



2024-2025 Refresh Municipal Budget



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CITY MANAGER

JOHN S. WEIDL

WHITEWATER COMMON COUNCIL

Patrick Singer	District 1/President
Orin Smith	District 2
Brienne Brown	District 3
Brian Schanen	District 4
Neil Hicks	District 5
Greg Majkrzak	Member at Large
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Jim Bergner	Water Superintendent
Diane Jaroch	Library Director
Ben Mielke	Wastewater Superintendent
Finance Department and City Staff	

COMMENTS & QUESTIONS

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget
Presentation Award*

PRESENTED TO

**City of Whitewater
Wisconsin**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

Executive Director

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

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

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

Over 407 municipalities were awarded the Distinguished Budget Presentation Award across the nation for the 2024 budget year, 26 of which were in Wisconsin. Whitewater is proud to be among the Wisconsin award winners for the 2024-2025 budget years. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website www.gfoa.org.

Dear Community Member,

We are excited to present our budget for the 2024-2025 period. This two-year budget reflects our commitment to the City's Strategic Plan. The Strategic Plan was created in 2023 in hopes to establish goals for the City of Whitewater and provide direction for the city to grow based on responses from the community. The 5 goals created from the strategic plan helped guide our financial decisions for this budget cycle.

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Primary Objectives for the 2025 Budget Document

1. Increase Affordable Housing for Families

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

2. Enhance Communication Without a “Newspaper”

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

3. Support Thriving Business and Grow Tax Base

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

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

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

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

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

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

5. Align future Expenditures with Available Resources After several years of substantial increases in health insurance costs, the city conducted a comprehensive review to identify more sustainable solutions. As a result, the Common Council approved a resolution to transition from the state's Employee Trust Fund (ETF) health insurance plan to a self-funded health insurance model.

This initiative represents the city's most significant cost-saving measure to date, achieving an estimated savings of \$385,000 in the first year, with \$282,000 of those savings attributed to the General Fund. Recognizing the uncertainties surrounding long-term savings, the city has prudently set these funds aside to

mitigate potential future premium increases. Once the target reserve balance is reached, the city plans to allocate surplus savings to support other departments in need.

Biennial Budget Considerations

This document presents budgeted amounts for all aspects of 2025. Staff have evaluated and updated all revenue and expenditure values for the 2025 budget year. Any revisions will be presented to Common Council for review and approval of a Budget Amendment to establish the 2025 tax levy and appropriation of 2025 spending at a Public Hearing in November of 2024.

General Fund Overview (Revenues)

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

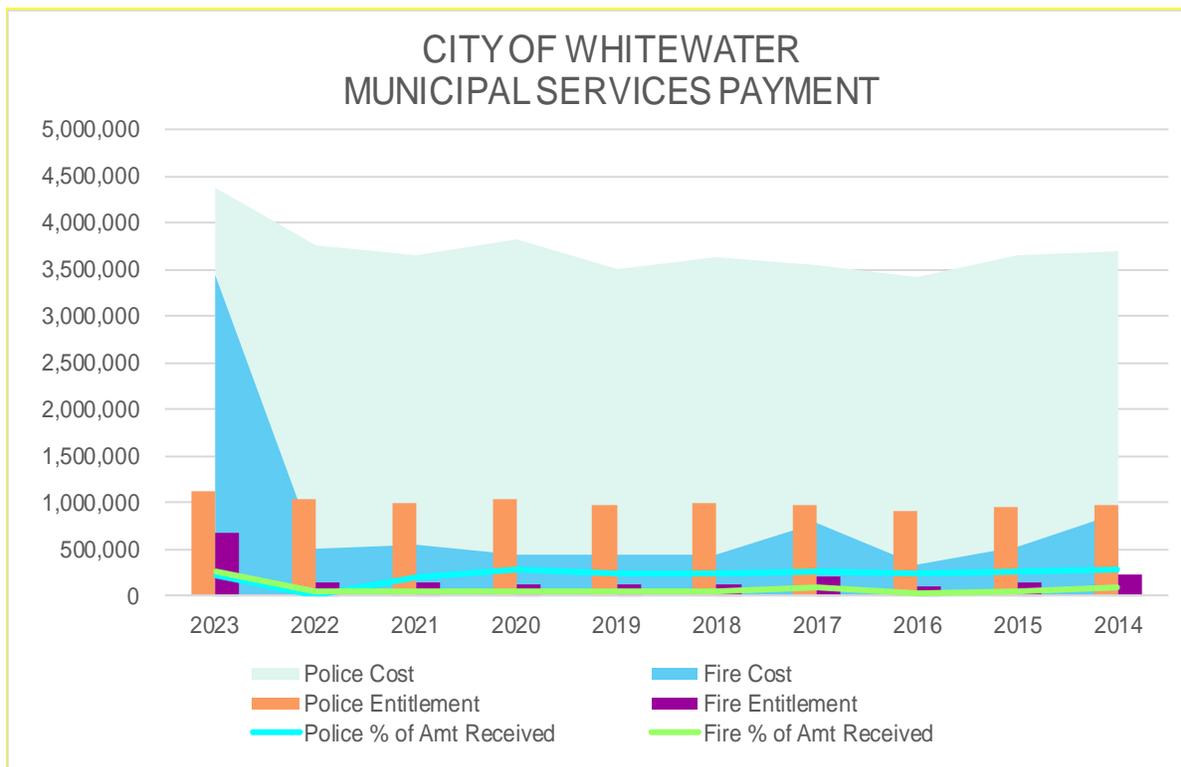
Property Tax Levy. The 2025 Budget includes a property tax levy of \$6,460,302. Property tax is the single largest source of funding for local services representing 50% of total General Fund revenue. The City has become more reliant on property tax as State shared revenues have declined over time.

1. This is comprised of two parts:
 - a. **General Levy:** - This levy is the primary source of funding for City operations totaling \$4,507,730 for 2025. This is a decrease of \$30,927 or -0.68% from 2024. This adjustment is the result of the state removing personal property tax from the calculation. A personal property tax aid will be provided to help offset this change.
 - b. **Debt-Service Levy:** This levy provides funding for the City's annual debt service for all capital borrowings not related to Utility or Tax Increment projects. Utilities and Tax Increment Districts support the repayment of their related debt from utility billing and Tax Increment revenue and do not receive support from property taxes. The 2025 Debt Service levy totals \$1,952,572 representing an increase of \$638,867 over 2024. The increase is attributable to the planned 2024 borrowing for the 2024-2025 Capital Improvement Program.
2. **Shared Revenue.** Several State programs are collectively referred to as Shared Revenue. We receive funding under these programs due to state efforts to provide property tax relief and compensate for services provided to electric utility properties that are exempt from property taxes. These programs represent a combined 29% of our total General Fund revenue. Each September, the State Department of Revenue provides communities with an estimate of funding for these programs in the following year, pending appropriation under the State budget process.
 - a. County and Municipal Aid: expected to remain static at \$3,534,954.
 - b. Utility Aid: expected to decrease by \$8,430 from \$394,892 to \$386,462.
 - c. Expenditure restraint: the City does not qualify for 2024 and 2025 due to the passage of the referendum.
3. **General Transportation Aids (GTA).** GTA is administered by the Wisconsin Department of Transportation (WiDOT) to defray a portion of costs incurred in constructing, maintaining, and operating roads within city limits. The GTA payment is based on a formula that includes actual local road-related spending over the past 3-6 years. WiDOT provides communities with an estimate of funding for the following year, pending appropriation under the State budget process. The 2025 GTA payment is estimated to remain static at \$580,479.
4. **Room Tax.** The City collects an 8% Room Tax on overnight lodging in the City. Collections are strong in 2023 and 2024 due to both the Fairfield Inn on the West side of town and increased overnight stays. 70% of total collections are paid to the Whitewater Tourism Council to promote local tourism as required under state statute. The remaining 30% of collections are retained by the General Fund to support municipal services.
5. **Fund Transfers into the General Fund.** The General Fund receives several transfers from other Special Revenue or Enterprise funds to compensate for central services provided to those funds i.e. Administration, accounting, payroll, planning, etc. The budgeted transfers for 2025 total \$116,614, slightly higher than previous years.



6. **Municipal Services Payment (MSP).** The MSP payment is to compensate the City for municipal services provided to facilities in Whitewater that are owned by state or federal agencies, which are exempt from property tax. The 2025 payment from the State of Wisconsin is for services provided by the City in 2023 and is estimated to be \$265,933, an increase of \$258,602. This is due to an MOU between the City and the University which constituted “payment for services” and precluded the City from a payment in 2024. The MOU’s were cancelled and the MSP payment will resume in 2025.

As state-owned property represents roughly 41.917% of all property improvements in the City, this discounted payment concentrates the reliance on other local property owners to carry the cost of providing municipal services to these state facilities.



General Fund Overview (Expenditures)

1. **Fund Transfers out of the General Fund.** These transfers are summarized on page 113 in the following three groups:
 - **Special Revenue Funds:** The City maintains a number of Special Purpose funds to help support specific services, maintenance and replacement of infrastructure and equipment. Annual transfers from the General Fund provide funding for each of these Special Purpose funds. In recent years, state-imposed levy limits have curtailed transfers to these funds as revenues have been insufficient to fund both existing services and fully fund maintenance/replacement needs.
 - **Debt Service:** A portion of each year’s General Fund budget includes transfers to support debt service principal and interest payments. The 2025 transfer for debt service will be \$1,952,572, an increase of \$638,867 or 48.6% compared to 2024. A large portion of the increase is attributed to higher interest rates.
 - **Transfers to Special funds:** The General Fund also supports several public services delivered through separate organizations as well as cash funding of capital projects through financial transfers.
- 1) **Employee Health Insurance.** The City has historically utilized the Wisconsin Department of Employee Trust Funds (ETF) to provide health insurance and retirement benefits to its employees. The ETF program enables



local municipalities to select one of the state’s health plan options, offering a streamlined and competitive benefits package for employees. For 2024, the City budgeted \$1,228,736 for health insurance expenses across the organization, reflecting an increase of \$302,232, or 24.6%, compared to 2023. This increase is attributed to rising premiums and the addition of 13 staff members to the plan. The General Fund's share of these costs was approximately \$572,964.

To address these rising expenses, the City will transition to a self-funded health insurance plan in 2025. This change is projected to deliver substantial premium savings for both the City and its employees. The savings will be allocated to a dedicated Health Insurance Fund to buffer against potential future premium increases. As part of this transition, the Health Reimbursement Account (HRA) has been adjusted to align with the deductibles of the new plan, and the reallocated funds have been used to enhance employee Lifestyle Accounts.

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

- 2) **Employee Wage Rates.** The 2025 General Fund budget proposal includes a provision for wage increases equal to 2.25% of total budgeted wages. This increase will be delivered to staff under an across the board pay program raise with the exception of police officer union members.
- 3) **Worker Compensation Insurance.** Our cost for worker compensation insurance is expected to slightly increase for 2025 at \$123,189. The cost is based on premium rates determined by the state of Wisconsin plus an adjustment for our local claims experience (Experience Modification Factor). Our local claims experience continues to improve after peaking in 2020 as outlined below.

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Experience Modification Factor	1.43	1.10	0.97	0.73	0.73	0.83

- 4) **Contingencies.** The City has traditionally included a contingency expense line item equal to 1% of the General Fund budget to provide for unplanned expenses, however this wasn’t possible for 2025. The City's policy objective is to sustain an unassigned fund balance of 20%. This goal was achieved at the end of 2019, with the current balance standing at \$2.8 million, representing 22.3% of the fund. Unassigned fund balance represents uncommitted savings that can be used as a cushion for unanticipated costs.

Additional Highlights for 2025

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

Capital Improvement Plan: As part of the Long-term Financial Plan project, Staff and Common Council members together reviewed and prioritized capital project initiatives proposed by each department. Based on that review and financial limitations, many proposed project initiatives did not receive funding for the 2024-2025 Budget period. The majority of capital projects approved for 2024 relate directly to maintenance of existing municipal services plus three significant multi-generational projects. Projects submitted and approved for the 2024-2025 Budget are grouped in the following graphic by payer/funding source and funding type.



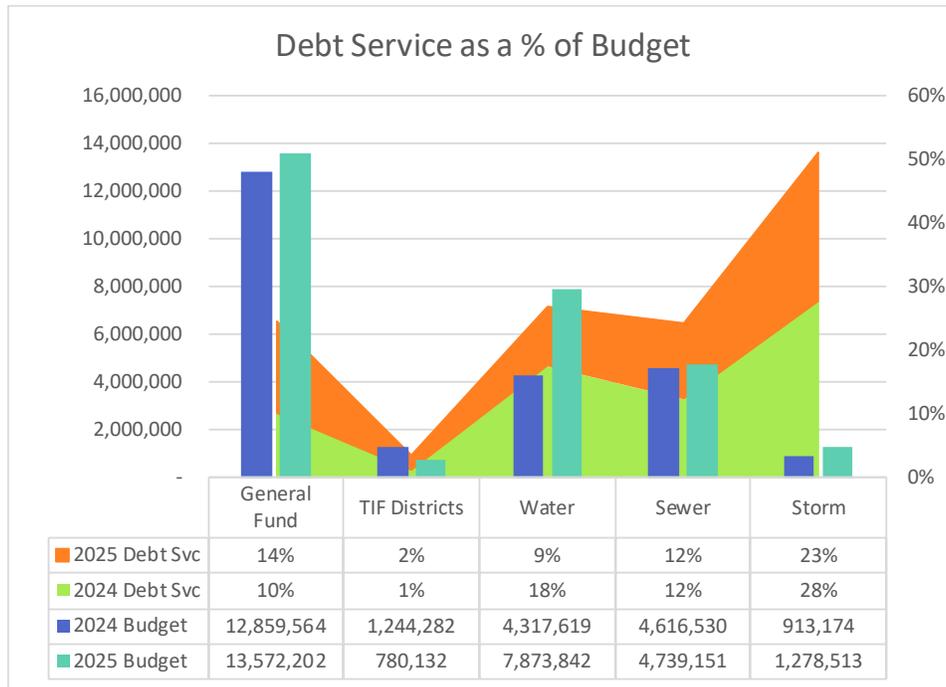
2024-2025 Biennial CIP Budget

Project Description	Debt					Debt Total	Grant	Cash	Project Tot
	Levy	Water	Sewer	StormWat	TID 10				
ADA Funding						-		50,000	50,000
Ambulance Outfitting						-	30,000		30,000
Ann Street/Fremont St Reconstruction	541,573	481,400		171,300		1,194,273	307,677		1,501,950
Automatic hydrant flushers						-		15,000	15,000
Bunk Room Remodel (Fire/EMS)	173,514					173,514			173,514
City Facility Roof Replacement	100,000					100,000			100,000
Cravath Lake Mill Pond Dam Repairs	130,000					130,000			130,000
EMS Remount Ambulance 1282						-		285,000	285,000
EMS Replace Ambulance 1283						-	400,000		400,000
F550 Dumptruck '24						-		86,000	86,000
Fire Gym Equipment						-		5,500	5,500
Fire Hydrant Replacement		90,000				90,000			90,000
Fire Replace Engine 1220 & Outfitting						-	218,750	906,250	1,125,000
Fire Replace Ladder 1250 & Outfitting						-	355,659	250,000	605,659
Forest Street Reconstruction	195,700	142,000		50,500		388,200	114,500		502,700
Fremont Street Reconstruction	667,845	311,100		82,400		1,061,345	256,300		1,317,645
IT Upgrades	202,540					202,540	18,085	31,000	251,625
Jefferson Street Reconstruction	40,000	40,000	40,000	40,000		160,000			160,000
Lake Shoreline Restoration	151,000					151,000			151,000
Lead Lateral Replacement		1,401,600				1,401,600	2,204,400		3,606,000
Library Expansion / Renovation	3,000,000					3,000,000	2,250,000	805,000	6,055,000
Various Street Projects	185,000					185,000			185,000
Park Pathway Repair and Resurfacing	61,000					61,000		74,000	135,000
Plow/Patrol Truck '23	137,000					137,000			137,000
Portable/Mobile P25 Dual Band Radio Upgrade	418,639					418,639	569,900		988,539
Quad Axle Dump Truck Replacement	250,000					250,000			250,000
Sewer UV Hydraulic Hoses						-		5,500	5,500
Skid Loader Replacement '24						-		12,000	12,000
Squad Car and Changeover	207,256					207,256			207,256
Starin Park Underground Wet Detention Pond				200,000		200,000			200,000
Stormwater BMP Dredging				300,000		300,000			300,000
Stormwater Quality Management Plan Update				42,500		42,500	42,500		85,000
TID Innovation Drive Repaving						-	359,174	194,194	553,368
Transit 250 Van						-		50,000	50,000
Value Operator Maintenance Truck		180,000				180,000			180,000
Vanderlip Lift Station Replacement			2,730,342			2,730,342	2,100,000		4,830,342
Variable Frequency Drive for Wells 5 & 9		70,000				70,000			70,000
WAFC HVAC Repair						-		95,000	95,000
WAFC Pool Shell Replacement						-		100,000	100,000
Walworth Avenue Resurfacing	877,548					877,548			877,548
Wastewater Various Projects			134,000			134,000	15,100	129,000	278,100
Wastewater Roof Replacement Program			170,000			170,000			170,000
Wastewater Sludge Thickener/Dewatering						-	200,000		200,000
Water Various Projects		20,000				20,000		115,000	135,000
Water Res Cross Connection - Meter Replacement						-		205,750	205,750
Water Service vehicle		65,000				65,000			65,000
Water Utility Vehicle Garage / Material Storage		524,500				524,500			524,500
Wastewater Watermain Special Assessment						-		33,314	33,314
Well 6, 8, and 9 Improvements		570,000				570,000			570,000
Well 7 Modification		1,275,000				1,275,000			1,275,000
	7,338,615	5,170,600	3,074,342	886,700	-	16,470,257	9,442,045	3,447,508	29,359,810

2024-2025 Biennial CIP Budget-Summary

	2025 Debt	Grants / Fundraising	Prev Bond Proceeds	Fund Balance	Grand Total
Levy	1,311,673	3,869,071	6,026,942	2,749,750	13,957,436
Water	2,580,600	2,204,400	2,590,000	335,750	7,710,750
Sewer	40,000	2,966,900	3,034,342	167,814	6,209,056
Stormwater	540,000	42,500	346,700	-	929,200
TID 10	-	359,174	-	194,194	553,368
	4,472,273	9,442,045	11,997,984	3,447,508	29,359,810

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



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

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

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

- 1) Several large projects cannot be accommodated with a 1:1 ratio of new debt:
 - a) Library Expansion: \$3M – 42% of new levy funded debt. Fundraising of \$2.25M will be used to fund the project as well.
 - b) 4 Street Reconstruction Projects: \$2.3M – 32% of new levy funding debt.
 - c) 3 Water Street Reconstruction Projects: \$1M - 40% of new water debt.
 - d) Well 7 Modification: \$1.3M – 54% of new water debt.

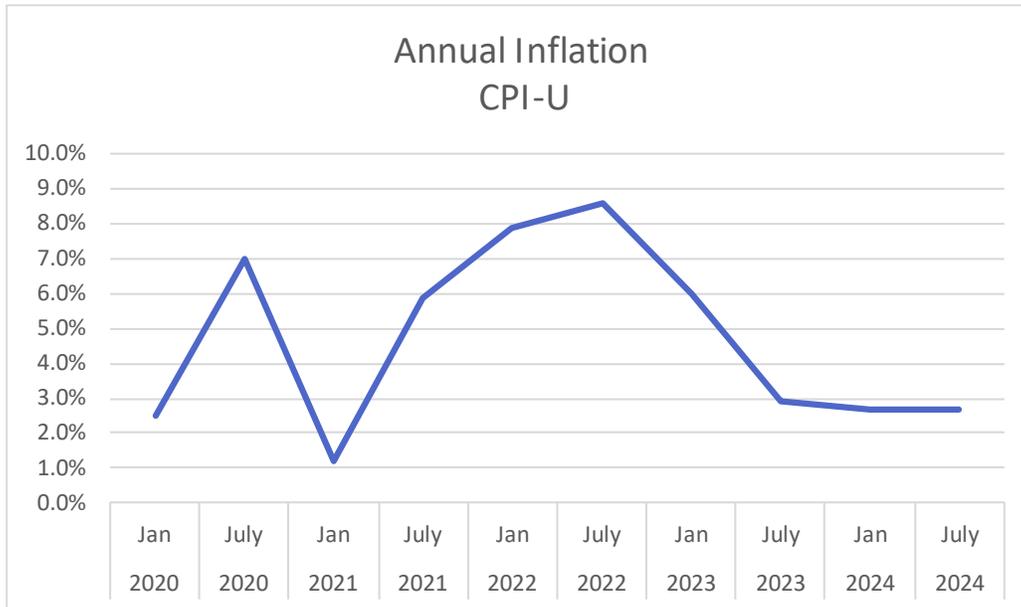


- e) Vanderlip lift station: This project was originally budgeted for 2023 using ARPA funds and 2022 Revenue Debt. Due to the bid coming in twice what was expected it was delayed until 2024. \$1.4M of 2022 Revenue Debt was reallocated to the Water Utility in 2023 and a clean water fund loan in the amount of \$4.2M with principle forgiveness of \$2.1M will be used for this project - 93% of new sewer debt.. This project is recommended to resolve a sewer force main failure at the Vanderlip lift station. This lift station is necessary to pump sewage from a lower elevation on the West side of town to an elevation that will flow to the sewage treatment plant under gravity. This project also eliminates a second lift station reducing future operating and maintenance costs.
- f) BMP Stormwater dredging: \$300k – 80% of new stormwater debt.
- 2) American Rescue Plan Act (ARPA) Grant funds. Under ARPA, Whitewater was allocated \$1.5MM of grant funding for eligible projects. This budget applies the remaining ARPA funds towards sewer portion of street reconstruction projects.
- 3) Growth of Property Tax Base and impact on Property Tax Levy. There are several significant developments in 2024 to lessen the burden of projects on residents.
 - a) TID Closures in 2021: The return of this increment value helped to spread the cost of government more broadly than before the Tax Increment Districts were closed.
 - b) TID Creations: In 2021, Whitewater created TIDs 10, 11, 12, 13 and 14. In creating these TID, the City, County, School District, and Technical Colleges have all agreed to freeze property values in these districts at 2021 levels (Base Value). All property tax revenue collected due to growth above these Base Values can be utilized to support eligible projects that foster growth. The property tax revenue on the TID increment is fully available to support project cost where absent TIDs, the city or its utilities would have to shoulder these costs independently. More simply, for each \$1 collected in TID revenue, the whole \$1 can be used to support eligible project costs vs. \$0.40 (City levy) absent the Tax Increment District.

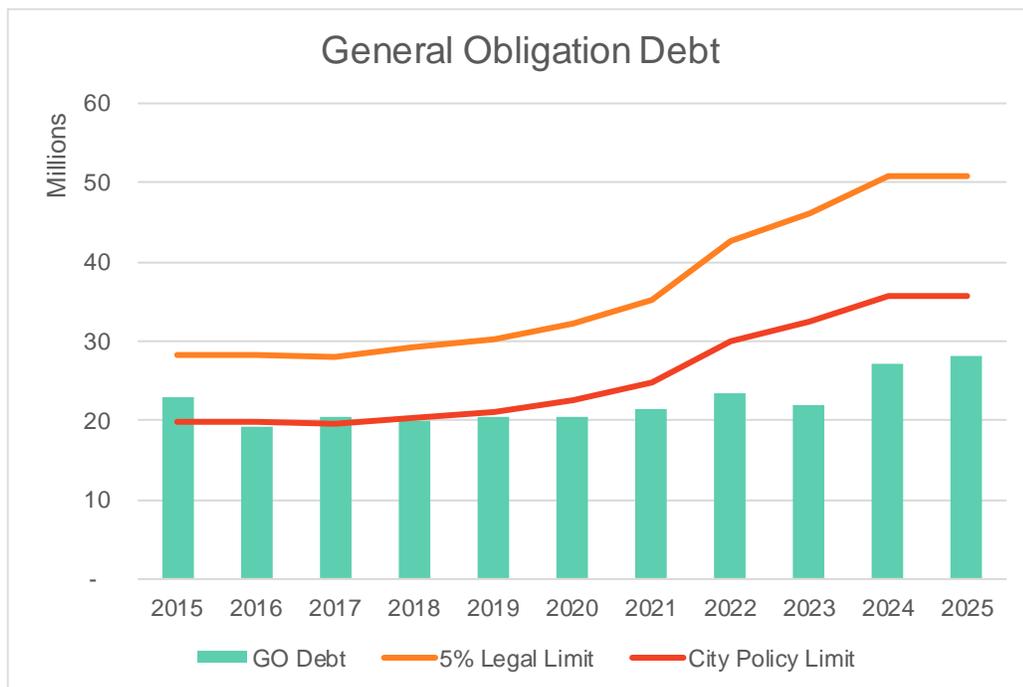
Property Values and Tax Rate by Tax Year



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



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



Budget Concerns for the Future

- **Adequate Staffing for Public Safety**. The Whitewater Police Department, maintaining a force of 24 sworn officers since 2008, has observed a rise in criminal activities in recent years as well as a drop in proactive enforcement. This escalation has highlighted the department's deficiency in both technological resources and personnel required for effective law enforcement. Consequently, a comprehensive needs assessment was conducted with recommendations to add four Patrol Officers (as soon as possible), increase a part-time Records Technician to full-time, add one School Resource Officer (within 1-2 years), add one Detective (within 3-4 years), and add another two Patrol Officers within 3-4 years. A strategic plan to effectively address these identified needs is being considered.
- **Whitewater Aquatic and Fitness Center funding**. The Aquatic and Fitness Center is an asset to the community and unique for communities of our size. The School District and the City of Whitewater have been equal partners in sharing the operating and capital costs over time. However, a decade of no increases of funding left the facility with significant capital needs. Both the City and School District have stepped up funding to address these needs and an agreement was reached in 2024 that addressed the increased need for capital contributions. With limited funding resources available for both entities, it is important to protect the value that this facility provides to area residents.
- **Lakes Drawdown**. The lakes continue to be a budgetary concern for the City as we explore potential solutions for vegetation management, water quality improvement, and creation of a long-term management lakes plan. Consequently, it is imperative to continue the forward progress for possible vegetation dredging, strategic planning, and consultant advisory.
- **Shared-Ride Taxi**. The service is a form of public transportation that allows multiple passengers to share a single vehicle for trips that may have different destinations but are in the same general area. During Covid additional funding was allocated to support this service and allowed the fund to build a fund balance that bridged the gap in funding for the last two years. However, the fund balance is being depleted and it will require significant support from the General Fund in the coming years. A needs assessment and financial modeling will be completed in 2025 looking for a more cost-effective way to provide this service to the community.
- **Capital Financing**. Due to the rise in interest rates and inflation over the last few years the cost of capital projects has significantly increased. The costs of operations have also increased beyond what the levy limits allow making it difficult to set monies aside in sinking funds that would lower the amount of borrowing.

We hope you find this budget to be a useful tool in understanding Whitewater's use of limited resources. Questions regarding the budget and the changes for 2025 are welcomed at any time.

Sincerely,

John Weidl, City Manager and
Rachelle Blitch, Finance Director



VISION STATEMENT

Building upon our rich history, we will continue to be a welcoming, safe, and dynamic community. We will embrace the cultural and educational opportunities that the presence of a thriving university and an increasingly diverse population offers.

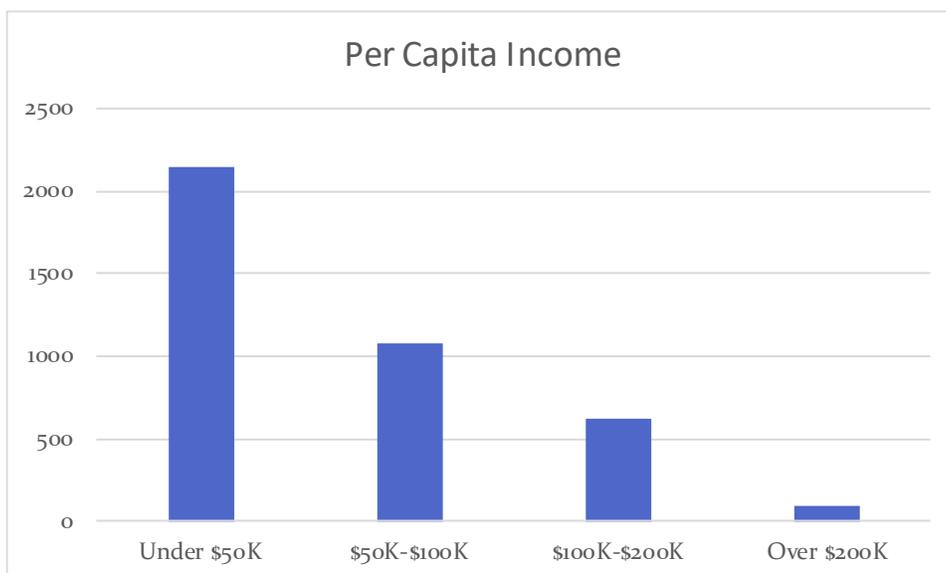
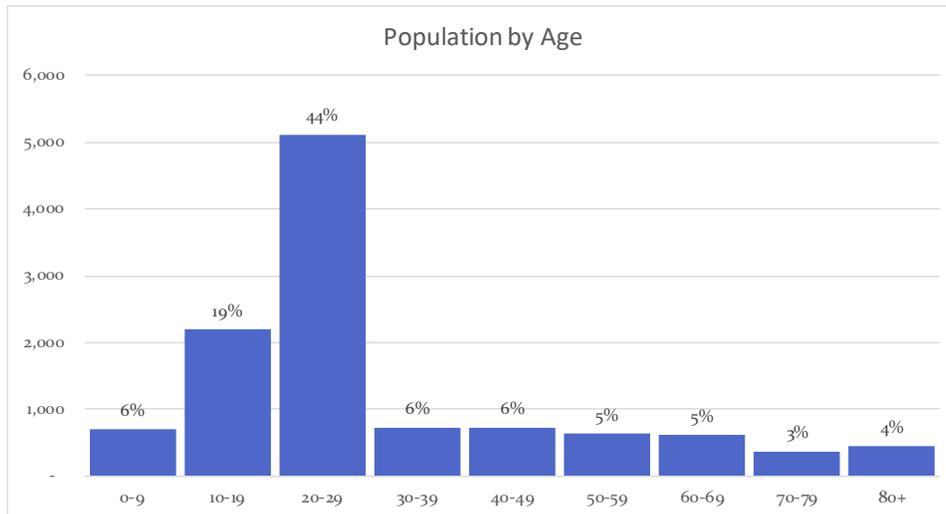
We will seek to continually improve and make Whitewater strong by fostering public trust and confidence in our government. We will encourage a community characterized by a spirit of openness and fairness that encourages individuals to participate publicly and prosper personally. We will maintain a high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

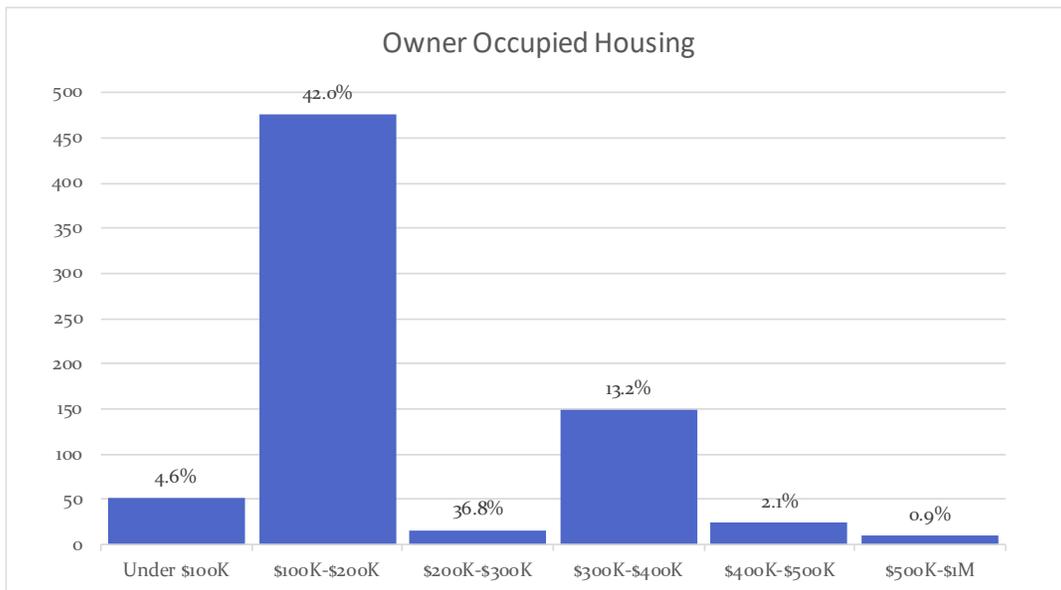
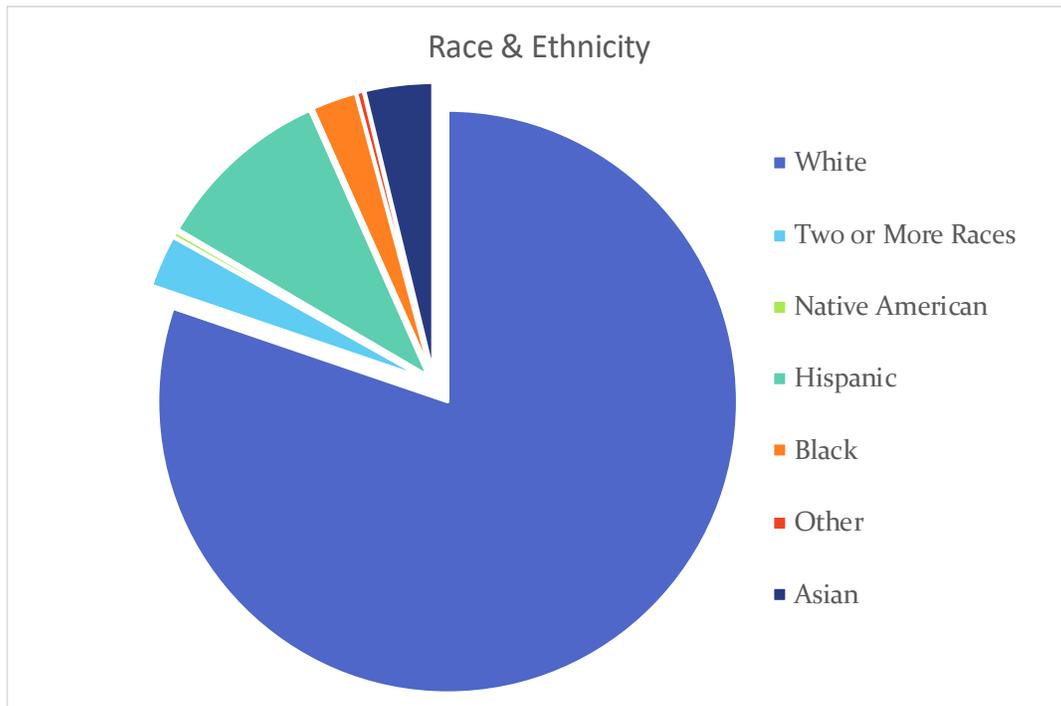
MISSION STATEMENT

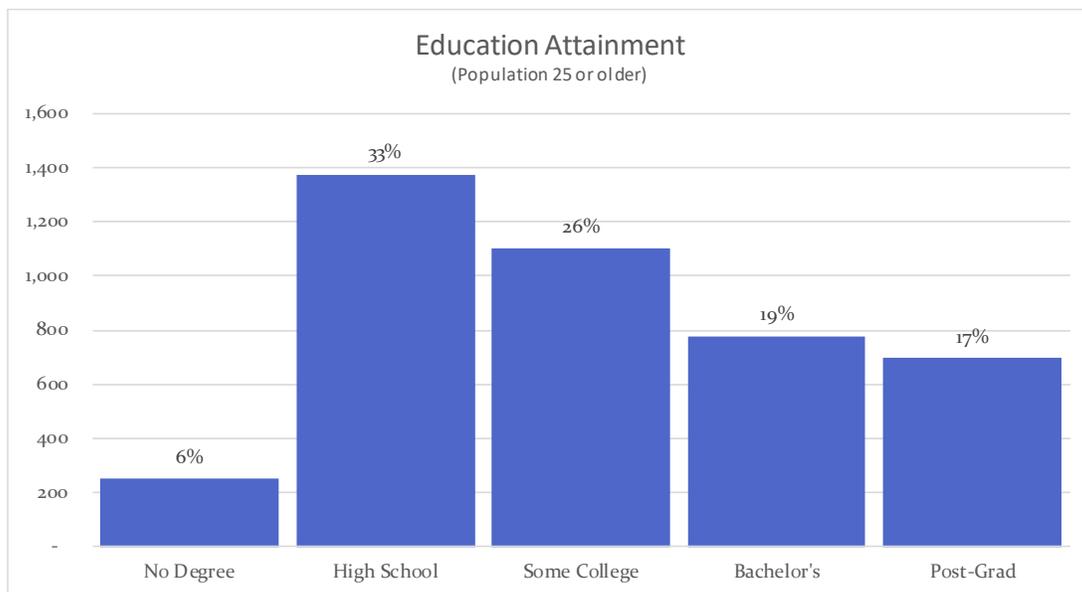
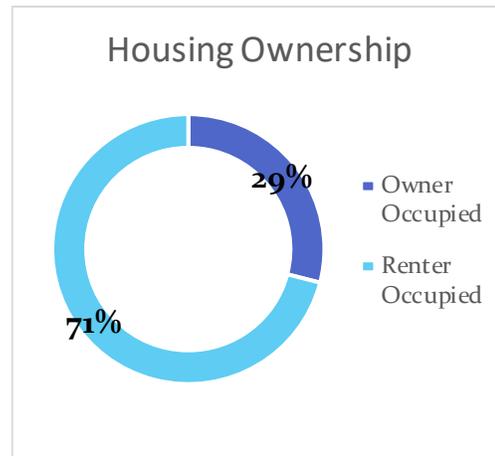
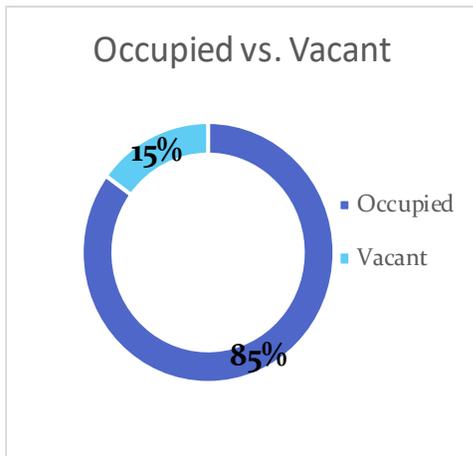
The City of Whitewater provides efficient and high-quality services which support living, learning, playing and working in an exceptional community.

LOCATION

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







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

EVENTS AND ACTIVITIES

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

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

SCHOOLS

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

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

RELIGION

There are many places of worship located within Whitewater including:

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

CITY VALUES**Our City**

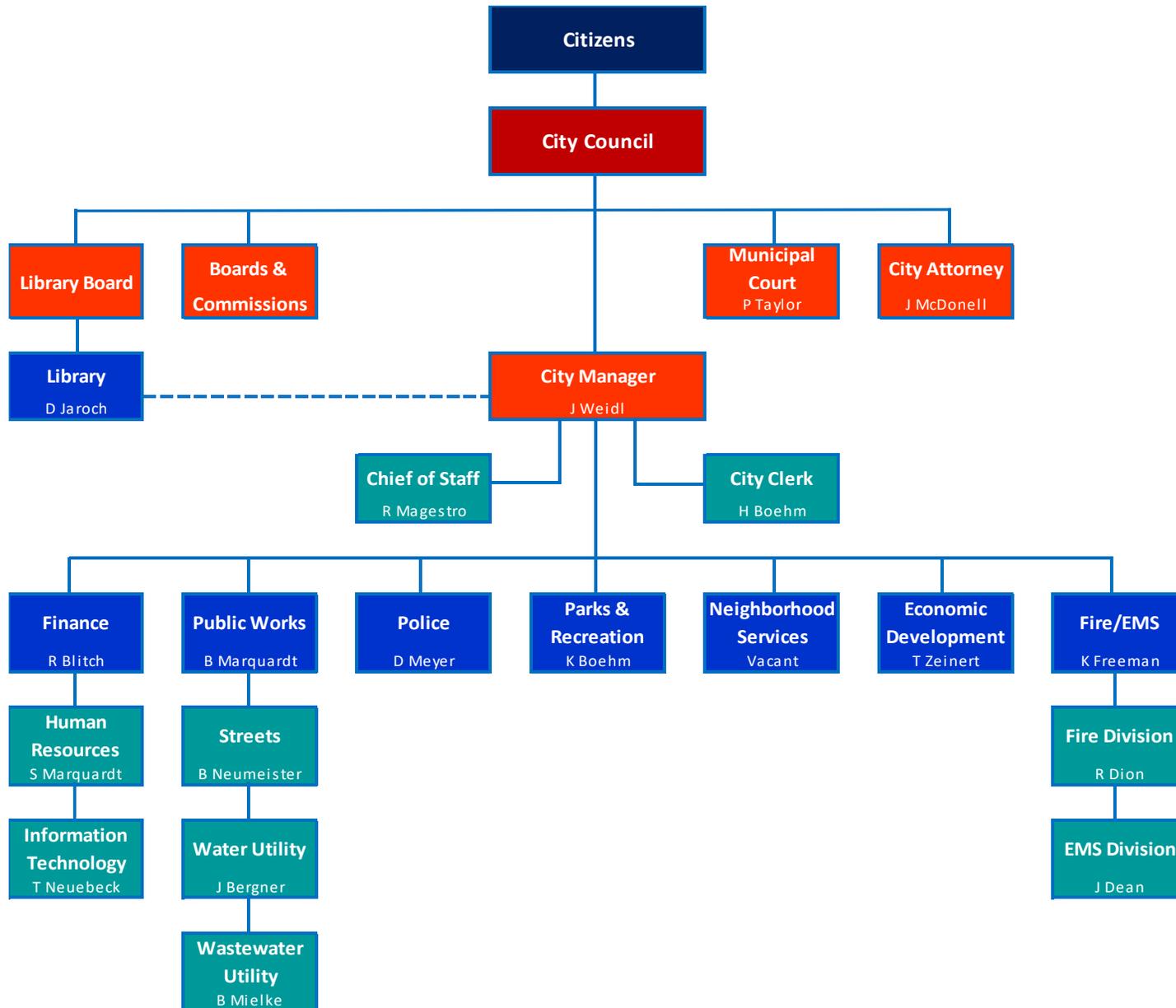
- We value history and culture.
- We support the wise and creative use of our financial, human and natural resources.
- We promote a high quality of life and place – commerce, education, housing, safe environment and sustainable growth.
- We embrace a spirit of teamwork, cooperation, collaboration, open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

Our Organization

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

Each Other

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



CITY STAFF POSITION FUNCTIONS

City Council

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

City Manager

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

Finance Director

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

City Clerk

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

Human Resources Manager

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

Information Technology Manager

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

Chief of Staff

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

Public Works Director

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

Police Chief

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

Parks & Recreation Director

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

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

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

Economic Development Director

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

Fire & EMS Chief

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

Library Director

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

City Attorney

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

Municipal Court

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

Boards & Commissions

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

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

BUDGETED FULL-TIME EQUIVALENTS (FTE) BY DIVISION

Grand Total FTE's	Year:	2021	2022	2023	2024	2025
	FTE's:	123.8	136.3	148.9	144.0	143.9

PERSONNEL SUMMARY

Department	Position Title	2021	2022	2023	2024	2025
General Administration	City Manager	1.0	1.0	1.0	1.0	1.0
	Director of Public Works	1.0	1.0	1.0	1.0	1.0
	City Attorney	0.5	0.5	0.5	0.5	1.0
	City Clerk	1.0	1.0	1.0	1.0	1.0
	Chief of Staff	0.0	0.0	0.0	1.0	1.0
	Executive Assistant	1.0	1.0	1.0	0.0	0.0
	Deputy Clerk	1.0	1.0	1.0	1.0	1.0
	HR Manager	1.0	1.0	1.0	1.0	1.0
	HR Coordinator	0.0	0.0	0.6	0.6	0.7
	Community Development Authority (CDA) Director	1.0	1.0	1.0	1.0	1.0
	CDA Administrative Assistant	0.5	0.5	0.5	1.0	1.0
	PR & Communications Manager	1.0	1.0	1.0	0.0	0.0
	Election Workers	0.6	1.1	1.2	1.6	0.6
	Media Coordinator & Media Producers	0.8	1.2	1.2	2.0	2.3
	Municipal Judge	0.7	0.7	0.7	0.7	0.7
	Clerk of Courts	0.8	0.8	0.8	0.7	0.7
Bailiff	0.0	0.0	0.0	0.0	0.0	
Total General Administration:		11.9	12.8	13.5	14.1	14.0
Finance, Ins, Risk Mgmt	Finance & Administrative Services Director	1.0	1.0	1.0	1.0	1.0
	Comptroller	1.0	1.0	1.0	1.0	1.0
	Accounting Technician II, Utilities	1.0	1.0	1.0	1.0	1.0
	Accountant	1.0	1.0	1.0	1.0	1.0
Total Finance:		4.0	4.0	4.0	4.0	4.0
IT	IT Administrator	1.0	1.0	1.0	1.0	1.0
	IT Help Desk Support	0.0	0.0	0.0	1.0	1.5
Total IT:		1.0	1.0	1.0	2.0	2.5
DPW- Streets/Parks/ Forestry/Stormwater	St./Parks/Forestry/Stormwater Superintendent	1.0	1.0	1.0	1.0	1.0
	Full Time Staff	8.0	8.0	8.0	8.0	8.0
	Foreman	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant	0.2	0.2	0.2	0.2	0.2
	Seasonal Employees	3.4	3.4	3.4	3.4	3.4
Total DPW:		13.5	13.5	13.5	13.5	13.5
	Emergency Operations Coordinator*	1.0	1.0	1.0	1.0	1.0
	Deputy Emergency Operation Coordinator*	2.0	2.0	2.0	2.0	2.0
Total Emergency Preparedness:		3.0	3.0	3.0	3.0	3.0
Police	Police Chief	1.0	1.0	1.0	1.0	1.0
	Deputy Police Chief	1.0	1.0	1.0	0.0	0.0
	Police Captain	1.0	1.0	1.0	2.0	2.0
	Lieutenant	4.0	4.0	4.0	4.0	4.0
	Patrol Officer 48 Months	6.0	7.0	7.0	8.0	6.0
	Patrol Officer 24 Months	4.0	5.0	5.0	3.0	4.0
	Patrol Officer 12 Months	3.0	0.0	0.0	2.0	1.0
	Patrol Officer Hire	0.0	1.0	1.0	0.0	3.0
	Detective Lieutenant	1.0	1.0	1.0	1.0	1.0
	Detective	2.0	2.0	2.0	2.0	2.0
	School Resource Officer	1.0	1.0	1.0	1.0	1.0
	Support Services Manager	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant II	2.5	2.5	2.5	2.5	2.5
	Communications Supervisor	1.0	1.0	1.0	1.0	1.0
	Dispatcher	6.0	6.0	6.0	6.0	6.0
	Community Services Officer	1.0	1.0	1.0	1.0	1.0
Total Police:		35.5	35.5	35.5	35.5	36.5

PERSONNEL SUMMARY

Department	Position Title	2021	2022	2023	2024	2025
Neighborhood Services	Neighborhood Service Director	1.0	1.0	1.0	0.0	0.0
	Administrative Assistant I	1.0	1.0	1.0	1.0	1.0
	GIS Technician	1.0	1.0	1.0	1.0	1.0
	GIS Intern	0.5	0.5	0.5	0.5	0.0
	Neighborhood Services Officer	0.5	1.0	1.0	0.0	0.0
	Fire Inspector/Code Enforcement	1.0	0.0	0.0	0.0	0.0
	Total Neighborhood Services:		5.0	4.5	4.5	2.5
Parks & Recreation	Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
	Assistant Parks and Recreation Director	0.0	0.0	0.0	0.0	1.0
	Recreation Program Coordinator	1.0	1.0	1.0	1.0	0.0
	Athletic Program Coordinator	1.0	1.0	1.0	1.0	1.0
	WAFC Manager	1.0	1.0	1.0	1.0	1.0
	Fitness and Member Services Coordinator	1.0	1.0	1.0	1.0	1.0
	Facility Maintenance	2.8	2.4	2.4	2.3	2.3
	Recreation	4.8	4.8	4.8	4.8	4.8
	Aquatic and Fitness	11.6	11.6	11.6	13.4	13.4
	Seniors	0.9	1.2	1.2	1.4	1.4
Total Parks & Recreation:		25.0	25.0	25.0	27.0	27.0
Library	Library Director	1.0	1.0	1.0	1.0	1.0
	Assistant Library Director	1.0	1.0	1.0	1.0	1.0
	Youth Educational Services Librarian	1.0	1.0	1.0	1.0	1.0
	Technical Services Specialist	1.7	1.7	1.7	1.7	1.7
	Outreach Services Specialist	1.2	0.6	0.6	0.6	0.6
	Customer Service Specialist	3.5	4.2	4.2	4.2	4.2
	Prog. and Makerspace Librarian	1.0	1.0	1.0	1.0	1.0
Total Library:		10.4	10.5	10.5	10.5	10.5
Fire / EMS	Paramedic/FF	0.0	0.0	0.0	6.0	6.0
	AEMT/FF	0.0	0.0	0.0	4.0	3.0
	EMT/FF	0.0	0.0	0.0	2.0	3.0
	POC-AEMT/EMTS	0.0	8.3	16.7	2.0	2.0
	EMS-Asst Chief	0.0	0.3	0.6	0.6	0.6
	Fire Admin Assistant	0.0	0.5	1.0	0.0	0.0
	Fire-Chief	0.0	0.1	0.2	1.0	1.0
	Fire-Assistant Chief	0.0	0.2	0.4	1.0	1.0
	Fire Inspector	0.0	0.0	0.0	1.0	1.0
	POC - Fire Fighter	0.0	2.3	4.6	0.3	0.3
	Fire-Captain	0.0	0.1	0.2	0.0	0.0
Fire-Lieutenant	0.0	0.1	0.2	0.0	0.0	
Total Fire/EMS:		0.0	11.9	23.8	17.9	17.9
Water	Water Utility Superintendent	1.0	1.0	1.0	1.0	1.0
	Water Operator	4.0	4.0	4.0	4.0	4.0
	Administrative Assistant	0.2	0.2	0.2	0.2	0.2
	Seasonal Employees	0.7	0.7	0.7	0.6	0.6
Total Water Utility:		5.8	5.8	5.8	5.7	5.7
Wastewater	Wastewater Utility Superintendent	1.0	1.0	1.0	1.0	1.0
	Lab Operator	1.0	1.0	1.0	1.0	0.0
	Wastewater Operator	5.0	5.0	5.0	5.0	5.0
	Administrative Assistant	0.7	0.7	0.7	0.7	0.7
	Lab Assistant	0.5	0.5	0.5	0.3	0.3
	Seasonal Employees	0.6	0.6	0.6	0.3	0.3
Total Wastewater Utility:		8.8	8.8	8.8	8.3	7.3
Grand Total:		123.8	136.3	148.9	144.0	143.9

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

THE VALUE OF THE BUDGET

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

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

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

LOCAL GOVERNMENT STRUCTURE

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

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



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

BASIS OF BUDGETING

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

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

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

BUDGET OVERVIEW

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

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



1	2	3	4	5	6	7	8	9
April/May	June/July	July/August	August/September	August/September	October	October	November	After Adoption
Process Planning and Design	Goal Setting/Strategic Planning	Development of Ten-Year Capital Improvement Plan (CIP)	Departments Submit Proposed Budgets for Review	Review of Ten-Year Capital Improvement Program (CIP)	Budget presented to the Finance Committee	Refresh of the Long-Range Financial Plan Forecasts	Adoption of the Annual Budget Resolution	Amendments to the Adopted Budget
<p>The Common Council evaluates the proposed budget process schedule for the coming year and the proposed format for the document. This is an opportunity for all involved in budget process to provide input on possible changes or improvements.</p>	<p>The Common Council, department directors, and managers meet to discuss the status of goals and objectives for the current year and to establish goals for the coming years. Through this planning process, several goals for the biennial budget are identified.</p>	<p>The CIP is a planning tool for city staff and for the Common Council. Each year, the condition of the City's infrastructure, buildings and equipment need to be evaluated to ensure that service can be maintained at the highest level. Expected outlays greater than \$5,000 are reflected in the CIP and considered in the budget planning process.</p>	<p>Departments submit their proposed budgets to the City Manager and Finance Director for review. At this point in the process, budgets will include any identified output measures, goals and accomplishments, projects or equipment less than \$5,000 in cost, justification, and revenue projections. After reviewing the submitted budgets, the City Manager and Finance Director meet with Department Directors individually to discuss proposed budgets and make any necessary changes.</p>	<p>The Common Council reviews the CIP as proposed by staff and provides feedback as to the prioritization of projects for the proposed budget.</p>	<p>Once the City Manager and Finance Director complete their review of proposed department budgets and make appropriate revisions, a detailed review of all budgeted amounts is conducted with the Finance Committee. The Finance Committee then recommends a proposed budget to the Common Council once all requested changes are incorporated.</p>	<p>The Long-Range Financial Plan forecasts are refreshed based on the Proposed Budget following the review of the Finance Committee.</p>	<p>The Finance Committee recommended budget is presented to the Common Council. This proposed budget is made available for public inspection on the City's website. The adoption of the budget ordinance is a two-step process. The Common Council holds a public hearing as required by State statute. The hearing is the final opportunity to receive public budget input. Following the hearing, the budget is passed into law by the adoption of a budget ordinance. Following adoption, the final budget is made available for public viewing online as well as at the Municipal Building and the Irvin L. Young Memorial Library.</p>	<p>The biennial budget may be revised by a majority vote of the City Council by deleting, adding to or changing budgeted items. No revision to budget items shall be made which increases the total budget unless funds are available to effectuate the purpose of the revision.</p>

FINANCIAL POLICIES

These policies assist the City Council and management in preparing the budget and managing the City's fiscal affairs throughout the year. The policies are to be reviewed during the budget process, and modified as appropriate, to accommodate changing fiscal conditions, environmental challenges and City Councils policy initiatives. In addition to these Financial Policies the City has separately issued and approved comprehensive policies on Purchasing, Investments and Fixed Assets.

FINANCIAL PLANNING POLICIES**FUND BALANCE POLICY**

Fund Balance is the difference between the assets and liabilities of a governmental fund.

The Fund Balance Policy is designed to:

1. ensure adequate working capital to manage seasonal cash flows,
2. minimize need to borrow,
3. provide for unanticipated expenses, and
4. retain adequate liquidity to maintain a stable or improved credit rating in an effort to minimize cost of borrowing.

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

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

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

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

REVENUE POLICY

The revenue policy is designed to ensure:

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

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

DEBT POLICY

The debt policy ensures that the City's debt:

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

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

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

FISCAL/BUDGET POLICY**Financial Management:**

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

Budgeting:

- The City will project revenues on a conservative basis so that actual revenues will consistently meet or exceed budgeted revenues.
- The General Fund should be compensated by other funds for general and administrative services provided, including management, finance, personnel, and maintenance.
- The City shall have a 27th payroll every eleventh year. One tenth of the payroll shall be put aside to cover the foreseen expense.
- The City shall have an equipment revolving fund to cover rolling stock in excess of \$10,000 for the Department of Public Works/Parks.
- The City shall have an equipment revolving fund to cover rolling stock in excess of \$10,000 for the Fire/Rescue Department.
- The City shall set aside in the Sick Leave Severance Fund expected amounts to cover the anticipated payout of the future sick leave liability.
- The City shall maintain and budget annually an amount to be provided for non-recurring, unanticipated expenditure or to set aside funds to cover known contingencies with unknown cost. The level of the General Fund Contingency (Acct #100.51110.910) will not be less than 1% of the General Fund Operating Expenditures annually.
- The City will adopt a balanced budget, by fund, for all funds maintained by the City, in which total anticipated revenues must equal or exceed the budgeted expenditures for each fund. However, if this cannot be attained, the City will utilize unallocated fund reserves, which have been carried forward from prior years.
- The City will maintain a balanced budget per State Statute §65.05 Par. 1, Sub. 8.

Cash Flow:

- The City will strive to maintain a broad and diversified revenue base that will equitably distribute the burden of supporting City services and will protect the City from short-term fluctuations in any one-revenue source.
- The City will maintain timely collection systems and implement necessary enforcement strategies to collect revenues from available sources.

Tax Base:

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

CAPITAL IMPROVEMENTS PROGRAM POLICY

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

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

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

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

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

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

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

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

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

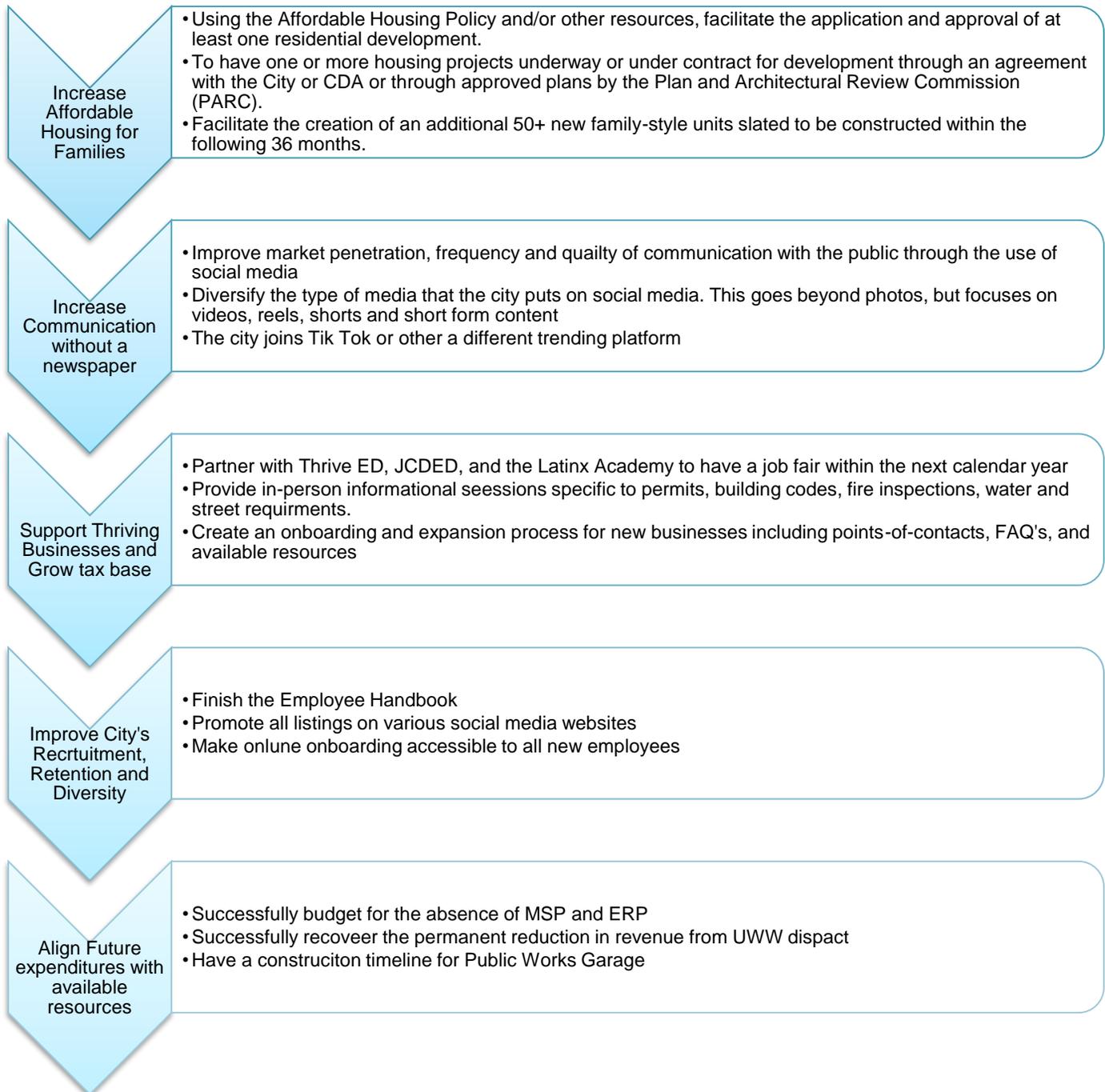
The City will maintain its physical assets at a level adequate to protect the City's capital investment, and to minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of capital plant and equipment from current revenues where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

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



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

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



Long Term Financial Planning

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

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

Supporting the strategic plan developed by the city in 2023 (summarized on preceding page), the City prepared a Financial Management Plan with the assistance of our Municipal Advisor, Ehlers, Inc. to ensure we can continue to provide quality municipal services responsibly on a sound financial footing. This plan developed a comprehensive model to forecast operating and capital needs within one model. This model is periodically updated. The 2023 update focused on the impact of the proposed CIP on property tax levy and utility rates. Detailed results are presented in the links below:

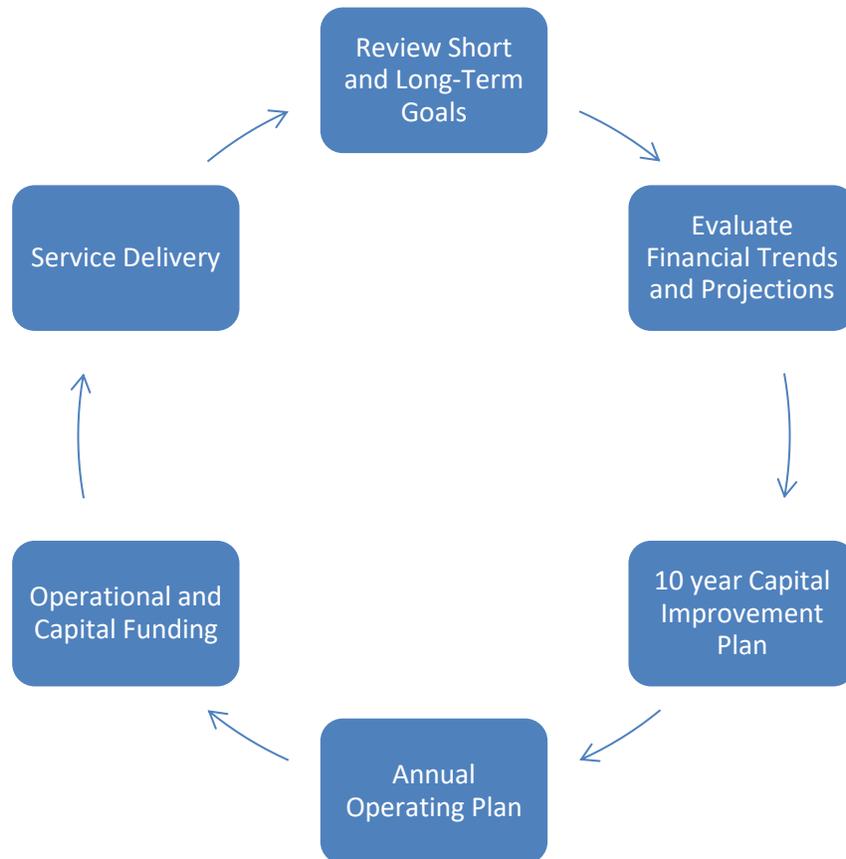
1. 2024-2028 Preliminary Financing Plan
2. 2024-2028 Water & Sewer Preliminary Financing Plan
3. 2020 Financial Management Plan Update (2022-2026)

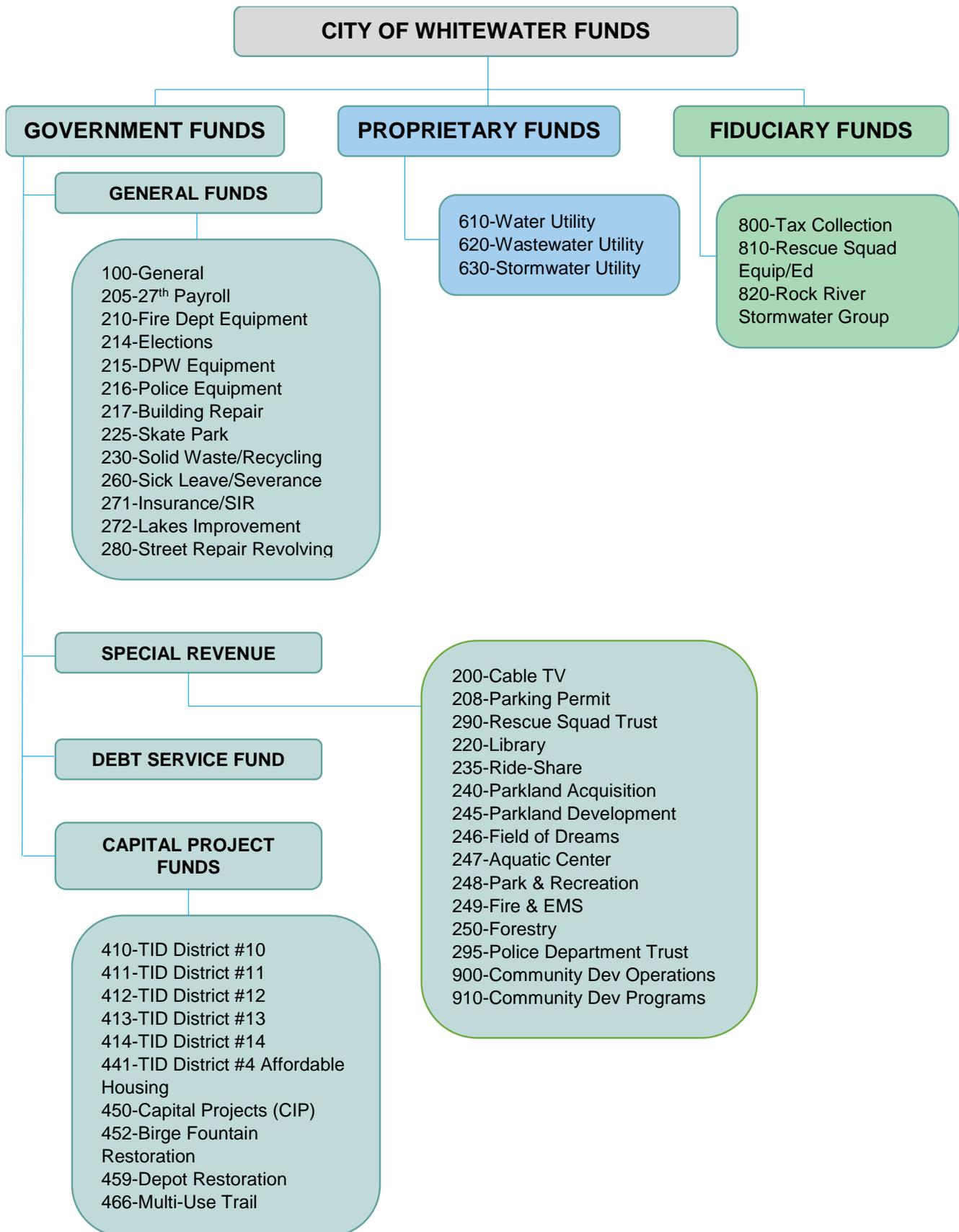
One significant change underlying these plans is the shift from a preference to use exclusively General Obligation debt to finance capital projects. Future financing will rely on Revenue debt for Utility projects and General Obligation debt for remaining projects. Additionally, the Water and Sewer utilities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

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

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

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





FUND STRUCTURE

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

Governmental Funds

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

Proprietary Funds

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

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

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

GOVERNMENTAL FUNDS

The City maintains the following governmental funds:

- **General Fund**

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

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

- **Special Revenue Funds**

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

- **Debt Service Fund**

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

- **Capital Projects Funds**

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

PROPRIETARY FUNDS

The City maintains the following proprietary funds:

- **Enterprise Fund**

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

- The Water Utility
- Wastewater Utility
- Stormwater Utility

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

FIDUCIARY FUNDS

The City maintains the following fiduciary funds:

- **Trust/Agency Funds**

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

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

FUND BALANCE

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

Fund balance is the difference between assets and liabilities.

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

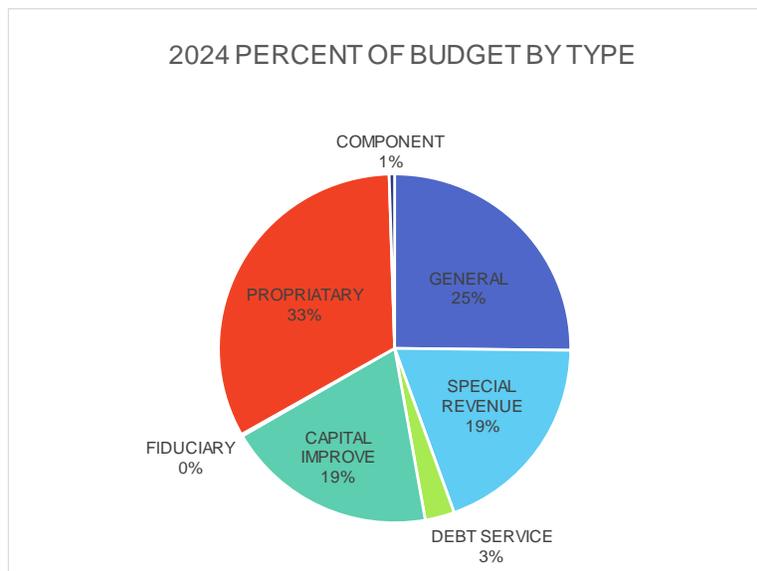


COMBINED FINANCIAL STATEMENT
2024 Budget

REVENUES	GOVERNMENTAL							TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIETARY	COMPONENT	
TAXES	6,194,882	-	-	884,822	-	-	-	7,079,704
SPECIAL ASSESSEMENTS	-	-	-	-	-	-	-	-
INTERGOVT REVENUES	4,694,945	739,728	-	243,391	-	-	-	5,678,064
LICENSES & PERMITS	92,233	-	-	-	-	-	-	92,233
FINES, FORFEIT - PENALTIES	288,800	-	-	-	-	-	-	288,800
PUBLIC CHARGES FOR SVCS	32,625	3,892,548	-	-	49,000	-	-	3,974,173
MISC REVENUE	979,930	50,927	-	2,290,000	5,315	-	-	3,326,172
OTHER FINANCING SOURCES	138,110	2,911,374	1,330,305	5,956,180	29,185	-	23,003	10,388,157
OTHER PROPRIETARY REVENUE	-	-	-	-	-	16,154,869	-	16,154,869
COMPONENT UNIT	-	-	-	-	-	-	10,000	10,000
TRANSFERS	-	2,804,851	-	500	-	-	180,000	2,985,351
TOTAL REVENUES	12,421,525	10,399,428	1,330,305	9,374,892	83,500	16,154,869	213,003	49,977,522

EXPENDITURES	GOVERNMENTAL							TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIETARY	COMPONENT	
GENERAL GOVERNMENT	1,844,553	737,236	-	750	-	-	-	2,582,539
PUBLIC SAFETY	5,502,098	5,298,390	-	-	3,500	-	-	10,803,988
PUBLIC WORKS	1,200,352	701,660	-	-	-	-	-	1,902,012
COMMUNITY ENRICHMENT	775,265	3,662,142	-	500	-	-	-	4,437,906
NEIGHBORHOOD SVCS/PLANNING	258,543	-	-	-	80,000	-	-	338,543
TRANSFERS	2,783,714	-	-	147,500	-	25,000	-	2,956,214
CONTINGENCIES	57,000	-	-	-	-	-	-	57,000
CAPITAL PROJECTS	-	-	-	9,103,526	-	8,269,599	-	17,373,125
DEBT SERVICE	-	-	1,330,305	122,616	-	3,043,178	-	4,496,100
PROPRIETARY EXP	-	-	-	-	-	4,817,091	-	4,817,091
COMPONENT UNIT	-	-	-	-	-	-	213,003	213,003
TOTAL EXPENDITURES	12,421,525	10,399,428	1,330,305	9,374,892	83,500	16,154,869	213,003	49,977,522

FUND BALANCE	GOVERNMENTAL							TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIETARY	COMPONENT	
FUND BALANCE, JAN 1, 2024	3,128,823	3,658,138	0	2,334,006	201,487	36,373,891	7,160,719	52,857,064
EST FUND BALANCE, JAN 1, 2024	(57,000)	(2,127,772)	-	(85,000)	(29,185)	(462,253)	141,077	(2,620,133)
EST FUND BALANCE, DEC 31, 2024	3,071,823	1,530,366	0	2,249,006	172,302	35,911,638	7,301,796	50,236,931



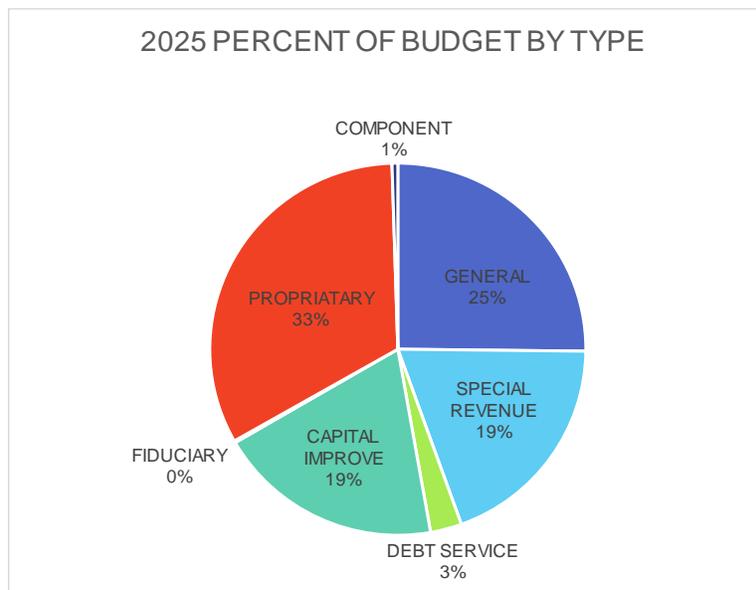


COMBINED FINANCIAL STATEMENT
2025 Budget

REVENUES	GOVERNMENTAL						PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY				
TAXES	6,784,037	-	-	465,100	-	-	-	7,249,137	
SPECIAL ASSESSMENTS	1,050	-	-	-	-	-	-	1,050	
INTERGOVT REVENUES	5,023,961	751,548	-	-	-	-	-	5,775,509	
LICENSES & PERMITS	394,523	-	-	-	-	-	-	394,523	
FINES, FORTFEIT - PENALTIES	286,550	-	-	-	-	-	-	286,550	
PUBLIC CHARGES FOR SVCS	45,625	3,390,757	-	-	49,000	-	-	3,485,382	
MISC REVENUE	919,842	36,373	-	1,219,432	4,813	-	-	2,180,460	
OTHER FINANCING SOURCES	116,614	1,929,783	1,968,772	5,438,576	30,187	-	6,618	9,490,549	
OTHER PROPRIETARY REVENUE	-	-	-	-	-	13,891,507	-	13,891,507	
COMPONENT UNIT	-	-	-	-	-	-	10,000	10,000	
TRANSFERS	-	2,713,317	-	500	-	-	180,000	2,893,817	
TOTAL REVENUES	13,572,202	8,821,778	1,968,772	7,123,608	84,000	13,891,507	196,618	45,658,483	

EXPENDITURES	GOVERNMENTAL						PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY				
GENERAL GOVERNMENT	1,837,586	708,909	-	750	-	-	-	2,547,245	
PUBLIC SAFETY	5,658,873	4,360,808	-	-	4,000	-	-	10,023,681	
PUBLIC WORKS	1,223,166	600,010	-	-	-	-	-	1,823,176	
COMMUNITY ENRICHMENT	670,114	3,152,051	-	500	-	-	-	3,822,666	
NEIGHBORHOOD SVCS/PLANNING	566,380	-	-	-	80,000	-	-	646,380	
TRANSFERS	3,616,081	-	-	150,000	-	25,000	-	3,791,081	
CONTINGENCIES	-	-	-	-	-	-	-	-	
CAPITAL PROJECTS	-	-	-	6,935,170	-	6,232,707	-	13,167,877	
DEBT SERVICE	-	-	1,968,772	37,188	-	3,497,655	-	5,503,614	
PROPRIETARY EXP	-	-	-	-	-	4,136,145	-	4,136,145	
COMPONENT UNIT	-	-	-	-	-	-	196,618	196,618	
TOTAL EXPENDITURES	13,572,202	8,821,778	1,968,772	7,123,608	84,000	13,891,507	196,618	45,658,483	

FUND BALANCE	GOVERNMENTAL						PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY				
EST FUND BALANCE, JAN 1, 2024	3,071,823	1,530,366	0	2,249,006	172,302	35,911,638	7,301,796	50,236,931	
EST FUND BALANCE, JAN 1, 2024	-	258,814	(0)	105,817	(39,482)	(190,230)	(402,062)	(267,143)	
EST FUND BALANCE, DEC 31, 2024	3,071,823	1,789,181	-	2,354,823	132,820	35,721,409	6,899,733	49,969,788	



BUDGET SUMMARY

FUND BALANCE



FUND BALANCE DETAIL BY FUND

Fund #	Fund Name	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGETED	2024 ESTIMATED	2025 ORIG BUDGETED	\$ CHANGE FY 25/24	% CHANGE FY 25/24	2025 ADJ BUDGETED	\$ CHANGE FY 25/24	% CHANGE FY 25/24	Type
100	GENERAL FUND	2,688,073	3,007,850	3,128,823	3,071,823	3,364,605	3,364,605	292,782	9.53%	3,071,823	-	0.00%	1
200	CABLE TV FUND	56,891	47,875	87,481	44,277	40,966	(4,454)	(48,731)	-110.06%	10,966	(33,311)	-75.23%	2
205	27TH PAYROLL FUND	75,784	75,848	-	-	-	-	-	0.00%	-	-	na	1
208	PARKING PERMIT FUND	78,953	75,074	71,859	72,606	75,557	75,822	3,216	4.43%	75,822	3,216	4.43%	2
210	FD EQUIPMENT REVOLVING FUND	541,012	1,690,154	1,060,553	313,474	946,485	1,047,862	734,388	234.27%	469,880	156,406	49.89%	1
214	ELECTIONS	13,972	10,416	18,760	11,024	903	7,549	(3,475)	-31.52%	8,165	(2,859)	-25.93%	1
215	EQUIP VEHICLE REVOLVING FUND	122,241	246,333	287,802	171,309	339,421	358,872	187,563	109.49%	358,872	187,563	109.49%	1
216	POLICE VEHICLE REVOLVING FUND	30,218	(3,073)	32,738	32,738	32,698	32,698	(40)	-0.12%	20,698	(12,040)	-36.78%	1
217	BUILDING REPAIR FUND	19,719	44,719	46,152	31,002	27,305	27,003	(3,999)	-12.90%	27,003	(3,999)	-12.90%	1
220	LIBRARY SPECIAL REVENUE FUND	609,146	536,438	952,131	147,131	275,406	275,405	128,274	87.18%	154,826	7,695	5.23%	2
225	SKATE PARK FUND	5,433	5,433	5,433	5,433	5,433	5,433	-	0.00%	5,433	-	0.00%	1
230	SOLID WASTE/RECYCLING FUND	58,984	17,138	17,774	12,774	12,687	7,687	(5,087)	-39.83%	382	(12,392)	-97.01%	1
235	RIDE-SHARE GRANT PROGRAM FUND	76,096	93,362	61,262	61,262	33,307	33,307	(27,955)	-45.63%	478	(60,784)	-99.22%	2
240	PARKLAND ACQUISITION FUND	53,169	53,169	61,233	61,233	61,249	62,567	1,334	2.18%	87,318	26,085	42.60%	2
245	PARKLAND DEVELOPMENT FUND	32,802	12,913	17,488	17,488	19,501	19,501	2,013	11.51%	35,472	17,984	102.84%	2
246	FIELD OF DREAMS	60,383	56,731	65,113	65,021	57,982	56,977	(8,044)	-12.37%	38,800	(26,220)	-40.33%	2
247	AQUATIC CENTER	(413,429)	(425,028)	(69,578)	25,439	104,500	204,518	179,079	703.97%	60,008	34,569	135.89%	2
248	PARK & REC SPECIAL REVENUE	7,163	31,689	35,981	16,981	71,589	71,589	54,608	321.58%	11,589	(5,392)	-31.76%	2
249	FIRE/EMS DEPARTMENT	-	(84,070)	(100,743)	(100,743)	7,037	7,037	107,780	106.98%	7,037	107,780	106.98%	2
250	FORESTRY FUND	18,895	15,802	13,828	7,863	4,603	10,625	2,762	35.12%	625	(7,238)	-92.05%	2
260	SICK LEAVE SEVERANCE FUND	106,705	85,000	132,389	52,389	38,692	58,692	6,303	12.03%	1,692	(50,697)	-96.77%	1
271	INSURANCE-SIR	144,627	144,627	136,281	116,281	101,281	101,281	(15,000)	-12.90%	101,281	(15,000)	-12.90%	1
272	LAKES IMPROVEMENT FUND	475	475	475	475	22	22	(453)	-95.40%	22	(453)	-95.40%	1
280	STREET REPAIR REVOLVING FD	721,785	591,099	616,236	219,512	352,236	255,229	35,717	16.27%	109,072	(110,440)	-50.31%	1
295	POLICE DEPARTMENT-TRUST FUND	88,356	83,498	69,988	70,223	80,066	79,297	9,074	12.92%	79,297	9,074	12.92%	2
300	DEBT SERVICE FUND	(2,376)	(3,651)	0	0	0	0	-	0.00%	-	-	-100.00%	3
410	TID DISTRICT #10 FUND	(18,660)	(18,948)	(16,469)	(16,469)	-	169,683	186,152	1130.29%	70,497	86,967	528.05%	4
411	TID DISTRICT #11 FUND	(10,710)	(10,998)	2,436	2,436	-	45,783	43,347	1779.44%	33,915	31,479	1292.25%	4
412	TID DISTRICT #12 FUND	(10,710)	(3,698)	(44,296)	(44,296)	-	144,123	188,419	425.36%	48,227	92,523	208.87%	4
413	TID DISTRICT #13 FUND	(10,710)	(10,998)	(7,154)	(7,154)	-	8,928	16,082	224.79%	4,584	11,738	164.07%	4
414	TID DISTRICT #14 FUND	(10,710)	(10,998)	612	612	-	23,627	23,016	3762.56%	(79,827)	(80,438)	-13149.97%	4
441	TID DISTRICT #4 AFF HOUSE FUND	-	2,076,362	2,007,539	2,007,539	-	1,830,911	(176,628)	-8.80%	1,830,911	(176,628)	-8.80%	4
450	CAPITAL PROJ-LSP GROSS FUND	127,296	609,791	349,415	264,415	4,671,712	4,626,712	4,362,297	1649.79%	404,841	140,426	53.11%	4
452	BIRGE FOUNTAIN RESTORATION	10,515	10,586	10,556	10,556	10,306	10,306	(250)	-2.37%	10,306	(250)	-2.37%	4
459	DEPOT RESTORATION PROJECT	31,368	31,368	31,368	31,368	31,368	31,368	-	0.00%	31,368	-	0.00%	4
610	WATER UTILITY FUND	11,291,871	11,347,228	11,400,892	11,400,892	11,438,536	11,731,331	330,439	2.90%	11,517,080	116,189	1.02%	5
620	WASTEWATER UTILITY	18,702,208	19,580,574	20,558,608	20,240,874	20,220,058	20,250,873	10,000	0.05%	20,384,292	143,418	0.71%	5
630	STORMWATER UTILITY FUND	4,556,500	4,497,536	4,414,911	4,269,873	4,003,711	3,840,227	(429,646)	-10.06%	3,820,037	(449,836)	-10.54%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	146,184	140,004	137,971	138,890	128,991	128,954	(9,936)	-7.15%	128,954	(9,936)	-7.15%	6
820	ROCK RIVER STORMWATER GROUP	97,193	90,557	63,516	33,411	34,016	3,866	(29,546)	-88.43%	3,866	(29,546)	-88.43%	6
900	ECONOMIC DEVELOPMENT FUND	(1,496)	57,427	26,840	3,837	26,840	1,986	(1,851)	-48.25%	20,223	16,385	427.00%	2
910	CDA PROGRAMS FUND	7,470,331	7,175,903	7,133,878	7,297,958	6,841,860	6,998,406	(299,553)	-4.10%	6,879,511	(418,448)	-5.73%	2
920	INNOVATION CTR-OPERATIONS	(69,122)	(85,089)	37,503	75,177	102,193	136,986	61,810	82.22%	124,445	49,268	65.54%	2
	GRAND TOTAL	47,496,427	51,886,428	52,857,064	50,236,931	53,563,118	56,143,191	5,906,260	11.76%	49,969,788	(267,143)	-0.48%	

