City of Whitewater Finance Department

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

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

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

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.

ABSTSRACT/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. oved 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.

		14					
	YTD As of:	12/31/2022			-		
	Asset	Liability	Equity	Revenue	Expenditure	Surplus / (Deficit)	Comments
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 tournements 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

City of WHITEWATER

GENERAL FUND REVENUE SUMMARY

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 $ Chg	2022 Act v Bud % Chg	2022 YTD vs. PY 2021 YTD	2022 YTD vs. PY $ Chg	2022 YTD vs. PY % Chg
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	155,672	3.5%	4,339,875	285,115	6.6%
42000	SPECIAL ASSESSMENTS	9,974	11,943	11,671	1,312	1,660	1,523	3,308	1,000	150	(850)	(85.0%)	3,308	(3,158)	(95.5%)
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	76,537	1.7%	4,589,357	1,385	0.0%
44000	LICENSES & PERMITS	103,216	91,521	95,291	167,805	72,418	49,695	148,817	104,974	89,048	(15,926)	(15.2%)	148,817	(59,769)	(40.2%)
45000	FINES, FORFEIT PENALTIES	346,401	384,925	394,780	396,749	328,694	262,214	295,355	329,856	296,072	(33,784)	(10.2%)	295,355	717	0.2%
46000	PUBLIC CHARGES FOR SVCS	763,318	568,104	658,953	62,906	175,714	84,435	68,739	100,635	87,843	(12,792)	(12.7%)	68,739	19,104	27.8%
48000	MISC REVENUE	393,617	358,198	386,061	438,385	639,917	501,514	462,853	407,800	582,361	174,561	42.8%	462,853	119,508	25.8%
49000	OTHER FINANCING SOURCES	111,650	123,495	367,967	192,718	76,272	44,530	395,840	393,042	99,675	(293,367)	(74.6%)	395,840	(296,165)	(74.8%)
	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**	**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		2022 Act v Bud $ Chg	2022 Act v Bud % Chg	2021 YTD vs. PY 2021 YTD	2021 YTD vs. PY $ Chg	2021 YTD vs. PY % Chg
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	1	(119,908)	(7.4%)	1,628,541	(107,755)	(6.6%)
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	2	245,662	6.4%	3,421,090	(145,364)	(4.2%)
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	3	5,984	0.5%	1,121,114	(18,427)	(1.6%)
4	PARKS AND RECREATION	733,697	687,861	690,818	617,013	689,084	688,294	673,505	830,403	724,655	4	105,748	12.7%	673,505	(51,150)	(7.6%)
5	NEIGHBORHOOD SVC/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%
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	6	9,092	0.4%	2,892,162	304,372	10.5%
7	CONTINGENCIES	10,726	0	76,799	87,714	32,475	26,927	17,258	0	0	7	-	-	17,258	17,258	100.0%
	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**		**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

City of WHITEWATER

GENERAL FUND EXPENDITURE GROUPINGS

Favorable (Unfavorable)

SEC		2014	2015	2016	2017	2019	2020	2021	2022	2022		2022 Act v Bud		2021 YTD vs. PY		
#	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD DEC		$ 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%**

City of WHITEWATER

General Fund
Revenue Budget Summary

GENERAL FUND REVENUES Favorable (Unfavorable)

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2022 BUDGET	2022 YTD DEC	2021 Act v Bud $	2021 Act v Bud %	2022 YTD vs. PY 2021 YTD	2022 YTD vs. PY $ Chg	2022 YTD vs. PY % 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%

City of WHITEWATER

General Fund
Revenue Budget Summary

GENERAL FUND REVENUES — Favorable (Unfavorable)

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2022 BUDGET	2022 YTD DEC	2021 Act v Bud $	2021 Act v Bud %	2022 YTD vs. PY 2021 YTD	2022 YTD vs. PY $ Chg	2022 YTD vs. PY % 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 TOTER 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, FORTFEIT - 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%)

