-215	PROFESSIONAL SERVICES	1,511	40,677	10,853	2,550	-	6,720	-
900-56500-219	AUDIT FEES	-	-	439	-	-	-	-
900-56500-222	COUNTY/REGIONAL ECON DEV	8,436	10,854	11,369	12,120	13,462	12,484	12,858
900-56500-223	MARKETING	833	1,273	427	1,500	225	1,545	1,062
900-56500-224	SOFTWARE/HARDWARE MAINTENANCE	4,097	5,920	3,688	7,170	4,844	6,671	7,981
900-56500-225	TELECOM/INTERNET/COMMUNICATION	2,145	2,442	2,273	2,220	1,843	1,368	1,409
900-56500-310	OFFICE & OPERATING SUPPLIES	489	3,209	5,762	612	1,481	630	649
900-56500-311	POSTAGE	162	96	19	204	202	210	216
900-56500-320	DUES	-	1,650	-	-	-	-	-
900-56500-321	SUBSCRIPTIONS & BOOKS	-	287	-	-	-	-	-
900-56500-325	PUBLIC EDUCATION	96	195	251	235	276	242	249
900-56500-330	TRAVEL EXPENSE	1,904	348	2,009	3,774	2,038	3,888	4,004
900-56500-341	MISC EXPENSE	15	254	-	303	8	312	321
900-56500-650	TRANSFER-GENERAL FUND	-	-	-	-	-	-	-
	Total CDA General Expenses	118,798	124,608	189,020	186,618	175,692	303,819	306,455
	FUND BALANCE	0	57,427	26,840	17,821	-	30,065	6,813
900-34300	Net Change-Increase/(Decrease)	58,898	(40,966)	(9,020)	-	12,244	(10,462)	(12,790)
0	Fund Balance Audit Adj	25	10,379	(3,479)	-			

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 910

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

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

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

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

- **Fund Balance** is designated to fund incentives and assistance to businesses who reside within 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.

**GENERAL GOVERNMENT
ECONOMIC DEVELOPMENT**

**FUND 910
PROGRAM FUND**



ECONOMIC DEVELOPMENT FUND 910 REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
910-43015-00	CAPCAT INT-BLUE LINE \$64,614	8,021	1,447	-	-	-	-	-
910-43017-00	CAPCAT INT-BLUE LINE \$36,600	-	5,725	-	-	-	-	-
910-44005-00	FACADE INT-BOWER'S HOUSE \$50K	-	-	1,853	-	440	420	400
910-44006-00	FACADE INT-SHABANI INV LLC 50K	-	-	993	-	1,750	1,920	1,800
910-4600100	INT INC-ACTION-LRN DEPOT \$41K	1,248	958	908	341	343	320	100
910-46002-00	INT INC-ACTION-IBUTTONLINK \$9K	-	-	-	-	-	-	-
910-46003-00	INT INC-ACTION-BIKEWISE \$23K	580	31	-	-	-	-	-
910-46004-00	INT INC-ACTION-MEEPER \$97K	1,415	-	-	-	-	-	-
910-46005-00	INT INC-ACTION-MEEPER \$82K	1,232	-	-	-	-	-	-
910-46006-00	INT INC-ACTION-BLUELINE \$34K	1,136	336	-	-	-	-	-
910-46007-00	INT INC-ACTION-BLUELINE \$45K	1,221	435	-	-	-	-	-
910-46008-00	INT INC-ACTION-SAFEPRO \$100K	300	6,741	3,719	3,146	2,897	3,072	2,800
910-46010-00	INT INC-ACTION-SWSPOT/GILDE	-	3,166	1,550	1,357	4,218	-	-
910-48100-00	INTEREST INC-TID 4 ADVANCE	-	-	-	-	-	-	-
910-48103-00	INTEREST INCOME-FACADE	440	1,174	882	668	1,025	900	800
910-48104-00	INTEREST INCOME-HOUSING	160	683	644	389	338	-	-
910-48108-00	INTEREST INCOME-SEED FUND	5	1,591	2,524	563	1,897	2,000	2,000
910-48109-00	INTEREST INCOME-ACTION FUND	9,924	48,869	45,855	25,313	26,718	25,000	22,000
910-4860100	MISC INCOME	-	34	-	-	-	-	-
910-48605-00	RENTAL INCOME-CROP LEASES	14,876	15,876	12,838	15,876	14,368	16,000	16,000
910-48680-00	ADMINISTRATION FEE--LOANS	2,770	13,305	-	-	8,189	-	-
910-48700-00	GAIN ON SALE OF LAND	258,223	-	9,766	-	1	-	-
910-49100-00	TRANSFER-CAPITAL CAT FD	40,550	-	-	-	-	-	-
910-49290-00	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-	-
910-49300-56	FUND BALANCE APPLIED	-	-	-	(37,651)	116,975	(419)	4,790
	Fund 910 - CDA Income	342,102	100,369	81,532	10,000	179,157	49,213	50,690

ECONOMIC DEVELOPMENT FUND 910 EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
910-56500-212	LEGAL/PROFESSIONAL/MARKETING	16,246	684	10,252	5,000	61,414	23,770	24,483
910-56500-219	PROFESSIONAL SERVICES	8,982	14,030	18,877	5,000	6,050	5,193	5,349
910-56500-295	ADMINISTRATIVE EXPENSE	3,500	-	-	-	-	-	-
910-56500-323	MARKETING/ADS	212	-	119	-	-	-	-
910-56500-371	DEPRECIATION EXPENSE	124,800	124,276	123,787	-	-	-	-
910-56500-401	BUSINESS PARK DEVELOP EXP	27,291	-	-	-	-	-	-
910-56500-403	COMPRISE LOANS-CDBG CLOSE	-	-	-	-	-	-	-
910-56500-404	HOUSING LOANS/EXPENSES	40	1,336	-	-	1,394	1,197	1,233
910-56500-407	ECON DEV-LOAN EXPENSES	-	-	3,177	-	-	3,272	3,370
910-56500-408	RENTAL & PROPERTY EXPENSES	253,128	2,067	11,464	-	84,875	8,458	8,712
910-56500-409	MORRAINE VIEW PARK EXP.	-	-	-	-	-	-	-
910-56500-415	ACTION-LOAN LOSS ALLOWANCE	100,333	-	-	-	-	-	-
910-56500-417	CAP CAT-LOAN LOSS ALLOWANCE	102,000	-	51,050	-	-	-	-
910-56500-450	CAPITAL CATALYST-SEED FD GRTS	-	-	-	-	-	-	-
910-56500-525	ACTION GRANTS-BUSINESS DEV	-	-	162,599	-	22,127	7,323	7,543
910-56500-650	TRANSFER-FD 900-ADMIN	-	-	-	-	-	-	-
	Total CDA General Expenses	636,531	142,394	381,326	10,000	175,861	49,213	50,690
	Liquid-Operating Cash	261,461	434,974	323,303				
	Liquid-Restricted Cash	1,010,376	1,134,275	910,613				
	Non-Liquid-Fund Balance	6,165,527	5,999,604	5,949,021				
	FUND BALANCE	7,175,903	7,133,878	6,859,634		6,742,659	6,743,078	6,738,288
	Net Change-Increase/(Decrease)	(294,429)	(42,024)	(381,326)		(116,975)	419	(4,790)

**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		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
Media Services - Revenue								
	Total Revenues	97,033	143,957	94,371	153,459	119,747		
51100	Total	97,033	143,957	94,371	153,459	119,747	-	-
Media Services - Expenses								
100	Personnel Services	91,420	65,874	125,797	137,657	114,526		
200-300	Commodities & Other Expenditures	14,628	38,476	18,953	15,802	13,120		
800-900	Capital Equip & Transfers	-	-	-	-	-		
51100	Total	106,048	104,350	144,750	153,459	127,646	-	-
NET REVENUE OVER EXPENSES		(9,016)	39,606	(50,379)	0	(7,899)	-	-
FUND BALANCE		47,875	87,481	37,102				
200-34300	Net Change-Increase/(Decrease)	(9,016)	30,591	(50,379)				

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.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 200
MEDIA SERVICES**



- **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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
200-43355-55	TRANSFER FROM OTHER FUNDS	-	47,200	-	32,315	32,315	25,000	30,000
	Total Intergovernmental	-	47,200	-	32,315	32,315	25,000	30,000
CHARGES FOR SERVICES								
200-44900-55	CABLE FRANCHISE FEES	78,684	76,847	73,275	73,000	67,983	80,000	80,000
200-46312-55	MISC DEPT EARNINGS	90	130	25	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	96,893	95,096	91,419	91,144	86,102	98,119	98,119
MISCELLANEOUS REVENUES								
200-48100-55	INTEREST INCOME	139	1,661	2,952	-	1,331	1,200	1,100
200-48600-55	MISC REVENUE-SPONSORSHIP	-	-	-	-	-	-	-
	Total Miscellaneous Rev	139	1,661	2,952	-	1,331	1,200	1,100
OTHER FINANCING SOURCES								
200-49300-55	FUND BALANCE APPLIED	-	-	-	30,000		22,979	4,293
	Total Other Financing	-	-	-	30,000	-	22,979	4,293
		97,033	143,957	94,371	153,459	119,747	147,298	133,512

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 200
MEDIA SERVICES**



MEDIA SERVICES EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
200-55110-111	SALARIES/PERMANENT	75,994	54,190	98,092	109,259	95,369	93,534	96,340
200-55110-112	WAGES/OVERTIME	-	-	178	-	140	-	-
200-55110-114	WAGES/PART-TIME/PERMANENT	-	30	-	-	-	-	-
200-55110-150	MEDICARE TAX/CITY SHARE	1,137	728	1,335	1,657	1,463	1,463	1,507
200-55110-151	SOCIAL SECURITY/CITY SHARE	4,860	3,112	5,706	7,083	6,256	6,257	6,445
200-55110-152	RETIREMENT	3,676	2,886	6,150	6,937	6,612	6,734	6,936
200-55110-153	HEALTH INSURANCE	5,611	4,864	14,222	10,664	4,568	6,240	6,427
200-55110-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	1,900	-	1,150	1,185
200-55110-155	WORKERS COMPENSATION	133	61	100	133	110	130	134
200-55110-156	LIFE INSURANCE	10	4	15	25	8	25	25
200-55110-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
200-55110-211	PROFESSIONAL DEVELOPMENT	80	58	-	101	139	300	300
200-55110-212	PROFESSIONAL SERVICES	623	13,970	55	100	-	-	-
200-55110-218	CABLE TV SERVICE & EXPENSES	1,557	8,475	1,216	1,475	297	340	350
200-55110-224	SOFTWARE/HARDWARE MAINTENANCE	3,273	10,757	9,693	8,364	5,646	29,620	12,294
200-55110-225	TELECOM/INTERNET/COMMUNICATION	2,973	3,070	2,567	2,491	2,238	2,211	2,277
200-55110-310	OFFICE & OPERATING SUPPLIES	1,138	1,916	4,517	2,500	2,931	2,000	2,000
200-55110-320	SUBSCRIPTIONS/DUES	4,675	230	466	370	1,742	300	300
200-55110-324	PROMOTIONS/ADS	10	-	-	-	-	-	-
200-55110-330	TRAVEL EXPENSES	-	-	439	400	126	180	180
200-55110-342	PRINTING	-	-	-	-	-	-	-
200-55110-343	POSTAGE	300	-	-	-	-	-	-
200-55110-359	REPAIR/MAINTENANCE EXP	-	-	-	-	-	-	-
200-55110-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-
200-55110-913	TRANSFER IN/OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total:	106,048	104,350	144,750	153,459	127,646	150,484	136,701
	Fund Balance	47,875	87,481	37,102		29,203	6,224	1,931
	Net Change-Increase/(Decrease)					(7,899)	(22,979)	(4,293)

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 208
PARKING PERMITS**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 208

The Parking Permit Fund (#208) was established in the early 2000's to account for the revenues and expenses from the sale of parking permits for use of designated public parking areas and provide primary funding for operation and maintenance of public parking facilities.

- **Fund Balance** is 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 in order 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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
LICENSES & PERMITS								
208-44125-51	PARKING PERMITS	30,255	26,605	24,870	34,340	31,500	38,475	38,475
208-44150-52	HONOR BOX REVENUES	4,905	9,046	10,780	5,000	7,957	6,000	6,300
	Total Intergovernmental Rev.	35,160	35,651	35,650	39,340	39,457	44,475	44,775
MISCELLANEOUS REVENUES								
208-48100-52	INTEREST INCOME	84	1,000	1,809	709	1,146	1,000	1,000
	Total Miscellaneous Revenues	84	1,000	1,809	709	1,146	1,000	1,000
OTHER FINANCING SOURCES								
208-49300-52	FUND BALANCE APPLIED	-	-	-	(265)	(2,589)	(10,975)	(16,175)
	Total Other Financing Sources	-	-	-	(265)	(2,589)	(10,975)	(16,175)
	Grand Total:	35,244	36,650	37,459	39,784	38,014	34,500	29,600

LICENSES & PERMITS

208-44125-51

PARKING

208-44150-52

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MISCELLANEOUS REVENUES

208-48100-52

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OTHER FINANCING SOURCES

208-49300-52

FUND B

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**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 208
PARKING PERMITS**



PARKING PERMITS EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
208-51920-650	PARKING PERMIT EXPENSES	4,122	4,516	4,836	4,080	4,362	4,500	4,600
208-51920-680	PARKING LOT MAINT/REPAIR	-	-	-	-	-	-	-
208-51920-913	TRANSFER IN/OUT-OTHER FUNDS	35,000	35,350	35,350	35,704	35,704	30,000	25,000
	Total:	39,122	39,866	40,186	39,784	40,066	34,500	29,600
	FUND BALANCE	75,074	71,859	69,131		71,720	82,695	98,870
208-34300	Net Change-Increase/(Decrease)	(3,879)	(3,216)	(2,727)		2,589	10,975	16,175

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 210
FIRE/RESCUE EQUIP FUND**



**FUND TYPE
SPECIAL PURPOSE FUND**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 210

The Fire/Rescue Equipment Fund (#210) is used to accumulate the funding needed to replace Fire and Rescue vehicles used within the City on a scheduled basis. Although the volunteer fire department formally organized itself as a separate organization in 2016, it continues to offer Fire and Emergency services to the City on a contract basis. The City continues to provide equipment for these services, but retains ownership of the equipment.

- **Fund Balance** is designated to be retained to fund replacement of equipment and vehicles on a planned replacement schedule.
- **Primary Funding Source** is from the General Fund transfers and debt issuance.
- **Audit Classification:** Governmental, Non-Major.

FIRE/RESCUE EQUIPMENT REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
210-43355-52	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
	Total Intergovernmental Rev.	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
210-48100-52	INTEREST INCOME	163	1,940	3,513	1,377	2,225	1,500	1,500
210-48300-52	SALE OF VEHICLES	44,448	-	-	-	-	-	-
210-48400-52	GRANT INCOME	64,296	33,459	73,365	-	-	-	-
210-48450-52	WWFD INC CONTRIBUTION	-	193,517	320,145	650,191	650,191	-	-
210-48600-52	MISC. INCOME	7,674	-	-	-	-	-	-
210-48610-52	REBATE-EQUIPMENT/ROLLING STOCK	-	-	-	47,026	47,026	-	-
	Total Miscellaneous Revenues	116,581	228,916	397,022	698,594	699,442	1,500	1,500
OTHER FINANCING SOURCES								
210-49290-52	TRANSFER IN-FUND 249	-	385,000	385,000	385,000	385,000	385,000	385,000
210-49291-52	LOAN PROCEEDS	1,089,600	-	173,514	-	-	-	-
210-49292-52	PREMIUM ON DEBT	38,493	-	9,848	-	-	-	-
210-49300-52	FUND BALANCE APPLIED	-	-	-	476,605	-	(306,500)	(101,500)
	Total Other Financing Sources	1,128,093	385,000	568,362	861,605	385,000	78,500	283,500
	Grand Total:	1,244,674	613,916	965,385	1,560,199	1,084,442	80,000	285,000

FIRE/RESCUE EQUIPMENT EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
210-52200-670	BOND ISSUE EXPENSES	33,080	-	4,881	-	-	-	-
210-52200-810	EQUIPMENT FOR VEHICLES	8,109	-	-	-	-	-	-
210-52200-820	EMS/FIRE CAPITAL IMPROVEMENTS	54,344	1,243,517	429,381	1,560,199	2,086,542	80,000	285,000
	Total:	95,532	1,243,517	434,262	1,560,199	2,086,542	80,000	285,000
FUND BALANCE		1,690,154	1,060,553	1,591,676		589,576	896,076	997,576
210-34300	Net Change-Increase/(Decrease)	1,149,142	(629,601)	531,123		(1,002,100)	306,500	101,500

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

DEPARTMENT/FUNCTION

FUND 220

The Library Special Revenue Fund (#220) was established to account for the revenue and expense associated with providing a local public library. 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 staggered three-year terms. One member of the board is a City Council member and one is appointed as a representative of the Whitewater Unified School District by the district superintendent.

MISSION

We will have the space and the stuff to do the things that you want.

PERSONNEL SUMMARY

	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

SPECIAL REVENUE & OTHER SPECIAL PURPOSE FUNDS

FUND 220 LIBRARY



LIBRARY REVENUE SUMMARY

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
220-43720-55	CONTRACT REVENUE	213,740	229,240	219,770	219,768	227,710	230,000	232,000
	Total Intergovernmental Rev.	213,740	229,240	219,770	219,768	227,710	230,000	232,000
FINES & FORFEITURES								
220-45300-55	FINE REVENUE	-	-	-	-	-	-	-
220-45310-55	LOST MATERIAL FINE	3,852	2,297	2,523	3,300	1,370	2,000	2,000
220-45320-55	SALES-SUMMER LIBRARY PROGRAM	-	-	-	-	-	-	-
220-45330-55	COPY MACHINE REVENUE	3,196	3,579	3,924	4,000	2,533	4,000	4,000
	Total Public Charges - Services	7,048	5,876	6,447	7,300	3,902	6,000	6,000
MISCELLANEOUS REVENUES								
220-48100-55	INTEREST INCOME	99	1,181	2,138	707	1,354	1,500	1,500
220-48105-55	LIBRARY BOARD INTEREST INCOME	1,992	15,114	16,258	-	12,708	11,000	11,500
220-48110-55	LIBRARY BOARD DONATIONS	-	-	-	-	-	-	-
220-48210-55	RENTAL INC-HOUSE-414&414/A	12,200	1,700	-	-	-	-	-
220-48260-55	RENTAL-HOUSE-413 W. CENTER	7,200	-	-	-	-	-	-
220-48500-55	DONATIONS	15,221	47,661	14,374	18,000	22,894	14,000	14,000
220-48525-55	GRANT REVENUE	-	-	6,190	-	2,400	-	-
220-48550-55	SALE OF LIBRARY PROPERTY	-	541,988	-	-	-	-	-
220-48600-55	MISC REVENUE	336	477	434	400	439	400	400
	Total Miscellaneous Revenues	37,049	608,121	39,393	19,107	39,796	26,900	27,400
OTHER FINANCING SOURCES								
220-49290-55	TRANSFER IN-GENERAL FUND	485,000	470,000	627,558	469,370	469,370	475,000	480,000
220-49300-55	FUND BALANCE APPLIED	-	-	-	120,580	-	172,254	190,948
	Total Other Financing Sources	485,000	470,000	627,558	589,950	469,370	647,254	670,948
	220 - Library Special Rev	742,837	1,313,237	893,168	836,125	740,778	910,154	936,348

LIBRARY EXPENSE SUMMARY

	FISCAL RESOURCES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
LIBRARY-SPECIAL FUND								
100	Personnel & Benefits	645,458	687,641	641,428	717,334	633,242	774,742	797,985
200	Professional Svcs	30,498	42,338	11,708	17,217	12,839	25,832	12,393
300	Commodities & Other Exp	111,578	165,349	106,321	101,575	100,961	108,625	125,245
500	Library Board	25,354	-	30	-	6	-	-
800/900	Capital Outlay/Transfer to Other Funds	2,657	2,216	491,568	-	9,258	-	-
	Total	815,545	897,544	1,251,055	836,125	756,306	909,199	935,622
YOUNG LIBRARY BUILDING-GENERAL FUND								
100	Personnel & Benefits	10,736	11,496	14,364	14,236	10,498	14,658	15,097
200	Professional Svcs	42,228	40,368	35,843	41,704	36,847	50,950	48,749
300	Commodities & Other Exp	2,904	3,192	4,259	2,040	4,568	2,000	2,000
55111	Total	55,867	55,057	54,466	57,980	51,913	67,608	65,846
	GRAND TOTAL:	871,412	952,601	1,305,521	894,105	808,220	976,807	1,001,468
FUND BALANCE		536,438	952,131	594,243		578,715	406,461	215,513
220-34300	Net Change-Increase/(Decrease)	(72,708)	415,693	(357,887)		(15,528)	(172,254)	(190,948)

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 work space, 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, trainings, and development. This will ensure that our front-line staff continues to stay current with best practices, trends, and technology in order to continue providing excellent library services to the community.

SPECIAL REVENUE & OTHER SPECIAL PURPOSE FUNDS

FUND 220 LIBRARY



LIBRARY EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
220-55110-111	WAGES/PERMANENT	268,884	293,756	262,420	313,504	269,707	318,725	328,287
220-55110-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
220-55110-114	WAGES/PART-TIME	186,663	199,034	205,599	222,238	198,129	228,057	234,899
220-55110-117	LONGEVITY	2,000	1,000	2,000	2,000	619	2,000	2,060
220-55110-120	EMPLOYEE BENEFITS	187,909	193,851	171,409	179,591	164,787	225,960	232,739
220-55110-156	LIFE INSURANCE	1	-	-	-	1	-	-
220-55110-211	PROFESSIONAL DEVELOPMENT	393	1,302	75	2,000	611	2,000	2,000
220-55110-218	PROFESSIONAL SERV/CONSULTING	18,786	22,415	738	1,000	-	-	-
220-55110-224	SOFTWARE/HARDWARE MAINTENANCE	2,339	10,185	4,527	7,209	6,407	19,386	5,814
220-55110-225	TELECOM/INTERNET/COMMUNICATION	7,054	6,499	6,369	7,007	5,822	4,445	4,579
220-55110-227	RENTAL EXPENSES	1,926	999	-	-	-	-	-
220-55110-242	REPAIR-MAINTENANCE-EQUIPMENT	-	937	-	-	-	-	-
220-55110-310	OFFICE & TECHNICAL SUPPLIES	17,910	20,914	16,847	15,000	10,332	22,000	17,000
220-55110-313	POSTAGE	840	1,114	559	337	68	1,000	1,000
220-55110-319	MATERIAL RECOVERY	606	746	804	725	797	725	725
220-55110-320	SUBSCRIPTIONS/DUES	528	136	510	650	1,468	650	650
220-55110-321	LIBRARY BOOKS-ADULT	26,350	24,986	25,963	25,000	19,385	25,000	25,000
220-55110-323	LIBRARY BOOKS-JUVENILE	6,294	7,387	7,336	6,000	5,137	6,000	6,000
220-55110-324	LIBRARY PERIODICALS-ADULT	5,075	4,169	2,869	2,400	2,101	2,400	24,000
220-55110-325	LIBRARY PERIODICALS-JUVENILE	48	-	952	1,000	-	-	-
220-55110-326	AUDIO/VISUAL LIBRARY-ADULT	11,373	10,293	5,872	6,500	6,889	6,500	6,500
220-55110-327	AUDIO/VISUAL LIBRARY-JUVENIL	2,195	1,422	2,057	2,000	1,010	2,000	2,000
220-55110-328	MACHINE READABLE-ADULT	2,727	2,892	-	-	-	-	-
220-55110-330	TRAVEL EXPENSES	455	1,583	1,033	2,000	835	2,000	2,000
220-55110-331	PROMOTIONS/ADS-PUBLIC ED	99	888	269	500	276	200	220
220-55110-332	LIBRARY BOOKS-DIGITAL	-	-	3,914	4,613	7,856	7,500	7,500
220-55110-333	AUDIO/VISUAL LIBRARY-DIGITAL	-	-	3,263	2,500	3,294	-	-
220-55110-335	DATABASE SUBSCRIPTIONS	-	-	21,763	22,000	25,908	23,000	23,000
220-55110-337	LIBRARY BUILDING PROJECT EXP	-	76,543	-	-	85	-	-
220-55110-341	PROGRAM SUPPLIES-ADULT	2,559	4,601	2,992	3,500	1,922	3,500	3,500
220-55110-342	PROGRAM SUPPLIES-JUVENILE	6,702	4,948	3,719	6,000	5,523	6,000	6,000
220-55110-343	MISC SUPPLIES-ADULT	27,456	2,006	-	150	-	-	-
220-55110-346	SPECIAL PROGRAMING-SUMMER	-	-	197	100	-	-	-
220-55110-347	LIBRARY USE OF GRANTS EXPENSE	-	-	4,906	-	7,961	-	-
220-55110-348	SALES TAX EXPENSE	167	187	205	300	100	150	150
220-55110-350	CONTINGENCIES	196	533	294	300	14	-	-
220-55110-500	LIBRARY BOARD CHECKING	-	-	-	-	6	-	-
220-55110-510	LIBR BD-MM-BUILDING CKS	-	-	-	-	-	-	-
220-55110-515	MM BOARD CHECKING	25,354	-	30	-	-	-	-
220-55110-810	CAPITAL EQUIPMENT	2,657	2,216	-	-	9,258	-	-
220-55110-911	TRANSFER OUT-OTHER FUNDS	-	-	491,568	-	-	-	-
	Total:	815,545	897,544	1,251,055	836,125	756,307	909,199	935,622

**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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES								
235-43510-51	FEDERAL GRANTS	81,210	25,149	168,390	137,408	137,408	140,000	140,000
235-43540-51	RIDE-SHARE GRANTS	48,917	49,523	36,420	36,420	36,420	38,000	38,000
	Total Intergovernmental	130,127	74,672	204,810	173,828	173,828	178,000	178,000
MISCELLANEOUS REVENUES								
235-48100-51	INTEREST INCOME	-	-	-	-	-		
235-48300-51	SALE OF VEHICLES	-	-	-	-	-		
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
235-49290-51	TRANSFERS IN GENERAL FUND	-	-	-	5,000	55,000	75,000	75,000
235-49300-51	FUND BALANCE APPLIED	-	-	-	32,829	(979)	(23,000)	(18,000)
	Total Other Financing Sources	-	-	-	37,829	54,021	52,000	57,000
	Grand Total:	130,127	74,672	204,810	211,657	227,849	230,000	235,000

RIDE SHARE GRANT EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
RIDE-SHARE PAYMENTS								
235-51350-214	AUDIT SERVICES	-	-	-	-	-	-	-
235-51350-295	RIDE SHARE-CITY COST	112,861	106,772	286,443	211,657	205,064	230,000	235,000
235-51350-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
235-51350-860	CAPITAL PURCHASES	-	-	-	-	-	-	-
	Total:	112,861	106,772	286,443	211,657	205,064	230,000	235,000
FUND BALANCE		93,362	61,262	(20,372)		(19,393)	3,607	21,607
235-34300	Net Change-Increase/(Decrease)	17,267	(32,100)	(81,633)		979	23,000	18,000

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 246
TREYTON'S FIELD OF DREAMS**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

FUND DESCRIPTION

FUND 246

The Field of Dreams Fund (#246) was established in 2014 to fund the Treyton's Field of Dreams Project. Revenues generated by the programming of this facility are used to fund the facility and its operation.

- **Fund Balance** is designated for annual operating and capital costs including replacement of the facility turf every 10-15 years. Turf replacement is estimated to cost \$65,000. Any balance over this target value can be made available for transfer to the General Fund for general purposes.
- **Primary Funding Source** is in conjunction with The Treyton Kilar Field Endowment fund which is administered by 1st Citizens State Bank (John Erickson) and is housed under the Whitewater Community Foundation.
- **Audit Classification:** Governmental, Non-Major.

TREYTON'S FIELD OF DREAMS FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 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	13,349	30,408	8,035	20,000	29,125	30,000	30,000
246-49251-55	TFOD CONCESSION REVENUE	7,014	12,887	6,334	10,000	16,300	17,500	18,000
246-49252-55	FIELD OF DREAMS RENTAL	147	-	664		300	300	300
246-49300-55	FUND BALANCE APPLIED	-	-	-	19,181	-	42,165	3,123
	Total:	20,510	43,295	15,033	49,181	45,725	89,965	51,423
	Grand Total:	20,510	43,295	16,813	49,181	45,725	89,965	51,423

TREYTON'S FIELD OF DREAMS FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
246-55110-114	WAGES/PART-TIME/PERMANENT	8,088	17,728	5,085	28,401	23,490	28,401	29,253
246-55110-150	MEDICARE TAX/CITY SHARE	17	67	30	412	106	412	424
246-55110-151	SOCIAL SECURITY/CITY SHARE	73	285	129	1,761	451	1,761	1,814
246-55110-155	WORKERS COMPENSATION	36	81	44	546	135	617	635
246-55110-212	PROFESSIONAL SERVICES	415	-	-	-	-	-	-
246-55110-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	1,400	426	269	3,956	5,331
246-55110-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-	-
246-55110-324	PROMOTIONS/ADS	-	-	-	-	-	-	-
246-55110-330	TRAVEL EXPENSES	124	-	-	-	-	-	-
246-55110-310	OFFICE & OPERATING SUPPLIES	1,097	3,328	4,624	4,545	2,533	2,500	2,500
246-55110-346	CONCESSION SUPPLY EXPENSE	4,154	7,760	3,885	6,000	6,500	7,000	7,500
246-55110-350	FIELD & BUILDING MAINT/REPAIRS	5,159	614	8,957	2,040	7,082	4,000	4,000
246-55110-810	CAPITAL IMPROVEMENTS	-	-	686	-	-	40,000	-
246-55110-913	TRANSFER TO OTHER FUNDS	5,000	5,050	5,050	5,050	-	5,050	5,050
	Total:	24,162	34,914	29,891	49,181	40,566	93,696	56,507
FUND BALANCE		56,731	65,113	52,036		57,195	15,030	11,907
246-34300	Net Change-Increase/(Decrease)	(3,652)	8,382	(13,077)		5,159	(42,165)	(3,123)

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 team, 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.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
AQUATIC CTR-MEMBERSHIPS								
247-4100-55	FAMILY MEMBERSHIP REVENUE	203,618	123,557	125,716	143,444	115,000	125,000	125,000
247-4100-55	MONTHLY EFT REVENUE	669	376	-	428	-	-	-
247-4200-55	YOUTH MEMBERSHIP REVENUE	-	17,026	10,628	22,828	11,595	12,500	12,500
247-4250-55	ADULT MEMBERSHIP REVENUE	699	48,333	46,413	53,807	34,531	50,000	50,000
247-4300-55	SENIOR MEMBERSHIP REVENUE	180	41,568	65,197	36,396	62,698	65,000	65,000
247-4350-55	SILVER SNEAKERS MEMBERSHIP	14,181	27,408	15,964	26,097	-	45,600	45,600
247-4400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-	-
247-4500-55	COLLEGE STUDENT MEMBERSHIPS	-	-	450	-	216	500	500
	Total:	219,346	258,269	264,368	283,000	224,040	298,600	298,600
AQUATIC CTR-PASSES								
247-4200-55	ADULT DAY PASSES	43,428	44,356	50,517	48,666	51,489	50,000	50,000
247-42100-55	YOUTH DAY PASSES	18,777	31,217	21,213	38,195	21,707	25,000	30,000
247-42200-55	FAMILY PASSES	-	-	-	-	10,000	30,000	30,000
247-42300-55	GROUP RATES	11,491	11,471	9,164	15,375	10,000	12,000	12,000
	Total:	73,697	87,045	80,894	102,236	93,196	117,000	122,000
AQUATIC CTR-CLASSES								
247-43000-55	SWIM LESSONS	15,716	11,923	8,804	15,854	4,801	7,500	7,500
247-43100-55	SUMMER SCHOOL SWIM LESSONS	-	-	-	-	-	-	-
247-43200-55	LAND FITNESS CLASSES	7,668	9,884	8,112	12,770	10,177	10,000	10,000
247-43300-55	WATER CLASSES	1,175	794	-	1,276	-	-	-
247-43350-55	WAFB PROGRAMS	-	-	932	-	4,731	5,000	5,000
	Total:	24,560	22,601	17,848	29,900	19,709	22,500	22,500
AQUATIC CTR-RENTALS								
247-44000-55	MEETING ROOM RENTALS	1,991	1,828	7,505	4,400	512	-	-
247-44050-55	OFFICE SPACE RENTALS	-	-	-	-	-	3,600	3,800
247-44100-55	WHITewater SCHOOL DIST RENTAL	1,075	709	7,595	4,400	7,500	7,500	7,700
247-44105-55	J HAWKS RENTALS	583	389	389	2,400	-	500	600
247-44200-55	BIRTHDAY PARTIES	142	5,771	17,863	3,500	23,949	17,500	20,000
	Total:	3,792	8,698	33,352	14,700	31,961	29,100	32,100
AQUATIC CTR-OTHER INCOME								
247-45050-55	DONATIONS	-	103	25	-	53	-	-
247-45100-55	GIFT CERTIFICATES	-	-	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	20,771	11,520	10,646	13,338	14,546	14,000	15,000
247-45500-55	PRO-SHOP INCOME	469	303	2,106	356	2,030	1,500	1,500
247-45505-55	MISC INCOME-ONE TIME REV	2,500	44	3,606	-	177	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	724	1,824	1,034	2,014	(312)	250	250
	Total:	24,465	13,794	17,417	15,708	16,494	15,750	16,750
AQUATIC CTR-OTHER FIN SOURCES								
247-49280-55	WUSD CONTRIBUTION	115,500	400,009	216,934	183,340	183,339	188,840	194,505
247-49290-55	CITY CONTRIBUTION/TRANSFER	128,000	279,759	258,767	266,530	266,530	274,526	282,762
247-49291-55	CITY ADDITIONAL CONTRIBUTION	-	-	87,998	-	-	-	-
	Total:	243,500	679,767	563,699	449,870	449,869	463,366	477,267
	Total Operating Revenue:	589,360	1,070,173	977,579	895,414	835,268	946,316	969,217

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
WAC- MANAGEMENT								
247-55100-111	SALARIES/PERMANENT	85,028	60,238	47,017	62,270	53,085	120,456	124,070
247-55100-112	WAGES/OVERTIME	-	-	-	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	1,258	972	1,159	910	761	1,761	1,814
247-55100-151	SOCIAL SECURITY/CITY SHARE	5,381	4,156	2,243	3,892	3,255	7,530	7,756
247-55100-152	RETIREMENT	5,381	4,353	3,216	4,328	3,752	8,673	8,933
247-55100-153	HEALTH INSURANCE	12,313	8,217	11,081	16,252	6,130	35,964	37,043
247-55100-154	HRA-LIFE STYLE A C C T EXPENSE	-	-	-	2,000	-	4,000	4,120
247-55100-155	WORKERS COMPENSATION	1,054	300	43	1,198	1,064	2,615	2,693
247-55100-156	LIFE INSURANCE	5	1	3	-	1	-	-
247-55100-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	1,162	-	278	300	2,566	1,500	1,500
	Total:	111,583	78,238	65,039	91,150	70,615	182,500	187,930
WAC-FRONT DESK								
247-55150-113	WAGES/TEMPORARY	84,507	107,242	88,176	85,007	80,752	85,007	87,557
247-55150-150	MEDICARE TAX/CITY SHARE	1,207	1,551	1,272	1,233	1,244	1,233	1,270
247-55150-151	SOCIAL SECURITY/CITY SHARE	5,161	6,632	5,440	5,270	5,318	5,270	5,429
247-55150-152	RETIREMENT	-	133	8	-	319	-	-
247-55150-155	WORKERS COMPENSATION	2,384	2,003	1,648	1,635	1,194	1,845	1,901
247-55150-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	Total:	93,258	117,562	96,544	93,145	88,827	93,355	96,156
WAC-FITNESS								
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	41,898	46,066	45,127	32,240	43,284	32,240	33,207
247-55200-150	MEDICARE TAX/CITY SHARE	603	664	648	467	660	467	482
247-55200-151	SOCIAL SECURITY/CITY SHARE	2,579	2,838	2,769	1,999	2,821	1,999	2,059
247-55200-152	RETIREMENT	87	267	297	-	319	-	-
247-55200-153	HEALTH INSURANCE	-	513	-	-	-	-	-
247-55200-155	WORKERS COMPENSATION	1,299	967	879	620	883	700	721
247-55200-156	LIFE INSURANCE	-	2	1	-	1	-	-
247-55200-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	Total:	46,466	51,316	49,721	35,327	47,969	35,406	36,468
WAC-AQUATIC								
247-55300-113	WAGES/TEMPORARY	-	10	30	-	423	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	103,926	157,400	275,458	311,707	289,545	284,707	293,248
247-55300-150	MEDICARE TAX/CITY SHARE	1,489	2,243	3,886	4,520	4,464	4,128	4,252
247-55300-151	SOCIAL SECURITY/CITY SHARE	6,367	9,588	16,615	19,326	19,089	17,652	18,181
247-55300-152	RETIREMENT	1,020	2,136	2,963	3,211	3,057	1,382	1,424
247-55300-153	HEALTH INSURANCE	-	1,052	-	-	-	-	-
247-55300-155	WORKERS COMPENSATION	3,183	3,445	5,657	5,996	6,265	6,180	6,366
247-55300-156	LIFE INSURANCE	-	3	5	-	5	-	-
247-55300-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	Total:	115,984	175,877	304,614	344,759	322,848	314,050	323,471

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
WAC-MAINTENANCE								
247-55400-111	SALARIES/PERMANENT	12,608	12,558	19,733	16,845	15,239	17,551	18,078
247-55400-150	MEDICARE TAX/CITY SHARE	182	173	272	267	243	278	286
247-55400-151	SOCIAL SECURITY/CITY SHARE	780	740	1,165	1,143	1,040	1,187	1,222
247-55400-152	RETIREMENT	817	846	1,343	1,171	1,120	1,259	1,296
247-55400-153	HEALTH INSURANCE	497	2,980	4,085	1,440	669	1,440	1,483
247-55400-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	150	93	150	155
247-55400-155	WORKERS COMPENSATION	392	280	416	323	330	378	390
247-55400-156	LIFE INSURANCE	4	2	3	13	3	13	14
247-55400-250	CONTRACTED SERVICES	-	1,463	6,000	-	-	-	-
	Total:	15,279	19,041	33,017	21,352	18,736	22,256	22,924
WAC-ADMIN EXPENSES								
247-55500-220	INSURANCE	-	7,416	300	300	368	313	350
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	4,483	11,472	13,199	11,091	12,913	7,461	3,748
247-55500-225	TELECOM/INTERNET/COMMUNICATION	4,563	4,440	4,594	4,753	3,909	3,596	3,704
247-55500-246	CLEANING & SUPPLIES	8,170	9,278	11,100	9,000	6,000	6,000	6,200
247-55500-310	FITNESS & OPERATING SUPPLIES	1,616	2,660	16,370	1,000	2,610	2,500	2,500
247-55500-320	CHAMBER DUES & EXPENSES	274	288	60	-	-	-	-
247-55500-650	CREDIT CARD PROCESSING FEES	57	90	72	153	31	50	75
247-55500-652	BANK CHARGES	10	-	8	12	14	20	20
247-55500-654	PERMITS & FEES	1,005	2,035	1,212	1,400	1,400	1,400	1,400
247-55500-656	MEMBER KEY TAGS	1,386	885	855	1,000	895	1,000	1,000
	Total:	21,563	38,564	47,770	28,709	28,140	22,340	18,997
WAC-POOL EXPENSES								
247-55600-310	OFFICE & OPERATING SUPPLIES	1,410	6,191	13,715	5,000	11,965	10,000	11,000
247-55600-342	WSI CLASS EXPENSE	634	656	-	101	-	100	100
247-55600-344	LIFEGUARD CLASS EXPENSE	1,695	2,087	3,212	3,000	5,000	4,000	4,000
247-55600-346	GENERAL POOL MAINTENANCE	12,001	13,126	15,507	12,000	14,254	14,400	15,000
247-55600-348	POOL EQUIPMENT	4,167	13,051	7,335	7,500	6,875	7,500	7,500
247-55600-350	POOL CHEMICALS	18,000	18,000	18,000	19,096	18,864	19,800	20,000
	Total:	37,907	53,110	57,770	46,697	56,958	55,800	57,600
WAC-UTILITIES/HVAC								
247-55700-221	WATER/SEWER UTILITIES	27,529	26,350	30,629	30,516	28,874	30,000	31,000
247-55700-222	ELECTRIC UTILITIES	82,711	87,824	100,401	105,000	79,879	90,000	92,000
247-55700-223	NATURAL GAS	74,817	53,879	42,580	45,000	41,371	50,000	50,000
247-55700-355	REPAIR/MAINT SUPPLIES	16,557	10,894	17,561	18,000	10,812	15,000	15,000
	Total:	201,614	178,946	191,171	198,516	160,935	185,000	188,000
WAC-OTHER EXPENSES								
247-55800-310	OFFICE & OPERATING SUPPLIES	19,601	16,686	28,157	16,700	23,015	17,000	17,250
247-55800-324	MARKETING	5,144	10,788	16,248	5,000	7,894	5,000	5,200
247-55800-341	JANITORIAL/CLEANING SUPPLIES	1,055	337	1,321	1,111	6,757	-	-
247-55800-342	CONCESSION SUPPLIES	12,166	9,903	7,135	8,000	8,705	8,000	8,000
247-55800-344	LAND FITNESS MAINTENANCE	194	-	8,097	4,300	3,061	8,000	8,000
247-55800-346	PRO-SHOP INVENTORY	654	185	1,417	1,700	890	1,000	1,000
	Total:	38,815	37,900	62,374	36,811	50,321	39,000	39,450
	Total Operating Expenses:	682,470	750,553	908,020	896,465	845,349	949,707	970,996
	Total Operating Revenue:	589,360	1,070,173	977,579	895,414	835,268	946,316	969,217
	Total Operating Expenses:	682,470	750,553	908,020	896,465	845,349	949,707	970,996
	Total Operating Net:	(93,109)	319,620	69,559	(1,051)	(10,081)	(3,391)	(1,779)
	OPERATING FUND BALANCE	(425,028)	(69,578)	-		(10,081)	(13,472)	(15,251)
247-34300	Net Change-Increase/(Decrease)	(11,599)	355,449	69,559		(10,081)	(3,391)	(1,779)

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND CAPITAL REVENUE AND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000	-	50,260	156,559	156,559	100,000	103,000
247-49295-55	GENERAL FUND CAP IMPROVE CONT	50,000	50,000	50,260	100,000	100,000	100,000	103,000
	Total Capital Revenue:	100,000	50,000	100,519	256,559	256,559	200,000	206,000
CAPITAL EXPENSES								
	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
247-55800-810	CAPITAL EQUIPMENT	18,275	14,171	13,952	-	10,455	-	-
247-55800-820	CAPITAL IMPROVEMENTS	-	-	86,567	300,000	295,224	-	195,000
	Total Capital Expenses:	18,275	14,171	100,519	300,000	305,679	-	195,000
	Total Capital Revenue:	100,000	50,000	100,519	256,559	256,559	200,000	206,000
	Total Capital Expenses:	18,275	14,171	100,519	300,000	305,679	-	195,000
	Total Capital Net:	81,725	35,829	0	(43,441)	(49,120)	200,000	11,000
247-49300-55	FUND BALANCE APPLIED	-	-		44,492	49,120		
	Total WAFC Facility Net:	(11,385)	355,449	69,559	-	(10,081)	196,609	9,221
CAPITAL FUND BALANCE								
247-49300-55	Net Change-Increase/(Decrease)			-	-	(49,120)	150,880	161,880
						(49,120)	200,000	11,000

DEPARTMENT SERVICE METRICS

The Whitewater Aquatic and fitness center provides the City and School district use of the aquatic and fitness facility. The facility primary intended to serve the recreational and programmatic need of the general public. It also provides for the High School's curricular and extracurricular activities.

AQUATIC CENTER	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 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.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARKS & RECREATION**

FUND DESCRIPTION

FUND 248

The Parks & Recreation Special Revenues Fund (#248) was established in 2015 to track revenues and expenditures specific to recreational programs offered by the department. This fund helps pay for staffing and other program related expenses. The fund has now absorbed (account 55210, 56120 and 55310) in order to show the total cost of recreation programs and services provided to the community.

- **Fund Balance** is designated to be retained for program use as needed.
- **Primary Funding Source** is generated from various Parks & Recreation Program Fees with secondary support from the General Fund as necessary. The stated goal of this fund is to be self-sufficient.
- **Audit Classification:** Governmental, Non-Major.

PARK & REC SPECIAL REVENUE FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
PUBLIC CHARGES FOR SERVICE								
248-43355-53	GENERAL FUND TRANSFER	-	197,795	261,271	249,242	249,242	295,000	330,000
248-46312-55	MISC DEPT EARNINGS	(50)	553	1,685	-	-	-	-
248-46732-55	AFTER SCHOOL PROG REVENUE	54,999	57,499	48,603	50,000	49,815	55,000	55,000
248-46733-55	SUMMER CAMP	15,563	13,876	12,865	15,000	16,800	17,000	17,000
248-46734-55	DANCE REVENUE	373	386	1,070	1,500	162	1,500	1,500
248-46736-55	INSTRUCTION REVENUE	5,178	3,426	4,002	2,500	4,566	4,000	4,000
248-46737-55	CLUB BASKETBALL REVENUE	7,986	(75)	-	-	-	-	-
248-46738-55	SPORTS REVENUE	2,023	2,232	80	-	240	-	-
248-46740-55	CONTRACTUAL GYMNASTICS	1,499	(317)	-	-	-	-	-
248-46743-55	FIRST AID REVENUE	6,982	-	4,950	-	36	-	-
248-46744-55	YOUTH FOOTBALL	1,748	1,690	1,880	2,000	2,033	2,000	2,000
248-46745-55	YOUTH TENNIS	605	1,287	900	1,300	-	1,250	1,250
248-46746-55	ADULT TENNIS	35	214	-	200	-	-	-
248-46747-55	TEE BALL & ROOKIE BALL	1,743	2,305	2,412	2,300	928	2,300	2,300
248-46748-55	YOUTH BASEBALL & SOFTBALL	10,514	9,679	6,461	9,500	9,668	10,000	10,000
248-46749-55	ADULT PROGRAMS	726	1,982	(9)	2,000	-	-	-
248-46750-55	YOUTH LEAGUE SPORTS	-	-	-	-	-	-	-
248-46751-55	START SMART SPORTS	1,636	1,230	1,272	1,200	156	500	500
248-46752-55	YOUTH BASKETBALL	1,247	-	875	-	900	1,000	1,000
248-47100-55	SENIORS PROGRAM REVENUE	22,045	18,667	18,048	20,000	8,822	20,000	20,000
248-47110-55	SENIORS FUNDRAISING REVENUE	29,684	10,657	2,969	7,500	15,825	10,000	10,000
248-47120-55	SENIORS VAN FUNDRAISING REV	10,765	-	-	-	-	-	-
248-47130-55	SENIORS DFCI FUNDRAISING REV	2,429	1,119	5,069	1,500	906	1,500	1,500
	Total Public Charges for Service	177,729	324,206	374,403	365,742	360,099	421,050	456,050
SPONSORSHIP & DONATIONS								
248-48130-55	MISC REVENUE	3,612	41	71	-	1,108	1,500	1,500
248-48525-55	REC BUSINESS SPONSORSHIP	10,900	2,700	1,200	2,700	-	2,700	2,700
248-48600-55	MISC REVENUE-SPONSORSHIP	-	650	-	500	-	-	-
	Total Sponsorships & Donations	14,512	3,391	1,271	3,200	1,108	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
248-49300-55	FUND BALANCE APPLIED	-	-	-	60,000	-	29,273	7,401
	Total Tourm & Concession Ops	-	5,050	5,050	65,050	5,050	34,323	12,451
	248 - Park & Rec Spec Rev	192,241	332,647	380,724	433,992	366,257	459,573	472,701

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
PARK & REC PROGRAMS								
248-55110-111	SALARIES/PERMANENT	-	103,843	122,937	134,723	126,034	154,605	159,244
248-55110-112	WAGES/OVERTIME	-	-	-	-	-	-	-
248-55110-114	WAGES/PART-TIME/PERMANENT	67,930	62,129	56,076	100,639	60,748	100,639	103,658
248-55110-117	LONGEVITY PAY	-	-	-	700	-	700	721
248-55110-150	MEDICARE TAX/CITY SHARE	987	2,279	2,507	3,487	2,885	3,775	3,888
248-55110-151	SOCIAL SECURITY/CITY SHARE	4,221	9,744	10,720	14,909	12,335	16,142	16,626
248-55110-152	RETIREMENT	1	6,691	8,308	9,412	9,290	11,182	11,517
248-55110-153	HEALTH INSURANCE	-	26,322	21,646	16,685	15,039	24,332	25,062
248-55110-154	HRA-LIFE STYLE ACCT EXPENSE	-	632	1,001	2,400	1,243	2,850	2,936
248-55110-155	WORKERS COMPENSATION	2,110	2,220	2,345	3,878	2,490	4,727	4,869
248-55110-156	LIFE INSURANCE	-	20	23	21	24	21	21
248-55110-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
248-55110-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
248-55110-211	PROFESSIONAL DEVELOPMENT	794	2,127	2,416	4,500	2,246	4,500	4,500
248-55110-224	SOFTWARE/HARDWARE MAINTENANCE	90	9,087	6,654	15,295	12,095	10,489	12,206
248-55110-225	TELECOM/INTERNET/COMMUNICATION	251	889	834	887	702	1,664	1,714
248-55110-310	OFFICE & OPERATING SUPPLIES	2,194	1,900	1,987	1,750	1,998	1,750	1,750
248-55110-320	SUBSCRIPTIONS/DUES	1,715	743	435	2,500	285	1,000	1,000
248-55110-324	PROMOTIONS/ADS	1,388	2,645	5,248	3,346	3,339	3,000	3,000
248-55110-330	TRAVEL EXPENSES	-	-	1,310	1,500	358	1,500	1,500
248-55110-341	REPAIR/MAINT/FUEL-VEHICLE	-	631	630	611	460	500	500
248-55110-342	PROGRAM SUPPLIES	46	32	1,464	-	2,855	-	-
248-55110-343	POSTAGE	-	-	-	-	-	-	-
248-55110-345	VOLUNTEER EXPENSES	362	-	25	1,010	-	250	250
248-55110-346	CONCESSION SUPPLIES	1,040	-	40	-	1,619	-	-
248-55110-400	TEE & ROOKIE BALL-SUPPLIES	820	864	846	1,000	2,213	1,000	1,000
248-55110-405	BASKETBALL-SUPPLIES	925	1,308	466	404	400	400	400
248-55110-410	YOUTH & ADULT SPORTS CAMP-SUP	11,500	-	-	-	54	-	-
248-55110-411	ADULT LEAGUE SPORTS-SUPPLIES	-	-	-	-	-	-	-
248-55110-412	FIRST AID-SUPPLIES	6,482	-	4,260	-	-	-	-
248-55110-417	YOUTH LEAGUE SPORTS-SUPPLIES	-	-	-	-	1,771	-	-
248-55110-420	TOURNAMENT TEAMS-SUPPLIES	-	750	-	-	1,667	-	-
248-55110-425	YOUTH BASE & SOFTBALL-SUPPLIES	7,950	8,960	5,234	5,101	7,094	8,000	8,000
248-55110-430	START SMART SPORTS-SUPPLIES	103	203	426	510	-	200	200
248-55110-435	FLAG FOOTBALL-SUPPLIES	1,450	1,277	553	1,836	1,750	1,750	1,750
248-55110-445	ADULT PROGRAMS-SUPPLIES	-	130	-	202	-	-	-
248-55110-450	DANCE-SUPPLIES	-	-	-	408	-	400	400
248-55110-455	TAE KWON DO-SUPPLIES	261	1,053	93	202	814	500	500
248-55110-460	GYMNASTICS-SUPPLIES	-	-	-	-	-	-	-
248-55110-470	SUMMER CAMP-SUPPLIES	1,430	1,261	566	1,212	4,335	2,500	2,500
248-55110-475	AFTER SCHOOL-SUPPLIES	5,157	4,783	4,213	7,070	3,278	5,000	5,000
248-55110-476	SUMMER SPORTS CAMP SUPPLIES	-	84	75	-	-	-	-
248-55110-485	TENNIS-SUPPLIES	522	1,216	1,162	1,250	-	-	-
248-55110-913	GENERAL FUND TRANSFER	14,922	-	-	-	-	-	-
	Total:	134,651	253,822	264,500	337,448	279,421	363,376	374,713

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
SENIORS								
248-55115-111	SALARIES/PERMANENT	-	29,866	39,908	46,925	42,206	46,970	48,379
248-55115-114	WAGES/PART-TIME/PERMANENT	11,599	11,516	12,809	10,733	12,643	11,139	11,473
248-55115-150	MEDICARE TAX/CITY SHARE	123	569	757	842	860	848	874
248-55115-151	SOCIAL SECURITY/CITY SHARE	525	2,435	3,238	3,600	3,676	3,628	3,736
248-55115-152	RETIREMENT	-	1,943	2,687	3,261	3,128	3,382	3,483
248-55115-153	HEALTH INSURANCE	-	4,378	7,351	5,459	7,539	8,782	9,045
248-55115-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	1,000	495	1,200	1,236
248-55115-155	WORKERS COMPENSATION	65	82	103	1,109	114	1,261	1,299
248-55115-211	PROFESSIONAL DEVELOPMENT	590	1,577	100	1,111	2,618	1,000	1,000
248-55115-224	SOFTWARE/HARDWARE MAINTENANCE	1,031	-	1,261	1,000	2,318	10,489	12,206
248-55115-225	TELECOM/INTERNET/COMMUNICATION	310	1,802	2,190	2,006	1,529	864	890
248-55115-310	OFFICE & OPERATING SUPPLIES	686	1,123	1,663	2,525	559	1,500	1,500
248-55115-320	SUBSCRIPTIONS/DUES	215	-	360	612	680	500	500
248-55115-342	PROGRAMMING EXPENSE	16,025	17,614	17,756	15,150	9,408	16,500	16,500
248-55115-400	MEMBERSHIP EXPENSE	1,897	1,461	949	1,212	821	1,200	1,200
	Total:	33,065	74,366	91,131	96,544	88,593	109,263	113,322
	Total:	167,715	328,187	355,631	433,992	368,014	472,639	488,035
FUND BALANCE		31,689	35,981	51,348		49,590	20,317	12,916
248-34300	Net Change-Increase/(Decrease)	24,526	4,292	25,093		(1,757)	(29,273)	(7,401)

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 249
FIRE & EMS SPECIAL REV**



**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 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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
FIRE & RESCUE REVENUES								
249-48310-52	DONATIONS	100	6,056	8,066	-	9,216	-	-
249-48350-52	TOWNSHIP CONTRACT REVENUE	-	242,765	498,892	484,801	484,801	560,343	577,658
249-48355-52	GENERAL FUND TRANSFER	182,529	1,258,615	1,402,794	1,370,112	1,370,112	1,636,529	1,673,375
249-48500-52	2% FIRE DUES	17,890	62,583	67,672	62,014	62,014	62,014	62,014
249-48505-52	MSP-STATE UNIVERSITY SVCS PYMT	17,035	56,774	54,482	139,081	139,071	219,652	220,000
249-48507-52	RESCUE CALL REVENUE	304,042	503,410	717,117	625,000	796,720	685,000	731,566
249-48508-52	FIRE CALL REVENUE	12,199	69,030	22,751	29,400	35,024	30,000	38,000
249-48602-52	MISC REVENUE	4,465	1,729	30,385	200	9,794	200	200
249-48603-52	EMPLOYEE REIMBURSEMENTS	-	540	340	-	-	-	-
249-48604-52	ST OF WISC EMS AID	-	-	-	-	64,676	-	-
249-48620-52	GRANT REVENUE	6,946	-	7,714	-	-	-	-
249-49200-52	GRANT FROM WWFD INC-HICKEY FD	96,420	39,243	94,261	-	-	-	-
	Total:	641,626	2,240,744	2,904,474	2,710,609	2,971,428	3,193,738	3,302,813
FIRE & RESCUE OTHER FIN SOURCES								
249-49300-52	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-
	Grand Total:	641,626	2,240,744	2,904,474	2,710,609	2,971,428	3,193,738	3,302,813

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 249
FIRE & EMS SPECIAL REV**



FIRE & EMS EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
EMS Division Expenses								
249-52270-113	ON CALL WAGES	283,531	175,290	119,943	147,608	100,973	147,608	152,037
249-52270-114	SALARIES/PERMANENT	13,023	615,886	817,756	812,651	754,665	1,037,709	1,068,840
249-52270-115	STIPENDS	22,565	15,385	5,095	-	6,691	-	-
249-52270-125	ON CALL/POP/STIPEND BENEFITS	51,186	5,857	1,445	-	2,298	-	-
249-52270-150	MEDICARE TAX/CITY SHARE	-	8,799	12,479	14,127	13,121	17,455	17,978
249-52270-151	SOCIAL SECURITY/CITY SHARE	-	37,621	55,549	60,407	56,102	74,633	76,872
249-52270-152	RETIREMENT	-	96,378	117,341	126,626	130,553	156,767	161,470
249-52270-153	HEALTH INSURANCE	15,815	91,219	122,837	105,222	110,133	229,587	252,546
249-52270-154	HRA-LIFE STYLE ACCT EXPENSE	1,250	6,029	4,571	15,360	520	24,975	25,724
249-52270-155	WORKERS COMPENSATION	55	18,377	21,190	21,482	21,668	31,658	32,607
249-52270-156	LIFE INSURANCE	2	-	84	-	73	-	-
249-52270-253	UNIFORMS	-	4,769	2,924	4,593	1,011	5,723	-
249-52270-211	PROFESSIONAL DEVELOPMENT	4,691	12,618	10,519	10,200	7,455	10,500	10,500
249-52270-212	TRAVEL EXPENSES	-	-	-	-	-	-	-
249-52270-224	SOFTWARE/HARDWARE MAINTENANCE	1,727	12,505	9,223	14,053	20,174	7,181	8,538
249-52270-225	INTERNET/COMMUNICATION	1,070	2,897	5,398	9,186	5,632	5,407	5,569
249-52270-240	REPAIRS MAINT OTHER	-	-	-	-	-	-	-
249-52270-241	REPR/MTN VEHICLES	9,248	18,967	51,220	40,000	10,968	25,000	27,000
249-52270-242	EMS EQUIP REPAIRS/CONTRACTS	319	16,853	8,586	16,000	9,811	8,000	8,500
249-52270-251	VEHICLE SERVICE CONTRACTS	-	-	-	-	-	-	-
249-52270-252	EQUIPMENT SERVICE CONTRACTS	-	-	-	-	-	-	-
249-52270-310	OFFICE & OPERATING SUPPLIES	5,320	3,560	2,893	3,500	6,540	3,000	3,500
249-52270-320	SUBSCRIPTIONS & DUES	300	868	-	-	-	-	-
249-52270-342	MEDICAL SUPPLIES	15,597	28,254	38,173	40,400	43,692	41,000	41,500
249-52270-343	PARAMEDIC INTERCEPT EXPENSE	1,830	2,386	169	-	-	-	-
249-52270-345	BILLING EXPENSE	17,675	38,699	35,608	45,000	32,072	31,000	31,500
249-52270-351	FUEL EXPENSES	10,116	15,235	16,586	18,500	13,684	15,000	16,000
249-52270-810	CAPITAL EQUIPMENT	-	19,472	878	-	60,588	-	-
249-52270-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	455,320	1,247,926	1,460,465	1,504,915	1,408,423	1,872,203	1,940,681

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 249
FIRE & EMS SPECIAL REV**

FIRE & EMS EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
Fire Division Expenses								
249-52280-113	ON CALL WAGES	111,347	108,910	47,317	68,522	36,325	68,522	70,577
249-52280-114	SALARIES/PERMANENT	-	191,947	286,655	344,376	261,194	393,905	405,723
249-52280-125	ON CALL BENEFITS	27,073	334	12	-	11	-	-
249-52280-150	MEDICARE TAX/CITY SHARE	-	3,371	4,597	6,056	4,889	6,807	7,011
249-52280-151	SOCIAL SECURITY/CITY SHARE	-	14,415	20,384	25,895	20,905	29,105	29,978
249-52280-152	RETIREMENT	-	32,875	42,749	54,115	48,656	60,306	62,115
249-52280-153	HEALTH INSURANCE	2,376	27,808	46,916	44,860	40,398	82,373	90,610
249-52280-154	HRA-LIFE STYLE ACCT EXPENSE	-	1,922	2,711	6,390	520	9,025	9,296
249-52280-155	WORKERS COMPENSATION	59	6,578	7,477	9,415	7,851	12,529	12,904
249-52280-156	LIFE INSURANCE	0	-	16	-	40	-	-
249-52280-253	UNIFORMS	1,035	4,732	2,813	1,908	5,225	3,528	3,633
249-52280-211	PROFESSIONAL DEVELOPMENT	3,446	14,180	26,305	12,120	10,850	8,000	8,500
249-52280-212	TRAVEL EXPENSES	-	-	175	-	276	500	500
249-52280-224	SOFTWARE/HARDWARE MAINTENANCE	6,497	11,305	11,554	14,053	11,413	2,210	2,135
249-52280-225	INTERNET/COMMUNICATION	1,330	3,766	6,081	4,039	6,136	6,671	6,871
249-52280-241	REPR/MTN VEHICLES	22,489	39,075	38,654	55,550	25,453	40,000	42,000
249-52280-242	EQUIPMENT REPAIRS	8,738	22,163	11,561	18,180	12,833	18,000	18,500
249-52280-250	TURN OUT GEAR	-	8,738	12,357	12,000	1,541	12,000	12,500
249-52280-251	VEHICLE SERVICE CONTRACTS	-	-	-	-	-	-	-
249-52280-252	EQUIPMENT SERVICE CONTRACTS	1,288	-	-	-	-	-	-
249-52280-310	OFFICE & OPERATING SUPPLIES	4,975	11,327	7,943	13,100	8,281	12,000	12,500
249-52280-345	BILLING EXPENSE	391	1,023	876	-	122	1,000	1,250
249-52280-350	MISC EXPENSE	-	1,275	1,100	-	2,250	3,500	4,000
249-52280-351	FUEL EXPENSES	4,577	7,767	7,423	8,000	5,671	8,000	8,500
249-52280-810	CAPITAL EQUIPMENT	5,082	27,090	99,696	-	-	-	-
249-52280-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	200,702	540,598	685,370	698,579	510,840	777,979	809,102
Administrative Expenses								
249-52290-120	ADMIN ASSISTANT	-	-	35,339	41,798	35,685	40,030	41,231
249-52290-150	MEDICARE TAX/CITY SHARE	-	-	969	611	436	585	603
249-52290-151	SOCIAL SECURITY/CITY SHARE	-	-	1,226	2,612	1,862	2,502	2,577
249-52290-152	RETIREMENT	-	-	1,835	6,299	2,652	5,884	6,061
249-52290-153	HEALTH INSURANCE	-	-	12,038	12,189	12,576	18,741	20,615
249-52290-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	837	1,825	-	2,325	2,395
249-52290-155	WORKERS COMPENSATION	-	-	37	976	44	1,109	1,142
249-52290-156	LIFE INSURANCE	-	-	2	-	6	-	-
249-52290-220	INSURANCE PREMIUM EXPENSE	9,867	29,826	29,151	32,066	31,564	35,719	36,790
249-52290-221	INSURANCE CLAIMS EXPENSE	-	-	-	-	-	-	-
249-52290-245	BUILDING REPR/MTN	-	1,161	750	1,515	716	1,500	2,000
249-52290-310	OFFICE & OPERATING SUPPLIES	-	2,779	99	550	3,498	3,500	4,000
249-52290-325	TRAINING & MEETING EXPENSES	-	1,542	2,806	3,100	1,962	2,000	2,500
249-52290-400	PUBLIC EDUCATION	33,350	284	30	1,000	1,722	-	-
249-52290-770	PROFESSIONAL SERVICES	26,172	38,318	12,496	10,000	28,867	25,500	26,775
249-52290-780	MARKETING	28	-	1,339	-	-	-	-
249-52290-781	CREDIT CARD PROCESSING EXPENSE	-	-	-	-	-	-	-
249-52290-785	TRANSFER TO FUND 210	-	385,000	385,000	385,000	385,000	385,000	385,000
249-52290-790	EMPLOYEE CELEBRATIONS	256	9,982	5,071	7,575	5,398	7,575	7,600
	Total:	69,674	468,893	489,024	507,115	511,988	531,970	539,289
	Grand Total:	725,696	2,257,417	2,634,859	2,710,609	2,431,251	3,182,151	3,289,072
FUND BALANCE		(84,070)	(100,743)	155,530	4,912	695,707	695,707	695,707
249-34300	Net Change-Increase/(Decrease)	(84,070)	(16,673)		-	540,177	-	-

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 of 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 to promote fire safety and emergency preparedness.
- **Collaboration with Other Agencies:** Strengthening collaboration with other emergency service providers through the MABAS system and attending county meetings and trainings. Working closely with City and County law enforcement agencies, along with local government agencies to enhance overall emergency response capabilities.
- **Budget Management:** Efficiently managing budgets to ensure the department has the necessary resources for operations, equipment, and personnel.
- **Technology Integration:** Adopting new technologies such as the Walworth County Radio Project, that will enhance emergency response.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 452
BIRGE FOUNTAIN FUND**



**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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 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	500	500	555	500	500

BIRGE FOUNTAIN RESTORATION EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
452-57500-820	RESTORATION OF FOUNTAIN	429	530	1,495	500	6,636	500	500
	Total:	429	530	1,495	500	6,636	500	500
	FUND BALANCE	10,586	10,556	9,561		3,480	3,480	3,480
452-34300	Net Change-Increase/(Decrease)	71	(30)	(995)		(6,081)	-	-

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 459
DEPOT RESTORATION FUND**



**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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
459-57500-212	ADMIN/LEGAL	-	-	-	-	-	-	-
459-57500-650	TRANSFER OUT	-	-	-	-	-	-	-
459-57500-820	CONSTRUCTION	-	-	-	-	-	-	-
459-57500-821	DESIGN/ENGINEERING	-	-	-	-	-	-	-
459-57500-822	CONSTRUCTION ADMINISTRATION	-	-	-	-	-	-	-
459-57500-830	CONTINGENCIES	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-
FUND BALANCE		31,368	31,368	31,368		31,368	31,368	31,368
459-34300	Net Change-Increase/(Decrease)	-	-	-		-	-	-

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 810
RESCUE SQUAD EQUIP & ED**



**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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
MISCELLANEOUS REVENUES								
810-48100-52	INTEREST INCOME	811	5,154	7,540	3,695	3,340	3,600	3,600
810-48500-52	DONATIONS	-	-	5,000	-	-	-	-
810-48605-52	RENTAL INCOME-CROP LEASES	268	268	268	268	-	-	-
	Total Miscellaneous Revenues	1,079	5,422	12,808	3,963	3,340	3,600	3,600
OTHER FINANCING SOURCES								
810-49300-52	FUND BALANCE APPLIED	-	-	-	37		400	400
	Total Other Financing Sources	-	-	-	37	-	400	400
	Grand Total:	1,079	5,422	12,808	4,000	3,340	4,000	4,000

RESCUE SQUAD EQUIPMENT & EDUCATION FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
810-52280-211	TRAINING-EMT-ADVANCED	3,467	-	-	4,000	4,000	4,000	4,000
810-52280-310	MISCELLANEOUS EXPENSES	-	7,455	4,822	-	-	-	-
810-52280-810	LIFE SAVING EQUIPMENT OUTLAY	3,792	-	16,454	-	13,058	-	-
	Total:	7,259	7,455	21,276	4,000	17,058	4,000	4,000
FUND BALANCE		140,004	137,971	129,503		115,785	115,785	115,785
810-34300	Net Change-Increase/(Decrease)	(6,180)	(2,033)	(8,468)		(13,718)	-	-

**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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
PUBLIC CHARGES FOR SVCS								
820-46600-52	MEMBERSHIP DUES	44,000	47,333	49,000	49,000	49,000	49,000	49,000
820-46620-52	DNR GRANT INCOME	-	-	-	-	-	-	-
	Total Public Chgs for Svcs	44,000	47,333	49,000	49,000	49,000	49,000	49,000
MISCELLANEOUS REVENUES								
820-48100-52	INTEREST INCOME	208	1,307	1,527	850	964	800	850
	Total Miscellaneous Rev.	208	1,307	1,527	850	964	800	850
OTHER FINANCING SOURCES								
820-49290-00	TRANSFER IN	-	-	-	-	-	-	-
820-49300-52	FUND BALANCE APPLIED	-	-	-	30,150	-	10,200	10,150
	Total Other Financing Sources	-	-	-	30,150	-	10,200	10,150
	Grand Total:	44,208	48,641	50,527	80,000	49,964	60,000	60,000

ROCK RIVER STORMWATER GROUP FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
820-52200-210	PROFESSIONAL SERVICES	50,844	75,682	62,498	80,000	45,329	60,000	60,000
820-52200-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
820-52290-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	50,844	75,682	62,498	80,000	45,329	60,000	60,000
FUND BALANCE		90,557	63,516	51,544		56,180	45,980	35,830
820-34300	Net Change-Increase/(Decrease)	(6,636)	(27,041)	(11,971)		4,636	(10,200)	(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.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920
INNOVATION CENTER**



INNOVATION CENTER OPERATIONS FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
MISCELLANEOUS REVENUES								
920-48410-56	INT. INCOME--DROULLARD MEM	25	303	548	-	347	300	300
920-48620-56	FACILITY RENTAL REVENUE	-	750	775	-	1,926	975	1,004
920-48622-56	RENT-ADVASEC INC	2,100	2,100	1,050	-	90	-	-
920-48623-56	RENT-HEATHERLYN ASSIST LVG	1,800	1,800	1,800	1,800	1,800	-	-
920-48629-56	RENT-REALITYBLU	-	-	-	-	-	-	-
920-48631-56	RENT-CESA #2	-	-	1,636	90,000	90,000	90,000	90,000
920-48632-56	RENT-JEDI	11,328	11,399	(24)	11,901	11,901	12,199	12,503
920-48633-56	RENT-BLACKTHORNE CAPITAL LLC	23,340	23,340	23,543	23,688	21,542	24,048	24,629
920-48636-56	RENT-I-BUTTON	-	3,725	(1,462)	46,963	46,963	55,014	56,389
920-48639-56	RENT-MEEPER	-	-	-	-	-	-	-
920-48640-56	RENT-REIMER SYSTEMS	1,800	1,800	(100)	2,100	2,100	2,100	2,100
920-48646-56	RENT-CROWDS.IO-IDEAWAKE	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48649-56	RENT-DE GRAFF & ASSOCIATES	1,800	1,800	900	-	-	-	-
920-48653-56	RENT-SCANALYTICS	1,800	1,800	1,800	1,800	1,620	1,800	1,800
920-48654-56	RENT- FINE FOOD CULTURE	-	-	-	-	-	-	-
920-48661-56	RENT-BLUE LINE BATTERIES	9,900	9,900	9,948	9,996	10,071	10,096	10,197
920-48666-56	RENT-MINERAL ARMOR	1,800	1,800	1,800	1,800	1,440	1,800	1,800
920-48672-56	RENT-IRON FORGE DEVEL LLC	1,800	1,800	2,025	2,100	2,137	2,100	2,100
920-48673-56	RENT-KREATIVE SOLUTIONS	1,800	1,800	1,350	900	900	900	900
920-48676-56	RENT-VARSITY IMAGE	-	-	-	-	-	-	-
920-48677-56	RENT-ROOFMARKETPLACE	1,800	1,800	1,800	-	-	-	-
920-48678-56	RENT-WINNING WAYS TRAINING	-	-	-	-	-	-	-
920-48680-56	RENT-NYLEN & PARTNERS	1,800	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	2,100	1,400	-	-	-	-	-
920-48683-56	RENT-PAQUETTE CENTER	-	2,532	2,574	36,054	36,956	36,956	37,879
920-48684-56	RENT-US FORESTRY SVC	8,700	8,275	2,383	11,690	9,944	7,762	7,762
920-48685-56	RENT-SIMPLE FILL SOLUTIONS INC	1,050	900	-	-	-	-	-
920-48686-56	RENT-SUMMERSET MARINE	700	2,100	2,100	2,100	2,100	2,100	2,100
920-48687-56	RENT-REGENCY RARE COINS	-	-	(733)	2,932	4,398	6,440	6,601
	Total Miscellaneous Revenues	78,443	85,923	57,164	250,925	251,334	259,690	263,164
OTHER FINANCING SOURCES								
920-49300-56	FUND BALANCE APPLIED	-	-	-	(22,252)	(58,530)	(73,397)	(71,022)
	Total Other Financing Sources	-	-	-	(22,252)	(58,530)	(73,397)	(71,022)
	Grand Total:	78,443	85,923	57,164	228,672	192,804	186,293	192,142

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920
INNOVATION CENTER**



INNOVATION CENTER OPERATIONS FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
920-56500-111	SALARIES	-	-	35,662	44,775	34,548	21,607	22,255
920-56500-112	OVERTIME	-	-	-	-	-	-	-
920-56500-151	FRINGE BENEFITS	-	-	11,481	9,845	9,128	5,254	5,411
920-56500-212	LEGAL SERVICES	-	-	972	253	2,405	3,000	3,090
920-56500-215	PROFESSIONAL SERVICES	-	2,500	-	-	201	-	-
920-56500-220	INSURANCE EXPENSE	-	7,416	8,192	9,200	8,378	8,546	8,975
920-56500-221	UTILITIES-CITY-H2O/SEWER/STORM	6,246	6,820	6,970	7,575	5,907	7,121	7,335
920-56500-222	ELECTRIC UTILITIES	63,764	65,509	69,048	77,770	61,269	70,776	72,899
920-56500-225	TELECOM/INTERNET/COMMUNICATION	2,713	2,722	3,171	2,740	4,152	3,764	3,877
920-56500-226	MEDIA-MONTHLY	1,423	560	975	-	270	400	500
920-56500-243	CONTRACT-PREVENTIVE MAINT	3,431	3,602	2,092	5,555	2,607	3,750	3,862
920-56500-245	BUILDING MAINTENANCE	11,961	4,095	13,708	10,100	13,082	9,301	9,580
920-56500-246	JANITORIAL SERVICES	22,893	20,836	25,272	24,000	20,377	23,369	24,071
920-56500-250	BLDG MAINT SUPPLIES	11,005	10,420	5,639	11,060	16,062	9,040	9,311
920-56500-294	GROUNDS MAINTENANCE/SNOW/ICE	10,550	11,525	10,455	16,665	10,008	12,882	13,268
920-56500-310	OFFICE & OPERATING SUPPLIES	6,378	525	2,090	450	6,100	1,022	1,052
920-56500-311	POSTAGE	-	-	-	101	-	-	-
920-56500-323	MARKETING EXPENSES	5,891	6,456	4,073	8,080	3,360	6,203	6,389
920-56500-330	TRAVEL EXPENSE	-	13	-	505	118	259	267
920-56500-341	MISC EXPENSE	-	-	-	-	-	-	-
920-56500-650	TRANSFER-PILOT-TID#4	92,500	-	-	-	-	-	-
920-56500-820	CAPITAL OUTLAY/REPAIR	-	-	-	-	-	-	-
	Total:	238,754	142,999	199,801	228,672	197,971	186,293	192,142
	FUND BALANCE	(85,089)	37,503	102,198		160,728	234,125	305,147
	Net Change-Increase/(Decrease)	(15,967)	122,593	(142,637)		58,530	73,397	71,022

DEBT SERVICE FUNDS

FUND 300 REVENUES & EXPENDITURES



FUND TYPE DEBT SERVICE

ASSOCIATED DEPARTMENT FINANCE

FUND DESCRIPTION

FUND 300

The Debt Service (#300) was established to account for the annual debt service requirements supported by the General Fund.