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

Fund Type:

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



CHANGES IN FUND BALANCE GREATER THAN 10%

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

Fund Type:

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



TOP 75% NON-TRANSFER REVENUE SOURCES BY FUND

Major Revenue Sources by Fund 2024

Total Non-Transfer Revenue: 34,078,125

<u>Fund 100-General Fund</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 620-Wastewater Utility</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 450-Capital Projects</u>	<u>Budget</u>	<u>% of Rev</u>
Tax Levy	5,852,362		Wastewater Revenues	4,202,363		Bond Proceeds	5,518,172	
Shared Revenue	3,929,846		Misc Grant Revenue	2,763,100		Donations	2,250,000	
Interest Income	552,887		Bond Proceeds	<u>2,299,000</u>		Grants	<u>225,306</u>	
Transportation Aid	580,479			<u>9,264,463</u>	27.19%		<u>7,993,478</u>	24.14%
Room Tax	230,000							
Ordinance Violations	<u>216,600</u>							
	<u>11,362,173</u>	33.34%						

<u>Fund 610-Water Utility</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 210-Fire/EMS Equip</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 249-Fire & EMS Dept</u>	<u>Budget</u>	<u>% of Rev</u>
Metered Water Sales	1,942,866		WWFD Inc Contribution	<u>1,375,680</u>		Rescue Call Revenue	600,000	
Fire Protection	799,266			<u>1,375,680</u>	4.04%	Township Contract Revenue	<u>498,893</u>	
Bond Proceeds	<u>1,030,500</u>						<u>1,098,893</u>	3.22%
	<u>3,772,632</u>	11.07%						

Major Revenue Sources by Fund 2025

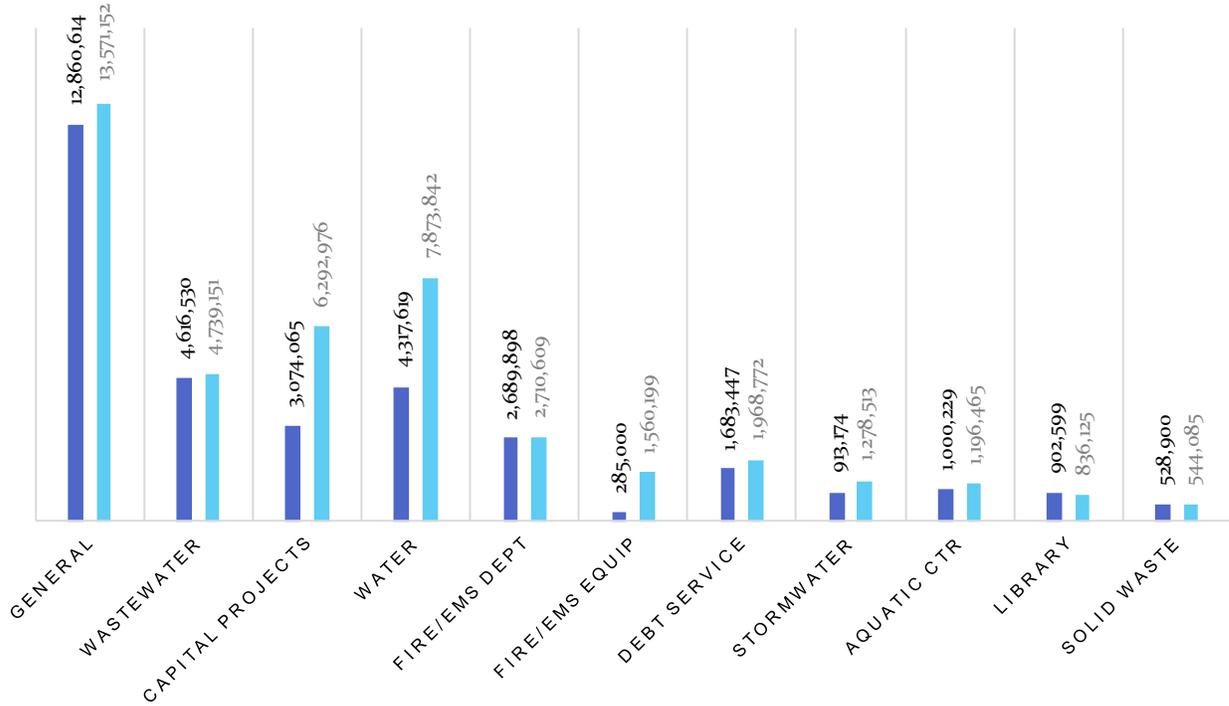
Total Non-Transfer Revenue: 33,114,646

<u>Fund 100-General Fund</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 620-Wastewater Utility</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 610-Water Utility</u>	<u>Budget</u>	<u>% of Rev</u>
Tax Levy	6,460,302		Wastewater Revenues	4,458,403		Metered Water Sales	2,071,899	
Shared Revenue	3,921,416		Misc Grant Revenue	145,000		Grants	1,780,555	
Transportation Aid	580,479		Bond Proceeds	<u>203,800</u>		Fire Protection	803,965	
Interest Income	493,292			<u>4,807,203</u>	14.11%	Bond Proceeds	<u>3,004,445</u>	
Room Tax	230,000						<u>7,660,864</u>	22.48%
Municipal Svcs Aid	265,933							
Ordinance Violations	<u>210,000</u>							
	<u>12,161,422</u>	36.73%						

<u>Fund 450-Capital Projects</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 249-Fire & Rescue</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 247-Aquatic Center</u>	<u>Budget</u>	<u>% of Rev</u>
Bond Proceeds	806,673		Rescue Call Revenue	625,000		Aquatic Center Program Rev	445,544	
Donations	<u>1,189,432</u>		Township Contract Revenue	<u>484,801</u>		School Dist Contribution	<u>339,899</u>	
	<u>1,996,105</u>	6.03%		<u>1,109,801</u>	3.26%		<u>785,443</u>	2.37%

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

■ 2025 ORIG BUDGET ■ 2025 ADJ BUDGET



BUDGET SUMMARY

REVENUES



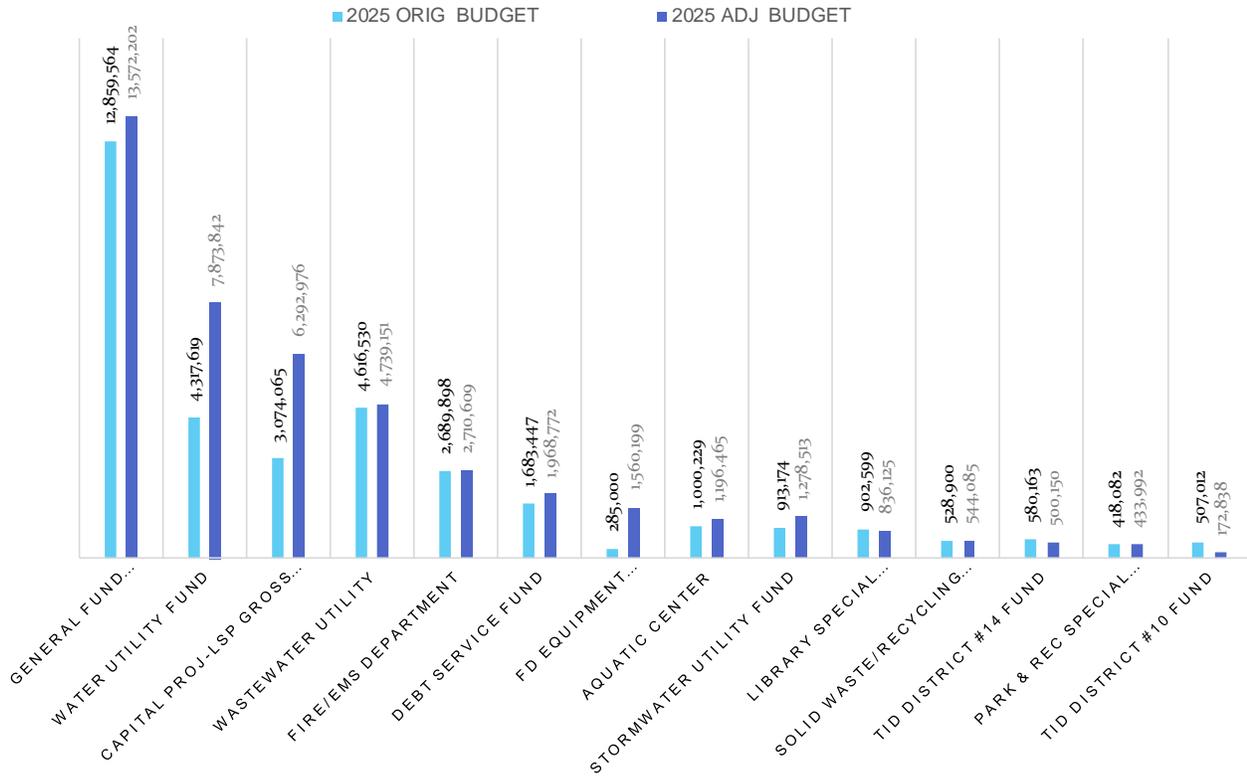
REVENUES BY FUND – ALL FUNDS

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

Fund Type:

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

MAJOR FUND BUDGETS WITH EXPENDITURES OVER \$400,000



BUDGET SUMMARY

EXPENDITURES



EXPENDITURES BY FUND – ALL FUNDS

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

Fund Type:

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



Tax Calculation - Tax Year 2023 / Calendar Year 2024

WALWORTH COUNTY

Assessment Ratio: **0.964490125**
Lottery Credit: 211.76

VALUATION

Assessed Values: 880,882,950
 Equalized Val:(no tif) 896,192,600
 Equalized Val:(w/ tif) 913,117,300
 State Credits: 1,566,773.88

LEVIES without TIF

State -
 County 2,062,164.50
 Technical College 502,799.27
 School 6,477,014.04
 City 5,681,055.34
 TIF 278,045.93
Total 15,001,079.08

LEVIES with TIF

State -
 County 2,101,108.47
 Technical College 512,294.42
 School 6,599,333.40
 City 5,788,342.79
Total 15,001,079.08

TAX RATES

State -
 County 2.385230035
 Technical College 0.581569231
 School 7.491725660
 City 6.571069164
Gross Tax Rate 17.029594090
 Less School Credit (1.778640261)
Net Tax Rate 15.250953829

JEFFERSON COUNTY

Assessment Ratio: **1.051140818**
Lottery Credit: 211.76

VALUATION

Assessed Values: 133,155,700
 Equalized Val:(no tif) 122,927,000
 Equalized Val:(w/ tif) 128,559,200
 State Credits: 192,576.50

LEVIES without TIF

State -
 County 356,651.54
 Technical College 77,920.59
 School 888,424.99
 City 779,246.66
 TIF 96,319.48
Total 2,198,563.26

LEVIES with TIF

State -
 County 372,992.41
 Technical College 81,490.72
 School 929,130.38
 City 814,949.75
Total 2,198,563.26

TAX RATES

State -
 County 2.801174940
 Technical College 0.611995731
 School 6.977773989
 City 6.120276864
Gross Tax Rate 16.511221524
 Less School Credit (1.446250517)
Net Tax Rate 15.064971007

COMBINED TOTALS

1,014,038,650
 1,019,119,600
 1,041,676,500
 1,759,350.38

TIF BREAKOUT

	WALWORTH	JEFFERSON	TOTAL TIF
County	38,943.97	16,340.87	55,284.84
Technical College	9,495.15	3,570.13	13,065.28
School	122,319.36	40,705.39	163,024.75
City	107,287.45	35,703.09	142,990.54
Total	<u>278,045.93</u>	<u>96,319.48</u>	<u>374,365.41</u>



WALWORTH COUNTY TAX INCREMENT DISTRICT

Tax Calculation - Tax Year 2023 / Calendar Year 2024

Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	2,062,164.50	896,192,600	0.002301028	913,117,300	2,101,108.47	38,943.97	County
City	5,681,055.34	896,192,600	0.006339101	913,117,300	5,788,342.79	107,287.45	City
School District	6,477,014.04	896,192,600	0.007227257	913,117,300	6,599,333.40	122,319.36	School District
Technical College	502,799.27	896,192,600	0.000561039	913,117,300	512,294.42	9,495.15	Technical College
Total	<u>14,723,033.15</u>		<u>0.016428426</u>		<u>15,001,079.08</u>	<u>278,045.93</u>	Total

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 10	5,985,800	0.35367244323	98,337.18
TID # 11	2,762,700	0.16323479884	45,386.77
TID # 12	1,929,200	0.11398724940	31,693.69
TID # 13	1,764,700	0.10426772705	28,991.22
TID # 14	4,482,300	0.26483778147	73,637.07
	<u>16,924,700</u>	<u>1.00000000000</u>	<u>278,045.93</u>

Total Tax Asking: 6,460,302.00
 % in Walworth Cty: 0.879379221
 Net Amt.: 5,681,055.34

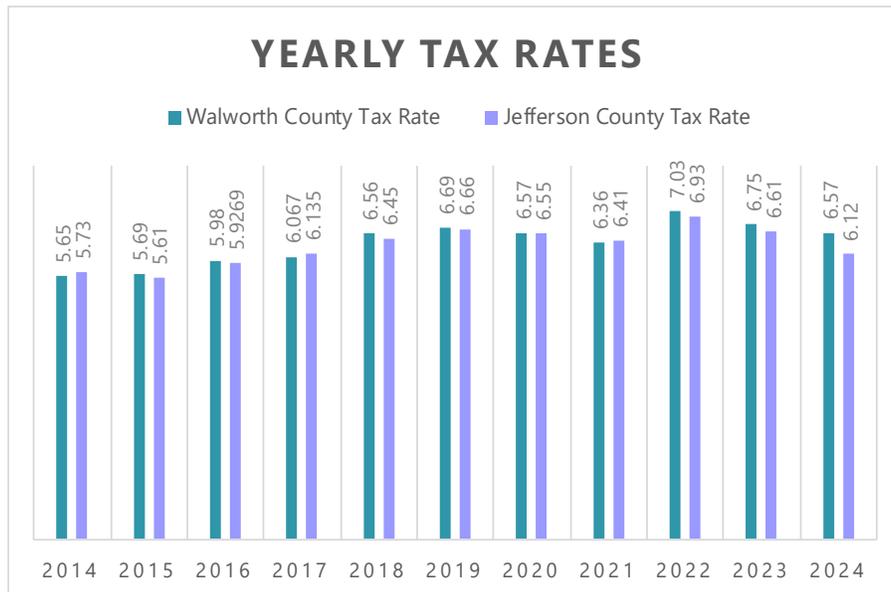


JEFFERSON COUNTY TAX INCREMENT DISTRICT

Tax Calculation - Tax Year 2023 / Calendar Year 2024

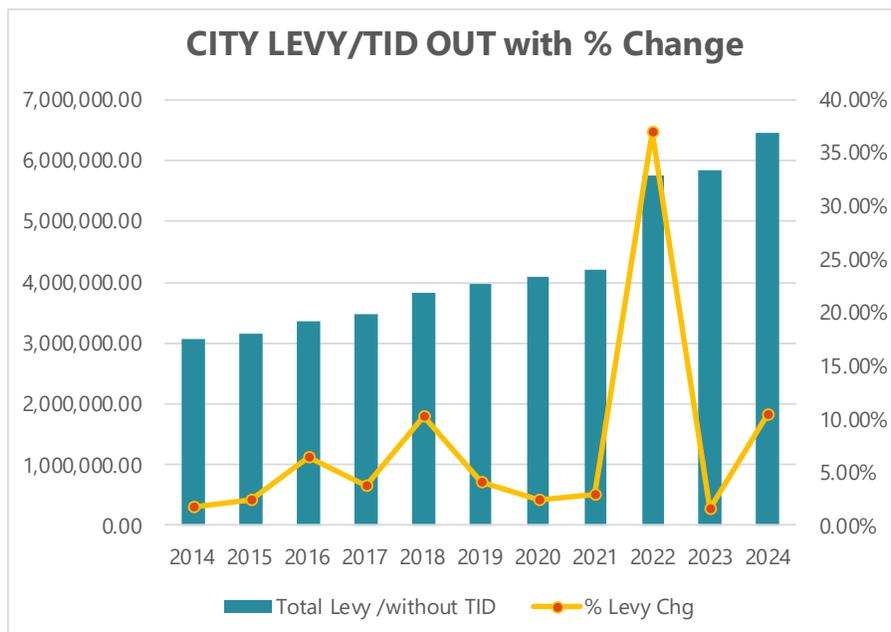
Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	356,651.54	122,927,000	0.002901328	128,559,200	372,992.41	16,340.87	County
City	779,246.66	122,927,000	0.006339101	128,559,200	814,949.75	35,703.09	City
School District	888,424.99	122,927,000	0.007227257	128,559,200	929,130.38	40,705.39	School District
Technical College	77,920.59	122,927,000	0.000633877	128,559,200	81,490.72	3,570.13	Technical College
Total	<u>2,102,243.78</u>		<u>0.017101563</u>		<u>2,198,563.26</u>	<u>96,319.48</u>	Total

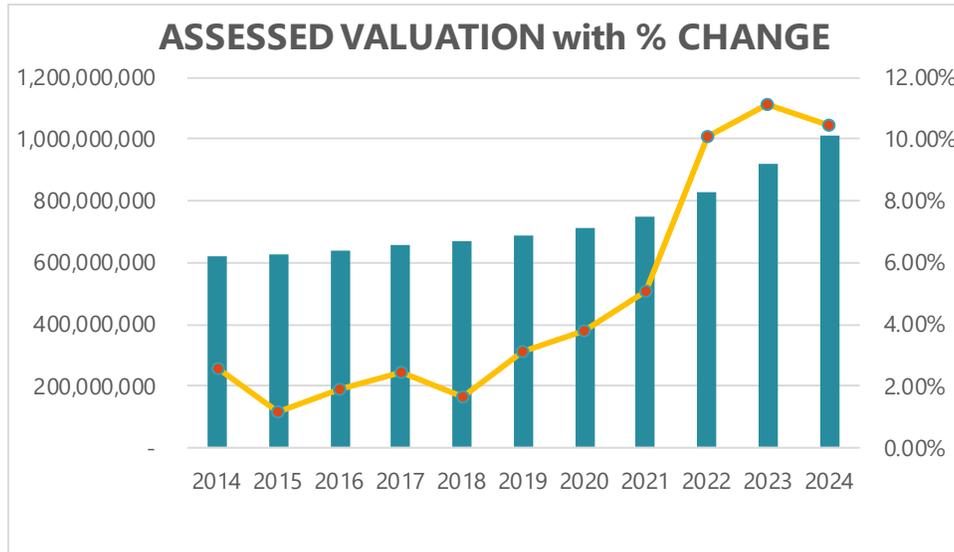
TID Area	Increment Value Increase	Increment % Split	Increment Split Value		Total Tax Asking:	6,460,302.00
TID # 10	691,300	0.12274066972	11,822.32	691,300	% in Jefferson Cty.:	0.120620779
TID # 14	4,940,900	0.87725933028	84,497.16	4,940,900	Net Amt.:	779,246.66
TOTAL	<u>5,632,200</u>	<u>1.00000000000</u>	<u>96,319.48</u>	-		



TAX LEVIES, RATES & COLLECTIONS

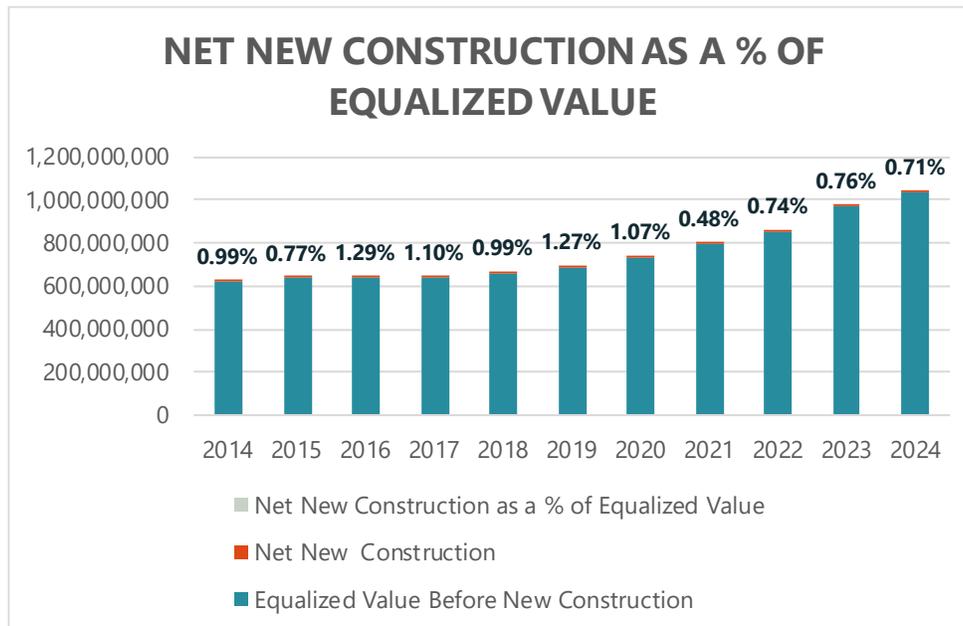
Ley Year	Collection Year	Walworth County	Jefferson County	Walworth County Levy	Jefferson County Levy	Uncollected Personal Property Taxes
		Tax Rate	Tax Rate	/without TID	/without TID	as of October 31 st of Each Year
2024	2025	6.57	6.12	5,681,055.34	779,246.66	2,302.71
2023	2024	6.75	6.61	5,156,343.55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



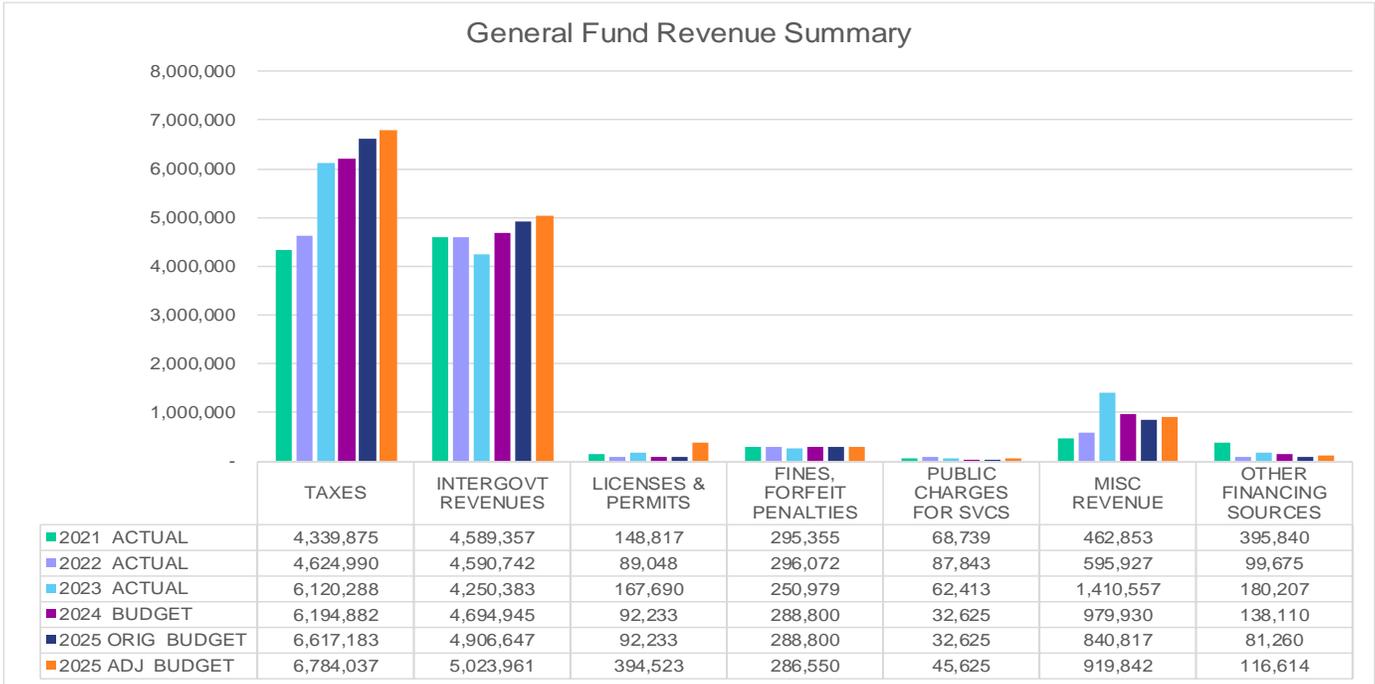


ASSESSED AND EQUALIZED VALUATIONS

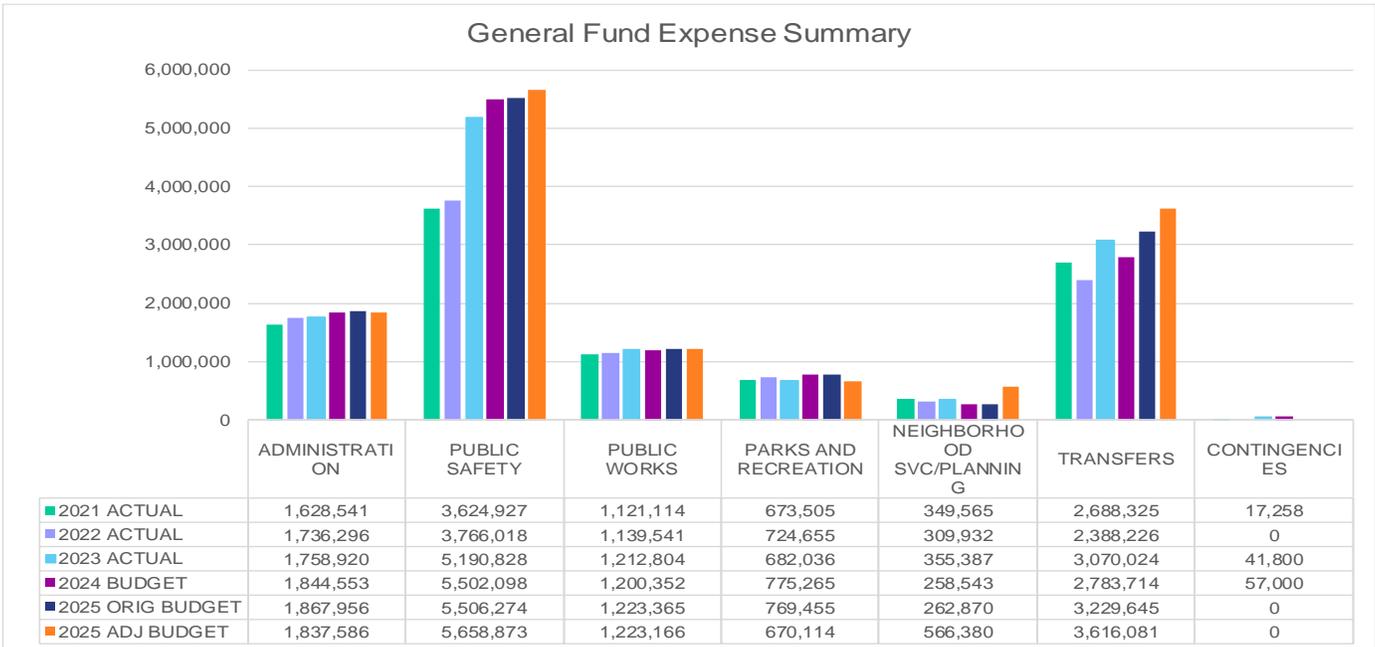
Year	Assessed Valuation	Assessed Value % Chg	Equalized Valuation (TID OUT)	Equalized Valuation (TID IN)
2024	1,014,038,650	10.47%	1,019,119,600	1,041,676,500
2023	917,889,900	11.10%	925,184,300	976,283,200
2022	826,164,100	10.07%	855,440,700	861,165,600
2021	750,563,583	5.05%	705,313,800	802,302,500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



GENERAL FUND REVENUE SUMMARY



GENERAL FUND EXPENSE SUMMARY



GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
TAXES								
100-4110-00	LOCAL TAX LEVY	3,133,033	3,154,970	4,499,748	4,538,657	4,538,657	4,608,119	4,507,730
100-4111-00	DEBT SERVICE TAX LEVY	946,352	1,045,965	1,257,105	1,313,705	1,313,705	1,667,247	1,952,572
100-4112-00	OMITTED PROPERTY TAXES	-	-	-	-	-	-	-
100-4113-00	RESCINDED TAXES-REAL ESTATE	-	6,611	2,625	-	-	-	-
100-4114-00	USE VALUE PENALTY	546	-	-	-	-	-	-
100-4115-00	CHARGEBACK-SECTION 74.41	-	-	21,099	-	8,010	-	-
100-4140-00	MOBILE HOME FEES	38,885	57,754	41,587	58,000	58,000	58,000	58,000
100-4210-00	ROOM TAX-GROSS AMOUNT	192,583	233,465	237,932	230,000	230,000	230,000	230,000
100-4320-00	IN LIEU-UNIV GARDEN & WW MANOR	27,733	120,606	27,820	27,820	28,035	27,820	9,735
100-4300-00	INTEREST ON TAXES	744	5,620	32,372	26,700	38,000	25,995	26,000
	TOTAL TAXES	4,339,875	4,624,990	6,120,288	6,194,882	6,214,408	6,617,183	6,784,037
SPECIAL ASSESSMENTS								
100-42010-00	INTEREST ON SP ASSESS.	53	-	-	-	-	-	-
100-42200-62	SEWER MAINS & LATERALS	316	-	-	-	-	-	-
100-42310-53	CURB & GUTTER	58	-	-	-	-	-	-
100-42320-53	SIDEWALKS	32	-	-	-	-	-	-
100-42400-53	SNOW REMOVAL	1,675	150	-	-	975	-	800
100-42500-53	FAILURE TO MOW FINES	1,175	-	138	-	350	-	250
	TOTAL SPECIAL ASSESSMENTS	3,308	150	138	-	1,325	-	1,050
INTERGOVERNMENTAL REVENUES								
100-43344-00	EXPENDITURE RESTRAINT PROG	71,382	63,331	53,306	-	-	-	-
100-43410-00	SHARED REVENUE-UTILITY	422,541	397,001	395,596	394,892	386,462	394,892	386,462
100-43420-00	SHARED REVENUE-BASE	2,836,783	2,836,846	2,836,844	3,534,954	3,534,954	3,534,954	3,534,954
100-43507-52	POLICE-MISC SAFETY GRANTS	6,841	8,013	4,164	-	45,031	-	-
100-43520-52	LAW ENFORCEMENT TRNG REIMBURSE	-	-	8,103	-	-	-	-
100-43522-63	STATE OF WI DNR GRANT	-	-	18,500	-	-	-	-
100-43530-53	TRANSPORTATION AIDS	625,414	576,591	572,087	580,479	585,637	580,479	580,479
100-43531-52	STATE GRANT--PUBLIC SAFETY	-	9,356	38,060	-	-	-	-
100-43540-52	UNIVERSITY-LEASE-PARKING	45,000	45,000	-	45,000	45,000	45,000	45,000
100-43550-52	MOU-DISPATCH SERVICE	170,491	178,963	-	-	-	-	-
100-43610-52	MSP-STATE UNIVERSITY SVCS PYMT	279,097	329,598	192,781	7,331	7,304	217,401	265,933
100-43663-52	2% FIRE DUES-ST OF WISC	29,711	32,121	-	-	-	-	-
100-43670-60	EXEMPT COMPUTER AID-FR STATE	5,587	5,846	16,330	16,330	16,330	16,330	16,330
100-43670-61	PERSONAL PROPERTY AID	31,433	35,656	43,214	43,214	43,214	43,214	110,877
100-43745-52	WUSD-JUVENILE OFFICIER	58,228	65,117	65,211	65,237	83,294	66,868	76,646
100-43750-52	DRUG GRANT REIMBURSEMENT	-	-	94	-	-	-	-
100-43760-00	WEIGHTS & MEASURES RECOVERY	2,800	3,408	1,583	3,000	3,000	3,000	3,000
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	1,571	1,416	2,029	2,029	1,839	2,029	1,800
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	2,480	2,480	2,480	2,480	2,480	2,480	2,480
	TOTAL INTERGOV'T REVENUES	4,589,357	4,590,742	4,250,383	4,694,945	4,754,545	4,906,647	5,023,961
LICENSES & PERMITS								
100-44110-51	LIQUOR & BEER	18,400	18,608	18,858	18,733	19,710	18,733	19,710
100-44120-51	CIGARETTE	1,350	1,540	1,300	1,300	733	1,300	733
100-44122-51	BEVERAGE OPERATORS	4,360	3,020	3,515	3,600	4,000	3,600	4,000
100-44200-51	MISC. LICENSES	1,725	2,233	2,873	2,750	2,000	2,750	2,000
100-44300-53	BLDG/ZONING PERMITS	94,149	42,537	110,560	50,000	78,000	50,000	275,000
100-44310-53	ELECTRICAL PERMITS	8,752	6,911	9,298	5,550	11,000	5,550	35,115
100-44320-53	PLUMBING PERMITS	12,059	7,785	9,396	5,775	9,000	5,775	31,800
100-44330-53	HVAC PERMITS	5,646	4,668	7,216	3,225	9,000	3,225	20,500
100-44340-53	STREET OPENING PERMITS	250	100	200	200	50	200	50
100-44350-53	SIGN PERMITS	1,703	952	1,310	600	1,555	600	1,550
100-44370-51	WATERFOWL PERMITS	-	-	320	-	500	-	500
100-44900-51	MISC PERMITS	423	695	2,845	500	3,565	500	3,565
	TOTAL LICENSES & PERMITS	148,817	89,048	167,690	92,233	139,114	92,233	394,523



GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
FINES, FORFEITURES - PENALTIES								
100-45110-52	ORDINANCE VIOLATIONS	216,906	234,661	179,505	216,600	210,000	216,600	210,000
100-45113-52	MISC COURT RESEARCH FEE	285	360	200	200	50	200	50
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	-	(200)	520	-	-	-	-
100-45130-52	PARKING VIOLATIONS	64,364	52,826	58,224	60,000	55,000	60,000	60,000
100-45135-53	REFUSE/RECYCLING TOTER FINES	5,750	7,125	9,550	7,500	1,410	7,500	1,500
100-45145-53	RE-INSPECTION FINES	8,050	1,300	2,980	4,500	33,720	4,500	15,000
	TOTAL FINES, FORTFEIT - PENALTIES	295,355	296,072	250,979	288,800	300,180	288,800	286,550
PUBLIC CHARGES FOR SERVICES								
100-46110-51	CLERK	-	-	-	-	-	-	-
100-46120-51	TREASURER	4,625	4,500	3,935	3,600	3,950	3,600	3,600
100-46210-52	POLICE-DISPATCH-MOU-UNIV	42,120	41,520	-	-	-	-	-
100-46220-52	FALSE ALARM FINES	2,550	750	2,100	1,500	1,050	1,500	1,500
100-46230-52	AMBULANCE	(8,640)	12,174	-	-	-	-	-
100-46240-52	CRASH CALLS	-	164	-	-	-	-	-
100-46310-53	DPW MISC REVENUE	13,526	9,853	30,298	10,000	18,700	10,000	12,000
100-46311-53	SALE OF MATERIALS	10	202	2	-	-	-	-
100-46312-51	MISC DEPT EARNINGS	1,435	100	-	-	405	-	-
100-46320-53	SAND & SALT CHARGES	1,433	1,056	-	500	-	500	-
100-46350-51	CITY PLANNER-SERVICES	-	135	360	-	9,000	-	9,000
100-46450-52	SPECIAL EVENTS-POLICE/DPW	-	-	-	-	-	-	-
100-46733-55	SR CITZ OFFSET	803	-	-	-	-	-	-
100-46736-55	ATTRACTION TICKETS	42	-	-	-	-	-	-
100-46743-51	FACILITY RENTALS	10,710	17,289	25,683	17,000	24,270	17,000	19,500
100-46746-55	SPECIAL EVENT FEES	125	100	35	25	20	25	25
	TOTAL PUBLIC CHARGES FOR SVCS	68,739	87,843	62,413	32,625	57,395	32,625	45,625
MISC. REVENUES								
100-48100-00	INTEREST INCOME	6,396	179,090	814,758	552,887	750,000	413,670	493,292
100-48110-00	INTEREST REVENUE-LEASES	-	-	1,183	-	-	-	-
100-48200-00	LONG TERM RENTALS	4,800	4,800	4,800	4,800	5,700	4,800	6,000
100-48210-55	RENTAL INCOME	-	-	1,000	-	1,000	-	-
100-48220-55	DEPOSITS-FORFEITED	-	380	50	50	4,225	50	50
100-48300-00	OTHER PROP/EASEMENT SALES	-	7,500	-	-	-	-	-
100-48400-00	INS./FEMA / CLAIM RECOVERY	446	-	1,313	-	-	-	-
100-48410-00	WORKERS COMP-RETURN PREMIUM	-	-	13,514	10,000	3,934	10,000	-
100-48415-00	RESTITUTION-DAMAGES	1,121	7,690	5,539	3,000	6,005	3,000	3,000
100-48420-00	INSURANCE DIVIDEND	50,436	10,878	51,535	29,193	29,412	29,296	29,000
100-48425-00	WORKERS COMP-REIMBURSEMENT	-	-	18,779	-	-	-	-
100-48430-00	INSURANCE-REIMBURSEMENT	-	-	1,000	-	-	-	-
100-48500-52	DONATION-PUBLIC SAFETY	100	-	-	-	-	-	-
100-48500-55	DONATIONS-PARKS-DOG PARK	-	125	-	-	-	-	-
100-48520-55	DONATIONS-PARK & REC	-	1,500	-	-	-	-	-
100-48535-00	P CARD REBATE REVENUE	33,761	29,227	28,971	30,000	35,000	30,000	35,000
100-48545-00	DONATION-GENERAL	-	-	-	-	-	-	-
100-48546-55	MISC GRANT INCOME	7,000	8,000	87,043	-	46,010	-	7,000
100-48600-00	MISC REVENUE-NON RECURRING	1,262	2,331	2,155	-	3,212	-	-
100-48700-00	WATER UTILITY TAXES	357,531	344,406	346,697	350,000	350,000	350,000	346,500
100-48900-00	LEASE REVENUE	-	-	32,220	-	-	-	-
	TOTAL MISC REVENUE	462,853	595,927	1,410,557	979,930	1,234,499	840,817	919,842

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
OTHER FINANCING SOURCES								
100-49260-00	TRANSFER FROM 610 WATER	8,000	8,000	8,500	8,500	8,500	8,500	8,500
100-49261-00	TRANSFER FROM 620 WASTEWATER	12,000	12,000	12,500	12,500	12,500	12,500	12,500
100-49265-00	TRANSFER FROM 630 STORMWATER	8,500	8,500	8,500	8,500	8,500	8,500	8,500
100-49266-00	GIS TRANSFER-UTILITIES	12,340	15,720	18,974	16,260	16,260	16,410	16,410
100-49267-00	TRANSFER FROM 208 PARKING	35,927	35,000	35,350	35,350	35,350	35,350	35,704
100-49285-00	TRANSFER FROM 900 CDA	-	-	91,383	-	-	-	-
100-49290-00	TRANSFER IN FROM OTHER FUNDS	319,073	5,533	5,000	-	-	-	35,000
100-49295-00	TRANSFER FROM 248 PARK & REC	-	14,922	-	-	-	-	-
100-49300-00	FUND BALANCE APPLIED	-	-	-	57,000	(235,782)	-	-
	TOTAL OTHER FINANCING SOURCES	395,840	99,675	180,207	138,110	(154,672)	81,260	116,614
	TOTAL GEN FUND REVENUES	10,304,142	10,384,446	12,442,655	12,421,525	12,546,794	12,859,564	13,572,202

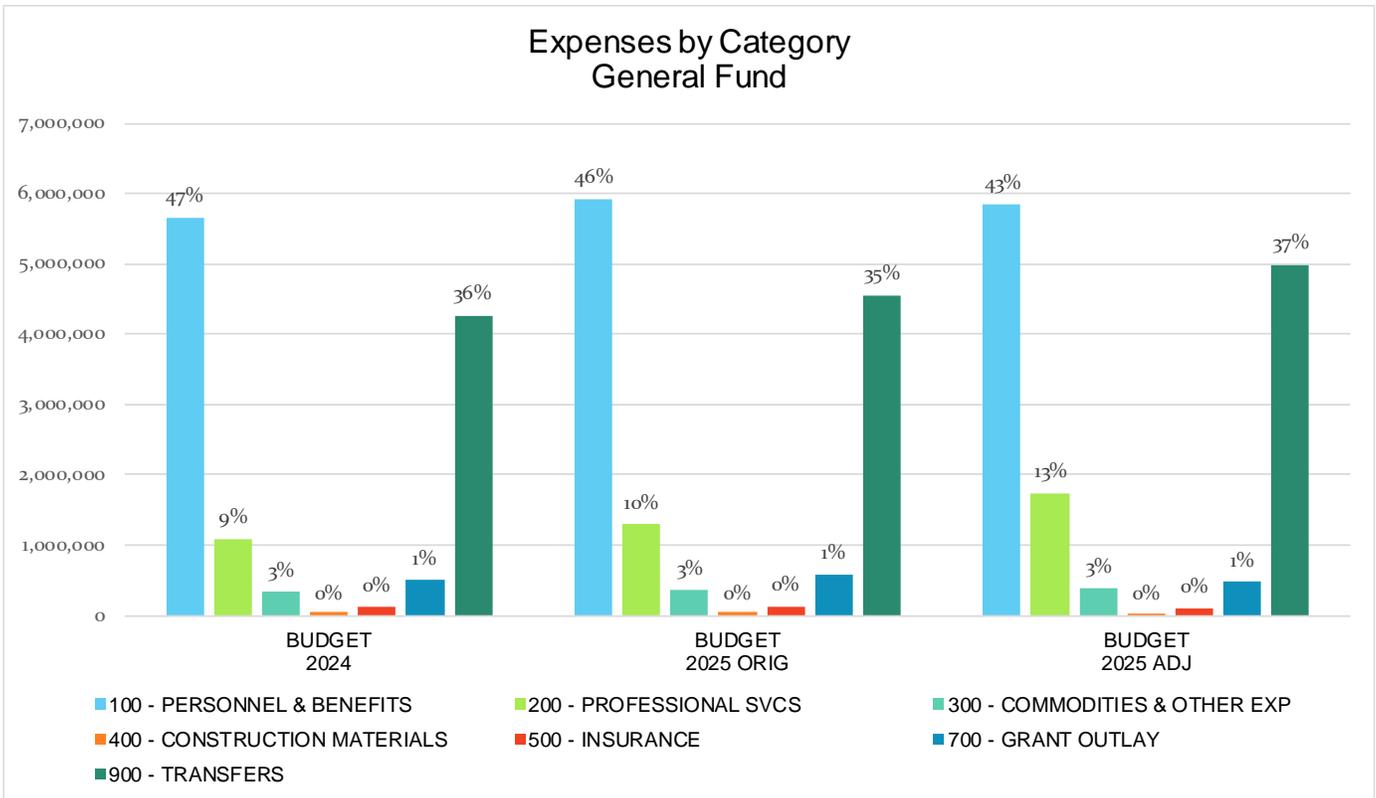
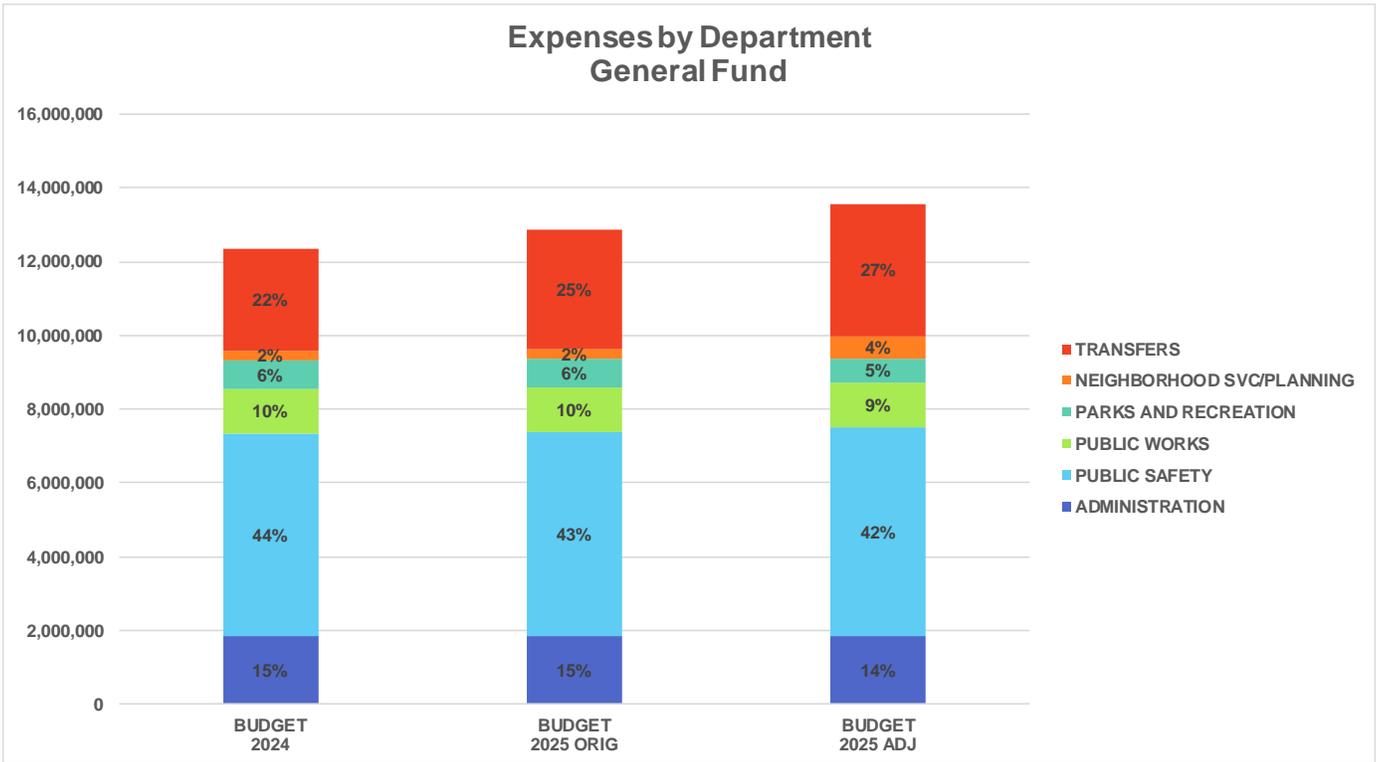
GENERAL FUND EXPENDITURE SUMMARY

SEC #	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET	#
1	ADMINISTRATION	1,628,541	1,736,296	1,758,920	1,844,553	1,785,211	1,867,956	1,837,586	1
2	PUBLIC SAFETY	3,624,927	3,766,018	5,190,828	5,502,098	5,586,964	5,506,274	5,658,873	2
3	PUBLIC WORKS	1,121,114	1,139,541	1,212,804	1,200,352	1,142,071	1,223,365	1,223,166	3
4	PARKS AND RECREATION	673,505	724,655	682,036	775,265	803,298	769,455	670,114	4
5	NEIGHBORHOOD SVC/PLANNING	349,565	309,932	355,387	258,543	348,571	262,870	566,380	5
6	TRANSFERS	2,688,325	2,388,226	3,070,024	2,783,714	2,790,064	3,229,645	3,616,081	6
7	CONTINGENCIES	17,258	0	41,800	57,000	90,616	-	-	7
	TOTAL	10,103,236	10,064,668	12,311,799	12,421,525	12,546,794	12,859,564	13,572,202	

SEC #	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET	#
51100	Total Legislative Support	234,884	263,085	269,611	254,474	258,915	255,984	263,689	1
51110	Total Contingencies	17,258	-	41,800	57,000	90,616	-	-	7
51200	Total Court	75,869	81,915	85,807	81,180	96,484	82,953	86,907	1
51300	Total Legal	72,504	72,901	83,516	84,260	80,878	76,003	90,435	1
51400	Total General Administration	370,144	426,841	369,760	388,644	402,016	396,768	408,552	1
51450	Total Information Technology	83,395	65,345	114,144	156,148	127,565	159,341	165,545	1
51500	Total Financial Administration	206,731	215,000	229,735	249,616	246,354	254,749	244,703	1
51540	Total Insurance/Risk Mgt.	97,278	105,745	83,981	118,593	84,196	122,151	97,952	1
51600	Total Facilities Maintenance	429,937	449,597	467,311	453,703	435,585	461,217	421,824	1
52100	Total Police Administration	669,231	709,476	799,470	768,065	834,513	785,955	853,149	2
52110	Total Police Patrol	1,877,722	1,914,817	2,082,340	2,190,394	2,157,564	2,246,584	2,218,326	2
52120	Total Police Investigation	378,879	419,193	524,244	500,560	559,164	511,351	561,782	2
52140	Total Comm Service Program	27,498	32,429	33,068	43,604	40,692	44,553	44,149	2
52400	Total Neighbor Svcs & Planning	349,565	309,932	355,387	258,543	348,571	262,870	566,380	5
52500	Total Emergency Preparedness	6,754	10,971	9,490	10,211	11,055	10,473	10,363	2
52600	Total Communications/Dispatch	461,006	479,568	483,601	586,470	581,182	594,328	600,993	2
53100	Total Public Works Administration	40,109	45,026	48,109	50,000	50,761	51,317	53,061	3
53230	Total Shop/Fleet Operations	170,149	210,224	235,267	179,201	176,550	182,240	180,977	3
53270	Total Parks Maintenance	207,028	224,661	233,524	282,932	296,056	288,361	287,429	4
53300	Total Street Maintenance	535,830	527,315	538,881	571,387	535,341	584,862	595,796	3
53320	Total Snow & Ice	147,570	106,517	125,096	153,453	129,647	156,054	144,171	3
53420	Total Street Lights	227,456	250,459	265,450	246,312	249,773	248,891	249,161	3
55111	Total Young Library Building	57,800	55,867	55,057	57,934	53,218	58,790	57,980	1
55200	Total Parks Administration	46,542	48,615	102,161	91,360	98,965	93,630	105,155	4
55210	Total Recreation Administration	196,989	257,934	-	-	-	-	-	4
55300	Total Recreation Programs	718	3,393	1,055	-	-	-	-	4
55310	Total Senior Citizen's Program	55,071	-	-	-	-	-	-	4
55320	Total Community Events	14,157	12,052	15,538	16,000	13,000	16,100	11,000	4
55330	Total Comm. Based-Coop Projects	153,000	178,000	329,759	384,973	395,277	371,364	266,530	4
59220	Total Transfers to Other Funds	1,745,442	1,297,705	1,751,181	1,469,509	1,475,859	1,561,898	1,663,010	6
59230	Total Transfer to Debt Service	942,883	1,043,530	1,318,343	1,313,705	1,313,705	1,667,247	1,952,572	6
59240	Total Transfer to Fire Department	203,837	199,564	1,258,615	1,402,794	1,402,794	1,313,030	1,370,112	2
59240	Total Transfers	-	46,991	500	500	500	500	500	6
	Grand Totals	10,103,236	10,064,668	12,311,799	12,421,525	12,546,794	12,859,564	13,572,202	

GENERAL FUND FUNCTIONAL UNIT MATRIX

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



DEPARTMENT/FUNCTION

GENERAL ADMINISTRATION

General Administration is responsible for oversight and administration of the day-to-day operations of city government and includes the offices of the City Manager, City Clerk, Human Resources, Municipal Court, Information Technology, Finance, and Emergency Preparedness.

CITY MANAGER

The City Manager is the Chief Executive Officer for the City and is appointed by the Common Council. The City Manager is responsible for overseeing day-to-day operations, directing the staff work, making policy recommendations to the Common Council and bringing forward strategic plans and initiatives for the future improvement and betterment of the City.

CITY CLERK

The City Clerk acts as the legal custodian of the City's official records and is responsible for the administration of elections, legal notifications to the public, the issuance of licenses and permits, and the preparation of official minutes. The City Clerk provides administrative support to the Common Council as well as other municipal boards, commissions, and committees. The Clerk also responds to informational and records requests from the general public.

HUMAN RESOURCES

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

MUNICIPAL COURT

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

MISSION

Provide outstanding leadership and oversight to the City of Whitewater organization, preserve the democratic process, ensure transparency and accountability related to the use of public resources and provision of municipal services.

PERSONNEL SUMMARY

	2020	2021	2022	2023	2024	2025
General Administration						
City Manager	1	1	1	1	1	1
City Clerk	1	1	1	1	1	1
Chief of Staff (formerly Admin Assistant)	1	1	1	1	1	1
Deputy Clerk	1	1	1	1	1	1
HR Manager	1	1	1	1	1	1
HR Coordinator	0	0	0	.6	.6	.7
City Attorney	.5	.5	.5	.5	.5	1
Municipal Court						
Court Clerk	.75	.75	.75	.75	.75	.75
Municipal Judge	.7	.7	.7	.7	.7	.7

GENERAL ADMINISTRATION SUMMARY

FISCAL RESOURCES		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
GENERAL ADMINISTRATION								
100	Personnel & Benefits	285,118	315,689	260,241	287,860	284,086	294,789	296,955
200	Professional Svcs	53,249	72,408	66,735	59,729	65,320	60,513	67,027
300	Commodities & Other Exp	28,885	35,274	38,550	36,056	42,610	36,416	34,570
700	Grant Outlay	2,892	3,471	4,234	5,000	10,000	5,050	10,000
51400	Total	370,144	426,841	369,760	388,644	402,016	396,768	408,552
LEGISLATIVE SUPPORT								
100	Personnel & Benefits	55,253	56,128	55,458	58,879	51,747	60,293	57,998
200	Professional Svcs	4,911	3,246	7,596	3,030	13,000	3,060	13,060
300	Commodities & Other Exp	9,915	13,285	15,008	6,565	8,168	6,631	6,631
700	Grant Outlay	164,805	190,426	191,549	186,000	186,000	186,000	186,000
51100	Total	234,884	263,085	269,611	254,474	258,915	255,984	263,689
CONTINGENCIES								
900	Transfers	17,258	-	41,800	57,000	90,616	-	-
51110	Total	17,258	-	41,800	57,000	90,616	-	-
COURT								
100	Personnel & Benefits	62,499	64,057	64,334	62,747	67,408	64,106	65,040
200	Professional Svcs	10,138	12,230	17,749	14,797	26,379	15,174	18,194
300	Commodities & Other Exp	3,232	5,627	3,724	3,636	2,697	3,672	3,672
51200	Total	75,869	81,915	85,807	81,180	96,484	82,953	86,907
LEGAL								
100	Personnel & Benefits	1,976	4,962	1,026	-	-	-	-
200	Professional Svcs	70,528	67,939	82,489	84,260	80,878	76,003	90,435
51300	Total	72,504	72,901	83,516	84,260	80,878	76,003	90,435
GRAND TOTAL		770,658	844,742	850,493	865,558	928,909	811,708	849,583

DEPARTMENT SERVICE METRICS

CITY CLERK

- **Licenses/Permits Issued:** Tracks the total number of licenses and permits issued by the City Clerk for the year.
- **Total Registered Voters:** Number of residents legally registered to vote in the City of Whitewater
- **Percent Change in Registered Voters:** Measures the change in the number of registered voters per year displayed as a percentage of total registered voters.
- **Voter Turnout per Election:** Measures the number of voters turning out for elections during the course of the year. The measure is presented as an average.

CITY CLERK MEASURES	2019	2020	2021	2022	2023
Licenses					
Beverage Operators	236	119	163	115	133
Alcohol Consumption in Parks	32	5	25	37	28
Cigarette	17	14	14	15	18
Temporary Picnic Beer	5	1	2	4	4
Transient Merchant	5	3	4	6	2
Elections					
Number of Elections	2	4	2	4	2
Registered Voters as of Last Election	5,993	4,591	6,340	5088	5590
Absentee Ballots Returned	307	5,373	881	2,154	698
Election Day Voter Registrations	61	1,378	34	1,631	267

HUMAN RESOURCES

HR will track and report on the following Core Services:

- Classification & Compensation
 - Open Reclassification Requests
 - Completed Reclassification Requests
 - Turnover Rate
 - Average Tenure
- Employee Benefits
 - FMLA Requests (YTD)
 - FMLA Denial Reasons
 - Workers Compensation (YTD)
- Employee & Labor Relations
 - Grievances (YTD)
 - Open Grievances
 - Closed Grievances
 - Employee Engagement Surveys
- Recruitment & Selection
 - New Hires
 - Transfers
 - Promotions
 - Separations
 - Active Recruitments
 - Recruitment Misses
 - Job Offer Declines
- Flexible Work Arrangements
 - Summary Information
- Employee Handbook Modifications (Future)

Common Council is updated on HR Services on a semi-annual basis.

GOALS & OBJECTIVES

2024/2025 OUTLOOK

CITY MANAGER

- Follow the Goals Set forth in the Strategic Plan
 - The City Manager values the time, energy, and resources that went into developing the strategic plan. This plan speaks to the wants and needs set by the community.
- Affordable Housing
 - As a part of the strategic goals the city's priority is to increase affordable single-family housing to all residents. The City Manager will assist the Economic Development Director and CDA in taking strategic steps to help achieve the desired goal of single-family housing set forth in the strategic plan.
- Increase Communication
 - As a part of the strategic goals the City would like to focus its energy on increasing communication within the community. The City Manager will assist the Media Services department in producing weekly content to help update the community about recent events, upcoming events, and additional information.
- Support Thriving Business
 - As a part of the strategic goals the City would like to focus its energy on supporting thriving businesses. The City Manager will continue their roles with Thrive ED, JCDEC, CDA, developers, and other local organizations to understand and advocate for the business community.
- Improve recruitment, retention, and diversity
 - As a part of the strategic goals the City would like to focus its energy on improving recruitment, retention, and diversity. The City Manager will assist in this process by continuing to work with the emerging leader's group. This group has been acknowledged by department heads as individuals who have exceptional leadership skills and the ability to make change. The City Manager currently meets with them on a quarterly basis and will continue to do so. During these meetings, the City Manager is able to get an in-depth understanding of the perception that all staff have, what struggles the organization faces, and what impactful changes can be made.
- Prioritize Expenditures with Available Resources
 - As part of the strategic goals the City would like to focus its energy on prioritizing expenditures with available resources. The City manager will assist in this process by continuing to meet with the finance director. The City Manager currently meeting with the Finance Director on a bi-monthly basis to assess the current spending and discuss the budget as a whole.

CITY CLERK

- Organize a comprehensive training session on Badger book usage for all Chief Election Inspectors and Poll workers.
- Transition all application processes online and enable online payment for all associated fees.
- Ensure that all forms originating from the clerk's office are made available in Spanish.
- Enlist and provide training for at least one poll worker to act as an inspector at care facilities and nursing homes.
- Arrange a meeting for business owners with liquor licenses to facilitate the renewal process for their applications.

HUMAN RESOURCES

- Implement a performance evaluation process for evaluation of 2023 performance with adjustments for future evaluations.
 - Strategic Goal – Identify metrics to improve retention and evaluate or establish recruitment measures
- Draft, review and implement an Employee Manual that is relevant and consumer-friendly with the additional goal of online access.
 - Strategic Goal – Identify metrics to improve retention and evaluate or establish recruitment measures
- Develop and implement a Staff Appreciation and Recognition Program that is efficient and meaningful.
 - Strategic Goal – Identify metrics to improve retention and evaluate or establish recruitment measures
- In conjunction with the Finance Department, develop and implement a strategic Compensation Plan that is competitive and cost-effective.
 - Strategic Goal – Seek input to identify and prioritize
- Develop and implement a City-wide Onboarding process, utilizing ONBOARD, online tools and employee mentoring.
 - Strategic Goal – Identify metrics to improve retention and evaluate or establish recruitment measures

CITY MANAGER, CITY CLERK, & HR EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-51400-111	SALARIES/PERMANENT	204,175	196,599	201,095	207,993	223,444	212,672	243,644
100-51400-112	SALARIES/OVERTIME	-	175	170	-	877	-	-
100-51400-113	SALARIES/TEMPORARY	-	41,296	-	-	-	-	-
100-51400-115	INTERNSHIP PROGRAM	-	-	3,763	12,000	12,068	12,270	-
100-51400-116	ELECTION INSPECTORS	-	309	-	-	-	-	-
100-51400-117	LONGEVITY PAY	1,800	1,580	500	-	-	-	-
100-51400-150	MEDICARE TAX/CITY SHARE	2,814	2,074	2,927	3,268	3,667	3,341	3,766
100-51400-151	SOCIAL SECURITY/CITY SHARE	12,034	12,168	12,517	13,973	15,681	14,287	16,105
100-51400-152	RETIREMENT	13,854	12,802	13,266	14,351	15,839	14,351	16,933
100-51400-153	HEALTH INSURANCE	45,785	44,302	23,655	31,827	12,194	33,418	14,592
100-51400-154	HRA-LIFE STYLE ACCT EXPENSE	4,111	3,912	2,031	4,104	-	4,104	1,520
100-51400-155	WORKERS COMPENSATION	411	337	237	246	268	246	296
100-51400-156	LIFE INSURANCE	132	134	81	98	48	98	98
100-51400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51400-211	PROFESSIONAL DEVELOPMENT	1,911	1,119	3,289	4,000	12,502	4,040	4,040
100-51400-217	CONTRACTUAL/PROFESSIONAL SVCS	2,036	26,659	10,968	6,000	2,880	6,060	9,580
100-51400-219	ASSESSOR SERVICES	45,501	39,815	42,638	42,925	42,925	43,354	42,925
100-51400-224	SOFTWARE/HARDWARE MAINTENANC	1,355	2,405	7,610	4,813	4,813	4,894	7,808
100-51400-225	TELECOM/INTERNET/COMMUNICATION	2,445	2,409	2,230	1,991	2,200	2,164	2,675
100-51400-310	OFFICE & OPERATING SUPPLIES	19,483	19,146	33,688	24,000	28,170	24,240	22,740
100-51400-312	BREAK ROOM SUPPLIES	-	-	1,027	1,000	1,000	1,010	1,010
100-51400-320	SUBSCRIPTIONS/DUES	9,241	14,120	1,200	8,000	8,000	8,080	8,080
100-51400-325	PUBLIC ED--CUSTOMER SERVICE	78	96	310	556	215	561	215
100-51400-330	TRAVEL EXPENSES	83	1,911	2,325	2,500	5,225	2,525	2,525
100-51400-335	MISC COMMITTEE GRANTS	-	-	-	-	-	-	-
100-51400-790	HR CELEBRATIONS/AWARDS	2,892	3,471	4,234	5,000	10,000	5,050	10,000
	Total General Administration	370,144	426,841	369,760	388,644	402,016	396,768	408,552

LEGISLATIVE SUPPORT EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-51100-111	SALARIES/PERMANENT	20,844	21,259	21,925	21,873	19,748	22,365	24,292
100-51100-112	OVERTIME	-	44	42	-	219	-	-
100-51100-114	WAGES/PART-TIME/PERMANENT	24,825	25,500	25,500	25,767	25,257	26,347	25,767
100-51100-117	LONGEVITY PAY	200	200	-	-	-	-	-
100-51100-150	MEDICARE TAX/CITY SHARE	661	675	683	691	711	706	757
100-51100-151	SOCIAL SECURITY/CITY SHARE	2,822	2,883	2,918	2,954	3,036	3,020	3,235
100-51100-152	RETIREMENT	1,416	1,396	1,049	1,509	1,452	1,509	1,688
100-51100-153	HEALTH INSURANCE	4,129	4,076	3,278	5,204	1,208	5,464	1,920
100-51100-154	HRA-LIFE STYLE ACCT EXPENSE	250	-	-	810	-	810	200
100-51100-155	WORKERS COMPENSATION	93	81	56	53	53	53	61
100-51100-156	LIFE INSURANCE	14	15	6	18	3	18	18
100-51100-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51100-211	PROFESSIONAL DEVELOPMENT	-	-	139	-	60	-	60
100-51100-218	PROFESSIONAL SERV/CONSULTING	-	-	3,455	1,010	500	1,020	1,020
100-51100-220	COMMUNITY RECOGNITION GALA	-	-	-	-	10,000	-	10,000
100-51100-295	CODIFICATION OF ORDINANCES	4,911	3,246	4,002	2,020	2,500	2,040	2,040
100-51100-310	OFFICE & OPERATING SUPPLIES	146	475	778	-	3,168	-	-
100-51100-320	PUBLICATION-MINUTES	9,769	12,810	14,229	6,565	5,000	6,631	6,631
100-51100-715	TOURISM COMMITTEE-ROOM TAX	134,805	163,426	166,549	161,000	161,000	161,000	161,000
100-51100-720	DOWNTOWN WHITEWATER GRANT	30,000	27,000	25,000	25,000	25,000	25,000	25,000

CONTINGENCIES EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-5110-910	COST REALLOCATIONS	17,258	-	41,800	57,000	90,616	-	-
100-5110-911	TRANSFER IN/OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total Contingencies	17,258	-	41,800	57,000	90,616	-	-

LEGAL SERVICES EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-51300-166	BENEFITS-HRA-CITY ATTORNEY	1,976	4,962	1,026	-	-	-	-
100-51300-212	GENERAL CITY SERVICES	42,634	39,838	45,386	41,870	41,870	42,289	89,435
100-51300-214	MUNI COURT LEGAL SERVICES	27,894	28,102	30,658	32,390	32,390	32,714	-
100-51300-219	UNION & OUTSIDE ATTORNEY	-	-	6,445	10,000	6,618	1,000	1,000
	Total Legal	72,504	72,901	83,516	84,260	80,878	76,003	90,435

MUNICIPAL COURT EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-51200-111	SALARIES/PERMANENT	53,690	55,261	55,834	53,634	57,528	54,840	55,462
100-51200-112	BALIFF WAGES & OVERTIME	2,264	2,078	1,565	2,500	2,186	2,556	2,500
100-51200-150	MEDICARE TAX/CITY SHARE	795	817	815	814	884	832	860
100-51200-151	SOCIAL SECURITY/CITY SHARE	3,399	3,495	3,483	3,480	3,780	3,559	3,677
100-51200-152	RETIREMENT	2,193	2,255	2,365	2,246	2,675	2,246	2,460
100-51200-153	HEALTH INSURANCE	37	34	86	-	244	-	-
100-51200-155	WORKERS COMPENSATION	112	103	68	63	92	63	71
100-51200-156	LIFE INSURANCE	9	14	118	10	19	10	10
100-51200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51200-211	PROFESSIONAL DEVELOPMENT	-	129	700	700	1,356	707	707
100-51200-214	FINANCIAL/BONDING SERVICES	100	-	100	101	101	102	102
100-51200-219	OTHER PROFESSIONAL SERVICES	660	645	780	606	1,056	612	612
100-51200-224	SOFTWARE/HARDWARE MAINTENANCE	7,863	9,102	11,501	11,443	11,443	11,787	14,814
100-51200-225	TELECOM/INTERNET/COMMUNICATIONS	1,485	1,634	1,943	1,694	1,694	1,711	1,704
100-51200-293	PRISONER CONFINEMENT	30	720	2,725	253	10,729	255	255
100-51200-310	OFFICE & OPERATING SUPPLIES	1,947	3,991	2,671	2,020	1,517	2,040	2,040
100-51200-320	SUBSCRIPTIONS/DUES	820	800	85	1,010	174	1,020	1,020
100-51200-330	TRAVEL EXPENSES	464	836	968	606	1,006	612	612
	Total Court	75,869	81,915	85,807	81,180	96,484	82,953	86,907

DEPARTMENT SERVICE METRICS

TICKET HISTORY SUMMARY

Type	2018	2019	2020	2021	2022	2023
Traffic Tickets	1,203	1,011	676	802	927	910
OWI Tickets	165	102	82	141	118	114
Non-Traffic Tickets	1,804	1,822	1,194	1,546	1,442	1,329
Juvenile Truancy Tickets	28	51	48	56	67	72
Total Tickets	3,172	2,935	1,952	2,545	2,554	2,425
Ordinance Violations	\$298,359	\$247,206	\$185,558	\$216,906	\$234,661	\$179,505

DEPARTMENT/FUNCTION

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

MISSION

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

To meet this mission IT will:

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

PERSONNEL SUMMARY

	2020	2021	2022	2023	2024	2025
IT Administrator	1	1	1	1	1	1
IT Help Desk Support	-	-	-	-	1	1.5

INFORMATION TECHNOLOGY SUMMARY

FISCAL RESOURCES		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INFORMATION TECHNOLOGY								
100	Personnel & Benefits	78,317	63,761	64,423	126,448	118,670	129,496	154,798
200	Professional Svcs	5,078	1,584	46,351	29,700	8,849	29,846	10,696
300	Commodities & Other Exp	-	-	3,370	-	46	-	50
51450	Total	83,395	65,345	114,144	156,148	127,565	159,341	165,545

DEPARTMENT SERVICE METRICS

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

GOALS & OBJECTIVES

2024/2025 OUTLOOK

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

INFORMATION TECHNOLOGY EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-51450-111	SALARIES/PERMANENT	56,887	47,408	46,817	95,821	86,652	97,977	126,157
100-51450-113	SALARIES/TEMPORARY	-	-	2,438	-	7,020	-	-
100-51450-150	MEDICARE TAX/CITY SHARE	792	189	676	1,389	1,319	1,421	1,839
100-51450-151	SOCIAL SECURITY/CITY SHARE	3,384	3,363	2,892	5,941	5,641	6,075	7,865
100-51450-152	RETIREMENT	3,828	3,104	3,269	6,612	6,029	6,612	7,467
100-51450-153	HEALTH INSURANCE	12,004	7,867	7,304	14,539	10,488	15,266	9,554
100-51450-154	HRA-LIFE STYLE ACCT EXPENSE	1,297	1,740	938	2,025	1,254	2,025	1,750
100-51450-155	WORKERS COMPENSATION	114	81	92	107	266	107	153
100-51450-156	LIFE INSURANCE	11	9	-	13	-	13	12
100-51450-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51450-211	PROFESSIONAL DEVELOPMENT	-	-	575	600	200	606	606
100-51450-219	OTHER PROFESSIONAL SERVICES	-	-	(0)	-	-	-	-
100-51450-225	TELECOM/INTERNET/COMMUNICATION	869	0	15,025	265	2,062	405	402
100-51450-244	NETWORK HDW MTN	-	-	5,848	4,540	1,352	4,540	908
100-51450-245	NETWORK SOFTWARE MTN	-	-	18,745	14,975	2,494	14,975	2,995
100-51450-246	NETWORK OPERATING SUPP	4,210	1,584	5,345	8,410	48	8,410	2,104
100-51450-247	SOFTWARE UPGRADES	-	-	813	910	-	910	182
100-51450-310	OFFICE & OPERATING SUPPLIES	-	-	3,360	-	2,693	-	3,500
100-51450-330	TRAVEL EXPENSES	-	-	10	-	46	-	50
	Total Information Technology	83,395	65,345	114,144	156,148	127,565	159,341	165,545

DEPARTMENT/FUNCTION

The Finance Department is responsible for all accounting, internal auditing, and financial control for all city government activities. The department manages billing and collections for all city services including utilities and taxes. The Finance Department also handles accounts payable, payroll, fixed assets, investments, cash flow management, and borrowing needs. The development of the city's annual Operating and Capital Improvements Plan (CIP) is the responsibility of the Finance Department. An external auditor conducts an audit of all financial transactions annually to ensure the proper and ethical accounting of public funds.

MISSION

The Finance Department's mission is to efficiently and effectively plan and manage all aspects of the city's financial resources.

PERSONNEL SUMMARY

2020 2021 2022 2023 2024 2025

Finance Director	1	1	1	1	1	1
Comptroller	1	1	1	1	1	1
Accounting Technician II, Utilities	1	1	1	1	1	1
Accountant	1	1	1	1	1	1

The Finance Director position emphasizes the financial planning needs of the City and to assume oversight of IT from the City Manager. Accounting and financial reporting is the primary responsibility of the comptroller.

FINANCE, INSURANCE & RISK MANAGEMENT EXPENSE SUMMARY

FISCAL RESOURCES		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
FINANCE								
100	Personnel & Benefits	154,307	161,019	163,817	187,413	186,772	192,247	183,235
200	Professional Svcs	36,684	37,529	44,476	43,783	38,790	43,898	42,864
300	Commodities & Other Exp	10,956	12,012	13,852	9,380	10,918	9,474	9,474
500	Insurance	887	777	4,301	5,000	5,170	5,050	5,050
600	Misc Exp	3,897	3,664	3,288	4,040	4,704	4,080	4,080
51500	Total	206,731	215,000	229,735	249,616	246,354	254,749	244,703
INSURANCE RISK MGMT								
500	Insurance	97,278	105,745	83,981	118,593	84,196	122,151	97,952
51540	Total	97,278	105,745	83,981	118,593	84,196	122,151	97,952
GRAND TOTAL		304,009	320,745	313,716	368,209	330,550	376,900	342,655

DEPARTMENT SERVICE METRICS

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

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

Provide:

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

UTILITY PAYMENTS

Year	Customers	Billed Value	Est. # of Bills Generated	% Bills Paid Electronic	Billing Adj's	Value Sent to Tax Roll	Balance @ Year End	Total Gallons Billed
2023	3,745	7,332,460	44,940	58.71%	(16,687)	36,037	600,245	514,026,081
2022	3,729	6,973,867	44,748	57.45%	(20,353)	32,275	611,813	601,782,864
2021	3,709	6,722,830	44,508	55.92%	(77,826)	35,282	625,056	572,253,646
2020	3,679	6,273,880	44,148	52.86%	(35,882)	69,329	611,609	554,664,023
2019	3,677	6,153,051	44,124	49.57%	(94,678)	24,508	590,302	559,970,205
2018	3,685	5,749,714	44,220	40.39%	(178,126)	32,895	472,970	532,806,991
2017	3,660	5,737,214	43,920	45.89%	(174,704)	32,400	486,479	514,727,514
2016	3,702	5,586,714	44,424	41.33%	(177,805)	31,390	539,654	562,715,750
2015	3,715	3,831,031	44,580	38.37%	(92,867)	22,259	343,782	458,851,261

PROPERTY TAX BILLS

Year	Bills Sent	Total Tax (SOT)	Less Credits	Billed Value	Payments Processed	Electronic Payments	% Electronic Payments	Refunds
2023	3,627	16,829,247	2,223,622	14,605,625	11,803,804	385,904	3.27%	(31,921)
2022	3,205	16,503,797	1,832,864	14,670,933	11,709,805	318,652	2.72%	(16,463)
2021	3,623	16,923,903	1,892,707	15,031,197	12,011,558	173,919	1.45%	(13,453)
2020	3,622	16,202,438	1,749,702	14,452,737	11,438,401	160,030	1.40%	(19,244)
2019	3,627	15,821,675	1,795,242	14,026,433	10,895,449	74,845	0.69%	(2,078)
2018	3,698	15,319,127	1,750,730	13,568,397	10,572,859	82,870	0.78%	(9,355)
2017	3,761	14,720,864	1,677,209	13,043,655	10,159,000	46,718	0.46%	(18,244)
2016	3,738	14,700,403	1,565,293	13,135,110	9,981,478	75,130	0.75%	(16,329)
2015	3,761	14,398,281	1,518,211	12,880,070	9,779,387	21,405	0.22%	(10,585)

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

MISC ACCOUNTS RECEIVABLE

Year	Bills Sent	Billed Value	Payments Processed	Write-offs	Accts Sent to Tax Roll	Balance @ Year End
2023	665	1,322,968	1,295,977	(19,202)	4,095	92,434
2022	526	597,801	629,612	(1,945)	3,669	133,438
2021	714	820,025	778,592	(1,650)	8,806	145,616
2020	699	780,277	785,978	(1,655)	11,884	130,800
2019	833	589,804	780,930	(4,783)	22,081	46,218
2018	1,135	918,841	690,736	(7,712)	7,389	266,517
2017	1,084	789,554	911,754	(4,708)	8,246	106,400
2016	1,046	767,289	426,894	(4,319)	7,115	322,704
2015	855	913,180	1,100,002	(3,412)	7,343	97,228

ACCOUNTS PAYABLE

Year	# of Checks Written	Total Payments	Check Payments	Pcard Payments	Pcard Rebates
2023	1,633	17,676,984	16,257,015	1,419,968	28,971
2022	1,549	22,529,033	21,121,554	1,407,479	29,227
2021	1,419	21,272,397	19,956,314	1,316,083	33,761
2020	1,448	24,583,309	23,135,371	1,447,938	31,287
2019	1,520	20,127,461	18,607,883	1,519,578	29,371
2018	1,722	29,263,720	27,948,619	1,315,101	33,172
2017	1,951	30,946,584	29,581,362	1,365,222	20,909
2016	2,286	35,460,567	34,229,508	1,231,059	18,268
2015	2,279	26,524,481	25,668,180	856,301	16,563

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

PAYROLL SERVICES

Year	Payments issued	Net Amount Paid	Direct Deposit %
2023	5,171	5,404,526	100.00%
2022	5,440	5,030,246	100.00%
2021	5,514	4,585,450	100.00%
2020	5,164	4,458,231	100.00%
2019	6,037	4,481,744	100.00%
2018	6,871	4,482,397	98.13%
2017	6,502	4,101,444	98.26%
2016	6,103	3,978,017	96.25%
2015	5,158	3,716,774	98.95%

INTEREST EARNINGS

Year	APR	City Ave Yield	90 Day T-Bill	City vs 90-Day T-Bill
2024		5.51%	4.54%	0.97%
2023		4.99%	5.07%	-0.09%
2022		1.17%	2.02%	-0.85%
2021		0.06%	0.04%	0.02%
2020		0.66%	0.37%	0.29%
2019		2.33%	2.06%	0.27%
2018		1.85%	1.94%	-0.09%

GOALS & OBJECTIVES

2024/2025 OUTLOOK

- Review and redevelopment of Policy Documents.
- Continue refinement of Operational and Capital Budgeting process.
 - Submit 2024-2025 Budget for GFOA Distinguished Budget Award Program
 - Improve composite score
- Housing Initiatives:
 - Develop a comprehensive financial model for affordable housing initiatives, including an impact assessment of tax increment financing.
 - Conduct a fiscal impact analysis for each proposed housing project, ensuring long-term financial sustainability.
- Public Communication:
 - Utilize digital platforms for disseminating finance-related information, like a dedicated section on our website or social media updates. This can include the recent water credit policy and informing residents they can sign up to monitor their own water usage.
- Recruitment and Retention:
 - Assist HR to analyze the cost-benefit of various employee retention strategies to determine if anything is more impactful than another.
- Business Community Relationships:
 - Conduct feasibility studies for potential revised agreements with CDA, UWW, and the Innovation Center.
 - Regular financial review of the CDA to optimize resource utilization of existing programs.
- Financial Prudence:
 - Implement periodic financial stress tests.
 - Establish a proactive departmental budget monitoring system to prevent issues like those encountered with the WAFC, focusing on maintaining appropriate budget levels and ensuring spending categories align accurately with allocated funds.

FINANCE EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-51500-111	SALARIES/PERMANENT	113,623	116,666	120,960	130,441	133,573	133,376	135,419
100-51500-112	SALARIES/OVERTIME	-	-	-	-	-	-	-
100-51500-117	LONGEVITY PAY	200	200	-	-	-	-	-
100-51500-150	MEDICARE TAX/CITY SHARE	1,594	1,597	1,677	1,891	1,912	1,934	1,975
100-51500-151	SOCIAL SECURITY/CITY SHARE	6,817	6,766	7,171	8,087	8,174	8,269	8,444
100-51500-152	RETIREMENT	7,654	7,530	8,069	9,000	9,637	9,000	9,412
100-51500-153	HEALTH INSURANCE	23,337	25,970	23,432	33,477	29,936	35,151	24,719
100-51500-154	HRA-LIFE STYLE ACCT EXPENSE	810	2,033	2,281	4,320	3,278	4,320	3,063
100-51500-155	WORKERS COMPENSATION	233	218	182	146	200	146	165
100-51500-156	LIFE INSURANCE	40	38	46	50	60	50	39
100-51500-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51500-210	PROFESSIONAL SERVICES	338	1,203	-	-	-	-	-
100-51500-211	PROFESSIONAL DEVELOPMENT	1,059	1,723	1,777	1,500	1,199	1,515	1,515
100-51500-214	AUDIT SERVICES	18,764	19,074	23,184	24,240	19,773	24,482	20,000
100-51500-217	CONTRACT SERVICES-125 PLAN	7,754	7,551	7,776	8,080	7,855	8,161	8,161
100-51500-224	SOFTWARE/HARDWARE MAINTENANCE	7,648	6,745	10,670	8,873	8,873	8,639	12,076
100-51500-225	TELECOM/INTERNET/COMMUNICATION	1,122	1,233	1,070	1,090	1,090	1,101	1,112
100-51500-310	OFFICE & OPERATING SUPPLIES	10,807	11,489	12,393	8,080	9,169	8,161	8,161
100-51500-325	PUBLIC EDUCATION	78	96	195	300	288	303	303
100-51500-330	TRAVEL EXPENSES	71	427	1,264	1,000	1,461	1,010	1,010
100-51500-560	COLLECTION FEES/WRITE-OFFS	887	777	4,301	5,000	5,170	5,050	5,050
100-51500-650	BANK FEES/CREDIT CARD FEES	3,897	3,664	3,288	4,040	4,704	4,080	4,080
	Total Financial Administration	206,731	215,000	229,735	249,616	246,354	254,749	244,703

INSURANCE & RISK MANAGEMENT EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-51540-511	BUILDINGS/CONTENTS INSURANCE	45,776	49,494	26,207	50,367	26,574	51,878	27,679
100-51540-512	VEHICLES/EQUIPMENT INSURANCE	9,990	12,561	16,957	18,048	15,888	18,589	18,589
100-51540-513	LIABILITY-GENL/PUBLIC OFFICIAL	25,816	27,318	25,049	30,007	25,378	30,907	30,907
100-51540-514	POLICE PROFESSIONAL LIAB INS	13,322	13,930	13,064	15,161	13,180	15,615	15,615
100-51540-515	BOILER/EQUIP BREAKDOWN INS	2,374	2,443	2,703	5,011	3,176	5,161	5,161
	Total Insurance/Risk Mgt.	97,278	105,745	83,981	118,593	84,196	122,151	97,952

DEPARTMENT/FUNCTION

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

PERSONNEL SUMMARY

2020 2021 2022 2023 2024 2025

Emergency Operations Coordinator*	1	1	1	1	1	1
Deputy Emergency Operation Coordinator*	2	2	2	2	2	2

*Not FT/PT positions, named staff on call, expensed as incurred

EMERGENCY PREPAREDNESS EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-52500-111	EMERGENCY PREPAREDNESS WAGES	204	44	-	530	-	542	-
100-52500-150	EMERG PREP MEDICARE	3	1	-	8	-	8	-
100-52500-151	EMERG PREP SOCIAL SECURITY	13	3	-	33	-	34	-
100-52500-152	EMERG PREP RETIREMENT	-	-	-	37	-	37	-
100-52500-155	EMERG PREP WORKERS COMP	10	2	-	10	-	10	-
100-52500-219	OTHER PROFESSIONAL SERVICES	-	70	-	-	-	-	-
100-52500-224	SOFTWARE/HARDWARE MAINTENAN	-	1,460	-	-	-	-	-
100-52500-225	TELECOM/INTERNET/COMMUNICATION	3,784	4,382	4,146	4,841	3,200	5,043	3,293
100-52500-242	REPR/MTN MACHINERY/EQUIP	1,798	3,835	-	2,000	3,300	2,020	2,000
100-52500-295	CONTRACTUAL SERVICES	-	-	3,753	1,251	3,555	1,264	3,555
100-52500-310	OFFICE & OPERATING SUPPLIES	943	1,174	1,592	1,500	1,000	1,515	1,515
	Total Emergency Preparedness	6,754	10,971	9,490	10,211	11,055	10,473	10,363

DEPARTMENT/FUNCTION

Streets/Parks/Forestry and Stormwater Utility is responsible for the maintenance and upkeep of all City owned streets, sidewalks, street lights, signal lights, street signage, City owned parks including all entities associated within all parks, all maintenance of City owned trees along with making sure our stormwater system is maintained and is in operation that meets or exceeds State and Federal regulations.