City of WHITEWATER

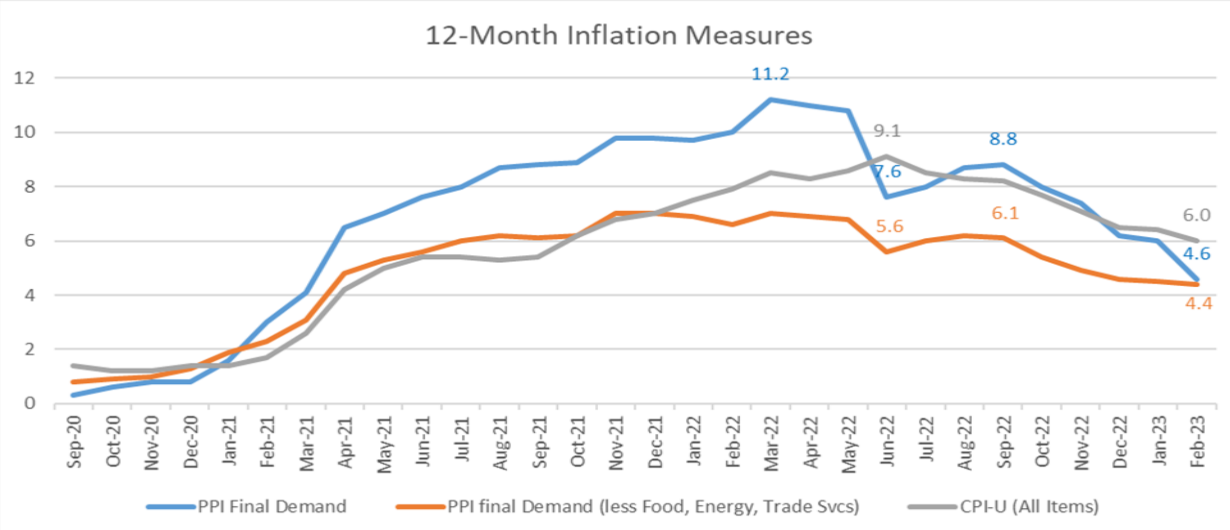
General Fund
Revenue Budget Summary

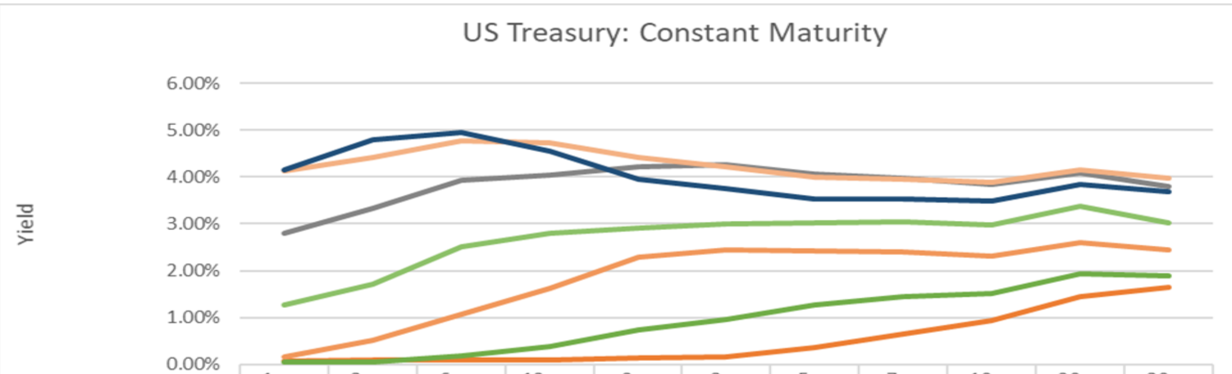
GENERAL FUND REVENUES

Favorable (Unfavorable)