- **Fund Balance** is used to fund annual debt repayments.
- **Primary Funding Source** is annual transfer from the General Fund as well as property tax levied by the City and Tax incremental districts (TIDs) within the City. Debt service payments are funded by the areas within the City that generated the debt and utilized the debt proceeds; i.e. Debt incurred by TIDs for development are funded through TID property tax collections, while the City's property tax levy and general revenues support the City's capital projects.
- **Audit Classification:** Governmental, Major.

DEBT SERVICE FUND REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
300-41110-00	LOCAL PROPERTY TAXES	1,043,530	1,257,105	1,313,714	1,952,572	1,952,572	1,879,330	1,608,074
300-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
300-49120-00	BOND PROCEEDS	-	-	-	-	-	-	-
300-49240-00	TIF TRANSFER-DEBT SERVICE	-	16,586	16,600	16,200	16,200	15,800	15,400
300-49250-00	BAB REBATE REVENUE	-	-	-	-	-	-	-
300-49290-00	TRANSFER FROM GENERAL FUND	-	67,039	800	-	-	-	-
300-49300-00	FUND BALANCE APPLIED	-	-	1,350	-	-	-	-
	Total Revenue	1,043,530	1,340,730	1,332,464	1,968,772	1,968,772	1,895,130	1,623,474

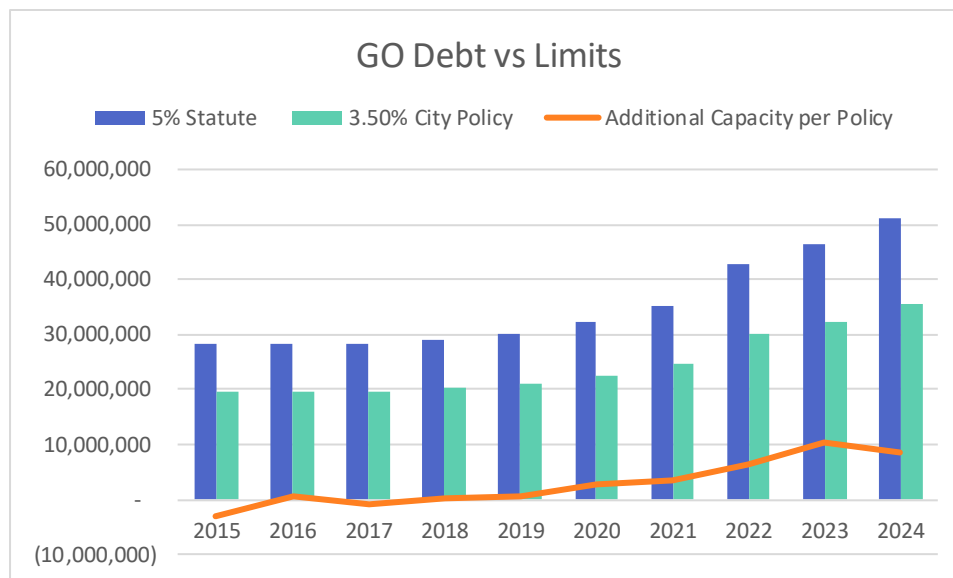
DEBT SERVICE FUND EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
300-58000-500	DEBT INTEREST EXPENSE	250,681	472,869	354,714	707,366	707,366	561,562	522,657
300-58000-668	2010-TAXABLE-BAB-TID #4	-	-	-	-	-	-	-
300-58000-677	2012 GO 5.475M-GF P & I	275,000	280,000	290,000	295,000	295,000	300,000	305,000
300-58000-678	2014 GO 4.28M-2.645M GF	150,000	150,000	155,000	285,000	285,000	385,000	400,000
300-58000-681	2017 GO 1ST CIT .1435K AMBUL	30,103	-	-	-	-	-	-
300-58000-682	2017 GO PREMIER .1435K AMBUL	30,071	-	-	-	-	-	-
300-58000-683	2018A GO CORP BOND-6.54M-P&I	147,675	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
300-58000-685	2020 GO CORP 5.195M-1.45M GF	160,000	170,000	170,000	175,000	175,000	40,000	40,000
300-58000-686	2022 GO CORP PURP BD 5.13M GF	-	-	125,000	80,000	80,000	85,000	90,000
300-58000-689	2022 GO BOND 205K TID 12	-	5,000	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	53,656	55,818	58,067
300-58000-691	2024A GO BOND 6.35M	-	-	-	305,000	305,000	400,000	140,000
300-58000-900	BOND ISSUE EXPENSES	1,275	2,150	2,150	-	3,350		
300-58000-911	TRANSFERS IN/OUT OTHER FDS	-	-	-	-			
	Total Debt Service	1,044,805	1,337,079	1,332,464	1,968,772	1,972,122	1,895,130	1,623,474
	FUND BALANCE	(3,651)	0	0				
300-34300	Net Change-Increase/(Decrease)	(1,275)	3,651	-				

Debt is issued to fund Capital Projects. Bonds are issued for eligible long-lived projects specified by state statute and typically amortized over a twenty year period. Projects that are not bond-eligible are financed through notes or direct borrowings over terms tied to their useful lives. General Obligation debt is the preferred type of debt utilized as the lowest interest cost option available. Revenue debt is normally used for Utility projects only when attractive rates are available, typically through state or federal government loan programs.

DEBT CAPACITY

Wisconsin State Statute restricts the amount of debt municipalities may incur to 5% of the Equalized Value of the taxable property within their borders. In 2024, the total Equalized value of property in Whitewater is \$976,283,200 an increase of \$115,117,600 from 2023 values. This permits the City to incur \$48,814,160 of General Obligation debt. The City's actual unpaid General Obligation Debt as of 12/31/2023 totals \$22,214,975 or 46% of the maximum permitted by law. To preserve financial flexibility and a strong credit profile, the City has established guidelines to further limit debt levels to 70% of the legal limit (equates to 3.5% of Equalized Value). Under this more restrictive Guideline, the City retains approximately \$11,954,937 of additional debt capacity as of 12/31/2023.



Agency	GO (General Obligation)	Water Revenue	Sewer Revenue
Moody's	A1	A1	A1
S&P	A1	NA	NA

GO (General Obligation) DEBT vs DEBT LIMITS

Year	Equalized Value/TID out	Change in Equalized Value	5% Statute Debt Limit	GO Debt Principal	% of Debt @ 5% Limit	3.50% City Policy Debt Limit	Additional Capacity per Policy
2024	1,019,119,600	93,935,300	50,955,980	27,132,415	53%	35,669,186	8,536,771
2023	925,184,300	69,743,600	46,259,215	21,910,475	47%	32,381,451	10,470,976
2022	855,440,700	150,126,900	42,772,035	23,533,388	55%	29,940,425	6,407,037
2021	705,313,800	61,090,900	35,265,690	21,350,847	61%	24,685,983	3,335,136
2020	644,222,900	40,249,500	32,211,145	19,654,888	61%	22,547,802	2,892,914
2019	603,973,400	19,878,100	30,198,670	20,486,188	68%	21,139,069	652,881
2018	584,095,300	21,252,800	29,204,765	20,032,370	69%	20,443,336	410,966
2017	562,842,500	(852,300)	28,142,125	20,455,200	73%	19,699,488	(755,712)
2016	563,694,800	445,100	28,184,740	19,214,083	68%	19,729,318	515,235
2015	563,249,700	14,889,300	28,162,485	22,850,000	81%	19,713,740	(3,136,261)

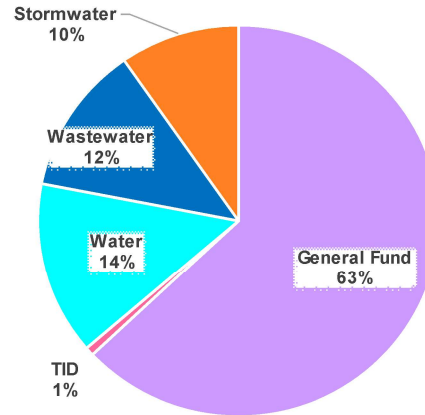
DEBT SERVICE FUNDS

FUND 300 SUMMARY



Item 2.

DEBT ACROSS ALL FUNDS (PRINCIPAL)

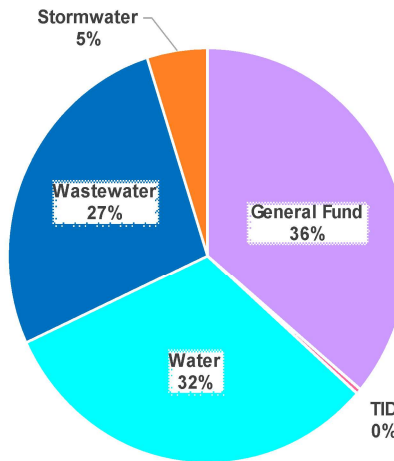


TOTAL DEBT SERVICE ACROSS ALL FUNDS

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
2026	1,323,568	10,000	246,300	423,924	670,224	187,500	1,605,840	1,793,340	195,000	1,962,368	2,029,764	3,992,132
2027	1,090,817	10,000	256,300	399,296	655,596	192,500	1,598,900	1,791,400	200,000	1,749,617	1,998,197	3,747,814
2028	1,139,526	10,000	256,300	389,670	645,970	197,500	1,577,704	1,775,204	210,000	1,813,326	1,967,374	3,780,700
2029	1,219,803	10,000	256,300	415,044	671,344	202,500	1,612,269	1,814,769	215,000	1,903,603	2,027,312	3,930,916
2030	1,227,338	10,000	195,000	440,419	635,419	170,000	1,496,817	1,666,817	150,000	1,752,338	1,937,236	3,689,574
2031	1,247,633	10,000	195,000	475,795	670,795	180,000	1,527,258	1,707,258	150,000	1,782,633	2,003,053	3,785,686
2032	912,223	10,000	200,000	476,172	676,172	185,000	1,557,876	1,742,876	120,000	1,427,223	2,034,048	3,461,271
2033	925,000	10,000	205,000	501,550	706,550	185,000	1,598,655	1,783,655	125,000	1,450,000	2,100,205	3,550,205
2034	870,000	10,000	205,000	521,929	726,929	190,000	1,640,087	1,830,087	125,000	1,400,000	2,162,016	3,562,016
2035	785,000	10,000	210,000	547,309	757,309	190,000	1,657,186	1,847,186	135,000	1,330,000	2,204,494	3,534,494
2036	795,000	10,000	210,000	435,000	645,000	195,000	226,318	421,318	140,000	1,350,000	661,318	2,011,318
2037	795,000	10,000	220,000	460,000	680,000	195,000	233,950	428,950	140,000	1,360,000	693,950	2,053,950
2038	600,000	15,000	100,000	485,000	585,000	105,000	241,645	346,645	90,000	910,000	726,645	1,636,645
2039	620,000	15,000	105,000	510,000	615,000	110,000	244,404	354,404	100,000	950,000	754,404	1,704,404
2040	590,000	15,000	60,000	530,000	590,000	60,000	257,228	317,228	100,000	825,000	787,228	1,612,228
2041	585,000	15,000	-	550,000	550,000	-	260,119	260,119	85,000	685,000	810,119	1,495,119
2042	330,000	-	-	565,000	565,000	-	263,078	263,078	25,000	355,000	828,078	1,183,078
2043	335,000	-	-	90,000	90,000	-	131,107	131,107	25,000	360,000	221,107	581,107
2044	280,000	-	-	95,000	95,000	-	134,207	134,207	25,000	305,000	229,207	534,207
Total:	15,670,909	180,000	2,920,200	8,311,107	11,231,307	2,545,000	17,864,647	20,409,647	2,355,000	23,671,109	26,175,754	49,846,863

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
2026	555,762	5,800	76,367	292,673	369,040	64,333	405,996	470,329	76,570	778,832	698,669	1,477,501
2027	517,257	5,400	68,168	279,175	347,343	58,189	367,814	426,003	69,943	718,956	646,989	1,365,945
2028	481,247	5,000	61,613	266,551	328,164	53,324	331,255	384,579	63,653	664,836	597,806	1,262,643
2029	441,499	4,600	54,989	253,552	308,541	48,384	295,302	343,686	56,978	606,449	548,854	1,155,303
2030	393,064	4,200	48,260	239,301	287,561	43,273	260,285	303,558	49,853	538,649	499,587	1,038,236
2031	345,356	3,800	43,048	223,550	266,597	38,823	226,271	265,094	44,553	475,578	449,821	925,399
2032	298,187	3,450	37,835	206,922	244,757	34,160	191,087	225,247	39,503	413,134	398,010	811,144
2033	263,026	3,150	32,410	191,119	223,529	29,335	155,007	184,342	35,553	363,474	346,126	709,599
2034	229,064	2,850	26,935	176,039	202,974	24,460	118,392	142,852	31,478	314,786	294,431	609,218
2035	198,676	2,550	21,410	160,359	181,769	19,535	81,253	100,788	27,328	269,499	241,612	511,111
2036	170,276	2,250	15,835	143,569	159,404	14,560	59,047	73,607	22,815	225,736	202,616	428,352
2037	141,364	1,950	10,260	125,669	135,929	9,535	51,683	61,218	18,128	181,236	177,352	358,589
2038	112,064	1,575	4,360	106,769	111,129	4,510	44,057	48,567	13,553	136,061	150,825	286,887
2039	90,189	1,125	2,310	86,597	88,907	2,360	36,187	38,547	10,528	106,511	122,784	229,295
2040	69,504	675	630	65,244	65,874	630	27,967	28,597	7,420	78,859	93,211	172,070
2041	48,919	225	-	42,781	42,781	-	19,389	19,389	4,463	53,606	62,171	115,777
2042	31,969	-	-	19,300	19,300	-	10,658	10,658	2,563	34,531	29,958	64,489
2043	18,459	-	-	5,600	5,600	-	4,724	4,724	1,547	20,006	10,324	30,331
2044	5,775	-	-	1,900	1,900	-	1,587	1,587	516	6,291	3,487	9,778
Total:	4,411,655	48,600	504,430	2,886,670	3,391,100	445,409	2,687,964	3,133,373	576,938	5,987,032	5,574,634	11,561,666

DEBT SERVICE FUNDS

FUND 300 SUMMARY



Item 2.

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
2026	1,879,330	15,800	322,667	716,597	1,039,264	251,833	2,011,836	2,263,669	271,570	2,741,200	2,728,433	5,469,633
2027	1,608,074	15,400	324,468	678,472	1,002,940	250,689	1,966,714	2,217,403	269,943	2,468,574	2,645,186	5,113,760
2028	1,620,773	15,000	317,913	656,221	974,134	250,824	1,908,959	2,159,783	273,653	2,478,163	2,565,180	5,043,343
2029	1,661,302	14,600	311,289	668,596	979,885	250,884	1,907,570	2,158,454	271,978	2,510,053	2,576,166	5,086,219
2030	1,620,402	14,200	243,260	679,720	922,980	213,273	1,757,103	1,970,375	199,853	2,290,987	2,436,823	4,727,810
2031	1,592,989	13,800	238,048	699,345	937,392	218,823	1,753,529	1,972,351	194,553	2,258,212	2,452,873	4,711,085
2032	1,210,410	13,450	237,835	683,094	920,929	219,160	1,748,964	1,968,124	159,503	1,840,357	2,432,058	4,272,415
2033	1,188,026	13,150	237,410	692,669	930,079	214,335	1,753,662	1,967,997	160,553	1,813,474	2,446,331	4,259,805
2034	1,099,064	12,850	231,935	697,968	929,903	214,460	1,758,479	1,972,939	156,478	1,714,786	2,456,447	4,171,234
2035	983,676	12,550	231,410	707,668	939,078	209,535	1,738,439	1,947,974	162,328	1,599,499	2,446,106	4,045,605
2036	965,276	12,250	225,835	578,569	804,404	209,560	285,365	494,925	162,815	1,575,736	863,934	2,439,670
2037	936,364	11,950	230,260	585,669	815,929	204,535	285,634	490,169	158,128	1,541,236	871,303	2,412,539
2038	712,064	16,575	104,360	591,769	696,129	109,510	285,702	395,212	103,553	1,046,061	877,471	1,923,532
2039	710,189	16,125	107,310	596,597	703,907	112,360	280,591	392,951	110,528	1,056,511	877,188	1,933,699
2040	659,504	15,675	60,630	595,244	655,874	60,630	285,195	345,825	107,420	903,859	880,439	1,784,298
2041	633,919	15,225	-	592,781	592,781	-	279,508	279,508	89,463	738,606	872,289	1,610,896
2042	361,969	-	-	584,300	584,300	-	273,736	273,736	27,563	389,531	858,036	1,247,567
2043	353,459	-	-	95,600	95,600	-	135,831	135,831	26,547	380,006	231,431	611,437
2044	285,775	-	-	96,900	96,900	-	135,794	135,794	25,516	311,291	232,694	543,985
Total:	20,082,565	228,600	3,424,630	11,197,777	14,622,407	2,990,409	20,552,611	23,543,020	2,931,938	29,658,142	31,750,388	61,408,530

DEBT SERVICE FUNDS

FUND 300 SUMMARY



Item 2.

2026 DEBT SCHEDULE

Year	Loan Name	Orig Date	DNR #	Fund	Orig Issue	Fund Portion	Payor	Rate	GL Account Numbers		January		February		March		April		May		June		July		August		September		October		November		December		Total PAI					
									Principal	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest						
2010	Clean Water Fund		4558-03		2,218,197	2,218,197	WI Env Imp Fund	2.91%	620-62810-610	620-62810-620									174,969.41	10,612.58															193,253.99					
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															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%	300-58000-677	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									607.50								15,000.00	718.25							16,620.75					
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															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															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							13,746.00				
2020	GO Corp Purp Bond	7/8/2020		General Fund	5,195,000	1,430,000	Ehlers	2.00%	300-58000-685	300-58000-500																		40,000.00	5,960.00							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							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							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							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							205,600.00				
2022	GO Corp Purp Bond	3/30/2022		RD 12	5,130,000	205,000	Ehlers																					10,000.00	3,000.00							15,800.00				
2022	GO Corp Purp Bond	3/30/2022		Stormwater	5,130,000	665,000	Ehlers		630-63300-610	630-63300-610																		45,000.00	14,550.00							72,200.00				
2022	GO Corp Purp Notes	12/9/2022		General Fund	304,500	304,500	Premier	3.99%	300-58000-686	300-58000-500																			27,640.75	2,982.50							61,246.50			
2022	Revenue Bond	6/9/2022		Water	8,190,000	4,625,000	Ehlers		610-61950-610	610-61950-620									235,000.00	120,984.39															471,093.78					
2022	Revenue Bond	6/9/2022		Sewer	8,190,000	3,565,000	Ehlers		620-62810-610	620-62810-620									110,000.00	34,900.00															162,800.00					
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															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															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							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							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					
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					
	Grand Total										-	5,098.76	-	-	-	-	-	-	1,941,648.97	337,934.64	792,640.75	256,575.63	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	Total Int			
	General Fund & TIDs										-	2,899.59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	933,568.06	303,729.78			
	Water										-	1,571.55	-	-	-	-	-	-	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	312,461.29
	Sewer										-	627.62	-	-	-	-	-	-	15,724.88	185,952.62	85,000.00	14,130.00	12,500.00	617.38	-	-	-	80,000.00	17,647.50	-	-	-	-	-	-	184,477.32	-	13,290.00	1,700,224.88	434,611.20
	Stormwater										-	-	-	-	-	-	-	-	55,000.00	15,757.50	-	-	-	-	-	-	-	15,000.00	14,917.50	-	-	-	-	-	-	-	-	160,000.00	61,178.75	

2027 DEBT SCHEDULE

DEBT SERVICE FUNDS

FUND 300 SUMMARY



Item 2.

Year	Loan Name	Org Date	DNR #	Fund	Org Issue	Fund Portion	Payor	Rate	GL Account Numbers		January		February		March		April		May		June		July		August		September		October		November		December		Total P&I		
									Principal	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest		Prin	Interest
2010	Clean Water Fund		4558-03	Sewer	2,218,197	2,218,197	WI Env Imp Fund	2.91%	620-62810-610	620-62810-620									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									716.25							40,000.00	1,710.00						42,426.25				
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														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													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													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													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																							53,120.00				
2020	GO Corp Purp Bond	7/8/2020		Water	5,195,000	1,730,000	Ehlers	2.00%	610-61950-610	610-61950-620																							110,660.00				
2020	GO Corp Purp Bond	7/8/2020		Sewer	5,195,000	1,795,000	Ehlers	2.00%	620-62810-610	620-62810-620																							111,560.00				
2020	GO Corp Purp Bond	7/8/2020		Stormwater	5,195,000	220,000	Ehlers	2.00%	630-63300-610	630-63300-610																							13,215.00				
2022	GO Corp Purp Bond	3/30/2022		General Fund	5,130,000	3,960,000	Ehlers			300-58000-500																							208,900.00				
2022	GO Corp Purp Bond	3/30/2022		TID 12	5,130,000	205,000	Ehlers																									2,800.00					
2022	GO Corp Purp Bond	3/30/2022		Stormwater	5,130,000	965,000	Ehlers		630-63300-610	630-63300-610																							71,300.00				
2022	GO Corp Purp Notes	12/9/2022		General Fund	304,500	304,500	Premier	3.99%	300-58000-690	300-58000-500																							29,316.15				
2022	Revenue Bond	6/9/2022		Water	8,190,000	4,825,000	Ehlers		610-61950-610	610-61950-620																							109,884.39				
2022	Revenue Bond	6/9/2022		Sewer	8,190,000	3,565,000	Ehlers		620-62810-610	620-62810-620																							30,525.00				
2024	Revenue Bond	7/17/2024		Water	1,365,000	1,275,000	Ehlers		610-61950-610	610-61950-620																							24,875.00				
2024	Revenue Bond	7/17/2024		Sewer	1,365,000	90,000	Ehlers		620-62810-610	620-62810-620																							1,950.00				
2024	GO Corp Purp Bond	7/17/2024		General Fund	6,350,000	6,000,000	Ehlers		300-58000-	300-58000-500																							120,059.38				
2024	GO Corp Purp Bond	7/17/2024		Stormwater	6,350,000	390,000	Ehlers		630-63300-610	630-63300-610																							6,906.25				
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																							22,524.64				
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																							1,509.86				
				Grand Total							-	3,824.06	-	-	-	118,127.50	-	-	1,848,900.22	334,404.98	543,751.27	242,265.11	101,550.00	3,761.72	-	-	1,100,000.00	119,121.25	-	-	-	268,259.27	29,316.15	279,457.83	4,993,739.36	Total Int	
				General Fund & TID's							-	2,174.69	-	-	-	68,162.50	-	-	-	-	57,750.00	2,139.23	-	-	-	-	705,000.00	68,162.50	-	-	-	120,059.38	29,316.15	71,255.94	1,100,817.42	526,195.80	Total Prin
				Water							-	1,178.66	-	-	-	20,510.00	-	-	250,000.00	141,109.39	85,000.00	12,830.00	31,300.00	1,159.45	-	-	140,000.00	20,510.00	-	-	-	-	147,689.39	506,300.00	344,986.89		
				Sewer							-	470.71	-	-	-	15,772.50	-	-	1,588,900.22	193,295.59	85,000.00	13,280.00	12,500.00	463.04	-	-	120,000.00	16,766.25	-	-	-	-	45,755.00	1,616,400.22	428,098.73		
				Stormwater							-	-	-	-	-	13,882.50	-	-	-	-	65,000.00	21,913.75	-	-	-	-	-	-	-	-	-	6,908.25	-	14,757.50	200,000.00	70,542.50	

FUND 300

AMORTIZATION SCHEDULES

[illegible]

DEBT SERVICE FUND

FUND 300 AMORTIZATION SCHEDULES



GENERAL FUND DEBT SERVICE

GENERAL TAX LEVY 2020 GO Bond				GENERAL TAX LEVY 2022 GO Bond				GENERAL TAX LEVY 2022 GO Note (Premier)				GENERAL TAX LEVY 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
06/01/2024	170,000.00	10,410.00	180,410.00	06/01/2024	125,000.00	65,250.00	190,250.00	06/15/2024	25,519.76	5,103.49	30,623.25	06/01/2024			0.00
12/01/2024		8,710.00	8,710.00	12/01/2024		62,750.00	62,750.00	12/15/2024	26,030.27	4,592.98	30,623.25	12/01/2024			0.00
06/01/2025	175,000.00	8,710.00	183,710.00	06/01/2025	80,000.00	62,750.00	142,750.00	06/15/2025	26,573.25	4,050.00	30,623.25	06/01/2025	305,000.00	246,288.30	551,288.30
12/01/2025		6,960.00	6,960.00	12/01/2025		61,150.00	61,150.00	12/15/2025	27,082.59	3,540.66	30,623.25	12/01/2025		133,559.38	133,559.38
06/01/2026	40,000.00	6,960.00	46,960.00	06/01/2026	85,000.00	61,150.00	146,150.00	06/15/2026	27,640.75	2,982.50	30,623.25	06/01/2026	400,000.00	133,559.38	533,559.38
12/01/2026		6,560.00	6,560.00	12/01/2026		59,450.00	59,450.00	12/15/2026	28,177.31	2,445.94	30,623.25	12/01/2026		123,559.38	123,559.38
06/01/2027	40,000.00	6,560.00	46,560.00	06/01/2027	90,000.00	59,450.00	149,450.00	06/15/2027	28,751.27	1,871.98	30,623.25	06/01/2027	140,000.00	123,559.38	263,559.38
12/01/2027		6,160.00	6,160.00	12/01/2027		57,650.00	57,650.00	12/15/2027	29,316.15	1,307.10	30,623.25	12/01/2027		120,059.38	120,059.38
06/01/2028	40,000.00	6,160.00	46,160.00	06/01/2028	100,000.00	57,650.00	157,650.00	06/15/2028	3,354.63	720.64	4,075.27	06/01/2028	250,000.00	120,059.38	370,059.38
12/01/2028		5,760.00	5,760.00	12/01/2028		55,650.00	55,650.00	12/15/2028	3,421.74	653.53	4,075.27	12/01/2028		113,809.38	113,809.38
06/01/2029	45,000.00	5,760.00	50,760.00	06/01/2029	100,000.00	55,650.00	155,650.00	06/15/2029	3,493.38	581.89	4,075.27	06/01/2029	315,000.00	113,809.38	428,809.38
12/01/2029		5,310.00	5,310.00	12/01/2029		53,650.00	53,650.00	12/15/2029	3,560.07	515.20	4,075.27	12/01/2029		105,934.38	105,934.38
06/01/2030	45,000.00	5,310.00	50,310.00	06/01/2030	295,000.00	53,650.00	348,650.00	06/15/2030	3,633.71	441.56	4,075.27	06/01/2030	335,000.00	105,934.38	440,934.38
12/01/2030		4,860.00	4,860.00	12/01/2030		47,750.00	47,750.00	12/15/2030	3,703.98	371.29	4,075.27	12/01/2030		97,559.38	97,559.38
06/01/2031	45,000.00	4,860.00	49,860.00	06/01/2031	295,000.00	47,750.00	342,750.00	06/15/2031	3,779.70	295.57	4,075.27	06/01/2031	345,000.00	97,559.38	442,559.38
12/01/2031		4,410.00	4,410.00	12/01/2031		41,850.00	41,850.00	12/15/2031	3,853.69	221.58	4,075.27	12/01/2031		88,934.38	88,934.38
06/01/2032	45,000.00	4,410.00	49,410.00	06/01/2032	285,000.00	41,850.00	326,850.00	06/15/2032	3,930.78	144.49	4,075.27	06/01/2032	365,000.00	88,934.38	453,934.38
12/01/2032		3,960.00	3,960.00	12/01/2032		37,575.00	37,575.00	12/15/2032	3,292.31	65.86	3,358.17	12/01/2032		79,809.38	79,809.38
06/01/2033	45,000.00	3,960.00	48,960.00	06/01/2033	280,000.00	37,575.00	317,575.00	06/15/2033			0.00	06/01/2033	385,000.00	79,809.38	464,809.38
12/01/2033		3,510.00	3,510.00	12/01/2033		33,375.00	33,375.00	12/15/2033			0.00	12/01/2033		70,184.38	70,184.38
06/01/2034	55,000.00	3,510.00	58,510.00	06/01/2034	285,000.00	33,375.00	318,375.00	06/15/2034			0.00	06/01/2034	315,000.00	70,184.38	385,184.38
12/01/2034		2,960.00	2,960.00	12/01/2034		29,100.00	29,100.00	12/15/2034			0.00	12/01/2034		62,309.38	62,309.38
06/01/2035	55,000.00	2,960.00	57,960.00	06/01/2035	285,000.00	29,100.00	314,100.00	06/15/2035			0.00	06/01/2035	235,000.00	62,309.38	297,309.38
12/01/2035		2,410.00	2,410.00	12/01/2035		24,825.00	24,825.00	12/15/2035			0.00	12/01/2035		56,434.38	56,434.38
06/01/2036	55,000.00	2,410.00	57,410.00	06/01/2036	280,000.00	24,825.00	304,825.00	06/15/2036			0.00	06/01/2036	245,000.00	56,434.38	301,434.38
12/01/2036		1,860.00	1,860.00	12/01/2036		20,625.00	20,625.00	12/15/2036			0.00	12/01/2036		50,309.38	50,309.38
06/01/2037	55,000.00	1,860.00	56,860.00	06/01/2037	275,000.00	20,625.00	295,625.00	06/15/2037			0.00	06/01/2037	255,000.00	50,309.38	305,309.38
12/01/2037		1,310.00	1,310.00	12/01/2037		16,500.00	16,500.00	12/15/2037			0.00	12/01/2037		43,934.38	43,934.38
06/01/2038	55,000.00	1,310.00	56,310.00	06/01/2038	275,000.00	16,500.00	291,500.00	06/15/2038			0.00	06/01/2038	270,000.00	43,934.38	313,934.38
12/01/2038		760.00	760.00	12/01/2038		12,375.00	12,375.00	12/15/2038			0.00	12/01/2038		37,184.38	37,184.38
06/01/2039	55,000.00	760.00	55,760.00	06/01/2039	280,000.00	12,375.00	292,375.00	06/15/2039			0.00	06/01/2039	285,000.00	37,184.38	322,184.38
12/01/2039		210.00	210.00	12/01/2039		8,175.00	8,175.00	12/15/2039			0.00	12/01/2039		31,484.38	31,484.38
06/01/2040	20,000.00	210.00	20,210.00	06/01/2040	275,000.00	8,175.00	283,175.00	06/15/2040			0.00	06/01/2040	295,000.00	31,484.38	326,484.38
				11/30/2040		4,050.00	4,050.00	12/14/2040			0.00	12/01/2040		25,584.38	25,584.38
				06/01/2041	270,000.00	4,050.00	274,050.00	06/15/2041			0.00	06/01/2041	315,000.00	25,584.38	340,584.38
												12/01/2041		19,284.38	19,284.38
												06/01/2042	330,000.00	19,284.38	349,284.38
												12/01/2042		12,684.38	12,684.38
												06/01/2043	335,000.00	12,684.38	347,684.38
												12/01/2043		5,775.00	5,775.00
												06/01/2044	280,000.00	5,775.00	285,775.00
												12/01/2044			
Total	1,040,000.00	141,830.00	1,181,830.00	Total	3,960,000.00	1,318,250.00	5,278,250.00	Total	255,115.34	29,906.26	285,021.60	Total	6,000,000.00	2,803,075.98	7,801,872.84

DEBT SERVICE FUND

FUND 300 AMORTIZATION SCHEDULES



GENERAL FUND DEBT SERVICE

Debt Service Requirement			
Year	Principal	Interest	Total
2024	965,600.03	348,105.26	1,313,705.29
2025	1,251,405.84	701,165.71	1,952,571.55
2026	1,323,568.06	555,761.60	1,879,329.66
2027	1,090,817.42	517,256.76	1,608,074.18
2028	1,139,526.37	481,246.76	1,620,773.13
2029	1,219,803.45	441,498.83	1,661,302.28
2030	1,227,337.69	393,064.11	1,620,401.80
2031	1,247,633.39	345,355.91	1,592,989.30
2032	912,223.09	298,186.61	1,210,409.70
2033	925,000.00	263,026.26	1,188,026.26
2034	870,000.00	229,063.76	1,099,063.76
2035	785,000.00	198,676.26	983,676.26
2036	795,000.00	170,276.26	965,276.26
2037	795,000.00	141,363.76	936,363.76
2038	600,000.00	112,063.76	712,063.76
2039	620,000.00	90,188.76	710,188.76
2040	590,000.00	69,503.76	659,503.76
2041	585,000.00	48,918.76	633,918.76
2042	330,000.00	31,968.76	361,968.76
2043	335,000.00	18,459.38	353,459.38
2044	280,000.00	5,775.00	285,775.00
Total	17,887,915.34	5,460,926.03	22,347,638.23

DEBT SERVICE FUNDS

FUND 300 AMORTIZATION SCHEDULES



TID #12 DEBT SERVICE

TID # 12				Debt Service Requirement			
2022 GO Bond							
Original Issue: \$5,130,000							
TID #12 Portion: \$205,000							
Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
06/01/2024	10,000.00	3,400.00	13,400.00	2024	10,000.00	6,600.00	16,600.00
12/01/2024		3,200.00	3,200.00				
06/01/2025	10,000.00	3,200.00	13,200.00	2025	10,000.00	6,200.00	16,200.00
12/01/2025		3,000.00	3,000.00				
06/01/2026	10,000.00	3,000.00	13,000.00	2026	10,000.00	5,800.00	15,800.00
12/01/2026		2,800.00	2,800.00				
06/01/2027	10,000.00	2,800.00	12,800.00	2027	10,000.00	5,400.00	15,400.00
12/01/2027		2,600.00	2,600.00				
06/01/2028	10,000.00	2,600.00	12,600.00	2028	10,000.00	5,000.00	15,000.00
12/01/2028		2,400.00	2,400.00				
06/01/2029	10,000.00	2,400.00	12,400.00	2029	10,000.00	4,600.00	14,600.00
12/01/2029		2,200.00	2,200.00				
06/01/2030	10,000.00	2,200.00	12,200.00	2030	10,000.00	4,200.00	14,200.00
12/01/2030		2,000.00	2,000.00				
06/01/2031	10,000.00	2,000.00	12,000.00	2031	10,000.00	3,800.00	13,800.00
12/01/2031		1,800.00	1,800.00				
06/01/2032	10,000.00	1,800.00	11,800.00	2032	10,000.00	3,450.00	13,450.00
12/01/2032		1,650.00	1,650.00				
06/01/2033	10,000.00	1,650.00	11,650.00	2033	10,000.00	3,150.00	13,150.00
12/01/2033		1,500.00	1,500.00				
06/01/2034	10,000.00	1,500.00	11,500.00	2034	10,000.00	2,850.00	12,850.00
12/01/2034		1,350.00	1,350.00				
06/01/2035	10,000.00	1,350.00	11,350.00	2035	10,000.00	2,550.00	12,550.00
12/01/2035		1,200.00	1,200.00				
06/01/2036	10,000.00	1,200.00	11,200.00	2036	10,000.00	2,250.00	12,250.00
12/01/2036		1,050.00	1,050.00				
06/01/2037	10,000.00	1,050.00	11,050.00	2037	10,000.00	1,950.00	11,950.00
12/01/2037		900.00	900.00				
06/01/2038	15,000.00	900.00	15,900.00	2038	15,000.00	1,575.00	16,575.00
12/01/2038		675.00	675.00				
06/01/2039	15,000.00	675.00	15,675.00	2039	15,000.00	1,125.00	16,125.00
12/01/2039		450.00	450.00				
06/01/2040	15,000.00	450.00	15,450.00	2040	15,000.00	675.00	15,675.00
11/30/2040		225.00	225.00				
06/01/2041	15,000.00	225.00	15,225.00	2041	15,000.00	225.00	15,225.00
		0.00	0.00				
Total	200,000.00	61,400.00	261,400.00	Total	200,000.00	61,400.00	261,400.00

DEBT SERVICE FUNDS

FUND 300 AMORTIZATION SCHEDULES



WATER UTILITY DEBT SERVICE

WATER				WATER				WATER				WATER			
2014 GO Bond (06/10/2014)				2018 GO Corp Bond Series 2018A				2019 GO Corp Note Series-10 Year				2020 GO Bond			
Source Of Funding: Water				Original Issue: 6,540,000 ; Int %				Original Issue: 1,150,000 ; Int 2.49%				Original Issue: \$5,195,000; Int 2%			
Original Issue: 4,280,000; Int 2.36%(TIC)				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
3/1/2024		3,033.75	3,033.75	3/1/2024		25,925.00	25,925.00	1/23/2024		2,357.33	2,357.33	6/1/2024	80,000.00	15,230.00	95,230.00
9/1/2024	35,000.00	3,033.75	38,033.75	9/1/2024	95,000.00	25,925.00	120,925.00	7/23/2024	31,300.00	2,331.70	33,631.70	12/1/2024		14,430.00	14,430.00
3/1/2025		2,640.00	2,640.00	3/1/2025		23,550.00	23,550.00	1/23/2025		1,964.44	1,964.44	6/1/2025	80,000.00	14,430.00	94,430.00
9/1/2025	35,000.00	2,640.00	37,640.00	9/1/2025	95,000.00	23,550.00	118,550.00	7/23/2025	31,300.00	1,932.41	33,232.41	12/1/2025		13,630.00	13,630.00
3/1/2026		2,220.00	2,220.00	3/1/2026		21,175.00	21,175.00	1/23/2026		1,571.55	1,571.55	6/1/2026	80,000.00	13,630.00	93,630.00
9/1/2026	40,000.00	2,220.00	42,220.00	9/1/2026	95,000.00	21,175.00	116,175.00	7/23/2026	31,300.00	1,545.93	32,845.93	12/1/2026		12,830.00	12,830.00
3/1/2027		1,710.00	1,710.00	3/1/2027		18,800.00	18,800.00	1/23/2027		1,178.66	1,178.66	6/1/2027	85,000.00	12,830.00	97,830.00
9/1/2027	40,000.00	1,710.00	41,710.00	9/1/2027	100,000.00	18,800.00	118,800.00	7/23/2027	31,300.00	1,159.45	32,459.45	12/1/2027		11,980.00	11,980.00
3/1/2028		1,170.00	1,170.00	3/1/2028		17,300.00	17,300.00	1/23/2028		785.78	785.78	6/1/2028	85,000.00	11,980.00	96,980.00
9/1/2028	40,000.00	1,170.00	41,170.00	9/1/2028	100,000.00	17,300.00	117,300.00	7/23/2028	31,300.00	777.23	32,077.23	12/1/2028		11,130.00	11,130.00
3/1/2029		600.00	600.00	3/1/2029		15,800.00	15,800.00	1/23/2029		392.89	392.89	6/1/2029	85,000.00	11,130.00	96,130.00
9/1/2029	40,000.00	600.00	40,600.00	9/1/2029	100,000.00	15,800.00	115,800.00	7/23/2029	31,300.00	386.50	31,686.50	12/1/2029		10,280.00	10,280.00
				3/1/2030		14,300.00	14,300.00					6/1/2030	90,000.00	10,280.00	100,280.00
				9/1/2030	105,000.00	14,300.00	119,300.00					12/1/2030		9,380.00	9,380.00
				3/1/2031		12,593.75	12,593.75					6/1/2031	90,000.00	9,380.00	99,380.00
				9/1/2031	105,000.00	12,593.75	117,593.75					12/1/2031		8,480.00	8,480.00
				3/1/2032		10,887.50	10,887.50					6/1/2032	90,000.00	8,480.00	98,480.00
				9/1/2032	110,000.00	10,887.50	120,887.50					12/1/2032		7,580.00	7,580.00
				3/1/2033		9,100.00	9,100.00					6/1/2033	95,000.00	7,580.00	102,580.00
				9/1/2033	110,000.00	9,100.00	119,100.00					12/1/2033		6,630.00	6,630.00
				3/1/2034		7,312.50	7,312.50					6/1/2034	95,000.00	6,630.00	101,630.00
				9/1/2034	110,000.00	7,312.50	117,312.50					12/1/2034		5,680.00	5,680.00
				3/1/2035		5,525.00	5,525.00					6/1/2035	100,000.00	5,680.00	105,680.00
				9/1/2035	110,000.00	5,525.00	115,525.00					12/1/2035		4,680.00	4,680.00
				3/1/2036		3,737.50	3,737.50					6/1/2036	100,000.00	4,680.00	104,680.00
				9/1/2036	110,000.00	3,737.50	113,737.50					12/1/2036		3,680.00	3,680.00
				3/1/2037		1,950.00	1,950.00					6/1/2037	100,000.00	3,680.00	103,680.00
				9/1/2037	120,000.00	1,950.00	121,950.00					12/1/2037		2,680.00	2,680.00
												6/1/2038	100,000.00	2,680.00	102,680.00
												12/1/2038		1,680.00	1,680.00
												6/1/2037	105,000.00	1,680.00	106,680.00
												12/1/2037		630.00	630.00
												6/2/2038	60,000.00	630.00	60,630.00
Total	230,000.00	22,747.50	252,747.50	Total	1,465,000.00	375,912.50	1,840,912.50	Total	187,800.00	16,383.87	204,183.87	Total	1,520,000.00	265,990.00	1,785,990.00

DEBT SERVICE FUNDS FUND 300

AMORTIZATION SCHEDULES

DEBT SERVICE FUNDS FUND 300

AMORTIZATION SCHEDULES



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
5/1/2024	150,000.00	43,937.50	193,937.50	5/1/2024		5,246.88	5,246.88	5/1/2024		5,246.88	5,246.88	5/1/2024	45,000.00	28,671.88	73,671.88
11/1/2024		40,187.50	40,187.50	11/1/2024		5,246.88	5,246.88	11/1/2024		5,246.88	5,246.88	11/1/2024		27,546.88	27,546.88
5/1/2025	100,000.00	40,187.50	140,187.50	5/1/2025		5,246.88	5,246.88	5/1/2025		5,246.88	5,246.88	5/1/2025	45,000.00	27,546.88	72,546.88
11/1/2025		37,687.50	37,687.50	11/1/2025		5,246.88	5,246.88	11/1/2025		5,246.88	5,246.88	11/1/2025		26,421.88	26,421.88
5/1/2026	80,000.00	37,687.50	117,687.50	5/1/2026	10,000.00	5,246.88	15,246.88	5/1/2026	10,000.00	5,246.88	15,246.88	5/1/2026	50,000.00	26,421.88	76,421.88
11/1/2026		35,687.50	35,687.50	11/1/2026		4,996.88	4,996.88	11/1/2026		4,996.88	4,996.88	11/1/2026		25,171.88	25,171.88
5/1/2027	45,000.00	35,687.50	80,687.50	5/1/2027	10,000.00	4,996.88	14,996.88	5/1/2027	10,000.00	4,996.88	14,996.88	5/1/2027	50,000.00	25,171.88	75,171.88
11/1/2027		34,562.50	34,562.50	11/1/2027		4,746.88	4,746.88	11/1/2027		4,746.88	4,746.88	11/1/2027		23,921.88	23,921.88
5/1/2028	25,000.00	34,562.50	59,562.50	5/1/2028	10,000.00	4,746.88	14,746.88	5/1/2028	10,000.00	4,746.88	14,746.88	5/1/2028	55,000.00	23,921.88	78,921.88
11/1/2028		33,937.50	33,937.50	11/1/2028		4,496.88	4,496.88	11/1/2028		4,496.88	4,496.88	11/1/2028		22,546.88	22,546.88
5/1/2029	45,000.00	33,937.50	78,937.50	5/1/2029	10,000.00	4,496.88	14,496.88	5/1/2029	10,000.00	4,496.88	14,496.88	5/1/2029	55,000.00	22,546.88	77,546.88
11/1/2029		32,812.50	32,812.50	11/1/2029		4,246.88	4,246.88	11/1/2029		4,246.88	4,246.88	11/1/2029		21,171.88	21,171.88
5/1/2030	55,000.00	32,812.50	87,812.50	5/1/2030	10,000.00	4,246.88	14,246.88	5/1/2030	10,000.00	4,246.88	14,246.88	5/1/2030	60,000.00	21,171.88	81,171.88
11/1/2030		31,437.50	31,437.50	11/1/2030		3,996.88	3,996.88	11/1/2030		3,996.88	3,996.88	11/1/2030		19,671.88	19,671.88
5/1/2031	80,000.00	31,437.50	111,437.50	5/1/2031	10,000.00	3,996.88	13,996.88	5/1/2031	10,000.00	3,996.88	13,996.88	5/1/2031	60,000.00	19,671.88	79,671.88
11/1/2031		29,437.50	29,437.50	11/1/2031		3,746.88	3,746.88	11/1/2031		3,746.88	3,746.88	11/1/2031		18,171.88	18,171.88
5/1/2032	60,000.00	29,437.50	89,437.50	5/1/2032	15,000.00	3,746.88	18,746.88	5/1/2032	15,000.00	3,746.88	18,746.88	5/1/2032	65,000.00	18,171.88	83,171.88
11/1/2032		27,937.50	27,937.50	11/1/2032		3,371.88	3,371.88	11/1/2032		3,371.88	3,371.88	11/1/2032		16,546.88	16,546.88
5/1/2033	80,000.00	27,937.50	107,937.50	5/1/2033	15,000.00	3,371.88	18,371.88	5/1/2033	15,000.00	3,371.88	18,371.88	5/1/2033	65,000.00	16,546.88	81,546.88
11/1/2033		26,337.50	26,337.50	11/1/2033		3,071.88	3,071.88	11/1/2033		3,071.88	3,071.88	11/1/2033		15,246.88	15,246.88
5/1/2034	85,000.00	26,337.50	111,337.50	5/1/2034	15,000.00	3,071.88	18,071.88	5/1/2034	15,000.00	3,071.88	18,071.88	5/1/2034	70,000.00	15,246.88	85,246.88
11/1/2034		24,637.50	24,637.50	11/1/2034		2,771.88	2,771.88	11/1/2034		2,771.88	2,771.88	11/1/2034		13,846.88	13,846.88
5/1/2035	100,000.00	24,637.50	124,637.50	5/1/2035	15,000.00	2,771.88	17,771.88	5/1/2035	15,000.00	2,771.88	17,771.88	5/1/2035	75,000.00	13,846.88	88,846.88
11/1/2035		22,637.50	22,637.50	11/1/2035		2,471.88	2,471.88	11/1/2035		2,471.88	2,471.88	11/1/2035		12,346.88	12,346.88
5/1/2036	130,000.00	22,637.50	152,637.50	5/1/2036	15,000.00	2,471.88	17,471.88	5/1/2036	15,000.00	2,471.88	17,471.88	5/1/2036	75,000.00	12,346.88	87,346.88
11/1/2036		20,037.50	20,037.50	11/1/2036		2,171.88	2,171.88	11/1/2036		2,171.88	2,171.88	11/1/2036		10,846.88	10,846.88
5/1/2037	140,000.00	20,037.50	160,037.50	5/1/2037	15,000.00	2,171.88	17,171.88	5/1/2037	15,000.00	2,171.88	17,171.88	5/1/2037	80,000.00	10,846.88	90,846.88
11/1/2037		17,237.50	17,237.50	11/1/2037		1,871.88	1,871.88	11/1/2037		1,871.88	1,871.88	11/1/2037		9,246.88	9,246.88
5/1/2038	155,000.00	17,237.50	172,237.50	5/1/2038	15,000.00	1,871.88	16,871.88	5/1/2038	15,000.00	1,871.88	16,871.88	5/1/2038	80,000.00	9,246.88	89,246.88
11/1/2038		14,137.50	14,137.50	11/1/2038		1,571.88	1,571.88	11/1/2038		1,571.88	1,571.88	11/1/2038		7,646.88	7,646.88
5/1/2039	165,000.00	14,137.50	179,137.50	5/1/2039	15,000.00	1,571.88	16,571.88	5/1/2039	15,000.00	1,571.88	16,571.88	5/1/2039	85,000.00	7,646.88	92,646.88
11/1/2039		10,734.38	10,734.38	11/1/2039		1,262.50	1,262.50	11/1/2039		1,262.50	1,262.50	11/1/2039		5,893.75	5,893.75
5/1/2040	165,000.00	10,734.38	175,734.38	5/1/2040	20,000.00	1,262.50	21,262.50	5/1/2040	20,000.00	1,262.50	21,262.50	5/1/2040	90,000.00	5,893.75	95,893.75
11/1/2040		7,331.25	7,331.25	11/1/2040		850.00	850.00	11/1/2040		850.00	850.00	11/1/2040		4,037.50	4,037.50
5/1/2041	170,000.00	7,331.25	177,331.25	5/1/2041	20,000.00	850.00	20,850.00	5/1/2041	20,000.00	850.00	20,850.00	5/1/2041	95,000.00	4,037.50	99,037.50
11/1/2041		3,718.75	3,718.75	11/1/2041		425.00	425.00	11/1/2041		425.00	425.00	11/1/2041		2,018.75	2,018.75
5/1/2042	175,000.00	3,718.75	178,718.75	5/1/2042	20,000.00	425.00	20,425.00	5/1/2042	20,000.00	425.00	20,425.00	5/1/2042	95,000.00	2,018.75	97,018.75
Total	2,005,000.00	944,931.26	2,949,931.26	Total	240,000.00	118,378.28	358,378.28	Total	240,000.00	118,378.28	358,378.28	Total	1,295,000.00	593,278.28	1,888,278.28

DEBT SERVICE FUNDS

FUND 300 AMORTIZATION SCHEDULES



WATER UTILITY DEBT SERVICE

WATER				WATER				WATER				Total Debt Service Requirement			
2022 Revenue Bond				2022 Revenue Bond				2024 Revenue Bond							
Original Issue: \$8,190,000				Original Issue: \$8,190,000				Original Issue: \$1,365,000							
TID 14 Portion: \$720,000				2023 Move From Sewer to Water: \$1,550,000				Water Portion: \$1,275,000							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
5/1/2024	25,000.00	15,943.75	40,943.75	5/1/2024	50,000.00	34,312.50	84,312.50	5/1/2024			0.00				
11/1/2024		15,318.75	15,318.75	11/1/2024		33,062.50	33,062.50	11/1/2024			0.00	2024	511,300.00	352,235.31	863,535.31
5/1/2025	25,000.00	15,318.75	40,318.75	5/1/2025	55,000.00	33,062.50	88,062.50	5/1/2025	25,000.00	43,586.11	68,586.11				
11/1/2025		14,693.75	14,693.75	11/1/2025		31,687.50	31,687.50	11/1/2025		27,000.00	27,000.00	2025	491,300.00	402,516.74	893,816.74
5/1/2026	25,000.00	14,693.75	39,693.75	5/1/2026	60,000.00	31,687.50	91,687.50	5/1/2026	40,000.00	27,000.00	67,000.00				
11/1/2026		14,068.75	14,068.75	11/1/2026		30,187.50	30,187.50	11/1/2026		26,000.00	26,000.00	2026	521,300.00	365,461.26	886,761.26
5/1/2027	30,000.00	14,068.75	44,068.75	5/1/2027	60,000.00	30,187.50	90,187.50	5/1/2027	45,000.00	26,000.00	71,000.00				
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	2027	506,300.00	344,136.89	850,436.89
5/1/2028	30,000.00	13,318.75	43,318.75	5/1/2028	65,000.00	28,687.50	93,687.50	5/1/2028	45,000.00	24,875.00	69,875.00				
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	2028	496,300.00	325,331.79	821,631.79
5/1/2029	30,000.00	12,568.75	42,568.75	5/1/2029	65,000.00	27,062.50	92,062.50	5/1/2029	50,000.00	23,750.00	73,750.00				
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	2029	521,300.00	306,083.17	827,383.17
5/1/2030	35,000.00	11,818.75	46,818.75	5/1/2030	70,000.00	25,437.50	95,437.50	5/1/2030	50,000.00	22,500.00	72,500.00				
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	2030	485,000.00	285,478.78	770,478.78
5/1/2031	35,000.00	10,943.75	45,943.75	5/1/2031	75,000.00	23,687.50	98,687.50	5/1/2031	55,000.00	21,250.00	76,250.00				
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	2031	520,000.00	264,891.28	784,891.28
5/1/2032	35,000.00	10,068.75	45,068.75	5/1/2032	80,000.00	21,812.50	101,812.50	5/1/2032	55,000.00	19,875.00	74,875.00				
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	2032	525,000.00	243,428.78	768,428.78
5/1/2033	35,000.00	9,193.75	44,193.75	5/1/2033	80,000.00	19,812.50	99,812.50	5/1/2033	60,000.00	18,500.00	78,500.00				
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	2033	555,000.00	222,578.78	777,578.78
5/1/2034	40,000.00	8,493.75	48,493.75	5/1/2034	85,000.00	18,212.50	103,212.50	5/1/2034	60,000.00	17,000.00	77,000.00				
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	2034	575,000.00	202,403.78	777,403.78
5/1/2035	40,000.00	7,693.75	47,693.75	5/1/2035	85,000.00	16,512.50	101,512.50	5/1/2035	65,000.00	15,800.00	80,800.00				
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	2035	605,000.00	181,578.78	786,578.78
5/1/2036	40,000.00	6,893.75	46,893.75	5/1/2036	90,000.00	14,812.50	104,812.50	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	2036	645,000.00	159,403.78	804,403.78
5/1/2037	45,000.00	6,093.75	51,093.75	5/1/2037	95,000.00	13,012.50	108,012.50	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	2037	680,000.00	135,928.78	815,928.78
5/1/2038	45,000.00	5,193.75	50,193.75	5/1/2038	100,000.00	11,112.50	111,112.50	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	2038	585,000.00	111,128.78	696,128.78
5/1/2039	50,000.00	4,293.75	54,293.75	5/1/2039	105,000.00	9,112.50	114,112.50	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	2039	615,000.00	88,906.90	703,906.90
5/1/2040	50,000.00	3,262.50	53,262.50	5/1/2040	105,000.00	6,946.88	111,946.88	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	2040	590,000.00	65,873.76	655,873.76
5/1/2041	50,000.00	2,231.25	52,231.25	5/1/2041	110,000.00	4,781.25	114,781.25	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	2041	550,000.00	42,781.25	592,781.25
5/1/2042	55,000.00	1,168.75	56,168.75	5/1/2042	115,000.00	2,443.75	117,443.75	5/1/2042	85,000.00	5,400.00	90,400.00				
								11/1/2042		3,700.00	3,700.00	2042	565,000.00	19,300.00	584,300.00
								5/1/2043	90,000.00	3,700.00	93,700.00				
								11/1/2043		1,900.00	1,900.00	2043	90,000.00	5,600.00	95,600.00
								5/1/2044	95,000.00	1,900.00	96,900.00				
								11/1/2044				2044	95,000.00	1,900.00	96,900.00
Total	720,000.00	330,581.25	1,050,581.25	Total	1,550,000.00	711,081.26	2,261,081.26	Total	1,275,000.00	629,286.11	1,904,286.11	Total	10,727,800.00	4,126,948.59	14,854,748.59

DEBT SERVICE FUNDS FUND 300 AMORTIZATION SCHEDULES

DEBT SERVICE FUNDS FUND 300 AMORTIZATION SCHEDULES



WASTEWATER UTILITY DEBT SERVICE

[illegible]

DEBT SERVICE FUNDS		FUND 300
		AMORTIZATION SCHEDULES
1	2020	
2	2021	
3	2022	
4	2023	
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7	2026	
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DEBT SERVICE FUNDS		FUND 300
		AMORTIZATION SCHEDULES
1	2020	
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WASTEWATER UTILITY DEBT SERVICE

SEWER				SEWER				SEWER				SEWER			
2018 GO Corp Bond Series 2018A				2019 GO Corp Note Series-10 Year				2020 GO Bond				2022 Revenue Bond			
Original Issue: 6,540,000 ; Int %				Original Issue: 1,150,000 ; Int 2.49%				Original Issue: \$5,195,000; Int 2%				Original Issue: \$8,190,000			
Sewer Portion: \$1,355,000 C'26				Sewer Portion: \$133,500				Sewer Portion: \$1,795,000 C'27				Sewer Portion: \$2,015,000			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
3/1/2024		20,181.25	20,181.25	1/23/2024		962.76	962.76	6/1/2024	80,000.00	15,780.00	95,780.00	5/1/2024	160,000.00	41,900.00	201,900.00
9/1/2024	65,000.00	20,181.25	85,181.25	7/23/2024	14,200.00	952.30	15,152.30	12/1/2024		14,980.00	14,980.00	11/1/2024		37,900.00	37,900.00
3/1/2025		18,556.25	18,556.25	1/23/2025		784.52	784.52	6/1/2025	85,000.00	14,980.00	99,980.00	5/1/2025	120,000.00	37,900.00	157,900.00
9/1/2025	65,000.00	18,556.25	83,556.25	7/23/2025	12,500.00	771.73	13,271.73	12/1/2025		14,130.00	14,130.00	11/1/2025		34,900.00	34,900.00
3/1/2026		16,931.25	16,931.25	1/23/2026		627.62	627.62	6/1/2026	85,000.00	14,130.00	99,130.00	5/1/2026	110,000.00	34,900.00	144,900.00
9/1/2026	75,000.00	16,931.25	91,931.25	7/23/2026	12,500.00	617.38	13,117.38	12/1/2026		13,280.00	13,280.00	11/1/2026		32,150.00	32,150.00
3/1/2027		15,056.25	15,056.25	1/23/2027		470.71	470.71	6/1/2027	85,000.00	13,280.00	98,280.00	5/1/2027	65,000.00	32,150.00	97,150.00
9/1/2027	80,000.00	15,056.25	95,056.25	7/23/2027	12,500.00	463.04	12,963.04	12/1/2027		12,430.00	12,430.00	11/1/2027		30,525.00	30,525.00
3/1/2028		13,856.25	13,856.25	1/23/2028		313.81	313.81	6/1/2028	90,000.00	12,430.00	102,430.00	5/1/2028	10,000.00	30,525.00	40,525.00
9/1/2028	80,000.00	13,856.25	93,856.25	7/23/2028	12,500.00	310.40	12,810.40	12/1/2028		11,530.00	11,530.00	11/1/2028		30,275.00	30,275.00
3/1/2029		12,656.25	12,656.25	1/23/2029		156.90	156.90	6/1/2029	90,000.00	11,530.00	101,530.00	5/1/2029	10,000.00	30,275.00	40,275.00
9/1/2029	80,000.00	12,656.25	92,656.25	7/23/2029	12,500.00	154.35	12,654.35	12/1/2029		10,630.00	10,630.00	11/1/2029		30,025.00	30,025.00
3/1/2030		11,456.25	11,456.25					6/1/2030	90,000.00	10,630.00	100,630.00	5/1/2030	55,000.00	30,025.00	85,025.00
9/1/2030	80,000.00	11,456.25	91,456.25					12/1/2030		9,730.00	9,730.00	11/1/2030		28,650.00	28,650.00
3/1/2031		10,156.25	10,156.25					6/1/2031	95,000.00	9,730.00	104,730.00	5/1/2031	55,000.00	28,650.00	83,650.00
9/1/2031	85,000.00	10,156.25	95,156.25					12/1/2031		8,780.00	8,780.00	11/1/2031		27,275.00	27,275.00
3/1/2032		8,775.00	8,775.00					6/1/2032	95,000.00	8,780.00	103,780.00	5/1/2032	95,000.00	27,275.00	122,275.00
9/1/2032	90,000.00	8,775.00	98,775.00					12/1/2032		7,830.00	7,830.00	11/1/2032		24,900.00	24,900.00
3/1/2033		7,312.50	7,312.50					6/1/2033	95,000.00	7,830.00	102,830.00	5/1/2033	105,000.00	24,900.00	129,900.00
9/1/2033	90,000.00	7,312.50	97,312.50					12/1/2033		6,880.00	6,880.00	11/1/2033		22,800.00	22,800.00
3/1/2034		5,850.00	5,850.00					6/1/2034	100,000.00	6,880.00	106,880.00	5/1/2034	115,000.00	22,800.00	137,800.00
9/1/2034	90,000.00	5,850.00	95,850.00					12/1/2034		5,880.00	5,880.00	11/1/2034		20,500.00	20,500.00
3/1/2035		4,387.50	4,387.50					6/1/2035	100,000.00	5,880.00	105,880.00	5/1/2035	110,000.00	20,500.00	130,500.00
9/1/2035	90,000.00	4,387.50	94,387.50					12/1/2035		4,880.00	4,880.00	11/1/2035		18,300.00	18,300.00
3/1/2036		2,925.00	2,925.00					6/1/2036	105,000.00	4,880.00	109,880.00	5/1/2036	115,000.00	18,300.00	133,300.00
9/1/2036	90,000.00	2,925.00	92,925.00					12/1/2036		3,830.00	3,830.00	11/1/2036		16,000.00	16,000.00
3/1/2037		1,462.50	1,462.50					6/1/2037	105,000.00	3,830.00	108,830.00	5/1/2037	120,000.00	16,000.00	136,000.00
9/1/2037	90,000.00	1,462.50	91,462.50					12/1/2037		2,780.00	2,780.00	11/1/2037		13,600.00	13,600.00
								6/1/2038	105,000.00	2,780.00	107,780.00	5/1/2038	125,000.00	13,600.00	138,600.00
								12/1/2038		1,730.00	1,730.00	11/1/2038		11,100.00	11,100.00
								6/1/2037	110,000.00	1,730.00	111,730.00	5/1/2039	125,000.00	11,100.00	136,100.00
								12/1/2037		630.00	630.00	11/1/2039		8,521.88	8,521.88
								6/2/2038	60,000.00	630.00	60,630.00	5/1/2040	135,000.00	8,521.88	143,521.88
										0.00		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

DEBT SERVICE FUNDS

FUND 300 AMORTIZATION SCHEDULES



WASTEWATER UTILITY DEBT SERVICE

SEWER				SEWER				Debt Service Requirement			
2024 Revenue Bond				2024 Clean Water Fund				SEWER			
Original Issue: \$1,365,000				Source Of Funding: Sewer Rev							
Sewer Portion: \$90,000				Original Issue: 2,169,225; Int 2.365							
				DNR ID 4558-09							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
5/1/2024			0.00	5/1/2024			0.00				
11/1/2024			0.00	11/1/2024		10,972.96	10,972.96	2024	1,676,992.81	513,623.24	2,190,616.05
5/1/2025	5,000.00	3,471.11	8,471.11	5/1/2025	86,079.10	25,651.09	111,730.19				
11/1/2025		2,075.00	2,075.00	11/1/2025		24,633.20	24,633.20	2025	1,761,006.16	515,918.33	2,276,924.49
5/1/2026	5,000.00	2,075.00	7,075.00	5/1/2026	88,114.87	24,633.20	112,748.07				
11/1/2026		1,950.00	1,950.00	11/1/2026		23,591.24	23,591.24	2026	1,793,339.75	470,328.93	2,263,668.68
5/1/2027	10,000.00	1,950.00	11,950.00	5/1/2027	90,198.79	23,591.24	113,790.03				
11/1/2027		1,700.00	1,700.00	11/1/2027		22,524.64	22,524.64	2027	1,791,400.22	426,002.98	2,217,403.20
5/1/2028	10,000.00	1,700.00	11,700.00	5/1/2028	92,331.99	22,524.64	114,856.63				
11/1/2028		1,450.00	1,450.00	11/1/2028		21,432.82	21,432.82	2028	1,775,204.14	384,579.29	2,159,783.43
5/1/2029	10,000.00	1,450.00	11,450.00	5/1/2029	94,515.64	21,432.82	115,948.46				
11/1/2029		1,200.00	1,200.00	11/1/2029		20,315.17	20,315.17	2029	1,814,768.53	343,685.52	2,158,454.05
5/1/2030	10,000.00	1,200.00	11,200.00	5/1/2030	96,750.93	20,315.17	117,066.10				
11/1/2030		950.00	950.00	11/1/2030		19,171.09	19,171.09	2030	1,666,817.21	303,557.96	1,970,375.17
5/1/2031	10,000.00	950.00	10,950.00	5/1/2031	99,039.09	19,171.09	118,210.18				
11/1/2031		700.00	700.00	11/1/2031		17,999.95	17,999.95	2031	1,707,257.54	265,093.59	1,972,351.13
5/1/2032	10,000.00	700.00	10,700.00	5/1/2032	101,381.37	17,999.95	119,381.32				
11/1/2032		450.00	450.00	11/1/2032		16,801.12	16,801.12	2032	1,742,876.38	225,247.34	1,968,123.72
5/1/2033	10,000.00	450.00	10,450.00	5/1/2033	103,779.04	16,801.12	120,580.16				
11/1/2033		200.00	200.00	11/1/2033		15,573.93	15,573.93	2033	1,783,655.45	184,341.92	1,967,997.37
5/1/2034	10,000.00	200.00	10,200.00	5/1/2034	106,233.41	15,573.93	121,807.34				
		0.00	0.00	11/1/2034		14,317.72	14,317.72	2034	1,830,087.22	142,851.85	1,972,939.07
		0.00	0.00	5/1/2035	108,745.83	14,317.72	123,063.55				
		0.00	0.00	11/1/2035		13,031.80	13,031.80	2035	1,847,185.57	100,788.14	1,947,973.71
		0.00	0.00	5/1/2036	111,317.67	13,031.80	124,349.47				
		0.00	0.00	11/1/2036		11,715.47	11,715.47	2036	421,317.67	73,607.27	494,924.94
		0.00	0.00	5/1/2037	113,950.33	11,715.47	125,665.80				
		0.00	0.00	11/1/2037		10,368.01	10,368.01	2037	428,950.33	61,218.48	490,168.81
		0.00	0.00	5/1/2038	116,645.26	10,368.01	127,013.27				
		0.00	0.00	11/1/2038		8,988.68	8,988.68	2038	346,645.26	48,566.69	395,211.95
		0.00	0.00	5/1/2039	119,403.92	8,988.68	128,392.60				
		0.00	0.00	11/1/2039		7,576.72	7,576.72	2039	354,403.92	38,547.28	392,951.20
		0.00	0.00	5/1/2040	122,227.82	7,576.72	129,804.54				
		0.00	0.00	11/1/2040		6,131.38	6,131.38	2040	317,227.82	28,597.48	345,825.30
		0.00	0.00	5/1/2041	125,118.51	6,131.38	131,249.89				
		0.00	0.00	11/1/2041		4,651.85	4,651.85	2041	260,118.51	19,389.48	279,507.99
		0.00	0.00	5/1/2042	128,077.56	4,651.85	132,729.41				
		0.00	0.00	11/1/2042		3,137.34	3,137.34	2042	263,077.56	10,657.94	273,735.50
				5/1/2043	131,106.60	3,137.34	134,243.94				
				11/1/2043		1,587.00	1,587.00	2043	131,106.60	4,724.34	135,830.94
				5/1/2044	134,207.27	1,587.00	135,794.27				
				11/1/2044		0.00	0.00	2044	134,207.27	1,587.00	135,794.27
Total	90,000.00	24,821.11	114,821.11	Total	2,169,225.00	563,722.31	2,732,947.31	Total	23,847,645.92	4,162,915.03	28,010,560.95

DEBT SERVICE FUNDS

FUND 300 AMORTIZATION SCHEDULES



Item 2.

