

# THE CITY OF PLATTEVILLE, WISCONSIN

## COMMON COUNCIL AGENDA

PUBLIC NOTICE is hereby given that a regular meeting of the Common Council of the City of Platteville shall be held on Tuesday, July 9, 2024, at 6:00 PM in the Council Chambers at 75 North Bonson Street, Platteville, WI.

**\*Please note - this meeting will be held in-person.**

**The following link can be used to view the livestream of the meeting:**

<https://us02web.zoom.us/j/89465034744>

### I. CALL TO ORDER

### II. ROLL CALL

### III. SPECIAL PRESENTATIONS

- A. University Welcome Weekend Schedule, UW-Platteville Student Affairs Director Lisa Kratz and Student Affairs Manager Abigail Gnewikow
- B. 2023 Audited Financial Statements, Johnson Block & Company

### IV. CONSIDERATION OF CONSENT AGENDA – The following items may be approved on a single motion and vote due to their routine nature or previous discussion. Please indicate to the Council President if you would prefer separate discussion and action.

- A. Council Minutes – 6/25/24 Regular
- B. Payment of Bills
- C. Financial Report – June
- D. Appointments to Boards and Commissions
- E. Licenses
  1. One-Year and Two-Year Operator Licenses to Sell/Serve Alcohol
  2. Temporary Class “B” to serve Fermented Malt Beverages to Friends of our Gallery (DBA Rountree Gallery) at 120 West Main Street from 4:00 PM to 7:00 PM for Artist Receptions on the following days:
    - a. Friday, August 16, 2024
    - b. Friday, October 4, 2024
  3. Temporary Class “B” to serve Fermented Malt Beverages to Friends of our Gallery (DBA Rountree Gallery) at 120 West Main Street and City Park Gazebo from 12:00 PM to 7:00 PM for Chalk & Cheese on Saturday, August 24, 2024.
  4. Temporary Class “B” to serve Fermented Malt Beverages to Democratic Party of Grant County at the Broske Center from 4:30 PM to 8:00 PM for the Democratic Party of Grant County Annual Picnic on Friday, July 19, 2024.
  5. Temporary Class “B” to serve Fermented Malt Beverages to Platteville Jaycees at Legion Park from 11:00 AM to 11:59 PM for Platteville 4<sup>th</sup> of July Celebration on Saturday, July 13, 2024. [5/28/24]
  6. “Class B” Combination Beer and Liquor for Restaurante Los Amigos LLC, Platteville (German Vasquez Hernandez, Agent), for premises at 135 E. Main Street (Los Amigos)
- F. Street Closing Permit – Irving Place (only the block directly behind Garvey’s Auto) next to City Park on Saturday, August 24, 2024, from 8:00 AM to 5:00 PM for the 5<sup>th</sup> Chalk & Cheese Fest

- G. Fireworks Permit for the Fireworks Committee at Legion Field at dusk on Saturday, July 13, 2024. [6/11/24]
- H. Grant County Highway Construction Aids - 2025

**V. CITIZENS' COMMENTS, OBSERVATIONS and PETITIONS, if any** – Please limit comments to no more than five minutes.

**VI. REPORTS**

- A. Board/Commission/Committee Minutes (Council Representative)
  - 1. Housing Authority Board (Daus) 5/28/24
- B. Other Reports
  - 1. Water and Sewer Financial Report – June
  - 2. Airport Financial Report – June
  - 3. CIP Quarterly Status Report
  - 4. Department Progress Reports

**VII. ACTION**

- A. Acquisition of Clare Properties [6/11/24]
- B. Resolution 24-07: Authorizing the City Manager to Implement a Donations, Memorials, Naming of Public Properties, and Foundation Partnership Policy [6/25/24]

**VIII. INFORMATION AND DISCUSSION**

- A. Ordinance Dissolving Freudenreich Animal Care Advisory Committee
- B. 2025 Proposed Budget Schedule

**IX. ADJOURNMENT**

**\*Please note - this meeting will be held in-person.**

Please click the link below to join the webinar to view the livestream:

<https://us02web.zoom.us/j/89465034744>

or visit [zoom.us](https://zoom.us), select "Join a Meeting" and enter the Webinar ID: 894 6503 4744

Connect by phone:

877 853 5257 (Toll Free) or

888 475 4499 (Toll Free)

Webinar ID: 894 6503 4744

*If your attendance requires special accommodation, write City Clerk, P.O. Box 780, Platteville, WI 53818 or call (608) 348-9741 Option 6.*

**THE CITY OF PLATTEVILLE, WISCONSIN  
COUNCIL SUMMARY SHEET**

|  |  |   |
|--|--|---|
| <b>COUNCIL SECTION:<br/>PRESENTATION<br/>ITEM NUMBER:<br/>III.A.</b> | <b>TITLE:</b><br>University Welcome Weekend Schedule | <b>DATE:</b><br>July 9, 2024<br><b>VOTE REQUIRED:</b><br>None |
| <b>PREPARED BY: Clinton Langreck, City Manager</b>                   |  |   |

**Description:**

UW – Platteville Student Affairs Director Lisa Kratz and Student Affairs Manager Abigail Gnewikow present the University’s Welcome Weekend Schedule.

**THE CITY OF PLATTEVILLE, WISCONSIN  
COUNCIL SUMMARY SHEET**

|  |   |   |
|--|---|---|
| <b>COUNCIL SECTION:<br/>PRESENTATION<br/>ITEM NUMBER:<br/>III.B.</b> | <b>TITLE:<br/>2023 Audited Financial Statements</b> | <b>DATE:<br/>July 9, 2024<br/>VOTE REQUIRED:<br/>None</b> |
| <b>PREPARED BY: Nicola Maurer, Administration Director</b>           |   |   |

**Description:**

Johnson Block & Company presents 2023 audited financial statements.

**Attachments:**

- 2023 Audit Report
- 2023 Audit Communications



**JOHNSON BLOCK**  
CPAs



**CITY OF PLATTEVILLE, WISCONSIN**  
FINANCIAL STATEMENTS  
Including Independent Auditor's Report  
As of and for the year ended December 31, 2023

Johnson Block and Company, Inc.  
Certified Public Accountants  
2500 Business Park Road  
Mineral Point, Wisconsin 53565  
(608) 987-2206

CITY OF PLATTEVILLE, WISCONSIN  
DECEMBER 31, 2023

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## INDEPENDENT AUDITOR'S REPORT

To the City Council  
City of Platteville, Wisconsin

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Platteville, Wisconsin ("City"), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis of Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with general accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Emphasis of Matter**

As discussed in Note 1 to the financial statements, a prior period adjustment was recorded as of January 1, 2023 in the Fire Facility Fund. Our opinions are not modified with respect to this matter.



### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, the Local Retiree Life Insurance Fund schedules, the Schedule of Changes in the City's Total OPEB Liability and Related Ratios, and Wisconsin Retirement System schedules, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Platteville, Wisconsin's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the schedules of insurance and other utility information, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Report on Summarized Comparative Information***

We have previously audited the City's 2022 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information in our report dated June 19, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we will also issue a report on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.  
June 25, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

## Management's Discussion and Analysis

On behalf of Platteville's management team, I am pleased to offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2023. We encourage readers to consider the information presented here in conjunction with additional information that can be found in our annual audit report issued by Johnson Block and Company, Inc. Copies may be obtained at the Municipal Building at 75 North Bonson St. or the City Web Site at [www.platteville.org](http://www.platteville.org).

### Financial Highlights

- The assets of the City of Platteville exceeded its liabilities as of December 31, 2023. The total net position of the City is categorized by investment in capital assets (i.e. land, buildings, infrastructure, machinery and equipment), net of related debt used to acquire these assets still outstanding, restricted net position (resources subject to external restrictions on how they may be used) and unrestricted net position (may be used to meet the City's ongoing obligations to citizens and creditors). Over the last two years, the following changes have occurred:

| <u>Year</u> | <u>Net Position*</u> | <u>\$ Change (+/-)</u> |
|-------------|----------------------|------------------------|
| 2023        | \$78,127,220         | \$ 1,648,252           |
| 2022        | \$76,478,968         | \$ 5,621,422           |

*\*see net position-pg 16*

- As of December 31, 2023, the City of Platteville's governmental activities reported total current assets of \$16,330,416 (page 15, Exhibit A-1). This compares to the prior year as follows:

| <u>Year</u> | <u>Current Assets</u> | <u>\$ Change (+/-)</u> |
|-------------|-----------------------|------------------------|
| 2023        | \$16,330,416          | \$ 710,394             |
| 2022        | \$15,620,022          | \$ 295,543             |

About 54.44 percent of this total, or \$8,889,843 represents cash and investments.

- The City's general fund balance increased by \$82,759 from 2022 to 2023. In the past 2 years, changes have been as follows:

| <u>Year</u> | <u>General Fund Bal.</u> | <u>% Change (+/-)</u> |
|-------------|--------------------------|-----------------------|
| 2023        | \$4,694,073              | 1.79%                 |
| 2022        | \$4,611,314              | (0.41%)               |

*\*Exhibit A-3, Page 18*

- In 2023, the City's long-term obligations decreased by \$904,931, as compared to a decrease of \$1,562,201 during 2022 (page 49). General obligation bonds of \$1,730,000 and utility revenue bonds of \$1,833,706 were issued in 2023.

## Overview of the Financial Statements

This discussion and analysis is intended to serve as an overview of the City of Platteville's basic financial statements. These basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition, this report contains supplementary information.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Platteville's finances, in a manner similar to a private-sector business.

The *statement of net position (Exhibit A-1)* presents information on all of the City of Platteville's assets and liabilities, with the difference between the two reported as *net position (page 16)*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Platteville is improving or deteriorating.

The *statement of activities (Exhibit A-2)* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation and sick leave).

Both of the government-wide financial statements distinguish functions of the City of Platteville that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Platteville include general government, public safety, public works, community enrichment services, and conservation and development. The business-type activities of the City of Platteville include the Water and Wastewater Utility.

The government-wide financial statements include not only the City of Platteville itself (known as the *primary government*), but also a legally separate Housing Authority for which the City of Platteville is financially accountable. Financial information for this *component unit* is reported separately from the financial information presented for the primary government itself. A separate audited financial statement report is also issued for the Housing Authority.

The government-wide financial statements can be found on pages 15-17 of this report. Supplementary information is included starting on page 86.

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Platteville, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Platteville can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Platteville maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances. Major categories include the General Fund, the Capital Projects Fund, and Neighborhood Investment.

The basic governmental fund financial statements can be found on pages 18-22 of this report.

**Proprietary funds.** Proprietary funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Platteville Water and Sewer Utility, which is considered to be a major fund of the City of Platteville.

The basic proprietary fund financial statements can be found on pages 23-27 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City of Platteville's programs. The fiduciary fund maintained by the City of Platteville is the Tax Collection Fund which records the tax roll and tax collections for other taxing jurisdictions within the City of Platteville.

The basic fiduciary fund financial statements can be found on pages 28-29 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 30-77 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, *required supplementary information* presents a detailed budgetary comparison schedule for the General Fund, information on the Wisconsin Retirement System pension plan, and information on the City's OPEB plans for the Local Retiree Insurance Fund and retiree health insurance. The budgetary comparison schedules, Wisconsin Retirement System Schedules, and OPEB Schedules are on pages 78-85. The budgetary comparison schedules demonstrate compliance with the budget and complements the statement included in the basic governmental fund financial statements. The Wisconsin Retirement System, Local Retiree Life Insurance Fund, and retiree health insurance schedules present 10-year plan trend information.

The combining statements referred to earlier in connection with non-major governmental funds and other information related to the individual funds is presented immediately following the required supplementary information. Individual fund statements and schedules can be found on pages 86-89 of this report.

### **Government-wide Financial Analysis**

Changes in net position can serve as a useful indicator of a government's financial position over time. In the case of the City of Platteville, assets and deferred outflows of resources exceeded liabilities and deferred inflow of resources by \$76,478,968 at the close of 2022, which increased to \$78,127,220 at the end of 2023.

TABLE 1: CITY OF PLATTEVILLE'S NET POSITION

|                                | Governmental Activities |                      | Business-Type Activities |                      | Total                |                      |
|--------------------------------|-------------------------|----------------------|--------------------------|----------------------|----------------------|----------------------|
|                                | 2023                    | 2022                 | 2023                     | 2022                 | 2023                 | 2022                 |
| Current/other assets           | \$ 18,332,793           | \$ 19,714,519        | \$ 11,210,359            | \$ 10,526,052        | \$ 29,543,152        | \$ 30,240,571        |
| Capital Assets                 | 58,295,938              | 58,550,123           | 40,275,846               | 39,281,428           | 98,571,784           | 97,831,551           |
| <b>Total Assets</b>            | <b>\$ 76,628,731</b>    | <b>\$ 78,264,642</b> | <b>\$ 51,486,205</b>     | <b>\$ 49,807,480</b> | <b>\$128,114,936</b> | <b>\$128,072,122</b> |
| Deferred outflows of resources | \$ 5,413,727            | \$ 4,335,681         | \$ 1,143,957             | \$ 916,737           | \$ 6,557,684         | \$ 5,252,418         |
| Current Liabilities            | \$ 5,457,885            | \$ 5,123,268         | \$ 1,701,502             | \$ 1,651,385         | \$ 7,159,387         | \$ 6,774,653         |
| Other Liabilities              | 19,164,395              | 18,763,859           | 18,355,184               | 17,607,631           | 37,519,579           | 36,371,490           |
| <b>Total Liabilities</b>       | <b>\$ 24,622,280</b>    | <b>\$ 23,887,127</b> | <b>\$ 20,056,686</b>     | <b>\$ 19,259,016</b> | <b>\$ 44,678,966</b> | <b>\$ 43,146,143</b> |
| Deferred inflows of resources  | \$ 11,047,046           | \$ 12,534,513        | \$ 819,388               | \$ 1,164,916         | \$ 11,866,434        | \$ 13,699,429        |
| <b>Net Position:</b>           |                         |                      |                          |                      |                      |                      |
| Net investment                 |                         |                      |                          |                      |                      |                      |
| In capital assets              | \$ 42,414,447           | \$ 41,289,961        | \$ 21,373,192            | \$ 21,390,371        | \$ 63,787,639        | \$ 62,680,332        |
| Restricted                     | 3,369,031               | 4,553,237            | 6,072,330                | 5,619,482            | 9,441,361            | 10,172,719           |
| Unrestricted                   | 589,654                 | 335,485              | 4,308,566                | 3,290,432            | 4,898,220            | 3,625,917            |
| <b>Total Net Position</b>      | <b>\$ 46,373,132</b>    | <b>\$ 46,178,683</b> | <b>\$ 31,754,088</b>     | <b>\$ 30,300,285</b> | <b>\$ 78,127,220</b> | <b>\$ 76,478,968</b> |

Source: Rows 1-3 Exhibit A-1 page 15, Rows 4-6 page 16, Rows 7-10 page 16

The largest portion of the City of Platteville's net position reflects its investment in capital assets (e.g., land, buildings, infrastructure, machinery, and equipment) less any related outstanding debt against those assets (approximately 82 percent). The City uses these capital assets to provide services to citizens; subsequently these assets are not available for future spending. Although Platteville's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must come from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Platteville's net position (approximately 12 percent) represents resources that are subject to external restrictions on how they may be used. Any remaining balance of unrestricted net position may be used to meet the City's ongoing obligations to citizens and creditors.

**Governmental Activities.** Governmental activities have the potential to increase or decrease the City’s net position during the course of the year. The following chart establishes baseline numbers for comparison in future years.

TABLE 2: CITY OF PLATTEVILLE’S PRIMARY GOVERNMENT STATEMENT OF ACTIVITIES

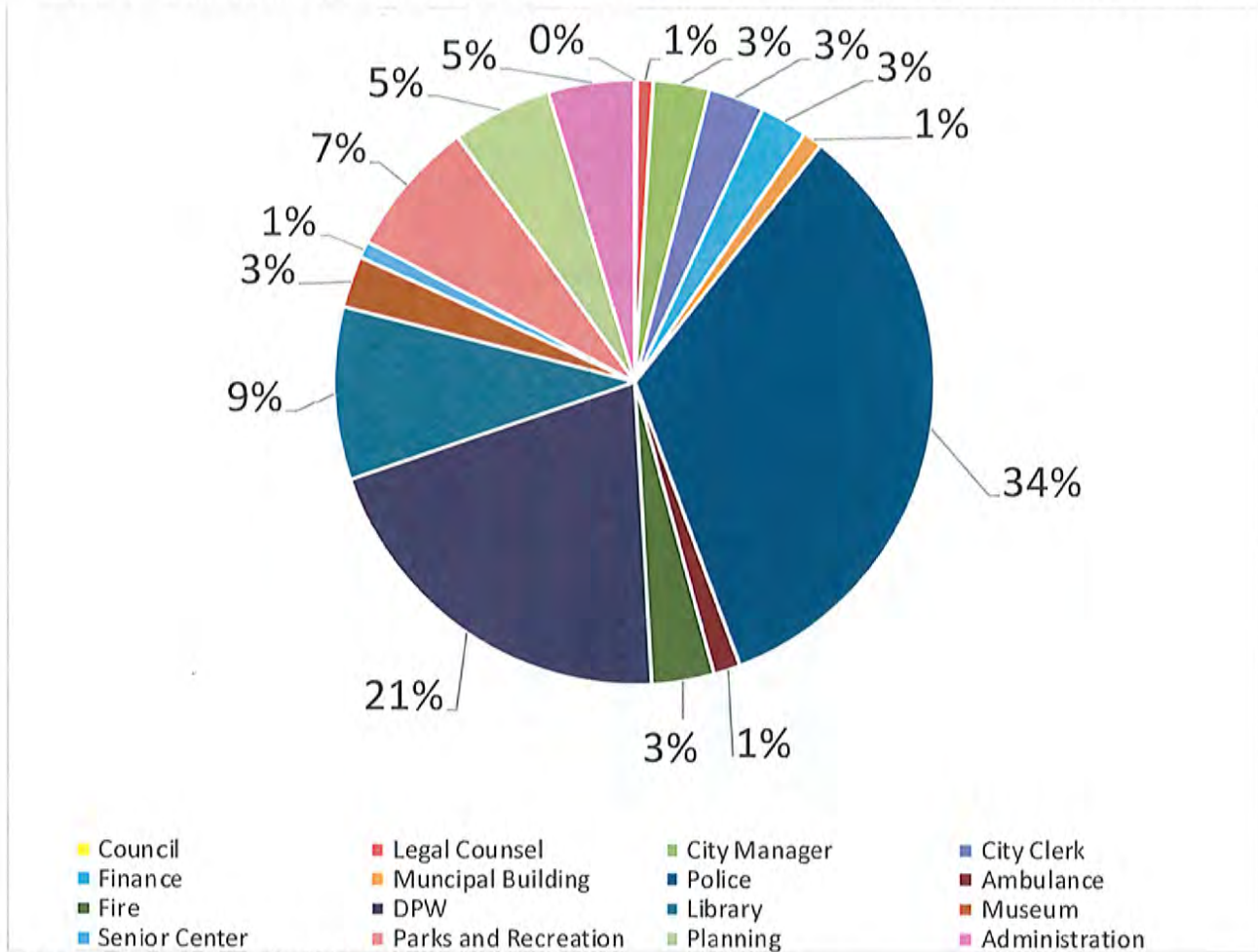
|   | Governmental Activities |                   | Business-Type Activities |                  | Total             |                   |
|---|-------------------------|-------------------|--------------------------|------------------|-------------------|-------------------|
|   | 2023                    | 2022              | 2023                     | 2022             | 2023              | 2022              |
| <b>Revenues</b>   |                         |                   |                          |                  |                   |                   |
| Program Revenues  |                         |                   |                          |                  |                   |                   |
| Charges for Service   | \$ 2,036,922            | \$ 2,018,164      | \$ 5,540,193             | \$ 5,525,394     | \$ 7,577,115      | \$ 7,543,558      |
| Operating grants and contributions                          | 2,284,621               | 1,931,199         |                          |                  | 2,284,621         | 1,931,199         |
| Capital grants and contributions                            | 5,239,793               | 4,278,977         | 182,611                  |                  | 5,422,404         | 4,278,977         |
| Property taxes  | 6,940,871               | 6,791,673         |                          |                  | 6,940,871         | 6,791,673         |
| Other taxes   | 345,721                 | 327,798           |                          |                  | 345,721           | 327,798           |
| Intergovernmental rev’s not restricted to specific programs | 2,673,706               | 2,666,364         |                          |                  | 2,673,706         | 2,666,364         |
| Investment income   | 409,661                 | 120,722           | 361,993                  | 102,570          | 771,654           | 223,292           |
| Other   | 50,446                  | (105,516)         | 13,360                   | (13,318)         | 63,806            | (92,198)          |
| <b>Total revenues</b>                                       | <b>19,981,741</b>       | <b>18,029,381</b> | <b>6,098,157</b>         | <b>5,614,646</b> | <b>26,079,898</b> | <b>23,670,663</b> |
| <b>Expenses</b>   |                         |                   |                          |                  |                   |                   |
| General Gov’t   | 1,829,176               | 1,509,796         |                          |                  | 1,563,285         | 1,509,796         |
| Public safety   | 4,103,594               | 3,294,399         |                          |                  | 4,183,844         | 3,294,399         |
| Public works  | 6,259,969               | 5,413,000         |                          |                  | 6,593,396         | 5,413,000         |
| Hlth & Hum Serv.  | 115,441                 | 111,414           |                          |                  | 126,781           | 111,414           |
| Leisure Activities  | 2,591,895               | 2,318,834         |                          |                  | 2,529,175         | 2,318,834         |
| Conservation and Development                                | 4,516,593               | 878,807           |                          |                  | 4,503,949         | 878,807           |
| Interest and Fiscal Charges                                 | 582,168                 | 586,340           |                          |                  | 582,168           | 586,340           |
| Water and Sewer   |                         |                   | 4,366,805                | 3,936,651        | 4,291,338         | 3,936,651         |
| <b>Total expenses</b>                                       | <b>19,998,836</b>       | <b>14,112,590</b> | <b>4,366,805</b>         | <b>3,936,651</b> | <b>24,373,936</b> | <b>18,049,241</b> |
| Incr.(Decr.) in net position before Transfers               | (17,095)                | 3,916,791         | 1,731,352                | 1,704,631        | 1,714,257         | 5,621,422         |
| Transfers   | 277,549                 | 394,520           | (277,549)                | (394,520)        |                   |                   |
| Incr.(Decr.) in net position                                | 260,454                 | 4,311,311         | 1,453,803                | 1,310,111        | 1,714,257         | 5,621,422         |
| Net position – beginning of year                            | 46,178,683              | 41,867,372        | 30,300,285               | 28,990,174       | 76,478,968        | 70,857,546        |
| Adjustments to net position                                 | (66,005)                |                   |                          |                  | (66,005)          |                   |
| Adjusted net position                                       | 46,112,678              |                   | 30,300,285               |                  | 76,412,963        |                   |
| Net position – end of year                                  | \$ 46,373,132           | \$ 46,178,683     | \$ 31,754,088            | \$ 30,300,285    | \$ 78,127,220     | \$ 76,478,968     |

Source: Exhibit A-2, Page 17

General Government expenses increased by \$319,380, or 21.2% from 2022. Public Safety expenses increased by \$809,195, or 24.6% from 2022. Public works expenditures increased by \$846,969, or 15.6% from 2022. Health and Human Services expenses increased by \$4,027, or 3.6% from 2022. Leisure expenses increased by \$273,061, or 11.8% from 2022. Conservation and development expenses increased by \$3,637,786, or 413.9% from 2022.



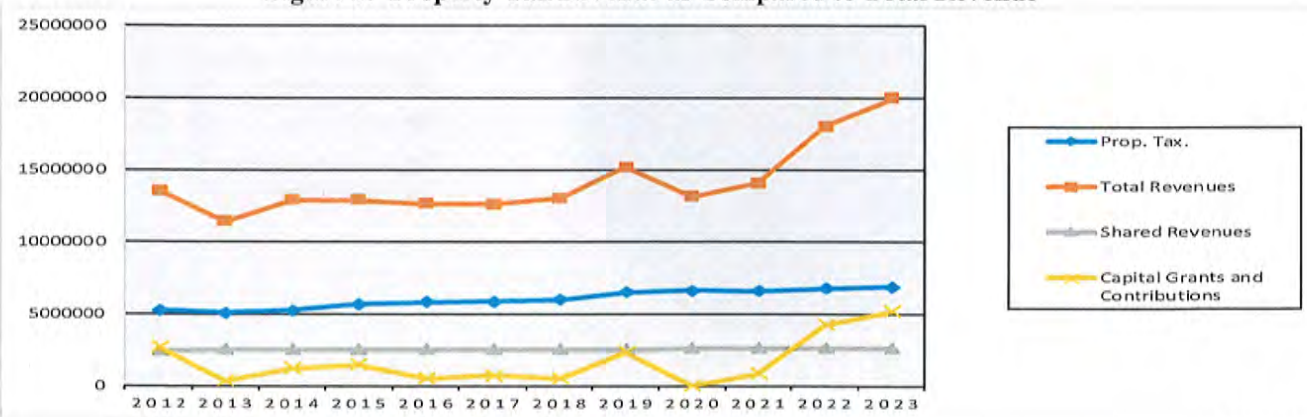
**Figure 1: Municipal Expenditures by Major Department as a Percentage Share of Total 2023 Budget**



Source: City of Platteville 2023 Budget

In recent years, property taxes have been the largest revenue source for governmental activities, with state shared revenue providing the second largest funding source. However in 2023, capital grants and contributions provided the second largest funding source mainly due to the City receiving a pass-through grant for approximately \$3,450,000 for construction of a domestic abuse shelter and about \$590,000 in ARPA funding, and other capital grants. Property taxes accounted for approximately 37.7% of total revenues in 2022, and 34.7% in 2023.