MISSION

To provide and maintain all aspects of the operations that this department provides to the Citizens of the City of Whitewater along with making sure all visitors to our City have a safe and enjoyable visit. We will continue to respond in a prompt, courteous and professional manner when dealing with any concern of all City residents or visitors.

PERSONNEL SUMMARY

	2021	2022	2023	2024	2024	2025
St./Parks/Forestry/Stormwater Superintendent	1	1	1	1	1	1
Foreman	1	1	1	1	1	1
Full Time Staff	8	8	8	8	8	8
GIS Analyst	-	-	-	1	1	1
Administrative Assistant (15%)	1	1	1	1	1	1
Seasonals	3.4	3.4	3.4	3.4	3.4	3.4

Full time staff levels have remained steady while seasonal staff levels have declined. The major concern of staffing is that there has not been any increase in full-time staff, but additional miles of streets, additional bike/walking paths, additional park lands as well as additional stormwater ponds with maintenance needs have all increased over the time frame listed. GIS Analyst was reallocated from Neighborhood Services to DPW as of the 3rd quarter of 2023.

DEPARTMENT OF PUBLIC WORKS EXPENSE SUMMARY

FISCAL RESOURCES		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
PUBLIC WORKS ADMINISTRATION								
100	Personnel & Benefits	25,622	26,911	27,940	29,047	29,983	29,791	28,583
200	Professional Svcs	12,432	15,437	17,341	18,531	16,738	19,084	21,520
300	Commodities & Other Exp	2,056	2,678	2,829	2,421	4,040	2,442	2,957
53100	Total	40,109	45,026	48,109	50,000	50,761	51,317	53,061
PUBLIC WORKS SHOP/FLEET OPERATIONS								
100	Personnel & Benefits	90,626	91,719	95,840	99,239	92,720	101,798	99,314
200	Professional Svcs	21,854	27,013	22,253	21,037	20,545	21,087	20,590
300	Commodities & Other Exp	57,669	91,492	117,174	58,925	63,285	59,354	61,073
53230	Total	170,149	210,224	235,267	179,201	176,550	182,240	180,977
PUBLIC WORKS STREET MAINTENANCE								
100	Personnel & Benefits	469,444	446,020	446,262	502,960	456,585	515,373	512,191
200	Professional Svcs	18,176	25,775	36,671	20,956	22,556	21,544	25,021
300	Commodities & Other Exp	30,198	38,046	41,085	31,310	46,200	31,623	42,261
400	Construction Materials	18,013	13,990	14,213	12,120	10,000	12,241	12,241
800	Capital Outlay	-	3,484	650	4,040	-	4,080	4,080
53300	Total	535,830	527,315	538,881	571,387	535,341	584,862	595,796
PUBLIC WORKS STREET CLEANING/SNOW & ICE								
100	Personnel & Benefits	74,161	58,948	62,244	72,243	67,437	74,032	72,749
200	Professional Svcs	5,395	-	3,438	12,120	12,120	12,241	12,241
300	Commodities & Other Exp	41,229	22,470	42,480	39,090	25,090	39,481	34,181
400	Construction Materials	26,785	25,100	16,934	30,000	25,000	30,300	25,000
53320	Total	147,570	106,517	125,096	153,453	129,647	156,054	144,171
PUBLIC WORKS STREET LIGHTS								
100	Personnel & Benefits	7,891	13,854	22,658	8,261	11,973	8,460	8,730
200	Professional Svcs	214,629	230,801	230,664	230,041	230,000	232,341	232,341
300	Commodities & Other Exp	4,340	5,654	8,269	7,000	7,300	7,070	7,070
800	Capital Outlay	595	150	3,860	1,010	500	1,020	1,020
53420	Total	227,456	250,459	265,450	246,312	249,773	248,891	249,161
GRAND TOTAL		1,121,114	1,139,541	1,212,804	1,200,352	1,142,071	1,223,365	1,223,166

DEPARTMENT SERVICE METRICS

The Department of Public Works Streets/Parks/Forestry division and the Stormwater Utility is responsible for 50.5 miles of streets (45.5 miles in Walworth County and 5.0 miles in Jefferson County) and 21 parks encompassing 242 acres. Additionally, the division is also responsible for the number of off-street bike/pedestrian paths throughout the City. Data will be collected to help identify the efforts in maintaining these facilities.

Ballfield Maintenance				
Description	2021 Hrs	2022 Hrs	2023 Hrs	2024/thru Oct
Preseason Prep	54.5	73	82.5	80.0
League Prep	0	31.25	0	0
Tournament Prep	0	31.25	29.25	4.0
League Prep	25	45.5	24.0	19.0
Tournament Prep	20.5	0	5.25	0
League Prep	42.5	37.5	37.5	24.0
Tournament Prep	9.5	7	12	10.0
League Prep	14.5	11	8	12.0
Tournament Prep	12	22.5	32.5	12.0
League Prep	0	0	1.5	16.0
Tournament Prep	0	0	8	0
League Prep	0	0	8	8
Tournament Prep	0	0	0	0
League Prep	0	0	0	0
Tournament Prep	<u>45.5</u>	<u>46</u>	<u>0</u>	<u>0</u>
Total Hours	<u>224</u>	<u>305</u>	<u>248.5</u>	<u>185.0</u>

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

Damage to City Property				
Month	2021	2022	2023	2024/thru Oct
January	668.19	1,069.10	20,723.15	4,677.31
February	3,077.87	400.00	3,690.89	2,239.98
March	746.56	1,496.09	581.61	338.65
April	5,969.70	1,580.34	310.68	2,793.90
May	126.24	1,178.99	3,928.69	6,717.46
June	105.05	526.35	4,006.93	4,095.00
July	552.47	1,747.94	2,926.84	1,076.13
August	5,340.53	340.12	131.87	4,847.00
September	1,313.99	772.99	1,922.10	251.85
October	5,352.02	5,482.26	4,464.29	1,176.20
November	428.03	0	2,717.70	0
December	<u>1,007.69</u>	<u>0</u>	<u>1,880.31</u>	<u>0</u>
Total	<u>24,688.34</u>	<u>14,594.18</u>	<u>51,042.68</u>	<u>28,213.48</u>

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

DEPARTMENT SERVICE METRICS

Annual Tree City Report

<u>Description</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024/thru Oct</u>
Trees Removed	92 (29 Ash)	40 (15 Ash)	52 (15 Ash)	39 (12 Ash)
Trees Treated	0	176	0	181
Trees Planted	150	250	83	47
Trees Trimmed	250	200	300	300
Stumps Removed	60	50	125	22

The City has a number of Ash trees on City owned land. This measure will track the number of Ash trees that exist, the number of Ash trees removed in the year and the number of new trees planted.

Annual Mowing Report

<u>Location</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024/thru Oct</u>
Big Brick Park	19.5	30	15	18
Brewery Hill Park	21.25	17	18.25	23.5
Clay Street Park	8.5	10.75	9.2	8
Cravath Lakefront Park	31.0	28.5	32.5	29
Dog Park	7.5	10.5	10.5	24.5
East Gate Park	7.5	14.5	17	18.75
Effigy Mounds Park	9.5	13	25.5	31
Meadowsweet Park	23.25	16	16	18
Mill Pond Park	5.5	8	10	9.5
Mill Race Park	8.75	9.5	8.5	10
Minneiska Park	24.0	37.5	57.25	55.5
Moraine View Park	94.0	109	111.5	137.5
Ray Trost Park	7.5	18	13.75	16.5
Skyway Park	19.5	15.5	19	21
Starin Park	277.75	308	299.75	350.5
Train Depot Park	30.75	31	35	31
Trippe Park	50.5	50	69.75	91
Turtle Mount Park	10.5	9.5	10	9.5
Walton Oaks Park	4.5	7.75	9	11
White Memorial Park	13.75	8.5	7.5	13
Armory	7.0	7.5	12	12
Public Works	9.0	7	3.5	9
Innovation Center	0	0	0	29.75
Library	22.25	13	13.5	16
Misc Areas	<u>92.75</u>	<u>126.5</u>	<u>162</u>	<u>261.25</u>
Total Hours	<u>806.0</u>	<u>895.00</u>	<u>986.0</u>	<u>1216.25</u>

The City mows grass on City owned property (not park), parks and properties that are fined for not mowing. During wet weather, grass mowing is completed more frequently compared to drier weather. This measure collects the number of hours of mowing.

DEPARTMENT SERVICE METRICS

Annual Winter Report				
Description	2021	2022	2023	2024/thru Oct
Number of Events	18	15	25	17
Total Inches of Snowfall	45	22	45.5	40.5
Hours Worked	1,669.5	746	1286.25	1421
Tons of Salt	329.5	168	298	241
Tons of Sand	293	269	70.25	82.3
Gallons of Brine Made	22,280	12,795	19,335	21,875
Gallons of Brine Applied	22,275	14,095	22,095	17,625
Gallons of Calcium Chloride Used	1,020	100	450	0

This measure includes the number of events in which crews are sent out to plow, along with the amount of hours associated with snow removal (including: pre-salting, snow removal and sanding).

Street Condition Paser Ratings			
Rating	Quality	2021	2023
10	Excellent	2.29	5.35
9	Excellent	3.44	2.70
8	Good	7.79	7.62
7	Good	7.39	7.36
9	Fair	9.7	9.31
5	Fair	11.27	11.33
4	Poor	4.81	4.42
3	Poor	3.16	2.06
2	Failed	0.65	0.34
Total Miles of Streets		50.5	50.5

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

**GOALS & OBJECTIVES
2023/2024 OUTLOOK**

- Better communication with property owners affected by street reconstruction projects by informing them by letter of the upcoming project and obtaining emails to send out weekly or biweekly construction updates. Also provide general public with updates via social media.
- Work with potential developers by providing quick and accurate information and help them walk through the process of city paperwork that may need to be filled out.
- Develop 5 Year Street Maintenance Plan – Determine streets, with associated costs, for the next five years for improvements. Projects to include reconstruction, asphalt overlay, seal coating and crack filling.
- Develop Sidewalk Replacement Program – Develop a systematic approach to identify defective sidewalk throughout the City and develop a plan to replace a desired amount each year.
- Equipment Replacement Fund – Continue to define a schedule to replace vehicles and equipment in the street department to provide employees with better and upto date equipment. Some vehicles in use are over 30 years old.
- Construction of Ann Street, Fremont Street and Forests Street – Coordinate with Strand Associates in oversight of the reconstruction of Ann Street from Trippe Street to Fremont Street, Fremont Street from Ann Street to Whitewater Street, Fremont Street from Starin Road to Whitewater Creek, Forest Street from Church Street to 4th Street.
- Biennial Street Projects - Together with Superintendents and Strand, develop construction plans for street reconstruction projects in 2026.

DEPARTMENT OF PUBLIC WORKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-53100-111	SALARIES/PERMANENT	18,878	19,629	20,307	20,621	21,204	21,085	21,881
100-53100-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
100-53100-117	LONGEVITY PAY	-	-	-	-	-	-	-
100-53100-118	UNIFORM ALLOWANCES	-	-	-	-	-	-	-
100-53100-150	MEDICARE TAX/CITY SHARE	254	271	272	299	297	306	319
100-53100-151	SOCIAL SECURITY/CITY SHARE	1,085	1,124	1,162	1,278	1,270	1,307	1,363
100-53100-152	RETIREMENT	1,270	1,275	1,377	1,423	1,531	1,423	1,521
100-53100-153	HEALTH INSURANCE	3,611	4,093	4,314	4,884	5,011	5,128	3,088
100-53100-154	HRA-LIFE STYLE ACCT EXPENSE	475	475	475	513	635	513	380
100-53100-155	WORKERS COMPENSATION	38	35	23	23	24	23	27
100-53100-156	LIFE INSURANCE	10	10	10	6	11	6	6
100-53100-211	PROFESSIONAL DEVELOPMENT	855	1,234	1,201	1,111	850	1,122	600
100-53100-213	ENGINEERING SERVICES	8,108	9,890	8,115	12,120	10,000	12,241	12,241
100-53100-224	SOFTWARE/HARDWARE MAINTENANCE	1,355	2,206	5,727	3,012	3,600	3,104	6,065
100-53100-225	TELECOM/INTERNET/COMMUNICATION	2,113	2,107	2,297	2,288	2,288	2,617	2,614
100-53100-310	OFFICE & OPERATING SUPPLIES	1,922	2,289	2,334	1,818	2,500	1,836	1,836
100-53100-320	SUBSCRIPTIONS/DUES	56	293	300	303	275	306	306
100-53100-325	PUBLIC EDUCATION	78	96	195	300	215	300	215
100-53100-330	TRAVEL EXPENSES	-	-	-	-	1,050	-	600
	Total Public Works Administration	40,109	45,026	48,109	50,000	50,761	51,317	53,061

DEPARTMENT OF PUBLIC WORKS SHOP/FLEET OPERATIONS EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-53230-111	WAGES/PERMANENT	63,545	63,999	67,244	65,245	62,691	66,713	68,945
100-53230-112	WAGES/OVERTIME	-	139	460	-	271	-	-
100-53230-113	WAGES/TEMPORARY	-	-	578	-	63	-	-
100-53230-117	LONGEVITY PAY	560	695	560	810	347	810	810
100-53230-118	UNIFORM ALLOWANCES	(260)	(338)	(116)	68	-	68	135
100-53230-150	MEDICARE TAX/CITY SHARE	850	860	927	962	885	983	1,022
100-53230-151	SOCIAL SECURITY/CITY SHARE	3,633	3,678	3,965	4,111	3,785	4,204	4,370
100-53230-152	RETIREMENT	4,303	4,125	4,683	4,562	4,575	4,562	4,857
100-53230-153	HEALTH INSURANCE	15,200	16,214	15,843	19,548	18,492	20,525	15,834
100-53230-154	HRA-LIFE STYLE ACCT EXPENSE	378	286	95	2,592	128	2,592	1,955
100-53230-155	WORKERS COMPENSATION	2,368	2,009	1,546	1,282	1,419	1,282	1,326
100-53230-156	LIFE INSURANCE	51	52	56	59	62	59	59
100-53230-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53230-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
100-53230-221	MUNICIPAL UTILITIES EXPENSES	4,642	6,416	4,965	4,545	4,545	4,590	4,590
100-53230-222	UTILITIES-NAT GAS & ELECTRIC	16,752	20,215	16,554	16,000	16,000	16,000	16,000
100-53230-225	MOBILE COMMUNICATIONS	460	383	734	492	-	497	-
100-53230-310	OFFICE & OPERATING SUPPLIES	16,375	29,499	24,110	16,000	15,000	16,000	16,000
100-53230-352	VEHICLE REPR PARTS	23,959	44,673	59,613	25,250	25,250	25,503	25,503
100-53230-354	POLICE VEHICLE REP/MAINT	14,162	15,241	25,284	14,140	19,500	14,281	16,000
100-53230-355	BLDG MTN REPR SUPP	3,173	2,078	8,166	3,535	3,535	3,570	3,570
	Total Shop/Fleet Operations	170,149	210,224	235,267	179,201	176,550	182,240	180,977

DEPARTMENT OF PUBLIC WORKS STREET MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-53300-111	WAGES/PERMANENT	322,101	306,678	308,240	344,187	318,171	351,931	360,615
100-53300-112	WAGES/OVERTIME	1,116	942	841	650	543	664	684
100-53300-113	WAGES/TEMPORARY	235	-	5,278	818	2,942	836	818
100-53300-117	LONGEVITY PAY	2,240	2,365	2,240	1,600	1,387	1,600	1,600
100-53300-118	UNIFORM ALLOWANCES	8,357	7,461	9,382	6,678	8,748	6,678	7,056
100-53300-150	MEDICARE TAX/CITY SHARE	4,442	4,272	4,414	5,152	4,702	5,268	5,381
100-53300-151	SOCIAL SECURITY/CITY SHARE	18,996	18,264	18,872	22,029	20,104	22,525	23,009
100-53300-152	RETIREMENT	21,784	20,077	21,405	23,930	22,815	23,930	25,274
100-53300-153	HEALTH INSURANCE	69,845	69,772	64,258	80,484	62,392	84,509	71,557
100-53300-154	HRA-LIFE STYLE ACCT EXPENSE	8,046	6,439	4,102	10,503	7,526	10,503	9,098
100-53300-155	WORKERS COMPENSATION	12,138	9,611	7,085	6,789	7,095	6,789	6,961
100-53300-156	LIFE INSURANCE	143	138	146	140	159	140	140
100-53300-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53300-211	PROFESSIONAL DEVELOPMENT	764	1,284	1,896	505	890	510	750
100-53300-222	ELECT/TRAFFIC SIGNALS/P-LOTS	13,187	18,982	27,351	15,150	15,000	15,302	15,302
100-53300-224	SOFTWARE/HARDWARE MAINTENANCE	1,355	2,405	3,653	2,135	3,500	2,244	5,499
100-53300-225	TELECOM/INTERNET/COMMUNICATION	2,869	3,103	3,771	3,166	3,166	3,488	3,471
100-53300-310	OFFICE & OPERATING SUPPLIES	668	654	1,049	1,010	1,200	1,020	1,020
100-53300-350	FUEL EXPENSES	19,687	27,972	26,883	18,180	29,000	18,362	29,000
100-53300-354	TRAFFIC CONTROL SUPP	9,843	9,421	13,153	12,120	16,000	12,241	12,241
100-53300-405	MATERIALS/REPAIRS	18,013	13,990	14,213	12,120	10,000	12,241	12,241
100-53300-821	BRIDGE/DAM	-	3,484	650	4,040	-	4,080	4,080
	Total Street Maintenance	535,830	527,315	538,881	571,387	535,341	584,862	595,796

DEPARTMENT OF PUBLIC WORKS ICE & SNOW EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-53320-111	WAGES/PERMANENT	42,583	31,022	36,517	42,691	41,040	43,652	44,755
100-53320-112	WAGES/OVERTIME	11,079	10,639	6,003	8,259	3,729	8,445	8,691
100-53320-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
100-53320-117	LONGEVITY PAY	360	360	360	220	223	220	220
100-53320-150	MEDICARE TAX/CITY SHARE	728	546	658	750	626	766	787
100-53320-151	SOCIAL SECURITY/CITY SHARE	3,114	2,334	2,815	3,205	2,677	3,277	3,366
100-53320-152	RETIREMENT	3,612	2,590	3,299	3,531	3,141	3,531	3,730
100-53320-153	HEALTH INSURANCE	9,017	9,423	10,820	11,081	13,723	11,635	9,044
100-53320-154	HRA-LIFE STYLE ACCT EXPENSE	1,110	769	610	1,539	1,281	1,539	1,165
100-53320-155	WORKERS COMPENSATION	2,533	1,240	1,134	946	974	946	971
100-53320-156	LIFE INSURANCE	25	24	30	21	22	21	21
100-53320-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53320-295	EQUIP RENTAL	5,395	-	3,438	12,120	12,120	12,241	12,241
100-53320-351	FUEL EXPENSES	7,256	8,101	8,793	9,090	9,090	9,181	9,181
100-53320-353	SNOW EQUIP/REPR PARTS	33,973	14,368	33,687	30,000	16,000	30,300	25,000
100-53320-460	SALT & SAND	26,785	25,100	16,934	30,000	25,000	30,300	25,000
	Total Snow & Ice	147,570	106,517	125,096	153,453	129,647	156,054	144,171

DEPARTMENT OF PUBLIC WORKS STREET LIGHTS EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-53420-111	WAGES/PERMANENT	5,000	9,546	17,485	5,940	8,359	6,074	6,250
100-53420-112	WAGES/OVERTIME	-	139	-	186	-	190	195
100-53420-117	LONGEVITY PAY	40	50	40	-	25	-	-
100-53420-150	MEDICARE TAX/CITY SHARE	67	125	226	93	130	95	94
100-53420-151	SOCIAL SECURITY/CITY SHARE	287	534	964	398	554	407	403
100-53420-152	RETIREMENT	346	618	1,154	423	663	423	448
100-53420-153	HEALTH INSURANCE	1,610	2,263	2,173	993	1,672	1,042	1,060
100-53420-154	HRA-LIFE STYLE ACCT EXPENSE	375	280	198	108	360	108	155
100-53420-155	WORKERS COMPENSATION	163	295	411	119	206	119	122
100-53420-156	LIFE INSURANCE	3	4	7	3	5	3	3
100-53420-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53420-222	ELECTRICITY	214,629	230,801	230,664	230,041	230,000	232,341	232,341
100-53420-310	OFFICE & OPERATING SUPPLIES	4,340	5,654	8,269	7,000	7,300	7,070	7,070
100-53420-820	STREET LIGHTS	595	150	3,860	1,010	500	1,020	1,020
	Total Street Lights	227,456	250,459	265,450	246,312	249,773	248,891	249,161

DEPARTMENT/FUNCTION

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

MISSION

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

PERSONNEL SUMMARY

	2020	2021	2022	2023	2024	2025
Police Chief	1	1	1	1	1	1
Deputy Chief	1	1	1	-	-	-
Police Captain	1	1	1	2	2	2
Lieutenant	4	4	4	4	4	4
Patrol Officer 48 Months	5	6	6	4	8	6
Patrol Officer 24 Months	5	3	3	6	3	4
Patrol Officer 12 Months	2	4	4	1	2	1
Patrol Officer Hire	1	-	-	1	0	3
Detective Lieutenant	1	1	1	1	1	1
Detective	2	2	2	2	2	2
School Resource Officer	1	1	1	1	1	1
Support Services Manager	1	1	1	1	1	1
Administrative Assistant II	2.5	2.5	2.5	2.5	2.5	2.5
Communications Supervisor	1	1	1	1	1	1
Dispatcher	6	6	6	6	6	6
Community Services Officer	1	1	1	1	1	1

**GENERAL GOVERNMENT
POLICE DEPARTMENT**



POLICE DEPARTMENT EXPENSE SUMMARY

FISCAL RESOURCES		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
POLICE ADMINISTRATION								
100	Personnel & Benefits	631,443	646,134	678,469	713,934	735,281	730,385	727,837
200	Professional Svcs	19,016	40,861	96,588	33,880	71,018	35,118	99,260
300	Commodities & Other Exp	18,772	22,482	24,413	20,250	28,214	20,453	26,051
52100	Total	669,231	709,476	799,470	768,065	834,513	785,955	853,149
POLICE PATROL								
100	Personnel & Benefits	1,794,820	1,822,906	1,952,746	2,075,424	2,029,757	2,121,350	2,072,813
200	Professional Svcs	37,463	38,505	67,617	57,517	69,257	67,206	86,631
300	Commodities & Other Exp	45,439	53,406	61,976	57,453	58,550	58,028	58,882
52110	Total	1,877,722	1,914,817	2,082,340	2,190,394	2,157,564	2,246,584	2,218,326
POLICE INVESTIGATION								
100	Personnel & Benefits	367,410	406,823	502,988	477,496	533,431	487,260	530,462
200	Professional Svcs	5,069	6,010	11,998	9,391	12,748	10,281	14,323
300	Commodities & Other Exp	6,400	6,360	9,259	13,673	12,985	13,810	16,997
52120	Total	378,879	419,193	524,244	500,560	559,164	511,351	561,782
COMMUNICATIONS/DISPATCH								
100	Personnel & Benefits	406,774	400,868	412,455	485,718	464,034	496,891	508,461
200	Professional Svcs	53,746	76,653	68,699	98,489	114,348	96,162	90,197
300	Commodities & Other Exp	486	2,047	2,447	2,263	2,800	1,275	2,335
52600	Total	461,006	479,568	483,601	586,470	581,182	594,328	600,993
COMMUNITY SERVICE PROGRAM								
100	Personnel & Benefits	23,512	27,783	28,686	37,301	36,442	38,125	36,354
200	Professional Svcs	54	393	73	411	-	477	477
300	Commodities & Other Exp	3,932	4,254	4,309	5,892	4,250	5,951	7,317
52140	Total	27,498	32,429	33,068	43,604	40,692	44,553	44,149
GRAND TOTAL		3,414,336	3,555,483	3,922,722	4,089,093	4,173,115	4,182,771	4,278,399

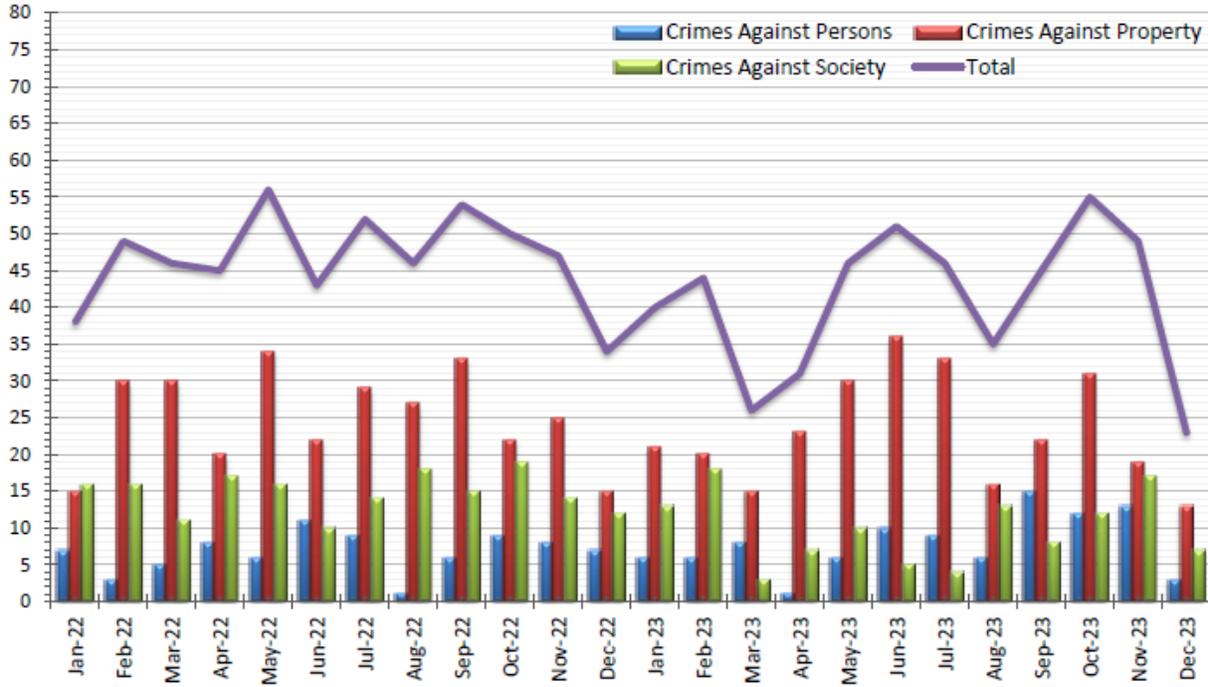
DEPARTMENT SERVICE METRICS

**Wisconsin Incident Based Reporting System (WIBRS)
Offenses by Quarter for 2022 and 2023**

Offense	2022					2023				
	1st	2nd	3rd	4th	Total	1st	2nd	3rd	4th	Total
Crimes Against Persons	15	25	16	20	76	20	17	30	28	95
Sex Offenses	3	5	4	4	16	4	5	4	7	20
Sex Offenses - Nonforcible	-	1	1	-	2	2	2	1	-	5
Assault Offenses	12	19	10	16	57	13	9	23	20	65
Kidnapping	-	-	1	-	1	1	1	2	1	5
Crimes Against Property	75	76	88	60	299	54	89	71	63	279
Robbery	1	1	-	-	2	2	2	-	-	4
Burglary	2	4	4	1	11	2	3	10	5	20
Theft/Larceny	41	48	48	28	165	21	44	23	34	122
Motor Vehicle Theft	5	-	1	1	7	3	1	1	-	5
Stolen Property Offenses	2	-	1	1	4	-	-	-	1	1
Arson	-	-	-	1	1	-	-	-	-	0
Counterfeiting/Forgery	2	2	1	1	6	1	1	1	-	3
Fraud Offenses	5	6	10	5	26	10	13	12	3	38
Extortion/Blackmail	-	-	1	-	1	1	-	-	-	1
Destruction/Vandalism	17	15	22	22	76	16	25	24	20	85
Crimes Against Society	37	42	46	41	166	34	22	25	36	117
Weapon Law Violations	3	4	2	4	13	1	-	3	1	5
Drug/Narcotic Offenses	34	34	43	37	148	30	18	20	31	99
Pornography	-	4	1	-	5	3	4	1	4	12
Animal Cruelty	-	-	-	-	0	-	-	1	-	1
Grand Total:	127	143	150	121	541	110	128	126	127	491

DEPARTMENT SERVICE METRICS

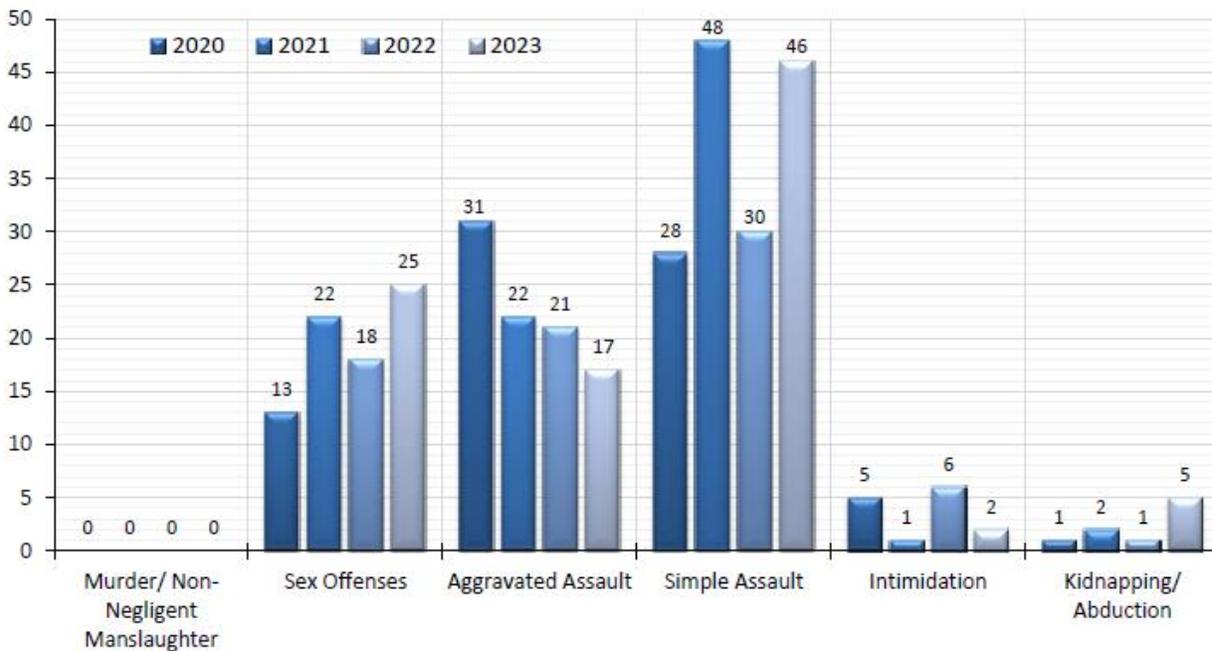
WIBRS Offenses by Month



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

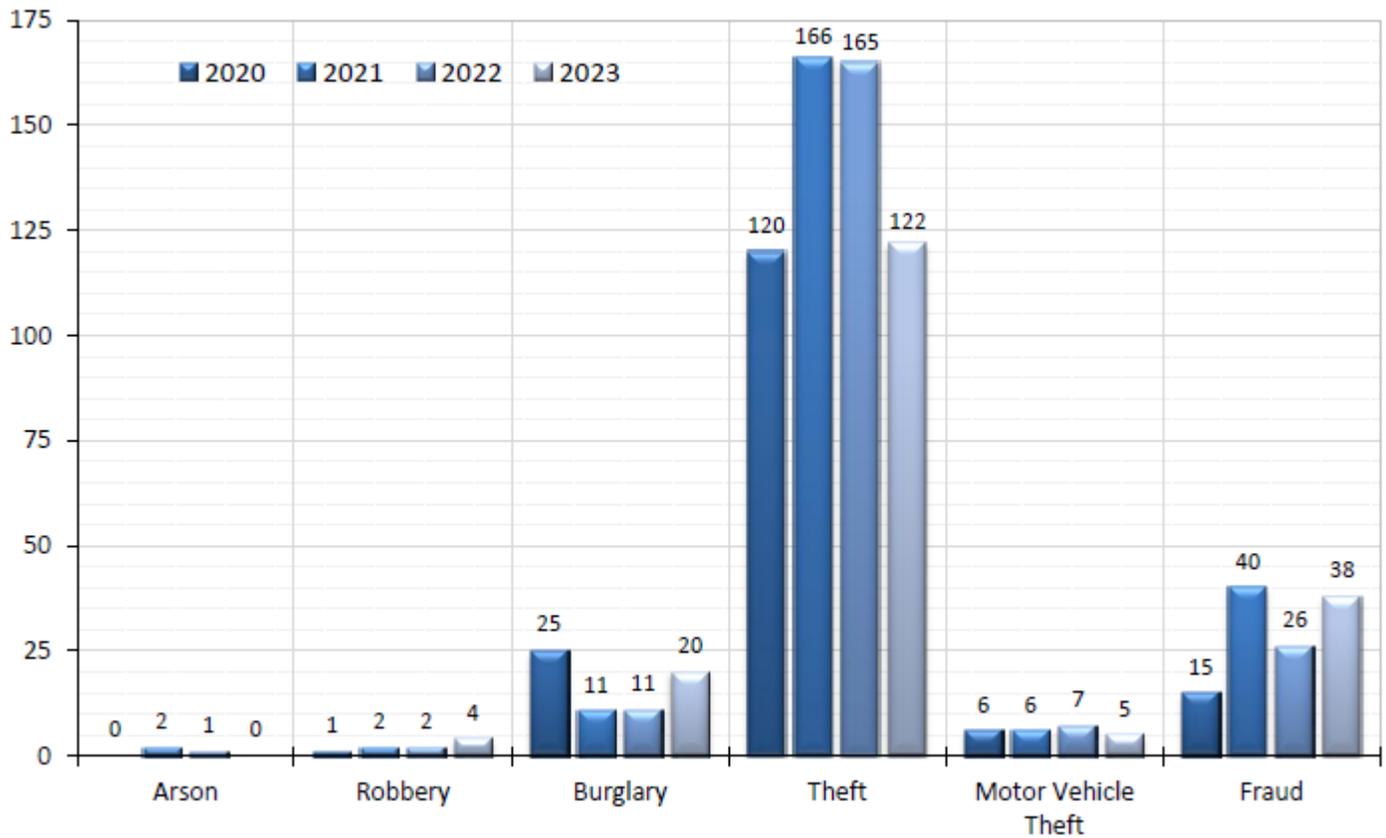
These counts are generated on the Wisconsin Department of Justice - Uniform Crime Reporting website. Counts are based on the month of the incident, rather than the month the incident was submitted. If the incident date is unknown, the report date is used. Counts are subject to change as data is updated.

Crime Offenses Against Persons Incidents



DEPARTMENT SERVICE METRICS

Crime Offenses Against Property Incidents

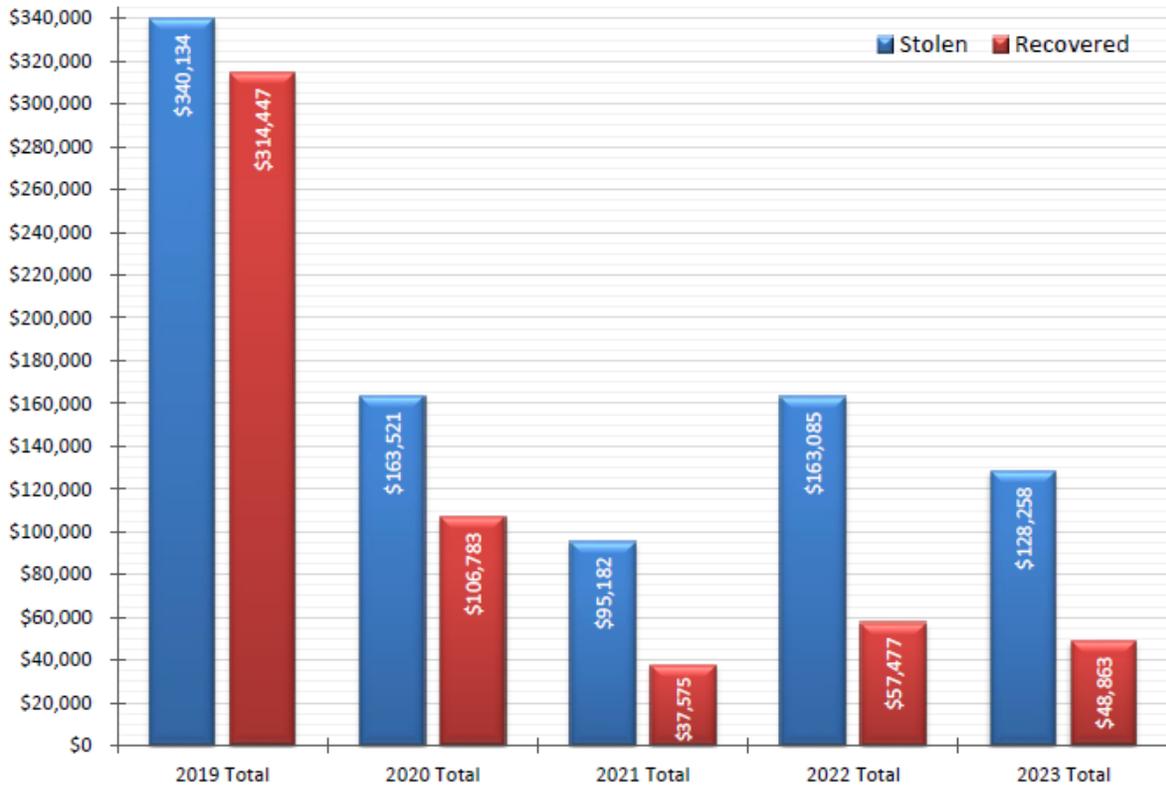


Property Stolen vs. Property Recovered

Total/Offense	Stolen	Recovered	Recovery Rate
	dollar amount	dollar amount	percentage
2019 Total	\$340,134	\$314,447	92%
2020 Total	\$163,521	\$106,783	65%
2021 Total	\$95,182	\$37,575	39%
2022 Total	\$163,085	\$57,477	35%
2023 Total	\$128,258	\$48,863	38%

DEPARTMENT SERVICE METRICS

Property Stolen vs. Property Recovered



Incidents Involving Criminal Damage



DEPARTMENT SERVICE METRICS

Law Enforcement Officers Killed or Assaulted (LEOKA)

Year	2019	2020	2021	2022	2023
	# of incidents				
Officers Assaulted with Injury	1	5	3	1	4
Officers Assaulted without Injury	0	3	4	4	0
Officers Killed	0	0	0	0	0

2023 Monthly Breakdown of Charges

Month	Adult	Juvenile	Total
	# of charges	# of charges	# of charges
January	140	21	161
February	170	22	192
March	113	29	142
April	173	39	212
May	194	27	221
June	152	6	158
July	161	11	172
August	181	17	198
September	274	18	292
October	258	47	305
November	191	19	210
December	146	16	162
Total	2,153	272	2,425

DEPARTMENT SERVICE METRICS

Calls for Service and Activities by Year

Type of Call for Service/Activity	2021	2022	2023
	# CFS/activities	# CFS/activities	# CFS/activities
Total WPD Calls for Service/Activity	12,478	11,976	12,383
• <i>Officer Initiated Activities</i>	2,805	2,912	3,446
• <i>Officer Initiated Traffic Stops</i>	2,213	1,719	1,447
• <i>WPD Officer 1st Responder EMS/Fire Calls</i>	588	649	531
• <i>Dispatcher Handled Calls (controlled burns, equipment warnings, miscellaneous information requests)</i>	2,130	2,054	1,971
• <i>Noise Complaint Calls</i>	200	244	207
• <i>Animal (Lost and Found) Calls</i>	355	354	362
• <i>False Alarms Calls</i>	87	106	107
• <i>All other WPD Calls for Service</i>	4,100	3,938	4,312
Dispatched EMS/Fire Calls for Service *	1,939	1,915	1,942
Dispatched UW-W Police Services Calls for Service*	3,319	4,582	5,175
Total Calls for Service Dispatched	17,736	18,473	19,500

Officer unobligated time focused on crime prevention initiatives, response to major crimes and corresponding follow-up, participation in public safety events such as National Night Out, active response training and community safety presentations.

Incidents by Year

Type of Incident	2021	2022	2023
	# of persons	# of persons	# of persons
Emergency Detention/Protective Custody	42	49	53
Family Disturbances (Domestic Abuse)	63	51	74

DEPARTMENT SERVICE METRICS

Comparison of Charges (Adult and Juvenile) by Year by Category

Type of Charge	2019	2020	2021	2022	2023
	# of charges				
Animal Cruelty	-	-	2	-	4
Animal Ordinance Violations	4	6	8	10	12
Arson	-	-	1	-	-
Assault (Aggravated)	13	18	14	20	17
Assault (Simple & Intimidation)	33	31	48	42	52
Bail Jumping	59	66	106	113	139
Burglary	4	3	2	5	9
Burglary Tools – Possess	1	-	-	-	-
Cause < 18 to Listen/View Sex Activity	2	-	4	-	1
Child Abuse-Physical	12	3	2	8	10
Child Neglect	-	5	-	7	4
Cigarette/Tobacco Violation	15	7	20	8	3
Citations Written for Parking Tickets	-	-	-	1	2
Contribute to Delinquency	2	-	-	-	5
Contribute to Truancy	4	6	9	5	5
Controlled Substance – Possession	163	112	113	112	85
Controlled Substance – Sale/Manufacturing	19	9	12	2	4
Court Order Violation	8	6	6	12	9
Curfew	15	13	18	35	25
Curfew – Parental Responsibility	3	-	2	-	-
Damage to Property	43	38	24	30	23
Disorderly Conduct *	433	200	209	208	272
DNR Violation	-	-	-	-	1
Election Fraud	-	-	-	-	4
Electronic Smoking Device Violation (Vape)	-	-	-	1	24
Enticement or Exploitation of a Child	1	-	-	11	6
Escape	1	-	-	-	-
Expose Child to Genitals/Harmful Materials	2	-	-	14	7
Failure to Obey Officer	27	4	2	8	10
False Imprisonment	1	1	3	1	5
False Swearing	-	-	-	1	-
Fireworks - Sell/Discharge without Permit/Possess	-	-	1	-	2
Forgery and Counterfeiting	4	4	38	1	1
Fraud	56	5	77	14	11
Graffiti Prohibited	-	-	-	1	-
Hazing	-	-	1	-	-
Intentional Abuse of Hazardous Substance	-	-	-	-	1
Invasion of Privacy	-	-	-	-	9
Kidnapping/Abduction	-	-	-	-	1
Lewd and Lascivious Behavior	1	-	1	-	1
Liquor Laws	327	209	397	187	163

DEPARTMENT SERVICE METRICS

Type of Charge	2019	2020	2021	2022	2023
	# of charges				
Littering	7	3	1	1	5
Maintain Drug Trafficking Place	-	2	-	-	1
Mental Harm of Child	-	-	-	-	5
Motor Vehicle Theft	7	4	1	3	1
Move/Hide/Bury Corpse of Child	-	-	-	-	1
Negligent Handling of Burning Materials	-	-	1	-	-
Negligent Operation of Motor Vehicle	1	-	-	-	-
Noise	30	4	14	12	8
Obstruct/Resist Officers	67	32	54	61	44
Operate While Under the Influence (OWI) Alcohol *	97	65	83	65	58
Operate While Under the Influence (OWI) Drugs *		14	10	6	2
Operate with Prohibited Alcohol Concentration (IBAC)	64	43	48	47	54
Park Regulations	3	2	-	-	-
Pornography / Obscene Material	2	1	-	71	33
Possession of Drug Paraphernalia	110	72	69	39	35
Prostitution (to include Promote/Assist)	-	3	2	-	3
Public Intoxication *	*	39	30	30	24
Reckless Endangering Safety	7	10	5	3	6
Registered Sex Offender Violations	-	1	-	1	-
Robbery	-	-	-	3	7
Runaway	-	2	-	1	1
Sex Offenses (Other)	5	2	-	12	1
Sexual Assault – 1 st Degree	5	2	4	5	4
Sexual Assault – 2 nd Degree	10	2	2	-	10
Sexual Assault – 3 rd Degree	5	6	4	3	2
Sexual Assault – 4 th Degree	2	4	2	1	1
Stolen Property	1	1	2	1	-
Terrorist Threats	-	2	-	-	-
Theft (Except Motor Vehicle)	47	40	96	164	74
Threat to Injury/Accuse of Crime	-	-	1	-	-
Throw/Discharge Bodily Fluid at Public Safety Worker	-	1	1	-	-
Traffic Offenses	1,009	676	802	927	910
Traffic Ordinance Violations	2	-	1	-	2
Trespassing	1	14	17	18	17
Truancy	51	48	56	67	72
Violation of Absolute Sobriety *	*	3	8	7	3
Warrants Served – Local	10	16	11	34	16
Warrant/Pickups for Other Agencies	129	67	85	96	90
Weapons (Conceal/Possess/Negligent Use)	9	24	14	16	8
Zoning Violations	1	1	1	3	-
Total	2,935	1,952	2,545	2,554	2,425

* Starting in 2020, Public Intoxication was separated out from Disorderly Conduct and Operate MV While Under the Influence (OWI) was separated into OWI Alcohol, OWI Drugs, and Violation of Absolute Sobriety.

GOALS & OBJECTIVES

2024/2025 OUTLOOK

- **Utilize Propio to communicate and provide services to segment of the Whitewater population that doesn't speak English.**

Action Plan:

Whitewater is in the midst of a massive shift in demographics with many non-English speakers moving into the area. In order to meet this need, staff at all levels of the Whitewater Police Department organization will utilize Propio Language Services throughout 2024 to better communicate with individuals who do not speak English. Our clerical staff and dispatchers will use the system when within the police department or when communicating with individuals over the phone. Our patrol officers will primarily use the system while responding to calls for service to ensure the contact is completed as efficiently as possible, while getting all pertinent information effectively communicated to all parties. The administrative staff will utilize Propio when appropriate during community outreach events to foster inclusion and ensure the resources provided by WPD are accessible to all. The Whitewater Police Department's use of Propio is tracked. Quarterly, statistics will be run to determine how many times our staff has used Propio, the average call time for a session, as well as to determine what employees may need additional training or assistance in utilizing Propio.

Goal Impacted:

How will the City find ways to communicate without a newspaper? Increase understanding of how the community broadly consumes information and become more efficient in sharing information.

- **Use innovative communication techniques by using the PD Facebook page in increasingly creative ways.**

Action Plan:

Whitewater Police Department staff currently utilizes social media via Facebook. However, the information posted is relatively common in law enforcement utilizing written posts and photo attachments. In order to better serve the community, the WPD administration will begin posting video recorded press releases when appropriate and will post recorded WPD officer body cam footage (redacted as needed) showing examples of noteworthy officer interactions. Equipment including a video prompter and banner will be explored and purchased if feasible to assist in ensuring posting video recordings are professional. Staff will post a minimum of four video recorded press releases or WPD officer body cam recordings in 2024. WPD administrative staff will review this goal quarterly to determine if we are on track for the annual goal.

Goal Impacted:

How will the City find ways to communicate without a newspaper? Increase understanding of how the community broadly consumes information and become more efficient in sharing information.

- **Implement a Spanish fluency incentive for our sworn personnel.**

Action Plan:

The Whitewater Police Department administration recognizes how critically important it is to employ and retain staff who can speak foreign languages. Given the current demographic shift occurring in Whitewater, the ability to speak Spanish is extremely desirable. To address this, the administration's goal is to establish a Spanish fluency incentive with both the Whitewater Professional Police Association (WPPA) and the Whitewater Professional Police Supervisory Association (WPPSA). The annual stipend will award \$500 to sworn staff who can prove they fluently speak and read Spanish. By July 1, 2024, WPD administrative staff will evaluate whether or not the incentive is incorporated through the bargaining processes, and if implemented, will analyze the impact to determine if extending such an incentive to non-sworn staff should be considered.

Goal Impacted:

How will the City improve and communicate recruitment and retention efforts with a focus on diversity? To identify metrics to improve retention and evaluate or establish recruitment measures.

GOALS & OBJECTIVES 2024/2025 OUTLOOK

- **Offer business checks by staff trained in crime prevention.**

Action Plan:

In order to attract business to the City of Whitewater, business owners must first believe that the City is a safe place to run a business. To that end, in 2024, the Whitewater Police Department will develop a team of officers trained to complete crime prevention assessments for businesses within the City, with the goal of completing 12 assessments in 2024. The environmental design of the business will be reviewed to include lighting, doors, windows, locks, surveillance systems, signage, alarm systems, as well as employee access. A written report will be created by the officer that will serve to document the strengths of the business and will also provide recommendations on what improvements could be made. This service will be advertised on the WPD Facebook page and administrative staff will review the goal quarterly to ensure the department is on pace to meet the goal. If needed, additional advertising work will be done to get word out to business owners.

Goal Impacted:

How will the City support a thriving business community (including business attraction)? To better understand the underlying issues and then leverage resources.

- **Implement a Mental Wellness Program (MWP) for all police department staff.**

Action Plan:

The Whitewater Police Department will create a Mental Wellness Program (MWP) in order to address the mental health needs, and ultimately, assist in the long-term retention of our staff. Unfortunately, WPD staff are exposed to a variety of unhealthy and stressful situations in the course of their duties. This impacts staff at all levels of the organization. Our dispatchers are burdened with hearing crying and screaming during critical incidents, but not being able to be there for their closure. Our sworn staff directly witness tragic incidents and circumstances from abuse and maltreatment, to automobile crashes and death. Our clerical staff have to view these incidents second-hand as they review body cam footage for redaction when records are requested. The MWP would require each staff member to attend an annual appointment with a trained clinical psychologist specializing in law enforcement for a mental health check-in. Staff would be given the day off on the day they attend the appointment. This program will cost the department \$10,000 annually.

Goal Impacted:

How will the City improve and communicate recruitment and retention efforts with a focus on diversity? To identify metrics to improve retention and evaluate or establish recruitment measures..

POLICE ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-52100-111	SALARIES/PERMANENT	445,587	470,933	479,218	497,963	527,063	509,168	529,532
100-52100-112	WAGES/OVERTIME	390	(199)	760	-	1,385	-	-
100-52100-114	WAGES/PART-TIME/PERMANENT	20,728	14,724	20,291	21,289	21,788	21,768	21,954
100-52100-117	LONGEVITY PAY	3,000	2,500	2,000	2,000	1,238	2,000	2,000
100-52100-118	UNIFORM ALLOWANCES	150	1,850	2,239	2,550	3,642	2,576	2,550
100-52100-119	SHIFT DIFFERENTIAL	-	-	-	-	4	-	-
100-52100-150	MEDICARE TAX/CITY SHARE	6,746	6,853	7,185	7,804	8,365	7,980	8,384
100-52100-151	SOCIAL SECURITY/CITY SHARE	28,845	29,301	30,724	33,369	35,768	34,119	35,851
100-52100-152	RETIREMENT	46,505	41,418	52,318	59,213	61,474	59,213	63,666
100-52100-153	HEALTH INSURANCE	62,730	67,070	74,255	76,304	64,427	80,120	51,704
100-52100-154	HRA-LIFE STYLE ACCT EXPENSE	6,961	4,648	3,335	8,100	3,343	8,100	6,000
100-52100-155	WORKERS COMPENSATION	9,685	6,954	5,997	5,205	6,672	5,205	6,059
100-52100-156	LIFE INSURANCE	116	81	148	136	113	136	136
100-52100-211	PROFESSIONAL DEVELOPMENT	2,972	6,636	1,872	4,040	2,000	4,080	4,080
100-52100-219	OTHER PROFESSIONAL SERVICES	3,246	22,506	68,669	15,964	53,600	16,124	81,124
100-52100-224	SOFTWARE/HARDWARE MAINTENANCE	3,649	5,733	17,831	11,618	11,618	11,867	10,411
100-52100-225	TELECOM/INTERNET/COMMUNICATION	8,994	5,962	4,113	2,259	3,800	3,047	3,645
100-52100-241	REPR/MTN VEHICLES	155	-	1,780	-	-	-	-
100-52100-242	REPR/MTN MACHINERY/EQUIP	-	25	31	-	-	-	-
100-52100-295	CONTRACTUAL SERVICES	-	-	2,292	-	-	-	-
100-52100-310	OFFICE & OPERATING SUPPLIES	15,983	18,704	21,316	18,000	24,000	18,180	24,000
100-52100-320	SUBSCRIPTIONS/DUES	1,032	2,414	2,125	1,061	3,185	1,071	1,071
100-52100-325	PUBLIC EDUCATION	78	96	195	432	215	437	215
100-52100-330	TRAVEL EXPENSES	1,679	1,268	776	758	814	765	765
	Total Police Administration	669,231	709,476	799,470	768,065	834,513	785,955	853,149

POLICE PATROL EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-52110-111	SALARIES/PERMANENT	1,149,197	1,127,568	1,177,429	1,277,642	1,190,130	1,306,389	1,317,743
100-52110-112	SALARIES/OVERTIME	121,854	163,696	210,797	147,128	200,098	150,438	157,296
100-52110-117	LONGEVITY PAY	9,500	9,500	11,000	10,820	6,190	10,820	17,400
100-52110-118	UNIFORM ALLOWANCES	1,791	32,727	23,859	18,600	41,386	18,600	18,710
100-52110-119	SHIFT DIFFERENTIAL	9,645	11,466	14,788	17,883	8,531	17,883	-
100-52110-150	MEDICARE TAX/CITY SHARE	19,557	18,717	20,123	21,589	21,490	22,074	22,225
100-52110-151	SOCIAL SECURITY/CITY SHARE	83,624	80,032	86,045	92,310	91,889	94,387	95,030
100-52110-152	RETIREMENT	161,932	158,304	186,295	211,095	216,814	211,095	227,730
100-52110-153	HEALTH INSURANCE	185,723	177,006	182,960	226,123	211,063	237,429	167,310
100-52110-154	HRA-LIFE STYLE ACCT EXPENSE	6,905	10,204	12,911	29,700	14,937	29,700	24,000
100-52110-155	WORKERS COMPENSATION	44,824	33,431	26,302	22,243	27,004	22,243	25,093
100-52110-156	LIFE INSURANCE	268	254	236	292	225	292	277
100-52110-211	PROFESSIONAL DEVELOPMENT	10,264	7,005	13,001	13,080	24,688	13,211	16,000
100-52110-219	OTHER PROFESSIONAL SERVICES	2,913	6,049	5,864	10,928	13,000	11,037	14,000
100-52110-224	SOFTWARE/HARDWARE MAINTENANCE	15,027	16,467	31,134	24,343	24,343	31,003	46,303
100-52110-225	TELECOM/INTERNET/COMMUNICATION	5,236	4,666	5,649	5,226	5,226	7,976	6,349
100-52110-241	REPR/MTN VEHICLES	530	1,093	67	1,440	1,000	1,454	1,454
100-52110-242	REPR/MTN MACHINERY/EQUIP	3,493	3,225	2,161	2,500	1,000	2,525	2,525
100-52110-295	CONTRACTUAL SERVICES	-	-	9,743	-	-	-	-
100-52110-310	OFFICE & OPERATING SUPPLIES	3,958	7,369	14,163	5,000	5,400	5,050	5,050
100-52110-330	TRAVEL EXPENSES	1,179	439	8,793	303	1,000	306	400
100-52110-351	FUEL EXPENSES	23,875	27,276	25,020	24,000	24,000	24,240	25,000
100-52110-360	DAAT/FIREARMS	16,427	18,322	14,000	28,150	28,150	28,432	28,432
	Total Police Patrol	1,877,722	1,914,817	2,082,340	2,190,394	2,157,564	2,246,584	2,218,326

POLICE INVESTIGATIONS EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-52120-111	SALARIES/PERMANENT	253,863	280,077	344,615	334,167	339,716	341,685	350,181
100-52120-112	SALARIES/OVERTIME	20,475	16,906	33,299	27,340	51,621	27,955	29,899
100-52120-117	LONGEVITY PAY	3,500	3,000	2,000	3,800	1,857	3,800	4,300
100-52120-118	UNIFORM ALLOWANCES	836	3,402	2,953	3,400	6,026	3,400	3,400
100-52120-119	SHIFT DIFFERENTIAL	101	266	910	1,100	2,005	1,100	-
100-52120-150	MEDICARE TAX/CITY SHARE	3,138	4,408	5,580	5,641	6,185	5,768	5,791
100-52120-151	SOCIAL SECURITY/CITY SHARE	13,418	18,847	23,861	24,118	26,447	24,661	24,762
100-52120-152	RETIREMENT	26,011	36,485	50,407	53,030	59,918	53,030	58,438
100-52120-153	HEALTH INSURANCE	36,915	33,506	29,979	19,200	32,162	20,160	42,104
100-52120-154	HRA-LIFE STYLE ACCT EXPENSE	2,613	2,169	2,312	-	-	-	5,000
100-52120-155	WORKERS COMPENSATION	6,515	7,690	6,990	5,642	7,404	5,642	6,528
100-52120-156	LIFE INSURANCE	27	66	82	59	92	59	59
100-52120-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52120-211	PROFESSIONAL DEVELOPMENT	4,027	3,598	6,246	4,040	5,448	4,080	4,080
100-52120-219	OTHER PROFESSIONAL SERVICES	865	710	688	2,741	2,600	2,768	2,768
100-52120-224	SOFTWARE/HARDWARE MAINTENAN	-	-	151	1,190	2,500	1,265	4,454
100-52120-225	TELECOM/INTERNET/COMMUNICATIO	177	1,342	2,621	1,420	2,200	2,168	3,022
100-52120-241	REPR/MTN VEHICLES	-	360	-	-	-	-	-
100-52120-295	MISC CONTRACTUAL SERVICES	-	-	2,292	-	-	-	-
100-52120-310	OFFICE & OPERATING SUPPLIES	827	2,475	6,870	7,615	9,000	7,691	12,691
100-52120-330	TRAVEL EXPENSES	679	450	347	303	342	306	306
100-52120-351	FUEL EXPENSES	4,895	3,435	2,008	5,250	3,500	5,303	4,000
100-52120-359	PHOTO EXPENSES	-	-	34	505	143	510	-
	Total Police Investigation	378,879	419,193	524,244	500,560	559,164	511,351	561,782

POLICE COMMUNITY SERVICES EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-52140-114	WAGES/PART-TIME/PERMANENT	19,735	23,615	24,535	34,029	30,750	34,794	33,178
100-52140-118	UNIFORM ALLOWANCES	1,572	1,653	1,335	-	2,526	-	-
100-52140-150	MEDICARE TAX/CITY SHARE	280	339	358	493	465	505	481
100-52140-151	SOCIAL SECURITY/CITY SHARE	1,195	1,450	1,532	2,110	1,990	2,157	2,057
100-52140-152	RETIREMENT	-	-	331	-	22	-	-
100-52140-155	WORKERS COMPENSATION	730	725	594	669	688	669	638
100-52140-156	LIFE INSURANCE	-	-	-	-	-	-	-
100-52140-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52140-218	ANIMAL CONTROL	-	-	3	253	-	255	255
100-52140-224	SOFTWARE/HARDWARE MAINTENAN	-	-	-	159	-	222	222
100-52140-225	TELECOM/INTERNET/COMMUNICATIO	54	303	70	-	-	-	-
100-52140-241	REPAIR/MAINT-VEHICLES	-	90	-	-	-	-	-
100-52140-310	OFFICE & OPERATING SUPPLIES	330	74	239	752	150	759	250
100-52140-351	FUEL EXPENSES	1,816	2,533	2,129	1,212	3,000	1,224	3,100
100-52140-360	PARKING SERVICES EXPENSES	1,786	1,647	1,941	3,928	1,100	3,967	3,967
	Total Comm Service Program	27,498	32,429	33,068	43,604	40,692	44,553	44,149

POLICE COMMUNICATIONS & DISPATCH EXPENSE SUMMARY

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-52600-111	SALARIES/PERMANENT	273,371	257,869	280,022	341,140	311,781	348,816	351,381
100-52600-112	SALARIES/OVERTIME	22,757	42,426	45,837	35,950	36,347	36,759	37,320
100-52600-117	LONGEVITY PAY	1,500	1,000	1,000	1,000	619	1,000	1,000
100-52600-118	UNIFORM ALLOWANCES	603	3,723	3,350	3,500	3,714	3,500	3,500
100-52600-119	SHIFT DIFFERENTIAL	5,074	7,134	4,714	3,624	3,964	3,624	-
100-52600-150	MEDICARE TAX/CITY SHARE	4,456	4,441	4,865	5,864	5,389	5,996	5,996
100-52600-151	SOCIAL SECURITY/CITY SHARE	19,051	18,989	20,801	25,074	23,043	25,638	25,637
100-52600-152	RETIREMENT	20,728	19,676	22,279	26,519	25,550	26,519	27,267
100-52600-153	HEALTH INSURANCE	58,197	45,050	29,174	39,835	50,416	41,827	49,304
100-52600-154	HRA-LIFE STYLE ACCT EXPENSE	342	-	-	2,700	2,751	2,700	6,500
100-52600-155	WORKERS COMPENSATION	615	513	377	413	403	413	458
100-52600-156	LIFE INSURANCE	80	47	36	98	57	98	98
100-52600-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52600-211	PROFESSIONAL DEVELOPMENT	1,372	2,042	3,114	2,030	2,500	3,060	2,000
100-52600-219	OTHER PROFESSIONAL SERVICES	2,910	4,824	3,986	4,072	4,000	4,113	4,113
100-52600-224	SOFTWARE/HARDWARE MAINTENANCE	14,648	17,298	6,609	6,677	7,800	6,921	7,383
100-52600-225	TELECOM/INTERNET/COMMUNICATION	8,901	9,029	9,335	9,079	9,079	9,170	8,805
100-52600-292	RADIO SERVICE	11,309	11,309	13,147	15,969	15,969	11,704	7,353
100-52600-295	MISC CONTRACTUAL SERVICES	14,606	32,152	32,508	60,662	75,000	61,193	60,543
100-52600-310	OFFICE & OPERATING SUPPLIES	486	1,742	1,851	1,010	1,500	1,020	1,020
100-52600-330	TRAVEL EXPENSES	-	305	595	1,253	1,300	255	1,315
	Total Communications/Dispatch	461,006	479,568	483,601	586,470	581,182	594,328	600,993

DEPARTMENT/FUNCTION

The Neighborhood Services Department (NS) is responsible for land use planning / enforcement, and Geographic Information System mapping. The department also maintains oversight for fire inspections.

Land use planning/enforcement duties include:

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

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

MISSION

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

PERSONNEL SUMMARY

	2020	2021	2022	2023	2024	2025
Neighborhood Service Director	1	1	1	1	-	-
Administrative Assistant I	1	1	1	1	1	1
Fire Inspector/Code Enforcement	-	1	-	-	-	-
GIS Analyst (moved to DPW)	1	1	1	1	-	-
GIS Intern	.5	.5	.5	.5	-	-
Neighborhood Services Officer	1	.5	1	1	-	-

In 2023, with the departure of the Neighborhood Services Director and the Neighborhood Service Officer, the City began outsourcing Zoning Compliance and Code Enforcement. In addition, the GIS Analyst position was reallocated to DPW.

NEIGHBORHOOD SERVICES EXPENSE SUMMARY

FISCAL RESOURCES		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
NEIGHBORHOOD SERVICES								
100	Personnel & Benefits	148,854	164,893	141,740	84,878	84,993	87,215	80,046
200	Professional Svcs	193,018	138,776	206,566	167,058	255,678	168,982	480,775
300	Commodities & Other Exp	7,693	6,262	7,081	6,607	7,900	6,673	5,560
52400	Total	349,565	309,932	355,387	258,543	348,571	262,870	566,380

DEPARTMENT SERVICE METRICS

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

<u>Year</u>	<u>Re-inspection</u>	<u>Toter</u>
2024	28,100.00	1,175.00
2023	2,980.00	9,550.00
2022	1,300.00	7,125.00
2021	8,050.00	5,750.00
2020	8,875.00	5,300.00
2019	6,641.73	6,100.00
2018	8,885.00	7,950.00
2017	11,253.18	11,775.00

**BUILDING PERMITS & NEW HOME
CONSTRUCTION**

<u>Year</u>	<u># of Permits</u>	<u>New Home Construction</u>
2024	257	19
2023	234	9
2022	261	36
2021	342	8
2020	290	8
2019	289	12
2018	320	13
2017	302	10

Per City code 1.29.020 a re-inspection with corresponding fees will be charged weekly until the work is completed.

**GOALS & OBJECTIVES
2024/2025 OUTLOOK**

- Assist Developers through the permitting process by providing timely information and guiding them to the appropriate committees. Anticipate any Comprehensive Plan changes that may need to be made to allow for residential units to be built.
- Conduct pro-active meetings with community members and targeted groups to discuss code enforcement throughout the community. Record a meeting that can be posted to the website and played on tv channel on a continual basis.
- Determine if the outsourcing of zoning and code enforcement hours is appropriate for the budgeted amount compared to providing services in house.

**GENERAL GOVERNMENT
NEIGHBORHOOD SERVICES**



NEIGHBORHOOD SERVICES EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-52400-111	SALARIES/PERMANENT	100,554	112,019	88,671	48,916	54,925	50,017	52,968
100-52400-112	WAGES/OVERTIME	-	-	285	-	128	-	-
100-52400-113	PT WAGES-WEEDS & SNOW ENFORC	15,164	22,387	18,514	4,466	-	4,567	-
100-52400-117	LONGEVITY PAY	-	-	-	-	-	-	-
100-52400-118	UNIFORM ALLOWANCES	771	436	-	-	-	-	-
100-52400-150	MEDICARE TAX/CITY SHARE	1,754	2,077	1,595	778	711	795	776
100-52400-151	SOCIAL SECURITY/CITY SHARE	7,499	8,881	6,819	3,325	3,038	3,399	3,317
100-52400-152	RETIREMENT	6,747	7,276	7,025	3,683	3,990	3,683	3,681
100-52400-153	HEALTH INSURANCE	14,822	10,574	15,977	20,875	22,120	21,919	17,065
100-52400-154	HRA-LIFE STYLE A C C T EXPENSE	126	300	2,150	2,700	-	2,700	2,100
100-52400-155	WORKERS COMPENSATION	1,364	873	661	60	68	60	64
100-52400-156	LIFE INSURANCE	54	71	43	75	14	75	75
100-52400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52400-211	PROFESSIONAL DEVELOPMENT	87	245	399	500	100	505	505
100-52400-212	LEGAL/CITY ATTORNEY	7,456	5,580	8,463	4,740	9,400	5,100	-
100-52400-215	GIS SUPPLIES	487	246	4,835	1,000	1,000	1,010	1,010
100-52400-218	WEIGHTS & MEASURES CONTRACT	2,800	2,800	1,600	3,000	3,000	3,030	3,030
100-52400-219	OTHER PROFESSIONAL SERVICES	58,308	59,101	50,560	102,480	133,131	103,505	135,000
100-52400-220	COMP PLAN REWRITE	-	-	-	-	-	-	35,000
100-52400-222	BUILDING INSPECTION SERVICES	114,174	63,724	131,432	48,413	99,091	48,413	295,700
100-52400-224	SOFTWARE/HARDWARE MAINTENAN	7,512	4,089	6,501	4,669	7,700	4,851	7,969
100-52400-225	TELECOM/INTERNET/COMMUNICATION	2,194	2,992	2,776	2,256	2,256	2,569	2,561
100-52400-310	OFFICE & OPERATING SUPPLIES	6,097	4,597	5,955	5,050	7,100	5,101	5,101
100-52400-320	DUES/SUBSCRIPTIONS	186	193	(40)	400	250	404	-
100-52400-325	PUBLIC EDUCATION	78	96	195	455	350	459	459
100-52400-330	TRAVEL EXPENSES	100	290	630	202	-	204	-
100-52400-351	FUEL EXPENSES	1,231	1,087	342	500	200	505	-
	Total Neighbor Svcs & Planning	349,565	309,932	355,387	258,543	348,571	262,870	566,380

DEPARTMENT/FUNCTION

Recreation is responsible for providing a comprehensive offering of programs for all ages and abilities. Programs vary from recreational to competitive sports, to exercise wellness, to arts and culture, enrichment programs and community special events. The initiative for growth in programming comes directly from citizens requests. Administrative costs are funded by tax dollars, but direct program expenses are supported by a variety of user fees. The department staff work closely with community groups and organizations to promote, deliver, and administer a comprehensive program while attempting to not duplicate services.

MISSION

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

PERSONNEL SUMMARY

	2020	2021	2022	2023	2024	2025
Full Time Equivalent Positions – Administration	3	3	3	3	3	3
Full Time Equivalent Positions – Parks Maintenance	-	-	-	-	-	-
Full Time Equivalent Positions – Facility Maintenance	2.8	2.4	2.4	2.4	2.3	2.3
Full Time Equivalent Positions – Recreation	4.8	4.8	4.8	4.8	4.8	4.8
Full Time Equivalent Positions – Aquatic and Fitness	11.6	11.6	11.6	11.6	15.4	15.4
Full Time Equivalent Positions – Seniors	.9	1.2	1.2	1.2	1.4	1.4

**GENERAL GOVERNMENT
PARKS & RECREATION**



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

FISCAL RESOURCES		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
FACILITY MAINTENANCE								
100	Personnel & Benefits	161,153	152,999	161,259	184,288	141,311	189,110	113,843
200	Professional Svcs	234,796	256,367	264,379	239,895	251,010	242,292	272,447
300	Commodities & Other Exp	33,989	40,230	41,672	29,520	43,264	29,815	35,534
51600	Total	429,937	449,597	467,311	453,703	435,585	461,217	421,824
YOUNG LIBRARY BUILDING								
100	Personnel & Benefits	10,269	10,736	11,496	16,806	14,368	17,251	14,236
200	Professional Svcs	40,358	42,228	40,368	39,108	35,350	39,500	41,704
300	Commodities & Other Exp	7,173	2,904	3,192	2,020	3,500	2,040	2,040
55111	Total	57,800	55,867	55,057	57,934	53,218	58,790	57,980
PARKS ADMINISTRATION								
100	Personnel & Benefits	44,977	46,721	92,426	85,926	91,706	88,084	94,991
200	Professional Svcs	1,565	1,803	7,188	4,934	4,934	5,041	8,450
300	Commodities & Other Exp	-	90	2,547	500	1,265	505	655
55200	Total	46,542	48,615	102,161	91,360	97,905	93,630	104,095
PARKS MAINTENANCE								
100	Personnel & Benefits	125,365	112,148	143,024	184,252	206,592	188,694	178,753
200	Professional Svcs	62,704	96,531	64,841	81,005	67,805	81,815	84,984
300	Commodities & Other Exp	18,959	15,982	25,658	17,675	21,659	17,852	23,691
53270	Total	207,028	224,661	233,524	282,932	296,056	288,361	287,429
RECREATION ADMINISTRATION								
100	Personnel & Benefits	180,833	234,970	-	-	-	-	-
200	Professional Svcs	5,771	10,325	-	-	-	-	-
300	Commodities & Other Exp	6,544	8,030	-	-	-	-	-
600	Misc Exp	3,800	4,300	-	-	-	-	-
700	Grant Outlay	42	309	-	-	-	-	-
55210	Total	196,989	257,934	-	-	-	-	-
RECREATION PROGRAMS								
100	Personnel & Benefits	608	2,156	-	-	-	-	-
300	Commodities & Other Exp	110	1,237	1,055	-	-	-	-
56120	Total	718	3,393	1,055	-	-	-	-
SENIORS PROGRAMS								
100	Personnel & Benefits	48,473	-	-	-	-	-	-
200	Professional Svcs	4,207	-	-	-	-	-	-
300	Commodities & Other Exp	2,391	-	-	-	-	-	-
55310	Total	55,071	-	-	-	-	-	-
COMMUNITY EVENTS								
700	Grant Outlay	14,157	12,052	15,538	16,000	13,000	16,100	11,000
55320	Total	14,157	12,052	15,538	16,000	13,000	16,100	11,000
COMMUNITY BASED COOP PROJECTS								
700	Grant Outlay	153,000	178,000	329,759	384,973	395,277	371,364	266,530
55330	Total	153,000	178,000	329,759	384,973	395,277	371,364	266,530
GRAND TOTAL		1,160,525	1,226,726	1,203,349	1,286,902	1,291,041	1,289,462	1,148,858

DEPARTMENT SERVICE METRICS

PARKS AND FACILITIES SERVICES

- Parks and recreational facility maintenance and construction
- Urban forestry planting and maintenance
- Maintenance of park areas, boulevards, and other city owned properties
- Maintenance of all playing field surfaces for youth and adult recreation programs and sports leagues
- Maintenance of the bicycle and pedestrian network
- Master planning for neighborhood and community parks
- Implementation and construction of park facilities
- Assistance to a number of community special events

PARKS & FACILITIES MEASURES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Number of Parks	21	21	21	21	21	21
Total Acreage	239.8	239.8	239.8	239.8	239.8	239.8
Active Recreation	90.7	90.7	90.7	90.7	90.7	90.7
Passive Recreation	149.1	149.1	149.1	149.1	149.1	149.1
Bicycle & Pedestrian Network	12.39	12.39	12.39	12.39	12.39	12.39
Miles of Multi-Use Path	8.57	8.57	8.57	8.57	8.57	8.57
Miles of Bike Lanes	3.8	3.8	3.8	3.8	3.8	3.8
Facilities Maintained	11	11	11	11	13	13
Total Building Reservations	330	23	297	360	698	912

RECREATION SERVICES

- Educational programs for all ages
- Enrichment programs for youth
- Exercise and wellness programs
- Youth and adult sport leagues
- Youth and adult recreation instruction programs
- Volunteer opportunities

RECREATION MEASURES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Special Events Programs	12	3	5	10	26	25
Number of Recreation Programs	64	12	27	60	32	45
Participants in Recreation Programs	650	120	211	450	530	522
Number of Sports Programs	50	0	35	47	14	12
Participants in Sports Programs	950	200	657	800	444	607
Participants in Seniors Programs	70	25	45	65	70	70
Tournaments held in Starin Park	24	0	7	5	8	3
Teams attending tournaments	166	0	110	67	86	16
After School Participants Avg/mo	110	10	46	57	41	32

GOALS & OBJECTIVES

2024/2025 OUTLOOK

- Develop Lakes District to create a comprehensive approach integrating environmental conservation and enhancing the health of Trippe and Cravath Lakes.
- Develop a Lake Advisory Committee to direct the efforts of the Lakes District and ensure the preservation and enhancement of Trippe and Cravath Lakes are effectively managed.
- Update the Lakes Management Plan to consider current conditions, advances in knowledge and evolving community needs to ensure a long-term health and sustainability plan of Trippe and Cravath Lakes.
- Secure additional grant funding, including the DNR Lakes Protection Grant and other relevant programs, to support ongoing efforts in revitalizing the lakes' fishing habitat and aquatic vegetation, thereby promoting the sustainability and ecological health of Trippe and Cravath Lakes.
- Strengthen partnerships and enhance communication with community groups, non-profit organizations, and others to support the promotion of the city and local businesses, ultimately fostering economic growth and a stronger sense of community.
- Enhance communication and diversify the offerings of the Parks Department to better serve the needs and interests of a diverse range of cultures and demographics within our community to create a more inclusive, welcoming, and responsive Parks Department that serves to foster a stronger sense of belonging for all residents.
- Establish a comprehensive employee recognition and retention program within the parks department to acknowledge the valuable contributions of staff, foster a positive work environment, and promote long-term employee satisfaction and retention.
- Develop a comprehensive and forward-looking Parks and Recreation Strategic Plan that establishes a robust framework for departmental planning and development, guiding the department's initiatives and projects through 2030 and beyond.

FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-51600-111	SALARIES/PERMANENT	108,539	101,611	107,194	113,225	92,372	115,772	77,757
100-51600-112	SALARIES/OVERTIME	-	-	-	-	-	-	5,048
100-51600-113	SALARIES/TEMPORARY	3,949	5,788	3,011	7,200	8,738	7,362	7,200
100-51600-114	WAGES/PART-TIME	-	-	-	-	-	-	-
100-51600-117	LONGEVITY PAY	820	895	820	970	-	970	-
100-51600-118	UNIFORM ALLOWANCES	598	687	618	429	858	429	491
100-51600-150	MEDICARE TAX/CITY SHARE	1,610	1,546	1,526	1,762	1,518	1,802	1,406
100-51600-151	SOCIAL SECURITY/CITY SHARE	6,885	6,609	6,525	7,534	6,491	7,704	6,013
100-51600-152	RETIREMENT	7,389	6,645	7,326	7,888	6,179	7,888	5,768
100-51600-153	HEALTH INSURANCE	24,482	23,366	29,198	38,062	22,733	39,965	7,721
100-51600-154	HRA -LIFE STYLE ACCT EXPENSE	2,672	2,664	2,583	4,914	285	4,914	835
100-51600-155	WORKERS COMPENSATION	4,132	3,113	2,379	2,218	2,098	2,218	1,537
100-51600-156	LIFE INSURANCE	77	76	79	86	38	86	68
100-51600-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-51600-211	PROFESSIONAL DEVELOPMENT	600	133	524	1,010	500	1,020	500
100-51600-219	OTHER PROFESSIONAL SERVICES	-	-	27	-	-	-	-
100-51600-221	MUNICIPAL UTILITIES	16,733	16,956	16,286	16,160	16,160	16,322	16,322
100-51600-222	ELECTRICITY	85,257	98,083	107,276	84,840	114,000	85,688	114,000
100-51600-223	NATURAL GAS	28,187	38,559	27,899	25,250	25,250	25,503	25,503
100-51600-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	692	275	500	275	55
100-51600-225	MOBILE COMMUNICATIONS	578	552	861	-	-	-	-
100-51600-244	HVAC-MAINTENANCE	8,936	4,212	27,786	16,160	6,000	16,322	16,322
100-51600-245	FACILITIES IMPROVEMENT	11,045	1,768	1,371	10,100	2,500	10,201	10,201
100-51600-246	JANITORIAL SERVICES	83,460	96,103	81,656	86,100	86,100	86,961	89,544
100-51600-310	OFFICE & OPERATING SUPPLIES	15,396	17,815	22,834	14,140	20,000	14,281	20,000
100-51600-351	FUEL EXPENSES	2,051	2,926	2,356	2,250	2,250	2,273	2,273
100-51600-355	REPAIRS & SUPPLIES	16,539	19,489	16,482	13,130	21,000	13,261	13,261
100-51600-365	DAMAGE CLAIM-INSURANCE	2	-	-	-	14	-	-
	Total Facilities Maintenance	429,937	449,597	467,311	453,703	435,585	461,217	421,824

LIBRARY FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-55111-111	SALARIES/PERMANENT	7,318	7,382	7,828	10,600	9,623	10,838	11,131
100-55111-112	SALARIES/OVERTIME	-	-	-	-	-	-	-
100-55111-113	WAGES/TEMPORARY	-	870	-	-	-	-	-
100-55111-117	LONGEVITY PAY	180	105	180	30	-	30	-
100-55111-118	UNIFORM ALLOWANCES	-	-	-	14	-	14	27
100-55111-150	MEDICARE TAX/CITY SHARE	113	134	114	154	145	158	176
100-55111-151	SOCIAL SECURITY/CITY SHARE	485	572	486	660	621	675	751
100-55111-152	RETIREMENT	492	498	544	734	680	734	776
100-55111-153	HEALTH INSURANCE	1,331	835	2,086	3,714	3,083	3,900	864
100-55111-154	HRA-LIFE STYLE ACCT EXPENSE	75	75	75	486	-	486	90
100-55111-155	WORKERS COMPENSATION	272	264	181	208	215	208	214
100-55111-156	LIFE INSURANCE	2	2	2	4	2	4	4
100-55111-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55111-158	UNEMPLOYMENT COMPENSATION	-	-	-	202	-	204	204
100-55111-221	WATER & SEWER	3,273	3,580	3,879	2,828	3,500	2,856	2,856
100-55111-222	ELECTRICITY	10,203	11,320	13,656	11,750	13,600	11,868	13,600
100-55111-223	NATURAL GAS	5,318	6,623	4,575	4,500	4,500	4,545	4,545
100-55111-244	HVAC	1,302	744	1,437	1,250	1,250	1,263	1,263
100-55111-245	FACILITY IMPROVEMENTS	5,937	3,562	2,972	3,030	500	3,060	3,060
100-55111-246	JANITORIAL SERVICES	14,324	16,400	13,849	15,750	12,000	15,908	16,380
100-55111-355	REPAIR & SUPPLIES	7,173	2,904	3,192	2,020	3,500	2,040	2,040
	Total:	57,800	55,867	55,057	57,934	53,218	58,790	57,980

PARKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-55200-111	WAGES/PERMANENT	31,808	32,433	65,994	61,514	64,987	62,898	72,744
100-55200-113	WAGES/TEMPORARY	-	-	1,063	-	1,238	-	-
100-55200-117	LONGEVITY PAY	-	-	-	300	-	307	300
100-55200-150	MEDICARE TAX/CITY SHARE	416	430	1,008	917	976	938	1,087
100-55200-151	SOCIAL SECURITY/CITY SHARE	1,779	1,840	4,309	3,922	4,175	4,010	4,646
100-55200-152	RETIREMENT	2,140	2,106	4,694	4,132	4,676	4,132	4,943
100-55200-153	HEALTH INSURANCE	7,773	8,892	14,001	13,161	13,924	13,819	9,306
100-55200-154	HRA-LIFE STYLE ACCT EXPENSE	988	955	632	1,350	1,141	1,350	1,200
100-55200-155	WORKERS COMPENSATION	64	55	709	614	574	614	750
100-55200-156	LIFE INSURANCE	9	9	17	15	15	15	15
100-55200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55200-211	PROFESSIONAL DEVELOPMENT	-	-	960	-	1,060	-	1,060
100-55200-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
100-55200-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	2,377	2,196	2,196	2,276	5,247
100-55200-225	TELECOM/INTERNET/COMMUNICATION	1,565	1,803	3,735	2,738	2,738	2,765	3,203
100-55200-242	REPR/MTN MACHINERY/EQUIP	-	-	115	-	-	-	-
100-55200-310	OFFICE & OPERATING SUPPLIES	-	90	1,337	500	1,100	505	505
100-55200-320	SUBSCRIPTIONS/DUES	-	-	196	-	165	-	150
100-55200-324	PROMOTIONS/ADS	-	-	780	-	-	-	-
100-55200-341	PROGRAM SUPPLIES	-	-	75	-	-	-	-
100-55200-359	OTHER REPR/MTN SUPP	-	-	160	-	-	-	-
	Total Parks Administration	46,542	48,615	102,161	91,360	98,965	93,630	105,155

PARKS MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-53270-111	SALARIES/WAGES/PERMANENT	55,544	60,673	78,080	62,717	92,659	64,128	66,132
100-53270-112	WAGES/OVERTIME	112	983	1,040	186	-	190	195
100-53270-113	WAGES/TEMPORARY	38,214	21,059	30,658	80,983	68,806	82,806	80,983
100-53270-117	LONGEVITY PAY	1,000	875	-	-	-	-	-
100-53270-118	UNIFORM ALLOWANCES	-	-	-	83	-	83	165
100-53270-150	MEDICARE TAX/CITY SHARE	1,334	1,150	1,502	2,090	2,302	2,137	2,146
100-53270-151	SOCIAL SECURITY/CITY SHARE	5,704	4,916	6,420	8,935	9,840	9,136	9,178
100-53270-152	RETIREMENT	3,853	4,004	5,384	4,346	6,637	4,346	4,621
100-53270-153	HEALTH INSURANCE	13,347	14,019	16,248	19,141	20,290	20,098	10,806
100-53270-154	HRA-LIFE STYLE ACCT EXPENSE	1,957	1,859	1,395	2,889	2,503	2,889	1,638
100-53270-155	WORKERS COMPENSATION	4,261	2,567	2,247	2,827	3,490	2,827	2,832
100-53270-156	LIFE INSURANCE	39	45	50	56	65	56	56
100-53270-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53270-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-53270-211	PROFESSIONAL DEVELOPMENT	1,390	2,051	1,749	3,030	3,600	3,060	3,060
100-53270-221	MUNICIPAL UTILITIES	12,521	11,966	13,295	10,605	10,950	10,711	10,711
100-53270-222	ELECTRICITY	8,926	9,577	9,254	6,565	9,730	6,631	9,800
100-53270-223	NATURAL GAS	1,261	1,664	1,383	2,525	2,525	2,550	2,550
100-53270-242	REPR/MTN MACHINERY/EQUIP	11,849	12,759	8,017	12,625	10,000	12,751	12,751
100-53270-245	PARK IMPROVEMENTS	88	4,063	3,007	5,050	1,000	5,101	5,101
100-53270-295	MAINTENANCE-TREES/LANDSCAPING	26,668	54,450	28,136	40,605	30,000	41,011	41,011
100-53270-310	OFFICE & OPERATING SUPPLIES	10,852	3,138	13,825	9,595	6,700	9,691	9,691
100-53270-330	TRAVEL EXPENSES	-	-	-	-	300	-	1,500
100-53270-351	FUEL EXPENSES	8,108	12,844	11,833	8,080	14,659	8,161	12,500
	Total Parks Maintenance	207,028	224,661	233,524	282,932	296,056	288,361	287,429

PARKS & RECREATION COMMUNITY EVENTS EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-55320-780	DISCOVER WHITEWATER RACE	12,000	6,000	6,000	6,000	6,000	6,000	6,000
100-55320-790	CELEBRATIONS/AWARDS	2,157	6,052	9,538	10,000	7,000	10,100	5,000
	Total Community Events	14,157	12,052	15,538	16,000	13,000	16,100	11,000

PARKS & RECREATION COMMUNITY BASED COOPERATIVE PROJECTS EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-55330-750	CDI GRANT PAID TO BUSINESS	-	-	-	-	36,510	-	-
100-55330-760	AQUATIC CENTER CONTRIBUTION	103,000	128,000	279,759	284,973	258,767	271,364	266,530
100-55330-761	AQUATIC CENTER CAPITAL CONTRIB	50,000	50,000	50,000	100,000	100,000	100,000	-
	Total Comm. Based-Coop Projects	153,000	178,000	329,759	384,973	395,277	371,364	266,530

TRANSFERS TO OTHER FUNDS DETAIL EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-OCT	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-59220-901	TRANS TO FD 260 SICK/SEVERENCE	75,000	18,888	85,000	-	-	-	50,000	50,000
	TRANS TO HEALTH INSURANCE SIR	-	-	-	-	-	-	-	282,083
100-59220-903	TRANS TO FD 271 SIR	50,000	-	-	-	-	-	-	-
100-59220-913	TRANS IN/OUT-OTHER FUNDS	-	181,965	53,001	-	-	1,350	-	32,315
100-59220-914	TRANS TO FD 210 FIRE EQUIP REV	260,000	-	-	-	-	-	-	-
100-59220-916	TRANS TO FD 205 27TH PAYROLL	30,000	-	15,000	-	-	-	-	-
100-59220-955	TRANS TO FD 248 PARK & REC	-	-	197,795	261,271	175,000	261,271	290,432	249,242
100-59220-917	TRANS TO FD 250 FORESTRY	7,917	7,500	-	10,000	10,000	10,000	10,000	-
100-59220-918	TRANS TO FD 230 RECYCLING	450,307	406,853	476,580	488,180	326,000	488,180	492,120	500,000
100-59220-919	TRANS TO FD 900 ECONOMIC DEV	-	117,343	32,500	32,500	32,500	32,500	32,500	30,000
100-59220-925	TRANS TO FD 215 DPW EQUIP REV	170,000	-	170,000	-	-	-	-	-
100-59220-926	TRANS TO FD 216 PD VEHICLE REV	-	21,730	38,270	-	-	-	-	-
100-59220-927	TRANS TO FD 217 BLDING REPAIR	15,000	25,000	30,000	-	-	-	15,000	15,000
100-59220-928	TRANS TO FD 280 STREET REPAIR	192,218	-	158,035	-	-	-	-	-
100-59220-939	TRANS TO FD 214 ELECTIONS	25,000	33,426	25,000	50,000	50,000	55,000	25,000	30,000
100-59220-994	TRANS TO FD 235 RIDE SHARE	-	-	-	-	-	-	-	5,000
100-59220-998	TRANS TO FD 220 LIBRARY	470,000	485,000	470,000	627,558	-	627,558	646,846	469,370
100-59230-990	TRANS TO FD 300 DEBT SERVICE	942,883	1,043,530	1,318,343	1,313,705	1,211,631	1,313,705	1,667,247	1,952,572
100-59240-901	TRANS TO FD 249 FIRE DEPART	182,529	182,529	1,258,615	1,402,794	550,000	1,402,794	1,313,030	1,370,112
100-59240-902	TRANS TO FD 249 FIRE-ST PYMTS	21,308	17,035	-	-	-	-	-	-
100-59240-945	TRANS TO FD 452 BIRGE FOUNTAIN	-	500	500	500	-	500	500	500
100-59240-960	TRANS TO FD 450 CIP	-	46,491	-	-	-	-	-	-
	Total Transfers	2,892,162	2,587,789	4,328,639	4,186,508	2,355,131	4,192,858	4,542,675	4,986,194

**FUND TYPE
SPECIAL PURPOSE FUND**

**ASSOCIATED DEPARTMENT
GENERAL ADMINISTRATION**

FUND DESCRIPTION

FUND 214

The Elections Fund (#214) was established in the 2017 budget year to account for election expenses and normalize the irregular annual funding needs of a varied number of elections conducted each year.

- **Fund Balance** is designated to be retained at a level necessary to fund higher election expenses in those years with more elections.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental; Non-Major.

ELECTIONS REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
OTHER FINANCING SOURCES								
214-43355-55	TRANSFER FROM GENERAL FUND	25,000	33,426	25,000	50,000	55,000	25,000	30,000
214-48100-51	GRANT INCOME	-	-	1,852	-	-	-	-
214-49300-51	FUND BALANCE APPLIED	-	-	-	7,736	17,857	(6,646)	(7,262)
Grand Total:		25,000	33,426	26,852	57,736	72,857	18,354	22,738

ELECTIONS EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
214-51400-111	WAGES & SALARIES / PERMANENT	-	-	-	-	-	-	-
214-51400-113	WAGES / TEMPORARY	-	-	220	-	-	52	-
214-51400-116	ELECTION INSPECTORS	5,217	18,255	8,710	34,387	34,387	9,000	12,574
214-51400-150	MEDICARE TAX/CITY SHARE	3	9	19	499	499	25	182
214-51400-151	SOCIAL SECURITY/CITY SHARE	12	38	81	2,132	2,132	75	780
214-51400-155	WORKERS COMPENSATION	14	31	10	39	39	15	15
214-51400-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
214-51400-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
214-51400-217	CONTRACTUAL SERVICES	-	-	-	-	-	-	-
214-51400-225	TELECOM/INTERNET/COMMUNICATION	480	400	243	480	800	485	485
214-51400-310	OFFICE & OPERATING SUPPLIES	8,187	18,250	9,092	20,000	35,000	8,500	8,500
214-51400-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-	-
214-51400-330	TRAVEL EXPENSES	212	-	134	200	-	202	202
214-51400-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
Total:		14,124	36,982	18,507	57,736	72,857	18,354	22,738

FUND BALANCE		13,972	10,416	18,760		903	7,549	8,165
214-34300	Net Change-Increase/(Decrease)	10,876	(3,556)	8,344	-	(17,857)	6,646	7,262

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION

FUND 215

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

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

EQUIPMENT REPLACEMENT FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
215-43355-53	FUND TRANSFERS-VARIOUS	170,000	-	170,000	-	-	-	-
215-43510-53	FEDERAL/STATE GRANT-REIMBURSE	-	-	-	-	-	-	-
	Total Intergovernmental Rev.	170,000	-	170,000	-	-	-	-
MISCELLANEOUS REVENUES								
215-48100-53	INTEREST INCOME	45	82	972	507	1,500	451	451
215-48300-53	SALE OF VEHICLES/MISC REVENUE	31,965	-	9,970	-	-	-	-
215-48400-53	INSURANCE CLAIM RECOVERY	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	32,010	82	10,942	507	1,500	451	451
OTHER FINANCING SOURCES								
215-49290-53	TRANSFER IN-OTHER FUNDS	25,000	25,000	25,000	25,000	25,000	25,000	25,000
215-49291-53	BOND PROCEEDS	-	-	-	137,000	141,750	250,000	250,000
215-49300-53	FUND BALANCE APPLIED	-	-	-	116,493	(51,618)	(19,451)	(19,451)
	Total Other Financing Sources	25,000	25,000	25,000	278,493	115,132	255,549	255,549
	Grand Total:	227,010	25,082	205,942	279,000	116,632	256,000	256,000

EQUIPMENT REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
215-53560-810	CAPITAL EQUIPMENT	70,912	-	-	-	-	-	-
215-53560-820	ROLLING STOCK	163,715	30,090	164,473	279,000	116,632	256,000	256,000
	Total:	234,627	30,090	164,473	279,000	116,632	256,000	256,000

FUND BALANCE		122,241	246,333	287,802		339,421	358,872	358,872
215-34300	Net Change-Increase/(Decrease)	(7,617)	124,092	41,470	-	51,618	19,451	19,451

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
POLICE

FUND DESCRIPTION

FUND 216

The Police Vehicle Revolving Fund (#216) was established in 2004 to account for the purchase of police marked and unmarked squad cars based on a scheduled rotation of one or two vehicles each year. Emergency vehicles are used 24/7 and must be in good working order. Older, high mileage vehicles are susceptible to more frequent breakdowns, time out of service for repairs, and are less reliable. Prior to fund 216, vehicles were reflected in the capital portion of the Police Patrol and/or Police Investigations budgets. Due to some past budget restraints, there have been years where no vehicles were purchased.

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

POLICE VEHICLE REPLACEMENT FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
216-43355-52	GENERAL FUND TRANSFER	-	21,730	38,270	-	-	-	-
	Total Intergovernmental Revenue	-	21,730	38,270	-	-	-	-
MISCELLANEOUS REVENUES								
216-48100-52	INTEREST INCOME	-	-	-	-	-	-	-
216-48300-52	SALE OF VEHCILES	8,630	-	4,650	-	945	-	-
	Total Miscellaneous Revenues	8,630	-	4,650	-	945	-	-
OTHER FINANCING SOURCES								
216-49295-52	BOND PROCEEDS	-	-	-	137,256	142,015	70,000	70,000
216-49300-52	FUND BALANCE APPLIED	-	-	-	-	40	-	12,000
	Total Other Financing Sources	-	-	-	137,256	142,055	70,000	82,000
	Grand Total:	8,630	21,730	42,920	137,256	143,000	70,000	82,000

POLICE VEHICLE REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
216-52200-810	EQUIPMENT-VEHCLE	-	12,409	7,034	137,256	143,000	70,000	82,000
216-52200-820	ROLLING STOCK	54,562	42,613	75	-	-	-	-
	Total:	54,562	55,022	7,109	137,256	143,000	70,000	82,000

FUND BALANCE		30,218	(3,073)	32,738		32,698	32,698	20,698
216-34300	Net Change-Increase/(Decrease)	(45,932)	(33,292)	35,811	-	(40)	-	(12,000)

NOTES:

Note: The vehicles will be rotated within the city's fleet. The units they replace will be sold.

**FUND TYPE
SPECIAL PURPOSE FUND**

**ASSOCIATED DEPARTMENT
PARKS & RECREATION**

FUND DESCRIPTION

FUND 217

The Building Repair Fund (#217) was established in 2013 to fund minor repair/replacement of public facility components and contents.

- **Fund Balance** is designated to be retained until it reaches a target value of \$100,000 and any balance over this target value can be made available for transfer to the General Fund for general purposes.
- **Primary Funding Source** is annual transfer from the General Fund. Target annual funding level is \$10,000.
- **Audit Classification:** Governmental; Non-Major.

BUILDING REPAIR FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
217-43355-57	GENERAL FUND TRANSFER	15,000	25,000	30,000	-	-	15,000	15,000
	Total Intergovernmental Revenues	15,000	25,000	30,000	-	-	15,000	15,000
MISCELLANEOUS REVENUES								
217-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
217-48600-52	MISC INCOME	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
217-49300-52	FUND BALANCE APPLIED	-	-	-	15,150	18,847	302	302
	Total Other Financing Sources	-	-	-	15,150	18,847	302	302
	Grand Total:	15,000	25,000	30,000	15,150	18,847	15,302	15,302

BUILDING REPAIR FUND EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
217-51600-850	FACILITY REPAIRS	47,973	-	22,233	15,150	15,150	15,302	15,302
217-51600-855	ADA REPAIRS	-	-	6,335	-	3,697	-	-
	Total:	47,973	-	28,567	15,150	18,847	15,302	15,302

FUND BALANCE		19,719	44,719	46,152		27,305	27,003	27,003
217-34300	Net Change-Increase/(Decrease)	(32,973)	25,000	1,433	-	(18,847)	(302)	(302)

**FUND TYPE
SPECIAL PURPOSE FUND**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

FUND DESCRIPTION

FUND 225

The Skate Park (#225) was established in 2004 to provide a funding source for the development and maintenance of the skate park.

- **Fund Balance** is designated for maintenance and/or replacement expenses for the skate park.
- **Primary Funding Source** is annual transfer from the General Fund and revenue collected from other sources including donations from Whitewater Rotary Club, Tony Hawk Fund, etc.
- **Audit Classification:** Governmental; Non-Major.

SKATE PARK FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
225-43355-55	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
225-48100-55	INTEREST INCOME	-	-	-	-	-	-	-
225-48415-00	RESTITUTION DAMAGES	-	-	-	-	-	-	-
225-48500-55	DONATIONS	3,000	-	-	-	-	-	-
	Total Miscellaneous Rev.	3,000	-	-	-	-	-	-
OTHER FINANCING SOURCES								
225-49290-55	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
225-49300-55	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	3,000	-	-	-	-	-	-

SKATE PARK FUND EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
225-55321-820	CAPITAL IMPROVE-CONSTRUCTION	-	-	-	-	-	-	-
225-55321-821	DESIGN/ENGINEERING	-	-	-	-	-	-	-
225-55340-911	TRANSFERS OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-

FUND BALANCE		5,433	5,433	5,433		5,433	5,433	5,433
225-34300	Net Change-Increase/(Decrease)	3,000	-	-	-	-	-	-

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION

FUND 230

The Solid Waste & Recycling Fund (#230) was established to account for the revenues and expenses related to providing solid waste / recycling collection services to residents and for ongoing Landfill monitoring.

- **Fund Balance** is designated for unanticipated costs of operating these public services.
- **Primary Funding Source** is annual transfer from the General Fund and annual grants from the state.
- **Audit Classification:** Governmental; Non-Major.

SOLID WASTE & RECYCLING REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES / 230-43000				(68,420)				
230-43355-53	GENERAL FUND TRANSFER Direct Billing for Service	450,307	406,853	476,580	488,180	488,180	492,120	500,000
230-43540-53	RECYLING GRANT-STATE OF WIS	31,846	31,764	31,780	31,780	31,827	31,780	31,780
	Total Intergovernmental Rev.	482,153	438,617	508,360	519,960	520,007	523,900	531,780
PUBLIC CHARGES FOR SERVICE / 230-46000								
230-46422-53	TRASH REMOVAL FEES	-	-	-	-	-	-	-
230-46440-53	BRUSH REMOVAL FEES	60	30	-	-	-	-	-
	Total Public Charges - Services	60	30	-	-	-	-	-
OTHER FINANCING SOURCES / 230-49000								
230-49300-53	FUND BALANCE APPLIED	-	-	-	5,000	5,087	5,000	12,305
	Total Miscellaneous Revenues	-	-	-	5,000	5,087	5,000	12,305
	Grand Total:	482,213	438,647	508,360	524,960	525,094	528,900	544,085

SOLID WASTE & RECYCLING EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
230-53600-219	JOHN'S-CITY PICKUP	323,157	332,197	361,677	375,944	375,944	378,659	384,919
230-53600-220	LANDFILL CONTRACT SERVICES	9,079	9,482	10,234	7,000	7,000	7,200	10,500
230-53600-295	CONTRACT JOHN'S RECYCLE	124,677	138,718	135,618	141,935	141,935	142,960	148,583
230-53600-320	PUBLIC EDUCATION EXPENSES	-	-	-	-	-	-	-
230-53600-325	PUBLIC EDUCATION	78	96	195	81	215	82	83
	Total:	456,991	480,493	507,724	524,960	525,094	528,900	544,085

FUND BALANCE		58,984	17,138	17,774		12,687	7,687	382
230-34300	Net Change-Increase/(Decrease)	25,222	(41,846)	636	-	(5,087)	(5,000)	(12,305)

NOTES

1) 2024-2025 Budgeted Rates:	2024 Rates	2024 Units	2024 Cost	2025 Rates	2025 Cost	2024-2025 Increase	
	Refuse rate:	\$9.25	2,770	307,470	9.47	314,783	\$7,312.80
	Bulk collection rate:	\$2.06	2,770	68,474	2.11	70,136	\$1,662.00
	Recycle rate:	\$4.27	2,770	141,935	4.47	148,583	\$6,648.00
	Total:	\$15.58	2,720	517,879	16.05	533,502	\$15,622.80

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION

FUND 240

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

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

PARKLAND ACQUISITION FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-OCT	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
PUBLIC CHARGES FOR SERVICES									
240-46810-56	PARKLAND FEES	-	-	8,064	-	-	-	-	24,751
	Total Charges for Services	-	-	8,064	-	-	-	-	24,751
MISCELLANEOUS REVENUES									
240-48100-56	INTEREST INCOME	-	-	-	-	-	-	-	-
240-48410-56	DONATION-PARK DEVELOPMENT	-	-	-	-	1,534	1,550	1,318	1,318
240-48510-56	DONATION-TREES	-	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	1,534	1,550	1,318	1,318
OTHER FINANCING SOURCES									
240-49300-56	FUND BALANCE APPLIED	-	-	-	-	-	(16)	(1,318)	(26,069)
	Total Other Financing Sources	-	-	-	-	-	(16)	(1,318)	(26,069)

PARKLAND ACQUISITION FUND EXPENSE DETAIL

EXPENSES									
	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-OCT	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
240-56110-294	TREE & PARK EXPENSES	-	-	-	-	1,534	1,534	-	-
240-56110-820	LAND/REAL ESTATE ACQUISITION	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	1,534	1,534	-	-
FUND BALANCE		53,169	53,169	61,233			61,249	62,567	87,318

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION

FUND 245

The Parkland Development Fund (#245) is for the development of parkland and the expenses incurred through the addition of new playgrounds and other park amenities.

- **Fund Balance** is designated to be retained for parkland development until it reaches \$150,000. Any balance over this target value can be made available for transfer to the General Fund for general purposes.
- **Primary Funding Source** is from parkland development fees generated from new property developments.
- **Audit Classification:** Governmental, Non-Major.

PARKLAND DEVELOPMENT FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
PUBLIC CHARGES FOR SERVICE								
245-46810-56	PARKLAND FEES	-	-	-	-	-	-	58,471
245-46816-56	PURPLE MARTIN HOUSE DONATIONS	1,691	100	-	-	-	-	-
245-46817-56	UFC ARBORETUM DONATIONS	4,900	26,556	9,953	-	9,830	-	-
	Total Charges for Service	6,591	26,656	9,953	-	9,830	-	58,471
MISCELLANEOUS REVENUES								
245-48100-56	INTEREST INCOME	-	-	-	-	-	-	-
245-48410-56	DONATION-PARK DEVELOPMENT	4,506	225	-	-	-	-	-
245-48420-56	DONATION-EFFEGY MOUNDS	533	-	-	-	-	-	-
	Total Miscellaneous Rev.	5,039	225	-	-	-	-	-
OTHER FINANCING SOURCES								
245-49290-56	TRANSFER IN-OTHER FUNDS	2,867	-	-	-	-	-	-
245-49300-56	FUND BALANCE APPLIED	-	-	-	-	(2,013)	-	(15,971)
	Total Otr Financing Sources	2,867	-	-	-	(2,013)	-	(15,971)
	Grand Total:	14,497	26,881	9,953	-	7,817	-	42,500

PARKLAND DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
245-56120-219	OTHER PROFESSIONAL SERVICES	-	357	-	-	305	-	34,500
245-56120-310	OFFICE & OPERATING SUPPLIES	1,361	19,415	8,127	-	335	-	-
245-56120-650	TRANSFER OUT	-	533	-	-	-	-	-
245-56120-822	CAPITAL OUTLAY/IMPROVEMENT	-	26,465	-	-	-	-	8,000
245-56120-826	UFC ARBORETUM EXPENSE	-	-	3,751	-	7,177	-	-
245-56120-830	RAY TROST NATURE PRESERVE	-	-	-	-	-	-	-
245-56120-840	CHINMEY SWIFT PROJECT	-	-	-	-	-	-	-
	Total:	1,361	46,770	11,878	-	7,817	-	42,500

FUND BALANCE		32,802	12,913	17,488		19,501	19,501	35,472
245-34300	Net Change-Increase/(Decrease)	13,136	(19,889)	4,575	-	2,013	-	15,971

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
DPW**

FUND DESCRIPTION

FUND 250

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

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

FORESTRY REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
250-43355-56	GENERAL FUND TRANSFER	7,917	7,500	-	10,000	10,000	10,000	-
	Total Intergovernmental Rev	7,917	7,500	-	10,000	10,000	10,000	-
PUBLIC CHARGES FOR SERVICE								
250-46810-56	PARKLAND FEES--TREES	-	-	-	-	-	-	-
	Total Charges for Service	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
250-48100-56	INTEREST INCOME	1	4	46	36	75	32	32
250-48510-56	DONATION FOR TREES	1,500	3,750	1,530	-	350	-	-
	Total Miscellaneous Rev.	1,501	3,754	1,576	36	425	32	32
OTHER FINANCING SOURCES								
250-49300-56	FUND BALANCE APPLIED	-	-	-	5,964	9,225	(6,022)	3,978
	Total Otr Financing Sources	-	-	-	5,964	9,225	(6,022)	3,978
	Grand Total:	9,418	11,254	1,576	16,000	19,650	4,010	4,010

FORESTRY EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
250-56130-219	PROFESSIONAL SERVICES	1,650	14,347	2,800	15,000	19,500	3,000	3,000
250-56130-294	TREE PURCHASES	1,240	-	750	1,000	150	1,010	1,010
250-56130-650	TRANSFER OUT	-	-	-	-	-	-	-
	Total:	2,890	14,347	3,550	16,000	19,650	4,010	4,010

FUND BALANCE		18,895	15,802	13,828		4,603	10,625	625
250-34300	Net Change-Increase/(Decrease)	6,528	(3,093)	(1,974)	-	(9,225)	6,022	(3,978)

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
FINANCE

FUND DESCRIPTION

FUND 260

The Sick Leave Severance Fund (#260) was established to fund the General Fund portion of the accumulated sick leave benefit liability. This benefit pays eligible staff for their accumulated, but unused sick leave at retirement or separation. Payment is limited to the lesser of one-half of accumulated sick leave hours or 720 hours. The benefit was eliminated for new staff who join the City after June 30, 2011. Accumulated liability at 12/31/2017 is projected to be \$540,000 for 46 eligible General Fund staff members.

- **Fund Balance** is designated to be retained for funding anticipated benefit payments in the subsequent four-year period. This estimate is to be reviewed annually as part of the budget process. After 2018 transfer and depletion of current Fund Balance, an annual 30,000 transfer is expected to fund projected retirements through 2021.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

SICK LEAVE SEVERANCE REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
260-43355-00	GENERAL FUND TRANSFER	75,000	18,888	85,000	-	-	50,000	50,000
	Total Intergovernmental Rev.	75,000	18,888	85,000	-	-	50,000	50,000
MISCELLANEOUS REVENUES								
260-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc. Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
260-49290-00	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
260-49300-00	FUND BALANCE APPLIED	-	-	-	80,000	93,697	(20,000)	37,000
	Total Other Financing	-	-	-	80,000	93,697	(20,000)	37,000
	Grand Total:	75,000	18,888	85,000	80,000	93,697	30,000	87,000

SICK LEAVE SEVERANCE EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
260-51365-325	BENEFIT PAID	33,414	40,593	37,611	80,000	93,697	30,000	87,000
260-51365-650	TRANSFER OUT	-	-	-	-	-	-	-
	Total:	33,414	40,593	37,611	80,000	93,697	30,000	87,000

FUND BALANCE		106,705	85,000	132,389		38,692	58,692	1,692
260-34300	Net Change-Increase/(Decrease)	41,586	(21,705)	47,389	-	(93,697)	20,000	(37,000)

**FUND TYPE
SPECIAL PURPOSE FUND**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 271

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

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

INSURANCE SIR REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
271-43355-00	GENERAL FUND TRANSFER	50,000	-	-	-	-	-	-
	Total Intergovernmental	50,000	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
271-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
271-49300-00	FUND BALANCE APPLIED	-	-	-	20,000	35,000	-	-
	Total Other Financing Sources	-	-	-	20,000	35,000	-	-
	Grand Total:	50,000	-	-	20,000	35,000	-	-

INSURANCE SIR EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
271-51920-350	INSURANCE-CLAIMS	19,900	-	8,346	20,000	35,000	-	-
	Total:	19,900	-	8,346	20,000	35,000	-	-

FUND BALANCE		144,627	144,627	136,281		101,281	101,281	101,281
271-34300	Net Change-Increase/(Decrease)	30,100	-	(8,346)	-	(35,000)	-	-

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
PARKS & RECREATION

FUND DESCRIPTION

FUND 272

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

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

LAKES IMPROVEMENT FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
MISCELLANEOUS REVENUES								
272-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
272-48410-00	DONATIONS-LAKES IMPROVEMENTS	-	-	-	-	415	-	-
	Total Miscellaneous Rev.	-	-	-	-	415	-	-
OTHER FINANCING SOURCES								
272-49300-00	FUND BALANCE APPLIED	-	-	-	-	453	-	-
	Total Other Financing Sources	-	-	-	-	453	-	-
	Grand Total:	-	-	-	-	868	-	-

LAKES IMPROVEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
272-51920-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	868	-	-
272-51920-650	DONATION PURCHASES	-	-	-	-	-	-	-
272-51920-821	DESIGN/ENGINEERING/SURVEY	-	-	-	-	-	-	-
	Total:	-	-	-	-	868	-	-

FUND BALANCE		475	475	475		22	22	22
272-34300	Net Change-Increase/(Decrease)	-	-	-	-	(453)	-	-

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION

FUND 280

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

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

STREET REPAIR REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
280-43355-57	GENERAL FUND TRANSFER	192,218	176,965	158,035	-	-	-	-
280-43378-57	PROJECT REIMBURSEMENT REV	76,812	-	-	-	-	-	-
280-43780-57	KWIK TRIP ROAD ESCROW	-	-	-	-	-	-	-
	Total Intergovernmental	269,030	176,965	158,035	-	-	-	-
MISCELLANEOUS REVENUES								
280-48100-57	INTEREST INCOME	261	1,232	14,702	9,936	23,500	8,843	8,843
	Total Miscellaneous Rev.	261	1,232	14,702	9,936	23,500	8,843	8,843
OTHER FINANCING SOURCES								
280-49295-57	BOND PROCEEDS	-	-	-	-	-	185,000	185,000
280-49300-57	FUND BALANCE APPLIED	-	-	-	396,724	264,000	97,007	146,157
	Total Other Financing Sources	-	-	-	396,724	264,000	282,007	331,157
	Grand Total:	269,291	178,197	172,737	406,660	287,500	290,850	340,000

STREET REPAIR EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
280-57500-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	-
280-57500-805	SIDEWALK-ANNUAL	4,841	650	4,104	20,000	20,000	20,000	20,000
280-57500-820	ANNUAL MAJOR REPAIRS	192,445	293,254	121,495	366,660	245,000	250,850	300,000
280-57500-821	ENGINEERING	28,636	14,980	22,001	20,000	22,500	20,000	20,000
280-57500-830	CONTINGENCIES	-	-	-	-	-	-	-
	Total:	225,922	308,883	147,599	406,660	287,500	290,850	340,000

FUND BALANCE		721,785	591,099	616,236		352,236	255,229	109,072
280-34300	Net Change-Increase/(Decrease)	43,369	(130,686)	25,137	-	(264,000)	(97,007)	(146,157)

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

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

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

DONATIONS

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

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

CRIME PREVENTION

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

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

SEIZURES

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

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

Evidence/FOUND PROPERTY

Accounts for seized and lost/found currency.

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

POLICE TRUST FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
MISCELLANEOUS REVENUES								
295-48100-52	INTEREST INCOME	46	42	39	35	31	31	31
295-48200-52	SEIZURE REV-DRUG RELATED	429	360	7,669	2,000	-	2,000	2,000
295-48300-52	SEIZURE REV-NON DRUG RELATED	-	-	-	-	-	-	-
295-48400-52	CRIME PREVENTION INCOME	5,578	5,652	9,113	4,700	7,850	4,700	4,700
295-48500-52	DONATIONS-K9	9,678	-	-	-	-	-	-
295-48700-52	EVIDENCE/FOUND PROP INCOME	1,913	415	521	500	2,850	500	500
	Total Miscellaneous Rev.	17,643	6,469	17,342	7,235	10,731	7,231	7,231
OTHER FINANCING SOURCES								
295-49300-52	FUND BALANCE APPLIED	-	-	-	(235)	(10,078)	769	769
	Total Other Financing Sources	-	-	-	(235)	(10,078)	769	769
		17,643	6,469	17,342	7,000	653	8,000	8,000

POLICE TRUST FUND EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
295-52200-310	OFFICE & OPERATING SUPPLIES	4,859	1,753	7,418	4,500	653	5,000	5,000
295-52200-320	EVIDENCE/FOUND PROP EXP	52	-	-	-	-	-	-
295-52200-350	DRUG SEIZURE EXPENSES	12,000	14,574	2,217	2,500	-	3,000	3,000
295-52200-810	EQUIPMENT	-	-	14,605	-	-	-	-
		16,911	16,327	24,240	7,000	653	8,000	8,000

FUND BALANCE		88,356	83,498	69,988		80,066	79,297	79,297
295-34300	Net Change-Increase/(Decrease)	732	(4,858)	(13,510)	-	10,078	(769)	(769)



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT**

FUND DESCRIPTION

FUND 900

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

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

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

PERSONNEL SUMMARY

	2019	2020	2021	2022	2023	2024
Director	1	1	1	1	1	1
Administrative Assistant	.5	.5	.5	.5	.5	1

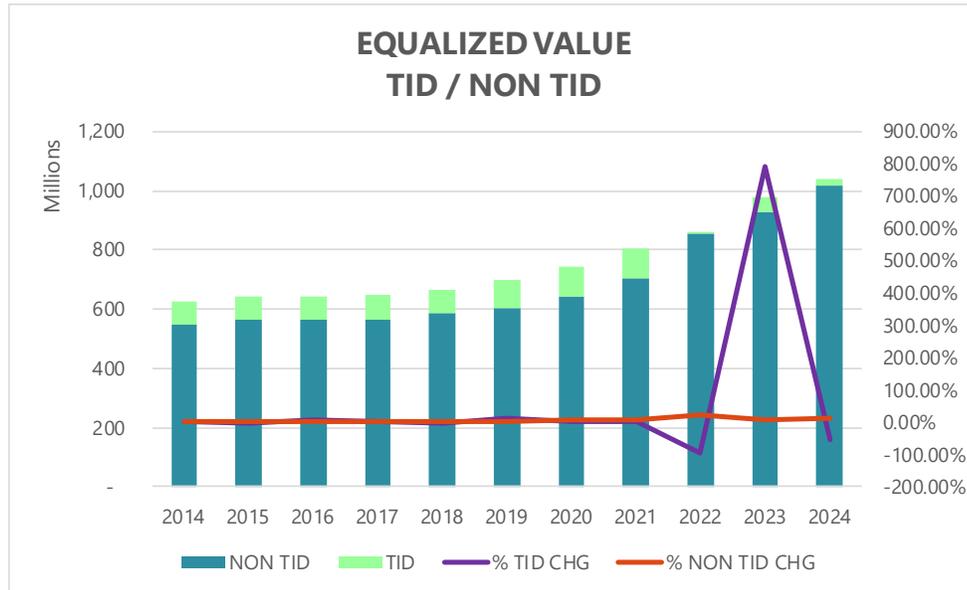
ECONOMIC DEVELOPMENT SUMMARY

FISCAL RESOURCES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
REVENUES							
Total Revenues	100,000	167,343	97,500	203,003	177,403	207,354	186,618
Total	100,000	167,343	97,500	203,003	177,403	207,354	186,618
EXPENSES							
100 Personnel & Benefits	121,355	98,071	56,964	159,316	122,629	162,900	153,929
200 Professional Svcs	32,016	18,062	61,605	37,792	48,119	38,500	27,560
300 Commodities & Other Exp	3,493	2,665	6,039	5,896	6,655	5,954	5,128
600 Misc Exp	-	-	-	-	-	-	-
Total	156,864	118,798	124,608	203,003	177,403	207,354	186,618

FUND BALANCE	(1,496)	57,427	26,840		26,840	1,986	20,223
900-34300 Net Change-Increase/(Decrease)	(56,864)	58,898	(40,966)	-	-	(24,854)	(6,618)
Fund Balance Audit Adj	(8,363)	25	10,379				

DEPARTMENT SERVICE METRICS

Equalized Value. Positive economic growth results in new and expanding businesses as well as new residential construction which ultimately increases the local tax base and can reduce overall property taxes for individual property owners. Equalized value can be a helpful indicator of the growth in commercial and residential development over time. Regional, state, or federal shifts outside of the community can also have an impact on equalized value.



**GOALS & OBJECTIVES
2024/2025 OUTLOOK**

- Enhance Housing Development Strategies:
 - Support the city’s effort to develop detached and other family-style housing, aiming for 20 units annually over the next five years.
 - Implement this through proactive initiatives and policies like development incentives and through programs like marketing sites to developers and supporting innovative land deals.
- Business Attraction and Growth:
 - Attract new businesses to Whitewater, utilizing a revised and expanded business recruitment and expansion platform and enhancing the City/CDA’s participation with the Innovation Center.
 - Employ strategies such as marketing, attending and hosting development summits, and building relationships with site selectors and brokers.
 - Facilitate outreach and events for entrepreneurs and startups.
- Downtown Revitalization:
 - Address downtown vacancies and facilitate rehabilitation of blighted commercial properties.
 - Revise the loan programs to include lower interest rates, grant option, and other modernizations to spur investment.
 - Promote the use of existing resources for business and residential revitalization.
- Collaborative Community Development:
 - Work together as CDA and staff to foster community growth in business sectors (new, existing, startups) and the residential base (family-style homes and multifamily units).
 - Apply a team-oriented approach in committee discussions to enhance collective decision-making, emphasizing the value of diverse viewpoints and collaborative problem-solving.
 - Align actions and decisions with community interests and the strategic plan, prioritizing public benefit over personal interests of individual committee members.

ECONOMIC DEVELOPMENT FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
900-48100-56	INTEREST INCOME	-	-	-	-	-	-	-
900-49262-56	TRANSFER-TID #4-ADMINISTRATION	75,000	-	-	-	-	-	-
900-49263-56	TRANSFER-TID #6-ADMINISTRATION	25,000	-	-	-	-	-	-
900-49265-56	TRANSFER TID #4 AFFORD HOUSING	-	50,000	50,000	50,000	50,000	50,000	50,000
900-49266-56	TRANSFER TID #11-ADMIN	-	-	10,000	25,000	25,000	25,000	25,000
900-49267-56	TRANSFER TID #12-ADMIN	-	-	5,000	25,000	37,500	25,000	25,000
900-49268-56	TRANSFER TID #13-ADMIN	-	-	-	-	-	-	-
900-49269-56	TRANSFER TID #14-ADMIN	-	-	-	25,000	-	25,000	-
900-49270-56	TRANSFER TID #10-ADMIN	-	-	-	22,500	35,000	25,000	50,000
900-49290-56	GENERAL FUND TRANSFER	-	117,343	32,500	32,500	32,500	32,500	30,000
900-49300-56	FUND BALANCE APPLIED	-	-	-	23,003	(2,597)	24,854	6,618
	Fund 900 - Ec Dev Income	100,000	167,343	97,500	203,003	177,403	207,354	186,618

ECONOMIC DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
900-56500-111	SALARIES	78,276	43,172	15,142	121,050	104,685	123,774	125,349
900-56500-15	WAGES/PART-TIME/PERMANENT	21,011	42,275	33,916	-	-	-	-
900-56500-151	FRINGE BENEFITS	22,068	12,624	7,906	38,266	17,944	39,127	28,580
900-56500-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
900-56500-210	PROFESSIONAL DEVELOPMENT	1,776	665	439	3,535	5,000	3,570	2,000
900-56500-211	CONSULTANT FEES	-	-	-	-	10,868	-	-
900-56500-212	LEGAL SERVICES	10,025	375	-	12,625	5,000	12,751	-
900-56500-215	PROFESSIONAL SERVICES	2,942	1,511	40,677	2,525	10,000	2,550	2,550
900-56500-219	AUDIT FEES	1,000	-	-	-	-	-	-
900-56500-222	COUNTY/REGIONAL ECON DEV	9,143	8,436	10,854	11,000	11,019	11,110	12,120
900-56500-223	MARKETING	2,329	833	1,273	2,525	650	2,550	1,500
900-56500-224	SOFTWARE/HARDWARE MAINTENANCE	2,811	4,097	5,920	3,591	3,591	3,803	7,170
900-56500-225	TELECOM/INTERNET/COMMUNICATION	1,990	2,145	2,442	1,991	1,991	2,164	2,220
900-56500-310	OFFICE & OPERATING SUPPLIES	1,411	489	3,209	606	4,400	612	612
900-56500-311	POSTAGE	252	162	96	202	40	204	204
900-56500-320	DUES	1,360	-	1,650	1,000	-	1,010	-
900-56500-321	SUBSCRIPTIONS & BOOKS	-	-	287	-	-	-	-
900-56500-325	PUBLIC EDUCATION	78	96	195	51	215	51	235
900-56500-330	TRAVEL EXPENSE	367	1,904	348	3,737	2,000	3,774	3,774
900-56500-341	MISC EXPENSE	25	15	254	300	-	303	303
900-56500-650	TRANSFER-GENERAL FUND	-	-	-	-	-	-	-
	Total CDA General Expenses	156,864	118,798	124,608	203,003	177,403	207,354	186,618

FUND BALANCE		0	(1,496)	57,427	26,840	-	26,840	1,986	20,223
900-34300	Net Change-Increase/(Decrease)	(56,864)	58,898	(40,966)	-	-	(24,854)	(6,618)	

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 910

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

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

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

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

- **Fund Balance** is designated to fund incentives and assistance to businesses who reside with the City limits of Whitewater.
- **Primary Funding Sources** are interest payments on loans paid by borrowers and funding by State, Federal or local sources.
- **Audit Classification:** Governmental, Component Unit

This fund is not budgeted, but accounts for all revenue and expenditures.



**ECONOMIC DEVELOPMENT
FUND 910 REVENUE DETAIL**

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
910-43015-00	CAPCAT INT-BLUE LINE \$64,614	-	8,021	1,447	-	-	-	-
910-43017-00	CAPCAT INT-BLUE LINE \$36,600	-	-	5,725	-	-	-	-
910-44005-00	FACADE INT-BOWERS HOUSE \$50K	-	-	-	-	1,837	-	-
910-44006-00	FACADE INT-SHABANI INV LLC 50K	-	-	-	-	1,414	-	-
910-46001-00	INT INC-ACTION-LRN DEPOT \$41K	1,527	1,248	958	655	1,150	341	341
910-46002-00	INT INC-ACTION-IBUTTONLINK \$9K	130	-	-	-	-	-	-
910-46003-00	INT INC-ACTION-BIKewise \$23K	910	580	31	-	-	-	-
910-46004-00	INT INC-ACTION-MEEPER \$97K	3,663	1,415	-	-	-	-	-
910-46005-00	INT INC-ACTION-MEEPER \$82K	3,770	1,232	-	-	-	-	-
910-46006-00	INT INC-ACTION-BLUELINE \$34K	1,374	1,136	336	-	-	-	-
910-46007-00	INT INC-ACTION-BLUELINE \$45K	1,953	1,221	435	-	-	-	-
910-46008-00	INT INC-ACTION-SAFEPPO \$100K	-	300	6,741	3,715	3,800	3,146	3,146
910-46010-00	INT INC-ACTION-SWSPOT/GILDE	-	-	3,166	1,660	1,400	1,357	1,357
910-48100-00	INTEREST INC-TID 4 ADVANCE	142,859	-	-	-	-	-	-
910-48103-00	INTEREST INCOME-FACADE	70	440	1,174	891	1,000	668	668
910-48104-00	INTEREST INCOME-HOUSING	9	160	683	518	600	389	389
910-48108-00	INTEREST INCOME-SEED FUND	2	5	1,591	750	2,200	563	563
910-48109-00	INTEREST INCOME-ACTION FUND	393	9,924	48,869	33,750	39,800	25,313	25,313
910-48601-00	MISC INCOME	3,500	-	34	-	-	-	-
910-48605-00	RENTAL INCOME-CROP LEASES	21,123	14,876	15,876	15,876	12,838	15,876	15,876
910-48680-00	ADMINISTRATION FEE--LOANS	-	2,770	13,305	-	-	-	-
910-48700-00	GAIN ON SALE OF LAND	-	258,223	-	-	9,766	-	-
910-49100-00	TRANSFER-CAPITAL CAT FD	-	40,550	-	-	-	-	-
910-49290-00	TRANSFER FROM OTHER FUNDS	-	-	-	116,265	-	118,895	-
910-49300-56	FUND BALANCE APPLIED	-	-	-	(164,080)	292,019	(156,546)	(37,651)
	Fund 910 - CDA Income	181,284	342,102	100,369	10,000	367,824	10,000	10,000

**ECONOMIC DEVELOPMENT
FUND 910 EXPENSE DETAIL**

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
910-56500-212	LEGAL/PROFESSIONAL/MARKETING	580	16,246	684	5,000	9,600	5,000	5,000
910-56500-219	PROFESSIONAL SERVICES	5,660	8,982	14,030	5,000	12,000	5,000	5,000
910-56500-295	ADMINISTRATIVE EXPENSE	3,382	3,500	-	-	-	-	-
910-56500-323	MARKETING/AD'S	-	212	-	-	179	-	-
910-56500-371	DEPRECIATION EXPENSE	126,345	124,800	124,276	-	-	-	-
910-56500-401	BUSINESS PARK DEVELOP EXP	-	27,291	-	-	75,000	-	-
910-56500-403	COM EPRISE LOANS-CDBG CLOSE	860,741	-	-	-	-	-	-
910-56500-404	HOUSING LOANS/EXPENSES	50	40	1,336	-	-	-	-
910-56500-407	ECON DEV-LOAN EXPENSES	-	-	-	-	3,200	-	-
910-56500-408	RENTAL & PROPERTY EXPENSES	10,982	253,128	2,067	-	7,500	-	-
910-56500-409	MORRAINE VIEW PARK EXP.	2,867	-	-	-	-	-	-
910-56500-415	ACTION-LOAN LOSS ALLOWANCE	-	100,333	-	-	-	-	-
910-56500-417	CAP CAT-LOAN LOSS ALLOWANCE	-	102,000	-	-	51,050	-	-
910-56500-450	CAPITAL CATALYST-SEED FD GRTS	10,000	-	-	-	-	-	-
910-56500-525	ACTION GRANTS-BUSINESS DEV	-	-	-	-	209,295	-	-
910-56500-650	TRANSFER-FD 900-ADMIN	-	-	-	-	-	-	-
	Total CDA General Expenses	1,020,607	636,531	142,394	10,000	367,824	10,000	10,000

Liquid-Operating Cash	628,513	261,461	434,974	339,006
Liquid-Restricted Cash	809,440	1,010,376	1,134,275	923,837
Non-Liquid-Fund Balance	6,660,891	6,165,527	5,999,604	5,918,023

FUND BALANCE	7,470,331	7,175,903	7,133,878	6,841,860	6,998,406	6,879,511
Net Change-Increase/(Decrease)	(839,323)	(294,429)	(42,024)	(292,019)	156,546	37,651



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
MEDIA SERVICES**

DEPARTMENT/FUNCTION

FUND 200

The Media Services (previously Cable TV) Fund (#200) accounts for revenue and expense related to providing media services to the Whitewater community. These services include programming for Whitewater Community Television Channel 990 as well as communications and public relations information for citizens delivered through the City’s social media presence, website and outside media outlets.

- **Fund Balance** is designated to be retained to fund services provided by the department. Prior to 2017, funds were transferred out to the General Fund for general purposes. Due to declining annual franchise fee revenue, these transfers have been discontinued in favor of retaining all funds within Fund 200 with a goal to establish self-sufficiency of the department.
- **Primary Funding Source** is franchise fee revenue received under a cable television Franchise Agreement with Charter Communications, paid for by local television subscribers. Operating shortfalls will be supplemented by transfers from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

Services for the City of Whitewater reach customers and citizens in many ways including television, social media, the city website, and outside media outlets to provide information and updates about the City of Whitewater.

The Media Coordinator oversees the department. Whitewater Community TV 990 is a Public, Education and Government Access (PEG) cable television station operating on Charter Communications' Digital Channel 990 in the City of Whitewater and surrounding communities. Whitewater TV broadcasts locally-produced, television programs 365 days per year and is fully funded by franchise fees paid by local cable television subscribers.

The City of Whitewater currently uses Facebook and Twitter and Instagram to gain a social media following and share information through these outlets with regular posts and alerts.

The City also has a website containing vital information about city government, agendas and minutes for city meetings, video broadcasting of events and meetings within the city, along with contact and hiring information. Media Services oversees the updates of individual departments to the website and oversees the overall layout and upkeep.

Media Services also works directly with internal staff, citizens and local media to gather and distribute necessary information to the community.

MISSION

Media Services’ mission is to enhance and expand access to local government for Whitewater citizens, provide a medium for the Whitewater Unified School District, share update information to citizens in the fashion they desire and to provide equal access to local citizens interested in using video as an outlet for expressing their creative and intellectual freedoms. The purpose of Media Services’ is to provide informational, educational and entertaining media and knowledge reflective of the Whitewater communities’ desires and interests.

PERSONNEL SUMMARY

	2020	2021	2022	2023	2024	2025
Full Time Positions	1	1	1	1	2	2
Part Time Positions	5	5	3	1	-	-



MEDIA SERVICES REVENUE & EXPENSE, & FUND BALANCE SUMMARY

FISCAL RESOURCES		2021	2022	2023	2024	2024	2025 ORIG	2025 ADJ
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET	BUDGET
Media Services - Revenue								
Total Revenues		97,925	97,033	143,957	142,758	141,802	144,829	153,459
51100	Total	97,925	97,033	143,957	142,758	141,802	144,829	153,459
Media Services - Expenses								
100	Personnel Services	98,881	91,420	65,874	119,421	123,825	122,470	137,657
200-300	Commodities & Other Expenditures	11,812	14,628	38,476	23,337	17,976	22,359	15,802
800-900	Capital Equip & Transfers	-	-	-	-	-	-	-
51100	Total	110,692	106,048	104,350	142,758	141,802	144,829	153,459
NET REVENUE OVER EXPENSES		(12,767)	(9,016)	39,606	-	0	(0)	0

FUND BALANCE		56,891	47,875	87,481	87,481	40,966	(4,454)	10,966
200-34300	Net Change-Increase/(Decrease)	(12,767)	(9,016)	30,591		(46,515)	(45,421)	(30,000)

DEPARTMENT SERVICE METRICS

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

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

GOALS & OBJECTIVES

2024/2025 OUTLOOK

- Continue to invest time and resources into the creation of content for our social media platforms- Facebook and Instagram. By doing so the department is looking to strengthen the following of each platform by 50% by 2026. Over the past 4 months, we have seen a 36% increase in our following.
- Continue to invest time and resources into the creation of content for our PEG TV Station. The Media Services Department relaunched the TV Station in August of 2023. The Media Services would like to expand the content shown on this platform.
- Create videos highlighting local businesses and activities in the city. These videos will become content that will be featured on our social media platforms and the PEG TV Station
- Work with other departments to create 'how-to' videos specific to each department in case of absences/new staffing.
- Continue to gradually update equipment to non-obsolete gear. Have Media Services Staff go through the White Memorial building and complete a formal inventory of all of the equipment.
- By 2026 the Media Services staff will be fully housed at the municipal building, and will no longer be utilizing the space at the White Memorial Building

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 200
MEDIA SERVICES**



MEDIA SERVICES REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
200-43355-55	TRANSFER FROM OTHER FUNDS	-	-	47,200	-	-	-	32,315
	Total Intergovernmental	-	-	47,200	-	-	-	32,315
CHARGES FOR SERVICES								
200-44900-55	CABLE FRANCHISE FEES	79,717	78,684	76,847	80,000	74,442	80,000	73,000
200-46312-55	MISC DEPT EARNINGS	50	90	130	110	25	110	25
200-46314-55	ST OF WISC-VIDEO SVC PROV AID	18,119	18,119	18,119	18,119	18,119	18,119	18,119
	Total Charges for Services	97,886	96,893	95,096	98,229	92,587	98,229	91,144
MISCELLANEOUS REVENUES								
200-48100-55	INTEREST INCOME	40	139	1,661	1,324	2,700	1,179	-
200-48600-55	MISC REVENUE-SPONSORSHIP	-	-	-	-	-	-	-
	Total Miscellaneous Rev	40	139	1,661	1,324	2,700	1,179	-
OTHER FINANCING SOURCES								
200-49300-55	FUND BALANCE APPLIED	-	-	-	43,205	46,515	45,421	30,000
	Total Other Financing	-	-	-	43,205	46,515	45,421	30,000
		97,925	97,033	143,957	142,758	141,802	144,829	153,459

MEDIA SERVICES EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
200-55110-111	SALARIES/PERMANENT	83,457	75,994	54,190	56,852	94,106	58,131	109,259
200-55110-112	WAGES/OVERTIME	-	-	-	-	221	-	-
200-55110-114	WAGES/PART-TIME/PERMANENT	-	-	30	31,200	-	31,902	-
200-55110-150	MEDICARE TAX/CITY SHARE	1,253	1,137	728	1,312	1,357	1,341	1,657
200-55110-151	SOCIAL SECURITY/CITY SHARE	5,358	4,860	3,112	5,608	5,804	5,734	7,083
200-55110-152	RETIREMENT	3,810	3,676	2,886	6,076	6,389	6,076	6,937
200-55110-153	HEALTH INSURANCE	4,833	5,611	4,864	16,090	15,828	16,894	10,664
200-55110-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	2,160	-	2,268	1,900
200-55110-155	WORKERS COMPENSATION	161	133	61	99	104	99	133
200-55110-156	LIFE INSURANCE	9	10	4	25	16	25	25
200-55110-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
200-55110-211	PROFESSIONAL DEVELOPMENT	150	80	58	100	-	101	101
200-55110-212	PROFESSIONAL SERVICES	2,580	623	13,970	500	165	505	100
200-55110-218	CABLE TV SERVICE & EXPENSES	1,713	1,557	8,475	8,975	1,500	7,500	1,475
200-55110-224	SOFTWARE/HARDWARE MAINTENANC	1,355	3,273	10,757	6,241	8,500	6,366	8,364
200-55110-225	TELECOM/INTERNET/COMMUNICATION	2,745	2,973	3,070	2,641	2,641	2,958	2,491
200-55110-310	OFFICE & OPERATING SUPPLIES	1,740	1,138	1,916	4,000	4,400	4,040	2,500
200-55110-320	SUBSCRIPTIONS/DUES	656	4,675	230	230	370	232	370
200-55110-324	PROMOTIONS/ADS	598	10	-	500	-	505	-
200-55110-330	TRAVEL EXPENSES	-	-	-	150	400	152	400
200-55110-342	PRINTING	-	-	-	-	-	-	-
200-55110-343	POSTAGE	275	300	-	-	-	-	-
200-55110-359	REPAIR/MAINTENANCE EXP	-	-	-	-	-	-	-
200-55110-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-
200-55110-913	TRANSFER IN/OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total:	110,692	106,048	104,350	142,758	141,802	144,829	153,459

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 208
PARKING PERMITS**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 208

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

- **Fund Balance** is to be retained until it reaches a target value of \$120,000. Any accumulated balance is designated for parking lot maintenance, permit sale, and surface replacement expenses. Any balance over this target value can be made available for transfer to the General Fund for general purposes. Prior to 2018, annual transfers were made to the General Fund for general use. These transfers have been discontinued in favor of retaining funds deemed adequate to establish self-sufficiency of public parking activity.
- **Primary Funding Source** is revenue from the sale of public parking permits.
- **Audit Classification:** Governmental, Non-Major.

PARKING PERMITS REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
LICENSES & PERMITS								
208-44125-51	PARKING PERMITS	28,740	30,255	26,605	34,340	32,685	34,340	34,340
208-44150-52	HONOR BOX REVENUES	4,697	4,905	9,046	5,000	9,000	5,000	5,000
	Total Intergovernmental Rev.	33,437	35,160	35,651	39,340	41,685	39,340	39,340
MISCELLANEOUS REVENUES								
208-48100-52	INTEREST INCOME	24	84	1,000	797	1,600	709	709
	Total Miscellaneous Revenues	24	84	1,000	797	1,600	709	709
OTHER FINANCING SOURCES								
208-49300-52	FUND BALANCE APPLIED	-	-	-	(747)	(3,698)	(265)	(265)
	Total Other Financing Sources	-	-	-	(747)	(3,698)	(265)	(265)
	Grand Total:	33,461	35,244	36,650	39,390	39,587	39,784	39,784

PARKING PERMITS EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
208-51920-650	PARKING PERMIT EXPENSES	4,591	4,122	4,516	4,040	4,237	4,080	4,080
208-51920-680	PARKING LOT MAINT/REPAIR	-	-	-	-	-	-	-
208-51920-913	TRANSFER IN/OUT-OTHER FUNDS	35,927	35,000	35,350	35,350	35,350	35,704	35,704
	Total:	40,518	39,122	39,866	39,390	39,587	39,784	39,784

FUND BALANCE		78,953	75,074	71,859		75,557	75,822	75,822
208-34300	Net Change-Increase/(Decrease)	(7,057)	(3,879)	(3,216)	-	3,698	265	265

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 210
FIRE/RESCUE EQUIP FUND**



**FUND TYPE
SPECIAL PURPOSE FUND**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 210

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

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

FIRE/RESCUE EQUIPMENT REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
210-43355-52	GENERAL FUND TRANSFER	260,000	-	-	-	-	-	-
	Total Intergovernmental Rev.	260,000	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
210-48100-52	INTEREST INCOME	46	163	1,940	1,547	3,125	1,377	1,377
210-48300-52	SALE OF VEHICLES	3,509	44,448	-	-	-	-	-
210-48400-52	GRANT INCOME	-	64,296	33,459	-	73,365	-	-
210-48450-52	VVWFD INC CONTRIBUTION	-	-	193,517	1,375,680	546,438	-	650,191
210-48600-52	MISC. INCOME	-	7,674	-	-	-	-	-
210-48610-52	REBATE-EQUIPMENT/ROLLING STOCK	-	-	-	-	-	-	47,026
	Total Miscellaneous Revenues	3,555	116,581	228,916	1,377,227	622,928	1,377	698,594
OTHER FINANCING SOURCES								
210-49290-52	TRANSFER IN-FUND 249	-	-	385,000	385,000	385,000	385,000	385,000
210-49291-52	LOAN PROCEEDS	-	1,089,600	-	-	173,514	-	-
210-49292-52	PREMIUM ON DEBT	-	38,493	-	-	9,848	-	-
210-49300-52	FUND BALANCE APPLIED	-	-	-	747,079	114,068	(101,377)	476,605
	Total Other Financing Sources	-	1,128,093	385,000	1,132,079	682,431	283,623	861,605
	Grand Total:	263,555	1,244,674	613,916	2,509,306	1,305,359	285,000	1,560,199

FIRE/RESCUE EQUIPMENT EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
210-52200-670	BOND ISSUE EXPENSES	-	33,080	-	-	4,881	-	-
210-52200-810	EQUIPMENT FOR VEHICLES	105,933	8,109	-	-	-	-	-
210-52200-820	ROLLING STOCK	-	54,344	1,243,517	2,509,306	1,300,478	285,000	1,560,199
	Total:	105,933	95,532	1,243,517	2,509,306	1,305,359	285,000	1,560,199

FUND BALANCE		541,012	1,690,154	1,060,553		946,485	1,047,862	469,880
210-34300	Net Change-Increase/(Decrease)	157,622	1,149,142	(629,601)	-	(114,068)	101,377	(476,605)

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

DEPARTMENT/FUNCTION

FUND 220

The Library Special Revenue Fund (#220) was established to account for the revenue and expense associated with providing a local public library. Library services include a collection of print books, graphic novels, print magazines, DVDs, Blu-rays, music CDs, books on compact disc and in Playaway digital format, downloadable digital books, audiobooks, magazines, videos and videogames, materials in Spanish, and a Library of Things: GPS devices for geocaching, Adventure Packs (Ice Age Trail, telescope and Guide to the Night Sky, etc.), mobile hotspots, outdoor games, memory kits for those living with dementia or other memory impairments. The library also has laptop computers for public use of the Internet and other software applications.

- **Fund Balance** is designated to be retained for funding of the Library’s operational and capital needs under the direction of the Library Board.
- **Primary Funding Source** is from four major sources including the City of Whitewater and the Counties of Jefferson, Walworth, and Rock.
- **Audit Classification:** Governmental, Non-Major.

The Irvin L. Young Memorial Library is open to serve the community 61 hours per week, Monday through Thursday, 9:00 a.m.-8:30 p.m.; Friday, 9:00 a.m.-5:30 p.m.; and Saturday, 9:00 a.m.-3:00 p.m.

The library is governed by a seven-member board of trustees appointed by the City Council to staggered three-year terms. One member of the board is a City Council member and one is appointed as a representative of the Whitewater Unified School District by the district superintendent.

MISSION

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

PERSONNEL SUMMARY

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

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 220
LIBRARY**



LIBRARY REVENUE SUMMARY

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
220-43720-55	CONTRACT REVENUE	233,020	213,740	229,240	219,768	219,770	219,768	219,768
	Total Intergovernmental Rev.	233,020	213,740	229,240	219,768	219,770	219,768	219,768
FINES & FORFEITURES								
220-45300-55	FINE REVENUE	-	-	-	-	-	-	-
220-45310-55	LOST MATERIAL FINE	2,691	3,852	2,297	3,300	3,300	3,300	3,300
220-45320-55	SALES-SUMMER LIBRARY PROGRAM	-	-	-	-	-	-	-
220-45330-55	COPY MACHINE REVENUE	2,913	3,196	3,579	3,000	4,000	3,000	4,000
	Total Public Charges - Services	5,604	7,048	5,876	6,300	7,300	6,300	7,300
MISCELLANEOUS REVENUES								
220-48100-55	INTEREST INCOME	28	99	1,181	893	1,900	794	707
220-48105-55	LIBRARY BOARD INTEREST INCOME	554	1,992	15,114	11,900	14,000	10,591	-
220-48110-55	LIBRARY BOARD DONATIONS	-	-	-	-	5,888	-	-
220-48210-55	RENTAL INC-HOUSE-414&414/A	12,700	12,200	1,700	-	-	-	-
220-48260-55	RENTAL-HOUSE-413 W. CENTER	9,600	7,200	-	-	-	-	-
220-48500-55	DONATIONS	23,361	15,221	47,661	18,000	18,000	18,000	18,000
220-48550-55	SALE OF LIBRARY PROPERTY	-	-	541,988	-	-	-	-
220-48600-55	MISC REVENUE	6,729	336	477	300	430	300	400
	Total Miscellaneous Revenues	52,973	37,049	608,121	31,093	40,218	29,685	19,107
OTHER FINANCING SOURCES								
220-49290-55	TRANSFER IN-GENERAL FUND	470,000	485,000	470,000	627,558	627,558	646,846	469,370
220-49300-55	FUND BALANCE APPLIED	-	-	-	805,000	676,725	0	120,580
	Total Other Financing Sources	470,000	485,000	470,000	1,432,558	1,304,283	646,846	589,950
	220 - Library Special Rev	761,596	742,837	1,313,237	1,689,718	1,571,572	902,599	836,125

LIBRARY EXPENSE SUMMARY

	FISCAL RESOURCES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
LIBRARY-SPECIAL FUND								
100	Personnel & Benefits	613,960	645,458	687,641	763,604	634,739	780,740	717,334
200	Professional Svcs	32,079	30,498	42,338	39,095	16,064	39,593	17,217
300	Commodities & Other Exp	102,597	111,578	165,349	887,020	102,403	82,267	101,575
500	Library Board	85,953	25,354	-	-	-	-	-
800/900	Capital Outlay/Transfer to Other Funds	4,721	2,657	2,216	-	818,366	-	-
	Total	839,310	815,545	897,544	1,689,718	1,571,572	902,599	836,125
YOUNG LIBRARY BUILDING-GENERAL FUND								
100	Personnel & Benefits	10,269	10,736	11,496	16,806	14,368	17,251	14,236
200	Professional Svcs	40,358	42,228	40,368	39,108	35,350	39,500	41,704
300	Commodities & Other Exp	7,173	2,904	3,192	2,020	3,500	2,040	2,040
55111	Total	57,800	55,867	55,057	57,934	53,218	58,790	57,980
	GRAND TOTAL:	781,510	871,412	952,601	1,747,652	1,624,790	961,390	894,105

FUND BALANCE	609,146	536,438	952,131		275,406	275,405	154,826
220-34300 Net Change-Increase/(Decrease)	(77,713)	(72,708)	415,693	-	(676,725)	(0)	(120,580)

DEPARTMENT SERVICE METRICS

Performance Measures

Description	2019	2020	2021	2022	2023	2024 Projected
Circulation-Adult	91,112	64,442	56,512	56,188	55,153	57,800
Circulation-Children	30,999	15,860	19,305	22,940	23,135	24,100
Circulation-Digital	13,882	15,947	16,966	16,248	17,686	18,302
Circulation-Total	122,111	96,249	92,783	95,376	78,288	79,325
Library Visits	66,771	28,002	33,653	46,744	51,662	52,802
Registered Borrowers	6,712	5,790	4,856	4,910	5,339	6,329
Program Attendance	2,308	590	956	2,266	3,221	3,200
Items Added	4,327	3,914	3,645	2,477	2,201	3,412
Items Withdrawn	11,142	8,288	9,964	7,780	9,075	8,255
Computer Usage	4,706	N/A	N/A	2,106	1,560	2,032
Reference Questions	922	695	785	1,866	2,522	2,686

GOALS & OBJECTIVES

2024/2025 GOALS

- The library will begin the expansion and renovation process for the existing library building.
- The library administrative staff will contribute to the City’s monthly newsletter to send out event information, content on new materials in the collection and monthly updates on the capital campaign and building project.
- The library director and the programming and makerspace librarian will schedule a meeting with the executive director of the Whitewater Area Chamber of Commerce to discuss ways that the library can provide assistance and information to local small business owners.
- The director, assistant director, youth educational services librarian and programming and makerspace librarian will use 2018, 2019, 2022, and 2023 data and budgets to analyze changing usage trends across non-pandemic years for both physical materials and event attendance. This information will be used to prioritize material expenditures and event types.
- The programming and makerspace librarian will record three programs each year in collaboration with the city staff for broadcast on the city’s TV station to make programs available to community members who cannot attend in person.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 220
LIBRARY**



LIBRARY EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
220-55110-111	WAGES/PERMANENT	272,718	268,884	293,756	303,345	254,281	310,171	313,504
220-55110-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
220-55110-114	WAGES/PART-TIME	175,219	186,663	199,034	206,806	201,218	211,459	222,238
220-55110-117	LONGEVITY	2,000	2,000	1,000	2,000	1,857	2,000	2,000
220-55110-120	EMPLOYEE BENEFITS	164,023	187,909	193,851	251,452	177,382	257,110	179,591
220-55110-156	LIFE INSURANCE	-	1	-	-	-	-	-
220-55110-211	PROFESSIONAL DEVELOPMENT	164	393	1,302	2,800	175	2,800	2,000
220-55110-218	PROFESSIONAL SERV/CONSULTING	21,222	18,786	22,415	21,143	738	21,143	1,000
220-55110-224	SOFTWARE/HARDWARE MAINTENANCE	1,355	2,339	10,185	8,470	8,470	8,595	7,209
220-55110-225	TELECOM/INTERNET/COMMUNICATION	6,393	7,054	6,499	6,681	6,681	7,054	7,007
220-55110-227	RENTAL EXPENSES	2,945	1,926	999	-	-	-	-
220-55110-242	REPAIR-MAINTENANCE-EQUIPMENT	-	-	937	-	-	-	-
220-55110-310	OFFICE & TECHNICAL SUPPLIES	13,097	17,910	20,914	14,275	15,000	14,335	15,000
220-55110-313	POSTAGE	108	840	1,114	330	550	333	337
220-55110-319	MATERIAL RECOVERY	398	606	746	725	740	725	725
220-55110-320	SUBSCRIPTIONS/DUES	981	528	136	650	350	650	650
220-55110-321	LIBRARY BOOKS-ADULT	40,304	26,350	24,986	25,000	25,000	25,000	25,000
220-55110-323	LIBRARY BOOKS-JUVENILE	10,600	6,294	7,387	5,000	7,500	5,000	6,000
220-55110-324	LIBRARY PERIODICALS-ADULT	6,523	5,075	4,169	1,318	2,600	1,502	2,400
220-55110-325	LIBRARY PERIODICALS-JUVENILE	-	48	-	-	952	-	1,000
220-55110-326	AUDIO/VISUAL LIBRARY-ADULT	10,052	11,373	10,293	7,500	5,000	7,500	6,500
220-55110-327	AUDIO/VISUAL LIBRARY-JUVENIL	5,956	2,195	1,422	2,500	2,500	2,500	2,000
220-55110-328	MACHINE READABLE-ADULT	2,722	2,727	2,892	-	-	-	-
220-55110-330	TRAVEL EXPENSES	15	455	1,583	3,000	1,200	3,000	2,000
220-55110-331	PROMOTIONS/ADS-PUBLIC ED	255	99	888	1,000	325	1,000	500
220-55110-332	LIBRARY BOOKS-DIGITAL	-	-	-	4,613	5,000	4,613	4,613
220-55110-333	AUDIO/VISUAL LIBRARY-DIGITAL	-	-	-	5,116	2,500	5,116	2,500
220-55110-335	DATABASE SUBSCRIPTIONS	-	-	-	943	21,186	943	22,000
220-55110-337	LIBRARY BUILDING PROJECT EXP	-	-	76,543	805,000	-	-	-
220-55110-341	PROGRAM SUPPLIES-ADULT	6,066	2,559	4,601	3,500	3,500	3,500	3,500
220-55110-342	PROGRAM SUPPLIES-JUVENILE	4,600	6,702	4,948	6,000	4,700	6,000	6,000
220-55110-343	MISC SUPPLIES-ADULT	362	27,456	2,006	150	-	150	150
220-55110-346	SPECIAL PROGRAMING-SUMMER	19	-	-	100	197	100	100
220-55110-347	LIBRARY USE OF GRANTS EXPENSE	-	-	-	-	3,000	-	-
220-55110-348	SALES TAX EXPENSE	144	167	187	-	298	-	300
220-55110-350	CONTINGENCIES	395	196	533	300	305	300	300
220-55110-500	LIBRARY BOARD CHECKING	85,911	-	-	-	-	-	-
220-55110-510	LIBR BD-MM-BUILDING CKS	42	-	-	-	-	-	-
220-55110-515	MM BOARD CHECKING	-	25,354	-	-	-	-	-
220-55110-810	CAPITAL EQUIPMENT	4,721	2,657	2,216	-	-	-	-
220-55110-911	TRANSFER OUT-OTHER FUNDS	-	-	-	-	818,366	-	-
	Total:	839,310	815,545	897,544	1,689,718	1,571,572	902,599	836,125

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 235

The Ride Share Fund (#235) is used to account for the revenue and expenses related to the shared ride taxi program offered in the City. The Federal and State departments of transportation provide financial support to small communities where fare revenue is not sufficient to maintain public transport options for residents. The City outsources the operation of this service, but provides vehicles and operational funding to maintain the service. Brown Cab Service is the current provider of the service, which will be re-bid in 2018 for 2019 service.

- **Fund Balance** is designated for annual operating budget and vehicle replacement.
- **Primary Funding Source** is Federal/State grants, fare revenue and General Fund transfers.
- **Audit Classification:** Governmental, Non-Major.

RIDE SHARE GRANT REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
235-43510-51	FEDERAL GRANTS	67,359	81,210	25,149	124,133	137,408	125,781	137,408
235-43540-51	RIDE-SHARE GRANTS	85,225	48,917	49,523	40,690	36,420	40,690	36,420
	Total Intergovernmental	152,584	130,127	74,672	164,823	173,828	166,471	173,828
MISCELLANEOUS REVENUES								
235-48100-51	INTEREST INCOME	-	-	-	-	-	-	-
235-48300-51	SALE OF VEHICLES	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
235-49290-51	TRANSFERS IN/GENERAL FUND	-	-	-	-	50,000	-	5,000
235-49300-51	FUND BALANCE APPLIED	-	-	-	-	27,955	-	32,829
	Total Other Financing Sources	-	-	-	-	77,955	-	37,829
	Grand Total:	152,584	130,127	74,672	164,823	251,783	166,471	211,657

RIDE SHARE GRANT EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
RIDE-SHARE PAYMENTS								
235-51350-214	AUDIT SERVICES	-	-	-	-	-	-	-
235-51350-295	RIDE SHARE-CITY COST	139,031	112,861	106,772	164,823	251,783	166,471	211,657
235-51350-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
235-51350-860	CAPITAL PURCHASES	-	-	-	-	-	-	-
	Total:	139,031	112,861	106,772	164,823	251,783	166,471	211,657

FUND BALANCE		76,096	93,362	61,262		33,307	33,307	478
235-34300	Net Change-Increase/(Decrease)	13,553	17,267	(32,100)	-	(27,955)	-	(32,829)

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

FUND DESCRIPTION

FUND 246

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

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

TREYTON'S FIELD OF DREAMS FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
MISC REVENUE								
246-48525-55	REC BUSINESS SPONSORSHIP	400	-	-	-	75	-	-
246-48610-55	MISC FIELD OF DREAMS REVENUE	-	-	-	-	1,705	-	-
	Total:	400	-	-	-	1,780	-	-
OTHER FINANCIAL SOURCES								
246-49250-55	TOURNAMENT ENTRY FEES	48,592	13,349	30,408	35,000	8,886	35,000	20,000
246-49251-55	TFOD CONCESSION REVENUE	27,492	7,014	12,887	20,000	6,334	20,000	10,000
246-49252-55	FIELD OF DREAMS RENTAL	100	147	-	-	664	-	-
246-49300-55	FUND BALANCE APPLIED	-	-	-	92	7,131	1,004	19,181
	Total:	76,184	20,510	43,295	55,092	23,015	56,004	49,181
	Grand Total:	76,584	20,510	43,295	55,092	24,796	56,004	49,181

TREYTON'S FIELD OF DREAMS FUND EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
246-55110-114	WAGES/PART-TIME/PERMANENT	32,605	8,088	17,728	28,400	5,085	29,039	28,401
246-55110-150	MEDICARE TAX/CITY SHARE	455	17	67	412	30	421	412
246-55110-151	SOCIAL SECURITY/CITY SHARE	1,944	73	285	1,761	129	1,800	1,761
246-55110-155	WORKERS COMPENSATION	1,600	36	81	558	44	558	546
246-55110-212	PROFESSIONAL SERVICES	2,059	415	-	-	-	-	-
246-55110-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	391	1,400	430	426
246-55110-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-	-
246-55110-324	PROMOTIONS/ADS	-	-	-	-	-	-	-
246-55110-330	TRAVEL EXPENSES	-	124	-	-	-	-	-
246-55110-310	OFFICE & OPERATING SUPPLIES	4,692	1,097	3,328	4,500	4,650	4,545	4,545
246-55110-346	CONCESSION SUPPLY EXPENSE	15,574	4,154	7,760	12,000	3,885	12,120	6,000
246-55110-350	FIELD & BUILDING MAINT/REPAIRS	3,666	5,159	614	2,020	3,821	2,040	2,040
246-55110-810	CAPIAL IMPROVEMENTS	-	-	-	-	700	-	-
246-55110-913	TRANSFER TO OTHER FUNDS	5,000	5,000	5,050	5,050	5,050	5,050	5,050
	Total:	67,594	24,162	34,914	55,092	24,796	56,004	49,181

FUND BALANCE		60,383	56,731	65,113		57,982	56,977	38,800
246-34300	Net Change-Increase/(Decrease)	8,990	(3,652)	8,382	-	(7,131)	(1,004)	(19,181)

DEPARTMENT SERVICE METRICS

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

GOALS & OBJECTIVES

2024/2025 OUTLOOK

- Increase awareness of our organization's capability to host baseball and softball tournaments while actively promoting outside tournaments on social media platforms, tournament-specific websites, and our own website.
- Develop a consistent field turf maintenance plan that not only streamlines maintenance efforts but also enhances the quality of playing surfaces, ensuring a better experience for athletes and reducing the risk of injury due to poor field conditions.
- Strategically adjust team fees and concession pricing to enhance revenue streams, ultimately covering increasing staffing and field maintenance costs while maintaining customer satisfaction and market competitiveness.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

FUND DESCRIPTION

FUND 247

The Aquatic Center Fund (#247) was established in 2016 for the operation of the Whitewater Aquatic and Fitness Center (WAFC). The WAFC facility is located on the Whitewater High School Campus and is a partnership between the City of Whitewater and the Whitewater School District governed by the Parks and Recreation Advisory Board (Park Board). The City and School district each contribute financially to the facility for the benefit of the community. The City assumed responsibility to operate the facility on July 1, 2016.

- **Fund Balance** is designated to be retained for funding of the facility's operational and capital needs under the direction of the Park Board.
- **Primary Funding Source** is program fees with annual operating and capital contributions from the City of Whitewater and the Whitewater Unified School District.
- **Audit Classification:** Governmental, Non-Major.