STORMWATER UTILITY DEBT SERVICE

STORMWATER 2012 G.O. Refunding (5/17/12)				STORMWATER 2014 GO Bonds (6/10/14)				STORMWATER 2018 GO Corp Bond Series 2018A				STORMWATER 2020 GO Bond			
Original Issue: \$5,475,000; Int 2.5788%				Original Issue: 4,280,000; Int 2.36% (TIC)				Original Issue: 6,540,000				Original Issue: 6,540,000			
Stormwater Fund Portion: \$455,000				Stormwater Fund Portion: \$905,000				Stormwater Portion: \$800,000				Stormwater Portion: \$220,000			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
03/01/2024		3,270.00	3,270.00	03/01/2024		5,407.50	5,407.50	03/01/2024		11,012.50	11,012.50	06/01/2024	10,000.00	1,907.50	11,907.50
09/01/2024	30,000.00	3,270.00	33,270.00	09/01/2024	65,000.00	5,407.50	70,407.50	09/01/2024	35,000.00	11,012.50	46,012.50	12/01/2024		1,807.50	1,807.50
03/01/2025		2,932.50	2,932.50	03/01/2025		4,676.25	4,676.25	03/01/2025		10,137.50	10,137.50	06/01/2025	10,000.00	1,807.50	11,807.50
09/01/2025	30,000.00	2,932.50	32,932.50	09/01/2025	65,000.00	4,676.25	69,676.25	09/01/2025	35,000.00	10,137.50	45,137.50	12/01/2025		1,707.50	1,707.50
03/01/2026		2,587.50	2,587.50	03/01/2026		3,896.25	3,896.25	03/01/2026		9,262.50	9,262.50	06/01/2026	10,000.00	1,707.50	11,707.50
09/01/2026	30,000.00	2,587.50	32,587.50	09/01/2026	65,000.00	3,896.25	68,896.25	09/01/2026	35,000.00	9,262.50	44,262.50	12/01/2026		1,607.50	1,607.50
03/01/2027		2,227.50	2,227.50	03/01/2027		3,067.50	3,067.50	03/01/2027		8,387.50	8,387.50	06/01/2027	10,000.00	1,607.50	11,607.50
09/01/2027	30,000.00	2,227.50	32,227.50	09/01/2027	70,000.00	3,067.50	73,067.50	09/01/2027	35,000.00	8,387.50	43,387.50	12/01/2027		1,507.50	1,507.50
03/01/2028		1,852.50	1,852.50	03/01/2028		2,122.50	2,122.50	03/01/2028		7,862.50	7,862.50	06/01/2028	10,000.00	1,507.50	11,507.50
09/01/2028	30,000.00	1,852.50	31,852.50	09/01/2028	70,000.00	2,122.50	72,122.50	09/01/2028	40,000.00	7,862.50	47,862.50	12/01/2028		1,407.50	1,407.50
03/01/2029		1,462.50	1,462.50	03/01/2029		1,125.00	1,125.00	03/01/2029		7,262.50	7,262.50	06/01/2029	10,000.00	1,407.50	11,407.50
09/01/2029	30,000.00	1,462.50	31,462.50	09/01/2029	75,000.00	1,125.00	76,125.00	09/01/2029	40,000.00	7,262.50	47,262.50	12/01/2029		1,307.50	1,307.50
03/01/2030		975.00	975.00					03/01/2030		6,662.50	6,662.50	06/01/2030	10,000.00	1,307.50	11,307.50
09/01/2030	30,000.00	975.00	30,975.00					09/01/2030	50,000.00	6,662.50	56,662.50	12/01/2030		1,207.50	1,207.50
03/01/2031		487.50	487.50					03/01/2031		5,850.00	5,850.00	06/01/2031	10,000.00	1,207.50	11,207.50
09/01/2031	30,000.00	487.50	30,487.50					09/01/2031	50,000.00	5,850.00	55,850.00	12/01/2031		1,107.50	1,107.50
								03/01/2032		5,037.50	5,037.50	06/01/2032	10,000.00	1,107.50	11,107.50
								09/01/2032	50,000.00	5,037.50	55,037.50	12/01/2032		1,007.50	1,007.50
								03/01/2033		4,225.00	4,225.00	06/01/2033	10,000.00	1,007.50	11,007.50
								09/01/2033	50,000.00	4,225.00	54,225.00	12/01/2033		907.50	907.50
								03/01/2034		3,412.50	3,412.50	06/01/2034	10,000.00	907.50	10,907.50
								09/01/2034	50,000.00	3,412.50	53,412.50	12/01/2034		807.50	807.50
								03/01/2035		2,600.00	2,600.00	06/01/2035	10,000.00	807.50	10,807.50
								09/01/2035	55,000.00	2,600.00	57,600.00	12/01/2035		707.50	707.50
								03/01/2036		1,706.25	1,706.25	06/01/2036	10,000.00	707.50	10,707.50
								09/01/2036	55,000.00	1,706.25	56,706.25	12/01/2036		607.50	607.50
								03/01/2037		812.50	812.50	06/01/2037	15,000.00	607.50	15,607.50
								09/01/2037	50,000.00	812.50	50,812.50	12/01/2037		457.50	457.50
												06/01/2038	15,000.00	457.50	15,457.50
												12/01/2038		307.50	307.50
												06/01/2039	15,000.00	307.50	15,307.50
												12/01/2039		157.50	157.50
												06/01/2040	15,000.00	157.50	15,157.50
															0.00
Total	240,000.00	31,590.00	271,590.00	Total	410,000.00	40,590.00	450,590.00	Total	630,000.00	168,462.50	798,462.50	Total	190,000.00	35,147.50	225,147.50

DEBT SERVICE FUNDS

FUND 300 AMORTIZATION SCHEDULES



STORMWATER UTILITY DEBT SERVICE

STORMWATER 2022 GO Bond				STORMWATER 2024 GO Bond				Debt Service Requirement			
Original Issue: \$5,130,000 Stormwater Portion: \$965,000				Original Issue: \$6,350,000 Stormwater Portion: \$350,000				STORMWATER UTILITY			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
06/01/2024	40,000.00	15,750.00	55,750.00	06/01/2024			0.00				
12/01/2024		14,950.00	14,950.00	12/01/2024			0.00	2024	180,000.00	73,795.00	253,795.00
06/01/2025	45,000.00	14,950.00	59,950.00	06/01/2025	25,000.00	14,010.07	39,010.07				
12/01/2025		14,050.00	14,050.00	12/01/2025		7,406.25	7,406.25	2025	210,000.00	89,423.82	299,423.82
06/01/2026	45,000.00	14,050.00	59,050.00	06/01/2026	10,000.00	7,406.25	17,406.25				
12/01/2026		13,150.00	13,150.00	12/01/2026		7,156.25	7,156.25	2026	195,000.00	76,570.00	271,570.00
06/01/2027	45,000.00	13,150.00	58,150.00	06/01/2027	10,000.00	7,156.25	17,156.25				
12/01/2027		12,250.00	12,250.00	12/01/2027		6,906.25	6,906.25	2027	200,000.00	69,942.50	269,942.50
06/01/2028	50,000.00	12,250.00	62,250.00	06/01/2028	10,000.00	6,906.25	16,906.25				
12/01/2028		11,250.00	11,250.00	12/01/2028		6,656.25	6,656.25	2028	210,000.00	63,652.50	273,652.50
06/01/2029	50,000.00	11,250.00	61,250.00	06/01/2029	10,000.00	6,656.25	16,656.25				
12/01/2029		10,250.00	10,250.00	12/01/2029		6,406.25	6,406.25	2029	215,000.00	56,977.50	271,977.50
06/01/2030	50,000.00	10,250.00	60,250.00	06/01/2030	10,000.00	6,406.25	16,406.25				
12/01/2030		9,250.00	9,250.00	12/01/2030		6,156.25	6,156.25	2030	150,000.00	49,852.50	199,852.50
06/01/2031	50,000.00	9,250.00	59,250.00	06/01/2031	10,000.00	6,156.25	16,156.25				
12/01/2031		8,250.00	8,250.00	12/01/2031		5,906.25	5,906.25	2031	150,000.00	44,552.50	194,552.50
06/01/2032	50,000.00	8,250.00	58,250.00	06/01/2032	10,000.00	5,906.25	15,906.25				
12/01/2032		7,500.00	7,500.00	12/01/2032		5,656.25	5,656.25	2032	120,000.00	39,502.50	159,502.50
06/01/2033	50,000.00	7,500.00	57,500.00	06/01/2033	15,000.00	5,656.25	20,656.25				
12/01/2033		6,750.00	6,750.00	12/01/2033		5,281.25	5,281.25	2033	125,000.00	35,552.50	160,552.50
06/01/2034	50,000.00	6,750.00	56,750.00	06/01/2034	15,000.00	5,281.25	20,281.25				
12/01/2034		6,000.00	6,000.00	12/01/2034		4,906.25	4,906.25	2034	125,000.00	31,477.50	156,477.50
06/01/2035	55,000.00	6,000.00	61,000.00	06/01/2035	15,000.00	4,906.25	19,906.25				
12/01/2035		5,175.00	5,175.00	12/01/2035		4,531.25	4,531.25	2035	135,000.00	27,327.50	162,327.50
06/01/2036	55,000.00	5,175.00	60,175.00	06/01/2036	20,000.00	4,531.25	24,531.25				
12/01/2036		4,350.00	4,350.00	12/01/2036		4,031.25	4,031.25	2036	140,000.00	22,815.00	162,815.00
06/01/2037	55,000.00	4,350.00	59,350.00	06/01/2037	20,000.00	4,031.25	24,031.25				
12/01/2037		3,525.00	3,525.00	12/01/2037		3,531.25	3,531.25	2037	140,000.00	18,127.50	158,127.50
06/01/2038	55,000.00	3,525.00	58,525.00	06/01/2038	20,000.00	3,531.25	23,531.25				
12/01/2038		2,700.00	2,700.00	12/01/2038		3,031.25	3,031.25	2038	90,000.00	13,552.50	103,552.50
06/01/2039	60,000.00	2,700.00	62,700.00	06/01/2039	25,000.00	3,031.25	28,031.25				
12/01/2039		1,800.00	1,800.00	12/01/2039		2,531.25	2,531.25	2039	100,000.00	10,527.50	110,527.50
05/31/2040	60,000.00	1,800.00	61,800.00	06/01/2040	25,000.00	2,531.25	27,531.25				
11/30/2040		900.00	900.00	12/01/2040		2,031.25	2,031.25	2040	100,000.00	7,420.00	107,420.00
05/31/2041	60,000.00	900.00	60,900.00	06/01/2041	25,000.00	2,031.25	27,031.25				
11/30/2041				12/01/2041		1,531.25	1,531.25	2041	85,000.00	4,462.50	89,462.50
				06/01/2042	25,000.00	1,531.25	26,531.25				
				12/01/2042		1,031.25	1,031.25	2042	25,000.00	2,562.50	27,562.50
				06/01/2043	25,000.00	1,031.25	26,031.25				
				12/01/2043		515.63	515.63	2043	25,000.00	1,546.88	26,546.88
				06/01/2044	25,000.00	515.63	25,515.63				
				12/01/2044		0.00	0.00	2044	25,000.00	515.63	25,515.63
Total	925,000.00	279,950.00	1,204,950.00	Total	350,000.00	184,416.33	534,416.33	Total	2,745,000.00	740,156.33	3,485,156.33

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD-OCT	2025 ACT-EST	2026 BUDGET	2027 BUDGET
INTERGOVERNMENTAL REVENUES									
450-43355-57	GENERAL FUND TRANSFER	46,491	-	-	-	-	-	-	-
450-43510-57	FEDERAL/STATE GRANT	859,366	25,000	-	-	-	-	-	-
450-43536-57	ARPA FUNDS	16,767	41,519	18,043	-	-	-	-	-
450-43540-57	CONSTRUCTION REIMBURSEMENT	-	-	-	-	-	-	-	-
450-43541-57	MISC INCOME, INSUR PROCEEDS	91,667	-	-	-	-	-	-	-
	Total	1,014,291	66,519	18,043	-	-	-	-	-
MISCELLANEOUS REVENUES									
450-48100-57	INTEREST INCOME	19,664	71,539	81,457	30,000	52,224	62,669	-	-
450-48500-57	DONATIONS	3,700	-	1,480,603	1,189,432	208,772	208,772	-	-
450-48550-57	DEVELOPER CONTRIBUTION	-	-	-	-	-	-	-	-
	Total Misc Revenues	23,364	71,539	1,562,060	1,219,432	260,996	271,441	-	-
OTHER FINANCING SOURCES									
450-49120-57	BOND PROCEEDS	3,045,800	-	5,550,617	806,673	-	-	-	-
450-49122-57	PREMIUM ON DEBT	110,931	-	315,036	-	-	-	-	-
450-49290-57	TRANSFER IN-OTHER FUNDS	-	-	491,568	-	-	-	-	-
450-49300-57	FUND BALANCE APPLIED	-	-	-	4,266,871	-	-	-	-
	Total Other Financing	3,156,731	-	6,357,221	5,073,544	-	-	-	-
	Fund 450 - Capital Projects	4,194,386	138,058	7,937,324	6,292,976	260,996	271,441	-	-

CAPITAL PROJECTS FUND EXPENSE DETAIL

CAPITAL PROJECT FUNDS

FUND 450

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD-OCT	2025 ACT-EST	2026 BUDGET	2027 BUDGET
IT CAPITAL OUTLAY									
450-52000-886	VOIP PHONE SYSTEM					40,230			
450-52000-887	IT SOFTWARE REPLACEMENT	-	-	-	-	-	-		
450-52000-888	IT HARDWARE REPLACEMENT	-	-	41,972	39,125	193,026	200,000		
	Total:	-	-	41,972	39,125	233,256	200,000	-	-
DPW CAPITAL OUTLAY									
450-54000-805	DPW FACILITY STUDY 2020	-	-	-	-	-	-		
450-54000-828	STREET LIGHT REPLACEMENT	91,251	6,923	(1,384)	-	1,113	1,113		
450-54000-836	CLAY ST. RECONSTRUCTION	41,198	1,694	-	-	-	-		
450-54000-861	ANN-FREMONT ST/RECONSTRUCTION	2,694	13,196	510,721	-	5,075	5,075		
450-54000-862	FREMONT ST/RECONSTRUCTION	1,795	16,250	632,421	-	5,187	5,187		
450-54000-863	PUTNAM ST/RECONSTRUCTION	1,321	2,325	-	-	8,805	7,986		
450-54000-864	FOREST ST/RECONSTRUCTION	2,532	3,811	162,780	-	55,027	55,027		
450-54000-866	WALWORTH AVE/RECONSTRUCTION	-	117,086	68,097	581,548	356,037	356,037		
450-54000-868	JEFFERSON ST/RECONSTRUCTION	-	-	3,327	40,000	39,758	36,400		
450-54000-880	3110-06-00/70/71 MIL-NEWCOMB	269	(68)	-	-	-	-		
450-54000-899	YODER LANE RECONSTRUCTION	247,549	2,040	867	-	-	-		
450-54000-900	E MAIN ST RECONSTRUCTION	974,839	46,814	6,241	-	-	-		
450-54000-901	TRAFFIC SIGNAL IMPROVEMENT	-	-	-	-	-	-		
450-54000-904	BIENNIAL STREET RECONSTRUCTION	-	-	-	-	-	-		
	Total:	1,363,449	210,072	1,383,069	621,548	471,002	466,825	-	-
PD ADMIN CAPITAL OUTLAY									
450-55000-810	POLICE MISC EQUIPMENT	-	14,000	-	-	-	-	-	-
450-55000-818	POLICE EVIDENCE GARAGE	-	-	-	-	16,995	16,995	875,000	-
450-55000-866	PORTABLE RADIOS-RADICOM	-	-	310,395	-	-	-	-	-
	Total:	-	14,000	310,395	-	16,995	16,995	875,000	-
PD DISPATCH CAPITAL OUTLAY									
450-55300-887	COMM CTR-911 SYSTEM	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-	-
MISC DEPT CAPITAL OUTLAY									
450-57500-650	TRANSFER OUT-OTHER FUNDS	859,366	-	23,000	158,000	-	158,000	50,400	-
450-57500-670	BOND ISSUE EXPENSES	89,921	-	156,141	-	-	-	-	-
450-57500-690	ELECTION MACHINES	-	25,306	-	-	-	-	-	-
450-57500-806	ADA COMPLIANCE	-	-	3,697	25,000	-	-	25,000	-
450-57500-870	EMERGENCY MGMT CAPITAL EQUIP	20,066	-	-	-	-	-	-	-
	Total:	969,353	25,306	182,838	183,000	-	158,000	75,400	-
FACILITIES CAPITAL OUTLAY									
450-58000-812	PARKING LOT IMPVTS	-	-	-	-	-	-	-	-
450-58000-813	OLD MILL DAM REPAIR	-	-	24,623	119,303	-	-	-	-
450-58000-830	LIBRARY BUILDING IMPVTS	-	-	2,020,471	5,195,000	3,080,992	3,174,530	-	-
450-58000-899	ROOF REPAIRS CITY BUILDINGS	-	-	-	100,000	-	-	-	-
	Total:	-	-	2,045,094	5,414,303	3,080,992	3,174,530	-	-
PARKS CAPITAL OUTLAY									
450-58100-808	PARK PATHWAY CONST/REPAIR	-	-	92,732	35,000	-	-	-	-
450-58100-828	AMPHITHEATER-DESIGN/CONSTRUCT	-	-	-	-	30	30	-	-
450-58100-829	FEASIBILITY-DREDGING-LAKES	1,370,799	115,690	51,000	-	-	-	-	-
	Total:	1,370,799	115,690	143,732	35,000	30	30	-	-
PARKS CAPITAL OUTLAY									
450-58200-800	COUNCIL ROOM TECH UPDATES	8,290	33,367	-	-	-	-	-	-
	Total:	8,290	33,367	-	-	-	-	-	-
	Grand Total:	3,711,891	398,434	4,107,100	6,292,976	3,802,275	4,016,380	950,400	-
FUND BALANCE									
		609,791	349,415	4,179,640			434,701	(515,699)	(515,699)

CAPITAL PROJECT FUNDS

FUND 441 TAX INCREMENTAL DISTRICT 4 AFFORDABLE HOUSING



FUND TYPE CAPITAL PROJECT

ASSOCIATED DEPARTMENT COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 441

TID District #4 Fund (#441) on the west side of Whitewater, was continued for year 2022 through an affordable extension. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as "increment") created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #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 as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 4 REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
TAXES								
4414110-57	PROPERTY TAX INCREMENT	2,058,640	-	-	-	-	-	-
	Total Taxes	2,058,640	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES								
44143581-57	WI PERSONAL PROPERTY TAX AID	27,844	-	-	-	-	-	-
44143660-57	EXEMPT COMPUTER AID-FR STATE	39,878	-	-	-	-	-	-
44143665-57	HOUSING ASSISTANCE DONATIONS	-	2,000	-	-	-	-	-
	Total Intergovernmental Rev	67,722	2,000	-	-	-	-	-
MISCELLANEOUS REVENUES								
44148100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
44149300-57	FUND BALANCE APPLIED	-	-	-	50,000	50,000	50,000	50,000
	Total Other Financing Sources	-	-	-	50,000	50,000	50,000	50,000
	Fund 440 - TID District #4	2,126,362	2,000	-	50,000	50,000	50,000	50,000

TID 4 EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
44157660-212	LEGAL	-	-	-	-	-	-	-
44157660-213	ARCHITECTURAL & ENGINEERING	-	18,815	-	-	-	-	-
44157660-214	FINANCIAL/BONDING SERVICES	-	-	-	-	-	-	-
44157660-219	OTHER PROFESSIONAL SERVICES	-	-	1,733	-	-	-	-
44157660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-
44157660-300	AFFORDABLE HOUSING GRANTS	-	-	100,000	-	75,000	-	-
44157660-350	MISC EXPENSES	-	2,009	-	-	-	-	-
44157660-650	TRANSFER OUT-OTHER FUNDS	50,000	50,000	50,000	50,000	50,000	50,000	50,000
44157660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 4	50,000	70,824	151,733	50,000	125,000	50,000	50,000
FUND BALANCE		2,076,362	2,007,539	1,930,806				
44134300	Net Change-Increase/(Decrease)	2,076,362	(68,824)	(151,733)				

FUND TYPE
CAPITAL PROJECT
ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT
FUND DESCRIPTION**FUND 410**

TID District #10 Fund (#410) is a mixed-use district comprising of 616 acres created in 2021. 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 of the taxes (City, County and Schools) on the increased value (known as "increment") created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #10 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 10 REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
TAXES								
410-41110-57	PROPERTY TAX INCREMENT	-	4,503	238,133	110,160	110,160	252,967	252,696
410-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	53,789	53,789	53,789	53,789
	Total Taxes	-	4,503	238,133	163,949	163,949	306,756	306,485
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	-	-	-	8,889	11,989	(211,362)	(211,591)
	Total Other Financing Sources	-	-	-	8,889	11,989	(211,362)	(211,591)
	Fund 440 - TID District #10	-	4,503	238,133	172,838	175,938	95,394	94,894

TID 10 EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
410-57660-214	FINANCIAL/BONDING SERVICES	-	-	-	-	-	-	-
410-57660-219	OTHER PROFESSIONAL SERVICES	139	1,700	1,700	-	3,100	25,000	25,000
410-57660-240	TID FEES-STATE OF WISCONSIN	150	150	150	150	150	150	150
410-57660-295	CONSTRUCTION CONTRACTS	-	-	21,187	112,194	112,194	-	-
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
410-57665-650	TRANSFER OUT-WATER UTILITY	-	-	25,127	10,494	10,494	20,244	19,744
410-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 10	289	1,850	83,164	172,838	175,938	95,394	94,894
FUND BALANCE								
		(18,948)	(16,469)	138,500		126,511	337,873	549,464
410-34300	Net Change-Increase/(Decrease)	(289)	2,479	154,969		(11,989)	211,362	211,591

FUND TYPE
CAPITAL PROJECT
ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT
FUND DESCRIPTION**FUND 411**

TID District #11 Fund (#411) is a mixed-use district comprising of 280 acres created in 2021. 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 of the taxes (City, County and Schools) on the increased value (known as "increment") created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #11 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 11 REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
TAXES								
411-4110-57	PROPERTY TAX INCREMENT	-	26,784	64,384	45,387	45,387	76,078	278,148
411-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	7,129	7,129	7,129	7,129
	Total Taxes	-	26,784	64,384	52,516	52,516	83,207	285,277
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	-	-	-	(16,872)	(16,872)	(34,313)	(65,124)
	Total Other Financing Sources	-	-	-	(16,872)	(16,872)	(34,313)	(65,124)
	Fund 440 - TID District #11	-	26,784	64,384	35,644	35,644	48,894	220,153

TID 11 EXPENSE DETAIL

CAPITAL PROJECT FUNDS

FUND 411 TAX INCREMENTAL DISTRICT 11



	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
411-57660-212	LEGAL	-	-	-	-	-	-	-
411-57660-219	OTHER PROFESSIONAL SERVICES	(139)	3,200	1,700	-	-	3,500	3,500
411-57660-240	TID FEES- STATE OF WISCONSIN	(150)	150	150	150	150	150	150
411-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	171,759
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
411-57665-650	TRANSFER OUT-WATER UTILITY	-	-	24,627	10,494	10,494	20,244	19,744
411-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 11	(289)	13,350	51,477	35,644	35,644	48,894	220,153
	FUND BALANCE	(10,998)	2,436	15,343		32,215	66,528	131,652
411-34300	Net Change-Increase/(Decrease)	(289)	13,434	12,907		16,872	34,313	65,124

FUND TYPE
CAPITAL PROJECT
ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT
FUND DESCRIPTION**FUND 412**

TID District #12 Fund (#412) is an in need of rehabilitation or conservation district comprising of 15 acres created in 2021. TID #12 is located within the city's downtown area. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as "increment") created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #12 is required to close by 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 as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 12 REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
TAXES								
412-41110-57	PROPERTY TAX INCREMENT	-	12,842	143,987	31,694	31,694	113,208	113,208
412-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	16,397	16,397	16,397	16,397
	Total Taxes	-	12,842	143,987	48,091	48,091	129,605	129,605
MISCELLANEOUS REVENUES								
412-48100-57	INTEREST INCOME	8,668	-	-	-	-	-	-
	Total Misc Revenues	8,668	-	-	-	-	-	-
OTHER FINANCING SOURCES								
412-49120-57	BOND PROCEEDS	205,000	-	-	-	-	-	-
412-49300-57	FUND BALANCE APPLIED	-	-	-	(6,741)	(6,741)	(82,655)	(83,055)
	Total Other Financing Sources	205,000	-	-	(6,741)	(6,741)	(82,655)	(83,055)
	Fund 440 - TID District #12	213,668	12,842	143,987	41,350	41,350	46,950	46,550

TID 12 EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
412-57660-213	ARCHITECTURAL & ENGINEERING	-	2,003	3,955	-	-	-	-
412-57660-214	FINANCIAL/BONDING SERVICES	6,367	-	-	-	-	-	-
412-57660-219	OTHER PROFESSIONAL SERVICES	139	29,701	1,700	-	-	6,000	6,000
412-57660-240	TID FEES-STATE OF WISCONSIN	150	150	150	150	150	150	150
412-57660-295	CONSTRUCTION CONTRACTS	200,000	-	-	-	-	-	-
412-57660-610	PRINCIPAL ON DEBT	-	5,000	10,000	10,000	10,000	10,000	10,000
412-57660-620	INTEREST ON DEBT	-	11,586	6,600	6,200	6,200	5,800	5,400
412-57660-650	TRANSFER OUT-OTHER FUNDS	-	5,000	37,500	25,000	25,000	25,000	25,000
412-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 12	206,656	53,440	59,905	41,350	41,350	46,950	46,550
FUND BALANCE								
		(3,698)	(44,296)	39,786		46,527	129,182	212,237
412-34300	Net Change-Increase/(Decrease)	7,012	(40,598)	84,082		6,741	82,655	83,055

FUND TYPE
CAPITAL PROJECT
ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT
FUND DESCRIPTION**FUND 413**

TID District #13 Fund (#413) is a mixed-use district comprising of 450 acres created in 2021. 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 of the taxes (City, County and Schools) on the increased value (known as "increment") created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #13 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 13 REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
TAXES								
413-41110-57	PROPERTY TAX INCREMENT	-	5,694	88,154	28,991	28,991	82,632	82,632
413-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	4,856	4,856	4,856	4,856
	Total Taxes	-	5,694	88,154	33,847	33,847	87,488	87,488
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	-	-	-	(3,697)	-	(14,798)	(14,459)
	Total Other Financing Sources	-	-	-	(3,697)	-	(14,798)	(14,459)
	Fund 440 - TID District #13	-	5,694	88,154	30,150	33,847	72,690	73,029

TID 13 EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
413-57660-219	OTHER PROFESSIONAL SERVICES	139	1,700	1,700	-	4,900	2,000	2,000
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	31,034	70,540	70,879
413-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 13	289	1,850	81,813	30,150	36,084	72,690	73,029
FUND BALANCE								
		(10,998)	(7,154)	(813)		(3,050)	11,748	26,207
413-34300	Net Change-Increase/(Decrease)	(289)	3,844	6,341		(2,237)	14,798	14,459

FUND TYPE
CAPITAL PROJECT
ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT
FUND DESCRIPTION**FUND 414**

TID District #14 Fund (#414) is a mixed-use district comprising of 390 acres created in 2021. 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 of the taxes (City, County and Schools) on the increased value (known as "increment") created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #414 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 14 REVENUE DETAIL

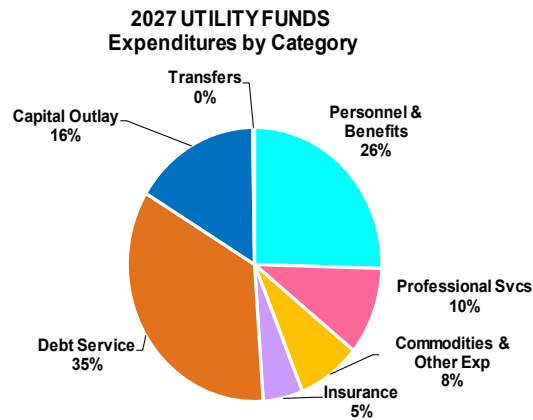
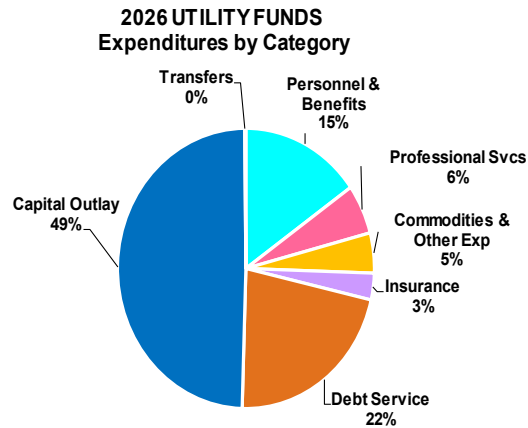
	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
TAXES								
414-4110-57	PROPERTY TAX INCREMENT	-	61,563	350,164	158,134	158,134	509,769	578,834
414-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	8,563	8,563	8,563	8,563
	Total Taxes	-	61,563	350,164	166,697	166,697	518,332	587,397
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	-	-	-	333,453	335,430	(407,360)	(293,304)
	Total Other Financing Sources	-	-	-	333,453	335,430	(407,360)	(293,304)
	Fund 440 - TID District #14	-	61,563	350,164	500,150	502,127	110,972	294,093

TID 14 EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
414-57660-219	OTHER PROFESSIONAL SERVICES	139	1,700	1,700	-	1,977	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	500,000	54,559	115,180
414-57660-519	DEVELOPER INCENTIVES	-	-	25,000				
414-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
414-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
414-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	-
414-57665-650	TRANSFER OUT-WATER UTILITY	-	44,465	-	-	-	53,763	57,388
414-57666-650	TRANSFER OUT-SEWER UTILITY	-	-	-	-	-	-	118,875
414-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 14	289	46,315	119,850	500,150	502,127	110,972	294,093
FUND BALANCE								
		(10,998)	612	230,926		(104,504)	302,856	596,160
414-34300	Net Change-Increase/(Decrease)	(289)	11,610	230,314		(335,430)	407,360	293,304

WATER, WASTEWATER, & STORMWATER SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
REVENUES								
	Operating Revenues	6,972,895	7,341,257	7,645,612	7,887,106	6,963,539	7,559,557	7,887,207
	Other Revenue Sources	483,385	418,076	3,506,426	5,905,951	1,829,693	4,043,543	1,714,949
	Total	7,456,279	7,759,333	11,152,038	13,793,057	8,793,232	11,603,100	9,602,156
EXPENSES								
100	Personnel & Benefits	1,679,016	1,775,167	1,991,512	2,136,042	1,895,063	2,482,124	2,556,243
200	Professional Svcs	780,834	846,680	793,242	763,107	661,683	936,455	1,038,726
300	Commodities & Other Exp	696,335	810,542	555,272	1,823,226	723,595	758,361	808,211
500	Insurance	2,386,833	2,380,546	2,428,906	474,691	492,709	502,814	506,214
600	Debt Service	1,171,029	996,453	1,099,268	3,529,333	3,519,061	3,574,503	3,490,285
800	Capital Outlay	125,020	27,385	146,202	5,041,658	3,249,504	8,076,157	1,612,457
900	Transfers	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Total	6,864,067	6,861,773	7,039,402	13,793,057	10,566,615	16,355,414	10,037,136



FUND TYPE
ENTERPRISEASSOCIATED DEPARTMENT
WATER UTILITY

FUND DESCRIPTION

FUND 610

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

- **Fund Balance** is retained to use for future maintenance, equipment replacements and upgrades to the water distribution system.
- **Primary Funding Source** is through User Fees based on the amount of water used per customer.
- **Audit Classification:** Proprietary; Major.

DEPARTMENT/FUNCTION

The Water Utility is responsible for the daily operation, maintenance, repair and construction of wells, pumping operations, water mains, water storage vessels, hydrants and metering for the City's potable water system all while meeting and exceeding State and Federal regulations in an environmentally friendly manner.

MISSION

To provide water and superior customer service to the Utility's ratepayers with safe drinking water and an adequate supply for fire protection. To meet and exceed all WDNR/EPA/PSC standard practices and to comply with all testing requirements set forth by environmental regulatory agencies.

PERSONNEL SUMMARY

	2021	2022	2023	2024	2025	2026
Water Utility Superintendent	1	1	1	1	1	1
Water Lead	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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
REVENUES							
Total Revenues	2,709,462	2,938,845	4,552,113	7,873,842	3,080,763	5,386,633	3,754,975
Total	2,709,462	2,938,845	4,552,113	7,873,842	3,080,763	5,386,633	3,754,975
EXPENSES							
100 Personnel & Benefits	629,434	662,359	760,687	842,551	731,042	972,639	1,001,803
200 Professional Svcs	369,179	341,207	321,727	302,548	294,949	453,428	460,058
300 Commodities & Other Exp	449,650	551,142	333,371	1,549,933	483,910	477,850	528,350
500 Insurance	877,247	895,382	958,114	382,000	410,817	413,177	414,022
600 Debt Service	373,854	466,546	482,800	910,560	878,643	1,039,264	1,002,940
800 Capital Outlay	93,683	19,537	30,174	3,886,250	525,805	2,109,400	358,750
900 Transfers	-	-	-	-	-	-	-
Total	2,793,047	2,936,173	2,886,874	7,873,842	3,325,166	5,465,758	3,765,923
Liquid-Operating Cash	1,091,589	1,018,086	982,527				
Liquid-Restricted Cash	1,805,734	2,454,373	1,585,780				
Non-Liquid-Fund Balance	8,449,906	7,928,433	10,497,824				
TOTAL FUND BALANCE	11,347,228	11,400,892	13,066,131		13,066,131	13,066,131	13,066,131
Net Change-Increase/(Decrease)	55,357	53,663	(2,126,187)				

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 Avg Gal/Mo	642,010,000 53,500,833	661,483,000 55,123,583	571,016,000 47,584,667	611,927,000 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.
- Investigate turning the bulk water fill station from manual operation and billing to an automatic system to make it more efficient for the companies who use it.
- Monitor and review new water test standards and containment levels (like PFAS) from the EPA .
- Scada System upgrade needed in 2026. Windows 10 will not back up after October 2025. Scada allows us to monitor our wells, pumpage, and tower levels from the office. Scada also calls us out when there is an issue with the wells or towers.
- Start a water system leak study for the whole city.
- Upgrade maintenance to back up generators at each well. The upgrade will be for a full 2 hour load test with fluids changed and looked over.

PROPIETARY FUNDS

FUND 610 WATER UTILITY



WATER UTILITY REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
REVENUES								
610-46460-61	UNMETERED SALES/GENERAL CUST	(100)	-	-	-	-		
610-46461-61	METERED SALES/RESIDENTIAL	672,469	781,067	819,813	833,181	733,451	800,440	824,453
610-46462-61	METERED SALES/COMMERCIAL	106,786	137,391	132,347	138,973	125,715	134,869	138,915
610-46463-61	METERED SALES/INDUSTRIAL	640,303	573,155	673,030	668,502	731,894	623,092	641,785
610-46464-61	SALES TO PUBLIC AUTHORITIES	201,176	238,192	250,746	217,028	214,353	244,469	251,803
610-46465-61	PUBLIC FIRE PROTECTION REV	518,488	670,402	750,985	751,294	682,169	710,694	732,015
610-46466-61	PRIVATE FIRE PROTECTION REV	61,538	66,449	74,086	52,671	67,028	70,267	72,375
610-46467-61	METERED SALES/MF RESIDENTIAL	160,682	185,261	215,644	214,215	185,464	200,452	206,466
	Total Revenues	2,361,342	2,651,917	2,916,650	2,875,864	2,740,074	2,784,284	2,867,812
OTHER REVENUE SOURCES								
610-47419-61	INTEREST INCOME	2,164	25,816	47,107	19,309	31,517	30,000	32,000
610-47420-61	INTEREST REVENUE-LEASES	1,836	824	572	-	-	-	-
610-47421-61	DEVELOPER CONTRIBUTION	33,000	76,522	417,763	14,925	-	-	-
610-47422-61	CAPITAL PAID IN-MUNICIPALITY	7,500	-	926,491	-	-	-	-
610-47425-61	MISC AMORTIZATION	-	18,450	17,500	13,814	-	-	-
610-47460-61	OTR REV/TOWER/SERVICE	14,920	1,144	19,934	28,000	95,000	95,000	95,000
610-47467-61	NSF/SVC FEES/SPEC ASSESS FEES	9,468	24,036	13,159	10,000	19,213	15,000	15,000
610-47471-61	MISC SERVICE REV - TURN OFF	515	1,645	2,565	2,000	1,596	1,500	1,500
610-47474-61	OTHER REV--LABOR/MATERIAL	14,059	51,003	22,696	15,000	26,530	17,000	17,000
610-47475-61	WATER TAPS--CONTRIBUTIONS	30	-	-	-	-	-	-
610-47476-61	NET RETURN ON INVEST-METERS	10,499	13,879	13,762	10,500	10,500	11,000	11,000
610-47481-61	MISC GRANT REVENUE	232,866	-	-	1,780,555	-	-	-
610-47482-61	SALE OF USED EQUIPMENT	1,250	9,131	7,038	2,000	369	2,000	2,000
610-47483-61	LEASE REVENUE	20,012	20,012	17,158	20,012	-	17,158	17,158
610-47485-61	BOND/NOTE/LOAN PROCEEDS	-	-	-	3,004,445	-	2,248,900	528,750
610-47486-61	TRANSFER TID 10-TOWER DEBT	-	-	25,127	10,494	10,494	20,244	19,744
610-47487-61	TRANSFER TID 11-TOWER DEBT	-	-	24,627	10,494	10,494	20,244	19,744
610-47488-61	TRANSFER TID 13-TOWER DEBT	-	-	79,963	79,963	79,963	70,540	70,879
610-47489-61	TRANSFER TID 14-TOWER DEBT	-	44,465	-	55,013	55,013	53,763	57,388
610-47493-61	RETAINED EARNINGS-(INC)-DEC	-	-	-	(78,545)	-		
	Total Other Revenue Sources	348,120	286,928	1,635,462	4,997,978	340,689	2,602,349	887,163
	610 - Water Utility	2,709,462	2,938,845	4,552,113	7,873,842	3,080,763	5,386,633	3,754,975

WATER UTILITY EXPENSE DETAIL

PROPRIETARY FUNDS

FUND 610 WATER UTILITY

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET	
SOURCE OF SUPPLY EXPENSES / 610-61600									
610-61600-111	SALARIES/WAGES	18,883	23,610	33,374	23,290	35,054	28,847	29,713	
610-61600-112	WAGES/OVERTIME	2,010	2,530	2,816	5,152	2,221	5,076	5,228	
610-61600-310	OFFICE & OPERATING SUPPLIES	308	844	88	1,500	-	1,000	1,000	
610-61600-350	REPAIR/MTN EXPENSES	47	430	41	500	-	500	500	
	Total Source Of Supply Exp.	21,247	27,413	36,319	30,442	37,275	35,423	36,441	
PUMPING OPERATIONS EXPENSES / 610-61620									
610-61620-111	SALARIES/WAGES	37,610	43,313	53,247	45,582	52,241	50,255	51,763	
610-61620-112	WAGES/OVERTIME	-	79	-	64	-	59	61	
610-61620-220	UTILITIES	209,850	209,015	207,795	183,000	207,276	215,000	220,000	
610-61620-310	OFFICE & OPERATING SUPPLIES	353	1,905	29	2,000	4,321	7,500	7,500	
610-61620-350	REPAIR/MTN EXPENSE	201,060	44,113	57,351	1,227,000	35,793	63,000	121,000	A
	Total Pumping Operations Exp.	448,873	298,426	318,422	1,457,646	299,631	335,814	400,324	
WATER TREATMENT OPERATIONS EXP / 610-61630									
610-61630-111	SALARIES/WAGES	18,084	24,366	30,186	23,090	30,885	27,401	28,223	
610-61630-112	WAGES/OVERTIME	-	-	223	35	-	166	171	
610-61630-154	PROFESSIONAL DEVELOPMENT	-	142	93	-	346	5,000	5,000	
610-61630-310	WATER TESTING & OP SUPPLIES	12,014	13,744	8,090	25,000	33,750	45,000	45,000	
610-61630-341	CHEMICALS	33,399	33,221	35,221	38,500	33,765	45,000	50,000	
610-61630-350	Repair/Maint Expense	22,180	267,724	19,813	14,000	97,145	20,000	-	B
	Total Water Treatment Op	85,676	339,196	93,627	100,624	195,891	142,567	128,394	
TRANSMISSION EXPENSES / 610-61640									
610-61640-111	SALARIES/WAGES	640	918	886	904	841	912	939	
610-61640-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
610-61640-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-	
	Total Transmission Expenses	640	918	886	904	841	912	939	
TOWER/RESERVOIRS MTN. EXPENSES / 610-61650									
610-61650-111	MTN SALARIES/WAGES	2,399	3,097	3,566	2,768	3,162	3,201	3,297	
610-61650-112	WAGES/OVERTIME	-	558	68	450	-	464	478	
610-61650-350	REPAIR/MTN EXPENSE	34,762	65,531	64,725	70,000	86,785	73,500	70,000	C
	Total Reservoirs Mtn. Expense	37,161	69,187	68,358	73,218	89,947	77,165	73,775	
MAINS MTN. EXPENSE / 610-61651									
610-61651-111	MTN SALARIES/WAGES	13,419	27,857	23,127	22,305	17,179	22,261	22,929	
610-61651-112	WAGES/OVERTIME	186	167	1,390	1,404	918	1,705	1,756	
610-61651-113	TEMPORARY WAGES	189	-	-	-	-	-	-	
610-61651-350	REPAIR/MTN EXPENSE	45,308	36,880	42,041	45,000	58,693	50,000	50,000	
	Total Mains Mtn. Expense	59,101	64,903	66,558	68,708	76,790	73,966	74,685	
SERVICES MTN. EXPENSES / 610-61652									
610-61652-111	MTN SALARIES/WAGES	33,620	16,746	19,667	22,531	18,535	23,494	24,199	
610-61652-112	WAGES/OVERTIME	1,294	115	293	1,207	910	848	873	
610-61652-350	REPAIR/MTN EXPENSE	22,711	6,711	18,829	35,000	45,925	-	-	D
	Total Services Mtn. Expenses	57,625	23,572	38,790	58,739	65,370	24,342	25,072	
METERS MTN. EXPENSES / 610-61653									
610-61653-111	MTN SALARIES/WAGES	18,898	21,151	23,564	21,236	28,931	25,337	26,097	
610-61653-112	WAGES/OVERTIME	-	40	21	32	87	97	100	
610-61653-210	CONTRACTUAL SERVICES	15,505	-	13,569	20,000	-	107,500	107,500	E
610-61653-350	REPAIR/MTN EXPENSE	3,563	5,255	5,436	3,500	18,206	10,000	10,000	
	Total Meters Mtn. Expenses	37,966	26,446	42,590	44,768	47,224	142,934	143,697	
HYDRANTS MTN. EXPENSES / 610-61654									
610-61654-111	MTN SALARIES/WAGES	8,078	22,925	12,875	14,730	8,644	14,732	15,174	
610-61654-112	WAGES/OVERTIME	18	701	702	963	201	1,162	1,197	
610-61654-113	WAGES TEMPORARY	279	-	-	-	-	-	-	
610-61654-350	REPAIR/MTN EXPENSE	9,927	6,449	8,969	15,000	23,841	15,000	15,000	
	Total Hydrants Mtn. Expenses	18,302	30,075	22,546	30,694	32,685	30,893	31,370	

PROPRIETARY FUNDS

FUND 610 WATER UTILITY



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET	
METER READING EXPENSES / 610-61901									
610-61901-111	SALARIES/WAGES	198	339	886	628	1,681	685	705	
610-61901-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
	Total Meter Reading Expenses	198	339	886	628	1,681	685	705	
ACCOUNTING & COLLECTING EXP / 610-61902									
610-61902-111	SALARIES/WAGES	37,924	52,732	51,951	48,273	47,096	49,489	50,974	
610-61902-112	WAGES/OVERTIME	-	99	-	-	-	-	-	
	Total Acct. & Collecting Exp.	37,924	52,831	51,951	48,273	47,096	49,489	50,974	
CUSTOMERS ACCOUNTS EXPENSES / 610-61903									
610-61903-224	SOFTWARE/HARDWARE MAINTENANCE	4,562	8,408	5,877	11,701	4,521	9,410	10,672	
610-61903-310	INFO TECH & OPERATING SUPPLIES	161	74	-	-	90	100	100	
610-61903-325	PUBLIC EDUCATION	96	195	251	215	276	250	250	
610-61903-361	AMR GATEWAY SERVICES	9,934	23,827	15,081	19,500	18,027	75,000	85,000	
610-61903-362	CREDIT/DEBIT CARD EXPENSES	12,013	12,510	13,210	9,368	-	13,000	14,000	
	Total Customer Accounts Exp.	26,767	45,014	34,419	40,784	22,913	97,760	110,022	
ADMINISTRATIVE EXPENSES / 610-61920									
610-61920-111	SALARIES/WAGES	125,280	123,777	146,914	177,584	139,273	214,094	220,516	
610-61920-154	PROFESSIONAL DEVELOPMENT	-	187	227	-	-	500	500	
	Total Administrative Expenses	125,280	123,964	147,141	177,584	139,273	214,594	221,016	
OFFICE SUPPLIES EXPENSES / 610-61921									
610-61921-224	SOFTWARE/HARDWARE MAINTENANCE	1,374	608	1,259	1,305	2,077	4,317	4,521	
610-61921-225	TELECOM/INTERNET/COMMUNICATION	3,304	4,000	5,349	5,712	4,970	5,451	5,614	
610-61921-310	OFFICE & OPERATING SUPPLIES	9,611	11,981	16,111	8,500	8,764	10,000	10,000	
	Total Office Supplies Expense	14,289	16,589	22,719	15,517	15,811	19,768	20,135	
OUTSIDE SERVICES EMPLOYED / 610-61923									
610-61923-210	PROFESSIONAL SERVICES	109,240	97,384	69,628	62,750	57,438	92,750	92,750	F
610-61923-211	PLANNING	8,000	8,500	8,500	8,500	8,500	8,500	8,500	G
610-61923-212	GIS SERVICES	5,920	5,500	5,500	5,500	5,500	5,500	5,500	H
	Total Outside Services Emp.	123,160	111,384	83,628	76,750	71,438	106,750	106,750	
INSURANCE / 610-61924									
610-61924-510	INSURANCE EXPENSES	23,238	21,955	25,091	28,500	25,817	28,177	29,022	
	Total Insurance Expense	23,238	21,955	25,091	28,500	25,817	28,177	29,022	
EMPLOYEE BENEFITS / 610-61926									
610-61926-150	EMPLOYEE FRINGE BENEFITS	153,552	139,171	176,899	177,829	144,014	244,683	252,023	
610-61926-590	SOC SEC TAXES EXPENSE	32,236	36,401	40,130	39,322	42,708	43,006	44,297	
	Total Employee Benefits	185,789	175,571	217,029	217,151	186,721	287,689	296,320	
EMPLOYEE TRAINING EXPENSE / 610-61927									
610-61927-154	PROFESSIONAL DEVELOPMENT	5,266	4,455	1,874	5,000	2,895	5,000	5,000	
	Total Employee Training Exp.	5,266	4,455	1,874	5,000	2,895	5,000	5,000	
PSC ASSESSMENT / 610-61928									
610-61928-210	PSC REMAINDER ASSESSMENT	8,263	6,007	3,623	2,550	4,104	3,500	3,500	
	Total PSC Assessment	8,263	6,007	3,623	2,550	4,104	3,500	3,500	
MISC. GENERAL EXPENSES / 610-61930									
610-61930-540	LOSS ON DISPOSAL OF ASSET	-	-	-	-	-	-	-	
610-61930-550	DEPRECIATION EXPENSE	341,300	344,743	382,676	-	-	-	-	
610-61930-551	DEPRECIATION EXPENSE-CAAC	142,196	151,065	152,544	-	-	-	-	
610-61930-590	TAXES	338,276	341,219	357,673	353,500	385,000	385,000	385,000	
610-61930-910	CONTINGENCIES/COST REALLOC	-	-	-	-	-	-	-	
	Total Misc. General Expenses	821,772	837,027	892,893	353,500	385,000	385,000	385,000	

PROPRIETARY FUNDS

FUND 610
WATER UTILITY



WATER UTILITY EXPENSE DETAIL

		2022	2023	2024	2025	2025	2026	2027
	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET	BUDGET

PROPIETARY FUNDS

FUND 610 WATER UTILITY



WATER UTILITY EXPENSE NOTES		2026		2027	
PUMPING OPERATIONS EXPENSES / 610-61620					
A					
	Well Performance Testing		-	7,500	FB
	Hydrant Install at East Tower	CIP	-	50,000	Bond
	Maintenance service agreement for backup generators.	CIP	25,000	25,000	Bond
	Diesel fuel for backup generators. Plus any diesel fuel additives for winter		3,000	3,500	FB
	Regular maintenance		35,000	35,000	FB
	Total:		63,000	121,000	
WATER TREATMENT OPERATIONS EXP / 610-61630					
B					
	Well 7 pump room heater	CIP	20,000	-	
	Total:		20,000	-	
TOWER/RESERVOIR MTN. EXPENSES / 610-61650					
C					
	Tower contracts for East and Southwest towers.		68,500	70,000	FB
	Well 9 Holding Tank Maintenance	CIP	5,000	-	
	Total:		73,500	70,000	
SERVICES MTN. EXPENSES / 610-61652					
D					
	Total:		-	-	
CONTRACTOR SERVICES - METER MAINTENANCE / 610-61653					
E					
	Well house meter yearly testing		2,500	2,500	FB
	Meter Reading	CIP	80,000	80,000	Bond
	Large meter testing yearly requirement distribution.		25,000	25,000	FB
	Total:		107,500	107,500	
OUTSIDE SERVICES EMPLOYED / 610-61923					
F					
	Audit, Consultants		40,000	40,000	FB
	Cross connection surveys for Industrial/Comm/MF/ PA		30,250	30,250	FB
	Leak Study	CIP	7,500	7,500	Bond
	SCADA consultant	CIP	15,000	15,000	Bond
	Total:		92,750	92,750	
G					
	Engineering transfer to General Fund		8,500	8,500	FB
H					
	GIS transfer to General Fund		4,250	4,250	FB
	EIG Whitewater.org GIS Hosting		1,250	1,250	FB
	Total:		5,500	5,500	
CAPTIAL OUTLAY/ EQUIPMENT 610-61936-810					
I					
	Fire hydrant replacement	CIP	75,000	75,000	Bond
	New service vehicle	CIP	75,000	-	
	Skidsteer lease	CIP	6,000	6,000	Bond
	Scada Upgrade	CIP	48,500	-	
	New Trash Pump	CIP	5,000	-	
	Enclosed Water material hauling trailer	CIP	8,000	-	
	Computers	CIP	3,000	-	
	Snowplow for Skid Steer	CIP	7,000	-	
	Pneumatic contol cut off saw	CIP	16,000	-	
	Total:		243,500	81,000	
CAPITAL OUTLAY / CONTRACT PAYMENTS / 610-61936-820					
J					
	New Storage Shed Bathroom	CIP	30,000	-	
	Bulk fill station	CIP	150,000	-	
	Fire Hydrant painting	CIP	40,000	40,000	Bond
	Paving well 9 road	CIP	80,000	-	
	Total:		300,000	40,000	
CAPITAL OUTLAY / CONSTRUCTION / 610-61936-823					
K					
	Residential meters	CIP	150,000	150,000	Bond
	Large meter replacements (Determined after testing)	CIP	35,000	35,000	Bond
	Main improvement - Elkhorn Roundabout	CIP	75,000	-	
	Putnam Street Reconstruction	CIP	176,000	-	
	Hyer Lan Reconstruction	CIP	-	17,750	Bond
	Jefferson Street Reconstruction	CIP	680,500	-	
	Douglas Court Reconstruction	CIP	-	16,250	Bond
	Scott Street Improvements	CIP	-	2001	211
	Prospect/Universal Water Main Replacement	CIP	449,400	-	
	Total:		1,565,900	237,750	

PROPIETARY FUNDS

FUND 610 WATER UTILITY



WATER UTILITY EXPENSE NOTES		2026		2027	
PUMPING OPERATIONS EXPENSES / 610-61620					
A					
	Well Performance Testing		-	7,500	FB
	Hydrant Install at East Tower	CIP	-	50,000	Bond
	Maintenance service agreement for backup generators.	CIP	25,000	25,000	Bond
	Diesel fuel for backup generators. Plus any diesel fuel additives for winter		3,000	3,500	FB
	Regular maintenance		35,000	35,000	FB
	Total:		63,000	121,000	
WATER TREATMENT OPERATIONS EXP / 610-61630					
B					
	Well 7 pump room heater	CIP	20,000	-	
	Total:		20,000	-	
TOWER/RESERVOIR MTN. EXPENSES / 610-61650					
C					
	Tower contracts for East and Southwest towers.		68,500	70,000	FB
	Well 9 Holding Tank Maintenance	CIP	5,000	-	
	Total:		73,500	70,000	
SERVICES MTN. EXPENSES / 610-61652					
D					
	Total:		-	-	
CONTRACTOR SERVICES - METER MAINTENANCE / 610-61653					
E					
	Well house meter yearly testing		2,500	2,500	FB
	Meter Reading	CIP	80,000	80,000	Bond
	Large meter testing yearly requirement distribution.		25,000	25,000	FB
	Total:		107,500	107,500	
OUTSIDE SERVICES EMPLOYED / 610-61923					
F					
	Audit, Consultants		40,000	40,000	FB
	Cross connection surveys for Industrial/Comm/MF/ PA		30,250	30,250	FB
	Leak Study	CIP	7,500	7,500	Bond
	SCADA consultant	CIP	15,000	15,000	Bond
	Total:		92,750	92,750	
G					
	Engineering transfer to General Fund		8,500	8,500	FB
	Total:		8,500	8,500	
H					
	GIS transfer to General Fund		4,250	4,250	FB
	EIG Whitewater.org GIS Hosting		1,250	1,250	FB
	Total:		5,500	5,500	
CAPTIAL OUTLAY/ EQUIPMENT 610-61936-810					
I					
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	Skidsteer lease	CIP	6,000	6,000	Bond
	Scada Upgrade	CIP	48,500	-	
	New Trash Pump	CIP	5,000	-	
	Enclosed Water material hauling trailer	CIP	8,000	-	
	Computers	CIP	3,000	-	
	Snowplow for Skid Steer	CIP	7,000	-	
	Pneumatic control cut off saw	CIP	16,000	-	
	Total:		243,500	81,000	
CAPITAL OUTLAY / CONTRACT PAYMENTS / 610-61936-820					
J					
	New Storage Shed Bathroom	CIP	30,000	-	
	Bulk fill station	CIP	150,000	-	
	Fire Hydrant painting	CIP	40,000	40,000	Bond
	Paving well 9 road	CIP	80,000	-	
	Total:		300,000	40,000	
CAPITAL OUTLAY / CONSTRUCTION / 610-61936-823					
K					
	Residential meters	CIP	150,000	150,000	Bond
	Large meter replacements (Determined after testing)	CIP	35,000	35,000	Bond
	Main improvement - Elkhorn Roundabout	CIP	75,000	-	
	Putnam Street Reconstruction	CIP	176,000	-	
	Hyer Lan Reconstruction	CIP	-	17,750	Bond
	Jefferson Street Reconstruction	CIP	680,500	-	
	Douglas Court Reconstruction	CIP	-	16,250	Bond
	Scott Street Improvements	CIP	-	18,750	Bond
	Prospect/Universal Water Main Replacement	CIP	449,400	-	
	Total:		1,565,900	237,750	
			2,480,150	764,000	
			218,250	227,750	
			2,261,900	536,250	
			2,480,150	764,000	

FUND TYPE
ENTERPRISE**ASSOCIATED DEPARTMENT**
WASTEWATER UTILITY**FUND DESCRIPTION****FUND 620**

The Wastewater Utility Fund (#620) was established to account for the revenues, expenses and capital planning necessary to meet State and Federal regulations in the pursuit of treating consumed water from residents, businesses and industrial facilities and returning the cleaned water back to the environment.

- **Fund Balance** is retained to use for future maintenance, equipment replacements and upgrades to the wastewater collection and treatment system.
- **Primary Funding Source** is through User Fees based on the amount of water used per customer.
- **Audit Classification:** Proprietary; Major.
- **Sewer Operating Fund:** This fund is used for paying all the expenses for the operation of the Wastewater Utility. It is recommended that the Utility maintain a cash balance of three to six months of the annual O&M budget.
- **Sewer Connection Fund:** This fund was established when sanitary sewer connection fees were implemented in the 80's. The sanitary connection fee that is collected from building permits is placed in this fund. The monies from this fund are to be used for the repair or construction of interceptor sanitary sewers, lift station construction and plant improvements.
- **Equipment Replacement Fund (ERF):** This fund is mandated by the WDNR based on the Clean Water Fund loan program. The Utility will fund the ERF using the WDNR method of maintaining a balance equal to 10% of mechanical equipment assets as determined by the City's annual audit. The required minimum ERF balance is evaluated each.
- **Sewer Repair & Replacement Fund(SRRF):** This fund was established in 2009 in conjunction with the Strand sewer rate study. The fund is used for the repair and replacement of collecting sewers for infiltration/inflow improvements and can also be used for Capital Improvement Project sewer replacement. This is a discretionary fund, thus the balance is to be determined by management. Annual transfers to this fund can be determined every year during the budgeting process based on the prior year's expenditures from the fund and planned Capital Projects. Any funding left over from large Capital Improvement Projects that required borrowing can be placed in this fund for future projects.

DEPARTMENT/FUNCTION

The Wastewater Utility is responsible for returning all consumed water within the City of Whitewater back into the environment in a responsible fashion that meets or exceeds state and federal regulations. In order to do so, utility staff is tasked with maintaining and operating the public conveyance system or the "collection system" along with the treatment facility and its associated programs.

MISSION

To efficiently operate and maintain all aspects of the Wastewater Utility in a manner that is consistent with best environmental practices while also meeting or exceeding regulatory compliance standards. Our additional duty is to respond in a prompt, courteous and professional manner when dealing with the sanitary customers of the City of Whitewater.

PERSONNEL SUMMARY

	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		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
REVENUES								
	Total Revenues	4,193,260	4,265,452	6,041,818	4,739,151	5,227,444	5,398,266	4,824,428
	Total	4,193,260	4,265,452	6,041,818	4,739,151	5,227,444	5,398,266	4,824,428
EXPENSES								
100	Personnel & Benefits	765,784	846,605	902,351	979,364	857,149	1,127,920	1,161,668
200	Professional Svcs	373,502	424,091	429,336	419,889	341,400	441,530	536,937
300	Commodities & Other Exp	181,125	202,475	152,563	208,881	199,995	219,811	219,161
500	Insurance	1,379,772	1,349,696	1,326,950	77,651	67,765	74,191	76,192
600	Debt Service	688,283	457,640	524,186	2,339,509	2,308,906	2,263,669	2,217,403
800	Capital Outlay	30,927	6,911	80,595	713,858	2,335,571	1,308,157	812,157
	Total	3,419,392	3,287,418	3,415,980	4,739,151	6,110,786	5,435,278	5,023,517
	Liquid-Operating Cash	1,023,833	1,729,372	2,551,335				
	Liquid-Restricted Cash	643,913	307,201	(163,436)				
	Non-Liquid-Fund Balance	17,912,829	18,522,036	20,721,923				
FUND BALANCE		19,580,574	20,558,608	23,109,821		23,109,821	23,109,821	23,109,821
	Net Change-Increase/(Decrease)	878,367	978,034	2,625,838				

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% 14.0 miles	4% 2.1 miles	0% 0.0 miles	41% 5.3 miles	7% 3.6 miles
Cleaning Sanitary Sewer	% of Total Length (Mi)	35% 18.2 miles	33% 17.1 miles	26% 13.6 miles	30% 15.5 miles	24% 12.5 miles
Smoke Testing Sanitary Sewer Mains	% of Total Length (Mi)	30% 15.6 miles	35% 18.1 miles	0% 0 miles	0% 0 miles	0% 0 miles
Manhole Inspections	% of Total # Completed	40% 541	33% 446	28% 352	27% 365	25% 314
Rehabilitation of Sanitary Sewers	% of Total Length (Mi)	1.6% 0.8 miles	0.7% 0.4 miles	1.0% 0.42 miles	0.7% 0.4 miles	1.0% 0.42 miles
Peak Monthly Flow	Gal / Month (Millions)	52.7 MGD	48.5 MGD	67.3 MGD	50.3 MGD	84.8 MGD
Yearly Phosphorous 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 final end goal of 0.075 mg/l. Currently, the utility is reaching compliance via the Multi Discharger Variance. However, this variance is scheduled to end in 2027 (it may get extended pending EPA approval). Compliance options after the termination of the MDV program vary and will continue to be evaluated. The utility will continue to work towards evaluating nutrient trading and construction options. Regardless of the chosen compliance option, there will be increased costs to reach the permitted phosphorus limits.
- Improve upon our "in-house" training program by targeting needed programs as suggested by staff and by empowering staff to lead trainings in their area of interest and knowledge. With the addition of many new staff members at the Wastewater Utility it is crucial to develop a knowledge base within staff members that provides sound succession planning as well as efficient operation of the utility.
- 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.