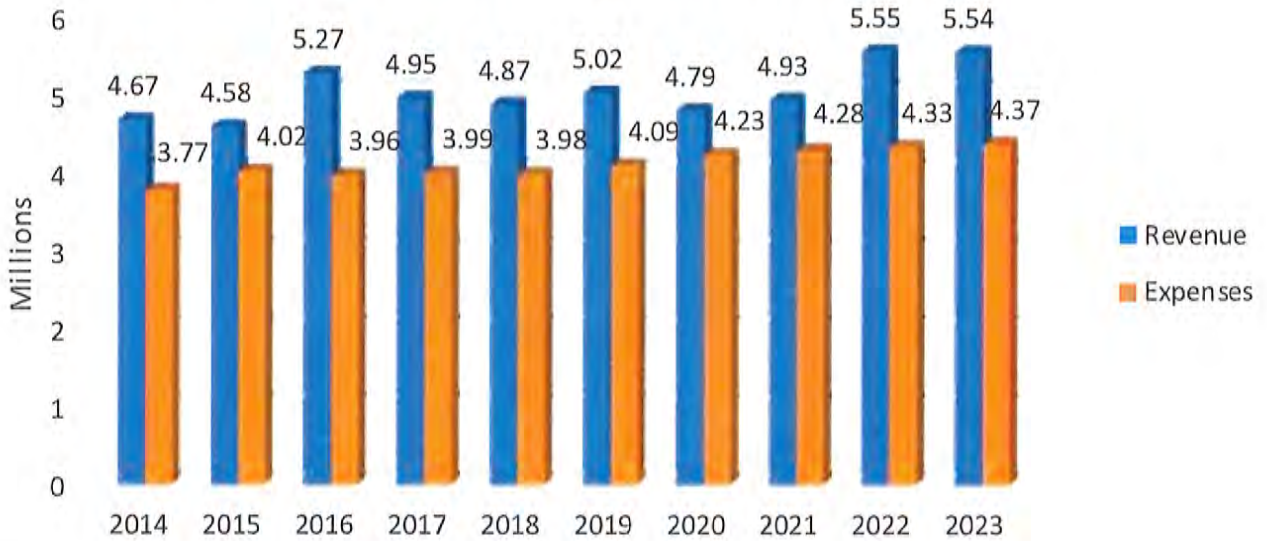
**Figure 2: Property Tax Revenue as Compared to Total Revenue**



**Business-type activities (Proprietary Funds).**

In 2023, net position in the proprietary funds increased by \$1,453,803. This compares to a \$1,310,111 increase in 2022. Major water and sewer line replacements and improvements and upgrades to the utility’s facilities increased net position. The Platteville Water and Wastewater Utility is fairly unique in that it is a combined utility. While rates are established separately for water and sewer, revenues and expenses are combined into a single operating unit. Rates are monitored and set according to the policies of the Wisconsin Public Service Commission. In 2020, the PSC approved deregulation of the Wastewater Utility. A sewer rate increase took effect on September 1, 2021. The PSC approved a water rate that took effect on April 15, 2022.

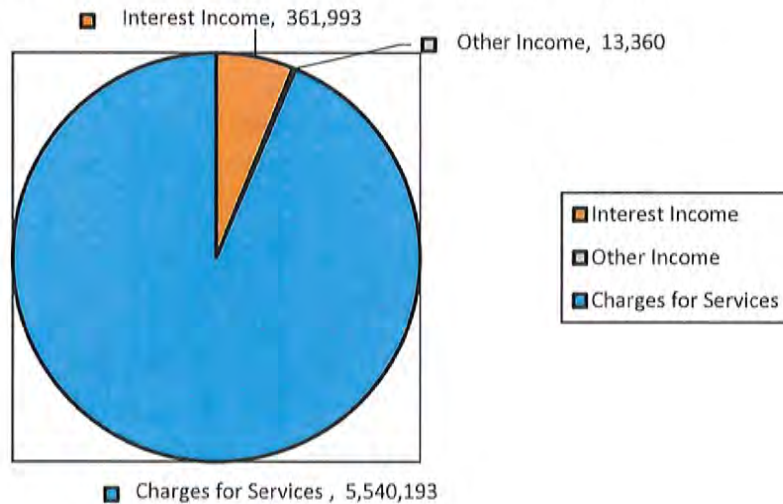
**Figure 3: Comparison of Utility Revenues to Expenses, By Year**



Source: Exhibit A-2, Page 17

As shown on the following chart, the revenues of the Platteville Water and Wastewater Utility consisted primarily of charges for services (operating revenues). Any investment income and miscellaneous revenues are not identified specifically to an individual program but to the fund as a whole.

**Figure 4: Revenues by Source - Business-type Activities**



Source: Exhibit A-2, Page 17

## Financial Analysis of the Government's Funds

As noted earlier, the City of Platteville uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the City of Platteville's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Platteville's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. Please note that major funds may change from year to year depending on whether the fund meets the definition of major fund for the year or established by governmental standards.

Over the last 2 years, the governmental funds have reported the following balances (*Exhibit A-5, page 20*):

| <u>Year</u> | <u>Governmental Fund Balance as of year-end</u> | <u>\$ Change (+/-)</u> |
|-------------|---|------------------------|
| 2023        | \$6,140,047                                     | \$ (78,614)            |
| 2022        | \$6,218,661                                     | \$ (417,019)           |

The fund balance gives the overall total funds, and includes positive and negative balances in individual allocations. This is a useful tool for examining the fiscal changes in the City's major funds, which may otherwise be masked by being included in totals.

The *General Fund* is the main operating fund of the City of Platteville. In the past two years this fund has seen the following changes (*Exhibit A-5, page 20*):

| <u>Year</u> | <u>General Fund Balance as of year-end</u> | <u>\$ Change (+/-)</u> |
|-------------|--|------------------------|
| 2023        | \$4,694,073                                | \$ 82,759              |
| 2022        | \$4,611,314                                | \$ (19,180)            |

The balance in the general fund accounts for 76% of the overall governmental funds balance.

The *Capital Projects Fund* provides funding for capital projects of the City of Platteville or other unique expenditures, which are not normal operating or maintenance type expenditures reportable within the general fund or other governmental funds (example-large equipment acquisition). The total fund balance as of December 31, 2023 was \$758,432. This is an increase of \$260,908 from 2022 (*Exhibit A-5, page 20*). In 2023, the City issued \$1,455,000 in bonds.

**Proprietary fund.** The City of Platteville's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The net position of the Water and Wastewater Utility at the end of 2023 amounted to \$31,754,088, up \$1,453,803 from the year before. The financial statements and a statement of cash flows for the enterprise funds can be found on pages 23-27 of this report.

### General Fund Budgetary Highlights

Differences between the original budget and the final amended budget were relatively minor. Actual revenue exceeded budget by \$605,243. Actual expenditures were less than the budget by \$230,167.

## Capital Asset and Debt Administration

**Capital assets-** The City of Platteville's investment in capital assets for its governmental and business type activities is considerable. Recent changes are as follows (*Notes to Financial Statements-Page 47-48*):

| Year | Capital Assets | \$ Change (+/-) |
|------|----------------|-----------------|
| 2023 | \$98,571,784   | \$ 740,233      |
| 2022 | \$97,831,551   | \$ 4,316,017    |

Capital assets include land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and construction in progress.

**TABLE 3: CITY OF PLATTEVILLE'S GOVERNMENTAL CAPITAL ASSETS**

|                                    | Governmental Activities |               | Business Activities |               | Total         |               |
|------------------------------------|-------------------------|---------------|---------------------|---------------|---------------|---------------|
|                                    | 2023                    | 2022          | 2022                | 2022          | 2023          | 2022          |
| Land**                             | \$ 3,558,698            | \$ 3,558,698  | \$                  | \$            | \$ 3,558,698  | \$ 3,558,698  |
| Land improvements                  | 4,486,503               | 3,646,500     |                     |               | 4,486,503     | 3,646,500     |
| Buildings and improvements         | 10,816,669              | 10,445,379    |                     |               | 10,816,669    | 10,445,379    |
| Machinery and Equipment            | 6,173,400               | 6,272,962     |                     |               | 6,173,400     | 6,272,962     |
| Vehicles                           | 5,027,060               | 4,892,209     |                     |               | 5,027,060     | 4,892,209     |
| Infrastructure                     | 70,528,551              | 69,492,901    |                     |               | 70,528,551    | 69,492,901    |
| Intangible Plant                   |                         |               | 8,978               | 8,978         | 8,978         | 8,978         |
| Land & Land Rights                 |                         |               | 40,438              | 40,438        | 40,438        | 40,438        |
| Const. in Progress                 | 3,243,863               | 3,354,113     | 605,409             | 307,933       | 3,849,272     | 3,662,046     |
| Water:                             |                         |               |                     |               |               |               |
| Source of supply                   |                         |               | 1,349,323           | 1,349,323     | 1,349,323     | 1,349,323     |
| Pumping                            |                         |               | 2,425,291           | 2,425,291     | 2,425,291     | 2,425,291     |
| Water treatment                    |                         |               | 1,413,694           | 1,413,694     | 1,413,694     | 1,413,694     |
| Transmis. & Distr.                 |                         |               | 22,559,854          | 22,252,821    | 22,559,854    | 22,252,821    |
| General plant                      |                         |               | 874,588             | 816,612       | 874,588       | 816,612       |
| Sewer:                             |                         |               |                     |               |               |               |
| Collection system                  |                         |               | 19,182,955          | 18,668,164    | 19,182,955    | 18,668,164    |
| Treatment and disp.                |                         |               | 11,821,483          | 11,297,934    | 11,821,483    | 11,297,934    |
| General plant                      |                         |               | 1,170,134           | 1,108,503     | 1,170,134     | 1,108,503     |
| Total capital assets               | 103,834,744             | 101,662,762   | 61,452,147          | 59,689,691    | 165,286,891   | 161,352,453   |
| Less accumulated depreciation      | (45,538,806)            | (43,112,639)  | (21,176,301)        | (20,408,263)  | (66,715,107)  | (63,520,902)  |
| Capital assets net of depreciation | \$ 58,295,938           | \$ 58,550,123 | \$ 40,275,846       | \$ 39,281,428 | \$ 98,571,784 | \$ 97,831,551 |

Source: *Notes to the Basic Financial Statements-Note 4, pages 47-48*

\*\*Note that land is not depreciated.

The total decrease in the City of Platteville's governmental-type activities capital assets totals (\$254,185) net of depreciation, or a 0.43% decrease. Depreciation on these assets was \$3,468,508.

In Business Type Activities, the biggest gains have been seen in the investment into the water distribution and sewer collection and treatment systems. The water transmission and distribution plant had additions of \$384,907. The sewer collection system and sewer treatment and disposal had additions of \$560,597 and \$869,403, respectively.

**Long-term debt.** At the end of 2023, the City of Platteville had total bonded debt outstanding of \$18,723,338 entirely backed by the full faith and credit of the government (general obligation bonds).

The City of Platteville issued general obligation debt in 2023, in the amount of \$1,730,000 to pay the cost of street and storm water improvement projects. The City issued \$1,833,706 of Utility Revenue Bonds for improvements to water and wastewater infrastructure.

**TABLE 4: CITY OF PLATTEVILLE OUTSTANDING DEBT**

|                             | Governmental Activities |              | Business-Type Activities |              | Total        |              |
|-----------------------------|-------------------------|--------------|--------------------------|--------------|--------------|--------------|
|                             | 2023                    | 2022         | 2023                     | 2022         | 2023         | 2022         |
| G.O. debt                   | \$18,723,338            | \$19,450,099 | \$                       | \$           | \$18,723,338 | \$19,450,099 |
| Revenue Bonds –             |                         |              |                          |              |              |              |
| Utility                     |                         |              | 18,966,435               | 18,388,213   | 18,966,435   | 18,388,213   |
| Tax Increment               | 568,499                 | 992,055      |                          |              | 568,498      | 992,055      |
| Other Long-term liabilities | 569,202                 | 452,835      | 107,967                  | 116,588      | 677,169      | 569,423      |
| Total                       | \$19,861,039            | \$20,894,989 | \$19,074,402             | \$18,504,801 | \$38,935,440 | \$39,399,790 |

Source: Notes to the Basic Financial Statements, Note 5, pages 49-52

The City of Platteville maintains an "AA-" rating from Standards and Poor's for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 5 percent of its total equalized valuation. The debt limitation as of 12/31/23 for the City of Platteville was \$48,910,830 which significantly exceeds the City of Platteville's current outstanding general obligation debt. As of December 31, 2023, the City of Platteville's outstanding general obligation debt equaled 38.3 percent of the state authorized debt limit.

The Platteville Water and Wastewater Utility generally have used borrowed funds for capital improvements. A replacement fund that was established as part of the 1982 bond issue will be continued voluntarily, and proceeds from it are used to pay for allowable costs of maintenance and improvement. This allows the utility to undertake larger projects while reducing debt load.

Additional information of the City of Platteville's long-term debt can be found in note 5 beginning on page 49.

**Economic Factors and Next Year's Budgets and Rates**

- In early 2020, a novel strain of coronavirus (COVID-19) spread throughout the world, including in the United States and Wisconsin. The City proactively monitored changes to revenues and expenditures in 2020 and took measures to restrain spending where possible. In 2021 and 2022 the City received funding support through various programs including the Coronavirus Aid, Relief and Economic Security (CARES) Act and the American Rescue Plan Act (ARPA), which continued to be expended in 2023.
- The unemployment rate as of December 2023, for Grant County, which includes the City of Platteville, was 2.5 percent. This compares to a rate of 3.3 percent for the State of Wisconsin. (Source: Dept of Workforce Development)
- The rate of inflation for 2023 was 3.4 percent before seasonal adjustment. The equalized tax rate for taxes collected for 2024 operations (2023 tax bill) decreased from 6.81 to 5.97 per thousand of equalized valuation. The taxes to be collected decreased by 2.2 percent.

**Requests for Information.** This financial report is designed to provide a general overview of the City of Platteville's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Administration Director or the Office of the City Manager, 75 N. Bonson Street, PO Box 780, Platteville, WI 53818. General information relating to the City of Platteville, Wisconsin, can be found at the City's website, <http://www.platteville.org>.

## BASIC FINANCIAL STATEMENTS

Exhibit A-1  
City of Platteville, Wisconsin  
Statement of Net Position  
December 31, 2023

(With summarized financial information as of December 31, 2022)

|   | Governmental<br>Activities | Business-Type<br>Activities | Total Governmental and<br>Business-Type activities |                       | Component Unit<br>Housing Authority |                  |
|---|----------------------------|-----------------------------|--|-----------------------|-------------------------------------|------------------|
|   |                            |                             | 2023   | 2022                  | 2023                                | 2022             |
| <b>ASSETS</b>                                   |                            |                             |  |                       |                                     |                  |
| Current assets:                                 |                            |                             |  |                       |                                     |                  |
| Cash and investments                            | \$ 8,889,843               | \$ 3,943,965                | \$ 12,833,808                                      | \$ 10,152,420         | \$ 66,762                           | \$ 49,785        |
| Receivables:                                    |                            |                             |  |                       |                                     |                  |
| Taxes   | 5,752,392                  |                             | 5,752,392  | 5,184,346             |                                     |                  |
| Customer  |                            | 820,565                     | 820,565  | 821,825               |                                     |                  |
| Leases  |                            | 47,495                      | 47,495   | 44,745                |                                     |                  |
| Due from other governmental units               | 1,172,666                  |                             | 1,172,666  | 2,584,538             |                                     |                  |
| Other   | 245,307                    | 10,913                      | 256,220  | 580,231               | 13,751                              | 9,895            |
| Special assessments                             | 27,473                     |                             | 27,473   | 24,835                |                                     |                  |
| Prepaid expenses                                | 124,175                    | 24,457                      | 148,632  | 174,402               | 115                                 | 268              |
| Internal balances                               | 89,374                     | (89,374)                    |  |                       |                                     |                  |
| Inventory                                       | 29,186                     | 56,704                      | 85,890   | 86,752                |                                     |                  |
| Total current assets                            | <u>16,330,416</u>          | <u>4,814,725</u>            | <u>21,145,141</u>                                  | <u>19,654,094</u>     | <u>80,628</u>                       | <u>59,948</u>    |
| Noncurrent assets:                              |                            |                             |  |                       |                                     |                  |
| Restricted assets:                              |                            |                             |  |                       |                                     |                  |
| Net pension asset                               |                            |                             |  | 2,494,984             |                                     |                  |
| Cash and investments                            | 45,867                     | 6,275,207                   | 6,321,074  | 6,011,397             | 17,348                              | 23,766           |
| Lease receivable                                |                            | 120,427                     | 120,427  | 167,922               |                                     |                  |
| Other assets:                                   |                            |                             |  |                       |                                     |                  |
| Mortgages receivable                            | 1,434,041                  |                             | 1,434,041  | 1,406,701             |                                     |                  |
| Loans receivable                                | 522,469                    |                             | 522,469  | 505,473               |                                     |                  |
| Capital assets:                                 | 103,834,744                | 61,452,147                  | 165,286,891  | 161,352,453           |                                     |                  |
| Less: accumulated depreciation                  | 45,538,806                 | 21,176,301                  | 66,715,107   | 63,520,902            |                                     |                  |
| Net book value of capital assets                | <u>58,295,938</u>          | <u>40,275,846</u>           | <u>98,571,784</u>                                  | <u>97,831,551</u>     |                                     |                  |
| Total noncurrent assets                         | <u>60,298,315</u>          | <u>46,671,480</u>           | <u>106,969,795</u>                                 | <u>108,418,028</u>    | <u>17,348</u>                       | <u>23,766</u>    |
| Total assets                                    | <u>76,628,731</u>          | <u>51,486,205</u>           | <u>128,114,936</u>                                 | <u>128,072,122</u>    | <u>97,976</u>                       | <u>83,714</u>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>           |                            |                             |  |                       |                                     |                  |
| Deferred pension outflows                       | 5,257,724                  | 892,380                     | 6,150,104  | 4,864,534             |                                     |                  |
| OPEB - group life insurance plan outflows       | 92,225                     | 35,776                      | 128,001  | 135,561               |                                     |                  |
| OPEB - City health insurance plan outflows      | 63,778                     | 11,912                      | 75,690   | 90,614                |                                     |                  |
| Unamortized major repairs                       |                            | 117,319                     | 117,319  | 64,527                |                                     |                  |
| Unamortized deferral on advance refunding       |                            | 86,570                      | 86,570   | 97,182                |                                     |                  |
| Total deferred outflows of resources            | <u>5,413,727</u>           | <u>1,143,957</u>            | <u>6,557,684</u>                                   | <u>5,252,418</u>      |                                     |                  |
| Total assets and deferred outflows of resources | <u>\$ 82,042,458</u>       | <u>\$ 52,630,162</u>        | <u>\$ 134,672,620</u>                              | <u>\$ 133,324,540</u> | <u>\$ 97,976</u>                    | <u>\$ 83,714</u> |

Exhibit A-1 (Continued)  
City of Platteville, Wisconsin  
Statement of Net Position  
December 31, 2023  
(With summarized financial information as of December 31, 2022)

|   | Governmental<br>Activities | Business-Type<br>Activities | Total Governmental and<br>Business-Type activities |                | Component Unit<br>Housing Authority |           |
|---|----------------------------|-----------------------------|--|----------------|-------------------------------------|-----------|
|   |                            |                             | 2023   | 2022           | 2023                                | 2022      |
| <b>LIABILITIES</b>  |                            |                             |  |                |                                     |           |
| Current liabilities:  |                            |                             |  |                |                                     |           |
| Accounts payable  | \$ 1,861,540               | \$ 235,181                  | \$ 2,096,721                                       | \$ 1,273,397   | \$ 610                              | \$ 537    |
| Accrued wages   | 130,951                    | 27,422                      | 158,373  | 112,296        | 2,933                               | 2,282     |
| Accrued interest  | 176,307                    |                             | 176,307  | 166,353        |                                     |           |
| Unearned revenue  | 279,583                    |                             | 279,583  | 803,529        |                                     |           |
| Current portion of:   |                            |                             |  |                |                                     |           |
| Long-term debt  | 2,803,181                  |                             | 2,803,181  | 2,811,017      |                                     |           |
| Compensated absences  | 205,398                    | 46,363                      | 251,761  | 265,454        |                                     |           |
| Deposits  | 925                        |                             | 925  | 925            |                                     |           |
| Total current liabilities   | 5,457,885                  | 308,966                     | 5,766,851  | 5,432,971      | 3,543                               | 2,819     |
| Current liabilities payable from restricted assets:                   |                            |                             |  |                |                                     |           |
| Accrued interest  |                            | 68,786                      | 68,786   | 86,199         |                                     |           |
| Current portion of revenue bonds                                      |                            | 1,323,750                   | 1,323,750  | 1,255,483      |                                     |           |
| Total current liabilities payable<br>from restricted assets           |                            | 1,392,536                   | 1,392,536  | 1,341,682      |                                     |           |
| Noncurrent liabilities:   |                            |                             |  |                |                                     |           |
| General obligation debt   | 18,723,338                 |                             | 18,723,338   | 19,450,099     |                                     |           |
| Tax increment revenue bonds   | 568,499                    |                             | 568,499  | 922,055        |                                     |           |
| Water and sewer revenue bonds   |                            | 18,966,435                  | 18,966,435   | 18,388,213     |                                     |           |
| Unamortized bond premium  | 299,923                    | 225,666                     | 525,589  | 400,784        |                                     |           |
| Net pension liability   | 1,405,582                  | 238,566                     | 1,644,148  |                |                                     |           |
| OPEB - group life insurance plan                                      | 208,517                    | 80,889                      | 289,406  | 424,229        |                                     |           |
| OPEB - City health insurance plan                                     | 397,913                    | 105,774                     | 503,687  | 548,641        |                                     |           |
| Compensated absences  | 569,202                    | 107,967                     | 677,169  | 569,423        |                                     |           |
| Less current portion of long-term debt                                | (3,008,579)                | (1,370,113)                 | (4,378,692)  | (4,331,954)    |                                     |           |
| Total noncurrent liabilities  | 19,164,395                 | 18,355,184                  | 37,519,579   | 36,371,490     |                                     |           |
| Total liabilities   | 24,622,280                 | 20,056,686                  | 44,678,966   | 43,146,143     | 3,543                               | 2,819     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                  |                            |                             |  |                |                                     |           |
| Deferred pension inflows  | 2,948,124                  | 500,377                     | 3,448,501  | 5,877,989      |                                     |           |
| OPEB - group life insurance plan inflows                              | 174,785                    | 67,804                      | 242,589  | 99,672         |                                     |           |
| OPEB - City health insurance plan inflows                             | 339,454                    | 90,235                      | 429,689  | 390,713        |                                     |           |
| Deferred revenue  | 7,584,683                  |                             | 7,584,683  | 7,121,205      |                                     |           |
| Leases  |                            | 160,972                     | 160,972  | 209,850        |                                     |           |
| Total deferred inflows of resources                                   | 11,047,046                 | 819,388                     | 11,866,434   | 13,699,429     |                                     |           |
| <b>NET POSITION</b>   |                            |                             |  |                |                                     |           |
| Net investment in capital assets                                      | 42,414,447                 | 21,373,192                  | 63,787,639   | 62,680,332     |                                     |           |
| Restricted for:   |                            |                             |  |                |                                     |           |
| Redevelopment authority   | 286,279                    |                             | 286,279  | 283,682        |                                     |           |
| Housing conservation  | 85,677                     |                             | 85,677   | 85,268         |                                     |           |
| Donor specified   | 488,997                    |                             | 488,997  | 413,544        |                                     |           |
| Community development receivables                                     | 1,470,803                  |                             | 1,470,803  | 1,466,740      |                                     |           |
| Perpetual care  | 555,517                    |                             | 555,517  | 542,106        |                                     |           |
| Taxi/bus  | 248,437                    |                             | 248,437  | 231,981        |                                     |           |
| TIF expenditures  | 45,867                     |                             | 45,867   | 43,623         |                                     |           |
| Debt service  | 45,480                     |                             | 45,480   |                |                                     |           |
| Affordable housing  | 70,229                     |                             | 70,229   | 123,201        |                                     |           |
| Other   | 71,745                     |                             | 71,745   | 93,125         |                                     |           |
| Debt service - revenue bond funds                                     |                            | 2,323,982                   | 2,323,982  | 2,066,910      |                                     |           |
| Equipment replacement   |                            | 3,748,348                   | 3,748,348  | 3,341,010      |                                     |           |
| Net pension asset   |                            |                             |  | 1,481,529      |                                     |           |
| Housing assistance payments   |                            |                             |  |                | 17,348                              | 23,766    |
| Unrestricted  | 589,654                    | 4,308,566                   | 4,898,220  | 3,625,917      | 77,085                              | 57,129    |
| Total net position  | 46,373,132                 | 31,754,088                  | 78,127,220   | 76,478,968     | 94,433                              | 80,895    |
| Total liabilities, deferred inflows of resources,<br>and net position | \$ 82,042,458              | \$ 52,630,162               | \$ 134,672,620                                     | \$ 133,324,540 | \$ 97,976                           | \$ 83,714 |

The notes to the basic financial statements are an integral part of this statement.