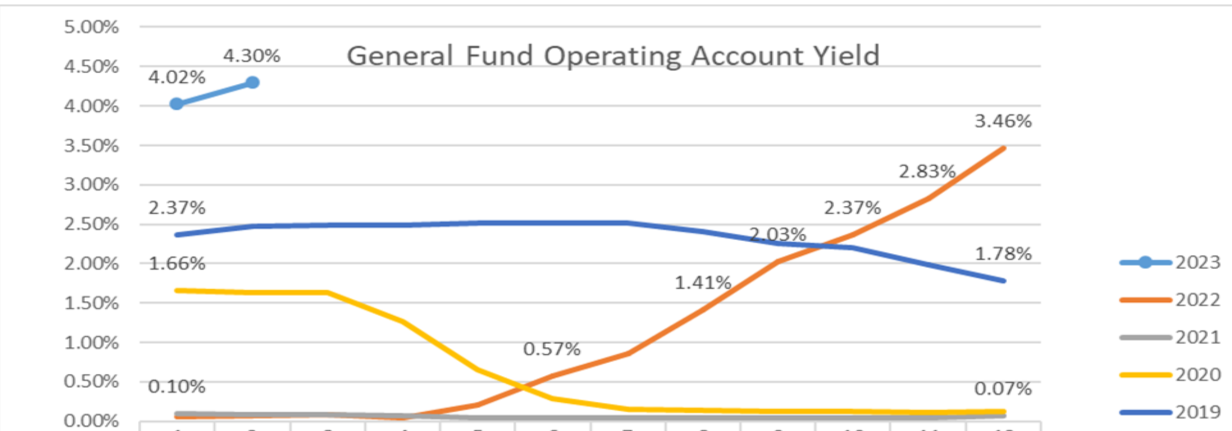
	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2022 BUDGET	2022 YTD DEC	2021 Act v Bud $	2021 Act v Bud %	2022 YTD vs. PY 2021 YTD	2022 YTD vs. PY $ Chg	2022 YTD vs. PY % Chg
100-48430-00	INSURANCE-REIMBURSEMENT	-	-	-	-	540	-	-	-	-	-	-	-	-
100-48442-00	RADON KIT SALES	-	10	110	40	30	-	-	-	-	-	-	-	-
100-48500-55	DONATIONS-PARKS-DOG PARK	-	-	-	-	-	-	-	125	125	-	-	125	-
100-48520-55	DONATIONS-PARK & REC	-	-	-	100	-	-	-	1,500	1,500	-	-	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	(1,773)	(5.7%)	33,761	(4,533)	(13.4%)
100-48545-00	DONATION-GENERAL	-	1,500	-	-	-	750	-	-	-	-	-	-	-
100-48546-55	MISC GRANT INCOME	-	-	-	5,500	5,000	5,000	5,000	8,000	3,000	60.0%	7,000	1,000	14.3%
100-48600-00	MISC REVENUE-NON RECURRING	-	4,588	25,789	925	9,460	10	1,000	2,331	1,331	133.1%	1,262	1,069	84.7%
100-48700-00	WATER UTILITY TAXES	302,615	298,649	314,340	325,989	340,380	349,794	350,000	330,840	(19,160)	(5.5%)	357,531	(26,691)	(7.5%)
	TOTAL MISC REVENUE	**358,198**	**386,061**	**438,385**	**560,285**	**639,917**	**501,514**	**407,800**	**582,361**	**174,561**	**42.8%**	**462,753**	**119,608**	**25.8%**
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	-	0.0%	8,000	-	0.0%
100-49261-00	TRANSFER FROM 620 WASTEWATER	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	-	0.0%	12,000	-	0.0%
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	-	0.0%	8,500	-	0.0%
100-49266-00	GIS TRANSFER-UTILITIES	6,000	6,000	6,000	6,000	7,500	10,280	14,620	15,720	1,100	7.5%	12,340	3,380	27.4%
100-49267-00	TRANSFER FROM 208 PARKING	22,000	22,000	42,000	2,000	2,250	2,250	35,000	35,000	-	0.0%	35,927	(927)	(2.6%)
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	5,533	-	319,073	(313,540)	(98.3%)
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	0	0.0%	-	14,922	-
100-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	300,000	-	(300,000)	(100.0%)	-	-	-
	TOTAL OTHER FINANCING SOURCES	**123,495**	**367,967**	**192,718**	**244,626**	**76,272**	**44,530**	**393,042**	**99,675**	**(293,367)**	**(74.6%)**	**395,840**	**(296,165)**	**(74.8%)**
	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**	**40,695**	**0.4%**	**10,304,042**	**57,481**	**0.6%**

