



Finance Committee Meeting Agenda
City of Whitewater Municipal Building
City Managers Conference Room - 2nd Floor
312 W. Whitewater St.
Whitewater, WI 53190

Finance Committee Meeting

Mar 31, 2023, 4:30–6:30PM (America/Chicago)

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1. Call To Order And Roll Call
2. Nomination And Election Of Committee Vice-Chair
3. Hearing Of Citizen Comments

No formal Finance Committee action will be taken during this meeting although issues raised may become part of a future agenda. Participants are allotted a three to five minute speaking period. Items on the agenda may not be discussed at this time.

4. Review And Approval Of Finance Committee Meeting Minutes From:
January 31, 2023

Documents:

[2023-01-31 DRAFT FIN CTEE MINUTES.PDF](#)

5. Staff Updates

- 5.a. Financial Update - YTD Through December 2022

Documents:

[2022 MONTHLY PICTURE - 12.PDF](#)

5.a.i. Fund 220 Budget And Board Authority

Documents:

[FUND 220 COVER MEMO.PDF](#)
[MEMO RE LIBRARY BOARD.PDF](#)
[220 LIBRARY 2022 SUMMARY.PDF](#)
[220 BAL SHT 2022.PDF](#)
[220 OP STMT 2022.PDF](#)
[WI SS 43.PDF](#)

5.a.ii. Fund 280 Budget Follow-Up

Documents:

[FUND 280 COVER MEMO.PDF](#)
[280 OP STMT 2022.PDF](#)
[280 BAL SHT 2022.PDF](#)

5.b. 2022 Audit Status Update

5.c. Financial Update - 2023 YTD Through February

Documents:

[2023 MONTHLY PICTURE - 02.PDF](#)

5.d. Tax Increment District Update

Documents:

[TID UPDATE 2023-03.PDF](#)

6. Future Agenda Items

7. Discussion Of Next Meeting Date

8. Adjournment

It is possible that members of, and possibly a quorum of members of, other governmental bodies of the municipality may attend the above-stated meeting to gather information over which they may have decision-making responsibility; no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.

Anyone requiring special arrangements is asked to call the
Office of the City Manager / City Clerk at least 72 hours prior to the meeting.

ABSTRACT/SYNOPSIS OF THE ESSENTIAL ELEMENTS OF THE OFFICIAL ACTIONS OF THE FINANCE COMMITTEE OF THE CITY OF WHITEWATER, WALWORTH AND JEFFERSON COUNTIES, WISCONSIN

Finance Committee Meeting Minutes of January 31, 2023

Video of this meeting can be found online at <https://www.whitewater-wi.gov/AgendaCenter>

1. Call to Order and Roll Call

Committee Chair Greg Majkrzak called the meeting to order at 4:30 pm.

Present at the meeting were committee members Greg Majkrzak and Lisa Dawsey Smith.

Absent: Lukas Schreiber (resigned from Committee in January). Staff and guests present: City Manager John Weidl; DPW Director Brad Marquardt, and Finance Director Steve Hatton.

2. Approval of Minutes from October 11, 2022, October 13, 2022 and November 22, 2022

Smith moved, Majkrzak seconded approval of minutes. Motion carried by unanimous voice vote.

3. Hearing of Citizen Comments

None

4. Staff Updates

- a. **Financial Update – YTD through December 2022** – Hatton gave a brief overview of the financial statements. Hatton noted the General Fund currently shows a surplus of approximately \$650,000. He further noted some not all of the year-end entries are made as progress continues towards closing the 2022 fiscal year. Hatton noted some impacts of year-end entries within the utility enterprise funds. Majkrzak asked about the \$82,000 deficit shown for Fund 220 (Library). Hatton noted that the Library budget provisioned for normal operations, but not the Library expansion project. The Library Board approved specific spending requests for design and fundraising outside of the budget. These expenses are being paid from Library Board accounts that the City does not hold custody. Majkrzak requested more information on how the Library's 2022 deficit is being funded in a future meeting. Majkrzak also asked for more information on the additional use of fund balance in Fund 280.

In an overview of the General Fund, Hatton mentioned that the revenues are about \$23,000 better this year as compared to this time last year. The expenses are about \$425,000 more this year as compared to this time last year. Majkrzak asked what was driving these changes. Hatton described a consistent practice to budget for full staffing. To the extent that the city has vacancies over the course of the year, spending will be below the budgeted amount. These vacancies have been one of the significant drivers to each year's surplus and helps to offset any negative surprises (shortfall in revenues or unanticipated costs). A second is the rapid rise of interest rates in 2022 that was above what was in place or expected at the time the budget was created in the fall of 2021. Interest income was \$172,000 higher than budget. A third driver is the perennial impact of the city's change to a high deductible health plan in 2019. The City was able to provide employees with the same protection as the previous traditional plan (1,000 family deductible) by bridging the increase to a \$3,500 family deductible with a \$2,500 HRA provision. This change provided a savings in premium that more than offset the cost of the HRA provision (if fully utilized). To the extent that the

HRA is not fully utilized, the city realizes additional savings. In the last several years, HRA utilization has been in the 60%-70% range.

Hatton continued to review the packet material highlighting the changes in inflation and interest rates in recent years. Dawsey Smith asked for future reporting updates to help inform the public on the impact of the changes to public safety spending given the creation of a municipal Fire/EMS department following the November 2022 referendum.

- b. Conventional Water Rate Case Update** – Hatton provided an update on the water utility's request for the Public Service Commission (PSC) to review water rates. As the PSC regulates water utilities in Wisconsin, any changes to rates or operating rules must be reviewed and approved by the PSC. Hatton summarized milestones since beginning the process in May 2022. The most recent was a public hearing held by the PSC on January 26th that was advertised on utility bills, the local paper, city website, press release and social media. Hatton noted three members of the public attended while only one spoke. The speaker questioned whether the anticipated need for a rate increase is a result of poor planning on behalf of the water utility. Hatton noted the agenda memo was created with this perception in mind to help provide the public with a concise summary of the timeline of the water tower replacement dating back to 2017. Hatton acknowledged that the evolution of issues over time may be difficult for the public to follow across committee and council meetings. The agenda memo is intended to help summarize and document the background for the discussion. Majkrzak asked whether topics are searchable in the agenda center on the city's website. Hatton committed to look into and report back. Hatton highlighted a schedule in the packet from the PSC's proposed rate design that illustrated the impact of the proposed rate change on various types of customers and volumes of use. For the average residential customer who uses 3000 gallons per month, the new rates translate into an additional \$7.27 per month. Hatton noted that the PSC is expected to issue a ruling by the middle of February. He believes the utility will then have up to 90 days to implement the new rates. The latest billing interval that falls within this window is the end of April.

5. Discussion/Direction on the Following:

- a. 2022 Budget Amendment #2** Hatton reviewed the memo in the packet highlighting an anticipated surplus in the General Fund. Hatton reviewed several recommended transfers to use a portion of the surplus to provision for needs that could not be accommodated in the revised budget adopted for 2023 last November. The recommended transfers also address needs that would otherwise need to be provisioned within a future budget. Hatton moved to recommend this to Council for approval of the submission. Majkrzak seconded the motion. Motion carried on a unanimous voice vote. \$300,000 of the anticipated surplus was recommended for transfer to eight separate funds. After the transfer, the surplus is estimated to remain at \$200,000 that will fall to the General Fund unassigned fund balance that can be used to buffer future needs. Dawsey Smith moved to recommend the budget amendment to Council. Seconded by Majkrzak. Motion passed unanimously.

6. Future Agenda Items

- Update on Library deficit funding

- Update on 2022 deficit in Fund 280 (Street Repair Fund)
- Public Safety Reporting update
- Agenda Center Search function
- HR reporting and tracking of vacancies

7. Discussion of Next Meeting Date

Next meeting date was set for March 2, 2023 at 4:30pm.

8. Adjournment

Smith moved, Majkrzak seconded adjournment. Motion carried on unanimous voice vote.
Meeting adjourned at 5:20 pm.

Respectfully submitted,

Steve Hatton
Director of Finance and Administrative Services.

YTD As of: 12/31/2022						Surplus / (Deficit)	Comments
	Asset	Liability	Equity	Revenue	Expenditure		
100 GENERAL FUND	9,469,733	(6,475,449)	(2,994,284)	10,370,880	(10,064,668)	306,211	
200 CABLE TV FUND	50,325	(2,450)	(47,875)	97,033	(106,048)	(9,016)	Budgeted to use 20K fund balance
205 27TH PAYROLL FUND	75,848	-	(75,848)	64	-	64	Interest > Budget
208 PARKING PERMIT FUND	75,324	(250)	(75,074)	35,244	(39,122)	(3,879)	Shortfall vs. budgeted revenue
210 FD EQUIPMENT REVOLVING FUND	1,711,417	(21,264)	(1,690,154)	1,244,674	(95,532)	1,149,142	Ladder Truck bond proceeds, vehicle sale proceeds
214 ELECTIONS	11,908	(1,493)	(10,416)	33,426	(36,982)	(3,556)	Budgeted to use \$2.8K fund balance
215 EQUIP/VEHICLE REVOLVING FUND	246,333	-	(246,333)	154,182	(30,090)	124,092	Includes note proceeds for 21 CIP, snow patrol truck invoicing pending
216 POLICE VEHICLE REVOLVING FUND	42,613	(45,686)	3,073	21,730	(55,022)	(33,292)	Transfer of 2022 General Fund surplus
217 BUILDING REPAIR FUND	44,719	-	(44,719)	25,000	-	25,000	Transfer of 2022 General Fund surplus
220 LIBRARY SPECIAL REVENUE FUND	570,956	(34,518)	(536,438)	742,837	(815,545)	(72,708)	Library expansion costs from Library Board reserves
225 SKATE PARK FUND	5,433	-	(5,433)	-	-	-	
230 SOLID WASTE/RECYCLING FUND	17,890	(752)	(17,138)	438,647	(480,493)	(41,846)	Budgeted to use 38K fund balance
235 RIDE-SHARE GRANT PROGRAM FUND	99,703	(6,341)	(93,362)	130,127	(112,861)	17,267	Shortfalls vs. budgeted service hours due to staffing
240 PARKLAND ACQUISITION FUND	53,169	-	(53,169)	-	-	-	
245 PARKLAND DEVELOPMENT FUND	13,567	(654)	(12,913)	26,881	(46,770)	(19,889)	Starin Park Arboretum Pavilion, Tree purchases > donations.
246 FIELD OF DREAMS	65,731	(9,000)	(56,731)	20,510	(24,162)	(3,652)	Budgeted tournaments did not occur
247 AQUATIC CENTER	43,818	(468,846)	425,028	689,360	(700,959)	(11,599)	Improvement vs. 2021 deficit of \$79K
248 PARK & REC SPECIAL REVENUE	47,727	(16,038)	(31,689)	192,241	(167,715)	24,526	
249 FIRE/EMS DEPARTMENT	90,307	(174,377)	84,070	641,626	(725,696)	(84,070)	Includes WFD, Inc. merger agreement
250 FORESTRY FUND	15,802	-	(15,802)	11,254	(14,347)	(3,093)	Budgeted to use 10,500 in fund balance
260 SICK LEAVE SEVERANCE FUND	85,000	-	(85,000)	18,888	(40,593)	(21,705)	Planned \$32K fund balance use. Includes 2022 surplus transfer of \$18K
271 INSURANCE-SIR	144,627	-	(144,627)	-	-	-	
272 LAKES IMPROVEMENT FUND	475	-	(475)	-	-	-	
280 STREET REPAIR REVOLVING FD	595,938	(4,839)	(591,099)	178,197	(308,883)	(130,686)	Planned \$232K fund balance use. Includes 2022 surplus transfer of \$177K
295 POLICE DEPARTMENT-TRUST FUND	83,719	(221)	(83,498)	11,469	(16,327)	(4,858)	Disbursement of released seizure funds to Common School Fund.
300 DEBT SERVICE FUND	-	(3,651)	3,651	1,043,530	(1,044,805)	(1,275)	
410 TID DISTRICT #10 FUND	4,503	(23,451)	18,948	-	(289)	(289)	Revenue not expected until 2023
411 TID DISTRICT #11 FUND	26,784	(37,782)	10,998	-	(289)	(289)	Revenue not expected until 2023
412 TID DISTRICT #12 FUND	12,842	(16,540)	3,698	213,668	(206,656)	7,012	
413 TID DISTRICT #13 FUND	5,694	(16,692)	10,998	-	(289)	(289)	Revenue not expected until 2023
414 TID DISTRICT #14 FUND	61,563	(72,562)	10,998	-	(289)	(289)	Revenue not expected until 2023
441 TID DISTRICT #4 AFF HOUSE FUND	2,076,362	-	(2,076,362)	2,126,362	(50,000)	2,076,362	Full tax increment collected
450 CAPITAL PROJ-LSP GROSS FUND	722,711	(112,920)	(609,791)	4,194,386	(3,711,891)	482,495	2022A GO Bond proceeds for 2021-2023 debt-funded projects
452 BIRGE FOUNTAIN RESTORATION	10,586	-	(10,586)	500	(429)	71	
459 DEPOT RESTORATION PROJECT	31,368	-	(31,368)	-	-	-	
610 WATER UTILITY FUND	21,723,900	(10,363,105)	(11,360,794)	2,709,462	(2,779,481)	(70,019)	2022 Revenue Bond proceeds budgeted but not accounted as revenue
620 WASTEWATER UTILITY	46,351,031	(26,770,456)	(19,580,574)	4,193,260	(3,419,392)	773,868	Includes 2022/2023 Revenue Bond proceeds. Lift Station deferred
630 STORMWATER UTILITY FUND	7,428,348	(2,930,812)	(5,487,801)	553,558	(651,628)	892,195	Includes 2022/2023 Revenue Bond proceeds, Walworth Ave Deferred
800 TAX COLLECTION FUND	16,509,019	(16,509,019)	-	-	-	-	
810 RESCUE SQUAD EQUIP/EDUC FUND	140,004	-	(140,004)	1,079	(7,259)	(6,180)	Program spending in excess of revenue
820 ROCK RIVER STORMWATER GROUP	90,557	-	(90,557)	44,208	(50,844)	(6,636)	Program spending in excess of revenue
850 FIRE & RESCUE FUND	1,802,258	-	(1,802,258)	291,642	(764,204)	(472,563)	2022 City Transfer made to Fund 249, receivable transfer to Fund 249
900 CDA FUND	96,731	(39,304)	(57,427)	167,343	(118,798)	48,545	Vacancy
910 CDA PROGRAMS FUND	9,452,035	(2,316,683)	(7,135,353)	301,552	(636,531)	(334,979)	206 E Cravath Expenses > Loan interest and Other Revenue (Land Sales)
920 INNOVATION CTR-OPERATIONS	881,663	(966,753)	85,089	263,337	(279,304)	(15,967)	Geothermal HVAC repairs incurred, but not budgeted



- 9,356.00

GENERAL FUND REVENUE SUMMARY

SEC #	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD DEC
41000	TAXES	3,120,819	3,195,084	3,245,847	3,474,543	4,001,419	4,104,110	4,339,875	4,469,318	4,624,990
42000	SPECIAL ASSESSMENTS	9,974	11,943	11,671	1,312	1,660	1,523	3,308	1,000	150
43000	INTERGOVT REVENUES	4,518,746	4,615,108	4,757,207	4,515,818	4,664,810	4,850,438	4,589,357	4,514,205	4,590,742
44000	LICENSES & PERMITS	103,216	91,521	95,291	167,805	72,418	49,695	148,817	104,974	89,048
45000	FINES, FORFEIT PENALTIES	346,401	384,925	394,780	396,749	328,694	262,214	295,355	329,856	296,072
46000	PUBLIC CHARGES FOR SVCS	763,318	568,104	658,953	62,906	175,714	84,435	68,739	100,635	87,843
48000	MISC REVENUE	393,617	358,198	386,061	438,385	639,917	501,514	462,853	407,800	582,361
49000	OTHER FINANCING SOURCES	111,650	123,495	367,967	192,718	76,272	44,530	395,840	393,042	99,675
	TOTAL:	9,367,740	9,348,378	9,917,777	9,250,235	9,960,904	9,898,460	10,304,142	10,320,828	10,370,880

Favorable (Unfavorable)

2022 Act v Bud		2022 YTD vs. PY		
\$ Chg	% Chg	2021 YTD	\$ Chg	% Chg
155,672	3.5%	4,339,875	285,115	6.6%
(850)	(85.0%)	3,308	(3,158)	(95.5%)
76,537	1.7%	4,589,357	1,385	0.0%
(15,926)	(15.2%)	148,817	(59,769)	(40.2%)
(33,784)	(10.2%)	295,355	717	0.2%
(12,792)	(12.7%)	68,739	19,104	27.8%
174,561	42.8%	462,853	119,508	25.8%
(293,367)	(74.6%)	395,840	(296,165)	(74.8%)
50,051	0.5%	10,304,142	66,737	0.6%

GENERAL FUND EXPENDITURE SUMMARY

SEC #	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD DEC
1	ADMINISTRATION	1,615,849	1,519,276	1,548,392	1,537,549	1,486,495	1,559,643	1,628,541	1,616,388	1,736,296
2	PUBLIC SAFETY	3,738,723	3,799,242	3,934,675	3,182,130	3,291,806	3,383,206	3,421,090	3,812,116	3,566,454
3	PUBLIC WORKS	1,067,400	1,109,393	1,097,580	1,066,558	1,157,201	1,094,477	1,121,114	1,145,525	1,139,541
4	PARKS AND RECREATION	733,697	687,861	690,818	617,013	689,084	688,294	673,505	830,403	724,655
5	NEIGHBORHOOD SVC/PLANNING	306,097	340,445	331,580	368,152	291,143	254,116	349,565	319,515	309,932
6	TRANSFERS	1,926,087	2,025,549	2,098,353	2,271,530	2,779,510	2,684,859	2,892,162	2,596,881	2,587,789
7	CONTINGENCIES	10,726	0	76,799	87,714	32,475	26,927	17,258	0	0
	TOTAL	9,398,579	9,481,766	9,778,196	9,130,646	9,727,715	9,691,522	10,103,236	10,320,828	10,064,668

2022 Act v Bud		2021 YTD vs. PY		
\$ Chg	% Chg	2021 YTD	\$ Chg	% Chg
(119,908)	(7.4%)	1,628,541	(107,755)	(6.6%)
245,662	6.4%	3,421,090	(145,364)	(4.2%)
5,984	0.5%	1,121,114	(18,427)	(1.6%)
105,748	12.7%	673,505	(51,150)	(7.6%)
9,583	3.0%	349,565	39,633	11.3%
9,092	0.4%	2,892,162	304,372	10.5%
-	-	17,258	17,258	100.0%
256,160	2.5%	10,103,236	38,568	0.4%

Net Surplus / (Deficit) (30,839) (133,388) 139,580 119,589 233,189 206,938 200,906 - 306,211

306,211

200,906 105,305



- 9,356.00

GENERAL FUND EXPENDITURE GROUPINGS

Favorable (Unfavorable)

SEC #	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD DEC	2022 Act v Bud		2021 YTD vs. PY			
											\$ Chg	% Chg	2021 YTD	\$ Chg	% Chg	
51100	Total Legislative Support	134,988	153,348	149,676	147,849	168,368	137,138	234,884	184,090	263,085	1	(78,995)	(42.9%)	234,884	(28,201)	(12.0%)
51110	Total Contingencies	10,726	-	76,799	87,714	32,475	26,927	17,258	-	-	7	-	-	17,258	17,258	100.0%
51200	Total Court	57,313	56,582	56,642	61,086	74,825	72,609	75,869	75,605	81,915	1	(6,310)	(8.3%)	75,869	(6,046)	(8.0%)
51300	Total Legal	82,935	88,394	86,728	77,800	73,167	71,277	72,504	72,177	72,901	1	(724)	(1.0%)	72,504	(398)	(0.5%)
51400	Total General Administration	317,958	310,479	367,387	351,654	303,635	343,224	370,144	380,224	426,841	1	(46,617)	(12.3%)	370,144	(56,698)	(15.3%)
51450	Total Information Technology	218,826	161,427	168,221	182,354	81,144	82,498	83,395	88,129	65,345	1	22,785	25.9%	83,395	18,050	21.6%
51500	Total Financial Administration	172,707	171,103	169,306	181,966	208,250	197,879	206,731	223,132	215,000	1	8,132	3.6%	206,731	(8,269)	(4.0%)
51540	Total Insurance/Risk Mgt.	93,283	104,738	97,632	74,853	112,599	116,260	97,278	103,707	105,745	1	(2,038)	(2.0%)	97,278	(8,467)	(8.7%)
51600	Total Facilities Maintenance	467,558	394,773	396,507	403,540	408,291	481,094	429,937	431,323	449,597	1	(18,273)	(4.2%)	429,937	(19,659)	(4.6%)
52100	Total Police Administration	585,576	486,912	330,174	447,720	564,422	642,418	669,231	674,292	709,476	2	(35,185)	(5.2%)	669,231	(40,245)	(6.0%)
52110	Total Police Patrol	1,641,074	1,718,294	1,957,789	1,794,366	1,823,568	1,916,943	1,877,722	2,097,042	1,914,817	2	182,225	8.7%	1,877,722	(37,096)	(2.0%)
52120	Total Police Investigation	381,245	380,693	401,323	430,623	453,409	328,880	378,879	469,195	419,193	2	50,002	10.7%	378,879	(40,314)	(10.6%)
52140	Total Comm Service Program	27,802	28,170	28,460	21,084	27,655	28,631	27,498	30,814	32,429	2	(1,616)	(5.2%)	27,498	(4,932)	(17.9%)
52400	Total Neighbor Svcs & Planning	306,097	340,445	331,580	368,152	291,143	254,116	349,565	319,515	309,932	5	9,583	3.0%	349,565	39,633	11.3%
52500	Total Emergency Preparedness	8,394	5,695	1,800	3,018	4,528	7,102	6,754	5,197	10,971	2	(5,774)	(111.1%)	6,754	(4,216)	(62.4%)
52600	Total Communications/Dispatch	427,453	511,357	492,524	485,320	418,224	459,233	461,006	535,577	479,568	2	56,010	10.5%	461,006	(18,562)	(4.0%)
53100	Total Public Works Administration	22,566	25,576	34,507	31,660	61,355	45,500	40,109	45,595	45,026	3	569	1.2%	40,109	(4,917)	(12.3%)
53230	Total Shop/Fleet Operations	165,050	177,430	180,150	165,346	173,072	155,827	170,149	168,392	210,224	3	(41,833)	(24.8%)	170,149	(40,076)	(23.6%)
53270	Total Parks Maintenance	292,708	320,463	333,269	270,478	242,187	251,896	207,028	282,737	224,661	4	58,075	20.5%	207,028	(17,633)	(8.5%)
53300	Total Street Maintenance	438,429	471,569	473,444	525,604	511,053	530,072	535,830	532,199	527,315	3	4,884	0.9%	535,830	8,516	1.6%
53320	Total Snow & Ice	194,307	188,248	185,202	88,669	165,624	130,637	147,570	154,659	106,517	3	48,142	31.1%	147,570	41,053	27.8%
53420	Total Street Lights	247,049	246,571	224,277	255,280	246,096	232,441	227,456	244,681	250,459	3	(5,779)	(2.4%)	227,456	(23,003)	(10.1%)
55111	Total Young Library Building	70,279	78,431	56,293	56,447	56,216	57,665	57,800	58,001	55,867	1	2,134	3.7%	57,800	1,932	3.3%
55200	Total Parks Administration	32,796	41,774	41,746	24,103	42,952	45,223	46,542	48,652	48,615	4	37	0.1%	46,542	(2,073)	(4.5%)
55210	Total Recreation Administration	138,771	166,711	171,856	175,449	196,858	197,349	196,989	212,816	257,934	4	(45,118)	(21.2%)	196,989	(60,945)	(30.9%)
55300	Total Recreation Programs	127,741	10,727	3,429	5,719	5,200	1,636	718	6,980	3,393	4	3,587	51.4%	718	(2,675)	(372.7%)
55310	Total Senior Citizen's Program	49,221	51,042	48,916	49,710	53,564	52,224	55,071	85,719	-	4	85,719	100.0%	55,071	55,071	100.0%
55320	Total Community Events	14,460	19,145	13,601	13,554	20,323	11,966	14,157	15,500	12,052	4	3,448	22.2%	14,157	2,105	14.9%
55330	Total Comm. Based-Coop Projects	78,000	78,000	78,000	78,000	128,000	128,000	153,000	178,000	178,000	4	-	0.0%	153,000	(25,000)	(16.3%)
59220	Total Transfers to Other Funds	1,239,382	1,330,622	1,340,628	1,285,068	1,577,250	1,401,357	1,745,442	1,297,705	1,297,705	6	0	0.0%	1,745,442	447,737	25.7%
59230	Total Transfer to Debt Service Fund	543,538	571,760	597,725	754,393	818,822	970,287	942,883	1,048,348	1,043,530	6	4,818	0.5%	942,883	(100,647)	(10.7%)
59240	Total Transfer to Fire Department	-	-	-	102,069	258,887	215,715	203,837	203,837	199,564	6	4,273	2.1%	203,837	4,273	2.1%
59240	Total Transfers to Special Funds	143,167	123,167	160,000	130,000	124,551	97,500	-	46,991	46,991	6	-	0.0%	-	(46,991)	-
	Grand Totals	9,398,579	9,481,766	9,778,196	9,130,646	9,727,715	9,691,522	10,103,236	10,320,828	10,064,668		256,160	2.5%	10,103,236	38,568	0.4%