Exhibit A-2  
City of Platteville, Wisconsin  
Statement of Activities  
For the Year Ended December 31, 2023  
(With summarized financial information for the year ended December 31, 2022)

| Functions/Programs  | Expenses             | Program Revenues        |  |  | Net (Expenses) Revenue and Changes in Net Position |                                 |                      |                      |                                     |                  |
|---|----------------------|-------------------------|--|--|--|---------------------------------|----------------------|----------------------|-------------------------------------|------------------|
|   |                      | Charges<br>for Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Governmental<br>Activities                         | Business-<br>Type<br>Activities | Totals               |                      | Component Unit<br>Housing Authority |                  |
|   |                      |                         |  |  |  |                                 | 2023                 | 2022                 | 2023                                | 2022             |
| <b>Primary Government:</b>  |                      |                         |  |  |  |                                 |                      |                      |                                     |                  |
| <b>Governmental activities:</b>                                   |                      |                         |  |  |  |                                 |                      |                      |                                     |                  |
| General government  | \$ 1,829,176         | \$ 38,311               | \$ 4,760                                 | \$                                     | \$ (1,786,105)                                     | \$                              | \$ (1,786,105)       | \$ (1,467,762)       | \$                                  | \$               |
| Public safety   | 4,103,594            | 666,886                 | 225,237                                  | 2,500                                  | (3,208,971)  |                                 | (3,208,971)          | (2,312,081)          |                                     |                  |
| Public works  | 6,259,969            | 986,862                 | 1,342,368                                | 1,293,160                              | (2,637,379)  |                                 | (2,637,379)          | (1,370,982)          |                                     |                  |
| Health and human services   | 115,441              | 46,065                  | 4,741                                    |  | (64,635)   |                                 | (64,635)             | (4,935)              |                                     |                  |
| Leisure activities  | 2,591,895            | 283,822                 | 441,199                                  | 437,495                                | (1,429,379)  |                                 | (1,429,379)          | 579,527              |                                     |                  |
| Conservation and development                                      | 4,516,593            | 14,976                  | 266,116                                  | 3,506,638                              | (728,863)  |                                 | (728,863)            | (721,677)            |                                     |                  |
| Interest, issuance costs, and fiscal charges                      | 582,168              |                         |  |  | (582,168)  |                                 | (582,168)            | (586,340)            |                                     |                  |
| <b>Total governmental activities</b>                              | <b>19,998,836</b>    | <b>2,036,922</b>        | <b>2,284,621</b>                         | <b>5,239,793</b>                       | <b>(10,437,500)</b>                                |                                 | <b>(10,437,500)</b>  | <b>(5,884,250)</b>   |                                     |                  |
| <b>Business-type activities:</b>                                  |                      |                         |  |  |  |                                 |                      |                      |                                     |                  |
| Water and sewer   | 4,366,805            | 5,540,193               |  | 182,611                                |  | 1,355,999                       | 1,355,999            | 1,588,743            |                                     |                  |
| <b>Total business-type activities</b>                             | <b>4,366,805</b>     | <b>5,540,193</b>        |  | <b>182,611</b>                         |  | <b>1,355,999</b>                | <b>1,355,999</b>     | <b>1,588,743</b>     |                                     |                  |
| <b>Total primary government</b>                                   | <b>\$ 24,365,641</b> | <b>\$ 7,577,115</b>     | <b>\$ 2,284,621</b>                      | <b>\$ 5,422,404</b>                    | <b>(10,437,500)</b>                                | <b>1,355,999</b>                | <b>(9,081,501)</b>   | <b>(4,295,507)</b>   |                                     |                  |
| <b>Component Unit:</b>  |                      |                         |  |  |  |                                 |                      |                      |                                     |                  |
| Housing Authority   | 590,679              |                         | 604,032                                  |  |  |                                 |                      |                      | 13,353                              | 20,311           |
| <b>Total component unit</b>                                       | <b>590,679</b>       |                         | <b>604,032</b>                           |  |  |                                 |                      |                      | <b>13,353</b>                       | <b>20,311</b>    |
| <b>General revenues and transfers:</b>                            |                      |                         |  |  |  |                                 |                      |                      |                                     |                  |
| <b>Property taxes</b>   |                      |                         |  |  |  |                                 |                      |                      |                                     |                  |
| General purposes  |                      |                         |  |  | 3,509,078  |                                 | 3,509,078            | 3,263,926            |                                     |                  |
| Debt service  |                      |                         |  |  | 1,650,566  |                                 | 1,650,566            | 1,599,054            |                                     |                  |
| Tax increments  |                      |                         |  |  | 1,781,227  |                                 | 1,781,227            | 1,928,693            |                                     |                  |
| Other taxes   |                      |                         |  |  | 345,721  |                                 | 345,721              | 327,798              |                                     |                  |
| <b>Federal and State aid not restricted for specific purposes</b> |                      |                         |  |  |  |                                 |                      |                      |                                     |                  |
| General   |                      |                         |  |  | 2,673,706  |                                 | 2,673,706            | 2,666,364            |                                     |                  |
| Interest and investment earnings                                  |                      |                         |  |  | 409,661  | 361,993                         | 771,654              | 223,292              | 185                                 | 57               |
| (Loss) on sale/disposal of capital assets                         |                      |                         |  |  | (67,755)   |                                 | (67,755)             | (155,718)            |                                     |                  |
| Miscellaneous   |                      |                         |  |  | 118,201  | 13,360                          | 131,561              | 63,520               |                                     |                  |
| Transfers   |                      |                         |  |  | 277,549  | (277,549)                       |                      |                      |                                     |                  |
| <b>Total general revenues and transfers</b>                       |                      |                         |  |  | <b>10,697,954</b>                                  | <b>97,804</b>                   | <b>10,795,758</b>    | <b>9,916,929</b>     | <b>185</b>                          | <b>57</b>        |
| <b>Changes in net position</b>                                    |                      |                         |  |  |  |                                 |                      |                      |                                     |                  |
|   |                      |                         |  |  | 260,454  | 1,453,803                       | 1,714,257            | 5,621,422            | 13,538                              | 20,368           |
| Net position - beginning, as previously stated                    |                      |                         |  |  | 46,178,683   | 30,300,285                      | 76,478,968           | 70,857,546           | 80,895                              | 60,527           |
| Prior period adjustments  |                      |                         |  |  | (66,005)   |                                 | (66,005)             |                      |                                     |                  |
| Net position - beginning of year, restated                        |                      |                         |  |  | 46,112,678   | 30,300,285                      | 76,412,963           | 70,857,546           | 80,895                              | 60,527           |
| Net position - end of year  |                      |                         |  |  | <b>\$ 46,373,132</b>                               | <b>\$ 31,754,088</b>            | <b>\$ 78,127,220</b> | <b>\$ 76,478,968</b> | <b>\$ 94,433</b>                    | <b>\$ 80,895</b> |

The notes to the basic financial statements are an integral part of this statement.

Exhibit A-3  
City of Platteville, Wisconsin  
Balance Sheet  
Governmental Funds  
December 31, 2023  
(With summarized financial information as of December 31, 2022)

|   | General              | Capital<br>Projects | Neighborhood<br>Investment | Other<br>Governmental<br>Funds | Total<br>Governmental Funds |                      |
|---|----------------------|---------------------|----------------------------|--------------------------------|-----------------------------|----------------------|
|   |                      |                     |                            |                                | 2023                        | 2022                 |
| <b>ASSETS</b>   |                      |                     |                            |                                |                             |                      |
| Cash and investments  | \$ 5,570,098         | \$ 920,473          | \$                         | \$ 2,399,272                   | \$ 8,889,843                | \$ 6,938,593         |
| Restricted cash and investments   |                      |                     |                            | 45,867                         | 45,867                      | 43,623               |
| Receivables:  |                      |                     |                            |                                |                             |                      |
| Taxes   | 3,979,671            |                     |                            | 1,772,721                      | 5,752,392                   | 5,184,346            |
| Other accounts  | 169,100              | 58,154              |                            | 18,053                         | 245,307                     | 571,574              |
| Other governments   | 107,681              | 116,879             | 748,340                    | 199,766                        | 1,172,666                   | 2,584,538            |
| Special assessments   | 27,473               |                     |                            |                                | 27,473                      | 24,835               |
| Mortgages   |                      |                     |                            | 1,434,041                      | 1,434,041                   | 1,406,701            |
| Loans   | 210,031              |                     |                            | 312,438                        | 522,469                     | 505,473              |
| Prepaid expenses  | 124,175              |                     |                            |                                | 124,175                     | 150,485              |
| Inventory   |                      |                     |                            | 29,186                         | 29,186                      | 49,276               |
| Due from other funds  | 498,686              |                     |                            | 30,000                         | 528,686                     | 1,824,751            |
| Advances to other funds   | 391,598              |                     |                            |                                | 391,598                     | 378,724              |
| <b>Total assets</b>   | <b>\$ 11,078,513</b> | <b>\$ 1,095,506</b> | <b>\$ 748,340</b>          | <b>\$ 6,241,344</b>            | <b>\$ 19,163,703</b>        | <b>\$ 19,662,919</b> |
| <b>LIABILITIES</b>  |                      |                     |                            |                                |                             |                      |
| Accounts payable  | \$ 420,090           | \$ 307,074          | \$ 748,340                 | \$ 386,036                     | \$ 1,861,540                | \$ 1,027,988         |
| Accrued payroll   | 130,851              |                     |                            | 100                            | 130,951                     | 96,817               |
| Due to other funds  | 24,322               | 30,000              |                            | 120,132                        | 174,454                     | 1,443,518            |
| Advances from other funds   |                      |                     |                            | 656,456                        | 656,456                     | 643,582              |
| Unearned revenue  | 395                  |                     |                            | 279,188                        | 279,583                     | 803,529              |
| Deposits  | 925                  |                     |                            |                                | 925                         | 925                  |
| <b>Total liabilities</b>  | <b>576,583</b>       | <b>337,074</b>      | <b>748,340</b>             | <b>1,441,912</b>               | <b>3,103,909</b>            | <b>4,016,359</b>     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                    |                      |                     |                            |                                |                             |                      |
| Deferred revenues   | 5,807,857            |                     |                            | 4,111,890                      | 9,919,747                   | 9,427,899            |
| <b>FUND BALANCES</b>  |                      |                     |                            |                                |                             |                      |
| Nonspendable  | 586,113              |                     |                            | 29,186                         | 615,299                     | 632,365              |
| Restricted  | 546,781              | 758,432             |                            | 1,685,292                      | 2,990,505                   | 2,745,471            |
| Assigned  | 1,012,914            |                     |                            |                                | 1,012,914                   | 580,656              |
| Unassigned (deficit)  | 2,548,265            |                     |                            | (1,026,936)                    | 1,521,329                   | 2,260,169            |
| <b>Total fund balance</b>   | <b>4,694,073</b>     | <b>758,432</b>      |                            | <b>687,542</b>                 | <b>6,140,047</b>            | <b>6,218,661</b>     |
| <b>Total liabilities, deferred inflow of resources and fund balance</b> | <b>\$ 11,078,513</b> | <b>\$ 1,095,506</b> | <b>\$ 748,340</b>          | <b>\$ 6,241,344</b>            | <b>\$ 19,163,703</b>        | <b>\$ 19,662,919</b> |

Exhibit A-4  
City of Platteville, Wisconsin  
Reconciliation of the Governmental Funds Balance Sheet  
with the Statement of Net Position  
December 31, 2023  
(With summarized financial information as of December 31, 2022)

|   | 2023                    | 2022                    |
|---|-------------------------|-------------------------|
| Total fund balances-governmental funds:   | \$ 6,140,047            | \$ 6,218,661            |
| Amounts reported for governmental activities in the statement of net position are different because:  |                         |                         |
| Capital assets used in governmental funds are not financial resources and therefore are not reported in the fund statements. Amounts reported for governmental activities in the statement of net position:   |                         |                         |
| Governmental capital asset  | 103,834,744             | 101,662,762             |
| Governmental accumulated depreciation   | (45,538,806) 58,295,938 | (43,112,639) 58,550,123 |
| The net pension asset is not a current financial resource and is, therefore, not reported in the fund statements  |                         | 2,138,700               |
| Pension and OPEB deferred outflows and inflows of resources are actuarially determined by the plans. These items are reflected in the statement of net position and are being amortized with pension and OPEB expense in the statement of activities. The deferred outflows of resources and deferred inflows of resources are not financial resources or uses and therefore are not reported in the fund statements. |                         |                         |
| Deferred outflows of resources  | 5,413,727               | 4,335,681               |
| Deferred inflows of resources   | (3,462,363)             | (5,413,308)             |
| Other long-term assets that are not available to pay for current-period expenditures and therefore are deferred inflows for the fund statements.  |                         |                         |
| Long-term notes and loans   | 1,956,510               | 1,912,174               |
| Subsequent year tax equivalent from utility   | 378,554                 | 394,520                 |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds statements. Long-term liabilities reported in the statement of net position that are not reported in the funds balance sheet are:   |                         |                         |
| Bonds and notes payable   | (18,723,338)            | (19,450,099)            |
| Tax increment revenue bonds   | (568,499)               | (922,055)               |
| Bond premium  | (299,923)               | (240,904)               |
| Accrued interest  | (176,307)               | (166,353)               |
| Net pension liability   | (1,405,582)             |                         |
| OPEB - group life insurance plan  | (208,517)               | (297,682)               |
| OPEB - City health insurance plan   | (397,913)               | (427,940)               |
| Compensated absences  | (569,202)               | (452,835)               |
| Net position of governmental activities   | \$ 46,373,132           | \$ 46,178,683           |

Exhibit A-5  
City of Platteville, Wisconsin  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2023  
(With summarized financial information for the year ended December 31, 2022)

|  | General             | Capital<br>Projects | Neighborhood<br>Investment | Other<br>Governmental<br>Funds | Total<br>Governmental Funds |                     |
|--|---------------------|---------------------|----------------------------|--------------------------------|-----------------------------|---------------------|
|  |                     |                     |                            |                                | 2023                        | 2022                |
| <b>REVENUES</b>                                      |                     |                     |                            |                                |                             |                     |
| Taxes  | \$ 3,754,799        | \$ 100,000          | \$                         | \$ 3,431,792                   | \$ 7,286,591                | \$ 7,119,472        |
| Special assessments                                  | 5,876               |                     |                            |                                | 5,876                       | 8,942               |
| Intergovernmental                                    | 3,840,810           | 368,095             | 3,452,917                  | 1,491,478                      | 9,153,300                   | 7,033,943           |
| Licenses and permits                                 | 132,744             |                     |                            |                                | 132,744                     | 116,498             |
| Fines and forfeitures                                | 153,477             |                     |                            | 1,402                          | 154,879                     | 109,736             |
| Public charges for services                          | 921,780             | 118,377             |                            | 760,962                        | 1,801,119                   | 1,843,735           |
| Interest income                                      | 346,553             |                     |                            | 63,108                         | 409,661                     | 120,846             |
| Loan repayments                                      | 12,565              |                     |                            | 35,393                         | 47,958                      | 42,762              |
| Miscellaneous  | 259,215             | 230,724             |                            | 18,038                         | 507,977                     | 404,314             |
| <b>Total revenues</b>                                | <b>9,427,819</b>    | <b>817,196</b>      | <b>3,452,917</b>           | <b>5,802,173</b>               | <b>19,500,105</b>           | <b>16,800,248</b>   |
| <b>EXPENDITURES</b>                                  |                     |                     |                            |                                |                             |                     |
| Current:   |                     |                     |                            |                                |                             |                     |
| General government                                   | 1,518,046           |                     |                            |                                | 1,518,046                   | 1,420,199           |
| Public safety  | 3,567,823           |                     |                            |                                | 3,567,823                   | 3,341,761           |
| Public works   | 1,620,686           |                     |                            | 1,165,244                      | 2,785,930                   | 2,625,637           |
| Health and social services                           | 121,809             |                     |                            |                                | 121,809                     | 112,887             |
| Leisure activities                                   | 2,082,897           |                     |                            | 28,200                         | 2,111,097                   | 1,920,317           |
| Conservation and development                         | 342,942             |                     |                            | 642,505                        | 985,447                     | 794,065             |
| Capital outlay                                       |                     | 2,961,857           | 3,452,917                  | 778,964                        | 7,193,738                   | 5,291,172           |
| Debt service:  |                     |                     |                            |                                |                             |                     |
| Principal retirement                                 |                     |                     |                            | 2,810,317                      | 2,810,317                   | 2,888,176           |
| Interest and fiscal charges                          |                     |                     |                            | 536,043                        | 536,043                     | 561,564             |
| Debt issuance costs                                  |                     | 52,251              |                            | 17,887                         | 70,138                      | 53,609              |
| <b>Total expenditures</b>                            | <b>9,254,203</b>    | <b>3,014,108</b>    | <b>3,452,917</b>           | <b>5,979,160</b>               | <b>21,700,388</b>           | <b>19,009,387</b>   |
| Excess (deficiency) of revenues<br>over expenditures | 173,616             | (2,196,912)         |                            | (176,987)                      | (2,200,283)                 | (2,209,139)         |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                     |                     |                            |                                |                             |                     |
| Long-term debt proceeds                              |                     | 1,455,000           |                            | 275,000                        | 1,730,000                   | 1,325,000           |
| Debt premium   |                     |                     |                            | 89,295                         | 89,295                      |                     |
| Proceeds from sale of capital assets                 | 74,314              |                     |                            | 550                            | 74,864                      | 58,264              |
| Transfer to other funds                              | (572,496)           | (42,805)            |                            | (1,112,959)                    | (1,728,260)                 | (1,562,325)         |
| Transfer from other funds                            | 12,805              | 1,045,625           |                            | 568,825                        | 1,627,255                   | 1,562,325           |
| Transfer from utility-tax equivalent                 | 394,520             |                     |                            |                                | 394,520                     | 408,856             |
| <b>Total other financing sources (uses)</b>          | <b>(90,857)</b>     | <b>2,457,820</b>    |                            | <b>(179,289)</b>               | <b>2,187,674</b>            | <b>1,792,120</b>    |
| Net change in fund balances                          | 82,759              | 260,908             |                            | (356,276)                      | (12,609)                    | (417,019)           |
| Fund balance - beginning, as previously stated       | 4,611,314           | 497,524             |                            | 1,109,823                      | 6,218,661                   | 6,635,680           |
| Prior period adjustments                             |                     |                     |                            | (66,005)                       | (66,005)                    |                     |
| Fund balance - beginning of year, restated           | 4,611,314           | 497,524             |                            | 1,043,818                      | 6,152,656                   | 6,635,680           |
| <b>Fund balance - end of year</b>                    | <b>\$ 4,694,073</b> | <b>\$ 758,432</b>   | <b>\$</b>                  | <b>\$ 687,542</b>              | <b>\$ 6,140,047</b>         | <b>\$ 6,218,661</b> |

Exhibit A-6  
City of Platteville, Wisconsin  
Reconciliation of Statement of Revenues, Expenditures and Changes  
in Fund Balance of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2023  
(With summarized financial information for the year ended December 31, 2022)

|   | 2023        | 2022         |
|---|-------------|--------------|
| Net change in fund balances-total governmental funds  | \$ (12,609) | \$ (417,019) |
| Amounts reported for governmental activities in the statement of activities are different because:  |             |              |
| The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. |             |              |
| Capital outlay reported in governmental fund statements   | 3,356,942   | 6,623,339    |
| Depreciation expenses reported in the statement of activities   | (3,468,508) | (3,449,814)  |
| Amount by which capital outlays are greater (less) than depreciation in the current period  | (111,566)   | 3,173,525    |
| The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, donations, and disposals) is to increase/decrease net position:   | (142,619)   | (396,482)    |
| Compensated absences and OPEB are reported in the governmental funds when amounts are paid. The statement of activities reports the amount earned during the year.  |             |              |
| Change in OPEB - group life insurance plan liability and related deferred outflows and inflows of resources   | (18,578)    | (22,150)     |
| Change in OPEB - City health insurance plan liability and related deferred outflows and inflows of resources  | (11,572)    | (32,780)     |
| Change in compensated absences  | (116,367)   | (29,578)     |
| Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities   |             |              |
| The amount of long-term debt principal payments in the current year is:   | 2,810,317   | 2,888,175    |
| The issuance of long-term debt (e.g. bonds, notes) provides current financial resources to governmental funds but does not affect the statement of activities   | (1,730,000) | (1,325,000)  |
| Repayments of economic development loans receivable are reflected as revenue in governmental funds, but are reported as a reduction of notes receivable in the statement of net position and does not affect the statement of activities  | (36,632)    | (31,401)     |
| Additional economic development loans are reflected as expenditures in governmental funds, but are reported as additions to loans receivable in the statement of net position and does not affect the statement of activities   | 80,968      |              |

Exhibit A-6 (Continued)  
City of Platteville, Wisconsin  
Reconciliation of Statement of Revenues, Expenditures and Changes  
in Fund Balance of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2023  
(With summarized financial information for the year ended December 31, 2022)

|   | 2023       | 2022         |
|---|------------|--------------|
| Debt premiums are reported in the governmental funds as revenues when those amounts are received. However, the premium is shown in the statement of net position and allocated over the life of the debt issue as amortization expense in the statement of activities   |            |              |
| Amount of debt premium amortized in the current year  | 30,276     | 28,604       |
| Amount of debt premium received in the current year   | (89,295)   |              |
| In governmental funds, the current year utility tax equivalent is deferred and recognized as revenue in the subsequent year. In the statement of activities, this amount is recognized as a transfer in the year accrued.   |            |              |
| Prior year utility tax equivalent recognized as revenue in current year in the governmental funds   | (394,520)  | (408,856)    |
| Current year utility tax equivalent recognized as a transfer in for the statement of activities   | 378,554    | 394,520      |
|   | (15,966)   | (14,336)     |
| In governmental funds, interest payments on outstanding debt are reported as an expenditure when paid. In the statement of activities, interest is reported as incurred.  |            |              |
| The amount of interest paid during the current period   | 534,344    | 559,839      |
| The amount of interest accrued during the current period  | (544,298)  | (563,263)    |
| Interest paid is greater (less) than interest expensed by   | (9,954)    | (3,424)      |
| Pension expense reported in the governmental funds represents current year required contributions into the defined benefit pension plan. Pension expense in the statement of activities is actuarially determined by the defined benefit pension plan as the difference between the net pension liability from the prior year to the current year, with some adjustments. |            |              |
| Difference between the required contributions into the defined benefit plan and the actuarially determined change in net pension liability between years, with adjustments  | (365,949)  | 493,177      |
| Change in net position-governmental activities  | \$ 260,454 | \$ 4,311,311 |

Exhibit A-7  
City of Platteville, Wisconsin  
Statement of Net Position  
Proprietary Funds  
December 31, 2023

(With summarized financial information as of December 31, 2022)

|   | Water and<br>Sewer Utility |               |
|---|----------------------------|---------------|
|   | 2023                       | 2022          |
| <b>ASSETS</b>                                   |                            |               |
| Current assets:                                 |                            |               |
| Cash  | \$ 3,943,765               | \$ 3,213,627  |
| Petty cash                                      | 200                        | 200           |
| Customer accounts receivable                    | 820,565                    | 821,825       |
| Other accounts receivable                       | 10,913                     | 8,657         |
| Due from other funds                            | 24,322                     | 13,287        |
| Prepaid expenses                                | 24,457                     | 23,917        |
| Current portion of lease receivable             | 47,495                     | 44,745        |
| Inventories                                     | 56,704                     | 37,476        |
| Total current assets                            | 4,928,421                  | 4,163,734     |
| Noncurrent assets:                              |                            |               |
| Restricted assets:                              |                            |               |
| Net pension asset                               |                            | 356,284       |
| Cash and investments:                           |                            |               |
| Bond proceeds - unspent                         | 202,877                    | 559,854       |
| Replacement fund                                | 3,748,348                  | 3,341,010     |
| Depreciation fund                               | 912,887                    | 868,235       |
| Debt reserve fund                               | 1,411,095                  | 1,198,675     |
| Lease receivable                                | 120,427                    | 167,922       |
| Total restricted assets                         | 6,395,634                  | 6,491,980     |
| Capital assets:                                 |                            |               |
| Property and plant                              | 61,452,147                 | 59,689,691    |
| Less: accumulated provision for depreciation    | 21,176,301                 | 20,408,263    |
| Net property and plant                          | 40,275,846                 | 39,281,428    |
| Other assets:                                   |                            |               |
| Advances due from other funds                   | 264,858                    | 264,858       |
| Total noncurrent assets                         | 46,936,338                 | 46,038,266    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>           |                            |               |
| Deferred pension outflows                       | 892,380                    | 694,655       |
| OPEB - Group life insurance plan outflows       | 35,776                     | 40,438        |
| OPEB - City health insurance plan outflows      | 11,912                     | 19,935        |
| Unamortized major repairs                       | 117,319                    | 64,527        |
| Unamortized deferral on advance refunding       | 86,570                     | 97,182        |
| Total deferred outflows of resources            | 1,143,957                  | 916,737       |
| Total assets and deferred outflows of resources | \$ 53,008,716              | \$ 51,118,737 |

The notes to the basic financial statements are an integral part of this statement.