AQUATIC CENTER FUND OPERATING REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
AQUATIC CTR-MEMBERSHIPS								
247-41000-55	FAMILY MEMBERSHIP REVENUE	81,205	203,618	123,557	132,647	182,336	143,444	143,444
247-41100-55	MONTHLY EFT REVENUE	1,181	669	376	396	-	428	428
247-41200-55	YOUTH MEMBERSHIP REVENUE	-	-	17,026	21,109	15,200	22,828	22,828
247-41250-55	ADULT MEMBERSHIP REVENUE	60,182	699	48,333	49,757	66,930	53,807	53,807
247-41300-55	SENIOR MEMBERSHIP REVENUE	432	180	41,568	33,657	89,732	36,396	36,396
247-41350-55	SILVER SNEAKERS MEMBERSHIP	10,470	14,181	27,408	24,132	27,367	26,097	26,097
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	-	-	-	-	450	-	-
	Total:	153,470	219,346	258,269	261,700	382,014	283,000	283,000
AQUATIC CTR-PASSES								
247-42000-55	ADULT DAY PASSES	19,860	43,428	44,356	48,666	72,642	48,666	48,666
247-42100-55	YOUTH DAY PASSES	4,630	18,777	31,217	38,195	30,670	38,195	38,195
247-42200-55	SENIOR DAY PASSES	-	-	-	-	-	-	-
247-42300-55	GROUP RATES	4,837	11,491	11,471	15,375	13,693	15,375	15,375
	Total:	29,327	73,697	87,045	102,235	117,005	102,236	102,236
AQUATIC CTR-CLASSES								
247-43000-55	SWIM LESSONS	4,738	15,716	11,923	14,854	14,818	15,854	15,854
247-43100-55	SUMMER SCHOOL SWIM LESSONS	(942)	-	-	-	-	-	-
247-43200-55	LAND FITNESS CLASSES	4,271	7,668	9,884	11,519	11,347	12,770	12,770
247-43300-55	WATER CLASSES	2,376	1,175	794	1,227	-	1,276	1,276
247-43350-55	WAFC PROGRAMS	-	-	-	-	1,029	-	-
	Total:	10,443	24,560	22,601	27,600	27,194	29,900	29,900
AQUATIC CTR-RENTALS								
247-44000-55	MEETING ROOM RENTALS	1,507	1,991	1,828	3,900	12,866	4,400	4,400
247-44050-55	OFFICE SPACE RENTALS	3,000	-	-	-	-	-	-
247-44100-55	WHITEWATER SCHOOL DIST RENTAL	-	1,075	709	3,900	13,020	4,400	4,400
247-44105-55	J HAWKS RENTALS	1,030	583	389	2,100	667	2,400	2,400
247-44200-55	BIRTHDAY PARTIES	111	142	5,771	3,100	24,880	3,500	3,500
	Total:	5,648	3,792	8,698	13,000	51,433	14,700	14,700

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
AQUATIC CTR-OTHER INCOME								
247-45050-55	DONATIONS	200	-	103	-	25	-	-
247-45100-55	GIFT CERTIFICATES	-	-	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	10,669	20,771	11,520	13,338	15,522	13,338	13,338
247-45500-55	PRO-SHOP INCOME	277	469	303	356	3,083	356	356
247-45505-55	MISC INCOME-ONE TIME REV	-	2,500	44	-	5,914	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	607	724	1,824	2,014	266	2,014	2,014
	Total:	11,753	24,465	13,794	15,708	24,810	15,708	15,708
AQUATIC CTR-OTHER FIN SOURCES								
247-49280-55	WUSD CONTRIBUTION	90,500	115,500	400,009	178,000	216,934	183,340	183,340
247-49290-55	CITY CONTRIBUTION/TRANSFER	103,000	128,000	279,759	178,000	258,767	178,000	266,530
247-4929155	CITY ADDITIONAL CONTRIBUTION	-	-	-	106,973	23,000	93,363	-
	Total:	193,500	243,500	679,767	462,973	498,701	454,703	449,870
	Total Operating Revenue:	404,141	589,360	1,070,173	883,216	1,101,157	900,247	895,414

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
WAC- MANAGEMENT								
247-55 100-111	SALARIES/PERMANENT	68,535	85,028	60,238	98,216	54,217	100,425	62,270
247-55 100-112	WAGES/OVERTIME	-	-	-	-	-	-	-
247-55 100-150	MEDICARE TAX/CITY SHARE	1,040	1,258	972	1,529	1,386	1,563	910
247-55 100-151	SOCIAL SECURITY/CITY SHARE	4,446	5,381	4,156	6,536	2,568	6,683	3,892
247-55 100-152	RETIREMENT	4,436	5,381	4,353	6,777	3,773	6,777	4,328
247-55 100-153	HEALTH INSURANCE	4,851	12,313	8,217	7,200	15,682	7,560	16,252
247-55 100-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	-	-	-	2,000
247-55 100-155	WORKERS COMPENSATION	552	1,054	300	1,930	50	1,930	1,198
247-55 100-156	LIFE INSURANCE	-	5	1	-	4	-	-
247-55 100-158	UNEMPLOYMENT COMPENSATION	316	-	-	-	-	-	-
247-55 100-211	PROFESSIONAL DEVELOPMENT	2,023	1,162	-	-	300	-	300
	Total:	86,199	111,583	78,238	122,187	77,980	124,938	91,150
WAC-FRONT DESK								
247-55 150-113	WAGES/TEMPORARY	64,883	84,507	107,242	68,184	87,589	69,718	85,007
247-55 150-150	MEDICARE TAX/CITY SHARE	929	1,207	1,551	989	1,335	1,011	1,233
247-55 150-151	SOCIAL SECURITY/CITY SHARE	3,973	5,161	6,632	4,227	5,708	4,323	5,270
247-55 150-152	RETIREMENT	-	-	133	-	10	-	-
247-55 150-155	WORKERS COMPENSATION	2,448	2,384	2,003	1,340	1,781	1,340	1,635
247-55 150-158	UNEMPLOYMENT COMPENSATION	1,101	-	-	-	-	-	-
	Total:	73,334	93,258	117,562	74,740	96,423	76,392	93,145
WAC-FITNESS								
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	32,460	41,898	46,066	65,831	44,577	67,312	32,240
247-55200-150	MEDICARE TAX/CITY SHARE	462	603	664	955	670	976	467
247-55200-151	SOCIAL SECURITY/CITY SHARE	1,975	2,579	2,838	4,081	2,865	4,173	1,999
247-55200-152	RETIREMENT	-	87	267	-	300	-	-
247-55200-153	HEALTH INSURANCE	-	-	513	-	-	-	-
247-55200-155	WORKERS COMPENSATION	1,032	1,299	967	1,294	908	1,294	620
247-55200-156	LIFE INSURANCE	-	-	2	-	1	-	-
247-55200-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	Total:	35,928	46,466	51,316	72,160	49,322	73,755	35,327
WAC-AQUATIC								
247-55300-113	WAGES/TEMPORARY	-	-	10	-	37	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	102,510	103,926	157,400	252,214	268,473	257,888	311,707
247-55300-150	MEDICARE TAX/CITY SHARE	1,490	1,489	2,243	3,657	4,019	3,739	4,520
247-55300-151	SOCIAL SECURITY/CITY SHARE	6,369	6,367	9,588	15,637	17,185	15,989	19,326
247-55300-152	RETIREMENT	-	1,020	2,136	-	3,278	-	3,211
247-55300-153	HEALTH INSURANCE	-	-	1,052	-	-	-	-
247-55300-155	WORKERS COMPENSATION	3,979	3,183	3,445	4,957	5,835	4,957	5,996
247-55300-156	LIFE INSURANCE	-	-	3	-	5	-	-
247-55300-158	UNEMPLOYMENT COMPENSATION	107	-	-	-	-	-	-
	Total:	114,456	115,984	175,877	276,465	298,832	282,574	344,759

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
WAC-MAINTENANCE								
247-55400-111	SALARIES/PERMANENT	3,381	12,608	12,558	12,580	20,129	12,841	16,845
247-55400-150	MEDICARE TAX/CITY SHARE	45	182	173	181	286	177	267
247-55400-151	SOCIAL SECURITY/CITY SHARE	192	780	740	775	1,222	757	1,143
247-55400-152	RETIREMENT	209	817	846	882	1,426	865	1,171
247-55400-153	HEALTH INSURANCE	-	497	2,980	2,866	5,721	3,047	1,440
247-55400-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	-	-	-	150
247-55400-155	WORKERS COMPENSATION	37	392	280	294	442	286	323
247-55400-156	LIFE INSURANCE	0	4	2	2	3	2	13
247-55400-250	CONTRACTED SERVICES	-	-	1,463	-	6,000	-	-
	Total:	3,865	15,279	19,041	17,580	35,230	17,975	21,352
WAC-ADMIN EXPENSES								
247-55500-220	INSURANCE	-	-	7,416	7,638	300	7,867	300
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	1,355	4,483	11,472	9,567	18,995	10,123	11,091
247-55500-225	TELECOM/INTERNET/COMMUNICATION	4,087	4,563	4,440	4,088	4,088	4,129	4,753
247-55500-246	CLEANING & SUPPLIES	26	8,170	9,278	8,400	12,382	8,484	9,000
247-55500-310	FITNESS & OPERATING SUPPLIES	3,843	1,616	2,660	3,300	20,576	3,333	1,000
247-55500-320	CHAMBER DUES & EXPENSES	-	274	288	288	90	291	-
247-55500-650	CREDIT CARD PROCESSING FEES	44	57	90	152	82	153	153
247-55500-652	BANK CHARGES	7	10	-	10	12	10	12
247-55500-654	PERMITS & FEES	1,005	1,005	2,035	1,050	1,400	1,061	1,400
247-55500-656	MEMBER KEY TAGS	885	1,386	885	1,100	1,000	1,111	1,000
	Total:	11,251	21,563	38,564	35,592	58,925	36,562	28,709
WAC-POOL EXPENSES								
247-55600-310	OFFICE & OPERATING SUPPLIES	109	1,410	6,191	3,171	15,145	3,267	5,000
247-55600-342	WSI CLASS EXPENSE	-	634	656	100	-	101	101
247-55600-344	LIFEGUARD CLASS EXPENSE	1,663	1,695	2,087	1,954	3,100	2,013	3,000
247-55600-346	GENERAL POOL MAINTENANCE	12,963	12,001	13,126	12,000	20,006	12,360	12,000
247-55600-348	POOL EQUIPMENT	8,676	4,167	13,051	5,050	8,500	5,101	7,500
247-55600-350	POOL CHEMICALS	18,840	18,000	18,000	18,540	24,750	19,096	19,096
	Total:	42,250	37,907	53,110	40,815	71,501	41,938	46,697
WAC-UTILITIES/HVAC								
247-55700-221	WATER/SEWER UTILITIES	22,613	27,529	26,350	28,280	34,023	28,563	30,516
247-55700-222	ELECTRIC UTILITIES	74,473	82,711	87,824	90,000	114,260	90,900	105,000
247-55700-223	NATURAL GAS	68,776	74,817	53,879	69,000	43,690	69,690	45,000
247-55700-355	REPAIR/MAINT SUPPLIES	10,190	16,557	10,894	19,000	17,791	19,190	18,000
	Total:	176,052	201,614	178,946	206,280	209,764	208,343	198,516
WAC-OTHER EXPENSES								
247-55800-310	OFFICE & OPERATING SUPPLIES	17,483	19,601	16,686	15,500	25,000	15,655	16,700
247-55800-324	MARKETING	5,463	5,144	10,788	8,080	27,000	8,161	5,000
247-55800-341	JANITORIAL/CLEANING SUPPLIES	535	1,055	337	1,100	1,244	1,111	1,111
247-55800-342	CONCESSION SUPPLIES	6,203	12,166	9,903	12,000	8,524	12,120	8,000
247-55800-344	LAND FITNESS MAINTENANCE	-	194	-	-	8,100	-	4,300
247-55800-346	PRO-SHOP INVENTORY	456	654	185	700	2,125	707	1,700
	Total:	30,140	38,815	37,900	37,380	71,993	37,754	36,811
	Total Operating Expenses:	573,474	682,470	750,553	883,199	969,970	900,229	896,465
	Total Operating Revenue:	404,141	589,360	1,070,173	883,216	1,101,157	900,247	895,414
	Total Operating Expenses:	573,474	682,470	750,553	883,199	969,970	900,229	896,465
	Total Operating Net:	(169,333)	(93,109)	319,620	17	131,187	18	(1,051)

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



**AQUATIC CENTER FUND CAPITAL REVENUE & EXPENSE DETAIL
CAPITAL REVENUES**

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000	50,000	-	100,000	43,441	100,000	156,559
247-49295-55	GENERAL FUND CAP IMPROVE CONT	50,000	50,000	50,000	100,000	100,000	100,000	100,000
	Total Capital Revenue:	100,000	100,000	50,000	200,000	143,441	200,000	256,559

CAPITAL EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
247-55800-810	CAPITAL EQUIPMENT	9,990	18,275	14,171	105,000	13,952	-	-
247-55800-820	CAPITAL IMPROVEMENTS	-	-	-	-	86,597	100,000	300,000
	Total Capital Expenses:	9,990	18,275	14,171	105,000	100,549	100,000	300,000

	Total Capital Revenue:	100,000	100,000	50,000	200,000	143,441	200,000	256,559
	Total Capital Expenses:	9,990	18,275	14,171	105,000	100,549	100,000	300,000
	Total Capital Net:	90,010	81,725	35,829	95,000	42,891	100,000	(43,441)

247-49300-55	FUND BALANCE APPLIED	-	-	-	(95,017)	(174,078)	(100,018)	44,492
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	Total WAFC Facility Net:	(79,323)	(11,385)	355,449	-	0	-	-
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	FUND BALANCE	(413,429)	(425,028)	(69,578)		104,500	204,518	60,008
247-34300	Net Change-Increase/(Decrease)	(79,323)	(11,599)	355,449		174,078	100,018	(44,492)

DEPARTMENT SERVICE METRICS

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

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

GOALS & OBJECTIVES

2024/2025 OUTLOOK

- Continuously assess staffing levels, program offerings and facility schedules to identify and implement cost-saving measures, ensuring that we reduce expenses without compromising the quality of services.
- Develop a comprehensive membership recruitment and retention strategy that effectively engages a diverse audience, encompassing corporate stakeholders, students, healthcare providers, and other segments of our population, to enhance the organization's growth and sustainability.
- Develop a variety of programs that cater to the diverse needs, age groups, and skill levels of our community patrons, ensuring affordability, relevance to current trends, and efficient utilization of available resources.
- Evaluate and restructure party packages to enhance customer satisfaction, profitability, and market competitiveness.
- Utilize marketing plan to enhance communication effectiveness and maximize marketing impact, resulting in increased engagement, brand consistency, and customer-centric strategies.
- Develop and revise a comprehensive 5-year Capital Improvements Plan that addresses the facility needs of our organization and initiate a successful Capital Campaign to secure the necessary funding for implementation.
- Enhance communication and diversify the offerings of the Aquatic Center to better serve the needs and interests of a diverse range of cultures and demographics within our community to create a more inclusive, welcoming, and responsive facility that serves to foster a stronger sense of belonging for all residents.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARKS & RECREATION**

FUND DESCRIPTION

FUND 248

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

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

PARK & REC SPECIAL REVENUE FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
PUBLIC CHARGES FOR SERVICE								
248-43355-53	GENERAL FUND TRANSFER	-	-	197,795	261,271	261,271	290,432	249,242
248-46312-55	MISC DEPT EARNINGS	-	(50)	553	-	1,685	-	-
248-46732-55	AFTER SCHOOL PROG REVENUE	38,722	54,999	57,499	50,000	58,790	50,000	50,000
248-46733-55	SUMMER CAMP	6,106	15,563	13,876	15,000	12,865	15,000	15,000
248-46734-55	DANCE REVENUE	379	373	386	1,500	1,470	1,500	1,500
248-46736-55	INSTRUCTION REVENUE	3,741	5,178	3,426	2,500	5,079	2,500	2,500
248-46737-55	CLUB BASKETBALL REVENUE	7,086	7,986	(75)	-	-	-	-
248-46738-55	SPORTS REVENUE	6,011	2,023	2,232	1,400	120	1,400	-
248-46740-55	CONTRACTUAL GYMNASTICS	760	1,499	(317)	1,500	-	1,500	-
248-46743-55	WYFL FOOTBALL REVENUE	9,829	6,982	-	-	7,425	-	-
248-46744-55	YOUTH FOOTBALL	1,867	1,748	1,690	2,000	2,000	2,000	2,000
248-46745-55	YOUTH TENNIS	1,123	605	1,287	1,300	900	1,300	1,300
248-46746-55	ADULT TENNIS	329	35	214	200	-	200	200
248-46747-55	TEE BALL & ROOKIE BALL	1,744	1,743	2,305	2,300	2,412	2,300	2,300
248-46748-55	YOUTH BASEBALL & SOFTBALL	8,095	10,514	9,679	9,500	6,452	9,500	9,500
248-46749-55	ADULT SOFTBALL	1,420	726	1,982	2,000	(9)	2,000	2,000
248-46750-55	YOUTH VOLLEYBALL	862	-	-	-	-	-	-
248-46751-55	START SMART SPORTS	1,481	1,636	1,230	1,200	1,272	1,200	1,200
248-46752-55	YOUTH BASKETBALL	-	1,247	-	-	1,260	-	-
248-4700-55	SENIORS PROGRAM REVENUE	-	22,045	18,667	20,000	24,531	20,000	20,000
248-4710-55	SENIORS FUNDRAISING REVENUE	-	29,684	10,657	7,500	4,408	7,500	7,500
248-4720-55	SENIORS VAN FUNDRAISING REV	-	10,765	-	-	-	-	-
248-4730-55	SENIORS DFCI FUNDRAISING REV	-	2,429	1,119	1,500	4,763	1,500	1,500
	Total Public Charges for Service	89,557	177,729	324,206	380,671	396,694	409,832	365,742
SPONSORSHIP & DONATIONS								
248-4830-55	MISC REVENUE	2,208	3,612	41	-	38	-	-
248-48525-55	REC BUSINESS SPONSORSHIP	2,700	10,900	2,700	2,700	1,800	2,700	2,700
248-48600-55	MISC REVENUE-SPONSORSHIP	-	-	650	500	-	500	500
	Total Sponsorships & Donations	4,908	14,512	3,391	3,200	1,838	3,200	3,200
TOURNAMENT & CONCESSION OPERATION								
248-49295-55	TRANSFER FROM FUND 246	-	-	5,050	5,050	5,050	5,050	5,050
248-49300-55	FUND BALANCE APPLIED	-	-	-	19,000	(35,608)	(0)	60,000
	Total Tourn & Concession Ops	-	-	5,050	24,050	(30,558)	5,050	65,050
	248 - Park & Rec Spec Rev	94,465	192,241	332,647	407,921	367,974	418,082	433,992

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
PARK & REC PROGRAMS								
248-55110-111	SALARIES/PERMANENT	-	-	103,843	118,581	118,435	121,249	134,723
248-55110-112	WAGES/OVERTIME	-	-	-	-	-	-	-
248-55110-114	WAGES/PART-TIME/PERMANENT	49,483	67,930	62,129	100,640	55,656	102,904	100,639
248-55110-117	LONGEVITY PAY	-	-	-	700	-	700	700
248-55110-150	MEDICARE TAX/CITY SHARE	700	987	2,279	3,238	2,575	3,310	3,487
248-55110-151	SOCIAL SECURITY/CITY SHARE	2,993	4,221	9,744	13,843	11,010	14,155	14,909
248-55110-152	RETIREMENT	-	1	6,691	8,230	8,553	8,416	9,412
248-55110-153	HEALTH INSURANCE	-	-	26,322	34,277	22,995	35,991	16,685
248-55110-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	632	3,780	1,141	3,780	2,400
248-55110-155	WORKERS COMPENSATION	1,610	2,110	2,220	3,713	2,424	3,713	3,878
248-55110-156	LIFE INSURANCE	-	-	20	21	25	21	21
248-55110-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
248-55110-158	UNEMPLOYMENT COMPENSATION	75	-	-	-	-	-	-
248-55110-211	PROFESSIONAL DEVELOPMENT	1,103	794	2,127	3,535	2,500	3,570	4,500
248-55110-224	SOFTWARE/HARDWARE MAINTENANC	-	90	9,087	5,615	9,596	6,036	15,295
248-55110-225	TELECOM/INTERNET/COMMUNICATION	-	251	889	847	221	1,292	887
248-55110-310	OFFICE & OPERATING SUPPLIES	824	2,194	1,900	1,515	2,443	1,530	1,750
248-55110-320	SUBSCRIPTIONS/DUES	1,164	1,715	743	5,555	621	5,611	2,500
248-55110-324	PROMOTIONS/ADS	1,945	1,388	2,645	3,313	5,500	3,346	3,346
248-55110-330	TRAVEL EXPENSES	-	-	-	-	917	-	1,500
248-55110-341	REPAIR/MAINT/FUEL-VEHICLE	-	-	631	605	876	611	611
248-55110-342	PROGRAM SUPPLIES	-	46	32	-	2,196	-	-
248-55110-343	POSTAGE	-	-	-	-	-	-	-
248-55110-345	VOLUNTEER EXPENSES	177	362	-	1,000	25	1,010	1,010
248-55110-346	CONCESSION SUPPLIES	-	1,040	-	-	40	-	-
248-55110-400	TEE & ROOKIE BALL-SUPPLIES	771	820	864	1,111	846	1,122	1,000
248-55110-405	BASKETBALL-SUPPLIES	1,084	925	1,308	400	-	404	404
248-55110-410	CLUB BASKETBALL-SUPPLIES	-	11,500	-	-	-	-	-
248-55110-411	SWL CLUB BASKETBALL-SUPPLIES	-	-	-	-	-	-	-
248-55110-412	WYFL FOOTBALL-SUPPLIES	9,829	6,482	-	-	-	-	-
248-55110-417	VOLLEYBALL-SUPPLIES	585	-	-	-	-	-	-
248-55110-420	TOURNAMENT TEAMS-SUPPLIES	-	-	750	-	-	-	-
248-55110-425	YOUTH BASE & SOFTBALL-SUPPLIES	5,198	7,950	8,960	5,050	5,234	5,101	5,101
248-55110-430	START SMART SPORTS-SUPPLIES	816	103	203	505	426	510	510
248-55110-435	FLAG FOOTBALL-SUPPLIES	1,036	1,450	1,277	1,818	1,818	1,836	1,836
248-55110-445	ADULT SOFTBALL-SUPPLIES	60	-	130	200	-	202	202
248-55110-450	DANCE-SUPPLIES	-	-	-	404	404	408	408
248-55110-455	TAE KWON DO-SUPPLIES	57	261	1,053	200	200	202	202
248-55110-460	GYMNASTICS-SUPPLIES	-	-	-	303	-	306	-
248-55110-470	SUMMER CAMP-SUPPLIES	287	1,430	1,261	1,200	566	1,212	1,212
248-55110-475	AFTER SCHOOL-SUPPLIES	3,186	5,157	4,783	7,000	7,000	7,070	7,070
248-55110-476	SUMMER SPORTS CAMP SUPPLIES	-	-	84	-	75	-	-
248-55110-485	TENNIS-SUPPLIES	1,194	522	1,216	1,225	1,162	1,237	1,250
248-55110-913	GENERAL FUND TRANSFER	-	14,922	-	-	-	-	-
	Total:	84,179	134,651	253,822	328,423	265,481	336,855	337,448

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
SENIORS								
248-55115-111	SALARIES/PERMANENT	-	-	29,866	33,538	38,526	34,293	46,925
248-55115-114	WAGES/PART-TIME/PERMANENT	-	11,599	11,516	9,399	12,633	9,610	10,733
248-55115-150	MEDICARE TAX/CITY SHARE	-	123	569	623	781	637	842
248-55115-151	SOCIAL SECURITY/CITY SHARE	-	525	2,435	2,662	3,339	2,722	3,600
248-55115-152	RETIREMENT	-	-	1,943	2,314	2,769	2,366	3,261
248-55115-153	HEALTH INSURANCE	-	-	4,378	5,758	7,548	6,046	5,459
248-55115-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	1,080	-	1,080	1,000
248-55115-155	WORKERS COMPENSATION	-	65	82	844	107	844	1,109
248-55115-211	PROFESSIONAL DEVELOPMENT	-	590	1,577	1,100	100	1,111	1,111
248-55115-224	SOFTWARE/HARDWARE MAINTENANC	-	1,031	-	924	1,261	1,016	1,000
248-55115-225	TELECOM/INTERNET/COMMUNICATION	-	310	1,802	1,951	2,000	2,003	2,006
248-55115-310	OFFICE & OPERATING SUPPLIES	-	686	1,123	2,500	1,800	2,525	2,525
248-55115-320	SUBSCRIPTIONS/DUES	-	215	-	606	-	612	612
248-55115-342	PROGRAMMING EXPENSE	-	16,025	17,614	15,000	15,000	15,150	15,150
248-55115-400	MEMBERSHIP EXPENSE	-	1,897	1,461	1,200	860	1,212	1,212
	Total:	-	33,065	74,366	79,498	86,724	81,227	96,544
	Total:	84,179	167,715	328,187	407,921	352,206	418,082	433,992

FUND BALANCE		7,163	31,689	35,981		71,589	71,589	11,589
248-34300	Net Change-Increase/(Decrease)	10,285	24,526	4,292	-	35,608	0	(60,000)

**FUND TYPE
SPECIAL REVENUE**

ASSOCIATED DEPARTMENT

FUND DESCRIPTION

FUND 249

Fund 249 was established on July 30, 2022 to account for the provision of Fire and Emergency Medical Services to the City and neighboring Townships. Prior to July 30, 2022, Fire and EMS services had been contracted through WFD, Inc., a third-party non-profit organization with a 150-year tradition of volunteer service. All revenues and expenditures related to Fire and EMS services are accounted within Fund 249. A budgeted annual transfer from Fund 249 to Fund 210 provides for future Fire/EMS capital replacement needs and to segregate capital planning from operational needs..

- **Fund Balance** is designated to be retained for Fire/EMS purposes. Surplus fund balance may be transferred to the Fire/EMS Capital Equipment Fund 210 with approval of the Common Council.
- **Primary Funding Source** City of Whitewater General Fund transfer, Township contract billings, insurance/patient billing for services, and grants.
- **Audit Classification:** Governmental, Major.

FIRE & EMS REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
FIRE & RESCUE REVENUES								
249-48310-52	DONATIONS	-	100	6,056	-	7,000	-	-
249-48350-52	TOWNSHIP CONTRACT REVENUE	-	-	242,765	498,893	498,892	466,969	484,801
249-48355-52	GENERAL FUND TRANSFER	-	182,529	1,258,615	1,402,794	1,402,794	1,313,030	1,370,112
249-48500-52	2% FIRE DUES	-	17,890	62,583	62,014	67,672	62,014	62,014
249-48505-52	MSP-STATE UNIVERSITY SVCS PYMT	-	17,035	56,774	52,927	54,482	193,285	139,081
249-48507-52	RESCUE CALL REVENUE	-	304,042	503,410	600,000	575,000	625,000	625,000
249-48508-52	FIRE CALL REVENUE	-	12,199	69,030	28,000	23,000	29,400	29,400
249-48602-52	MISC REVENUE	-	4,465	1,729	200	30,400	200	200
249-48603-52	EMPLOYEE REIMBURSEMENTS	-	-	540	-	340	-	-
249-48604-52	ST OF WISC EMS AID	-	-	-	-	-	-	-
249-48620-52	GRANT REVENUE	-	6,946	-	-	7,714	-	-
249-49200-52	GRANT FROM WWFD INC-HICKEY FD	-	96,420	39,243	-	106,261	-	-
	Total:	-	641,626	2,240,744	2,644,828	2,773,556	2,689,898	2,710,609
FIRE & RESCUE OTHER FIN SOURCES								
249-49300-52	FUND BALANCE APPLIED	-	-	-	-	(107,780)	(0)	-
	Total:	-	-	-	-	(107,780)	(0)	-
	Grand Total:	-	641,626	2,240,744	2,644,828	2,665,776	2,689,898	2,710,609

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 249
FIRE & EMS SPECIAL REV**



FIRE & EMS EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
EMS Division Expenses								
249-52270-113	ON CALL WAGES	-	283,531	175,290	93,113	116,112	25,758	147,608
249-52270-114	SALARIES/PERMANENT	-	13,023	615,886	785,949	791,646	873,083	812,651
249-52270-115	STIPENDS	-	22,565	15,385	-	5,014	-	-
249-52270-125	ON CALL/POP/STIPEND BENEFITS	-	51,186	5,857	-	1,072	-	-
249-52270-150	MEDICARE TAX/CITY SHARE	-	-	8,799	12,871	12,900	13,161	14,127
249-52270-151	SOCIAL SECURITY/CITY SHARE	-	-	37,621	55,037	57,867	56,275	60,407
249-52270-152	RETIREMENT	-	-	96,378	126,286	122,748	129,127	126,626
249-52270-153	HEALTH INSURANCE	-	15,815	91,219	120,180	129,780	126,189	105,222
249-52270-154	HRA-LIFE STYLE ACCT EXPENSE	-	1,250	6,029	17,901	5,615	17,901	15,360
249-52270-155	WORKERS COMPENSATION	-	55	18,377	16,968	22,123	16,968	21,482
249-52270-156	LIFE INSURANCE	-	2	-	-	88	-	-
249-52270-253	UNIFORMS	-	-	4,769	4,593	3,000	4,593	4,593
249-52270-211	PROFESSIONAL DEVELOPMENT	-	4,691	12,618	10,000	9,500	10,200	10,200
249-52270-212	TRAVEL EXPENSES	-	-	-	-	-	-	-
249-52270-224	SOFTWARE/HARDWARE MAINTENANCE	-	1,727	12,505	9,710	9,710	10,410	14,053
249-52270-225	INTERNET/COMMUNICATION	-	1,070	2,897	6,583	6,583	8,833	9,186
249-52270-240	REPAIRS MAINT OTHER	-	-	-	-	-	-	-
249-52270-241	REPR/MTN VEHICLES	-	9,248	18,967	20,000	50,000	22,000	40,000
249-52270-242	EMS EQUIP REPAIRS/CONTRACTS	-	319	16,853	10,000	16,000	10,100	16,000
249-52270-251	VEHICLE SERVICE CONTRACTS	-	-	-	-	-	-	-
249-52270-252	EQUIPMENT SERVICE CONTRACTS	-	-	-	-	-	-	-
249-52270-310	OFFICE & OPERATING SUPPLIES	-	5,320	3,560	5,000	3,000	5,050	3,500
249-52270-320	SUBSCRIPTIONS & DUES	-	300	868	2,000	-	2,020	-
249-52270-342	MEDICAL SUPPLIES	-	15,597	28,254	40,000	40,000	40,400	40,400
249-52270-343	PARAMEDIC INTERCEPT EXPENSE	-	1,830	2,386	-	-	-	-
249-52270-345	BILLING EXPENSE	-	17,675	38,699	38,000	38,000	38,380	45,000
249-52270-351	FUEL EXPENSES	-	10,116	15,235	15,000	18,000	15,150	18,500
249-52270-810	CAPITAL EQUIPMENT	-	-	19,472	7,500	-	7,575	-
249-52270-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	-	455,320	1,247,926	1,396,691	1,458,759	1,433,172	1,504,915

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 249
FIRE & EMS SPECIAL REV**



FIRE & EMS EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
Fire Division Expenses								
249-52280-113	ON CALL WAGES	-	111,347	108,910	90,803	49,076	79,617	68,522
249-52280-114	SALARIES/PERMANENT	-	-	191,947	333,362	279,618	354,092	344,376
249-52280-125	ON CALL BENEFITS	-	27,073	334	-	10	-	-
249-52280-150	MEDICARE TAX/CITY SHARE	-	-	3,371	6,189	4,773	6,328	6,056
249-52280-151	SOCIAL SECURITY/CITY SHARE	-	-	14,415	26,464	21,312	27,060	25,895
249-52280-152	RETIREMENT	-	-	32,875	50,847	44,477	51,991	54,115
249-52280-153	HEALTH INSURANCE	-	2,376	27,808	52,920	49,374	55,566	44,860
249-52280-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	1,922	7,749	3,312	7,749	6,390
249-52280-155	WORKERS COMPENSATION	-	59	6,578	8,358	7,812	8,358	9,415
249-52280-156	LIFE INSURANCE	-	0	-	-	11	-	-
249-52280-253	UNIFORMS	-	1,035	4,732	1,908	3,000	1,908	1,908
249-52280-211	PROFESSIONAL DEVELOPMENT	-	3,446	14,180	12,000	26,000	12,120	12,120
249-52280-212	TRAVEL EXPENSES	-	-	-	-	175	-	-
249-52280-224	SOFTWARE/HARDWARE MAINTENANCE	-	6,497	11,305	9,710	16,946	10,410	14,053
249-52280-225	INTERNET/COMMUNICATION	-	1,330	3,766	2,838	6,517	3,309	4,039
249-52280-241	REPR/MTN VEHICLES	-	22,489	39,075	55,000	55,000	55,550	55,550
249-52280-242	EQUIPMENT REPAIRS	-	8,738	22,163	18,000	15,000	18,180	18,180
249-52280-250	TURN OUT GEAR	-	-	8,738	12,000	12,000	12,000	12,000
249-52280-251	VEHICLE SERVICE CONTRACTS	-	-	-	-	-	-	-
249-52280-252	EQUIPMENT SERVICE CONTRACTS	-	1,288	-	-	-	-	-
249-52280-310	OFFICE & OPERATING SUPPLIES	-	4,975	11,327	13,000	9,000	3,100	13,100
249-52280-345	BILLING EXPENSE	-	391	1,023	800	900	808	-
249-52280-350	MISC EXPENSE	-	-	1,275	-	1,100	-	-
249-52280-351	FUEL EXPENSES	-	4,577	7,767	7,500	8,000	7,575	8,000
249-52280-810	CAPITAL EQUIPMENT	-	5,082	27,090	45,000	100,693	45,450	-
249-52280-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	-	200,702	540,598	754,448	714,108	761,171	698,579
Administrative Expenses								
249-52290-120	ADMIN ASSISTANT	-	-	-	25,920	34,463	26,504	41,798
249-52290-150	MEDICARE TAX/CITY SHARE	-	-	-	376	1,123	384	611
249-52290-151	SOCIAL SECURITY/CITY SHARE	-	-	-	1,607	1,188	1,643	2,612
249-52290-152	RETIREMENT	-	-	-	3,717	1,802	3,801	6,299
249-52290-153	HEALTH INSURANCE	-	-	-	7,197	12,284	7,557	12,189
249-52290-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	1,350	1,036	1,350	1,825
249-52290-155	WORKERS COMPENSATION	-	-	-	521	38	521	976
249-52290-156	LIFE INSURANCE	-	-	-	-	2	-	-
249-52290-220	INSURANCE PREMIUM EXPENSE	-	9,867	29,826	41,500	29,151	41,915	32,066
249-52290-221	INSURANCE CLAIMS EXPENSE	-	-	-	-	-	-	-
249-52290-245	BUILDING REPR/MTN	-	-	1,161	1,500	1,125	1,515	1,515
249-52290-310	OFFICE & OPERATING SUPPLIES	-	-	2,779	500	100	550	550
249-52290-325	TRAINING & MEETING EXPENSES	-	-	1,542	3,000	3,000	3,100	3,100
249-52290-400	PUBLIC EDUCATION	-	33,350	284	1,500	30	1,515	1,000
249-52290-770	PROFESSIONAL SERVICES	-	26,172	38,318	12,500	7,500	12,625	10,000
249-52290-780	MARKETING	-	28	-	-	-	-	-
249-52290-781	CREDIT CARD PROCESSING EXPENSE	-	-	-	-	-	-	-
249-52290-785	TRANSFER TO FUND 210	-	-	385,000	385,000	385,000	385,000	385,000
249-52290-790	EMPLOYEE CELEBRATIONS	-	256	9,982	7,500	6,000	7,575	7,575
	Total:	-	69,674	468,893	493,689	483,842	495,555	507,115
	Grand Total:	-	725,696	2,257,417	2,644,828	2,656,708	2,689,898	2,710,609
FUND BALANCE		-	(84,070)	(100,743)		7,037	7,037	7,037
249-34300	Net Change-Increase/(Decrease)	-	(84,070)	(16,673)	-	107,780	0	-

GOALS & OBJECTIVES

2024/2025 OUTLOOK

- **Community Safety:** Enhancing overall community safety through prevention, education, and emergency response.
- **Training and Development:** Ensuring that personnel receive ongoing training to stay current with the latest firefighting and emergency medical techniques, technologies, and standards.
- **Emergency Response Time:** Continuously working to improve response times to emergencies and optimizing the efficiency of emergency services. One strategy of decreasing response times is the construction of new bunkrooms off of the apparatus floor which we hope to have completed mid-summer of 2024.
- **Equipment Maintenance and Upgrades:** Regularly maintaining our current fleet of equipment to ensure it meets the latest safety and performance standards. Along with regular maintenance, we look forward to getting our new Engine and Ambulance in service mid to late summer of 2024 and our new tower ladder spring of 2025.
- **Community Outreach and Education:** Engaging with the community through educational programs, fundraising events such as the pancake breakfast, and to promote fire safety and emergency preparedness.
- **Collaboration with Other Agencies:** Strengthening collaboration with other emergency service providers through the MABAS system and attending county meetings and trainings. Working closely with City and County law enforcement agencies, along with local government agencies to enhance overall emergency response capabilities.
- **Budget Management:** Efficiently managing budgets to ensure the department has the necessary resources for operations, equipment, and personnel.
- **Technology Integration:** Adopting new technologies such as the Walworth County Radio Project, that will enhance emergency.

**FUND TYPE
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT
DPW**

FUND DESCRIPTION

FUND 452

The Birge Fountain Restoration Fund (#452) was established to account for donations and expenses related to restoration and maintenance of the Birge Fountain.

- **Fund Balance** remaining after completion of the restoration project is designated to fund repairs and maintenance of the fountain.
- **Primary Funding Source** is public donations and interest income.
- **Audit Classification:** Governmental, Non-Major.

BIRGE FOUNTAIN RESTORATION REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
452-43355-57	GENERAL FUND TRANSFER	-	500	500	500	500	500	500
452-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
452-48400-57	INS. CLAIMS RECOVERY	-	-	-	-	-	-	-
452-48500-57	DONATIONS	10,305	-	-	-	-	-	-
452-49300-57	FUND BALANCE APPLIED	-	-	-	-	250	-	-
	Total:	10,305	500	500	500	750	500	500

BIRGE FOUNTAIN RESTORATION EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
452-57500-820	RESTORATION OF FOUNTAIN	283	429	530	500	750	500	500
	Total:	283	429	530	500	750	500	500

FUND BALANCE		10,515	10,586	10,556		10,306	10,306	10,306
452-34300	Net Change-Increase/(Decrease)	10,022	71	(30)	-	(250)	-	-

**FUND TYPE
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT
DPW**

FUND DESCRIPTION

FUND 459

The Depot Restoration Fund (#459) supports an agreement between the City of Whitewater and Whitewater Historical Society to fund the costs for Restoration and improvements of the Depot and surrounding buildings. These shared costs are to be split 50/50 between the two organizations. The two organizations work together to identify areas of restoration and plan accordingly to fund those projects.

- **Fund Balance** Any accumulated balance is designated for facility upgrades.
- **Primary Funding Source** is Public donations and transfers from General Fund.
- **Audit Classification:** Governmental, Non-Major.

DEPOT RESTORATION REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
459-43355-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
459-43510-57	FEDERAL/STATE GRANT	-	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
459-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
459-48545-57	DONATIONS	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
459-49300-57	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	-	-	-	-	-	-	-

DEPOT RESTORATION EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
459-57500-212	ADMIN/LEGAL	-	-	-	-	-	-	-
459-57500-650	TRANSFER OUT	-	-	-	-	-	-	-
459-57500-820	CONSTRUCTION	-	-	-	-	-	-	-
459-57500-821	DESIGN/ENGINEERING	-	-	-	-	-	-	-
459-57500-822	CONSTRUCTION ADMINISTRATION	-	-	-	-	-	-	-
459-57500-830	CONTINGENCIES	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-

FUND BALANCE		31,368	31,368	31,368		31,368	31,368	31,368
459-34300	Net Change-Increase/(Decrease)	-	-	-	-	-	-	-

**FUND TYPE
AGENCY**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 810

The Rescue Squad Equipment & Education (#810) was established to account for receipt and use of donated funds held in trust by the City for the purpose of a municipal hospital in the City of Whitewater. A court order in 1989 determined that a municipal hospital was 'impossible and impractical' and that these funds could be used to benefit the Whitewater Rescue Squad as a close-alternative to a municipal hospital benefiting the community by:

- A. Purchasing technologically advanced equipment for lifesaving purposes' and
- B. Providing 'education, for Whitewater Rescue Squad members and Whitewater citizenry'.
- **Fund Balance** is held in trust to fund expenses limited to the above court guidance. While general education of the public by the Rescue Squad is permissible, Rescue Squad member training is further limited to 'advanced training such that they can become certified to use further advanced techniques and medical equipment which is now available to such specially trained individuals.
- **Primary Funding Source** is from a bequest and subsequent donations to the Rescue Squad.
- **Audit Classification:** Fiduciary, Non-Major.

RESCUE SQUAD EQUIPMENT & EDUCATION FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
MISCELLANEOUS REVENUES								
810-48100-52	INTEREST INCOME	119	811	5,154	4,151	6,700	3,695	3,695
810-48500-52	DONATIONS	-	-	-	-	5,000	-	-
810-48605-52	RENTAL INCOME-CROP LEASES	268	268	268	268	268	268	268
	Total Miscellaneous Revenues	387	1,079	5,422	4,419	11,968	3,963	3,963
OTHER FINANCING SOURCES								
810-49300-52	FUND BALANCE APPLIED	-	-	-	(919)	8,980	37	37
	Total Other Financing Sources	-	-	-	(919)	8,980	37	37
	Grand Total:	387	1,079	5,422	3,500	20,948	4,000	4,000

RESCUE SQUAD EQUIPMENT & EDUCATION FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
810-52280-211	TRAINING-EMT-ADVANCED	3,270	3,467	-	3,500	-	4,000	4,000
810-52280-310	MISCELLANEOUS EXPENSES	-	-	7,455	-	4,822	-	-
810-52280-810	LIFE SAVING EQUIPMENT OUTLAY	-	3,792	-	-	16,125	-	-
	Total:	3,270	7,259	7,455	3,500	20,948	4,000	4,000

FUND BALANCE		146,184	140,004	137,971		128,991	128,954	128,954
810-34300	Net Change-Increase/(Decrease)	(2,883)	(6,180)	(2,033)	-	(8,980)	(37)	(37)

**FUND TYPE
AGENCY**

**ASSOCIATED DEPARTMENT
NEIGHBORHOOD SERVICES**

FUND DESCRIPTION

FUND 820

The Rock River Stormwater Group (RRSG) Fund (#820) was established in 2008 to account for the revenue and expenses related to this group and is separate from the City budget. It is detailed here as the City provides accounting support and serves as custodian for these funds. Wisconsin DNR MS4 permits require a public education and outreach program. Member communities in the Rock River basin found that collaborating was much more time and cost effective than attempting to administer this outreach program individually. The RRSG member communities include Waupun, Beaver Dam, Jefferson, Fort Atkinson, Whitewater, UW-Whitewater, Milton, Janesville, City of Beloit and Town of Beloit. These member communities pay annual dues based on permit requirements which are based on population. Membership dues for Whitewater totaled \$5,000 in 2018. The RRSG typically hires a consultant to assist in administering the program which currently includes outreach on social media, in newspapers, at community festivals and at local schools. Training for member communities is also conducted by professional firms.

- **Fund Balance** is designated for program expenses.
- **Primary Funding Sources** is member community dues, currently totaling \$37,000 annually. Occasional grant program funds are also obtained.
- **Audit Classification:** Fiduciary, Non-Major.

ROCK RIVER STORMWATER GROUP FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
PUBLIC CHARGES FOR SVCS								
820-46600-52	MEMBERSHIP DUES	44,900	44,000	47,333	49,000	49,000	49,000	49,000
820-46620-52	DNR GRANT INCOME	-	-	-	-	-	-	-
	Total Public Chgs for Svcs	44,900	44,000	47,333	49,000	49,000	49,000	49,000
MISCELLANEOUS REVENUES								
820-48100-52	INTEREST INCOME	102	208	1,307	896	1,500	850	850
	Total Miscellaneous Rev.	102	208	1,307	896	1,500	850	850
OTHER FINANCING SOURCES								
820-49290-00	TRANSFER IN	-	-	-	-	-	-	-
820-49300-52	FUND BALANCE APPLIED	-	-	-	30,104	29,500	30,150	30,150
	Total Other Financing Sources	-	-	-	30,104	29,500	30,150	30,150
	Grand Total:	45,002	44,208	48,641	80,000	80,000	80,000	80,000

ROCK RIVER STORMWATER GROUP FUND EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
820-52200-219	PROFESSIONAL SERVICES	21,600	50,844	75,682	80,000	80,000	80,000	80,000
820-52200-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
820-52290-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	21,600	50,844	75,682	80,000	80,000	80,000	80,000

FUND BALANCE		97,193	90,557	63,516		34,016	3,866	3,866
820-34300	Net Change-Increase/(Decrease)	23,402	(6,636)	(27,041)	-	(29,500)	(30,150)	(30,150)

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920
INNOVATION CENTER**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT**

FUND DESCRIPTION

FUND 920

The Innovation Center Operations Fund (#920) was established to account for revenues and expenses related to the operation of the Innovation Center, a part of the Whitewater University Technology Park (WUTP). WUTP is a joint venture between the City of Whitewater and the University of Wisconsin-Whitewater whose mission is to create and foster durable businesses and jobs through a close alignment of UW-Whitewater's research and educational competencies and the resources of the City of Whitewater. WUTP serves as a foundation for a diversified and robust regional economy through the attraction of new residents, utilization of UW-Whitewater faculty, staff and student expertise and the retention of alumni talent.

- **Fund Balance** is to be retained and be available in future years to meet any shortfalls in revenues or unexpected expenses.
- **Primary Funding Sources** is rental income from leased space in the Innovation Center supplemented by contributions from UW-Whitewater and the City of Whitewater.
- **Audit Classification:** Governmental, Component Unit.

INNOVATION CENTER OPERATIONS FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
MISCELLANEOUS REVENUES								
920-48410-56	INT. INCOME--DROULLARD MEM	7	25	303	75	485	50	-
920-48620-56	FACILITY RENTAL REVENUE	700	-	750	-	775	-	-
920-48622-56	RENT-ADVASEC INC	875	2,100	2,100	2,100	1,125	2,100	-
920-48623-56	RENT-HEATHERLYN ASSIST LVG	150	1,800	1,800	1,800	1,800	1,800	1,800
920-48629-56	RENT-REALITYBLU	1,575	-	-	-	-	-	-
920-48631-56	RENT-CESA #2	86,750	-	-	87,000	89,750	87,000	90,000
920-48632-56	RENT-JEDI	11,328	11,328	11,399	11,611	11,732	11,611	11,901
920-48633-56	RENT-BLACKTHORNE CAPITAL LLC	23,340	23,340	23,340	23,340	23,514	23,340	23,688
920-48636-56	RENT-I-BUTTON	44,700	-	3,725	48,763	54,979	48,763	46,963
920-48639-56	RENT-MEEPER	1,650	-	-	-	-	-	-
920-48640-56	RENT-REIMER SYSTEMS	1,800	1,800	1,800	1,800	1,850	1,800	2,100
920-48646-56	RENT-CROWDS.IO-IDEA WAKE	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48649-56	RENT-DE GRAFF & ASSOCIATES	1,800	1,800	1,800	1,800	900	1,800	-
920-48653-56	RENT-SCANALYTICS	1,800	1,800	1,800	1,800	2,250	1,800	1,800
920-48654-56	RENT- FINE FOOD CULTURE	500	-	-	-	-	-	-
920-48661-56	RENT-BLUE LINE BATTERIES	9,900	9,900	9,900	9,900	11,614	9,900	9,996
920-48666-56	RENT-MINERAL ARMOR	1,800	1,800	1,800	1,800	2,250	1,800	1,800
920-48672-56	RENT-IRON FORGE DEVEL LLC	1,800	1,800	1,800	1,800	1,900	1,800	2,100
920-48673-56	RENT-KREATIVE SOLUTIONS	1,800	1,800	1,800	1,800	1,350	1,800	900
920-48676-56	RENT-VARSITY IMAGE	450	-	-	-	-	-	-
920-48677-56	RENT-ROOFMARKETPLACE	1,800	1,800	1,800	1,800	1,800	1,800	-
920-48678-56	RENT-WINNING WAYS TRAINING	600	-	-	-	-	-	-
920-48680-56	RENT-NYLEN & PARTNERS	1,800	1,800	1,800	1,800	2,513	1,800	2,100
920-48681-56	RENT-SAFEPRO TECH	1,200	1,200	1,200	1,200	1,500	1,200	1,200
920-48682-56	RENT-ALPHA PROGRAMMERS	2,100	2,100	1,400	-	-	-	-
920-48683-56	RENT-PAQUETTE CENTER	33,480	-	2,532	36,054	36,054	36,054	36,054
920-48684-56	RENT-US FORESTRY SVC	-	8,700	8,275	11,160	11,658	11,160	11,690
920-48685-56	RENT-SIMPLE FILL SOLUTIONS INC	-	1,050	900	-	-	-	-
920-48686-56	RENT-SUMMERSET MARINE	-	700	2,100	2,100	2,625	2,100	2,100
920-48687-56	RENT-REGENCY RARE COINS	-	-	-	-	8,063	-	2,932
	Total Miscellaneous Revenues	235,505	78,443	85,923	251,303	272,286	251,278	250,925

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920
INNOVATION CENTER**



INNOVATION CENTER OPERATIONS FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
OTHER FINANCING SOURCES								
920-49300-56	FUND BALANCE APPLIED	-	-	-	(37,673)	(64,689)	(34,794)	(22,252)
	Total Other Financing Sources	-	-	-	(37,673)	(64,689)	(34,794)	(22,252)
	Grand Total:	235,505	78,443	85,923	213,630	207,597	216,484	228,672

INNOVATION CENTER OPERATIONS FUND EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
920-56500-111	SALARIES	-	-	-	34,839	36,315	35,623	44,775
920-56500-112	OVERTIME	-	-	-	-	-	-	-
920-56500-151	FRINGE BENEFITS	-	-	-	7,066	9,465	7,419	9,845
920-56500-212	LEGAL SERVICES	-	-	-	250	750	253	253
920-56500-215	PROFESSIONAL SERVICES	-	-	2,500	800	-	808	-
920-56500-220	INSURANCE EXPENSE	-	-	7,416	7,500	8,192	7,575	9,200
920-56500-221	UTILITIES-CITY-H2O/SEWER/STORM	5,701	6,246	6,820	7,500	7,500	7,575	7,575
920-56500-222	ELECTRIC UTILITIES	60,407	63,764	65,509	77,000	77,000	77,770	77,770
920-56500-225	TELECOM/INTERNET/COMMUNICATION	2,700	2,713	2,722	2,725	2,725	2,752	2,740
920-56500-226	MEDIA-MONTHLY	963	1,423	560	1,000	450	1,010	-
920-56500-243	CONTRACT-PREVENTIVE MAINT	3,254	3,431	3,602	5,500	3,500	5,555	5,555
920-56500-245	BUILDING MAINTENANCE	3,399	11,961	4,095	10,000	7,500	10,100	10,100
920-56500-246	JANITORIAL SERVICES	18,192	22,893	20,836	20,000	24,000	20,200	24,000
920-56500-250	BLDG MAINT SUPPLIES	6,953	11,005	10,420	10,950	6,500	11,060	11,060
920-56500-294	GROUND MAINTENANCE/SNOW/ICE	10,330	10,550	11,525	16,500	16,500	16,665	16,665
920-56500-310	OFFICE & OPERATING SUPPLIES	978	6,378	525	900	1,200	909	450
920-56500-311	POSTAGE	64	-	-	100	-	101	101
920-56500-323	MARKETING EXPENSES	9,066	5,891	6,456	8,000	6,000	8,080	8,080
920-56500-330	TRAVEL EXPENSE	-	-	13	500	-	505	505
920-56500-341	MISC EXPENSE	168	-	-	2,500	-	2,525	-
920-56500-650	TRANSFER-PILOT-TID#4	92,500	92,500	-	-	-	-	-
920-56500-820	CAPITAL OUTLAY/REPAIR	143,552	-	-	-	-	-	-
	Total:	358,228	238,754	142,999	213,630	207,597	216,484	228,672

FUND BALANCE	(69,122)	(85,089)	37,503		102,193	136,986	124,445
Net Change-Increase/(Decrease)	(122,722)	(15,967)	122,593	-	64,689	34,794	22,252

DEBT SERVICE FUNDS

**FUND 300
REVENUES & EXPENDITURES**



**FUND TYPE
DEBT SERVICE**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 300

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

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

DEBT SERVICE FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
300-4110-00	LOCAL PROPERTY TAXES	942,883	1,043,530	1,257,105	1,313,705	1,313,705	1,667,247	1,952,572
300-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
300-49120-00	BOND PROCEEDS	-	-	-	-	-	-	-
300-49240-00	TIF TRANSFER-DEBT SERVICE	2,090,936	-	16,586	16,600	16,600	16,200	16,200
300-49250-00	BAB REBATE REVENUE	(121)	-	-	-	-	-	-
300-49290-00	TRANSFER FROM GENERAL FUND	-	-	67,039	-	2,150	-	-
300-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Revenue	3,033,698	1,043,530	1,340,730	1,330,305	1,332,455	1,683,447	1,968,772

DEBT SERVICE FUND EXPENSE DETAIL

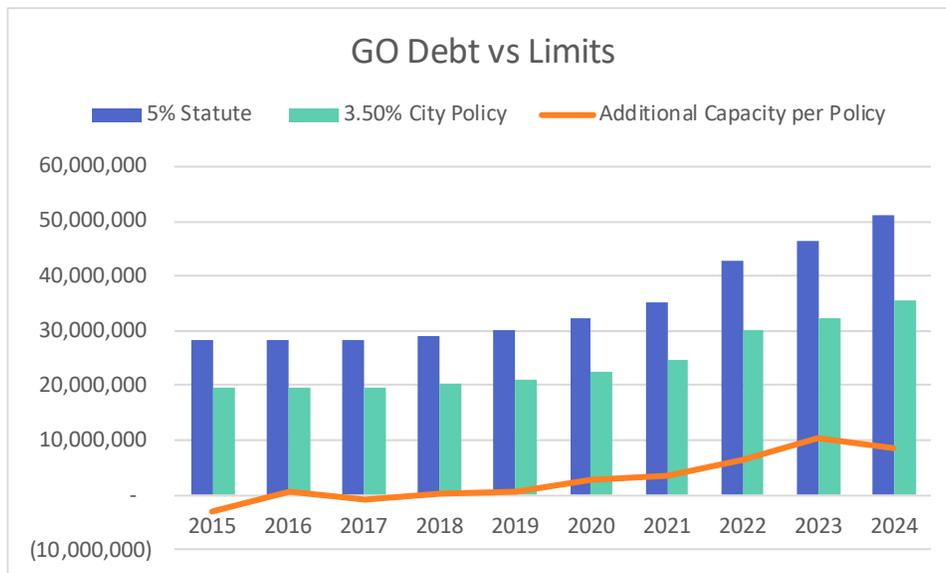
	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
300-58000-500	DEBT INTEREST EXPENSE	310,543	250,681	472,869	354,705	354,705	327,518	707,366
300-58000-668	2010-TAXABLE-BAB-TID #4	2,060,000	-	-	-	-	-	-
300-58000-677	2012 GO 5.475M-GF P & I	270,000	275,000	280,000	290,000	290,000	295,000	295,000
300-58000-678	2014 GO 4.28M-2.645M GF	145,000	150,000	150,000	155,000	155,000	285,000	285,000
300-58000-681	2017 GO 1ST CIT .1435K AMBUL	29,398	30,103	-	-	-	-	-
300-58000-682	2017 GO PREMIER .1435K AMBUL	29,382	30,071	-	-	-	-	-
300-58000-683	2018A GO CORP BOND-6.54M-P&I	65,000	147,675	120,000	110,000	110,000	-	-
300-58000-684	2019 GO NOTES 1.15 & 2.25M	87,675	-	87,675	64,050	64,050	57,750	57,750
300-58000-685	2020 GO CORP 5.195M-1.45M GF	80,000	160,000	170,000	170,000	170,000	175,000	175,000
300-58000-686	2022 GO CORP PURP BD 5.13M GF	-	-	-	125,000	125,000	80,000	80,000
300-58000-689	2022 GO BOND 205K TID 12	-	-	5,000	10,000	10,000	10,000	10,000
300-58000-690	2022 GO NOTE 10YR 304.5K	-	-	49,385	51,550	51,550	53,656	53,656
300-58000-691	2024A GO BOND 6.35M	-	-	-	-	-	399,523	305,000
300-58000-900	BOND ISSUE EXPENSES	2,373	1,275	2,150	-	2,150	-	-
300-58000-911	TRANSFERS IN/OUT OTHER FDS	-	-	-	-	-	-	-
	Total Debt Service	3,079,372	1,044,805	1,337,079	1,330,305	1,332,455	1,683,447	1,968,772

FUND BALANCE	(2,376)	(3,651)	0	0	0	-
300-34300 Net Change-Increase/(Decrease)	(45,674)	(1,275)	3,651	-	-	-

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

DEBT CAPACITY

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



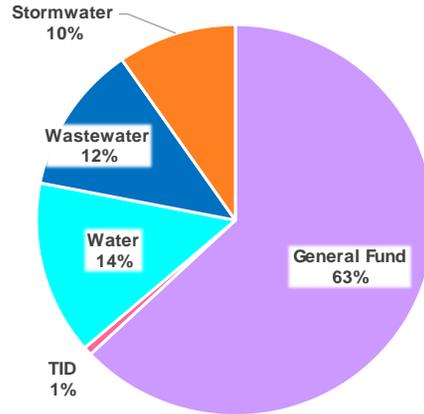
Agency	GO (General Obligation)	Water Revenue	Sewer Revenue
Moody's	A1	A1	A1
S&P	A1	NA	NA

GO (General Obligation) DEBT vs DEBT LIMITS

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



DEBT ACROSS ALL FUNDS (PRINCIPAL)

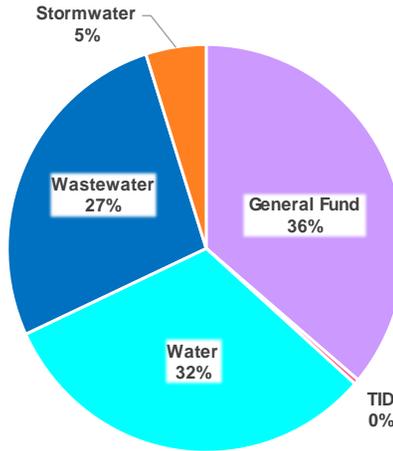


DEBT SERVICE PRINCIPAL / PAYMENTS BY YEAR

YEAR	General Fund	TID 12	Water			Wastewater			Stormwater	Total Debt		
	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	Grand Total
2024	965,600	10,000	241,300	92,267	333,567	174,200	75,550	249,750	180,000	1,571,100	167,817	1,738,917
2025	1,251,406	10,000	241,300	84,337	325,637	177,500	69,954	247,454	210,000	1,890,206	154,291	2,044,496
2026	1,323,568	10,000	246,300	76,367	322,667	187,500	64,333	251,833	195,000	1,962,368	140,700	2,103,068
2027	1,090,817	10,000	256,300	68,168	324,468	192,500	58,189	250,689	200,000	1,749,617	126,357	1,875,974
2028	1,139,526	10,000	256,300	61,613	317,913	197,500	53,324	250,824	210,000	1,813,326	114,937	1,928,264
2029	1,219,803	10,000	256,300	54,989	311,289	202,500	48,384	250,884	215,000	1,903,603	103,373	2,006,977
2030	1,227,338	10,000	195,000	48,260	243,260	170,000	43,273	213,273	150,000	1,752,338	91,533	1,843,870
2031	1,247,633	10,000	195,000	43,048	238,048	180,000	38,823	218,823	150,000	1,782,633	81,870	1,864,503
2032	912,223	10,000	200,000	37,835	237,835	185,000	34,160	219,160	120,000	1,427,223	71,995	1,499,218
2033	925,000	10,000	205,000	32,410	237,410	185,000	29,335	214,335	125,000	1,450,000	61,745	1,511,745
2034	870,000	10,000	205,000	26,935	231,935	190,000	24,460	214,460	125,000	1,400,000	51,395	1,451,395
2035	785,000	10,000	210,000	21,410	231,410	190,000	19,535	209,535	135,000	1,330,000	40,945	1,370,945
2036	795,000	10,000	210,000	15,835	225,835	195,000	14,560	209,560	140,000	1,350,000	30,395	1,380,395
2037	795,000	10,000	220,000	10,260	230,260	195,000	9,535	204,535	140,000	1,360,000	19,795	1,379,795
2038	600,000	15,000	100,000	4,360	104,360	105,000	4,510	109,510	90,000	910,000	8,870	918,870
2039	620,000	15,000	105,000	2,310	107,310	110,000	2,360	112,360	100,000	950,000	4,670	954,670
2040	590,000	15,000	60,000	630	60,630	60,000	630	60,630	100,000	825,000	1,260	826,260
2041	585,000	15,000	-	-	-	-	-	-	85,000	685,000	-	685,000
2042	330,000	-	-	-	-	-	-	-	25,000	355,000	-	355,000
2043	335,000	-	-	-	-	-	-	-	25,000	360,000	-	360,000
2044	280,000	-	-	-	-	-	-	-	25,000	305,000	-	305,000
Total:	17,887,915	200,000	3,402,800	681,034	4,083,834	2,896,700	590,913	3,487,613	2,745,000	27,132,415	1,271,947	28,404,362



DEBT ACROSS ALL FUNDS (INTEREST)



DEBT SERVICE INTEREST / PAYMENTS BY YEAR

YEAR	General Fund	TID 12	Water			Wastewater			Stormwater	Total Interest on Debt		
	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	GrandTotal
2024	348,105	6,600	92,267	333,567	425,833	75,550	249,750	325,300	73,795	596,317	583,317	1,179,633
2025	701,166	6,200	84,337	325,637	409,974	69,954	247,454	317,408	89,424	951,080	573,091	1,524,171
2026	555,762	5,800	76,367	322,667	399,035	64,333	251,833	316,165	76,570	778,832	574,500	1,353,332
2027	517,257	5,400	68,168	324,468	392,636	58,189	250,689	308,878	69,943	718,956	575,157	1,294,113
2028	481,247	5,000	61,613	317,913	379,526	53,324	250,824	304,148	63,653	664,836	568,737	1,233,574
2029	441,499	4,600	54,989	311,289	366,279	48,384	250,884	299,268	56,978	606,449	562,173	1,168,623
2030	393,064	4,200	48,260	243,260	291,520	43,273	213,273	256,545	49,853	538,649	456,533	995,182
2031	345,356	3,800	43,048	238,048	281,095	38,823	218,823	257,645	44,553	475,578	456,870	932,448
2032	298,187	3,450	37,835	237,835	275,670	34,160	219,160	253,320	39,503	413,134	456,995	870,129
2033	263,026	3,150	32,410	237,410	269,820	29,335	214,335	243,670	35,553	363,474	451,745	815,219
2034	229,064	2,850	26,935	231,935	258,870	24,460	214,460	238,920	31,478	314,786	446,395	761,181
2035	198,676	2,550	21,410	231,410	252,820	19,535	209,535	229,070	27,328	269,499	440,945	710,444
2036	170,276	2,250	15,835	225,835	241,670	14,560	209,560	224,120	22,815	225,736	435,395	661,131
2037	141,364	1,950	10,260	230,260	240,520	9,535	204,535	214,070	18,128	181,236	434,795	616,031
2038	112,064	1,575	4,360	104,360	108,720	4,510	109,510	114,020	13,553	136,061	213,870	349,931
2039	90,189	1,125	2,310	107,310	109,620	2,360	112,360	114,720	10,528	106,511	219,670	326,181
2040	69,504	675	630	60,630	61,260	630	60,630	61,260	7,420	78,859	121,260	200,119
2041	48,919	225	-	-	-	-	-	-	4,463	53,606	-	53,606
2042	31,969	-	-	-	-	-	-	-	2,563	34,531	-	34,531
2043	18,459	-	-	-	-	-	-	-	1,547	20,006	-	20,006
2044	5,775	-	-	-	-	-	-	-	516	6,291	-	6,291
Total:	5,460,926	61,400	681,034	4,083,834	4,764,868	590,913	3,487,613	4,078,526	740,156	7,534,429	7,571,447	15,105,876

DEBT SERVICE FUNDS

**FUND 300
SUMMARY**



DEBT ACROSS ALL FUNDS (Total P & I)

TOTAL DEBT SERVICE P&I / PAYMENTS BY YEAR

YEAR	General Fund	TID 12	Water			Wastewater			Stormwater	Total Interest on Debt		
	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	GrandTotal
2024	1,313,705	16,600	333,567	425,833	759,400	249,750	325,300	575,050	253,795	2,167,417	751,133	2,918,550
2025	1,952,572	16,200	325,637	409,974	735,611	247,454	317,408	564,861	299,424	2,841,286	727,381	3,568,667
2026	1,879,330	15,800	322,667	399,035	721,702	251,833	316,165	567,998	271,570	2,741,200	715,200	3,456,400
2027	1,608,074	15,400	324,468	392,636	717,104	250,689	308,878	559,566	269,943	2,468,574	701,514	3,170,087
2028	1,620,773	15,000	317,913	379,526	697,439	250,824	304,148	554,973	273,653	2,478,163	683,674	3,161,837
2029	1,661,302	14,600	311,289	366,279	677,568	250,884	299,268	550,151	271,978	2,510,053	665,546	3,175,599
2030	1,620,402	14,200	243,260	291,520	534,780	213,273	256,545	469,818	199,853	2,290,987	548,065	2,839,052
2031	1,592,989	13,800	238,048	281,095	519,143	218,823	257,645	476,468	194,553	2,258,212	538,740	2,796,952
2032	1,210,410	13,450	237,835	275,670	513,505	219,160	253,320	472,480	159,503	1,840,357	528,990	2,369,347
2033	1,188,026	13,150	237,410	269,820	507,230	214,335	243,670	458,005	160,553	1,813,474	513,490	2,326,964
2034	1,099,064	12,850	231,935	258,870	490,805	214,460	238,920	453,380	156,478	1,714,786	497,790	2,212,576
2035	983,676	12,550	231,410	252,820	484,230	209,535	229,070	438,605	162,328	1,599,499	481,890	2,081,389
2036	965,276	12,250	225,835	241,670	467,505	209,560	224,120	433,680	162,815	1,575,736	465,790	2,041,526
2037	936,364	11,950	230,260	240,520	470,780	204,535	214,070	418,605	158,128	1,541,236	454,590	1,995,826
2038	712,064	16,575	104,360	108,720	213,080	109,510	114,020	223,530	103,553	1,046,061	222,740	1,268,801
2039	710,189	16,125	107,310	109,620	216,930	112,360	114,720	227,080	110,528	1,056,511	224,340	1,280,851
2040	659,504	15,675	60,630	61,260	121,890	60,630	61,260	121,890	107,420	903,859	122,520	1,026,379
2041	633,919	15,225	-	-	-	-	-	-	89,463	738,606	-	738,606
2042	361,969	-	-	-	-	-	-	-	27,563	389,531	-	389,531
2043	353,459	-	-	-	-	-	-	-	26,547	380,006	-	380,006
2044	285,775	-	-	-	-	-	-	-	25,516	311,291	-	311,291
Total:	23,348,841	261,400	4,083,834	4,764,868	8,848,702	3,487,613	4,078,526	7,566,139	3,485,156	34,666,845	8,843,394	43,510,238

DEBT SERVICE FUND

**FUND 300
AMORTIZATION SCHEDULES**



GENERAL FUND DEBT SERVICE

GENERAL TAX LEVY 2020 GO Bond				GENERAL TAX LEVY 2022 GO Bond				GENERAL TAX LEVY 2022 GO Note (Premier)				GENERAL TAX LEVY 2024 GO Bond			
Original Issue: \$5,195,000; Int 2%				Original Issue: \$5,130,000				Original Issue: \$304,500				Original Issue: \$6,350,000			
General Fund Portion: \$1,450,000				General Fund Portion: \$3,960,000				General Fund Portion: \$304,500				General Fund Portion: \$6,000,000			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
06/01/2024	170,000.00	10,410.00	180,410.00	06/01/2024	125,000.00	65,250.00	190,250.00	06/15/2024	25,519.76	5,103.49	30,623.25	06/01/2024			0.00
12/01/2024		8,710.00	8,710.00	12/01/2024		62,750.00	62,750.00	12/15/2024	26,030.27	4,592.98	30,623.25	12/01/2024			0.00
06/01/2025	175,000.00	8,710.00	183,710.00	06/01/2025	80,000.00	62,750.00	142,750.00	06/15/2025	26,573.25	4,050.00	30,623.25	06/01/2025	305,000.00	246,288.30	551,288.30
12/01/2025		6,960.00	6,960.00	12/01/2025		61,150.00	61,150.00	12/15/2025	27,082.59	3,540.66	30,623.25	12/01/2025		133,559.38	133,559.38
06/01/2026	40,000.00	6,960.00	46,960.00	06/01/2026	85,000.00	61,150.00	146,150.00	06/15/2026	27,640.75	2,982.50	30,623.25	06/01/2026	400,000.00	133,559.38	533,559.38
12/01/2026		6,560.00	6,560.00	12/01/2026		59,450.00	59,450.00	12/15/2026	28,177.31	2,445.94	30,623.25	12/01/2026		123,559.38	123,559.38
06/01/2027	40,000.00	6,560.00	46,560.00	06/01/2027	90,000.00	59,450.00	149,450.00	06/15/2027	28,751.27	1,871.98	30,623.25	06/01/2027	140,000.00	123,559.38	263,559.38
12/01/2027		6,160.00	6,160.00	12/01/2027		57,650.00	57,650.00	12/15/2027	29,316.15	1,307.10	30,623.25	12/01/2027		120,059.38	120,059.38
06/01/2028	40,000.00	6,160.00	46,160.00	06/01/2028	100,000.00	57,650.00	157,650.00	06/15/2028	3,354.63	720.64	4,075.27	06/01/2028	250,000.00	120,059.38	370,059.38
12/01/2028		5,760.00	5,760.00	12/01/2028		55,650.00	55,650.00	12/15/2028	3,421.74	653.53	4,075.27	12/01/2028		113,809.38	113,809.38
06/01/2029	45,000.00	5,760.00	50,760.00	06/01/2029	100,000.00	55,650.00	155,650.00	06/15/2029	3,493.38	581.89	4,075.27	06/01/2029	315,000.00	113,809.38	428,809.38
12/01/2029		5,310.00	5,310.00	12/01/2029		53,650.00	53,650.00	12/15/2029	3,560.07	515.20	4,075.27	12/01/2029		105,934.38	105,934.38
06/01/2030	45,000.00	5,310.00	50,310.00	06/01/2030	295,000.00	53,650.00	348,650.00	06/15/2030	3,633.71	441.56	4,075.27	06/01/2030	335,000.00	105,934.38	440,934.38
12/01/2030		4,860.00	4,860.00	12/01/2030		47,750.00	47,750.00	12/15/2030	3,703.98	371.29	4,075.27	12/01/2030		97,559.38	97,559.38
06/01/2031	45,000.00	4,860.00	49,860.00	06/01/2031	295,000.00	47,750.00	342,750.00	06/15/2031	3,779.70	295.57	4,075.27	06/01/2031	345,000.00	97,559.38	442,559.38
12/01/2031		4,410.00	4,410.00	12/01/2031		41,850.00	41,850.00	12/15/2031	3,853.69	221.58	4,075.27	12/01/2031		88,934.38	88,934.38
06/01/2032	45,000.00	4,410.00	49,410.00	06/01/2032	285,000.00	41,850.00	326,850.00	06/15/2032	3,930.78	144.49	4,075.27	06/01/2032	365,000.00	88,934.38	453,934.38
12/01/2032		3,960.00	3,960.00	12/01/2032		37,575.00	37,575.00	12/15/2032	3,292.31	65.86	3,358.17	12/01/2032		79,809.38	79,809.38
06/01/2033	45,000.00	3,960.00	48,960.00	06/01/2033	280,000.00	37,575.00	317,575.00	06/15/2033			0.00	06/01/2033	385,000.00	79,809.38	464,809.38
12/01/2033		3,510.00	3,510.00	12/01/2033		33,375.00	33,375.00	12/15/2033			0.00	12/01/2033		70,184.38	70,184.38
06/01/2034	55,000.00	3,510.00	58,510.00	06/01/2034	285,000.00	33,375.00	318,375.00	06/15/2034			0.00	06/01/2034	315,000.00	70,184.38	385,184.38
12/01/2034		2,960.00	2,960.00	12/01/2034		29,100.00	29,100.00	12/15/2034			0.00	12/01/2034		62,309.38	62,309.38
06/01/2035	55,000.00	2,960.00	57,960.00	06/01/2035	285,000.00	29,100.00	314,100.00	06/15/2035			0.00	06/01/2035	235,000.00	62,309.38	297,309.38
12/01/2035		2,410.00	2,410.00	12/01/2035		24,825.00	24,825.00	12/15/2035			0.00	12/01/2035		56,434.38	56,434.38
06/01/2036	55,000.00	2,410.00	57,410.00	06/01/2036	280,000.00	24,825.00	304,825.00	06/15/2036			0.00	06/01/2036	245,000.00	56,434.38	301,434.38
12/01/2036		1,860.00	1,860.00	12/01/2036		20,625.00	20,625.00	12/15/2036			0.00	12/01/2036		50,309.38	50,309.38
06/01/2037	55,000.00	1,860.00	56,860.00	06/01/2037	275,000.00	20,625.00	295,625.00	06/15/2037			0.00	06/01/2037	255,000.00	50,309.38	305,309.38
12/01/2037		1,310.00	1,310.00	12/01/2037		16,500.00	16,500.00	12/15/2037			0.00	12/01/2037		43,934.38	43,934.38
06/01/2038	55,000.00	1,310.00	56,310.00	06/01/2038	275,000.00	16,500.00	291,500.00	06/15/2038			0.00	06/01/2038	270,000.00	43,934.38	313,934.38
12/01/2038		760.00	760.00	12/01/2038		12,375.00	12,375.00	12/15/2038			0.00	12/01/2038		37,184.38	37,184.38
06/01/2039	55,000.00	760.00	55,760.00	06/01/2039	280,000.00	12,375.00	292,375.00	06/15/2039			0.00	06/01/2039	285,000.00	37,184.38	322,184.38
12/01/2039		210.00	210.00	12/01/2039		8,175.00	8,175.00	12/15/2039			0.00	12/01/2039		31,484.38	31,484.38
06/01/2040	20,000.00	210.00	20,210.00	06/01/2040	275,000.00	8,175.00	283,175.00	06/15/2040			0.00	06/01/2040	295,000.00	31,484.38	326,484.38
				11/30/2040		4,050.00	4,050.00	12/14/2040			0.00	12/01/2040		25,584.38	25,584.38
				06/01/2041	270,000.00	4,050.00	274,050.00	06/15/2041			0.00	06/01/2041	315,000.00	25,584.38	340,584.38
												12/01/2041		19,284.38	19,284.38
												06/01/2042	330,000.00	19,284.38	349,284.38
												12/01/2042		12,684.38	12,684.38
												06/01/2043	335,000.00	12,684.38	347,684.38
												12/01/2043		5,775.00	5,775.00
												06/01/2044	280,000.00	5,775.00	285,775.00
												12/01/2044			
Total	1,040,000.00	141,830.00	1,181,830.00	Total	3,960,000.00	1,318,250.00	5,278,250.00	Total	255,115.34	29,906.26	285,021.60	Total	6,000,000.00	2,803,075.98	7,801,872.84

DEBT SERVICE FUND

**FUND 300
AMORTIZATION SCHEDULES**



GENERAL FUND DEBT SERVICE

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

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



TID #12 DEBT SERVICE

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

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



WATER UTILITY DEBT SERVICE

WATER				WATER				WATER				Total Debt Service Requirement			
2022 Revenue Bond				2022 Revenue Bond				2024 Revenue Bond							
Original Issue: \$8,190,000				Original Issue: \$8,190,000				Original Issue: \$1,365,000							
TID 14 Portion: \$720,000				2023 Move From Sewer to Water: \$1,550,000				Water Portion: \$1,275,000							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
5/1/2024	25,000.00	15,943.75	40,943.75	5/1/2024	50,000.00	34,312.50	84,312.50	5/1/2024			0.00				
11/1/2024		15,318.75	15,318.75	11/1/2024		33,062.50	33,062.50	11/1/2024			0.00	2024	511,300.00	352,235.31	863,535.31
5/1/2025	25,000.00	15,318.75	40,318.75	5/1/2025	55,000.00	33,062.50	88,062.50	5/1/2025	25,000.00	43,586.11	68,586.11				
11/1/2025		14,693.75	14,693.75	11/1/2025		31,687.50	31,687.50	11/1/2025		27,000.00	27,000.00	2025	491,300.00	402,516.74	893,816.74
5/1/2026	25,000.00	14,693.75	39,693.75	5/1/2026	60,000.00	31,687.50	91,687.50	5/1/2026	40,000.00	27,000.00	67,000.00				
11/1/2026		14,068.75	14,068.75	11/1/2026		30,187.50	30,187.50	11/1/2026		26,000.00	26,000.00	2026	521,300.00	365,461.26	886,761.26
5/1/2027	30,000.00	14,068.75	44,068.75	5/1/2027	60,000.00	30,187.50	90,187.50	5/1/2027	45,000.00	26,000.00	71,000.00				
11/1/2027		13,318.75	13,318.75	11/1/2027		28,687.50	28,687.50	11/1/2027		24,875.00	24,875.00	2027	506,300.00	344,136.89	850,436.89
5/1/2028	30,000.00	13,318.75	43,318.75	5/1/2028	65,000.00	28,687.50	93,687.50	5/1/2028	45,000.00	24,875.00	69,875.00				
11/1/2028		12,568.75	12,568.75	11/1/2028		27,062.50	27,062.50	11/1/2028		23,750.00	23,750.00	2028	496,300.00	325,331.79	821,631.79
5/1/2029	30,000.00	12,568.75	42,568.75	5/1/2029	65,000.00	27,062.50	92,062.50	5/1/2029	50,000.00	23,750.00	73,750.00				
11/1/2029		11,818.75	11,818.75	11/1/2029		25,437.50	25,437.50	11/1/2029		22,500.00	22,500.00	2029	521,300.00	306,083.17	827,383.17
5/1/2030	35,000.00	11,818.75	46,818.75	5/1/2030	70,000.00	25,437.50	95,437.50	5/1/2030	50,000.00	22,500.00	72,500.00				
11/1/2030		10,943.75	10,943.75	11/1/2030		23,687.50	23,687.50	11/1/2030		21,250.00	21,250.00	2030	485,000.00	285,478.78	770,478.78
5/1/2031	35,000.00	10,943.75	45,943.75	5/1/2031	75,000.00	23,687.50	98,687.50	5/1/2031	55,000.00	21,250.00	76,250.00				
11/1/2031		10,068.75	10,068.75	11/1/2031		21,812.50	21,812.50	11/1/2031		19,875.00	19,875.00	2031	520,000.00	264,891.28	784,891.28
5/1/2032	35,000.00	10,068.75	45,068.75	5/1/2032	80,000.00	21,812.50	101,812.50	5/1/2032	55,000.00	19,875.00	74,875.00				
11/1/2032		9,193.75	9,193.75	11/1/2032		19,812.50	19,812.50	11/1/2032		18,500.00	18,500.00	2032	525,000.00	243,428.78	768,428.78
5/1/2033	35,000.00	9,193.75	44,193.75	5/1/2033	80,000.00	19,812.50	99,812.50	5/1/2033	60,000.00	18,500.00	78,500.00				
11/1/2033		8,493.75	8,493.75	11/1/2033		18,212.50	18,212.50	11/1/2033		17,000.00	17,000.00	2033	555,000.00	222,578.78	777,578.78
5/1/2034	40,000.00	8,493.75	48,493.75	5/1/2034	85,000.00	18,212.50	103,212.50	5/1/2034	60,000.00	17,000.00	77,000.00				
11/1/2034		7,693.75	7,693.75	11/1/2034		16,512.50	16,512.50	11/1/2034		15,800.00	15,800.00	2034	575,000.00	202,403.78	777,403.78
5/1/2035	40,000.00	7,693.75	47,693.75	5/1/2035	85,000.00	16,512.50	101,512.50	5/1/2035	65,000.00	15,800.00	80,800.00				
11/1/2035		6,893.75	6,893.75	11/1/2035		14,812.50	14,812.50	11/1/2035		14,500.00	14,500.00	2035	605,000.00	181,578.78	786,578.78
5/1/2036	40,000.00	6,893.75	46,893.75	5/1/2036	90,000.00	14,812.50	104,812.50	5/1/2036	70,000.00	14,500.00	84,500.00				
11/1/2036		6,093.75	6,093.75	11/1/2036		13,012.50	13,012.50	11/1/2036		13,100.00	13,100.00	2036	645,000.00	159,403.78	804,403.78
5/1/2037	45,000.00	6,093.75	51,093.75	5/1/2037	95,000.00	13,012.50	108,012.50	5/1/2037	70,000.00	13,100.00	83,100.00				
11/1/2037		5,193.75	5,193.75	11/1/2037		11,112.50	11,112.50	11/1/2037		11,700.00	11,700.00	2037	680,000.00	135,928.78	815,928.78
5/1/2038	45,000.00	5,193.75	50,193.75	5/1/2038	100,000.00	11,112.50	111,112.50	5/1/2038	75,000.00	11,700.00	86,700.00				
11/1/2038		4,293.75	4,293.75	11/1/2038		9,112.50	9,112.50	11/1/2038		10,200.00	10,200.00	2038	585,000.00	111,128.78	696,128.78
5/1/2039	50,000.00	4,293.75	54,293.75	5/1/2039	105,000.00	9,112.50	114,112.50	5/1/2039	75,000.00	10,200.00	85,200.00				
11/1/2039		3,262.50	3,262.50	11/1/2039		6,946.88	6,946.88	11/1/2039		8,700.00	8,700.00	2039	615,000.00	88,906.90	703,906.90
5/1/2040	50,000.00	3,262.50	53,262.50	5/1/2040	105,000.00	6,946.88	111,946.88	5/1/2040	80,000.00	8,700.00	88,700.00				
11/1/2040		2,231.25	2,231.25	11/1/2040		4,781.25	4,781.25	11/1/2040		7,100.00	7,100.00	2040	590,000.00	65,873.76	655,873.76
5/1/2041	50,000.00	2,231.25	52,231.25	5/1/2041	110,000.00	4,781.25	114,781.25	5/1/2041	85,000.00	7,100.00	92,100.00				
11/1/2041		1,168.75	1,168.75	11/1/2041		2,443.75	2,443.75	11/1/2041		5,400.00	5,400.00	2041	550,000.00	42,781.25	592,781.25
5/1/2042	55,000.00	1,168.75	56,168.75	5/1/2042	115,000.00	2,443.75	117,443.75	5/1/2042	85,000.00	5,400.00	90,400.00				
								11/1/2042		3,700.00	3,700.00	2042	565,000.00	19,300.00	584,300.00
								5/1/2043	90,000.00	3,700.00	93,700.00				
								11/1/2043		1,900.00	1,900.00	2043	90,000.00	5,600.00	95,600.00
								5/1/2044	95,000.00	1,900.00	96,900.00				
								11/1/2044				2044	95,000.00	1,900.00	96,900.00
Total	720,000.00	330,581.25	1,050,581.25	Total	1,550,000.00	711,081.26	2,261,081.26	Total	1,275,000.00	629,286.11	1,904,286.11	Total	10,727,800.00	4,126,948.59	14,854,748.59

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



WASTEWATER UTILITY DEBT SERVICE

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

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



STORMWATER UTILITY DEBT SERVICE

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

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



STORMWATER UTILITY DEBT SERVICE

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

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
FINANCE

FUND DESCRIPTION

FUND 450

The Capital Projects Fund (#450) is used to provide visibility to funding and expenses related to discrete capital projects in the City. Historically, the City has earmarked Utility Shared Revenue payments the City receives by virtue of having a local power generating facility to fund these projects. These payments have declined over time as the facility depreciates increasing the reliance on other sources of funding including debt.

- **Fund Balance** represents funding allocated to specific projects listed.
- **Primary Funding Source** is annual transfers from the General Fund and debt issuance.
- **Audit Classification:** Governmental, Major.

CAPITAL PROJECT FUND REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
450-43355-57	GENERAL FUND TRANSFER	-	46,491	-	-	-	-	-
450-43510-57	FEDERAL/STATE GRANT	69,358	859,366	25,000	225,306	-	2,143,392	-
450-43536-57	ARPA FUNDS	22,371	16,767	41,519	18,085	-	-	-
450-43540-57	CONSTRUCTION REIMBURSEMENT	-	-	-	-	-	-	-
450-43541-57	MISC INCOME, INSUR PROCEEDS	14,661	91,667	-	-	-	-	-
	Total	106,390	1,014,291	66,519	243,391	-	2,143,392	-
MISCELLANEOUS REVENUES								
450-48100-57	INTEREST INCOME	377	19,664	71,539	40,000	70,000	20,000	30,000
450-48500-57	DONATIONS	10,000	3,700	-	2,250,000	1,005,568	-	1,189,432
450-48550-57	DEVELOPER CONTRIBUTION	-	-	-	-	-	-	-
	Total Misc Revenues	10,377	23,364	71,539	2,290,000	1,075,568	20,000	1,219,432
OTHER FINANCING SOURCES								
450-49120-57	BOND PROCEEDS	-	3,045,800	-	5,518,172	5,550,617	865,673	806,673
450-49122-57	PREMIUM ON DEBT	-	110,931	-	-	315,036	-	-
450-49290-57	TRANSFER IN-OTHER FUNDS	-	-	-	805,000	805,000	-	-
450-49300-57	FUND BALANCE APPLIED	-	-	-	85,000	(4,322,297)	45,000	4,266,871
	Total Other Financing	-	3,156,731	-	6,408,172	2,348,357	910,673	5,073,544
	Fund 450 - Capital Projects	116,768	4,194,386	138,058	8,941,563	3,423,925	3,074,065	6,292,976

CAPITAL PROJECT FUNDS

FUND 450



CAPITAL PROJECTS FUND EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
IT CAPITAL OUTLAY								
450-52000-887	IT SOFTWARE REPLACEMENT	-	-	-	-	-	-	-
450-52000-888	IT HARDWARE REPLACEMENT	-	-	-	186,500	35,000	39,125	39,125
	Total:	-	-	-	186,500	35,000	39,125	39,125
DPW CAPITAL OUTLAY								
450-54000-805	DPW FACILITY STUDY 2020	998	-	-	-	-	-	-
450-54000-828	STREET LIGHT REPLACEMENT	5,810	91,251	6,923	-	4,500	-	-
450-54000-836	CLAY ST. RECONSTRUCTION	48,915	41,198	1,694	-	-	-	-
450-54000-861	ANN-FREMONT ST/RECONSTRUCTION	-	2,694	13,196	568,250	568,250	-	-
450-54000-862	FREMONT ST/RECONSTRUCTION	-	1,795	16,250	667,845	667,845	-	-
450-54000-863	PUTNAM ST/RECONSTRUCTION	-	1,321	2,325	-	-	-	-
450-54000-864	FOREST ST/RECONSTRUCTION	-	2,532	3,811	195,700	195,700	-	-
450-54000-866	WALWORTH AVE/RECONSTRUCTION	-	-	117,086	296,000	296,000	2,724,940	581,548
450-54000-868	JEFFERSON ST/RECONSTRUCTION	-	-	-	-	-	40,000	40,000
450-54000-880	3110-06-00/70/71 MIL-NEWCOMB	6,330	269	(68)	-	-	-	-
450-54000-899	YODER LANE RECONSTRUCTION	9,228	247,549	2,040	-	5,320	-	-
450-54000-900	E MAIN ST RECONSTRUCTION	32,819	974,839	46,814	-	7,491	-	-
450-54000-901	TRAFFIC SIGNAL IMPROVEMENT	42,020	-	-	-	-	-	-
450-54000-904	BIENNIAL STREET RECONSTRUCTION	-	-	-	-	-	-	-
	Total:	146,120	1,363,449	210,072	1,727,795	1,745,106	2,764,940	621,548
PD ADMIN CAPITAL OUTLAY								
450-55000-810	POLICE MISC EQUIPMENT	4,975	-	14,000	-	-	-	-
450-55000-818	POLICE EVIDENCE GARAGE	-	-	-	-	-	-	-
450-55000-866	PORTABLE RADIOS-RADICOM	-	-	-	617,268	310,395	-	-
	Total:	4,975	-	14,000	617,268	310,395	-	-
PD DISPATCH CAPITAL OUTLAY								
450-55300-887	COMM CTR-911 SYSTEM	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-
MISC DEPT CAPITAL OUTLAY								
450-57500-650	TRANSFER OUT-OTHER FUNDS	-	859,366	-	-	23,000	-	158,000
450-57500-670	BOND ISSUE EXPENSES	-	89,921	-	-	156,141	-	-
450-57500-690	ELECTION MACHINES	-	-	25,306	-	-	-	-
450-57500-806	ADA COMPLIANCE	-	-	-	25,000	3,697	25,000	25,000
450-57500-870	EMERGENCY MGMT CAPITAL EQUIP	22,892	20,066	-	-	-	-	-
	Total:	22,892	969,353	25,306	25,000	182,838	25,000	183,000
FACILITIES CAPITAL OUTLAY								
450-58000-812	PARKING LOT IMPVTS	-	-	-	-	-	-	-
450-58000-813	OLD MILL DAM REPAIR	-	-	-	130,000	22,000	-	119,303
450-58000-830	LIBRARY BUILDING IMPVTS	-	-	-	6,055,000	1,005,070	-	5,195,000
450-58000-899	ROOF REPAIRS CITY BUILDINGS	-	-	-	-	-	100,000	100,000
	Total:	-	-	-	6,185,000	1,027,070	100,000	5,414,303
PARKS CAPITAL OUTLAY								
450-58100-808	PARK PATHWAY CONST/REPAIR	(319)	-	-	100,000	72,515	35,000	35,000
450-58100-828	AMPHITHEATER-DESIGN/CONSTRUCT	8,584	-	-	-	-	-	-
450-58100-829	FEASIBILITY-DREDGING-LAKES	78,399	1,370,799	115,690	100,000	51,000	110,000	-
	Total:	86,664	1,370,799	115,690	200,000	123,515	145,000	35,000
PARKS CAPITAL OUTLAY								
450-58200-800	COUNCIL ROOM TECH UPDATES	17,396	8,290	33,367	-	-	-	-
	Total:	17,396	8,290	33,367	-	-	-	-
	Grand Total:	278,048	3,711,891	398,434	8,941,563	3,423,925	3,074,065	6,292,976

FUND BALANCE	127,296	609,791	349,415	-	4,671,712	4,626,712	404,841
Net Change-Increase/(Decrease)	(161,281)	482,495	(260,376)	-	4,322,297	(45,000)	(4,266,871)

CAPITAL PROJECT FUNDS

**FUND 441
TAX INCREMENTAL DISTRICT 4
AFFORDABLE HOUSING**



**FUND TYPE
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT**

FUND DESCRIPTION

FUND 441

TID District #4 Fund (#441) on the west side of Whitewater, was continued for year 2022 as an affordable housing TID. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #5 is required to close by 2027 or when all TID obligations are paid in full, whichever occurs first.