General Fund
Revenue Budget Summary

GENERAL FUND REVENUES

		2015	2016	2017	2018	2019	2020	2022	2022	2021 Act v Bud		2022 YTD vs. PY		
	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD DEC	\$	%	2021 YTD	\$ Chg	% Chg
TAXES														
100-41110-00	LOCAL TAX LEVY	2,499,974	2,546,050	2,593,207	2,823,728	3,012,480	3,093,547	3,154,970	3,154,970	(0)	(0.0%)	3,133,033	21,936	0.7%
100-41111-00	DEBT SERVICE TAX LEVY	571,760	597,725	754,413	650,072	818,822	892,438	1,045,965	1,045,965	-	0.0%	946,352	99,613	10.5%
100-41112-00	OMITTED PROPERTY TAXES	-	1,136	9,740	-	-	-	-	-	-	-	-	-	-
100-41113-00	RESCINDED TAXES-REAL ESTATE	-	-	-	-	-	4,183	-	6,611	6,611	-	-	6,611	-
100-41114-00	USE VALUE PENALTY	-	-	-	-	-	224	500	-	(500)	(100.0%)	546	(546)	(100.0%)
100-41115-00	CHARGEBACK-SECTION 74.41	-	560	-	-	-	-	-	-	-	-	-	-	-
100-41140-00	MOBILE HOME FEES	28,104	15,423	18,096	13,910	19,169	17,400	17,000	57,754	40,754	239.7%	38,885	18,869	48.5%
100-41210-00	ROOM TAX-GROSS AMOUNT	68,423	58,063	70,777	99,267	104,115	56,542	130,000	233,465	103,465	79.6%	192,583	40,882	21.2%
100-41250-00	FED GAS TAX REFUND	-	-	-	841	-	-	-	-	-	-	-	-	-
100-41320-00	IN LIEU-UNIV GARDEN & WW MANOR	26,823	26,890	27,039	26,878	27,250	27,513	120,233	120,606	373	0.3%	27,733	92,874	334.9%
100-41800-00	INTEREST ON TAXES	-	-	1,271	7,390	19,583	12,263	650	5,620	4,970	764.6%	744	4,876	655.2%
	TOTAL TAXES	3,195,084	3,245,847	3,474,543	3,622,087	4,001,419	4,104,110	4,469,318	4,624,990	155,672	3.5%	4,339,875	285,115	6.6%
SPECIAL ASSESSMENTS														
100-42010-00	INTEREST ON SP ASSESS.	1,095	389	132	105	79	53	-	-	-	-	53	(53)	(100.0%)
100-42100-61	WATER MAINS	1,363	1,363	-	-	-	-	-	-	-	-	-	-	-
100-42200-62	SEWER MAINS & LATERALS	5,151	5,151	316	316	316	316	-	-	-	-	316	(316)	(100.0%)
100-42300-53	ST CONST. - PAVING	400	-	-	-	-	-	-	-	-	-	-	-	-
100-42310-53	CURB & GUTTER	714	714	58	58	58	58	-	-	-	-	58	(58)	(100.0%)
100-42320-53	SIDEWALKS	183	183	32	32	32	32	-	-	-	-	32	(32)	(100.0%)
100-42350-53	TRAFFIC SIGNAL	-	-	-	195	-	-	-	-	-	-	-	-	-
100-42400-53	SNOW REMOVAL	2,605	3,411	238	134	358	641	500	150	(350)	(70.0%)	1,675	(1,525)	(91.0%)
100-42500-53	FAILURE TO MOW FINES	(205)	460	537	230	818	425	500	-	(500)	(100.0%)	1,175	(1,175)	(100.0%)
100-42550-53	EQUIPMENT USED-DPW	637	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL SPECIAL ASSESSEMENTS	11,943	11,671	1,312	1,069	1,660	1,523	1,000	150	(850)	(85.0%)	3,308	(3,158)	(95.5%)
INTERGOVERNMENTAL REVENUES														
100-43344-00	EXPENDITURE RESTRAINT PROGM	21,255	26,788	-	40,472	49,224	67,958	63,331	63,331	-	0.0%	71,382	(8,050)	(11.3%)
100-43410-00	SHARED REVENUE-UTILITY	461,333	500,256	458,441	430,475	424,378	371,011	395,418	397,001	1,582	0.4%	422,541	(25,540)	(6.0%)
100-43420-00	SHARED REVENUE-BASE	2,836,916	2,836,916	2,836,916	2,836,916	2,836,916	2,836,916	2,836,846	2,836,846	-	0.0%	2,836,783	63	0.0%
100-43670-AA	Personal Property Aid	-	-	-	-	-	-	-	-	-	-	-	-	-
100-43507-52	POLICE-MISC SAFETY GRANTS	-	-	5,000	5,481	5,666	7,697	500	8,013	7,513	1502.5%	6,841	1,172	17.1%
100-43510-00	FEDERAL/STATE GRANTS-REIMBURSE	-	-	-	-	-	268,360	-	-	-	-	-	-	-
100-43521-52	STATE AID AMBULANCE	6,129	7,136	-	-	-	-	-	-	-	-	-	-	-
100-43530-53	TRANSPORTATION AIDS	715,025	731,492	716,370	723,038	653,541	664,597	578,890	576,591	(2,299)	(0.4%)	625,414	(48,823)	(7.8%)
100-43533-00	STATE-20 X 2025 GRANT	-	-	-	-	-	-	-	-	-	-	-	-	-
100-43540-52	UNIVERSITY-LEASE-PARKING	40,000	40,000	45,000	45,000	45,000	45,000	45,000	45,000	-	0.0%	45,000	-	0.0%
100-43550-52	MOU-DISPATCH SERVICE	169,553	177,006	167,046	170,647	172,271	166,561	178,963	178,963	(0)	(0.0%)	170,491	8,473	5.0%
100-43610-52	PMS-PAYMENT FOR MUNICIPAL SVCS	302,642	376,611	257,307	281,417	351,435	284,694	280,000	329,598	49,598	17.7%	279,097	50,501	18.1%
100-43663-52	2% FIRE DUES-ST OF WISC	23,400	25,460	-	25,544	27,748	27,783	29,700	32,121	2,421	8.2%	29,711	2,410	8.1%
100-43670-60	EXEMPT COMPUTER AID-FR STATE	5,326	4,626	5,376	5,455	5,587	5,587	5,846	5,846	-	0.0%	5,587	259	4.6%
100-43670-61	PERSONAL PROPERTY AID	-	-	-	-	38,887	35,160	35,656	35,656	-	0.0%	31,433	4,223	13.4%
100-43745-52	WUSD-JUVENILE OFFICIER	31,609	29,221	20,498	37,180	46,589	62,051	60,000	65,117	5,117	8.5%	58,228	6,889	11.8%
100-43760-00	WEIGHTS & MEASURES RECOVERY	-	-	-	-	3,183	2,800	-	3,408	3,408	-	2,800	608	21.7%
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	1,920	1,695	1,488	1,609	1,905	1,784	1,575	1,416	(159)	(10.1%)	1,571	(155)	(9.9%)
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	-	-	2,377	2,480	2,480	2,480	2,480	2,480	-	0.0%	2,480	-	0.0%
100-43770-52	REIMBURSE FROM RURAL FIRE DEPT	6,000	(6,000)	-	-	-	-	-	-	-	-	-	-	-
100-43775-52	FEDERAL EXCISE TAX REIMB	-	-	-	-	2,294	930	-	-	-	-	-	-	-
	TOTAL INTERGOVT REVENUES	4,621,108	4,751,207	4,515,818	4,605,715	4,667,105	4,851,368	4,514,205	4,581,386	67,181	1.5%	4,589,357	(7,971)	(0.2%)
LICENSES & PERMITS														
100-44110-51	Liquor & Beer	18,215	20,138	12,945	18,558	19,384	10,589	18,972	18,608	(364)	(1.9%)	18,400	208	1.1%



General Fund
Revenue Budget Summary

GENERAL FUND REVENUES

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2022 BUDGET	2022 YTD DEC	Favorable (Unfavorable)		2022 YTD vs. PY		
										2021 Act v Bud \$ %		2021 YTD	\$ Chg	% Chg
100-44120-51	CIGARETTE	1,042	193	1,601	1,686	1,500	700	1,593	1,540	(53)	(3.3%)	1,350	190	14.1%
100-44122-51	BEVERAGE OPERATORS	3,765	3,767	3,497	4,088	3,448	2,948	3,768	3,020	(748)	(19.9%)	4,360	(1,340)	(30.7%)
100-44200-51	MISC. LICENSES	2,681	1,409	6,695	2,422	2,637	1,725	2,529	2,233	(297)	(11.7%)	1,725	508	29.5%
100-44300-53	BLDG/ZONING PERMITS	42,072	41,516	108,223	99,430	27,312	17,495	56,375	42,537	(13,839)	(24.5%)	94,149	(51,613)	(54.8%)
100-44310-53	ELECTRICAL PERMITS	9,696	10,345	12,691	13,051	7,037	6,325	10,044	6,911	(3,133)	(31.2%)	8,752	(1,842)	(21.0%)
100-44320-53	PLUMBING PERMITS	6,785	8,219	10,892	7,482	6,475	4,422	6,979	7,785	807	11.6%	12,059	(4,274)	(35.4%)
100-44330-53	HVAC PERMITS	5,755	6,956	7,743	3,113	3,349	4,020	3,231	4,668	1,436	44.5%	5,646	(978)	(17.3%)
100-44340-53	STREET OPENING PERMITS	750	1,100	1,064	350	200	50	275	100	(175)	(63.6%)	250	(150)	(60.0%)
100-44350-53	SIGN PERMITS	410	789	605	1,290	1,065	689	1,178	952	(226)	(19.2%)	1,703	(751)	(44.1%)
100-44370-51	WATERFOWL PERMITS	210	200	-	-	-	20	-	-	-	-	-	-	-
100-44900-51	MISC PERMITS	140	660	1,849	50	10	713	30	695	665	2216.7%	423	273	64.5%
	TOTAL LICENSES & PERMITS	91,521	95,291	167,805	151,520	72,418	49,695	104,974	89,048	(15,926)	(15.2%)	148,817	(59,769)	(40.2%)
FINES, FORFEITURES - PENALTIES														
100-45110-52	ORDINANCE VIOLATIONS	262,470	289,486	261,801	285,916	247,207	185,558	239,560	234,661	(4,899)	(2.0%)	216,906	17,756	8.2%
100-45113-52	MISC COURT RESEARCH FEE	-	15	110	-	150	120	100	360	260	260.0%	285	75	26.3%
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	70	-	500	(480)	-	-	-	(200)	(200)	-	-	(200)	-
100-45130-52	PARKING VIOLATIONS	107,082	90,711	111,309	88,864	68,595	62,361	73,274	52,826	(20,448)	(27.9%)	64,364	(11,538)	(17.9%)
100-45135-53	REFUSE/RECYCLING TOLER FINES	6,200	7,350	11,775	8,850	6,100	5,300	6,750	7,125	375	5.6%	5,750	1,375	23.9%
100-45145-53	RE-INSPECTION FINES	9,103	7,219	11,253	14,999	6,642	8,875	10,172	1,300	(8,872)	(87.2%)	8,050	(6,750)	(83.9%)
	TOTAL FINES, FORFEIT - PENALTIES	384,925	394,780	396,749	398,149	328,694	262,214	329,856	296,072	(33,784)	(10.2%)	295,355	717	0.2%
PUBLIC CHARGES FOR SERVICES														
100-46110-51	CLERK	1,247	-	302	-	61	-	20	-	(20)	(100.0%)	-	-	-
100-46120-51	TREASURER	1,899	3,003	1,995	1,970	4,320	3,895	3,395	4,500	1,105	32.5%	4,625	(125)	(2.7%)
100-46210-52	POLICE-DISPATCH-MOU-UNIV	32,157	35,102	39,765	41,537	43,985	43,005	42,842	41,520	(1,322)	(3.1%)	42,120	(600)	(1.4%)
100-46220-52	FALSE ALARM FINES	3,250	2,796	1,900	5,350	2,350	450	2,717	750	(1,967)	(72.4%)	2,550	(1,800)	(70.6%)
100-46230-52	AMBULANCE	489,903	579,613	(1,384)	163	34,895	11,265	-	12,174	12,174	-	(8,640)	20,814	(240.9%)
100-46240-52	CRASH CALLS	16,354	16,489	-	-	201	24	-	164	164	-	-	164	-
100-46310-53	DPW MISC REVENUE	49	-	220	9,199	50,782	18,521	26,167	9,853	(16,314)	(62.3%)	13,526	(3,672)	(27.2%)
100-46311-53	SALE OF MATERIALS	343	136	33	71	23	12	35	202	167	471.9%	10	192	1900.0%
100-46312-51	MISC DEPT EARNINGS	-	40	-	-	2,110	277	796	100	(696)	(87.4%)	1,435	(1,335)	(93.0%)
100-46320-53	SAND & SALT CHARGES	-	-	-	-	11,919	700	-	1,056	1,056	-	1,433	(377)	(26.3%)
100-46350-51	CITY PLANNER-SERVICES	(1,821)	-	-	-	717	1,695	804	135	(669)	(83.2%)	-	135	-
100-46450-52	SPECIAL EVENTS-POLICE/DPW	-	-	-	-	-	25	-	-	-	-	-	-	-
100-46732-55	RECR/OFFSET	(22)	-	-	-	-	-	-	-	-	-	-	-	-
100-46733-55	SR CITZ OFFSET	86	500	2,500	7,373	5,939	1,307	7,250	-	(7,250)	(100.0%)	803	(803)	(100.0%)
100-46734-55	SR CITZ VAN	-	-	-	-	-	-	-	-	-	-	-	-	-
100-46736-55	ATTRACTION TICKETS	180	146	76	136	125	-	50	-	(50)	(100.0%)	42	(42)	(100.0%)
100-46743-51	FACILITY RENTALS	24,480	21,103	17,399	19,313	18,286	3,234	16,500	17,289	789	4.8%	10,710	6,579	61.4%
100-46746-55	SPECIAL EVENT FEES	-	25	100	150	-	25	58	100	42	71.4%	125	(25)	(20.0%)
	TOTAL PUBLIC CHARGES FOR SVCS	568,104	658,953	62,906	85,261	175,714	84,435	100,635	87,843	(12,792)	(12.7%)	68,739	19,104	27.8%
MISC. REVENUES														
100-48100-00	INTEREST INCOME	3,894	25,728	53,685	131,422	220,999	78,769	7,500	179,090	171,590	2287.9%	6,396	172,693	2699.9%
100-48200-00	LONG TERM RENTALS	5,200	4,800	5,300	4,800	4,800	4,800	4,800	4,800	-	0.0%	4,800	-	0.0%
100-48220-55	DEPOSITS-FORFEITED	-	-	-	600	850	-	-	380	380	-	-	380	-
100-48300-00	OTHER PROP/EASEMENT SALES	-	-	-	-	-	-	-	7,500	7,500	-	-	7,500	-
100-48300-55	PROP SALES-AUCTION PROCEEDS	-	-	-	582	-	-	-	-	-	-	-	-	-
100-48400-00	INS./FEMA / CLAIM RECOVERY	-	-	-	-	-	-	-	-	-	-	446	(446)	(100.0%)
100-48410-00	WORKERS COMP-RETURN PREMIUM	19,328	24,640	6,713	46,509	20,663	-	-	-	-	-	-	-	-
100-48415-00	RESTITUTION-DAMAGES	1,158	700	854	3,123	534	4,417	1,000	7,690	6,690	669.0%	1,121	6,569	585.9%
100-48420-00	INSURANCE DIVIDEND	9,440	7,178	10,684	7,523	7,290	26,688	7,500	10,878	3,378	45.0%	50,436	(39,558)	(78.4%)



General Fund
Revenue Budget Summary

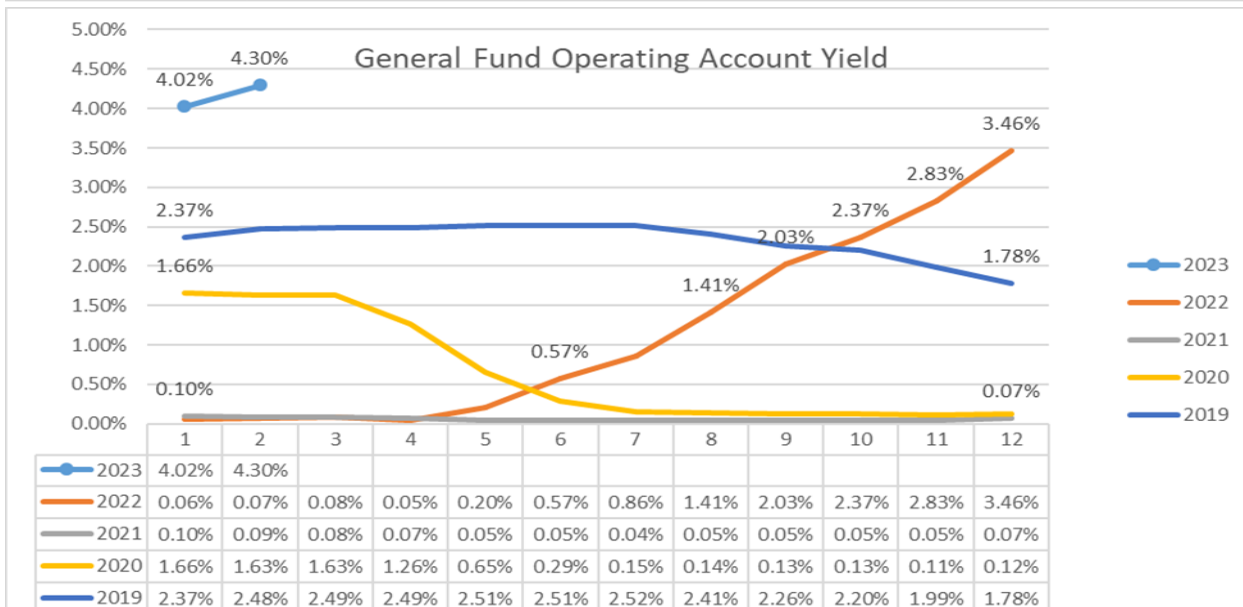
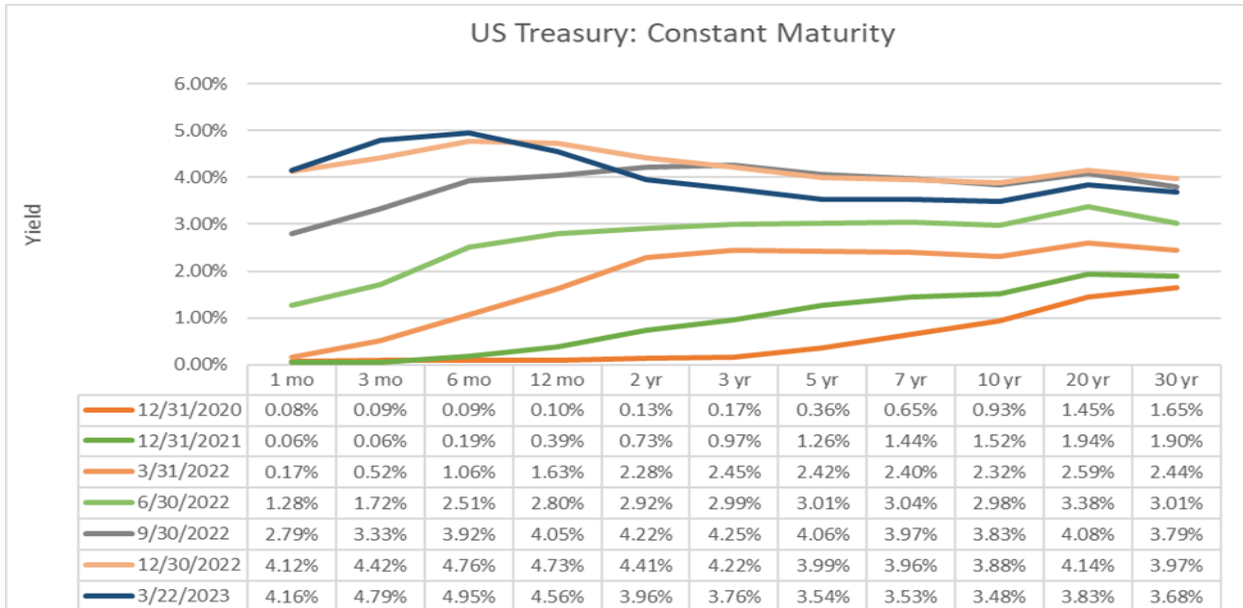
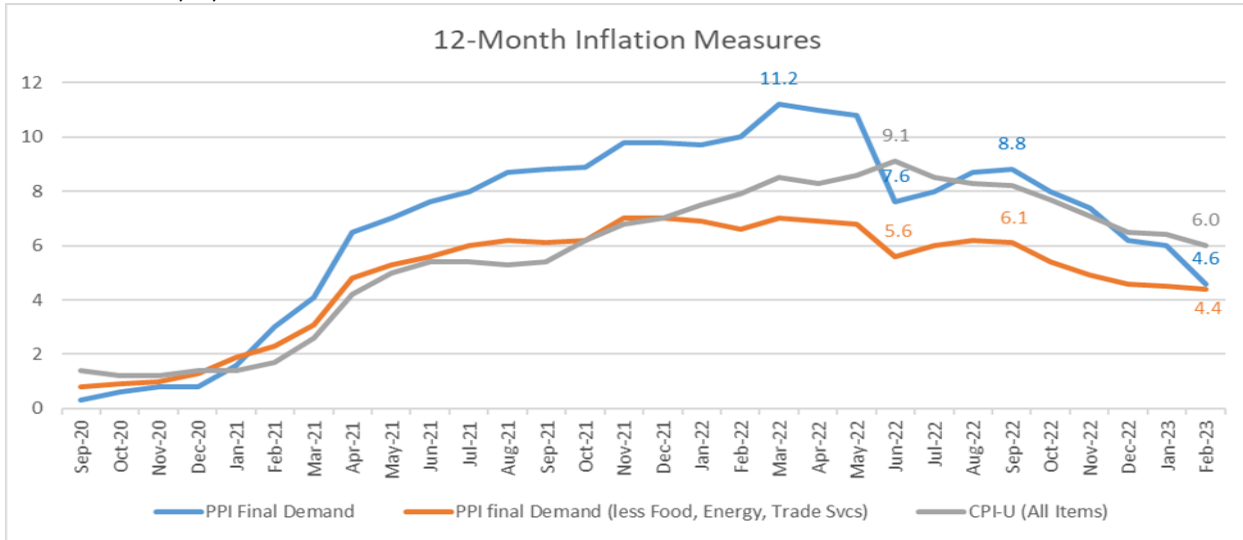
GENERAL FUND REVENUES