PROPRIETARY FUNDS

FUND 620 WASTEWATER UTILITY



WASTEWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET	
REVENUES									
620-4110-62	RESIDENTIAL REVENUES	1,963,681	1,965,548	1,962,460	1,952,162	1,734,546	1,848,503	1,866,988	
620-4112-62	COMMERCIAL REVENUES	1,048,029	1,037,831	1,097,908	1,491,849	973,082	1,035,495	1,045,850	
620-4113-62	INDUSTRIAL REVENUES	182,622	150,871	159,402	161,762	144,773	152,087	153,608	
620-4114-62	PUBLIC REVENUES	747,139	736,603	763,914	676,090	626,315	695,115	702,066	
620-4115-62	PENALTIES	18,829	19,562	19,837	19,732	18,583	19,210	19,402	
620-4116-62	MISC REVENUES	96,089	129,257	137,527	154,985	114,191	125,859	127,117	
620-4117-62	SEWER CONNECTION REVENUES	5,472	98,496	34,656	1,824	126,950	80,803	81,611	
	Total Revenues	4,061,860	4,138,169	4,175,703	4,458,403	3,738,441	3,957,072	3,996,642	
REVENUES/OTHER SOURCES									
620-42110-62	INTEREST INCOME	9,480	113,086	222,194	84,582	145,707	105,000	101,000	
620-42175-62	INS CLAIMS REIM/DIVIDENDS	-	-	4,929	-	8,931	-	-	
620-42212-62	CLEAN WATER FD REIMBURSEMENT	-	-	-	-	-	-	-	
620-42213-62	MISC INCOME	11,252	8,077	9,193	11,600	14,592	12,200	12,600	
620-42215-62	SPECIAL ASSESSMENTS	-	-	-	-	-	-	-	
620-42217-62	BOND PROCEEDS	-	-	-	145,000	1,319,774	1,173,500	615,750	A
620-42218-62	GRANT PROCEEDS	110,667	6,120	1,629,799	203,800	-	-	-	
620-42300-62	EQUIPMENT-AUCTION PROCEEDS	-	-	-	-	-	-	-	
620-49920-62	TRANSFER TID 14-LIFT ST DEBT	-	-	-	-	-	-	-	
620-49930-62	RETAINED EARNINGS-(INC)-DEC	-	-	-	(164,233)	-	150,494	98,436	
	Total Revenues/Other Sources	131,399	127,283	1,866,115	280,749	1,489,004	1,441,194	827,786	
	620 - Wastewater Utility	4,193,260	4,265,452	6,041,818	4,739,151	5,227,444	5,398,266	4,824,428	

PROPRIETARY FUNDS

FUND 620 WASTEWATER UTILITY



WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 620-62810									
620-62810-111	SALARIES/PERMANENT	150,573	150,782	175,917	254,497	174,879	305,369	314,530	
620-62810-116	ACCOUNTING/COLLECT SALARIES	37,533	50,231	48,285	55,309	51,034	57,647	59,377	
620-62810-118	METER READING SALARIES	7,213	6,561	6,148	-	-	-	-	
620-62810-154	PROFESSIONAL DEVELOPMENT	-	851	1,569	-	948	500	500	
620-62810-219	PROF SERVICES/ACCTG & AUDIT	10,348	12,287	14,184	10,201	15,181	14,500	14,500	
620-62810-220	PLANNING	12,000	12,500	12,500	12,500	12,500	12,500	12,500	A
620-62810-221	GIS SERVICES/EXPENSES	6,500	7,314	5,887	4,750	4,750	4,600	4,750	B
620-62810-222	SAFETY PROGRAM-ALL DPW	-	1,050	-	-	-	-	-	
620-62810-224	SOFTWARE/HARDWARE MAINTENANCE	5,936	11,075	5,949	13,690	9,554	3,596	4,906	
620-62810-225	TELECOM/INTERNET/COMMUNICATION	2,177	3,110	4,933	5,406	4,516	4,885	5,031	
620-62810-310	OFFICE SUPPLIES	8,055	11,357	8,070	6,631	16,148	6,000	7,000	
620-62810-345	NO FAULT SEWER BKUP CLAIMS	-	743	-	-	7,500	-	-	
620-62810-356	JOINT METER EXPENSE	10,499	13,879	13,762	19,535	19,000	19,000	19,000	
620-62810-362	CREDIT/DEBIT CARD EXPENSES	19,564	20,373	21,514	25,503	43,058	25,000	25,000	
620-62810-519	INSURANCE EXPENSE	45,494	57,191	61,705	70,000	63,282	66,691	68,692	
620-62810-550	DEPRECIATION EXPENSE	1,326,998	1,286,828	1,260,613	-	-	-	-	
620-62810-555	LOSS ON SALE/DISPOSAL OF ASSET	-	-	-	-	-	-	-	
620-62810-610	PRINCIPAL ON DEBT	-	-	-	1,770,115	1,770,115	1,793,340	1,791,400	
620-62810-620	INTEREST ON DEBT	571,305	507,767	500,074	538,791	538,791	470,329	426,003	
620-62810-670	BOND ISSUE/DEBT AMORT EXPENSE	116,978	(50,126)	24,112	30,603	-		-	
620-62810-820	CAPITAL IMPROVEMENTS	6,377	(786)	35,285	213,657	2,175,446	974,157	217,157	C
620-62810-821	CAPITAL EQUIPMENT	-	7,697	747	340,000	136,296	209,000	445,000	D
620-62810-822	EQUIP REPL FUND ITEMS	2,178	-	-	10,201	-			
620-62810-825	SEWER REPAIR/MAINT FUNDING	18,425	-	44,562	150,000	23,830	125,000	150,000	E
620-62810-826	OPERATING RESERVE FUNDING	3,515	-	-	-	-	-	-	
620-62810-830	AMR GATEWAY SERVICES	432	-	-	-	-	-	-	
620-62810-930	TRANSFER TO WATER FUND	-	-	-	-	-	-	-	
	Total Adm./General Expenses	2,362,100	2,110,683	2,245,816	3,531,387	5,066,827	4,092,113	3,565,345	
SUPERVISORY/CLERICAL / 620-62820									
620-62820-111	SALARIES/PERMANENT	82,482	67,615	93,355	91,615	85,435	95,076	97,929	
620-62820-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
620-62820-117	LONGEVITY PAY	500	-	-	-	-	-	-	
620-62820-120	EMPLOYEE BENEFITS	183,950	183,440	232,694	242,347	211,130	317,973	327,513	
620-62820-154	PROFESSIONAL DEVELOPMENT	3,031	2,363	2,366	4,000	2,928	4,500	4,500	
620-62820-219	PROFESSIONAL SERVICES	18,972	29,190	11,926	2,550	21,501	31,250	28,750	F
620-62820-225	TELECOM/INTERNET/COMMUNICATION	3,798	4,243	-	3,878	-	-	-	
620-62820-310	OFFICE & OPERATING SUPPLIES	2,493	1,821	2,381	3,060	1,905	3,100	3,200	
	Total Supervisory/Clerical	295,226	288,672	342,723	347,451	322,900	451,900	461,891	
COLLECTION SYSTEM O&M / 620-62830									
620-62830-111	SALARIES/PERMANENT	80,420	85,784	73,419	71,150	78,831	71,090	73,222	
620-62830-112	WAGES/OVERTIME	1,591	2,076	1,107	2,913	381	3,130	3,223	
620-62830-222	ELECTRICITY/LIFT STATIONS	10,692	11,233	13,540	13,000	10,413	13,100	13,200	
620-62830-295	CONTRACTUAL SERVICES	2,704	6,483	10,394	8,600	179	16,500	8,600	G
620-62830-353	REPR/MTN - LIFT STATIONS	5,380	1,385	2,217	14,281	10,123	14,281	14,281	
620-62830-354	REPR MTN - SANITARY SEWERS	4,430	2,041	5,807	6,631	14,332	6,750	7,000	
620-62830-355	REP/MAINT-COLLECTION EQUIP	4,476	2,593	8,341	7,000	8,156	9,000	9,000	
620-62830-356	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-	
	Total Collection System O&M	109,692	111,594	114,826	123,574	122,416	133,850	128,527	

PROPRIETARY FUNDS

FUND 620 WASTEWATER UTILITY



WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET	
TREATMENT PLANT OPERATIONS / 620-62840									
620-62840-111	SALARIES/PERMANENT	34,334	33,795	41,410	28,029	45,684	40,096	41,299	
620-62840-112	OVERTIME	4,296	4,983	2,486	6,991	2,060	7,024	7,235	
620-62840-116	ON-CALL PAY	12,387	12,404	12,689	13,346	11,729	13,444	13,847	
620-62840-118	CLOTHING ALLOWANCE	4,158	2,805	3,907	4,700	4,200	4,700	4,841	
620-62840-154	PROFESSIONAL DEVELOPMENT	-	-	45	2,500	417	2,500	2,500	
620-62840-156	LIFE INSURANCE	(3)	-	-	-	-	-	-	
620-62840-222	ELECTRICITY/PLANT	142,746	148,302	156,304	142,814	106,915	150,000	152,000	
620-62840-223	NATURAL GAS/PLANT	49,858	35,310	29,972	40,804	28,436	41,000	42,000	
620-62840-310	OFFICE & OPERATING SUPPLIES	13,702	15,280	11,534	17,300	7,093	17,500	17,500	H
620-62840-341	CHEMICALS	22,275	30,820	15,873	34,000	29,168	35,000	36,000	I
620-62840-342	CONTRACTUAL SERVICES	10,139	6,930	5,147	12,100	6,895	13,200	13,200	J
620-62840-351	FUEL EXPENSES	8,855	6,076	6,551	7,575	4,979	7,700	7,700	
620-62840-353	REPAIR/MTN-TREATMENT PLANT	-	-	-	-	-	-	-	
620-62840-355	TRUCK/AUTO EXPENSES	102	-	4,975	1,020	391	1,020	1,020	
620-62840-590	DNR ENVIRONMENTAL FEE	7,280	5,676	4,632	7,651	4,483	7,500	7,500	
	Total Treatment Plant Oper.	310,130	302,381	295,524	318,830	252,451	340,684	346,642	
TREATMENT EQUIPMENT MAINTENANCE / 620-62850									
620-62850-111	SALARIES/PERMANENT	66,785	81,598	112,478	67,678	105,708	108,910	112,177	
620-62850-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
620-62860-154	PROFESSIONAL DEVELOPMENT	-	74	-	-	-	-	-	
620-62850-242	CONTRACTUAL SERVICES	44,876	60,850	75,978	59,250	40,767	46,000	102,000	L
620-62850-342	LUBRICANTS	2,287	2,828	2,747	3,060	693	8,000	4,500	
620-62850-357	REPAIRS & SUPPLIES	33,156	71,829	20,918	29,000	16,358	31,000	31,400	M
	Total Maint./Treatment Equip.	147,104	217,178	212,122	158,988	163,526	193,910	250,077	
MAINTENANCE - BUILDINGS & GROUNDS / 620-62860									
620-62860-111	SALARIES/PERMANENT	8,351	4,526	2,968	3,754	1,456	2,874	2,960	
620-62860-112	WAGES/OVERTIME	159	110	-	-	55	-	-	
620-62860-113	SEASONAL WAGES	6,218	12,352	7,304	14,400	1,430	14,400	14,832	
620-62860-220	STORMWATER UTILITY FEE	1,575	1,575	1,575	1,616	1,418	1,700	1,700	
620-62860-245	CONTRACTUAL REPAIRS	5,028	7,546	4,446	6,060	34,284	6,200	6,300	
620-62860-355	EQUIPMENT	737	586	812	2,550	775	2,660	2,760	
620-62860-357	REPAIRS & SUPPLIES	25,013	2,305	9,319	7,575	11,479	7,600	7,600	
	Total Maint-Build & Grounds	47,082	28,999	26,425	35,955	50,898	35,434	36,152	
LABORATORY EXPENSE / 620-62870									
620-62870-111	SALARIES/PERMANENT	80,340	142,146	83,002	117,896	80,609	80,369	82,780	
620-62870-112	WAGES/OVERTIME	1,127	1,596	997	2,239	1,161	2,819	2,903	
620-62870-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-	-	
620-62870-295	CONTRACTUAL SERVICES	2,571	25,678	15,830	10,000	7,256	10,000	10,000	
620-62870-310	LAB & OPERATING SUPPLIES	9,011	10,642	11,068	9,000	9,321	9,500	9,500	K
	Total Laboratory Expense	93,050	180,062	110,897	139,136	98,347	102,688	105,183	
POWER GENERATION EXPENSE / 620-62880									
620-62880-111	SALARIES/PERMANENT	-	-	-	-	-	-	-	
620-62880-242	CONTRACTUAL SERVICES	-	-	-	1,020	-	1,200	1,200	
620-62880-357	REPAIRS & SUPPLIES	-	-	1,528	1,020	-	1,500	1,500	
	Total Power Generation Exp.	-	-	1,528	2,040	-	2,700	2,700	
BIOSOLIDS HANDLING EXPENSE / 620-62890									
620-62890-111	SALARIES/PERMANENT	339	512	205	-	-	-	-	
620-62890-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
620-62890-154	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-	
620-62890-295	CONTRACTUAL SERVICES	53,721	46,346	65,916	79,750	33,301	80,000	125,000	N
620-62890-351	DIESEL FUEL EXPENSE	-	-	-	-	-	-	-	
620-62890-357	REPAIRS & SUPPLIES	948	989	-	2,040	120	2,000	2,000	
	Total Sludge Application Exp.	55,008	47,847	66,121	81,790	33,421	82,000	127,000	
WASTEWATER UTILITY EXP TOTAL		3,419,392	3,287,418	3,415,980	4,739,151	6,110,786	5,435,278	5,023,517	

PROPRIETARY FUNDS

FUND 620 WASTEWATER UTILITY



WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET	
TREATMENT PLANT OPERATIONS / 620-62840									
620-62840-111	SALARIES/PERMANENT	34,334	33,795	41,410	28,029	45,684	40,096	41,299	
620-62840-112	OVERTIME	4,296	4,983	2,486	6,991	2,060	7,024	7,235	
620-62840-116	ON-CALL PAY	12,387	12,404	12,689	13,346	11,729	13,444	13,847	
620-62840-118	CLOTHING ALLOWANCE	4,158	2,805	3,907	4,700	4,200	4,700	4,841	
620-62840-154	PROFESSIONAL DEVELOPMENT	-	-	45	2,500	417	2,500	2,500	
620-62840-156	LIFE INSURANCE	(3)	-	-	-	-	-	-	
620-62840-222	ELECTRICITY/PLANT	142,746	148,302	156,304	142,814	106,915	150,000	152,000	
620-62840-223	NATURAL GAS/PLANT	49,858	35,310	29,972	40,804	28,436	41,000	42,000	
620-62840-310	OFFICE & OPERATING SUPPLIES	13,702	15,280	11,534	17,300	7,093	17,500	17,500	H
620-62840-341	CHEMICALS	22,275	30,820	15,873	34,000	29,168	35,000	36,000	I
620-62840-342	CONTRACTUAL SERVICES	10,139	6,930	5,147	12,100	6,895	13,200	13,200	J
620-62840-351	FUEL EXPENSES	8,855	6,076	6,551	7,575	4,979	7,700	7,700	
620-62840-353	REPAIR/MTN-TREATMENT PLANT	-	-	-	-	-	-	-	
620-62840-355	TRUCK/AUTO EXPENSES	102	-	4,975	1,020	391	1,020	1,020	
620-62840-590	DNR ENVIRONMENTAL FEE	7,280	5,676	4,632	7,651	4,483	7,500	7,500	
	Total Treatment Plant Oper.	310,130	302,381	295,524	318,830	252,451	340,684	346,642	
TREATMENT EQUIPMENT MAINTENANCE / 620-62850									
620-62850-111	SALARIES/PERMANENT	66,785	81,598	112,478	67,678	105,708	108,910	112,177	
620-62850-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
620-62860-154	PROFESSIONAL DEVELOPMENT	-	74	-	-	-	-	-	
620-62850-242	CONTRACTUAL SERVICES	44,876	60,850	75,978	59,250	40,767	46,000	102,000	L
620-62850-342	LUBRICANTS	2,287	2,828	2,747	3,060	693	8,000	4,500	
620-62850-357	REPAIRS & SUPPLIES	33,156	71,829	20,918	29,000	16,358	31,000	31,400	M
	Total Maint./Treatment Equip.	147,104	217,178	212,122	158,988	163,526	193,910	250,077	
MAINTENANCE - BUILDINGS & GROUNDS / 620-62860									
620-62860-111	SALARIES/PERMANENT	8,351	4,526	2,968	3,754	1,456	2,874	2,960	
620-62860-112	WAGES/OVERTIME	159	110	-	-	55	-	-	
620-62860-113	SEASONAL WAGES	6,218	12,352	7,304	14,400	1,430	14,400	14,832	
620-62860-220	STORMWATER UTILITY FEE	1,575	1,575	1,575	1,616	1,418	1,700	1,700	
620-62860-245	CONTRACTUAL REPAIRS	5,028	7,546	4,446	6,060	34,284	6,200	6,300	
620-62860-355	EQUIPMENT	737	586	812	2,550	775	2,660	2,760	
620-62860-357	REPAIRS & SUPPLIES	25,013	2,305	9,319	7,575	11,479	7,600	7,600	
	Total Maint-Build & Grounds	47,082	28,999	26,425	35,955	50,898	35,434	36,152	
LABORATORY EXPENSE / 620-62870									
620-62870-111	SALARIES/PERMANENT	80,340	142,146	83,002	117,896	80,609	80,369	82,780	
620-62870-112	WAGES/OVERTIME	1,127	1,596	997	2,239	1,161	2,819	2,903	
620-62870-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-	-	
620-62870-295	CONTRACTUAL SERVICES	2,571	25,678	15,830	10,000	7,256	10,000	10,000	
620-62870-310	LAB & OPERATING SUPPLIES	9,011	10,642	11,068	9,000	9,321	9,500	9,500	K
	Total Laboratory Expense	93,050	180,062	110,897	139,136	98,347	102,688	105,183	
POWER GENERATION EXPENSE / 620-62880									
620-62880-111	SALARIES/PERMANENT	-	-	-	-	-	-	-	
620-62880-242	CONTRACTUAL SERVICES	-	-	-	1,020	-	1,200	1,200	
620-62880-357	REPAIRS & SUPPLIES	-	-	1,528	1,020	-	1,500	1,500	
	Total Power Generation Exp.	-	-	1,528	2,040	-	2,700	2,700	
BIOSOLIDS HANDLING EXPENSE / 620-62890									
620-62890-111	SALARIES/PERMANENT	339	512	205	-	-	-	-	
620-62890-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
620-62890-154	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-	
620-62890-295	CONTRACTUAL SERVICES	53,721	46,346	65,916	79,750	33,301	80,000	125,000	N
620-62890-351	DIESEL FUEL EXPENSE	-	-	-	-	-	-	-	
620-62890-357	REPAIRS & SUPPLIES	948	989	-	2,040	120	2,000	2,000	
	Total Sludge Application Exp.	55,008	47,847	66,121	81,790	33,421	82,000	127,000	
	WASTEWATER UTILITY EXP TOTAL	3,419,392	3,287,418	3,415,980	4,739,151	6,110,786	5,435,278	5,023,517	

PROPIETARY FUNDS

FUND 620 WASTEWATER UTILITY



WASTEWATER UTILITY EXPENSE NOTES		2026		2027	
A	Planning/Eng/Transfer to GF	Total:	12,500		12,500
B	GIS Technician/Transfer GF	Total:	4,600		4,750
C	Capital Improvements				
	Johns Water Main		16,657	Fund Balance	16,657
	Grating Repair Drywell		-		20,000
	Wims Upgrade		15,000	CIP	-
	Overhead Garage Door		60,000	CIP	-
	Roof Work (Digester Cover)		45,000	CIP	-
	Water Quality Trading		-		75,000
	Jefferson Street Construction		837,500	CIP	-
	Hyer Lane Reconstruction		-		17,750
	Douglas Court Reconstruction		-		16,250
	Scott Street Improvements		-		18,750
	Design 2027		-		52,750
	Total:		974,157		217,157
D	Capital Equipment				
	Installation of RAS pump No.4		140,000	CIP	-
	Mower Replacement		17,000	CIP	-
	Portable Pump		22,000	CIP	-
	Tanker Truck Replacement		-		120,000
	UV Upgrades		-		50,000
	Centrifuge Cake Pump Rebuild		-		18,000
	Aeration Basin Diffusers		13,000	CIP	7,000
	Denitrification Pump		17,000	CIP	-
	Sludge Thickener/Dewatering		-		250,000
	Total:		209,000		445,000
E	Transfer to Sewer Repair/Replacement Fund	Total:	125,000		150,000
F	Professional Services				
	Cleansweep collection day - share with Water Dept.		750		750
	IT Support		10,000		10,000
	MEG membership		1,800		1,800
	GIS enhancements		2,500		-
	Prairie Inspection		1,200		1,200
	Professional Services		15,000		15,000
	Total:		31,250		28,750
G	Collection System - Contractual Services				
	Generator Maintenance- even numbered years		3,500		600
	Vactor Maint.		6,200		1,200
	Cross Connection Inspection Service (340 @ \$8.82)		3,000		3,000
	Lift Station pump rebuild		3,800	CIP	3,800
	Total:		16,500		8,600
H	Operating Supplies				
	Process Sensors/Ortho Analyzer reagents		4,000		4,000
	Other		13,500		13,500
	Total:		17,500		17,500
I	Chemicals - Polymer & Alum	Total:	35,000		36,000
J	Treatment Plant Operations Contractual Services				
	Software support - Hach-\$4,800		4,800		4,800
	Meter calibrations		1,400		1,400
	Uniform Service		5,500		5,500
	Other		1,500		1,500
	Total:		13,200		13,200
K	Lab and Operating Supplies	Total:	9,500		9,500
L	Equipment - Contractual Services				
	Thickner Feed Pump Maint		3,000		3,000
	Plant Boiler Maint.		4,000		4,000
	Plant Generator Maint.		-		4,000
	General electrical services		4,000		4,000
	Centrifuge Maintenance		20,000		72,000
	Other		15,000		15,000
	Total:		46,000		102,000
M	Equipment - Repairs and Supplies				
	Electric motor rebuilds		1,000		1,400
	Other		30,000		30,000
	Total:		31,000		31,400
N	Biosolids - Contract Land Application	Total:	80,000		125,000
			1,605,207		1,201,357

FUND TYPE
ENTERPRISEASSOCIATED DEPARTMENT
STORMWATER UTILITY

FUND DESCRIPTION

FUND 630

The Stormwater Utility Fund (#630) was established to account for the revenues, expenses and capital planning necessary to comply with the State's stormwater regulations, prevent flooding and to maintain the stormwater infrastructure and equipment.

- **Fund Balance** is retained to use for stormwater improvements throughout the City.
- **Primary Funding Source** is primarily through assessing fees to all properties throughout the City. Fees are based upon Equivalent Runoff Units (ERU's), which represents a standardized unit of impervious area for each property as reasonably determined by the city.
- **Audit Classification:** Proprietary; Non-Major.

DEPARTMENT/FUNCTION

The Stormwater Utility provides for the operation, maintenance, repair and construction of catch basis, storm sewers, detention ponds, street sweeping, compost management, and lakes management.

MISSION

To provide efficient and effective operation, maintenance, repair, and construction of stormwater utility components and lake management for the citizens of Whitewater.

STORMWATER UTILITY REVENUE & EXPENSE SUMMARY

FISCAL RESOURCES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
REVENUES								
	Total Revenues	553,558	555,037	558,107	1,180,063	485,024	818,202	1,022,752
	Total	553,558	555,037	558,107	1,180,063	485,024	818,202	1,022,752
EXPENSES								
100	Personnel & Benefits	283,798	266,203	328,475	314,127	306,872	381,565	392,772
200	Professional Svcs	38,153	81,382	42,179	40,670	25,335	41,497	41,731
300	Commodities & Other Exp	65,561	56,925	69,338	64,412	39,689	60,700	60,700
500	Insurance	129,814	135,468	143,842	15,040	14,127	15,446	16,000
600	Debt Service	108,892	72,267	92,282	279,264	331,512	271,570	269,943
800	Capital Outlay	410	937	35,432	441,550	388,128	4,658,600	441,550
900	Transfers	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Total	651,628	638,182	736,548	1,180,063	1,130,663	5,454,378	1,247,696
	Liquid-Operating Cash	642,970	413,853	(17,194)				
	Liquid-Restricted Cash	-	-	-				
	Non-Liquid-Fund Balance	3,854,567	4,000,538	4,253,144				
FUND BALANCE		4,497,536	4,414,391	4,235,950		4,235,950	4,235,950	4,235,950
	Net Change-Increase/(Decrease)	(58,964)	(83,145)	(408,073)				

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 into the storm sewer system and ultimately discharging into the lakes and streams, the City routinely sweeps the streets. This measure will collect the number of miles and hours the street sweeping machine is in use.					
Catch Basins/Inlets Cleaned**	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 into the storm sewer system and ultimately discharging into the lakes and streams, catch basins have been installed with 2' sumps. These sumps need to be routinely cleaned out. This measure will collect the number of catch basins cleaned and the tonnage of sediment removed.					

GOALS & OBJECTIVES
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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET
REVENUES								
630-4110-63	RESIDENTIAL REVENUES	207,115	205,029	205,385	205,285	185,922	303,822	379,778
630-4112-63	COMMERCIAL REVENUES	144,864	148,415	149,893	149,233	136,094	220,865	276,082
630-4113-63	INDUSTRIAL REVENUES	73,029	73,041	73,204	73,095	66,085	108,181	135,226
630-4114-63	PUBLIC/TAX EXEMPT REVENUES	102,448	102,283	102,270	102,270	92,044	151,360	189,200
630-4115-63	PENALTIES	5,236	5,402	5,507	5,955	4,880	8,813	11,016
630-4116-63	OTHER REVENUES	17,000	17,000	17,000	17,000	-	25,160	31,450
630-4118-63	RESERVE ERUS	-	-	-	-	-	-	-
	Total Revenues	549,692	551,171	553,259	552,839	485,024	818,202	1,022,752
REVENUES/OTHER SOURCES								
630-4210-63	INTEREST INCOME	-	-	-	-	-	-	-
630-4221-63	GRANTS-REIMBURSEMENT-STATE	-	-	-	-	-	-	-
630-42213-63	MISC INCOME	3,866	3,866	4,848	2,000	-	-	-
630-42400-63	INS CLAIMS REIM/DIVIDENDS	-	-	-	-	-	-	-
630-49930-63	RETAINED EARNINGS-(INC)-DEC	-	-	-	183,674	-	-	-
630-49940-63	LOAN PROCEEDS	-	-	-	-	-	-	-
630-49950-63	CAPITAL IMPROVE-LOAN	-	-	-	441,550	-	-	-
	Total Revenues/Other Sources	3,866	3,866	4,848	627,224	-	-	-
	630 - Stormwater Util	553,558	555,037	558,107	1,180,063	485,024	818,202	1,022,752

PROPRIETARY FUNDS

FUND 630 STORMWATER UTILITY



STORMWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACT-EST	2026 BUDGET	2027 BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 630-63300									
630-63300-115	ADMINISTRATIVE SALARIES	66,100	69,655	81,581	87,456	78,036	105,633	108,801	
630-63300-116	ACCOUNTING/FINANCE SALARIES	19,756	21,506	19,972	28,463	16,817	29,512	30,398	
630-63300-120	EMPLOYEE BENEFITS-TOTAL	78,614	59,975	111,308	86,696	78,620	117,667	121,197	
630-63300-154	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-	
630-63300-214	PROF SERVICES/AUDIT EXPENSES	3,010	3,754	1,367	1,500	3,270	2,520	2,550	
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	5,700	6,160	6,160	6,160	-	6,160	6,160	B
630-63300-224	SOFTWARE/HARDWARE MAINTENANCE	-	151	536	4,510	-	4,317	4,521	
630-63300-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-	
630-63300-247	SOFTWARE EXPENSES	-	-	-	-	-	-	-	
630-63300-310	OFFICE & OPERATING SUPPLIES	4,473	4,620	5,840	4,080	5,723	4,000	4,000	
630-63300-350	CONTINGENCIES	-	-	-	-	-	-	-	
630-63300-352	INFO TECHNOLOGY EXPENSES	2,214	2,750	2,228	2,846	2,392	2,800	2,800	
630-63300-362	CREDIT/DEBIT CARD EXPENSES	2,746	2,859	3,020	2,635	-	2,600	2,600	
630-63300-519	INSURANCE EXPENSES	10,527	11,877	11,411	13,000	11,727	13,446	14,000	
630-63300-610	DEBT SERVICE-PRINCIPAL/INT	78,918	72,267	80,987	279,264	331,512	271,570	269,943	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	305,558	289,074	357,910	550,110	553,098	593,724	600,469	
STREET CLEANING / 630-63310									
630-63310-111	SALARIES/WAGES	24,013	27,199	27,916	25,144	21,913	26,156	26,941	
630-63310-351	FUEL EXPENSES	2,431	1,355	549	2,000	1,093	2,000	2,000	
630-63310-353	EQUIPMENT PARTS/SUPPLIES	355	-	1,854	2,000	274	2,000	2,000	
630-63310-550	DEPRECIATION EXPENSE	117,144	121,028	130,431	-	-	-	-	
	Total Street Cleaning Exp.	143,943	149,582	160,751	29,144	23,281	30,156	30,941	
STORMWATER MANAGEMENT / 630-63440									
630-63440-111	SALARIES/WAGES	27,059	15,546	12,166	14,589	68,415	36,617	37,715	
630-63440-113	SEASONAL WAGES	-	-	-	-	-	-	-	
630-63440-295	CONTRACTUAL SERVICES	20,943	62,818	25,616	20,000	22,065	20,000	20,000	E
630-63440-320	PUBLIC EDUCATION/OUTREACH	5,096	5,195	5,251	5,200	6,276	5,300	5,300	
630-63440-350	REPAIR/MAINTENANCE SUPPLIES	12,619	4,314	4,212	5,101	2,118	5,000	5,000	
630-63440-351	FUEL EXPENSES	-	-	-	-	-	-	-	
630-63440-590	PERMIT FEES-DNR	2,144	2,564	2,000	2,040	2,400	2,000	2,000	
630-63440-670	BOND ISSUE EXPENSES	29,974	-	11,295	-	-	-	-	
630-63440-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-	F
630-63440-820	CAPITAL IMPROVEMENTS	410	937	35,432	441,550	388,128	4,658,600	441,550	G
630-63440-856	TMDL STORMWATER PLAN	-	-	-	-	-	-	-	
	Total Stormwater Maintenance	98,244	91,373	95,972	488,480	489,401	4,727,517	511,565	
COMPOST SITE/YARD WASTES / 630-63600									
630-63600-111	SALARIES/WAGES	61,423	62,389	70,293	71,779	38,387	57,981	59,720	
630-63600-113	SEASONAL WAGES	6,832	9,933	5,238	-	4,684	8,000	8,000	
630-63600-310	OFFICE & OPERATING SUPPLIES	6,000	7,034	7,927	8,000	11,470	5,000	5,000	
630-63600-351	FUEL EXPENSES	2,448	2,182	2,347	2,550	1,933	2,000	2,000	
630-63600-352	VEHICLE/EQUIPMENT/REPAIR PARTS	27,180	26,615	36,110	30,000	8,409	30,000	30,000	
	Total Compost Site/Yard Wastes	103,882	108,153	121,915	112,329	64,882	102,981	104,720	
LAKE MANAGEMENT/MAINTENANCE / 630-63610									
630-63610-291	LAKE WEED CONTROL EXPENSES	-	-	-	-	-	-	-	
630-63610-295	CONTRACTUAL EXPENSES	-	-	-	-	-	-	-	
	Total Lake Manage/Maintenance	-	-	-	-	-	-	-	
STORMWATER EXPENSE TOTAL		651,628	638,182	736,548	1,180,063	1,130,663	5,454,378	1,247,696	

PROPIETARY FUNDS

FUND 630 STORMWATER UTILITY



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	269,943	C
D	Transfer to DPW ERF						25,000	25,000	D
E	Contractual Services						20,000	20,000	E
F	Capital Equipment						-	-	F
G	Capital Improvements:								
	Putnam Street Reconstruction						90,800	-	
	Jefferson Street Reconstruction						237,800	-	
	Starin Park Underground Detention-Construction						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						-	17,550	
	Douglas Court Reconstruction						-	16,250	
	Scott Street Improvements						-	18,750	
						Total:	4,658,600	441,550	G

ADMINISTRATION

This department of the City of Whitewater that is responsible for implementing City Council policies. The administration department is headed by the City Manager who is appointed by the City Council. The City Manager makes all personnel appointments, directs the work of the city departments, ensures enforcement of laws, and makes recommendations for Council consideration.

ACCRUAL BASIS OF ACCOUNTING

Revenues such as user fees are recognized in the accounting period in which they are earned, expenses are recognized in the period incurred. Unbilled receivables are not recorded as the amount is not material.

AGENCY FUNDS

A fund used to account for assets held by the village as an agent for other organizations. The City of Whitewater's agency fund is the Tax Collection Fund.

AMORTIZATION

Accounting procedure that gradually reduces the cost value of a limited life or intangible asset through periodic charges to the Statement of Activities.

ANNUAL BUDGET

A statement of planned city expenditures that match with expected revenues for a one-year period.

APPROPRIATION

An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental resources for specific purposes. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

ASSESSED VALUATION

A valuation set upon real estate and certain personal property by the city's contracted assessor for a basis for levying property taxes.

ASSETS

Property owned by a government which has a monetary value.

AUDIT

A type of formal accounting review completed by a third party Certified Public Accountant. Audits are commissioned to provide the public with an informed and independent opinion of the integrity and reliability of financial reporting.

BALANCED BUDGET

A plan of financial operation where total revenues match total expenditures. It is a goal of the city to propose and approve a balanced budget annually.

BOND (DEBT INSTRUMENT)

A written promise to pay a specified sum of money (called the principal amount or face value) at a specified future due date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for to pay for specified capital expenditures. The difference between a note and a bond is that the latter is issued for a longer period (over 10 years) and requires greater legal formality.

BUDGET ADJUSTMENT

A legal procedure requiring Council action to revise a budget appropriation

CAFR

Comprehensive Annual Financial Report. The Governmental Accounting Standards Board requires this report as a matter of public record.

CAPITAL EXPENDITURES

Expenditures resulting in the acquisition of fixed assets. The city places a threshold of items individually exceeding \$5,000.

CAPITAL PROJECT FUND

A fund used to account for the acquisition or construction of major capital facilities other than those financed by proprietary funds. The City of Whitewater capital project funds are: Tax Incremental District No. 4, Tax Incremental District No. 5, Tax Incremental District No. 6, Tax Incremental District No. 7, Tax Incremental District No. 8, Tax Incremental District No. 9 Capital Improvements Fund-450.

CHARGE FOR SERVICE

User charge for services provided by the city.

CITY CLERK

Responsible for maintenance of all records of the city, as well as elections, assessments and City Council proceedings.

COMPREHENSIVE PLAN

A defined land use and zoning plan that was developed and placed into Whitewater's City ordinances.

CVMIC

Cities & Villages Mutual Insurance Company. This is the insurance company that provides insurance, loss control, risk management and training services to the city. Whitewater is a member community of this cooperative organization.

DEBT

A financial obligation resulting from the borrowing of money. Debts of governments include bonds, notes, capital leases and land contracts.

DEBT SERVICE

Amount necessary for the payment of principal, interest and related costs of general long-term debt.

DEBT SERVICE FUND

A fund used to account for the payment of principal and interest on various types of general obligation debt other than those payable from proprietary funds.

DEFICIT

The excess of an entity's liabilities over its assets (see fund balance). The excess of expenditures or expenses over revenues during a single accounting period.

DEPARTMENT

A major administrative subset of the city which indicates overall management responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION

The systematic allocation of the cost of an asset over its useful life.

ENTERPRISE FUND

A fund used to account for operations that provide goods or services to the general public and are financed primarily through user charges. The City of Whitewater enterprise funds are Water, Wastewater and Stormwater.

EQUALIZED VALUE

The State's estimate of the full value of property; used to apportion property tax levies of counties, school districts and municipalities among tax districts.

ESRI-GIS

Environmental Systems Research Institute (ESRI) is the company that provides the Geographical Information System (GIS) software used by the city. We use this GIS system to record property information including locations of easements, utilities, and property boundaries.

EXPENDITURE

Use of financial resources for current operations, debt service and capital outlay.

FIDUCIARY FUND

A separate fund used to account for resources held by a government acting as a trustee or agent for entities external to the governmental unit, including individuals, organizations, and other governmental units.

FINANCE DEPARTMENT

The department of the City of Whitewater that is responsible for: accounting for all city financial transactions, administering bond indebtedness, investing idle funds, preparing the city's annual budget and preparing the city's annual financial reports. The finance department also oversees the daily operations of the city's Municipal Court Clerk and the billing and collection of all municipal utility operations.

FIRE/CRASH CREW/RESCUE

The Fire/Crash Crew/Rescue Department is responsible for vehicle accident clean up and extrication, rescue/ambulance services for the city and six surrounding townships and for protection of life and property from the hazards of fire, including suppression and prevention. The Department is made up of fully trained volunteers.

FIXED ASSET

Long-lived, tangible assets that include infrastructure, buildings, equipment, and improvements other than building and land.

FSP

Fiscal Sustainability Plan (<http://dnr.wi.gov/aid/documents/eif/guide/fsp.html>) The Clean Water Fund loan program requires loan recipients to develop and submit a financial plan that demonstrates that the utility is adequately planning and pricing for both operating and capital costs. We have a contract with Baker Tilly of Madison to complete this task by the time we reach substantial completion of our Wastewater treatment plant construction project.

FUND

An accounting entity with a self-balancing set of accounts containing its own assets, liabilities and fund balance. A fund is established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE

The difference between the assets and liabilities of a governmental fund.

G. I. S.

Geographic Information System. G. I. S. is a computer mapping facility enabling the village to manage resources & plan for the future. It can be used to print maps and reports on demand based on different criteria.

GAAFR

Generally Accepted Accounting and Auditing Financial Reporting

GENERAL FUND

A fund used to account for basic governmental activities such as general government, public safety, public works, health and human services, leisure activities and development related activities.

GENERAL GOVERNMENTAL EXPENDITURES

A broad category of expenditures that include all funds except proprietary funds.

GENERAL GOVERNMENTAL REVENUES

A broad category of revenues that include all funds except proprietary funds

GENERAL OBLIGATION BONDS (DEBT)

Bonds that are backed by the full faith and credit of the city.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Criteria used by auditors to determine if financial statements of the city are fairly presented.

GFOA

Government Finance Officers Association. A professional organization which provides guidance and training to government accounting, auditing and financial management.

GOVERNMENTAL FUNDS

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in proprietary and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

INVESTMENT INCOME

Income earned on idle funds which are not immediately needed by the city.

INTERGOVERNMENTAL REVENUE

Revenue received from another government in the form of grants and shared revenues. Typically, these contributions are made to local governments from the State and Federal governments and are made for specified purposes.

ISDN PRI

Integrated Services Digital Network Primary Rate Interface is the base digital connection for voice and data between our internal telephone and information systems and the public switched telephone network.

LEGAL DEBT LIMIT

The maximum amount of debt a municipality may incur. The limit equals five percent of the equalized value of the taxable property in the city. Debt such as revenue bonds and tax increment bonds are excluded.

LEGAL DEBT MARGIN

The difference between the legal debt limit and the debt that counts toward the legal debt limit. In other words, the amount of debt that the city may issue before it reaches its legal debt limit.

LEVY

(1) Verb: To impose taxes, special assessments, or service charges for the support of government activities. (2) Noun: The total amount of taxes, special assessments, or service charges imposed by government.

LIABILITY

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

GLOSSARY

MAJOR FUND

A Fund is designated as a Major Fund if it is the primary operating fund of the City or

- Its Assets, Liabilities, Revenues or Expenditures represent at least 10% of its fund type (governmental or proprietary) or
- Its Assets, Liabilities, Revenues or Expenditures represent at least 5% of the corresponding total for all governmental or proprietary funds combined or
- the City believes the fund is particularly important to financial statement users.

MARKET VALUE

The value of an asset determined by its supply and demand.

MEG

Municipal Environmental Group (<https://megwastewater.org/>) Whitewater's wastewater utility has been a member of this organization for approximately 10 years. MEG provides a voice to the Wisconsin wastewater community regarding regulatory updates and proposals. Additionally, as members, we receive permit review by their legal counsel and they serve as a resource on numerous regulatory concerns that wastewater facilities have with federal, state and local regulators.

MISCELLANEOUS REVENUES

Revenues which are not required to be accounted for elsewhere.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

Revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

NON-MAJOR FUND

A fund that is not identified as a Major Fund.

OPERATING TRANSFER

Routine and/or recurring transfers of assets between funds.

OTHER CONTRACTUAL SERVICES

Services rendered to the city by private firms, individuals or other government agencies.

PASER

Pavement Surface Evaluation and Rating. An objective system used to assist local officials in understanding and rating the surface condition of asphalt pavement. It describes types of defects and provides a simple system to visually rate pavement condition and prioritize road maintenance needs.

PILOT (PAYMENT IN LIEU OF TAXES)

A contribution by benefactors of city services who are tax exempt, (i.e. certain utilities, non-profit organizations) who chose or must pay a "tax equivalent amount."

PERSONAL SERVICES

Items of expenditures in the operating budget for salaries, wages and associated benefits for services performed by city employees.

PARKS AND RECREATION DEPARTMENT

The department of the City of Whitewater that is responsible for providing leisure-time activities for the citizens of Whitewater. The department also operates and maintains the city's parks.

PARKS AND RECREATION FEE ACTIVITIES

Recreation programs whose direct costs are funded by fees paid by participants.

PARKS AND RECREATION NON-FEE ACTIVITIES

Recreation programs whose direct costs are funded by a combination of fees, donations, and public funding.

POLICE DEPARTMENT

The department of the City of Whitewater that is responsible for protection of life and property. The department is made up of sworn officers, support staff, and community service officers.

PROPRIETARY FUNDS

Funds that are used to account for a government's activities that are similar to those found in the private sector. Proprietary funds include enterprise and internal service funds.

PUBLIC WORKS DEPARTMENT

The department of the City of Whitewater that provides for the construction and maintenance of public facilities and recycling. Operations performed by the Public Works Department include:

- All engineering related to the design and construction of physical facilities in the city's including preparation of plans, supervision and inspection.
- Maintenance of streets, including sweeping, traffic signs, signal maintenance, patching, snow removal and storm sewer maintenance.
- Recycling activities such as leaf and brush removal.

REVENUES

Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income, ordinance violations, ambulance revenues, transfers.

SALARIES

Items of expenditure in the operating budget for salaries and wages paid for services performed by village employees.

SAFE

Systematic Analysis and Evaluation System is developed by Springsted Incorporated to evaluate the relative value of positions within a local government or non-profit organization. This is one component of a broader Human Resources compensation and benefits framework.

SCADA

Supervisory Control and Data Acquisition. An industrial control system used to monitor and control otherwise independent subsystems. The Water and Wastewater utilities use SCADA systems to ensure the various processes with their utilities are functioning properly. These systems send status notifications to alert operators of problems within the system to ensure they can find and correct issues before they affect services.

SHARED REVENUES

Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of government.

SPECIAL PURPOSE FUND

Special Purpose Funds are used to set money aside periodically for the gradual repayment of a debt or replacement of a wasting asset. The City has created a number of special purpose funds as separate components of the General Fund. Each serves an aspect of city operations that are either irregular in value, uncertain in timing or larger than can be funded within a single budget cycle. The use of these special purpose funds provide stable funding and financial visibility to manage specific aspects of city operations.

SPECIAL ASSESSMENT

A levy made against certain properties to defray all or part of the cost of a specific capital improvement that benefits primarily those properties.

SPECIAL REVENUE FUND

A fund used to account for the revenues from specific sources. They are usually required by statute, ordinance, or administrative action to finance particular activities of government. The City of Whitewater's special revenue funds include: Cable TV, Parking Permits, Equipment Revolving Funds, Parkland Acquisition, Development, Forestry, Library Special Funds, Sick Leave Severance, Street Repair, Park & Rec Fund 248.

STREET OVERLAY

Resurfacing a street by grinding off the top layer and laying down new asphalt.

STREETSCAPES

Beautification of streets through landscaping, raised medians, or street lighting.

STORM WATER MANAGEMENT PLAN

A plan required by the State to provide for adequate drainage in the city to prevent flooding problems and to preserve water quality.

TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

TAX INCREMENT

The amount of tax levied on industrial and commercial land within defined Tax Incremental District boundaries that is generated from incremental value growth compared to a base value.

Tax Increment BONDS (DEBT)

Bonds that the City of Whitewater could issue to finance the economic, industrial and commercial growth projects.

TAX INCREMENT DISTRICTS (TID)

A geographic area defined by the local government in accordance with state statutes. The area will be subject to redevelopment as a tax increment project.

Tax Increment FINANCING (TIF)

A method of financing by which improvements made in a designated area are paid by the taxes generated from the added taxable value of the improvements.

TAX LEVY

See Levy

TAX RATE

The amount of tax levied for each \$1,000 of valuation. The equalized (full) value tax rate is calculated using the equalized value of the city. The assessed value tax rate is calculated using the assessed value.

TIME

The TIME System is a law enforcement network that provides law enforcement with critical information on wants and warrants, driver's license and vehicle registration information, criminal histories, protection order and injunction files, sex offender and corrections information, stolen property, missing persons, and more. The TIME System connects over 10,700 criminal justice computers in Wisconsin to over 400,000 criminal justice computers across the nation and Canada. This is a core system used by the Communications Center to obtain and disseminate necessary information pertaining to police, fire, and rescue incidents.

TiPSS Courts

This is the software used by our Municipal Court to manage their activity. Titan Public Safety Solutions (TiPSS) is the company that provides the software.

UNASSIGNED FUND BALANCE

In a governmental fund, the balance of net financial resources that are spendable or available for appropriation.

Project Name	Expenditure Fund	Total	2026 Funding	Rank	2026	2027 Funding	Rank	2027	2028 Funding	2028	2029 Funding	2029	2030 Funding	2030
Roof Replacement Program - Wastewater Utility	620-Sewer Utility	245,000	WW Rev Bond	1	45,000	-		-	200,000	-	-	-	-	
City Facility Roof Replacement	217-Building Repair	200,000			-	-		-	200,000	-	-	-	-	
Lean-to Carport for PD Squads	450-Capital Projects	85,000			-	-		-	85,000	-	-	-	-	
Armory Chimney Repair	450-Capital Projects	40,000		2	40,000	-		-	-	-	-	-	-	
Overhead Garage Door Replacement	620-Sewer Utility	60,000	WW Rev Bond	2	60,000	-		-	-	-	-	-	-	
Street Garage	450-Capital Projects	15,474,000			-	Bond-GF		500,000	14,974,000	-	-	-	-	
DPW Storage Shed	450-Capital Projects	-			-	-		-	-	-	-	-	-	
Evidence Garage	450-Capital Projects	875,000			875,000	-		-	-	-	-	-	-	
WAFB Pool Shell Replacement	247-Aquatic Center	100,000			-	Fund Balance		100,000	-	-	-	-	-	
Installation of RAS pump No.4	620-Sewer Utility	140,000	WW Rev Bond	1	140,000	-		-	-	-	-	-	-	
ADA Funding	450-Capital Projects	25,000		3	25,000	-		-	-	-	-	-	-	
Well 9 Holding Tank Maintenance	610-Water Utility	10,000	Fund Balance	2	5,000	-		-	5,000	-	-	-	-	
Well 9 road paving.	610-Water Utility	80,000	W Rev Bond	3	80,000	-		-	-	-	-	-	-	
Digester Rehab	620-Sewer Utility	300,000			-	-		-	300,000	-	-	-	-	
Bulk fill station	610-Water Utility	150,000	W Rev Bond	1	150,000	-		-	-	-	-	-	-	
Hand rail for East Tower outside on top of the tank	610-Water Utility	75,000			-	-		-	75,000	-	-	-	-	
Well 7 pump room heater	610-Water Utility	20,000	W Rev Bond	1	20,000	-		-	-	-	-	-	-	
Public Works/Park Department Study	100-General Fund	15,000			15,000	-		-	-	-	-	-	-	
Fire Hydrant Replacement	610-Water Utility	225,000	W Rev Bond	1	75,000	W Rev Bond		75,000	75,000	-	-	-	-	
Whitewater Street/Cravath Park Brick Replacement	450-Capital Projects	135,000	Bond-GF		135,000	-		-	-	-	-	-	-	
Main Improvement- Elkhorn Roundabout	610-Water Utility	75,000	W Rev Bond	2	75,000	-		-	-	-	-	-	-	
Outdoor Splash Pad	450-Capital Projects	430,000		1	430,000	-		-	-	-	-	-	-	
Treyton Field Updates	246-Treytons Field of Dr	20,000			-	-		-	-	-	-	-	20,000	
Bike and Pedestrian Pathways	450-Capital Projects	12,000			-		2	12,000	-	-	-	-	-	
Water Main Loop - Franklin/Wisconsin	610-Water Utility	1,360,000			-	-		-	1,360,000	-	-	-	-	
Water Main Loop - Johns Disposal/Enterprise	610-Water Utility	1,180,000			-	-		-	1,180,000	-	-	-	-	
Water Main Loop- Pearson /Main	610-Water Utility	450,000			-	-		-	450,000	-	-	-	-	
Water Main Loop- Tratt/Prairie Village	610-Water Utility	910,000			-	-		-	910,000	-	-	-	-	
Moraine View Park Shelter	450-Capital Projects	400,000		2	400,000	-		-	-	-	-	-	-	
Putnam Street Reconstruction	450-Capital Projects	235,100	Bond-GF		235,100	-		-	-	-	-	-	-	
Putnam Street Reconstruction	610-Water Utility	176,000	W Rev Bond		176,000	-		-	-	-	-	-	-	
Putnam Street Reconstruction	630-Stormwater Utility	90,800	Bond-Stormwater		90,800	-		-	-	-	-	-	-	
Jefferson Street Reconstruction	450-Capital Projects	1,546,600	Bond-GF		1,546,600	-		-	-	-	-	-	-	
Jefferson Street Reconstruction	610-Water Utility	680,500	W Rev Bond		680,500	-		-	-	-	-	-	-	
Jefferson Street Reconstruction	620-Sewer Utility	837,500	WW Rev Bond	1	837,500	-		-	-	-	-	-	-	
Jefferson Street Reconstruction	630-Stormwater Utility	237,800	Bond-Stormwater		237,800	-		-	-	-	-	-	-	
Hydrant installation at East tower	610-Water Utility	50,000		1	-	W Rev Bond		50,000	-	-	-	-	-	
Park Pathway Repair and Resurfacing	450-Capital Projects	150,000		2	50,000	-		-	100,000	-	-	-	-	
Cravath lake Mill Pond Dam Repairs	450-Capital Projects	130,000		1	130,000	-		-	-	-	-	-	-	
Park Master Plan Update	245-Parkland Developm	25,000	Fund Balance		25,000	-		-	-	-	-	-	-	
Water Meter replacements	610-Water Utility	450,000	W Rev Bond	1	150,000	W Rev Bond		150,000	150,000	-	-	-	-	
Leak Study	610-Water Utility	22,500	W Rev Bond	1	7,500	-		7,500	7,500	-	-	-	-	
Large water meters	610-Water Utility	105,000	W Rev Bond	1	35,000	W Rev Bond		35,000	35,000	-	-	-	-	
Aeration Basin Diffuser Replacement	620-Sewer Utility	20,000	Fund Balance	2	13,000	Fund Balance	1	7,000	-	-	-	-	-	
Phosphorus Compliance (Tertiary Filtration)	620-Sewer Utility	12,250,000			-	-		-	-	250,000	-	12,000,000	-	
UV Equipment Upgrade	620-Sewer Utility	200,000		2	-	WW Rev Bond	1	50,000	150,000	-	-	-	-	
Starin Park Underground Detention-Construction	630-Stormwater Utility	800,000	CWF		800,000	-		-	-	-	-	-	-	
Starin Park Underground Detention-Construction	630-Stormwater Utility	1,221,000	Grant		1,221,000	-		-	-	-	-	-	-	
Starin Park Underground Detention-Construction	630-Stormwater Utility	1,600,000	CWF Grant		1,600,000	-		-	-	-	-	-	-	
Universal Blvd/Technology Dr Asphalt Overlay	410-TID 10	273,000	Bond-TID 10		273,000	-		-	-	-	-	-	-	
Lakeview Drive/Amber Drive Overlay	280-Street Repair	270,000	Bond-GF		270,000	-		-	-	-	-	-	-	
Wisconsin Street Overlay	280-Street Repair	355,000	Bond-GF		355,000	-		-	-	-	-	-	-	
N Harmony Lane Reconstruction	450-Capital Projects	255,000			-	Bond-GF		12,000	243,000	-	-	-	-	
N Harmony Lane Reconstruction	630-Stormwater Utility	87,000			-	Bond-Stormwater		12,000	75,000	-	-	-	-	
Harmony Drive Reconstruction	450-Capital Projects	221,500			-	Bond-GF		11,500	210,000	-	-	-	-	
Harmony Drive Reconstruction	630-Stormwater Utility	106,500			-	Bond-Stormwater		11,500	95,000	-	-	-	-	
S. Harmony Lane Reconstruction	450-Capital Projects	380,500			-	Bond-GF		20,500	360,000	-	-	-	-	
S. Harmony Lane Reconstruction	630-Stormwater Utility	195,500			-	Bond-Stormwater		20,500	175,000	-	-	-	-	

Hyer Lane Reconstruction	450-Capital Projects	342,750	-	Bond-GF	17,750	325,000	-	-
Hyer Lane Reconstruction	610-Water Utility	242,750	-	W Rev Bond	17,750	225,000	-	-
Hyer Lane Reconstruction	620-Sewer Utility	217,750	-	WW Rev Bond 1	17,750	200,000	-	-
Hyer Lane Reconstruction	630-Stormwater Utility	182,750	-	Bond-Stormwater	17,750	165,000	-	-
Douglas Court Reconstruction	450-Capital Projects	276,250	-	Bond-GF	16,250	260,000	-	-
Douglas Court Reconstruction	610-Water Utility	238,250	-	W Rev Bond	16,250	222,000	-	-
Douglas Court Reconstruction	620-Sewer Utility	252,250	-	WW Rev Bond 1	16,250	236,000	-	-
Douglas Court Reconstruction	630-Stormwater Utility	147,250	-	Bond-Stormwater	16,250	131,000	-	-
Scott Street Improvements	450-Capital Projects	383,750	-	Bond-GF	18,750	365,000	-	-
Scott Street Improvements	610-Water Utility	300,750	-	W Rev Bond	18,750	282,000	-	-
Scott Street Improvements	620-Sewer Utility	253,750	-	WW Rev Bond 1	18,750	235,000	-	-
Scott Street Improvements	630-Stormwater Utility	118,750	-	Bond-Stormwater	18,750	100,000	-	-
Indian Mound Parkway Street Improvements	450-Capital Projects	680,000	-	Bond-GF	-	-	42,000	638,000
Trippe Street Water Main Replacement	610-Water Utility	165,000	-	-	-	-	11,700	153,300
Main Street/Franklin Street Intersection	450-Capital Projects	296,000	Bond-GF 296,000	-	-	-	-	-
Prospect/Universal Water Main Replacement	610-Water Utility	449,400	W Rev Bond 1 449,400	-	-	-	-	-
Prospect/Universal Water Main Replacement	630-Stormwater Utility	360,000	Bond-Stormwater 360,000	-	-	-	-	-
Janesville Street Asphalt Overlay	280-Street Repair	92,000	-	Fund Balance	92,000	-	-	-
W Main Street Asphalt Overlay	280-Street Repair	250,000	-	Fund Balance	250,000	-	-	-
Elizabeth Street Overlay	280-Street Repair	178,000	-	-	-	-	178,000	-
Coburn Lane Asphalt Overlay	280-Street Repair	125,000	-	-	-	-	125,000	-
Ehlert Court Asphalt Overlay	280-Street Repair	95,000	-	-	-	-	95,000	-
Forest Avenue Asphalt Overlay	280-Street Repair	40,000	-	-	-	-	40,000	-
Commercial Drive Reconstruction	450-Capital Projects	719,300	-	-	-	-	38,300	681,000
Commercial Drive Reconstruction	610-Water Utility	582,600	-	-	-	-	38,300	544,300
Commercial Drive Reconstruction	620-Sewer Utility	237,400	-	-	-	-	38,300	199,100
Commercial Drive Reconstruction	630-Stormwater Utility	44,000	-	-	-	-	-	44,000
Prairie Street Reconstruction	450-Capital Projects	784,340	-	-	-	-	37,500	746,840
Prairie Street Reconstruction	610-Water Utility	495,740	-	-	-	-	37,500	458,240
Prairie Street Reconstruction	620-Sewer Utility	509,780	-	-	-	-	37,500	472,280
Prairie Street Reconstruction	630-Stormwater Utility	314,300	-	-	-	-	37,500	276,800
2026 Detention Basin Dredging	630-Stormwater Utility	345,000	Bond-Stormwater 345,000	-	-	-	-	-
2027 Detention Basin Dredging	630-Stormwater Utility	345,000	-	Bond-Stormwater	345,000	-	-	-
2028 Detention Basin Dredging	630-Stormwater Utility	345,000	-	-	-	345,000	-	-
SITP Fiber Run	450-Capital Projects	75,000	1 75,000	-	-	-	-	-
Denitrification Pump	620-Sewer Utility	17,000	WW Rev Bond 1 17,000	-	-	-	-	-
Phosphorus Compliance (Water Quality Trading)	620-Sewer Utility	300,000	3 -	WW Rev Bond 1	75,000	75,000	75,000	75,000
PC Replacement	450-Capital Projects	112,956	35,831	37,622	39,503	-	-	-
City Surveillance Camera Upgrades & Maintenance	247-Aquatic Center	10,000	10,000	-	-	-	-	-
City Surveillance Camera Upgrades & Maintenance	450-Capital Projects	55,000	35,000	10,000	10,000	-	-	-
City Surveillance Camera Upgrades & Maintenance	220-Library	15,000	Fund Balance 15,000	-	-	-	-	-
MDC Replacement	450-Capital Projects	42,000	17,500	-	-	24,500	-	-
VoIP Phone System Replacement	450-Capital Projects	28,500	9,000	9,500	10,000	-	-	-
Scada Upgrade	610-Water Utility	48,500	W Rev Bond 1 48,500	-	-	-	-	-
Meter reading	610-Water Utility	240,000	W Rev Bond 1 80,000	W Rev Bond	80,000	80,000	-	-
PC Replacements	610-Water Utility	8,000	Fund Balance 1 3,000	-	-	5,000	-	-
Scada Consultant	610-Water Utility	45,000	W Rev Bond 1 15,000	W Rev Bond	15,000	15,000	-	-
Hach WIMS Upgrades	620-Sewer Utility	15,000	WW Rev Bond 1 15,000	-	-	-	-	-
Wasterwater L3 Switch	620-Sewer Utility	20,000	WW Rev Bond 20,000	-	-	-	-	-
DVR Replacement	450-Capital Projects	100,000	100,000	-	-	-	-	-
Email Archiver Replacement	450-Capital Projects	100,000	100,000	-	-	-	-	-
City Hall Admin Switch Stack Replacement	450-Capital Projects	80,000	-	80,000	-	-	-	-
Plow/Patrol Truck '25	215-DPW Equipment	33,000	Fund Balance 33,000	-	-	-	-	-
Remount Ambulance 1280	210-Fire EMS Equipment	285,000	-	Fund Balance	285,000	-	-	-
Replace Ambulance 1282	210-Fire EMS Equipment	285,000	Fund Balance 80,000	-	-	205,000	-	-
F350 Pickup '27	215-DPW Equipment	64,000	-	Bond-GF	64,000	-	-	-
Plow/Patrol Truck '25	215-DPW Equipment	300,000	Fund Balance 300,000	-	-	-	-	-
2026 Quad Axle Dump Truck	215-DPW Equipment	270,000	Bond-GF 270,000	-	-	-	-	-
Squad Car and Changeover (Fund Balance Applied)	216-Police Equipment	273,840	Fund Balance 273,840	Fund Balance	164,774	-	-	-
Squad Car and Changeover	216-Police Equipment	541,800	Bond-GF 396,800	-	-	145,000	-	-

Service vehicle	610-Water Utility	170,000	W Rev Bond	1	75,000	-	95,000	-	-
F-350 Pickup 2026	215-DPW Equipment	65,000	Bond-GF		65,000	-	-	-	-
2028 F-350 4x4 Pickup truck	215-DPW Equipment	60,000			-	-	60,000	-	-
2030 F-350 4x4 pickup	215-DPW Equipment	65,000			-	-	-	-	65,000
2029 Plow/Patrol Truck	215-DPW Equipment	350,000			-	-	-	350,000	-
Centrifuge Cake Pump Rebuild	620-Sewer Utility	18,000		1	-	WW Rev Bond	1	18,000	-
Lift Station pump rebuild	620-Sewer Utility	11,400	Fund Balance	1	3,800	Fund Balance	1	3,800	-
Sludge Thickener/Dewatering	620-Sewer Utility	1,750,000		2	-	WW Rev Bond	1	250,000	1,500,000
Fire hydrant painting	610-Water Utility	80,000	W Rev Bond	2	40,000	W Rev Bond		40,000	-
Centrifuge Maintenance	620-Sewer Utility	70,000		1	-	WW Rev Bond	1	50,000	20,000
WATER MATERIAL HAULING TRAILER	610-Water Utility	8,000	W Rev Bond	2	8,000			-	-
Furnace replacement	610-Water Utility	-			-			-	-
Kubota RTV Replacement '26	215-DPW Equipment	27,000	Bond-GF		27,000			-	-
Vogele Tracked Asphalt Paver Super 700i '30	215-DPW Equipment	215,000			-			-	-
Drone (Future Replacement)	295-Police Special Rever	20,000			-			20,000	-
Snowplow for skid Steer	610-Water Utility	7,000	W Rev Bond	2	7,000			-	-
Backup Generator Maintenance	610-Water Utility	77,000	W Rev Bond	1	25,000	W Rev Bond		25,000	27,000
New Trash Pump	610-Water Utility	5,000	Fund Balance	1	5,000			-	-
Skid steer trade	610-Water Utility	30,000	W Rev Bond	1	6,000	W Rev Bond		6,000	6,000
Pneumatic Cut off saw	610-Water Utility	16,000	W Rev Bond	3	16,000			-	-
Loader Snow Blower Replacement '29	215-DPW Equipment	250,000			-			-	250,000
2026 Caterpillar 255 Track Skid Steer Loader	215-DPW Equipment	83,600	Bond-GF		83,600			-	-
2026 Caterpillar HM215 Drum Mulcher	215-DPW Equipment	30,000	Bond-GF		30,000			-	-
Mower Replacement	620-Sewer Utility	17,000	WW Rev Bond	2	17,000			-	-
Portable Pump	620-Sewer Utility	22,000	WW Rev Bond	3	22,000			-	-
Tanker Truck Replacement	620-Sewer Utility	120,000		3	-	WW Rev Bond	1	120,000	-
2028 Caterpillar 938 Wheel Loader	215-DPW Equipment	330,000			-			330,000	-
2027 Maxx-D T6X Tilt Trailer	215-DPW Equipment	15,000			-	Bond-GF		15,000	-
2027 Bobcat Plate Compactor Attachment for Excavator	215-DPW Equipment	7,800			-	Bond-GF		7,800	-
2026 Caterpillar 250 Wheeled Skid Loader	215-DPW Equipment	63,000	Bond-GF		63,000			-	-
Grating Repair Drywell	620-Sewer Utility	20,000		1	-	Fund Balance	1	20,000	-
LED Information Sign	450-Capital Projects	60,000		1	60,000			-	-
Lakes Management	272-Lakes Improvement	300,000	Bond-GF		150,000	Bond-GF		150,000	-
Energy Audit	450-Capital Projects	30,000		1	30,000			-	-
Starin Park Playground Equipment Replacement	450-Capital Projects	75,000			-			75,000	-
Trippe Lake Playground Equipment Replacement	450-Capital Projects	35,000			-			35,000	-
Armory Boiler Replacement	450-Capital Projects	100,000			-		2	100,000	-
Cravath Lakefront Building Roof Replacement	450-Capital Projects	75,000		1	75,000			-	-
Municipal Building Carpet Replacement 2nd Floor	450-Capital Projects	100,000		3	100,000			-	-
Municipal Building Carpet Replacement 1st Floor	450-Capital Projects	100,000			-		3	100,000	-
Police Department Carpet Replacement	450-Capital Projects	50,000			-			50,000	-
Municipal Building Wallpaper Removal and Painting	217-Building Repair	30,000	Fund Balance		30,000			-	-
Cravath Lakefront Carpet Replacement	450-Capital Projects	15,000			-			15,000	-
Cravath Lakefront Park Picnic Shelter-Roof Replacement	450-Capital Projects	35,000			-			35,000	-
Starin Park Restroom Replacement	450-Capital Projects	150,000			-			150,000	-
Trippe Lake Dam Repairs	450-Capital Projects	400,000			-			400,000	-
Awning Replacement at White Memorial Building	217-Building Repair	18,000	Fund Balance		18,000			-	-
City Wide Tree Inventory	450-Capital Projects	55,000		3	55,000			-	-
Effigy Mound Park Tree Removal	450-Capital Projects	25,000		1	25,000			-	-
Baseball Softball Infield Groomer	246-Tretons Field of Dr	40,000	Fund Balance		40,000			-	-
WAFB Rooftop HVAC Unit Replacement	247-Aquatic Center	95,000			-	Fund Balance		95,000	-
Library Air Handler Replacement	450-Capital Projects	185,000			-		3	185,000	-
New Storage Shed Bathroom	610-Water Utility	30,000	W Rev Bond		30,000			-	-
		<u>65,843,056</u>			<u>15,645,297</u>			<u>3,978,996</u>	<u>27,936,303</u>
								<u>1,687,600</u>	<u>16,594,860</u>

Fund Balance	679,866	Fund Balance	1,017,574
Grant	1,221,000	Grant	-
ARPA	-	ARPA	-

CWF	800,000	CWF	-	
CWF Grant	1,600,000	CWF Grant	-	
Fundraising	-	Fundraising	-	
WWFD Inc	-	WWFD Inc	-	
Bond-Stormwater	1,033,600	Bond-Stormwater	441,750	
Bond-TID 10	273,000	Bond-TID 10	-	
Bond-GF	3,923,100	Bond-GF	833,550	
W Rev Bond	2,248,900	W Rev Bond	528,750	
WW Rev Bond	1,173,500	WW Rev Bond	615,750	
	<u>12,952,966</u>		<u>3,437,374</u>	#####

Biennial Funding Totals	
2026-2027 Totals	
Fund Balance	1,697,440
Grant	1,221,000
ARPA	-
CWF	800,000
CWF Grant	1,600,000
Fundraising	-
WWFD Inc	-
Bond-GF	6,505,000
W Rev Bond	2,777,650
WW Rev Bond	1,789,250
	<u>16,390,340</u>

City of Whitewater, WI

Capital Improvement Program

FY 2026 – 2030

Cover Page Placeholder

Table of Contents **No table of contents entries found.**

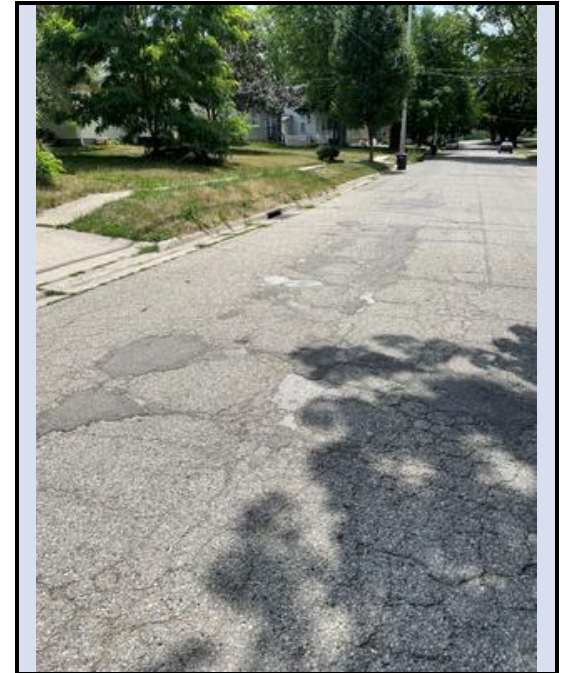
Item 2.

Capital Improvement Project

FY 2026 through FY 2030
Funded

Project #:	32		
Project Title:	Jefferson Street Reconstruction		
Project Year:	2025	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Reconstruction of Jefferson Street from Main Street to the old landfill. Project will consist of replacing sanitary sewer, water main, storm sewer, sidewalk, curb & gutter, and asphalt pavement. Construction inspection costs are included.
Justification:	Jefferson Street has very deteriorated asphalt pavement, curb & gutter and sidewalks that do not meet ADA compliance. The water main has had multiple breaks and there are deficiencies with the sanitary sewer. The only way to take care of all aspects is a complete reconstruction.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$40,000	\$680,500	\$0	\$0	\$0	\$0	\$0	\$720,500
GO Debt: Bond	\$40,000	\$1,546,600	\$0	\$0	\$0	\$0	\$0	\$1,586,600
GO Debt: Bond	\$40,000	\$237,800	\$0	\$0	\$0	\$0	\$0	\$277,800
Rev Debt: Bond	\$40,000	\$837,500	\$0	\$0	\$0	\$0	\$0	\$877,500
Total	\$160,000	\$3,302,400	\$0	\$0	\$0	\$0	\$0	\$3,302,400

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$40,000	\$1,546,600	\$0	\$0	\$0	\$0	\$0	\$1,586,600
610-Water Utility	\$40,000	\$680,500	\$0	\$0	\$0	\$0	\$0	\$720,500
620-Sewer Utility	\$40,000	\$837,500	\$0	\$0	\$0	\$0	\$0	\$877,500
630-Stormwater Utility	\$40,000	\$237,800	\$0	\$0	\$0	\$0	\$0	\$277,800
Total	\$160,000	\$3,302,400	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:	149		
Project Title:	Replace Ambulance 1282		
Project Year:	2025	Category:	Licensed Vehicles
Department:	Fire / Rescue	Priority:	

Description:	Work with well-known and reliable manufacturers of ambulances to create and develop blueprints, proposals, and bids to replace this current unit. Ambulance 1282 has a smaller box on the back which makes it less desirable to keep in the fleet. Ambulance 1282 would transition to our 3rd out/reserve ambulance when the replacement ambulance arrives. At this time ambulance 1280 would be sent in to be remounted. At the completion of the remount of 1280, 1282 would be sold at auction. The order would be placed in 2025 and wouldn't be delivered until between Q4-2026 and Q2-2027.
Justification:	Ambulance 1282 provides critical equipment and personnel responding to medical calls



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$70,000	\$330,000	\$0	\$0	\$	\$400,000
Total	\$0	\$0	\$70,000	\$330,000	\$0	\$0		\$400,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
210-Fire EMS Equipment	\$0	\$0	\$70,000	\$330,000	\$0	\$0	\$0	\$400,000
Total	\$0	\$0	\$70,000	\$330,000	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Funded

Project #:			
Project Title:	Trailer Replacement		
Project Year:	2026	Category:	Licensed Vehicles
Department:	Fire / Rescue	Priority:	

Description:	Purchase a smaller and lighter trailer to better suit the changes needs of the department.
Justification:	This project will be funded by the sale of Squad 1260 and trading in 2 older trailers.



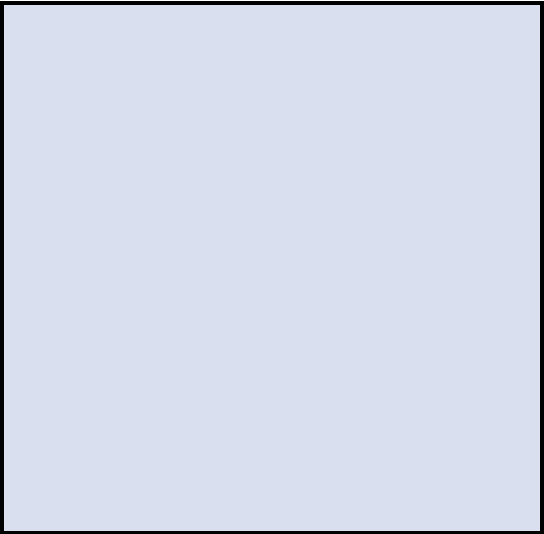
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Total	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total			\$0					

Capital Improvement Project
FY 2026 through FY 2030
Funded

Project #:	161		
Project Title:	PC Replacement		
Project Year:	2024	Category:	IT Software/Hardware
Department:	IT	Priority:	

Description:	Many PCs in the City are between 5 and 10 years old. The outdated specs as well as degradation of the hardware is leading to organizational bottlenecks and inefficiencies.
Justification:	Many PCs have been replaced "as-needed" rather than planned. I would like to begin cycling existing devices out based on department outlined needs. If any devices have not reached end of life, they will be repurposed to other uses or kept in its place.

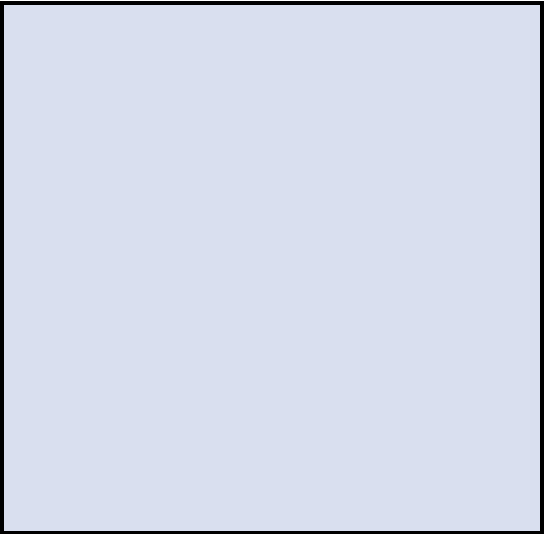


Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$54,625	\$35,831	\$37,622	\$39,503	\$0	\$0	\$0	\$167,581
Total	\$54,625	\$35,831	\$37,622	\$39,503	\$0	\$0	\$0	\$112,956

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$54,625	\$35,831	\$37,622	\$39,503	\$0	\$0	\$0	\$167,581
Total	\$54,625	\$35,831	\$37,622	\$39,503	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Funded

Project #:	165		
Project Title:	City Surveillance Camera Upgrades & Maintenance		
Project Year:	2024	Category:	IT Software/Hardware
Department:	IT	Priority:	



Description:	The City has the ability to have 80 surveillance cameras operate and is currently using 75. In order to add more, the City needs to purchase another DVR as well as cameras. Currently DVR units will eventually need to be replaced too.
Justification:	As the City experiences more damage to property, it will need to install more cameras as well as replace existing cameras.