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

TID 4 REVENUE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
TAXES							
441-4110-57	PROPERTY TAX INCREMENT	2,058,640	-	-	-	-	-
	Total Taxes	2,058,640	-	-	-	-	-
INTERGOVERNMENTAL REVENUES							
441-43581-57	WI PERSONAL PROPERTY TAX AID	27,844	-	-	-	-	-
441-43660-57	EXEMPT COMPUTER AID-FR STATE	39,878	-	-	-	-	-
441-43665-57	HOUSING ASSISTANCE DONATIONS	-	2,000	-	-	-	-
	Total Intergovernmental Rev	67,722	2,000	-	-	-	-
MISCELLANEOUS REVENUES							
441-48100-57	INTEREST INCOME	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-
OTHER FINANCING SOURCES							
441-49300-57	FUND BALANCE APPLIED	-	-	50,000	126,628	50,000	50,000
	Total Other Financing Sources	-	-	50,000	126,628	50,000	50,000
	Fund 440 - TID District #4	2,126,362	2,000	50,000	126,628	50,000	50,000

TID 4 EXPENSE DETAIL

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
441-57660-212	LEGAL	-	-	-	-	-	-
441-57660-213	ARCHITECTURAL & ENGINEERING	-	18,815	-	-	-	-
441-57660-214	FINANCIAL/BONDING SERVICES	-	-	-	-	-	-
441-57660-219	OTHER PROFESSIONAL SERVICES	-	-	-	1,628	-	-
441-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-
441-57660-300	AFFORDABLE HOUSING GRANTS	-	-	-	75,000	-	-
441-57660-350	MISC EXPENSES	-	2,009	-	-	-	-
441-57660-650	TRANSFER OUT-OTHER FUNDS	50,000	50,000	50,000	50,000	50,000	50,000
441-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-
	Total TID # 4	50,000	70,824	50,000	126,628	50,000	50,000

FUND BALANCE		2,076,362	2,007,539		1,880,911	1,830,911	1,830,911
441-34300	Net Change-Increase/(Decrease)	2,076,362	(68,824)		(126,628)	(50,000)	(50,000)

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 410

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

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

TID 10 REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
TAXES								
410-41110-57	PROPERTY TAX INCREMENT	-	-	4,503	238,133	238,133	238,133	110,160
410-4358157	PERSONAL PROPERTY TAX AID	-	-	-	-	-	-	53,789
	Total Taxes	-	-	4,503	238,133	238,133	238,133	163,949
INTERGOVERNMENTAL REVENUES								
410-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
410-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
410-49150-57	GRANT REVENUE	-	-	-	-	-	359,174	-
410-49300-57	FUND BALANCE APPLIED	-	-	-	(108,356)	(95,856)	(90,296)	8,889
	Total Other Financing Sources	-	-	-	(108,356)	(95,856)	268,878	8,889
	Fund 440 - TID District #10	-	-	4,503	129,777	142,277	507,012	172,838

TID 10 EXPENSE DETAIL

410-57660-219	OTHER PROFESSIONAL SERVICES	17,660	139	1,700	-	-	-	-
410-57660-240	TID FEES-STATE OF WISCONSIN	1,000	150	150	150	150	150	150
410-57660-295	CONSTRUCTION CONTRACTS	-	-	-	82,000	82,000	471,368	112,194
410-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
410-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
410-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	22,500	35,000	25,000	50,000
410-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	25,127	25,127	10,494	10,494
410-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 10	18,660	289	1,850	129,777	142,277	507,012	172,838

FUND BALANCE		(18,660)	(18,948)	(16,469)	79,387	169,683	70,497
410-34300	Net Change-Increase/(Decrease)	(18,660)	(289)	2,479	95,856	90,296	(8,889)

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 411

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

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

TID 11 REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
TAXES								
411-4110-57	PROPERTY TAX INCREMENT	-	-	26,784	64,384	64,384	64,384	45,387
411-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	-	-	-	7,129
	Total Taxes	-	-	26,784	64,384	64,384	64,384	52,516
INTERGOVERNMENTAL REVENUES								
411-43355-57	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
411-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
411-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
411-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
411-49300-57	FUND BALANCE APPLIED	-	-	-	(14,607)	(14,607)	(28,740)	(16,872)
	Total Other Financing Sources	-	-	-	(14,607)	(14,607)	(28,740)	(16,872)

TID 11 EXPENSE DETAIL

EXPENSES								
	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
411-57660-212	LEGAL	-	-	-	-	-	-	-
411-57660-219	OTHER PROFESSIONAL SERVICES	9,710	(139)	3,200	-	-	-	-
411-57660-240	TID FEES-STATE OF WISCONSIN	1,000	(150)	150	150	150	150	150
411-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-
411-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
411-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
411-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	10,000	25,000	25,000	25,000	25,000
411-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	24,627	24,627	10,494	10,494
411-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 11	10,710	(289)	13,350	49,777	49,777	35,644	35,644

FUND BALANCE		(10,710)	(10,998)	2,436		17,043	45,783	33,915
411-34300	Net Change-Increase/(Decrease)	(10,710)	(289)	13,434		14,607	28,740	16,872

**FUND TYPE
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT**

FUND DESCRIPTION

FUND 412

TID District #12 Fund (#412) is an in need of rehabilitation or conservation district comprising of 15 acres created in 2021. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #12 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

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

TID 12 REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
TAXES								
412-41110-57	PROPERTY TAX INCREMENT	-	-	12,842	143,987	143,987	143,987	31,694
412-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	-	-	-	16,397
	Total Taxes	-	-	12,842	143,987	143,987	143,987	48,091
MISCELLANEOUS REVENUES								
412-48100-57	INTEREST INCOME	-	8,668	-	-	-	-	-
	Total Misc Revenues	-	8,668	-	-	-	-	-
OTHER FINANCING SOURCES								
412-49120-57	BOND PROCEEDS	-	205,000	-	-	-	-	-
412-49300-57	FUND BALANCE APPLIED	-	-	-	(102,237)	(85,782)	(102,637)	(6,741)
	Total Other Financing Sources	-	205,000	-	(102,237)	(85,782)	(102,637)	(6,741)
	Fund 440 - TID District #12	-	213,668	12,842	41,750	58,205	41,350	41,350

TID 12 EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
412-57660-213	ARCHITECTURAL & ENGINEERING	-	-	2,003	-	3,955	-	-
412-57660-214	FINANCIAL/BONDING SERVICES	-	6,367	-	-	-	-	-
412-57660-219	OTHER PROFESSIONAL SERVICES	9,710	139	29,701	-	-	-	-
412-57660-240	TID FEES-STATE OF WISCONSIN	1,000	150	150	150	150	150	150
412-57660-295	CONSTRUCTION CONTRACTS	-	200,000	-	-	-	-	-
412-57660-610	PRINCIPAL ON DEBT	-	-	5,000	10,000	10,000	10,000	10,000
412-57660-620	INTEREST ON DEBT	-	-	11,586	6,600	6,600	6,200	6,200
412-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	5,000	25,000	37,500	25,000	25,000
412-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 12	10,710	206,656	53,440	41,750	58,205	41,350	41,350

FUND BALANCE		(10,710)	(3,698)	(44,296)		41,486	144,123	48,227
412-34300	Net Change-Increase/(Decrease)	(10,710)	7,012	(40,598)		85,782	102,637	6,741

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 413

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

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

TID 13 REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
TAXES								
413-41110-57	PROPERTY TAX INCREMENT	-	-	5,694	88,154	88,154	88,154	28,991
413-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	-	-	-	4,856
	Total Taxes	-	-	5,694	88,154	88,154	88,154	33,847
INTERGOVERNMENTAL REVENUES								
413-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
413-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
413-49300-57	FUND BALANCE APPLIED	-	-	-	(8,041)	(8,041)	(8,041)	(3,697)
	Total Other Financing Sources	-	-	-	(8,041)	(8,041)	(8,041)	(3,697)
	Fund 440 - TID District #13	-	-	5,694	80,113	80,113	80,113	30,150

TID 13 EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
413-57660-219	OTHER PROFESSIONAL SERVICES	9,710	139	1,700	-	-	-	-
413-57660-240	TID FEES-STATE OF WISCONSIN	1,000	150	150	150	150	150	150
413-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-
413-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
413-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
413-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	-
413-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	79,963	79,963	79,963	30,000
413-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 13	10,710	289	1,850	80,113	80,113	80,113	30,150

FUND BALANCE		(10,998)	(10,998)	(7,154)		887	8,928	4,584
413-34300	Net Change-Increase/(Decrease)	(10,710)	(289)	3,844		8,041	8,041	3,697

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 414

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

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

TID 14 REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
TAXES								
414-4110-57	PROPERTY TAX INCREMENT	-	-	61,563	350,164	350,164	350,164	158,134
414-43581-57	PERSONAL PROPERTY TAX AID	-	-	-	-	-	-	8,563
	Total Taxes	-	-	61,563	350,164	350,164	350,164	166,697
INTERGOVERNMENTAL REVENUES								
414-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
414-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
414-49300-57	FUND BALANCE APPLIED	-	-	-	(268,752)	(253,014)	229,999	333,453
	Total Other Financing Sources	-	-	-	(268,752)	(253,014)	229,999	333,453
	Fund 440 - TID District #14	-	-	61,563	81,413	97,150	580,163	500,150

TID 14 EXPENSE DETAIL

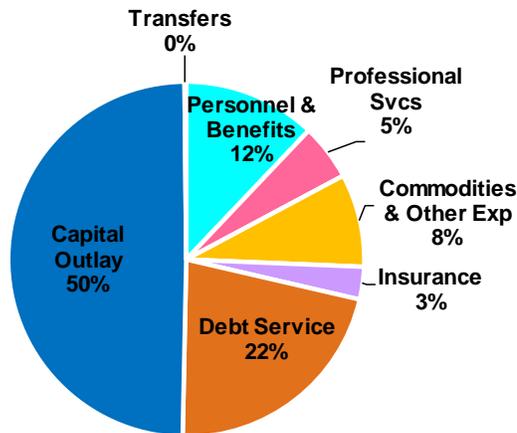
	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
414-57660-219	OTHER PROFESSIONAL SERVICES	9,710	139	1,700	-	-	-	-
414-57660-240	TID FEES-STATE OF WISCONSIN	1,000	150	150	150	150	150	150
414-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	97,000	500,000	500,000
414-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
414-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
414-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	25,000	-	25,000	-
414-57665-650	TRANSFER OUT-WATER UTILITY	-	-	44,465	56,263	-	55,013	-
414-57666-650	TRANSFER OUT-SEWER UTILITY	-	-	-	-	-	-	-
414-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 14	10,710	289	46,315	81,413	97,150	580,163	500,150

FUND BALANCE		(10,710)	(10,998)	612		253,626	23,627	(79,827)
414-34300	Net Change-Increase/(Decrease)	(10,710)	(289)	11,610		253,014	(229,999)	(333,453)

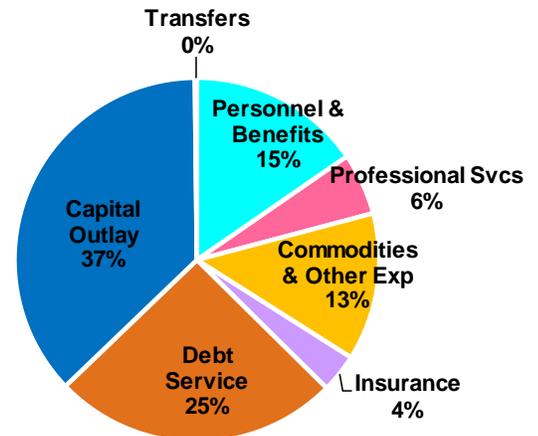
WATER, WASTEWATER, & STORMWATER SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
REVENUES							
Operating Revenues	6,847,575	6,972,895	7,341,257	7,477,185	7,489,954	7,696,555	7,887,106
Other Revenue Sources	475,268	483,385	418,076	8,677,684	8,924,873	2,150,767	6,004,401
Total	7,322,843	7,456,279	7,759,333	16,154,869	16,414,826	9,847,323	13,891,507
EXPENSES							
100 Personnel & Benefits	1,702,983	1,679,016	1,775,167	1,951,043	1,917,857	2,016,204	2,136,042
200 Professional Svcs	652,819	780,834	846,680	825,486	869,915	825,273	763,107
300 Commodities & Other Exp	734,993	696,335	810,542	1,368,330	1,366,752	1,788,536	1,823,226
500 Insurance	2,297,318	2,386,833	2,380,546	478,272	454,839	449,957	474,691
600 Debt Service	752,076	1,171,029	996,453	3,506,642	3,478,338	3,648,227	3,529,333
800 Capital Outlay	59,976	125,020	27,385	8,000,097	8,227,499	1,094,126	5,140,108
900 Transfers	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Total	6,225,165	6,864,067	6,861,773	16,154,869	16,340,201	9,847,323	13,891,507

**2024 UTILITY FUNDS
Expenditures by Category**



**2025 UTILITY FUNDS
Expenditures by Category**



FUND TYPE
ENTERPRISE

ASSOCIATED DEPARTMENT
WATER UTILITY

FUND DESCRIPTION

FUND 610

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

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

DEPARTMENT/FUNCTION

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

MISSION

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

PERSONNEL SUMMARY

2020 2021 2022 2023 2024 2025

Water Utility Superintendent	1	1	1	1	1	1
Water Lead	1	1	1	1	1	1
Operators	3	3	3	3	3	3
Administrative Assistant (15%)	1	1	1	1	1	1
Seasonal Employees	.7	.7	.7	.7	.6	.6

WATER UTILITY SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
REVENUES							
Total Revenues	2,568,606	2,709,462	2,938,845	5,271,628	5,389,458	4,317,619	7,873,842
Total	2,568,606	2,709,462	2,938,845	5,271,628	5,389,458	4,317,619	7,873,842
EXPENSES							
100 Personnel & Benefits	612,438	629,434	662,359	746,494	761,631	787,719	842,551
200 Professional Svcs	256,303	369,179	341,207	281,498	318,539	288,683	302,548
300 Commodities & Other Exp	470,335	449,650	551,142	1,134,497	1,114,881	1,553,292	1,549,933
500 Insurance	825,702	877,247	895,382	408,438	375,091	378,220	382,000
600 Debt Service	149,895	373,854	466,546	1,020,200	975,816	1,029,455	910,560
800 Capital Outlay	26,405	93,683	19,537	1,680,500	1,843,500	280,250	3,886,250
900 Transfers	-	-	-	-	-	-	-
Total	2,341,078	2,793,047	2,936,173	5,271,628	5,389,458	4,317,619	7,873,842
Liquid-Operating Cash	848,477	1,091,589	1,018,086		913,119		
Liquid-Restricted Cash	949,002	1,805,734	2,454,373		1,583,142		
Non-Liquid-Fund Balance	9,494,392	8,449,906	7,928,433		8,942,275		
TOTAL FUND BALANCE	11,291,871	11,347,228	11,400,892		11,438,536	11,731,331	11,517,080
Net Change-Increase/(Decrease)	227,528	55,357	53,663		37,644	292,795	78,545

DEPARTMENT SERVICE METRICS

The Wisconsin DNR, The Federal EPA and The Wisconsin PSC dictate the water utilities performance measures. These measures are demonstrated by WDNR inspections, WDNR Sanitary Surveys, compliance to all Federal and State mandated testing and procedures, WPDES permitting compliance, Consumer Confidence Reports and the annual PSC report to show compliance in all aspects of the water utility. Our monthly WDNR report shows compliance for all daily pumpage, kilowatt, chemical addition readings as well as daily compliance water testing and filter backwashing procedures. The water utility responds to all customer complaints and emergencies in a timely fashion 24/7, 365 days a year with the best service and knowledge of procedures possible. Additionally, we maintain the City’s entire water infrastructure to include wells, pumps, distribution system, hydrants, services lines and curb stops with maintenance procedures in place for best practices. The water utility’s staff are Wisconsin Certified Operators and must maintain their certification by demonstrating their skills with testing and continuous education CEU’s throughout the year.

SERVICE TYPE	Description	2020	2021	2022	2023
Water Pumped Into Distribution	Gal/Year	612,392,000	642,010,000	661,483,000	571,016,000
	Avg Gal/Mo	51,032,000	53,500,833	55,123,583	47,584,667
Water Mains in Service (2”-16”)	Feet	290,041	289,951	290,671	290,671
Water Meters in Service	Count	4,228	3,791	3,804	3,804
Hydrants	Replaced/Total	13 / 598	8 / 602	15 / 608	7 / 613
Valves	Exersized/Total	475 / 928	385 / 794	425 / 812	375 / 819
Main & Svc Breaks Repaired	Number of	5	12	11	7
New Services	Number of	62	30	10	5

**GOALS & OBJECTIVES
2024/2025 OUTLOOK**

- Continue in-house residential meter replacement program and cross-connection inspections. Review ways for better communication with customers on scheduling appointments.
- Continue with an outside firm to do our non-residential cross-connection program. Provide better communication to businesses on the reason for these inspections.
- Complete both private and public side water lateral material identification per DNR/EPA mandate and enter information into the EPA website by October, 2024.
- Create program and timeline to replace private and public lead laterals. Communicate with council members and affected property owners the health implications of lead laterals.
- Investigate turning the bulk water fill station from manual operation and billing to an automatic system to make it more efficient for the companies who use it.
- Monitor and review new water test standards and containment levels (like PFAS) from the EPA .

PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
REVENUES								
610-46460-61	UNMETERED SALES/GENERAL CUST	(51)	(100)	-	-	-	-	-
610-46461-61	METERED SALES/RESIDENTIAL	668,745	672,469	781,067	839,396	815,019	906,548	833,181
610-46462-61	METERED SALES/COMMERCIAL	107,980	106,786	137,391	150,028	132,066	162,030	138,973
610-46463-61	METERED SALES/INDUSTRIAL	590,759	640,303	573,155	529,426	668,306	571,780	668,502
610-46464-61	SALES TO PUBLIC AUTHORITIES	190,060	201,176	238,192	236,083	225,641	254,969	217,028
610-46465-61	PUBLIC FIRE PROTECTION REV	515,063	518,488	670,402	746,595	750,038	806,323	751,294
610-46466-61	PRIVATE FIRE PROTECTION REV	43,803	61,538	66,449	52,671	73,881	56,884	52,671
610-46467-61	METERED SALES/MF RESIDENTIAL	160,160	160,682	185,261	187,934	215,294	202,968	214,215
	Total Revenues	2,276,519	2,361,342	2,651,917	2,742,132	2,880,246	2,961,503	2,875,864
OTHER REVENUE SOURCES								
610-47419-61	INTEREST INCOME	618	2,164	25,816	21,695	44,000	19,309	19,309
610-47420-61	INTEREST REVENUE-LEASES	-	1,836	824	-	-	-	-
610-47421-61	DEVELOPER CONTRIBUTION	26,800	33,000	76,522	26,657	-	26,657	14,925
610-47422-61	CAPITAL PAID IN-MUNICIPALITY	-	7,500	-	16,657	926,491	16,657	-
610-47425-61	MISC AMORTIZATION	-	-	18,450	13,814	13,814	13,814	13,814
610-47460-61	OTR REV/TOWER/SERVICE	35,284	14,920	1,144	28,000	35,069	28,000	28,000
610-47467-61	NSF/SVC FEES/SPEC ASSESS FEES	9,495	9,468	24,036	10,000	9,500	10,000	10,000
610-47471-61	MISC SERVICE REV - TURN OFF	834	515	1,645	2,000	2,460	2,000	2,000
610-47474-61	OTHER REV--LABOR/MATERIAL	11,837	14,059	51,003	15,000	18,050	15,000	15,000
610-47475-61	WATER TAPS--CONTRIBUTIONS	268	30	-	-	-	-	-
610-47476-61	NET RETURN ON INVEST-METERS	10,867	10,499	13,879	10,500	10,500	10,500	10,500
610-47481-61	MISC GRANT REVENUE	194,768	232,866	-	-	-	-	1,780,555
610-47482-61	SALE OF USED EQUIPMENT	1,316	1,250	9,131	2,000	5,981	2,000	2,000
610-47483-61	LEASE REVENUE	-	20,012	20,012	20,012	20,012	20,012	20,012
610-47485-61	BOND/NOTE/LOAN PROCEEDS	-	-	-	1,030,500	1,275,000	1,329,000	3,004,445
610-47486-61	TRANSFER TID 10-TOWER DEBT	-	-	-	25,127	25,127	10,494	10,494
610-47487-61	TRANSFER TID 11-TOWER DEBT	-	-	-	24,627	24,627	10,494	10,494
610-47488-61	TRANSFER TID 13-TOWER DEBT	-	-	-	79,963	79,963	79,963	79,963
610-47489-61	TRANSFER TID 14-TOWER DEBT	-	-	44,465	56,263	56,263	55,013	55,013
610-47493-61	RETAINED EARNINGS-(INC)-DEC	-	-	-	1,146,681	(37,644)	(292,795)	(78,545)
	Total Other Revenue Sources	292,087	348,120	286,928	2,529,496	2,509,213	1,356,116	4,997,978
	610 - Water Utility	2,568,606	2,709,462	2,938,845	5,271,628	5,389,458	4,317,619	7,873,842

PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
SOURCE OF SUPPLY EXPENSES / 610-61600								
610-61600-111	SALARIES/WAGES	14,408	18,883	23,610	18,141	30,574	18,549	23,290
610-61600-112	WAGES/OVERTIME	448	2,010	2,530	5,209	2,464	5,327	5,152
610-61600-310	OFFICE & OPERATING SUPPLIES	154	308	844	1,500	500	1,500	1,500
610-61600-350	REPAIR/MTN EXPENSES	245	47	430	500	500	500	500
Total Source Of Supply Exp.		15,255	21,247	27,413	25,350	34,038	25,875	30,442
PUMPING OPERATIONS EXPENSES / 610-61620								
610-61620-111	SALARIES/WAGES	29,366	37,610	43,313	42,025	50,530	42,970	45,582
610-61620-112	WAGES/OVERTIME	-	-	79	-	-	-	64
610-61620-220	UTILITIES	179,531	209,850	209,015	180,000	183,000	181,800	183,000
610-61620-310	OFFICE & OPERATING SUPPLIES	76	353	1,905	2,000	500	2,000	2,000
610-61620-350	REPAIR/MTN EXPENSE	171,068	201,060	44,113	513,000	513,000	1,227,000	1,227,000
Total Pumping Operations Exp.		380,041	448,873	298,426	737,025	747,030	1,453,770	1,457,646
WATER TREATMENT OPERATIONS EXP / 610-61630								
610-61630-111	SALARIES/WAGES	14,713	18,084	24,366	24,629	27,677	25,183	23,090
610-61630-112	WAGES/OVERTIME	-	-	-	-	53	-	35
610-61630-154	PROFESSIONAL DEVELOPMENT	-	-	142	-	78	-	-
610-61630-310	WATER TESTING & OP SUPPLIES	11,587	12,014	13,744	21,000	10,000	25,000	25,000
610-61630-341	CHEMICALS	21,708	33,399	33,221	35,000	35,000	38,500	38,500
610-61630-350	Repair/Maint Expense	125,003	22,180	267,724	340,000	340,000	14,000	14,000
Total Water Treatment Op		173,010	85,676	339,196	420,629	412,808	102,683	100,624
TRANSMISSION EXPENSES / 610-61640								
610-61640-111	SALARIES/WAGES	588	640	918	1,153	752	1,179	904
610-61640-112	WAGES/OVERTIME	-	-	-	-	-	-	-
610-61640-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
Total Transmission Expenses		588	640	918	1,153	752	1,179	904
TOWER/RESERVOIRS MTN. EXPENSES / 610-61650								
610-61650-111	MTN SALARIES/WAGES	1,351	2,399	3,097	2,902	2,882	2,967	2,768
610-61650-112	WAGES/OVERTIME	-	-	558	-	-	-	450
610-61650-350	REPAIR/MTN EXPENSE	31,407	34,762	65,531	73,500	73,500	70,000	70,000
Total Reservoirs Mtn. Expense		32,759	37,161	69,187	76,402	76,382	72,967	73,218
MAINS MTN. EXPENSE / 610-61651								
610-61651-111	MTN SALARIES/WAGES	12,083	13,419	27,857	19,362	22,885	19,798	22,305
610-61651-112	WAGES/OVERTIME	-	186	167	394	1,720	403	1,404
610-61651-113	TEMPORARY WAGES	2,169	189	-	-	-	-	-
610-61651-350	REPAIR/MTN EXPENSE	35,338	45,308	36,880	40,000	40,000	45,000	45,000
Total Mains Mtn. Expense		49,590	59,101	64,903	59,756	64,606	65,200	68,708
SERVICES MTN. EXPENSES / 610-61652								
610-61652-111	MTN SALARIES/WAGES	10,738	33,620	16,746	17,004	16,794	17,386	22,531
610-61652-112	WAGES/OVERTIME	-	1,294	115	2,742	223	2,803	1,207
610-61652-350	REPAIR/MTN EXPENSE	13,446	22,711	6,711	30,000	14,000	35,000	35,000
Total Services Mtn. Expenses		24,184	57,625	23,572	49,746	31,017	55,190	58,739
METERS MTN. EXPENSES / 610-61653								
610-61653-111	MTN SALARIES/WAGES	15,575	18,898	21,151	14,115	26,071	14,433	21,236
610-61653-112	WAGES/OVERTIME	-	-	40	-	-	-	32
610-61653-210	CONTRACTUAL SERVICES	23,858	15,505	-	16,000	14,000	20,000	20,000
610-61653-350	REPAIR/MTN EXPENSE	6,936	3,563	5,255	3,000	4,600	3,500	3,500
Total Meters Mtn. Expenses		46,368	37,966	26,446	33,115	44,671	37,933	44,768
HYDRANTS MTN. EXPENSES / 610-61654								
610-61654-111	MTN SALARIES/WAGES	8,412	8,078	22,925	10,790	15,137	11,033	14,730
610-61654-112	WAGES/OVERTIME	-	18	701	39	869	40	963
610-61654-113	WAGES TEMPORARY	3,105	279	-	-	-	-	-
610-61654-350	REPAIR/MTN EXPENSE	8,716	9,927	6,449	15,000	15,000	15,000	15,000

PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
METER READING EXPENSES / 610-61901								
610-61901-111	SALARIES/WAGES	95	198	339	873	1,505	893	628
610-61901-112	WAGES/OVERTIME	-	-	-	-	-	-	-
	Total Meter Reading Expenses	95	198	339	873	1,505	893	628
ACCOUNTING & COLLECTING EXP / 610-61902								
610-61902-111	SALARIES/WAGES	38,147	37,924	52,732	44,397	50,952	45,396	48,273
610-61902-112	WAGES/OVERTIME	-	-	99	-	-	-	-
	Total Acct. & Collecting Exp.	38,147	37,924	52,831	44,397	50,952	45,396	48,273
CUSTOMERS ACCOUNTS EXPENSES / 610-61903								
610-61903-224	SOFTWARE/HARDWARE MAINTENANCE	6,556	4,562	8,408	7,981	7,981	8,223	11,701
610-61903-310	INFO TECH & OPERATING SUPPLIES	53	161	74	-	-	-	-
610-61903-325	PUBLIC EDUCATION	78	96	195	657	215	664	215
610-61903-361	AMR GATEWAY SERVICES	9,022	9,934	23,827	17,000	17,000	19,500	19,500
610-61903-362	CREDIT/DEBIT CARD EXPENSES	10,408	12,013	12,510	9,275	9,275	9,368	9,368
	Total Customer Accounts Exp.	26,117	26,767	45,014	34,913	34,471	37,754	40,784
ADMINISTRATIVE EXPENSES / 610-61920								
610-61920-111	SALARIES/WAGES	120,800	125,280	123,777	133,566	143,005	136,572	177,584
610-61920-154	PROFESSIONAL DEVELOPMENT	-	-	187	-	100	-	-
	Total Administrative Expenses	120,800	125,280	123,964	133,566	143,105	136,572	177,584
OFFICE SUPPLIES EXPENSES / 610-61921								
610-61921-224	SOFTWARE/HARDWARE MAINTENANCE	1,273	1,374	608	1,620	1,620	1,208	1,305
610-61921-225	TELECOM/INTERNET/COMMUNICATION	3,827	3,304	4,000	3,107	3,800	3,622	5,712
610-61921-310	OFFICE & OPERATING SUPPLIES	10,712	9,611	11,981	8,000	12,000	8,500	8,500
	Total Office Supplies Expense	15,812	14,289	16,589	12,727	17,420	13,330	15,517
OUTSIDE SERVICES EMPLOYED / 610-61923								
610-61923-210	PROFESSIONAL SERVICES	24,428	109,240	97,384	54,750	89,000	55,750	62,750
610-61923-211	PLANNING	8,000	8,000	8,500	8,500	8,500	8,500	8,500
610-61923-212	GIS SERVICES	5,072	5,920	5,500	5,500	5,500	5,500	5,500
	Total Outside Services Emp.	37,501	123,160	111,384	68,750	103,000	69,750	76,750
INSURANCE / 610-61924								
610-61924-510	INSURANCE EXPENSES	21,868	23,238	21,955	24,000	25,091	24,720	28,500
	Total Insurance Expense	21,868	23,238	21,955	24,000	25,091	24,720	28,500
EMPLOYEE BENEFITS / 610-61926								
610-61926-150	EMPLOYEE FRINGE BENEFITS	143,371	153,552	139,171	188,116	171,628	192,348	177,829
610-61926-590	SOC SEC TAXES EXPENSE	32,588	32,236	36,401	34,438	40,775	35,213	39,322
	Total Employee Benefits	175,959	185,789	175,571	222,554	212,403	227,561	217,151
EMPLOYEE TRAINING EXPENSE / 610-61927								
610-61927-154	PROFESSIONAL DEVELOPMENT	2,806	5,266	4,455	7,000	2,000	7,070	5,000
	Total Employee Training Exp.	2,806	5,266	4,455	7,000	2,000	7,070	5,000
PSC ASSESSMENT / 610-61928								
610-61928-210	PSC REMAINDER ASSESSMENT	2,548	8,263	6,007	2,525	3,623	2,550	2,550
	Total PSC Assessment	2,548	8,263	6,007	2,525	3,623	2,550	2,550
MISC. GENERAL EXPENSES / 610-61930								
610-61930-540	LOSS ON DISPOSAL OF ASSET	7,644	-	-	-	-	-	-
610-61930-550	DEPRECIATION EXPENSE	271,444	341,300	344,743	-	-	-	-
610-61930-551	DEPRECIATION EXPENSE-CIAC	141,678	142,196	151,065	-	-	-	-
610-61930-590	TAXES	350,480	338,276	341,219	350,000	350,000	353,500	353,500
610-61930-910	CONTINGENCIES/COST REALLOC	-	-	-	-	-	-	-
	Total Misc. General Expenses	771,246	821,772	837,027	350,000	350,000	353,500	353,500

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PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
TRANSPORTATION EXPENSES / 610-61933								
610-61933-310	VEHICLE REPAIRS & MAINTENANCE	601	2,345	2,002	5,000	2,500	5,050	5,050
610-61933-351	FUEL EXPENSE	6,349	9,998	8,490	7,565	7,800	7,641	7,800
	Total Transportation Expenses	6,950	12,343	10,492	12,565	10,300	12,691	12,850
GENERAL PLANT MTN. EXPENSE / 610-61935								
610-61935-111	MTN SALARIES/WAGES	171,846	128,324	131,442	168,996	132,144	172,799	170,260
610-61935-112	WAGES/OVERTIME	77	75	-	322	-	329	60
610-61935-113	WAGES/TEMPORARY	2,907	1,836	-	22,392	112	22,896	22,392
610-61935-116	ON CALL PAY	12,530	12,723	13,212	13,346	12,813	13,346	13,346
610-61935-118	CLOTHING ALLOWANCE	3,392	4,155	3,042	300	2,838	303	2,900
610-61935-154	ORGANIZATION MEMBERSHIPS	1,137	1,934	1,901	3,250	1,913	3,500	2,500
610-61935-220	UTILITIES	1,211	3,160	1,785	1,515	1,515	1,530	1,530
610-61935-350	REPAIR/MTN EXPENSE	7,429	19,861	9,257	12,500	15,500	15,000	15,000
610-61935-365	DAMAGE CLAIM-INSURANCE	-	-	-	-	-	-	-
	Total General Plant Mtn. Exp.	200,529	172,067	160,640	222,621	166,835	229,702	227,988
CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936								
610-61936-111	SALARIES/WAGES	2,373	2,560	3,686	5,432	7,128	5,555	4,214
610-61936-112	WAGES/OVERTIME	-	-	-	-	-	-	-
610-61936-810	CAPITAL EQUIPMENT	22,964	1,358	18,016	60,000	60,000	116,000	116,000
610-61936-820	CAP OUTLAY/CONTRACT PAYMENTS	3,440	84,879	(378)	1,499,000	1,662,000	-	-
610-61936-822	INVENTORY PURCHASES	-	-	1,579	-	-	-	-
610-61936-823	METER PURCHASES	-	7,446	319	121,500	121,500	164,250	3,770,250
	Total Capital Outlay/Construct	28,778	96,244	23,223	1,685,932	1,850,628	285,805	3,890,464
DEBT SERVICE COSTS / 610-61950								
610-61950-610	PRINCIPAL ON DEBT	-	-	-	511,300	511,300	481,300	481,300
610-61950-620	INTEREST ON DEBT	148,945	219,965	416,019	352,235	352,235	428,185	428,185
610-61950-625	CDBG GRANT FD 910 REPAYMENT	-	-	-	116,265	-	118,895	-
610-61950-630	DEBT SERVICE EXP/AMORTATION	-	650	-	-	-	-	-
610-61950-650	BOND ISSUE/PAYING AGENT EXP	950	153,239	50,526	40,400	112,281	1,075	1,075
	Total Debt Service Costs	149,895	373,854	466,546	1,020,200	975,816	1,029,455	910,560
WATER UTILITY EXPENSE TOTALS		2,341,078	2,793,047	2,936,173	5,271,628	5,389,458	4,317,619	7,873,842

PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY EXPENSE NOTES		2024		2025	
PUMPING OPERATIONS EXPENSES / 610-61620					
A	Well Re-hab. Well 6 in 2024 & well 8 for 2025	CIP	300,000	2022 Rev Bond	-
	Well Performance Testing		7,000		7,500
	Hydrant Install at East Tower	CIP	-		- Defer
	Maintenance service agreement for backup generators.		3,000		3,000
	Diesel fuel for backup generators. Plus any diesel fuel additives for winter		2,000		2,500
	Variable Frequency Drive (VFD) for wells 5 & 9	CIP	70,000	2022 Rev Bond	-
	Regular maintenance		35,000		35,000
	Well 7 Modification	CIP	96,000	Rev Bond	1,179,000
					Rev Bond
	Total:		513,000		1,227,000
WATER TREATMENT OPERATIONS EXP / 610-61630					
B	Filter tank media replacement well 6 (two tanks) 2024. Well 8 in 2025	CIP	270,000	2022 Rev Bond	-
	Well 8 Discharge	CIP	35,000	2022 Rev Bond	-
	Well 9 backwash holding tank cleaning/insp.	CIP	-		14,000
	Well 9 air compressors	CIP	20,000	2022 Rev Bond	-
	Automatic hydrant flushing equipment (3)	CIP	15,000	Fund Balance	-
	Total:		340,000		14,000
TOWER/RESERVOIR MTN. EXPENSES / 610-61650					
C	Tower contracts for East and Southwest towers.		68,500		70,000
	Well #7 reservoir storage tank inspection. <i>If DNR requires us. Delayed for 2023.</i>		5,000		-
	Total:		73,500		70,000
SERVICES MTN. EXPENSES / 610-61652					
D	Lead Lateral Replacement		30,000		35,000
CONTRACTOR SERVICES - METER MAINTENANCE / 610-61653					
E	Well house meter yearly testing		-		2,500
	Large meter testing yearly requirement distribution.		16,000		17,500
	Total:		16,000		20,000
OUTSIDE SERVICES EMPLOYED / 610-61923					
F	Audit, Consultants		21,000		20,000
	Cross connection surveys for Industrial/Comm/MF/ PA		30,250		30,250
	SCADA consultant		12,500		12,500
	Total:		63,750		62,750
G	Engineering transfer to General Fund		8,500		8,500
H	GIS transfer to General Fund		4,250		4,250
	EIG Whitewater.org GIS Hosting		1,250		1,250
	Total:		5,500		5,500
CAPTIAL OUTLAY/ EQUIPMENT 610-61936-810					
I	Fire hydrant replacement	CIP	45,000	2022 Rev Bond	45,000
	New service vehicle	CIP	-		65,000
	Skidsteer lease	CIP	-		6,000
	Office computers	CIP	7,000	Fund Balance	-
	Enclosed Water material hauling trailer	CIP	-	Defer	-
	Mounted valve operator/ vac service truck	CIP	-	Defer	-
	Concrete barriers/material dividers	CIP	8,000	Fund Balance	-
	Pneumatic control cut off saw	CIP	-	Defer	-
	Total:		60,000		116,000
CAPITAL OUTLAY / CONTRACT PAYMENTS / 610-61936-820					
J	Vehicle Garage	CIP	524,500	2022 Rev Bond	-
	Tree/brush/stump removal (street dept./Kienbaums)	CIP	40,000	Fund Balance	-
	Fire Hydrant painting	CIP	-	Defer	-
	Paving well 9 road	CIP	-		- Defer
	Total:		564,500		-
CAPITAL OUTLAY / CONSTRUCTION / 610-61936-823					
K	Residential meters	CIP	24,000	Fund Balance	26,500
	Residential back flow preventers	CIP	2,500	Fund Balance	2,750
	Cellular endpoints	CIP	75,000	Fund Balance	75,000
	Large meter replacements (Determined after testing)	CIP	20,000	Fund Balance	20,000
	Ann Street/Fremont St Reconstruction	CIP	481,400	Rev Bond	-
	Fremont Street Reconstruction	CIP	311,100	Rev Bond	-
	Forest Street Reconstruction	CIP	142,000	Rev Bond	-
	Jefferson Street Reconstruction-Engineering	CIP	-		40,000
	Lead Lateral Replacement	CIP	-		1,825,445
	Lead Lateral Replacement-Private	CIP	-		1,171,940
	Lead Lateral Replacement-Public	CIP	-		608,615
	Total:		1,056,000		3,770,250
			2,730,750		5,329,000

FUND TYPE
ENTERPRISE
ASSOCIATED DEPARTMENT
WASTEWATER UTILITY
FUND DESCRIPTION
FUND 620

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

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

DEPARTMENT/FUNCTION

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

MISSION

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



PERSONNEL SUMMARY

	2020	2021	2022	2023	2024	2025
Utility Superintendent	1	1	1	1	1	1
Lab Operator	1.5	1.5	1.5	1.5	1.3	1.3
Wastewater Operator	5	5	5	5	5	5
Administrative Assistant (70%)	.7	.7	.7	.7	.7	.7
Seasonal	.6	.6	.6	.6	.3	.3

WASTEWATER UTILITY SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
REVENUES							
Total Revenues	4,160,133	4,193,260	4,265,452	9,688,833	9,668,088	4,616,530	4,739,151
Total	4,160,133	4,193,260	4,265,452	9,688,833	9,668,088	4,616,530	4,739,151
EXPENSES							
100 Personnel & Benefits	827,137	765,784	846,605	917,410	860,498	934,886	979,364
200 Professional Svcs	360,102	373,502	424,091	501,160	511,221	493,577	419,889
300 Commodities & Other Exp	204,641	181,125	202,475	199,087	181,880	192,321	208,881
500 Insurance	1,358,808	1,379,772	1,349,696	55,837	66,337	57,361	77,651
600 Debt Service	547,517	688,283	457,640	2,209,943	2,214,728	2,339,509	2,339,509
800 Capital Outlay	33,571	30,927	6,911	5,805,397	5,758,799	598,876	713,858
Total	3,331,776	3,419,392	3,287,418	9,688,833	9,593,463	4,616,530	4,739,151

Liquid-Operating Cash	1,216,574	1,023,833	1,729,372	2,291,756
Liquid-Restricted Cash	4,355,159	7,902,240	5,978,614	3,230,115
Non-Liquid-Fund Balance	13,130,475	10,654,502	12,850,622	14,698,187

FUND BALANCE	18,702,208	19,580,574	20,558,608	20,220,058	20,250,873	20,384,292
Net Change-Increase/(Decrease)	828,357	878,367	978,034	(338,550)	30,815	164,233

DEPARTMENT SERVICE METRICS

The primary performance measures that guide utility management are written into our 5-year Wisconsin Pollutant Discharge Elimination System (WPDES) permit. We have daily, weekly, monthly and annual regulatory limits which require compliance. This is accomplished through sound process operation and verified with laboratory analysis. If a violation were to occur it must be reported to WDNR representatives within 24 hours. Annually, operational success (i.e. greater pollutant removal) is reviewed and submitted as the electronic Compliance Maintenance Annual Report (eCMAR). The eCMAR ranks compliance in a grade point format. Items receiving a “C” or below requires a written response for documentation. Additionally, we compile, track and respond to all collection system complaints, monitor grease trap and dental amalgam separator ordinance compliance and maintain a testing program for septage and holding waste. All utility staff have completed or are working towards advanced level wastewater certifications. This educational component helps drive continual interest, improvements and excellence at the utility.

SERVICE TYPE		2018	2019	2020	2021	2022
Televising Sanitary Sewer Main	% of Total Length (Mi)	14% 7.3 miles	15% 7.8 miles	27% 14.0 miles	4% 2.1 miles	0% 0.0 miles
Cleaning Sanitary Sewer	% of Total Length (Mi)	37.0% 19.2 miles	35% 18.2 miles	35% 18.2 miles	33% 17.1 miles	26% 13.6 miles
Smoke Testing Sanitary Sewer Mains	% of Total Length (Mi)	0% 0.0 miles	33% 17.2 miles	30% 15.6 miles	35% 18.1 miles	0% 0 miles
Manhole Inspections	% of Total # Completed	33% 446	33% 541	40% 541	33% 446	28% 352
Rehabilitation of Sanitary Sewers	% of Total Length (Mi)	2.3% 1.2 miles	2.6% 1.4 miles	1.6% 0.8 miles	0.7% 0.4 miles	1.0% 0.42 miles
Peak Monthly Flow	Gal / Month (Millions)	88.422 MGD	63.685 MGD	52.7 MGD	48.5 MGD	67.3 MGD
Yearly Phosphorous Average	Milligrams / Liters	0.30 mg/l	.164 mg/l	.173 mg/l	.184 mg/l	.142 mg/l

GOALS & OBJECTIVES

2024/2025 OUTLOOK

- For phosphorus compliance, the utility continues to work towards the final end goal of 0.075 mg/l. Currently, the utility is reaching compliance via the Multi Discharger Variance. However, this variance is scheduled to end in 2027 (it may get extended pending EPA approval). Compliance options after the termination of the MDV program vary and will continue to be evaluated. The utility will continue to work towards evaluating nutrient trading and construction options. Regardless of the chosen compliance option, there will be increased costs to reach the permitted phosphorus limits.
- Improve upon our “in-house” training program by targeting needed programs as suggested by staff and by empowering staff to lead trainings in their area of interest and knowledge. With the addition of many new staff members at the Wastewater Utility it is crucial to develop a knowledge base within staff members that provides sound succession planning as well as efficient operation of the utility.
- Utility staff will be addressing items noted on past smoke testing reports in a prioritized fashion. There is work to be done on both public and private infrastructure.
- In recent years staff has worked hard at updating the information in the GIS system. The goal is to continue updating by providing maintenance records and updated locations when sewers are reconstructed.
- As an ongoing need, we will continue to plan for and verify that we can access all off-road sanitary structures in the event of emergencies. Interceptor sewer mains will be the first lines targeted.
- Continue to evaluate bio-solids handling processes and long-term planning as it relates to increased biosolids regulations and land application availability. The utility is currently working with an engineering firm to develop a long-term plan.



WASTEWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
REVENUES								
620-4110-62	RESIDENTIAL REVENUES	1,932,342	1,963,681	1,965,548	1,964,318	1,954,000	1,964,318	1,952,162
620-4112-62	COMMERCIAL REVENUES	1,038,897	1,048,029	1,037,831	1,282,113	1,093,000	1,282,113	1,491,849
620-4113-62	INDUSTRIAL REVENUES	178,327	182,622	150,871	158,083	160,000	158,083	161,762
620-4114-62	PUBLIC REVENUES	643,518	747,139	736,603	682,340	686,000	682,340	676,090
620-4115-62	PENALTIES	19,940	18,829	19,562	18,838	16,600	18,838	19,732
620-4116-62	MISC REVENUES	82,255	96,089	129,257	94,847	118,000	94,847	154,985
620-4117-62	SEWER CONNECTION REVENUES	133,232	5,472	98,496	1,824	31,008	1,824	1,824
	Total Revenues	4,028,513	4,061,860	4,138,169	4,202,363	4,058,608	4,202,363	4,458,403
REVENUES/OTHER SOURCES								
620-42110-62	INTEREST INCOME	2,698	9,480	113,086	95,036	195,000	84,582	84,582
620-42175-62	INS CLAIMS REIM/DIVIDENDS	-	-	-	-	4,930	-	-
620-42212-62	CLEAN WATER FD REIMBURSEMENT	-	-	-	-	-	-	-
620-42213-62	MISC INCOME	9,225	11,252	8,077	11,600	8,900	11,600	11,600
620-42215-62	SPECIAL ASSESSMENTS	-	-	-	-	-	-	-
620-42217-62	BOND PROCEEDS	-	-	-	2,299,000	2,299,000	145,000	145,000
620-42218-62	GRANT PROCEEDS	49,017	110,667	6,120	2,763,100	2,763,100	203,800	203,800
620-42300-62	EQUIPMENT-AUCTION PROCEEDS	70,680	-	-	-	-	-	-
620-49920-62	TRANSFER TID 14-LIFT ST DEBT	-	-	-	-	-	-	-
620-49930-62	RETAINED EARNINGS-(INC)-DEC	-	-	-	317,735	338,550	(30,815)	(164,233)
	Total Revenues/Other Sources	131,621	131,399	127,283	5,486,471	5,609,480	414,167	280,749
	620 - Wastewater Utility	4,160,133	4,193,260	4,265,452	9,688,833	9,668,088	4,616,530	4,739,151



WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 620-62810									
620-62810-111	SALARIES/PERMANENT	144,324	150,573	150,782	192,641	171,571	196,975	254,497	
620-62810-116	ACCOUNTING/COLLECT SALARIES	37,730	37,533	50,231	44,397	46,523	45,396	55,309	
620-62810-118	METER READING SALARIES	1,083	7,213	6,561	-	-	-	-	
620-62810-154	PROFESSIONAL DEVELOPMENT	-	-	851	-	870	-	-	
620-62810-219	PROF SERVICES/ACCTG & AUDIT	9,622	10,348	12,287	10,100	15,000	10,201	10,201	
620-62810-220	PLANNING	12,000	12,000	12,500	12,500	12,500	12,500	12,500	A
620-62810-221	GIS SERVICES/EXPENSES	5,612	6,500	7,314	4,600	5,700	4,750	4,750	B
620-62810-222	SAFETY PROGRAM-ALL DPW	-	-	1,050	2,323	-	2,346	-	
620-62810-224	SOFTWARE/HARDWARE MAINTENANCE	6,366	5,936	11,075	12,997	12,997	12,870	13,690	
620-62810-225	TELECOM/INTERNET/COMMUNICATION	1,946	2,177	3,110	4,289	4,289	5,409	5,406	
620-62810-310	OFFICE SUPPLIES	6,683	8,055	11,357	6,565	6,400	6,631	6,631	
620-62810-345	NO FAULT SEWER BKUP CLAIMS	-	-	743	-	-	-	-	
620-62810-356	JOINT METER EXPENSE	17,917	10,499	13,879	19,342	19,342	19,535	19,535	
620-62810-362	CREDIT/DEBIT CARD EXPENSES	16,949	19,564	20,373	25,250	25,250	25,503	25,503	
620-62810-519	INSURANCE EXPENSE	42,266	45,494	57,191	48,262	61,705	49,710	70,000	
620-62810-550	DEPRECIATION EXPENSE	1,308,672	1,326,998	1,286,828	-	-	-	-	
620-62810-555	LOSS ON SALE/DISPOSAL OF ASSET	-	-	-	-	-	-	-	
620-62810-610	PRINCIPAL ON DEBT	-	-	-	1,676,993	1,676,993	1,770,115	1,770,115	
620-62810-620	INTEREST ON DEBT	547,042	571,305	507,767	502,650	513,623	538,791	538,791	
620-62810-670	BOND ISSUE/DEBT AMORT EXPENSE	475	116,978	(50,126)	30,300	24,112	30,603	30,603	
620-62810-820	CAPITAL IMPROVEMENTS	4,018	6,377	(786)	5,660,799	5,608,799	161,657	213,657	C
620-62810-821	CAPITAL EQUIPMENT	-	-	7,697	7,500	75,000	275,000	340,000	D
620-62810-822	EQUIP REPL FUND ITEMS	2,206	2,178	-	10,100	-	10,201	10,201	
620-62810-825	SEWER REPAIR/MAINT FUNDING	26,592	18,425	-	125,000	75,000	150,000	150,000	E
620-62810-826	OPERATING RESERVE FUNDING	-	3,515	-	-	-	-	-	
620-62810-830	AMR GATEWAY SERVICES	756	432	-	1,998	-	2,018	-	
620-62810-930	TRANSFER TO WATER FUND	-	-	-	-	74,625	-	-	
Total Adm./General Expenses		2,192,257	2,362,100	2,110,683	8,398,606	8,355,674	3,330,210	3,531,387	
SUPERVISORY/CLERICAL / 620-62820									
620-62820-111	SALARIES/PERMANENT	80,605	82,482	67,615	86,913	92,637	88,868	91,615	
620-62820-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
620-62820-117	LONGEVITY PAY	-	500	-	-	-	-	-	
620-62820-120	EMPLOYEE BENEFITS	212,363	183,950	183,440	241,891	223,606	247,333	242,347	
620-62820-154	PROFESSIONAL DEVELOPMENT	2,655	3,031	2,363	2,750	2,750	2,778	4,000	
620-62820-219	PROFESSIONAL SERVICES	25,924	18,972	29,190	55,050	55,050	52,550	2,550	F
620-62820-225	TELECOM/INTERNET/COMMUNICATION	3,751	3,798	4,243	3,840	-	3,878	3,878	
620-62820-310	OFFICE & OPERATING SUPPLIES	1,452	2,493	1,821	3,030	2,000	3,060	3,060	
Total Supervisory/Clerical		326,750	295,226	288,672	393,473	376,043	398,468	347,451	
COLLECTION SYSTEM O&M / 620-62830									
620-62830-111	SALARIES/PERMANENT	86,566	80,420	85,784	91,150	78,019	93,201	71,150	
620-62830-112	WAGES/OVERTIME	372	1,591	2,076	2,384	893	2,438	2,913	
620-62830-222	ELECTRICITY/LIFT STATIONS	11,411	10,692	11,233	10,100	13,000	10,201	13,000	
620-62830-295	CONTRACTUAL SERVICES	-	2,704	6,483	14,700	14,700	8,600	8,600	G
620-62830-353	REPR/MTN - LIFT STATIONS	13,372	5,380	1,385	14,140	5,000	14,281	14,281	
620-62830-354	REPR MTN - SANITARY SEWERS	7,718	4,430	2,041	6,565	5,000	6,631	6,631	
620-62830-355	REP/MAINT-COLLECTION EQUIP	3,917	4,476	2,593	4,000	6,000	4,040	7,000	
620-62830-356	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-	

PROPRIETARY FUNDS

FUND 620
WASTEWATER UTILITY



WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET	
	Total Collection System O&M	123,357	109,692	111,594	143,039	122,612	139,392	123,574	
TREATMENT PLANT OPERATIONS / 620-62840									
620-62840-111	SALARIES/PERMANENT	58,487	34,334	33,795	38,915	37,756	39,790	28,029	
620-62840-112	OVERTIME	1,644	4,296	4,983	6,437	2,597	6,582	6,991	
620-62840-116	ON-CALL PAY	12,228	12,387	12,404	13,346	12,489	13,346	13,346	
620-62840-118	CLOTHING ALLOWANCE	4,684	4,158	2,805	4,278	4,142	4,321	4,700	
620-62840-154	PROFESSIONAL DEVELOPMENT	-	-	-	-	45	-	2,500	
620-62840-156	LIFE INSURANCE	-	(3)	-	-	-	-	-	
620-62840-222	ELECTRICITY/PLANT	155,230	142,746	148,302	141,400	142,000	142,814	142,814	
620-62840-223	NATURAL GAS/PLANT	48,150	49,858	35,310	40,400	40,400	40,804	40,804	
620-62840-310	OFFICE & OPERATING SUPPLIES	14,380	13,702	15,280	16,800	15,000	17,300	17,300	H
620-62840-341	CHEMICALS	14,672	22,275	30,820	33,000	25,000	34,000	34,000	I
620-62840-342	CONTRACTUAL SERVICES	6,196	10,139	6,930	12,100	12,100	12,100	12,100	J
620-62840-351	FUEL EXPENSES	6,605	8,855	6,076	7,500	7,000	7,575	7,575	
620-62840-353	REPAIR/MTN-TREATMENT PLANT	644	-	-	-	-	-	-	
620-62840-355	TRUCK/AUTO EXPENSES	-	102	-	1,010	5,000	1,020	1,020	
620-62840-590	DNR ENVIRONMENTAL FEE	7,870	7,280	5,676	7,575	4,632	7,651	7,651	
	Total Treatment Plant Oper.	330,791	310,130	302,381	322,761	308,160	327,303	318,830	
TREATMENT EQUIPMENT MAINTENANCE / 620-62850									
620-62850-111	SALARIES/PERMANENT	90,583	66,785	81,598	75,696	111,131	77,399	67,678	
620-62850-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
620-62860-154	PROFESSIONAL DEVELOPMENT	-	-	74	-	-	-	-	
620-62850-242	CONTRACTUAL SERVICES	32,663	44,876	60,850	112,250	112,250	77,250	59,250	L
620-62850-342	LUBRICANTS	1,639	2,287	2,828	3,030	3,030	3,060	3,060	
620-62850-357	REPAIRS & SUPPLIES	62,344	33,156	71,829	26,200	26,200	24,400	29,000	M
	Total Maint./Treatment Equip.	187,229	147,104	217,178	217,176	252,611	182,109	158,988	
MAINTENANCE - BUILDINGS & GROUNDS / 620-62860									
620-62860-111	SALARIES/PERMANENT	12,530	8,351	4,526	9,465	3,505	9,678	3,754	
620-62860-112	WAGES/OVERTIME	117	159	110	-	-	-	-	
620-62860-113	SEASONAL WAGES	6,134	6,218	12,352	14,400	9,044	14,724	14,400	
620-62860-220	STORMWATER UTILITY FEE	1,575	1,575	1,575	1,600	1,575	1,616	1,616	
620-62860-245	CONTRACTUAL REPAIRS	6,876	5,028	7,546	6,000	4,000	6,060	6,060	
620-62860-355	EQUIPMENT	2,560	737	586	2,525	1,000	2,550	2,550	
620-62860-357	REPAIRS & SUPPLIES	18,152	25,013	2,305	7,500	8,030	7,575	7,575	
	Total Maint-Build & Grounds	47,944	47,082	28,999	41,490	27,154	42,203	35,955	
LABORATORY EXPENSE / 620-62870									
620-62870-111	SALARIES/PERMANENT	73,549	80,340	142,146	91,059	64,623	93,108	117,896	
620-62870-112	WAGES/OVERTIME	608	1,127	1,596	1,689	795	1,727	2,239	
620-62870-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-	-	
620-62870-295	CONTRACTUAL SERVICES	5,718	2,571	25,678	18,000	18,000	18,180	10,000	
620-62870-310	LAB & OPERATING SUPPLIES	8,352	9,011	10,642	7,500	9,000	-	9,000	K
	Total Laboratory Expense	88,228	93,050	180,062	118,249	92,418	113,015	139,136	
POWER GENERATION EXPENSE / 620-62880									
620-62880-111	SALARIES/PERMANENT	-	-	-	-	-	-	-	
620-62880-242	CONTRACTUAL SERVICES	2,162	-	-	1,010	1,010	1,020	1,020	
620-62880-357	REPAIRS & SUPPLIES	468	-	-	1,010	1,528	1,020	1,020	
	Total Power Generation Exp.	2,630	-	-	2,020	2,538	2,040	2,040	
BIOSOLIDS HANDLING EXPENSE / 620-62890									
620-62890-111	SALARIES/PERMANENT	775	339	512	-	253	-	-	
620-62890-112	WAGES/OVERTIME	55	-	-	-	-	-	-	
620-62890-154	PROFESSIONAL DEVELOPMENT	45	-	-	-	-	-	-	
620-62890-295	CONTRACTUAL SERVICES	31,094	53,721	46,346	50,000	56,000	79,750	79,750	N
620-62890-351	DIESEL FUEL EXPENSE	-	-	-	-	-	-	-	
620-62890-357	REPAIRS & SUPPLIES	621	948	989	2,020	-	2,040	2,040	
	Total Sludge Application Exp.	32,590	55,008	47,847	52,020	56,253	81,790	81,790	



WASTEWATER UTILITY EXPENSE NOTES		2024	2025
A Planning/Eng/Transfer to GF	Total:	12,500	12,500
B GIS Technician/Transfer GF	Total:	4,600	4,750
C Capital Improvements			
Vanderlip Lift Station	CIP	4,830,342 CWF/Grant/2022 Rev Bond	-
Roof Replacement Program	CIP	65,000 2022 Rev Bond	105,000 Rev Bond
Repurpose Fraternity LS Genset	CIP	- Move to 2025	35,000 Fund Balance
Replace Solids Loadout Pump	CIP	15,000 2022 Rev Bond	-
Milwaukee St. LS Access Road	CIP	- Move to 2025	17,000 2022 Rev Bond
Johns Water Main	CIP	16,657 Fund Balance	16,657 Fund Balance
Sealcoating Asphalt	CIP	30,000 2022 Rev Bond	-
Ann Street/Fremont St Reconstruction	CIP	281,000 ARPA	-
Fremont Street Reconstruction	CIP	256,300 ARPA	-
Forest Street Reconstruction	CIP	114,500 ARPA	-
Jefferson Street Reconstruction	CIP	-	40,000 Rev Bond
Total:		5,608,799	213,657
D Capital Equipment			
Installation of RAS pump No.4	CIP	- 2022 Rev Bond	140,000
Emergency Dialer	CIP	75,000 Fund Balance	- Move to 2024
Spectrophotometer	CIP	- ARPA-completed 2023	-
Sludge Thickener/Dewatering	CIP	-	200,000 ARPA
Total:		75,000	340,000
E Transfer to Sewer Repair/Replacement Fund	Total:	125,000	150,000
F Professional Services			
Cleansweep collection day - share with Water Dept.		750	750
IT Support		50,000 SCADA IT Support	- removed for 2025
MEG membership		1,800	1,800
GIS enhancements		2,500	-
Total:		55,050	2,550
G Collection System - Contractual Services			
Generator Maintenance- even numbered years		2,500	600
Vactor Maint.		5,400	1,200
Cross Connection Inspection Service (340 @ \$8.82)		3,000	3,000
Lift Station pump rebuild	CIP	3,800 ARPA	3,800 ARPA
Total:		14,700	8,600
H Operating Supplies			
Process Sensors/Ortho Analyzer reagents		3,000	3,500
Other		13,800	13,800
Total:		16,800	17,300
I Chemicals - Polymer & Alum	Total:	33,000	34,000
J Treatment Plant Operations Contractual Services			
Software support - Hach-\$3,300, Win911-\$1000		4,300	4,300
Meter calibrations		800	800
Uniform Service		5,500	5,500
Other		1,500	1,500
Total:		12,100	12,100
K Lab and Operating Supplies - Spectrophotometer	Total:	7,500	-
L Equipment - Contractual Services			
Cat Switchgear PLC Replacement	CIP	-	8,000 Fund Balance
Influent Pump Rebuild	CIP	17,000 2022 Rev Bond	18,000 Fund Balance
Installation of RAS pump No.4	CIP	55,000 2022 Rev Bond	-
Thickner Feed Pump Maint		3,000	3,000
Bldg. 320 Conduit Repair		3,500	-
Plant Boiler Maint.		3,250	3,250
Plant Generator Maint.		-	2,500
General electrical services		4,000	4,000
Centrifuge Maintenance	CIP	18,000 Fund Balance	30,000 Fund Balance
Other		8,500	8,500
Total:		112,250	77,250
M Equipment - Repairs and Supplies			
UV Hydraulic hoses	CIP	5,500 Fund Balance	-
Electric motor rebuilds		700	1,400
Other		20,000	27,600
Total:		26,200	29,000
N Biosolids - Contract Land Application	Total:	50,000	79,750
		6,153,499	981,457

FUND TYPE
ENTERPRISE

ASSOCIATED DEPARTMENT
STORMWATER UTILITY

FUND DESCRIPTION

FUND 630

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

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

DEPARTMENT/FUNCTION

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

MISSION

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

STORMWATER UTILITY REVENUE & EXPENSE SUMMARY

FISCAL RESOURCES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
REVENUES							
Total Revenues	594,103	553,558	555,037	1,194,408	1,357,280	913,174	1,278,513
Total	594,103	553,558	555,037	1,194,408	1,357,280	913,174	1,278,513
EXPENSES							
100 Personnel & Benefits	263,408	283,798	266,203	287,138	295,728	293,599	314,127
200 Professional Svcs	36,413	38,153	81,382	42,828	40,155	43,013	40,670
300 Commodities & Other Exp	60,017	65,561	56,925	34,746	69,991	42,922	64,412
500 Insurance	112,809	129,814	135,468	13,997	13,411	14,377	15,040
600 Debt Service	54,664	108,892	72,267	276,499	287,794	279,264	279,264
800 Capital Outlay	-	410	937	514,200	625,200	215,000	540,000
900 Transfers	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Total	552,311	651,628	638,182	1,194,408	1,357,280	913,174	1,278,513
Liquid-Operating Cash	(53,873)	642,970	413,853		(11,506)		
Liquid-Restricted Cash	-	-	-		-		
Non-Liquid-Fund Balance	4,610,373	3,854,567	4,000,538		4,015,217		
FUND BALANCE	4,556,500	4,497,536	4,414,391		4,003,711	3,840,227	3,820,037
Net Change-Increase/(Decre:	41,792	(58,964)	(83,145)		(410,680)	(163,484)	(183,674)



DEPARTMENT SERVICE METRICS

SERVICE TYPE	2020	2021	2022	2023	2024/thru Oct
Structural Storm Water Facilities	19	19	19	31	31
Street Sweeping Miles & Tons*	1314 Miles / 536 Tons	1703 Miles / 536 Tons	471 Miles / 332 Tons	2356 Miles / 539 Tons	1905 Miles / 358 Tons
Street Sweeping Hours*	19	417	104	615.5	456
*To help control pollutants from entering into the storm sewer system and ultimately discharging into the lakes and streams, the City routinely sweeps the streets. This measure will collect the number of miles and hours the street sweeping machine is in use.					
Catch Basins/Inlets Cleaned**	152 / 17.23 Tons	319 / 35.9 Tons	309 / 34.76 Tons	293 / 18.6 Tons	305 / 15.8 Tons
**To help control pollutants from entering into the storm sewer system and ultimately discharging into the lakes and streams, catch basins have been installed with 2' sumps. These sumps need to be routinely cleaned out. This measure will collect the number of catch basins cleaned and the tonnage of sediment removed.					

**GOALS & OBJECTIVES
2024/2025 OUTLOOK**

- Storm Sewer Maintenance Tracking – Working with GIS staff, develop protocols to determine and track maintenance requirements on storm sewer related devices, including items such as, detention pond maintenance, inlet cleaning, inlet reconstruction, and outfall inspections.
- Communicate with Private Post-Storm Water Management Device property owners on the need to clean and maintain their devices to be in compliance with City and DNR requirements.

STORMWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
REVENUES								
630-4110-63	RESIDENTIAL REVENUES	206,427	207,115	205,029	207,114	205,000	207,114	205,285
630-4112-63	COMMERCIAL REVENUES	140,262	144,864	148,415	144,864	149,000	144,864	149,233
630-4113-63	INDUSTRIAL REVENUES	73,037	73,029	73,041	73,029	73,000	73,029	73,095
630-4114-63	PUBLIC/TAX EXEMPT REVENUES	102,448	102,448	102,283	102,448	102,000	102,448	102,270
630-4115-63	PENALTIES	5,369	5,236	5,402	5,235	5,100	5,235	5,955
630-4116-63	OTHER REVENUES	15,000	17,000	17,000	-	17,000	-	17,000
630-4118-63	RESERVE ERU'S	-	-	-	-	-	-	-
	Total Revenues	542,543	549,692	551,171	532,690	551,100	532,690	552,839
REVENUES/OTHER SOURCES								
630-4210-63	INTEREST INCOME	30	-	-	-	-	-	-
630-42212-63	GRANTS-REIMBURSEMENT-STATE	49,800	-	-	42,500	42,500	-	-
630-42213-63	MISC INCOME	1,730	3,866	3,866	3,000	3,000	2,000	2,000
630-42400-63	INS CLAIMS REIM/DIVIDENDS	-	-	-	-	-	-	-
630-49930-63	RETAINED EARNINGS-(INC)-DEC	-	-	-	144,518	410,680	163,484	183,674
630-49940-63	LOAN PROCEEDS	-	-	-	-	350,000	-	-
630-49950-63	CAPITAL IMPROVE-LOAN	-	-	-	471,700	-	215,000	540,000
	Total Revenues/Other Sources	51,560	3,866	3,866	661,718	806,180	380,484	725,674
	630 - Stormwater Util	594,103	553,558	555,037	1,194,408	1,357,280	913,174	1,278,513

STORMWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 630-63300									
630-63300-115	ADMINISTRATIVE SALARIES	65,195	66,100	69,655	67,093	78,588	68,602	87,456	
630-63300-116	ACCOUNTING/FINANCE SALARIES	18,755	19,756	21,506	26,002	19,388	26,587	28,463	
630-63300-120	EMPLOYEE BENEFITS-TOTAL	80,682	78,614	59,975	87,715	86,183	89,689	86,696	
630-63300-154	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-	
630-63300-214	PROF SERVICES/AUDIT EXPENSES	3,079	3,010	3,754	4,040	1,367	4,040	1,500	
630-63300-220	ENGINEERING/PLANNING- TO GF	8,500	8,500	8,500	8,500	8,500	8,500	8,500	A
630-63300-221	GIS EXPENSES	4,344	5,700	6,160	6,160	6,160	6,160	6,160	B
630-63300-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	151	4,128	4,128	4,313	4,510	
630-63300-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-	
630-63300-247	SOFTWARE EXPENSES	-	-	-	-	-	-	-	
630-63300-310	OFFICE & OPERATING SUPPLIES	5,401	4,473	4,620	4,040	3,300	4,080	4,080	
630-63300-350	CONTINGENCIES	-	-	-	-	-	-	-	
630-63300-352	INFO TECHNOLOGY EXPENSES	2,568	2,214	2,750	2,818	2,818	2,846	2,846	
630-63300-362	CREDIT/DEBIT CARD EXPENSES	2,379	2,746	2,859	2,608	2,608	2,635	2,635	
630-63300-519	INSURANCE EXPENSES	10,124	10,527	11,877	11,977	11,411	12,336	13,000	
630-63300-610	DEBT SERVICE-PRINCIPAL/INT	54,664	78,918	72,267	276,499	276,499	279,264	279,264	C
630-63300-913	ERF TRANSFER-DPW/ERF	25,000	25,000	25,000	25,000	25,000	25,000	25,000	D
Total Adm./General Expenses		280,691	305,558	289,074	526,580	525,952	534,052	550,110	
STREET CLEANING / 630-63310									
630-63310-111	SALARIES/WAGES	23,795	24,013	27,199	24,697	20,062	25,252	25,144	
630-63310-351	FUEL EXPENSES	222	2,431	1,355	2,000	2,000	2,000	2,000	
630-63310-353	EQUIPMENT PARTS/SUPPLIES	1,511	355	-	505	2,000	510	2,000	
630-63310-550	DEPRECIATION EXPENSE	100,685	117,144	121,028	-	-	-	-	
Total Street Cleaning Exp.		126,212	143,943	149,582	27,202	24,062	27,763	29,144	
STORMWATER MANAGEMENT / 630-63440									
630-63440-111	SALARIES/WAGES	16,304	27,059	15,546	22,401	10,950	22,905	14,589	
630-63440-113	SEASONAL WAGES	-	-	-	-	-	-	-	
630-63440-295	CONTRACTUAL SERVICES	20,489	20,943	62,818	20,000	20,000	20,000	20,000	E
630-63440-320	PUBLIC EDUCATION/OUTREACH	5,078	5,096	5,195	5,200	5,215	5,200	5,200	
630-63440-350	REPAIR/MAINTENANCE SUPPLIES	12,517	12,619	4,314	5,050	5,050	5,101	5,101	
630-63440-351	FUEL EXPENSES	-	-	-	-	-	-	-	
630-63440-590	PERMIT FEES-DNR	2,000	2,144	2,564	2,020	2,000	2,040	2,040	
630-63440-670	BOND ISSUE EXPENSES	-	29,974	-	-	11,295	-	-	
630-63440-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-	F
630-63440-820	CAPITAL IMPROVEMENTS	-	410	937	514,200	625,200	215,000	540,000	G
630-63440-856	TMDL STORMWATER PLAN	-	-	-	-	-	-	-	
Total Stormwater Maintenance		56,388	98,244	91,373	568,871	679,710	270,246	586,930	
COMPOST SITE/YARD WASTES / 630-63600									
630-63600-111	SALARIES/WAGES	53,235	61,423	62,389	59,230	75,582	60,563	71,779	
630-63600-113	SEASONAL WAGES	5,443	6,832	9,933	-	4,973	-	-	
630-63600-310	OFFICE & OPERATING SUPPLIES	-	6,000	7,034	8,000	8,000	8,000	8,000	
630-63600-351	FUEL EXPENSES	2,700	2,448	2,182	2,525	2,000	2,550	2,550	
630-63600-352	VEHICLE/EQUIPMENT/REPAIR PARTS	27,641	27,180	26,615	2,000	37,000	10,000	30,000	
Total Compost Site/Yard Wastes		89,019	103,882	108,153	71,755	127,556	81,113	112,329	
LAKE MANAGEMENT/MAINTENANCE / 630-63610									
630-63610-291	LAKE WEED CONTROL EXPENSES	-	-	-	-	-	-	-	
630-63610-295	CONTRACTUAL EXPENSES	-	-	-	-	-	-	-	
Total Lake Manage/Maintenance		-	-	-	-	-	-	-	
STORMWATER EXPENSE TOTAL		552,311	651,628	638,182	1,194,408	1,357,280	913,174	1,278,513	

STORMWATER UTILITY EXPENSE NOTES		2024	2025	
A	Transfer to GF for general engineering services	8,500	8,500	A
B	Transfer to GF for GIS services	6,160	6,160	B
C	Debt Service	279,264	279,264	C
D	Transfer to DPW ERF	25,000	25,000	D
E	Contractural Services	20,000	20,000	E
F	Capital Equipment	-	-	F
G	Capital Improvements:			
	Stormwater Quality Mgmt Plan	85,000	-	
	BMP Dredging		300,000	
	Starin Park Wet Detention Pond		200,000	
	Ann/Fremont Construction	171,300	-	
	Fremont Construction	82,400	-	
	Forest Construction	50,500	-	
	Jefferson Street Design	-	40,000	
Total:		389,200	540,000	G

City of Whitewater, WI

Capital Improvement Program

FY 2024 – 2028

Over \$32 million in funding requests for the 2024-2025 period were requested. We were able to accommodate more than \$29 million for funding. Of the \$29 million, \$4.2 million of previously borrowed funds and \$884 K of ARPA funds are being reallocated to new projects due to a delayed wastewater lift station project. The lift station project will be funded with a \$2.1 million Clean Water Fund grant and a \$2.1 million Clean Water fund loan. More than \$1.3 million is being granted by Whitewater Fire Department Inc. to purchase new Fire/EMS Vehicles, \$2.25 million was fundraised for the Library expansion project.

Below is a summary of projects by type of funding and source of repayment helps to illustrate the significance and distribution of costs.