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2022 BUDGET	2022 YTD DEC
100-48430-00	INSURANCE-REIMBURSEMENT	-	-	-	-	540	-	-	-
100-48442-00	RADON KIT SALES	-	10	110	40	30	-	-	-
100-48500-55	DONATIONS-PARKS-DOG PARK	-	-	-	-	-	-	-	125
100-48520-55	DONATIONS-PARK & REC	-	-	-	100	-	-	-	1,500
100-48535-00	P CARD REBATE REVENUE	16,563	18,268	20,909	33,172	29,371	31,287	31,000	29,227
100-48545-00	DONATION-GENERAL	-	1,500	-	-	-	750	-	-
100-48546-55	MISC GRANT INCOME	-	-	-	5,500	5,000	5,000	5,000	8,000
100-48600-00	MISC REVENUE-NON RECURRING	-	4,588	25,789	925	9,460	10	1,000	2,331
100-48700-00	WATER UTILITY TAXES	302,615	298,649	314,340	325,989	340,380	349,794	350,000	330,840
	TOTAL MISC REVENUE	358,198	386,061	438,385	560,285	639,917	501,514	407,800	582,361
OTHER FINANCING SOURCES									
100-49260-00	TRANSFER FROM 610 WATER	7,000	7,000	7,000	7,000	7,500	7,500	8,000	8,000
100-49261-00	TRANSFER FROM 620 WASTEWATER	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
100-49262-00	TRANSFER FROM 440 TID 4	-	-	-	-	-	-	-	-
100-49264-00	TRANSFER FROM 200 CABLE TV	22,000	22,000	14,201	-	-	-	-	-
100-49265-00	TRANSFER FROM 630 STORMWATER	7,500	7,500	7,500	7,500	7,500	7,500	8,500	8,500
100-49266-00	GIS TRANSFER-UTILITIES	6,000	6,000	6,000	6,000	7,500	10,280	14,620	15,720
100-49267-00	TRANSFER FROM 208 PARKING	22,000	22,000	42,000	2,000	2,250	2,250	35,000	35,000
100-49269-00	TRANSFER FROM 250 FORESTRY	-	-	-	-	-	-	-	-
100-49270-00	TRANSFER FROM 446 TID 6	-	-	-	-	-	-	-	-
100-49275-00	TRANSFER FROM 205 27TH PAYROLL	-	160,000	-	-	-	-	-	-
100-49280-00	TRANSFER FROM 260 SICK LEAVE	22,650	22,650	-	-	-	-	-	-
100-49285-00	TRANSFER FROM 900 CDA	5,000	-	-	94,700	-	-	-	-
100-49290-00	TRANSFER IN FROM OTHER FUNDS	-	4,800	-	77,426	5,000	5,000	-	5,533
100-49291-00	TRANSFER FROM 450 CIP	-	75,000	75,000	-	-	-	-	-
100-49295-00	TRANSFER FROM 248 PARK & REC	19,345	29,017	29,017	38,000	34,522	-	14,922	14,922
100-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	300,000	-
	TOTAL OTHER FINANCING SOURCES	123,495	367,967	192,718	244,626	76,272	44,530	393,042	99,675
	TOTAL GEN FUND REVENUES	9,354,378	9,911,777	9,250,235	9,668,712	9,963,198	9,899,390	10,320,828	10,361,524

Favorable (Unfavorable)

2021 Act v Bud		2022 YTD vs. PY		
\$	%	2021 YTD	\$ Chg	% Chg
-	-	-	-	-
-	-	-	-	-
125	-	-	125	-
1,500	-	-	1,500	-
(1,773)	(5.7%)	33,761	(4,533)	(13.4%)
-	-	-	-	-
3,000	60.0%	7,000	1,000	14.3%
1,331	133.1%	1,262	1,069	84.7%
(19,160)	(5.5%)	357,531	(26,691)	(7.5%)
174,561	42.8%	462,753	119,608	25.8%
-	0.0%	8,000	-	0.0%
-	0.0%	12,000	-	0.0%
-	-	-	-	-
-	-	-	-	-
-	0.0%	8,500	-	0.0%
1,100	7.5%	12,340	3,380	27.4%
-	0.0%	35,927	(927)	(2.6%)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
5,533	-	319,073	(313,540)	(98.3%)
-	-	-	-	-
0	0.0%	-	14,922	-
(300,000)	(100.0%)	-	-	-
(293,367)	(74.6%)	395,840	(296,165)	(74.8%)
40,695	0.4%	10,304,042	57,481	0.6%

Status as of: 3/22/2023





Finance Committee Agenda Item

Meeting Date: March 31, 2023

Agenda Item: Fund 220 Irving L Young Memorial Library Budget

Staff Contact (name, email, phone): Steve Hatton, shatton@whitewater-wi.gov, 262-473-1380

BACKGROUND

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

During the January 31, 2023 Finance Committee meeting, Council member Majkzrak requested further information related to Fund 220 exceeding Budgeted 2022 expenditures.

Libraries have authority granted to them under Wisconsin Statute Chapter 43 (attached).

The City's Finance Department provides accounting and financial reporting for the Library through Fund 220. All aspects of the Library's finances are captured to include a complete operating statement (summarizing all Revenues and Expenditures) and balance sheet (summarizing all assets, liabilities, and surplus) for the Library. While the City holds custody of a portion of Library funds to pay operating costs, the Library Board holds custody of the majority of Library funds. Monthly financial reporting is provided to the Library Board. The Library Board provides minutes of its meetings to the Common Council.

Annually, the City budgets a transfer from the General Fund to support Library operations. This \$470,000 transfer will provide 56% of total Library funding in 2023. As annual funding provided by the General Fund has been fixed at \$470,000 since 2019, the city's contribution is declining as a share of the total cost of Library operations. An additional \$15,000 of the 2022 General Fund surplus was transferred to Fund 220 (Library). A financial summary of Fund 220 is attached.

The Library Board has been working towards an expansion and remodeling of the Library building at 431 W. Center Street. The Library Board acted to approve expenditures toward the design (November 16, 2020) and fund-raising (March 21, 2022) portions of the project.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

November 16, 2021: Common Council adoption of 2022-2023 Budget to include ILY Library Fund 220

FINANCIAL IMPACT

(If none, state N/A)

Impact of approving spending outside of the approved budget is borne by Library Board. The city's contributions towards Library activity is limited to transfers approved during the budget process or separate actions taken by the Common Council outside of the budget process.

STAFF RECOMMENDATION

N/A

ATTACHMENT(S) INCLUDED

(If none, state N/A)

City Attorney Issue Memo

Fund 220 Library 2022 Summary

Fund 220 Balance Sheet, Operating Statement

Wisconsin State Statutes Chapter 43

City of Whitewater Memorandum

To: City of Whitewater Finance Committee

From: Assistant City Attorney Jonathan K. McDonell

Date: March 29, 2023

Re: In re: Library Board budget questions

Introduction:

Steve Hatton advised us that a member of the Finance Committee requested more information regarding the Library Board's 2022 budget. It is our understanding that the Library Board spent all the funds budgeted to it by the Common Council for 2022 operations. The Library Board also took action to make additional expenditures out of additional funds it controls. Therefore, its total expenditures exceeded the amount budgeted to it by the Common Council.

Issue:

Was it proper for the Library Board to spend the funds it controls exceeding the amount the Common Council budgeted to the Library Board?

Short Answer:

Yes, it was appropriate for the Library Board to use its funds for expenditures that exceeded its 2022 budget.

Discussion:

Chapter 43 of the State of Wisconsin Statutes provides that the Library Board has the exclusive control of monies it has collected by sources other than its Common Council budget allocation. The Library Board is not prohibited from using those funds in any reasonable way regardless of it exceeding its Common Council budget. It is important to note that the Library Statutes give the Library Board far more power and discretion regarding financial matters than other City departments.



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Informational Only: Library Board solely controls this budget based on outside revenue sources.

REVENUES

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD-Dec	2023 Revised W/Ref	Change 23 vs 22 Bud	%	2022 Act v Bdgt
INTERGOVERNMENTAL REVENUES										
220-43720-55	CONTRACT REVENUE	216,703	218,100	233,020	211,755	213,740	229,305	17,550	8.3%	1,985
	Total Intergovernmental Rev.	216,703	218,100	233,020	211,755	213,740	229,305	17,550	8.3%	1,985
FINES & FORFEITURES										
220-45300-55	FINE REVENUE	8,423	2,349	-	-	-	-	-	-	-
220-45310-55	LOST MATERIAL FINE	2,873	3,819	2,691	3,300	3,852	3,300	-	0.0%	552
220-45320-55	SALES-SUMMER LIBRARY PROGRAM	132	60	-	100	-	100	-	0.0%	(100)
220-45330-55	COPY MACHINE REVENUE	4,656	2,246	2,913	2,500	3,196	2,500	-	0.0%	696
	Total Public Charges - Services	16,085	8,474	5,604	5,900	7,048	5,900	-	0.0%	1,148
MISCELLANEOUS REVENUES										
220-48100-55	INTEREST INCOME	706	172	28	250	99	250	-	0.0%	(151)
220-48105-55	LIBRARY BOARD INTEREST INCOME	1,418	2,962	554	3,000	1,992	3,000	-	0.0%	(1,008)
220-48210-55	RENTAL INC-HOUSE-414&414/A	6,000	8,600	12,700	12,600	12,200	-	(12,600)	#####	(400)
220-48260-55	RENTAL-HOUSE-413 W. CENTER	9,900	4,000	9,600	9,600	7,200	-	(9,600)	#####	(2,400)
220-48500-55	DONATIONS	18,684	19,888	23,361	18,650	15,221	18,650	-	0.0%	(3,429)
220-48600-55	MISC REVENUE	417	363	6,729	500	336	500	-	0.0%	(164)
	Total Miscellaneous Revenues	37,125	35,984	52,973	44,600	37,049	22,400	(22,200)	(49.8%)	(7,551)
OTHER FINANCING SOURCES										
220-49290-55	TRANSFER IN-GENERAL FUND	469,657	470,000	470,000	485,000	485,000	470,000	(15,000)	(3.1%)	-
220-49300-55	FUND BALANCE APPLIED	-	-	-	23,697	-	106,401	82,704	349.0%	(23,697)
	Total Other Financing Sources	469,657	470,000	470,000	508,697	485,000	576,401	67,704	13.3%	(23,697)
	220 - Library Special Rev	739,569	732,557	761,596	770,952	742,837	834,006	63,054	8.2%	(28,115)

0

	FISCAL RESOURCES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD-Dec	2023 Revised W/Ref	Change 23 vs 22 Bud	%	2022 Act v Bdgt
LIBRARY-SPECIAL FUND										
100	Personnel & Benefits	574,810	580,515	613,960	659,621	645,458	717,934	58,313	8.8%	(14,163)
200	Professional Svcs	31,249	30,398	32,079	30,543	30,498	35,744	5,201	17.0%	(45)
300	Commodities & Other Exp	108,281	100,015	102,597	77,788	111,578	77,298	(490)	(0.6%)	33,790
500	Library Board	(35)	1,445	85,953	-	25,354	-	-	-	25,354
800	Capital Outlay	15,745	5,044	4,721	3,000	2,657	3,030	30	1.0%	(343)
	Total	730,051	717,417	839,310	770,952	815,545	834,006	63,054	8.2%	44,592
YOUNG LIBRARY BUILDING-GENERAL FUND										
100	Personnel & Benefits	12,315	13,039	10,269	13,201	10,736	13,933	732	5.5%	(2,465)
200	Professional Svcs	42,591	38,802	40,358	42,800	42,228	39,108	(3,692)		(572)
300	Commodities & Other Exp	1,310	5,823	7,173	2,000	2,904	2,020	20	1.0%	904
55111	Total	56,216	57,665	57,800	58,001	55,867	55,061	(2,940)	(5.1%)	(2,134)
	GRAND TOTAL:	673,834	775,082	897,109	828,954	871,412	889,067	60,113	7.3%	42,459

FUND BALANCE		671,719	686,859	609,146		427,117	
220-34300	Net Change-Increase/(Decrease)	9,518	15,141	(77,713)	-	(72,708)	(52,263)



(72,706) -
2022-2023 Budget
Library Special Revenue Fund-220
Expenses

EXPENSES

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD-Dec	2023 Revised W/Ref	Change 23 vs 22 Bud	%	2022 Act v Bdgt
220-55110-111	WAGES/PERMANENT	227,658	232,515	272,718	278,143	268,884	299,536	21,393	7.7%	(9,259)
220-55110-113	WAGES/TEMPORARY	1,054	-	-	-	-	-	-	-	-
220-55110-114	WAGES/PART-TIME	213,857	200,089	175,219	194,521	186,663	203,274	8,753	4.5%	(7,858)
220-55110-117	LONGEVITY	2,500	2,000	2,000	2,000	2,000	2,000	-	0.0%	-
220-55110-120	EMPLOYEE BENEFITS	129,741	145,910	164,023	184,957	187,909	213,125	28,168	15.2%	2,952
220-55110-211	PROFESSIONAL DEVELOPMENT	741	522	164	-	393	-	-	-	393
220-55110-218	PROFESSIONAL SERV/CONSULTING	18,617	19,216	21,222	18,133	18,786	19,583	1,450	8.0%	653
220-55110-224	SOFTWARE/HARDWARE MAINTENANCE	1,416	1,888	1,355	1,554	2,339	5,147	3,592	231.1%	785
220-55110-225	TELECOM/INTERNET/COMMUNICATION	7,267	5,934	6,393	7,540	7,054	7,665	125	1.7%	(486)
220-55110-227	RENTAL EXPENSES	3,208	2,767	2,945	3,316	1,926	3,349	33	1.0%	(1,390)
220-55110-249	MISC REPR/MTN SERVICE	-	71	-	-	-	-	-	-	-
220-55110-310	OFFICE SUPPLIES	14,971	13,904	13,097	12,000	17,910	12,120	120	1.0%	5,910
220-55110-313	POSTAGE	413	110	108	150	840	152	2	1.0%	690
220-55110-319	MATERIAL RECOVERY	537	618	398	300	606	303	3	1.0%	306
220-55110-320	SUBSCRIPTIONS/DUES	1,000	450	981	660	528	667	7	1.0%	(132)
220-55110-321	LIBRARY BOOKS-ADULT	35,107	34,531	40,304	28,000	26,350	23,924	(4,076)	(14.6%)	(1,650)
220-55110-322	LIBRARY BOOKS-REFERENCE	543	330	-	-	-	-	-	-	-
220-55110-323	LIBRARY BOOKS-JUVENILE	15,019	8,834	10,600	5,000	6,294	5,050	50	1.0%	1,294
220-55110-324	LIBRARY PERIODICALS-ADULT	6,701	6,706	6,523	751	5,075	3,928	3,177	423.0%	4,324
220-55110-325	LIBRARY PERIODICALS-JUVENILE	380	-	-	-	48	-	-	-	48
220-55110-326	AUDIO/VISUAL LIBRARY-ADULT	12,705	20,850	10,052	10,000	11,373	10,100	100	1.0%	1,373
220-55110-327	AUDIO/VISUAL LIBRARY-JUVENILE	4,922	3,056	5,956	2,500	2,195	2,525	25	1.0%	(305)
220-55110-328	MACHINE READABLE-ADULT	4,260	1,761	2,722	2,727	2,727	2,674	(53)	(1.9%)	-
220-55110-330	TRAVEL EXPENSES	2,562	243	15	2,000	455	2,020	20	1.0%	(1,545)
220-55110-331	PROMOTIONS/ADS-PUBLIC ED	968	148	255	1,000	99	1,010	10	1.0%	(901)
220-55110-341	PROGRAM SUPPLIES-ADULT	3,938	6,639	6,066	6,000	2,559	6,060	60	1.0%	(3,441)
220-55110-342	PROGRAM SUPPLIES-JUVENILE	2,871	1,517	4,600	6,000	6,702	6,060	60	1.0%	702
220-55110-343	MISC SUPPLIES-ADULT	917	100	362	100	27,456	101	1	1.0%	27,356
220-55110-344	MISC SUPPLIES-JUVENILE	-	-	-	-	-	-	-	-	-
220-55110-346	SPECIAL PROGRAMING-SUMMER	146	101	19	100	-	100	-	0.0%	(100)
220-55110-348	SALES TAX EXPENSE	160	117	144	-	167	-	-	-	167
220-55110-350	CONTINGENCIES	161	1	395	500	196	505	5	1.0%	(304)
220-55110-500	LIBRARY BOARD CHECKING	4,710	675	85,911	-	-	-	-	-	-
220-55110-510	LIBR BD-MM-BUILDING CKS	-	-	42	-	-	-	-	-	-
220-55110-515	MM BOARD CHECKING	(4,745)	770	-	-	25,354	-	-	-	25,354
220-55110-810	CAPITAL EQUIPMENT	15,745	5,044	4,721	3,000	2,657	3,030	30	1.0%	(343)
	Total:	730,051	717,417	839,310	770,952	815,543	834,006	63,054	8.2%	44,591

**CITY OF WHITEWATER
BALANCE SHEET
DECEMBER 31, 2022**

LIBRARY SPECIAL REVENUE FUND

	BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
<u>ASSETS</u>				
220-11100 CASH	275,564.04	235,023.81	(40,540.23)	235,023.81
220-11300 INVESTMENTS	32,127.37	32,226.37	99.00	32,226.37
220-11301 LIBRARY BRD MM-132 732	17,425.87	3,112.04	(14,313.83)	3,112.04
220-11500 LIBRARY BRD INVESTMENTS CDS	308,947.67	300,594.24	(8,353.43)	300,594.24
TOTAL ASSETS	634,064.95	570,956.46	(63,108.49)	570,956.46
<u>LIABILITIES AND EQUITY</u>				
<u>LIABILITIES</u>				
220-21100 ACCOUNTS PAYABLE	5,765.85	14,936.65	9,170.80	14,936.65
220-21106 WAGES CLEARING	16,853.30	16,081.64	(771.66)	16,081.64
220-21670 DEPOSIT-RENTAL UNIT	2,300.00	2,300.00	.00	2,300.00
220-25203 DUE TO OTHER	.00	1,200.00	1,200.00	1,200.00
TOTAL LIABILITIES	24,919.15	34,518.29	9,599.14	34,518.29
<u>FUND EQUITY</u>				
220-34300 FUND BALANCE	586,309.15	586,309.15	.00	586,309.15
220-34310 SICK LEAVE SEVERANCE RESERVE	3,382.85	3,382.85	.00	3,382.85
220-34320 CAPITAL IMPROVEMENT RESERVE	19,453.80	19,453.80	.00	19,453.80
UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	.00	(72,707.63)	(72,707.63)	(72,707.63)
BALANCE - CURRENT DATE	.00	(72,707.63)	(72,707.63)	(72,707.63)
TOTAL FUND EQUITY	609,145.80	536,438.17	(72,707.63)	536,438.17
TOTAL LIABILITIES AND EQUITY	634,064.95	570,956.46	(63,108.49)	570,956.46

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

LIBRARY SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>INTERGOVERNMENTAL REVENUE</u>					
220-43720-55 CONTRACT REVENUE	213,739.57	213,739.57	211,755.00	(1,984.57)	100.9
TOTAL INTERGOVERNMENTAL REVENUE	213,739.57	213,739.57	211,755.00	(1,984.57)	100.9
<u>FINES & FORFEITURES</u>					
220-45310-55 LOST MATERIAL FINE	3,851.96	3,851.96	3,300.00	(551.96)	116.7
220-45320-55 SALES-SUMMER LIBRARY PROGRAM	.00	.00	100.00	100.00	.0
220-45330-55 COPY MACHINE REVENUE	3,196.33	3,196.33	2,500.00	(696.33)	127.9
TOTAL FINES & FORFEITURES	7,048.29	7,048.29	5,900.00	(1,148.29)	119.5
<u>MISCELLANEOUS REVENUE</u>					
220-48100-55 INTEREST INCOME	99.13	99.13	250.00	150.87	39.7
220-48105-55 LIBRARY BOARD INTEREST INCOME	1,992.34	1,992.34	3,000.00	1,007.66	66.4
220-48210-55 RENTAL INC-HOUSE-414&414/A	12,200.00	12,200.00	12,600.00	400.00	96.8
220-48260-55 RENTAL-HOUSE-413 W. CENTER	7,200.00	7,200.00	9,600.00	2,400.00	75.0
220-48500-55 DONATIONS	15,221.46	15,221.46	18,650.00	3,428.54	81.6
220-48600-55 MISC REVENUE	336.30	336.30	500.00	163.70	67.3
TOTAL MISCELLANEOUS REVENUE	37,049.23	37,049.23	44,600.00	7,550.77	83.1
<u>OTHER FINANCING SOURCES</u>					
220-49290-55 TRANSFER IN-GENERAL FUND	485,000.00	485,000.00	485,000.00	.00	100.0
220-49300-55 FUND BALANCE APPLIED	.00	.00	23,697.32	23,697.32	.0
TOTAL OTHER FINANCING SOURCES	485,000.00	485,000.00	508,697.32	23,697.32	95.3
TOTAL FUND REVENUE	742,837.09	742,837.09	770,952.32	28,115.23	96.4

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

LIBRARY SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>LIBRARY</u>					
220-55110-111 WAGES/PERMANENT	268,883.76	268,883.76	278,142.90	9,259.14	96.7
220-55110-114 WAGES/PART-TIME	186,663.39	186,663.39	194,521.21	7,857.82	96.0
220-55110-117 LONGEVITY	2,000.00	2,000.00	2,000.00	.00	100.0
220-55110-120 EMPLOYEE BENEFITS	187,909.40	187,909.40	184,956.99	(2,952.41)	101.6
220-55110-156 LIFE INSURANCE	1.26	1.26	.00	(1.26)	.0
220-55110-211 PROFESSIONAL DEVELOPMENT	393.00	393.00	.00	(393.00)	.0
220-55110-218 PROFESSIONAL SERV/CONSULTING	18,786.00	18,786.00	18,133.00	(653.00)	103.6
220-55110-224 SOFTWARE/HARDWARE MAINTENANCE	2,338.96	2,338.96	1,554.43	(784.53)	150.5
220-55110-225 TELECOM/INTERNET/COMMUNICATION	7,053.96	7,053.96	7,539.79	485.83	93.6
220-55110-227 RENTAL EXPENSES	1,925.97	1,925.97	3,316.00	1,390.03	58.1
220-55110-310 OFFICE SUPPLIES	17,910.19	17,910.19	12,000.00	(5,910.19)	149.3
220-55110-313 POSTAGE	839.65	839.65	150.00	(689.65)	559.8
220-55110-319 MATERIAL RECOVERY	605.80	605.80	300.00	(305.80)	201.9
220-55110-320 SUBSCRIPTIONS/DUES	528.02	528.02	660.00	131.98	80.0
220-55110-321 LIBRARY BOOKS-ADULT	26,349.67	26,349.67	28,000.00	1,650.33	94.1
220-55110-323 LIBRARY BOOKS-JUVENILE	6,294.18	6,294.18	5,000.00	(1,294.18)	125.9
220-55110-324 LIBRARY PERIODICALS-ADULT	5,074.84	5,074.84	751.00	(4,323.84)	675.7
220-55110-325 LIBRARY PERIODICALS-JUVENILE	48.46	48.46	.00	(48.46)	.0
220-55110-326 AUDIO/VISUAL LIBRARY-ADULT	11,372.51	11,372.51	10,000.00	(1,372.51)	113.7
220-55110-327 AUDIO/VISUAL LIBRARY-JUVENIL	2,195.30	2,195.30	2,500.00	304.70	87.8
220-55110-328 MACHINE READABLE-ADULT	2,727.00	2,727.00	2,727.00	.00	100.0
220-55110-330 TRAVEL EXPENSES	454.58	454.58	2,000.00	1,545.42	22.7
220-55110-331 PROMOTIONS/ADS-PUBLIC ED	98.91	98.91	1,000.00	901.09	9.9
220-55110-341 PROGRAM SUPPLIES-ADULT	2,558.69	2,558.69	6,000.00	3,441.31	42.6
220-55110-342 PROGRAM SUPPLIES-JUVENILE	6,702.08	6,702.08	6,000.00	(702.08)	111.7
220-55110-343 MISC SUPPLIES-ADULT	27,455.63	27,455.63	100.00	(27,355.63)	27455.6
220-55110-346 SPECIAL PROGRAMING-SUMMER	.00	.00	100.00	100.00	.0
220-55110-348 SALES TAX EXPENSE	166.64	166.64	.00	(166.64)	.0
220-55110-350 CONTINGENCIES	195.99	195.99	500.00	304.01	39.2
220-55110-515 MM BOARD CHECKING	25,353.98	25,353.98	.00	(25,353.98)	.0
220-55110-810 CAPITAL EQUIPMENT	2,656.90	2,656.90	3,000.00	343.10	88.6
TOTAL LIBRARY	815,544.72	815,544.72	770,952.32	(44,592.40)	105.8
TOTAL FUND EXPENDITURES	815,544.72	815,544.72	770,952.32	(44,592.40)	105.8
NET REVENUE OVER EXPENDITURES	(72,707.63)	(72,707.63)	.00	72,707.63	.0

CHAPTER 43

LIBRARIES

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43.001 Legislative findings and declaration of policy.**(1) The legislature recognizes:**

- (a) The importance of free access to knowledge, information and diversity of ideas by all residents of this state;
- (b) The critical role played by public, school, special and academic libraries in providing that access;
- (c) The major educational, cultural and economic asset that is represented in the collective knowledge and information resources of the state's libraries;
- (d) The importance of public libraries to the democratic process; and
- (e) That the most effective use of library resources in this state can occur only through interlibrary cooperation among all types of libraries and the effective use of technology.