Exhibit A-7 (Continued)  
City of Platteville, Wisconsin  
Statement of Net Position  
Proprietary Funds  
December 31, 2023

(With summarized financial information as of December 31, 2022)

|  | Water and<br>Sewer Utility |               |
|--|----------------------------|---------------|
|  | 2023                       | 2022          |
| <b>LIABILITIES</b>   |                            |               |
| Current liabilities:   |                            |               |
| Accounts payable   | \$ 235,181                 | \$ 245,409    |
| Accrued payroll  | 27,422                     | 15,479        |
| Current portion of:  |                            |               |
| Compensated absences   | 46,363                     | 48,815        |
| Due to other funds   | 378,554                    | 394,520       |
| Total current liabilities  | 687,520                    | 704,223       |
| Current liabilities payable from restricted assets:                |                            |               |
| Accrued interest   | 68,786                     | 86,199        |
| Current portion of revenue bonds                                   | 1,323,750                  | 1,255,483     |
| Total current liabilities payable from restricted assets           | 1,392,536                  | 1,341,682     |
| Non-current liabilities  |                            |               |
| Revenue bonds  | 18,966,435                 | 18,388,213    |
| Unamortized bond premium   | 225,666                    | 159,880       |
| Net pension liability  | 238,566                    |               |
| OPEB - Group life insurance plan                                   | 80,889                     | 126,547       |
| OPEB - City health insurance plan                                  | 105,774                    | 120,701       |
| Compensated absences   | 107,967                    | 116,588       |
| Less current portion of long-term debt                             | (1,370,113)                | (1,304,298)   |
| Total non-current liabilities                                      | 18,355,184                 | 17,607,631    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                               |                            |               |
| Deferred pension inflows   | 500,377                    | 839,377       |
| OPEB - Group life insurance plan inflows                           | 67,804                     | 29,732        |
| OPEB - City health insurance plan inflows                          | 90,235                     | 85,957        |
| Leases   | 160,972                    | 209,850       |
| Total deferred inflows of resources                                | 819,388                    | 1,164,916     |
| <b>NET POSITION</b>  |                            |               |
| Net investment in capital assets                                   | 21,373,192                 | 21,390,371    |
| Restricted   |                            |               |
| Debt service - revenue bond funds                                  | 2,323,982                  | 2,066,910     |
| Equipment replacement  | 3,748,348                  | 3,341,010     |
| Net pension asset  |                            | 211,562       |
| Unrestricted   | 4,308,566                  | 3,290,432     |
| Total net position   | 31,754,088                 | 30,300,285    |
| Total liabilities, deferred inflows of resources, and net position | \$ 53,008,716              | \$ 51,118,737 |



Exhibit A-8  
City of Platteville, Wisconsin  
Statement of Revenues, Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2023  
(With summarized financial information for the year ended December 31, 2022)

|   | Water               | Sewer             | Total                |                      |
|---|---------------------|-------------------|----------------------|----------------------|
|   |                     |                   | 2023                 | 2022                 |
| <b>OPERATING REVENUES</b>               |                     |                   |                      |                      |
| Metered sales                           | \$ 1,497,000        | \$                | \$ 1,497,000         | \$ 1,439,498         |
| Private fire protection                 | 88,665              |                   | 88,665               | 89,013               |
| Public fire protection                  | 687,499             |                   | 687,499              | 665,012              |
| Public authorities                      | 265,914             |                   | 265,914              | 256,247              |
| Measured sewer service                  |                     | 2,726,005         | 2,726,005            | 2,883,184            |
| Forfeited discounts                     | 8,580               | 7,868             | 16,448               | 18,237               |
| Miscellaneous                           | 173,689             | 84,973            | 258,662              | 174,203              |
| Total operating revenues                | <u>2,721,347</u>    | <u>2,818,846</u>  | <u>5,540,193</u>     | <u>5,525,394</u>     |
| <b>OPERATING EXPENDITURES</b>           |                     |                   |                      |                      |
| Pumping expenses                        | 308,555             |                   | 308,555              | 268,319              |
| Treatment expenses                      | 171,759             | 606,286           | 778,045              | 666,510              |
| Transmission and distribution           | 254,767             |                   | 254,767              | 226,798              |
| Customer accounts expense               | 61,855              | 11,854            | 73,709               | 70,553               |
| Administrative and general              | 320,006             | 494,123           | 814,129              | 710,350              |
| Rent                                    | 1,080               | 9,416             | 10,496               | 9,057                |
| Transportation expenses                 | 18,443              | 47,429            | 65,872               | 77,643               |
| Maintenance of sewage system            |                     | 263,263           | 263,263              | 210,846              |
| Depreciation                            | 560,589             | 630,230           | 1,190,819            | 1,131,320            |
| Taxes                                   | 16,754              | 51,509            | 68,263               | 60,222               |
| Total operating expenses                | <u>1,713,808</u>    | <u>2,114,110</u>  | <u>3,827,918</u>     | <u>3,431,618</u>     |
| Operating income                        | <u>\$ 1,007,539</u> | <u>\$ 704,736</u> | <u>1,712,275</u>     | <u>2,093,776</u>     |
| <b>NONOPERATING REVENUES (EXPENSES)</b> |                     |                   |                      |                      |
| *Interest and dividends on investments  |                     |                   | 361,993              | 102,570              |
| *Interest expense                       |                     |                   | (423,357)            | (401,743)            |
| *Contributed capital                    |                     |                   | 182,611              |                      |
| *Amortization of debt premium           |                     |                   | 13,360               | 13,318               |
| *Amortization of debt expense           |                     |                   | (10,612)             | (10,613)             |
| *Debt issuance costs                    |                     |                   | (104,918)            | (92,677)             |
| *Transfer from other funds              |                     |                   | 101,005              |                      |
| *Transfer of tax equivalent             |                     |                   | (378,554)            | (394,520)            |
| Total nonoperating revenues (expenses)  |                     |                   | <u>(258,472)</u>     | <u>(783,665)</u>     |
| Change in net position                  |                     |                   | 1,453,803            | 1,310,111            |
| Net position - beginning of year        |                     |                   | <u>30,300,285</u>    | <u>28,990,174</u>    |
| Net position - end of year              |                     |                   | <u>\$ 31,754,088</u> | <u>\$ 30,300,285</u> |

\* Not allocated

Exhibit A-9  
City of Platteville, Wisconsin  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2023  
(With summarized financial information for the year ended December 31, 2022)

|  | 2023         | 2022         |
|--|--------------|--------------|
| <b>CASH FLOWS FROM (USED BY) OPERATING ACTIVITIES</b>                                    |              |              |
| Received from customers  | \$ 5,539,197 | \$ 5,469,973 |
| Payments to employees  | (712,838)    | (613,535)    |
| Payment for employee benefits  | (376,676)    | (357,304)    |
| Payment to suppliers   | (1,499,288)  | (1,246,399)  |
|  | 2,950,395    | 3,252,735    |
| <b>CASH FLOWS FROM (USED BY) NONCAPITAL FINANCING ACTIVITIES</b>                         |              |              |
| Paid to municipality for tax equivalent  | (378,554)    | (394,520)    |
|  | (378,554)    | (394,520)    |
| <b>CASH FLOWS FROM (USED BY) CAPITAL AND RELATED FINANCING ACTIVITIES</b>                |              |              |
| Acquisition and construction of capital assets   | (2,185,237)  | (2,670,291)  |
| Contributed capital received   | 182,611      |              |
| Transfer from other funds for capital asset acquisitions                                 | 101,005      |              |
| Debt retired   | (1,255,484)  | (1,137,410)  |
| Debt issuance costs  | (104,918)    | (92,677)     |
| Debt proceeds  | 1,833,706    | 2,665,000    |
| Premium from debt issue  | 79,146       |              |
| Interest paid  | (440,770)    | (376,454)    |
| Payment for major repair   | (106,322)    |              |
|  | (1,896,263)  | (1,611,832)  |
| <b>CASH FLOWS FROM (USED BY) INVESTING ACTIVITIES</b>                                    |              |              |
| Purchase of investments  | (778,708)    |              |
| Receipt of investments maturing  | 762,506      | 10,082       |
| Investment income  | 361,993      | 102,570      |
|  | 345,791      | 112,652      |
| Net cash flows from investing activities   | 345,791      | 112,652      |
| Net change in cash and cash equivalents  | 1,021,369    | 1,359,035    |
| Cash and cash equivalents - beginning of year  | 8,195,796    | 6,836,761    |
| Cash and cash equivalents - end of year  | \$ 9,217,165 | \$ 8,195,796 |
| <b>Reconciliation of cash and cash equivalents to statement of net position accounts</b> |              |              |
| Cash   | \$ 3,943,765 | \$ 3,213,627 |
| Petty cash   | 200          | 200          |
| Restricted cash and investments  | 6,275,207    | 5,967,774    |
| Less: long-term investments  | (1,002,007)  | (985,805)    |
| Total cash and cash equivalents  | \$ 9,217,165 | \$ 8,195,796 |

Exhibit A-9 (Continued)  
City of Platteville, Wisconsin  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2023  
(With summarized financial information for the year ended December 31, 2022)

|  | 2023                | 2022                |
|--|---------------------|---------------------|
| <b>Reconciliation of operating income to net cash provided</b>                             |                     |                     |
| <b>by operating activities:</b>  |                     |                     |
| Operating income   | \$ 1,712,275        | \$ 2,093,776        |
| Adjustments to reconcile operating income<br>to net cash provided by operating activities: |                     |                     |
| Depreciation expense   | 1,190,819           | 1,131,320           |
| Pension expense  | 58,125              | (83,002)            |
| Life insurance OPEB expense  | (2,924)             | 14,872              |
| Health insurance OPEB expense  | (2,626)             | (3,244)             |
| Amortization of major repairs  | 53,530              | 32,263              |
| Changes in assets and liabilities:   |                     |                     |
| (Increase) decrease in customer accounts receivable  | 1,260               | (58,513)            |
| (Increase) decrease in other accounts receivable   | (2,256)             | 3,092               |
| (Increase) decrease in other prepaid expenses  | (540)               | (1,359)             |
| (Increase) decrease in due from other funds  | (11,035)            | 23,150              |
| (Increase) decrease in inventories   | (19,228)            | 1,516               |
| (Increase) decrease in lease receivable and related deferred inflows of resources          | (4,133)             | (2,817)             |
| Increase (decrease) in accounts payable  | (10,228)            | 110,645             |
| Increase (decrease) in accrued payroll   | 11,943              | 154                 |
| Increase (decrease) in due other funds   | (15,966)            | (14,336)            |
| Increase (decrease) in compensated absences  | (8,621)             | 5,218               |
|  | <b>\$ 2,950,395</b> | <b>\$ 3,252,735</b> |
| Net cash provided by operating activities  | <b>\$ 2,950,395</b> | <b>\$ 3,252,735</b> |

Exhibit A-10  
City of Platteville, Wisconsin  
Statement of Fiduciary Net Position  
Fiduciary Funds  
December 31, 2023

(With summarized financial information as of December 31, 2022)

|                                    | Custodial Fund |              |              |
|------------------------------------|----------------|--------------|--------------|
|                                    | Tax Collection | Total        |              |
|                                    | Fund           | 2023         | 2022         |
| <b>ASSETS</b>                      |                |              |              |
| Cash and investments               | \$ 2,491,620   | \$ 2,491,620 | \$ 2,534,275 |
| Taxes receivable                   | 7,452,388      | 7,452,388    | 6,556,714    |
|                                    |                |              |              |
| Total assets                       | \$ 9,944,008   | \$ 9,944,008 | \$ 9,090,989 |
| <b>LIABILITIES</b>                 |                |              |              |
| Due to other taxing units          | \$ 9,944,008   | \$ 9,944,008 | \$ 9,090,989 |
| <b>NET POSITION</b>                |                |              |              |
| Restricted                         |                |              |              |
|                                    |                |              |              |
| Total liabilities and net position | \$ 9,944,008   | \$ 9,944,008 | \$ 9,090,989 |
|                                    |                |              |              |

Exhibit A-11  
City of Platteville, Wisconsin  
Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
For the Year Ended December 31, 2023  
(With summarized financial information for the year ended December 31, 2022)

|  | Custodial Fund |              |              |
|--|----------------|--------------|--------------|
|  | Tax Collection | Total        |              |
|  | Fund           | 2023         | 2022         |
| <b>ADDITIONS</b>   |                |              |              |
| Property tax collections for other governments             | \$ 6,396,035   | \$ 6,396,035 | \$ 5,462,669 |
| <b>DEDUCTIONS</b>  |                |              |              |
| Property tax collections paid or owed to other governments | 6,396,035      | 6,396,035    | 5,462,669    |
| Net increase (decrease) in fiduciary net position          |                |              |              |
| Net position - beginning of year                           |                |              |              |
| Net position - end of year                                 | \$             | \$           | \$           |

NOTES TO THE BASIC FINANCIAL STATEMENTS

City of Platteville, Wisconsin  
December 31, 2023  
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City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Platteville, Wisconsin have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the City are described below:

A. Reporting Entity

The City is a municipal corporation governed by an elected seven-member council. This report includes all of the funds of the City of Platteville. The reporting entity for the City consists of the (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. The City has identified the following component unit that is required to be included in the financial statements in accordance with standards established in GASB standards.

Discretely Presented Component Unit

The Platteville Housing Authority was created by the City of Platteville under the provisions of Section 66.40 to 66.404 of the Wisconsin Statutes. The central purpose of the Platteville Housing Authority is to provide the opportunity for the City of Platteville residents to live in decent, affordable and standard housing. The programs at the Platteville Housing Authority are created to enable Platteville families to improve their housing conditions. Its governing board is appointed by the City Council.

B. Government-Wide and Fund Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from a legally separate component unit for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The City does not allocate indirect expenses to functions in the statement of activities. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.



City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

**Fund Financial Statements**

Financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund equity, revenues, and expenditure/expenses.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Funds are organized in major funds or non-major funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or proprietary fund that the City believes is particularly important to financial statement users may be reported as a major fund.

Major Governmental Funds:

The City reports the following major governmental funds:

General Fund – Accounts for the City’s primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Projects Fund – Accounts for financial resources to be used for the acquisition or construction of equipment and/or major capital facilities.

Neighborhood Investment – Accounts for the construction of a domestic abuse shelter and related grant proceeds. This fund is accounted for as a capital projects fund.

Major Enterprise Funds:

The City reports the following major enterprise funds:

Water and Sewer Utility – Accounts for operations of the water and sewer system.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

Non-Major Governmental Funds:

The City reports the following non-major governmental funds:

Special Revenue Funds – Accounts for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

- Airport
- Community Development Block Grant
- Redevelopment Authority
- Housing Conservation Program
- Library (Littlefield)
- Zeigert Trust
- Boll Cemetery
- Taxi/Bus
- Affordable Housing
- Broske Center
- Local Fiscal Recovery Fund
- Fire Facility
- CDI Grant

General Debt Service Fund – Accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs

TIF District No. 5 – Accounts for the activity of tax incremental district No. 5, including the payment of general long-term debt principal, interest and related costs.

TIF District No. 6 – Accounts for the activity of tax incremental district No. 6, including the payment of general long-term debt principal, interest and related costs.

TIF District No. 7 – Accounts for the activity of tax incremental district No. 7, including the payment of general long-term debt principal, interest and related costs.

TIF District No. 9 – Accounts for the activity of tax incremental district No. 9, including the payment of general long-term debt principal, interest and related costs.

Permanent Funds – Are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the City’s programs.

-Cemetery perpetual care

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

Fiduciary Funds (Not included in Government-Wide Statements)

Fiduciary funds consist of pension (and other employee benefit) trust funds, private-purpose trust funds, investment trust funds, and custodial funds. Fiduciary funds should be used only to report resources held for individuals, private organizations, or other governments. A fund is presented as a fiduciary fund when all of the following criteria are met: a) the government controls the assets that finance the activity, b) assets are not generated from the government's own-source revenues or from government-mandated or voluntary nonexchange transactions, c) assets are administered through a qualifying trust or the government does not have administrative involvement and the assets are not generated from the government's delivery of goods or services to the beneficiaries, or the assets are for the benefit of entities that are not part of the government's reporting entity.

The City reports the following fiduciary fund:

Custodial Fund - used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. The City accounts for tax collections payable to overlying taxing jurisdictions in the Tax Collection Fund.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

**Government-Wide Financial Statements**

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water and sewer utility and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

**Fund Financial Statements**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are 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. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Certain government funded grant reimbursable costs are considered available if they are collected within 180 days of the current fiscal 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.

Property taxes are recorded in the year levied as receivables and deferred inflows of resources. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the City is entitled the resources and the amounts are available. Amounts owed to the City which are not available are recorded as receivables and deferred inflows of resources. Resources (typically cash) received before all eligibility requirements have been met are reported as assets and offset by unearned revenue (a liability) unless only a time requirement has not been met. In that case, deferred inflows of resources are reported rather than a liability.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and deferred inflows of resources.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

The City reports deferred inflows of resources on its governmental funds balance sheet. Deferred inflows of resources arise from taxes levied in the current year, which are for subsequent year's operations. For governmental fund financial statements, deferred inflows of resources arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the deferred inflows of resources are removed from the balance sheet and revenue is recognized.

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and sewer utility are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administration expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Revenues and expenditures arising from non-exchange transactions, such as property and sales taxes, fines, and grants are recorded according to the standards in Governmental Accounting Standards.

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

D. Cash and Cash Equivalent/Investments

All deposits of the City are made in board designated official depositories and are secured as required by State Statute. The City may designate, as an official depository, any bank or savings association. Also, the City may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

Investments with remaining maturities at the time of purchase of one year or less are stated at amortized cost, which approximates fair value. Investments with a maturity of more than one year at acquisition and non-money market investments are carried at fair value as determined by quoted market prices.

For purposes of the statement of cash flows, all cash deposits and highly liquid investments with an original maturity of three months or less (including restricted assets) are considered to be cash equivalents.

E. Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the City, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units in the accompanying custodial fund statement of net position.

Property tax calendar - 2023 tax roll:

|   |                  |
|---|------------------|
| Lien date and levy date                     | December 2023    |
| Tax bills mailed                            | December 2023    |
| Payment in full, or                         | January 31, 2024 |
| First installment due                       | January 31, 2024 |
| Second installment due                      | July 31, 2024    |
| Personal property taxes in full             | January 31, 2024 |
| Tax sale- 2023 delinquent real estate taxes | October 2027     |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Receivables (Continued)

No provision for uncollectible accounts receivable has been made for customer accounts receivable since the Water and Sewer Utility has the right by law to place delinquent bills on the tax roll.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds," long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds," interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position, any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

In the governmental fund financial statements, advances to other funds are offset equally by nonspendable fund balance which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

*Lease Receivable*

The City's lease receivables are measured at the present value of lease payments expected to be received during the lease term.

A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

Leases – in the governmental funds, when the year-end receivable balance exceeds the deferred inflow of resources, the difference is presented as nonspendable fund balance.

F. Inventories and Prepaid Items

Inventories of governmental fund types consist of airport fuel and expendable supplies held for consumption. Expendable supplies, which are not material, are considered expenditures when purchased and, accordingly, are not reflected on the Balance Sheet-Governmental Funds.

Inventories of proprietary fund types are valued at cost using the first-in, first-out method and are charged as expenses or are capitalized when used.

G. Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Capital Assets

**Government-Wide Statements**

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the government as assets with an initial cost of more than \$10,000 and an estimated useful life in excess of three years. All capital assets are valued at historical cost, or estimated historical cost if actual amounts are unavailable. Donated fixed assets are reported at acquisition value.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

|                         |              |
|-------------------------|--------------|
| Buildings               | 20-50 Years  |
| Machinery and Equipment | 3-40 Years   |
| Utility System          | 10-100 Years |

**Fund Financial Statements**

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

I. Unearned Revenue

The City reports unearned revenue on its governmental funds balance sheet. Unearned revenue arises when resources are received before the City has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when the City has legal claim to the resources, the unearned revenue is removed from the balance sheet and revenue is recognized.

J. Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, or are payable with expendable available resources.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Compensated Absences (Continued)

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2023 are determined on the basis of current salary rates and include salary related payments.

K. Long-Term Obligations/Conduit Debt

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable, and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

In June, 2004, the City authorized the issuance of industrial revenue bonds for TCF Investments Management, Inc. in the amount of \$4,420,000. In July 2013, the City authorized the issuance of industrial revenue bonds for UW-Platteville Real Estate Foundation in the amount of \$24,030,000. TCF Investments and UW-Platteville Real Estate Foundation are responsible for all debt service on the bonds and therefore, the bonds are not reported as liabilities in the accompanying financial statements. The total amount of conduit debt outstanding at the end of the year is approximately \$20,454,457.

L. Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

M. Risk Management

The City is exposed to various risks of loss related to tort; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The City maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the City. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.



City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Equity Classifications

**Government-Wide Statements**

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.
- b. Restricted net position - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

**Fund Statements**

The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Non-Spendable – includes amounts that are not in a spendable form (such as inventory and advances) or are required to be maintained intact.
- Restricted – includes 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 – includes amounts constrained to specific purposes by the City Council, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the City Council takes the same highest level action to remove or change the constraint.
- Assigned – includes amounts the City Council intends to use for a specific purpose; intent can be expressed by the City Council or by an official or body to which the City Council delegates the authority. All remaining positive spendable amounts in governmental funds, other than the general fund, that are neither restricted nor committed may be assigned. Assignments may take place after the end of the reporting period.
- Unassigned – includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Equity Classifications (Continued)

The City's fund balance policy is to strive to maintain an unassigned fund balance equal to 20% of the General Fund budget.

The Council may, from time to time, commit additional amounts of fund balance to a specific purpose. Such action shall be taken in open meeting and require the approval of a majority of the Council. Commitments of fund balance, once made, can be modified only by majority vote of the Council.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the City to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the City that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

O. Transfers

Transfers include the payment in lieu of taxes from the water and sewer utility to the general fund.

P. Housing Conservation and Community Development Block Grant

Long-term loans receivable under the Housing Conservation and Community Development Block Program are shown as loans receivable and deferred inflows of resources in the governmental fund statements.

Q. Summarized Comparative Information

The basic financial statements include certain prior year summarized comparative information in total, but not at the level of detail for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2022, from which the summarized information was derived.

R. Pensions

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, and
- Pension Expense

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefits terms. Investments are reported at fair value.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

S. Other Postemployment Benefits

*Group life insurance plan*

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the following:

- Net OPEB Liability,
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Postemployment Benefits, and
- OPEB Expense (Revenue)

Information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

*City health insurance plan*

For purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information of the City's Other Postemployment Benefit Plan (the Plan) has been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

T. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenditure) until then. The deferred outflows of resources were derived from the OPEB plans, the WRS pension system, deferred amount on refunding revenue bond, and unamortized major repairs as approved by the Public Service Commission.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until then. Deferred inflows of resources related to the OPEB plans are discussed in Note 8 and Note 9, deferred inflows of resources related to the WRS pension system are discussed in Note 10, and the remaining deferred inflows of resources are discussed in Note 15.

U. Unamortized Major Repairs

The water utility incurred \$161,318 of water tower painting and repair costs in 2020. This amount is being amortized to expense over five years per authorization from the Public Service Commission. The balance at December 31, 2023 was \$32,262. The water utility also incurred \$106,322 of well rehabilitation costs in 2023, which is being amortized over 5 years. The balance at December 31, 2023 was \$85,057.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

V. Change in Accounting Principle

Effective January 1, 2023, the City adopted GASB Statement No. 96, Subscription-Based Information Technology Arrangements. GASB 96 was issued to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs). The City does not have any material SBITAs requiring disclosure in the financial statements.

W. Prior Period Adjustment

A prior period adjustment was recorded as of January 1, 2023 in the Fire Facility Fund. Grant revenue reported in a prior year was overstated.

Effective January 1, 2023, a prior period adjustment has been recorded in the fund financial statements as follows:

|   | Governmental Funds |
|---|--------------------|
|   | Aggregate Nonmajor |
|   | Governmental Funds |
| Fund balance, as previously stated  | \$ 1,109,823       |
| Cumulative effect for adjusting revenue<br>relating to the City's Fire Facility | (66,005)           |
| Fund balance, as restated   | \$ 1,043,818       |

The prior period adjustment in the aggregate nonmajor governmental funds occurred in the City's nonmajor Fire Facility special revenue fund.

Effective January 1, 2023, a prior period adjustment has been recorded in the statement of activities as follows:

|   | Governmental  |
|---|---------------|
|   | Activities    |
| Net position, as previously stated  | \$ 46,178,683 |
| Cumulative effect for adjusting revenue<br>relating to the City's Fire Facility | (66,005)      |
| Net position, as restated   | \$ 46,112,678 |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 2 EXPLANATION OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS  
AND GOVERNMENT-WIDE STATEMENTS

Due to the differences in the measurement focus and basis of accounting used on the government fund statements and district-wide statements certain financial transactions are treated differently. The basic financial statements contain a full reconciliation of these items.

**Explanation of Differences between Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances and the Statement of Activities**

Differences between the governmental funds statement of revenues, expenditures and changes in fund balance and the statement of activities fall into one of three broad categories.

- a. Long-term revenue differences arise because governmental funds report revenues only when they are considered “available”, whereas the statement of activities reports revenues when earned. Differences in long-term expenses arise because governmental funds report on a modified accrual basis whereas the accrual basis of accounting is used on the statement of activities.
- b. Capital related differences include (1) the difference between proceeds for the sale of capital assets reported on governmental fund statements and the gain or loss on the sale of assets as reported on the statement of activities, and (2) the difference between recording an expenditure for the purchase of capital items in the governmental fund statements, and capitalization and recording depreciation expense on those items as recorded in the statement of activities.
- c. Long-term debt transaction differences occur because long-term debt proceeds are recorded as revenue and both interest and principal payments are recorded as expenditures in the governmental fund statements. In the statement of activities, long-term debt proceeds are recorded as a liability, interest expense is recorded as incurred, and principal payments are recorded as a reduction of liabilities.