2024-2025 Biennial CIP Budget-Summary

	2025 Debt	Grants / Fundraising	Prev Bond Proceeds	Fund Balance	Grand Total
Levy	1,311,673	3,869,071	6,026,942	2,749,750	13,957,436
Water	2,580,600	2,204,400	2,590,000	335,750	7,710,750
Sewer	40,000	2,966,900	3,034,342	167,814	6,209,056
Stormwater	540,000	42,500	346,700	-	929,200
TID 10	-	359,174	-	194,194	553,368
	4,472,273	9,442,045	11,997,984	3,447,508	29,359,810

City of Whitewater
Capital Improvement Program
 2024 through 2025
PROJECTS BY DEPARTMENT

Department	Category	2024	2025	Total
DPW				
Ann Street/Fremont St Reconstruction	Infrastructure	\$ 1,501,950	\$ -	\$ 1,501,950
Biennial St Reconstruction	Infrastructure	\$ -	\$ -	\$ -
Forest Street Reconstruction	Infrastructure	\$ 502,700	\$ -	\$ 502,700
Fremont Street Reconstruction	Infrastructure	\$ 1,317,645	\$ -	\$ 1,317,645
Innovation Drive Repaving	Infrastructure	\$ 82,000	\$ 471,368	\$ 553,368
Jefferson Street Reconstruction	Infrastructure	\$ -	\$ 160,000	\$ 160,000
Putnam Street Reconstruction	Infrastructure	\$ -	\$ -	\$ -
Walworth Avenue Resurfacing	Infrastructure	\$ 296,000	\$ 581,548	\$ 877,548
Whitewater Street Brick Replacement	Infrastructure	\$ -	\$ 147,000	\$ 147,000
DPW Total		\$ 3,700,295	\$ 1,359,916	\$ 5,060,211
Fire / Rescue				
Ambulance Outfitting	Machinery & Equipment	\$ 30,000	\$ -	\$ 30,000
Bunk Room Remodel	Building Improvements	\$ 173,514	\$ -	\$ 173,514
Computer Upgrades	IT Software/Hardware	\$ 6,000	\$ -	\$ 6,000
Engine Outfitting	Machinery & Equipment	\$ 250,000	\$ -	\$ 250,000
Gym Equipment	Machinery & Equipment	\$ 5,500	\$ -	\$ 5,500
Parking Lot Cameras	IT Software/Hardware	\$ 15,000	\$ -	\$ 15,000
Remount Ambulance 1280	Licensed Vehicles	\$ -	\$ -	\$ -
Remount Ambulance 1282	Licensed Vehicles	\$ -	\$ 285,000	\$ 285,000
Replace Ambulance 1283	Licensed Vehicles	\$ 400,000	\$ -	\$ 400,000
Replace Engine 1220	Licensed Vehicles	\$ 875,000	\$ -	\$ 875,000
Replace Ladder 1250	Licensed Vehicles	\$ 355,659	\$ -	\$ 355,659
Tower Ladder Outfitting	Machinery & Equipment	\$ 250,000	\$ -	\$ 250,000
Fire / Rescue Total		\$ 2,360,673	\$ 285,000	\$ 2,645,673
IT				
City Surveillance Camera Upgrades & Maintenance	IT Software/Hardware	\$ -	\$ 10,000	\$ 10,000
Network Switch Replacement	IT Software/Hardware	\$ 10,000	\$ 5,000	\$ 15,000
PC Replacement	IT Software/Hardware	\$ 20,500	\$ 34,125	\$ 54,625
Server Virtual Host Replacement	IT Software/Hardware	\$ 160,000	\$ -	\$ 160,000
VoIP Phone System Replacement	IT Software/Hardware	\$ -	\$ 120,000	\$ 120,000
IT Total		\$ 190,500	\$ 169,125	\$ 359,625
Library				
Library Expansion / Renovation	Building Improvements	\$ 6,055,000	\$ -	\$ 6,055,000
Library Total		\$ 6,055,000	\$ -	\$ 6,055,000
Park & Rec - Facilities				
ADA Funding	Facilities & Other Improvements	\$ 25,000	\$ 25,000	\$ 50,000
Armory Chimney Repair	Building Improvements	\$ -	\$ -	\$ -
Bike and Pedestrian Pathways	Infrastructure	\$ -	\$ -	\$ -
City Facility Roof Replacement	Building Improvements	\$ -	\$ 100,000	\$ 100,000
Moraine View Park Shelter	Infrastructure	\$ -	\$ 250,000	\$ 250,000

City of Whitewater
Capital Improvement Program
 2024 through 2025
PROJECTS BY DEPARTMENT

Department	Category	2024	2025	Total
Moraine View Playground	Infrastructure	\$ -	\$ 40,000	\$ 40,000
Outdoor Splash Pad	Infrastructure	\$ 430,000	\$ -	\$ 430,000
Park Master Plan Update	Infrastructure	\$ -	\$ -	\$ -
PR Bark Park Water and Playground	Infrastructure	\$ -	\$ 15,000	\$ 15,000
South Trippe Lake Property Purchase	Infrastructure	\$ -	\$ 320,000	\$ 320,000
Transit 250 Van	Licensed Vehicles	\$ 50,000	\$ -	\$ 50,000
Treyton Field Updates	Infrastructure	\$ -	\$ 20,000	\$ 20,000
WAFC HVAC Repair	Building Improvements	\$ 95,000	\$ -	\$ 95,000
WAFC Pool Shell Replacement	Facilities & Other Improvements	\$ -	\$ 100,000	\$ 100,000
Park & Rec - Facilities Total		\$ 600,000	\$ 870,000	\$ 1,470,000
Park & Rec - Other				
Cravath lake Mill Pond Dam Repairs	Infrastructure	\$ 130,000	\$ -	\$ 130,000
Lake Shoreline Restoration	Infrastructure	\$ 100,000	\$ 51,000	\$ 151,000
Park Pathway Repair and Resurfacing	Infrastructure	\$ 100,000	\$ 35,000	\$ 135,000
Park & Rec - Other Total		\$ 330,000	\$ 86,000	\$ 416,000
Police				
Drone (Future Replacement)	Machinery & Equipment	\$ -	\$ -	\$ -
Evidence Garage	Buildings	\$ -	\$ 180,000	\$ 180,000
Lean-to Carport for PD Squads	Building Improvements	\$ -	\$ 75,000	\$ 75,000
MDC Replacement	IT Software/Hardware	\$ -	\$ -	\$ -
PD Command Staff Computers	IT Software/Hardware	\$ 6,000	\$ -	\$ 6,000
Portable/Mobile P25 Dual Band Radio Upgrade	Machinery & Equipment	\$ 988,539	\$ -	\$ 988,539
Squad Car and Changeover	Licensed Vehicles	\$ 137,256	\$ 70,000	\$ 207,256
Police Total		\$ 1,131,795	\$ 325,000	\$ 1,456,795
Sewer				
CAT Switchgear PLC replacement	Machinery & Equipment	\$ -	\$ 8,000	\$ 8,000
Centrifuge Cake Pump Rebuild	Machinery & Equipment	\$ -	\$ -	\$ -
Centrifuge Maintenance	Machinery & Equipment	\$ 18,000	\$ 30,000	\$ 48,000
Digester Rehab	Facilities & Other Improvements	\$ -	\$ -	\$ -
Emergency Dialer	IT Software/Hardware	\$ -	\$ 20,000	\$ 20,000
Influent Pump Rebuild	Machinery & Equipment	\$ 17,000	\$ 18,000	\$ 35,000
Installation of RAS pump No.4	Facilities & Other Improvements	\$ 55,000	\$ -	\$ 55,000
Lift Station pump rebuild	Machinery & Equipment	\$ 3,800	\$ 3,800	\$ 7,600
Milwaukee St. lift station control upgrade	Machinery & Equipment	\$ -	\$ -	\$ -
Milwaukee St. LS access road	Infrastructure	\$ 17,000	\$ -	\$ 17,000
Replacement Solids Loadout Pump	Facilities & Other Improvements	\$ 15,000	\$ -	\$ 15,000
Repurpose Fraternity LS genset	Machinery & Equipment	\$ 35,000	\$ -	\$ 35,000
Roof Replacement Program - Wastewater Utility	Building Improvements	\$ 65,000	\$ 105,000	\$ 170,000
Sealcoating Asphalt	Infrastructure	\$ 30,000	\$ -	\$ 30,000
Sludge Thickener/Dewatering	Machinery & Equipment	\$ -	\$ 200,000	\$ 200,000
Spectrophotometer	Machinery & Equipment	\$ 7,500	\$ -	\$ 7,500
UV Hydraulic Hoses	Machinery & Equipment	\$ 5,500	\$ -	\$ 5,500

City of Whitewater
Capital Improvement Program
 2024 through 2025
PROJECTS BY DEPARTMENT

Department	Category	2024	2025	Total
Vanderlip Lift Station Replacement	Infrastructure	\$ 4,830,342	\$ -	\$ 4,830,342
Sewer Total		\$ 5,099,142	\$ 384,800	\$ 5,483,942
Stormwater				
Starin Park Underground Wet Detention Pond	Infrastructure	\$ -	\$ 200,000	\$ 200,000
Stormwater BMP Dredging	Infrastructure	\$ -	\$ 300,000	\$ 300,000
Stormwater Quality Management Plan Update	Infrastructure	\$ 85,000	\$ -	\$ 85,000
Stormwater Total		\$ 85,000	\$ 500,000	\$ 585,000
Streets				
DPW Storage Shed	Buildings	\$ -	\$ 122,000	\$ 122,000
F350 Pickup '25	Licensed Vehicles	\$ -	\$ 51,000	\$ 51,000
F350 Pickup '27	Licensed Vehicles	\$ -	\$ -	\$ -
F550 Dumptruck '24	Licensed Vehicles	\$ 86,000	\$ -	\$ 86,000
FUND 280 ANNUAL STREET PROJECTS	Infrastructure	\$ -	\$ 185,000	\$ 185,000
Kubota RTV Replacement '26	Machinery & Equipment	\$ -	\$ -	\$ -
Loader Snow Blower Replacement '26	Machinery & Equipment	\$ -	\$ -	\$ -
Plow/Patrol Truck '23	Licensed Vehicles	\$ 137,000	\$ -	\$ 137,000
Plow/Patrol Truck '26	Licensed Vehicles	\$ -	\$ -	\$ -
Quad Axle Dump Truck Replacement	Licensed Vehicles	\$ -	\$ 250,000	\$ 250,000
Skid Loader Replacement '24	Machinery & Equipment	\$ 6,000	\$ 6,000	\$ 12,000
Street Garage	Buildings	\$ -	\$ 210,000	\$ 210,000
Vogele Tracked Asphalt Paver Super 700i '28	Machinery & Equipment	\$ -	\$ -	\$ -
Streets Total		\$ 229,000	\$ 824,000	\$ 1,053,000
Water				
Automatic hydrant flushers.	Machinery & Equipment	\$ 15,000	\$ -	\$ 15,000
Concrete barriers	Facilities & Other Improvements	\$ 8,000	\$ -	\$ 8,000
Fire hydrant painting	Machinery & Equipment	\$ 40,000	\$ 40,000	\$ 80,000
Fire Hydrant Replacement	Infrastructure	\$ 45,000	\$ 45,000	\$ 90,000
Furnace replacement	Machinery & Equipment	\$ -	\$ 15,000	\$ 15,000
Hydrant installation at East tower	Infrastructure	\$ -	\$ 30,000	\$ 30,000
Large meter replacements	Infrastructure	\$ 20,000	\$ 20,000	\$ 40,000
Lead Lateral Replacement	Infrastructure	\$ -	\$ 3,606,000	\$ 3,606,000
Lease agreement/Skidsteer	Machinery & Equipment	\$ -	\$ 6,000	\$ 6,000
Main Imprmnt - Franklin/Wisconsin	Infrastructure	\$ -	\$ -	\$ -
Main Imprmnt - LSP/Enterprise	Infrastructure	\$ -	\$ -	\$ -
Main Imprmnt - Pearson /Main	Infrastructure	\$ -	\$ -	\$ -
Main Imprmnt - Tratt/Prairie Village	Infrastructure	\$ -	\$ -	\$ -
Main Improvement- Elkhorn Roundabout	Infrastructure	\$ 75,000	\$ -	\$ 75,000
Office desk computers	IT Software/Hardware	\$ 7,000	\$ -	\$ 7,000
Pneumatic control saw.	Machinery & Equipment	\$ -	\$ 16,500	\$ 16,500
Residential Cross Connection - Meter Replacement	Machinery & Equipment	\$ 101,500	\$ 104,250	\$ 205,750
Service vehicle	Licensed Vehicles	\$ -	\$ 65,000	\$ 65,000
Tree, brush and stump removal	Facilities & Other Improvements	\$ 40,000	\$ -	\$ 40,000

City of Whitewater
Capital Improvement Program
 2024 through 2025
PROJECTS BY DEPARTMENT

Department	Category	2024	2025	Total
Valve operator maintenance truck	Machinery & Equipment	\$ 180,000	\$ -	\$ 180,000
Variable Frequency Drive for Wells 5 & 9	Infrastructure	\$ 70,000	\$ -	\$ 70,000
Vehicle Garage / Material Storage	Buildings	\$ 524,500	\$ -	\$ 524,500
WATER MATERIAL HAULING TRAILER	Machinery & Equipment	\$ -	\$ 12,500	\$ 12,500
WELL 6 & WELL 8 FILTER MEDIA	Machinery & Equipment	\$ 270,000	\$ -	\$ 270,000
Well 6 Rehab	Infrastructure	\$ 140,000	\$ -	\$ 140,000
Well 7 Modification	Infrastructure	\$ 96,000	\$ 1,179,000	\$ 1,275,000
Well 8 rehab	Infrastructure	\$ 160,000	\$ -	\$ 160,000
Well 9 air compressor	Machinery & Equipment	\$ 20,000	\$ -	\$ 20,000
Well 9 Holding Tank Maintenance	Facilities & Other Improvements	\$ -	\$ 14,000	\$ 14,000
Well 9 road paving.	Facilities & Other Improvements	\$ -	\$ 65,000	\$ 65,000
Water Total		\$ 1,812,000	\$ 5,218,250	\$ 7,030,250
Total		\$ 21,593,405	\$ 10,022,091	\$ 31,615,496

City of Whitewater
Capital Improvement Program
2024
FUNDING SOURCE BY PROJECT

Funding Status/Projects Funded	Owning Department	Payer	ARPA	Cash / Fund Balance	CWF Loan	Fundraising	GO Debt: Bond	GO Debt: Note	Grant	Rev Debt: Bond	Safe Drinking Water Loan	WWFD INC Contribution	Total
ADA Funding	Park & Rec - Facilities	Levy	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Ambulance Outfitting	Fire / Rescue	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
Ann Street/Fremont St Reconstruction	DPW	Levy	\$ -	\$ -	\$ -	\$ -	\$ 541,573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 541,573
		Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,677	\$ -	\$ -	\$ -	\$ 26,677
		Sewer	\$ 281,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 281,000
		Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171,300	\$ -	\$ -	\$ -	\$ -	\$ 171,300
		Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 481,400	\$ -	\$ -	\$ 481,400
Armory Chimney Repair	Park & Rec - Facilities	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Automatic hydrant flushers.	Water	Water	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Bike and Pedestrian Pathways	Park & Rec - Facilities	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAT Switchgear PLC replacement	Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Centrifuge Maintenance	Sewer	Sewer	\$ -	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000
City Facility Roof Replacement	Park & Rec - Facilities	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Surveillance Camera Upgrades & Maintenance	IT	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Upgrades	Fire / Rescue	Other	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Concrete barriers	Water	Water	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Cravath lake Mill Pond Dam Repairs	Park & Rec - Other	Other	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000
Emergency Dialer	Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engine Outfitting	Fire / Rescue	Other	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
F550 Dumptruck '24	Streets	Levy	\$ -	\$ 86,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,000
Fire Hydrant Replacement	Water	Water	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Forest Street Reconstruction	DPW	Levy	\$ -	\$ -	\$ -	\$ -	\$ 195,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,700
		Sewer	\$ 114,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,500
		Stormwater	\$ -	\$ -	\$ -	\$ -	\$ 50,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,500
		Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,000	\$ -	\$ -	\$ 142,000
Fremont Street Reconstruction	DPW	Levy	\$ -	\$ -	\$ -	\$ -	\$ 667,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 667,845
		Sewer	\$ 256,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 256,300
		Stormwater	\$ -	\$ -	\$ -	\$ -	\$ 82,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,400
		Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 311,100	\$ -	\$ -	\$ 311,100
Gym Equipment	Fire / Rescue	Levy	\$ -	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500
Influent Pump Rebuild	Sewer	Sewer	\$ -	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000
Innovation Drive Repaving	DPW	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		TID 10	\$ -	\$ 82,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,000
Installation of RAS pump No.4	Sewer	Sewer	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Jefferson Street Reconstruction	DPW	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Shoreline Restoration	Park & Rec - Other	Levy	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
		Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Large meter replacements	Water	Water	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Lead Lateral Replacement	Water	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lease agreement/Skidsteer	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library Expansion / Renovation	Library	Levy	\$ -	\$ 805,000	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,805,000
		Other	\$ -	\$ -	\$ -	\$ 2,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000
Lift Station pump rebuild	Sewer	Sewer	\$ 3,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,800
Milwaukee St. LS access road	Sewer	Sewer	\$ -	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000
Network Switch Replacement	IT	Other	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Office desk computers	Water	Water	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000
Park Master Plan Update	Park & Rec - Facilities	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Pathway Repair and Resurfacing	Park & Rec - Other	Levy	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
PC Replacement	IT	Other	\$ -	\$ -	\$ -	\$ -	\$ 20,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,500
PD Command Staff Computers	Police	Other	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Plow/Patrol Truck '23	Streets	Levy	\$ -	\$ -	\$ -	\$ -	\$ 137,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,000
Portable/Mobile P25 Dual Band Radio Upgrade	Police	Levy	\$ -	\$ -	\$ -	\$ -	\$ 418,639	\$ -	\$ 198,629	\$ -	\$ -	\$ -	\$ 617,268
		Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 371,271	\$ 371,271
Quad Axle Dump Truck Replacement	Streets	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Remount Ambulance 1282	Fire / Rescue	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Ambulance 1283	Fire / Rescue	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
Replace Engine 1220	Fire / Rescue	Levy	\$ -	\$ 656,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 656,250
		Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,750	\$ 218,750
Replace Ladder 1250	Fire / Rescue	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355,659	\$ 355,659
Replacement Solids Loadout Pump	Sewer	Sewer	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Repurpose Fraternity LS genset	Sewer	Sewer	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Residential Cross Connection - Meter Replacement	Water	Water	\$ -	\$ 101,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,500
Roof Replacement Program - Wastewater Utility	Sewer	Sewer	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Sealcoating Asphalt	Sewer	Sewer	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Server Virtual Host Replacement	IT	Levy	\$ 18,085	\$ -	\$ -	\$ -	\$ 141,915	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000
Skid Loader Replacement '24	Streets	Levy	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Sludge Thickener/Dewatering	Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Spectrophotometer	Sewer	Sewer	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Squad Car and Changeover	Police	Levy	\$ -	\$ -	\$ -	\$ -	\$ 137,256	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,256

City of Whitewater
Capital Improvement Program
2024
FUNDING SOURCE BY PROJECT

Funding Status/Projects	Owning Department	Payer	ARPA	Cash / Fund Balance	CWF Loan	Fundraising	GO Debt: Bond	GO Debt: Note	Grant	Rev Debt: Bond	Safe Drinking Water Loan	WWFD INC Contribution	Total
Stormwater BMP Dredging	Stormwater	Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater Quality Management Plan Update	Stormwater	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,500	\$ -	\$ -	\$ -	\$ 42,500
		Stormwater	\$ -	\$ -	\$ -	\$ -	\$ 42,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,500
Tower Ladder Outfitting	Fire / Rescue	Other	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Transit 250 Van	Park & Rec - Facilities	Levy	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Tree, brush and stump removal	Water	Water	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
UV Hydraulic Hoses	Sewer	Sewer	\$ -	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500
Valve operator maintenance truck	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000	\$ -	\$ -	\$ 180,000
Vanderlip Lift Station Replacement	Sewer	Sewer	\$ -	\$ 630,342	\$ 2,100,000	\$ -	\$ -	\$ -	\$ 2,100,000	\$ -	\$ -	\$ -	\$ 4,830,342
Vehicle Garage / Material Storage	Water	Water	\$ -	\$ 524,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 524,500
WAFAC HVAC Repair	Park & Rec - Facilities	Other	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000
WAFAC Pool Shell Replacement	Park & Rec - Facilities	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Walworth Avenue Resurfacing	DPW	Levy	\$ -	\$ -	\$ -	\$ -	\$ 296,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 296,000
Well 7 Modification	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,000	\$ -	\$ -	\$ 96,000
Well 8 rehab	Water	Water	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000
Well 9 air compressor	Water	Water	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Well 9 Holding Tank Maintenance	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bunk Room Remodel	Fire / Rescue	Levy	\$ -	\$ -	\$ -	\$ -	\$ 173,514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173,514
Drone (Future Replacement)	Police	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND 280 ANNUAL STREET PROJECTS	Streets	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service vehicle	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Starin Park Underground Wet Detention Pond	Stormwater	Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Variable Frequency Drive for Wells 5 & 9	Water	Water	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000
WELL 6 & WELL 8 FILTER MEDIA	Water	Water	\$ -	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270,000
Well 6 Rehab	Water	Water	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000
Total			\$ 681,185	\$ 4,735,592	\$ 2,100,000	\$ 2,250,000	\$ 6,312,642	\$ -	\$ 2,367,806	\$ 1,210,500	\$ -	\$ 1,375,680	\$ 21,033,405

City of Whitewater
Capital Improvement Program
2025
FUNDING SOURCE BY PROJECT

Funding Status/Projects Funded	Owning Department	Payer	ARPA	Cash / Fund Balance	CWF Loan	Fundraising	GO Debt: Bond	GO Debt: Note	Grant	Rev Debt: Bond	Safe Drinking Water Loan	WWFD INC Contribution	Total
ADA Funding	Park & Rec - Facilities	Levy	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Ambulance Outfitting	Fire / Rescue	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ann Street/Fremont St Reconstruction	DPW	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Armory Chimney Repair	Park & Rec - Facilities	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Automatic hydrant flushers.	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bike and Pedestrian Pathways	Park & Rec - Facilities	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAT Switchgear PLC replacement	Sewer	Sewer	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Centrifuge Maintenance	Sewer	Sewer	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
City Facility Roof Replacement	Park & Rec - Facilities	Levy	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
City Surveillance Camera Upgrades & Maintenance	IT	Other	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Computer Upgrades	Fire / Rescue	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Concrete barriers	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cravath lake Mill Pond Dam Repairs	Park & Rec - Other	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Dialer	Sewer	Sewer	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Engine Outfitting	Fire / Rescue	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F550 Dumptruck '24	Streets	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Hydrant Replacement	Water	Water	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Forest Street Reconstruction	DPW	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fremont Street Reconstruction	DPW	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gym Equipment	Fire / Rescue	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Influent Pump Rebuild	Sewer	Sewer	\$ -	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000
Innovation Drive Repaving	DPW	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 359,174	\$ -	\$ -	\$ -	\$ 359,174
		TID 10	\$ -	\$ 112,194	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,194
Installation of RAS pump No.4	Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jefferson Street Reconstruction	DPW	Levy	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
		Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000
		Stormwater	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
		Water	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Lake Shoreline Restoration	Park & Rec - Other	Levy	\$ -	\$ -	\$ -	\$ -	\$ 51,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,000
		Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Large meter replacements	Water	Water	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Lead Lateral Replacement	Water	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,204,400	\$ -	\$ -	\$ -	\$ 2,204,400
		Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,401,600	\$ -	\$ 1,401,600
Lease agreement/Skidsteer	Water	Water	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Library Expansion / Renovation	Library	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lift Station pump rebuild	Sewer	Sewer	\$ 3,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,800
Milwaukee St. LS access road	Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Network Switch Replacement	IT	Other	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Office desk computers	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Master Plan Update	Park & Rec - Facilities	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Pathway Repair and Resurfacing	Park & Rec - Other	Levy	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
PC Replacement	IT	Other	\$ -	\$ -	\$ -	\$ -	\$ 34,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,125
PD Command Staff Computers	Police	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plow/Patrol Truck '23	Streets	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Portable/Mobile P25 Dual Band Radio Upgrade	Police	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Quad Axle Dump Truck Replacement	Streets	Levy	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Remount Ambulance 1282	Fire / Rescue	Levy	\$ -	\$ 285,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285,000
Replace Ambulance 1283	Fire / Rescue	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Engine 1220	Fire / Rescue	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Ladder 1250	Fire / Rescue	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement Solids Loadout Pump	Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repurpose Fraternity LS genset	Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Residential Cross Connection - Meter Replacement	Water	Water	\$ -	\$ 104,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,250
Roof Replacement Program - Wastewater Utility	Sewer	Sewer	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000
Sealcoating Asphalt	Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Server Virtual Host Replacement	IT	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Skid Loader Replacement '24	Streets	Levy	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Sludge Thickener/Dewatering	Sewer	Sewer	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Spectrophotometer	Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Squad Car and Changeover	Police	Levy	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000

City of Whitewater
Capital Improvement Program
2025
FUNDING SOURCE BY PROJECT

Funding Status/Projects	Owning Department	Payer	ARPA	Cash / Fund Balance	CWF Loan	Fundraising	GO Debt: Bond	GO Debt: Note	Grant	Rev Debt: Bond	Safe Drinking Water Loan	WWFD INC Contribution	Total
Stormwater BMP Dredging	Stormwater	Stormwater	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Stormwater Quality Management Plan Update	Stormwater	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tower Ladder Outfitting	Fire / Rescue	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transit 250 Van	Park & Rec - Facilities	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tree, brush and stump removal	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UV Hydraulic Hoses	Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Valve operator maintenance truck	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vanderlip Lift Station Replacement	Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Garage / Material Storage	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WAFC Pool Shell Replacement	Park & Rec - Facilities	Levy	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Walworth Avenue Resurfacing	DPW	Levy	\$ -	\$ -	\$ -	\$ -	\$ 581,548	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 581,548
Well 7 Modification	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,179,000	\$ -	\$ -	\$ 1,179,000
Well 8 rehab	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Well 9 air compressor	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Well 9 Holding Tank Maintenance	Water	Water	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000
Bunk Room Remodel	Fire / Rescue	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drone (Future Replacement)	Police	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND 280 ANNUAL STREET PROJECTS	Streets	Levy	\$ -	\$ -	\$ -	\$ -	\$ 185,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,000
Service vehicle	Water	Water	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Starin Park Underground Wet Detention Pond	Stormwater	Stormwater	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Variable Frequency Drive for Wells 5 & 9	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WELL 6 & WELL 8 FILTER MEDIA	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Well 6 Rehab	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total			\$ 203,800	\$ 1,053,444	\$ -	\$ -	\$ 1,851,673	\$ -	\$ 2,563,574	\$ 1,219,000	\$ 1,401,600	\$ -	\$ 8,293,091

City of Whitewater
Capital Improvement Program
2024-2028

FUNDING SOURCE BY PROJECT-Deferred and Pending

Funding Status/Projects	Owning Department	Payer	Cash / Fund Balance	Fundraising	GO Debt: Bond	GO Debt: Note	Grant	Rev Debt: Bond	Total
Deferred									
DPW Storage Shed	Streets	Levy	\$ -	\$ -	\$ 122,000	\$ -	\$ -	\$ -	\$ 122,000
Evidence Garage	Police	Levy	\$ -	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ 180,000
F350 Pickup '25	Streets	Levy	\$ 51,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,000
Fire hydrant painting	Water	Water	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Furnace replacement	Water	Water	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Hydrant installation at East tower	Water	Water	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Lean-to Carport for PD Squads	Police	Levy	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
Main Improvement- Elkhorn Roundabout	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
Moraine View Park Shelter	Park & Rec - Facilities	Levy	\$ -	\$ 100,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 250,000
Moraine View Playground	Park & Rec - Facilities	Levy	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
Outdoor Splash Pad	Park & Rec - Facilities	Levy	\$ -	\$ -	\$ 430,000	\$ -	\$ -	\$ -	\$ 430,000
Parking Lot Cameras	Fire / Rescue	Other	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Pneumatic control saw.	Water	Water	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000
PR Bark Park Water and Playground	Park & Rec - Facilities	Levy	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
South Trippe Lake Property Purchase	Park & Rec - Facilities	Levy	\$ 48,000	\$ -	\$ 272,000	\$ -	\$ -	\$ -	\$ 320,000
Street Garage	Streets	Levy	\$ -	\$ -	\$ 10,410,000	\$ -	\$ -	\$ -	\$ 10,410,000
Treyton Field Updates	Park & Rec - Facilities	Levy	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
VoIP Phone System Replacement	IT	Other	\$ 148,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,500
WATER MATERIAL HAULING TRAILER	Water	Water	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500
Well 9 road paving.	Water	Water	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Whitewater Street Brick Replacement	DPW	Levy	\$ -	\$ -	\$ 147,000	\$ -	\$ -	\$ -	\$ 147,000
Pending									
Biennial St Reconstruction	DPW	Levy	\$ -	\$ -	\$ 1,590,000	\$ -	\$ -	\$ -	\$ 1,590,000
		Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 740,000	\$ 740,000
		Stormwater	\$ -	\$ -	\$ 290,000	\$ -	\$ -	\$ -	\$ 290,000
		Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 740,000	\$ 740,000
F350 Pickup '27	Streets	Levy	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Kubota RTV Replacement '26	Streets	Levy	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000
Loader Snow Blower Replacement '26	Streets	Levy	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
Main Imprmnt - Franklin/Wisconsin	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,360,000	\$ 1,360,000
Main Imprmnt - LSP/Enterprise	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 880,000	\$ 1,180,000
Main Imprmnt - Pearson /Main	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ 450,000
Main Imprmnt - Pratt/Prairie Village	Water	Water	\$ -	\$ -	\$ -	\$ -	\$ 455,000	\$ 455,000	\$ 910,000
MDC Replacement	Police	Other	\$ -	\$ -	\$ -	\$ 42,000	\$ -	\$ -	\$ 42,000
Milwaukee St. lift station control upgrade	Sewer	Sewer	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000
Plow/Patrol Truck '26	Streets	Levy	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000
Putnam Street Reconstruction	DPW	Levy	\$ -	\$ -	\$ 235,100	\$ -	\$ -	\$ -	\$ 235,100
		Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,800	\$ 90,800
		Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,000	\$ 176,000
Remount Ambulance 1280	Fire / Rescue	Levy	\$ 285,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285,000
Vogele Tracked Asphalt Paver Super 700i '28	Streets	Levy	\$ -	\$ -	\$ 215,000	\$ -	\$ -	\$ -	\$ 215,000
Centrifuge Cake Pump Rebuild	Sewer	Sewer	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000
Digester Rehab	Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
Total			\$ 896,000	\$ 100,000	\$ 14,721,100	\$ 42,000	\$ 755,000	\$ 5,266,800	\$ 21,780,900

City of Whitewater, WI

Capital Improvement Program

FY 2024 – 2028

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Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	26		
Project Title:	Ann Street/Fremont St Reconstruction		
Project Year:	2024	Category:	Infrastructure
Department:	DPW	Priority:	



Description:	Reconstruction of Ann Street from Trippe St to Fremont St and Fremont Street from Ann St to Whitewater St. Project will replace water main, sanitary sewer, storm sewer, curb & gutter, sidewalk and asphalt pavement. the project will also clean the James Street detention basin. Construction inspection included in cost.
Justification:	The water main on Ann Street has multiple breaks over the last three years. It is critical to replace this water main as soon as possible to assure clean, safe and reliable water to the residents in the area. The street and curb & gutter are in a deteriorated state and only replacing the asphalt where the watermain is being replaced is not beneficial long term.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
ARPA	\$0	\$281,000	\$0	\$0	\$0	\$0	\$0	\$281,000
GO Debt: Bond	\$0	\$541,573	\$0	\$0	\$0	\$0	\$0	\$541,573
GO Debt: Bond	\$0	\$171,300	\$0	\$0	\$0	\$0	\$0	\$171,300
Grant	\$0	\$26,677	\$0	\$0	\$0	\$0	\$0	\$26,677
Rev Debt: Bond	\$0	\$481,400	\$0	\$0	\$0	\$0	\$0	\$481,400
Total	\$0	\$1,501,950	\$0	\$0	\$0	\$0	\$0	\$1,501,950

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$568,250	\$0	\$0	\$0	\$0	\$0	\$568,250
610-Water Utility	\$0	\$481,400	\$0	\$0	\$0	\$0	\$0	\$481,400
620-Sewer Utility	\$0	\$281,000	\$0	\$0	\$0	\$0	\$0	\$281,000
630-Stormwater Utility	\$0	\$171,300	\$0	\$0	\$0	\$0	\$0	\$171,300
Total	\$0	\$1,501,950	\$0	\$0	\$0	\$0	\$0	\$1,501,950

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	27		
Project Title:	Fremont Street Reconstruction		
Project Year:	2024	Category:	Infrastructure
Department:	DPW	Priority:	



Description:	Reconstruction of Fremont Street from Starin Road to Lauderdale Drive including sanitary sewer, water main, storm sewer, sidewalk, curb & gutter and asphalt. Also repaving of Fremont Street from Lauderdale Dr to Whitewater Creek. Construction inspection included in cost.
Justification:	The water main in Fremont consists of 4 and 6 inch main. 8 inch main is the preferred minimum. Additionally, the sanitary sewer is in need of repair. The asphalt pavement is in need of repair being rated a 3 out of 10.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
ARPA	\$0	\$256,300	\$0	\$0	\$0	\$0	\$0	\$256,300
GO Debt: Bond	\$0	\$667,845	\$0	\$0	\$0	\$0	\$0	\$667,845
GO Debt: Bond	\$0	\$82,400	\$0	\$0	\$0	\$0	\$0	\$82,400
Rev Debt: Bond	\$0	\$311,100	\$0	\$0	\$0	\$0	\$0	\$311,100
Total	\$0	\$1,317,645	\$0	\$0	\$0	\$0	\$0	\$1,317,645

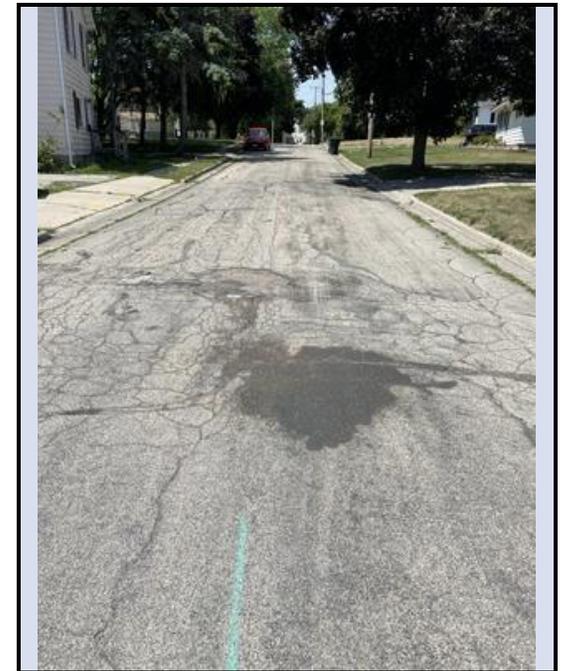
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$667,845	\$0	\$0	\$0	\$0	\$0	\$667,845
610-Water Utility	\$0	\$311,100	\$0	\$0	\$0	\$0	\$0	\$311,100
620-Sewer Utility	\$0	\$256,300	\$0	\$0	\$0	\$0	\$0	\$256,300
630-Stormwater Utility	\$0	\$82,400	\$0	\$0	\$0	\$0	\$0	\$82,400
Total	\$0	\$1,317,645	\$0	\$0	\$0	\$0	\$0	\$1,317,645

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	29		
Project Title:	Forest Street Reconstruction		
Project Year:	2024	Category:	Infrastructure
Department:	DPW	Priority:	



Description:	Reconstruction of Forest Street from 4th Street to Church Street. Reconstruction includes water main, sanitary sewer, storm sewer, sidewalk, curb & gutter, and asphalt. Construction inspection included in cost.
Justification:	The water main on Forest St is only 2 inch. To improve supply and pressure, the water main will be upsized to 8 inch. The asphalt pavement is deteriorated and in need of replacement along with the curb and gutter and sidewalk. There are deficiencies in the sanitary sewer main also.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
ARPA	\$0	\$114,500	\$0	\$0	\$0	\$0	\$0	\$114,500
GO Debt: Bond	\$0	\$195,700	\$0	\$0	\$0	\$0	\$0	\$195,700
GO Debt: Bond	\$0	\$50,500	\$0	\$0	\$0	\$0	\$0	\$50,500
Rev Debt: Bond	\$0	\$142,000	\$0	\$0	\$0	\$0	\$0	\$142,000
Total	\$0	\$502,700	\$0	\$0	\$0	\$0	\$0	\$502,700

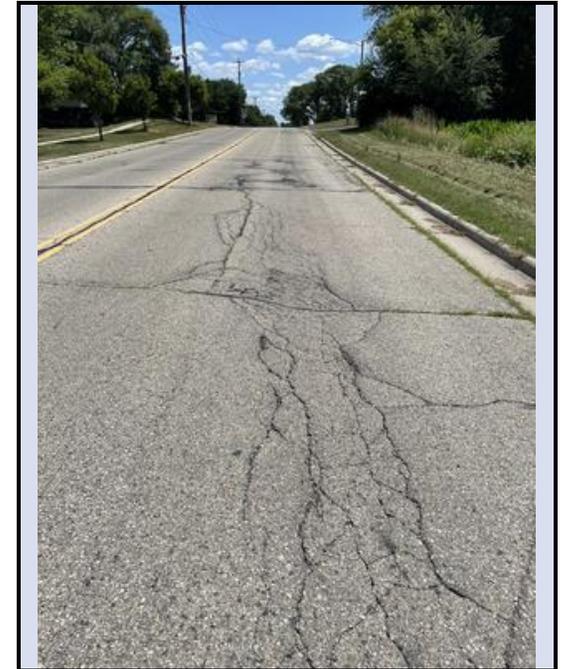
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$195,700	\$0	\$0	\$0	\$0	\$0	\$195,700
610-Water Utility	\$0	\$142,000	\$0	\$0	\$0	\$0	\$0	\$142,000
620-Sewer Utility	\$0	\$114,500	\$0	\$0	\$0	\$0	\$0	\$114,500
630-Stormwater Utility	\$0	\$50,500	\$0	\$0	\$0	\$0	\$0	\$50,500
Total	\$0	\$502,700	\$0	\$0	\$0	\$0	\$0	\$502,700

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	30		
Project Title:	Walworth Avenue Resurfacing		
Project Year:	2024	Category:	Infrastructure
Department:	DPW	Priority:	



Description:	Walworth Avenue from west of Hwy 12 to Janesville Street will be pulverized and a new asphalt surface placed. Spot curb & gutter and sidewalk replacement will also be included.
Justification:	The pavement on Walworth Avenue is in a state of deterioration and needs to be replaced. The City is receiving Federal funding for this project and has signed a State Municipal Agreement.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$296,000	\$581,548	\$0	\$0	\$0	\$0	\$877,548
Total	\$0	\$296,000	\$581,548	\$0	\$0	\$0	\$0	\$877,548

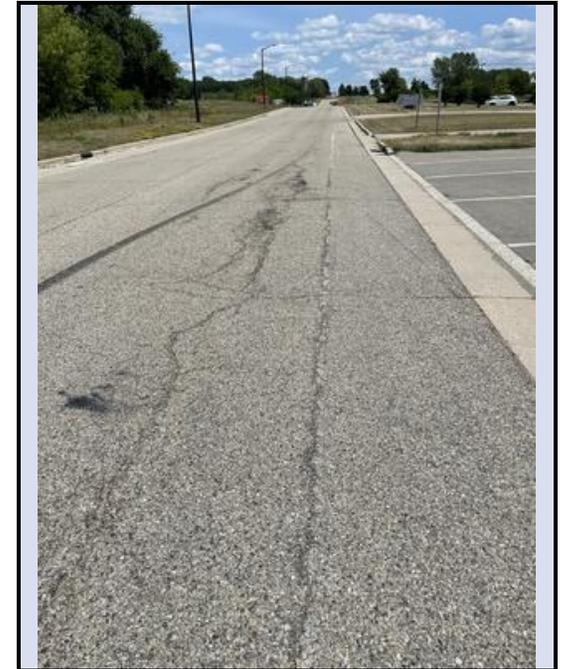
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$296,000	\$581,548	\$0	\$0	\$0	\$0	\$877,548
Total	\$0	\$296,000	\$581,548	\$0	\$0	\$0	\$0	\$877,548

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	31		
Project Title:	Innovation Drive Repaving		
Project Year:	2024	Category:	Infrastructure
Department:	DPW	Priority:	



Description:	Innovation Drive will be pulverized and paved with asphalt. Spot curb replacement will be included.
Justification:	The pavement on Innovation Drive is in a state of deterioration. The City is receiving Federal funds to help pay for 80% of the cost. A State Municipal Agreement has already been signed.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$82,000	\$112,194	\$0	\$0	\$0	\$0	\$194,194
Grant	\$0	\$0	\$359,174	\$0	\$0	\$0	\$0	\$359,174
Total	\$0	\$82,000	\$471,368	\$0	\$0	\$0	\$0	\$553,368

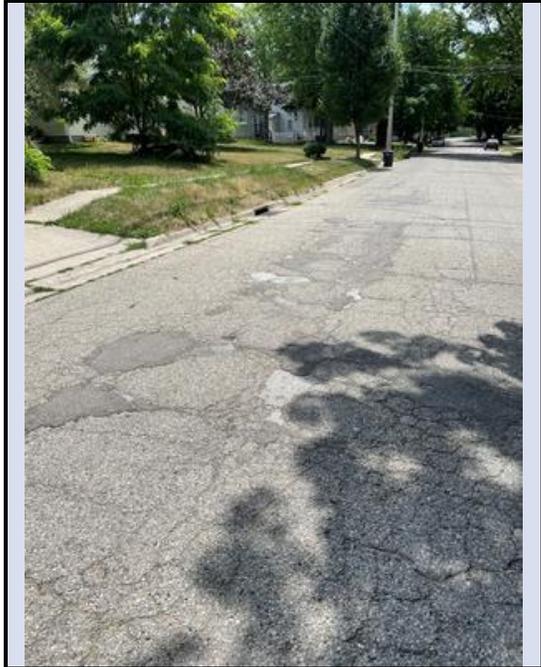
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
410-TID 10	\$0	\$82,000	\$112,194	\$0	\$0	\$0	\$0	\$194,194
410-TID 10	\$0	\$0	\$359,174	\$0	\$0	\$0	\$0	\$359,174
Total	\$0	\$82,000	\$471,368	\$0	\$0	\$0	\$0	\$553,368

Capital Improvement Project

FY 2024 through FY 2028

Funded

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



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

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$0	\$40,000	\$1,026,500	\$0	\$0	\$0	\$1,066,500
GO Debt: Bond	\$0	\$0	\$40,000	\$181,500	\$0	\$0	\$0	\$221,500
Cash / Fund Balance	\$0	\$0	\$40,000	\$731,120	\$0	\$0	\$0	\$771,120
Rev Debt: Bond	\$0	\$0	\$40,000	\$579,400	\$0	\$0	\$0	\$619,400
Total	\$0	\$0	\$160,000	\$2,518,520	\$0	\$0	\$0	\$2,678,520

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$0	\$40,000	\$1,026,500	\$0	\$0	\$0	\$1,066,500
610-Water Utility	\$0	\$0	\$40,000	\$731,120	\$0	\$0	\$0	\$771,120
620-Sewer Utility	\$0	\$0	\$40,000	\$579,400	\$0	\$0	\$0	\$619,400
630-Stormwater Utility	\$0	\$0	\$40,000	\$181,500	\$0	\$0	\$0	\$221,500
Total	\$0	\$0	\$160,000	\$2,518,520	\$0	\$0	\$0	\$2,678,520

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	110		
Project Title:	Replace Ladder 1250		
Project Year:	2024	Category:	Licensed Vehicles
Department:	Fire / Rescue	Priority:	

Description:	Work with well known and reliable manufacturers of aerial fire fighting apparatus to create and develop blueprints, proposals, and bids to replace the current, aged 1250 aerial ladder.
Justification:	Aerial Ladder 1250 provides critical support on fire ground operations for fire suppression, citizen rescue, and firefighter safety.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Note	\$1,089,600	\$0	\$0	\$0	\$0	\$0	\$0	\$1,089,600
WWFD INC Contribution	\$0	\$355,659	\$0	\$0	\$0	\$0	\$	\$355,659
Total	\$1,089,600	\$355,659	\$0	\$0	\$0	\$0	\$0	\$1,445,259

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
210-Fire EMS Equipment	\$1,069,000	\$0	\$0	\$0	\$0	\$0	\$	\$1,069,000
Contribution from Whitewater Fire Dept Inc	\$0	\$355,659	\$0	\$0	\$0	\$0	\$	\$355,659
Total	\$1,069,000	\$355,659	\$0	\$0	\$0	\$0		\$1,424,659

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	147		
Project Title:	Replace Engine 1220		
Project Year:	2024	Category:	Licensed Vehicles
Department:	Fire / Rescue	Priority:	

Description:	Work with well known and reliable manufacturers of fire fighting apparatus to create and develop blueprints, proposals, and bids to build and purchase a fire engine.
Justification:	Engine 1220 provides critical support on fire ground operations for fire suppression, rescue, and firefighter safety. 1220 is the support and back-up fire engine to 1221 and will be utilized as the primary fire fighting engine when 1221 is out of service for maintenance or repairs. A support engine is critical on the fire scene and as a 2nd due out.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$656,250	\$0	\$0	\$0	\$0	\$	\$656,250
WWFD INC Contribution	\$0	\$218,750	\$0	\$0	\$0	\$0	\$0	\$218,750
Total	\$0	\$875,000	\$0	\$0	\$0	\$0	\$0	\$875,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
210-Fire EMS Equipment	\$0	\$656,250	\$0	\$0	\$0	\$0	\$	\$656,250
Contribution from Whitewater Fire Dept Inc	\$0	\$218,750	\$0	\$0	\$0	\$0	\$	\$218,750
Total	\$0	\$875,000	\$0	\$0	\$0	\$0		\$875,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	150		
Project Title:	Replace Ambulance 1283		
Project Year:	2024	Category:	Licensed Vehicles
Department:	Fire / Rescue	Priority:	

Description:	Work with well known and reliable manufacturers of ambulances to create and develop blueprints, proposals, and bids to replace the current 1283.
Justification:	Ambulance 1283 provides critical equipment and personnel responding to medical calls



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
WWFD INC Contribution	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0	\$400,000
Total	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0	\$400,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Contribution from Whitewater Fire Dept Inc	\$0	\$400,000	\$0	\$0	\$0	\$0	\$	\$400,000
Total	\$0	\$400,000	\$0	\$0	\$0	\$0		\$400,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	151		
Project Title:	Engine Outfitting		
Project Year:	2024	Category:	Machinery & Equipment
Department:	Fire / Rescue	Priority:	

Description:	When the Engine was ordered in 2021, It was presented to council that loose equipment would be purchased closer to the delivery date. Because the build time was 24 months out, it wasn't cost effective to purchase certain items and have them 2 years old before going into service.
Justification:	N/A



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000
Total	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
249-Fire & EMS	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000
Total	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	152		
Project Title:	Tower Ladder Outfitting		
Project Year:	2024	Category:	Machinery & Equipment
Department:	Fire / Rescue	Priority:	

Description:	When the Tower Ladder was ordered in 2021, it was presented to council that loose equipment would be purchased closer to the delivery date. Because the build time was 30 months out, it wasn't cost effective to purchase certain items and have them 2.5 years old before going into service.
Justification:	N/A



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000
Total	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
249-Fire & EMS	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000
Total	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	154		
Project Title:	Ambulance Outfitting		
Project Year:	2024	Category:	Machinery & Equipment
Department:	Fire / Rescue	Priority:	

Description:	When the Ambulance was ordered in 2021, it was presented to the WFD Inc BOD that loose equipment would be purchased closer to the delivery date. Because the build time was 24 months out, it wasn't cost effective to purchase certain items and have them 2 years old before going into service. Thermal Imaging Camera, Irons & Radios
Justification:	N/A



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
WWFD INC Contribution	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Total	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
249-Fire & EMS	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Total	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	157		
Project Title:	Gym Equipment		
Project Year:	2024	Category:	Machinery & Equipment
Department:	Fire / Rescue	Priority:	

Description:	The addition of a Jacob's Ladder, Dip Station, Plyo Box, Bumper weight plates and Trap Bar to our current gym equipment to keep firefighters in shape to perform their job duties.
Justification:	N/A



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$5,500	\$0	\$0	\$0	\$0	\$0	\$5,500
Total	\$0	\$5,500	\$0	\$0	\$0	\$0	\$0	\$5,500

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
249-Fire & EMS	\$0	\$5,500	\$0	\$0	\$0	\$0	\$0	\$5,500
Total	\$0	\$5,500	\$0	\$0	\$0	\$0	\$0	\$5,500

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	158		
Project Title:	Computer Upgrades		
Project Year:	2024	Category:	IT Software/Hardware
Department:	Fire / Rescue	Priority:	

Description:	Working with the City's IT department, it was suggested to update our older desktop computers. Along with these updates, there is also a need to purchase 3 Surface Pros for Battalion 12, Engine 121 and Rescue 121.
Justification:	N/A



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0	\$6,000
Total	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0	\$6,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
210-Fire EMS Equipment	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0	\$6,000
Total	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0	\$6,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

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

Description:	Work with well-known and reliable manufacturers of ambulances to create and develop blueprints, proposals, and bids to remount the current box from 1282 onto a new chassis.
Justification:	Ambulance 1282 provides critical equipment and personnel responding to medical calls



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$285,000	\$0	\$0	\$0	\$	\$285,000
Total	\$0	\$0	\$285,000	\$0	\$0	\$0		\$285,000

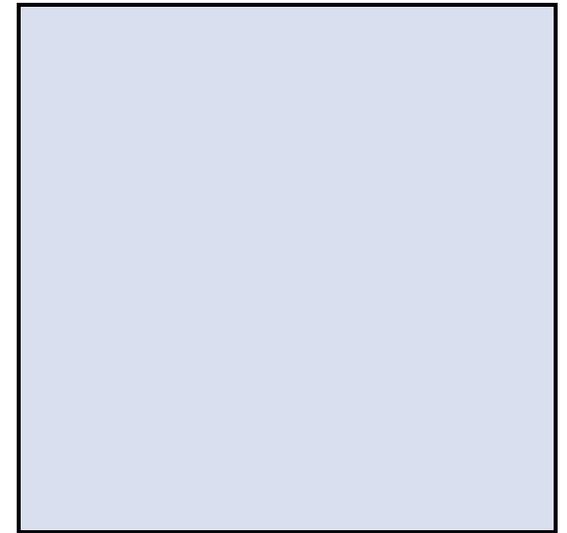
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
210-Fire EMS Equipment	\$0	\$0	\$285,000	\$0	\$0	\$0	\$	\$285,000
Total	\$0	\$0	\$285,000	\$0	\$0	\$0		\$285,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:			
Project Title:	Bunk Room Remodel		
Project Year:	2025	Category:	Building Improvements
Department:	Fire / Rescue	Priority:	



Description:	Improvements/expansion to EMS/Fire bunk rooms.
Justification:	Needed to improve full time staffing requirements of EMS/Fire Fighters.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$173,514	\$0	\$0	\$0	\$0	\$0	\$173,514
Total	\$0	\$173,514	\$0	\$0	\$0	\$0	\$0	\$173,514

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
249-Fire & EMS	\$0	\$173,514	\$0	\$0	\$0	\$0	\$0	\$173,514
Total	\$0	\$173,514	\$0	\$0	\$0	\$0	\$0	\$173,514

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	160		
Project Title:	Server Virtual Host Replacement		
Project Year:	2024	Category:	IT Software/Hardware
Department:	IT	Priority:	



Description:	Replacement of all four server hosts on premise.
Justification:	The City has four servers that hosts all virtual servers and clients. These servers are starting to show their age. All four devices will be done at once to minimize costs with an outside vendor. Currently, 3 are at City Hall with the SCADA server at the Wastewater server room. Going forward, there will be 2 servers at City Hall and 2 at the Wastewater plant. The new servers will be equipped with the latest operating system and will allow projects such as SCADA upgrades to be possible as upgrades will require Server 2019 or better.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
ARPA	\$15,639	\$18,085	\$0	\$0	\$0	\$0	\$0	\$33,724
GO Debt: Bond	\$0	\$141,915	\$0	\$0	\$0	\$0	\$0	\$141,915
Total	\$15,639	\$160,000	\$0	\$0	\$0	\$0	\$0	\$175,639

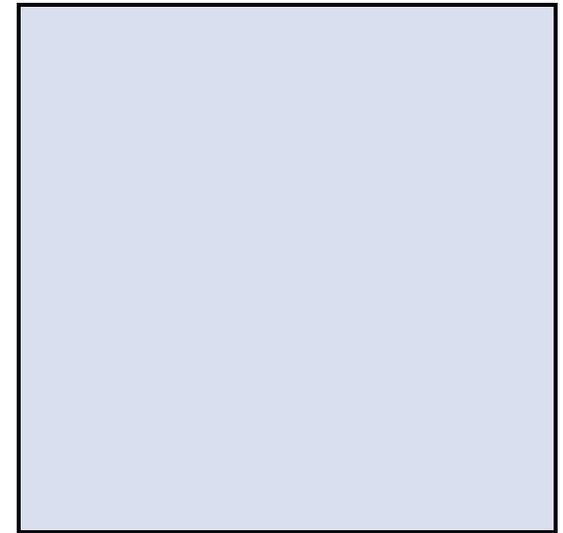
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$15,639	\$160,000	\$0	\$0	\$0	\$0	\$	\$175,639
Total	\$15,639	\$160,000	\$0	\$0	\$0	\$0		\$175,639

Capital Improvement Project

FY 2024 through FY 2028

Funded

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



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

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$20,500	\$34,125	\$35,831	\$37,622	\$39,503	\$0	\$167,581
Total	\$0	\$20,500	\$34,125	\$35,831	\$37,622	\$39,503	\$0	\$167,581

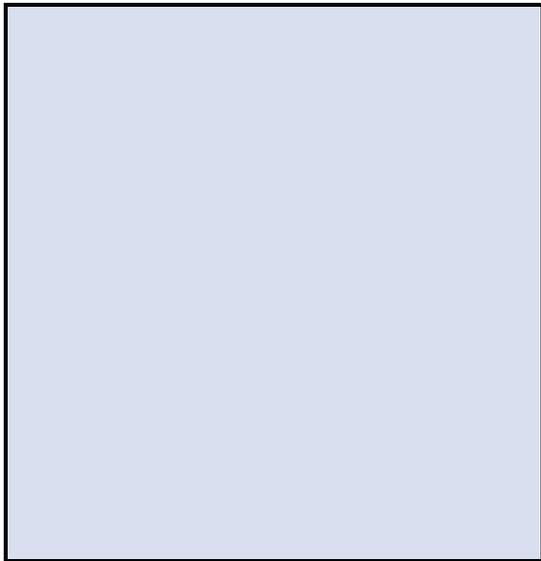
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$20,500	\$34,125	\$35,831	\$37,622	\$39,503	\$0	\$167,581
Total	\$0	\$20,500	\$34,125	\$35,831	\$37,622	\$39,503	\$0	\$167,581

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	162		
Project Title:	Network Switch Replacement		
Project Year:	2024	Category:	IT Software/Hardware
Department:	IT	Priority:	



Description:	As the City adds more end points to its network such as PCs, cameras, IP phones, etc., more ports in a switch will be necessary. This will also take into account older devices.
Justification:	Capacity has been reached at the Aquatic Center, Senior Center, Armory, and Treyton's Field. The Library will need another network switch for their renovation. Currently, there are no spare switches for emergencies. Each year, the cost of another 48-port device should be budgeted to replace switches at City Hall and elsewhere. Estimated cost per device is as follows: Aquatic Center - \$10,000, Senior Center - \$5,000, Armory - \$5,000, Library - \$10,000, City Hall Spare - \$5,000

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$10,000	\$5,000	\$40,000	\$20,000	\$20,000	\$0	\$95,000
Total	\$0	\$10,000	\$5,000	\$40,000	\$20,000	\$20,000	\$0	\$95,000

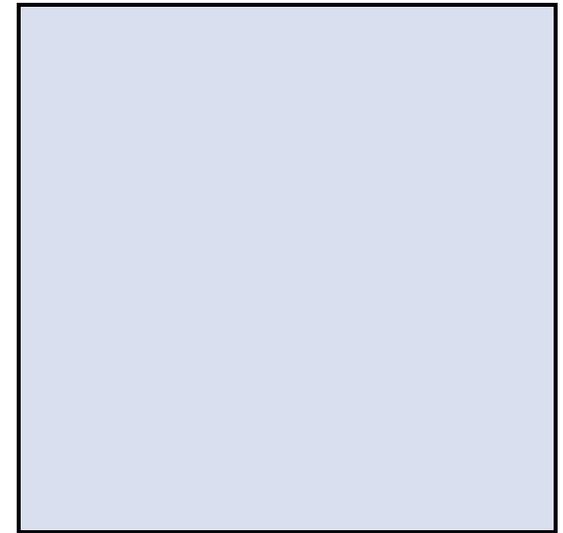
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
200-Cable TV	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
220-Library	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
247-Aquatic Center	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$10,000
248-Parks & Recreation	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
450-Capital Projects	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000
450-Capital Projects	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
450-Capital Projects	\$0	\$0	\$0	\$0	\$20,000	\$20,000	\$0	\$40,000
Total	\$0	\$10,000	\$5,000	\$40,000	\$20,000	\$20,000	\$0	\$95,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

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



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

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$10,000	\$50,000	\$10,000	\$10,000	\$0	\$80,000
Total	\$0	\$0	\$10,000	\$50,000	\$10,000	\$10,000	\$0	\$80,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
220-Library	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	\$15,000
247-Aquatic Center	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
450-Capital Projects	\$0	\$0	\$0	\$35,000	\$10,000	\$10,000	\$0	\$55,000
Total	\$0	\$0	\$10,000	\$50,000	\$10,000	\$10,000	\$0	\$80,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	159		
Project Title:	Library Expansion / Renovation		
Project Year:	2024	Category:	Building Improvements
Department:	Library	Priority:	

Description:	Build a new addition onto the west side of the current building to provide additional meeting spaces for the community and an expanded Makerspace. Renovate the existing building to provide up-to-date technology support and meet goals of the Library's strategic plan.
Justification:	The current library building was constructed in 1990. At that time, libraries did not provide computer access or large collections of non-print media. In the 30 years since the construction, the services and mission of public libraries have changed radically. 21st century libraries are expected to be a center for the community, not only for their traditional role in providing materials, both print and non-print, for users to take home with them but also to provide educational opportunities through training and workshops in a variety of new technologies and to provide space for collaboration and creation.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$805,000	\$0	\$0	\$0	\$0	\$	\$805,000
Fundraising	\$0	\$2,250,000	\$0	\$0	\$0	\$0	\$	\$2,250,000
GO Debt: Bond	\$0	\$3,000,000	\$	\$	\$0	\$0	\$	\$3,000,000
Total	\$0	\$6,055,000	\$0	\$0	\$0	\$0		\$6,055,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$2,250,000	\$0	\$0	\$0	\$0	\$	\$2,250,000
450-Capital Projects	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$3,000,000
450-Capital Projects	\$0	\$805,000	\$0	\$0	\$0	\$0	\$0	\$805,000
Total	\$0	\$6,055,000	\$0	\$0	\$0	\$0	\$0	\$6,055,000

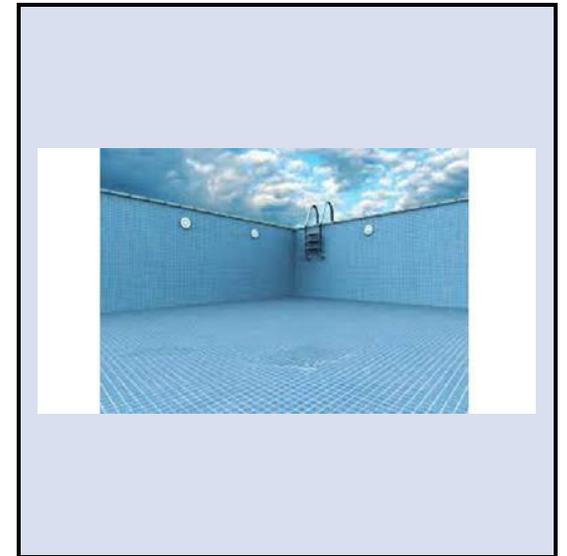
Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	126		
Project Title:	WAFC Pool Shell Replacement		
Project Year:	2024	Category:	Facilities & Other Improvements
Department:	Park & Rec - Facilities	Priority:	

Description:	Removal of old pool plaster lining and replacement
Justification:	The pool plaster that lines the walls and floor of both liesure and compitative pool will need to be replaced in the next 2-5 years. The current floor has been maintained through patching areas that are crumbling but eventually the whole shell will need to be replace.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$100,000	\$0	\$0	\$0	\$	\$100,000
Total	\$0	\$0	\$100,000	\$0	\$0	\$0		\$100,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
247-Aquatic Center	\$0	\$0	\$100,000	\$0	\$0	\$0	\$	\$100,000
Total	\$0	\$0	\$100,000	\$0	\$0	\$0		\$100,000

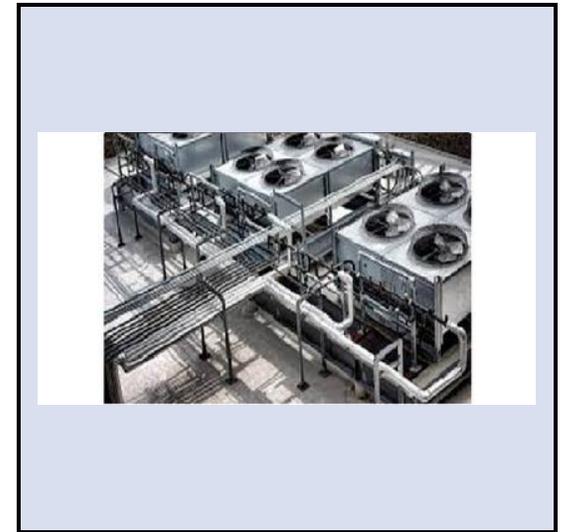
Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	74		
Project Title:	WAFC HVAC Repair		
Project Year:	2024	Category:	Building Improvements
Department:	Park & Rec - Facilities	Priority:	

Description:	WAFC HVAC system is approaching 20+ years of age and will need to be repaired in the near future. The HVAC system has different components that will need to be replaced in order for the system to continue working properly.
Justification:	The HVAC system heats and cools the air for the pool area and is vital to the operation of the facility.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$95,000	\$	\$	\$0	\$0	\$	\$95,000
Total	\$0	\$95,000			\$0	\$0		\$95,000

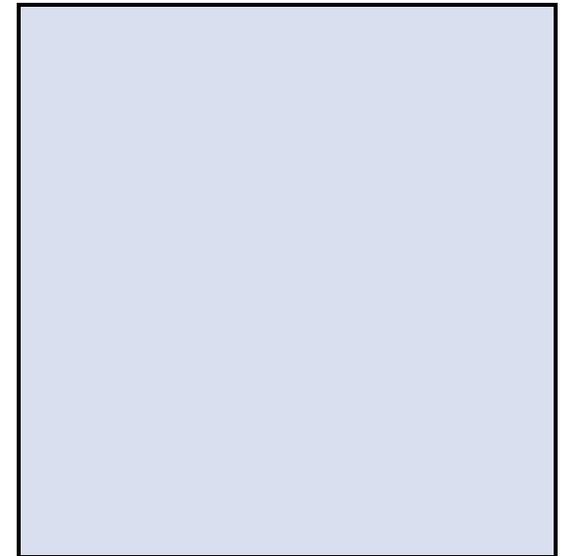
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
247-Aquatic Center	\$0	\$95,000	\$	\$	\$0	\$0	\$	\$95,000
Total	\$0	\$95,000			\$0	\$0		\$95,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

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



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

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$25,000	\$25,000	\$25,000	\$0	\$0	\$	\$75,000
Total	\$0	\$25,000	\$25,000	\$25,000	\$0	\$0		\$75,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$25,000	\$25,000	\$25,000	\$0	\$0	\$	\$75,000
Total	\$0	\$25,000	\$25,000	\$25,000	\$0	\$0		\$75,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	142		
Project Title:	Transit 250 Van		
Project Year:	2024	Category:	Licensed Vehicles
Department:	Park & Rec - Facilities	Priority:	



Description:	Ford Transit 250 Cargo Van.		
Justification:	This van would replace a 2005 cargo van used in the building maintenance department.		

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Total	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000

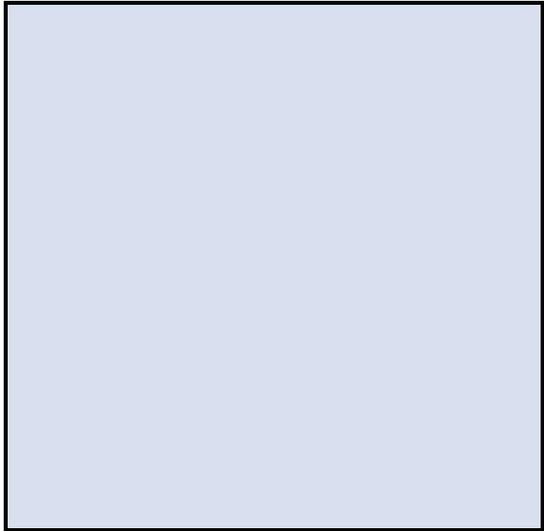
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
215-DPW Equipment	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Total	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

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



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

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$25,000
Total	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$25,000

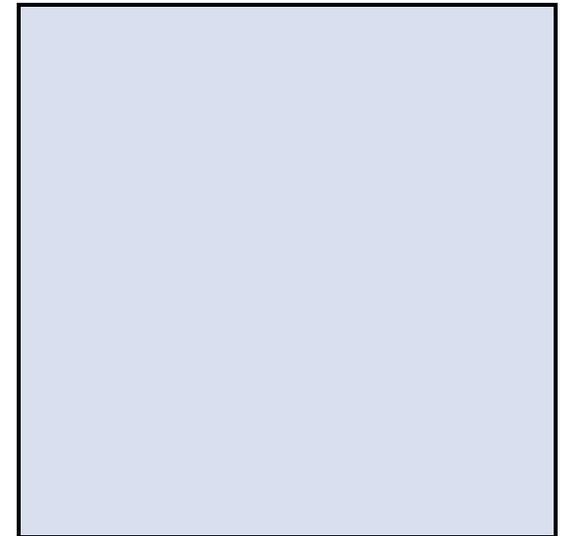
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
245-Parkland Development	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$25,000
Total	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$25,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

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



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

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$0	\$100,000	\$0	\$0	\$200,000	\$0	\$300,000
Total	\$0	\$0	\$100,000	\$0	\$0	\$200,000	\$0	\$300,000

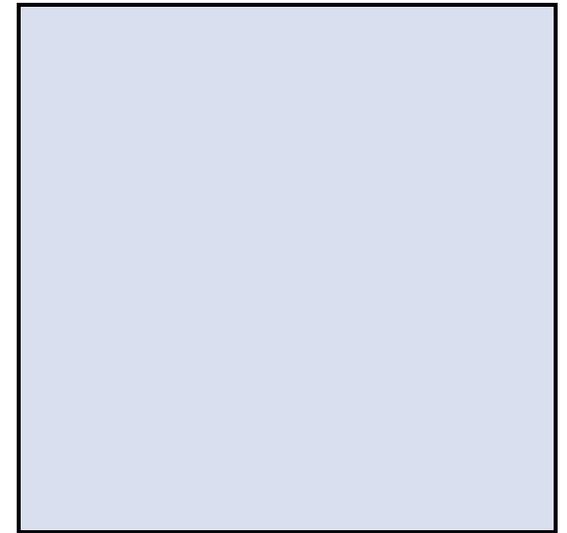
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
217-Building Repair	\$0	\$0	\$100,000	\$0	\$0	\$200,000	\$0	\$300,000
Total	\$0	\$0	\$100,000	\$0	\$0	\$200,000	\$0	\$300,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

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



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

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0	\$40,000
Total	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0	\$40,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0	\$40,000
Total	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0	\$40,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

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

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



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$0	\$0	\$12,000	\$0	\$	\$12,000
Total	\$0	\$0	\$0	\$0	\$12,000	\$0		\$12,000

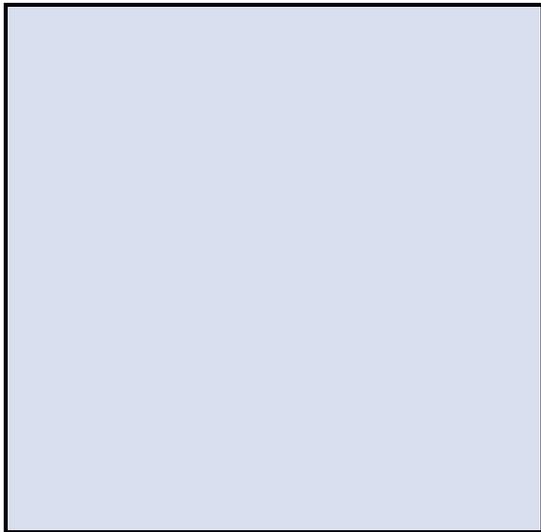
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$0	\$0	\$0	\$12,000	\$0	\$	\$12,000
Total	\$0	\$0	\$0	\$0	\$12,000	\$0		\$12,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

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



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

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$100,000	\$35,000	\$0	\$0	\$0	\$0	\$135,000
GO Debt: Bond	\$0	\$0	\$0	\$50,000	\$0	\$100,000	\$0	\$150,000
Total	\$0	\$100,000	\$35,000	\$50,000	\$0	\$100,000	\$0	\$285,000

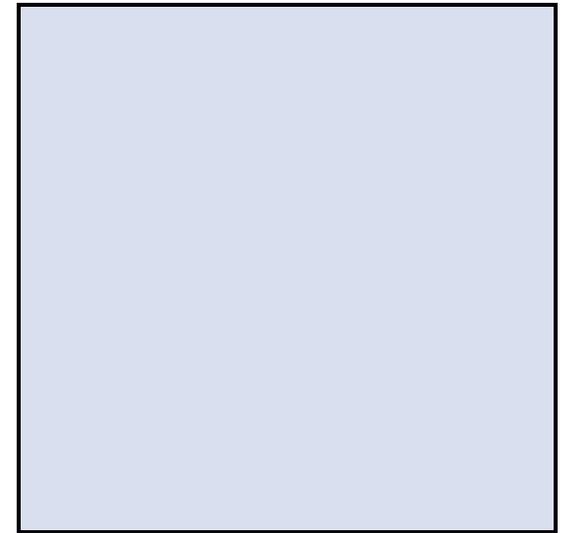
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$100,000	\$35,000	\$50,000	\$0	\$100,000	\$0	\$285,000
Total	\$0	\$100,000	\$35,000	\$50,000	\$0	\$100,000	\$0	\$285,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	63		
Project Title:	Cravath lake Mill Pond Dam Repairs		
Project Year:	2024	Category:	Infrastructure
Department:	Park & Rec - Other	Priority:	



Description:	After inspection in 2022 the WDNR is requiring us to do repairs to the Old Mill Dam for Cravath Lake.
Justification:	As part of our Dam inspection and maintenance program the repairs are required by the WDNR. They allowed the city to postpone repairs that were proposed to us to be completed in 2023. This was not a budgeted expenditure for 2023 and the city will need to budget this expense for 2024.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$130,000	\$0	\$0	\$0	\$0	\$0	\$130,000
Total	\$0	\$130,000	\$0	\$0	\$0	\$0	\$0	\$130,000

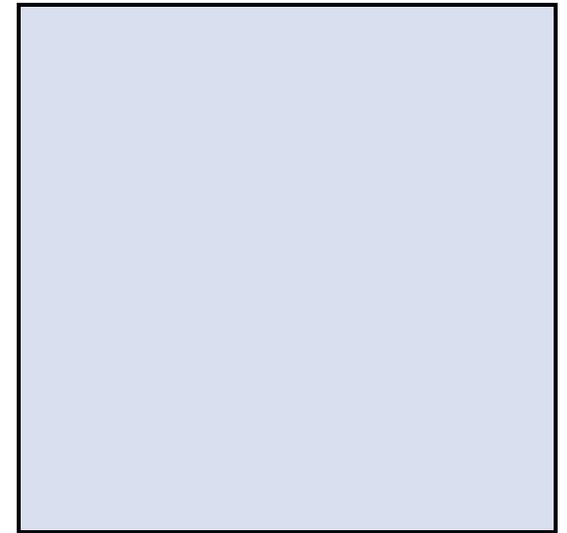
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$130,000	\$0	\$0	\$0	\$0	\$0	\$130,000
Total	\$0	\$130,000	\$0	\$0	\$0	\$0	\$0	\$130,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	144		
Project Title:	Lake Shoreline Restoration		
Project Year:	2024	Category:	Infrastructure
Department:	Park & Rec - Other	Priority:	



Description:	Additional Lake Shoreline Restoration (Dredging Cattails) in two more successive years.
Justification:	To continue the restoration of shoreline areas additional removal of vegetation along the city property shorelines is needed in order to aid the natural process.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$100,000	\$51,000	\$0	\$0	\$0	\$0	\$151,000
GO Debt: Bond	\$111,000	\$0	\$0	\$0	\$0	\$0	\$0	\$111,000
Total	\$111,000	\$100,000	\$51,000	\$0	\$0	\$0	\$0	\$262,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$100,000	\$51,000	\$0	\$0	\$0	\$0	\$151,000
630-Stormwater Utility	\$111,000	\$0	\$0	\$0	\$0	\$0	\$0	\$111,000
Total	\$111,000	\$100,000	\$51,000	\$0	\$0	\$0	\$0	\$262,000

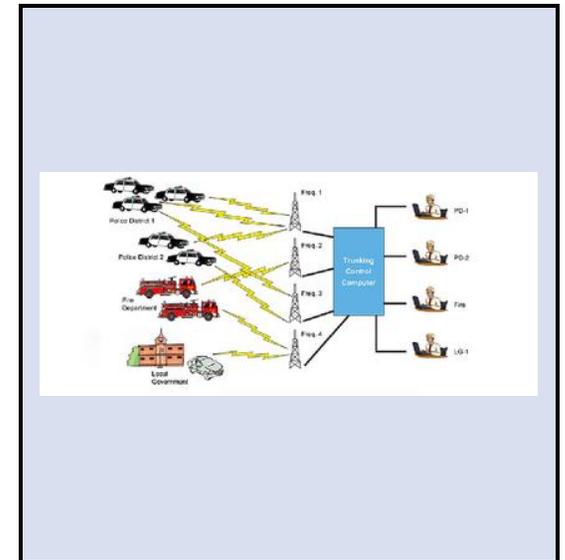
Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	57		
Project Title:	Portable/Mobile P25 Dual Band Radio Upgrade		
Project Year:	2024	Category:	Machinery & Equipment
Department:	Police	Priority:	

Description:	Portable and mobile radios are reaching end of life. Looking to upgrade current radios to dual band models that are compatible with Walworth County Sheriff's radio upgrade to a 700/800 MHZ APCO Project 25 digital trunked radio system (with an anticipated go-live date of 2024). Estimated cost is \$5,000 per portable radio (40) and \$4,000 per mobile radio (12) with a total project cost of \$248,000.
Justification:	Allows our PSAP to have complete interoperability with other Walworth County Agencies (along with Jefferson and Rock County as well). The infrastructure of the trunking system will eliminate the necessity of Municipalities maintaining their own local repeated channels (towers will be maintained by Walworth County). A trunking system allows many different "talkgroups" or virtual channels to be incorporated into the system and allows for greater security and control. Predetermined templates make it easy to find talkgroups in an emergency and to train subscribers in their use.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$418,639	\$0	\$0	\$0	\$0	\$0	\$418,639
Grant	\$0	\$198,629	\$0	\$0	\$0	\$0	\$0	\$198,629
WWFD INC Contribution	\$0	\$371,271	\$0	\$0	\$0	\$0	\$	\$371,271
Total	\$0	\$988,539	\$0	\$0	\$0	\$0	\$0	\$988,539

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
210-Fire EMS Equipment	\$0	\$371,271	\$0	\$0	\$0	\$0	\$0	\$371,271
450-Capital Projects	\$0	\$617,268	\$0	\$0	\$0	\$0	\$0	\$617,268
Total	\$0	\$988,539	\$0	\$0	\$0	\$0	\$0	\$988,539

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	58		
Project Title:	Squad Car and Changeover		
Project Year:	2024	Category:	Licensed Vehicles
Department:	Police	Priority:	

Description:	Squad cars are the primary mode of transportation to every call for service, rescue call, investigation, proactive patrol and community event. The vehicles are critical to the safety of our officers and the community as they carry the vast majority of protective and emergency response equipment. Common Council has historically approved the allocation of funds to purchase two squad cars on even years and one squad car on odd years.
Justification:	A vast majority of our squad cars are used 24/7, in all weather conditions. The vehicles must be in excellent working order due to the inherent nature of police work; the possibility of critical incidents, vehicle pursuits and life threatening emergencies. The vehicles identified for replacement are beginning to incur more frequent repairs. The cost includes change-over costs for both vehicles along with all required internal and external equipment.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$137,256	\$70,000	\$140,000	\$70,000	\$145,000	\$	\$562,256
Total	\$0	\$137,256	\$70,000	\$140,000	\$70,000	\$145,000		\$562,256

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
216-Police Equipment	\$0	\$137,256	\$70,000	\$140,000	\$70,000	\$145,000	\$	\$562,256
Total	\$0	\$137,256	\$70,000	\$140,000	\$70,000	\$145,000		\$562,256

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	59		
Project Title:	PD Command Staff Computers		
Project Year:	2024	Category:	IT Software/Hardware
Department:	Police	Priority:	



Description:	(4) Lenovo Think pad laptop computers with docking station. These would replace the current desktop devices for the command staff (Chief, Admin Captain, Patrol Captain, and Support Services Manager), making it possible to access to the network remotely while having all required programs available.
Justification:	Remote access to PD programs and the network is necessary for our command staff. Critical incidents, training, and meetings now necessitate the need to access information electronically. We currently have to either use a cell phone or a pad and paper in those situations as we use desktop computers in our offices.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0	\$6,000
Total	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0	\$6,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0	\$6,000
Total	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0	\$6,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

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



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

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0	\$20,000
Total	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0	\$20,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
295-Police Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0	\$20,000
Total	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0	\$20,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	2		
Project Title:	Vanderlip Lift Station Replacement		
Project Year:	2024	Category:	Infrastructure
Department:	Sewer	Priority:	

Description:	<p>In preparation for this project we worked with consultants on the Westside Sanitary Sewer review project in 2020. This was done to assure that we "right" size future infrastructure and invest funds appropriately based on long term goals. At this time both the force main, which discharges to a MH on Starin Road, and the pumping station itself are in need of substantial work/replacement. As part of the sewer review project we compared the costs of two "long term" alternatives. Those are:</p> <ol style="list-style-type: none"> 1. Replace both Vanderlip and Fraternity pumping stations and associated force mains or, 2. Combine the Fraternity Lane service area into a new larger Vanderlip service area with the installation of a gravity line connecting the two. This project may be able to broken up into multiple phases dependent on engineering recommendations and cost estimates. In a broad sense the project will include, replacement of all pumping equipment, associated piping and controls, installation of a backup generator and force main piping. Construction is tentatively planned to begin in 2022 with engineering and design work to be completed in 2021. Engineering costs are included in the included estimate.
Justification:	<p>Constructed in 1965, Vanderlip lift station saw its last renovation in 1997 with new controls and a conversion to larger submersible pumps. However, the physical size of the pump station was not addressed. Capacity and future development concerns were the driver for those updates. In recent years, we have had an increase in the amount of severe rain events. These events have maximized the pumping capacity for brief periods. Additionally, in early 2019, there was a failure of the force main. Lastly, this lift station, which happens to be our largest, is one of three that does not have a backup power supply on site. This project will address that concern.</p>



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
CWF Loan	\$0	\$2,100,000	\$0	\$0	\$0	\$0	\$	\$2,100,000
Cash / Fund Balance	\$0	\$380,342	\$0	\$0	\$0	\$0	\$	\$380,342
Cash / Fund Balance	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000
Grant	\$0	\$2,100,000	\$0	\$0	\$0	\$0	\$	\$2,100,000
Total	\$0	\$4,830,342	\$0	\$0	\$0	\$0	\$0	\$4,830,342

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
620-Sewer Utility	\$0	\$4,200,000	\$0	\$0	\$0	\$0	\$	\$4,200,000
620-Sewer Utility	\$0	\$630,342	\$0	\$0	\$0	\$0	\$	\$630,342
Total	\$0	\$4,830,342	\$0	\$0	\$0	\$0		\$4,830,342

Capital Improvement Project

FY 2024 through FY 2028

Funded

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

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



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$87,000	\$65,000	\$105,000	\$0	\$0	\$145,000	\$	\$315,000
Total	\$87,000	\$65,000	\$105,000	\$0	\$0	\$145,000		\$315,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
620-Sewer Utility	\$87,000	\$65,000	\$105,000	\$0	\$0	\$145,000	\$	\$315,000
Total	\$87,000	\$65,000	\$105,000	\$0	\$0	\$145,000		\$315,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	5		
Project Title:	Repurpose Fraternity LS genset		
Project Year:	2024	Category:	Machinery & Equipment
Department:	Sewer	Priority:	

Description:	We would be required to increase the footprint of the current lift station, via land acquisitions and recorded easements, in order to accommodate the generator. The lift station is located at 940 E. Milwaukee St. Both WE Energies and electrical contractors would be involved to complete this project. Removal and placement of the the generator would be handled by Utility staff. Timing of this work would be coordinated with the larger Vanderlip project on the west side. If lift station controls updates were to become a timely item we would capture this work in a separate proposal. Meaning, this generator addition would
Justification:	Since 2005 all lift stations in Whitewater have been constructed to include a back up power source. In the near future only two lift stations, Oak and Milwaukee, will be without this option. To minimize risk it would be beneficial to the Utility to address this concern over time. As part of pending modifications to lift stations located on the west side of town we will be left with a 35kW generator that is still in very good mechanical condition. We are proposing to repurpose this generator at the Milwaukee St. LS.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$35,000	\$0	\$0	\$0	\$0	\$	\$35,000
Total	\$0	\$35,000	\$0	\$0	\$0	\$0		\$35,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
620-Sewer Utility	\$0	\$35,000	\$0	\$0	\$0	\$0	\$	\$35,000
Total	\$0	\$35,000	\$0	\$0	\$0	\$0		\$35,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	7		
Project Title:	Replacement Solids Loadout Pump		
Project Year:	2024	Category:	Facilities & Other Improvements
Department:	Sewer	Priority:	

Description:	The installation of a new, properly dedicated, pump will be capable of reaching 350-400gpm while pumping a product that is 4.2-5% solids. A current equipment pad will be re-purposed and some piping modifications will be required. Additionally, project prices are intended to capture electrical wiring and control modifications.
Justification:	Since our most recent project upgrade we have the capability to increase the percent solids of our liquid biosolids product which is land applied to area agricultural fields. Historically, we have land applied a product that is approximately 2.0-2.5% solids. All historic equipment was designed to accommodate this product. Currently, we are able to reliably produce a product at 4.3-5.0%. Increased solids concentration means less trucks out the gate and we would realize savings with our contracted hauling program. Our challenge, during our hauling period, is to keep our current pumps moving product for the haulers. We are seeking an installation of pump that is capable of pumping higher concentration solids. In addition, a second properly sized pump would provide redundancy should we experience a failure during our short, fickle hauling window.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$65,000	\$15,000	\$0	\$0	\$0	\$0	\$	\$80,000
Total	\$65,000	\$15,000	\$0	\$0	\$0	\$0		\$80,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
620-Sewer Utility	\$65,000	\$15,000	\$0	\$0	\$0	\$0	\$	\$80,000
Total	\$65,000	\$15,000	\$0	\$0	\$0	\$0		\$80,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	8		
Project Title:	Milwaukee St. LS access road		
Project Year:	2024	Category:	Infrastructure
Department:	Sewer	Priority:	

Description:	Upon land acquisition old base material would have to be removed. Proper elevations would be determined before preparing the site and installing asphalt in this access area. The proposed area is behind the sidewalk and would not involve any impact to recently performed roadway maintenance.
Justification:	Current access to provide inspection, routine service and maintenance of lift station equipment requires staff to set up on private property. This can cause further grounds maintenance issues and access is not assured due to vehicle parking or snow storage by adjacent land owners. We propose to acquire an adjacent portion of land to the west of the lift station to provide reliable and safe access for Utility staff.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$17,000	\$0	\$0	\$0	\$0	\$0	\$17,000
Total	\$0	\$17,000	\$0	\$0	\$0	\$0	\$0	\$17,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
620-Sewer Utility	\$0	\$17,000	\$0	\$0	\$0	\$0	\$	\$17,000
Total	\$0	\$17,000	\$0	\$0	\$0	\$0		\$17,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	68		
Project Title:	CAT Switchgear PLC replacement		
Project Year:	2024	Category:	Machinery & Equipment
Department:	Sewer	Priority:	



Description:	Replace/Add a PLC for backup generator.
Justification:	With our updated project we were provided with 3 PLC's that control our backup generators of which we only have two. In 2020 one of the PLC's failed and we were able to program our spare unit to work in its place. This repair was done in a four hour period and we were back to normal capabilities. If a current PLC fails the repair period will be longer as this would not be a stock item. Additionally, during this time the plant would have a max. capacity of 300kW if backup power were required.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$8,000	\$0	\$0	\$0	\$	\$8,000
Total	\$0	\$0	\$8,000	\$0	\$0	\$0		\$8,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
620-Sewer Utility	\$0	\$0	\$8,000	\$0	\$0	\$0	\$	\$8,000
Total	\$0	\$0	\$8,000	\$0	\$0	\$0		\$8,000

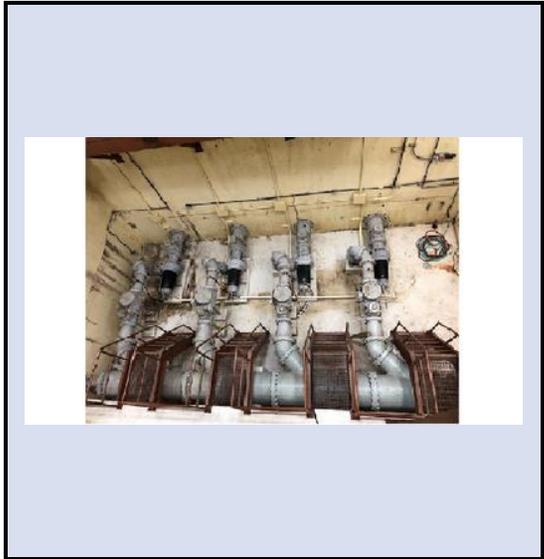
Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	133		
Project Title:	Influent Pump Rebuild		
Project Year:	2024	Category:	Machinery & Equipment
Department:	Sewer	Priority:	

Description:	Each year one pump will be removed and taken into the manufacturer for substantial repairs. Repairs tentatively include a replacement impeller and rebuild kit which includes seals, o-rings, gaskets etc. Removal and installation will be handled by facility staff.
Justification:	Our influent pumps were installed in 2009. One of four pumps run 24 hrs. each day. Some days we are running two pumps at the same time depending on flows. In 2020 we had to perform piping repairs on the suction side of each pump due to wear and corrosion. Additionally, each pump has accumulated over 26,000 hrs. of runtime. No substantial mechanical repairs have been completed at this time. We have had ongoing corrosion issues on the suction side but we have been able to address these "in-house". Tolerances indicate that repairs will be necessary to maintain pump performance.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$17,000	\$18,000	\$0	\$0	\$0	\$0	\$35,000
Rev Debt: Bond	\$15,000	\$0	\$0	\$0	\$0	\$0	\$	\$0
Total	\$15,000	\$17,000	\$18,000	\$0	\$0	\$0	\$0	\$35,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
620-Sewer Utility	\$15,000	\$17,000	\$18,000	\$0	\$0	\$0	\$	\$35,000
Total	\$15,000	\$17,000	\$18,000	\$0	\$0	\$0		\$35,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

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

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



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
ARPA	\$0	\$3,800	\$3,800	\$0	\$0	\$0	\$0	\$7,600
Cash / Fund Balance	\$7,600	\$0	\$0	\$3,800	\$3,800	\$3,800	\$	\$11,400
Total	\$7,600	\$3,800	\$3,800	\$3,800	\$3,800	\$3,800	\$0	\$19,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
620-Sewer Utility	\$7,600	\$3,800	\$3,800	\$3,800	\$3,800	\$3,800	\$	\$19,000
Total	\$7,600	\$3,800	\$3,800	\$3,800	\$3,800	\$3,800		\$19,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	17		
Project Title:	Spectrophotometer		
Project Year:	2024	Category:	Machinery & Equipment
Department:	Sewer	Priority:	

Description:	Spectrophotometer is an instrument that is used for both process and permit compliance testing. The instrument is capable of analyzing a wide variety of parameters. It is one of the most widely used pieces of equipment in the laboratory.
Justification:	The current spec is no longer being serviced by Hach. If the current spec. were to fail, there are no replacement parts or services available. The spec. is used to perform the permit compliance testing, but is also used daily to perform process testing which is essential for proper plant operation. The spec is used to sample things such as Tphos, Ammonia, Volatile Acids, Alkalinity, ortho phosphate, and nitrates.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
ARPA	\$0	\$7,500	\$0	\$0	\$0	\$0	\$0	\$7,500
Total	\$0	\$7,500	\$0	\$0	\$0	\$0	\$0	\$7,500

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
620-Sewer Utility	\$0	\$7,500	\$0	\$0	\$0	\$0	\$0	\$7,500
Total	\$0	\$7,500	\$0	\$0	\$0	\$0	\$0	\$7,500

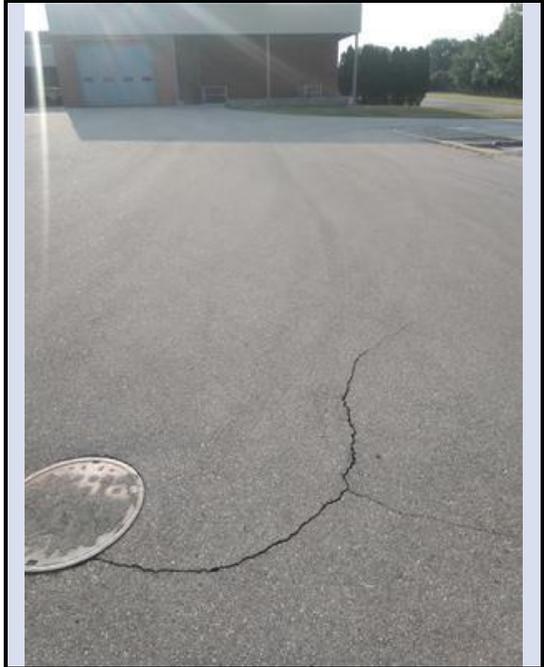
Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	18		
Project Title:	Sealcoating Asphalt		
Project Year:	2024	Category:	Infrastructure
Department:	Sewer	Priority:	

Description:	This would be a single year cost in which all asphalt services would be sealcoated. The asphalt was installed in 2018 and in order to achieve full lifespan of the asphalt it needs to be resealed.
Justification:	The asphalt is approaching 8 years old (by the time 2026) and is in need of preventative maintenance. Cracks are becoming more common.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Total	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000