(2) The legislature declares that it is the policy of this state to provide laws for the development and improvement of public libraries, school libraries and interlibrary cooperation among all types of libraries.

History: 1985 a. 177; 1997 a. 150.

Municipal libraries are a matter of statewide concern. Accordingly, home rule provisions will not justify local departures from the provisions of ch. 43. 76 Atty. Gen. 203.

43.01 Definitions. In this chapter:

- (1) "Department" means the department of public instruction.
- (2) "Division" means the division for libraries and technology in the department.
- (3) "Municipality" means a city, village, town, tribal government or tribal association, or a school district that maintained and operated a public library facility prior to December 17, 1971.
- (4) "Network" means a formal arrangement between libraries or other informational service organizations whereby materials, information and services are exchanged and made available to potential users.
- (5) "Public library system" means a system established as either a federated public library system under s. 43.19 or a consolidated public library system under s. 43.21.
- (6) "State superintendent" means the state superintendent of public instruction.
- (7) "Tribal college" means an accredited college, operated or controlled by a federally recognized American Indian tribe or band in this state, that meets the requirements of 25 USC 1804.

History: 1971 c. 152; 1977 c. 418; 1979 c. 347; 1983 a. 189; 1985 a. 177 ss. 4, 5; 1993 a. 335; 1995 a. 27 ss. 1967, 9145 (1); 1997 a. 27; 2001 a. 48; 2011 a. 158; 2015 a. 306.

43.03 General duties of state superintendent. The state superintendent shall:

(1) Promote, assist and plan the organization, development and improvement of school library media services to provide the resources needed for teaching and learning in the schools.

(2) Promote, assist, plan and coordinate the organization, development and improvement of public library services and public library systems to serve the needs of all citizens in the state.

(3) (a) Promote cooperation and resource sharing among public libraries, school libraries, other types of libraries and related agencies.

(b) Plan, coordinate, evaluate and set statewide priorities for the development of networks to enable library cooperation and resource sharing within this state and between this state and resource providers in other states.

(d) Submit to the council on library and network development a biennial report which describes the programs and policies carried out under pars. (a) and (b) in the preceding biennium and the programs and policies to be carried out under pars. (a) and (b) in the succeeding biennium.

(4) Plan and coordinate the provision of library services to groups with special needs, including institutional residents, the physically and mentally handicapped, the socially and economically disadvantaged and racial and ethnic minorities.

(5) Accept, on behalf of the state, grants from the federal government or any federal agency or gifts or grants from any other source to be used for the purposes designated under this chapter.

(6) Enter into an annual contract with the public library in a 1st class city for the provision of library services to physically handicapped persons, including the blind and visually handicapped, certified by competent authority as unable to read or use conventional printed materials as a result of physical limitations. For the purpose of this subsection, "competent authority" means any member of the medical or allied professions, and professional persons in the fields of public health, education, library service, rehabilitation, social work and public welfare.

(7) Contract for service with libraries and other resource providers in and outside of this state to serve as resources of specialized library materials and information not available from the resources for libraries and lifelong learning service under s. 43.05 (11).

(8) Establish procedures necessary for the internal administrative operation of the division.

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(9) Develop and maintain a computer database containing bibliographic and library holding information for all types of library materials owned by libraries throughout the state to serve as a resource sharing tool and assist libraries in developing computerized bibliographic databases.

(10) Disseminate information regarding appropriate continuing education activities available to librarians, library board members, library support staff and other related professionals.

History: 1979 c. 347; 1985 a. 177; 1995 a. 27; 1997 a. 27; 1999 a. 185; 2011 a. 158.

43.05 General duties of the division. The division shall:

(1) Coordinate and conduct continuing education programs for librarians of school library media programs, public libraries, public library systems and institutional library programs.

(2) As it deems appropriate, assist libraries in the identification and recruitment of qualified personnel.

(3) Provide professional and technical advisory, consulting and informational services to assist:

(a) School districts establishing, maintaining or expanding school library media programs and facilities;

(b) Public libraries, municipalities establishing, maintaining or expanding public libraries, counties establishing, maintaining or expanding public library services, public library systems and their governing bodies;

(c) State agencies and officers; and

(d) Institutional library programs.

(4) Collect library statistics and conduct studies and surveys of library needs throughout the state and report and publish the findings. The research shall be coordinated with statewide library planning.

(5) Designate a librarian to serve as a coordinator of activities for state document depository libraries under ss. 35.81 to 35.835 and to fulfill its responsibilities under ss. 35.81 to 35.835.

(6) Recommend and distribute standards for school library programs and facilities to school library media programs, standards for public libraries to public library governing bodies and standards for institutional library programs to governing bodies and administrators of institutional library programs and to heads of departments, as defined under s. 15.01 (8), which administer institutional libraries.

(7) Establish standards for public library systems under s. 43.09 (2).

(8) Establish standards for and issue certificates to public librarians under s. 43.09 (1).

(9) Approve the establishment of public library systems under s. 43.13.

(10) Administer aids to public library systems under s. 43.24.

(11) Maintain a resources for libraries and lifelong learning service to supplement the collections of all types of libraries in this state by providing specialized materials not appropriately held and information sources not provided by local libraries or readily available from other area or state-level resource providers. The service shall provide specialized library and information services to state agency libraries and state employees, institution libraries, public library systems, public libraries, school libraries, and other types of libraries according to policies developed by the division. Library and information services may include development of collections of specialized materials, interlibrary loan services, reference services, provision of database search services, and maintenance of a statewide database of library materials. The service may contract with state agencies and libraries to provide library material cataloging and processing services.

(12) Assist the council on library and network development in the preparation of the descriptive and statistical report to be prepared by the council under s. 43.07 (5).

(13) Carry out such other programs and policies as directed by the state superintendent.

(14) (a) In this subsection, “participating municipality” has the meaning given in s. 43.18 (1) (ag).

(b) Conduct a review of a public library system if at least 30 percent of the libraries in participating municipalities that include at least 30 percent of the population of all participating municipalities state in the report under s. 43.58 (6) (c) that the public library system did not adequately meet the needs of the library. If the division determines that the public library system did not adequately meet the needs of libraries participating in the system, it shall prepare an advisory plan suggesting how the public library system can so do in the future, including suggestions designed to foster intrasystem communications and local dispute resolution. The advisory plan shall be distributed to the public library system board, the boards of all libraries participating in the system and the county boards of all counties participating in the system.

History: 1979 c. 347; 1983 a. 189 s. 329 (27); 1985 a. 29, 177, 332; 1991 a. 285; 1995 a. 27; 1997 a. 27, 150; 1999 a. 83, 185; 2011 a. 158.

43.06 Collection and maintenance of data. (1) The division may perform any of the following activities to collect and maintain public library-related data, including all of the following:

(a) Purchase licenses for data collection software.

(b) Train library staff on the effective use of data in decision-making.

(c) Establish digital processes for the efficient collection, analysis, and reporting of data to library patrons and staff.

(d) Create dashboard tools for libraries to use internally in analyzing, and to report to the public about, library use.

(e) Develop, implement, and maintain technology systems that allow for secure, interoperable data exchange and the automation of work processes.

(f) Create an automated system for the initial certification and recertification of public librarians, as described in s. 43.09 (1).

(g) Establish library user authentication systems.

(2) From the appropriation accounts under s. 20.255 (1) (e) and (ek), the division may fund the activities described in sub. (1).

History: 2017 a. 142.

43.07 Council on library and network development.

The state superintendent and the division shall seek the advice of and consult with the council on library and network development in performing their duties in regard to library service. The state superintendent or the administrator of the division shall attend every meeting of the council. The council may initiate consultations with the department and the division. The council shall:

(1) Make recommendations to the division in regard to the development of standards for the certification of public librarians and standards for public library systems under s. 43.09.

(2) Advise the state superintendent in regard to the general policies and activities of the state’s program for library development, interlibrary cooperation and network development.

(3) Advise the state superintendent in regard to the general policies and activities of the state’s program for the development of school library media programs and facilities and the coordination of these programs with other library services.

(4) Hold a biennial meeting for the purpose of discussing the report submitted by the state superintendent under s. 43.03 (3) (d). Notice of the meeting shall be sent to public libraries, public library systems, school libraries and other types of libraries and related agencies. After the meeting, the council shall make recommendations to the state superintendent regarding the report and any other matter the council deems appropriate.

(5) On or before July 1 of every odd-numbered year, transmit to the state superintendent a descriptive and statistical report on the condition and progress of library services in the state and recommendations on how library services in the state may be improved. The state superintendent shall include the report as an addendum to the department’s biennial report under s. 15.04 (1) (d).

(6) Review that portion of the budget of the department relating to library service. Recommendations of the council in regard to the budget shall accompany the department's budget request to the governor.

(7) Receive complaints, suggestions and inquiries regarding the programs and policies of the department relating to library and network development, inquire into such complaints, suggestions and inquiries, and advise the state superintendent and the division on any action to be taken.

History: 1979 c. 347; 1983 a. 524; 1985 a. 177; 1995 a. 27; 1997 a. 27.

43.09 Certificates and standards. (1) **PUBLIC LIBRARIANS.** The division shall issue certificates to public librarians and promulgate, under ch. 227, necessary standards for public librarians. The qualifications for public librarians shall be based on education, professional training and experience. Any relevant instruction, as defined in s. 440.075 (1), that an applicant for a certificate has obtained in connection with any military service, as defined in s. 111.32 (12g), counts toward satisfying any requirement for instruction for a certificate under this subsection if the applicant demonstrates to the satisfaction of the division that the instruction obtained by the applicant is substantially equivalent to the instruction required for the certificate. Certificates already granted prior to December 17, 1971, shall remain in effect.

(2) **PUBLIC LIBRARY SYSTEMS.** The division, by rule, may promulgate necessary standards for public library systems. If promulgated, such rules shall be consistent with s. 43.15 and shall be established in accordance with ch. 227, except that the division shall hold a public hearing prior to adoption of any proposed rule. In addition to the notice required under s. 227.17, the division shall endeavor to notify each public library of such public hearings.

History: 1971 c. 152; 1979 c. 347; 1985 a. 177; 1985 a. 182 s. 57; 1997 a. 150; 2011 a. 120; 2017 a. 331.

Cross-reference: See also ch. PI 6, Wis. adm. code.

43.11 County library planning committees. (1) **CREATION.** Any county board may appoint a county library planning committee under this section. If a county board, in a county where all public library service is administered or coordinated by an existing county library board or where there is a single-county public library system board, determines to appoint a committee under this section, the existing library board may serve as the county library planning committee. The county board shall notify the division immediately upon appointment of the committee.

(3) **DUTIES AND POWERS.** (a) The committee may prepare a new plan for the organization of a county or multicounty system, revise an existing plan or change the boundaries of a public library system. It shall conduct public hearings concerning these plans, revisions and changes to which representatives of all libraries in the county shall be invited.

(b) The committee's final report, including a new plan, revisions to an existing plan or changes to the boundaries of a public library system and copies of any written agreements necessary to implement the proposal, shall be filed with the county board and submitted to the division. Plans for multicounty systems shall include a method for allocating system board membership among the member counties.

(c) The plan of library service for a county, whether for a single county or a multicounty system, shall provide for library services to residents of those municipalities in the county not maintaining a public library under this chapter. The services shall include full access to public libraries participating in the public library system and the plan shall provide for reimbursement for that access. Services may include books-by-mail service, bookmobile service, the establishment of additional libraries or other services deemed appropriate by the committee. Services may be provided by contracting with existing public libraries in the county or in adjacent counties or with the public library system or by creating a county library organization under this chapter. The plan of library service

for a county may provide for improving public library service countywide and in municipalities that have libraries. The plan shall specify the method and level of funding to be provided by the county to implement the services described in the plan, including the reimbursement of public libraries for access by residents of those municipalities in the county not maintaining a public library.

(d) The plan of library services for a county may include minimum standards of operation for public libraries in the county. The county shall hold a public hearing on any standards proposed under this paragraph. The standards shall take effect if they are approved by the county and the public library boards of at least 50 percent of the participating municipalities in the county that contain, according to the most recent estimate prepared under s. 16.96, at least 80 percent of the population of participating municipalities in the county.

(e) The plan of library services for a county may require that a municipality located in whole or in part within the county that operates a public library compensate another municipality located in whole or in part within the county that operates a public library whenever the latter public library provides library services to residents of the municipality that operates the former public library. The plan's compensation for each loan may not exceed the actual cost of the loan, as defined by the department by rule.

History: 1971 c. 152; 1981 c. 20; 1985 a. 29, 177; 1993 a. 184; 1997 a. 150; 2005 a. 420.

43.12 County payment for library services. (1) (a) By March 1 of each year, each of the following payments of not less than the minimum amount calculated under par. (b) shall be made:

1. Except as provided in subd. 2., by a county that does not maintain a consolidated public library for the county under s. 43.57 and that contains residents who are not residents of a municipality that maintains a public library under s. 43.52 or 43.53, to each public library in the county and to each public library in an adjacent county, other than a county with a population of at least 750,000 or a county that maintains a consolidated public library for the county.

2. If the adjacent county maintains a consolidated public library and provides the notice under sub. (1m), by a county that does not maintain a consolidated public library for the county under s. 43.57 and that contains residents who are not residents of a municipality that maintains a public library under s. 43.52 or 43.53, to the consolidated public library for the adjacent county providing the notice under sub. (1m).

3. If a county maintains a consolidated public library and provides a notice under sub. (1m), by that county to each public library in an adjacent county, other than a county with a population of at least 750,000, that provides a statement to the county under sub. (2).

(b) The minimum amount under par. (a) shall be calculated to equal 70 percent of the amount computed by multiplying the number of loans of material made by the library during the prior calendar year, for par. (a) 1. or 3., to residents of the county who are not residents of a municipality that maintains a public library under s. 43.52 or 43.53, or, for par. (a) 2., to residents of the county who are not residents of a municipality that contains a branch of the consolidated library, as reported under sub. (2), by the amount that results from dividing the total operational expenditures of the library during the calendar year for which the number of loans are reported, not including capital expenditures or expenditures of federal funds, by the total number of loans of material made by the public library during the calendar year for which the loans are reported.

(c) The library board of the public library entitled to a payment under this subsection may direct the county to credit all or a portion of the payment to a county library service or library system for shared services.

(1m) If a county maintains a consolidated public library, the library shall provide a notice not later than April 1 to any public library from which it requests payment under sub. (1).

(2) By July 1 of each year, each public library lying in whole or in part in a county shall provide a statement to the county clerk of that county and to the county clerk of each adjacent county, other than a county with a population of at least 750,000, that reports all of the following:

(a) The number of loans of material made by that library during the prior calendar year to residents of the county, or adjacent county, who are not residents of a municipality that maintains a public library under s. 43.52 or 43.53.

(b) If the library is in a county that is adjacent to a county with a consolidated library system, the number of loans of material made by that library during the prior calendar year to residents of the adjacent county who are not residents of a municipality that contains a branch of the consolidated library.

(c) The total number of loans of material made by that library during the previous calendar year.

(3) A county may enter into an agreement with its participating municipalities or with a public library system to pay no less than the amounts determined under sub. (1) to the public library system for distribution to the public libraries that participate in that system.

(4) Upon request of a county clerk, a public library shall provide access to all books and records used to determine the amount computed under sub. (2).

(5m) Nothing in this section prohibits a county from providing funding for capital expenditures.

(6) The county library board or, if no county library board exists, the county itself, shall either distribute the aid provided by the county to the public libraries, as provided in the plan prepared under s. 43.11, or shall transfer the aid for distribution to the public library system in which it participates.

(7) This section does not apply to a county having a population of 750,000 or more.

(8) For the purposes of this section, a county that provides library service solely under s. 43.57 (2m) is a county that maintains a consolidated public library, and a tribal college–county joint library under s. 43.57 (2m) is a branch of the consolidated library.

History: 1997 a. 150; 2005 a. 226, 420; 2007 a. 97; 2013 a. 157; 2015 a. 306; 2017 a. 207 s. 5.

43.13 Division review. (1) (a) No public library system may be established without the approval of the division. In reviewing final reports submitted by county library planning committees, the division shall consider, in addition to the standards set forth in s. 43.15, the proposed system territory, organization and financing, initial and long-range plans for library services, the role of existing multi-jurisdictional service programs in the territory and plans for cooperation with adjoining systems and with other kinds of libraries in the territory.

(b) If the division approves a final report, it shall report such approval to the appropriate county boards and county library planning committees. Upon acceptance by the county boards, the division shall certify to the appropriate county boards the establishment of the public library system proposed by the report, specifying the effective date of the establishment of the system.

(2) A public library system board may submit to the division a plan for the alteration in the territory included within the system or for a change in system organization from a federated to a consolidated system or vice versa. If the change proposed by the plan is approved, the division shall certify such fact to the system board, specifying the effective date of the change.

(3) The effective date of the establishment of a system under sub. (1) or of a change under sub. (2) shall be January 1 of the year specified by the division.

(4) Any decision by the division under this section may be appealed to the state superintendent.

History: 1971 c. 152; 1995 a. 27; 1997 a. 27; 2005 a. 226.

43.15 Standards for public library systems. A public library system shall not be established unless it meets the requirements under this section.

(1) **POPULATION.** The territory within the system shall:

(a) Have a population of 100,000 or more. If, because of the withdrawal or realignment of participating counties, a public library system has fewer than 3 participating counties and a population under 200,000, the remaining parts of the system shall realign with an existing system within 2 years after the date on which the population falls below 200,000.

(b) After July 1, 1998, no new system may be established unless it serves a population of at least 200,000.

(2) **FINANCIAL SUPPORT.** Each county proposed to be included within a system shall demonstrate, to the satisfaction of the division, its ability to provide adequate funding to implement the plan submitted under s. 43.11 (3) and the report submitted under s. 43.13 (1).

(3) **TERRITORY INCLUDED.** (a) A consolidated system shall consist of one county only. A federated system shall consist of one or more counties.

(b) No more than one system may be established within a single county. If the territory of a municipality lies in 2 or more counties which are not in the same public library system, the municipal library board or, if no such board exists, the municipal governing body shall determine the system in which the municipality will participate.

(c) If the territory of a joint library lies in 2 or more counties that are not in the same public library system, the joint library board or, if no such board exists, the governing bodies of the municipalities and counties that created the joint library shall determine the system in which the joint library will participate.

(4) **METHOD OF ORGANIZATION.** (a) A public library system may be organized as a single-county federated public library system, a multicounty federated public library system, or a single-county consolidated public library system. Two public library systems may merge with the approval of each public library system board and the county boards of the participating counties.

(b) A county may participate in a federated public library system if it does all of the following:

1. Adopts and maintains the plan of library service submitted and approved under ss. 43.11 (3) and 43.13 (1).

2. Provides the financial support for library services required under sub. (2).

3. Enters into a written agreement with the public library system board to participate in the system and its activities and to furnish library services to residents of those municipalities in the county not maintaining a public library.

(c) A municipal, county or joint public library may participate in a public library system if it meets all of the following requirements:

1. Is established under this chapter. A tribal college–county joint library under s. 43.57 (2m) is a library established under this chapter.

2. Is located in a county that participates in a public library system.

3. Is authorized by its municipal governing body or county board to participate in the public library system. If the library is a tribal college–county joint library, it is authorized by an agreement under s. 43.57 (2m).

4. Enters into a written agreement with the public library system board to participate in the system and its activities, to participate in interlibrary loan of materials with other system libraries, and to provide, to any resident of the system area, the same library services, on the same terms, that are provided to the residents of

the municipality or county that established the member library. This subdivision does not prohibit a municipal, county, or joint public library from giving preference to its residents in library group programs held for children or adults if the library limits the number of persons who may participate in the group program, or from providing remote access to a library's online resources only to its residents.

6. Employs a head librarian who is certified as a public librarian by the department and whose employment requires that he or she be present in the library for at least 10 hours of each week that the library is open to the public, less leave time.

7. Beginning in 2008, annually is open to the public an average of at least 20 hours each week except that for a library in existence on June 3, 2006, annually is open to the public an average of at least 20 hours or the number of hours each week that the library was open to the public in 2005, whichever is fewer.

8. Beginning in 2008, annually spends at least \$2,500 on library materials.

(d) A county may establish a consolidated public library system in which the included county and its underlying communities form a single system. The county may, for such purposes, take over and acquire any library property by consent of the authority controlling that property.

(5) CAPITAL COSTS EXCLUDED. For the purpose of determining the amount of financial support required under sub. (4) (b) 2., amounts spent for capital projects shall be excluded.

(5m) LIMIT. A public library system may not be established if its establishment would cause the number of public library systems to exceed the number in existence on June 3, 2006.

History: 1971 c. 152; 1981 c. 197; 1985 a. 29, 177; 1987 a. 399; 1989 a. 286; 1991 a. 269; 1995 a. 27 s. 9145 (1); 1995 a. 270; 1997 a. 27, 150; 2005 a. 226, 420; 2007 a. 97; 2011 a. 32; 2015 a. 306; 2017 a. 365 s. 111.

Cross-reference: See also s. PI 6.06, Wis. adm. code.

43.16 Resource libraries. (1) (a) Each public library system shall have at least one system resource library. Annually, prior to the expiration of its agreement with its existing system resource library, the public library system board shall negotiate with the member public library with the largest annual operating budget of all member libraries to serve as a system resource library in the following year. If the board and the proposed resource library are unable to reach an agreement for the following year before the expiration date of any existing agreements with resource libraries, the existing agreements shall be extended for one year or until an agreement is reached with that proposed resource library, whichever occurs earlier. The division shall notify the public library system board, the existing resource libraries and the proposed resource library of the extension and, during the period of extension, shall attempt to mediate an agreement between the public library system board and the proposed resource library. If the division determines that the public library system board and the proposed system resource library are unable to reach an agreement before the end of the one-year period, the division shall propose an alternative agreement, which shall be binding if it is acceptable to the proposed system resource library. If the alternative agreement is unacceptable to the proposed system resource library, the board shall negotiate with the member public library with the next largest annual operating budget of all member public libraries to serve as a system resource library in the following year.

(am) An existing contract may be extended under par. (a) only if it was entered into on or after May 8, 1990.

(b) The procedure under par. (a) shall be repeated with member public libraries in decreasing order of the size of their annual operating budgets until an agreement is reached with a member public library to serve as a system resource library. Except as provided in par. (a), no agreement may extend beyond December 31 of any year.