NOTE 3 CASH AND INVESTMENTS

At December 31, 2023, the cash and investments included the following:

|  |               |
|--|---------------|
| Deposits with financial institutions       | \$ 12,322,199 |
| Wisconsin Local Government Investment Pool | 9,322,872     |
| Petty cash                                 | 1,430         |
| Total                                      | \$ 21,646,501 |

Cash and investments as of December 31, 2023 are classified in the accompanying financial statements as follows:

|                                 |               |
|---------------------------------|---------------|
| Exhibit A-1:                    |               |
| Cash and investments            | \$ 12,833,808 |
| Restricted cash and investments | 6,321,074     |
| Exhibit A-10:                   |               |
| Cash and investments            | 2,491,620     |
| Total cash and investments      | \$ 21,646,501 |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 3

CASH AND INVESTMENTS (CONTINUED)

Investments Authorized by Wisconsin State Statutes

Investment of City funds is restricted by state statutes. Available investments are limited to:

- Time deposits in any credit union, bank, savings bank, trust company or savings and loan association.
- Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state.
- Bonds or securities issued or guaranteed by the federal government.
- The local government investment pool.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.
- Bond issued by a local football stadium district.
- Bonds issued by a local arts district.
- Bonds issued by the Wisconsin Aerospace Authority.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

The City's investment policy limits investments to securities with maturities of less than five years from the date of purchase.

Information about the sensitivity of the fair values of the City's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

| Investment Type                  | Amount               | 12 months or<br>less | 13 to 24<br>months | 25 to 36<br>months |
|----------------------------------|----------------------|----------------------|--------------------|--------------------|
| Certificates of deposit          | \$ 2,139,317         | \$ 1,671,147         | \$ 238,000         | \$ 230,170         |
| Local Government Investment Pool | 9,322,872            | 9,322,872            |                    |                    |
| Totals                           | <u>\$ 11,462,189</u> | <u>\$ 10,994,019</u> | <u>\$ 238,000</u>  | <u>\$ 230,170</u>  |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 3

CASH AND INVESTMENTS (CONTINUED)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The City's investment policy limits investments to those authorized by Wisconsin State Statutes. As of December 31, 2023, the City's investments were rated as follows:

|  | <u>Amount</u> | <u>Rating</u> |
|--|---------------|---------------|
| Wisconsin Local Government Investment Pool | \$ 9,322,872  | Not Rated     |

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City would not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial risk for investments is the risk that, in the event of failure of the counterparty (e.g. broker-dealer) to a transaction, the City would not be able to recover the value of its investment of collateral securities that are in possession of another party.

*Federal Deposit Insurance Corporation (FDIC) Insurance*

The insurance coverage of public unit accounts depends upon the type of deposit and the location of the insured depository institution. All time and savings deposits owned by a public unit and held by the public unit's official custodian in an insured depository institution within the State in which the public unit is located are added together and insured up to \$250,000. Separately, all demand deposits owned by a public unit and held by the public unit's official custodian in an insured depository institution within the State in which the public unit is located are added together and insured up to \$250,000. For the purpose of these rules, the term 'time and savings deposits' includes NOW accounts and money market deposit accounts but does not include interest bearing demand deposit accounts. The term 'demand deposits' means both interest-bearing and noninterest-bearing deposits that are payable on demand and for which the depository institution does not reserve the right to require advance notice of an intended withdrawal.

*Collateralization of Public Unit Deposits*

Depending on applicable state or federal law, public unit deposits may be secured by collateral or assets of the bank. In the event of the failure of the bank, the FDIC will honor the collateralization agreement if the agreement is valid and enforceable under applicable law. The FDIC does not guarantee, however, that the collateral will be sufficient to cover the amount of the uninsured funds. As such, although it does not increase the insurance coverage of the public unit deposits, collateralization provides an avenue of recovery in the event of the failure of an insured bank.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 3

CASH AND INVESTMENTS (CONTINUED)

Bank accounts and the local government investment pool are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may be significant to individual organizations. Additionally, deposits in each local and area credit union are insured by the NCUA in the amount of \$250,000 for interest bearing accounts and \$250,000 for non-interest bearing accounts.

The City's investment policy requires collateralization on certificate of deposits which exceed the FDIC and State Deposit Guarantee Fund insurance limits and on repurchase agreements. The collateral is limited to securities of the U.S. Treasury and its agencies.

As of December 31, 2023, \$11,183,126 of the City's deposits were insured by the FDIC or NCUA, \$1,071,497 were insured by a federal home loan bank letter of credit, and \$5,158 were in excess of federal depository insurance limits, national credit union insurance limits, and pledged collateral. The Wisconsin State Guarantee Fund would provide coverage for this amount, providing funds are available at the time of any potential loss.

Fluctuating cash flows during the year due to tax collections, receipt of state aids and proceeds from borrowing may have resulted in temporary balances during the year significantly exceeding uninsured amounts at the balance sheet date.

*Wisconsin Local Government Investment Pool*

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board (SWIB). The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. All investments are valued at amortized cost by the SIF for purposes of calculating earnings to each participant. Specifically, the SIF distributes income to pool participants monthly, based on their average daily share balance. Distributions include interest income based on stated rates (both paid and accrued), amortization of discounts and premiums on a straight-line basis, realized investment gains and losses calculated on an amortized cost basis, and investment expenses. This method does not distribute to participants any unrealized gains or losses generated by the pool's investments.

Detailed information about the SIF is available in separately issued financial statements available at <https://doa.wi.gov/Pages/StateFinances/LGIP.aspx>. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2023, the fair value of the City's share of the LGIP's assets was substantially equal to the amount reported above. Information on derivatives was not available to the City.

SWIB may invest in obligations of the U.S. Treasury and its agencies, Commercial Paper, Bank Time Deposits/Certificates of Deposit, Bankers' Acceptances, Asset Backed Securities and Repurchase Agreements secured by the U.S. Government or its agencies and other instruments authorized under State Investment Fund Investment guidelines.

Investment allocation in the local government investment pool as of December 31, 2023 was: 94.0% in U.S. Government Securities and 6.0% in commercial paper and corporate notes. The Wisconsin State Treasurer updates the investment allocations on a monthly basis.

Concentration of Credit Risk

The City places no limit on the amount the City may invest in any one issuer.



City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 4

CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023 was as follows:

|  | Balance<br>1/1/23    | Additions           | Deletions             | Balance<br>12/31/23  |
|--|----------------------|---------------------|-----------------------|----------------------|
| <b><u>Governmental Activities:</u></b>         |                      |                     |                       |                      |
| Capital assets not being depreciated:          |                      |                     |                       |                      |
| Land   | \$ 3,558,698         | \$                  | \$                    | \$ 3,558,698         |
| Construction in progress                       | 3,354,113            | 3,126,676           | (3,236,926)           | 3,243,863            |
| Total capital asset not being depreciated      | <u>6,912,811</u>     | <u>3,126,676</u>    | <u>(3,236,926)</u>    | <u>6,802,561</u>     |
| Other capital assets                           |                      |                     |                       |                      |
| Land improvements                              | 3,646,500            | 840,003             |                       | 4,486,503            |
| Buildings and improvements                     | 10,445,379           | 371,290             |                       | 10,816,669           |
| Machinery and equipment                        | 6,272,962            | 333,216             | (432,778)             | 6,173,400            |
| Vehicles                                       | 4,892,209            | 326,061             | (191,210)             | 5,027,060            |
| Infrastructure                                 | 69,492,901           | 1,589,248           | (553,598)             | 70,528,551           |
| Total other capital assets at historical costs | <u>94,749,951</u>    | <u>3,459,818</u>    | <u>(1,177,586)</u>    | <u>97,032,183</u>    |
| Less accumulated depreciation for:             |                      |                     |                       |                      |
| Land improvements                              | (1,597,580)          | (166,442)           |                       | (1,764,022)          |
| Buildings and improvements                     | (5,202,654)          | (237,104)           |                       | (5,439,758)          |
| Machinery and equipment                        | (3,705,933)          | (369,079)           | 426,879               | (3,648,133)          |
| Vehicles                                       | (2,956,320)          | (300,364)           | 191,210               | (3,065,474)          |
| Infrastructure                                 | (29,650,152)         | (2,395,519)         | 424,252               | (31,621,419)         |
| Total accumulated depreciation                 | <u>(43,112,639)</u>  | <u>(3,468,508)</u>  | <u>1,042,341</u>      | <u>(45,538,806)</u>  |
| Net other capital assets                       | <u>51,637,312</u>    | <u>(8,690)</u>      | <u>(135,245)</u>      | <u>51,493,377</u>    |
| Total net capital assets                       | <u>\$ 58,550,123</u> | <u>\$ 3,117,986</u> | <u>\$ (3,372,171)</u> | <u>\$ 58,295,938</u> |

Depreciation expense was charged to functions as follows:

**Governmental Activities**

|   |                     |
|---|---------------------|
| General government  | \$ 102,638          |
| Public safety   | 249,971             |
| Public works, which includes the depreciation of infrastructure | 2,839,381           |
| Leisure activities  | 268,661             |
| Health and human services                                       | 3,938               |
| Conservation and development                                    | 3,919               |
| Total governmental activities depreciation expense              | <u>\$ 3,468,508</u> |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 4

CAPITAL ASSETS (CONTINUED)

|  | 1/1/23<br>Balance    | Additions           | Deletions           | 12/31/23<br>Balance  |
|--|----------------------|---------------------|---------------------|----------------------|
| <b><u>Business-type Activities:</u></b>    |                      |                     |                     |                      |
| Capital assets not being depreciated:      |                      |                     |                     |                      |
| Intangible plant                           | \$ 8,978             | \$                  | \$                  | \$ 8,978             |
| Land and land rights                       | 40,438               |                     |                     | 40,438               |
| Construction in progress                   | 307,933              | 359,216             | (61,740)            | 605,409              |
| Total capital assets not being depreciated | <u>357,349</u>       | <u>359,216</u>      | <u>(61,740)</u>     | <u>654,825</u>       |
| Capital assets being depreciated:          |                      |                     |                     |                      |
| Water:                                     |                      |                     |                     |                      |
| Source of supply                           | 1,349,323            |                     |                     | 1,349,323            |
| Pumping                                    | 2,425,291            |                     |                     | 2,425,291            |
| Water treatment                            | 1,413,694            |                     |                     | 1,413,694            |
| Transmission and distribution              | 22,252,821           | 384,907             | (77,874)            | 22,559,854           |
| General plant                              | 816,612              | 57,976              |                     | 874,588              |
| Sewer:                                     |                      |                     |                     |                      |
| Collection system                          | 18,668,164           | 560,597             | (45,806)            | 19,182,955           |
| Treatment and disposal                     | 11,297,934           | 869,403             | (345,854)           | 11,821,483           |
| General plant                              | 1,108,503            | 119,879             | (58,248)            | 1,170,134            |
| Total capital assets being depreciated     | <u>59,332,342</u>    | <u>1,992,762</u>    | <u>(527,782)</u>    | <u>60,797,322</u>    |
| Less: accumulated depreciation for:        |                      |                     |                     |                      |
| Water:                                     |                      |                     |                     |                      |
| Source of supply                           | (297,765)            | (34,048)            |                     | (331,813)            |
| Pumping                                    | (1,301,839)          | (79,711)            |                     | (1,381,550)          |
| Water treatment                            | (588,894)            | (44,206)            |                     | (633,100)            |
| Transmission and distribution              | (5,444,179)          | (420,962)           | 77,874              | (5,787,267)          |
| General plant                              | (776,334)            | (22,997)            |                     | (799,331)            |
| Sewer:                                     |                      |                     |                     |                      |
| Collection system                          | (2,358,081)          | (223,317)           | 45,805              | (2,535,593)          |
| Treatment and disposal                     | (8,792,180)          | (332,933)           | 345,854             | (8,779,259)          |
| General plant                              | (848,991)            | (32,645)            | (46,752)            | (928,388)            |
| Total accumulated depreciation             | <u>(20,408,263)</u>  | <u>(1,190,819)</u>  | <u>422,781</u>      | <u>(21,176,301)</u>  |
| Net capital assets being depreciated       | <u>38,924,079</u>    | <u>801,943</u>      | <u>(105,001)</u>    | <u>39,621,021</u>    |
| Total net capital assets                   | <u>\$ 39,281,428</u> | <u>\$ 1,161,159</u> | <u>\$ (166,741)</u> | <u>\$ 40,275,846</u> |

Depreciation expense consisted of the following:

**Business-Type Activities:**

Water and sewer depreciation (Per Exhibit A-8) \$ (1,190,819)

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 5

LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2023 was as follows:

|   | 1/1/23<br>Balance | Increases    | Decreases      | 12/31/23<br>Balance | Amounts<br>Due within<br>One Year |
|---|-------------------|--------------|----------------|---------------------|-----------------------------------|
| <b><u>Governmental Activities</u></b>                               |                   |              |                |                     |                                   |
| General obligation debt-nondirect                                   | \$ 19,335,000     | \$ 1,210,000 | \$ (2,450,000) | \$ 18,095,000       | \$ 2,225,000                      |
| Bonds and Notes from direct borrowings and direct placements        | 115,099           | 520,000      | (6,761)        | 628,338             | 398,339                           |
| Tax increment revenue bonds-direct borrowings and direct placements | 922,055           |              | (353,556)      | 568,499             | 179,842                           |
| Other liabilities:  |                   |              |                |                     |                                   |
| Unamortized debt premium  | 240,904           | 89,295       | (30,276)       | 299,923             |                                   |
| Compensated absences  | 452,835           | 116,367      |                | 569,202             | 205,398                           |
| Total other liabilities   | 693,739           | 205,662      | (30,276)       | 869,125             | 205,398                           |
| Total governmental activities long-term liabilities                 | \$ 21,065,893     | \$ 1,935,662 | \$ (2,840,593) | \$ 20,160,962       | \$ 3,008,579                      |
| <b><u>Business-type Activities</u></b>                              |                   |              |                |                     |                                   |
| Revenue bonds - nondirect   | \$ 15,700,000     | \$ 1,610,000 | \$ (910,000)   | \$ 16,400,000       | \$ 970,000                        |
| Revenue bonds - direct borrowings and direct placements             | 2,688,213         | 223,706      | (345,484)      | 2,566,435           | 353,750                           |
| Less: deferred amount on refunding                                  | (97,182)          |              | 10,612         | (86,570)            |                                   |
| Other liabilities:  |                   |              |                |                     |                                   |
| Unamortized debt premium  | 159,880           | 79,146       | (13,360)       | 225,666             |                                   |
| Compensated absences  | 116,588           |              | (8,621)        | 107,967             | 46,363                            |
| Total other liabilities   | 276,468           | 79,146       | (21,981)       | 333,633             | 46,363                            |
| Total business-type activities long-term liabilities                | \$ 18,567,499     | \$ 1,912,852 | \$ (1,266,853) | \$ 19,213,498       | \$ 1,370,113                      |

The compensated absences liability attributed to governmental activities are typically being liquidated in the general fund. In addition to the City's governmental debt service fund, debt service payments are also being made by the City's redevelopment authority fund and TIF District funds.

General Obligation Debt

All general obligation notes and bonds payable are backed by the full faith and credit of the City. In accordance with Wisconsin statutes, notes and bonds in the governmental funds will be retired by future property tax levies or tax increments. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed 5% of the equalized value of taxable property within the City's jurisdiction. The debt limit per Wisconsin Statutes as of December 31, 2023 was \$48,910,830. Total general obligation debt outstanding at year-end was \$18,723,338. City policy limits general obligation indebtedness to 3.5% of the equalized value of taxable property within the city's jurisdiction, or \$34,237,581. As of December 31, 2023, outstanding general obligation debt was within the limits established by Wisconsin Statutes and City policy.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 5

LONG-TERM OBLIGATIONS (CONTINUED)

General Obligation Debt (Continued)

|   | Date of<br>Issue | Final<br>Maturity | Interest<br>Rates | Original<br>Amount | Balance<br>12/31/2023 |
|---|------------------|-------------------|-------------------|--------------------|-----------------------|
| <u>Governmental Activities</u>                          |                  |                   |                   |                    |                       |
| General obligation debt:                                |                  |                   |                   |                    |                       |
| General obligation bonds                                | 3/28/2013        | 10/1/2028         | 2.5-3.0%          | \$ 3,240,000       | \$ 2,600,000          |
| General obligation bonds                                | 12/29/2015       | 3/1/2033          | 2.75-3.8          | 3,790,000          | 2,480,000             |
| General obligation bonds                                | 6/2/2016         | 12/1/2025         | 1.55-1.85         | 2,520,000          | 1,160,000             |
| General obligation bonds                                | 6/1/2017         | 9/1/2036          | 1.9-3.35          | 1,375,000          | 1,225,000             |
| General obligation bonds                                | 10/4/2017        | 10/1/2029         | 2.0-3.0           | 2,975,000          | 2,175,000             |
| General obligation bonds                                | 5/10/2018        | 3/1/2026          | 3.0-3.25          | 1,245,000          | 1,100,000             |
| General obligation bonds                                | 5/30/2019        | 9/1/2034          | 3.0-4.0           | 1,125,000          | 1,075,000             |
| General obligation bonds                                | 7/30/2020        | 3/1/2038          | 0.75-2.4          | 1,265,000          | 1,075,000             |
| General obligation bonds                                | 9/10/2020        | 3/1/2030          | 1.0-2.0           | 1,170,000          | 1,170,000             |
| General obligation bonds                                | 9/16/2021        | 3/1/2031          | 1.0-2.0           | 1,975,000          | 1,600,000             |
| General obligation notes                                | 4/6/2022         | 4/6/2024          | 3.25              | 119,476            | 108,338               |
| General obligation bonds                                | 6/15/2022        | 3/1/2031          | 2.6-3.35          | 1,325,000          | 1,225,000             |
| General obligation bonds                                | 7/19/2023        | 6/1/2037          | 4.0-5.0           | 1,210,000          | 1,210,000             |
| General obligation notes                                | 10/3/2023        | 10/1/2032         | 3.39              | 245,000            | 245,000               |
| General obligation notes                                | 12/15/2023       | 12/15/2024        | 3.99              | 275,000            | 275,000               |
| Total governmental activities – general obligation debt |                  |                   |                   |                    | <u>\$ 18,723,338</u>  |

Debt service requirements to maturity are as follows:

| Years     | Governmental Activities     |                     |                      |   |                  |                   |
|-----------|-----------------------------|---------------------|----------------------|---|------------------|-------------------|
|           | Bonds and Notes - Nondirect |                     |                      | Bonds and Notes from Direct Borrowings<br>and Direct Placements |                  |                   |
|           | Principal                   | Interest            | Total                | Principal   | Interest         | Total             |
| 2024      | \$ 2,225,000                | \$ 501,420          | \$ 2,726,420         | \$ 398,339  | \$ 20,266        | \$ 418,605        |
| 2025      | 2,205,000                   | 425,735             | 2,630,735            | 28,750  | 7,797            | 36,547            |
| 2026      | 2,200,000                   | 368,528             | 2,568,528            | 28,750  | 6,822            | 35,572            |
| 2027      | 1,925,000                   | 313,980             | 2,238,980            | 28,750  | 5,848            | 34,598            |
| 2028      | 1,840,000                   | 261,513             | 2,101,513            | 28,750  | 4,886            | 33,636            |
| 2029-2033 | 5,785,000                   | 704,516             | 6,489,516            | 114,999   | 9,749            | 124,748           |
| 2034-2038 | 1,915,000                   | 101,513             | 2,016,513            |   |                  |                   |
| Totals    | <u>\$ 18,095,000</u>        | <u>\$ 2,677,205</u> | <u>\$ 20,772,205</u> | <u>\$ 628,338</u>   | <u>\$ 55,368</u> | <u>\$ 683,706</u> |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 5

LONG-TERM OBLIGATIONS (CONTINUED)

Tax Increment Revenue Bonds

Tax increment revenue bonds are not a general obligation of the City and are payable solely from available tax increments. Available tax increments consist of the annual gross tax increment revenue which is generated by the increment value of the property (as noted in the development agreements underlying the bond issues) in the Tax Incremental Districts which said revenue is in excess value of the property plus any supplemental payment as defined in the development agreements.

Tax increment revenue bonds payable at December 31, 2023 consist of the following:

|   | Date of Issue | Final Maturity | Interest Rates | Original Amount | Balance 12/31/2023 |
|---|---------------|----------------|----------------|-----------------|--------------------|
| Tax increment revenue bonds                                 | 9/12/2013     | 9/12/2026      | 4.303%         | \$ 2,000,000    | \$ 568,499         |
| Total governmental activities – tax increment revenue bonds |               |                |                |                 | <u>\$ 568,499</u>  |

Debt service requirements to maturity are as follows:

| Years  | Governmental Activities             |                  |                   |
|--------|-------------------------------------|------------------|-------------------|
|        | Tax Increment Revenue Debt - Direct |                  |                   |
|        | Borrowing and Direct Placements     |                  |                   |
|        | Principal                           | Interest         | Total             |
| 2024   | \$ 179,842                          | \$ 24,229        | \$ 204,071        |
| 2025   | 187,581                             | 16,491           | 204,072           |
| 2026   | 201,076                             | 8,419            | 209,495           |
| Totals | <u>\$ 568,499</u>                   | <u>\$ 49,139</u> | <u>\$ 617,638</u> |

Water and Sewer Revenue Debt

Revenue bonds are payable only from revenues derived from the operation of the utility. Revenue debt payable at December 31, 2023 consists of the following:

|                                 | Date of Issue | Final Maturity | Interest Rates | Original Amount | Balance 12/31/2023   |
|---------------------------------|---------------|----------------|----------------|-----------------|----------------------|
| Clean water revenue bonds       | 12/10/2008    | 5/1/2028       | 2.339%         | \$ 2,473,498    | \$ 734,764           |
| Clean water revenue bonds       | 11/1/2010     | 5/1/2030       | 2.428          | 3,964,010       | 1,607,965            |
| Revenue bonds                   | 6/24/2015     | 5/1/2035       | 3.0-4.0        | 5,425,000       | 3,655,000            |
| Revenue bonds                   | 12/4/2019     | 5/1/2038       | 2.0-4.0        | 1,625,000       | 1,345,000            |
| Revenue bonds                   | 5/1/2020      | 5/1/2039       | 1.15-2.0       | 1,420,000       | 1,240,000            |
| Revenue bonds                   | 9/16/2021     | 5/1/2034       | 2.0            | 1,890,000       | 1,720,000            |
| Taxable refunding revenue bonds | 9/16/2021     | 5/1/2031       | .55-1.60       | 4,965,000       | 4,255,000            |
| Revenue bonds                   | 9/1/2022      | 5/1/2042       | 2.0-3.85       | 2,665,000       | 2,575,000            |
| Clean water revenue bonds       | 5/24/2023     | 5/1/2043       | 2.145          | 223,706         | 223,706              |
| Revenue bonds                   | 12/28/2023    | 5/1/2039       | 4.0-5.0        | 1,610,000       | 1,610,000            |
| Total                           |               |                |                |                 | <u>\$ 18,966,435</u> |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 5

LONG-TERM OBLIGATIONS (CONTINUED)

Debt service requirements to maturity are as follows:

| Years     | Business-type Activities  |              |               |  |            |              |
|-----------|---------------------------|--------------|---------------|--|------------|--------------|
|           | Revenue Bonds - Nondirect |              |               | Revenue Bonds from Direct Borrowings and Direct Placements |            |              |
|           | Principal                 | Interest     | Total         | Principal  | Interest   | Total        |
| 2024      | \$ 970,000                | \$ 405,929   | \$ 1,375,929  | \$ 353,750   | \$ 56,751  | \$ 410,501   |
| 2025      | 985,000                   | 397,120      | 1,382,120     | 371,875  | 48,125     | 420,000      |
| 2026      | 1,000,000                 | 376,260      | 1,376,260     | 380,749  | 39,145     | 419,894      |
| 2027      | 1,015,000                 | 353,956      | 1,368,956     | 389,835  | 29,950     | 419,785      |
| 2028      | 1,040,000                 | 330,335      | 1,370,335     | 399,138  | 20,536     | 419,674      |
| 2029-2033 | 6,685,000                 | 1,191,756    | 7,876,756     | 542,181  | 28,721     | 570,902      |
| 2034-2038 | 3,670,000                 | 470,906      | 4,140,906     | 61,037   | 10,608     | 71,645       |
| 2039-2043 | 1,035,000                 | 62,068       | 1,097,068     | 67,870   | 3,701      | 71,571       |
| Totals    | \$ 16,400,000             | \$ 3,588,330 | \$ 19,988,330 | \$ 2,566,435   | \$ 237,537 | \$ 2,803,972 |

Water and Sewer System Mortgage Revenue Bonds

Under the terms of the bond resolutions, local officials must comply with certain requirements specified therein as discussed below:

Section 4 provides that income and revenues of the water and sewer utility shall be set aside into separate and special funds as follows:

| Account                        | Amount   | Purpose   |
|--------------------------------|--|---|
| Operation and Maintenance Fund |  | Paying current expenses in the operation and maintenance of system.                         |
| Special Redemption Fund        | Amount sufficient to pay principal and interest on all revenue bonds and notes and to meet the reserve requirement.            | Paying current interest and principal on bonds and maintaining minimum reserve requirement. |
| Depreciation Fund              | Amount determined by the Governing Body to be sufficient to provide a proper and adequate depreciation account for the system. | New construction, repairs, replacements, extensions, or additions to the system             |

Section 6 requires that the "net revenues" of the system for each year be not less than 1.25 times the sum of the annual debt service requirement and the annual debt service on all other revenue bonds and notes. For the year ended December 31, 2023, the "net revenues" of the system were \$3,265,087 or 1.83 times the annual debt service requirement.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 6

LEASES

Lease Receivable

The City has entered into two lease arrangements where the City leases cell phone towers for commercial use. In the statement of activities, lease revenue for the year ended December 31, 2023 was as follows:

| <u>Lease-related revenue</u> | <u>Year Ending<br/>December 31, 2023</u> |
|------------------------------|--|
| Lease revenue:               |  |
| Cell tower                   | \$ 48,878                                |
| Interest revenue             | 5,587                                    |
| Total                        | <u>\$ 54,465</u>                         |

Aggregate cash flows for the revenue generated by the lease receivable and interest at December 31, 2023 are as follows:

| <u>Years Ended<br/>December 31,</u> | <u>Principal</u>  | <u>Interest</u> | <u>Total</u>      |
|-------------------------------------|-------------------|-----------------|-------------------|
| 2024                                | \$ 47,495         | \$ 4,347        | \$ 51,842         |
| 2025                                | 50,374            | 3,022           | 53,396            |
| 2026                                | 47,101            | 1,616           | 48,717            |
| 2027                                | 22,952            | 375             | 23,327            |
| Totals                              | <u>\$ 167,922</u> | <u>\$ 9,360</u> | <u>\$ 177,282</u> |

NOTE 7

LONG-TERM ADVANCES

The following is a schedule of interfund advances at December 31, 2023:

| <u>Receivable Fund</u>  | <u>Payable Fund</u> | <u>Amount</u>     |
|-------------------------|---------------------|-------------------|
| General                 | TIF #6              | \$ 378,724        |
| Water and sewer utility | TIF #6              | 65,552            |
| Water and sewer utility | TIF #7              | 199,306           |
| General                 | TIF #9              | 12,874            |
|                         | Total               | <u>\$ 656,456</u> |

The City has also advanced funds to the TIF districts to pay for project costs incurred over and above amounts that had been originally borrowed to pay for these project costs. No repayment schedule has been established for these advances. The repayment of these advances is subject to the tax incremental financing districts generating sufficient increments to pay the debt service for funds borrowed and advanced.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 8      OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE EMPLOYER LIFE INSURANCE PLAN

**Plan description.** The Local Retiree Life Insurance Fund (LRLIF) is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible members.