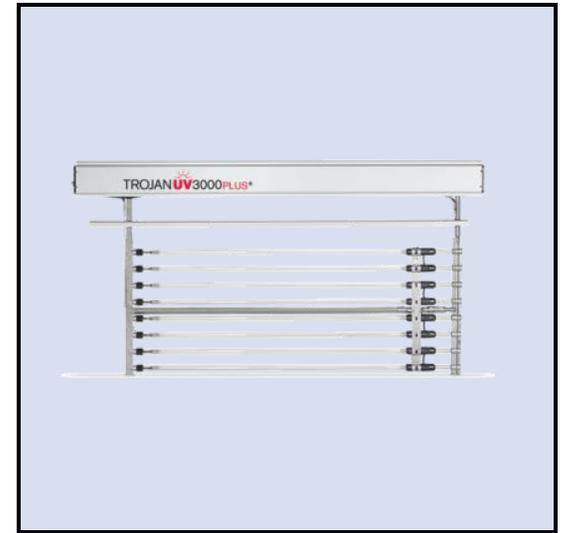
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
620-Sewer Utility	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Total	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	19		
Project Title:	UV Hydraulic Hoses		
Project Year:	2024	Category:	Machinery & Equipment
Department:	Sewer	Priority:	



Description:	One time UV hydraulic hose replacement. The hoses haven't been replaced since unit was placed I/S about 14 years ago
Justification:	Seasonally the utility is required to disinfect effluent for pathogen reduction. The hydraulic hoses are responsible for driving a wiper system that cleans the quartz sleeves on the UV bulbs. If the wiper system isn't run the bulbs foul quickly with bacterial growth and the effectiveness of the UV disinfection diminishes greatly. These hoses are starting to crack due to the harsh conditions they are exposed to.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$5,500	\$0	\$0	\$0	\$0	\$0	\$5,500
Total	\$0	\$5,500	\$0	\$0	\$0	\$0	\$0	\$5,500

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
620-Sewer Utility	\$0	\$5,500	\$0	\$0	\$0	\$0	\$0	\$5,500
Total	\$0	\$5,500	\$0	\$0	\$0	\$0	\$0	\$5,500

Capital Improvement Project

FY 2024 through FY 2028

Funded

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

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



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$18,000	\$30,000	\$20,000	\$125,000	\$20,000	\$50,000	\$263,000
Total	\$0	\$18,000	\$30,000	\$20,000	\$125,000	\$20,000	\$50,000	\$263,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
620-Sewer Utility	\$0	\$18,000	\$30,000	\$20,000	\$125,000	\$20,000	\$50,000	\$263,000
Total	\$0	\$18,000	\$30,000	\$20,000	\$125,000	\$20,000	\$50,000	\$263,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

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



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

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$55,000	\$0	\$0	\$0	\$0	\$0	\$55,000
Total	\$0	\$55,000	\$0	\$0	\$0	\$0	\$0	\$55,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
620-Sewer Utility	\$0	\$55,000	\$0	\$0	\$0	\$0	\$	\$55,000
Total	\$0	\$55,000	\$0	\$0	\$0	\$0		\$55,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	25		
Project Title:	Sludge Thickener/Dewatering		
Project Year:	2025	Category:	Machinery & Equipment
Department:	Sewer	Priority:	

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



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
ARPA	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$200,000
GO Debt: Bond	\$0	\$0	\$0	\$1,500,000	\$0	\$0	\$0	\$1,500,000
Total	\$0	\$0	\$200,000	\$1,500,000	\$0	\$0	\$0	\$1,700,000

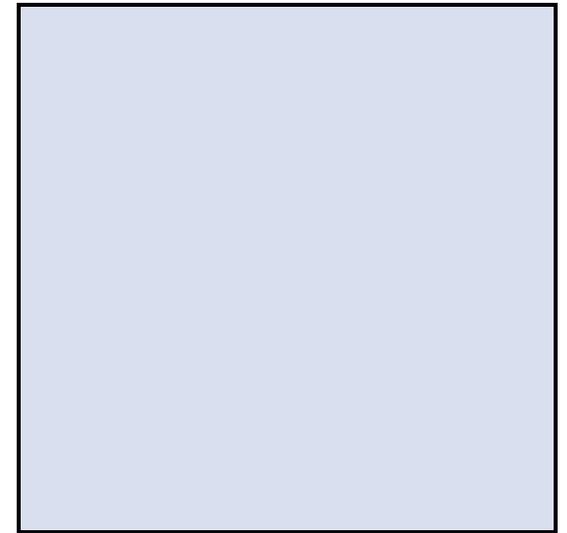
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
620-Sewer Utility	\$0	\$0	\$200,000	\$1,500,000	\$0	\$0	\$0	\$1,700,000
Total	\$0	\$0	\$200,000	\$1,500,000	\$0	\$0	\$0	\$1,700,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	20		
Project Title:	Emergency Dialer		
Project Year:	2025	Category:	IT Software/Hardware
Department:	Sewer	Priority:	



Description:	This would be a single year cost which would consist of coordination with our integrator (likely LW Allen) and the IT dept.
Justification:	With recent updates to Microsoft the lead dialer has been extremely inconsistent and unreliable. Most recently Microsoft 10 updates have made it so the current Winn 911 program will not work at all. At the utility is running on the old dialer which gives very little detail in alarms. Alarms are broken down by building type so that the operator has no indication as to what piece of equipment is actually failed.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Total	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000

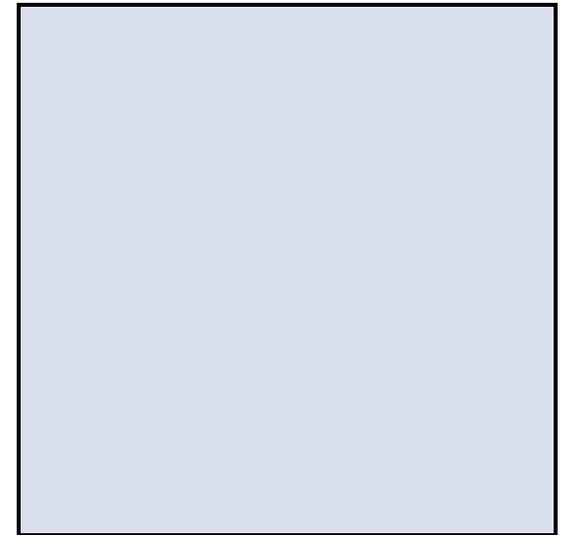
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
620-Sewer Utility	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Total	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	33		
Project Title:	Stormwater Quality Management Plan Update		
Project Year:	2024	Category:	Infrastructure
Department:	Stormwater	Priority:	



Description:	The project will update the City's Stormwater Quality Management Plan and Report.
Justification:	The City has a Municipal Separate Storm Sewer System (MS4) Permit from the DNR. The Permit requires the City to make improvements to the overall storm water system, in particular improving the water quality before it enters to the waters of the State. The initial Plan and Report was completed in 2017. Updating the Plan and Report will incorporate past projects, update our Total Suspended Solids (TSS) and Phosphorus removal percentages, incorporate new anticipated requirements from a new MS4 Permit, update potential projects and update the storm sewer map.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$42,500	\$0	\$0	\$0	\$0	\$0	\$42,500
Grant	\$0	\$42,500	\$0	\$0	\$0	\$0	\$0	\$42,500
Total	\$0	\$85,000	\$0	\$0	\$0	\$0	\$0	\$85,000

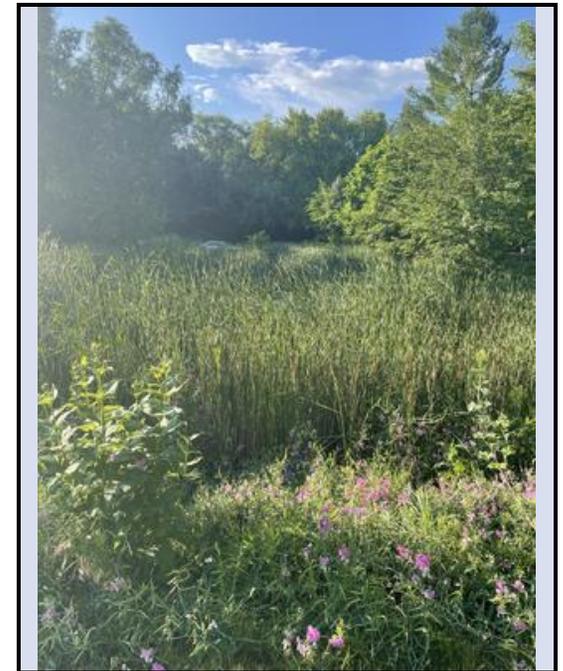
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
630-Stormwater Utility	\$0	\$85,000	\$0	\$0	\$0	\$0	\$0	\$85,000
Total	\$0	\$85,000	\$0	\$0	\$0	\$0	\$0	\$85,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	36		
Project Title:	Stormwater BMP Dredging		
Project Year:	2025	Category:	Infrastructure
Department:	Stormwater	Priority:	



Description:	Dredging and other maintenance on existing Stormwater BMP's like detention ponds and biofilters.
Justification:	The City is required to remove Total Suspended Solids and Phosphorus from stormwater before it enters waters of the state. To do this, wet detention ponds and infiltration swales have been constructed. Over time these facilities can fill up with sediment, have trees start growing or failures with the storm sewer piping. Like with any facility, maintenance is eventually required to keep them working properly.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Total	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$300,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
630-Stormwater Utility	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Total	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$300,000

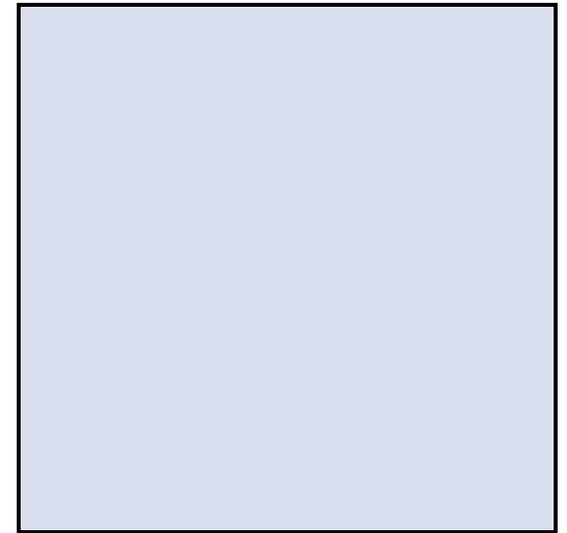
Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:			
Project Title:	Starin Park Underground Wet Detention Pond		
Project Year:	2025	Category:	Infrastructure
Department:	Stormwater	Priority:	

Description:	Underground Wet Detention Pond
Justification:	N/A



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Total	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$200,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
630-Stormwater Utility	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Total	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$200,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	37		
Project Title:	Plow/Patrol Truck '23		
Project Year:	2024	Category:	Licensed Vehicles
Department:	Streets	Priority:	

Description:	2024 International Single axle Plow/Patrol Truck 10' Stainless Steel DuraClass Box Swenson Salter with prewet system Wausau Poly Trip Edge Plow and Wing
Justification:	Our fleet of 7, single axle plow trucks and 1 Tandem, 7 trucks plow the entire City during a snow event and 1 that is our Brine truck which is out before most every snow/ice event weather pending, has the age range from 3 years old to 30 years old. We need to get into a cycle of replacing a Plow/Patrol truck every 3 years to ensure our fleet isn't older than 20 years. As trucks get rotated out of service for plowing they become our Brine applicator and spare plow truck in the event of a break down.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$130,000	\$0	\$0	\$0	\$0	\$0	\$0	\$130,000
GO Debt: Bond	\$0	\$137,000	\$0	\$0	\$0	\$0	\$	\$137,000
Total	\$130,000	\$137,000	\$0	\$0	\$0	\$0	\$0	\$267,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
215-DPW Equipment	\$130,000	\$137,000	\$0	\$0	\$0	\$0	\$	\$267,000
Total	\$130,000	\$137,000	\$0	\$0	\$0	\$0		\$267,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	39		
Project Title:	Skid Loader Replacement '24		
Project Year:	2024	Category:	Machinery & Equipment
Department:	Streets	Priority:	

Description:	For the past 4 years the DPW has been working with Waupun Equipment on a yearly trade agreement. We order 2 new skid loaders at the end of each calendar year and take delivery mid to late winter of a L 328 and a L320 skid loader. We are allowed up to 250 hours per machine with a guaranteed trade price of \$3,000 each for 2 new machines the following year. If we go over on hours due to a heavy winter, Waupun charges us an additional \$10.00 per hour. This trade agreement keeps us in 2 new machines covered by warranty every year for \$10 per engine hour.
Justification:	These 2 skid loaders are used every day for various projects from clearing snow from parking lots, sidewalks and streets to dirt and gravel work.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$12,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$30,000	\$30,000
Total	\$12,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$30,000	\$30,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
215-DPW Equipment	\$12,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$30,000	\$30,000
Total	\$12,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$30,000	\$30,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	41		
Project Title:	F550 Dumptruck '24		
Project Year:	2024	Category:	Licensed Vehicles
Department:	Streets	Priority:	

Description:	2024 550 4X4 with stainless dump body.
Justification:	This truck would be outfitted with a dump body and used to pull the brush chipper. It would replace a 1985 one ton dump truck.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$86,000	\$0	\$0	\$0	\$0	\$	\$86,000
Total	\$0	\$86,000	\$0	\$0	\$0	\$0		\$86,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
215-DPW Equipment	\$0	\$86,000	\$0	\$0	\$0	\$0	\$	\$86,000
Total	\$0	\$86,000	\$0	\$0	\$0	\$0		\$86,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	46		
Project Title:	Quad Axle Dump Truck Replacement		
Project Year:	2025	Category:	Licensed Vehicles
Department:	Streets	Priority:	

Description:	Replacement of our 1998 Mack quad axle dump truck.
Justification:	We use our current quad axle dump truck to haul all of our salt from Walworth Co for our winter snow removal practices along with the sand for our salt/sand mix. This is generally 500 tons of salt and 250 tons of sand. This truck is used to assist in the cleaning of the downtown and parking lots of snow during winter events. We also use this truck for digout projects and to haul spoil to the asphalt plant in Lagrange. Aggregate and cold patch material is hauled with this as well as hot mix.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$0	\$250,000	\$0	\$0	\$0	\$	\$250,000
Total	\$0	\$0	\$250,000	\$0	\$0	\$0		\$250,000

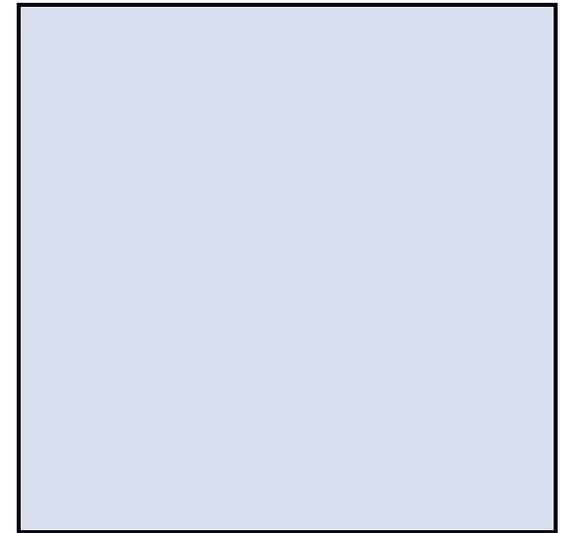
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
215-DPW Equipment	\$0	\$	\$250,000	\$	\$0	\$0	\$	\$250,000
Total	\$0		\$250,000		\$0	\$0		\$250,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	193		
Project Title:	FUND 280 ANNUAL STREET PROJECTS		
Project Year:	2025	Category:	Infrastructure
Department:	Streets	Priority:	



Description:	Annual transfer to fund 280 for large street projects in 2024-2025. Not enough room in budget for 2025 transfer
Justification:	N/A

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$0	\$185,000	\$0	\$0	\$0	\$0	\$185,000
Total	\$0	\$0	\$185,000	\$0	\$0	\$0	\$0	\$185,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
280-Street Repair	\$0	\$0	\$185,000	\$0	\$0	\$0	\$0	\$185,000
Total	\$0	\$0	\$185,000	\$0	\$0	\$0	\$0	\$185,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	78		
Project Title:	Fire Hydrant Replacement		
Project Year:	2024	Category:	Infrastructure
Department:	Water	Priority:	

Description:	This project entails the continuation of replacing obsolete hydrants throughout the City. Each year approximately 10 hydrants are replaced.
Justification:	Replacement of older hydrants is required as parts become obsolete and are harder to find. The operation of these older ones can also be a challenge at times.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$45,000	\$45,000	\$0	\$0	\$0	\$0	\$90,000
Rev Debt: Bond	\$210,000	\$0	\$0	\$75,000	\$75,000	\$75,000	\$	\$225,000
Total	\$210,000	\$45,000	\$45,000	\$75,000	\$75,000	\$75,000	\$0	\$315,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$210,000	\$45,000	\$45,000	\$75,000	\$75,000	\$75,000	\$0	\$315,000
Total	\$210,000	\$45,000	\$45,000	\$75,000	\$75,000	\$75,000	\$0	\$315,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	65		
Project Title:	Vehicle Garage / Material Storage		
Project Year:	2024	Category:	Buildings
Department:	Water	Priority:	

Description:	New vehicle garage with ample room to store water related parts and material.
Justification:	Our existing buildings are showing their age and our material storage is limited. There have been times we would need to move vehicles to get at our inventory. We are quite undersized with the service vehicles, tools, and material in our existing space. We use three garages to house everything, including space at the street department.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$524,500	\$0	\$0	\$0	\$0	\$0	\$524,500
Rev Debt: Bond	\$300,000	\$0	\$0	\$0	\$0	\$0	\$	\$300,000
Total	\$300,000	\$524,500	\$0	\$0	\$0	\$0	\$0	\$824,500

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$300,000	\$524,500	\$0	\$0	\$0	\$0	\$	\$824,500
Total	\$300,000	\$524,500	\$0	\$0	\$0	\$0		\$824,500

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	131		
Project Title:	Residential Cross Connection - Meter Replacement		
Project Year:	2024	Category:	Machinery & Equipment
Department:	Water	Priority:	

Description:	Continuation of residential meter replacement program along with cross connection inspections.
Justification:	The DNR requires residential meter replacement on a set schedule. For the City of Whitewater that is every 10 years. During the meter replacement, staff completes a cross connection inspection and provides backflow preventers where needed.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$101,500	\$104,250	\$107,065	\$109,955	\$112,924	\$	\$535,694
Total	\$0	\$101,500	\$104,250	\$107,065	\$109,955	\$112,924		\$535,694

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$101,500	\$104,250	\$107,065	\$109,955	\$112,924	\$0	\$535,694
Total	\$0	\$101,500	\$104,250	\$107,065	\$109,955	\$112,924	\$0	\$535,694

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	24		
Project Title:	Lead Lateral Replacement		
Project Year:	2024	Category:	Infrastructure
Department:	Water	Priority:	

Description:	Replacement of known public and private side lead laterals.
Justification:	The EPA has implemented that all communities must conduct a service material inventory of both public and private side water laterals by 2024 and then develop a plan to remove the lead laterals. Grant money is available to help pay for the private side portion of the laterals that need to be replaced. The grant money may not be there in the future.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Grant	\$0	\$0	\$2,204,400	\$0	\$0	\$0	\$0	\$2,204,400
Safe Drinking Water Loan	\$0	\$0	\$1,401,600	\$0	\$0	\$0	\$0	\$1,401,600
Total	\$0	\$0	\$3,606,000	\$0	\$0	\$0	\$0	\$3,606,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$35,000	\$0	\$3,606,000	\$0	\$0	\$0	\$0	\$3,606,000
Total	\$35,000	\$0	\$3,606,000	\$0	\$0	\$0	\$0	\$3,606,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	83		
Project Title:	Service vehicle		
Project Year:	2024	Category:	Licensed Vehicles
Department:	Water	Priority:	

Description:	REPLACEMENT OF ONE 25-YEAR-OLD SERVICE VEHICLES. Vehicle have begun to show signs of wear in body, engine and 4x4. Door and truck box starting to rot.
Justification:	Same as above We also use these trucks for plowing.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$65,000	\$0	\$0	\$0	\$	\$65,000
Total	\$0	\$0	\$65,000	\$0	\$0	\$0		\$65,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$0	\$65,000	\$0	\$0	\$0	\$0	\$65,000
Total	\$0	\$0	\$65,000	\$0	\$0	\$0	\$0	\$65,000

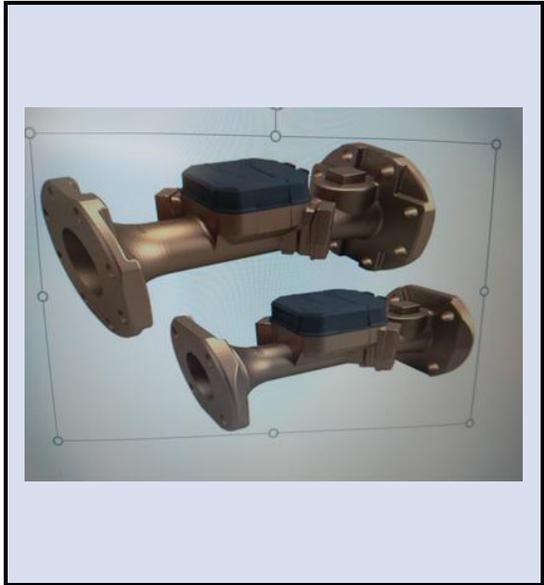
Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	86		
Project Title:	Large meter replacements		
Project Year:	2024	Category:	Infrastructure
Department:	Water	Priority:	

Description:	Large meters installed in our commercial accounts are tested anywhere from 1-5 years depending on size per PSC requirement. The picture attached is a 2".
Justification:	Over the next 2-5 years there will be more to replace. Meter sizes in our system go between 1 1/2" - 8". To replace large meters not showing correct flow due to age of meter. Replacement will be determined by test results.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$20,000	\$20,000	\$25,000	\$25,000	\$30,000	\$0	\$120,000
Total	\$0	\$20,000	\$20,000	\$25,000	\$25,000	\$30,000	\$0	\$120,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$20,000	\$20,000	\$25,000	\$25,000	\$30,000	\$0	\$120,000
Total	\$0	\$20,000	\$20,000	\$25,000	\$25,000	\$30,000	\$0	\$120,000

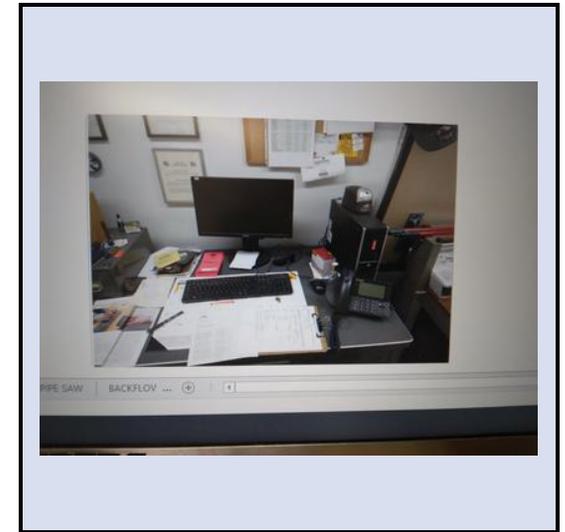
Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	88		
Project Title:	Office desk computers		
Project Year:	2024	Category:	IT Software/Hardware
Department:	Water	Priority:	

Description:	upgrades old office desk computers and software per Tim N. recommendation. There are six desk top computers we are looking to upgrade.
Justification:	Request came down from our IT department.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$7,000	\$0	\$0	\$0	\$0	\$10,000	\$7,000
Total	\$0	\$7,000	\$0	\$0	\$0	\$0	\$10,000	\$7,000

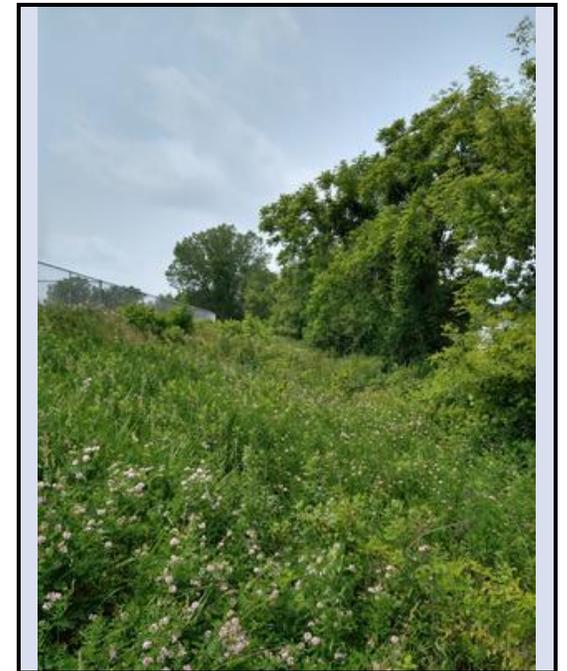
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$7,000	\$0	\$0	\$0	\$0	\$10,000	\$7,000
Total	\$0	\$7,000	\$0	\$0	\$0	\$0	\$10,000	\$7,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	95		
Project Title:	Tree, brush and stump removal		
Project Year:	2024	Category:	Facilities & Other Improvements
Department:	Water	Priority:	



Description:	REMOVE OVERGROWN BRUSH LOCATED IN OUR EASEMENT BY KIENBAUM'S SALVAGE YARD.
Justification:	TO HAVE ACCESS TO OUR 14" WATERMAIN FROM JEFFERSON ST TO THE STREETS DEPARTMENT.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000
Total	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000
Total	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	97		
Project Title:	Concrete barriers		
Project Year:	2024	Category:	Facilities & Other Improvements
Department:	Water	Priority:	

Description:	used to help separate material we use as needed in the field. These will be stored in the inventory area of our new storage building.
Justification:	After a repair from a main break or any other type of service performed by our department in the road or terrace, we are responsible to keep the area level with gravel, stone or dirt until the street department is able to do a final repair.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$8,000	\$0	\$0	\$0	\$0	\$0	\$8,000
Total	\$0	\$8,000	\$0	\$0	\$0	\$0	\$0	\$8,000

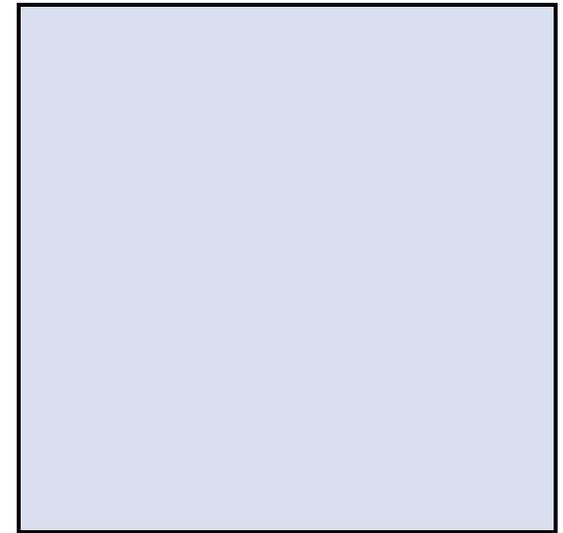
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$8,000	\$0	\$0	\$0	\$0	\$0	\$8,000
Total	\$0	\$8,000	\$0	\$0	\$0	\$0	\$0	\$8,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	35		
Project Title:	Well 7 Modification		
Project Year:	2024	Category:	Infrastructure
Department:	Water	Priority:	



Description:	Modifications to Well 7 in order to remove the ground reservoir from service.
Justification:	A number of alternatives were reviewed. After consideration, the best alternative is to have Well 7 pump directly into the distribution system. This will allow the ground reservoir to be disconnected and removed from service. It is over 100 years old and has outspent its life expectancy.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Rev Debt: Bond	\$0	\$96,000	\$1,179,000	\$0	\$0	\$0	\$0	\$1,275,000
Total	\$0	\$96,000	\$1,179,000	\$0	\$0	\$0	\$0	\$1,275,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$96,000	\$1,179,000	\$0	\$0	\$0	\$0	\$1,275,000
Total	\$0	\$96,000	\$1,179,000	\$0	\$0	\$0	\$0	\$1,275,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	100		
Project Title:	Valve operator maintenance truck		
Project Year:	2024	Category:	Machinery & Equipment
Department:	Water	Priority:	

Description:	Valve operator / vaccum excavator mounted on a skid then is mounted on a flat bed service vehicle. Used to operate valves in our system both hydrants and distribution valves.
Justification:	Upgrade of our existing Vac excavator/valve operator which is on a trailer pulled with a service vehicle. Will allow to fit in tighter spaces in the road. Item spec out is a diesel engine. If we went with gas motor, I do not know at this time if it would less in cost. There is a possibility of trading in the existing pull behind trailer vac truck. Easier access to valves rather than backing up with trailer and taking up more road space. This truck will also provide two valve turners and can be used as service truck. I am putting in for 2 new service trucks as well within the next two years, one can be eliminated if we purchase this new operator. This also allows us to two crews when needed operating valves, excavating etc. with the existing trailer and this new valve/vac service operator.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Rev Debt: Bond	\$0	\$180,000	\$0	\$0	\$0	\$0	\$0	\$180,000
Total	\$0	\$180,000	\$0	\$0	\$0	\$0	\$0	\$180,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$180,000	\$0	\$0	\$0	\$0	\$0	\$180,000
Total	\$0	\$180,000	\$0	\$0	\$0	\$0	\$0	\$180,000

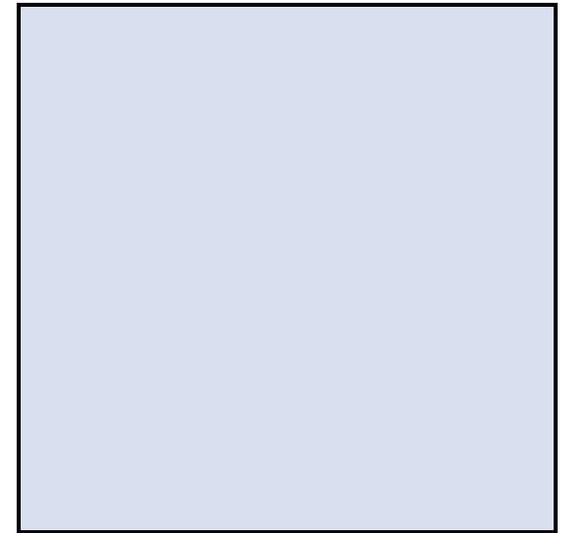
Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	170		
Project Title:	Well 6 Rehab		
Project Year:	2024	Category:	Infrastructure
Department:	Water	Priority:	

Description:	Remove pump for inspection. Also inspect casing, screening and air line. Brush walls of well and send camera down in well to view overall condition. Project cost summary includes replacement of well pump and motor if needed.
Justification:	DNR required and to confirm well is performing as needed.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$140,000	\$0	\$0	\$0	\$0	\$0	\$140,000
Total	\$0	\$140,000	\$0	\$0	\$0	\$0	\$0	\$140,000

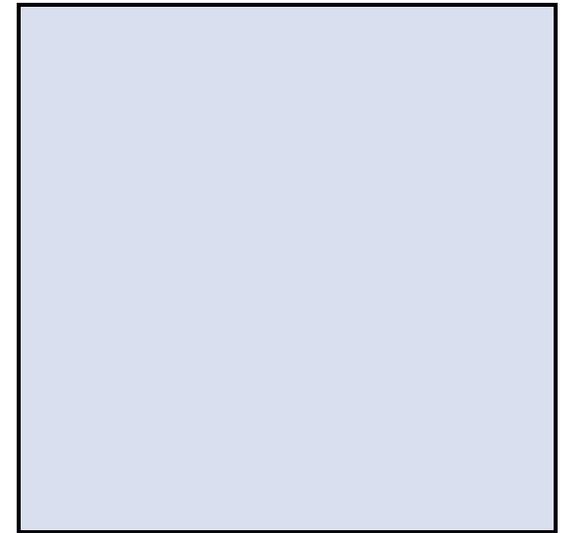
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$140,000	\$0	\$0	\$0	\$0	\$0	\$140,000
Total	\$0	\$140,000	\$0	\$0	\$0	\$0	\$0	\$140,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	167		
Project Title:	Variable Frequency Drive for Wells 5 & 9		
Project Year:	2024	Category:	Infrastructure
Department:	Water	Priority:	



Description:	Variable Frequency Drive for Wells 6 & 9		
Justification:	N/A		

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$70,000	\$0	\$0	\$0	\$0	\$0	\$70,000
Total	\$0	\$70,000	\$0	\$0	\$0	\$0	\$0	\$70,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$70,000	\$0	\$0	\$0	\$0	\$0	\$70,000
Total	\$0	\$70,000	\$0	\$0	\$0	\$0	\$0	\$70,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	82		
Project Title:	Well 9 Holding Tank Maintenance		
Project Year:	2025	Category:	Facilities & Other Improvements
Department:	Water	Priority:	

Description:	Cleaning and inspection of the underground holding tank is recommended every two years starting in 2025.
Justification:	TO CLEAN AND INSPECT HOLDING TANK. TANK HOLDS WASTE DISCHARGE WATER WHICH COMES FROM THE MEDIA DURING BACKWASH PROCEDURE. IRON SLUDGE DOES ACCUMALATE AND NEEDS TO BE REMOVED AND TESTED. ALONG WITH A POWERWASHING OF THE TANK. THIS PROCESS SHOULD BE DONE EVERY TWO YEARS. This is different from the snitary holding tank located at well 9.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$14,000	\$0	\$15,000	\$0	\$0	\$29,000
Rev Debt: Bond	\$21,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$21,000	\$0	\$14,000	\$0	\$15,000	\$0	\$0	\$29,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$21,000	\$0	\$14,000	\$0	\$15,000	\$0	\$	\$29,000
Total	\$21,000	\$0	\$14,000	\$0	\$15,000	\$0		\$29,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	84		
Project Title:	Well 8 rehab		
Project Year:	2025	Category:	Infrastructure
Department:	Water	Priority:	

Description:	Remove pump for inspection. Also inspect casing, screening and air line. Brush walls of well and send camera down in well to view overall condition. Project cost summary includes replacement of well pump and motor if needed.
Justification:	DNR required and to confirm well is performing as needed.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$160,000	\$0	\$0	\$0	\$0	\$0	\$160,000
Total	\$0	\$160,000	\$0	\$0	\$0	\$0	\$0	\$160,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$160,000	\$0	\$0	\$0	\$0	\$0	\$160,000
Total	\$0	\$160,000	\$0	\$0	\$0	\$0	\$0	\$160,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	85		
Project Title:	WELL 6 & WELL 8 FILTER MEDIA		
Project Year:	2025	Category:	Machinery & Equipment
Department:	Water	Priority:	

Description:	Remove media and replace with new. Inspect inside condition of tank and make repairs.
Justification:	Removes iron from our well water before goes into our distribution system. Finish water quality is affected if we do not maintain a media replacement program due to high iron content in our raw water. Recommended replacement is every 10-15 years.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0	\$1,500
Cash / Fund Balance	\$0	\$270,000	\$0	\$0	\$0	\$0	\$0	\$270,000
Total	\$0	\$270,000	\$0	\$0	\$1,500	\$0	\$0	\$271,500

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$270,000	\$0	\$0	\$1,500	\$0	\$0	\$271,500
Total	\$0	\$270,000	\$0	\$0	\$1,500	\$0	\$0	\$271,500

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	92		
Project Title:	Automatic hydrant flushers.		
Project Year:	2025	Category:	Machinery & Equipment
Department:	Water	Priority:	

Description:	AUTOMATICALLY FLUSHES A HYDRANT TO A SET DAY, TIME AND LENGTH .TO HELP IN KEEPING CHLORINE RESIDUALS UP AND WATER QUALITY GOOD AT DEAD END WATER MAINS. IT ALSO SERVES AS A DECHLORINATOR WHEN NEEDED TO REMOVE CHLORINE AS IT PASSES THROUGH BEFORE GOING INTO THE STORM OR SANITARY .
Justification:	Same as above



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Total	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Total	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	94		
Project Title:	Lease agreement/Skidsteer		
Project Year:	2025	Category:	Machinery & Equipment
Department:	Water	Priority:	

Description:	Lease agreement for every two years for our skid steer. We traded in the previous skid steer for a New Holland along with a 2yr. Lease. Lease provides us a maintenance contract with Waupun equipment . Any thing goes wrong or needs service the lease agreement covers these expenses.
Justification:	To remove having to use street department's unit. Ther were times we would have to wait most of the day or he next day to use theirs. Tp move material from shop to site, fill main break holes with stone required year-round especially during the winter months until patch is done.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$6,000	\$0	\$7,000	\$0	\$0	\$13,000
Total	\$0	\$0	\$6,000	\$0	\$7,000	\$0	\$0	\$13,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$0	\$6,000	\$0	\$7,000	\$0	\$0	\$13,000
Total	\$0	\$0	\$6,000	\$0	\$7,000	\$0	\$0	\$13,000

Capital Improvement Project

FY 2024 through FY 2028

Funded

Project #:	98		
Project Title:	Well 9 air compressor		
Project Year:	2025	Category:	Machinery & Equipment
Department:	Water	Priority:	

Description:	AIR COMPRESSOR PUMPS ALONG WITH TANKS. REPLACEMENT AT WELL #9. With AIR COMPRESSOR REPLACEMENT FOR WELLS 5&7 ARE PART OF WELL 7 MODIFICATIONS SCHEDULED FOR 2024, ALL AIR COMPRESSORS WILL HAVE BEEN REPLACED THE LAST THREE YEARS.
Justification:	TO MIX AIR INTO OUR RAW WATER AS THE FLOWS TO THE MEDIA. THIS PROCESS IS REQUIRED TO REMOVE IRON BEFORE IT GOES INTO OUR FINISH WATER SYSTEM.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Total	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Total	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000

Capital Improvement Project

FY 2024 through FY 2028

Pending

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



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

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$235,100	\$0	\$0	\$0	\$235,100
Rev Debt: Bond	\$0	\$0	\$0	\$176,000	\$0	\$0	\$0	\$176,000
Rev Debt: Bond	\$0	\$0	\$0	\$90,800	\$0	\$0	\$0	\$90,800
Total	\$0	\$0	\$0	\$501,900	\$0	\$0	\$0	\$501,900

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$0	\$0	\$235,100	\$0	\$0	\$0	\$235,100
610-Water Utility	\$0	\$0	\$0	\$176,000	\$0	\$0	\$0	\$176,000
630-Stormwater Utility	\$0	\$0	\$0	\$90,800	\$0	\$0	\$0	\$90,800
Total	\$0	\$0	\$0	\$501,900	\$0	\$0	\$0	\$501,900

Capital Improvement Project

FY 2024 through FY 2028

Pending

Project #:	22		
Project Title:	Biennial St Reconstruction		
Project Year:	2027	Category:	Infrastructure
Department:	DPW	Priority:	



Description:	Street and utility reconstruction projects. 2027 - 2031, Design odd number year, construct even number year.
Justification:	The City utilizes a rating system to grade the condition of pavement. This in conjunction with replacement of underground utility infrastructure comprise the majority of capital spending. We aim to spend no more on a biennial basis than the amount of debt we retire in the same period. Although the specific projects are not known until 2-4 years in advance, their need and cost is expected.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$90,000	\$0	\$0	\$0	\$90,000	\$1,500,000	\$	\$1,590,000
GO Debt: Bond	\$90,000	\$0	\$0	\$0	\$90,000	\$200,000	\$	\$290,000
Rev Debt: Bond	\$90,000	\$0	\$0	\$0	\$90,000	\$650,000	\$	\$740,000
Rev Debt: Bond	\$90,000	\$0	\$0	\$0	\$90,000	\$650,000	\$	\$740,000
Total	\$360,000	\$0	\$0	\$0	\$360,000	\$3,000,000		\$3,360,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$90,000	\$0	\$0	\$0	\$90,000	\$1,500,000	\$	\$1,590,000
610-Water Utility	\$90,000	\$0	\$0	\$0	\$90,000	\$650,000	\$	\$740,000
620-Sewer Utility	\$90,000	\$0	\$0	\$0	\$90,000	\$650,000	\$	\$740,000
630-Stormwater Utility	\$90,000	\$0	\$0	\$0	\$90,000	\$200,000	\$	\$290,000
Total	\$360,000	\$0	\$0	\$0	\$360,000	\$3,000,000		\$3,360,000

Capital Improvement Project

FY 2024 through FY 2028

Pending

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

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



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$0	\$0	\$285,000	\$0	\$0	\$285,000
Total	\$0	\$0	\$0	\$0	\$285,000	\$0	\$0	\$285,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
210-Fire EMS Equipment	\$0	\$0	\$0	\$0	\$285,000	\$0	\$0	\$285,000
Total	\$0	\$0	\$0	\$0	\$285,000	\$0	\$0	\$285,000

Capital Improvement Project

FY 2024 through FY 2028

Pending

Project #:	62		
Project Title:	MDC Replacement		
Project Year:	2026	Category:	IT Software/Hardware
Department:	Police	Priority:	

Description:	Five (5) Police Department mobile data computers (MDCs). These are used to track officer activity, write reports, issue citations, etc.
Justification:	These will replace MDCs currently being used in the fleet that are approximately 8 years old.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Note	\$0	\$0	\$0	\$17,500	\$0	\$24,500	\$0	\$42,000
Total	\$0	\$0	\$0	\$17,500	\$0	\$24,500	\$0	\$42,000

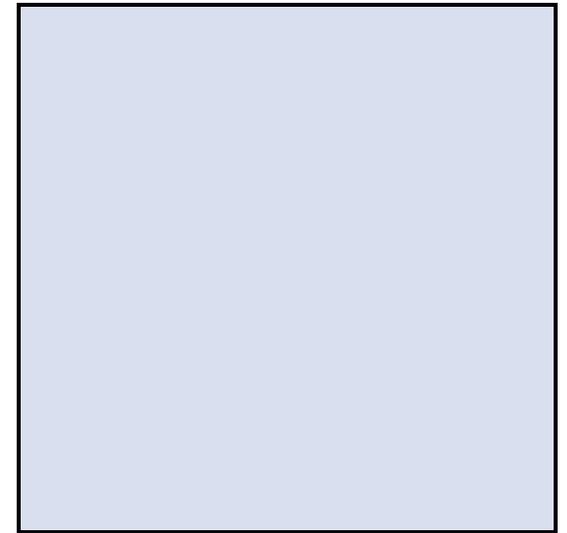
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$0	\$0	\$17,500	\$0	\$24,500	\$0	\$42,000
Total	\$0	\$0	\$0	\$17,500	\$0	\$24,500	\$0	\$42,000

Capital Improvement Project

FY 2024 through FY 2028

Pending

Project #:	15		
Project Title:	Milwaukee St. lift station control upgrade		
Project Year:	2026	Category:	Machinery & Equipment
Department:	Sewer	Priority:	



Description:	Lift station controls updates would provide a time to improve level sensor monitoring, PLC update, UPS conversion to DC vs AC and improved staff interaction with incorporation of a small touchscreen for operational adjustments. All work to be performed by our historic electrical control contractor.
Justification:	Current Allen Bradley PLC and HMI are no longer maintained or serviceable by our electrical integrator. As part of this update the operation of the pumps in normal and backup float control would be standardized to other lift stations in the community. This update would provide for another reliable 20 years of functionality.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$0	\$11,000	\$0	\$0	\$	\$11,000
Total	\$0	\$0	\$0	\$11,000	\$0	\$0		\$11,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
620-Sewer Utility	\$0	\$0	\$0	\$11,000	\$0	\$0	\$	\$11,000
Total	\$0	\$0	\$0	\$11,000	\$0	\$0		\$11,000

Capital Improvement Project

FY 2024 through FY 2028

Pending

Project #:	13		
Project Title:	Centrifuge Cake Pump Rebuild		
Project Year:	2027	Category:	Machinery & Equipment
Department:	Sewer	Priority:	

Description:	Due to wear this pump will require a new rotor, stator and sealing shaft section in addition to packing and joint seals. Work will be performed by a qualified repair shop with the removal and re-installation being completed by Utility staff. This job is time sensitive. Therefore, all repairs will be based off of a planned shutdown period.
Justification:	The centrifuge processes both thickened digested sludge and waste activated sludge. During both run cycles the cake pump moves the thickened product to either the storage tank or to the anaerobic digester. The unit has been in operation since 2017 and we have witnessed decreased efficiencies in pump flow. Periodic maintenance, such as this, is necessary to continue with reliable process operations.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$0	\$0	\$18,000	\$0	\$	\$18,000
Total	\$0	\$0	\$0	\$0	\$18,000	\$0		\$18,000

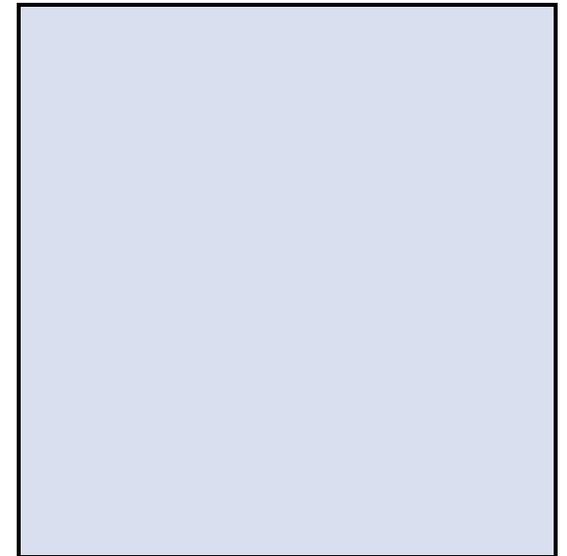
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
620-Sewer Utility	\$0	\$0	\$0	\$0	\$18,000	\$0	\$	\$18,000
Total	\$0	\$0	\$0	\$0	\$18,000	\$0		\$18,000

Capital Improvement Project

FY 2024 through FY 2028

Pending

Project #:			
Project Title:	Digester Rehab		
Project Year:	2027	Category:	Facilities & Other Improvements
Department:	Sewer	Priority:	



Description:	Digester Rehab		
Justification:	N/A		

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Rev Debt: Bond	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0	\$300,000
Total	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0	\$300,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
620-Sewer Utility	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0	\$300,000
Total	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0	\$300,000

Capital Improvement Project

FY 2024 through FY 2028

Pending

Project #:	44		
Project Title:	Loader Snow Blower Replacement '26		
Project Year:	2026	Category:	Machinery & Equipment
Department:	Streets	Priority:	

Description:	SnoGo loader snow blower.
Justification:	Our current loader snow blower is a 2003 making it 23 years old. It is a crucial piece of equipment during a larger scale snow event to load trucks and remove the windrows of snow from the center of the street in the Downtown area of the city.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$250,000	\$0	\$0	\$	\$250,000
Total	\$0	\$0	\$0	\$250,000	\$0	\$0		\$250,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
215-DPW Equipment	\$0	\$0	\$0	\$250,000	\$0	\$0	\$	\$250,000
Total	\$0	\$0	\$0	\$250,000	\$0	\$0		\$250,000

Capital Improvement Project

FY 2024 through FY 2028

Pending

Project #:	45		
Project Title:	Plow/Patrol Truck '26		
Project Year:	2026	Category:	Licensed Vehicles
Department:	Streets	Priority:	

Description:	2027 International Single axle Plow/Patrol Truck 10' Stainless Steel DuraClass Box Swenson Salter with prewet system Wausau Poly Trip Edge Plow and Wing
Justification:	Our fleet of 7, single axle plow trucks and 1 Tandem, 7 trucks plow the entire City during a snow event and 1 that is our Brine truck which is out before most every snow/ice event weather pending, has the age range from 3 years old to 30 years old. We need to get into a cycle of replacing a Plow/Patrol truck every 3 years to ensure our fleet isn't older than 20 years. As trucks get rotated out of service for plowing they become our Brine applicator and spare plow truck in the event of a break down.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$300,000
Total	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$300,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
215-DPW Equipment	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$300,000
Total	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$300,000

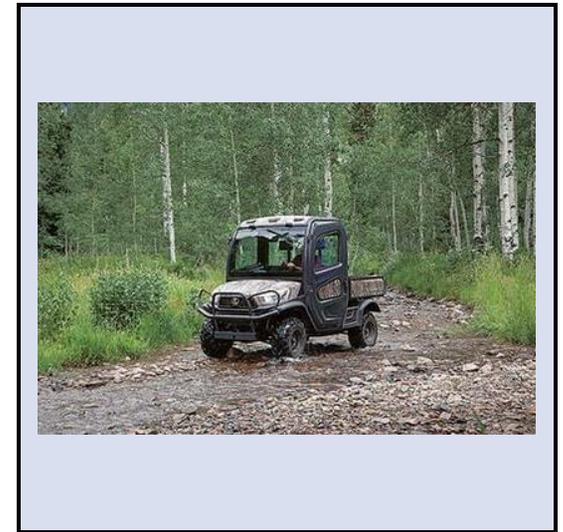
Capital Improvement Project

FY 2024 through FY 2028

Pending

Project #:	48		
Project Title:	Kubota RTV Replacement '26		
Project Year:	2026	Category:	Machinery & Equipment
Department:	Streets	Priority:	

Description:	Kubota RTV 1100 UTV		
Justification:	We currently have 2006 and 2018 Kubota RTV's. The new unit would replace the 2006 as it will be 20 years old and is in need of replacement.		



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$0	\$26,000	\$0	\$0	\$0	\$26,000
Total	\$0	\$0	\$0	\$26,000	\$0	\$0	\$0	\$26,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
215-DPW Equipment	\$0	\$0	\$0	\$26,000	\$0	\$0	\$0	\$26,000
Total	\$0	\$0	\$0	\$26,000	\$0	\$0	\$0	\$26,000

Capital Improvement Project

FY 2024 through FY 2028

Pending

Project #:	43		
Project Title:	F350 Pickup '27		
Project Year:	2027	Category:	Licensed Vehicles
Department:	Streets	Priority:	

Description:	2027 350 4X4 Pickup.
Justification:	With a number of vehicles 20 plus years old in the fleet this truck is going to replacement.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$50,000
Total	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$50,000

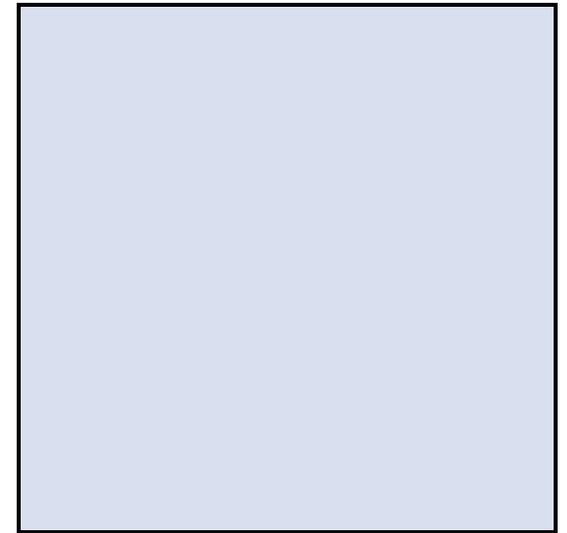
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
215-DPW Equipment	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$50,000
Total	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$50,000

Capital Improvement Project

FY 2024 through FY 2028

Pending

Project #:	53		
Project Title:	Vogele Tracked Asphalt Paver Super 700i '28		
Project Year:	2028	Category:	Machinery & Equipment
Department:	Streets	Priority:	



Description:	2028 Vogele tracked paver Super 700i.
Justification:	Purchase of this paver would provide a high quality smoother road surface than we are able to get using skid steers and hand rakes. It would also be much more efficient for us placing the asphalt by saving considerable time.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$0	\$0	\$0	\$0	\$215,000	\$0	\$215,000
Total	\$0	\$0	\$0	\$0	\$0	\$215,000	\$0	\$215,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
215-DPW Equipment	\$0	\$0	\$0	\$0	\$0	\$215,000	\$0	\$215,000
Total	\$0	\$0	\$0	\$0	\$0	\$215,000	\$0	\$215,000

Capital Improvement Project

FY 2024 through FY 2028

Pending

Project #:	69		
Project Title:	Main Imprmnt - Franklin/Wisconsin		
Project Year:	2028	Category:	Infrastructure
Department:	Water	Priority:	

Description:	This is part of a 35 year plan worked on long ago. Would loop distribution system from Wisconsin St. to S. Franklin St. Length is 7,000'.
Justification:	To eliminate dead ends in the water system and to improve water quality. The need would be driven only by annexation of town property to the City along with development within this corridor.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Rev Debt: Bond	\$0	\$0	\$0	\$0	\$0	\$1,360,000	\$	\$1,360,000
Total	\$0	\$0	\$0	\$0	\$0	\$1,360,000		\$1,360,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$0	\$0	\$0	\$0	\$1,360,000	\$0	\$1,360,000
Total	\$0	\$0	\$0	\$0	\$0	\$1,360,000	\$0	\$1,360,000

Capital Improvement Project

FY 2024 through FY 2028

Pending

Project #:	70		
Project Title:	Main Imprmnt - LSP/Enterprise		
Project Year:	2028	Category:	Infrastructure
Department:	Water	Priority:	

Description:	To eliminate two dead end mains in the distribution system. In addition, add a second source of water to LWP, provide water and fire protection to WWTP and John's Disposal. Length is 5,500'.
Justification:	Same as above, although without cost participation from private sources this project is doubtful. Development would have to drive this project.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Grant	\$0	\$0	\$0	\$0	\$0	\$300,000	\$0	\$300,000
Rev Debt: Bond	\$0	\$0	\$0	\$0	\$0	\$880,000	\$0	\$880,000
Total	\$0	\$0	\$0	\$0	\$0	\$1,180,000	\$0	\$1,180,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$0	\$0	\$0	\$0	\$1,180,000	\$0	\$1,180,000
Total	\$0	\$0	\$0	\$0	\$0	\$1,180,000	\$0	\$1,180,000

Capital Improvement Project

FY 2024 through FY 2028

Pending

Project #:	71		
Project Title:	Main Imprmnt - Pearson /Main		
Project Year:	2028	Category:	Infrastructure
Department:	Water	Priority:	

Description:	To eliminate and loop dead ends in the distribution system. Length is 2,200'.
Justification:	To improve water quality. More development in this area could drive this short loop.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Rev Debt: Bond	\$0	\$0	\$0	\$0	\$0	\$450,000	\$	\$450,000
Total	\$0	\$0	\$0	\$0	\$0	\$450,000		\$450,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$0	\$0	\$0	\$0	\$450,000	\$0	\$450,000
Total	\$0	\$0	\$0	\$0	\$0	\$450,000	\$0	\$450,000

Capital Improvement Project

FY 2024 through FY 2028

Pending

Project #:	72		
Project Title:	Main Imprmnt - Tratt/Prairie Village		
Project Year:	2028	Category:	Infrastructure
Department:	Water	Priority:	

Description:	To complete entire loop after Enterprise loop to LS Power is done. Length is 5,200'.
Justification:	To supply development along County U when annexed and developed, if ever.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Grant	\$0	\$0	\$0	\$0	\$0	\$455,000	\$0	\$455,000
Rev Debt: Bond	\$0	\$0	\$0	\$0	\$0	\$455,000	\$	\$455,000
Total	\$0	\$0	\$0	\$0	\$0	\$910,000	\$0	\$910,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$0	\$0	\$0	\$0	\$910,000	\$0	\$910,000
Total	\$0	\$0	\$0	\$0	\$0	\$910,000	\$0	\$910,000

Capital Improvement Project

FY 2024 through FY 2028

Deferred

Project #:	120		
Project Title:	Whitewater Street Brick Replacement		
Project Year:	2025	Category:	Infrastructure
Department:	DPW	Priority:	

Description:	Replace bricks between the curb and sidewalk along Fremont Street south of Whitewater Street, south side of Whitewater Street between Fremont and 2nd Street, and 2nd Street south of Whitewater Street. Construction to entail salvaging the existing bricks, pouring a concrete base and setting the salvaged bricks on a sand leveling course.
Justification:	The existing bricks adjacent to the curb and the sidewalk have begun to settle creating a tripping hazard.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$0	\$147,000	\$0	\$0	\$0	\$	\$147,000
Total	\$0	\$0	\$147,000	\$0	\$0	\$0		\$147,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$0	\$147,000	\$0	\$0	\$0	\$	\$147,000
Total	\$0	\$0	\$147,000	\$0	\$0	\$0		\$147,000

Capital Improvement Project

FY 2024 through FY 2028

Deferred

Project #:	156		
Project Title:	Parking Lot Cameras		
Project Year:	2024	Category:	IT Software/Hardware
Department:	Fire / Rescue	Priority:	

Description:	For added security for city owned vehicles/apparatus, along with added security for staff and their property, the addition of 3 cameras overlooking the side and rear parking lot would be a positive addition to the current cameras we currently have.
Justification:	N/A



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Total	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000

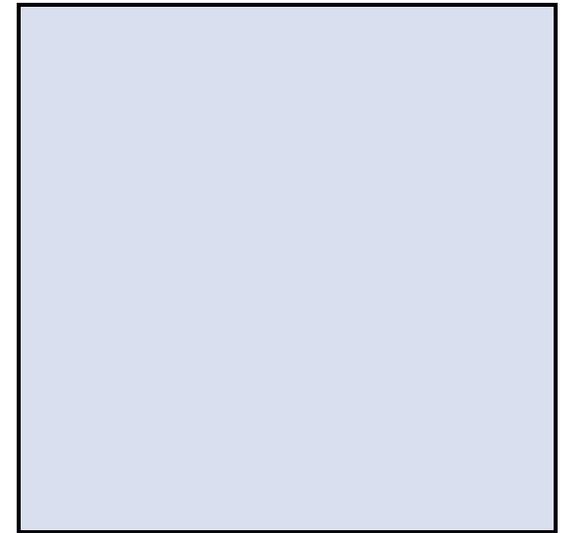
Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
210-Fire EMS Equipment	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Total	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,500

Capital Improvement Project

FY 2024 through FY 2028

Deferred

Project #:	163		
Project Title:	VoIP Phone System Replacement		
Project Year:	2025	Category:	IT Software/Hardware
Department:	IT	Priority:	



Description:	Our existing VoIP phone system is no longer supported by the manufacturer, and the City needs a solution that can be agile to its needs including softphone usage, instant messaging, and video chat.
Justification:	It is becoming increasingly difficult to find vendors to provide maintenance to our VoIP system, ShoreTel, in the event of an outage. Furthermore, we are using all licenses and have none free for existing lines.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$120,000	\$9,000	\$9,500	\$10,000	\$0	\$148,500
Total	\$0	\$0	\$120,000	\$9,000	\$9,500	\$10,000	\$0	\$148,500

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$0	\$120,000	\$9,000	\$9,500	\$10,000	\$0	\$148,500
Total	\$0	\$0	\$120,000	\$9,000	\$9,500	\$10,000	\$0	\$148,500

Capital Improvement Project

FY 2024 through FY 2028

Deferred

Project #:	122		
Project Title:	Moraine View Playground		
Project Year:	2025	Category:	Infrastructure
Department:	Park & Rec - Facilities	Priority:	

Description:	As the park has developed over recent years and with the Soccer Club exclusively utilizing the site for youth soccer, the park would be a tremendous location for a playground
Justification:	A playground would serve siblings of soccer players and provide another recreational amenity in the park.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$0	\$40,000	\$0	\$0	\$0	\$	\$40,000
Total	\$0	\$0	\$40,000	\$0	\$0	\$0		\$40,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$0	\$40,000	\$0	\$0	\$0	\$	\$40,000
Total	\$0	\$0	\$40,000	\$0	\$0	\$0		\$40,000

Capital Improvement Project

FY 2024 through FY 2028

Deferred

Project #:	123		
Project Title:	South Trippe Lake Property Purchase		
Project Year:	2025	Category:	Infrastructure
Department:	Park & Rec - Facilities	Priority:	

Description:	Purchase of Property on South end of Trippe Lake		
Justification:	The Hunt trust property has become available for purchase. This property surrounds the south end of Trippe Lake and also includes acreage along Willis Ray Road. This property could be used for a future expansion to add a nature park as well as provide a possible area to deposit future lake dredging soils. In addition this would give us access to Whitewater Creek and the South end of Trippe Lake..		



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$48,000	\$0	\$0	\$0	\$	\$48,000
GO Debt: Bond	\$0	\$0	\$272,000	\$0	\$0	\$0	\$	\$272,000
Total	\$0	\$0	\$320,000	\$0	\$0	\$0		\$320,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
240-Parkland	\$0	\$0	\$48,000	\$0	\$0	\$0	\$	\$48,000
450-Capital Projects	\$0	\$0	\$272,000	\$0	\$0	\$0	\$	\$272,000
Total	\$0	\$0	\$320,000	\$0	\$0	\$0		\$320,000

Capital Improvement Project

FY 2024 through FY 2028

Deferred

Project #:	73		
Project Title:	Moraine View Park Shelter		
Project Year:	2025	Category:	Infrastructure
Department:	Park & Rec - Facilities	Priority:	

Description:	Moraine view park houses the community soccer fields that are home for the Whitewater Youth Soccer Club. Currently there are no bathroom facilities or shelter areas in this park. The addition of this facility would allow for a shelter that would service existing and expand programming in this area.
Justification:	The facility would serve park visitors, soccer participants, and trail users. Existing plans for either the Trippe Lake Shelter or Treyton's Field of Dreams concession facility could be used for this facility.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Fundraising	\$0	\$0	\$100,000	\$0	\$0	\$0	\$	\$100,000
GO Debt: Bond	\$0	\$0	\$150,000	\$0	\$0	\$0	\$	\$150,000
Total	\$0	\$0	\$250,000	\$0	\$0	\$0		\$250,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$0	\$250,000	\$0	\$0	\$0	\$	\$250,000
Total	\$0	\$0	\$250,000	\$0	\$0	\$0		\$250,000

Capital Improvement Project

FY 2024 through FY 2028

Deferred

Project #:	130		
Project Title:	PR Bark Park Water and Playground		
Project Year:	2025	Category:	Infrastructure
Department:	Park & Rec - Facilities	Priority:	



Description:	This project would add play features for the pets to enjoy along with shade structures, trees and additional benches for residents.
Justification:	The relocation and new fencing was completed in 2018. The Park located on the corner of Starin road and Jefferson Street is heavily used. Patrons and pets would greatly benefit from a playground for the park along with additional amennities for the pet owners such as more shad trees, structures and benches.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$0	\$15,000	\$0	\$0	\$0	\$	\$15,000
Total	\$0	\$0	\$15,000	\$0	\$0	\$0		\$15,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$0	\$15,000	\$0	\$0	\$0	\$	\$15,000
Total	\$0	\$0	\$15,000	\$0	\$0	\$0		\$15,000

Capital Improvement Project

FY 2024 through FY 2028

Deferred

Project #:	124		
Project Title:	Outdoor Splash Pad		
Project Year:	2027	Category:	Infrastructure
Department:	Park & Rec - Facilities	Priority:	

Description:	A large number of communities have installed splash pads in the past 5 years. This would include communities in our area including Milton, Janesville, DeForest, Fitchburg, etc.
Justification:	These are facilities designed for young families and would provide a tremendous amenity for our residents.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$430,000	\$0	\$0	\$0	\$0	\$	\$430,000
Total	\$0	\$430,000	\$0	\$0	\$0	\$0		\$430,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$430,000	\$0	\$0	\$0	\$0	\$	\$430,000
Total	\$0	\$430,000	\$0	\$0	\$0	\$0		\$430,000

Capital Improvement Project

FY 2024 through FY 2028

Deferred

Project #:	125		
Project Title:	Treyton Field Updates		
Project Year:	2027	Category:	Infrastructure
Department:	Park & Rec - Facilities	Priority:	



Description:	Expansion of concession seating area, facility and field improvements to outfield and dugout areas. Addition of field grooming vehicle to be kept on site.
Justification:	Treyton Field has been very successful with tournament and community programming since it opened in the fall of 2014. Each year our tournaments attract 150 plus tournament teams to our community from communities in Wisconsin and Illinois. The program generates a fund balance of approximately \$10,000 on average. CIP projects need to continue in order to keep the facility fresh as we continue to attract teams in a competitive tournament market.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$20,000	\$0	\$0	\$0	\$	\$20,000
Total	\$0	\$0	\$20,000	\$0	\$0	\$0		\$20,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
246-Treytons Field of Dreams	\$0	\$0	\$20,000	\$0	\$0	\$0	\$	\$20,000
Total	\$0	\$0	\$20,000	\$0	\$0	\$0		\$20,000

Capital Improvement Project

FY 2024 through FY 2028

Deferred

Project #:	55		
Project Title:	Evidence Garage		
Project Year:	2025	Category:	Buildings
Department:	Police	Priority:	

Description:	Planning and construction of a 50' x 100' storage shed for PD seized vehicles, large/bulky evidence items and long-term evidence pending final court disposition. Additionally, the building can be utilized for the department's force-on-force training. This construction is part-in-parcel to the DPW site project and would be completed simultaneously as DPW building construction. Planning for the location of the PD garage has already been done. Increases in the cost of construction have changed the anticipated costs over the years, and have made it difficult to estimate. ***Currently \$50,000 has already been allocated to construction, and the \$180,000 request is being made to fully fund construction of the garage that we estimate will cost a total of \$230,000.
Justification:	An evidence garage will provide cover and storage for the departments seized vehicles, large and or bulky evidence and long-term evidence pending final court disposition. Additionally the building can be utilized for the departments force-on-force training. Currently the department uses the evidence room in the basement and the city garage and exterior grounds to store vehicles that have been seized or that are being held for evidence. The current space is inadequate. Due to the age and condition of the current garage, we have lost evidence to rodent and water damage. Additionally, the size of the garage isn't adequate to store more than one vehicle, thus seized vehicles must remain outside and deteriorate. A court seizure can take a year or more, a timeframe that causes long term wear and tear on the vehicles which depreciates the value of the vehicle.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$50,000	\$0	\$180,000	\$0	\$0	\$0	\$	\$230,000
Total	\$50,000	\$0	\$180,000	\$0	\$0	\$0		\$230,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$50,000	\$0	\$180,000	\$0	\$0	\$0	\$	\$230,000
Total	\$50,000	\$0	\$180,000	\$0	\$0	\$0		\$230,000

Capital Improvement Project

FY 2024 through FY 2028

Deferred

Project #:	60		
Project Title:	Lean-to Carport for PD Squads		
Project Year:	2025	Category:	Building Improvements
Department:	Police	Priority:	

Description:	The lean-to carport would be constructed where the PD vehicles are currently parked outside on the north side of the police department.
Justification:	Currently we have only two parking stalls in the PD garage and have no way to protect additional squad cars from the elements. In the winter especially, this poses problems with buildup of snow, and at times has made our response time to emergency calls slower.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Total	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$75,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Total	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$75,000

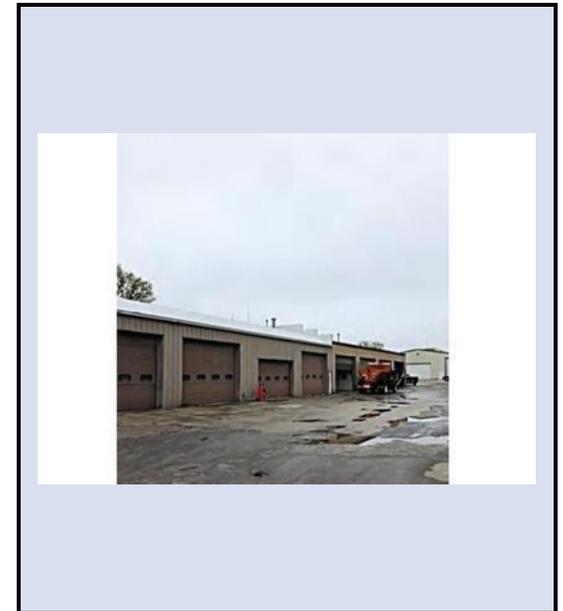
Capital Improvement Project

FY 2024 through FY 2028

Deferred

Project #:	23		
Project Title:	Street Garage		
Project Year:	2025	Category:	Buildings
Department:	Streets	Priority:	

Description:	Design of a new vehicle storage garage to be attached to the existing vehicle storage garage in 2025 with construction in 2026.
Justification:	A Space Needs Assessment & Master Plan was completed in 2020 of the Public Works Facility. According to the report "Due to the extensive number of upgrades needed to bring these facilities up to current standards, we do not recommend spending additional funds on main building and most of the outbuildings. These facilities have outlived their expected life cycle. We do recommend that the northern main vehicle storage facility that was built in early 2000's be kept and designing the new building footprint around that facility." The vehicle storage building needs to be constructed first so items can be relocated in order for other buildings to be removed. The wash bay, shop area, maintenance area and office area would be designed and constructed after the vehicle storage building is completed.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$0	\$0	\$210,000	\$7,000,000	\$200,000	\$3,000,000	\$	\$10,410,000
Total	\$0	\$0	\$210,000	\$7,000,000	\$200,000	\$3,000,000		\$10,410,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$0	\$0	\$210,000	\$7,000,000	\$200,000	\$3,000,000	\$	\$10,410,000
Total	\$0	\$0	\$210,000	\$7,000,000	\$200,000	\$3,000,000		\$10,410,000

Capital Improvement Project

FY 2024 through FY 2028

Deferred

Project #:	40		
Project Title:	DPW Storage Shed		
Project Year:	2025	Category:	Buildings
Department:	Streets	Priority:	

Description:	50'X96' Storage shed with concrete floor, 2 overhead doors and 2 service doors.
Justification:	At the DPW we currently have a number of pieces of equipment stored outdoors as a result of no room to store our equipment. We also have a fair amount of items stored at the Marshall Farm which is on the market through the CDA. At any given time that property could be sold and we would be forced to find storage space for our equipment. The DPW is limited on space and a 50'X96' storage shed is all we currently have room for.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
GO Debt: Bond	\$122,000	\$0	\$122,000	\$0	\$0	\$0	\$	\$244,000
Total	\$122,000	\$0	\$122,000	\$0	\$0	\$0		\$244,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
450-Capital Projects	\$122,000	\$0	\$122,000	\$0	\$0	\$0	\$	\$244,000
Total	\$122,000	\$0	\$122,000	\$0	\$0	\$0		\$244,000

Capital Improvement Project

FY 2024 through FY 2028

Deferred

Project #:	42		
Project Title:	F350 Pickup '25		
Project Year:	2025	Category:	Licensed Vehicles
Department:	Streets	Priority:	

Description:	2025 350 4X4 Pickup.
Justification:	With a number of vehicles 20 plus years old in the fleet this truck is going to replacement.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$51,000	\$0	\$0	\$0	\$	\$51,000
Total	\$0	\$0	\$51,000	\$0	\$0	\$0		\$51,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
215-DPW Equipment	\$0	\$0	\$51,000	\$0	\$0	\$0	\$	\$51,000
Total	\$0	\$0	\$51,000	\$0	\$0	\$0		\$51,000

Capital Improvement Project

FY 2024 through FY 2028

Deferred

Project #:	80		
Project Title:	Main Improvement- Elkhorn Roundabout		
Project Year:	2024	Category:	Infrastructure
Department:	Water	Priority:	

Description:	Continuation of looping of dead end water mains at empty lot near Elkhorn Roundabout.
Justification:	Kwik Trip has a store at the corner of Bluff Road and Elkhorn Road. Their water service will come off a dead end water main. Water main should be looped from Elkhorn Road to the east to tie into another dead end water main.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Rev Debt: Bond	\$0	\$75,000	\$0	\$0	\$0	\$0	\$	\$75,000
Total	\$0	\$75,000	\$0	\$0	\$0	\$0		\$75,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$75,000	\$0	\$0	\$0	\$0	\$	\$75,000
Total	\$0	\$75,000	\$0	\$0	\$0	\$0		\$75,000

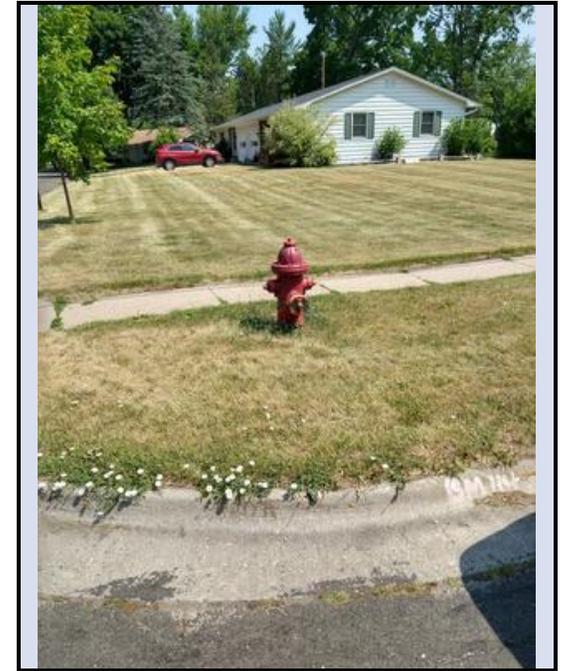
Capital Improvement Project

FY 2024 through FY 2028

Deferred

Project #:	87		
Project Title:	Fire hydrant painting		
Project Year:	2024	Category:	Machinery & Equipment
Department:	Water	Priority:	

Description:	PROFESSIONAL HYDRANT PAINTERS COME IN AND SANDBLAST, PRIME, AND PAINT. THIS IS A TWO-YEAR PROJECT.
Justification:	A FEW VARIATIONS OF RED PAINT THROUGHOUT OUR SYSTEM NOW EXIST. WOULD LIKE TO GET THEM ALL MORE UNIFORM IN COLOR AND CONTINUE THIS PROJECT AS WE REPLACE HYDRANTS IN THE FUTURE. WE HAVE 608 HYDRANTS IN OUR SYSTEM AND THIS INCLUDES THE UW-W CAMPUS. WE PAINT HYDRANTS MANUALLY AS NEED BASES BUT WHAT DOES HAPPEN IT WILL ONLY LAST SO LONG THEN WE ARE BACK TO WHERE WE WERE.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$40,000	\$40,000	\$0	\$0	\$0	\$0	\$80,000
Total	\$0	\$40,000	\$40,000	\$0	\$0	\$0	\$0	\$80,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$40,000	\$40,000	\$0	\$0	\$0	\$0	\$80,000
Total	\$0	\$40,000	\$40,000	\$0	\$0	\$0	\$0	\$80,000

Capital Improvement Project

FY 2024 through FY 2028

Deferred

Project #:	91		
Project Title:	WATER MATERIAL HAULING TRAILER		
Project Year:	2024	Category:	Machinery & Equipment
Department:	Water	Priority:	

Description:	ENCLOSED TRAILER THAT WILL HOLD ALL WATER MAIN MATERIAL, TOOLS, PUMPS, NEEDED FOR MAIN BREAKS, HYDRANTS AND SERVICES.
Justification:	HAVING AN ENCLOSED TRAILER HELPS ELIMANATE THE NEED TO RUN BACK AND FORTH TO OUR SHOP TO RETRIEVE MATERIAL, TOOLS AND EQUIPMENT. We can then store a good portion of this in the trailer and haul trailer to work site.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$12,500	\$0	\$0	\$0	\$0	\$12,500
Total	\$0	\$0	\$12,500	\$0	\$0	\$0	\$0	\$12,500

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$0	\$12,500	\$0	\$0	\$0	\$0	\$12,500
Total	\$0	\$0	\$12,500	\$0	\$0	\$0	\$0	\$12,500

Capital Improvement Project

FY 2024 through FY 2028

Deferred

Project #:	89		
Project Title:	Pneumatic control saw.		
Project Year:	2025	Category:	Machinery & Equipment
Department:	Water	Priority:	

Description:	PNEUMATIC CONTROL SAW TO BE USED TO ASSIST IN CUTTING OUT WATER MAIN PIPE BELOW THE SURFACE DUE TO A MAIN BREAK, HYDRANT REPLACEMENT OR OTHER.
Justification:	We use a handheld chop saw that will kick back at times and could cause serious injury to even the most experience operator. This new type of saw we are looking to purchase helps to eliminate kick back and is more operator friendly.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$16,500	\$1,500	\$1,500	\$1,500	\$0	\$21,000
Total	\$0	\$0	\$16,500	\$1,500	\$1,500	\$1,500	\$0	\$21,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$0	\$16,500	\$1,500	\$1,500	\$1,500	\$0	\$21,000
Total	\$0	\$0	\$16,500	\$1,500	\$1,500	\$1,500	\$0	\$21,000

Capital Improvement Project

FY 2024 through FY 2028

Deferred

Project #:	101		
Project Title:	Well 9 road paving.		
Project Year:	2025	Category:	Facilities & Other Improvements
Department:	Water	Priority:	

Description:	PLACE NEW ASPHALT ON ROAD LEADING FROM THE SOUTH EDGE OF CONCRETE TO EXISTING ASPHALT BY WELL HOUSE #9. Total of 22,100 sq.ft.
Justification:	ELIMANTES HAVING TO FILL HOLES AFTER SNOW REMOVING AROUND TEN- FIFTEEN TIMES PER YEAR PLUS WHEN IT RAINS WE SPEND TIME FILLING THE HOLES AS WELL.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$65,000	\$0	\$0	\$0	\$0	\$65,000
Total	\$0	\$0	\$65,000	\$0	\$0	\$0	\$0	\$65,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$0	\$65,000	\$0	\$0	\$0	\$0	\$65,000
Total	\$0	\$0	\$65,000	\$0	\$0	\$0	\$0	\$65,000

Capital Improvement Project

FY 2024 through FY 2028

Deferred

Project #:	99		
Project Title:	Furnace replacement		
Project Year:	2025	Category:	Machinery & Equipment
Department:	Water	Priority:	

Description:	Replace furnace. Has not worked properly in two years.
Justification:	Used to heat filter tank areas only in the water plant. There is a separate furnace for the crew operators which is working at this time. Estimated cost was done by Dan Buckingham who used to work for Armstrong heating and cooling. Temp is not bad for the rooms it is intended for since we are in winter gear anyway during time it is needed.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000
Total	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000
Total	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000

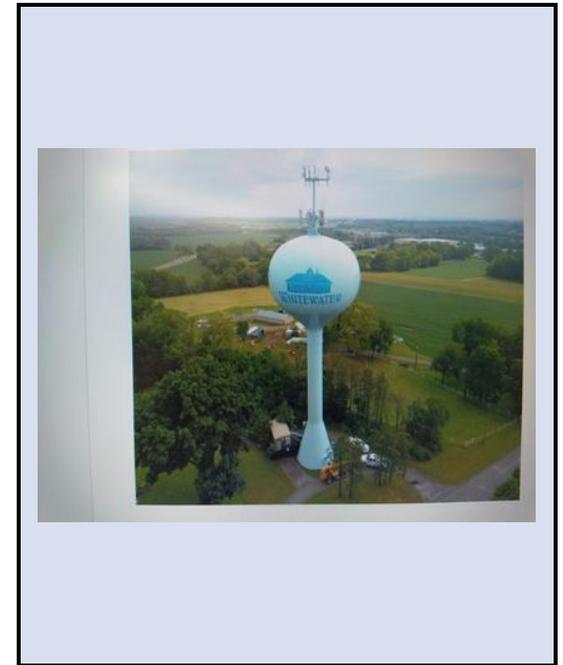
Capital Improvement Project

FY 2024 through FY 2028

Deferred

Project #:	102		
Project Title:	Hydrant installation at East tower		
Project Year:	2025	Category:	Infrastructure
Department:	Water	Priority:	

Description:	Install new hydrant at the East tower for drain down.
Justification:	When we are scheduled for complete tower drain down by installing a hydrant it allows us to keep the water main live in front of the tower by isolation of new valves near the hydrant. Present time we have to isolate two valves in the road and drain the tower by opening a hydrant downstream. We use around 60' of fire hose to discharge water to the nearest storm drain. This hose crosses a resident's driveway which means contact must be made with them to keep them inform.



Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
Cash / Fund Balance	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Total	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000

Anticipated Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Future	Project Total
610-Water Utility	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Total	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000

GLOSSARY

ADMINISTRATION

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

ACCRUAL BASIS OF ACCOUNTING

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

AGENCY FUNDS

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

AMORTIZATION

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

ANNUAL BUDGET

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

APPROPRIATION

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

ASSESSED VALUATION

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

ASSETS

Property owned by a government which has a monetary value.

AUDIT

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

BALANCED BUDGET

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

BOND (DEBT INSTRUMENT)

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

BUDGET ADJUSTMENT

A legal procedure requiring Council action to revise a budget appropriation

CAFR

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

CAPITAL EXPENDITURES

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

CAPITAL PROJECT FUND

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

CHARGE FOR SERVICE

User charge for services provided by the city.

CITY CLERK

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

COMPREHENSIVE PLAN

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

CVMIC

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

DEBT

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

DEBT SERVICE

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

DEBT SERVICE FUND

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

DEFICIT

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

DEPARTMENT

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

DEPRECIATION

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

ENTERPRISE FUND

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

EQUALIZED VALUE

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

GLOSSARY

ESRI-GIS

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

EXPENDITURE

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

FIDUCIARY FUND

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

FINANCE DEPARTMENT

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

FIRE/CRASH CREW/RESCUE

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

FIXED ASSET

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

FSP

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

FUND

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

FUND BALANCE

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

G. I. S.

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

GAAFR

Generally Accepted Accounting and Auditing Financial Reporting

GENERAL FUND

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

GENERAL GOVERNMENTAL EXPENDITURES

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

GLOSSARY

GENERAL GOVERNMENTAL REVENUES

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

GENERAL OBLIGATION BONDS (DEBT)

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

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

GFOA

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

GOVERNMENTAL FUNDS

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

INVESTMENT INCOME

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

INTERGOVERNMENTAL REVENUE

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

ISDN PRI

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

LEGAL DEBT LIMIT

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

LEGAL DEBT MARGIN

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

LEVY

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

LIABILITY

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

GLOSSARY

MAJOR FUND

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

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

MARKET VALUE

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

MEG

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

MISCELLANEOUS REVENUES

Revenues which are not required to be accounted for elsewhere.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

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

NON-MAJOR FUND

A fund that is not identified as a Major Fund.

OPERATING TRANSFER

Routine and/or recurring transfers of assets between funds.

OTHER CONTRACTUAL SERVICES

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

PASER

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

PILOT (PAYMENT IN LIEU OF TAXES)

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

PERSONAL SERVICES

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

PARKS AND RECREATION DEPARTMENT

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

GLOSSARY

PARKS AND RECREATION FEE ACTIVITIES

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

PARKS AND RECREATION NON-FEE ACTIVITIES

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

POLICE DEPARTMENT

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

PROPRIETARY FUNDS

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

PUBLIC WORKS DEPARTMENT

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

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

REVENUES

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

SALARIES

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

SAFE

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

SCADA

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

SHARED REVENUES

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

SPECIAL PURPOSE FUND

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

SPECIAL ASSESSMENT

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

SPECIAL REVENUE FUND

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

STREET OVERLAY

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

STREETSCAPES

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

STORM WATER MANAGEMENT PLAN

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

TAXES

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

TAX INCREMENT

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

Tax Increment BONDS (DEBT)

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

TAX INCREMENT DISTRICTS (TID)

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

Tax Increment FINANCING (TIF)

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

TAX LEVY

See Levy

TAX RATE

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

TIME

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

GLOSSARY



TiPSS Courts

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

UNASSIGNED FUND BALANCE

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