(2) If the member public library selected to serve as a system resource library under sub. (1) fails to meet all of the following

requirements, the system board shall enter into a supplementary contract with the academic library with the largest operating budget of all academic libraries in the system area, or with a resource library in an adjacent system, that meets all of the following requirements:

(a) The library has a collection of at least 100,000 volumes.

(b) The library is open to the public at least 50 hours each week.

(c) The library employs at least one full-time, permanent reference librarian with a master's degree in library science.

History: 1989 a. 286.

43.17 Public library systems; general provisions.

(1) BOARD TERMS. Every public library system shall be governed by a board appointed under s. 43.19 or 43.21. No person employed by a public library that is a member of a public library system may be appointed to the public library system board. Upon the initial establishment of a board, the members shall be divided as nearly as possible into 3 equal groups to serve for terms expiring on January 1 of the 2nd, 3rd and 4th years, respectively, following their appointment. Thereafter, regular terms shall be for 3 years and shall commence on January 1. Vacancies shall be filled for the unexpired term in the same manner as regular appointments are made.

(2) BOARD ORGANIZATION AND MEETINGS. As soon as practicable after the initial establishment of a system, and thereafter in January of each year, the board shall organize by the election, from among its members, of a president and such other officers as it deems necessary. The board shall meet at least once every 2 months.

(2m) ADVISORY COMMITTEE. Every public library system may appoint a public library advisory committee to, among other things, advise the system board about the status and needs of libraries in the system, serve as a conduit of information between the system board and individual libraries in the system and make recommendations to the system board relating to libraries in the system.

(3) FISCAL YEAR. The fiscal year of each federated public library system whose territory lies within 2 or more counties shall be the calendar year.

(4) SYSTEM ADMINISTRATION. Notwithstanding ss. 59.17 (2) (b) and 59.18 (2) (b), responsibility for administration of a public library system shall vest in a head librarian who shall be appointed by and directly responsible to the public library system board.

(5) ANNUAL REPORT. Annually, at the time required by the division, each public library system shall report to the division on its operations, expenditures and territory served during the preceding year, shall submit a plan describing the program for library service to be carried out in the subsequent year and shall furnish such other information as the division requires.

(6) COOPERATIVE SERVICES. A public library system may contract with another such system, or with other libraries, library organizations or resource centers within this state or in adjacent states, to provide or receive library services.

(7) EXISTING EMPLOYEES. No person employed by a participating public library at the time of the establishment of a public library system shall lose, because of such establishment, any salary, fringe benefit or other employment rights in existence at that time.

(8) RETIREMENT. If any employee of a participating employer under the Wisconsin retirement system becomes, by virtue of the establishment of a public library system, an employee of that library system, the library system shall become a participating employer under the Wisconsin retirement system.

(9) CONTRACTS, BIDDING AND BORROWING. (a) All contracts for public construction made by a federated public library system whose territory lies within 2 or more counties or by a federated public library system whose territory lies within a single county with a population of at least 750,000 shall be let by the public library system board to the lowest responsible bidder in accord-

ance with s. 62.15 (1) to (11) and (14). For purposes of this section, the system board possesses the powers conferred by s. 62.15 on the board of public works and the common council. All contracts made under this section shall be made in the name of the federated public library system and shall be executed by the system board president and such other board officer as the system board designates.

(b) A public library system board of a multicounty library system may borrow money to accomplish any of its purposes, but the outstanding amount of such loans at any time may not exceed an amount equal to the system board's receipts for the prior fiscal year. A federated public library system whose territory lies within 2 or more counties may obtain a state trust fund loan to accomplish any of its purposes, but the outstanding amount of a federated public library system's state trust fund loans, together with all other indebtedness of the system, may not exceed an amount equal to the system's receipts for the prior fiscal year.

(10) **BORROWERS' CARDS.** Except as provided in sub. (11), all public libraries in a public library system shall honor the valid borrowers' cards of a public library in an adjacent public library system, other than the Milwaukee County Federated Library System. The requirement under this subsection does not apply to the Milwaukee County Federated Library System.

(11) **COST OF LENDING SERVICES.** (a) In this subsection, "loan" means a unit of service that involves the checking out of a single item from a library to an individual for use outside the library for a specific period of time.

(b) A public library in a public library system may refuse to honor valid borrowers' cards of a public library in an adjacent public library system if, in the most recent year in which the public library honored such cards, the total amount of the reimbursement received by the public library from that adjacent public library system, and from counties and municipalities that are located in that adjacent public library system, is less than the adjusted cost incurred for that year by the public library in honoring the cards.

(c) For purposes of par. (b), the adjusted cost shall be calculated by determining the actual cost for each loan incurred by the public library honoring the cards for a given year in the manner provided by the rules promulgated by the department under s. 43.24 (2) (n) and multiplying that amount by the remainder calculated by subtracting 500 from the total number of loans made in that year by the public library to borrowers from the adjacent public library system. For purposes of this paragraph, a renewal of a loan constitutes a separate loan.

(d) Any reimbursement made by a county under par. (b) may not result in a reduction in the level of support for public library services provided by that county to residents of that county.

(e) If a public library in a given public library system refuses to honor the valid borrowers' cards from an adjacent public library system, annual meetings shall be held between representatives of the affected public library systems to discuss the resulting lack of services to the affected borrowers and the costs of providing such services. The affected public library systems shall provide the division with written minutes of these meetings.

History: 1971 c. 152; 1981 c. 96; 1985 a. 29, 176, 177; 1985 a. 332 s. 253; 1989 a. 286; 1991 a. 272; 1993 a. 383; 1995 a. 201; 1997 a. 150; 1999 a. 9; 2001 a. 16, 103; 2005 a. 226; 2017 a. 207 s. 5.

43.18 Withdrawal, abolition and expulsion. (1) **WITHDRAWAL.** (ag) In this subsection, "participating municipality" means a municipality that operates a public library and is a member of a public library system.

(am) Not less than 3 years after affiliating with a public library system, a participating municipality or a county may withdraw from the system by adoption of a resolution by a two-thirds vote of its governing body under pars. (ar) and (b), if the resolution is adopted at least 6 months prior to the close of the system's fiscal year. The resolution shall become effective at the close of the system's fiscal year.

(ar) With the approval of the governing bodies of participating municipalities that contain, according to the most recent estimate prepared under s. 16.96, at least 80 percent of the population of participating municipalities in the county, a county may withdraw from a federated public library system whose territory lies within 2 or more counties.

(b) A participating municipality may withdraw from a federated public library system.

(2) **ABOLITION.** A county may abolish a public library system whose territory lies only within that county, except that a county containing a 1st class city may abolish such a public library system only with the consent of the municipalities within the system.

(2m) **EXPULSION.** With the approval of the division, a public library system may expel, or reduce aids or services to, a municipality or county that fails to meet the requirements under s. 43.15 (2) or (4).

(3) **PROCEDURE.** (a) Prior to taking any action to abolish or withdraw under this section, the county board or other municipal governing body shall hold a public hearing on the proposed action and shall publish a class 1 notice, under ch. 985, of the hearing. Notice of the hearing also shall be given by registered mail not less than 30 days prior to the hearing to the governing body of every other municipality and county participating in the public library system, to the public library system board and to the division.

(b) A municipality or county withdrawing or expelled under this section from a public library system is responsible for its allocated share of the outstanding liabilities of the system on the effective date of its withdrawal or expulsion.

(c) Upon taking final action under this section to withdraw from or abolish a public library system, the county board or other municipal governing body shall give notice, by registered mail, of the action taken to the governing body of every other municipality and county participating in the public library system, to the public library system board and to the division.

(d) Prior to expelling a municipality or county from a public library system, the system board shall notify the municipality or county and the division, by registered mail, of the reason for the action under consideration and shall hold a public hearing concerning the action. The system board shall file a plan for alteration of the system territory under s. 43.13 (2) by November 15 of the year preceding the year in which the expulsion will take effect under s. 43.13 (3) and the division shall adjust state aid under s. 43.24 accordingly.

(e) A municipality or county that has withdrawn or that has been expelled from a public library system may participate in a public library system only by fulfilling the requirements for initial participation under s. 43.15 (4) (b) or (c) and by adopting a new plan of library service for the county.

History: 1971 c. 152; 1981 c. 197; 1985 a. 29; 1997 a. 150; 1999 a. 83.

43.19 Federated public library systems. (1) (a) In a federated public library system whose territory lies within a single county, the system board shall consist of 7 members nominated by the county executive, or by the county board chairperson in a county without a county executive, and approved by the county board. At least 3 members of the system board, at the time of their appointment, shall be active voting members of library boards governing public libraries of participating municipalities, and at least one of these shall be a member of the library board governing the resource library. At least one but not more than 2 members of the county board shall be members of the system board at any one time.

(b) 1. Except as provided in subd. 2., in a federated public library system whose territory lies within 2 or more counties, the system board shall consist of at least 11 and not more than 20 members nominated by the county executive in each county in the system, or by the county board chairperson in a county without a county executive, and approved by each county board in the system. Appointments shall be in proportion to population as nearly

as practical, but, except as provided in subd. 2., each county shall be represented by at least one member on the system board. Each county board may appoint one county board member to the system board. The public library board governing the designated resource library shall have at least one member on the system board. The remaining system board members shall include such representatives of the library boards governing public libraries of participating municipalities and counties and public members appointed from the counties at large as the county board determines.

2. A system board appointed under subd. 1. may consist of more than 20 members if the county boards, acting jointly, determine that each county in the system shall be represented by at least 2 members on the system board.

(2) (a) Except as otherwise provided in this paragraph, a federated public library system whose territory lies within a single county shall be deemed an agency of the county and a federated public library system whose territory lies within 2 or more counties shall be deemed a joint agency of those counties. A federated public library system whose territory lies within 2 or more counties constitutes a separate legal entity for the purposes of having the exclusive custody and control of all system funds, holding title to and disposing of property, constructing, enlarging and improving buildings, making contracts and suing and being sued. A federated public library system whose territory lies within a single county with a population of 750,000 or more constitutes a separate legal entity solely for the purposes of having the exclusive custody and control of all system funds, making contracts and providing benefits to its employees under ch. 40.

(b) A federated public library system board shall have the powers of a public library board under s. 43.58 with respect to system-wide functions and services. The local library boards shall retain responsibility for their public libraries in all other areas.

History: 1971 c. 152; 1985 a. 177; 1993 a. 383; 1997 a. 150; 2015 a. 99; 2017 a. 207 s. 5.

43.21 Consolidated public library systems. (1) In a consolidated public library system, the system board shall consist of 7 or 9 members appointed by the county board. In the initial appointment of a system board, at least 3 members of the system board, at the time of their appointment, shall be active voting members of library boards governing public libraries consolidated into the system. At least one but not more than 2 members of the county board shall be members of the system board at any one time.

(2) (a) A consolidated public library system shall be deemed an agency of the county by which created.

(b) A consolidated public library system board shall have the powers of a library board under ss. 43.58 and 43.60 and shall be responsible for the total program of public library service for the system territory.

(3) If it is consistent with the terms thereof, a gift, bequest or endowment to a public library becoming part of a consolidated public library system may be taken over by the system board. The system board shall maintain the gift, bequest or endowment for the benefit of the library to which it was given.

History: 1971 c. 152; 1985 a. 177 ss. 23, 71; 1993 a. 241.

43.24 State aid. (1) Each public library system shall be paid state aid for the operation and maintenance of the system. Except as provided in pars. (b) and (c), the amount paid to each system shall be determined as follows:

(a) 1. Determine the percentage change in the total amount appropriated under s. 20.255 (3) (qm) between the previous fiscal year and the current fiscal year, except that for the 2009–10 fiscal year, determine the percentage change in the total amount appropriated under s. 20.255 (3) (e), 2007 stats., and s. 20.255 (3) (qm) in the previous fiscal year, and s. 20.255 (3) (qm) in the current fiscal year.

2. Multiply the amount of state aid received by the system in the previous fiscal year by the sum of 1.0 and the result under subd. 1. expressed as a decimal.

(b) If the territory of a public library system is altered, the department shall adjust the aid paid to that system under par. (a). The department shall promulgate rules establishing the method the department will use to make the adjustment.

(c) Beginning in the fiscal year in which the total amount of state aid appropriated for public library systems under s. 20.255 (3) (qm), as determined by the department, equals at least 11.25 percent of the total operating expenditures for public library services from local and county sources in the calendar year ending in that fiscal year, the amount paid to each system shall be determined by adding the result of each of the following calculations:

1. Multiply the system's percentage of the state's population by the product of the amount appropriated under s. 20.255 (3) (qm) and 0.85.

2. Multiply the system's percentage of the state's geographical area by the product of the amount appropriated under s. 20.255 (3) (qm) and 0.075.

3. Divide the sum of the payments to the municipalities and counties in the system under subch. 1 of ch. 79 for the current fiscal year, as reflected in the statement of estimated payments under s. 79.015, by the total of all payments under subch. 1 of ch. 79 for the current fiscal year, as reflected in the statement of estimated payments under s. 79.015, and multiply the result by the product of the amount appropriated under s. 20.255 (3) (qm) and 0.075.

(2) For a public library system to qualify for and maintain its eligibility for state aid under this section it shall ensure that all of the following are provided:

(a) Written agreements that comply with s. 43.15 (4) (c) 4. with all member libraries.

(b) Backup reference, information and interlibrary loan services from the system resource library, including the development of and access to specialized collections, as evidenced by a written agreement with that library.

(d) Referral or routing of reference and interlibrary loan requests from libraries within the system to libraries within and outside the system.

(e) In-service training for participating public library personnel and trustees.

(fm) Electronic delivery of information and physical delivery of library materials to participating libraries.

(g) Service agreements with all adjacent library systems.

(h) Professional consultant services to participating public libraries.

(i) Any other service programs designed to meet the needs of participating public libraries and the residents of the system area, as determined by the public library system board after consultation with participating public libraries.

(k) Promotion and facilitation of library service to users with special needs.

(L) Cooperation and continuous planning with other types of libraries in the system area, which results in agreements with those libraries for the appropriate sharing of library resources to benefit the clientele of all libraries in the system area.

(m) Planning with the division and with participating public libraries and other types of libraries in the area in regard to library technology and the sharing of resources. By January 1, 2000, and by every 5th January 1 thereafter, the public library system shall submit to the division a written plan for library technology and the sharing of resources.

(n) That, if the system reimburses a participating public library for the costs of providing interlibrary borrowing services to an individual who holds a valid borrower's card of another participating public library, the reimbursement shall not exceed the actual costs incurred by the public library in providing such ser-

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vices. The department shall promulgate rules for determining actual costs for the purposes of this paragraph.

(3) Annually, the division shall review the reports and proposed service plans submitted by the public library systems under s. 43.17 (5) for conformity with this chapter and such rules and standards as are applicable. Upon approval, the division shall certify to the department of administration an estimated amount to which each system is entitled under this section. Annually on or before December 1 of the year immediately preceding the year for which aids are to be paid, the department of administration shall pay each system 75 percent of the certified estimated amount from the appropriation under s. 20.255 (3) (qm). The division shall, on or before the following April 30, certify to the department of administration the actual amount to which the system is entitled under this section. On or before July 1, the department of administration shall pay each system the difference between the amount paid on December 1 of the prior year and the certified actual amount of aid to which the system is entitled from the appropriation under s. 20.255 (3) (qm). The division may reduce state aid payments when any system or any participant thereof fails to meet the requirements of sub. (2). Beginning September 1, 1991, the division may reduce state aid payments to any system if the system or any participant in the system fails to meet the requirements of s. 43.15 (4).

(3m) If the appropriation under s. 20.255 (3) (qm) in any one year is insufficient to pay the full amount under sub. (1), state aid payments shall be prorated among the library systems entitled to such aid.

(4) The division shall assure through an annual audit and adjustment of aids, as necessary, that no more than 20 percent of the funds received by systems are used for administrative purposes.

(5) Any interest earned from the investment of state aid paid to each public library system under sub. (3) shall be allocated to the library system receiving the aid payments.

History: 1971 c. 152; 1971 c. 211 s. 126; 1971 c. 336; 1973 c. 243 s. 82; 1977 c. 29; 1979 c. 34, 347; 1981 c. 20; 1983 a. 27 s. 2202 (42); 1985 a. 29, 177; 1989 a. 21, 286; 1991 a. 272; 1993 a. 16, 490; 1995 a. 27, 225; 1997 a. 150; 1999 a. 9, 99; 2003 a. 33; 2005 a. 420; 2009 a. 28; 2011 a. 158; 2013 a. 165 s. 115; 2017 a. 59.

Cross-reference: See also ss. PI 6.07 and 6.11, Wis. adm. code.

43.27 Distribution of materials from resources for libraries and lifelong learning collection to public library systems. The division may disperse to public library systems, without charge, materials from the collection of the resources for libraries and lifelong learning service that the division determines are not appropriately held in the collection of the resources for libraries and lifelong learning service.

History: 1979 c. 347; 1993 a. 335; 2011 a. 158.

43.30 Public library records. (1b) In this section:

(ae) “Collection agency” has the meaning given in s. 218.04 (1) (a).

(ag) “Custodial parent” includes any parent other than a parent who has been denied periods of physical placement with a child under s. 767.41 (4).

(b) “Law enforcement officer” has the meaning given in s. 165.85 (2) (c).

(1m) Records of any library which is in whole or in part supported by public funds, including the records of a public library system, indicating the identity of any individual who borrows or uses the library’s documents or other materials, resources, or services may not be disclosed except by court order or to persons acting within the scope of their duties in the administration of the library or library system, to persons authorized by the individual to inspect such records, to custodial parents or guardians of children under the age of 16 under sub. (4), to libraries under subs. (2) and (3), or to law enforcement officers under sub. (5).

(2) A library supported in whole or in part by public funds may disclose an individual’s identity to another library for the purpose of borrowing materials for the individual only if the library to

which the individual’s identity is being disclosed meets at least one of the following requirements:

(a) The library is supported in whole or in part by public funds.

(b) The library has a written policy prohibiting the disclosure of the identity of the individual except as authorized under sub. (3).

(c) The library agrees not to disclose the identity of the individual except as authorized under sub. (3).

(3) A library to which an individual’s identity is disclosed under sub. (2) and that is not supported in whole or in part by public funds may disclose that individual’s identity to another library for the purpose of borrowing materials for that individual only if the library to which the identity is being disclosed meets at least one of the requirements specified under sub. (2) (a) to (c).

(4) Upon the request of a custodial parent or guardian of a child who is under the age of 16, a library supported in whole or in part by public funds shall disclose to the custodial parent or guardian all library records relating to the use of the library’s documents or other materials, resources, or services by that child.

(5) (a) Upon the request of a law enforcement officer who is investigating criminal conduct alleged to have occurred at a library supported in whole or in part by public funds, the library shall disclose to the law enforcement officer all records pertinent to the alleged criminal conduct that were produced by a surveillance device under the control of the library.

(b) If a library requests the assistance of a law enforcement officer, and the director of the library determines that records produced by a surveillance device under the control of the library may assist the law enforcement officer to render the requested assistance, the library may disclose the records to the law enforcement officer.

(6) (a) Subject to par. (b) and notwithstanding sub. (1m), a library that is supported in whole or in part by public funds may report the following information as provided in par. (c):

1. Information about delinquent accounts of any individual who borrows or uses the library’s documents or other materials, resources, or services.

2. The number and type of documents or materials that are overdue for each individual about whom information is submitted under subd. 1.

(b) If a public library discloses information as described in par. (a), the information shall be limited to the individual’s name, contact information, and the amount owed to the library.

(c) A library may report the information as described in par. (a) to any of the following:

1. A collection agency.

2. A law enforcement agency, but only if the dollar value of the individual’s delinquent account is at least \$50.

History: 1981 c. 335; 1991 a. 269; 2003 a. 207; 2007 a. 34, 96; 2009 a. 180; 2015 a. 169.

43.52 Municipal libraries. (1) Any municipality may establish, equip and maintain a public library, and may annually levy a tax or appropriate money to provide a library fund, to be used exclusively to maintain the public library. The municipality may enact and enforce police regulations to govern the use, management and preservation of the public library. Any municipality desiring to establish a new public library shall obtain a written opinion by the division regarding the feasibility and desirability of establishing the public library before final action is taken. The division shall render its opinion within 30 days of the time the request is received.

(1m) (a) Any town desiring to establish a new public library or participate in a joint library under s. 43.53 shall in addition to the requirement under sub. (1) obtain the approval of the county library board, if one exists, and the county board of supervisors before final action is taken. The county library board and the county board of supervisors shall render decisions within 90 days of the request being received. A town may appeal to the state

superintendent a decision of the county library board or the county board of supervisors that disapproves the participation by the town in a joint library with a municipality located in another county. The state superintendent shall hold a public hearing on the appeal within 60 days after receiving notice of the appeal. The state superintendent shall publish a class 1 notice under ch. 985 of the hearing and shall also provide notice of the hearing to the town board, the county board of supervisors and the county library board. The state superintendent shall decide the appeal within 30 days after the adjournment of the public hearing.

(b) Any city or village that is entirely located in a county that operates and maintains a consolidated public library for the county under s. 43.57, and that desires to establish a new public library or participate in a joint library under s. 43.53, shall, in addition to the requirement under sub. (1), obtain the approval of the county library board, if one exists, and the county board of supervisors before final action is taken. The county library board and the county board of supervisors shall render decisions within 90 days of the request being received. The common council or village board may appeal to the state superintendent a decision of the county library board or the county board of supervisors that disapproves the participation by the city or village in a joint library with a municipality located in another county. The state superintendent shall hold a public hearing on the appeal within 60 days after receiving notice of the appeal. The state superintendent shall publish a class 1 notice under ch. 985 of the hearing and shall also provide notice of the hearing to the common council or village board, the county board of supervisors, and the county library board. The state superintendent shall decide the appeal within 30 days after the adjournment of the public hearing.

(2) Every public library shall be free for the use of the inhabitants of the municipality by which it is established and maintained, subject to such reasonable regulations as the library board prescribes in order to render its use most beneficial to the greatest number. The library board may exclude from the use of the public library all persons who willfully violate such regulations.

(3) Any municipality may purchase or acquire one or more sites, erect one or more buildings and equip the same for a public library or any library already established; or may adopt, take over and acquire any library already established, by consent of the authorities controlling the same.

(4) A municipal library may contract with library organizations within this state or in adjacent states to provide or receive library services.

History: 1971 c. 152 s. 16; 1977 c. 418; 1985 a. 177 ss. 26 to 28, 47; 1989 a. 286; 1997 a. 150; 2005 a. 226, 420.

A library can charge user fees for any services that fall outside of a library's inherent information-providing functions; core "library services" must be provided free of charge to the inhabitants of the municipality. 73 Atty. Gen. 86.

Municipal libraries may not charge a fee for lending video cassettes that are part of a reasonable permanent collection, but may charge for lending additional copies. Municipal libraries may not charge a fee for online searching of bibliographic or informational databases. 78 Atty. Gen. 163.

43.53 Joint libraries. (1) Joint libraries may be created by any 2 or more municipalities or by a county and one or more municipalities located in whole or in part in the county, by appropriate agreement of their governing bodies. Section 43.52 applies to joint libraries.

(2) Joint library agreements under sub. (1) shall contain provisions necessary to establish a library board under s. 43.54, including a procedure for adjusting the membership of the board to ensure that it remains representative of the populations of the participating municipalities, as shown by the most recent federal census, under s. 43.54 (1m) (a) 1.; perform the duties under s. 43.58; and own and operate the physical facilities. A joint library agreement shall also do all of the following:

(a) Name one of the participants as the library's fiscal agent, who is responsible for the payroll, benefit administration, insurance, and financial record keeping and auditing for the library. The participant's costs of providing the services under this para-

graph count toward the financial support required of the participant under s. 43.15 (4) (b) 2.

(b) Include a procedure for the distribution of a joint library's assets and liabilities if the joint library is dissolved.

(3) A joint library may not be established unless it includes at least one municipality with a public library established before May 8, 1990.

History: 1971 c. 152 s. 19; Stats. 1971 s. 43.56; 1985 a. 177 ss. 33, 34; Stats. 1985 s. 43.53; 1989 a. 286; 1995 a. 270; 2005 a. 420; 2011 a. 32.