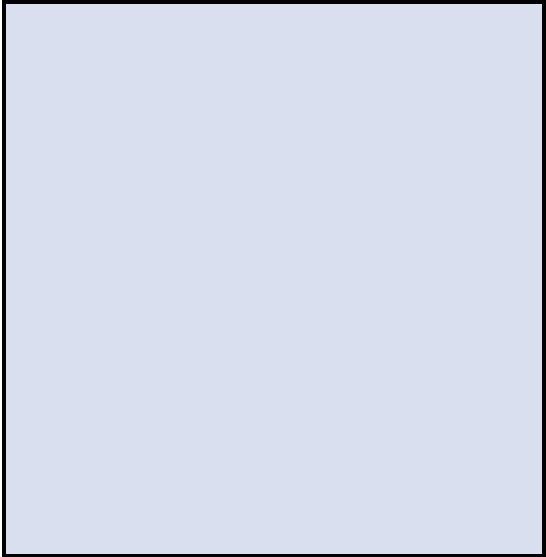
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$10,000	\$50,000	\$10,000	\$10,000	\$0	\$0	\$0	\$80,000
Total	\$10,000	\$50,000	\$10,000	\$10,000	\$0	\$0	\$0	\$70,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
220-Library	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
247-Aquatic Center	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$10,000
450-Capital Projects	\$0	\$35,000	\$10,000	\$10,000	\$0	\$0	\$0	\$55,000
Total	\$0	\$60,000	\$10,000	\$10,000	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Funded

Project #:	132		
Project Title:	ADA Funding		
Project Year:	2024	Category:	Facilities & Other Improvements
Department:	Park & Rec - Facilities	Priority:	

Description:	In 2020, an accessible paved route to the Moraine View Soccer Fields will be installed. In addition ADA accessible amenities in parks (such as picnic tables and playground equipment) will be added to facilities and parks.
Justification:	Title II of the Americans with Disabilities Act prohibits local governments from discrimination on the basis of disability in the delivery of programs and services. The definition of programs and services is broad and includes public parks, recreation programs, city sidewalks, and the many opportunities made available for the enjoyment of city residents. In 2014, the city had an ADA access audit completed for our parks and facilities.

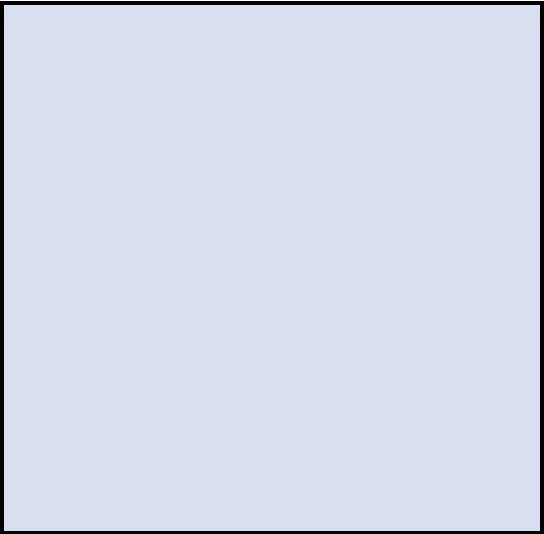


Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$50,000	\$25,000	\$0	\$0	\$0	\$0	\$	\$75,000
Total	\$50,000	\$25,000	\$0	\$0	\$0	\$0		\$25,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$50,000	\$25,000	\$0	\$0	\$0	\$0	\$	\$75,000
Total	\$50,000	\$25,000	\$0	\$0	\$0	\$0		

Capital Improvement Project
FY 2026 through FY 2030
Funded

Project #:	145		
Project Title:	Park Master Plan Update		
Project Year:	2024	Category:	Infrastructure
Department:	Park & Rec - Facilities	Priority:	



Description:	The Parks and Open Space Master plan is in need of renewal. The last plan was completed in 2018. This plan should be updated every five years.
Justification:	This plan currently needs to be updated and also needs to include lakes management and the WAFC as part of the plan. Now that the Lakes Dredging project has been completed and a new agreement for the WAFC should be signed by end of 2023, this is the time to update the plan. This process should be contacted with a planning company that specializes in this type of planning.

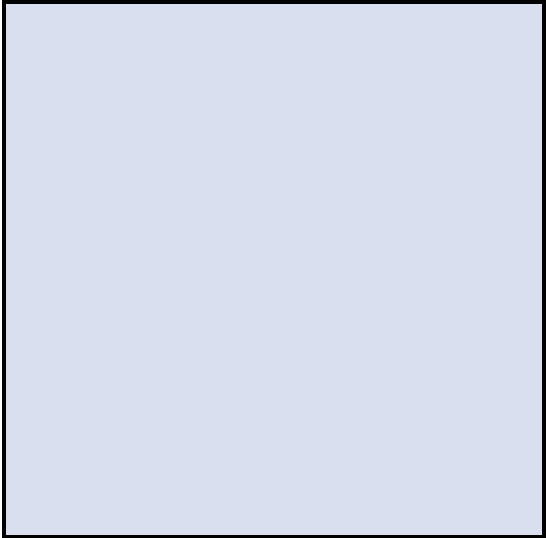
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Total	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
245-Parkland Development	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Total	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Funded

Project #:	143		
Project Title:	City Facility Roof Replacement		
Project Year:	2025	Category:	Building Improvements
Department:	Park & Rec - Facilities	Priority:	

Description:	Municipal Building roofs continue to age. In 2023 city staff had a roof assessment completed for the Municipal Building and Safety Building. Repairs were performed over the fire department garage bays. Replacement will be needed in the future. Roof sections were categorized 1-6. -Section 1 replacement next 2-4 years- 95,000- quoted -Section 2 and 3 replacements next 5-7 years - \$200,000 estimate -Section 4, 5 & 6 replacements next 8-10 years - \$150,000 estimate
Justification:	To reduce the expense of maintenance, and prepare for future replacements, the attached assessment details out the need for a replacement plan that will provide funding over the next 5-10 years of budgeting.



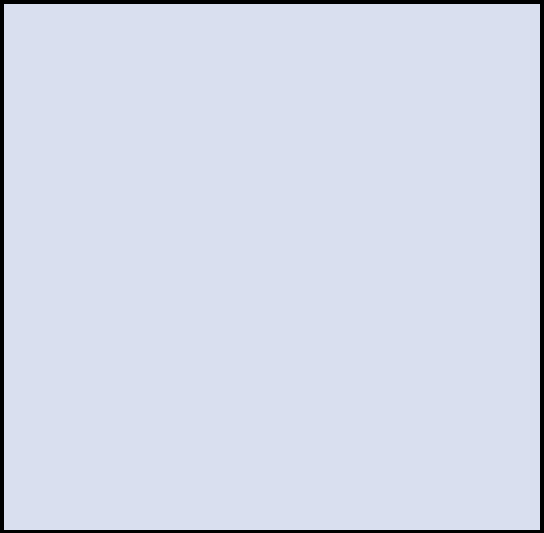
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$100,000	\$0	\$0	\$200,000	\$0	\$0	\$0	\$300,000
Total	\$100,000	\$0	\$0	\$200,000	\$0	\$0	\$0	\$200,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
217-Building Repair	\$100,000	\$0	\$0	\$200,000	\$0	\$0	\$0	\$300,000
Total	\$100,000	\$0	\$0	\$200,000	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Funded

Project #:	64		
Project Title:	Armory Chimney Repair		
Project Year:	2026	Category:	Building Improvements
Department:	Park & Rec - Facilities	Priority:	

Description:	The Armory building chimney is slowly breaking off of the building. This repair will need to be done in the next year or two.
Justification:	The condition of the top of the chimney makes it a safety concern. Since this is a landmark building the repairs are to be done in a manner that restores the building to its original condition or close to it.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000
Total	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000
Total	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Funded

Project #:	128		
Project Title:	Bike and Pedestrian Pathways		
Project Year:	2027	Category:	Infrastructure
Department:	Park & Rec - Facilities	Priority:	

Description:	This project will add additional pathway to the area in front of the parking area at Moraine View Park.
Justification:	At Moraine View Park the addition of a parking lot has added the concern of bike safety since the existing bike path runs behind the street parking. This proposed project would move the bike lane in front of the parking lot area in order to provide a safer route for bicyclists to ride. (See attached photo)



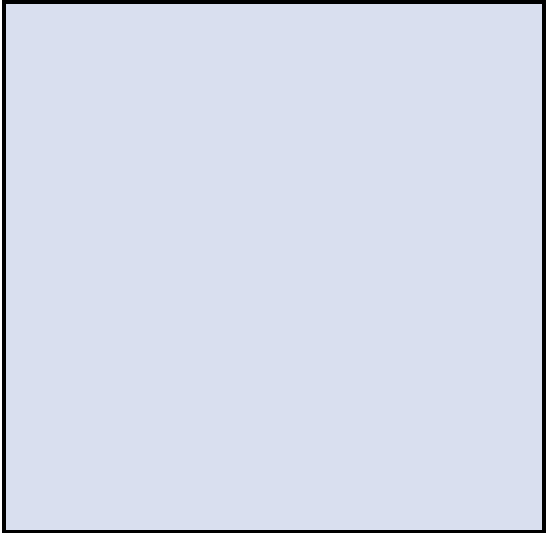
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$12,000	\$0	\$0	\$0	\$	\$12,000
Total	\$0	\$0	\$12,000	\$0	\$0	\$0		\$12,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$0	\$12,000	\$0	\$0	\$0	\$	\$12,000
Total	\$0	\$0	\$12,000	\$0	\$0	\$0		

Capital Improvement Project
FY 2026 through FY 2030
Funded

Project #:	141		
Project Title:	Park Pathway Repair and Resurfacing		
Project Year:	2024	Category:	Infrastructure
Department:	Park & Rec - Other	Priority:	

Description:	The pedestrian pathways located throughout our parks system will need to be resurfaced. 2024 - Retaining wall repairs at Trippe Lake Park along condo area. 2026- Prairie Village area to be resurfaced. 2028- Trippe Lake Pathways between Trippe and Moraine View Park to be resurfaced 2028- Moraine View Park/ Innovation Center area pathways need to be resurfaced.
Justification:	This maintenance will be needed in order to maintain the existing pathways. Partnering with street projects will be crucial in order to provide the most cost effective way to complete projects.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$135,000	\$0	\$0	\$0	\$0	\$0	\$0	\$135,000
GO Debt: Bond	\$0	\$50,000	\$0	\$100,000	\$0	\$0	\$0	\$150,000
Total	\$135,000	\$50,000	\$0	\$100,000	\$0	\$0	\$0	\$150,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$135,000	\$50,000	\$0	\$100,000	\$0	\$0	\$0	\$285,000
Total	\$135,000	\$50,000	\$0	\$100,000	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030
Funded

Project #:	58		
Project Title:	Squad Car and Changeover		
Project Year:	0	Category:	Licensed Vehicles
Department:	Police	Priority:	

Description:	Squad cars are the primary mode of transportation to every call for service, rescue call, investigation, proactive patrol and community event. The vehicles are critical to the safety of our officers and the community as they carry the vast majority of protective and emergency response equipment. Beginning in 2026, squad cars will be purchased outright using a set replacement cycle rather than purchasing vehicles with borrowed funds. However, this replacement cycle requires an initial borrowing in 2026 to kickstart the process, which will be self-sustaining thereafter. Each year a predetermined group of department vehicles will be replaced. The replacement cycle for each vehicle will depend on how it was utilized in the fleet (i.e. training car, unmarked squad, marked patrol squad, etc.). The funds received from the sale of used vehicles will increase the balance of the sinking fund (216) to ensure that the account remains funded into the future.
Justification:	A vast majority of our squad cars are used 24/7, in all weather conditions. The vehicles must be in excellent working order due to the inherent nature of police work; the possibility of critical incidents, vehicle pursuits and life threatening emergencies. The vehicles identified for replacement are beginning to incur more frequent repairs. The cost includes change-over costs for both vehicles along with all required internal and external equipment.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$642,000	\$135,175	\$128,185	\$133,440	\$70,000	\$	\$1,108,800
Total	\$0	\$642,000	\$135,175	\$128,185	\$133,440	\$70,000		\$1,108,800

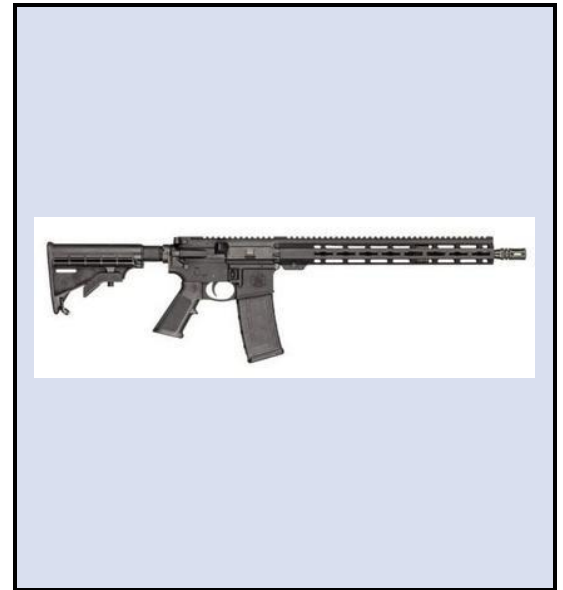
Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
216-Police Equipment	\$0	\$642,000	\$135,175	\$128,185	\$133,440	\$70,000	\$0	\$1,108,800
Total	\$0	\$642,000	\$135,175	\$128,185	\$133,440	\$70,000	\$0	

Capital Improvement Project

FY 2026 through FY 2030
Funded

Project #:			
Project Title:	Rifle and Shotgun Replacement		
Project Year:	2026	Category:	Machinery & Equipment
Department:	Police	Priority:	

Description:	Replacement of all PD rifles (eight total). Additionally, four of the rifles would need to be outfitted with new optics. Replacement of 10 PD shotguns.
Justification:	N/A Two of our current rifles were purchased in 2008 (nearing 20 years in service) Two rifles are additional rifles due to the addition of squad cars due to referendum passage. The other four rifles needing replacement are either 10+ years old or were seized assets with undetermined history. Shotguns: five of the current shotguns have been in service for 30 years, and five have been in place for just under 20 years.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Total	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
216-Police Equipment	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Total	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Funded

Project #:	61		
Project Title:	Drone (Future Replacement)		
Project Year:	2028	Category:	Machinery & Equipment
Department:	Police	Priority:	

Description:	Drone (UAS) to replace DJI M30T drone purchased and put into service in 2023.
Justification:	The drone program is critical for safety. Drones are used frequently to search for missing and endangered individuals, as well as for criminal suspects fleeing from law enforcement. Drones are also used for crime scene documentation and can be deployed using the searchlight and speaker to keep officers out of harms way.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000
Total	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
295-Police Special Revenue Fund	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000
Total	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030
Funded

Project #:	1		
Project Title:	Roof Replacement Program - Wastewater Utility		
Project Year:	2024	Category:	Building Improvements
Department:	Sewer	Priority:	

Description:	Several roofs at the utility are over 25 years of age. In order to responsibly maintain utility buildings we have worked to develop a roof replacement schedule.
Justification:	The obvious roofing defects have been maintained and remedied "in-house" to the best of our ability. The ongoing plan calls for replacement of the following: (2) Pump Bldg's. - '24, Digester No. 1 - 28', Filtration Bldg. - '25 and Digester No. 2 - 32'. Funds budgeted in 2028 and 2032 need to capture the cost of cover removal and replacement by a lifting contractor. These digester roof repairs are loose estimates due to the uncertainty of what the repairs would consist of at this point.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$57,000	\$45,000	\$0	\$200,000	\$0	\$0	\$	\$302,000
Total	\$57,000	\$45,000	\$0	\$200,000	\$0	\$0		\$245,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	\$57,000	\$45,000	\$0	\$200,000	\$0	\$0	\$0	\$302,000
Total	\$57,000	\$45,000	\$0	\$200,000	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030
Funded

Project #:	14		
Project Title:	Lift Station pump rebuild		
Project Year:	2024	Category:	Machinery & Equipment
Department:	Sewer	Priority:	

Description:	The pump will be removed and re-installed by Utility staff. Rebuilds will be handled by the pump manufacturer. Repairs will be scheduled to avoid wet weather or high flow periods. Turn around time for repair is approximately one week. Only necessary repairs will be made to avoid unnecessary costs. Price estimates capture costs for complete rebuild with new impeller.
Justification:	The Utility maintains 14 lift station pumps located at 7 lift stations throughout the community. The pumps are robust and are called to run based on level throughout the day. Two pump installations are standard to promote redundancy and safety for residents. In order to maintain reliable operations the pumps are rebuilt as performance or mechanical tolerances indicate.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$15,200	\$3,800	\$3,800	\$3,800	\$0	\$0	\$	\$26,600
Total	\$15,200	\$3,800	\$3,800	\$3,800	\$0	\$0	\$0	\$11,400

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	\$15,200	\$3,800	\$3,800	\$3,800	\$0	\$0	\$	\$26,600
Total	\$15,200	\$3,800	\$3,800	\$3,800	\$0	\$0		

Capital Improvement Project

FY 2026 through FY 2030
Funded

Project #:	21		
Project Title:	Centrifuge Maintenance		
Project Year:	2024	Category:	Machinery & Equipment
Department:	Sewer	Priority:	

Description:	The centrifuge has proven to be a maintenance intensive piece of equipment that requires repairs on an annual basis. This is a estimated timeline of costs based on past history of repairs.
Justification:	The centrifuge is a dual purpose piece of equipment that thickens our waste activated sludge which allows for sound process operation and increased detention time in the anaerobic digester. It also thickens the digested sludge to reduce biosolids volume which reduces hauling costs and increases our storage capacity during adverse land application conditions. Without the centrifuge we would have treatment issues specific to phosphorus which is currently the most scrutinized parameter within our discharge permit. In addition if the centrifuge was down for too long we would likely run in to storage capacity shortage during winter/ spring.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$48,000	\$0	\$50,000	\$20,000	\$0	\$0	\$50,000	\$168,000
Total	\$48,000	\$0	\$50,000	\$20,000	\$0	\$0	\$50,000	\$70,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	\$48,000	\$0	\$50,000	\$20,000	\$0	\$0	\$50,000	\$168,000
Total	\$48,000	\$0	\$50,000	\$20,000	\$0	\$0	\$50,000	

Capital Improvement Project

FY 2026 through FY 2030
Funded

Project #:	10		
Project Title:	Installation of RAS pump No.4		
Project Year:	2025	Category:	Facilities & Other Improvements
Department:	Sewer	Priority:	

Description:	This would be a single year cost which would consist of pump purchase, installation, and programming. The RAS pumps specifically are being looked at by Strand to help guide the utility in a direction that makes the sense in terms of economical and plant operational capabilities.
Justification:	During higher flow events the utility is experiencing RAS motor over temping issues despite flows being under design parameters. It is anticipated that a 4th pump will need to be added to achieve desired Return pumping rates with out concern of over temping pumps. These pumps run 24/7 and are essential to the activated sludge process.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$55,000	\$85,000	\$0	\$0	\$0	\$0	\$0	\$140,000
Total	\$55,000	\$85,000	\$0	\$0	\$0	\$0	\$0	\$85,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	\$55,000	\$85,000	\$0	\$0	\$0	\$0	\$0	\$140,000
Total	\$55,000	\$85,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030
Funded

Project #:	25		
Project Title:	Sludge Thickener/Dewatering		
Project Year:	2027	Category:	Machinery & Equipment
Department:	Sewer	Priority:	

Description:	The current sludge thickening device which is a centrifuge has been extremely maintenance intensive. This is costly in terms of dollars and operational issues. The acquisition of a new sludge thickener largely depends on the results of the on going solids study, but it is anticipated this would likely serve as a dual purpose machine (similar to the current centrifuge). The replacement for the current centrifuge will likely be decided on based on the results from the long term solids planning effort currently underway. The costs incurred in 2025 would be apart of the planning/engineering efforts that would be needed to plan the installation of the proposed new thickener.
Justification:	The sludge thickener is run every single day. It thickens the wasted microorganisms from the aeration basins before going to digestion which is crucial for sound plant operation. Additionally, the sludge thickener thickens the digested sludge which reduces biosolids volume needing to be land applied. This results in reduced hauling costs as well as increased biosolids holding capacity.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
ARPA	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0	\$250,000
GO Debt: Bond	\$0	\$0	\$0	\$1,500,000	\$0	\$0	\$0	\$1,500,000
Total	\$0	\$0	\$250,000	\$1,500,000	\$0	\$0	\$0	\$1,750,000

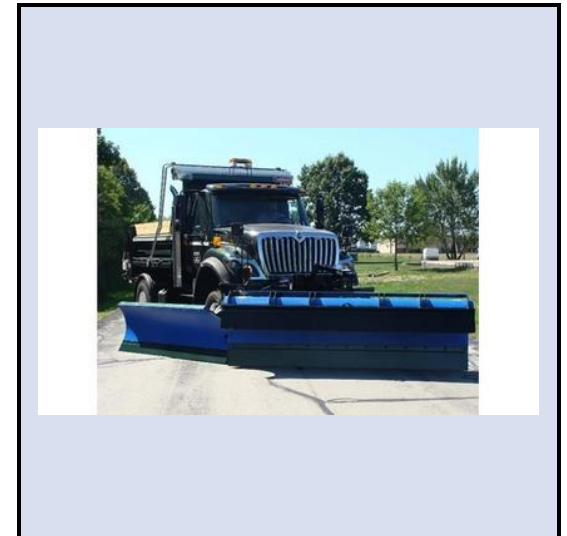
Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	\$0	\$0	\$250,000	\$1,500,000	\$0	\$0	\$0	\$1,750,000
Total	\$0	\$0	\$250,000	\$1,500,000	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030
Funded

Project #:	37		
Project Title:	Plow/Patrol Truck '25		
Project Year:	2025	Category:	Licensed Vehicles
Department:	Streets	Priority:	

Description:	2024 International tandem axle Plow/Patrol Truck 10' J Craft Stainless Steel Box Salt Dogg Tailgate Spreader with prewet and anti icing system Burke Road Tamer Trip Edge Plow and Wing & Burke Road Ranger Control System. Chassis scheduled to be built in Early fall 2026 due to supply chain issues.
Justification:	Our fleet of 7, single axle plow trucks and 1 Tandem, 7 trucks plow the entire City during a snow event and 1 that is our Brine truck which is out before most every snow/ice event weather pending, has the age range from 3 years old to 30 years old. We need to get into a cycle of replacing a Plow/Patrol truck every 3 years to ensure our fleet isn't older than 20 years. As trucks get rotated out of service for plowing they become our Brine applicator and spare plow truck in the event of a break down.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$137,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$287,000
Total	\$137,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$150,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	\$137,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$287,000
Total	\$137,000	\$150,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030
Funded

Project #:	45		
Project Title:	Plow/Patrol Truck '25		
Project Year:	2026	Category:	Licensed Vehicles
Department:	Streets	Priority:	

Description:	2027 International Single axle Plow/Patrol Truck 10' Stainless Steel J Craft Box Salt Dogg stainless tailgate spreader with prewet and anti icing system system Burke Road Tamer w/ Trip Edge Plow and Wing & Burke Road Ranger Control System Acquiring chassis has been difficult and 2027 is going to have large price increase for emission requirements. A 2026 chassis has become available and approval was given to take funds from 2025 Quad axle replacement to purchase this chassis in 2025.
Justification:	Our fleet of 7, single axle plow trucks and 1 Tandem, 7 trucks plow the entire City during a snow event and 1 that is our Brine truck which is out before most every snow/ice event weather pending, has the age range from 3 years old to 30 years old. We need to get into a cycle of replacing a Plow/Patrol truck every 3 years to ensure our fleet isn't older than 20 years. As trucks get rotated out of service for plowing they become our Brine applicator and spare plow truck in the event of a break down.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$147,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$297,000
Total	\$147,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$150,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	\$147,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$297,000
Total	\$147,000	\$150,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030
Funded

Project #:	82		
Project Title:	Well 9 Holding Tank Maintenance		
Project Year:	2026	Category:	Facilities & Other Improvements
Department:	Water	Priority:	

Description:	Cleaning and inspection of the underground holding tank is recommended every two years starting in 2026. We are going to have it cleaned in 2025 and then again in 2026. This will line up with the South tower. When the South tower is cleaned and inspected, they will clean the tank at the same time.
Justification:	TO CLEAN AND INSPECT HOLDING TANK. TANK HOLDS WASTE DISCHARGE WATER WHICH COMES FROM THE MEDIA DURING BACKWASH PROCEDURE. IRON SLUDGE DOES ACCUMALATE AND NEEDS TO BE REMOVED AND TESTED. ALONG WITH A POWERWASHING OF THE TANK. THIS PROCESS SHOULD BE DONE EVERY TWO YEARS. This is different from the snitary holding tank located at well 9.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$14,000	\$5,000	\$0	\$5,000	\$0	\$0	\$5,000	\$29,000
Rev Debt: Bond	\$21,000	\$0	\$0	\$0	\$0	\$0	\$0	\$21,000
Total	\$35,000	\$5,000	\$0	\$5,000	\$0	\$0	\$5,000	\$10,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$26,000	\$5,000	\$0	\$5,000	\$0	\$0	\$5,000	\$41,000
Total	\$26,000	\$5,000	\$0	\$5,000	\$0	\$0	\$5,000	

Capital Improvement Project

FY 2026 through FY 2030
Funded

Project #:	83		
Project Title:	Service vehicle		
Project Year:	2026	Category:	Licensed Vehicles
Department:	Water	Priority:	

Description:	I would like to start replacing our service trucks. I would like to get on a 10-year rotation. This will help with resale and will help cut down on maintenance costs. We have 2 trucks left that are 2010 or older in the fleet. They are getting higher miles and starting to need attention. I would like \$75,000. This will allow us to have the truck set up with warning lights, ready to go.
Justification:	Cut down on service time in the shop. Have reliable trucks to get to the jobsites.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$75,000	\$0	\$95,000	\$0	\$0	\$	\$170,000
Total	\$0	\$75,000	\$0	\$95,000	\$0	\$0		\$170,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$75,000	\$0	\$95,000	\$0	\$0	\$0	\$170,000
Total	\$0	\$75,000	\$0	\$95,000	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030

Funded

Project #:			
Project Title:	Water Meter replacements		
Project Year:	2026	Category:	Infrastructure
Department:	Water	Priority:	

Description:	We need to raise the cost of meters and readers. We are switching out water meters to the E Series. With switching water meters, we should be able to capture more revenue with no moving parts inside the water meters. This is a better meter than what we used in the past, and won't slow down with the iron that we have in the water. Cost of an E Series water meter with the head (one unit) is \$215 for each water meter. If we are looking at 350 water meters for the year to stay up with the PSC requirements the dollar amount for this will be \$75,250. We will need to add cellular end point readers parts to this, so the cost will go up. If we change out all 350 Cellular end points at the same time, it will be \$57,750. The 2025 cost for Cellular end points is \$165 X 350= \$57,750. The total dollar amount we will need for meter replacements is \$133,000. Let's round that up for raising prices and growth to \$150,000.
Justification:	We need to stay up on meter replacements for the DNR and the PSC. With changing over 350 Water meters a year, and rising cost we need to up the budget to cover the raising costs.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	\$0	\$150,000	\$150,000	\$150,000	\$0	\$0	\$150,000	\$600,000
Total	\$0	\$150,000	\$150,000	\$150,000	\$0	\$0	\$150,000	\$450,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$150,000	\$150,000	\$150,000	\$0	\$0	\$150,000	\$600,000
Total	\$0	\$150,000	\$150,000	\$150,000	\$0	\$0	\$150,000	

Capital Improvement Project
FY 2026 through FY 2030
Funded

Project #:			
Project Title:	Skid steer trade		
Project Year:	2026	Category:	Machinery & Equipment
Department:	Water	Priority:	

Description:	Skid steer trade in program, every year that we trade \$5,000.
Justification:	N/A



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Operating Transfer	\$0	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$36,000
Total	\$0	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$30,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$5,000	\$5,000	\$5,000	\$0	\$0	\$5,000	\$20,000
Total	\$0	\$5,000	\$6,000	\$5,000	\$0	\$0	\$5,000	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	120		
Project Title:	Whitewater Street/Cravath Park Brick Replacement		
Project Year:	2026	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Replace bricks with stamped colored concrete between the curb and sidewalk along south side of Whitewater Street between Fremont and 2nd Street, and 2nd Street south of Whitewater Street. Also all bricks with Cravath Park.
Justification:	The existing bricks adjacent to the curb and the sidewalk and the internal paths of Cravath Park have begun to settle creating a tripping hazard.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$147,000	\$135,000	\$0	\$0	\$0	\$0	\$	\$282,000
Total	\$147,000	\$135,000	\$0	\$0	\$0	\$0		\$135,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$147,000	\$135,000	\$0	\$0	\$0	\$0	\$0	\$282,000
Total	\$147,000	\$135,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	28		
Project Title:	Putnam Street Reconstruction		
Project Year:	2026	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Putnam reconstruction consists of upsizing the water main, adding curb and gutter to improve storm water drainage and new asphalt pavement. Construction inspection included in cost.
Justification:	Residents and business along Putnam are served with a 2 inch water service. To provide adequate water supply, an 8 inch main will be installed. Also, due to the elevation of the street and the surrounding buildings, flooding is known to happen.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$235,100	\$0	\$0	\$0	\$0	\$0	\$235,100
Rev Debt: Bond	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0	\$125,000
Rev Debt: Bond	\$0	\$110,000	\$0	\$0	\$0	\$0	\$0	\$110,000
Total	\$0	\$470,100	\$0	\$0	\$0	\$0	\$0	\$470,100

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$235,100	\$0	\$0	\$0	\$0	\$0	\$235,100
610-Water Utility	\$0	\$176,000	\$0	\$0	\$0	\$0	\$0	\$176,000
630-Stormwater Utility	\$0	\$90,800	\$0	\$0	\$0	\$0	\$0	\$90,800
Total	\$0	\$501,900	\$0	\$0	\$0	\$0	\$0	

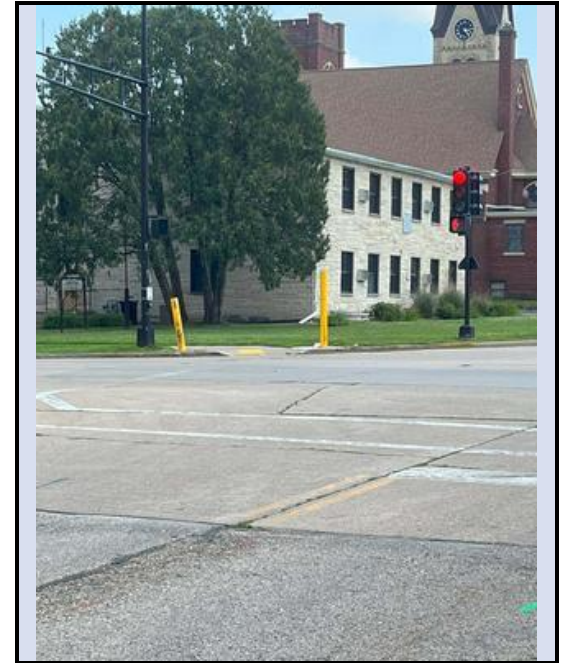
Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Main Street/Franklin Street Intersection		
Project Year:	2026	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Improve the southeast quadrant of the intersection to allow semi trucks to turn east onto Main Street.
Justification:	Currently, the angle of the intersection does not allow semi trucks to easily make the turn. They often hit the street light/traffic signal causing damage. By realigning the intersection, semi trucks will be able to make the movement without jumping the curb.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$46,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$296,000
Total	\$46,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$296,000	\$0	\$0	\$0	\$0	\$0	\$296,000
Total	\$0	\$296,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Universal Blvd/Technology Dr Asphalt Overlay		
Project Year:	2026	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Mill and pave 2 inches of asphalt.
Justification:	The PASER rating for these two streets is a 3 out of a 10, with 10 being the best. The streets are showing significant alligator cracking and loss of the surface pavement.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$273,000	\$0	\$0	\$0	\$0	\$0	\$273,000
Total	\$0	\$273,000	\$0	\$0	\$0	\$0	\$0	\$273,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
410-TID 10	\$0	\$273,000	\$0	\$0	\$0	\$0	\$0	\$273,000
Total	\$0	\$273,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Wisconsin Street Overlay		
Project Year:	2026	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Pulverize Wisconsin Street from Coburn Lane to the City limits and repave.
Justification:	Wisconsin Street has a PASER rating of 3 and 5 in this stretch and shows significant rutting, raveling, alligator cracking and dips. The pavement needs to be removed/pulverized and base course beefed up.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$355,000	\$0	\$0	\$0	\$0	\$0	\$355,000
Total	\$0	\$355,000	\$0	\$0	\$0	\$0	\$0	\$355,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	\$0	\$355,000	\$0	\$0	\$0	\$0	\$0	\$355,000
Total	\$0	\$355,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Lakeview Drive/Amber Drive Overlay		
Project Year:	2026	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Full pavement removal and repaving of the two streets. Lakeview Drive from Wisconsin St to Amber Drive and Amber Drive from Lakeview Drive to Waters Edge Parkway.
Justification:	The streets have a PASER rating of 4 and show signs of alligator cracking, rutting, and dips. Full pavement removal and replacing base course where needed.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$270,000	\$0	\$0	\$0	\$0	\$0	\$270,000
Total	\$0	\$270,000	\$0	\$0	\$0	\$0	\$0	\$270,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	\$0	\$270,000	\$0	\$0	\$0	\$0	\$0	\$270,000
Total	\$0	\$270,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Janesville Street Asphalt Overlay		
Project Year:	2027	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Mill and overlay 2 1/2 inches of asphalt on Janesville Street from railroad tracks to Highway 59.
Justification:	The surface of the asphalt is deteriorating and needs to be replaced.



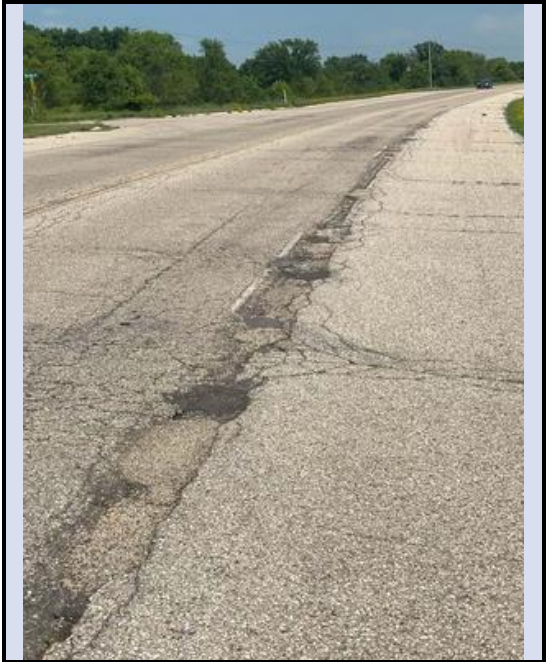
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$92,000	\$0	\$0	\$0	\$0	\$92,000
Total	\$0	\$0	\$92,000	\$0	\$0	\$0	\$0	\$92,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	\$0	\$0	\$92,000	\$0	\$0	\$0	\$0	\$92,000
Total	\$0	\$0	\$92,000	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	W Main Street Asphalt Overlay		
Project Year:	2027	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Mill and repave 2 1/2 inches of asphalt on W. Main Street from Warner Road to Cold Spring Road, including section on Old Highway 12 from W. Main Street to the city limits.
Justification:	Surface of asphalt pavement is deteriorated with rutting, raveling and alligator cracking.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Total	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0	\$250,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Total	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	N Harmony Lane Reconstruction		
Project Year:	2027	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Project is a full reconstruction involving storm sewer, curb and gutter, asphalt and parking stalls. Parking agreement should be put in place with apartment owners.
Justification:	The asphalt pavement and curb and gutter are deteriorating. Storm sewer should be added to help with drainage.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$24,000	\$303,000	\$0	\$0	\$0	\$327,000
Total	\$0	\$0	\$24,000	\$303,000	\$0	\$0	\$0	\$327,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$0	\$12,000	\$209,000	\$0	\$0	\$0	\$221,000
630-Stormwater Utility	\$0	\$0	\$12,000	\$94,000	\$0	\$0	\$0	\$106,000
Total	\$0	\$0	\$24,000	\$303,000	\$0	\$0	\$0	

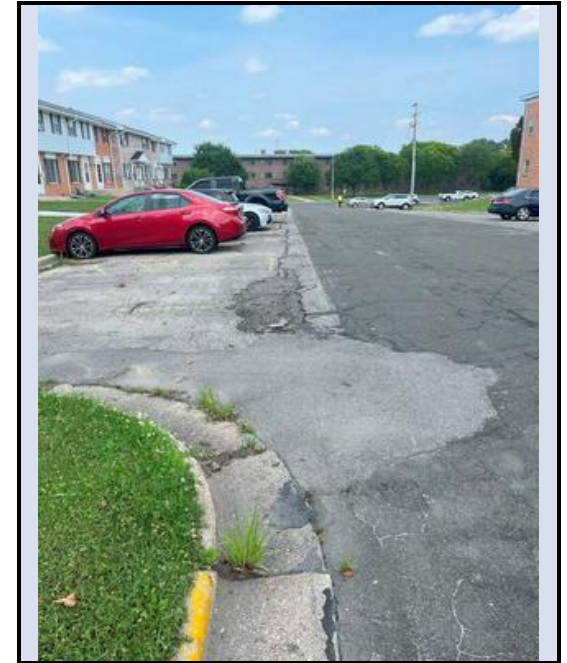
Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Harmony Drive Reconstruction		
Project Year:	2027	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Full reconstruction including water main, curb and gutter, asphalt, parking stalls and installation of storm sewer. Parking agreement for parking stalls should be in place with adjacent apartment owners.
Justification:	the curb and gutter and asphalt pavement have deteriorated and need replacing. Due to the age of the water main it should be replaced at this time. Storm sewer should be installed to help with drainage in the area.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$11,500	\$210,000	\$0	\$0	\$0	\$221,500
GO Debt: Bond	\$0	\$0	\$11,500	\$95,000	\$0	\$0	\$0	\$106,500
Total	\$0	\$0	\$23,000	\$305,000	\$0	\$0	\$0	\$328,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$0	\$11,500	\$210,000	\$0	\$0	\$0	\$221,500
630-Stormwater Utility	\$0	\$0	\$11,500	\$95,000	\$0	\$0	\$0	\$106,500
Total	\$0	\$0	\$23,000	\$305,000	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	S. Harmony Lane Reconstruction		
Project Year:	2027	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Full reconstruction of water main, curb and gutter, asphalt pavement and parking stalls, and the installation of storm sewer. Parking agreement should be put in place for parking stalls with adjacent apartment owners.
Justification:	The curb and gutter and asphalt pavement are deteriorated and need replacement. Due to the age of the water, it should be replaced at the same time. Storm sewer should be installed to help with the area drainage.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$20,500	\$360,000	\$0	\$0	\$0	\$380,500
GO Debt: Bond	\$0	\$0	\$20,500	\$175,000	\$0	\$0	\$0	\$195,500
Total	\$0	\$0	\$41,000	\$535,000	\$0	\$0	\$0	\$576,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$0	\$20,500	\$360,000	\$0	\$0	\$0	\$380,500
630-Stormwater Utility	\$0	\$0	\$20,500	\$175,000	\$0	\$0	\$0	\$195,500
Total	\$0	\$0	\$41,000	\$535,000	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Hyer Lane Reconstruction		
Project Year:	2027	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Full reconstruction of sanitary sewer, water main, storm sewer, curb and gutter, asphalt and sidewalk.
Justification:	The curb and gutter and asphalt pavement have deteriorated. Due to the age and condition of the sanitary sewer, water main and storm sewer, they should be replaced as part of the project.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$17,750	\$325,000	\$0	\$0	\$0	\$342,750
GO Debt: Bond	\$0	\$0	\$17,750	\$225,000	\$0	\$0	\$0	\$242,750
GO Debt: Bond	\$0	\$0	\$17,750	\$200,000	\$0	\$0	\$0	\$217,750
GO Debt: Bond	\$0	\$0	\$17,750	\$165,000	\$0	\$0	\$0	\$182,750
Total	\$0	\$0	\$71,000	\$915,000	\$0	\$0	\$0	\$986,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$0	\$17,750	\$325,000	\$0	\$0	\$0	\$342,750
610-Water Utility	\$0	\$0	\$17,750	\$225,000	\$0	\$0	\$0	\$242,750
620-Sewer Utility	\$0	\$0	\$17,750	\$200,000	\$0	\$0	\$0	\$217,750
630-Stormwater Utility	\$0	\$0	\$17,750	\$165,000	\$0	\$0	\$0	\$182,750
Total	\$0	\$0	\$71,000	\$915,000	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Douglas Court Reconstruction		
Project Year:	2027	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Street reconstruction including sanitary sewer, water main, storm sewer, curb and gutter and asphalt.
Justification:	The curb and gutter and asphalt pavement have deteriorated. Due to the age and condition of the sanitary sewer, water main and storm sewer, they should be replaced as part of the project.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$16,250	\$260,000	\$0	\$0	\$0	\$276,250
GO Debt: Bond	\$0	\$0	\$16,250	\$222,000	\$0	\$0	\$0	\$238,250
GO Debt: Bond	\$0	\$0	\$16,250	\$236,000	\$0	\$0	\$0	\$252,250
GO Debt: Bond	\$0	\$0	\$16,250	\$131,000	\$0	\$0	\$0	\$147,250
Total	\$0	\$0	\$65,000	\$849,000	\$0	\$0	\$0	\$914,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$0	\$16,250	\$260,000	\$0	\$0	\$0	\$276,250
610-Water Utility	\$0	\$0	\$16,250	\$222,000	\$0	\$0	\$0	\$238,250
620-Sewer Utility	\$0	\$0	\$16,250	\$236,000	\$0	\$0	\$0	\$252,250
630-Stormwater Utility	\$0	\$0	\$16,250	\$131,000	\$0	\$0	\$0	\$147,250
Total	\$0	\$0	\$65,000	\$849,000	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Scott Street Improvements		
Project Year:	2027	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Replace water main and sanitary sewer, and improve base course and repave with asphalt
Justification:	The area is served with undersized water main, old sanitary sewer and the pavement is very deteriorated.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$18,750	\$365,000	\$0	\$0	\$0	\$383,750
GO Debt: Bond	\$0	\$0	\$18,750	\$282,000	\$0	\$0	\$0	\$300,750
GO Debt: Bond	\$0	\$0	\$18,750	\$235,000	\$0	\$0	\$0	\$253,750
GO Debt: Bond	\$0	\$0	\$18,750	\$100,000	\$0	\$0	\$0	\$118,750
Total	\$0	\$0	\$75,000	\$982,000	\$0	\$0	\$0	\$1,057,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$0	\$18,750	\$365,000	\$0	\$0	\$0	\$383,750
610-Water Utility	\$0	\$0	\$18,750	\$282,000	\$0	\$0	\$0	\$300,750
620-Sewer Utility	\$0	\$0	\$18,750	\$235,000	\$0	\$0	\$0	\$253,750
630-Stormwater Utility	\$0	\$0	\$18,750	\$100,000	\$0	\$0	\$0	\$118,750
Total	\$0	\$0	\$75,000	\$982,000	\$0	\$0	\$0	

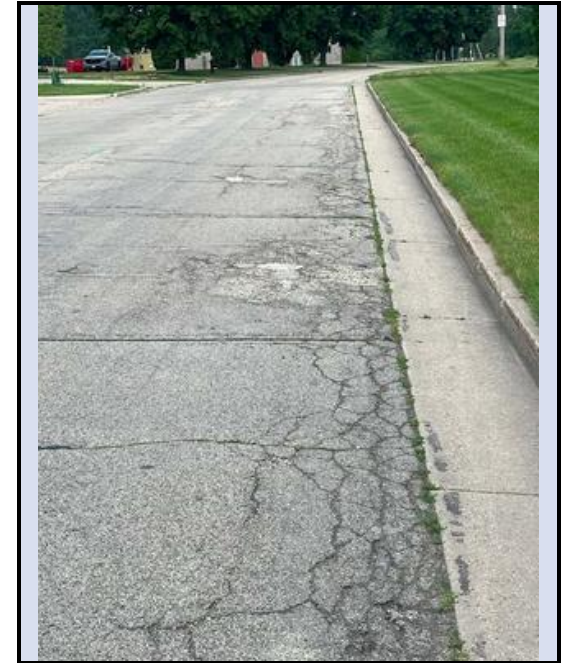
Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Commercial Drive Reconstruction		
Project Year:	2029	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Reconstruction including curb & gutter, replacing water main and sanitary sewer on Commercial Drive from Newcomb Street to Industrial Drive
Justification:	The watermain has had several breaks and is the same age as the water main that has already been replaced on Industrial Drive and the same age as the water main that is being proposed to be replaced on Prospect and Universal. The sanitary sewer on the west half of Commercial is old and has a number of sags in the line.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$0	\$38,300	\$681,000	\$0	\$719,300
GO Debt: Bond	\$0	\$0	\$0	\$0	\$38,300	\$544,300	\$0	\$582,600
GO Debt: Bond	\$0	\$0	\$0	\$0	\$38,300	\$199,100	\$0	\$237,400
GO Debt: Bond	\$0	\$0	\$0	\$0	\$0	\$44,000	\$0	\$44,000
Total	\$0	\$0	\$0	\$0	\$114,900	\$1,468,400	\$0	\$1,583,300

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$0	\$0	\$0	\$38,300	\$681,000	\$0	\$719,300
610-Water Utility	\$0	\$0	\$0	\$0	\$38,300	\$544,300	\$0	\$582,600
620-Sewer Utility	\$0	\$0	\$0	\$0	\$38,300	\$199,100	\$0	\$237,400
630-Stormwater Utility	\$0	\$0	\$0	\$0	\$0	\$44,000	\$0	\$44,000
Total	\$0	\$0	\$0	\$0	\$114,900	\$1,468,400	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Elizabeth Street Overlay		
Project Year:	2029	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Mill and overlay asphalt pavement
Justification:	The asphalt pavement is deteriorating showing signs of alligator cracking and rutting.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$0	\$178,000	\$0	\$0	\$178,000
Total	\$0	\$0	\$0	\$0	\$178,000	\$0	\$0	\$178,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	\$0	\$0	\$0	\$0	\$178,000	\$0	\$0	\$178,000
Total	\$0	\$0	\$0	\$0	\$178,000	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Indian Mound Parkway Street Improvements		
Project Year:	2029	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Replace spot sections of sidewalk, update curb ramps to ADA standards, replace asphalt full depth. Pavement markings for cross walks, center line and parking lane should be included.
Justification:	The asphalt pavement is deteriorating and needs replacement. Sections of sidewalk should be replaced to remove tripping hazards. Curb ramps should be brought up to current ADA standards. Crosswalks need to be painted. A centerline and parking lane should be painted to help reduce speed.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$0	\$42,000	\$638,000	\$0	\$680,000
Total	\$0	\$0	\$0	\$0	\$42,000	\$638,000	\$0	\$680,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$0	\$0	\$0	\$42,000	\$638,000	\$0	\$680,000
Total	\$0	\$0	\$0	\$0	\$42,000	\$638,000	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Coburn Lane Asphalt Overlay		
Project Year:	2029	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Pulverize, fix base and repave
Justification:	The asphalt pavement is deteriorating and needs replacement. There is a low spot just east of Wisconsin that needs to be fixed.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$0	\$125,000	\$0	\$0	\$125,000
Total	\$0	\$0	\$0	\$0	\$125,000	\$0	\$0	\$125,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	\$0	\$0	\$0	\$0	\$125,000	\$0	\$0	\$125,000
Total	\$0	\$0	\$0	\$0	\$125,000	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Ehlert Court Asphalt Overlay		
Project Year:	2029	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Full mill and repave with asphalt
Justification:	The asphalt pavement has deteriorated and needs replacement. Curb and gutter and underground utilities are in good shape.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$0	\$95,000	\$0	\$0	\$95,000
Total	\$0	\$0	\$0	\$0	\$95,000	\$0	\$0	\$95,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	\$0	\$0	\$0	\$0	\$95,000	\$0	\$0	\$95,000
Total	\$0	\$0	\$0	\$0	\$95,000	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Forest Avenue Asphalt Overlay		
Project Year:	2029	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	full mill and replace asphalt from Fourth Street to Fremont Street
Justification:	The asphalt pavement is deteriorating and needs replacement. Provides direct access to Fire and Police Department.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0	\$40,000
Total	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0	\$40,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
280-Street Repair	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0	\$40,000
Total	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0	

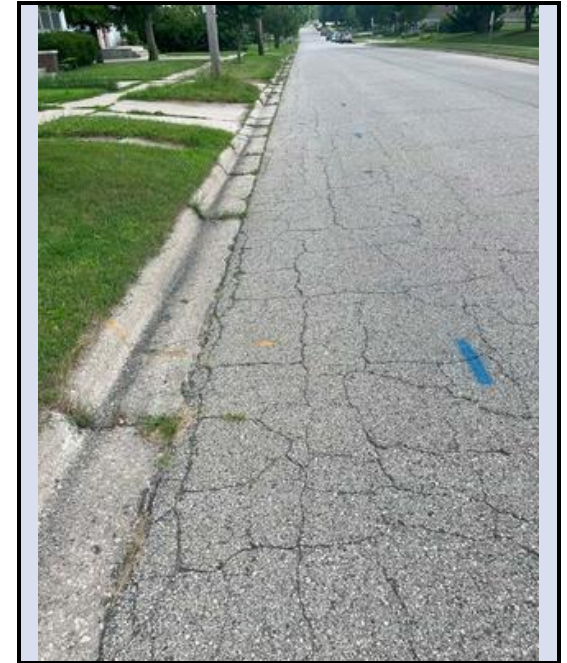
Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Prairie Street Reconstruction		
Project Year:	2029	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Full reconstruction of Prairie Street from Starin Road to W. Main Street. Construction includes replacement of sanitary sewer, water main, curb and gutter, storm sewer, sidewalk on east side, asphalt and pavement markings
Justification:	The curb and gutter and pavement are deteriorating and need replacement. Due to the age and condition of the water main and sanitary sewer, they should be replaced also. Sidewalk on the east side has many tripping hazards and is in deteriorated state.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$0	\$37,500	\$746,840	\$0	\$784,340
GO Debt: Bond	\$0	\$0	\$0	\$0	\$37,500	\$458,240	\$0	\$495,740
GO Debt: Bond	\$0	\$0	\$0	\$0	\$37,500	\$472,280	\$0	\$509,780
GO Debt: Bond	\$0	\$0	\$0	\$0	\$37,500	\$276,800	\$0	\$314,300
Total	\$0	\$0	\$0	\$0	\$150,000	\$1,954,160	\$0	\$2,104,160

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$0	\$0	\$0	\$37,500	\$746,840	\$0	\$784,340
610-Water Utility	\$0	\$0	\$0	\$0	\$37,500	\$458,240	\$0	\$495,740
620-Sewer Utility	\$0	\$0	\$0	\$0	\$37,500	\$472,280	\$0	\$509,780
630-Stormwater Utility	\$0	\$0	\$0	\$0	\$37,500	\$276,800	\$0	\$314,300
Total	\$0	\$0	\$0	\$0	\$150,000	\$1,954,160	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:	148		
Project Title:	Remount Ambulance 1280		
Project Year:	2027	Category:	Licensed Vehicles
Department:	Fire / Rescue	Priority:	

Description:	Work with well known and reliable manufacturers of ambulances to create and develop blueprints, proposals, and bids to remount the current box off of 1280 onto a new chassis.
Justification:	Ambulance 1280 provides critical equipment and personnel responding to medical calls



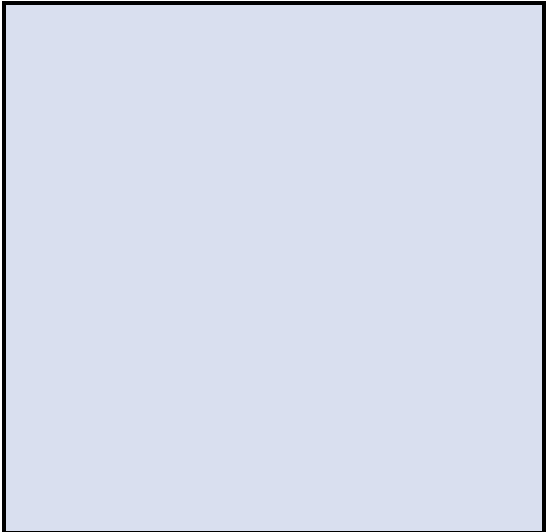
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$285,000	\$0	\$0	\$0	\$0	\$0	\$285,000
Total	\$0	\$285,000	\$0	\$0	\$0	\$0	\$0	\$285,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
210-Fire EMS Equipment	\$0	\$285,000	\$0	\$0	\$0	\$0	\$0	\$285,000
Total	\$0	\$285,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	City Hall Admin Switch Stack Replacement		
Project Year:	2026	Category:	IT Software/Hardware
Department:	IT	Priority:	

Description:	This is to replace Admin switches 1 - 5 in City Hall. These distribution switches route traffic throughout the building as well as to other sites. The current switches are getting up there in age and do not reflect the current speeds from the new host servers and main switch.
Justification:	N/A



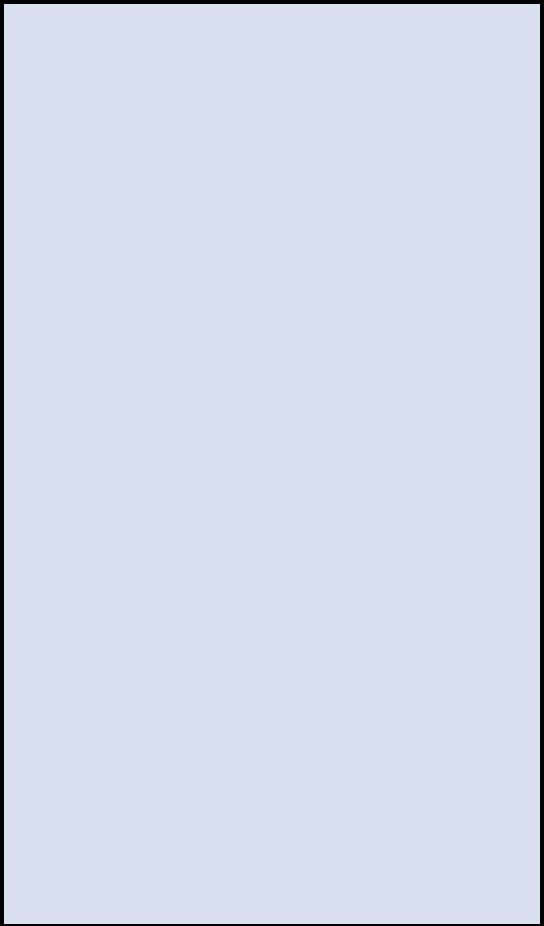
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$80,000	\$0	\$0	\$0	\$0	\$0	\$80,000
Total	\$0	\$80,000	\$0	\$0	\$0	\$0	\$0	\$80,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$80,000	\$0	\$0	\$0	\$0	\$0	\$80,000
Total	\$0	\$80,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Hearing Loop Installation in Meeting Room 1 & 2 of New Library Addition		
Project Year:	2026	Category:	Facilities & Other Improvements
Department:	Library	Priority:	

Description:	Phase one of this project includes a Phased Array Wire Design for both meeting rooms to work independently or combined as needed. Saw Cut groove into concrete, drop wire into groove, skim coat wire into the slot before LVT installation. This will be done in 2025. Phase two involves installing the equipment which will be done in 2026.
Justification:	Hearing loss is a major public health issue affecting 1 in 5 people. Several local libraries now offer service desk hearing loops and/or meeting room loops for patrons who use hearing aids or cochlear implants. What is a hearing loop? A hearing loop system is an Assistive Listening System that transfers sound—from a microphone or TV—directly to your hearing device or cochlear implant, via a tiny and inexpensive telecoil (t-coil) receiver. What are the benefits of hearing loops? Works with your existing hearing devices—no extra purchases or devices required. No extra noise, wall bounce, echo or sound distortion. Delivers customized sound to your devices. Can be installed in your home, car, house of worship, or public transit venues. Sound is contained to your devices—never worry about bothering others. How do I use a hearing loop? All cochlear implants and approximately 70% of hearing aids have a built in wireless receiver called a telecoil (t-coil). To use a hearing loop, simply turn on your t-coil by pushing a button on the hearing device. This t-coil program may need to be activated by your audiologist. The library also has a loop receiver that may be helpful for persons who are hard of hearing or do not have a hearing aid equipped with a t-coil.



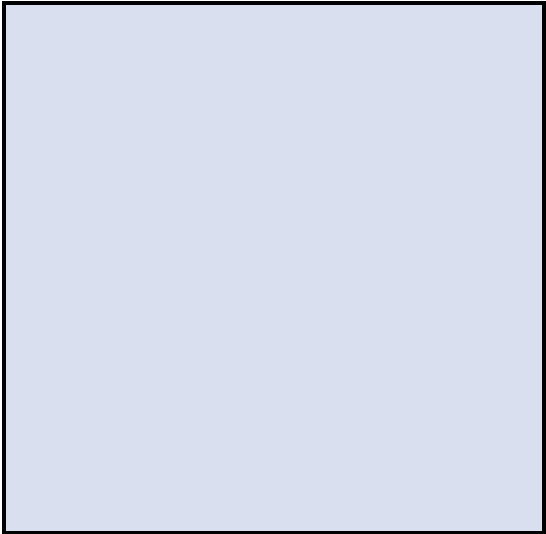
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Grant	\$18,500	\$10,000	\$0	\$0	\$0	\$0	\$0	\$28,500
Total	\$18,500	\$10,000	\$0	\$0	\$0	\$0	\$0	\$10,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total			\$0					

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Control Room/council chambers		
Project Year:	2030	Category:	IT Software/Hardware
Department:	Media Services	Priority:	

Description:	To update the control room/council chambers AV equipment .
Justification:	To comply with our ordinances and laws, these improvements are necessary. After consulting with IT and Media Services, we have determined that our current control room should remain functional through 2030.



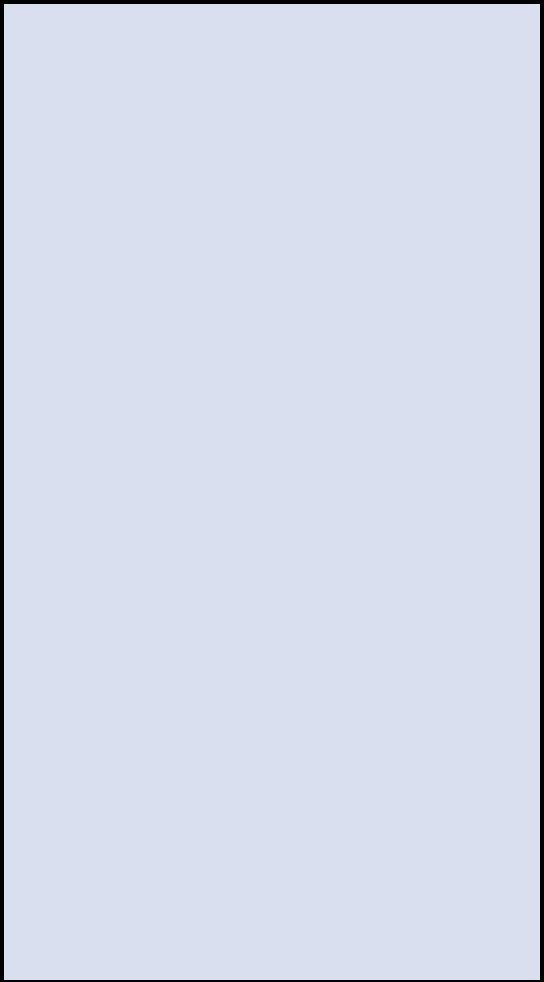
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$0	\$0	\$140,000	\$0	\$140,000
Total	\$0	\$0	\$0	\$0	\$0	\$140,000	\$0	\$140,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$0	\$0	\$0	\$0	\$140,000	\$0	\$140,000
Total	\$0	\$0	\$0	\$0	\$0	\$140,000	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Energy Audit		
Project Year:		Category:	Building Improvements
Department:	Park & Rec - Facilities	Priority:	

Description:	The City of Whitewater is proposing a comprehensive energy audit of all municipal facilities as a proactive step toward improving energy efficiency, reducing operational costs, and extending the life of critical infrastructure systems. A professional energy audit will provide detailed assessments of energy consumption across our buildings, identifying areas where improvements can be made in lighting, HVAC systems, insulation, windows, building controls, and other systems. The audit will also include cost-benefit analyses for potential upgrades, helping prioritize investments that offer the greatest return. This initiative aligns with the City's commitment to fiscal responsibility and environmental stewardship. By pinpointing inefficiencies and recommending practical solutions, the audit will serve as a foundation for reducing utility expenses, improving building performance, and identifying opportunities for grants, rebates, and future capital improvement planning. Key facilities to be audited include City Hall, the Library, Cravath Lakefront Building, the Old Armory, Starin Park Community Building, the Whitewater Aquatic and Fitness Center, the Innovation Center, and other city-owned buildings such as the Water Utility and Wastewater Treatment Facility. Some locations currently lack natural gas monitoring capabilities, and the audit will help us address these data gaps and explore alternative solutions. The energy audit is a critical first step in establishing a long-term energy management strategy that supports both sustainability goals and operational efficiencies, ensuring responsible use of taxpayer dollars while improving community assets.
Justification:	N/A



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Total	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000

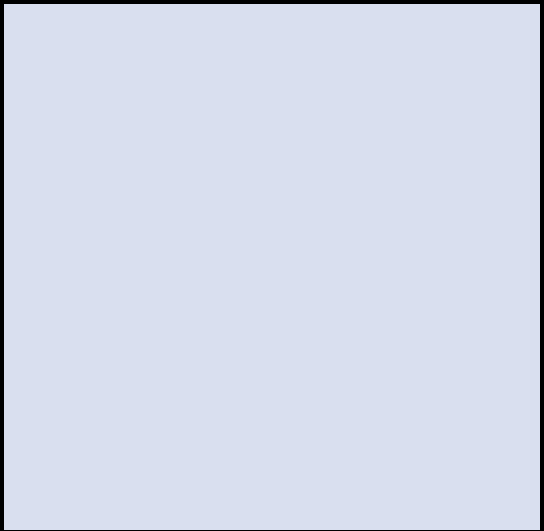
Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total

450-Capital Projects	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Total	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Awning Replacement at White Memorial Building		
Project Year:	2026	Category:	Building Improvements
Department:	Park & Rec - Facilities	Priority:	

Description:	The awnings on the White Memorial Building, a locally designated landmark, are in significant disrepair and in need of replacement. While the exact age of the current awnings is unknown, their deteriorated condition poses both aesthetic and functional concerns. The estimated cost to replace the awnings is \$18,000.
Justification:	N/A



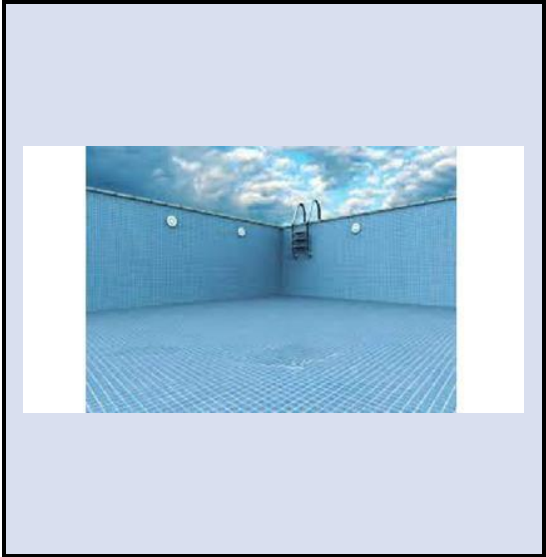
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$18,000	\$0	\$0	\$0	\$0	\$0	\$18,000
Total	\$0	\$18,000	\$0	\$0	\$0	\$0	\$0	\$18,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$18,000	\$0	\$0	\$0	\$0	\$0	\$18,000
Total	\$0	\$18,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:	126		
Project Title:	WAFC Pool Shell Replacement		
Project Year:	2027	Category:	Facilities & Other Improvements
Department:	Park & Rec - Facilities	Priority:	

Description:	Removal of old pool plaster lining and replacement
Justification:	The pool plaster that lines the walls and floor of both liesure and comptative pool will need to be replaced in the next 2-5 years. The current floor has been maintained through patching areas that are crumbling but eventually the whole shell will need to be replace.



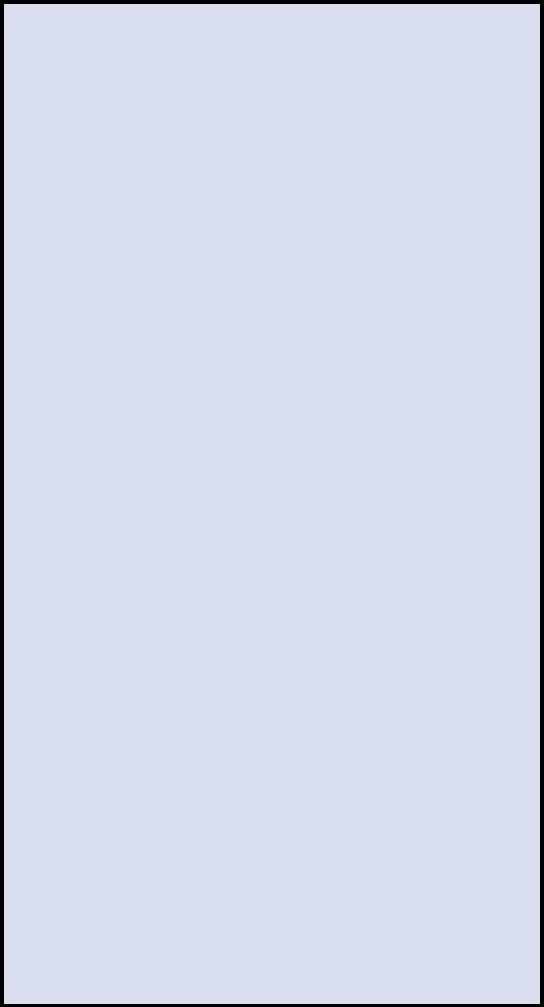
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$100,000	\$0	\$0	\$0	\$	\$100,000
Total	\$0	\$0	\$100,000	\$0	\$0	\$0		\$100,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
247-Aquatic Center	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Total	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Lakes Management		
Project Year:		Category:	Facilities & Other Improvements
Department:	Park & Rec - Other	Priority:	

Description:	Cravath Lake and Trippe Lake are vital environmental, recreational, and economic assets for the City of Whitewater. The continued management of these lakes is essential to preserving water quality, supporting ecological health, and ensuring they remain safe, attractive, and functional for public use. Since the drawdown and dredging projects, active lake management is required to maintain the progress achieved and prevent a return to poor water conditions. Ongoing management efforts may include aquatic plant control, sediment monitoring, shoreline stabilization, invasive species mitigation, and coordinated nutrient reduction strategies within the watershed. These lakes serve as central features for local recreation, fishing, paddling, and community events such as the Polar Plunge and Fourth of July festivities. Without active management, the lakes risk degradation that could limit recreational use, harm wildlife habitats, reduce property values, and deter tourism and special events. Investing in lake management also positions the City to leverage state and federal grant programs, many of which require an established maintenance and monitoring plan to qualify. In addition, consistent management will help us respond to emerging challenges such as algal blooms, aquatic invasives, or stormwater runoff impacts. This capital investment ensures that Cravath and Trippe Lakes continue to serve as clean, accessible, and sustainable resources for generations to come, supporting both community well-being and the city's environmental stewardship goals.
Justification:	N/A



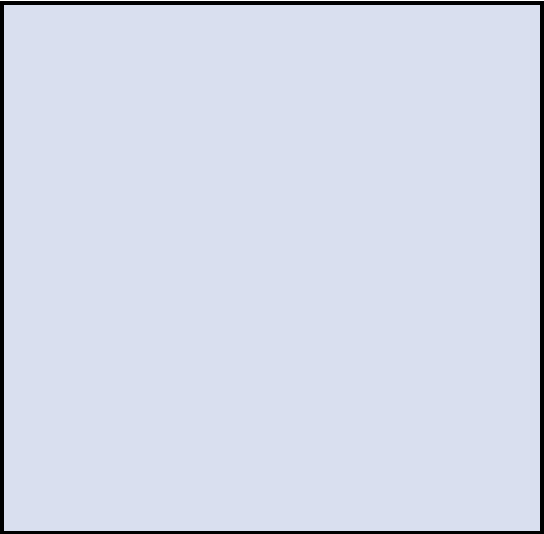
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$300,000
Total	\$0	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$300,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
272-Lakes Improvement	\$0	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$300,000
Total	\$0	\$150,000	\$150,000	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:	63		
Project Title:	Cravath lake Mill Pond Dam Repairs		
Project Year:	2026	Category:	Infrastructure
Department:	Park & Rec - Other	Priority:	

Description:	After inspection in 2022 the WDNR is requiring us to do repairs to the Old Mill Dam for Cravath Lake.
Justification:	As part of our Dam inspection and maintenance program the repairs are required by the WDNR. They allowed the city to postpone repairs that were proposed to us to be completed in 2023. This was not a budgeted expenditure for 2023 and the city will need to budget this expense for 2024.