Status as of: 3/22/2023





	1 mo	3 mo	6 mo	12 mo	2 yr	3 yr	5 yr	7 yr	10 yr	20 yr	30 yr
12/31/2020	0.08%	0.09%	0.09%	0.10%	0.13%	0.17%	0.36%	0.65%	0.93%	1.45%	1.65%
12/31/2021	0.06%	0.06%	0.19%	0.39%	0.73%	0.97%	1.26%	1.44%	1.52%	1.94%	1.90%
3/31/2022	0.17%	0.52%	1.06%	1.63%	2.28%	2.45%	2.42%	2.40%	2.32%	2.59%	2.44%
6/30/2022	1.28%	1.72%	2.51%	2.80%	2.92%	2.99%	3.01%	3.04%	2.98%	3.38%	3.01%
9/30/2022	2.79%	3.33%	3.92%	4.05%	4.22%	4.25%	4.06%	3.97%	3.83%	4.08%	3.79%
12/30/2022	4.12%	4.42%	4.76%	4.73%	4.41%	4.22%	3.99%	3.96%	3.88%	4.14%	3.97%
3/22/2023	4.16%	4.79%	4.95%	4.56%	3.96%	3.76%	3.54%	3.53%	3.48%	3.83%	3.68%



	1	2	3	4	5	6	7	8	9	10	11	12
2023	4.02%	4.30%										
2022	0.06%	0.07%	0.08%	0.05%	0.20%	0.57%	0.86%	1.41%	2.03%	2.37%	2.83%	3.46%
2021	0.10%	0.09%	0.08%	0.07%	0.05%	0.05%	0.04%	0.05%	0.05%	0.05%	0.05%	0.07%
2020	1.66%	1.63%	1.63%	1.26%	0.65%	0.29%	0.15%	0.14%	0.13%	0.13%	0.11%	0.12%
2019	2.37%	2.48%	2.49%	2.49%	2.51%	2.51%	2.52%	2.41%	2.26%	2.20%	1.99%	1.78%

YTD As of: 2/28/2023	Asset	Liability	Equity	Revenue	Expenditure	Surplus / (Deficit)	Comments
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

City of WHITEWATER

GENERAL FUND REVENUE SUMMARY

Favorable (Unfavorable)

SEC #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD Feb	2023 Act v Bud $ Chg	2023 Act v Bud % Chg	2023 YTD vs. PY 2022 YTD	2023 YTD vs. PY $ Chg	2023 YTD vs. PY % 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 $ Chg	2023 Act v Bud % Chg	2023 YTD vs. PY 2022 YTD	2023 YTD vs. PY $ Chg	2023 YTD vs. PY % Chg
1	ADMINISTRATION	1,559,643	1,628,541	1,736,296	1,733,263	291,044	1	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	2	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	3	989,891	87.5%	142,824	1,180	0.8%
4	PARKS AND RECREATION	688,294	673,505	724,655	558,849	39,286	4	519,563	93.0%	231,004	191,719	83.0%
5	NEIGHBORHOOD SVC/PLANNING	254,116	349,565	309,932	306,784	37,537	5	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	6	3,829,840	97.3%	217,250	112,690	51.9%
7	CONTINGENCIES	26,927	17,258	0	0	4,080	7	(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	

City of WHITEWATER

GENERAL FUND EXPENDITURE GROUPINGS

Favorable (Unfavorable)

SEC #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD Feb		2022 Act v Bud $ Chg	2022 Act v Bud % Chg	2022 YTD	2021 YTD vs. PY $ Chg	2021 YTD vs. PY % 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%**

City of WHITEWATER

General Fund
Revenue Budget Summary

GENERAL FUND REVENUES

Favorable (Unfavorable)

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD Feb	2023 Act v Bud $	2023 Act v Bud %	2023 YTD vs. PY 2022 YTD	2023 YTD vs. PY $ Chg	2023 YTD vs. PY % 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 ASSESSMENTS	**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	-	-	-	-	-	-	-	-	-

City of WHITEWATER

General Fund
Revenue Budget Summary

GENERAL FUND REVENUES

Favorable (Unfavorable)

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD Feb	2023 Act v Bud $	2023 Act v Bud %	2023 YTD vs. PY 2022 YTD	2023 YTD vs. PY $ Chg	2023 YTD vs. PY % 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%

City of WHITEWATER

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**
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	TRANSFER 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%**