43.54 Municipal library board composition. (1) (a) Each public library established under s. 43.52 shall be administered by a library board composed in each city of the 2nd or 3rd class or school district of 9 members, in each city of the 4th class of 7 members and in each village, town, tribal government or tribal association of 5 members. Two additional members may be appointed to a library board for a village, town, tribal government or tribal association so that the board has 7 members. Members shall be residents of the municipality, except that not more than 2 members may be residents of other municipalities. Members shall be appointed by the mayor, village president, town chairperson, tribal chairperson or school board chairperson, respectively, with the approval of the municipal governing body. Up to 5 additional members may be appointed under s. 43.60 (3).

(am) Each public library established in a 1st class city shall be administered by a library board consisting of the president of the board of school directors or his or her designee, the superintendent of schools or his or her designee, a member of the county board of supervisors who resides in the county, 3 alderpersons and 6 public members. The county board member shall be appointed by the county executive or county administrator and confirmed by the county board for a 4-year term commencing on May 1. The 3 alderpersons shall be appointed by the mayor on the 3rd Tuesday in April from among those alderpersons serving 4-year terms and shall serve on the library board during their aldermanic terms. The 6 public members shall be residents of the city. Five of the public members shall be appointed by the mayor on the 3rd Tuesday in April to staggered 4-year terms. One of the public members appointed by the mayor under this paragraph shall be designated by the mayor as his or her representative on the board. One public member shall be appointed by the president of the common council on the 3rd Tuesday in April for a 4-year term. The public member appointed by the president of the common council under this paragraph shall be designated by the president of the common council as his or her representative on the board.

(b) Upon their first appointment, the members shall be divided as nearly as practicable into 3 equal groups to serve for 2-, 3- and 4-year terms, respectively. Thereafter, each regular appointment shall be for a term of 3 years. Vacancies shall be filled for unexpired terms in the same manner as regular appointments are made.

(c) The appointing authority shall appoint as one of the members a school district administrator, or the administrator's representative, to represent the public school district or districts in which the public library is located. Not more than one member of the municipal governing body shall at any one time be a member of the library board.

(d) No compensation shall be paid to the members of a library board for their services, except as follows:

1. Members may be reimbursed for their actual and necessary expenses incurred in performing duties outside the municipality if so authorized by the library board.

2. Members may receive per diem, mileage and other necessary expenses incurred in performing their duties if so authorized by the library board and the municipal governing body.

(e) A majority of the membership of a library board constitutes a quorum, but any such board may, by regulation, provide that 3 or more members thereof shall constitute a quorum. For library boards organized under par. (am), a majority of those seats on the board that are currently filled constitutes a quorum.

(1m) (a) Boards appointed for joint libraries under s. 43.53 shall:

1. Consist of 7 to 11 members and be representative of the populations of the participating municipalities.

2. Be appointed by the head of the municipal governing body of each participating municipality and county board chairperson of the participating county.

(b) Subsections (1) (b) to (e) and (2) apply to joint library boards.

(2) As soon as practicable after the first appointments, at a date and place fixed by the appointing officer, and annually thereafter within 60 days after the beginning of terms, the members of the library board shall organize by the election, from among their number, of a president and such other officers as they deem necessary.

(3) In any city of the 2nd or 3rd class, the common council may, by a two-thirds vote, provide for the reduction of the number of appointive members of the library board to 7. Thereupon, whenever a term expires or a vacancy occurs, no appointment shall be made until the number of such members has been so reduced, whereupon the remaining members shall be by lot divided by the common council into 3 classes, 3 to serve for 3 years, 2 to serve for 2 years and 2 to serve for one year, respectively, from the date of such completed reduction, and thereafter each regular appointment shall be for a term of 3 years.

History: 1971 c. 152 ss. 19, 20; 1977 c. 418; 1981 c. 197; 1983 a. 27, 192, 214, 538; 1985 a. 177; 1987 a. 286; 1991 a. 269, 316; 1993 a. 184; 1997 a. 150; 2005 a. 226; 2009 a. 207.

43.57 Consolidated county libraries and county library services. **(1)** CONSOLIDATED COUNTY LIBRARIES. (a) A county board may establish and maintain a consolidated public library for the county, and may for such purpose adopt, take over and acquire any libraries already established, by consent of the authorities controlling those libraries.

(b) If it is consistent with the terms thereof, a gift, bequest or endowment to a public library becoming a part of a consolidated county library may be taken over by the county library board. The county library board shall maintain the gift, bequest or endowment for the benefit of the library to which it was given.

(c) A consolidated county library may become part of a federated multicounty system organized under s. 43.19.

(d) A consolidated county library may contract with library organizations within this state or in adjacent states to provide or receive library services.

(2) JOINT LIBRARIES. A county board may authorize the formation of a joint library under s. 43.53 and may participate in a joint library board under s. 43.54.

(2m) TRIBAL COLLEGE–COUNTY JOINT LIBRARIES. (a) A county board may enter into an agreement with a tribal college to maintain a public library for the county.

(b) An agreement under par. (a) shall require all of the following:

1. That the tribal college annually provide to the county board an accounting of the expenditure of any appropriations received from the county.

2. Except as provided in this subdivision, that the tribal college make the library free for the use of the inhabitants of the county. The tribal college may prescribe reasonable regulations for the use of the library so as to render the use of the library most beneficial to the greatest number of persons. The tribal college may exclude from the use of the library all persons who willfully violate the regulations.

(c) Sections 43.52 to 43.54 do not apply to a tribal college–county joint library under this subsection.

(3) COUNTY LIBRARY SERVICES. A county board may establish and maintain a county library service to serve the residents of the county who do not live in municipalities that have established libraries under s. 43.52 or 43.53 or to improve the library services

of municipal libraries established under s. 43.52 or 43.53. The county library service may operate a library or library service program or may contract with library organizations within this state or in adjacent states for services.

(4) BOARD APPOINTMENT. (a) In a county with a consolidated county library under sub. (1), the county board chairperson shall, with the approval of the county board, appoint a 7–member or 9–member county library board.

(b) In a county operating a county library service under sub. (3), the county board chairperson shall, with the approval of the county board, appoint a 7–member library board.

(bm) 1. In a county with a tribal college–county joint library under sub. (2m), there shall be a 3–member county library board. One member shall be appointed by the tribal college, one member shall be appointed by the American Indian tribe or band that controls the college, and one member shall be appointed by the county board.

2. A board under this paragraph shall have any powers provided in the agreement under sub. (2m), shall advise the library on any matter related to library service, and shall, within 60 days of the conclusion of the fiscal year of the county, provide the report under s. 43.58 (6) to the county and the division.

(c) Boards appointed under pars. (a) and (b) shall include at least one school district administrator of a school district located in whole or in part in the county, or that school district administrator's designee, and one or 2 county board supervisors. Boards appointed under par. (b) shall include, in addition, representatives of existing library boards under s. 43.54 and persons residing in municipalities not served by libraries.

(d) Boards appointed under pars. (a) and (b) have the powers and duties of a library board under s. 43.58.

(5) TERMS OF OFFICE, COMPENSATION, OFFICERS, DUTIES. (a) 1. Upon the initial establishment of a board under sub. (4) (a) or (b), the members shall be divided as nearly as practicable in 3 equal groups to serve for 2–, 3– and 4–year terms, respectively, following their appointment. Thereafter, terms shall be for 3 years. Vacancies shall be filled for unexpired terms in the same manner as regular appointments are made.

2. Upon the initial establishment of a board under sub. (4) (bm), the member appointed by the county board shall serve for a 2–year term, the member appointed by the American Indian tribe or band shall serve for a 3–year term, and the member appointed by the tribal college shall serve for a 4–year term. Thereafter, terms shall be for 3 years. Vacancies shall be filled for unexpired terms in the same manner as regular appointments are made.

(b) No compensation shall be paid to the members of a board under sub. (4) (a) to (bm) for their services, except as follows:

1. Members may be reimbursed for their actual and necessary expenses incurred in performing their duties if so authorized by the board.

2. Members may receive per diem, mileage and other necessary expenses incurred in performing their duties if so authorized by the board and the county board.

(c) A majority of the membership of a board under sub. (4) (a) to (bm) constitutes a quorum, but any such board may, by resolution, provide that 3 or more members constitute a quorum.

(d) As soon as practicable after the first appointments, at a date and place fixed by the appointing officer, and annually thereafter within 30 days after the beginning of terms, the members of the board shall organize by the election, from among their number, of a president and such other officers as they deem necessary.

(e) Section 43.52 (2) applies to consolidated county libraries and county library services.

(f) A library organized under this section may participate in a public library system subject to s. 43.15.

(6) GIFTS AND GRANTS. Any county may receive, by bequest or gift, property for the purpose of establishing a public library for the county and may enter into an agreement to maintain a public

library in consideration thereof, and shall be bound to faithfully perform such agreement. In such case the library board appointed under sub. (4) or, in the absence of a library board, the county board may properly administer the same.

History: 1971 c. 152 s. 25; Stats. 1971 s. 43.57; 1981 c. 282 s. 47; 1985 a. 177 ss. 35 to 41, 51; 1989 a. 286; 1993 a. 241; 1995 a. 354; 2015 a. 306; 2021 a. 240 s. 30.

43.58 Powers and duties. (1) The library board shall have exclusive control of the expenditure of all moneys collected, donated or appropriated for the library fund, and of the purchase of a site and the erection of the library building whenever authorized. The library board also shall have exclusive charge, control and custody of all lands, buildings, money or other property devised, bequeathed, given or granted to, or otherwise acquired or leased by, the municipality for library purposes.

(2) (a) The library board shall audit and approve all expenditures of the public library and forward the bills or vouchers covering the expenditures, setting forth the name of each claimant or payee, the amount of each expenditure, and the purpose for which it was expended, to the appropriate municipal or county financial officer or, in the case of a school district, the school district clerk. The library board shall include a statement, signed by the library board secretary or other designee of the library board, that the expenditure has been incurred and that the library board has audited and approved the expenditure. The appropriate municipal, county, or school district official shall then pay the bill as others are paid.

(b) Notwithstanding par. (a), regular wages or salary or other recurring payments, authorized by the library board and verified by the appropriate library official, may be paid by the appropriate municipal, county, or school district official by the date due or, in the case of salaries, by the regular pay day. The library board shall audit and approve any such payment at its next regular meeting.

(3) Any person having a claim or demand against the municipality or county growing out of any act or omission of the library board shall file with the library board a written statement thereof. If the claim or demand or any part thereof is disallowed, the claimant may bring an action against the municipality or county.

(4) Notwithstanding ss. 59.17 (2) (br) and 59.18 (2) (b), the library board shall supervise the administration of the public library and shall appoint a librarian, who shall appoint such other assistants and employees as the library board deems necessary, and prescribe their duties and compensation.

(5) The library board may employ competent persons to deliver lectures upon scientific, literary, historical or educational subjects; and may cooperate with the University of Wisconsin System, technical college district boards, the historical society, the department, cooperative educational service agencies, school boards and other educational institutions to secure such lectures or to foster and encourage by other means the wider use of books and other resource, reference and educational materials upon scientific, historical, economic, literary, educational and other useful subjects.

(6) (a) Within 60 days after the conclusion of the fiscal year of the municipality or county in which the public library is located, the library board, including a library board under s. 43.57 (4) (bm), shall make a report to the division and to its governing body or, for a library board under s. 43.57 (4) (bm), the county board of the county in which the library is located. The report shall state the condition of the library board's trust and the various sums of money received for the use of the public library during the year, specifying separately the amounts received from appropriations, from the income of trust funds, from rentals and other revenues of the public library and from other sources. The report shall state the condition of all funds in the library board's control and shall state in detail the disbursements on account of the public library during that fiscal year.

(b) The report to the division shall include data concerning library materials, facilities, personnel, operations and such other information as the division requests.

(c) The report to the division shall contain a statement by the library board indicating whether the public library system in which the library participated during the year of the report did or did not provide effective leadership and adequately meet the needs of the library and an explanation of why the library board believes so. The division shall design the form of the statement so that it may be removed from the report and forwarded to the division before it is sent to the public library system.

(7) The library board may receive, manage and dispose of gifts and donations as follows:

(a) All persons wishing to make donations of property for the benefit of a public library may vest the title thereto in the library board, to be held and controlled by the board, when accepted, according to the terms of the deed of gift, devise or bequest. As to such property the board shall be deemed special trustees.

(b) 1. In this paragraph, "community foundation" means a charitable organization, described in section 501 (c) (3) of the Internal Revenue Code and exempt from federal income tax under section 501 (a) of the Internal Revenue Code, dedicated to encouraging and assisting charitable activities and enterprises in a designated community in this state and having expertise in finance, fund development, and grantmaking.

2. If a gift, bequest, or endowment is made to any public library, the library board may pay or transfer the gift, bequest, or endowment, or its proceeds, to the treasurer of the municipality or county in which the public library is situated; may entrust the gift, bequest, or endowment to a public depository under ch. 34; may pay or transfer the gift, bequest, or endowment to the library board's financial secretary; or may, subject to subd. 3., pay or transfer the gift, bequest, or endowment to a charitable organization, described in section 501 (c) (3) of the Internal Revenue Code and exempt from federal income tax under section 501 (a) of the Internal Revenue Code, the purpose of which is providing financial or material support to the public library or to a community foundation. A payment or transfer of a gift, bequest, or endowment by a library board to a charitable organization described in this paragraph made prior to March 19, 2008, is not invalid as lacking statutory authority to make the payment or transfer. If the library board pays or transfers the gift, bequest, or endowment to the financial secretary, the financial secretary may invest the gift, bequest, or endowment as permitted under s. 66.0603 (1m) or 112.11 (3); or may delegate investment authority for the gift, bequest, or endowment as permitted under s. 66.0603 (2) or 112.11 (5). The financial secretary shall hold office only during membership on the library board and shall be elected annually at the same time and in the same manner as the other officers of the library board.

3. A library board may pay or transfer a gift, bequest, or endowment to a charitable organization described in subd. 2. or to a community foundation only if the library board and the charitable organization or the community foundation agree, in writing and at the time of the payment or transfer of the gift, bequest, or endowment, to each of the following:

a. The charitable organization or the community foundation agrees to make disbursements from and of the gift, bequest, or endowment to the library board upon the written request of the library board.

b. Subject to subd. 3. bm., the library board retains control over the manner in which any disbursement made under subd. 3. a. is used.

bm. The library board's use of any disbursement made under subd. 3. a. shall be consistent with the intent of the donor of the gift, bequest, or endowment and with the agreement between the

library board and the charitable organization or community foundation.

c. The library board exercises its rights over the use of each disbursement made under subd. 3. a. in accordance with the law applicable to trust investments and the provisions of this chapter.

(c) If any such treasurer or financial secretary holds any property belonging to the public library, the library board shall require a bond from the treasurer or financial secretary to the library board in such sum, not less than the amount of such property so held by him or her, and with such sureties as the library board requires. The bond shall be conditioned in substantially the same form as the ordinary bond required from the treasurer of the municipality or county, with the necessary changes.

(d) The treasurer or financial secretary shall make an annual report to the library board showing in detail the amount, investment, income and disbursements from the trust funds in his or her charge. Such report shall also be appended to the annual report of the library board under sub. (6).

(e) In the case of a gift for a library building, the library board of the municipality shall have the exclusive right to select and contract for the purchase of a site.

(8) Except as provided under sub. (6), this section does not apply to a library board under s. 43.57 (4) (bm).

History: 1971 c. 152 ss. 10, 20; 1977 c. 26, 418; 1985 a. 176; 1985 a. 177 ss. 42, 43, 48 to 50, 52; 1985 a. 225, 332; 1987 a. 252; 1993 a. 399; 1995 a. 201, 264; 1997 a. 150; 2005 a. 226; 2007 a. 61; 2009 a. 33; 2011 a. 163; 2015 a. 306; 2021 a. 240 s. 30.

Municipal libraries are a matter of statewide concern. Accordingly, home rule provisions will not justify local departures from the provisions of ch. 43. 76 Atty. Gen. 203.

43.60 County appointments to municipal and joint public library boards. (3)

(a) A county chairperson, with the approval of the county board, may appoint from among the residents of the county additional members to the library board of a public library of a municipality located in whole or in part in the county, for a term of 3 years from the May 1 following the appointment, and thereafter for a term of 3 years, as follows:

1. If the annual sum appropriated by the county to the public library is equal to at least one–sixth, but less than one–third, of the annual sum appropriated to the public library by any municipality in which the public library is located during the preceding fiscal year, one additional member.

2. If the annual sum appropriated by the county to the public library is equal to at least one–third, but less than one–half, of the annual sum appropriated to the public library by any municipality in which the public library is located, 2 additional members.

3. If the annual sum appropriated by the county to the public library is equal to at least one–half, but less than two–thirds, of the annual sum appropriated to the public library by any municipality in which the public library is located, 3 additional members.

4. If the annual sum appropriated by the county to the public library is equal to at least two–thirds, but less than the annual sum appropriated to the public library by any municipality in which the public library is located, 4 additional members.

5. If the annual sum appropriated by the county to the public library is equal to at least the annual sum appropriated to the public library by any municipality in which the public library is located, 5 additional members.

(b) For a joint public library of 2 or more municipalities, the “annual sum appropriated to the public library by any municipality in which the public library is located” under par. (a) is the total sum appropriated by all of the municipalities participating in the joint library.

(c) A county chairperson may appoint a county supervisor to serve as a member of a library board of a public library of a municipality under par. (a), but no more than one county supervisor so appointed may serve on the library board at the same time.

(4) If an additional member appointed to a library board under sub. (3) (a) loses the status upon which the appointment was

based, he or she ceases to be a member of the library board effective on the following May 1.

History: 1971 c. 152 s. 23; Stats. 1971 s. 43.60; 1981 c. 197; 1985 a. 177; 1989 a. 56; 1991 a. 269; 2005 a. 226.

43.64 County tax. (1) The county board of a county expending money for public library service to its inhabitants may levy a tax to provide funds for such service and shall include any amount of tax under this subsection in the amount of taxes determined to be levied under s. 70.62 (1).

(2) (a) In this subsection, “library fund” means the funds raised by the city, village, town or school district by tax levy or appropriation under s. 43.52 (1).

(b) Except as provided in sub. (2m), any city, town, village or school district in a county levying a tax for public library service under sub. (1) shall, upon written application to the county board of the county, be exempted from the tax levy, if the city, town, village or school district making the application levies a tax for public library service and appropriates and expends for a library fund during the year for which the county tax levy is made a sum at least equal to an amount calculated as follows:

1. Divide the amount of tax levied by the county for public library service under sub. (1) in the prior year, less the amount levied for public library capital expenditures, by the equalized valuation of property in that area of the county that was subject to the county property tax levy for public library services in the prior year.

2. Multiply the amount determined under subd. 1. by the equalized valuation of property in the city, village, town or school district for the current year.

(c) Notwithstanding sub. (2m), any city, village, town, or school district in a county levying a tax for public library service under sub. (1) is exempt from the tax levy if all of the following apply:

1. The city, village, town, or school district is included in a joint library under s. 43.53.

2. The city, village, town, or school district levies a tax for public library service, less the amount levied for public library capital expenditures, and appropriates and spends for a library fund during the year for which the county tax levy is made an amount that is not less than the average of the previous 3 years.

(2m) No city, village, town or school district is exempt from the tax levy under sub. (2) for any year if, by September 1 of the year preceding the year for which the tax is levied, the county board determines that the public library of the city, village, town or school district that is a member of the public library system has not complied with standards approved under s. 43.11 (3) (d) and (e).

(3) Each city, town, village or school district participating in a joint library under s. 43.53 shall be treated individually in determining its eligibility for tax exemption under sub. (2).

History: 1971 c. 152 s. 16; 1977 c. 418; 1981 c. 20; 1983 a. 27; 1985 a. 177; 1997 a. 150; 2005 a. 226, 420; 2013 a. 20.

A municipality having a traveling library service within its municipal limits could raise a library fund for that service and be exempted from the county tax by meeting the requirement of s. 43.25 (4), 1969 stats. [now sub. (2)]. 60 Atty. Gen. 389.

A town, city, or village that does not maintain a public library, but makes contributions to a nearby public library, cannot be exempted from the county library tax levy under sub. (2). 65 Atty. Gen. 182.

A municipality, otherwise qualified, is entitled to an exemption under sub. (2) when the county has not acted to levy a tax specifically designated as a county library tax but does finance money expended for public library services to its inhabitants by a general tax levy. 72 Atty. Gen. 190.

43.70 Common school fund. (1) No later than October 15 of each year, each school district administrator shall certify to the state superintendent, on forms provided by the state superintendent, a report of the number of persons residing in the school district on the preceding June 30, as reported under s. 120.18 (1) (a).

(2) Annually by January 10, the state superintendent shall apportion the amount that is estimated to be appropriated under s. 20.255 (2) (s) in the current school year to the school districts in

proportion to the number of persons resident therein, as shown by the report certified under sub. (1).

(3) Immediately upon making such apportionment, the state superintendent shall certify to the department of administration the estimated amount that each school district is entitled to receive under this section and shall notify each school district administrator of the estimated amount so certified for his or her school district. The department of administration shall distribute each school district's aid entitlement in one payment on or before May 1. The amount paid to each school district shall be based upon the amount in the appropriation account under s. 20.255 (2) (s) on April 15. Moneys distributed under this section may be expended only for the purchase of instructional materials from the state historical society for use in teaching Wisconsin history and for the purchase of library books and other instructional materials for school libraries, but not for public library facilities operated by school districts under s. 43.52, in accordance with rules promulgated by the state superintendent. In addition, a school district may use the moneys received under this section to purchase school library computers and related software if the school board consults with the person who supervises the school district's

libraries and the computers and software are housed in the school library. Appropriate records of all purchases under this section shall be kept and necessary reports thereon shall be made to the state superintendent.

History: 1971 c. 152 s. 12; 1977 c. 418; 1985 a. 332 s. 251 (6); 1989 a. 31, 359; 1995 a. 27; 1997 a. 27, 87; 2001 a. 16; 2003 a. 33; 2007 a. 20; 2011 a. 105.

43.72 Library exchanges. (1) School library books and other instructional material belonging to one school district may be loaned to another school district for use in any school library of that school district.

(2) Any public library board and school board may make such exchanges and loans of books and other instructional material as are agreed upon for the purpose of increasing the efficiency of both libraries and ensuring the best service to the schools and all citizens.

(3) Any school district that borrows materials through a public library system shall reciprocate by sharing with other participating libraries materials that are not in immediate or constant demand by the school library's primary clientele, as determined by the school district.

History: 1971 c. 152 s. 14; Stats. 1971 s. 43.72; 1985 a. 177.



Finance Committee Agenda Item

Meeting Date: March 31, 2023

Agenda Item: Fund 280 Budget Follow-up

Staff Contact (name, email, phone): Steve Hatton, shatton@whitewater-wi.gov, 262-473-1380

BACKGROUND

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

At the January 31, 2023 Finance committee Meeting, Council member Majkrzak asked about the 2022 expenditures for Fund 280 (Street Repair and Maintenance Fund). 2022 Expenditures were budgeted at 232,000 with funding for all 2022 projects to come from Fund Balance. Actual 2022 Expenditures came in at \$308,883 or ~ \$77,000 above budget. As a portion of the 2022 General Fund surplus was approved for transfer to Fund 280, actual use of fund balance in 2022 was \$130,700 – favorable to the 232,000 Budgeted.

Overage breaks down as follows:

- \$4,839.36: Retainage payment from 2021 project.
- \$11,667.47: Change order to have Rock Road pave sections of Cottage Street that were too big of an area for our guys.
- \$39,490.50: Town of Cold Spring payment for paving Cold Spring Road. Approved by Council on June 21, 2022.
- \$10,682.20: Bid came in a bit higher than my estimate, noted at time of contract award/approval.
- \$34,574.35: Bid quantity for pavement markings that I forgot to take into consideration in my estimate. Noted at time of award/approval.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

N/A

FINANCIAL IMPACT

(If none, state N/A)

2022 expenditures above budget by Council action and timing of payment across fiscal years.