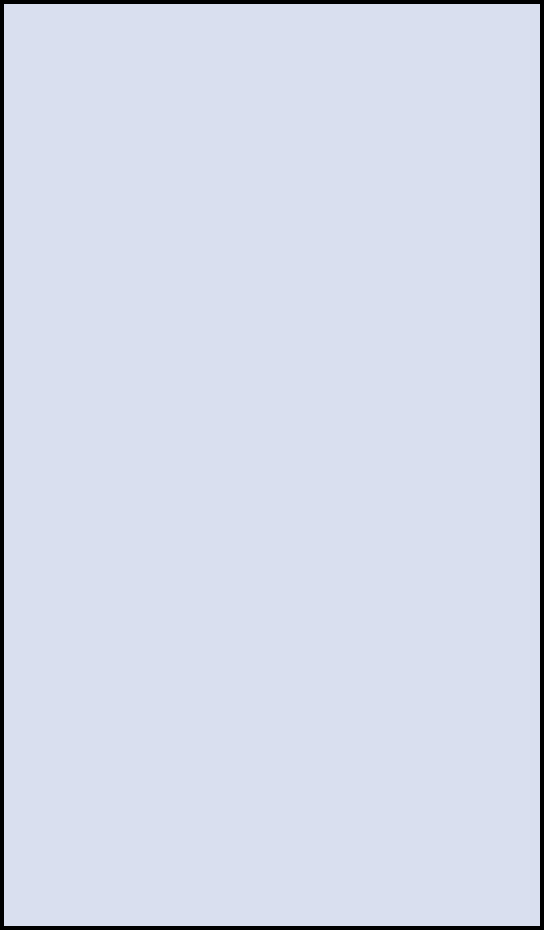
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$130,000	\$0	\$0	\$0	\$0	\$0	\$130,000
Total	\$0	\$130,000	\$0	\$0	\$0	\$0	\$0	\$130,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$130,000	\$0	\$0	\$0	\$0	\$0	\$130,000
Total	\$0	\$130,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Starin Park Playground Equipment Replacement		
Project Year:	2028	Category:	Facilities & Other Improvements
Department:	Park & Rec - Other	Priority:	

Description:	The playground at Starin Park is in need of replacement due to the age, condition, and extensive use of the current equipment. Several components are over 25 years old and are showing significant signs of wear and deterioration. As one of the most frequently used playgrounds in the community, Starin Park serves a diverse range of families and children year-round, making it a key recreational asset within our park system. While the equipment has been well maintained, many of its components no longer meet current safety and accessibility standards. Continued patchwork repairs are no longer cost-effective and limit the functionality and inclusivity of the space. Replacing the playground will allow the City to install a modern, ADA-compliant structure that meets the recreational needs of today's users and addresses long-term safety and maintenance concerns. A new playground will not only improve safety and accessibility but also increase the appeal of Starin Park as a gathering place for families, child care providers, and community events. Investing in this replacement will demonstrate the City's commitment to maintaining high-quality park infrastructure and enhancing the quality of life for residents of all ages and abilities. This project is a necessary investment in public health, safety, and community well-being.
Justification:	N/A



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$75,000
Total	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$75,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$75,000

Total	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	55		
Project Title:	Evidence Garage		
Project Year:	2025	Category:	Buildings
Department:	Police	Priority:	

Description:	Planning and construction of a 50' x 100' storage shed for PD seized vehicles, large/bulky evidence items and long-term evidence pending final court disposition. Additionally, the building can be utilized for the department's force-on-force training. This construction is part-in-parcel to the DPW site project and would be completed simultaneously as DPW building construction. Planning for the location of the PD garage has already been done. Increases in the cost of construction have changed the anticipated costs over the years, and have made it difficult to estimate. ***Currently \$180,000 was allocated for the planning and early construction costs. A request for an additional \$875,000 is being made to fully fund construction of the garage.
Justification:	An evidence garage will provide cover and storage for the departments seized vehicles, large and or bulky evidence and long-term evidence pending final court disposition. Additionally the building can be utilized for the departments force-on-force training. Currently the department uses the evidence room in the basement and the city garage and exterior grounds to store vehicles that have been seized or that are being held for evidence. The current space is inadequate. Due to the age and condition of the current garage, we have lost evidence to rodent and water damage. Additionally, the size of the garage isn't adequate to store more than one vehicle, thus seized vehicles must remain outside and deteriorate. A court seizure can take a year or more, a timeframe that causes long term wear and tear on the vehicles which depreciates the value of the vehicle.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$180,000	\$875,000	\$0	\$0	\$0	\$0	\$	\$1,055,000
Total	\$180,000	\$875,000	\$0	\$0	\$0	\$0		\$875,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$230,000	\$875,000	\$0	\$0	\$0	\$0	\$0	\$1,105,000
Total	\$230,000	\$875,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	62		
Project Title:	MDC Replacement		
Project Year:	2026	Category:	IT Software/Hardware
Department:	Police	Priority:	

Description:	Five (5) Police Department mobile data computers (MDCs). These are used to track officer activity, write reports, issue citations, etc.
Justification:	These will replace MDCs currently being used in the fleet that are approximately 8 years old.



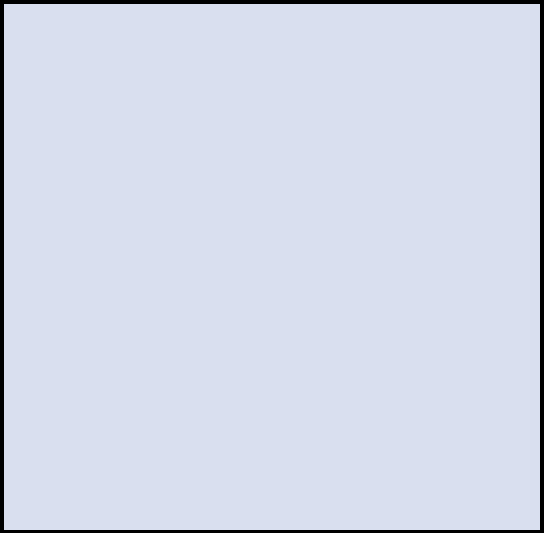
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Note	\$0	\$17,500	\$0	\$24,500	\$0	\$0	\$0	\$42,000
Total	\$0	\$17,500	\$0	\$24,500	\$0	\$0	\$0	\$42,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$17,500	\$0	\$24,500	\$0	\$0	\$0	\$42,000
Total	\$0	\$17,500	\$0	\$24,500	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:	15		
Project Title:	Milwaukee St. lift station control upgrade		
Project Year:	2026	Category:	Machinery & Equipment
Department:	Sewer	Priority:	

Description:	Lift station controls updates would provide a time to improve level sensor monitoring, PLC update, UPS conversion to DC vs AC and improved staff interaction with incorporation of a small touchscreen for operational adjustments. All work to be performed by our historic electrical control contractor.
Justification:	Current Allen Bradley PLC and HMI are no longer maintained or serviceable by our electrical integrator. As part of this update the operation of the pumps in normal and backup float control would be standardized to other lift stations in the community. This update would provide for another reliable 20 years of functionality.



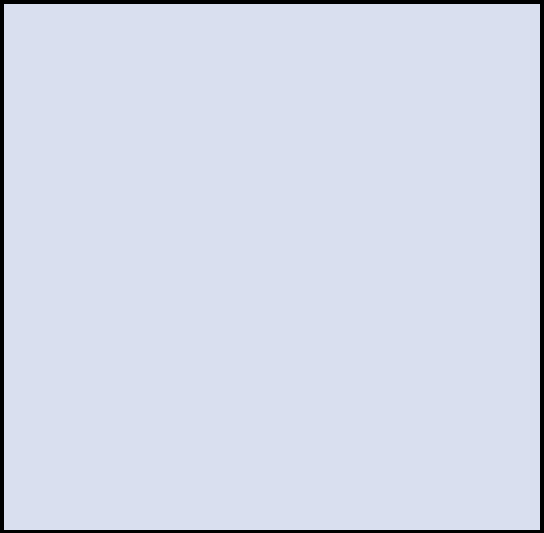
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$11,000	\$0	\$0	\$0	\$0	\$	\$11,000
Total	\$0	\$11,000	\$0	\$0	\$0	\$0		\$11,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	\$0	\$11,000	\$0	\$0	\$0	\$0	\$	\$11,000
Total	\$0	\$11,000	\$0	\$0	\$0	\$0		

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Wastewater L3 Switch		
Project Year:	2026	Category:	IT Software/Hardware
Department:	Sewer	Priority:	

Description:	The Wastewater data center is becoming the City's backup site. A layer 3 switch is necessary as there is a lot of traffic going through this site and it will only increase over time.
Justification:	N/A



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Total	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Total	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	13		
Project Title:	Centrifuge Cake Pump Rebuild		
Project Year:	2027	Category:	Machinery & Equipment
Department:	Sewer	Priority:	

Description:	Due to wear this pump will require a new rotor, stator and sealing shaft section in addition to packing and joint seals. Work will be performed by a qualified repair shop with the removal and re-installation being completed by Utility staff. This job is time sensitive. Therefore, all repairs will be based off of a planned shutdown period.
Justification:	The centrifuge processes both thickened digested sludge and waste activated sludge. During both run cycles the cake pump moves the thickened product to either the storage tank or to the anaerobic digester. The unit has been in operation since 2017 and we have witnessed decreased efficiencies in pump flow. Periodic maintenance, such as this, is necessary to continue with reliable process operations.



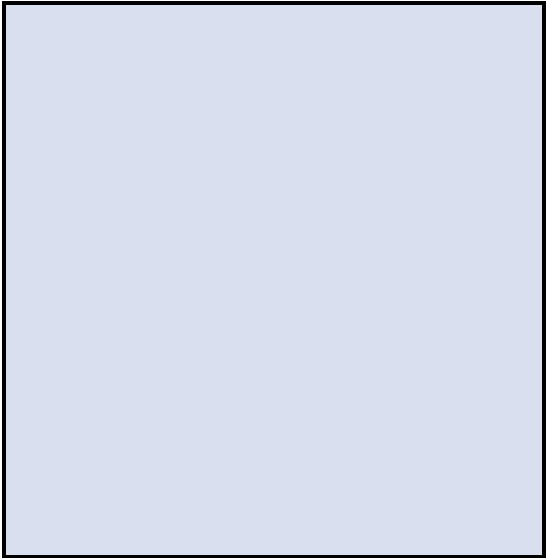
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$18,000	\$0	\$0	\$0	\$	\$18,000
Total	\$0	\$0	\$18,000	\$0	\$0	\$0		\$18,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	\$0	\$0	\$18,000	\$0	\$0	\$0	\$	\$18,000
Total	\$0	\$0	\$18,000	\$0	\$0	\$0		

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Digester Rehab		
Project Year:	2027	Category:	Facilities & Other Improvements
Department:	Sewer	Priority:	

Description:	Digester Rehab
Justification:	N/A



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$300,000
Total	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$300,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$300,000
Total	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	

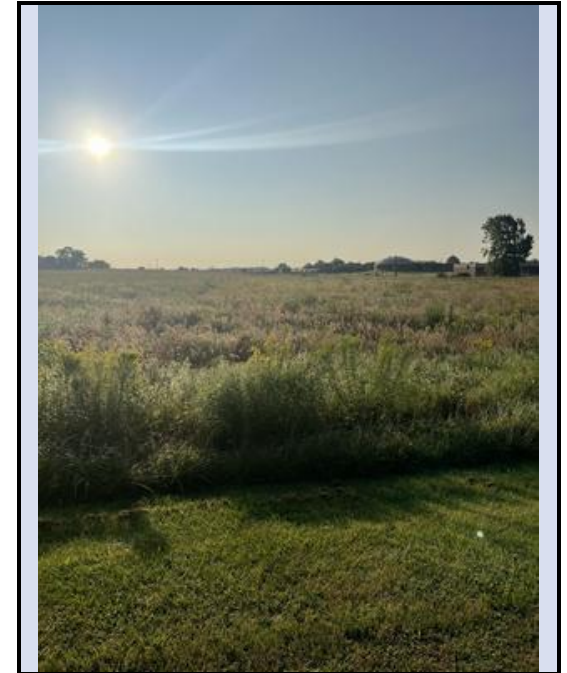
Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Phosphorus Compliance (Water Quality Trading)		
Project Year:	2027	Category:	Intangibles
Department:	Sewer	Priority:	

Description:	Currently the Wastewater Utility is achieving phosphorus compliance through the Multi Discharger Variance (MDV). This program is currently set to expire in 2027. There is an effort to possibly extend the MDV. However, the Utility must be proactive in planning in the event that the MDV does not get extended. One option to achieve phosphorus compliance is by utilizing the 3rd party Clearing House which allows phosphorus "credits" to be purchased to achieve compliance. Essentially the utility would pay landowners to implement best management practices which should reduce phosphorus from entering surface waters. The viability of this compliance option is contingent upon adequate pounds being generated as well as willing landowners.
Justification:	The current wastewater infrastructure does not have the ability to reach the upcoming low phosphorus limit of 0.075 mg/l. Once the MDV expires, the utility will need to find an alternative phosphorus compliance method.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$75,000	\$75,000	\$75,000	\$75,000	\$1,950,000	\$2,250,000
Total	\$0	\$0	\$75,000	\$75,000	\$75,000	\$75,000	\$1,950,000	\$300,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	\$0	\$0	\$75,000	\$75,000	\$75,000	\$75,000	\$2,100,000	\$2,400,000
Total	\$0	\$0	\$75,000	\$75,000	\$75,000	\$75,000	\$2,100,000	

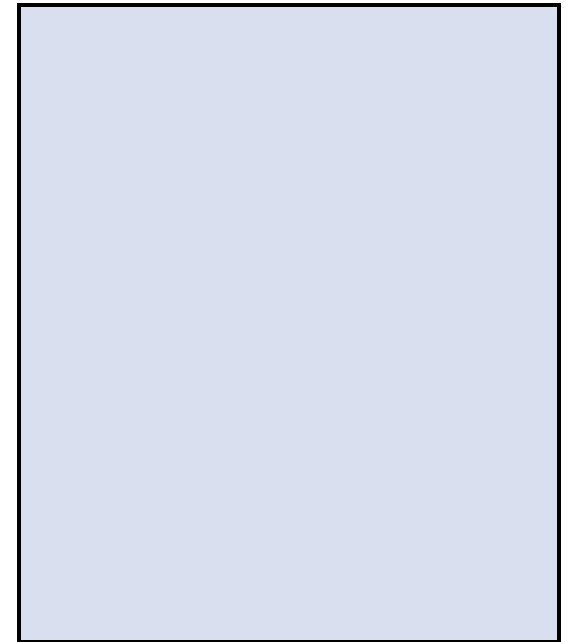
Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Tanker Truck Replacement		
Project Year:	2027	Category:	Machinery & Equipment
Department:	Sewer	Priority:	

Description:	Replace existing tanker truck with a newer used truck.
Justification:	The current tanker truck is a 1980 Auto Car. The truck is in need of significant repairs such as the transmission and the tank. Additionally, the vacuum pump does not work. Given the age of the truck, and the extent of the repairs that are required, we feel it is warranted to purchase a newer used truck. Originally this truck was primarily used for sludge application. However, since 2018 the Utility has contracted biosolids hauling. The tanker truck is still used primarily as an emergency response vehicle and some collection system maintenance. Some areas of the collections system are inaccessible with our combo truck. Due to the smaller size of the tanker truck we can utilize this truck to "flush" lines. Additionally, we we have utilized the truck in emergency situations such as force main breaks. Having a truck with a functional vacuum pump would eliminate the need to have a 2nd vehicle to bring portable pumps.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$120,000	\$0	\$0	\$0	\$0	\$120,000
Total	\$0	\$0	\$120,000	\$0	\$0	\$0	\$0	\$120,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	\$0	\$0	\$120,000	\$0	\$0	\$0	\$0	\$120,000
Total	\$0	\$0	\$120,000	\$0	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	Phosphorus Compliance (Tertiary Filtration)		
Project Year:	2028	Category:	Infrastructure
Department:	Sewer	Priority:	

Description:	Currently the Wastewater Utility is achieving phosphorus compliance through the Multi Discharger Variance (MDV). This program is currently set to expire in 2027. There is an effort to possibly extend the MDV. However, the Utility must be proactive in planning in the event that the MDV does not get extended. One option to achieve phosphorus compliance is by constructing tertiary filtration. The newly constructed filters would be able to achieve the upcoming effluent phosphorus limit of 0.075 mg/l
Justification:	The current infrastructure at the WWTP is incapable of achieving the upcoming limit of 0.075 mg/l for total phosphorus. Once the MDV has expired, the WWTP will need to find alternative compliance methods to meet the strict phosphorus requirements.



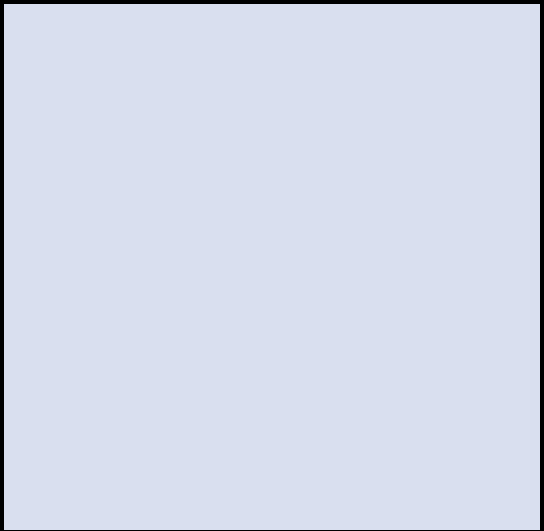
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$0	\$0	\$250,000	\$12,000,000	\$	\$12,250,000
Total	\$0	\$0	\$0	\$0	\$250,000	\$12,000,000	\$0	\$12,250,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	\$0	\$0	\$0	\$0	\$250,000	\$12,000,000	\$0	\$12,250,000
Total	\$0	\$0	\$0	\$0	\$250,000	\$12,000,000	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Starin Park Underground Detention-Construction		
Project Year:	2026	Category:	Infrastructure
Department:	Stormwater	Priority:	

Description:	Construction of an underground wet detention basin.
Justification:	To help meet MS4 Permit limits for phosphorus and sediment removal from storm water



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
CWF Loan	\$0	\$800,000	\$0	\$0	\$0	\$0	\$0	\$800,000
Grant	\$0	\$1,221,000	\$0	\$0	\$0	\$0	\$0	\$1,221,000
Principal Forgiveness	\$0	\$1,600,000	\$0	\$0	\$0	\$0	\$0	\$1,600,000
Total	\$0	\$3,621,000	\$0	\$0	\$0	\$0	\$0	\$3,621,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
630-Stormwater Utility	\$0	\$3,625,000	\$0	\$0	\$0	\$0	\$0	\$3,625,000
Total	\$0	\$3,625,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	2026 Detention Basin Dredging		
Project Year:	2026	Category:	Infrastructure
Department:	Stormwater	Priority:	

Description:	Dredging and other maintenance on existing stormwater BMP's like detention ponds and biofilters.
Justification:	The City is required to remove Total Suspended Solids and Phosphorus from stormwater before it enters waters of the state. To do this, wet detention ponds were constructed. Over time these facilities can fill up with sediment or get overgrown with trees and invasives. Maintenance is required to keep them working properly.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$345,000	\$0	\$0	\$0	\$0	\$0	\$345,000
Total	\$0	\$345,000	\$0	\$0	\$0	\$0	\$0	\$345,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
630-Stormwater Utility	\$0	\$345,000	\$0	\$0	\$0	\$0	\$0	\$345,000
Total	\$0	\$345,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	2027 Detention Basin Dredging		
Project Year:	2027	Category:	Infrastructure
Department:	Stormwater	Priority:	

Description:	Dredging and other maintenance on existing stormwater BMP's like detention ponds.
Justification:	The City is required to remove Total Suspended Solids and Phosphorus from stormwater before it enters waters of the state. To do this, wet detention ponds were constructed. Over time these ponds can fill up with sediment and get overgrown with invasives and trees. Maintenance is eventually required to keep these facilities working properly.



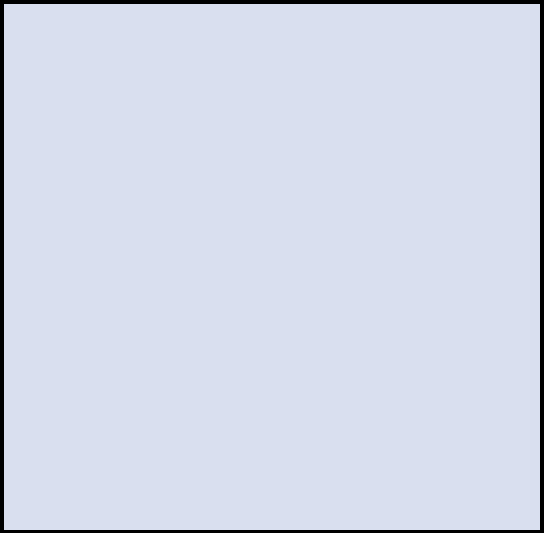
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$345,000	\$0	\$0	\$0	\$0	\$345,000
Total	\$0	\$0	\$345,000	\$0	\$0	\$0	\$0	\$345,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
630-Stormwater Utility	\$0	\$0	\$345,000	\$0	\$0	\$0	\$0	\$345,000
Total	\$0	\$0	\$345,000	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	2028 Detention Basin Dredging		
Project Year:	2028	Category:	Infrastructure
Department:	Stormwater	Priority:	

Description:	Dredging and other maintenance on existing stormwater BMP's like wet detention ponds.
Justification:	The City is required to remove Total Suspended Solids and Phosphorus from stormwater before it enters the waters of the State. To do this, wet detention ponds were constructed. Over time, these ponds fill up with sediment and get overgrown with trees and invasives. Maintenance is eventually required to keep these facilities in working order.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$345,000	\$0	\$0	\$0	\$345,000
Total	\$0	\$0	\$0	\$345,000	\$0	\$0	\$0	\$345,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
630-Stormwater Utility	\$0	\$0	\$0	\$345,000	\$0	\$0	\$0	\$345,000
Total	\$0	\$0	\$0	\$345,000	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	23		
Project Title:	Street Garage		
Project Year:	2026	Category:	Buildings
Department:	Streets	Priority:	

Description:	Design of a new street facility in 2026 with construction in 2027.
Justification:	A Space Needs Assessment & Master Plan was completed in 2020 of the Public Works Facility. According to the report "Due to the extensive number of upgrades needed to bring these facilities up to current standards, we do not recommend spending additional funds on main building and most of the outbuildings. These facilities have outlived their expected life cycle. We do recommend that the northern main vehicle storage facility that was built in early 2000's be kept and designing the new building footprint around that facility." The vehicle storage building needs to be constructed first so items can be relocated in order for other buildings to be removed. The wash bay, shop area, maintenance area and office area would be designed and constructed after the vehicle storage building is completed.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$210,000	\$410,000	\$10,200,000	\$0	\$0	\$0	\$	\$10,820,000
Total	\$210,000	\$410,000	\$10,200,000	\$0	\$0	\$0		\$10,610,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$210,000	\$410,000	\$10,200,000	\$0	\$0	\$0	\$0	\$10,820,000
Total	\$210,000	\$410,000	\$10,200,000	\$0	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	46		
Project Title:	2026 Quad Axle Dump Truck		
Project Year:	2026	Category:	Licensed Vehicles
Department:	Streets	Priority:	

Description:	Replacement of our 1998 Mack quad axle dump truck.
Justification:	We use our current quad axle dump truck to haul all of our salt from Walworth Co for our winter snow removal practices along with the sand for our salt/sand mix. This is generally 500 tons of salt and 250 tons of sand. This truck is used to assist in the cleaning of the downtown and parking lots of snow during winter events. We also use this truck for digout projects and to haul spoil to the asphalt plant in Lagrange. Aggregate and cold patch material is hauled with this as well as hot mix. The box on the current truck is very close to needing replacement at a cost of approximately \$50,000.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$270,000	\$0	\$0	\$0	\$0	\$	\$270,000
Total	\$0	\$270,000	\$0	\$0	\$0	\$0		\$270,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	\$0	\$270,000	\$0	\$0	\$0	\$0	\$0	\$270,000
Total	\$0	\$270,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:	48		
Project Title:	Kubota RTV Replacement '26		
Project Year:	2026	Category:	Machinery & Equipment
Department:	Streets	Priority:	

Description:	Kubota RTV 1100 UTV
Justification:	We currently have 2006 and 2018 Kubota RTV's. The new unit would replace the 2006 as it will be 20 years old and is in need of replacement.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$27,000	\$0	\$0	\$0	\$0	\$0	\$27,000
Total	\$0	\$27,000	\$0	\$0	\$0	\$0	\$0	\$27,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	\$0	\$27,000	\$0	\$0	\$0	\$0	\$0	\$27,000
Total	\$0	\$27,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	F-350 Pickup 2026		
Project Year:	2026	Category:	Licensed Vehicles
Department:	Streets	Priority:	

Description:	2026 F350 4X4 Pickup Deferred from 2022
Justification:	This truck would serve as the Street Superintendent truck. Many times through the year staff are shuttled from job to job, meetings and conferences. The full 4 door cab would be beneficial. The purchase of a 3/4 or 1 ton would better serve the DPW as it can be passed down as a useful work truck to maximize it's use. The current Superintendent truck is a 2012 1/2 ton truck that will be moved into the DPW Street fleet for use.

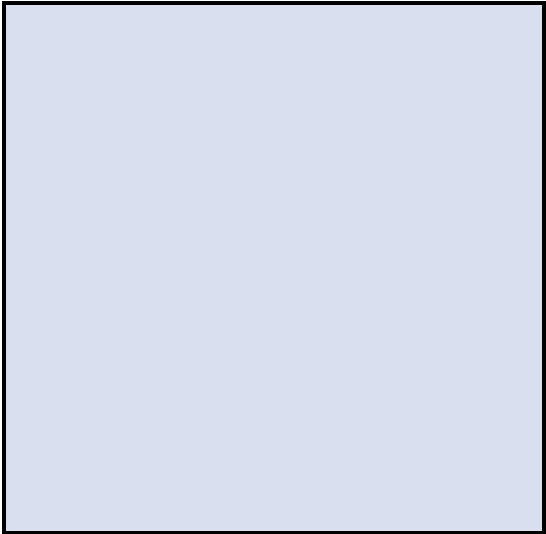


Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$65,000	\$0	\$0	\$0	\$0	\$0	\$65,000
Total	\$0	\$65,000	\$0	\$0	\$0	\$0	\$0	\$65,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	\$0	\$65,000	\$0	\$0	\$0	\$0	\$0	\$65,000
Total	\$0	\$65,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	2026 Caterpillar 255 Track Skid Steer Loader		
Project Year:	2026	Category:	Machinery & Equipment
Department:	Streets	Priority:	



Description:	2026 Caterpillar 255 Track Skid Steer Loader
Justification:	This unit is needed for projects occurring year around including snow removal. Also with the requirements of maintenance on storm sewer retention ponds it is needed for use with a drum mulcher.

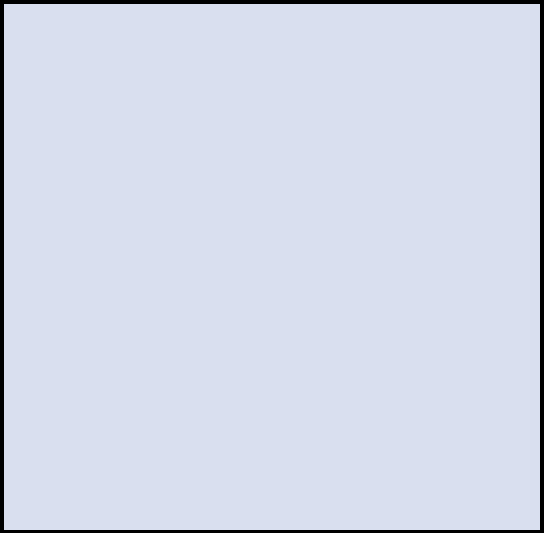
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$83,600	\$0	\$0	\$0	\$0	\$0	\$83,600
Total	\$0	\$83,600	\$0	\$0	\$0	\$0	\$0	\$83,600

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	\$0	\$83,600	\$0	\$0	\$0	\$0	\$0	\$83,600
Total	\$0	\$83,600	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	2026 Caterpillar HM215 Drum Mulcher		
Project Year:	2026	Category:	Machinery & Equipment
Department:	Streets	Priority:	

Description:	2026 Caterpillar HM215 drum mulcher Track loader attachment.
Justification:	This attachment is needed for required storm sewer retention basin maintenance.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Total	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Total	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:	43		
Project Title:	F350 Pickup '27		
Project Year:	2027	Category:	Licensed Vehicles
Department:	Streets	Priority:	

Description:	2027 350 4X4 Pickup with Aluminum Tommy lift gate Purchase deferred from 2025.
Justification:	This truck is going to replace one of the 20+ year old trucks in the fleet.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$64,000	\$0	\$0	\$0	\$0	\$64,000
Total	\$0	\$0	\$64,000	\$0	\$0	\$0	\$0	\$64,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	\$0	\$0	\$64,000	\$0	\$0	\$0	\$0	\$64,000
Total	\$0	\$0	\$64,000	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:	44		
Project Title:	Loader Snow Blower Replacement '29		
Project Year:	2029	Category:	Machinery & Equipment
Department:	Streets	Priority:	

Description:	SnoGo loader snow blower.
Justification:	Our current loader snow blower will be 25 years old. It is a crucial piece of equipment during a larger scale snow event to load trucks and remove the windrows of snow from the center of the street in the Downtown area of the city.



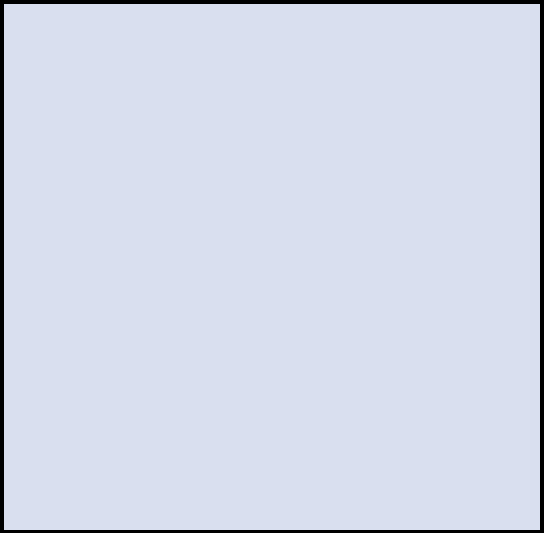
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0	\$250,000
Total	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0	\$250,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0	\$250,000
Total	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:	53		
Project Title:	Vogele Tracked Asphalt Paver Super 700i '30		
Project Year:	2030	Category:	Machinery & Equipment
Department:	Streets	Priority:	

Description:	2030 Vogele tracked paver Super 700i.
Justification:	Purchase of this paver would provide a high quality smoother road surface than we are able to get using skid steers and hand rakes. It would also be much more efficient for us placing the asphalt by saving considerable time.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$0	\$0	\$215,000	\$0	\$215,000
Total	\$0	\$0	\$0	\$0	\$0	\$215,000	\$0	\$215,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	\$0	\$0	\$0	\$0	\$0	\$215,000	\$0	\$215,000
Total	\$0	\$0	\$0	\$0	\$0	\$215,000	\$0	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	102		
Project Title:	Hydrant installation at East tower		
Project Year:	2025	Category:	Infrastructure
Department:	Water	Priority:	

Description:	Install new hydrant at the East tower for drain down. This will allow us to get the water tower offline with less issues. Right now, we are able to shut down the water main and drain the tower down the road. If the area is developed, we will not have this option without adding the hydrant. We now have a residence that was added to the water line. We will not be able to shut down without contact of the homeowner.
Justification:	When we are scheduled for complete tower drain down by installing a hydrant it allows us to keep the water main live in front of the tower by isolation of new valves near the hydrant. Present time we have to isolate two valves in the road and drain the tower by opening a hydrant downstream. We use around 60' of fire hose to discharge water to the nearest storm drain. This hose crosses a resident's driveway which means contact must be made with them to keep them inform.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Total	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Total	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:	78		
Project Title:	Fire Hydrant Replacement		
Project Year:	2026	Category:	Infrastructure
Department:	Water	Priority:	

Description:	This project entails the continuation of replacing obsolete hydrants throughout the City. Each year approximately 10 hydrants are replaced.
Justification:	Replacement of older hydrants is required as parts become obsolete and are harder to find. The operation of these older ones can also be a challenge at times.



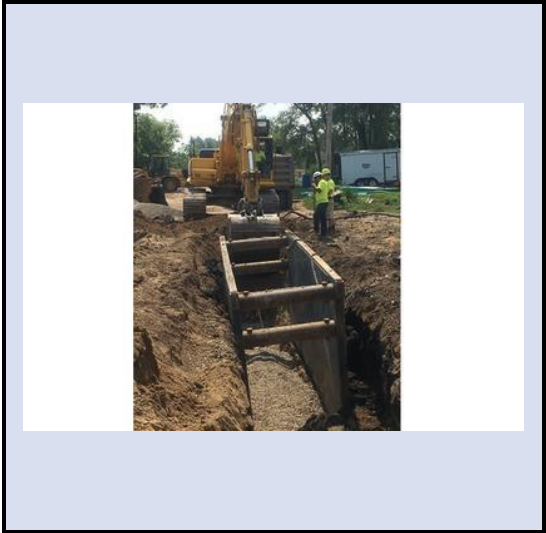
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	\$210,000	\$75,000	\$75,000	\$75,000	\$0	\$0	\$	\$435,000
Total	\$210,000	\$75,000	\$75,000	\$75,000	\$0	\$0	\$0	\$225,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$300,000	\$75,000	\$75,000	\$75,000	\$0	\$0	\$0	\$525,000
Total	\$300,000	\$75,000	\$75,000	\$75,000	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:	80		
Project Title:	Main Improvement- Elkhorn Roundabout		
Project Year:	2026	Category:	Infrastructure
Department:	Water	Priority:	

Description:	Continuation of looping of dead end water mains at empty lot near Elkhorn Roundabout.
Justification:	Kwik Trip has a store at the corner of Bluff Road and Elkhorn Road. Their water service will come off a dead end water main. Water main should be looped from Elkhorn Road to the east to tie into another dead end water main.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	\$0	\$75,000	\$0	\$0	\$0	\$0	\$	\$75,000
Total	\$0	\$75,000	\$0	\$0	\$0	\$0		\$75,000

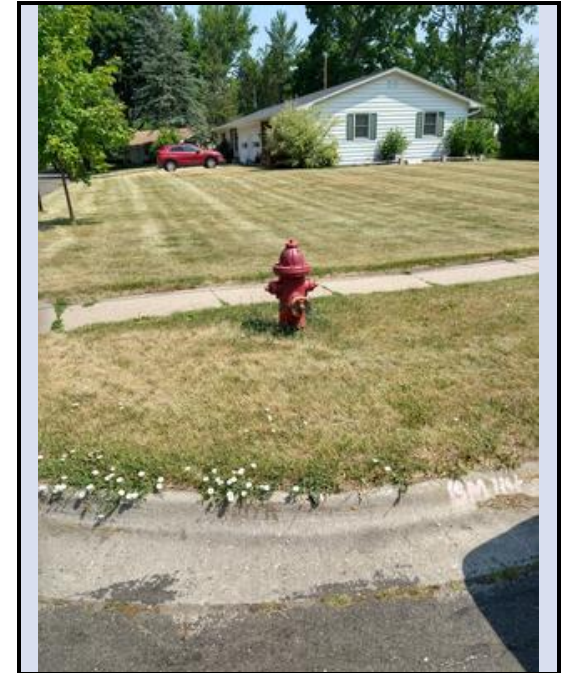
Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000
Total	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030
Pending

Project #:	87		
Project Title:	Fire hydrant painting		
Project Year:	2026	Category:	Machinery & Equipment
Department:	Water	Priority:	

Description:	PROFESSIONAL HYDRANT PAINTERS COME IN AND SANDBLAST, PRIME, AND PAINT. THIS IS A TWO-YEAR PROJECT.
Justification:	A FEW VARIATIONS OF RED PAINT THROUGHOUT OUR SYSTEM NOW EXIST. WOULD LIKE TO GET THEM ALL MORE UNIFORM IN COLOR AND CONTINUE THIS PROJECT AS WE REPLACE HYDRANTS IN THE FUTURE. WE HAVE 615 HYDRANTS IN OUR SYSTEM AND THIS INCLUDES THE UW-W CAMPUS. WE PAINT HYDRANTS MANUALLY AS NEED BASES BUT WHAT DOES HAPPEN IT WILL ONLY LAST SO LONG THEN WE ARE BACK TO WHERE WE WERE. WE have 615 Hydrants in the water system. I talked to Core and Main and they can do it for \$160/ hydrant. To do all the hydrants in the system it would be \$98,400.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$40,000	\$40,000	\$0	\$0	\$0	\$0	\$80,000
Total	\$0	\$40,000	\$40,000	\$0	\$0	\$0	\$0	\$80,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$40,000	\$40,000	\$0	\$0	\$0	\$0	\$80,000
Total	\$0	\$40,000	\$40,000	\$0	\$0	\$0	\$0	

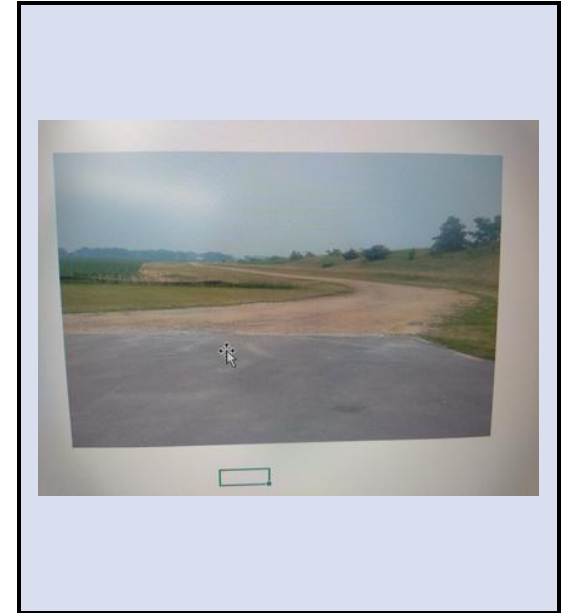
Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	101		
Project Title:	Well 9 road paving.		
Project Year:	2026	Category:	Facilities & Other Improvements
Department:	Water	Priority:	

Description:	PLACE NEW ASPHALT ON ROAD LEADING FROM THE SOUTH EDGE OF CONCRETE TO EXISTING ASPHALT BY WELL HOUSE #9. Total of 22,100 sq.ft.
Justification:	ELIMINATES HAVING TO FILL HOLES AFTER SNOW REMOVING AROUND TEN- FIFTEEN TIMES PER YEAR PLUS WHEN IT RAINS WE SPEND TIME FILLING THE HOLES AS WELL.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$80,000	\$0	\$0	\$0	\$0	\$0	\$80,000
Total	\$0	\$80,000	\$0	\$0	\$0	\$0	\$0	\$80,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$80,000	\$0	\$0	\$0	\$0	\$0	\$80,000
Total	\$0	\$80,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:	91		
Project Title:	WATER MATERIAL HAULING TRAILER		
Project Year:	2026	Category:	Machinery & Equipment
Department:	Water	Priority:	

Description:	ENCLOSED TRAILER THAT WILL HOLD ALL WATER MAIN MATERIAL, TOOLS, PUMPS, NEEDED FOR MAIN BREAKS, HYDRANTS AND SERVICES.
Justification:	HAVING AN ENCLOSED TRAILER HELPS ELIMANATE THE NEED TO RUN BACK AND FORTH TO OUR SHOP TO RETRIEVE MATERIAL, TOOLS AND EQUIPMENT. We can then store a good portion of this in the trailer and haul trailer to work site. We will have fast response times by having all the equipment in one location ready to go.

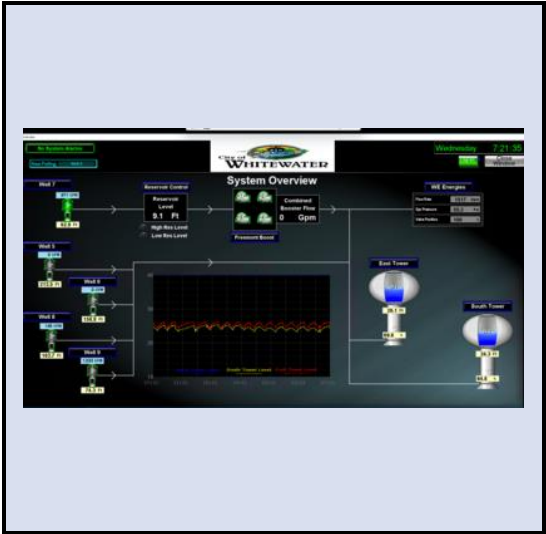


Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$8,000	\$0	\$0	\$0	\$0	\$0	\$8,000
Total	\$0	\$8,000	\$0	\$0	\$0	\$0	\$0	\$8,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$8,000	\$0	\$0	\$0	\$0	\$0	\$8,000
Total	\$0	\$8,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Scada Upgrade		
Project Year:	2026	Category:	IT Software/Hardware
Department:	Water	Priority:	
Description:	Scada upgrades. Our water Scada will no longer be able to update after October of 2025. We are running on windows 10. We will still be able to use the Scada it just won't be able to do system updates. We are looking to upgrade in 2026. Energenecs is projecting the cost around \$48,000 for the upgrade.		
Justification:	We need our Scada to run the wells, and make system changes. Without the Scada system we are unable to control the water system.		



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Operating Transfer	\$0	\$48,500	\$0	\$0	\$0	\$0	\$0	\$48,500
Total	\$0	\$48,500	\$0	\$0	\$0	\$0	\$0	\$48,500

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$48,500	\$0	\$0	\$0	\$0	\$0	\$48,500
Total	\$0	\$48,500	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Snowplow for skid Steer		
Project Year:	2026	Category:	Machinery & Equipment
Department:	Water	Priority:	

Description:	We would like to add a snowplow for the front of the skid steer to help with getting snow cleared in tight places, and around the shop. We only have 1 snowplow right now and when this is out plowing the wells it would be nice to have a backup. We have a price of \$7,000 for this. This would be a blade that we can control and move side to side.
Justification:	We would like to add a snowplow for the front of the skid steer to help with getting snow cleared in tight places, and around the shop. We only have 1 snowplow right now and when this is out plowing the wells it would be nice to have a backup. We have a price of \$7,000 for this. This would be a blade that we can control and move side to side.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$7,000	\$0	\$0	\$0	\$0	\$0	\$7,000
Total	\$0	\$7,000	\$0	\$0	\$0	\$0	\$0	\$7,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$7,000	\$0	\$0	\$0	\$0	\$0	\$7,000
Total	\$0	\$7,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Bulk fill station		
Project Year:	2026	Category:	Facilities & Other Improvements
Department:	Water	Priority:	

Description:	I would like to update our bulk water fill station. I have reached out to a few different Utilities in Wisconsin and they have had great luck with them. They will self-drain once shut off and we can have a few different ways to read and collect payment. I have priced out the most expensive options to get the cost of worst case. We are looking at \$150,000 to install the unit. Last year (2024) we made \$20,755 for a load charge (hookup fees). Total gallons that we billed for was \$2,380.01. That is a total of \$23,135. I dropped off the \$0.01. If the fill site cost us \$150,000 to install/ buy unit it would pay for itself in 6.5 years. That is if we do not increase growth where contractors are using more water than they have in years past. \$150,000
Justification:	I would like to update our bulk water fill station. I have reached out to a few different Utilities in Wisconsin and they have had great luck with them. They will self-drain once shut off and we can have a few different ways to read and collect payment. I have priced out the most expensive options to get the cost of worst case. We are looking at \$150,000 to install the unit. Last year (2024) we made \$20,755 for a load charge (hookup fees). Total gallons that we billed for was \$2,380.01. That is a total of \$23,135. I dropped off the \$0.01. If the fill site cost us \$150,000 to install/ buy unit it would pay for itself in 6.5 years. That is if we do not increase growth where contractors are using more water than they have in years past. \$150,000



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Fundraising	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$150,000
Rev Debt: Bond	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$150,000
Total	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$300,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$150,000
Total	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Backup Generator Maintenance		
Project Year:	2026	Category:	Machinery & Equipment
Department:	Water	Priority:	

Description:	We have backup generators at each well. The service contracts have gone up. With maintenance like batteries, fluids and testing I would like to have this as a budget item to keep track of the costs. I am asking for \$25,000 a year for maintenance. This includes load testing of the generators.
Justification:	Without the backup generators we may not be able to pump water. If there is a fire or if the water towers get low, we would have to issue a boil water notice. With the backup generators running like they should this will allow us to be able to pump water into the system in the event that we lose power in the city.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$25,000	\$25,000	\$27,000	\$27,500	\$28,000	\$0	\$132,500
Total	\$0	\$25,000	\$25,000	\$27,000	\$27,500	\$28,000	\$0	\$132,500

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$25,000	\$25,000	\$27,000	\$27,500	\$28,000	\$0	\$132,500
Total	\$0	\$25,000	\$25,000	\$27,000	\$27,500	\$28,000	\$0	

Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:			
Project Title:	New Trash Pump		
Project Year:	2026	Category:	Machinery & Equipment
Department:	Water	Priority:	

Description:	Sump pump for water main breaks. This pump will pump sand and mud to help allow us to get to the water main breaks faster, by being able to pump out the water. This will run off our vac trailer hydraulics. Other cities that have this pump say that it really helps and saves time and is able to pump more trash faster and better with less plug ups. \$5,000.
Justification:	N/A



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$5,000
Total	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$5,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$5,000
Total	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Pneumatic Cut off saw		
Project Year:	2026	Category:	Machinery & Equipment
Department:	Water	Priority:	

Description:	We would like to upgrade our cutting saw for water main. The pneumatic control cut off saw is a slower cut, but will cut in water and will not bind. This is a safer option than using the cut off saw that we have used in the past. The cut off saw we use right now will bind and will kick from time to time. This pneumatic cut saw will run off the hydraulics on the vac trailer, and will not kick or bind cutting down on the chance of injuries. \$16,000.
Justification:	N/A



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	\$0	\$16,000	\$0	\$0	\$0	\$0	\$0	\$16,000
Total	\$0	\$16,000	\$0	\$0	\$0	\$0	\$0	\$16,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$16,000	\$0	\$0	\$0	\$0	\$0	\$16,000
Total	\$0	\$16,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Prospect/Universal Water Main Replacement		
Project Year:	2026	Category:	Infrastructure
Department:	Water	Priority:	

Description:	Replace watermain on Prospect Dr and Universal Blvd from Executive Dr to Industrial Dr.
Justification:	There have been numerous breaks on this water main. The most recent one in June 2025 revealed pipe material that just peeled away due to it being so deteriorated.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$449,400	\$0	\$0	\$0	\$0	\$0	\$449,400
GO Debt: Bond	\$0	\$360,000	\$0	\$0	\$0	\$0	\$0	\$360,000
Total	\$0	\$809,400	\$0	\$0	\$0	\$0	\$0	\$809,400

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$449,400	\$0	\$0	\$0	\$0	\$0	\$449,400
630-Stormwater Utility	\$0	\$360,000	\$0	\$0	\$0	\$0	\$0	\$360,000
Total	\$0	\$809,400	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	New water locator		
Project Year:	2026	Category:	IT Software/Hardware
Department:	Water	Priority:	

Description:	We could have another water main locator. The locator I would like to upgrade to will work with our GIS system. When we do a water locate it can update the depth, and location of the water main into the water map on the GIS.
Justification:	N/A



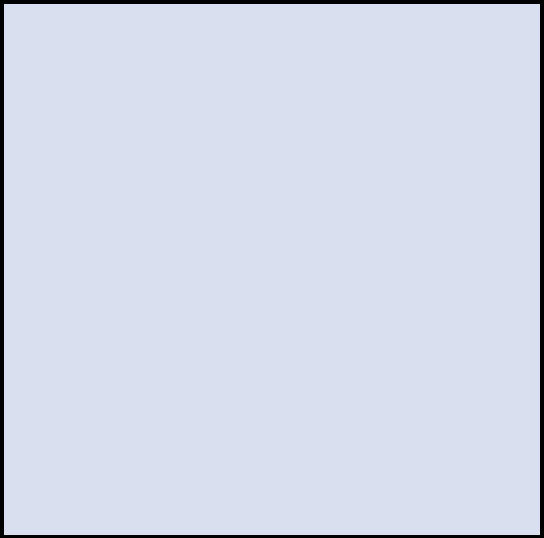
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Total	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Total	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	PC Replacements		
Project Year:	2028	Category:	IT Software/Hardware
Department:	Water	Priority:	

Description:	This is a 2028 request -I would like to have our office computers replaced a few every year. The last time the computer was replaced was in 2024. I would like to have a few a year start in 2028. Start with a few a year so help cut down on the cost. Working with the IT department to get numbers. \$5,000. Tim Neubeck says they will check the life of them in 2027 and see what needs to happen to the computers in the future. But, we will start looking at replacements in 2028, and if Tim says they are good we will push them off another budget cycle.
Justification:	N/A



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$3,000	\$0	\$5,000	\$0	\$0	\$0	\$8,000
Total	\$0	\$3,000	\$0	\$5,000	\$0	\$0	\$0	\$8,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$3,000	\$0	\$5,000	\$0	\$0	\$0	\$8,000
Total	\$0	\$3,000	\$0	\$5,000	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:			
Project Title:	Trippe Street Water Main Replacement		
Project Year:	2029	Category:	Infrastructure
Department:	Water	Priority:	

Description:	Replace water main and replace asphalt pavement
Justification:	The water main has had a number of breaks and should be replaced. The asphalt pavement is also deteriorated and needs replacing.



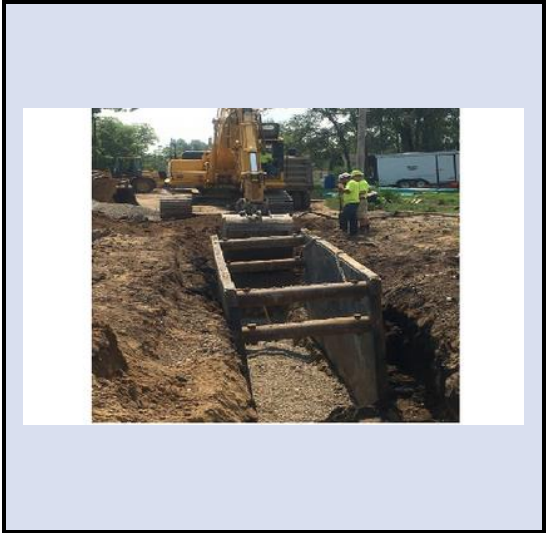
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$0	\$11,700	\$153,300	\$0	\$165,000
Total	\$0	\$0	\$0	\$0	\$11,700	\$153,300	\$0	\$165,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$0	\$0	\$0	\$11,700	\$153,300	\$0	\$165,000
Total	\$0	\$0	\$0	\$0	\$11,700	\$153,300	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:	69		
Project Title:	Water Main Loop - Franklin/Wisconsin		
Project Year:	2030	Category:	Infrastructure
Department:	Water	Priority:	

Description:	This is part of a 35 year plan worked on long ago. Would loop distribution system from Wisconsin St. to S. Franklin St. Length is 7,000'.
Justification:	To eliminate dead ends in the water system and to improve water quality. The need would be driven only by annexation of town property to the City along with development within this corridor.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	\$0	\$0	\$0	\$1,360,000	\$0	\$0	\$	\$1,360,000
Total	\$0	\$0	\$0	\$1,360,000	\$0	\$0		\$1,360,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$0	\$0	\$1,360,000	\$0	\$0	\$0	\$1,360,000
Total	\$0	\$0	\$0	\$1,360,000	\$0	\$0	\$0	

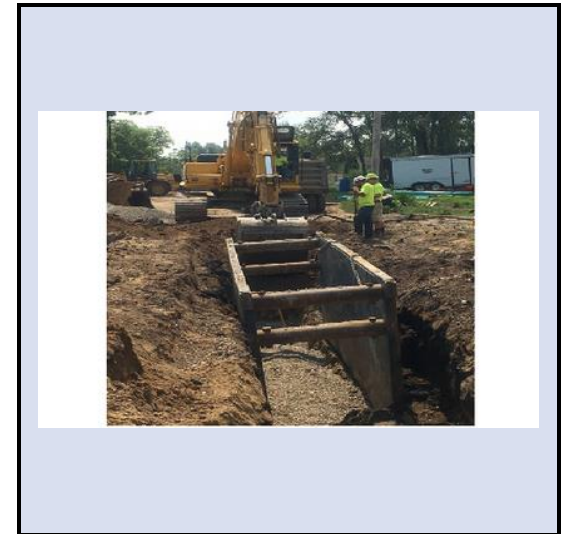
Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	70		
Project Title:	Water Main Loop - Johns Disposal/Enterprise		
Project Year:	2030	Category:	Infrastructure
Department:	Water	Priority:	

Description:	To eliminate two dead end mains in the distribution system. In addition, add a second source of water to LWP, provide water and fire protection to WWTP and John's Disposal. Length is 5,500'.
Justification:	Same as above, although without cost participation from private sources this project is doubtful. Development would have to drive this project.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Grant	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$300,000
Rev Debt: Bond	\$0	\$0	\$0	\$880,000	\$0	\$0	\$0	\$880,000
Total	\$0	\$0	\$0	\$1,180,000	\$0	\$0	\$0	\$1,180,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$0	\$0	\$1,180,000	\$0	\$0	\$0	\$1,180,000
Total	\$0	\$0	\$0	\$1,180,000	\$0	\$0	\$0	

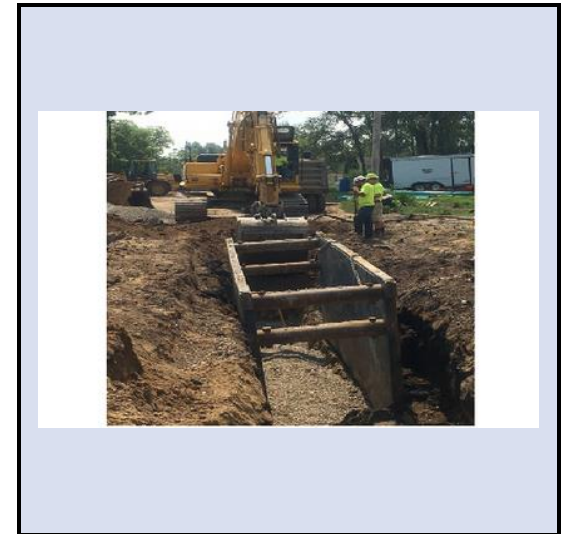
Capital Improvement Project

FY 2026 through FY 2030

Pending

Project #:	71		
Project Title:	Water Main Loop- Pearson /Main		
Project Year:	2030	Category:	Infrastructure
Department:	Water	Priority:	

Description:	To elminiare and loop dead ends in the distribution system. Length is 2,200'.
Justification:	To improve water quality. More development in this area could drive this short loop.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	\$0	\$0	\$0	\$450,000	\$0	\$0	\$	\$450,000
Total	\$0	\$0	\$0	\$450,000	\$0	\$0		\$450,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$0	\$0	\$450,000	\$0	\$0	\$0	\$450,000
Total	\$0	\$0	\$0	\$450,000	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Pending

Project #:	72		
Project Title:	Water Main Loop- Tratt/Prairie Village		
Project Year:	2030	Category:	Infrastructure
Department:	Water	Priority:	

Description:	To complete entire loop after Enterprise loop to LS Power is done. Length is 5,200'.
Justification:	To supply development along County U when annexed and developed, if ever.



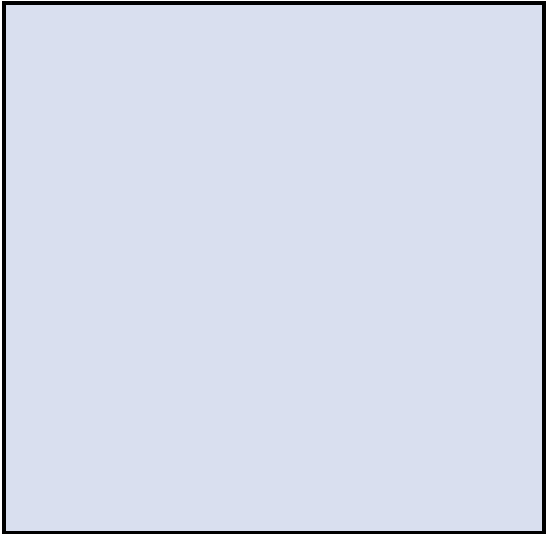
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Grant	\$0	\$0	\$0	\$455,000	\$0	\$0	\$0	\$455,000
Rev Debt: Bond	\$0	\$0	\$0	\$455,000	\$0	\$0	\$	\$455,000
Total	\$0	\$0	\$0	\$910,000	\$0	\$0	\$0	\$910,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$0	\$0	\$910,000	\$0	\$0	\$0	\$910,000
Total	\$0	\$0	\$0	\$910,000	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Deferred

Project #:	163		
Project Title:	VoIP Phone System Replacement		
Project Year:	2025	Category:	IT Software/Hardware
Department:	IT	Priority:	

Description:	Our existing VoIP phone system is no longer supported by the manufacturer, and the City needs a solution that can be agile to its needs including softphone usage, instant messaging, and video chat.
Justification:	It is becoming increasingly difficult to find vendors to provide maintenance to our VoIP system, ShoreTel, in the event of an outage. Furthermore, we are using all licenses and have none free for existing lines.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$120,000	\$9,000	\$9,500	\$10,000	\$0	\$0	\$0	\$148,500
Total	\$120,000	\$9,000	\$9,500	\$10,000	\$0	\$0	\$0	\$28,500

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$120,000	\$9,000	\$9,500	\$10,000	\$0	\$0	\$0	\$148,500
Total	\$120,000	\$9,000	\$9,500	\$10,000	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Deferred

Project #:	73		
Project Title:	Moraine View Park Shelter		
Project Year:	2026	Category:	Infrastructure
Department:	Park & Rec - Facilities	Priority:	

Description:	Morane view park houses the community soccer fields that are home for the Whitewater Youth Soccer Club. Currently there are no bathroom facilities or shelter areas in this park. The addition of this facility would allow for a shelter that would service existing and expand programming in this area.
Justification:	The facility would serve park visitors, soccer participants, and trail users. Existing plans for either the Trippe Lake Shelter or Treyton Field of Dreams concession facility could be used for this facility.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Fundraising	\$0	\$100,000	\$0	\$0	\$0	\$0	\$	\$100,000
GO Debt: Bond	\$0	\$100,000	\$0	\$0	\$0	\$0	\$	\$100,000
Grant	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000
Total	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0	\$400,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0	\$400,000
Total	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Deferred

Project #:	124		
Project Title:	Outdoor Splash Pad		
Project Year:	2027	Category:	Infrastructure
Department:	Park & Rec - Facilities	Priority:	

Description:	A large number of communities have installed splash pads in the past 5 years. This would include communities in our area including Milton, Janesville, DeForest, Fitchburg, etc.
Justification:	These are facilities designed for young families and would provide a tremendous amenity for our residents.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$430,000	\$0	\$0	\$0	\$0	\$	\$430,000
Total	\$0	\$430,000	\$0	\$0	\$0	\$0		\$430,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$430,000	\$0	\$0	\$0	\$0	\$0	\$430,000
Total	\$0	\$430,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030
Deferred

Project #:	125		
Project Title:	Treyton Field Updates		
Project Year:	2027	Category:	Infrastructure
Department:	Park & Rec - Facilities	Priority:	

Description:	Expansion of concession seating area, facility and field improvements to outfield and dugout areas. Addition of field grooming vehicle to be kept on site.
Justification:	Treyton Field has been very successful with tournament and community programming since it opened in the fall of 2014. Each year our tournaments attract 150 plus tournament teams to our community from communities in Wisconsin and Illinois. The program generates a fund balance of approximately \$10,000 on average. CIP projects need to continue in order to keep the facility fresh as we continue to attract teams in a competitive tournament market.



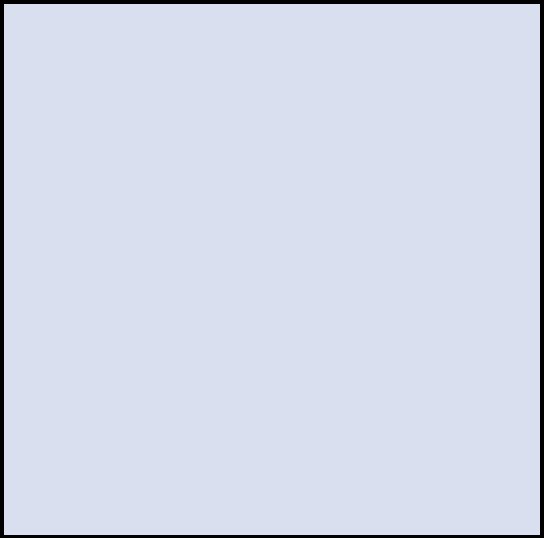
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$0	\$0	\$0	\$20,000	\$	\$20,000
Total	\$0	\$0	\$0	\$0	\$0	\$20,000		\$20,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
246-Treytons Field of Dreams	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0	\$20,000
Total	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Deferred

Project #:			
Project Title:	Citywide Tree Inventory		
Project Year:	2026	Category:	
Department:	Park & Rec - Other	Priority:	

Description:	A current and complete tree inventory will support informed decision-making regarding tree planting, maintenance, and removal. It will also guide long-term succession planning to ensure the development of a healthy, diverse, and resilient urban canopy. By proactively managing tree health and species distribution, the City can better mitigate the risk of widespread loss due to pests, disease, or aging tree populations, and maintain the ecological, aesthetic, and public health benefits trees provide to the community.
Justification:	N/A



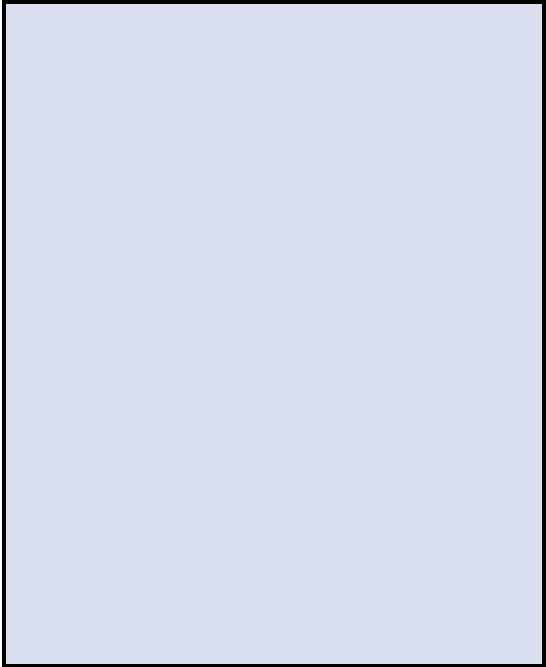
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$55,000	\$0	\$0	\$0	\$0	\$0	\$55,000
Total	\$0	\$55,000	\$0	\$0	\$0	\$0	\$0	\$55,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$55,000	\$0	\$0	\$0	\$0	\$0	\$55,000
Total	\$0	\$55,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Deferred

Project #:			
Project Title:	Effigy Mound Park Tree Removal		
Project Year:	2026	Category:	Facilities & Other Improvements
Department:	Park & Rec - Other	Priority:	

Description:	Several large dead oak trees are located directly atop the Native American burial mounds at Effigy Mounds Park. These trees pose a significant risk to the integrity of the burial sites, as falling limbs or uprooted trunks could cause irreversible damage to these culturally and historically significant features. Specialized tree removal is necessary to protect the sanctity of the mounds. This work will require contractors with experience in sensitive site work and the use of equipment designed to minimize ground disturbance. Removing these hazardous trees proactively will ensure the continued preservation of the burial mounds and demonstrate the City's commitment to respecting and protecting Indigenous heritage.
Justification:	N/A



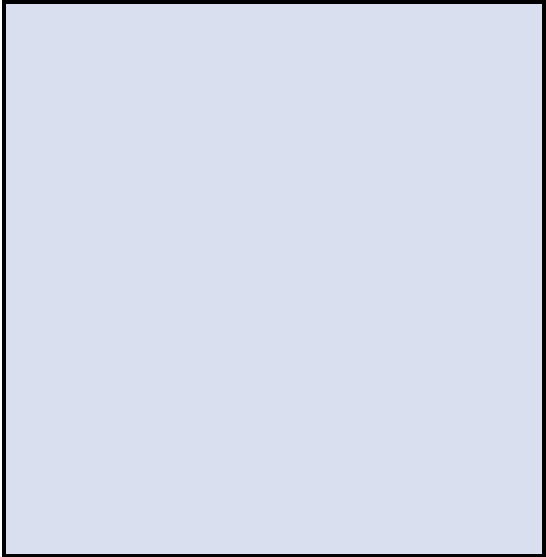
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Total	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Total	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Deferred

Project #:			
Project Title:	LED Information Sign		
Project Year:	2026	Category:	Facilities & Other Improvements
Department:	Park & Rec - Other	Priority:	

Description:	Install a digital sign to eliminate the need of hanging banners.
Justification:	Removes staff from having to hang banners downtown and by the university and gets them out of the roadway and traffic while they are performing this duty.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	\$60,000
Total	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	\$60,000

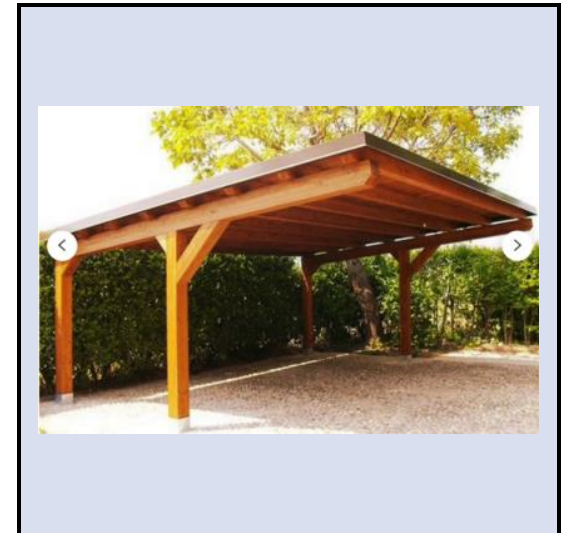
Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	\$60,000
Total	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030
Deferred

Project #:	60		
Project Title:	Lean-to Carport for PD Squads		
Project Year:	2028	Category:	Building Improvements
Department:	Police	Priority:	

Description:	The lean-to carport would be constructed where the PD vehicles are currently parked outside on the north side of the police department.
Justification:	Currently we have only two parking stalls in the PD garage and have no way to protect additional squad cars from the elements. In the winter especially, this poses problems with buildup of snow, and at times has made our response time to emergency calls slower.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$85,000	\$0	\$0	\$0	\$85,000
Total	\$0	\$0	\$0	\$85,000	\$0	\$0	\$0	\$85,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$0	\$0	\$85,000	\$0	\$0	\$0	\$85,000
Total	\$0	\$0	\$0	\$85,000	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030
Deferred

Project #:			
Project Title:	Lean-to for Range		
Project Year:	2028	Category:	Facilities & Other Improvements
Department:	Police	Priority:	

Description:	Lean-to to be constructed near the PD range currently under construction on the south side of the Wastewater property.
Justification:	N/A



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Total	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total			\$0					

Capital Improvement Project

FY 2026 through FY 2030
Deferred

Project #:	40		
Project Title:	DPW Storage Shed		
Project Year:	2025	Category:	Buildings
Department:	Streets	Priority:	

Description:	50'X96' Storage shed with concrete floor, 2 overhead doors and 2 service doors.
Justification:	At the DPW we currently have a number of pieces of equipment stored outdoors as a result of no room to store our equipment. We also have a fair amount of items stored at the Marshall Farm which is on the market through the CDA. At any given time that property could be sold and we would be forced to find storage space for our equipment. The DPW is limited on space and a 50'X96' storage shed is all we currently have room for.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$244,000	\$0	\$0	\$0	\$0	\$0	\$	\$244,000
Total	\$244,000	\$0	\$0	\$0	\$0	\$0		\$0

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$244,000	\$0	\$0	\$0	\$0	\$0	\$	\$244,000
Total	\$244,000	\$0	\$0	\$0	\$0	\$0		

Capital Improvement Project
FY 2026 through FY 2030
Deferred

Project #:	99		
Project Title:	Furnace replacement		
Project Year:	2025	Category:	Machinery & Equipment
Department:	Water	Priority:	

Description:	Replace furnace. Has not worked properly in two years.
Justification:	Used to heat filter tank areas only in the water plant. There is a separate furnace for the crew operators which is working at this time. Estimated cost was done by Dan Buckingham who used to work for Armstrong heating and cooling. Temp is not bad for the rooms it is intended for since we are in winter gear anyway during time it is needed.



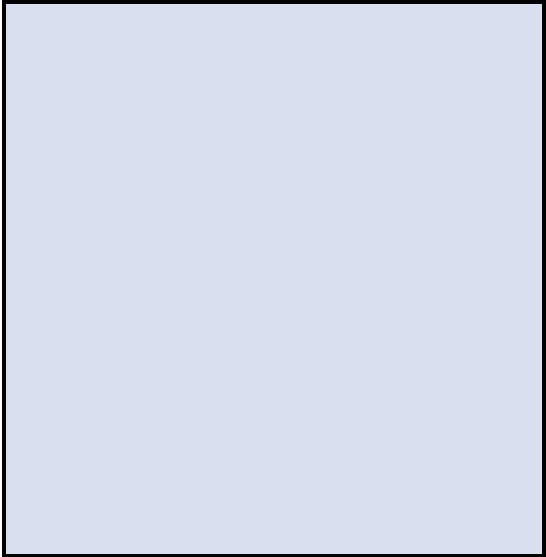
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
Total	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
Total	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Public Works/Park Department Study		
Project Year:	2026	Category:	Facilities & Other Improvements
Department:	DPW	Priority:	

Description:	After completing Phase I this year, the study will continue in 2026 with review of job descriptions, assessing staffing needs, reviewing overtime, identify future needs, identify organizational and operational improvement and make recommendations.
Justification:	To provide analysis and advice of the appropriate level of staffing, organization, and operation for the Public Works/Park Department.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Total	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
100-General Fund	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Total	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Fire Inspector Vehicle		
Project Year:	202526	Category:	Licensed Vehicles
Department:	Fire / Rescue	Priority:	

Description:	This vehicle is to replace a 20 year old vehicle and serve as a back up vehicle to pull the UTV trailer if needed.
Justification:	This vehicle will be funded by the sale of Squad 1260.