**OPEB Plan Fiduciary Net Position.** ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

**Benefits provided.** The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired members and pre-65 retirees who pay for their coverage.

**Contributions.** The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member’s working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2023 are:

| Coverage Type                | Employer Contribution      |
|------------------------------|----------------------------|
| 25% Post Retirement Coverage | 20% of Member Contribution |



City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

**NOTE 8 OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE EMPLOYER LIFE INSURANCE PLAN (CONTINUED)**

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2022 are as listed below:

| Life Insurance<br>Employee Contribution Rates*                      |        |              |
|---|--------|--------------|
| For the year ended December 31, 2022                                |        |              |
| Attained Age  | Basic  | Supplemental |
| Under 30  | \$0.05 | \$0.05       |
| 30-34   | 0.06   | 0.06         |
| 35-39   | 0.07   | 0.07         |
| 40-44   | 0.08   | 0.08         |
| 45-49   | 0.12   | 0.12         |
| 50-54   | 0.22   | 0.22         |
| 55-59   | 0.39   | 0.39         |
| 60-64   | 0.49   | 0.49         |
| 65-69   | 0.57   | 0.57         |
| *Disabled members under age 70 receive a waiver-of-premium benefit. |        |              |

During the reporting period, the LRLIF recognized \$1,524 in contributions from the employer.

***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs***

At December 31, 2023, the City reported a liability (asset) of \$289,406 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2022, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2022 rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net OPEB liability (asset) was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2022, the City's proportion was 0.07596300%, which was an increase of 0.004186% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the City recognized OPEB expense of \$17,303.

OPEB amounts have been allocated to the proprietary funds and business-type activities. Allocations were based on the proportionate share of current year contributions to the OPEB plan made by the proprietary fund and business-type activities relative to the total contributions made by the City.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE EMPLOYER LIFE INSURANCE PLAN (CONTINUED)

At December 31, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

|   | Deferred<br>Outflows of<br>Resources | Deferred Inflows<br>of Resources |
|---|--------------------------------------|----------------------------------|
| Differences between expected and actual experience  | \$                                   | \$ (28,323)                      |
| Net differences between projected and actual earnings on plan investments                                     | 5,430                                |                                  |
| Changes in actuarial assumptions  | 103,976                              | (170,829)                        |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 16,599                               | (43,437)                         |
| Employer contributions subsequent to the measurement date   | 1,996                                |                                  |
| Totals  | \$ 128,001                           | \$ (242,589)                     |

\$1,996 reported as deferred outflows related to OPEB resulting from the City employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year Ended<br>December 31: | Net Deferred<br>Outflows (Inflows) of<br>Resources |
|----------------------------|--|
| 2024                       | \$ (17,560)  |
| 2025                       | (19,467)   |
| 2026                       | (8,690)  |
| 2027                       | (19,597)   |
| 2028                       | (27,739)   |
| Thereafter                 | (23,531)   |
| Total                      | \$ (116,584)                                       |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE EMPLOYER LIFE INSURANCE PLAN (CONTINUED)

**Actuarial assumptions.** The total OPEB liability in the January 1, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|  |   |
|--|---|
| Actuarial Valuation Date:                      | January 1, 2022   |
| Measurement Date of Net OPEB Liability (Asset) | December 31, 2022   |
| Experience Study:                              | January 1, 2018 - December 31, 2020,<br>Published November 19, 2021 |
| Actuarial Cost Method:                         | Entry Age Normal  |
| 20 Year Tax-Exempt Municipal Bond Yield*:      | 3.72%   |
| Long-Term Expected Rate of Return:             | 4.25%   |
| Discount Rate:                                 | 3.76%   |
| Salary Increases                               |   |
| Wage Inflation:                                | 3.00%   |
| Seniority/Merit:                               | 0.1% - 5.6%   |
| Mortality:                                     | 2020 WRS Experience Mortality Table                                 |

\*Based on the Bond Buyers GO index.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total OPEB liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the January 1, 2022 actuarial valuation.

**Long-term expected Return on Plan Assets.** The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE EMPLOYER LIFE INSURANCE PLAN (CONTINUED)

| Local OPEB Life Insurance<br>Asset Allocation Targets and Expected Returns<br>As of December 31, 2022 |                             |                   |  |
|---|-----------------------------|-------------------|--|
| Asset Class   | Index                       | Target Allocation | Long-Term Expected<br>Geometric Real Rate of<br>Return |
| US Intermediate Credit Bonds  | Bloomberg US Interim Credit | 50%               | 2.45%  |
| US Mortgages  | Bloomberg US MBS            | 50%               | 2.83%  |
| Inflation   |                             |                   | 2.30%  |
| Long-Term Expected Rate of Return   |                             |                   | 4.25%  |

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate remained unchanged from the prior year at 2.30%.

**Single Discount rate.** A single discount rate of 3.76% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 2.17% for the prior year. The significant change in the discount rate was primarily caused by the increase in the municipal bond rate from 2.06% as of December 31, 2021 to 3.72% as of December 31, 2022. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE EMPLOYER LIFE INSURANCE PLAN (CONTINUED)

***Sensitivity of the City's proportionate share of the net OPEB liability (asset) to changes in the discount rate.***

The following presents the City's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 3.76 percent, as well as what the City's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.76 percent) or 1-percentage-point higher (4.76 percent) than the current rate:

|  | 1% Decrease to<br>Discount Rate<br>(2.76%) | Current<br>Discount Rate<br>(3.76%) | 1% Increase to<br>Discount Rate<br>(4.76%) |
|--|--|-------------------------------------|--|
| City's proportionate share of the net OPEB liability (asset) | \$ 394,574                                 | \$ 289,406                          |  |

NOTE 9 OTHER POSTEMPLOYMENT BENEFITS – SINGLE EMPLOYER HEALTH INSURANCE PLAN

**Plan Description** – The City operates a single-employer retiree benefit plan that provides postemployment health insurance benefits to eligible employees. Benefits and eligibility are established and amended by the City Council. The plan does not issue stand-alone financial statements. Current approved benefits are as follows:

**Employees Retiring from the City that are also eligible for the Wisconsin Retirement System:** Retirees may choose to remain on the City's group medical plan until age 65 provided they self-pay the full (100%) amount of all required premiums. Eligible retirees also receive an HRA benefit for reimbursement of a portion of the high deductible health plan up to \$1,100 for single and \$2,200 for family coverage.

**Funding Policy** – The City will fund the OPEB with a pay-as-you go basis. There are no assets accumulated in a trust that meet the criteria in Governmental Accounting Standards to pay related benefits.

**Employees Covered by Benefit Terms** – At December 31, 2021, the following employees were covered by the benefit terms:

|  |           |
|--|-----------|
| Inactive employees or beneficiaries currently receiving benefit payments | 4         |
| Inactive employees entitled to but not yet receiving benefit payments    |           |
| Active employees   | 68        |
|  | <u>72</u> |

**Total OPEB Liability** – The City's total OPEB liability of \$503,687 was measured at December 31, 2022, and was determined by an actuarial valuation as of December 31, 2021, rolled forward to December 31, 2022.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 9 OTHER POSTEMPLOYMENT BENEFITS – SINGLE EMPLOYER HEALTH INSURANCE PLAN (CONTINUED)

**Actuarial Assumptions and Other Inputs** – The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless other specified:

|  |  |
|--|--|
| Valuation date                           | December 31, 2021  |
| Measurement date                         | December 31, 2022  |
| Actuarial cost method                    | Entry age normal (level percent of salary)   |
| Inflation                                | 2.0 percent  |
| Salary increases                         | 3.0 percent, average, including inflation  |
| Discount rate                            | 4.25 percent   |
| Healthcare cost trend rates              | 7.00% decreasing to 6.50%, then decreasing by 0.10% per year down to 4.50%, and level thereafter |
| Retirees' share of benefit-related costs | Retirees are responsible for the full (100%) amount of premiums.                                 |

The discount rate is based on the S&P Municipal Bond 20 Year High Grade Index as of the week of the measurement date. Implicit in this rate is a 2.50% assumed rate of inflation.

Mortality rates were based on the 2020 WRS Experience Tables for Active Employees and Healthy Retirees projected with mortality improvements using the fully generational MP-2021 projection scale from a base year of 2010.

The actuarial assumptions were based on an experience study conducted in 2021 using the Wisconsin Retirement System (WRS) experience from 2018-2020.

***Changes in the Total OPEB Liability:***

|  | <u>Total OPEB<br/>Liability</u> |
|--|---------------------------------|
| <b>Balance at 12/31/2021</b>                       | <u>\$ 548,641</u>               |
| <b>Changes for the year:</b>                       |                                 |
| Service cost                                       | 62,171                          |
| Interest   | 12,763                          |
| Changes of benefit terms                           |                                 |
| Differences between expected and actual experience | (2,401)                         |
| Changes in assumptions or other inputs             | (92,550)                        |
| Benefit payments                                   | <u>(24,937)</u>                 |
| <b>Net Changes</b>                                 | <u>(44,954)</u>                 |
| <b>Balance at 12/31/2022</b>                       | <u><u>\$ 503,687</u></u>        |

There were no changes of benefit terms.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 9 OTHER POSTEMPLOYMENT BENEFITS – SINGLE EMPLOYER HEALTH INSURANCE PLAN (CONTINUED)

The discount rate was updated based on the S&P Municipal Bond 20 Year High Grade Index as of the week of the measurement date (4.25%) in compliance with GASB 75. All other assumptions and methods remained unchanged from the actuarial valuation performed as of December 31, 2021.

**Sensitivity of the total OPEB liability to changes in the discount rate**

The following presents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.25 percent) or 1-percentage-point higher (5.25 percent) than the current discount rate:

|                      |            | 1% Decrease<br>3.25% | Current<br>Discount Rate<br>4.25% | 1% Increase<br>5.25% |
|----------------------|------------|----------------------|-----------------------------------|----------------------|
| Total OPEB liability | 12/31/2022 | \$ 548,122           | \$ 503,687                        | \$ 462,982           |

**Sensitivity of the total OPEB liability to changes in healthcare cost trend rates**

The following presents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.0 percent decreasing to 3.5 percent) or 1-percentage-point higher (8.0 decreasing to 5.5 percent) than the current healthcare cost trend rates:

|                      |            | 1% Decrease (6.0%<br>decreasing to 3.5%) | Healthcare Cost Trend<br>Rates (7.0%<br>decreasing to 4.5%) | 1% Increase (8.0%<br>decreasing to 5.5%) |
|----------------------|------------|--|---|--|
| Total OPEB liability | 12/31/2022 | \$ 443,543                               | \$ 503,687  | \$ 576,794                               |

***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

For the year ended December 31, 2023, the City recognized OPEB expense of \$27,913.

OPEB amounts have been allocated to the proprietary funds and business-type activities. Allocations were based on the proportionate share of current year contributions to the OPEB plan made by the proprietary fund and business-type activities relative to the total contributions made by the City.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 9 OTHER POSTEMPLOYMENT BENEFITS – SINGLE EMPLOYER HEALTH INSURANCE PLAN (CONTINUED)

At December 31, 2023 the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|   | Deferred<br>Outflows of<br>Resources | Deferred Inflows<br>of Resources |
|---|--------------------------------------|----------------------------------|
| Differences between expected and actual experiences | \$                                   | \$ (309,406)                     |
| Changes of assumptions or other inputs              | 56,723                               | (120,283)                        |
| Contributions after the measurement date            | 18,967                               |                                  |
| Total   | \$ 75,690                            | \$ (429,689)                     |

\$18,967 reported as deferred outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended December 31, 2023, to be reported for the fiscal year end December 31, 2024. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year Ended December 31: |              |
|-------------------------|--------------|
| 2024                    | \$ (47,021)  |
| 2025                    | (47,021)     |
| 2026                    | (47,021)     |
| 2027                    | (47,021)     |
| 2028                    | (47,017)     |
| Thereafter              | (137,865)    |
| Total                   | \$ (372,966) |

NOTE 10

DEFINED BENEFIT PENSION PLAN

**Plan description.** The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.



City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
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NOTE 10

DEFINED BENEFIT PENSION PLAN (CONTINUED)

**Vesting.** For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

**Benefits provided.** Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

**Post-Retirement Adjustments.** The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

| Year | Core Fund Adjustment<br>(%) | Variable Fund<br>Adjustment<br>(%) |
|------|-----------------------------|------------------------------------|
| 2013 | (9.6)                       | 9.0                                |
| 2014 | 4.7                         | 25.0                               |
| 2015 | 2.9                         | 2.0                                |
| 2016 | 0.5                         | (5.0)                              |
| 2017 | 2.0                         | 4.0                                |
| 2018 | 2.4                         | 17.0                               |
| 2019 | 0.0                         | (10.0)                             |
| 2020 | 1.7                         | 21.0                               |
| 2021 | 5.1                         | 13.0                               |
| 2022 | 7.4                         | 15.0                               |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
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NOTE 10

DEFINED BENEFIT PENSION PLAN (CONTINUED)

**Contributions.** Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and executives and elected officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$361,456 in contributions from the employer.

Contribution rates as of December 31, 2023 are:

| <b>Employee Category</b>                                       | <b>Employee</b> | <b>Employer</b> |
|--|-----------------|-----------------|
| General (including teachers, executives and elected officials) | 6.80%           | 6.80%           |
| Protective with Social Security                                | 6.80%           | 13.20%          |
| Protective without Social Security                             | 6.80%           | 18.10%          |

***Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At December 31, 2023, the City reported a liability (asset) of \$1,644,148 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2022, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2021 rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability (asset) was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2022, the City's proportion was 0.03103512%, which was an increase of 0.00008069% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the City recognized pension expense of \$834,931.

Pension amounts have been allocated to the proprietary funds and business-type activities. Allocations were based on the proportionate share of current year contributions to the pension plan made by the proprietary funds and business-type activities relative to the total contributions made by the City.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 10

DEFINED BENEFIT PENSION PLAN (CONTINUED)

At December 31, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | <b>Deferred Outflows<br/>of Resources</b> | <b>Deferred Inflows<br/>of Resources</b> |
|---|---|--|
| Differences between expected and actual experience  | \$ 2,618,619                              | \$ (3,440,278)                           |
| Net differences between projected and actual earnings on pension plan investments                             | 2,793,028                                 |  |
| Changes in assumptions  | 323,307                                   |  |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 3,939                                     | (8,223)                                  |
| Employer contributions subsequent to the measurement date   | 411,211                                   |  |
| <b>Total</b>  | <b>\$ 6,150,104</b>                       | <b>\$ (3,448,501)</b>                    |

\$411,211 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

| <b>Year Ended<br/>December 31:</b> | <b>Net Deferred Outflows<br/>(Inflows)<br/>of Resources</b> |
|------------------------------------|---|
| 2024                               | \$ 94,208   |
| 2025                               | 474,243   |
| 2026                               | 485,292   |
| 2027                               | 1,236,649   |
| Total                              | \$ 2,290,392  |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
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NOTE 10

DEFINED BENEFIT PENSION PLAN (CONTINUED)

**Actuarial assumptions.** The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|  |  |
|--|--|
| Actuarial Valuation Date:                          | December 31, 2021  |
| Measurement Date of Net Pension Liability (Asset): | December 31, 2022  |
| Experience Study:                                  | January 1, 2018 - December 31, 2020<br>Published November 19, 2021 |
| Actuarial Cost Method:                             | Entry Age Normal   |
| Asset Valuation Method:                            | Fair Value   |
| Long-Term Expected Rate of Return:                 | 6.8%   |
| Discount Rate:                                     | 6.8%   |
| Salary Increases:                                  |  |
| Wage Inflation:                                    | 3.0%   |
| Seniority/Merit:                                   | 0.1% - 5.6%  |
| Mortality:   | 2020 WRS Experience Mortality Table                                |
| Post-Retirement Adjustments*                       | 1.7%*  |

\* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the December 31, 2021 actuarial valuation.

**Long-term expected Return on Plan Assets.** The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 10

DEFINED BENEFIT PENSION PLAN (CONTINUED)

| Asset Allocation Targets and Expected Returns <sup>1</sup>   |                    |   |  |
|--|--------------------|---|--|
| As of December 31, 2022  |                    |   |  |
| Core Fund Asset Class  | Asset Allocation % | Long-Term Expected<br>Nominal Rate of<br>Return % | Long-Term<br>Expected Real<br>Rate of Return<br>% <sup>2</sup> |
| Public Equity  | 48                 | 7.6   | 5.0  |
| Public Fixed Income  | 25                 | 5.3   | 2.7  |
| Inflation Sensitive  | 19                 | 3.6   | 1.1  |
| Real Estate  | 8                  | 5.2   | 2.6  |
| Private Equity/Debt  | 15                 | 9.6   | 6.9  |
| Total Core Fund <sup>3</sup>   | 115                | 7.4   | 4.8  |
| <br>   |                    |   |  |
| Variable Fund Asset Class  |                    |   |  |
| U.S. Equities  | 70                 | 7.2   | 4.6  |
| International Equities   | 30                 | 8.1   | 5.5  |
| Total Variable Fund  | 100                | 7.7   | 5.1  |
| <br>   |                    |   |  |
| <sup>1</sup> Asset Allocations are managed with established ranges; target percentages may differ from actual monthly allocations<br><sup>2</sup> New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%<br><sup>3</sup> The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, as asset allocation target of 15% policy leverage is used, subject to an allowable range up to 20%. |                    |   |  |

**Single Discount rate.** A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.05% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index’s “20-year Municipal GO AA Index” as of December 31, 2022. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 10

DEFINED BENEFIT PENSION PLAN (CONTINUED)

*Sensitivity of the City of Platteville's proportionate share of the net pension liability (asset) to changes in the discount rate.* The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80 percent, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

|   | <b>1% Decrease to<br/>Discount Rate<br/>(5.80%)</b> | <b>Current Discount<br/>Rate (6.80%)</b> | <b>1% Increase to<br/>Discount Rate<br/>(7.80%)</b> |
|---|---|--|---|
| City's proportionate share of the net pension liability (asset) | \$ 5,456,876  | \$ 1,644,148                             | \$ (978,680)  |

*Pension plan fiduciary net position.* Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

NOTE 11

CONTINGENT LIABILITIES

The City has identified the following items as potential liabilities not recorded on the financial statements:

1. The City participates in a number of federal and state assistance programs. These programs are subject to program compliance audits by the grantors or their representatives. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.
2. From time to time, the City is party to various claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and the City Attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City's financial position or results of operations.

NOTE 12

COMPENSATED ABSENCES

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Upon termination or retirement, a City employee is paid any vested accrued vacation or sick leave benefits. As of December 31, 2023, the compensated absences consisted of:

|            |            |
|------------|------------|
| Sick leave | \$ 425,408 |
| Vacation   | 251,761    |
| Total      | \$ 677,169 |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 13

TAX INCREMENTAL DISTRICTS

Transactions of the tax incremental district to December 31, 2023 are summarized below:

|   | <u>TIF #5</u>     | <u>TIF #6</u>       | <u>TIF #7</u>       | <u>TIF #9</u>    |
|---|-------------------|---------------------|---------------------|------------------|
| Project expenditures to 12/31/23                                    | \$ 14,408,785     | \$ 10,131,792       | \$ 13,818,499       | \$ 12,874        |
| Accumulated credits to project expenditures:                        |                   |                     |                     |                  |
| Tax increments collected  | 14,228,464        | 5,720,303           | 3,073,703           |                  |
| Developer agreement payments  |                   | 112,247             | 691,096             |                  |
| EDA grant   |                   | 382,667             | 178,808             |                  |
| Community development block grant                                   |                   |                     | 909,276             |                  |
| WEDC grants   |                   |                     | 400,000             |                  |
| Tax exempt computer aid   | 134,688           | 9,497               | 63,204              |                  |
| Tax exempt personal property aid                                    | 21,435            | 11,580              | 32,114              |                  |
| Interest income   |                   | 215,010             | 95,332              |                  |
| Miscellaneous income  | 24,198            | 16,196              | 107,506             |                  |
| Transfer from other funds   |                   |                     | 3,935,389           |                  |
| Total accumulated credits   | <u>14,408,785</u> | <u>6,467,500</u>    | <u>9,486,428</u>    |                  |
| Excess of project expenditures over accumulated credits to 12/31/23 | <u>\$</u>         | <u>\$ 3,664,292</u> | <u>\$ 4,332,071</u> | <u>\$ 12,874</u> |
| Notes payable   |                   |                     |                     |                  |
| outstanding 12/31/23  | \$                | \$ 2,994,609        | \$ 4,190,000        | \$               |
| Fund balance (positive) 12/31/23                                    |                   | <u>669,683</u>      | <u>142,071</u>      | <u>12,874</u>    |
| Project expenditures to be recovered subsequent to 12/31/23         | <u>\$</u>         | <u>\$ 3,664,292</u> | <u>\$ 4,332,071</u> | <u>\$ 12,874</u> |

Tax Incremental Financing Districts were created under the provisions of Wisconsin Statute Section 66.46. The purpose of that section is to allow a municipality to recover development and improvements costs in a designated area from the property taxes generated on the increased value of the property after the creation date of the district. The tax on the increased value is called a tax increment.