STAFF RECOMMENDATION

N/A

ATTACHMENT(S) INCLUDED

(If none, state N/A)

Fund 280 Balance Sheet and Income Statement

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

STREET REPAIR REVOLVING FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	<u>INTERGOVERNMENTAL REVENUE</u>					
280-43355-57	GENERAL FUND TRANSFER	.00	176,965.00	176,965.00	.00	100.0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	176,965.00	176,965.00	.00	100.0
	<u>MISCELLANEOUS REVENUE</u>					
280-48100-57	INTEREST INCOME	.00	1,232.49	150.00	(1,082.49)	821.7
	TOTAL MISCELLANEOUS REVENUE	.00	1,232.49	150.00	(1,082.49)	821.7
	<u>OTHER FINANCING SOURCES</u>					
280-49300-57	FUND BALANCE APPLIED	.00	.00	54,885.00	54,885.00	.0
	TOTAL OTHER FINANCING SOURCES	.00	.00	54,885.00	54,885.00	.0
	TOTAL FUND REVENUE	.00	178,197.49	232,000.00	53,802.51	76.8

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

STREET REPAIR REVOLVING FD

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET AMOUNT</u>	<u>VARIANCE</u>	<u>% OF BUDGET</u>
	<u>CAPITAL PROJECT EXPENSES</u>					
280-57500-805	SIDEWALK-ANNUAL	.00	649.50	20,000.00	19,350.50	3.3
280-57500-820	ANNUAL MAJOR REPAIRS	.00	293,253.88	192,000.00	(101,253.88)	152.7
280-57500-821	ENGINEERING	.00	14,980.05	20,000.00	5,019.95	74.9
	TOTAL CAPITAL PROJECT EXPENSES	<u>.00</u>	<u>308,883.43</u>	<u>232,000.00</u>	<u>(76,883.43)</u>	<u>133.1</u>
	TOTAL FUND EXPENDITURES	<u>.00</u>	<u>308,883.43</u>	<u>232,000.00</u>	<u>(76,883.43)</u>	<u>133.1</u>
	NET REVENUE OVER EXPENDITURES	<u>.00</u>	<u>(130,685.94)</u>	<u>.00</u>	<u>130,685.94</u>	<u>.0</u>

**CITY OF WHITEWATER
BALANCE SHEET
DECEMBER 31, 2022**

STREET REPAIR REVOLVING FD

		BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
	<u>ASSETS</u>				
280-11100	CASH	322,226.25	.00	(127,511.57)	194,714.68
280-11300	INVESTMENTS	399,990.83	.00	1,232.49	401,223.32
	TOTAL ASSETS	722,217.08	.00	(126,279.08)	595,938.00
	<u>LIABILITIES AND EQUITY</u>				
	<u>LIABILITIES</u>				
280-21100	ACCOUNTS PAYABLE	432.50	.00	4,406.86	4,839.36
	TOTAL LIABILITIES	432.50	.00	4,406.86	4,839.36
	<u>FUND EQUITY</u>				
280-34300	FUND BALANCE	641,784.58	.00	.00	641,784.58
280-34305	RESTRICTED FD BAL-KWIK TRIP	80,000.00	.00	.00	80,000.00
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	.00	.00	(130,685.94)	(130,685.94)
	BALANCE - CURRENT DATE	.00	.00	(130,685.94)	(130,685.94)
	TOTAL FUND EQUITY	721,784.58	.00	(130,685.94)	591,098.64
	TOTAL LIABILITIES AND EQUITY	722,217.08	.00	(126,279.08)	595,938.00

YTD As of: 2/28/2023							Surplus / (Deficit)	Comments
	Asset	Liability	Equity	Revenue	Expenditure			
100 GENERAL FUND	8,988,117	(2,020,724)	(6,967,393)	5,040,146	(1,080,604)	3,959,543		
200 CABLE TV FUND	57,945	-	(57,945)	20,080	(10,010)	10,070		Budgeted to use \$36K fund balance
205 27TH PAYROLL FUND	75,863	-	(75,863)	15	-	15		
208 PARKING PERMIT FUND	77,090	-	(77,090)	2,266	(250)	2,016		Budgeted \$35K transfer to GF
210 FD EQUIPMENT REVOLVING FUND	1,711,456	(21,264)	(1,690,193)	39	-	39		Budgeted for ladder truck delivery in 2023.
214 ELECTIONS	9,598	-	(9,598)	-	(817)	(817)		
215 EQUIP/VEHICLE REVOLVING FUND	246,352	-	(246,352)	20	-	20		Budgeted to use \$20K fund balance
216 POLICE VEHICLE REVOLVING FUND	(75)	(3,073)	3,148	-	(75)	(75)		Outfitting for 2022 budgeted squad
217 BUILDING REPAIR FUND	44,719	-	(44,719)	-	-	-		
220 LIBRARY SPECIAL REVENUE FUND	758,521	(14,871)	(743,650)	317,021	(109,809)	207,212		Budgeted to use \$105K fund balance
225 SKATE PARK FUND	5,433	-	(5,433)	-	-	-		
230 SOLID WASTE/RECYCLING FUND	(65,902)	-	65,902	-	(83,040)	(83,040)		Budgeted for \$3K surplus
235 RIDE-SHARE GRANT PROGRAM FUND	93,362	-	(93,362)	-	-	-		
240 PARKLAND ACQUISITION FUND	53,169	-	(53,169)	-	-	-		
245 PARKLAND DEVELOPMENT FUND	12,913	-	(12,913)	-	-	-		
246 FIELD OF DREAMS	85,774	-	(85,774)	29,620	(578)	29,042		
247 AQUATIC CENTER	(28,582)	(425,028)	453,610	75,477	(104,060)	(28,582)		Budgeted for \$67K surplus
248 PARK & REC SPECIAL REVENUE	30,557	-	(30,557)	21,115	(22,247)	(1,132)		Budgeted to use \$1K fund balance
249 FIRE/EMS DEPARTMENT	207,391	(109,204)	(98,188)	369,147	(186,889)	182,257		Budgeted to use \$195K fund balance
250 FORESTRY FUND	13,003	-	(13,003)	1	(2,800)	(2,799)		Windstorm damage not budgeted
260 SICK LEAVE SEVERANCE FUND	85,000	-	(85,000)	-	-	-		
271 INSURANCE-SIR	144,627	-	(144,627)	-	-	-		
272 LAKES IMPROVEMENT FUND	475	-	(475)	-	-	-		
280 STREET REPAIR REVOLVING FD	596,234	(4,839)	(591,394)	296	-	296		Budgeted to use 351K in fund balance.
295 POLICE DEPARTMENT-TRUST FUND	83,720	-	(83,720)	222	-	222		
300 DEBT SERVICE FUND	-	(3,651)	3,651	104,560	(104,560)	-		
410 TID DISTRICT #10 FUND	4,503	(20,506)	16,003	2,945	-	2,945		2023 increment \$10K < current debt svc
411 TID DISTRICT #11 FUND	26,784	(18,565)	(8,219)	19,217	-	19,217		2023 increment \$7K > current debt svc
412 TID DISTRICT #12 FUND	12,842	(7,326)	(5,516)	9,214	-	9,214		Budgeted to use fund balance from 2022 borrowing. 2023 increment \$9K < debt svc
413 TID DISTRICT #13 FUND	5,694	(12,607)	6,913	4,085	-	4,085		2023 increment \$109K < current debt svc
414 TID DISTRICT #14 FUND	61,563	(32,295)	(29,268)	40,266	-	40,266		203 increment \$79K < current debt svc
441 TID DISTRICT #4 AFF HOUSE FUND	2,076,362	-	(2,076,362)	-	-	-		
450 CAPITAL PROJ-LSP GROSS FUND	688,111	(72,316)	(615,795)	9,369	(3,365)	6,004		2023 projects to draw on fund balance (2022 borrowing)
452 BIRGE FOUNTAIN RESTORATION	10,586	-	(10,586)	-	-	-		
459 DEPOT RESTORATION PROJECT	31,368	-	(31,368)	-	-	-		
610 WATER UTILITY FUND	21,523,093	(10,094,843)	(11,428,250)	331,527	(250,505)	81,022		
620 WASTEWATER UTILITY	46,625,675	(26,694,553)	(19,931,121)	641,659	(291,112)	350,547		
630 STORMWATER UTILITY FUND	7,431,662	(2,917,991)	(4,513,671)	88,910	(72,775)	16,135		
800 TAX COLLECTION FUND	4,818,006	(4,810,531)	(7,475)	7,475	-	7,475		
810 RESCUE SQUAD EQUIP/EDUC FUND	140,303	-	(140,303)	299	-	299		
820 ROCK RIVER STORMWATER GROUP	78,385	-	(78,385)	34	(12,207)	(12,172)		2023 programming ahead of fee collections
850 FIRE & RESCUE FUND	1,803,293	-	(1,803,293)	1,253	(218)	1,035		
900 CDA FUND	75,948	(36,871)	(39,076)	-	(18,351)	(18,351)		Budgeted to use \$63K fund balance
910 CDA PROGRAMS FUND	9,455,265	(2,313,002)	(7,142,264)	7,307	(395)	6,911		
920 INNOVATION CTR-OPERATIONS	887,729	(952,202)	64,473	40,239	(19,622)	20,617		Budgeted for \$90K surplus



GENERAL FUND REVENUE SUMMARY

SEC #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD Feb	2023 Act v Bud		2023 YTD vs. PY		
							\$ Chg	% Chg	2022 YTD	\$ Chg	% Chg
41000	TAXES	4,104,110	4,339,875	4,624,990	6,000,736	4,116,495	(1,884,241)	(31.4%)	3,005,650	1,110,845	37.0%
42000	SPECIAL ASSESSMENTS	1,523	3,308	150	500	0	(500)	(100.0%)	100	(100)	(100.0%)
43000	INTERGOVT REVENUES	4,850,438	4,589,357	4,590,742	4,401,936	557,961	(3,843,975)	(87.3%)	656,605	(98,644)	(15.0%)
44000	LICENSES & PERMITS	49,695	148,817	89,048	73,975	11,644	(62,331)	(84.3%)	11,013	631	5.7%
45000	FINES, FORFEIT PENALTIES	262,214	295,355	296,072	335,900	54,684	(281,216)	(83.7%)	52,090	2,594	5.0%
46000	PUBLIC CHARGES FOR SVCS	84,435	68,739	87,843	106,911	54,665	(52,246)	(48.9%)	43,397	11,267	26.0%
48000	MISC REVENUE	501,514	462,853	595,927	510,570	244,697	(265,873)	(52.1%)	9,055	235,642	2602.2%
49000	OTHER FINANCING SOURCES	44,530	395,840	99,675	80,450	0	(80,450)	(100.0%)	0	0	-
	TOTAL:	9,898,460	10,304,142	10,384,446	11,510,978	5,040,146	(6,470,832)	(56.2%)	3,777,910	1,262,236	33.4%

GENERAL FUND EXPENDITURE SUMMARY

SEC #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD Feb	2023 Act v Bud		2023 YTD vs. PY		
							\$ Chg	% Chg	2022 YTD	\$ Chg	% Chg
1	ADMINISTRATION	1,559,643	1,628,541	1,736,296	1,733,263	291,044	1,442,219	83.2%	271,889	(19,155)	(7.0%)
2	PUBLIC SAFETY	3,383,206	3,421,090	3,566,454	3,846,148	462,453	3,383,694	88.0%	453,485	(8,968)	(2.0%)
3	PUBLIC WORKS	1,094,477	1,121,114	1,139,541	1,131,535	141,644	989,891	87.5%	142,824	1,180	0.8%
4	PARKS AND RECREATION	688,294	673,505	724,655	558,849	39,286	519,563	93.0%	231,004	191,719	83.0%
5	NEIGHBORHOOD SVC/PLANNING	254,116	349,565	309,932	306,784	37,537	269,247	87.8%	29,579	(7,958)	(26.9%)
6	TRANSFERS	2,684,859	2,892,162	2,587,789	3,934,400	104,560	3,829,840	97.3%	217,250	112,690	51.9%
7	CONTINGENCIES	26,927	17,258	0	0	4,080	(4,080)	-	-	(4,080)	-
	TOTAL	9,691,522	10,103,236	10,064,668	11,510,978	1,080,604	10,430,375	90.6%	1,346,032	265,428	19.7%

Net Surplus / (Deficit) 206,938 200,906 319,777 - 3,959,543

3,959,543 2,431,878 1,527,665



GENERAL FUND EXPENDITURE GROUPINGS

Favorable (Unfavorable)

SEC #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD Feb	2022 Act v Bud		2021 YTD vs. PY			
							\$ Chg	% Chg	2022 YTD	\$ Chg	% Chg	
51100	Total Legislative Support	137,138	234,884	263,085	225,511	14,575	1	210,936	93.5%	8,068	(6,507)	(80.7%)
51110	Total Contingencies	26,927	17,258	-	-	4,080	7	(4,080)	-	-	(4,080)	-
51200	Total Court	72,609	75,869	81,915	84,544	16,729	1	67,815	80.2%	16,438	(291)	(1.8%)
51300	Total Legal	71,277	72,504	72,901	74,591	8,541	1	66,050	88.5%	8,486	(55)	(0.7%)
51400	Total General Administration	343,224	370,144	426,841	405,948	72,891	1	333,057	82.0%	43,642	(29,249)	(67.0%)
51450	Total Information Technology	82,498	83,395	65,345	92,863	10,096	1	82,767	89.1%	10,579	483	4.6%
51500	Total Financial Administration	197,879	206,731	215,000	235,333	32,058	1	203,275	86.4%	27,613	(4,445)	(16.1%)
51540	Total Insurance/Risk Mgt.	116,260	97,278	105,745	113,147	83,981	1	29,166	25.8%	105,745	21,764	20.6%
51600	Total Facilities Maintenance	481,094	429,937	449,597	446,266	46,650	1	399,615	89.5%	46,499	(151)	(0.3%)
52100	Total Police Administration	642,418	669,231	709,476	726,491	94,686	2	631,805	87.0%	88,799	(5,886)	(6.6%)
52110	Total Police Patrol	1,916,943	1,877,722	1,914,817	2,078,925	242,340	2	1,836,584	88.3%	250,653	8,313	3.3%
52120	Total Police Investigation	328,880	378,879	419,193	434,233	53,080	2	381,153	87.8%	59,802	6,722	11.2%
52140	Total Comm Service Program	28,631	27,498	32,429	40,797	3,706	2	37,092	90.9%	4,216	510	12.1%
52400	Total Neighbor Svcs & Planning	254,116	349,565	309,932	306,784	37,537	5	269,247	87.8%	29,579	(7,958)	(26.9%)
52500	Total Emergency Preparedness	7,102	6,754	10,971	9,841	513	2	9,328	94.8%	292	(221)	(75.6%)
52600	Total Communications/Dispatch	459,233	461,006	479,568	555,861	68,128	2	487,733	87.7%	49,722	(18,406)	(37.0%)
53100	Total Public Works Administration	45,500	40,109	45,026	51,387	4,320	3	47,068	91.6%	4,324	4	0.1%
53230	Total Shop/Fleet Operations	155,827	170,149	210,224	174,542	17,446	3	157,096	90.0%	24,364	6,917	28.4%
53270	Total Parks Maintenance	251,896	207,028	224,661	279,011	12,978	4	266,033	95.3%	13,250	272	2.0%
53300	Total Street Maintenance	530,072	535,830	527,315	561,420	54,621	3	506,799	90.3%	64,384	9,763	15.2%
53320	Total Snow & Ice	130,637	147,570	106,517	151,704	29,769	3	121,934	80.4%	27,354	(2,416)	(8.8%)
53420	Total Street Lights	232,441	227,456	250,459	192,483	35,488	3	156,994	81.6%	22,399	(13,090)	(58.4%)
55111	Total Young Library Building	57,665	57,800	55,867	55,061	5,523	1	49,538	90.0%	4,820	(704)	(14.6%)
55200	Total Parks Administration	45,223	46,542	48,615	92,242	7,841	4	84,401	91.5%	5,838	(2,003)	(34.3%)
55210	Total Recreation Administration	197,349	196,989	257,934	-	18,228	4	(18,228)	-	21,815	3,587	16.4%
55300	Total Recreation Programs	1,636	718	3,393	-	156	4	(156)	-	1,175	1,019	86.7%
55310	Total Senior Citizen's Program	52,224	55,071	-	-	83	4	(83)	-	10,927	10,844	99.2%
55320	Total Community Events	11,966	14,157	12,052	9,595	-	4	9,595	100.0%	-	-	-
55330	Total Comm. Based-Coop Projects	128,000	153,000	178,000	178,000	-	4	178,000	100.0%	178,000	178,000	100.0%
59220	Total Transfers to Other Funds	1,401,357	1,745,442	1,297,705	1,418,180	-	6	1,418,180	100.0%	50,000	50,000	100.0%
59230	Total Transfer to Debt Service Fund	970,287	942,883	1,043,530	1,257,105	104,560	6	1,152,545	91.7%	166,750	62,190	37.3%
59240	Total Transfer to Fire Department	215,715	203,837	199,564	1,258,615	-	6	1,258,615	100.0%	-	-	-
59240	Total Transfers to Special Funds	97,500	-	46,991	500	-	6	500	100.0%	500	500	100.0%
	Grand Totals	9,691,522	10,103,236	10,064,668	11,510,978	1,080,604		10,430,375	90.6%	1,346,032	265,428	19.7%



General Fund
Revenue Budget Summary

GENERAL FUND REVENUES

Favorable (Unfavorable)

		2020	2021	2022	2023	2023	2023 Act v Bud		2023 YTD vs. PY		
	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD Feb	\$	%	2022 YTD	\$ Chg	% Chg
TAXES											
100-41110-00	LOCAL TAX LEVY	3,093,547	3,133,033	3,154,970	4,499,748	4,068,924	(430,824)	(9.6%)	2,976,666	1,092,258	36.7%
100-41111-00	DEBT SERVICE TAX LEVY	892,438	946,352	1,045,965	1,257,105	-	(1,257,105)	(100.0%)	-	-	-
100-41112-00	OMITTED PROPERTY TAXES	-	-	-	-	-	-	-	-	-	-
100-41113-00	RESCINDED TAXES-REAL ESTATE	4,183	-	6,611	-	2,439	2,439	-	-	2,439	-
100-41114-00	USE VALUE PENALTY	224	546	-	500	-	(500)	(100.0%)	-	-	-
100-41115-00	CHARGEBACK-SECTION 74.41	-	-	-	-	-	-	-	-	-	-
100-41140-00	MOBILE HOME FEES	17,400	38,885	57,754	25,000	306	(24,694)	(98.8%)	104	202	194.8%
100-41210-00	ROOM TAX-GROSS AMOUNT	56,542	192,583	233,465	190,000	-	(190,000)	(100.0%)	577	(577)	(100.0%)
100-41250-00	FED GAS TAX REFUND	-	-	-	-	-	-	-	-	-	-
100-41320-00	IN LIEU-UNIV GARDEN & WW MANOR	27,513	27,733	120,606	27,733	27,820	87	0.3%	28,106	(287)	(1.0%)
100-41800-00	INTEREST ON TAXES	12,263	744	5,620	650	17,006	16,356	2516.3%	197	16,810	8546.2%
	TOTAL TAXES	4,104,110	4,339,875	4,624,990	6,000,736	4,116,495	(1,884,241)	(31.4%)	3,005,650	1,110,845	37.0%
SPECIAL ASSESSMENTS											
100-42010-00	INTEREST ON SP ASSESS.	53	53	-	-	-	-	-	-	-	-
100-42100-61	WATER MAINS	-	-	-	-	-	-	-	-	-	-
100-42200-62	SEWER MAINS & LATERALS	316	316	-	-	-	-	-	-	-	-
100-42300-53	ST CONST. - PAVING	-	-	-	-	-	-	-	-	-	-
100-42310-53	CURB & GUTTER	58	58	-	-	-	-	-	-	-	-
100-42320-53	SIDEWALKS	32	32	-	-	-	-	-	-	-	-
100-42350-53	TRAFFIC SIGNAL	-	-	-	-	-	-	-	-	-	-
100-42400-53	SNOW REMOVAL	641	1,675	150	500	-	(500)	(100.0%)	100	(100)	(100.0%)
100-42500-53	FAILURE TO MOW FINES	425	1,175	-	-	-	-	-	-	-	-
100-42550-53	EQUIPMENT USED-DPW	-	-	-	-	-	-	-	-	-	-
	TOTAL SPECIAL ASSESSEMENTS	1,523	3,308	150	500	-	(500)	(100.0%)	100	(100)	(100.0%)
INTERGOVERNMENTAL REVENUES											
100-43344-00	EXPENDITURE RESTRAINT PROGM	67,958	71,382	63,331	53,306	-	(53,306)	(100.0%)	-	-	-
100-43410-00	SHARED REVENUE-UTILITY	371,011	422,541	397,001	396,241	-	(396,241)	(100.0%)	-	-	-
100-43420-00	SHARED REVENUE-BASE	2,836,916	2,836,783	2,836,846	2,836,844	-	(2,836,844)	(100.0%)	-	-	-
100-43670-AA	Personal Property Aid	-	-	-	-	-	-	-	-	-	-
100-43507-52	POLICE-MISC SAFETY GRANTS	7,697	6,841	8,013	500	-	(500)	(100.0%)	-	-	-
100-43510-00	FEDERAL/STATE GRANTS-REIMBURSE	268,360	-	-	-	-	-	-	-	-	-
100-43521-52	STATE AID AMBULANCE	-	-	-	-	-	-	-	-	-	-
100-43530-53	TRANSPORTATION AIDS	664,597	625,414	576,591	572,016	143,022	(428,994)	(75.0%)	144,148	(1,126)	(0.8%)
100-43533-00	STATE-20 X 2025 GRANT	-	-	-	-	-	-	-	-	-	-
100-43540-52	UNIVERSITY-LEASE-PARKING	45,000	45,000	45,000	45,000	-	(45,000)	(100.0%)	-	-	-
100-43550-52	MOU-DISPATCH SERVICE	166,561	170,491	178,963	179,292	185,287	5,995	3.3%	178,963	6,324	3.5%
100-43610-52	PMS-PAYMENT FOR MUNICIPAL SVCS	284,694	279,097	329,598	205,881	192,781	(13,100)	(6.4%)	329,598	(136,817)	(41.5%)
100-43663-52	2% FIRE DUES-ST OF WISC	27,783	29,711	32,121	-	-	-	-	-	-	-
100-43670-60	EXEMPT COMPUTER AID-FR STATE	5,587	5,587	5,846	5,846	-	(5,846)	(100.0%)	-	-	-
100-43670-61	PERSONAL PROPERTY AID	35,160	31,433	35,656	35,656	-	(35,656)	(100.0%)	-	-	-
100-43745-52	WUSD-JUVENILE OFFICIER	62,051	58,228	65,117	64,500	32,363	(32,137)	(49.8%)	-	32,363	-
100-43760-00	WEIGHTS & MEASURES RECOVERY	2,800	2,800	3,408	2,800	-	(2,800)	(100.0%)	-	-	-
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	1,784	1,571	1,416	1,575	2,029	454	28.8%	1,416	613	43.3%
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	2,480	2,480	2,480	2,480	2,480	-	0.0%	2,480	-	0.0%
100-43770-52	REIMBURSE FROM RURAL FIRE DEPT	-	-	-	-	-	-	-	-	-	-
100-43775-52	FEDERAL EXCISE TAX REIMB	930	-	-	-	-	-	-	-	-	-