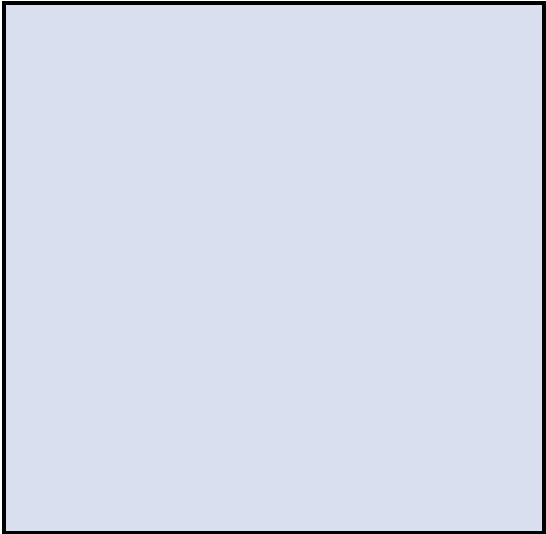


Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000
Total	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total			\$0					

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	DVR Replacement		
Project Year:	2026	Category:	IT Software/Hardware
Department:	IT	Priority:	



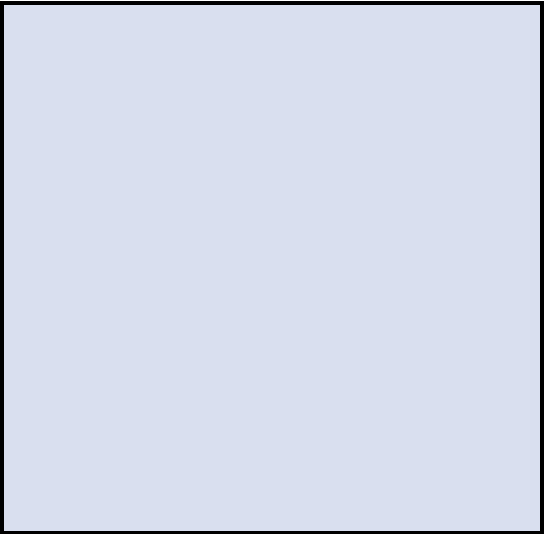
Description:	The City's DVR system is old and cannot handle additional cameras. Furthermore, data loss happens due to the age of the system.
Justification:	N/A

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Total	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Total	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Email Archiver Replacement		
Project Year:	2026	Category:	IT Software/Hardware
Department:	IT	Priority:	



Description:	The City is quickly filling it's existing email archiver which is over 6 years old. In order to maintain compliance of the City's ordinance of maintaining such records for 7+ years, the City needs to replace this appliance.
Justification:	N/A

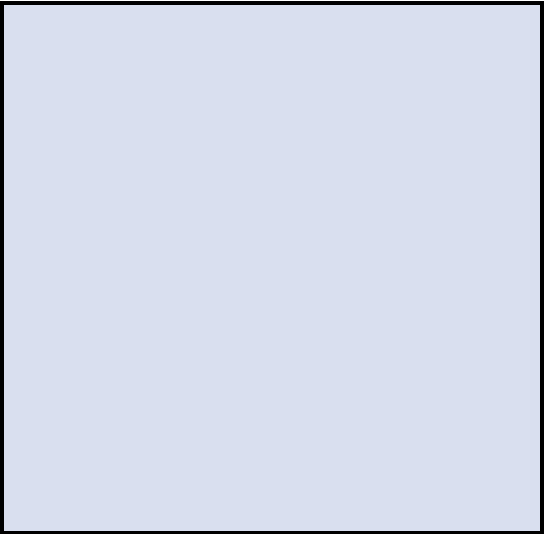
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Total	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Total	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Upgrade to Patron Laptops		
Project Year:	2026	Category:	IT Software/Hardware
Department:	Library	Priority:	

Description:	The laptops used by the public for in library use need to be replaced.
Justification:	The laptops currently used by patrons are slowly breaking and are very outdated. IT will be working with us in the future to replace these. Not all need to be replaced at once.



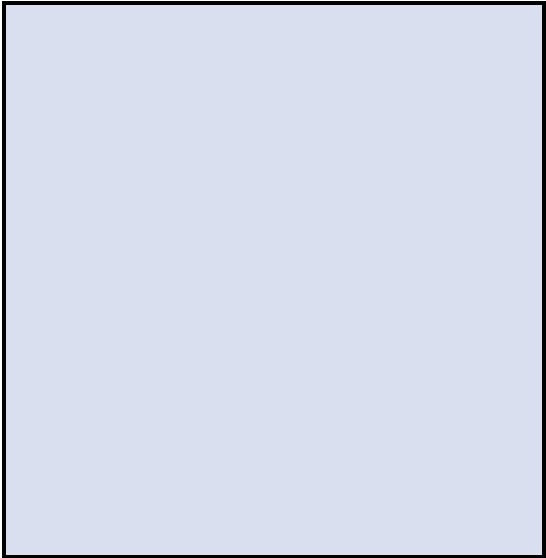
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Operating Transfer	\$0	\$8,000	\$0	\$0	\$0	\$0	\$0	\$8,000
Total	\$0	\$8,000	\$0	\$0	\$0	\$0	\$0	\$8,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total			\$0					

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Upgrade Heating, Ventilation & Air Conditioning Controls-CO#1		
Project Year:	2026	Category:	Facilities & Other Improvements
Department:	Library	Priority:	

Description:	Remove existing boiler control board, install new controller for boiler controls.
Justification:	This would make adjusting the system possible electronically as opposed to manually.



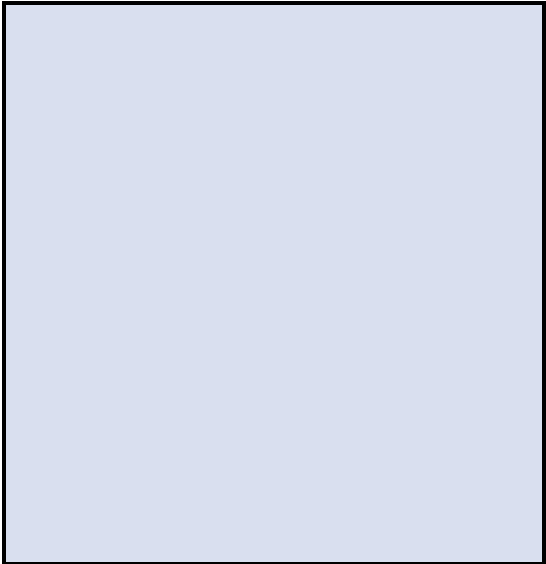
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Operating Transfer	\$0	\$39,000	\$0	\$0	\$0	\$0	\$0	\$39,000
Total	\$0	\$39,000	\$0	\$0	\$0	\$0	\$0	\$39,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total			\$0					

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Broadcasting platform		
Project Year:	2026	Category:	IT Software/Hardware
Department:	Media Services	Priority:	

Description:	Currently our media platform is based out of the country Bulgaria. IT support from them is 12 hours difference. We would like something USA based. Also, that works with our software. The link below is our two quotes. https://docs.google.com/document/d/1av3PosihV6GWrl0-KD7r9wwaMPGI_8PKEXqyBTQaN3A/edit?usp=sharing
Justification:	This is critical because we are not able to get IT support from Bulgaria in a timely matter.

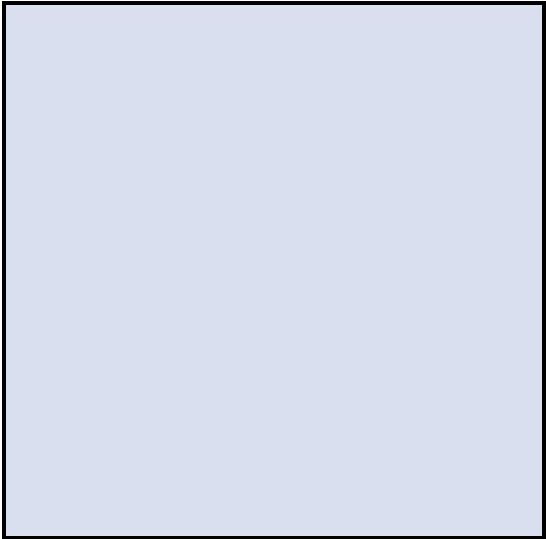


Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total								

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total								

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Zoning Code Re-Write		
Project Year:	2027	Category:	Intangibles
Department:	Neighborhood Services	Priority:	



Description:	Re-write of the City of Whitewater's Zoning Code to modernize the code to enable better land use and development options. This will follow the Comprehensive Plan Update which will be conducted from late 2025 through the majority of 2026. An RFP should be issued for this project, as city staff will need outside advisement and expertise to complete this project in a quality fashion. The selected firm should be expected to have awareness of current zoning policies and be able to bring in best practices from other communities.
Justification:	The city's current Zoning Code is out of date and need modernization and refinement to reflect current zoning trends, and to match the goals and priorities of the community. The new Zoning Code will be modeled to match the updated Future Land Use table, following the completion of the Comprehensive Plan Update.

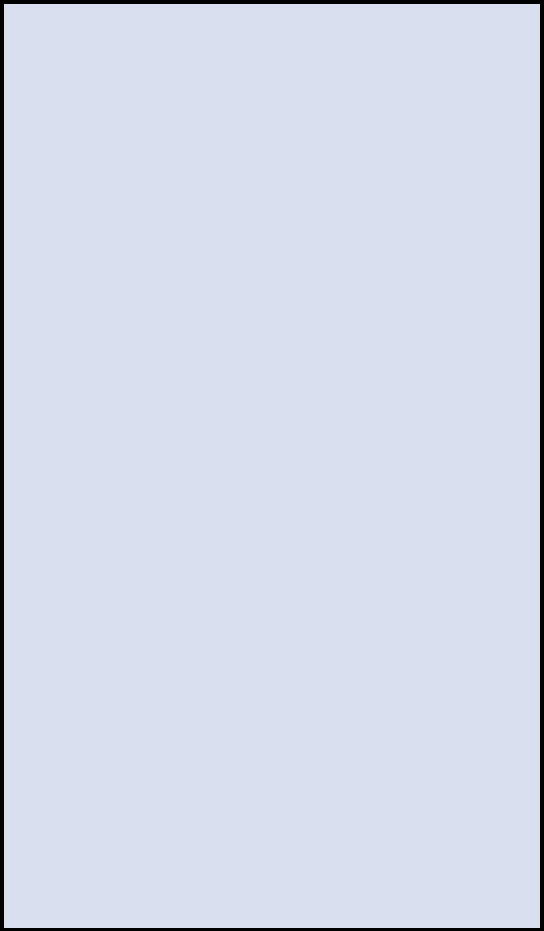
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total								

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total								

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Armory Boiler Replacement		
Project Year:		Category:	
Department:	Park & Rec - Facilities	Priority:	

Description:	The boiler system at the Old Armory is beyond its expected service life and in urgent need of replacement. As a heavily used multi-purpose facility that supports recreation programming, facility rentals, and community services such as the food pantry, maintaining reliable and efficient heating is essential to the building's continued operation. The current boiler has become increasingly unreliable, with rising maintenance costs and a growing risk of failure during the heating season. Replacement parts are becoming difficult to source, and staff have had to perform frequent service to keep the system operational. Continued use of this aging system poses a risk of unplanned outages, which could disrupt services, cause building damage during cold weather, and affect revenue-generating rentals and programming. A new boiler will provide greater energy efficiency, lower utility costs, and improve temperature regulation throughout the building. Modern systems also offer better compatibility with programmable controls, allowing for improved scheduling, maintenance tracking, and energy management. In addition, the upgrade aligns with the City's long-term goals of improving building performance and reducing energy consumption across all facilities. This capital investment is necessary to ensure occupant comfort, protect the building's infrastructure, and sustain essential public services housed within the Old Armory.
Justification:	N/A



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Total	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000

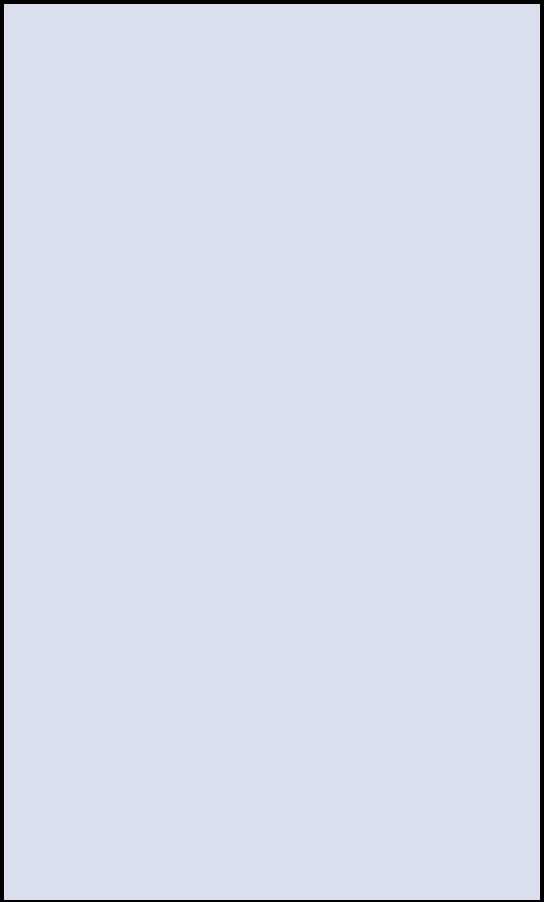
Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000

Total	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Cravath Lakefront Building Roof Replacement		
Project Year:		Category:	Facilities & Other Improvements
Department:	Park & Rec - Facilities	Priority:	

Description:	The roof of the Cravath Lakefront Community Building is in deteriorating condition, with visible signs of wear, including missing shingles and weather-related damage. This facility serves as a key rental space for private events, community meetings, and city programming. Protecting the building's structural integrity and ensuring a safe, welcoming environment for users is a high priority. The current roof has exceeded its useful life and is at risk of developing leaks that could lead to interior damage, mold, and costly repairs to ceilings, flooring, and equipment. Proactive replacement will prevent water infiltration and protect the long-term functionality of the facility. Given the building's role as a revenue-generating and high-traffic community asset, maintaining its condition is essential to sustaining usage and public trust. Delaying this project increases the likelihood of emergency repairs and potential loss of use due to damage or safety concerns. Replacing the roof now allows the City to address these concerns in a controlled and cost-effective manner, extending the life of the building and avoiding the disruption and expense of reactive maintenance. This capital improvement is necessary to preserve one of Whitewater's most used and visible park facilities and to ensure it remains a safe, attractive, and reliable space for the community.
Justification:	N/A



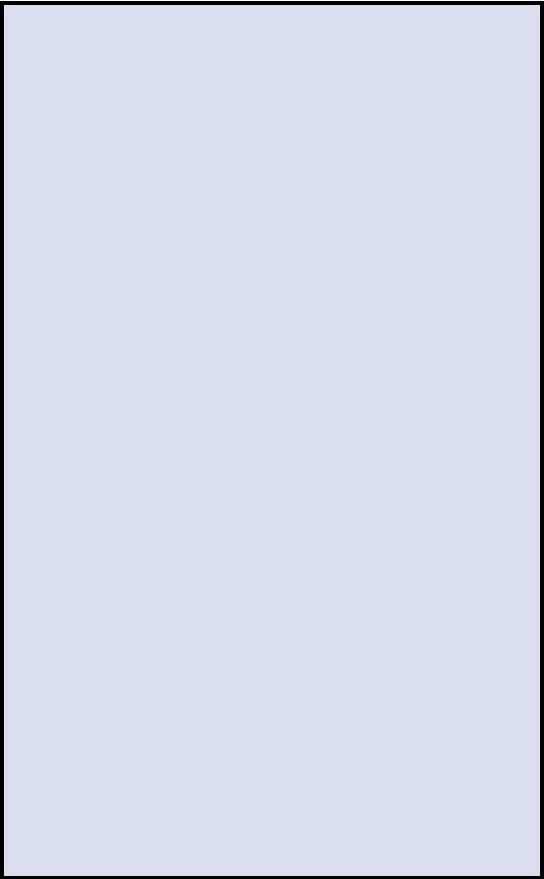
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000
Total	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
100-General Fund	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000
Total	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Municipal Building Carpet Replacement 2nd Floor		
Project Year:		Category:	
Department:	Park & Rec - Facilities	Priority:	

Description:	The carpeting throughout the Municipal Building has reached the end of its functional life and is in need of replacement. This building houses critical city operations—including City Hall, the Police Department, and Municipal Court—and serves as a central point of contact for residents, businesses, and visitors. The existing carpet is heavily worn, stained, and fraying in multiple areas due to high foot traffic. In some locations, seams are lifting and backing is deteriorating, creating trip hazards and presenting both safety and liability concerns. Frequent cleaning and patching efforts are no longer effective or cost-efficient. Replacing the carpeting will improve the safety, appearance, and overall functionality of the Municipal Building. It will also enhance the professional image of the facility, reflecting the City's commitment to maintaining a clean, accessible, and welcoming environment for staff and the public. This investment will help preserve the integrity of the building, support employee productivity, and provide a more comfortable and safe experience for all who use the facility. Selection of durable, commercial-grade carpet tile will also allow for easier future maintenance and longer-term cost savings.
Justification:	N/A



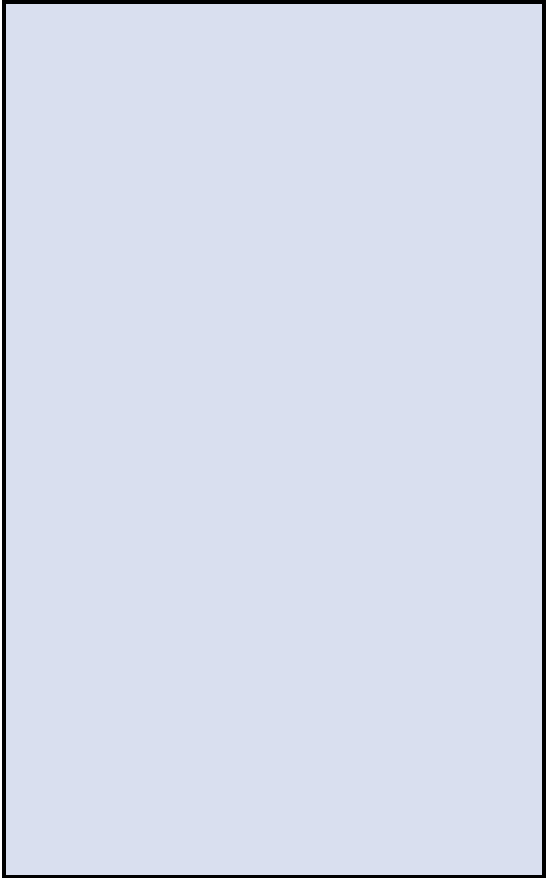
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Total	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Total	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Municipal Building Carpet Replacement 1st floor		
Project Year:		Category:	
Department:	Park & Rec - Facilities	Priority:	

Description:	The carpeting throughout the Municipal Building has reached the end of its functional life and is in need of replacement. This building houses critical city operations—including City Hall, the Police Department, and Municipal Court—and serves as a central point of contact for residents, businesses, and visitors. The existing carpet is heavily worn, stained, and fraying in multiple areas due to decades of high foot traffic. In some locations, seams are lifting and backing is deteriorating, creating trip hazards and presenting both safety and liability concerns. Frequent cleaning and patching efforts are no longer effective or cost-efficient. Replacing the carpeting will improve the safety, appearance, and overall functionality of the Municipal Building. It will also enhance the professional image of the facility, reflecting the City's commitment to maintaining a clean, accessible, and welcoming environment for staff and the public. This investment will help preserve the integrity of the building, support employee productivity, and provide a more comfortable and safe experience for all who use the facility. Selection of durable, commercial-grade carpet tile will also allow for easier future maintenance and longer-term cost savings.
Justification:	N/A



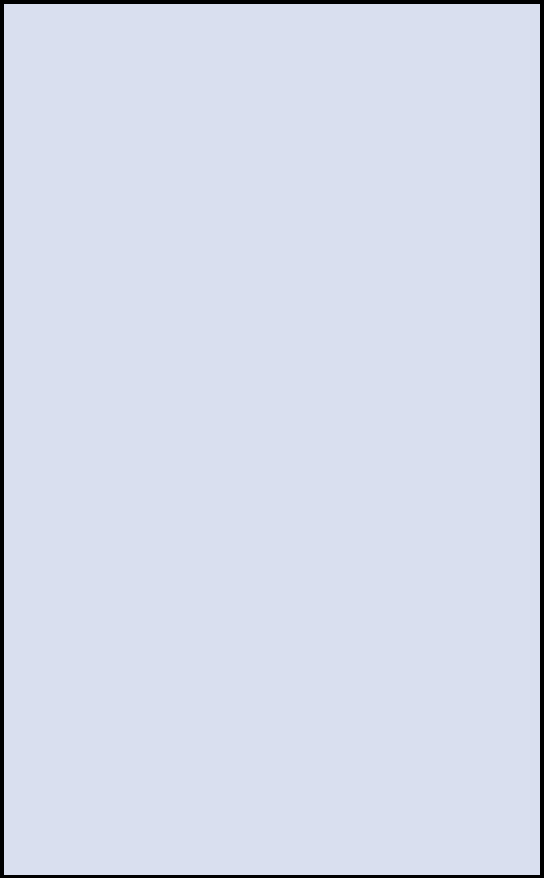
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Total	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Total	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Police Department Carpet Replacement		
Project Year:		Category:	
Department:	Park & Rec - Facilities	Priority:	

Description:	The carpeting throughout the Municipal Building has reached the end of its functional life and is in need of replacement. This building houses critical city operations—including City Hall, the Police Department, and Municipal Court—and serves as a central point of contact for residents, businesses, and visitors. The existing carpet is heavily worn, stained, and fraying in multiple areas due to decades of high foot traffic. In some locations, seams are lifting and backing is deteriorating, creating trip hazards and presenting both safety and liability concerns. Frequent cleaning and patching efforts are no longer effective or cost-efficient. Replacing the carpeting will improve the safety, appearance, and overall functionality of the Municipal Building. It will also enhance the professional image of the facility, reflecting the City's commitment to maintaining a clean, accessible, and welcoming environment for staff and the public. This investment will help preserve the integrity of the building, support employee productivity, and provide a more comfortable and safe experience for all who use the facility. Selection of durable, commercial-grade carpet tile will also allow for easier future maintenance and longer-term cost savings.
Justification:	N/A



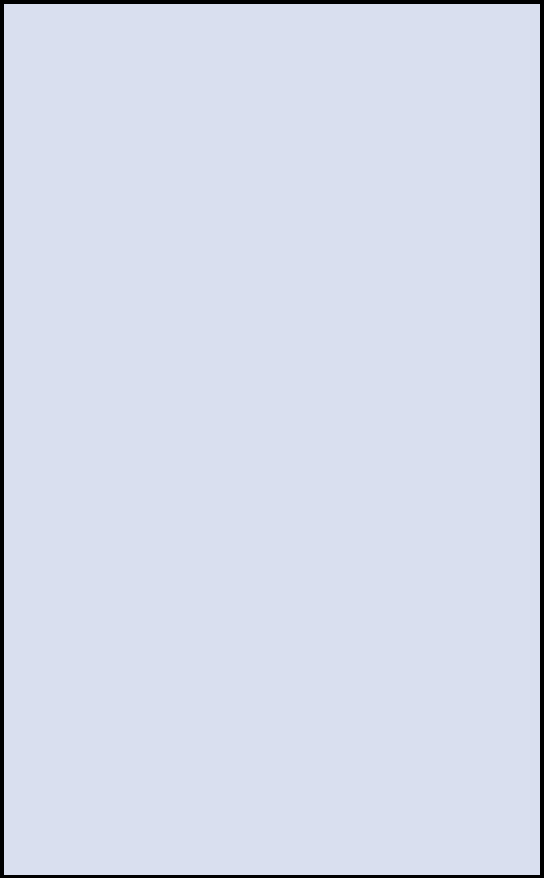
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Total	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Total	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Municipal Building Wall Paper Removal and Painting		
Project Year:		Category:	
Department:	Park & Rec - Facilities	Priority:	

Description:	The wallpaper throughout key public areas of the Municipal Building—including hallways, restrooms, and the Council Chambers/Courtroom—is outdated, worn, and in poor condition. In several locations, the wallpaper is peeling, stained, or bubbling, detracting from the overall appearance and professionalism of the building. As a high-visibility facility that serves as the hub for city government operations, public meetings, and court proceedings, it is important that the environment reflects the standards of care, respect, and service the City upholds. The current state of the interior walls presents an unwelcoming aesthetic to residents, employees, and guests, and in some cases may pose minor maintenance or hygiene issues due to difficulty in cleaning or repairing damaged sections. Removal of the wallpaper and repainting with a durable, neutral wall finish will modernize the facility, improve cleanliness, and create a more functional and updated appearance that aligns with recent facility improvements such as flooring upgrades. This project also supports long-term maintenance efficiency, as painted walls are easier to clean, patch, and refresh than wallpapered surfaces. Investing in this update ensures the Municipal Building continues to serve as a dignified, professional space for city business, civic engagement, and public service.
Justification:	N/A



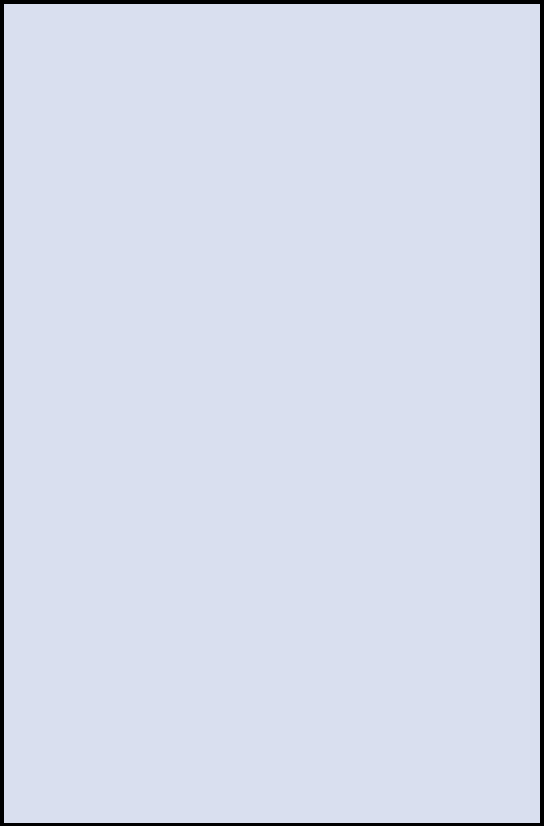
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Total	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Total	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Cravath Lakefront Carpet Replacement		
Project Year:		Category:	
Department:	Park & Rec - Facilities	Priority:	

Description:	he carpeting at the Cravath Lakefront Community Building is worn, stained, and has exceeded its expected lifespan. This facility is heavily utilized for private rentals, community gatherings, programming, and special events year-round. Maintaining its appearance and functionality is essential to ensuring continued use and generating revenue. Years of foot traffic, furniture movement, and event use have led to visible wear, fraying edges, and persistent staining that cannot be fully remedied through cleaning. In some areas, the condition of the carpet presents a potential safety concern due to uneven surfaces or loose seams. Replacing the carpet will enhance the building's appearance, safety, and overall experience for users. It will also reinforce the City's commitment to maintaining quality public facilities and support ongoing efforts to market the space as a desirable location for events and community use. The installation of commercial-grade, durable carpet tiles will improve long-term maintenance efficiency, as damaged sections can be easily replaced without requiring full reinstallation. This investment protects the City's asset, promotes community pride, and ensures the building remains a welcoming and well-maintained venue for years to come.
Justification:	N/A



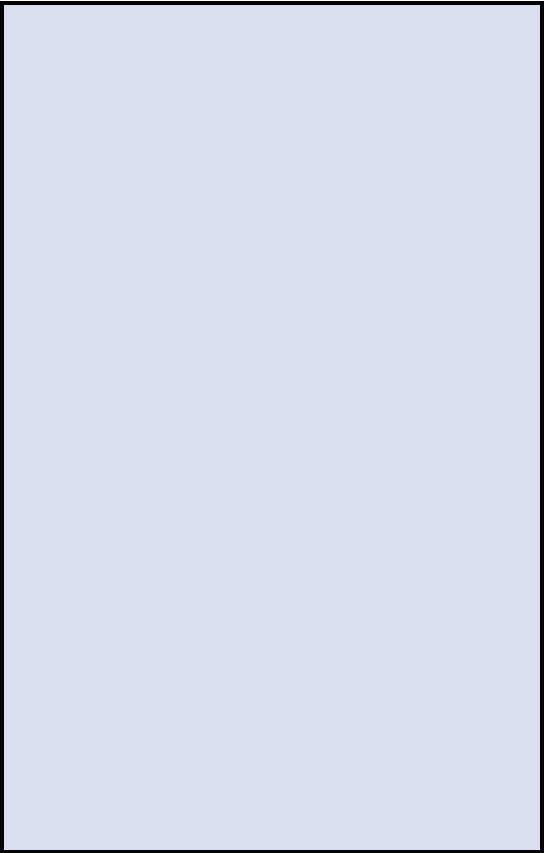
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	\$15,000
Total	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	\$15,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	\$15,000
Total	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Cravath Lakefront Park Picnic Shelter		
Project Year:		Category:	
Department:	Park & Rec - Facilities	Priority:	

Description:	The picnic shelter roof at Cravath Lakefront Park is in deteriorating condition and in need of full replacement. While the shelter itself may see moderate use, it is located within one of Whitewater's most high-visibility and heavily visited parks. The structure is prominently situated near the lake, amphitheater, and other community gathering areas, making its appearance and condition highly noticeable to park users and visitors. The existing roof shows signs of significant weathering, with missing or damaged shingles and structural aging that detracts from the overall appearance of the park. If left unaddressed, the damage may lead to leaks or further deterioration that could impact safety and result in higher repair costs. Replacing the roof will preserve the shelter's structural integrity and improve the visual quality of the surrounding park environment. The investment will also ensure the shelter remains a functional and attractive option for small gatherings and rentals, supporting overall park usability and aesthetics. As Cravath Lakefront Park continues to serve as a focal point for community events, tourism, and year-round recreation, maintaining the condition of all structures—including those with lower direct use—is essential to preserving a clean, safe, and welcoming public space.
Justification:	N/A



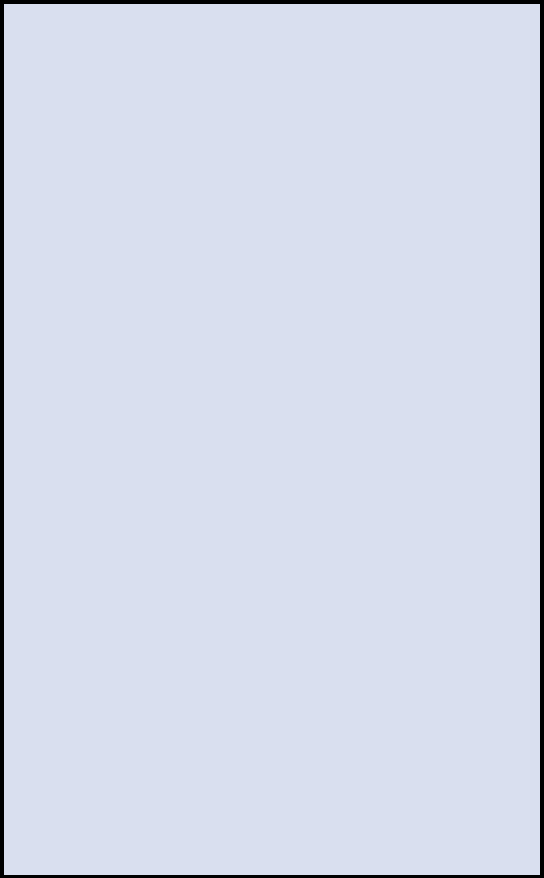
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0	\$35,000
Total	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0	\$35,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0	\$35,000
Total	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Starin Park Restroom Replacement		
Project Year:		Category:	
Department:	Park & Rec - Facilities	Priority:	

Description:	The public restrooms at Starin Park, located within and attached to the Starin Park Community Building and Senior Center, are in need of significant renovation. These facilities are unique in that they serve both internal users of the Senior Center and external park users, including athletes, spectators, event attendees, and visitors year-round. The restrooms have aged considerably and no longer meet modern standards for accessibility, efficiency, or user comfort. Fixtures, finishes, and surfaces are outdated and show signs of heavy wear. In addition to aesthetics, the current layout and design do not fully align with current ADA requirements, and some plumbing and ventilation components are inefficient or approaching failure. Renovating the restrooms will improve cleanliness, accessibility, and reliability—ensuring that both seniors and the general public have access to safe, functional, and dignified facilities. Given the volume and variety of users, this investment is critical to supporting the building's programming, park events, and year-round community use. Upgrades will include energy-efficient fixtures, improved accessibility, vandal-resistant materials, and modern finishes that enhance both usability and ease of maintenance. This project reflects the City's commitment to providing well-maintained, inclusive, and welcoming public infrastructure.
Justification:	N/A



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grant	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$150,000
Total	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$150,000

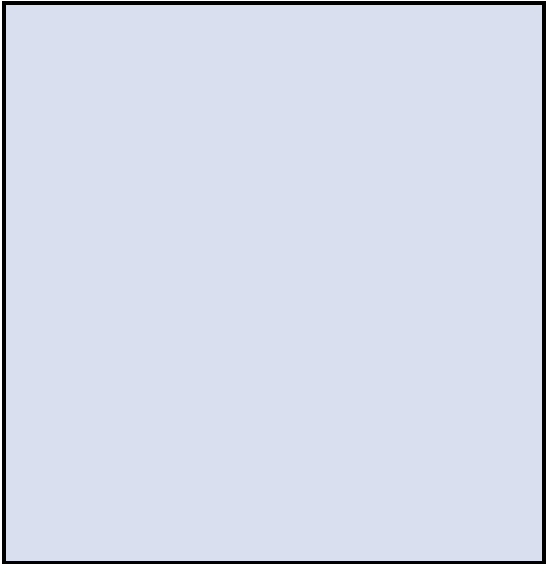
Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$150,000

Total	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Library Air Handler Replacement		
Project Year:	2026	Category:	Facilities & Other Improvements
Department:	Park & Rec - Facilities	Priority:	

Description:	The air handling unit at the Library is due for replacement due to its outdated design and reliance on obsolete refrigerant. The system utilizes a coolant that is no longer supported under current environmental regulations, and like other aging systems, it cannot be upgraded or retrofitted to accommodate newer, compliant refrigerants. If the unit experiences a failure requiring a recharge, the necessary components to convert or repair the system are no longer manufactured or available.
Justification:	N/A

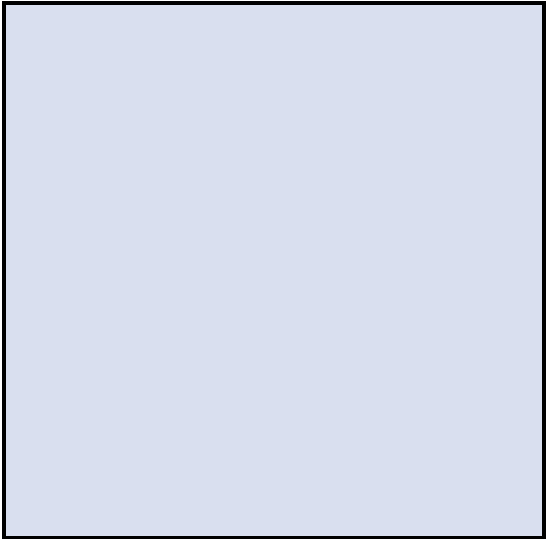


Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$185,000	\$0	\$0	\$0	\$0	\$185,000
Total	\$0	\$0	\$185,000	\$0	\$0	\$0	\$0	\$185,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$0	\$185,000	\$0	\$0	\$0	\$0	\$185,000
Total	\$0	\$0	\$185,000	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	W AFC Rooftop HVAC Unit Replacement		
Project Year:	2027	Category:	Buildings
Department:	Park & Rec - Facilities	Priority:	



Description:	The rooftop HVAC unit serving the office areas and the Fitness Center is in need of replacement due to its reliance on outdated refrigerant technology. The unit currently utilizes a type of coolant that is no longer compliant with current environmental regulations and industry standards. In the event of a system failure requiring a refrigerant recharge, the unit cannot be retrofitted or repaired because replacement parts compatible with newer, environmentally safe coolants are no longer available.
Justification:	N/A

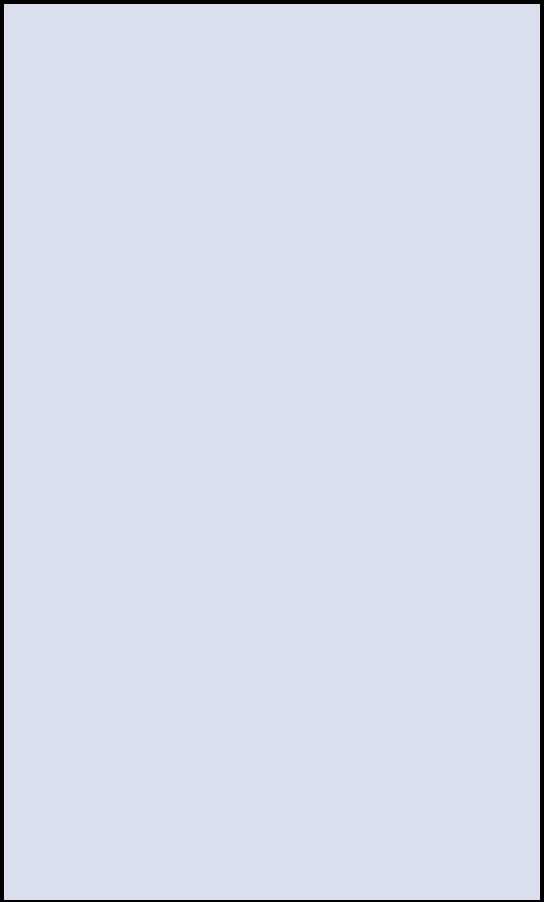
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$95,000	\$0	\$0	\$0	\$0	\$95,000
Total	\$0	\$0	\$95,000	\$0	\$0	\$0	\$0	\$95,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
247-Aquatic Center	\$0	\$0	\$95,000	\$0	\$0	\$0	\$0	\$95,000
Total	\$0	\$0	\$95,000	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Trippe Lake Playground Replacement		
Project Year:		Category:	Facilities & Other Improvements
Department:	Park & Rec - Other	Priority:	

Description:	The playground equipment at Trippe Lake Park is aging and in need of replacement to ensure continued safe and enjoyable use by the community. Much of the equipment is outdated, with the play equipment is exceeding 20 years in age. These components no longer meet modern safety or accessibility standards and are showing visible signs of wear due to years of heavy use and environmental exposure. Trippe Lake Park is a key destination for families, daycares, and visitors throughout the year due to its scenic setting and amenities. The playground is a focal point of activity, especially during community events and park rentals. However, aging infrastructure is becoming increasingly difficult and costly to maintain, and some elements may soon need to be removed entirely for safety reasons if not addressed. Replacing the existing equipment with a modern, inclusive, and ADA-compliant playground structure will enhance the park experience for children of all abilities and encourage increased use of the facility. New equipment will improve safety, reduce maintenance costs, and support the City's broader goals of equitable and accessible recreation for all residents. An investment in the Trippe Lake Park playground is an investment in community wellness, family-friendly infrastructure, and the long-term vitality of one of Whitewater's most beloved parks.
Justification:	N/A



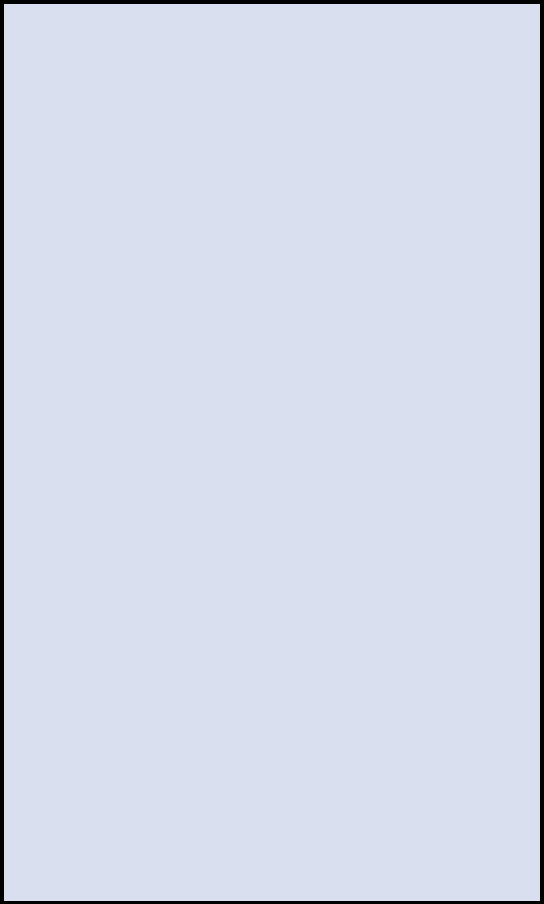
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0	\$35,000
Total	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0	\$35,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
100-General Fund	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0	\$35,000
Total	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Trippe Lake Dam Repairs		
Project Year:		Category:	
Department:	Park & Rec - Other	Priority:	

Description:	The Trippe Lake Dam is a critical piece of public infrastructure that plays a vital role in maintaining water levels, managing stormwater, and preserving the ecological balance of Trippe Lake and its surrounding environment. Regular inspections and timely repairs are essential to ensure the dam remains structurally sound, compliant with state regulations, and capable of safely serving its intended functions. An updated inspection is now due, and preliminary assessments indicate that repairs may be necessary to address aging components and prevent further deterioration. Deferred maintenance of the dam could result in safety hazards, regulatory non-compliance, environmental damage, and increased repair costs in the future. This capital investment will fund a professional dam inspection, including structural evaluation, hydrologic and hydraulic analysis, and compliance review under Wisconsin Department of Natural Resources (WDNR) guidelines. Any recommended repairs identified through this process will be prioritized and addressed to prevent risk of failure, erosion, or operational inefficiency. Maintaining the Trippe Lake Dam is also essential to protecting the adjacent parkland, recreational use of the lake, and downstream water quality. By proactively inspecting and repairing the dam, the City ensures public safety, protects environmental resources, and upholds its responsibilities as a dam owner under state law.
Justification:	N/A



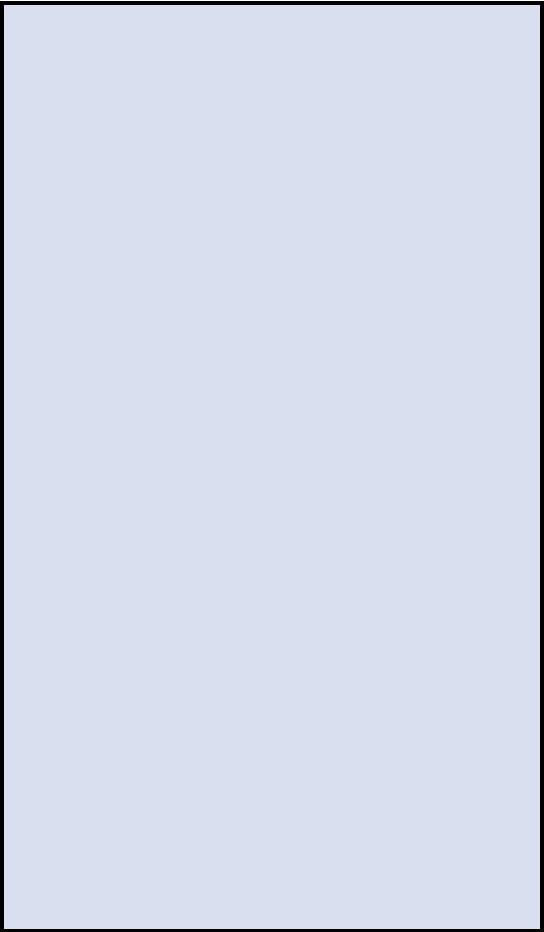
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$400,000	\$0	\$0	\$0	\$400,000
Total	\$0	\$0	\$0	\$400,000	\$0	\$0	\$0	\$400,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$0	\$0	\$400,000	\$0	\$0	\$0	\$400,000
Total	\$0	\$0	\$0	\$400,000	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	WAFC Slide inspection and repairs		
Project Year:		Category:	
Department:	Park & Rec - Other	Priority:	

Description:	The water slide at the Whitewater Aquatic & Fitness Center (WAFC) is a signature feature of the facility and a major draw for youth programming, family recreation, and swim events. In 2023, an inspection of the slide identified several areas in need of repair, including surface wear, seal deterioration, and potential structural concerns. While temporary measures have been taken, the recommended repairs were not completed and should now be addressed as a capital priority. Given the time that has passed and the continued use of the slide, it is reasonable to assume that the issues identified have worsened. Prolonged exposure to moisture, temperature changes, and chemical treatments common to pool environments can accelerate the breakdown of slide components and increase the risk of safety hazards, including leaks, cracks, or user injury. This project will fund a full professional inspection of the slide structure, joints, and surface condition, followed by the implementation of all necessary repairs. These may include resurfacing, fiberglass patching, re-caulking of seams, and reconditioning of access stairs or platforms. Addressing these concerns is vital not only for user safety and regulatory compliance but also for maintaining the reputation and operational integrity of the WAFC. Failure to act could lead to forced closure of the slide, reduced facility usage, and greater long-term repair costs. This investment will ensure the continued safe operation of a high-use amenity and help sustain the WAFC as a premier recreation destination for the Whitewater community and surrounding region.
Justification:	N/A



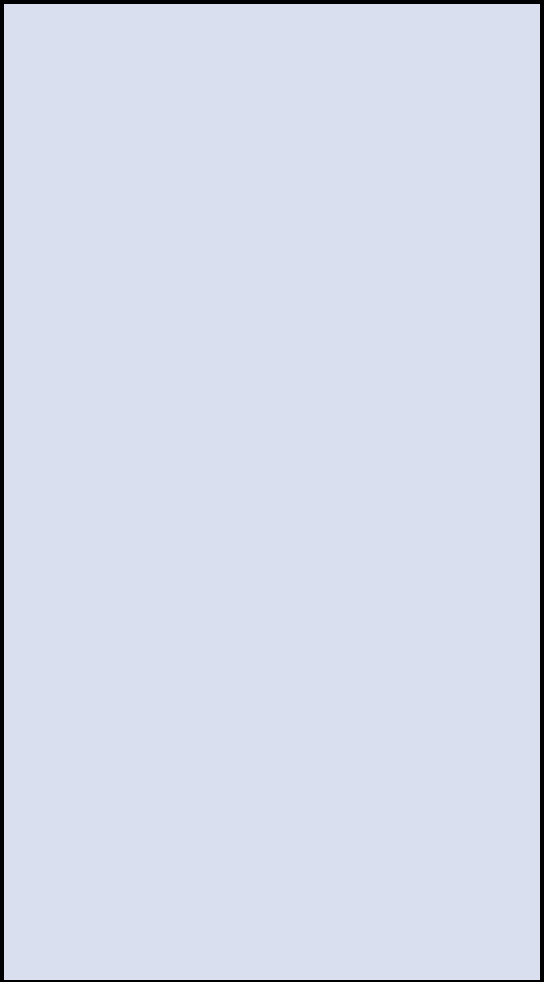
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total								

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Total								

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Baseball/Softball Infield Groomer		
Project Year:	2026	Category:	Machinery & Equipment
Department:	Park & Rec - Other	Priority:	

Description:	The purchase of an ABI Force infield machine is a critical investment in the ongoing maintenance and improvement of Whitewater's baseball diamonds. This specialized equipment is designed to deliver a consistently high-quality playing surface, significantly enhancing both the appearance and playability of our fields. Currently, our field maintenance equipment is outdated, difficult to operate, and produces inconsistent results. Preparing the fields with the current machine is labor-intensive, inefficient, and often leads to variable surface conditions. These inconsistencies impact player safety and deter teams from returning to Whitewater for tournaments and league play. The ABI Force offers precision grooming and efficient operation, allowing staff to prepare fields more quickly and effectively. Its performance will result in professional-level surfaces that attract higher-level play, increase the likelihood of teams choosing Whitewater as a tournament host site, and support the justification of higher entry fees due to improved field conditions. Additionally, the ABI Force comes with versatile attachments, including a core aerator and seeder/fertilizer spreader, enabling use beyond the ball diamonds. These features will expand its value across the entire park system by improving turf health and supporting long-term grounds maintenance efforts. This equipment will improve operational efficiency, increase field use, enhance our ability to host regional sports tourism, and support broader park system maintenance—all of which contribute to long-term cost savings and increased revenue potential.
Justification:	N/A



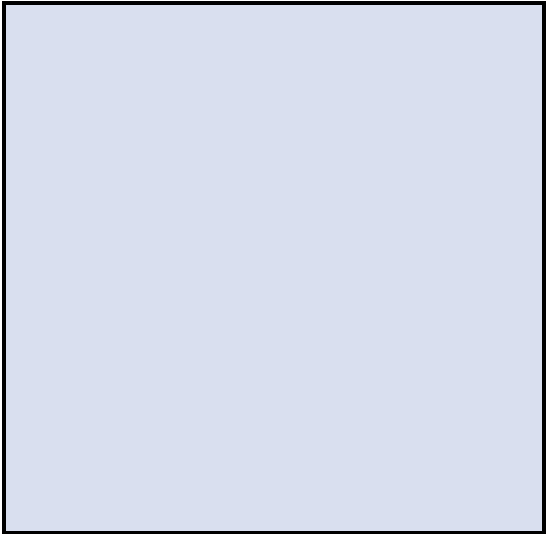
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000
Total	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total

246-Treytons Field of Dreams	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000
Total	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	SITP Fiber Run		
Project Year:	2026	Category:	Infrastructure
Department:	Park & Rec - Other	Priority:	



Description:	This project is to run optical fiber to the Seniors in the Park building.
Justification:	The SITP building currently gets service signal from the Water Department which is variable due to if trees are in the way. As this building operates on a full-time schedule, it needs regular network and internet service.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000
Total	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000

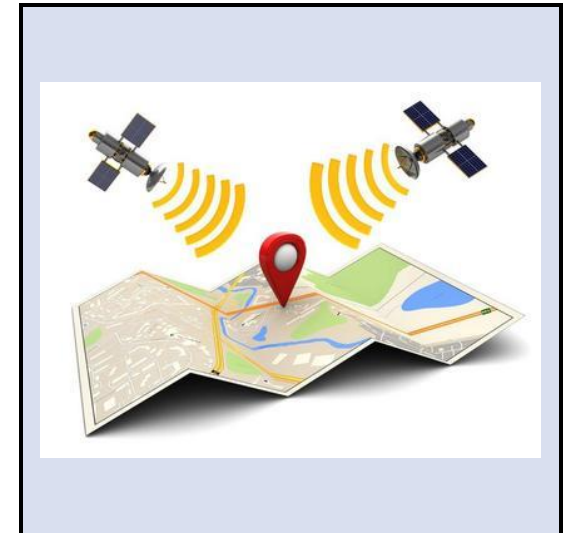
Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
450-Capital Projects	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000
Total	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	GPS for Portable Radios		
Project Year:		Category:	IT Software/Hardware
Department:	Police	Priority:	

Description:	Portable radio programming that provides GPS tracking. This is a one-time upgrade and contributes to officer safety ensuring that their location is known even if they are unable to respond.
Justification:	This project enhances officer safety



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$15,370	\$0	\$0	\$0	\$0	\$0	\$15,370
Total	\$0	\$15,370	\$0	\$0	\$0	\$0	\$0	\$15,370

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
216-Police Equipment	\$0	\$15,370	\$0	\$0	\$0	\$0	\$0	\$15,370
Total	\$0	\$15,370	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Future Body Cam and Squad Cam Replacement		
Project Year:	0	Category:	IT Software/Hardware
Department:	Police	Priority:	

Description:	Replacement of body cameras (contracted through 2028 with Axon). At this time we would also explore potentially adding squad cameras.
Justification:	N/A



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Note	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$150,000	\$250,000
Total	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$150,000	\$100,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
216-Police Equipment	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$0	\$100,000
Total	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Duty Weapon Replacement		
Project Year:	2030	Category:	Machinery & Equipment
Department:	Police	Priority:	

Description:	Replacement of department duty pistols.
Justification:	This should be done on an approximately 10-year cycle. The current duty weapons were purchased in 2021.



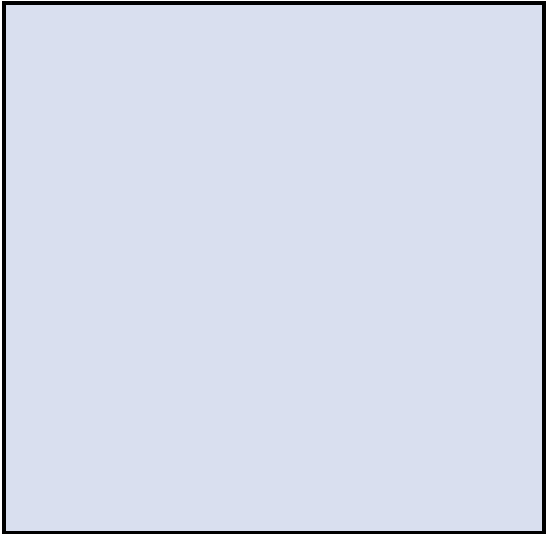
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	\$15,000
Total	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	\$15,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
216-Police Equipment	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	\$15,000
Total	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Hach WIMS Upgrades		
Project Year:	2026	Category:	IT Software/Hardware
Department:	Sewer	Priority:	

Description:	The wastewater department accepts hauled waste from a variety of haulers and a variety of types of septic systems. These loads are sampled and analyzed for strength. The database in which this information is stored needs to be refreshed and revamped. This will consist of having a 3rd party contractor edit existing variables within the software and use them to create functional and accessible reports.
Justification:	This project would allow us to have a historical on-going database to track hauler strength to ensure accurate billing, identify haulers with unusual hauled waste strengths, and evaluate impacts of accepted hauled waste in relation to overall facility load capabilities.



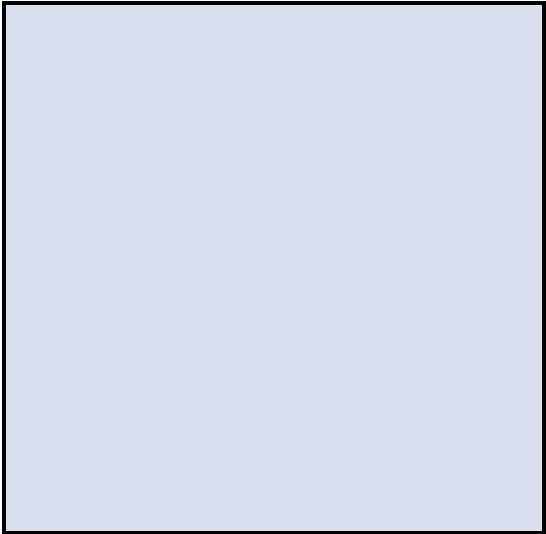
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Total	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Total	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Overhead Garage Door Replacement		
Project Year:	2026	Category:	Building Improvements
Department:	Sewer	Priority:	

Description:	This would consist of replacing the over head door and opener on building 200 as well as the 5 over head doors on the main control building with openers. Some of the openers have already been replaced, so we would anticipate the possibility of being able to reuse a couple of the openers.
Justification:	Over the past couple of years we have had multiple issues with openers failing, cables breaking, springs breaking. Most of the door/window seals are in need of replacing.



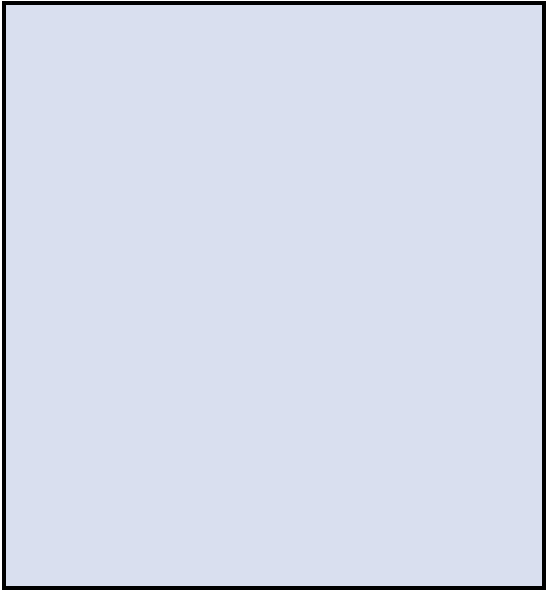
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	\$60,000
Total	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	\$60,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	\$60,000
Total	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Mower Replacement		
Project Year:	2026	Category:	Machinery & Equipment
Department:	Sewer	Priority:	

Description:	Replace current mower with zero turn rider. Anticipate keeping existing mower to utilize for snow removal.
Justification:	The current mower was purchased in 2012 and is starting to have numerous issues. The deck is getting worn and is need of bushing and pin replacements. The rear wheel bearing assembly (1 side) broke off of the tractor last year. Multiple coolant and hydraulic leaks have needed to be fixed. This mower with the implements cost about \$30,000 in 2012 and now is approximately \$70,000. Most of the hours put on the machine occur in the summer time, so we are looking to replace the existing mower with a new zero turn to improve mowing times and prolong the life of the existing tractor by minimizing the number of hours we put on it in a given year by only utilizing it for snow removal only.



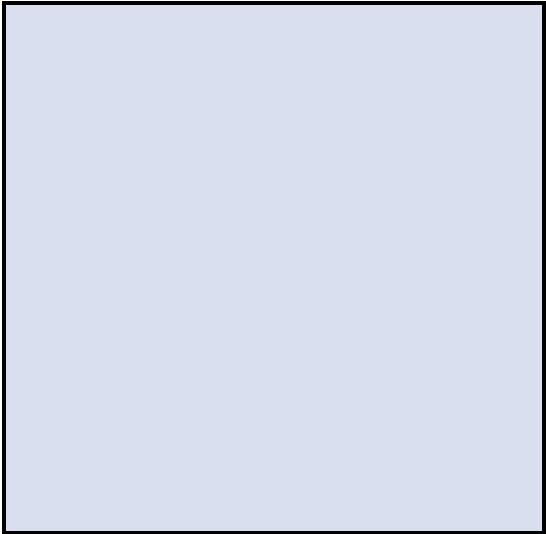
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$17,000	\$0	\$0	\$0	\$0	\$0	\$17,000
Total	\$0	\$17,000	\$0	\$0	\$0	\$0	\$0	\$17,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	\$0	\$17,000	\$0	\$0	\$0	\$0	\$0	\$17,000
Total	\$0	\$17,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Portable Pump		
Project Year:	2026	Category:	Machinery & Equipment
Department:	Sewer	Priority:	

Description:	This portable pump would be a trailer mounted self propelled pump that would be used for tank cleaning and inspections as well as for emergency bypass pumping situations. In a typical year we are filling/draining 2-3 tanks per year. This pump would lessen the time that it would take us to fill and drain tanks when those inspections were occurred.
Justification:	The 6" portable pump that we currently have is old and has been troublesome to start. Additionally, it is on a homemade trailer that does not trailer down the road very well. This replacement pump would be more reliable and more user friendly for starting and priming. Additionally, it could be pulled down the road in the event of an emergency.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$22,000	\$0	\$0	\$0	\$0	\$0	\$22,000
Total	\$0	\$22,000	\$0	\$0	\$0	\$0	\$0	\$22,000

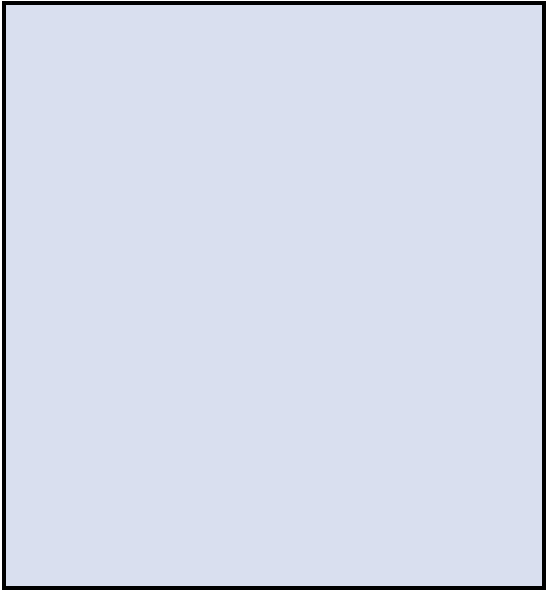
Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	\$0	\$22,000	\$0	\$0	\$0	\$0	\$0	\$22,000
Total	\$0	\$22,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Denitrification Pump		
Project Year:	2026	Category:	Infrastructure
Department:	Sewer	Priority:	

Description:	The denitrification pump is a specialized pump that is used in the aeration basins. This pump is crucial for the biological phosphorus portion within the aeration basin. This pump serves as a return pump that pumps bacteria back into the anaerobic zone which is where the biological phosphorus removal process starts.
Justification:	Currently the utility has no spare for either of these two pumps. We have reached out to the local reps for these pumps and they are not commonly stocked due to their specialized nature. Most every piece of equipment within the plan has redundancy. However, we have no redundancy for this pump. If a pump was to fail, we would have to take a portion of the aeration basin offline while the repairs were occurring. This would be especially concerning if a pump was to fail during periods of high flow or extreme cold. In an instance such as these we would be at risk of further equipment damage due to freezing pipes or hydraulically overloading the other half of aeration that was in service.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$17,000	\$0	\$0	\$0	\$0	\$0	\$17,000
Total	\$0	\$17,000	\$0	\$0	\$0	\$0	\$0	\$17,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	\$0	\$17,000	\$0	\$0	\$0	\$0	\$0	\$17,000
Total	\$0	\$17,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	Aeration Basin Diffuser Replacement		
Project Year:	20262027	Category:	Infrastructure
Department:	Sewer	Priority:	

Description:	In the aeration basins there are rubber membrane diffusers which have small holes that allow air to be blown into the tanks to maintain proper mixing and efficient oxygen transfer into the water. This project would consist of systematically draining the aeration basins and then replacing the original diffusers with new diffusers. It is not anticipated that any of the air piping will need replacement.
Justification:	These diffusers have a lifespan of 7-10 years. They are currently 8 years old and are due for replacement.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$13,000	\$7,000	\$0	\$0	\$0	\$0	\$20,000
Total	\$0	\$13,000	\$7,000	\$0	\$0	\$0	\$0	\$20,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	\$0	\$13,000	\$7,000	\$0	\$0	\$0	\$0	\$20,000
Total	\$0	\$13,000	\$7,000	\$0	\$0	\$0	\$0	

Capital Improvement Project

FY 2026 through FY 2030

Project #:			
Project Title:	UV Equipment Upgrade		
Project Year:	2027	Category:	Infrastructure
Department:	Sewer	Priority:	

Description:	The current UV disinfection system is approaching 15 years old. Per manufacturer recommendation, it is suggested that phased replacement of UV components should begin. This would consist of initially replacing the Hydraulic System Center and System Control Center. The current PLC is obsolete. Then during the following two years, a bank of modules would be replaced in each year.
Justification:	N/A



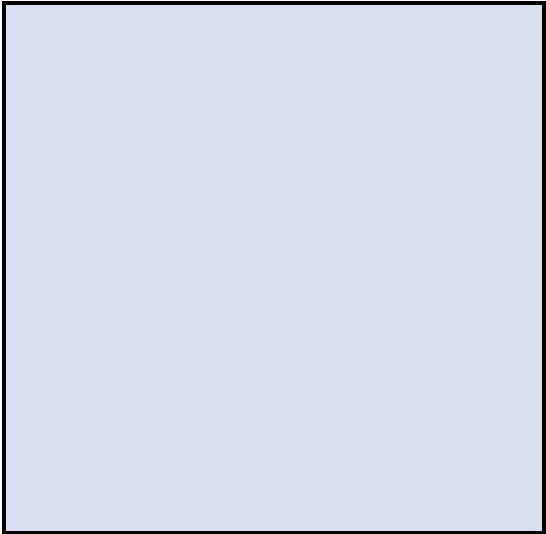
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$50,000	\$150,000	\$0	\$0	\$150,000	\$350,000
Total	\$0	\$0	\$50,000	\$150,000	\$0	\$0	\$150,000	\$200,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	\$0	\$0	\$50,000	\$150,000	\$0	\$0	\$150,000	\$350,000
Total	\$0	\$0	\$50,000	\$150,000	\$0	\$0	\$150,000	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Grating Repair Drywell		
Project Year:	2027	Category:	Building Improvements
Department:	Sewer	Priority:	

Description:	In the drywell there are multiple flights of stairs with intermediate levels of grating which enable staff to access the raw pumps for service and inspection. Some of the beams which support the grating are rusting and need repair/replacement.
Justification:	This grating and stairs provides accessibility to the most crucial pieces of equipment within the plant. If the beams are not repaired/replaced the area will eventually become a severe safety risk that would prevent staff from being able to access the raw pumps.



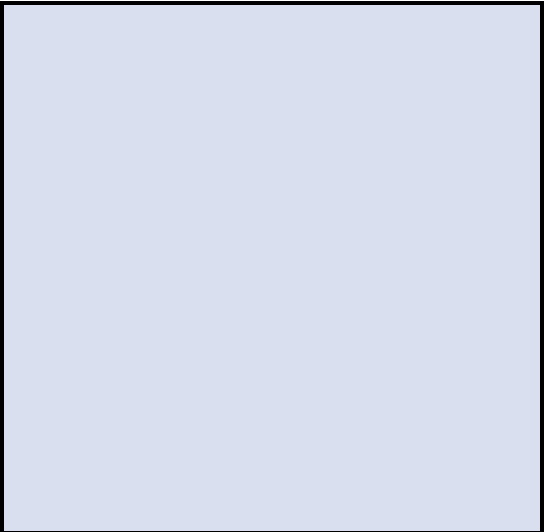
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Cash / Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
620-Sewer Utility	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Total	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	2026 Caterpillar 250 Wheeled Skid Loader		
Project Year:	2026	Category:	Machinery & Equipment
Department:	Streets	Priority:	

Description:	2026 Caterpillar 250 Wheeled Skid Loader.
Justification:	This unit will replace a New Holland L-320 which will be traded in. This loader is an important piece of equipment that is used year around for many projects.

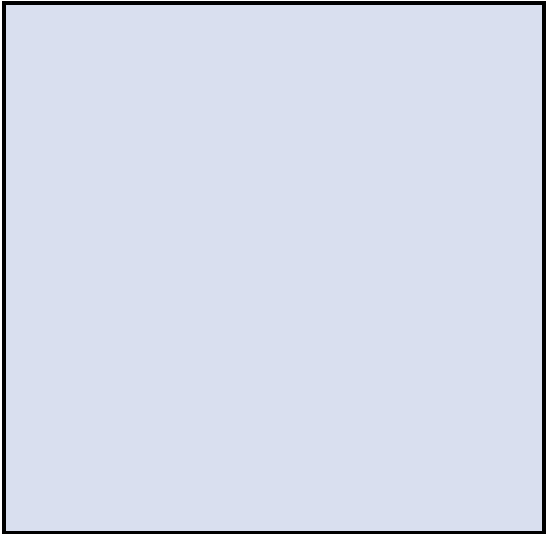


Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$63,000	\$0	\$0	\$0	\$0	\$0	\$63,000
Total	\$0	\$63,000	\$0	\$0	\$0	\$0	\$0	\$63,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	\$0	\$63,000	\$0	\$0	\$0	\$0	\$0	\$63,000
Total	\$0	\$63,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	2027 Maxx-D T6X Tilt Trailer		
Project Year:	2027	Category:	Machinery & Equipment
Department:	Streets	Priority:	



Description:	2027 Maxx-D T6X Tilt Trailer
Justification:	This trailer will provide a safer option for hauling our skid steers versus driving them.

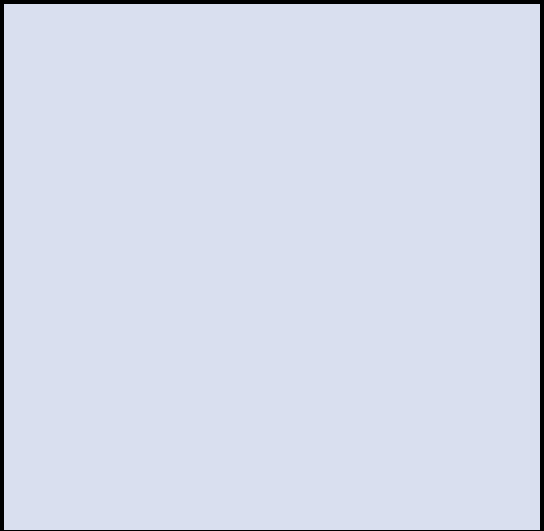
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000
Total	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000
Total	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	2027 Bobcat Plate Compactor Attachment for Excavator		
Project Year:	2027	Category:	Machinery & Equipment
Department:	Streets	Priority:	

Description:	2027 Bobcat PCF34 Plate Compactor attachment for Excavator
Justification:	We currently do not have a plate compactor for our excavator. This unit would allow to be much more efficient and effective compacting our excavation sites.