In 2017, TIF #5 began increment sharing with TIF #7. The increment sharing is recorded as a TIF #5 project expenditure in the table above and reflected as a transfer in the statement of revenues, expenditures, and changes in fund balances for the governmental funds.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 13 TAX INCREMENTAL DISTRICTS (CONTINUED)

Project costs may be incurred up to five years before the District's mandatory termination date. The statutes allow the municipality to collect tax increments until the net project cost has been fully recovered, or for a maximum of years. Project cost uncollected at the dissolution date are absorbed by the municipality.

|             | <u>Creation<br/>Date</u> | <u>Last Date to Incur<br/>Project Costs</u> | <u>Final<br/>Dissolution Date</u> |
|-------------|--------------------------|---|-----------------------------------|
| District #5 | 6/28/05                  | 6/28/20                                     | 6/28/25                           |
| District #6 | 3/28/06                  | 3/28/21                                     | 3/28/32                           |
| District #7 | 3/28/06                  | 3/28/28                                     | 3/28/33                           |
| District #9 | 7/25/23                  | 7/25/38                                     | 7/25/43                           |

NOTE 14 GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES

Governmental activities net position reported on the government wide statement of net position at December 31, 2023 includes the following:

**GOVERNMENTAL ACTIVITIES**

|   |               |
|---|---------------|
| Net investment in capital assets                      |               |
| Land and construction work in progress                | \$ 6,802,561  |
| Other capital assets, net of accumulated depreciation | 51,493,377    |
| Less: long-term capital debt outstanding              | (15,581,568)  |
| Less: unamortized bond premium                        | (299,923)     |
| Total net investment in capital assets                | 42,414,447    |
| Restricted for:                                       |               |
| Redevelopment authority                               | 286,279       |
| Housing conservation                                  | 85,677        |
| Donor specified                                       | 488,997       |
| Impact fees   | 57,784        |
| Community development grant restricted                | 1,470,803     |
| Library endowment                                     | 5,135         |
| Perpetual care  | 555,517       |
| Taxi/Bus  | 248,437       |
| Affordable housing                                    | 70,229        |
| Broske Center   | 8,826         |
| Debt service  | 45,480        |
| TIF expenditures                                      | 45,867        |
| Total restricted                                      | 3,369,031     |
| Unrestricted  | 589,654       |
| Total governmental activities net position            | \$ 46,373,132 |



City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 14      GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES (CONTINUED)

**GOVERNMENTAL FUND BALANCES**

Governmental fund balances reported on the fund financial statements at December 31, 2023 includes the following:

**Nonspendable:**

**Major Funds:**

General Fund:

|                         |                |
|-------------------------|----------------|
| Advances to other funds | \$ 391,598     |
| Prepays                 | 124,175        |
| Delinquent taxes        | 70,340         |
| Total major funds       | <u>586,113</u> |

**Nonmajor Funds:**

Airport:

|                      |                          |
|----------------------|--------------------------|
| Fuel inventory       | <u>29,186</u>            |
| Total nonmajor funds | <u>29,186</u>            |
| Total nonspendable   | <u><u>\$ 615,299</u></u> |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 14      GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES (CONTINUED)

**GOVERNMENTAL FUND BALANCES (CONTINUED)**

**Restricted:**

**Major Funds:**

General Fund:

Donor restricted:

|                                  |                |
|----------------------------------|----------------|
| Parking spaces                   | \$      87,286 |
| Parks Beining Trust:             |                |
| Parks                            | 25,103         |
| Museum                           | 19,352         |
| Museum donations                 | 24,500         |
| New park                         | 18,625         |
| Skateboard park                  | 1,023          |
| Dog park donations               | 3,149          |
| Lifeguard incentive              | 4,210          |
| Swim team                        | 21,593         |
| Park camping                     | 325            |
| Legion Park Trust                | 83,268         |
| Tree                             | 2,452          |
| Automated external defibrillator | 321            |
| Recreation scholarships          | 14,696         |
| Frisbee golf maintenance         | 861            |
| Family theatre                   | 745            |
| Fireworks                        | 2,162          |
| Splash playground                | 2,480          |
| Police                           | 1,652          |
| Cyril Clayton Trust              | 50,334         |
| Cemetery                         | 5,691          |
| Senior Center                    | 47,827         |
| Historic Preservation Commission | 984            |
| Sports complex                   | 8,950          |
| Armory proceeds                  | 61,278         |
| Monument marking                 | 130            |
| Park impact fees                 | 57,784         |
| Total General Fund               | 546,781        |
| Capital projects                 | 758,432        |
| Total Major Funds                | 1,305,213      |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 14      GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES (CONTINUED)

**GOVERNMENTAL FUND BALANCES (CONTINUED)**

**Restricted (Continued):**

**Nonmajor Funds:**

|                                   |              |
|-----------------------------------|--------------|
| Airport                           | 324,875      |
| Community development block grant | 108,575      |
| Redevelopment authority           | 82,180       |
| Perpetual care                    | 555,517      |
| Housing conservation              | 13,864       |
| Library                           | 5,135        |
| Taxi/Bus                          | 248,437      |
| Affordable housing                | 70,229       |
| Broske Center                     | 8,826        |
| TIF District No. 7                | 45,867       |
| Debt service                      | 221,787      |
| Total Nonmajor Funds              | 1,685,292    |
| Total restricted                  | \$ 2,990,505 |

**Assigned:**

**Major Funds:**

General Fund:

|                                     |              |
|-------------------------------------|--------------|
| Police funds                        | \$ 947       |
| Museum funds                        | 35,194       |
| Fire department                     | 17,027       |
| Library building                    | 17,186       |
| Ambulance outlay                    | 10,776       |
| Ambulance services                  | 34,120       |
| City clerk conferences and training | 2,000        |
| IT operations and supplies          | 18,300       |
| IT outlay                           | 16,200       |
| Cemetery supplies                   | 4,400        |
| Street maintenance                  | 6,100        |
| Building services                   | 4,080        |
| Building services outlay            | 9,100        |
| Police outlay                       | 12,027       |
| Fire outlay                         | 2,000        |
| Capital outlay                      | 823,457      |
| Total assigned                      | \$ 1,012,914 |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 14            GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES (CONTINUED)

The following funds had (deficit) unassigned fund balances at December 31, 2023:

**Nonmajor Funds:**

|                    |                |
|--------------------|----------------|
| Fire Facility      | \$ (156,441)   |
| TIF District No. 6 | (669,683)      |
| TIF District No. 7 | (187,938)      |
| TIF District No. 9 | (12,874)       |
| Total (deficit)    | \$ (1,026,936) |

TIF District deficits are expected to be eliminated by increment revenues in future years. The Fire Facility deficit is expected to be eliminated by federal appropriations in future years.

NOTE 15            DEFERRED INFLOWS OF RESOURCES

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes receivable for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At December 31, 2023 the various components of deferred inflows of resources reported in the governmental funds were as follows:

|  |              |
|--|--------------|
| Property tax receivable and tax roll special charges       | \$ 5,219,272 |
| Tax increment receivable                                   | 2,365,411    |
| Tax equivalent   | 378,554      |
| Loans receivable   | 522,469      |
| Mortgages receivable                                       | 1,434,041    |
| Total deferred inflows of resources for governmental funds | \$ 9,919,747 |

The mortgages receivable of \$1,434,041 represent loans to local businesses originally financed from economic development grants received by the City from the State of Wisconsin. Repayment of principal and interest on the mortgages is recorded as revenue in the community development block grant and housing conservation program special revenue funds and is used to finance additional development loans.

The loans receivable of \$522,469 represents various economic development loans that are being paid to the City, including interest, on an installment basis. Repayment of principal and interest on the loans is recorded as revenue when received in the funds statements.

NOTE 16            RESTRICTED ASSETS

DNR Replacement Account

The Wisconsin Department of Natural Resources required as a condition of the sewer grant that a replacement fund be established and funded on an annual basis. The balance in this account at December 31, 2023 was \$3,748,348.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

NOTE 16

RESTRICTED ASSETS (CONTINUED)

Tax Incremental Financing Borrowed Funds

Restricted cash and investments in the governmental activities and governmental fund statements represents funds that were borrowed by Tax Incremental Financing District #7 which have yet to be expended.

NOTE 17

INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

| Receivable Fund            | Payable Fund     | Amount            | Purpose        |
|----------------------------|------------------|-------------------|----------------|
| <b>Governmental Funds:</b> |                  |                   |                |
| General                    | Water and sewer  | \$ 378,554        | Tax equivalent |
| General                    | Fire facility    | 120,132           | Cash flow      |
| Airport                    | Capital projects | 30,000            | Cash flow      |
|                            | Total            | <u>\$ 528,686</u> |                |
| <b>Enterprise Funds:</b>   |                  |                   |                |
| Water and sewer            | General fund     | <u>\$ 24,322</u>  | Tax roll items |

For the statement of net position, interfund balances which are owned within the governmental activities or business-type activities are netted and eliminated.

The following is a schedule of interfund transfers:

| Fund Transfer To           | Fund Transfer From         | Amount              | Purpose               |
|----------------------------|----------------------------|---------------------|-----------------------|
| <b>Governmental Funds:</b> |                            |                     |                       |
| Capital projects           | General                    | \$ 572,496          | Various outlays       |
| Capital projects           | Local fiscal recovery fund | 473,129             | ARPA funded outlays   |
| General                    | Capital projects           | 12,805              | Various outlays       |
| TIF #7                     | TIF #5                     | 538,825             | Tax increment sharing |
| Sewer utility              | Local fiscal recovery fund | 101,005             | ARPA funded outlays   |
| Airport                    | Capital projects           | 30,000              | Various outlays       |
|                            | Total                      | <u>\$ 1,728,260</u> |                       |
| <b>Proprietary Funds:</b>  |                            |                     |                       |
| General                    | Water utility              | <u>\$ 378,554</u>   | Tax equivalent        |

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations and (3) move fund balances whose designated purpose has been removed.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 18

COMMITMENTS/SUBSEQUENT EVENTS

Prior to December 31, 2023, the City received a \$7,000,000 appropriation from the federal budget for a new fire facility. The estimated cost of the new fire facility is \$10,000,000. The City incurred approximately \$190,000 of expenses through 2023.

Subsequent to December 31, 2023, the City:

- Approved the purchase of self-contained breathing apparatuses and a breathing air compressor for the Fire Department for a total of \$420,000. Of this amount, 95% will be funded by a FEMA grant, with the remaining 5% paid for by the City.
- Approved thin overlay for approximately \$104,500.
- Approved West Adams Street reconstruction for \$327,600.
- Approved Sowden and Grace Street Reconstruction project for approximately \$915,000.
- Approved North Court Street water and sewer reconstruction for approximately \$346,000.
- Approved sand filter upgrades for approximately \$781,500.
- Approved Camp Street water and sewer replacement for approximately \$499,000.

NOTE 19

TAX ABATEMENTS

Tax abatements are a reduction in tax revenues that result from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The City of Platteville, through its Tax Incremental Financing District No. 6, has entered into a tax abatement agreement with a developer in the form of tax incremental financing incentives to stimulate economic development. The abatements are authorized through the Tax Incremental Financing District No. 6 project plan. The agreement requires the City to make annual repayments of property taxes collected within the TID to the developer based upon the terms of the agreements.

For the year ended December 31, 2023, the City abated property taxes totaling \$55,213 related to a Tax Incremental Financing District No. 6 agreement.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2023

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NOTE 20

TAX LEVY LIMIT

Wisconsin Act 32 imposes a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. Under 2011 Wisconsin Act 32, in 2011 and all future years, a municipality is allowed to increase its levy over the amount it levied in the prior year by the percentage increase in equalized value from net new construction or zero percent. All of the exceptions and modifications to levy limits that existed under previous law continue to apply.

In addition, as part of Wisconsin's Act 20 (2013), legislation was passed that further limits future tax levies. If the City adopts a new fee or a fee increase for covered services (which were partly or wholly funded by property tax levy), the City must reduce its levy limit in the current year by the amount of the new fee or fee increase, less any previous reductions. Covered services include garbage collection, snow plowing, and street sweeping.

The City has the ability to increase tax levies through the debt service adjustment that the City has historically underutilized.

NOTE 21

COMPONENT UNIT – HOUSING AUTHORITY

A. Cash and Investments

At year-end, the carrying amount of the housing authority's deposits was \$84,110 and the bank balance was \$87,067. All the bank balance was covered by federal depository insurance.

B. Line of Credit

The Housing Authority has a \$10,000 line of credit with a local bank. No draws on the line of credit were made during the year.

NOTE 22 EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has adopted GASB Statement No. 100, *Accounting Changes and Error Corrections*, effective for periods beginning after June 15, 2023 and GASB Statement No. 101, *Compensated Absences*, effective for periods beginning after December 15, 2023. When these become effective, application of these standards may restate portions of these financial statements.

Required Supplementary Information



Exhibit B-1  
Required Supplementary Information  
City of Platteville, Wisconsin  
Budgetary Comparison Schedule for the General Fund  
For the Year Ended December 31, 2023

|   | Budgeted Amounts    |                     | Actual              | Variances-            |                    |
|---|---------------------|---------------------|---------------------|-----------------------|--------------------|
|   |                     |                     |                     | Positive (Negative)   |                    |
|   | Original            | Final               |                     | Original<br>to Actual | Final<br>to Actual |
| <b>REVENUES</b>   |                     |                     |                     |                       |                    |
| Taxes   | \$ 3,751,217        | \$ 3,751,217        | \$ 3,754,799        | \$ 3,582              | \$ 3,582           |
| Special assessments                                       | 13,225              | 13,225              | 5,876               | (7,349)               | (7,349)            |
| Intergovernmental   | 3,803,407           | 3,810,107           | 3,840,810           | 37,403                | 30,703             |
| Licenses and permits                                      | 106,250             | 106,250             | 132,744             | 26,494                | 26,494             |
| Fines and forfeitures                                     | 117,500             | 117,500             | 153,477             | 35,977                | 35,977             |
| Public charges for services                               | 812,656             | 812,656             | 921,780             | 109,124               | 109,124            |
| Interest income   | 102,856             | 102,856             | 346,553             | 243,697               | 243,697            |
| Loan repayments   | 12,565              | 12,565              | 12,565              |                       |                    |
| Miscellaneous   | 96,200              | 96,200              | 259,215             | 163,015               | 163,015            |
| Total revenues  | <u>8,815,876</u>    | <u>8,822,576</u>    | <u>9,427,819</u>    | <u>611,943</u>        | <u>605,243</u>     |
| <b>EXPENDITURES</b>                                       |                     |                     |                     |                       |                    |
| General government  | 1,543,010           | 1,578,690           | 1,518,046           | 24,964                | 60,644             |
| Public safety   | 3,531,657           | 3,587,772           | 3,567,823           | (36,166)              | 19,949             |
| Public works  | 1,699,044           | 1,700,744           | 1,620,686           | 78,358                | 80,058             |
| Health and social services                                | 148,747             | 156,847             | 121,809             | 26,938                | 35,038             |
| Leisure activities  | 2,048,015           | 2,110,094           | 2,082,897           | (34,882)              | 27,197             |
| Conservation and development                              | 347,223             | 350,223             | 342,942             | 4,281                 | 7,281              |
| Total expenditures  | <u>9,317,696</u>    | <u>9,484,370</u>    | <u>9,254,203</u>    | <u>63,493</u>         | <u>230,167</u>     |
| Excess (deficiency) of revenues over<br>over expenditures | (501,820)           | (661,794)           | 173,616             | 675,436               | 835,410            |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                     |                     |                     |                       |                    |
| Proceeds from sale of capital assets                      | 13,950              | 13,950              | 74,314              | 60,364                | 60,364             |
| Transfer to other funds                                   | (437,075)           | (437,075)           | (572,496)           | (135,421)             | (135,421)          |
| Transfer from other funds                                 | 78,870              | 78,870              | 12,805              | (66,065)              | (66,065)           |
| Transfer from utility-tax equivalent                      | 409,000             | 409,000             | 394,520             | (14,480)              | (14,480)           |
| Total other financing sources (uses)                      | <u>64,745</u>       | <u>64,745</u>       | <u>(90,857)</u>     | <u>(155,602)</u>      | <u>(155,602)</u>   |
| Net change in fund balances                               | (437,075)           | (597,049)           | 82,759              | 519,834               | 679,808            |
| Fund balance - beginning of year                          | 4,611,314           | 4,611,314           | 4,611,314           |                       |                    |
| Fund balance - end of year                                | <u>\$ 4,174,239</u> | <u>\$ 4,014,265</u> | <u>\$ 4,694,073</u> | <u>\$ 519,834</u>     | <u>\$ 679,808</u>  |

Exhibit B-2  
City of Platteville, Wisconsin  
Local Retiree Life Insurance Fund Schedules  
December 31, 2023

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)**  
Last 10 Calendar Years\*

| Year ended<br>December 31, | Proportion of the<br>net OPEB<br>liability (asset) | Proportionate<br>share of the net<br>OPEB liability<br>(asset) | Covered-<br>employee<br>payroll | Collective net<br>OPEB liability<br>(asset) as a<br>percentage of its<br>covered-employee<br>payroll | Plan fiduciary net<br>position as a<br>percentage of the<br>total OPEB<br>liability (asset) |
|----------------------------|--|--|---------------------------------|--|---|
| 2022                       | 0.07596300%  | \$ 289,406   | \$ 4,152,000                    | 6.97%  | 38.81%  |
| 2021                       | 0.07177700%  | 424,229  | 4,213,000                       | 10.07%   | 29.57%  |
| 2020                       | 0.07605400%  | 418,352  | 4,065,000                       | 10.29%   | 31.36%  |
| 2019                       | 0.08110600%  | 345,365  | 3,820,000                       | 9.04%  | 37.58%  |
| 2018                       | 0.08647800%  | 223,142  | 3,904,000                       | 5.72%  | 48.69%  |
| 2017                       | 0.10432100%  | 313,858  | 4,386,996                       | 7.15%  | 44.81%  |

\*The proportionate share of the net OPEB liability (asset) and other amounts presented above for each year were determined as of the calendar year-end that occurred 12 months prior to the financial reporting period.

**SCHEDULE OF CONTRIBUTIONS**  
Last 10 Calendar Years\*\*

| Year ended<br>December 31, | Contractually<br>required<br>contributions | Contributions in<br>relation to<br>the contractually<br>required<br>contributions | Contribution<br>deficiency<br>(excess) | Covered-<br>employee payroll | Contributions as a<br>percentage of<br>covered-<br>employee payroll |
|----------------------------|--|---|--|------------------------------|---|
| 2023                       | \$ 1,996                                   | (1,996)   |  | \$ 4,664,226                 | 0.04%   |
| 2022                       | 1,715                                      | (1,715)   |  | 4,152,000                    | 0.04%   |
| 2021                       | 1,715                                      | (1,715)   |  | 4,213,000                    | 0.04%   |
| 2020                       | 1,803                                      | (1,803)   |  | 4,065,000                    | 0.04%   |
| 2019                       | 1,466                                      | (1,466)   |  | 3,820,000                    | 0.04%   |
| 2018                       | 1,666                                      | (1,666)   |  | 3,904,000                    | 0.04%   |

\*\*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year. The tables will be built prospectively as the information becomes available.

Exhibit B-3  
City of Platteville, Wisconsin  
Schedule of Changes in the City's Total OPEB Liability and Related Ratios  
December 31, 2023

|   | 2022         | 2021         | 2020         |
|---|--------------|--------------|--------------|
| <b>Total OPEB Liability</b>   |              |              |              |
| Service cost  | \$ 62,171    | \$ 72,780    | \$ 65,445    |
| Interest  | 12,763       | 19,219       | 21,320       |
| Changes in benefit terms  |              |              |              |
| Differences between expected and actual experience                      | (2,401)      | (308,050)    |              |
| Changes of assumptions or other inputs                                  | (92,550)     | (30,971)     | 30,009       |
| Benefit payments  | (24,937)     | (44,282)     | (38,791)     |
| Net change in total OPEB  | \$ (44,954)  | \$ (291,304) | \$ 77,983    |
| Total OPEB liability- beginning   | 548,641      | 839,945      | 761,962      |
| Total OPEB liability- ending  | \$ 503,687   | \$ 548,641   | \$ 839,945   |
| <b>Covered Employee Payroll</b>   | \$ 4,140,135 | \$ 4,140,135 | \$ 4,040,655 |
| <b>Total OPEB liability as a percentage of covered-employee payroll</b> | 12.17%       | 13.25%       | 20.79%       |
|   | 2019         | 2018         | 2017         |
| <b>Total OPEB Liability</b>   |              |              |              |
| Service cost  | \$ 53,091    | \$ 57,334    | \$ 57,334    |
| Interest  | 30,779       | 26,537       | 24,773       |
| Changes in benefit terms  |              |              |              |
| Differences between expected and actual experience                      | (101,345)    |              |              |
| Changes of assumptions or other inputs                                  | 59,529       | (24,426)     |              |
| Benefit payments  | (46,061)     | (46,008)     | (17,427)     |
| Net change in total OPEB  | \$ (4,007)   | \$ 13,437    | \$ 64,680    |
| Total OPEB liability- beginning   | 765,969      | 752,532      | 687,852      |
| Total OPEB liability- ending  | \$ 761,962   | \$ 765,969   | \$ 752,532   |
| <b>Covered Employee Payroll</b>   | \$ 4,040,655 | \$ 3,718,609 | \$ 3,718,609 |
| <b>Total OPEB liability as a percentage of covered-employee payroll</b> | 18.86%       | 20.60%       | 20.24%       |

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is only presented for the years for which the required supplementary information is available.

Exhibit B-4  
City of Platteville, Wisconsin  
Wisconsin Retirement System Schedules  
December 31, 2023

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)**  
Last 10 Calendar Years\*

| Year ended<br>December 31, | Proportion of the<br>net pension<br>liability (asset) | Proportionate<br>share of the net<br>pension liability<br>(asset) | Covered-<br>employee payroll | Collective net<br>pension liability<br>(asset) as a<br>percentage of its<br>covered-employee<br>payroll | Plan fiduciary net<br>position as a<br>percentage of the<br>total pension<br>liability (asset) |
|----------------------------|---|---|------------------------------|---|--|
| 2022                       | 0.03103512%   | \$ 1,644,148  | \$ 4,392,159                 | 37.43%  | 95.72%   |
| 2021                       | (0.03095443%)   | (2,494,484)   | 4,269,084                    | (58.43%)  | 106.02%  |
| 2020                       | (0.03113892%)   | (1,944,045)   | 4,396,225                    | (44.22%)  | 105.26%  |
| 2019                       | (0.03111714%)   | (1,003,358)   | 4,122,588                    | (24.34%)  | 102.96%  |
| 2018                       | 0.03150589%   | 1,120,880   | 4,040,929                    | 27.74%  | 96.45%   |
| 2017                       | (0.03203475%)   | (951,149)   | 4,148,866                    | (22.93%)  | 102.93%  |
| 2016                       | 0.03215436%   | 265,028   | 4,094,108                    | 6.47%   | 99.12%   |
| 2015                       | 0.03277933%   | 532,658   | 4,139,057                    | 12.87%  | 98.20%   |
| 2014                       | (0.03337575%)   | (819,574)   | 4,080,595                    | (20.08%)  | 102.74%  |

\*The proportionate share of the net pension liability (asset) and other amounts presented above for each year were determined as of the calendar year-end that occurred 12 months prior to the financial reporting period.

**SCHEDULE OF CONTRIBUTIONS**  
Last 10 Calendar Years\*\*

| Year ended<br>December 31, | Contractually<br>required<br>contributions | Contributions in<br>relation to<br>the contractually<br>required<br>contributions | Contribution<br>deficiency<br>(excess) | Covered-employee<br>payroll | Contributions as a<br>percentage of<br>covered-<br>employee payroll |
|----------------------------|--|---|--|-----------------------------|---|
| 2023                       | \$ 411,211                                 | \$ (411,211)  |  | \$ 4,664,226                | 8.82%   |
| 2022                       | 362,189                                    | (362,189)   |  | 4,392,159                   | 8.25%   |
| 2021                       | 352,050                                    | (352,050)   |  | 4,269,084                   | 8.25%   |
| 2020                       | 363,395                                    | (363,395)   |  | 4,396,225                   | 8.27%   |
| 2019                       | 318,551                                    | (318,551)   |  | 4,122,588                   | 7.73%   |
| 2018                       | 318,909                                    | (318,909)   |  | 4,040,929                   | 7.89%   |
| 2017                       | 328,551                                    | (328,551)   |  | 4,148,866                   | 7.92%   |
| 2016                       | 301,725                                    | (301,725)   |  | 4,094,108                   | 7.37%   |
| 2015                       | 313,084                                    | (313,084)   |  | 4,139,057                   | 7.56%   |

\*\*The contribution and other amounts presented above for each calendar year are based on information that occurred during that calendar year.

City of Platteville, Wisconsin  
Notes to the Required Supplementary Information  
December 31, 2023

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NOTE 1

BUDGET SCHEDULE

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1(C).

The City budget is adopted in accordance with state law. Budget amounts in the financial statements include appropriations authorized in the original budget resolution, assigned carryovers from prior years, and subsequent revisions authorized by the City Council. Such revisions are required by a statutory provision which states that no expenditure can be made from an expired appropriation. The statutes also require publication of these budget revisions. Changes to the overall budget must be approved by a two-thirds vote of the Common Council.

Control for the TIF district funds (capital projects funds) are maintained by comparison to the project plan. Budgetary comparisons are not required for proprietary funds.

Encumbrance accounting is not used by the City to record commitments related to unperformed contracts for goods or services.

NOTE 2

WISCONSIN RETIREMENT SYSTEM SCHEDULES

***Changes in Benefit Terms and Assumptions related to Pension Liabilities (Assets)***

*Changes of benefit term:* There were no changes of benefit terms for any participating employer in WRS.