General Fund Revenue Budget Summary

GENERAL FUND REVENUES

	DESCRIPTION	2020	2021	2022	2023	2023	2023 Act v Bud		2023 YTD vs. PY		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD Feb	\$	%	2022 YTD	\$ Chg	% Chg
	TOTAL INTERGOVT REVENUES	4,851,368	4,589,357	4,581,386	4,401,936	557,961	(3,843,975)	(87.3%)	656,605	(98,644)	(15.0%)
LICENSES & PERMITS											
100-44110-51	Liquor & Beer	10,589	18,400	18,608	16,100	30	(16,070)	(99.8%)	165	(135)	(81.8%)
100-44120-51	CIGARETTE	700	1,350	1,540	1,200	-	(1,200)	(100.0%)	40	(40)	(100.0%)
100-44122-51	BEVERAGE OPERATORS	2,948	4,360	3,020	3,600	363	(3,237)	(89.9%)	186	177	94.8%
100-44200-51	MISC. LICENSES	1,725	1,725	2,233	2,000	869	(1,131)	(56.6%)	941	(72)	(7.7%)
100-44300-53	BLDG/ZONING PERMITS	17,495	94,149	42,537	34,725	7,400	(27,325)	(78.7%)	5,622	1,778	31.6%
100-44310-53	ELECTRICAL PERMITS	6,325	8,752	6,911	5,550	1,472	(4,078)	(73.5%)	1,340	133	9.9%
100-44320-53	PLUMBING PERMITS	4,422	12,059	7,785	5,775	276	(5,499)	(95.2%)	1,860	(1,584)	(85.2%)
100-44330-53	HVAC PERMITS	4,020	5,646	4,668	3,225	1,074	(2,151)	(66.7%)	619	455	73.6%
100-44340-53	STREET OPENING PERMITS	50	250	100	200	-	(200)	(100.0%)	-	-	-
100-44350-53	SIGN PERMITS	689	1,703	952	1,200	75	(1,125)	(93.8%)	140	(65)	(46.4%)
100-44370-51	WATERFOWL PERMITS	20	-	-	-	-	-	-	-	-	-
100-44900-51	MISC PERMITS	713	423	695	400	85	(315)	(78.8%)	100	(15)	(15.0%)
	TOTAL LICENSES & PERMITS	49,695	148,817	89,048	73,975	11,644	(62,331)	(84.3%)	11,013	631	5.7%
FINES, FORFEITURES - PENALTIES											
100-45110-52	ORDINANCE VIOLATIONS	185,558	216,906	234,661	216,600	35,648	(180,952)	(83.5%)	41,955	(6,308)	(15.0%)
100-45113-52	MISC COURT RESEARCH FEE	120	285	360	200	-	(200)	(100.0%)	10	(10)	(100.0%)
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	-	-	(200)	-	500	500	-	501	(1)	(0.2%)
100-45130-52	PARKING VIOLATIONS	62,361	64,364	52,826	115,100	13,836	(101,264)	(88.0%)	9,373	4,463	47.6%
100-45135-53	REFUSE/RECYCLING TOTER FINES	5,300	5,750	7,125	3,000	2,850	(150)	(5.0%)	-	2,850	-
100-45145-53	RE-INSPECTION FINES	8,875	8,050	1,300	1,000	1,850	850	85.0%	250	1,600	640.0%
	TOTAL FINES, FORTFEIT - PENALTIES	262,214	295,355	296,072	335,900	54,684	(281,216)	(83.7%)	52,090	2,594	5.0%
PUBLIC CHARGES FOR SERVICES											
100-46110-51	CLERK	-	-	-	-	-	-	-	-	-	-
100-46120-51	TREASURER	3,895	4,625	4,500	4,300	1,350	(2,950)	(68.6%)	1,665	(315)	(18.9%)
100-46210-52	POLICE-DISPATCH-MOU-UNIV	43,005	42,120	41,520	55,611	25,576	(30,035)	(54.0%)	31,496	(5,920)	(18.8%)
100-46220-52	FALSE ALARM FINES	450	2,550	750	1,800	500	(1,300)	(72.2%)	-	500	-
100-46230-52	AMBULANCE	11,265	(8,640)	12,174	-	-	-	-	1,246	(1,246)	(100.0%)
100-46240-52	CRASH CALLS	24	-	164	-	-	-	-	-	-	-
100-46310-53	DPW MISC REVENUE	18,521	13,526	9,853	27,600	23,809	(3,791)	(13.7%)	770	23,039	2992.1%
100-46311-53	SALE OF MATERIALS	12	10	202	-	-	-	-	-	-	-
100-46312-51	MISC DEPT EARNINGS	277	1,435	100	1,300	-	(1,300)	(100.0%)	-	-	-
100-46320-53	SAND & SALT CHARGES	700	1,433	1,056	4,700	-	(4,700)	(100.0%)	1,056	(1,056)	(100.0%)
100-46350-51	CITY PLANNER-SERVICES	1,695	-	135	800	-	(800)	(100.0%)	-	-	-
100-46450-52	SPECIAL EVENTS-POLICE/DPW	25	-	-	-	-	-	-	-	-	-
100-46732-55	RECR/OFFSET	-	-	-	-	-	-	-	-	-	-
100-46733-55	SR CITZ OFFSET	1,307	803	-	-	-	-	-	4,302	(4,302)	(100.0%)
100-46734-55	SR CITZ VAN	-	-	-	-	-	-	-	-	-	-
100-46736-55	ATTRACTION TICKETS	-	42	-	-	-	-	-	-	-	-
100-46743-51	FACILITY RENTALS	3,234	10,710	17,289	10,700	3,430	(7,270)	(67.9%)	2,862	568	19.8%
100-46746-55	SPECIAL EVENT FEES	25	125	100	100	-	(100)	(100.0%)	-	-	-
	TOTAL PUBLIC CHARGES FOR SVCS	84,435	68,739	87,843	106,911	54,665	(52,246)	(48.9%)	43,397	11,267	26.0%
MISC. REVENUES											
100-48100-00	INTEREST INCOME	78,769	6,396	179,090	49,533	116,260	66,726	134.7%	1,064	115,195	10824.8%
100-48200-00	LONG TERM RENTALS	4,800	4,800	4,800	4,800	800	(4,000)	(83.3%)	800	-	0.0%

Favorable (Unfavorable)



General Fund
Revenue Budget Summary

GENERAL FUND REVENUES

Favorable (Unfavorable)

	DESCRIPTION	2020	2021	2022	2023	2023	2023 Act v Bud		2023 YTD vs. PY		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD Feb	\$	%	2022 YTD	\$ Chg	% Chg
100-48220-55	DEPOSITS-FORFEITED	-	-	380	-	-	-	-	-	-	-
100-48300-00	OTHER PROP/EASEMENT SALES	-	-	7,500	-	-	-	-	-	-	-
100-48300-55	PROP SALES-AUCTION PROCEEDS	-	-	-	-	-	-	-	-	-	-
100-48400-00	INS./FEMA / CLAIM RECOVERY	-	446	-	-	1,313	1,313	-	-	1,313	-
100-48410-00	WORKERS COMP-RETURN PREMIUM	-	-	-	-	-	-	-	-	-	-
100-48415-00	RESTITUTION-DAMAGES	4,417	1,121	7,690	2,000	100	(1,900)	(95.0%)	210	(110)	(52.5%)
100-48420-00	INSURANCE DIVIDEND	26,688	50,436	10,878	12,137	39,398	27,261	224.6%	-	39,398	-
100-48430-00	INSURANCE-REIMBURSEMENT	-	-	-	-	-	-	-	-	-	-
100-48442-00	RADON KIT SALES	-	-	-	-	-	-	-	-	-	-
100-48500-55	DONATIONS-PARKS-DOG PARK	-	-	125	-	-	-	-	-	-	-
100-48520-55	DONATIONS-PARK & REC	-	-	1,500	-	-	-	-	-	-	-
100-48535-00	P CARD REBATE REVENUE	31,287	33,761	29,227	31,500	6,784	(24,716)	(78.5%)	6,981	(197)	(2.8%)
100-48545-00	DONATION-GENERAL	750	-	-	-	-	-	-	-	-	-
100-48546-55	MISC GRANT INCOME	5,000	7,000	8,000	53,500	80,043	26,543	49.6%	-	80,043	-
100-48600-00	MISC REVENUE-NON RECURRING	10	1,262	2,331	3,600	-	(3,600)	(100.0%)	-	-	-
100-48700-00	WATER UTILITY TAXES	349,794	357,531	344,406	353,500	-	(353,500)	(100.0%)	-	-	-
	TOTAL MISC REVENUE	501,514	462,753	595,927	510,570	244,697	(265,873)	(52.1%)	9,055	235,642	2602.2%
OTHER FINANCING SOURCES											
100-49260-00	TRANSFER FROM 610 WATER	7,500	8,000	8,000	8,100	-	(8,100)	(100.0%)	-	-	-
100-49261-00	TRANSFER FROM 620 WASTEWATER	12,000	12,000	12,000	12,500	-	(12,500)	(100.0%)	-	-	-
100-49262-00	TRANSFER FROM 440 TID 4	-	-	-	-	-	-	-	-	-	-
100-49264-00	TRANSFER FROM 200 CABLE TV	-	-	-	-	-	-	-	-	-	-
100-49265-00	TRANSFER FROM 630 STORMWATER	7,500	8,500	8,500	8,500	-	(8,500)	(100.0%)	-	-	-
100-49266-00	GIS TRANSFER-UTILITIES	10,280	12,340	15,720	15,000	-	(15,000)	(100.0%)	-	-	-
100-49267-00	TRANSFER FROM 208 PARKING	2,250	35,927	35,000	35,350	-	(35,350)	(100.0%)	-	-	-
100-49269-00	TRANSFER FROM 250 FORESTRY	-	-	-	-	-	-	-	-	-	-
100-49270-00	TRANSFER FROM 446 TID 6	-	-	-	-	-	-	-	-	-	-
100-49275-00	TRANSFER FROM 205 27TH PAYROLL	-	-	-	-	-	-	-	-	-	-
100-49280-00	TRANSFER FROM 260 SICK LEAVE	-	-	-	-	-	-	-	-	-	-
100-49285-00	TRANSFER FROM 900 CDA	-	-	-	-	-	-	-	-	-	-
100-49290-00	TRANSFER IN FROM OTHER FUNDS	5,000	319,073	5,533	1,000	-	(1,000)	(100.0%)	-	-	-
100-49291-00	TRANSFER FROM 450 CIP	-	-	-	-	-	-	-	-	-	-
100-49295-00	FUND FROM 248 PARK & REC	-	-	14,922	-	-	-	-	-	-	-
100-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	44,530	395,840	99,675	80,450	-	(80,450)	(100.0%)	-	-	-
	TOTAL GEN FUND REVENUES	9,899,390	10,304,042	10,375,090	11,510,978	5,040,146	(6,470,832)	(56.2%)	3,777,910	1,262,236	33.4%



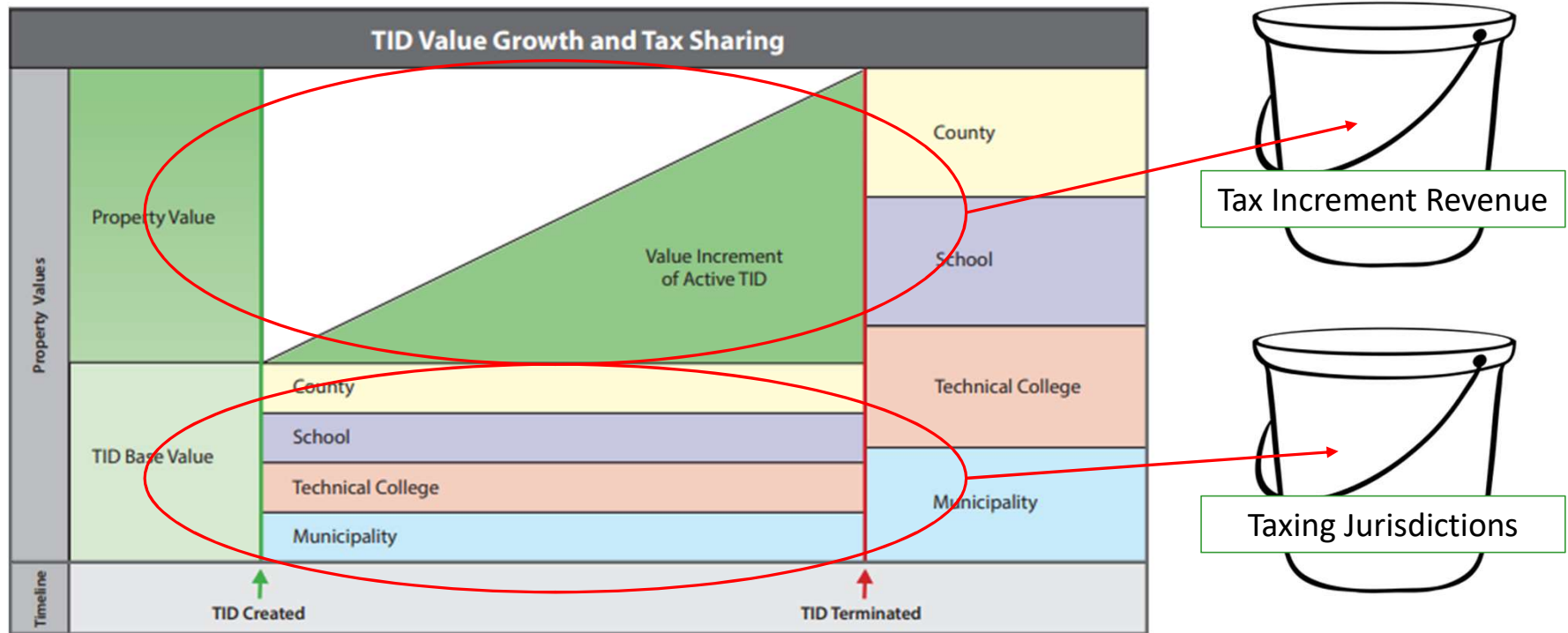
Tax Increment District (TID) Update



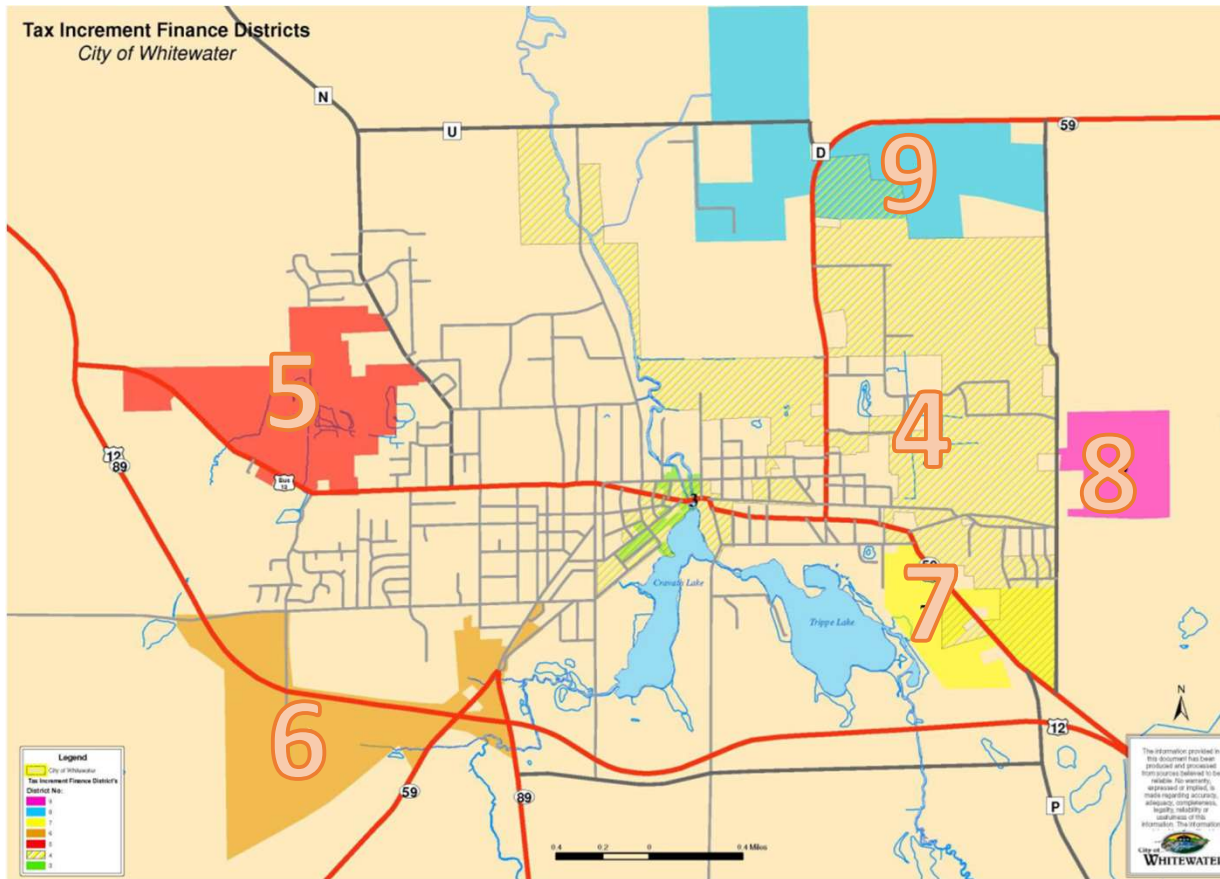
March 31, 2023

Tax Increment Districts (TIDs)

TIF & TID Explained

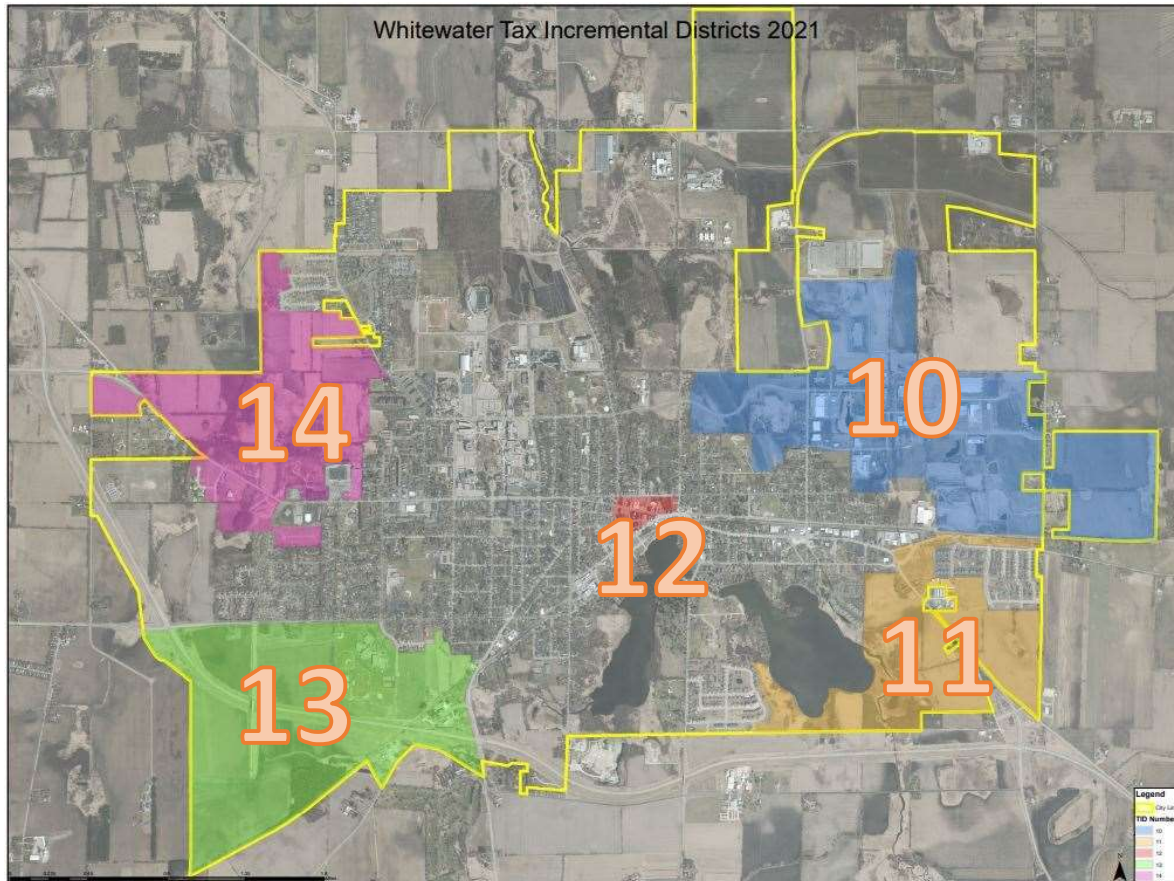


TID Program Recent Past



- TIDs 5-9 closed in 2021
 - 2021 FY = final year of increment revenue
 - \$1.1MM distributed to underlying jurisdictions after all TID expenses
- TID 4 extended to 2022 to benefit Affordable Housing
 - 2022 FY = final year of increment revenue (\$2,058 MM)

TID Program Present



- TIDs 10-14 created in 2021
 - 2021 Base Year Value
 - 2023 First year of increment revenue
- Mixed-Use: TIDs 10, 11, 13, 14
 - Max Life: 8/2041
- Conservation: TID 12
 - Max Life: 8/2048



TID Program Present

Tax / Valuation Year	Budget Yr	Equalized Value	10	11	12	13	14	Total
2022	2023	Base Value						
2022	2023	Jefferson	4,876,300				22,919,700	27,796,000
2022	2023	Walworth	46,380,200	4,603,000	19,817,700	7,583,900	16,956,300	95,341,100
2022	2023		51,256,500	4,603,000	19,817,700	7,583,900	39,876,000	123,137,100
2022	2023	2022 Value						
2022	2023	Jefferson	5,104,200				26,035,300	31,139,500
2022	2023	Walworth	46,303,000	6,010,400	20,492,500	7,883,100	15,781,300	96,470,300
2022	2023		51,407,200	6,010,400	20,492,500	7,883,100	41,816,600	127,609,800
2022	2023	2022 Increment						
2022	2023	Jefferson	227,900				3,115,600	3,343,500
2022	2023	Walworth	-	1,407,400	674,800	299,200	-	2,381,400
2022	2023		227,900	1,407,400	674,800	299,200	3,115,600	5,724,900
2023 Increment Revenue			4,503	26,784	12,842	5,694	61,563	111,386



TID Program Present

TID Supported Projects	Year	TID 10	TID 11	TID 12	TID 13	TID 14	Total
Vanderlip Lift Station	2022					1,400,000	1,400,000
SW Water Tower	2022	215,250	215,250		648,750	648,750	1,728,000
Downtown Lights	2022			200,000			200,000
SW Water Main Looping	2022				520,000		520,000
		215,250	215,250	200,000	1,168,750	2,048,750	3,848,000

Projects approved in 2022-2023 Capital Improvement Program

Borrowing completed in 2022 with repayments through end of TID life



TID Program Present

2023 Budget	Account Name	410	411	412	413	414	Grand Total
Revenue	PROPERTY TAX INCREMENT	4,503	26,784	12,842	5,694	61,563	111,387
	FUND BALANCE APPLIED	10,280	(7,001)	108,894	109,419	78,746	300,337
Revenue Total		14,783	19,783	121,736	115,113	140,309	411,724
Expenditure	ARCHITECTURAL & ENGINEERING	-	-	-	-	-	-
	TID FEES-STATE OF WISCONSIN	150	150	150	150	150	750
	CONSTRUCTION CONTRACTS	-	-	100,000	-	-	100,000
	INTEREST ON DEBT	-	-	11,586	-	-	11,586
	PRINCIPAL ON DEBT	-	-	5,000	-	-	5,000
	TRANSFER OUT-WATER UTILITY	14,633	14,633		79,963	44,465	153,694
	TRANSFER OUT-SEWER UTILITY					95,694	95,694
	TRANSFER OUT-OTHER FUNDS		5,000	5,000	35,000	-	45,000
Expenditure Total		14,783	19,783	121,736	115,113	140,309	411,724

Beginning Fund Balance	(18,948)	(10,998)	(3,698)	(10,998)	(10,998)	(55,640)
Budget 2023 Change	(10,280)	7,001	(108,894)	(109,419)	(78,746)	(300,337)
Ending Fund Balance	(29,228)	(3,997)	(112,592)	(120,417)	(89,744)	(355,977)



TID Program Present

2023 Timeline:

- March
 - Notice of Assessments for January 1 assessed values
 - Open Book meetings for resident questions
- April
 - Board of Review for resident appeals
- July
 - TID Annual Report Due
 - Joint Review Board meeting for partner Jurisdictions
- August
 - Preliminary Equalized Values issued by State
- November
 - Final Equalized Values issued by State



TID Program Present

Questions?