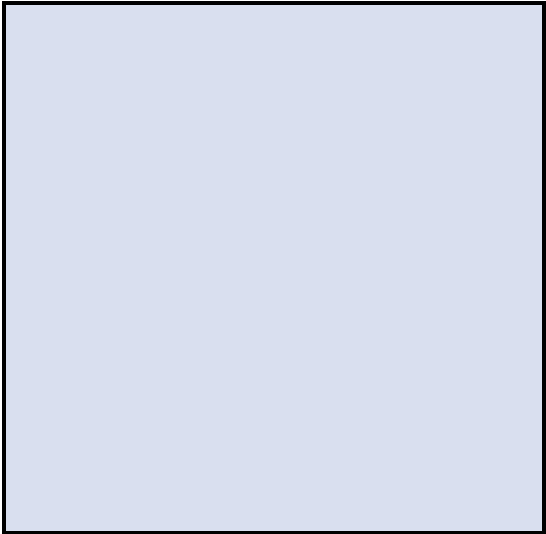


Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$7,800	\$0	\$0	\$0	\$0	\$7,800
Total	\$0	\$0	\$7,800	\$0	\$0	\$0	\$0	\$7,800

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	\$0	\$0	\$7,800	\$0	\$0	\$0	\$0	\$7,800
Total	\$0	\$0	\$7,800	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	2028 Caterpillar 938 Wheel Loader		
Project Year:	2028	Category:	Machinery & Equipment
Department:	Streets	Priority:	



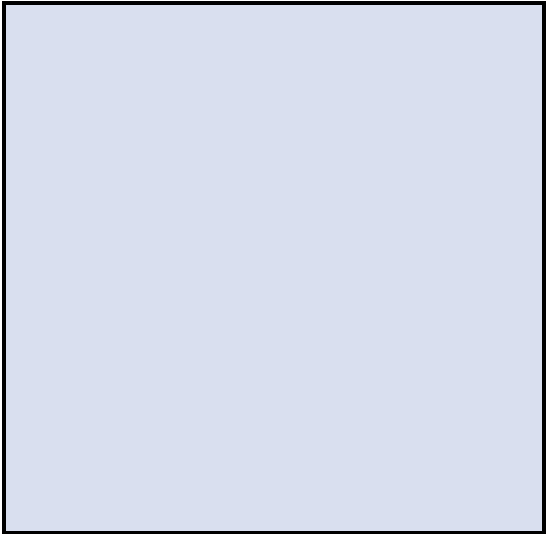
Description:	2028 Caterpillar 938 Wheel Loader.
Justification:	This unit will replace a current unit that is 25 years old and used for blowing snow as well as other jobs throughout the year.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$0	\$330,000	\$0	\$0	\$0	\$330,000
Total	\$0	\$0	\$0	\$330,000	\$0	\$0	\$0	\$330,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	\$0	\$0	\$0	\$330,000	\$0	\$0	\$0	\$330,000
Total	\$0	\$0	\$0	\$330,000	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	2028 F-350 4x4 Pickup truck		
Project Year:	2028	Category:	Licensed Vehicles
Department:	Streets	Priority:	



Description:	2028 F-350 4x4 pickup
Justification:	This unit will replace an existing pickup that has been in service over 20 years.

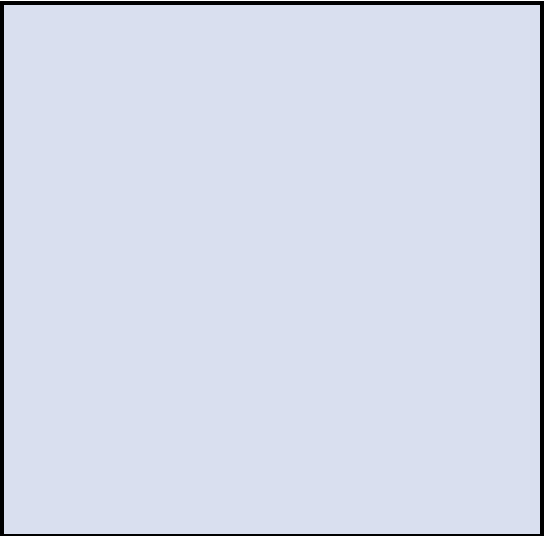
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$0	\$60,000	\$0	\$0	\$0	\$60,000
Total	\$0	\$0	\$0	\$60,000	\$0	\$0	\$0	\$60,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	\$0	\$0	\$0	\$60,000	\$0	\$0	\$0	\$60,000
Total	\$0	\$0	\$0	\$60,000	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	2029 Plow/Patrol Truck		
Project Year:	2029	Category:	Licensed Vehicles
Department:	Streets	Priority:	

Description:	2029 International single axle plow/patrol truck. 10' J Craft Stainless Steel Box Salt Dogg Tailgate Spreader with prewet and anti icing system Burke Road Tamer Trip Edge Plow and Wing & Burke Road Ranger Control System.
Justification:	Our fleet of 7, single axle plow trucks and 1 Tandem, 7 trucks plow the entire City during a snow event and 1 that is our Brine truck which is out before most every snow/ice event weather pending, has the age range from 3 years old to 30 years old. We need to get into a cycle of replacing a Plow/Patrol truck every 3 years to ensure our fleet isn't older than 20 years. As trucks get rotated out of service for plowing they become our Brine applicator and spare plow truck in the event of a break down.

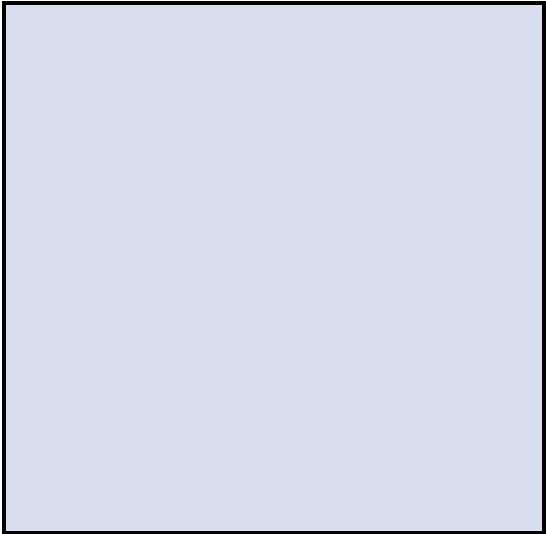


Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$0	\$0	\$350,000	\$0	\$0	\$350,000
Total	\$0	\$0	\$0	\$0	\$350,000	\$0	\$0	\$350,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	\$0	\$0	\$0	\$0	\$350,000	\$0	\$0	\$350,000
Total	\$0	\$0	\$0	\$0	\$350,000	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	2030 F-350 4x4 pickup		
Project Year:	2030	Category:	Licensed Vehicles
Department:	Streets	Priority:	



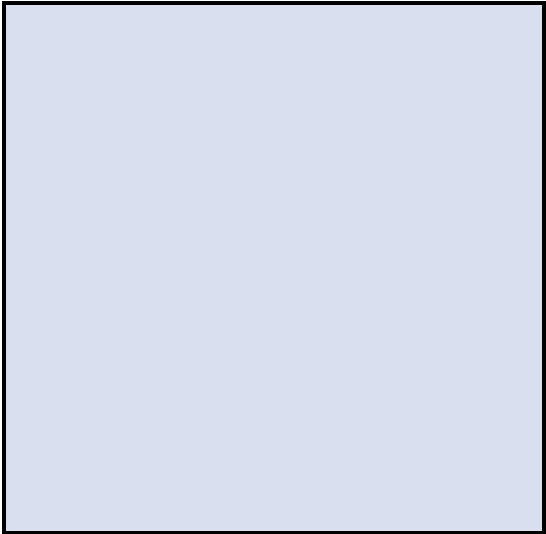
Description:	2030 F-350 4x4 pickup.
Justification:	This unit will replace unit that has been in service for over 20 years.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$0	\$0	\$0	\$65,000	\$0	\$65,000
Total	\$0	\$0	\$0	\$0	\$0	\$65,000	\$0	\$65,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
215-DPW Equipment	\$0	\$0	\$0	\$0	\$0	\$65,000	\$0	\$65,000
Total	\$0	\$0	\$0	\$0	\$0	\$65,000	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Meter reading		
Project Year:	2026	Category:	IT Software/Hardware
Department:	Water	Priority:	



Description:	With the rising cost of water meter reading, I want to build into my budget money set aside to read the water meters. We are spending about \$0.91 per read right now. With everything moved to cellular end points that will cost us \$80,000 to read the meters. We are not there yet but wanted to be set up for when it happens.
Justification:	We need to make sure that we have the money in the budget to read the water meters. With the rising cost i want to make sure we have the funds to do so.

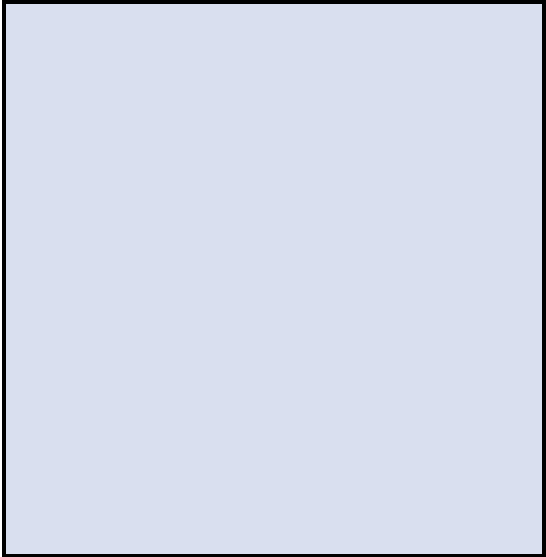
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Operating Transfer	\$0	\$80,000	\$80,000	\$80,000	\$0	\$0	\$80,000	\$320,000
Total	\$0	\$80,000	\$80,000	\$80,000	\$0	\$0	\$80,000	\$240,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$80,000	\$80,000	\$80,000	\$0	\$0	\$80,000	\$320,000
Total	\$0	\$80,000	\$80,000	\$80,000	\$0	\$0	\$80,000	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Well 7 pump room heater		
Project Year:	2026	Category:	Facilities & Other Improvements
Department:	Water	Priority:	

Description:	The heater for well 7 (outside my office) has not been working. So, it makes the shop and offices cold. I would like to have the heater replaced. I would think that we could do this for less than \$20,000 with duct work. This will hopefully be a 1-time expense.
Justification:	N/A

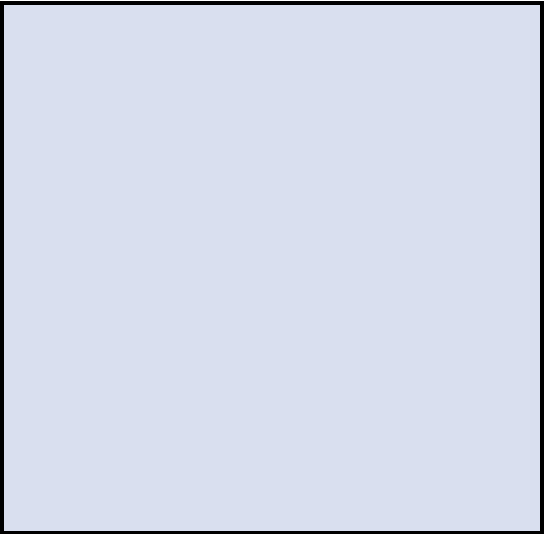


Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Total	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Total	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Scada Consultant		
Project Year:	2026	Category:	IT Software/Hardware
Department:	Water	Priority:	



Description:	Scada Consultant- We have had \$12,500. We should bump this up with the changing Scada. I would like to put \$15,000 in the budget for this.
Justification:	Energenecs helps keep our Scada system up and running. When we have an issue, we pick up the phone and they sign in and fix it.

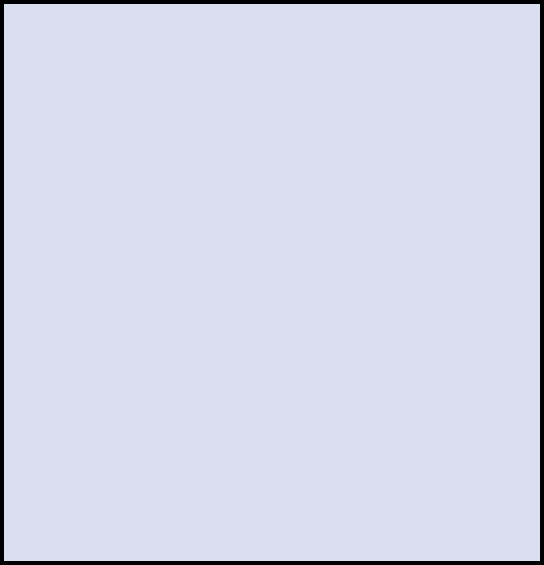
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	\$0	\$15,000	\$15,000	\$15,000	\$0	\$0	\$15,000	\$60,000
Total	\$0	\$15,000	\$15,000	\$15,000	\$0	\$0	\$15,000	\$45,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$15,000	\$15,000	\$15,000	\$0	\$0	\$15,000	\$60,000
Total	\$0	\$15,000	\$15,000	\$15,000	\$0	\$0	\$15,000	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Leak Study		
Project Year:	2026	Category:	Infrastructure
Department:	Water	Priority:	

Description:	I would like to start having a leak study done for the City of Whitewater. We have been lucky with our water loss. But I would like to have all the leaks found and fixed. I have had this done in the past and we didn't always have leaks, but when we had a leak or a main break, we could not find the company was always ready to step in and help. I think we could get this done for \$7,500. This would be a 1-time year study. If we have a leak that we cannot find and have to call them in to help find a leak it would be another \$7,500. This cost estimate is high and think we can have it done less than \$7,500. But I wanted to stay on the higher side to be safe.
Justification:	N/A



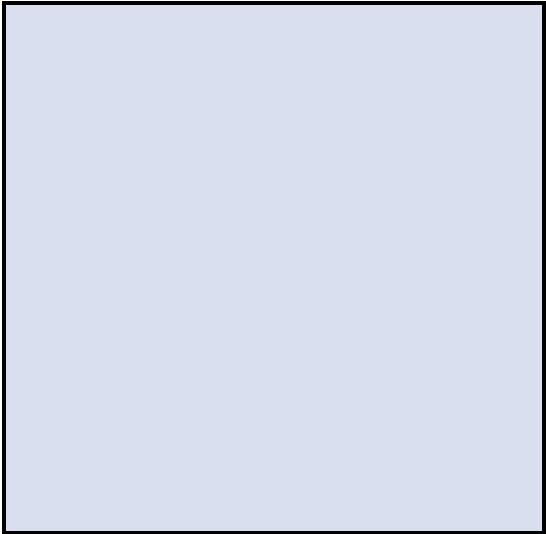
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Operating Transfer	\$0	\$7,500	\$7,500	\$7,500	\$0	\$0	\$7,500	\$30,000
Total	\$0	\$7,500	\$7,500	\$7,500	\$0	\$0	\$7,500	\$22,500

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$7,500	\$7,500	\$7,500	\$0	\$0	\$7,500	\$30,000
Total	\$0	\$7,500	\$7,500	\$7,500	\$0	\$0	\$7,500	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Large water meters		
Project Year:	2026	Category:	Infrastructure
Department:	Water	Priority:	

Description:	We need to stay up to date on our large water meters. We still have a few that need to be replaced. We are updating our water meters. With the meter updates we will be updating the reader to a cellular read. This will allow us to keep track of water temperature, flow, and help track down leaks. With tracking leaks we will be able to help our customers keep the bills lower, as well as help the utility with not needing to pump as much water.
Justification:	Need to stay up to date on our water meter replacements for the WDNR and the PSC.

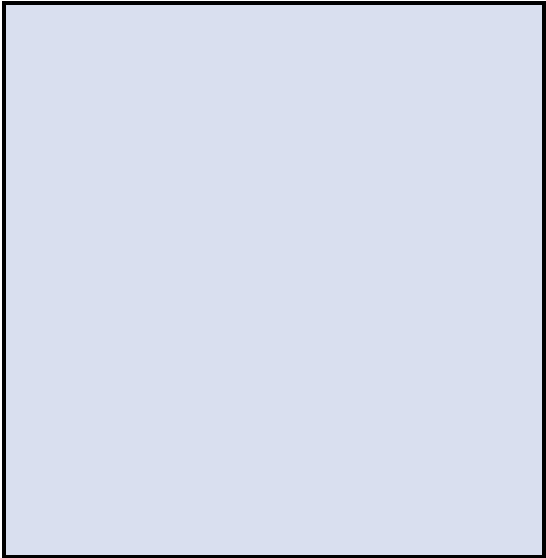


Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	\$0	\$35,000	\$35,000	\$35,000	\$0	\$0	\$35,000	\$140,000
Total	\$0	\$35,000	\$35,000	\$35,000	\$0	\$0	\$35,000	\$105,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$35,000	\$35,000	\$35,000	\$0	\$0	\$35,000	\$140,000
Total	\$0	\$35,000	\$35,000	\$35,000	\$0	\$0	\$35,000	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	New Storage Shed Bathroom		
Project Year:	2026	Category:	Facilities & Other Improvements
Department:	Water	Priority:	



Description:	We would like to add the bathroom to our new shop. It is stubbed into the building, now we would like to finishing the project up.
Justification:	N/A

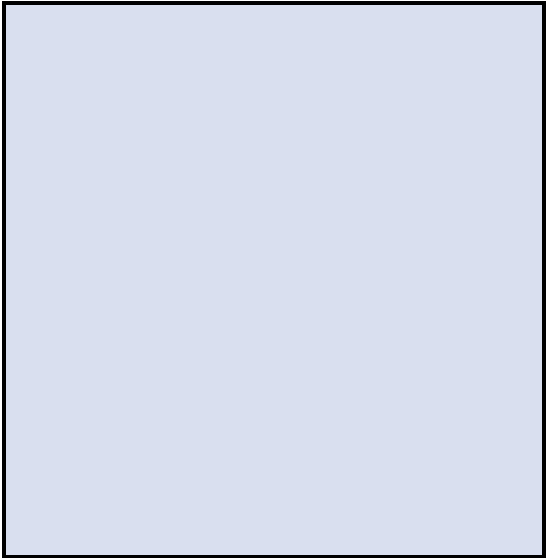
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Cash / Fund Balance	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Total	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Total	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project
FY 2026 through FY 2030

Project #:			
Project Title:	Hand rail for East Tower outside on top of the tank		
Project Year:	2028	Category:	Facilities & Other Improvements
Department:	Water	Priority:	

Description:	This is a 2028 request- I would like to add a handrail or safety rail around the East Tower. This would be so if we need to get on top of the tower for maintenance that we will not fall off. I have talked to USG about doing it when they are cleaning the tower. Once installed I would have the tower painted on the outside, to cover up the welding marks. The cost today was \$75,000.
Justification:	This is a 2028 request- I would like to add a handrail or safety rail around the East Tower. This would be so if we need to get on top of the tower for maintenance that we will not fall off. I have talked to USG about doing it when they are cleaning the tower. Once installed I would have the tower painted on the outside, to cover up the welding marks. The cost today was \$75,000.



Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Rev Debt: Bond	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$75,000
Total	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$75,000

Anticipated Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
610-Water Utility	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$75,000
Total	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	



Finance Committee Agenda Item

Meeting Date:	October 28, 2025
Agenda Item:	City Manager's Authority to Create Positions
Staff Contact (name, email, phone):	Steven T. Chesebro, schesebro@whitewater-wi.gov , 262-458-2780

BACKGROUND

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

Prior to the Finance Committee on September 23, 2025 the City manager removed two part time positions which were designated on the 2025 salary resolution adopted by the common council on December 3, 2024 as grade G positions and combined the duties of the positions creating an Administrative Assistant – CDA position which was designated as a grade J and was then posted seeking applicants. This change in personnel to the department was reported to the Finance Committee at the September 23, 2025 meeting noting that no additional funding was needed for 2025 regarding the newly created position.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

Finance Committee met on September 23, 2025 and raised questions as to the limits of the City Manager's authority to modify compensation for City employees, in light of the salary resolution and budget adopted by council.

DISCUSSION

To complete these changes the City Manager relied on his statutory authority under Wis. Stat. § 64.11(2) and on the City's policies approved by the Common Council 201.02 Position Description and 501.04.15 Budget Amendment Policy. Policy 201.02 details the process by which a job description is created and provides approval authority of job descriptions to the City Manager. It also provides how and when the job descriptions can be posted.

Policy 501.04.15 permits the City Manager to adjust funds within the budget up to \$25,000 if the adjustment is within a department's budget, or between departments but in the same budget classification group, provided the adjustment is offset with a deduction creating no net change to the overall budget.

Wis. Stat. § 64.11(2) permits the City Manager to create or remove minor offices or positions as the City Manager determines is appropriate for the City. The ability to create a position necessarily includes the ability to set a salary for that position, provided the City Manager follows any additional rules in determining the salary. That the City Manager can remove certain positions means that even if a position is on the Salary Resolution the City Manager could remove the position and create a similar position with a new Salary Grade. The Common Council could then amend the Salary resolution to address the new position and adjust its Salary Grade to what it determines is appropriate if it believes the City Manager did not appropriately set that grade. It should also be noted that the City Manager is not able to remove all positions within the City. For more detail on which positions

could not be adjusted by the City Manger, please see the Legal Opinion Memo re: City Manager's Authority Create Positions.

It should be noted that the City Council could pass an amended 2025 Salary Resolution setting a different grade for the Administrative Assistant- CDA, which would then require the position description be updated with the then approved Salary Grade.

The City Council's primary tools in addressing the City Manager's conduct is through budgetary allotments or adopting policies via resolution or ordinance. It may also provide feedback regarding the City Manager's performance through the annual review process.

FINANCIAL IMPACT

(If none, state N/A)

The creation of a position cannot have a financial impact on the City, as any increase to one budget line approved by the City Manager must have a decrease offsetting another item on the budget line.

STAFF RECOMMENDATION

No action is currently recommended. Staff recommendation would depend on what direction the City Council wishes to proceed. At this time questions were raised as to if the City Manager's actions were permissible under the law, which is the scope of this memo.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. Legal Opinion Memo re: City Manager's Authority to Create Positions.
2. Wis. Stat. § 64.11(2)
3. Policy 201.02
4. Policy 501.04.15



Legal Opinion Memo

Meeting Date:	October 28, 2025
Agenda Item:	City Manager's Authority to Create Positions
Staff Contact (name, email, phone):	Steven T. Chesebro, schesebro@whitewater-wi.gov , 262-458-2780

QUESTION

1. What authority does the City Manager have to create positions?

DISCUSSION

A City manager's powers are created by state statute under Wis. Stat. § 64.11(2). Wis. Stat. § 64.11(2) states "the city manager shall have the power to create minor administrative offices and positions and to discontinue such offices and positions according to the city manager's judgment of the needs of the city." Minor Administrative offices and positions is not defined in Ch. 64 nor does the provision appear to have been interpreted by an appellate court or the Wisconsin Supreme Court. Reading Wis. Stat. § 64.11(2) in isolation provides at least three reasonable methods of interpreting the phrase minor administrative offices and positions.

Option 1: Any office or position subordinate to the city manager.

Option 2: A hybrid interpretation excluding city officers and some departments within the city.

Option 3: Any position of low complexity or authority which carries out purely administrative tasks instead of discretionary tasks.

In dealing with ambiguous language the courts look to other statutes that may provide guidance as to what was intended. There are four sections of statutes within Ch 64 that place some additional context regarding a city manager's ability to create offices and positions. Below is a summary of each of the three statutes and what context is provided.

Wis. Stat. § 64.10 in relevant part provides common council with report and recommendation of the city manager shall have the power to create "general departments of city administration." That the Council has the authority to create general departments of city administration versus minor offices and positions implies that the manager is not able to unilaterally create all offices or positions subordinate to the city manager. If that had been intended the legislature likely would have used the same phrase in both sections.

Wis. Stat. § 64.11(3) provides in relevant part that the city manager has the power to appoint "all heads of departments, all subordinate city officials and all city employees and to remove them."

This provision again supports that not all subordinate positions to the city manager can be created by the City manager as the legislature did not use the same broad language in Wis. Stat. § 64.11(2).

Wis. Stat. § 64.30 does not apply to the city manager form of government. However, it does provide examples of general departments of city affairs to be Public Finance and accounts, Public Health Safety and sanitation, Streets and public improvements; Public Property; and public charities and corrections. As this language differs from Wis. Stat. § 64.10 not all of these may be general departments of city administration as city affairs is likely a broader scope than city administration.

Wis. Stat. § 64.32 does not apply to city manager form of government however for describing the council's ability to create positions it provides "create and fill offices ... and discontinue any office so created..." This is much broader language than used to describe the city manager's authority in § 64.11(2).

The legislature in creating Ch 34 defining both Manager Plan and Commission Government would likely permit both forms of government to hire the same positions regarding City Administration. The legislature in Ch 34 Subchapter II Commission Government, which does not apply to City Manager form of government, made it explicit that all positions could be created by the council. This differs from Ch 34 Subchapter I City Manager Plan, which designates the council as having authority to "create general departments of city administration" upon report and recommendation of the City manager, while designating the City Manager as having the ability to create minor offices and positions. This means that the City manager's authority to create positions is likely for any position which is not considered the "general departments of city administration" and within the Council's authority to create.

It should also be noted that the authority given to a City manager is to create minor **offices and** positions not just minor positions. That a city manager has the ability to create offices in addition to positions indicates that it was not intended to only create positions of low complexity or authority, but that it could create substantial offices that address city business but are not classified as general departments of city administration when the statute was created in.

CONCLUSION

The City manager has the authority to create and terminate minor offices and positions which would likely be defined as any position which is not a general department of city administration. General departments of city administration would likely be positions regarding Public Finance and accounts, Public Health Safety and sanitation, Streets and public improvements, Public Property, Police and Fire personnel, or named officers under Wis. Stat. § 62.09.

		Policy 201.02 Position Descriptions			
Owner:	HR Coordinator	Approving Position:	Common Council	Pages:	5
Issue Date:	7/7/2022	Revision Date:		Review Date:	
Special Instructions:	Accessibility to position descriptions was part of the Employee Manual dated 12/22/2011				

- I. Policy – The City of Whitewater maintains updated position descriptions of each staff position, addressing as appropriate, roles, duties, responsibilities and relevant qualifications. The position description is the foundation for each hiring process and provides significant evidence of the employee’s job duties and expectations.
- II. Guidelines
- III. Procedure
 - A. Document Format
 1. The same format will be used for all position descriptions.
 2. Position descriptions must contain:
 - a. Header - Job Title, Department, Reports to, Location, FLSA status, Pay Grade, Shift Status, Bargaining Unit and Date
 - b. Body – Job Summary, Essential Duties and Responsibilities, Additional Duties and Responsibilities, Supervision Received and/or Exercised, Qualifications, Education and/or Experience, Language Skills, Mathematical Skills, Reasoning Ability, Other Qualifications, Physical Demands, Work Environment, Selection Guidelines, Signatures
 - B. Special Requirements
 1. Bonding of signatories, certifications and licensing, to include Commercial Driver’s License and Driver’s License, must be included under the Qualifications section of certain position descriptions.
 - C. Development and Review
 1. Department Directors are responsible for development and review of all position descriptions for employees pertinent to their area of responsibility.

2. Position descriptions must be reviewed and updated prior to the start of recruitment for a position.
 - a. All suggested changes to a position description must be made in red (strikethroughs and additions).
 - b. A *Position Justification Request Form* must be completed and submitted with an updated position description for all open positions.
 3. All position descriptions will be reviewed by the HR Manager for policy and compliance with existing Federal and State laws and regulations.
 4. Position descriptions are reviewed at a minimum of every five years.
 - a. The review process will be led by the City Manager or their designee.
 - b. Input from Supervisors and Staff will be gathered and used in the review process.
 - c. The review process is intended to keep position descriptions accurate and relevant.
 5. All position descriptions must be approved by the City Manager.
- D. Accessibility to Position Descriptions
1. All position descriptions will be available to City Staff and can be found in the HR folder on the shared network drive.

IV. Reporting

V. Job Aids

A. *Position Openings Procedure*

B. *Position Justification Request Form*



Position Openings Procedure

1. The Department Director discusses the opening with the City Manager and HR Manager.
2. The Department Director submits justifications for filling the position opening (Position Justification Request Form).
3. If the Position Justification Request Form is approved, the position description is reviewed by the Department Director and red-lined changes are submitted to the City Manager. If appropriate, the employee vacating the position should review the position description and give suggested changes.
4. When the position description is approved by the City Manager, the Department Director or designee contacts the HR Manager to review the job posting
5. The Executive Assistant updates position description on NeoGov.
6. The HR Manager reviews the NeoGov job description definitions (salary, benefits, etc.)
7. The HR Manager sets the Exam Plan in NeoGov (the Police Department sets their own Exam Plans).
8. The HR Manager posts the opening in NeoGov (the Police Department posts their own openings).
9. The HR Manager sets appointments with staff for interviews and testing (the Police Department sets their own interviews and testing). The City Manager may or may not be part of the interview process, but must be invited to attend any interviews of directors, managers, superintendents, supervisors or police command staff).
10. The final candidates are reviewed by the City Manager
11. The formal job offering letter from the City Manager is sent to the candidate.



Position Justification Request Form

Job Title: _____

Department/Division: _____

Position Reports To: _____

Request Submitted By: _____

Reason for Request☐ New Position

- Is funding budgeted for this position? ☐ Yes ☐ No
- If additional funding is required, how much? \$ _____

☐ Replacement Position

- Date the position was vacated _____
- Reason for vacancy _____
- Employee being replaced _____
- If additional funding is required, how much? \$ _____

Compensation Review

- Has the supervisory or budgetary responsibility level or complexity of duties changed for this position? ☐ Yes ☐ No
- Has the job description been reviewed by the Department Director with the changes highlighted? ☐ Yes ☐ No

Justification for Requested Action

Why is this position needed?

How many similar positions are there in the department (supply all similar titles)?

Can the duties be performed by any of the following choices?

- Consolidate into an existing position? ☐ Yes ☐ No
- Change to part time (less than 30 hours per week)? ☐ Yes ☐ No
- Redistribute to other positions? ☐ Yes ☐ No

If not, indicated why the above reasons are not appropriate:

Department Director Signature: _____ Date: _____

HR Manager Signature: _____ Date: _____

City Manager Approval: _____ Date: _____

City Manager Denial: _____ Date: _____

Reason for Denial: _____

		Policy 501.04.15 Budget Amendment			
Owner:	Finance Director	Approving Position:	Common Council	Pages:	5
Issue Date:	8/6/2024	Revision Date:	7/2025	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 clear divisions of responsibility for the amendment of the municipal budget, ensuring fiscal responsibility, transparency, and adherence to all applicable 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. Additionally, it supports public transparency by providing a clear framework through which residents and stakeholders can understand and follow the rationale and process behind budget modifications.

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. While the procedures outlined in this policy are to be followed uniformly across all funds and departments, it is important to note that only amendments involving General Fund allocations are subject to the requirement of a Class I public notice, as stipulated by applicable legal guidelines. This ensures both consistency in internal financial management and compliance with public transparency obligations specific to the General Fund.

III. GUIDELINES

A department's budget is a financial plan that outlines projected revenues (if applicable), anticipated expenditures, and the allocation of resources for a specific department within an organization over a defined period—typically a fiscal year.

For the purposes outlined here, each department is assigned a unique department code. For example, Legislative Support is considered a distinct department but falls under the broader budget classification group known as General Government. These classification groups are used for public reporting purposes.

As a result, budget adjustments between departments within the same classification group do not require a formal budget amendment. However, if a transfer occurs between departments in different classification groups—such as a transfer from Insurance/Risk Management to Police Patrol—an amendment is required.

Conversely, a transfer between Police Patrol and Fire/EMS would not require an amendment, as both departments fall under the Public Safety classification group.

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

- A. Level 1 (a) adjustments of operating appropriations up to \$5,000 from one account to another within the department's budget. Level 1 (b) adjustments of operating appropriations \$5,001 and over from one account to another within the department's budget. Level 1 (c) adjustments are for substitutions of capital items or adjustments of operating to capital appropriations up to \$25,000 from one account to another within a department's budget. Level 1(d) adjustments are transfers **up to \$25,000** between departments but in the same budget classification group (**see Appendix A**). Level 1 (e) adjustments are transfers **over \$25,000** between departments but in the same budget classification group (**see Appendix A**). Level 1 (a) adjustments shall require the approval of the department director. Level 1 (b) (c), and (d) adjustments shall require the approval of the City Manager. Level 1 (e) adjustments shall require the approval of the Finance Committee.
- B. Level 2 amendments are for any adjustments between budget classification categories (**see Appendix A**). All level 2 amendments shall require approval of the City Manager, respective department's standing committees and Common Council.

IV. PROCEDURE

Initiation of Amendment: A budget amendment (Level 2) 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.

Appendix A

Budget Grouping Classification

Budget Classification Group

Department

General Government		
	51100	Legislative Support
	51200	Court
	51300	Legal
	51400	General Administration
	51450	Information Technology
	51500	Financial Administration
	51540	Insurance/Risk Mgt.
	51600	Facilities Maintenance
Public Safety		
	52100	Police Administration
	52110	Police Patrol
	52120	Police Investigation
	52140	Comm Service Program
	52500	Emergency Preparedness
	52600	Communications/Dispatch
	59240	Fire Department (Transfer)
Public Works		
	53100	Public Works Administration
	53230	Shop/Fleet Operations
	53300	Street Maintenance
	53320	Snow & Ice
	53420	Street Lights
Cultural/Recreation/Education		
	53270	Parks Maintenance

	55200	Parks Administration
	55210	Recreation Administration
	55300	Recreation Programs
	55310	Senior Citizen's Program
	55320	Community Events
	55330	Comm. Based – Coop Projects
Conservation Development		
	52400	Neighborhood Services & Planning
Contingencies		
	51110	Contingencies
Transfers*		
*Each transfer is separate	59230	Debt Service (Fund 300)
	59220	Community Development (Fund 900)
	59220	Library (Fund 220)
	59220	Solid Waste (Fund 230)
	59240	Capital Projects (Fund 450)
Sinking Funds*		
*A combination of total sinking fund transfers	59220	Sick/Severance (Fund 260)
		Health Insurance Fund
	59220	SIR (Fund 271)
	59220	Other Funds (Non-sinking such as Media Services or Forestry)
	59220	DPW Equipment Revolving (Fund 215)
	59220	Police Department Equipment Revolving (Fund 216)
	59220	Building Repair (Fund 217)
	59220	Street Repair (und 280)
	59220	Elections (Fund 214)
	59220	Shared Ride Taxi (Fund 235)
	59240	Birge Fountain (Fund 452)

64.05 OTHER FORMS OF CITY GOVERNMENT

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(2) A vacancy in the office of council member shall be filled as provided in s. 17.23 (1) (am).

History: 1985 a. 135 s. 83 (1), (2); 2019 a. 164; 2021 a. 240 s. 29.

64.06 Recall. Any council member may be recalled from office in accordance with the provisions of s. 9.10. This method of removal shall be in addition to the other methods provided by law.

History: 1985 a. 135 s. 83 (1).

64.07 Powers of council; its organization; quorum; meetings. (1) The council shall possess and exercise all legislative and general ordinance powers imposed and conferred by general law or special charter upon the mayor and common council and the various boards and commissions not inconsistent with ss. 64.01 to 64.15, and in force in such city at the time of its reorganization and such additional powers as are hereinafter imposed and conferred, but such council shall not have the power to enact special executive or administrative orders, it being the intent of ss. 64.01 to 64.15 to separate the legislative and executive powers of city government.

(2) At its first meeting the city council shall select by majority vote one of its members to act as president. The president shall be the presiding officer of the council and shall have a vote but shall have no veto power.

(3) A majority of the members of the council shall constitute a quorum, and a majority vote of all the members of the council shall be necessary to adopt any ordinance or resolution.

(4) The ayes and noes shall be called and recorded on the vote upon every ordinance and resolution.

(5) The council shall provide by ordinance for the time of holding regular meetings and special meetings shall be called by the president or by any 2 council members or by the city manager.

(6) All meetings of the council or of any committee thereof, whether regular or special, shall be open to the public.

History: 1985 a. 135 s. 83 (2).

64.08 Council members, their duties and compensation. The council members shall devote such time to the duties of their office as the interests and general welfare of the city demand and shall receive such compensation as determined in the petition, ordinance or resolution provided for in s. 64.03. The council shall have power by ordinance to fix the salary of their successors in office.

History: 1985 a. 135 s. 83 (2).

64.09 City manager; qualifications, selection, removal. (1) The council first elected after the reorganization of a city under the provisions of ss. 64.01 to 64.15 shall as soon after the reorganization as possible engage for an indefinite term a city manager who shall have charge of the executive side of the city government and who shall be responsible for the efficiency of its administration.

(2) The city manager shall be elected purely on merit. In electing the city manager the council shall give due regard to training, experience, executive and administrative ability, and efficiency and general qualifications and fitness for performing the duties of the office, and no person shall be eligible to the office of city manager who is not by training, experience, ability, and efficiency well qualified and generally fit to perform the duties of such office. No weight or consideration shall be given by the council to nationality, political, or religious affiliations, or to any other considerations except merit and direct qualifications for the office.

(3) Residence in the city or state shall not be a qualification for the office of city manager.

(4) The council may advertise for applicants in such newspapers, magazines, advertising agencies, employment bureaus or other advertising mediums and for such length of time as it shall deem necessary to secure applications from the available persons best qualified to fill such office.

(5) Except as provided in s. 19.36 (7), the applications, records, recommendations and qualifications of all applicants for the office of city manager shall be immediately placed and thereafter kept on file and shall be matters of public record and open to the examination and inspection of the public at all reasonable times.

(6) The salary of the city manager shall be fixed by the council.

(7) The council shall have the power to remove the city manager at any time that the city manager's conduct of the city administration becomes unsatisfactory and to engage a successor after the manner prescribed in this section, but such city manager shall serve until a successor is elected and qualifies.

(8) Before the council shall remove the city manager for any cause other than willful neglect of duty, malfeasance, or misfeasance in office, it shall give such city manager at least 60 days' notice of its contemplated action and in all cases shall present in writing a statement of the specific grounds or reasons for such removal and shall give such city manager an opportunity to be heard in regard thereto. Such statement of reasons shall be immediately placed and thereafter kept on file and shall be matter of public record open to the examination and inspection of the public at all reasonable times, and such hearing shall be a public hearing.

(9) The action of the council in removing the city manager shall be final.

(10) In case of vacancy in the office of city manager by reason of removal, resignation or other cause the council may elect an acting city manager for a period of not exceeding 6 months to fill the vacancy while considering the selection of a city manager. Provided, if the council is unable within such 6 months' period to secure a qualified city manager specified in this section it may by a majority vote of its members present at any regular meeting extend the employment of such acting city manager or elect another acting city manager for an additional 6 months. The acting city manager shall have all the powers and perform all the functions of city manager. The acting city manager may be removed by the council without cause or regard to sub. (8) and such removal shall be final.

History: 1991 a. 269, 316.

64.10 City departments, boards and commissions.

(1) The council shall upon the report and recommendation of the city manager have the power to create general departments of city administration. The report and recommendations of the city manager showing the necessity or desirability of creating such departments shall be placed on file and shall be matters of public record, open to the examination and inspection of the public at all reasonable times.

(2) All administrative boards and commissions existing in the city prior to its reorganization shall continue to exist after its reorganization under this subchapter until abolished, altered or reorganized by ordinance of the council. The council may, upon receipt of the report and recommendation of the city manager, alter, reorganize or abolish by ordinance any administrative board or commission except the board of police and fire commissioners.

History: 1985 a. 225.

64.105 Optional powers. Any city or village which has determined by ordinance or petition and referendum to operate under the city manager form of government may by charter ordinance allocate powers to the council, president of the council and city manager in a manner other than provided by this chapter.

64.11 Powers of city manager, appointments. (1) The city manager shall be the chief executive officer of the city and head of the city administration and shall possess and exercise all the executive and general administrative powers imposed and conferred by general law or special charter upon the mayor and common council and upon the various boards, commissions and officers and in force in such city at the time of its reorganization

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under ss. 64.01 to 64.15, and such additional powers as are herein imposed and conferred.

(2) The city manager shall have the power to create minor administrative offices and positions and to discontinue such offices and positions according to the city manager's judgment of the needs of the city.

(3) The city manager shall have the power to appoint all heads of departments, all subordinate city officials and all city employees and to remove such appointees at any time their services or the conduct of their offices becomes unsatisfactory to the city manager. This subsection shall not be construed as depriving the board of fire and police commissioners or the chiefs of fire or police departments of any city of all the powers conferred by s. 62.13.

(4) No head of a department, city official, or city employee shall be appointed for a fixed term, but during good behavior and satisfactory service.

(5) All appointments shall be purely on merit and with a view to securing the best available appointee for the place. Due consideration shall be given to training, experience, ability, and general qualifications and fitness for performing the duties of the office and no weight or consideration shall be given to residence, nationality, or to political or religious affiliations.

(6) Residence in the city or state shall not be a qualification for any such appointment.

(7) Except as provided in s. 19.36 (7), the applications, records, recommendations and qualifications of all applicants shall be immediately placed and thereafter kept on file and shall be matters of public record subject to the examination and inspection of the public at all reasonable times.

(8) In the event that such a city has established under the provisions of s. 66.0509 a civil service system, then the powers and duties of the city manager as provided in this section shall be limited and governed by such rules and regulations as may be promulgated under such civil service system.

History: 1991 a. 269, 316; 1999 a. 150 s. 672.

64.12 City manager to present monthly reports and accounts. (1) The city manager shall each month prepare and present to the council a summarized statement of the income and expenditures of the city for the preceding month arranged in standard form and detailed as to appropriations, funds, and character of expenditures.

(2) Such summaries shall be accompanied by a general account balance sheet, a capital account balance sheet, a statement of current assets and liabilities, a statement of funded assets and liabilities, and a consolidated financial statement showing the exact financial condition of the city at the end of such month. The city manager shall also prepare and present to the council such other detailed schedules and statements of account as the council may by ordinance require.

(3) All such summaries, schedules, and statements, together with a summary of the acts and proceedings of the common council for such month, shall be published in pamphlet form and copies thereof shall be furnished to all the newspapers and libraries of the city and to all persons who shall apply therefor.

(4) At the end of each fiscal year the council shall cause a full and complete examination of all the books and accounts of the city to be made by competent certified public accountants licensed or certified under ch. 442 who shall report in full to the council. The summaries of such audits shall be presented and furnished to all newspapers and libraries of the city and to such other persons as shall apply therefor.

History: 2001 a. 16.

64.13 First council may revise appropriations already made; state commission work continued. (1) If at the beginning of the term of office of the first council elected under ss. 64.01 to 64.15 the appropriations for the expenditures of the city government for the current fiscal year have been made, the

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council shall have power by ordinance to revise, repeal, or change such appropriations and to make additional appropriations.

(2) Any city work done under the direction of commissions appointed by the state shall continue to be done in the manner prescribed by law prior to the reorganization of such city under ss. 64.01 to 64.15.

64.14 City may return to its former government. Any city which shall have adopted the provisions of ss. 64.01 to 64.15 may abandon the same and reorganize under the provisions of ch. 62 or ss. 64.25 to 64.40, or under a home rule charter by proceeding in accordance with the provisions of s. 64.01.

64.15 Village manager plan. The provisions of ss. 64.01 to 64.14 shall also apply to villages, and such plan shall be known in villages as the village manager plan. Provided, however, that in villages adopting such plan, the council shall be composed of the board of trustees.

SUBCHAPTER II**COMMISSION GOVERNMENT**

64.25 City commission plan; adoption; cities applicable to. Any city of the second, third or fourth class may reorganize under the provisions of ss. 64.25 to 64.40, either by enactment of a charter ordinance or by a petition and referendum election as provided by s. 66.0101. Such petition and election shall be governed by s. 9.20 (1) to (6).

History: 1999 a. 150 s. 672.

64.26 Terms of officers in commission cities. The term of office of the mayor and alderpersons of any city so adopting the commission form of government shall end on the third Tuesday in April next succeeding the first municipal election held after such adoption.

History: 1993 a. 184; 2011 a. 257.

64.27 Law applicable; existing ordinances, etc.; territorial limits; vested rights; liabilities. (1) Any law applicable to any city before its reorganization and not inconsistent with the provisions of ss. 64.25 to 64.40, shall apply to and govern such reorganized city.

(2) Any bylaw, ordinance or resolution lawfully passed and in force in any such city at the time of its reorganization shall remain in force until altered or repealed by the council elected under the provisions of ss. 64.25 to 64.40.

(3) The territorial limits of such city shall remain the same as under its former organization.

(4) All rights and property of every description which were vested in such city under its former organization shall remain the same under the reorganization herein contemplated.

(5) No right or liability either in favor of or against such reorganized city, and no suit or prosecution of any kind, shall be affected by such change of government unless otherwise provided in ss. 64.25 to 64.40.

64.28 Election of mayor and council members; terms; eligibility. (1) At the election held, as provided by law, upon the first Tuesday in April next succeeding the adoption of the provisions of ss. 64.25 to 64.40, there shall be elected a council consisting of a mayor and 2 other members. Any person possessing all the qualifications of an elector in such city other than the qualification of residence therein shall be eligible to election as mayor or other member of the council, but no person who holds a license for the sale of intoxicating liquors shall be eligible to any such office. Both the mayor and the council members shall be nominated and elected by the voters of the city at large.

(2) The term of mayor shall be 6 years, and the terms of the other members of the council elected at the first election after the adoption of ss. 64.25 to 64.40, shall be 2 and 4 years, respectively,

64.28 OTHER FORMS OF CITY GOVERNMENT

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and each term shall begin on the third Tuesday of April next succeeding the election. At the first meeting of the council after such election, the other 2 members of the council shall by lot determine who shall hold the long and who the short term. At the expiration of their respective terms, successors shall be elected whose terms of office shall be 6 years.

(3) In all cities of 15,000 or more population, the mayor and other members of the council, except council members elected pursuant to s. 64.39, shall devote their entire time to the performance of their official duties.

History: 1985 a. 135 s. 83 (2); 1995 a. 16 s. 2.

64.29 Council; powers; duties; president; quorum; vote. (1) If any city shall adopt the provisions of ss. 64.25 to 64.40, all duties, liabilities, authority, powers and privileges theretofore imposed or conferred by general law or special charter upon the mayor and council of such city shall be deemed to be conferred and imposed upon the mayor and the council members provided for by ss. 64.25 to 64.40, and all laws relating or referring to such mayor and council members in force at the time of the adoption of the provisions of ss. 64.25 to 64.40 shall apply to and be deemed to relate and refer to the mayor and council.

(2) The mayor shall be president of the council, and have a vote therein, but shall have no power of veto. On the first Tuesday in May following the reorganization of any city under ss. 64.25 to 64.40, and biennially thereafter, or whenever there shall be a vacancy in the office, the council shall elect one of its members vice mayor, who in the absence or disability of the mayor for any cause, shall perform all the duties thereof.

(3) A majority of the members of the council shall constitute a quorum, and a majority vote of the members of the council shall be necessary, and no more than a majority shall be required, to adopt any ordinance, resolution or motion, including all ordinances, resolutions and motions which under the aldermanic or any other system of city government requires a three-fourths vote for the adoption thereof.

(4) The ayes and nays shall be called and recorded upon every vote, and no vote shall be taken except upon a motion, a resolution or ordinance reduced to writing.

(5) All boards and commissions created and existing under laws heretofore in force in any such city shall continue to exist, and all powers, authority, jurisdiction and duties conferred and imposed upon such boards and commissions shall remain unaffected by ss. 64.25 to 64.40, except that the mayor may not be a member of any such board or commission because of holding office as mayor.

(6) On the first Tuesday in May following the reorganization of any city as provided under this subchapter, and annually thereafter, the council shall select from among its members a person to act as a member of each of the city's boards and commissions. Each member selected shall have all the power and authority vested by law in any other member of the board or commission, and shall serve as a member thereof so long as he or she remains in office or until the council selects a successor.

History: 1979 c. 110; 1985 a. 135 s. 83 (2); 1985 a. 225.

64.30 Organization of city government. (1) The council may create any general department of city affairs, such as:

- (a) Public finance and accounts.
- (b) Public health, safety and sanitation.
- (c) Streets and public improvements.
- (d) Public property.
- (e) Public charities and corrections.

(1m) The council may designate one of its members as the head of a general department created under sub. (1). A department head may be changed whenever it appears that the public service would be benefited thereby.

(2) At its first meeting, or as soon thereafter as possible, the council shall appoint, by a majority vote, a city clerk, a corporation counsel, a comptroller, a treasurer, a superintendent of

streets, an assessor and such other officers and assistants as are necessary to the efficient conduct of the affairs of the city, and shall fix the terms of service and salaries of all such officers. Any member of the council in cities of the third and fourth classes may hold any office included within this subsection in addition to the office as a member of the council. The council in any such city may, by majority vote, appoint the mayor or any council member to any of such offices. The mayor or council member, serving under any such appointment, shall receive no compensation therefor and, as such appointee, shall be subject to all provisions of law applicable to any person holding such office.

History: 1985 a. 135; 1995 a. 225.

64.31 Salaries. (2) Cities which have not by ordinance established such salaries shall fix the salaries of council members and mayor at the earliest date legally possible.

(4) The council may at any regular meeting increase or decrease the salary of the members of the council, including the mayor, by an amount not to exceed 20 percent of the salary established prior to the commencement of the term to which such increase or decrease is applicable.

History: 1985 a. 135 s. 83 (2); 2009 a. 177.

64.32 Offices; council may create or abolish. The council may from time to time create and fill offices and fix the term of service and salaries other than those described in s. 64.31 and discontinue any office so created or any office included within s. 64.30 according to their judgment of the needs of the city.

64.33 Meetings. (1) The council shall provide by ordinance for the time of holding regular meetings, and special meetings may be called by the mayor or by the 2 council members.

(2) The meetings of the council or of any committee thereof whether regular or special, to which any person not a city officer is admitted shall be open to the public.

History: 1985 a. 135 s. 83 (2).

64.34 City comptroller; financial statement; publication; annual examination. (1) The city comptroller shall each month prepare and present to the council a summary statement of the revenues and expenses of the city for the preceding month, detailed as to appropriations and funds, and arranged in standard form, together with a balance sheet statement of the current assets and current liabilities of such city at the close of such month. These summaries shall be accompanied by such detailed schedules as the council may by ordinance require. The full detailed acts and proceedings of the council at every general or special meeting thereof, including the full text of all reports filed and presented at such meeting, shall be published as a class 1 notice, under ch. 985, subsequent to the day of each such council meeting; and in the months of January, April, July and October the council shall cause to be published as a class 1 notice, under ch. 985, detailed schedules of the receipts and disbursements of moneys for the 3 calendar months next preceding the month of such publication. The compensation to be paid for such publications shall not exceed the rate provided by law for the publication of legal notices.

(2) At the end of each year the council shall cause a full and complete examination of all of the books and accounts of the city to be made by competent certified public accountants licensed or certified under ch. 442, who shall report in full thereon to the council. Copies of such reports shall be furnished by the council to all newspapers of the city and to all persons who shall apply therefor.

History: 2001 a. 16.

64.35 Existing appropriations; powers concerning. If, at the beginning of the term of office of the first council elected under ss. 64.25 to 64.40, the appropriation for the expen-



Finance Committee Agenda Item

Meeting Date:	October 28, 2025
Agenda Item:	Salary Resolution Amendment 3
Staff Contact (name, email, phone):	Rachelle Blitch, rblitch@whitewater-wi.gov , 262-473-1380

BACKGROUND

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

The 2025 Salary Resolution was approved in December and we have made two amendments previously to include the City Attorney and to remove the City Manager position from the Salary Resolution, as it is negotiated separately through an employment agreement.

We are proposing an amendment to the Salary Resolution to add an Economic Development Specialist. The Administrative Assistant – CDA positions were combined and reclassified to Economic Development Specialist to support business recruitment, retention, and community development projects on a higher level. The position was placed in grade J with the range of \$52,262.38 to \$70,554.22.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

12/3/2024 – Council approved the 2025 Salary Resolution
 1/7/2025 – Council approved an amendment to the 2025 Salary Resolution
 1/28/2025 – Recommended Amendment 2 for approval by the Finance Committee
 2/4/2025 – Amendment 2 approved by Common Council

FINANCIAL IMPACT

(If none, state N/A)

The difference between the two grades is between \$10,224.77 and \$13,803.44.

STAFF RECOMMENDATION

Staff recommends that the Finance Committee approve the proposed amendment to the salary resolution and recommend its approval to the Common Council.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. 2025 Salary Resolution Amendment 3
2. Job Description

CITY OF WHITEWATER, WISCONSIN
2024 SALARY RESOLUTION AMENDMENT 3

Item 4.

WHEREAS, the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, set forth the wage and salary schedule in which wages are established for employees during 2025

NOW THEREFORE, BE IT RESOLVED by the Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, that the following ranges and numbers of employees in the 2025 Wage and Salary Schedule are hereby adopted pursuant to Wisconsin Statutes: and

BE IT FURTHER RESOLVED that the contents of this resolution shall supersede such previously adopted schedules where the subject matter between the two shall be in conflict, and the changes contained herein shall be effective beginning ##:

Amendment 3				
Grade	Position	Minimum	Mid-Point	Maximum
T	CITY MANAGER	Per Employment Agreement		
S	City Attorney	103,772.70 49.89	121,932.92 58.62	140,093.15 67.35
R	Police Chief Director of Public Works	93,395.43 44.90	109,739.63 52.76	126,083.83 60.62
Q	Fire Chief Director of Financial & Administrative Services Economic Development Director	86,857.75 41.76	102,057.86 49.07	117,257.96 56.37
P	Parks & Recreation Director IT Director Captain Library Director	80,777.71 38.84	94,913.81 45.63	109,049.90 52.43
O	Streets, Parks & Forestry Superintendent Wastewater Superintendent Water Superintendent	75,123.27 36.12	88,269.84 42.44	101,416.41 48.76
N	HR Manager City Clerk Comptroller First Asst Chief-Fire	69,864.64 33.59	82,090.95 39.47	94,317.26 45.34
M	Accountant EMS Chief Lead Operator	64,974.11 31.24	76,344.58 36.70	87,715.05 42.17
L	Support Services Manager Asst Parks, Recreation & Community Events Director	60,425.93 29.05	71,000.46 34.13	81,575.00 39.22
K	Lead Laborer WAFC Manager Assistant Library Director Communication Coordinator IT Support Technician Wastewater Operator Water Operator	56,196.11 27.02	66,030.43 31.75	75,864.75 36.47

CITY OF WHITEWATER, WISCONSIN
2024 SALARY RESOLUTION AMENDMENT 3

Item 4.

Amendment 3				
Grade	Position	Minimum	Mid-Point	Maximum
J	Chief of Staff	52,262.38	61,408.30	70,554.22
	Adult Program Coordinator	25.13	29.52	33.92
	Recreation & Community Events Manager			
	Economic Development Specialist			
	Laborer I-Mechanic			
	Facilities Maintenance I			
	Wastewater Specialist I			
	Water Laborer I			
	Laborer I			
	Accounts Payable/Payroll Clerk			
I	GIS Analyst	48,604.02	57,109.72	65,615.42
	Fire Inspector EMT/Firefighter	23.37	27.46	31.55
	Programming & Makerspace Librarian			
	Youth Educational Services Librarian			
H	Clerk of Court	45,201.74	53,112.04	61,022.34
	Deputy Clerk	21.73	25.53	29.34
	Dispatcher I			
	Facilities Maintenance II			
	Laborer II			
	HR Coordinator			
	Wastewater Specialist II			
	Water Laborer II			
	Accounting Technican			
	Police Records Specialist			
G	Dispatcher II	42,037.61	49,394.20	56,750.78
	Administrative Assistant I - Records Technician	20.21	23.75	27.28
	Administrative Assistant I - Utilities			
	Administrative Assistant I -Neighborhood Services			
	Administrative Assistant I - CDA			
F	Youth Program Coordinator	39,094.98	45,936.60	52,778.22
	Aquatic Coordinator	18.80	22.08	25.37
	Outreach Services Specialist - Library			
	Technical Services Specialist - Library			
E	Customer Service Specialist - Library	36,358.33	42,721.04	49,083.75
		17.48	20.54	23.60
D	Media Coordinator	33,813.25	39,730.57	45,647.89
	Jr. Information Technology Support Technician	16.26	19.10	21.95
C	Media Producer	31,446.32		42,452.53
		15.12		20.41

*Excludes wages for unions, temporary part-time and seasonal employees

Resolution introduced by Councilmember, _____ Seconded by, _____

AYES: _____

NOES: _____

ABSENT: _____

ADOPTED: _____

Signatures:

John Weidl, City Manager

Heather Boehm, City Clerk



JOB DESCRIPTION

Title:	Economic Development Coordinator	Department(s):	Community Development
Reports to:	Economic Development Director	Location:	Municipal Building and Innovation Center
FLSA:	Exempt	Pay Grade:	Salary Resolution
Shift:	Day with occasional evenings	Status:	Full-Time
Bargaining Unit:	None	Date:	September 2025

JOB SUMMARY

The Economic Development Coordinator is responsible for providing comprehensive administrative and program support to the Economic Development Director and Community Development Authority (CDA). The position ensures efficient scheduling, meeting preparation, and communication flow while coordinating key aspects of business retention and expansion (BRE), housing programs, redevelopment projects, and funding initiatives. This role combines administrative responsibilities with expanded programmatic duties to advance the City's economic development objectives.

ESSENTIAL DUTIES AND RESPONSIBILITIES

This list of duties and responsibilities is not all inclusive and may be expanded to include other duties and responsibilities as management may deem necessary.

Program Coordination and Support

- Assist in the implementation and tracking of Business Retention and Expansion (BRE) activities, including survey coordination, database management, and follow-up reporting.
- Collect, analyze, and interpret economic and business data to inform program development and decision-making.
- Develop and maintain dashboards, visualizations, and reports to track progress on economic development programs.
- Coordinate with businesses, institutions, and organizations to support partnerships and development initiatives.
- Manage day-to-day activities of City-supported programs such as down payment assistance, leasing initiatives, and redevelopment incentives.
- Oversee intake, processing, and tracking of applications for housing or business support programs, ensuring timely communication and compliance with policies.

Grant and Funding Support

- Research and identify potential grant and funding opportunities from government agencies, private foundations, and corporate partners.
- Prepare, write, and submit grant applications in alignment with organizational goals.

- Track and manage grant reporting requirements, deadlines, and compliance obligations.
- Collaborate with internal and external stakeholders to gather data and narratives needed for competitive grant proposals.

Community Engagement and Outreach

- Coordinate promotional efforts for CDA programs, housing opportunities, and redevelopment projects through marketing, online listings, and outreach events, including assisting with social media and website messaging.
- Provide logistical support for public meetings, workshops, and community engagement initiatives.
- Serve as a point of contact for tenants, program participants, and businesses seeking information about CDA activities.
- Respond to inquiries from residents, employees, and outside organizations, referring complex matters to the Economic Development Director as necessary.

Office Support

- Manage and maintain the Economic Development Director's calendar, including scheduling meetings, coordinating logistics, and prioritizing requests.
- Answer and transfer incoming calls; provide accurate information to the public about CDA and City programs.
- Prepare, proofread, and edit documents including letters, memos, agendas, minutes, presentations, and reports.
- Process mail, order office supplies, and maintain accurate filing and document imaging systems.
- Prepare and distribute CDA meeting materials, attend meetings, take minutes, and post official notices in compliance with Wisconsin open meeting laws.

ADDITIONAL DUTIES AND RESPONSIBILITIES

- Assist in special projects, research, or other assignments directed by the Economic Development Director.
- Attend professional development opportunities, seminars, and workshops relevant to economic development and program administration.
- Participate in meetings of the Community Development Authority and other boards and civic groups when necessary.

SUPERVISION RECEIVED AND/OR EXERCISED

- Works under the general supervision of the Economic Development Director but is expected to perform job duties independently.
- Exercises judgment in determining procedures and priorities, with work reviewed for results and compliance with policy.
- Does not supervise staff but may coordinate tasks with consultants, volunteers, or interns.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Education and/or Experience

- Associate's degree in public administration, business, marketing, or related field required; bachelor's degree preferred.
- Minimum two (2) years of progressively responsible administrative or program coordination experience; experience in economic development or local government preferred.
- Equivalent combinations of education and experience will be considered.

Language Skills

- Ability to compose professional correspondence and public-facing communications.
- Ability to explain City policies, CDA programs, and economic development initiatives to varied audiences.
- Ability to analyze and summarize data for reports and presentations.

Mathematical Skills

- Ability to calculate percentages, fractions, ratios, and interpret basic descriptive statistics.
- Ability to track financial program activity, budgets, and grants with accuracy.

Reasoning Ability

- Ability to work independently, organize work efficiently, and prioritize tasks to meet deadlines.
- Ability to use discretion and judgment when addressing confidential or sensitive issues.
- Ability to exercise creativity and initiative when developing solutions to program needs.

Other Qualifications

- Knowledge of community development, TIF, housing, and redevelopment policies.
- Strong skills in Microsoft Office Suite and database management; experience with Adobe and/or graphic design software desirable.
- Ability to work effectively with elected officials, businesses, developers, and the public.
- Ability to work in a collaborative team environment while also performing independent tasks.
- Valid state driver's license, or ability to obtain one within four (4) months.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Frequently required to sit, talk, or hear; occasionally required to walk, handle materials, or reach with hands and arms.
- Specific vision abilities include close vision, ability to adjust focus, and sustain concentration.
- Must occasionally lift or move up to 25 pounds.
- Requires use of standard office equipment including phones, computers, and copy machines.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Work is performed primarily in an office setting.
- The noise level is usually moderate.
- May occasionally interact with irate individuals or encounter stressful situations requiring tact and professionalism.

The City of Whitewater is an Equal Employment Opportunity employer. In compliance with the Americans with Disabilities Act, the City will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.

SELECTION GUIDELINES

- Formal application, rating of education and experience, oral interview and reference check; job related tests may be required.

- Nothing in this job description reflects management's right to assign or reassign duties and responsibilities to this job at any time. The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.
- The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

Employee Acknowledgment: _____ Date: _____

The above statements reflect the general details necessary to describe the principle functions of the occupation described and shall not be construed as a detailed description of all the work requirements that may be inherent in the occupation.

Supervisor Date

Department Head Date

Human Resources Date

City Manager Date



Finance Committee Agenda Item

Meeting Date:	October 28, 2025
Agenda Item:	Update on Insurance Claim filed and paid for S. Sweeney
Staff Contact (name, email, phone):	Rachelle Blitch, rblitch@whitewater-wi.gov , 262-473-1380

BACKGROUND

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

The Finance Committee customarily reviews insurance claims submitted to the City and determines whether payment is warranted. Occasionally, this process is bypassed when it is evident that the City is at fault. In such cases, payment is processed directly, and the Committee is provided with an update at the next meeting.

On October 1, 2025, a City employee inadvertently caught an overhead wire with their equipment, causing damage to the main electrical meter at a residence. The incident resulted in monetary damages totaling \$825.00. The claim was submitted to the City's insurance carrier for review, which confirmed that the City was liable for the damages. Accordingly, the Finance Department processed payment to the resident.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

FINANCIAL IMPACT

(If none, state N/A)

The cost of damages totaled \$825.00 which was paid for out of Fund 271 SIR.

STAFF RECOMMENDATION

No recommendation is needed.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. Notice of Claim
2. Invoice for damages
3. Email from CVMIC
4. Police Report

CITY OF WHITEWATER

NOTICE OF CLAIM

Name: <u>Erin & Steve Sweeney</u>	Incident/Accident Information
Address: <u>637 E Cravath St.</u>	Date: <u>10/1/25</u>
<u>Whitewater, WI 53190</u>	Time: <u>7:00 am</u>
Phone: <u>262-374-2590</u>	Place: <u>Residents Address</u>

CIRCUMSTANCES OF CLAIM

In the space below briefly describe the circumstances of your claim. (Attach additional sheets, if necessary.) For auto damages, attach a copy of police report, if any, and attach a diagram of the accident scene indicating north, south, east or west corners if the accident occurred at an intersection. For bodily injury, indicate nature of injury and whether or not medical attention was given and give the name of the physician. Also identify any witnesses to the incident/accident.

City worker drove past residence and caught overhead wire with vehicle and damaged
main electrical meter (Police Incident report 25-013042) We Engrines shut off power
to house due to the damage and electrician was called to service the damage

Signed: Steve Sweeney Date: 10/3/25

CLAIM

(NOTE: You are not required to make a claim at this time. As long as you have filed the above Notice of Claim you may file a claim with the City/Village at any time consistent with the applicable statute of limitations. However, in order for the City/Village to formally accept or deny your claim at this time, the following claim must be completed and signed.)

The undersigned hereby makes a claim against the City/Village of arising out of the circumstances described above in the amount of \$ 825.00 .

To process this claim it is necessary to detail all damages being sought.

Signed: Steve Sweeney Date: 10/3/25
Address: 637 E Cravath St.

ROZELLE ENTERPRISES INC

Invoice

D/B/A-DELTA ELECTRIC
 N1702 FINDLAY RD
 PO BOX 295
 WHITEWATER WI 53190-0295

DATE	INVOICE #
10/2/2025	18590

BILL TO
Steve & Erin Sweeney 637 Cravath St Whitewater WI 53190

SHIP TO

P.O. NUMBER	TERMS	REP
19830	Due on receipt	RCR

QUANTITY	ITEM CODE	DESCRIPTION	PRICE EACH	AMOUNT
	Labr/Material	CITY WORKER / VEHICLE CLIPPING OVERHEAD WIRE PER POLICE INCIDENT REPORT 25-013042:	825.00	825.00
It's been a pleasure working with you!			Total	\$825.00

Phone #
(262)-473-1019

Rachelle Blitch

From: Rachelle Blitch
Sent: Thursday, October 23, 2025 7:29 PM
To: Rachelle Blitch
Subject: FW: Claim

From: Allison C. De Franze <allisond@cvmic.com>
Sent: Monday, October 20, 2025 1:28 PM
To: Rachelle Blitch <rblitch@whitewater-wi.gov>
Subject: Re: Claim

Hi Rachelle,

I am in receipt of the claim that has been filed by Steve Sweeney against the City of Whitewater, in the amount of \$825.00, for damage to an electrical wire and meter caused by a City of Whitewater vehicle on 10/1/2025. As you are aware, the City of Whitewater is self-insured up to \$25,000, and should the City decide to settle this matter, the settlement would come from City funds.

In reviewing your attached documentation, I note that there is no dispute as to how this incident occurred. Both the police report and Mr. Sweeney's claim form relate the same facts of loss, which is that the City vehicle struck an overhead wire, which pulled the wire down, damaging Mr. Sweeney's electrical meter. It is my opinion that the City of Whitewater is liable for this loss, and my recommendation that this claim be paid in the requested amount of \$825.00.

If you have any questions, please feel free to contact me.

Thank you,

		City of Whitewater Police			Incident Report		Item 5.	
		Incident: Information						
		Incident Report Number: 25-013042		Between: Date - Time		And/At: Date-Time 10/1/25		07:02
		Incident Location: 637 E Cravath St, Whitewater, WI 53190						
		9021						
POW	Name (Last, First, Middle) Sweeney, Steven Jon			DOB: 02/08/1977		Race/Sex W/M		
Address: (Address, City, State, Zip) 637 W Cravath St, Whitewater, WI						Phone 1 (262) 473-0772		
Employer						Phone 2 (414) 473-2028		
Employer Address						Work Phone #		
DRV	Name (Last, First, Middle) Jaquith, James Thomas			DOB: 12/15/1992		Race/Sex W/M		
Address: (Address, City, State, Zip) 312 W Whitewater St, CH, Whitewater, WI						Phone 1		
Employer						Phone 2		
Employer Address						Work Phone #		
SUMMARY On Wednesday, October 1st, 2025 at approximately 7:02 AM, I, Officer Bridleman was dispatched to a call about a street sweeper pulling a wire down from 637 E Cravath St, City of Whitewater, County of Walworth, State of Wisconsin. Upon arrival, I observed a wire wrapped around an electrical pole with caution tape around it. I also observed an electrical mast hanging from the aforementioned house. The wire appeared to be a cable wire. I talked with the driver of the street sweeper James T. Jaquith. Jaquith stated that he was backing up to redo a spot on the road and accidentally pulled the wire down. I talked with Steven J. Sweeney, the homeowner, and told him what happened I also provided him this case number.								
Plate Check		Vehicle Information: (Year, Make, Model, Style, Color) 1998, Harley Davidson, Motorcycle, Green/Green						
License Number: 1E255		State: WI	Expiration Year:	Vin: 1HD1FDL12WY620176		Insurance Company:		
Other Vehicle Information:						NCIC#		
Reporting Officer(s): Bridleman, Jack S.				Payroll Number: 2104		Report Date: 10/01/2025		
Time Received: 07:02:27		Time Cleared: 07:35:31		Unit(s) Assigned: 403		Pages: 1 of 2		
Reviewed by: Taft, Ryan			Payroll Number: 1413		Copy To			447

Date: 10/01/2025

9021

Incident Report Number:

25-013042

City of Whitewater Police**Continuation** Item 5.

Incident Report Number

25-013042

Incident Location:

637 E Cravath St, Whitewater, WI 53190

Incident Date:

10/01/2025

NAMES**Business**

City of Whitewater of 312 W Whitewater St, CH, Whitewater, WI

Phone 1: (262) 473-1382

Contact

Neumeister, Brian Ronald W/M-61 of 737 E Clay St, Whitewater, WI

DOB: 11/19/1963

HT: 510 WT: 190 Hair: Gray Or Partially Gray

Eyes: Hazel

Phone 1: (920) 728-4007

VEHICLE**Driver**

Year: 2021 Make: Freightliner Model: M2

Color: White/White

Plate#: C19498-WI Vin#: 1FVACXFC8MHLU4905

NARRATIVE

On Wednesday October 1st, 2025, at approximately 7:02 AM, I, Officer Bridleman, was dispatched to a call about a street sweeper pulling a wire down from 637 E Cravath St, City of Whitewater, County of Walworth, State of Wisconsin. Upon arrival, I observed a wire wrapped around an electrical pole, as well as the electric mast hanging from the house. Also, there was caution tape blocking the driveway of the house. The down wire appeared to be a cable wire. I talked with the driver of the street sweeper, identified via WI DL as James T. Jaquith (M/W 12/15/1992). Jaquith stated that he was backing up to redo a spot on the road and accidentally pulled the wire down. It appeared there was no damage to the city street sweeper. While talking with the city crew, they advised they tried to knock on the front door and no one answered.

After I got the information from Jaquith, I knocked on the front door of 637 E Cravath St but no one answered. Officer Ellis saw a motorcycle in the driveway and ran the plates. It returned to Steven J. Sweeney (M/W 02/08/1977). While I was on my way back to my squad car a vehicle flagged me down. The driver identified himself as Sweeny. I informed him of everything that happened. Ofc. Ellis gave him a business card with this case number. No further follow up is needed. This report will be forwarded to the City of Whitewater Finance Department.

Reporting Officer(s):

Bridleman, Jack S.

Payroll Number:

2104

Pages:

2 of 2

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