*Changes of assumptions:* Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the 2012 Mortality Table to the Wisconsin 2018 Mortality Table

City of Platteville, Wisconsin  
Notes to the Required Supplementary Information  
December 31, 2023

NOTE 2

WISCONSIN RETIREMENT SYSTEM SCHEDULES (CONTINUED)

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

|  | 2022  | 2021  | 2020  | 2019  | 2018  |
|--|---|---|---|---|---|
| Valuation Date:                          | December 31, 2020   | December 31, 2019   | December 31, 2018   | December 31, 2017   | December 31, 2016   |
| Actuarial Cost Method:                   | Frozen Entry Age  | Frozen Entry Age  | Frozen Entry Age  | Frozen Entry Age  | Frozen Entry Age  |
| Amortization Method:                     | Level Percent of Payroll-<br>Closed Amortization<br>Period  | Level Percent of Payroll-<br>Closed Amortization<br>Period  | Level Percent of Payroll-<br>Closed Amortization<br>Period  | Level Percent of Payroll-<br>Closed Amortization<br>Period  | Level Percent of Payroll-<br>Closed Amortization<br>Period  |
| Amortization Period:                     | 30 Year closed from date<br>of participation in WRS   | 30 Year closed from date<br>of participation in WRS   | 30 Year closed from date<br>of participation in WRS   | 30 Year closed from date<br>of participation in WRS   | 30 Year closed from date<br>of participation in WRS   |
| Asset Valuation Method:                  | Five Year Smoothed<br>Market (Closed)   | Five Year Smoothed<br>Market (Closed)   | Five Year Smoothed<br>Market (Closed)   | Five Year Smoothed<br>Market (Closed)   | Five Year Smoothed<br>Market (Closed)   |
| Actuarial Assumptions                    |   |   |   |   |   |
| Net Investment Rate of<br>Return:        | 5.4%  | 5.4%  | 5.4%  | 5.5%  | 5.5%  |
| Weighted based on<br>assumed rate for:   |   |   |   |   |   |
| Pre-retirement:                          | 7.0%  | 7.0%  | 7.0%  | 7.2%  | 7.2%  |
| Post-retirement:                         | 5.0%  | 5.0%  | 5.0%  | 5.0%  | 5.0%  |
| Salary Increases                         |   |   |   |   |   |
| Wage Inflation:                          | 3.0%  | 3.0%  | 3.0%  | 3.2%  | 3.2%  |
| Seniority/Merit:                         | 0.1%-5.6%   | 0.1%-5.6%   | 0.1%-5.6%   | 0.1%-5.6%   | 0.1%-5.6%   |
| Post-retirement Benefit<br>Adjustments*: | 1.9%  | 1.9%  | 1.9%  | 2.1%  | 2.1%  |
| Retirement Age:                          | Experience - based<br>table of rates that are<br>specific to the type of<br>eligibility condition. Last<br>updated for the 2018<br>valuation pursuant to an<br>experience study of the<br>period 2015-2017.             | Experience - based<br>table of rates that are<br>specific to the type of<br>eligibility condition. Last<br>updated for the 2018<br>valuation pursuant to an<br>experience study of the<br>period 2015-2017.             | Experience - based table<br>of rates that are specific<br>to the type of eligibility<br>condition. Last updated<br>for the 2018 valuation<br>pursuant to an experience<br>study of the period 2015 -<br>2017.           | Experience -based table<br>of rates that are specific<br>to the type of eligibility<br>condition. Last updated<br>for the 2015 valuation<br>pursuant to an experience<br>study of the period 2012 -<br>2014.            | Experience - based table<br>of rates that are specific<br>to the type of eligibility<br>condition. Last updated<br>for the 2015 valuation<br>pursuant to an experience<br>study of the period 2012 -<br>2014.           |
| Mortality:                               | Wisconsin 2018 Mortality<br>Table. The rates based on<br>actual WRS experience<br>adjusted for future<br>mortality improvements<br>using the MP-2018 fully<br>generational improvement<br>scale (multiplied by<br>60%). | Wisconsin 2018 Mortality<br>Table. The rates based on<br>actual WRS experience<br>adjusted for future<br>mortality improvements<br>using the MP-2018 fully<br>generational improvement<br>scale (multiplied by<br>60%). | Wisconsin 2018 Mortality<br>Table. The rates based on<br>actual WRS experience<br>adjusted for future<br>mortality improvements<br>using the MP-2018 fully<br>generational improvement<br>scale (multiplied by<br>60%). | Wisconsin 2012 Mortality<br>Table. The rates based on<br>actual WRS experience<br>adjusted for future<br>mortality improvements<br>using the MP-2015 fully<br>generational improvement<br>scale (multiplied by<br>50%). | Wisconsin 2012 Mortality<br>Table. The rates based on<br>actual WRS experience<br>adjusted for future<br>mortality improvements<br>using the MP-2015 fully<br>generational improvement<br>scale (multiplied by<br>50%). |

\*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

City of Platteville, Wisconsin  
Notes to the Required Supplementary Information  
December 31, 2023

NOTE 2

WISCONSIN RETIREMENT SYSTEM SCHEDULES (CONTINUED)

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

|                                     | 2017  | 2016   | 2015   | 2014   | 2013   |
|-------------------------------------|---|--|--|--|--|
| Valuation Date:                     | December 31, 2015   | December 31, 2014  | December 31, 2013  | December 31, 2012  | December 31, 2011  |
| Actuarial Cost Method:              | Frozen Entry Age  | Frozen Entry Age   | Frozen Entry Age   | Frozen Entry Age   | Frozen Entry Age   |
| Amortization Method:                | Level Percent of Payroll-   | Level Percent of Payroll-  | Level Percent of Payroll-  | Level Percent of Payroll-  | Level Percent of Payroll-  |
| Amortization Period:                | 30 Year closed from date of participation in WRS  | 30 Year closed from date of participation in WRS   | 30 Year closed from date of participation in WRS   | 30 Year closed from date of participation in WRS   | 30 Year closed from date of participation in WRS   |
| Asset Valuation Method:             | Five Year Smoothed Market (Closed)  | Five Year Smoothed Market (Closed)   | Five Year Smoothed Market (Closed)   | Five Year Smoothed Market (Closed)   | Five Year Smoothed Market (Closed)   |
| <b>Actuarial Assumptions</b>        |   |  |  |  |  |
| Return:                             | 5.5%  | 5.5%   | 5.5%   | 5.5%   | 5.5%   |
| Weighted based on assumed rate for: |   |  |  |  |  |
| Pre-retirement:                     | 7.2%  | 7.2%   | 7.2%   | 7.2%   | 7.2%   |
| Post-retirement:                    | 5.0%  | 5.0%   | 5.0%   | 5.0%   | 5.0%   |
| <b>Salary Increases</b>             |   |  |  |  |  |
| Wage Inflation:                     | 3.2%  | 3.2%   | 3.2%   | 3.2%   | 3.2%   |
| Seniority/Merit:                    | 0.1%-5.6%   | 0.1%-5.6%  | 0.1%-5.6%  | 0.1%-5.6%  | 0.1%-5.6%  |
| Adjustments*:                       | 2.1%  | 2.1%   | 2.1%   | 2.1%   | 2.1%   |
| Retirement Age:                     | Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.        | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011. | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011. | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011. | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2006 - 2008. |
| Mortality:                          | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%). | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with improvements (margin) in mortality   | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with improvements (margin) in mortality   | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with improvements (margin) in mortality   | Wisconsin Projected Experience Table - 2005 for women and 90% of the Wisconsin Projected Experience Table - 2005 for men.  |

\*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

City of Platteville, Wisconsin  
Notes to the Required Supplementary Information  
December 31, 2023

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NOTE 3

LOCAL RETIREE LIFE INSURANCE SCHEDULES

*Changes in Benefit Terms and Assumptions related to LRLIF OPEB Liabilities (Assets)*

*Benefit Terms:* There were no recent changes in benefit terms.

*Assumptions:* In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below:

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

NOTE 4

OTHER POSTEMPLOYMENT BENEFITS PLAN – CITY HEALTH INSURANCE PLAN

Governmental Accounting Standards Board Statement No. 75 requirements have been implemented prospectively; therefore, the illustrations do not present similar information for the 4 preceding years.

*Changes of benefit terms.* There were no changes of benefit terms during the year.

*Changes of assumptions.* The discount rate was updated based on the S&P Municipal Bond 20 Year High Grade Index as of the week of the measurement date (4.25%) in compliance with GASB 75. All other assumptions and methods remained unchanged from the actuarial valuation performed as of December 31, 2021.

*Assets.* There are no assets accumulated in a trust that meet the criteria in governmental accounting standards to pay related benefits.



Supplementary Information

Exhibit C-1  
City of Platteville, Wisconsin  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2023

|  | Special Revenue Funds |   |                            |                                    |                          |                   |                   |                   |                       |  |
|--|-----------------------|---|----------------------------|------------------------------------|--------------------------|-------------------|-------------------|-------------------|-----------------------|--|
|  | Airport               | Community<br>Development<br>Block Grant | Redevelopment<br>Authority | Housing<br>Conservation<br>Program | Library<br>(Littlefield) | Zeigert<br>Trust  | Boll<br>Cemetery  | Taxi/Bus          | Affordable<br>Housing |  |
| <b>ASSETS</b>  |                       |   |                            |                                    |                          |                   |                   |                   |                       |  |
| Cash and investments   | \$ 494,300            | \$ 108,575                              | \$ 80,778                  | \$ 13,864                          | \$ 5,135                 | \$ 166,880        | \$ 147,000        | \$ 105,293        | \$ 70,229             |  |
| Restricted cash and investments  |                       |   |                            |                                    |                          |                   |                   |                   |                       |  |
| Receivables:   |                       |   |                            |                                    |                          |                   |                   |                   |                       |  |
| Taxes  |                       |   |                            |                                    |                          |                   |                   |                   |                       |  |
| Other accounts   | 16,651                |   | 1,402                      |                                    |                          |                   |                   |                   |                       |  |
| Other governments  |                       |   |                            |                                    |                          |                   | 199,766           |                   |                       |  |
| Mortgages  |                       | 1,362,228                               |                            | 71,813                             |                          |                   |                   |                   |                       |  |
| Loans  |                       |   | 312,438                    |                                    |                          |                   |                   |                   |                       |  |
| Inventory  | 29,186                |   |                            |                                    |                          |                   |                   |                   |                       |  |
| Due from other funds   | 30,000                |   |                            |                                    |                          |                   |                   |                   |                       |  |
| <b>Total assets</b>  | <b>\$ 570,137</b>     | <b>\$ 1,470,803</b>                     | <b>\$ 394,618</b>          | <b>\$ 85,677</b>                   | <b>\$ 5,135</b>          | <b>\$ 166,880</b> | <b>\$ 147,000</b> | <b>\$ 305,059</b> | <b>\$ 70,229</b>      |  |
| <b>LIABILITIES</b>   |                       |   |                            |                                    |                          |                   |                   |                   |                       |  |
| Accounts payable   | \$ 214,032            | \$                                      | \$                         | \$                                 | \$                       | \$                | \$                | \$ 56,522         | \$                    |  |
| Accrued payroll  |                       |   |                            |                                    |                          |                   |                   | 100               |                       |  |
| Due to other funds   |                       |   |                            |                                    |                          |                   |                   |                   |                       |  |
| Advances from other funds  |                       |   |                            |                                    |                          |                   |                   |                   |                       |  |
| Unearned revenue   | 2,044                 |   |                            |                                    |                          |                   |                   |                   |                       |  |
| <b>Total liabilities</b>   | <b>216,076</b>        |   |                            |                                    |                          |                   |                   | <b>56,622</b>     |                       |  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>   |                       |   |                            |                                    |                          |                   |                   |                   |                       |  |
| Deferred revenue   |                       | 1,362,228                               | 312,438                    | 71,813                             |                          |                   |                   |                   |                       |  |
| <b>FUND BALANCES</b>   |                       |   |                            |                                    |                          |                   |                   |                   |                       |  |
| Nonspendable   | 29,186                |   |                            |                                    |                          |                   |                   |                   |                       |  |
| Restricted   | 324,875               | 108,575                                 | 82,180                     | 13,864                             | 5,135                    | 166,880           | 147,000           | 248,437           | 70,229                |  |
| Unassigned (deficit)   |                       |   |                            |                                    |                          |                   |                   |                   |                       |  |
| <b>Total fund balances</b>   | <b>354,061</b>        | <b>108,575</b>                          | <b>82,180</b>              | <b>13,864</b>                      | <b>5,135</b>             | <b>166,880</b>    | <b>147,000</b>    | <b>248,437</b>    | <b>70,229</b>         |  |
| <b>Total liabilities, deferred inflows<br/>of resources, and fund balances</b> | <b>\$ 570,137</b>     | <b>\$ 1,470,803</b>                     | <b>\$ 394,618</b>          | <b>\$ 85,677</b>                   | <b>\$ 5,135</b>          | <b>\$ 166,880</b> | <b>\$ 147,000</b> | <b>\$ 305,059</b> | <b>\$ 70,229</b>      |  |

Exhibit C-1 (Continued)  
City of Platteville, Wisconsin  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2023

|  | Special Revenue Funds |                            |                  | Capital Projects Funds |                   |                   |                 | Debt Service      | Permanent Fund Cemetery Perpetual Care | Total Nonmajor Governmental Funds |
|--|-----------------------|----------------------------|------------------|------------------------|-------------------|-------------------|-----------------|-------------------|--|-----------------------------------|
|  | Broske Center         | Local Fiscal Recovery Fund | Fire Facility    | TIF No. 5              | TIF No. 6         | TIF No. 7         | TIF No. 9       |                   |  |                                   |
| <b>ASSETS</b>  |                       |                            |                  |                        |                   |                   |                 |                   |  |                                   |
| Cash and investments   | \$ 26,494             | \$ 260,949                 | \$               | \$ 264,873             | \$ 17,594         | \$ 173,884        | \$              | \$ 221,787        | \$ 241,637                             | \$ 2,399,272                      |
| Restricted cash and investments  |                       |                            |                  |                        |                   | 45,867            |                 |                   |  | 45,867                            |
| Receivables:   |                       |                            |                  |                        |                   |                   |                 |                   |  |                                   |
| Taxes  |                       |                            |                  | 792,117                | 494,452           | 486,152           |                 |                   |  | 1,772,721                         |
| Other accounts   |                       |                            |                  |                        |                   |                   |                 |                   |  | 18,053                            |
| Other governments  |                       |                            |                  |                        |                   |                   |                 |                   |  | 199,766                           |
| Mortgages  |                       |                            |                  |                        |                   |                   |                 |                   |  | 1,434,041                         |
| Loans  |                       |                            |                  |                        |                   |                   |                 |                   |  | 312,438                           |
| Inventory  |                       |                            |                  |                        |                   |                   |                 |                   |  | 29,186                            |
| Due from other funds   |                       |                            |                  |                        |                   |                   |                 |                   |  | 30,000                            |
| <b>Total assets</b>  | <b>\$ 26,494</b>      | <b>\$ 260,949</b>          | <b>\$</b>        | <b>\$ 1,056,990</b>    | <b>\$ 512,046</b> | <b>\$ 705,903</b> | <b>\$</b>       | <b>\$ 221,787</b> | <b>\$ 241,637</b>                      | <b>\$ 6,241,344</b>               |
| <b>LIABILITIES</b>   |                       |                            |                  |                        |                   |                   |                 |                   |  |                                   |
| Accounts payable   | \$ 1,473              | \$                         | \$ 36,309        | \$                     | \$ 77,700         | \$                | \$              | \$                | \$                                     | \$ 386,036                        |
| Accrued payroll  |                       |                            |                  |                        |                   |                   |                 |                   |  | 100                               |
| Due to other funds   |                       |                            | 120,132          |                        |                   |                   |                 |                   |  | 120,132                           |
| Advances from other funds  |                       |                            |                  |                        | 444,276           | 199,306           | 12,874          |                   |  | 656,456                           |
| Unearned revenue   | 16,195                | 260,949                    |                  |                        |                   |                   |                 |                   |  | 279,188                           |
| <b>Total liabilities</b>   | <b>17,668</b>         | <b>260,949</b>             | <b>156,441</b>   |                        | <b>521,976</b>    | <b>199,306</b>    | <b>12,874</b>   |                   |  | <b>1,441,912</b>                  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                       |                       |                            |                  |                        |                   |                   |                 |                   |  |                                   |
| Deferred revenue   |                       |                            |                  | 1,056,990              | 659,753           | 648,668           |                 |                   |  | 4,111,890                         |
| <b>FUND BALANCES</b>   |                       |                            |                  |                        |                   |                   |                 |                   |  |                                   |
| Nonspendable   |                       |                            |                  |                        |                   |                   |                 |                   |  | 29,186                            |
| Restricted   | 8,826                 |                            |                  |                        |                   | 45,867            |                 | 221,787           | 241,637                                | 1,685,292                         |
| Unassigned (deficit)   |                       |                            | (156,441)        |                        | (669,683)         | (187,938)         | (12,874)        |                   |  | (1,026,936)                       |
| <b>Total fund balances</b>   | <b>8,826</b>          |                            | <b>(156,441)</b> |                        | <b>(669,683)</b>  | <b>(142,071)</b>  | <b>(12,874)</b> | <b>221,787</b>    | <b>241,637</b>                         | <b>687,542</b>                    |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 26,494</b>      | <b>\$ 260,949</b>          | <b>\$</b>        | <b>\$ 1,056,990</b>    | <b>\$ 512,046</b> | <b>\$ 705,903</b> | <b>\$</b>       | <b>\$ 221,787</b> | <b>\$ 241,637</b>                      | <b>\$ 6,241,344</b>               |

Exhibit C-2  
City of Platteville, Wisconsin  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2023

|   | Special Revenue Funds |   |                            |                                    |                          |                  |                  |                |                       |
|---|-----------------------|---|----------------------------|------------------------------------|--------------------------|------------------|------------------|----------------|-----------------------|
|   | Airport               | Community<br>Development<br>Block Grant | Redevelopment<br>Authority | Housing<br>Conservation<br>Program | Library<br>(Littlefield) | Zeigert<br>Trust | Boll<br>Cemetery | Taxi/Bus       | Affordable<br>Housing |
| <b>REVENUES</b>                                   |                       |   |                            |                                    |                          |                  |                  |                |                       |
| Taxes   | \$                    | \$                                      | \$                         | \$                                 | \$                       | \$               | \$               | \$             |                       |
| Intergovernmental                                 |                       |   |                            |                                    |                          |                  |                  | 624,488        |                       |
| Fines and forfeitures                             |                       |   | 1,402                      |                                    |                          |                  |                  |                |                       |
| Public charges for services                       | 446,607               |   |                            |                                    |                          |                  | 224,237          |                |                       |
| Interest income                                   | 10,693                | 3,887                                   |                            | 409                                | 1,105                    | 2,572            | 7,026            |                |                       |
| Loan repayments                                   |                       | 2,129                                   | 33,264                     |                                    |                          |                  |                  |                |                       |
| Miscellaneous                                     | 1,822                 |   |                            |                                    |                          |                  |                  | 16,216         |                       |
| <b>Total revenues</b>                             | <b>459,122</b>        | <b>6,016</b>                            | <b>34,666</b>              | <b>409</b>                         | <b>1,105</b>             | <b>2,572</b>     | <b>7,026</b>     | <b>848,725</b> | <b>16,216</b>         |
| <b>EXPENDITURES</b>                               |                       |   |                            |                                    |                          |                  |                  |                |                       |
| Current:  |                       |   |                            |                                    |                          |                  |                  |                |                       |
| Public works                                      | 332,425               |   |                            |                                    |                          |                  | 832,819          |                |                       |
| Leisure activities                                |                       |   |                            |                                    | 1,552                    |                  |                  |                |                       |
| Conservation and development                      |                       | 29,293                                  |                            |                                    |                          |                  |                  | 69,188         |                       |
| Capital outlay                                    | 241,294               |   | 52,590                     |                                    |                          |                  |                  |                |                       |
| Debt service:                                     |                       |   |                            |                                    |                          |                  |                  |                |                       |
| Principal retirement                              |                       |   | 6,760                      |                                    |                          |                  |                  |                |                       |
| Interest and fiscal charges                       |                       |   | 3,691                      |                                    |                          |                  |                  |                |                       |
| Debt issuance costs                               |                       |   |                            |                                    |                          |                  |                  |                |                       |
| <b>Total expenditures</b>                         | <b>573,719</b>        | <b>29,293</b>                           | <b>63,041</b>              |                                    | <b>1,552</b>             |                  | <b>832,819</b>   | <b>69,188</b>  |                       |
| Excess (deficiency) of revenues over expenditures | (114,597)             | (23,277)                                | (28,375)                   | 409                                | (447)                    | 2,572            | 7,026            | 15,906         | (52,972)              |
| <b>OTHER FINANCING SOURCES (USES)</b>             |                       |   |                            |                                    |                          |                  |                  |                |                       |
| Long-term debt proceeds                           |                       |   |                            |                                    |                          |                  |                  |                |                       |
| Debt premium                                      |                       |   |                            |                                    |                          |                  |                  | 550            |                       |
| Proceeds from sale of capital assets              |                       |   |                            |                                    |                          |                  |                  |                |                       |
| Transfer to other funds                           |                       |   |                            |                                    |                          |                  |                  |                |                       |
| Transfer from other funds                         | 30,000                |   |                            |                                    |                          |                  |                  |                |                       |
| <b>Total other financing sources (uses)</b>       | <b>30,000</b>         |   |                            |                                    |                          |                  |                  | <b>550</b>     |                       |
| <b>Net change in fund balances</b>                | <b>(84,597)</b>       | <b>(23,277)</b>                         | <b>(28,375)</b>            | <b>409</b>                         | <b>(447)</b>             | <b>2,572</b>     | <b>7,026</b>     | <b>16,456</b>  | <b>(52,972)</b>       |
| Fund balance - beginning, as previously stated    | 438,658               | 131,852                                 | 110,555                    | 13,455                             | 5,582                    | 164,308          | 139,974          | 231,981        | 123,201               |
| Prior period adjustment                           |                       |   |                            |                                    |                          |                  |                  |                |                       |
| Fund balance - beginning of year, restated        | 438,658               | 131,852                                 | 110,555                    | 13,455                             | 5,582                    | 164,308          | 139,974          | 231,981        | 123,201               |
| Fund balance - end of year                        | \$ 354,061            | \$ 108,575                              | \$ 82,180                  | \$ 13,864                          | \$ 5,135                 | \$ 166,880       | \$ 147,000       | \$ 248,437     | \$ 70,229             |

Exhibit C-2 (Continued)  
City of Platteville, Wisconsin  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2023

|   | Special Revenue Funds |                            |                     |                | Capital Projects Funds |                     |                     |                    | Debt Service      | Permanent Fund Cemetery Perpetual Care | Total Nonmajor Governmental Funds |
|---|-----------------------|----------------------------|---------------------|----------------|------------------------|---------------------|---------------------|--------------------|-------------------|--|-----------------------------------|
|   | Broske Center         | Local Fiscal Recovery Fund | Fire Facility       | CDI Grant      | TIF No. 5              | TIF No. 6           | TIF No. 7           | TIF No. 9          |                   |  |                                   |
| <b>REVENUES</b>                                   |                       |                            |                     |                |                        |                     |                     |                    |                   |  |                                   |
| Taxes   | \$                    | \$                         | \$                  | \$             | \$                     | \$                  | \$                  | \$                 | \$                | \$                                     | \$                                |
| Intergovernmental                                 |                       | 591,859                    |                     | 250,000        | 791,547                | 570,047             | 419,632             |                    | 1,650,566         |  | 3,431,792                         |
| Fines and forfeitures                             |                       |                            |                     |                | 11,468                 | 3,329               | 10,334              |                    |                   |  | 1,491,478                         |
| Public charges for services                       | 32,585                |                            |                     |                |                        |                     | 53,720              |                    |                   | 3,813                                  | 1,402                             |
| Interest Income                                   |                       |                            |                     |                |                        |                     | 2,243               |                    | 35,173            |  | 760,962                           |
| Loan repayments                                   |                       |                            |                     |                |                        |                     |                     |                    |                   |  | 63,108                            |
| Miscellaneous                                     |                       |                            |                     |                |                        |                     |                     |                    |                   |  | 35,393                            |
|   |                       |                            |                     |                |                        |                     |                     |                    |                   |  | 18,038                            |
| <b>Total revenues</b>                             | <b>32,585</b>         | <b>591,859</b>             |                     | <b>250,000</b> | <b>803,015</b>         | <b>573,376</b>      | <b>485,929</b>      |                    | <b>1,685,739</b>  | <b>3,813</b>                           | <b>5,802,173</b>                  |
| <b>EXPENDITURES</b>                               |                       |                            |                     |                |                        |                     |                     |                    |                   |  |                                   |
| Current:  |                       |                            |                     |                |                        |                     |                     |                    |                   |  |                                   |
| Public works                                      |                       |                            |                     |                |                        |                     |                     |                    |                   |  | 1,165,244                         |
| Leisure activities                                | 26,648                |                            |                     |                |                        |                     |                     |                    |                   |  | 28,200                            |
| Conservation and development                      |                       |                            |                     |                | 19,112                 | 231,624             | 280,414             | 12,874             |                   |  | 642,505                           |
| Capital outlay                                    | 4,624                 | 17,725                     | 123,322             | 250,000        | 61,039                 | 28,370              |                     |                    |                   |  | 778,964                           |
| Debt service:                                     |                       |                            |                     |                |                        |                     |                     |                    |                   |  |                                   |
| Principal retirement                              |                       |                            |                     |                | 181,782                | 581,775             | 655,000             |                    | 1,385,000         |  | 2,810,317                         |
| Interest and fiscal charges                       |                       |                            |                     |                | 2,257                  | 102,971             | 121,671             |                    | 305,453           |  | 536,043                           |
| Debt issuance costs                               |                       |                            |                     |                |                        |                     |                     |                    | 17,887            |  | 17,887                            |
| <b>Total expenditures</b>                         | <b>31,272</b>         | <b>17,725</b>              | <b>123,322</b>      | <b>250,000</b> | <b>264,190</b>         | <b>944,740</b>      | <b>1,057,085</b>    | <b>12,874</b>      | <b>1,708,340</b>  |  | <b>5,979,160</b>                  |
| Excess (deficiency) of revenues over expenditures | 1,313                 | 574,134                    | (123,322)           |                | 538,825                | (371,364)           | (571,156)           | (12,874)           | (22,601)          | 3,813                                  | (176,987)                         |
| <b>OTHER FINANCING SOURCES (USES)</b>             |                       |                            |                     |                |                        |                     |                     |                    |                   |  |                                   |
| Long-term debt proceeds                           |                       |                            |                     |                |                        | 275,000             |                     |                    |                   |  | 275,000                           |
| Debt premiums                                     |                       |                            |                     |                |                        |                     |                     |                    | 89,295            |  | 89,295                            |
| Proceeds from sale of capital assets              |                       |                            |                     |                |                        |                     |                     |                    |                   |  | 550                               |
| Transfer to other funds                           |                       | (574,134)                  |                     |                | (538,825)              |                     |                     |                    |                   |  | (1,112,959)                       |
| Transfer from other funds                         |                       |                            |                     |                |                        |                     | 538,825             |                    |                   |  | 568,825                           |
| <b>Total other financing sources (uses)</b>       |                       | <b>(574,134)</b>           |                     |                | <b>(538,825)</b>       | <b>275,000</b>      | <b>538,825</b>      |                    | <b>89,295</b>     |  | <b>(179,289)</b>                  |
| <b>Net change in fund balances</b>                | <b>1,313</b>          |                            | <b>(123,322)</b>    |                |                        | <b>(96,364)</b>     | <b>(32,331)</b>     | <b>(12,874)</b>    | <b>66,694</b>     | <b>3,813</b>                           | <b>(356,276)</b>                  |
| Fund balance - beginning, as previously stated    | 7,513                 |                            | 32,886              |                |                        | (573,319)           | (109,740)           |                    | 155,093           | 237,824                                | 1,109,823                         |
| Prior period adjustment                           |                       |                            | (66,005)            |                |                        |                     |                     |                    |                   |  | (66,005)                          |
| Fund balance - beginning of year, restated        | 7,513                 |                            | (33,119)            |                |                        | (573,319)           | (109,740)           |                    | 155,093           | 237,824                                | 1,043,818                         |
| <b>Fund balance - end of year</b>                 | <b>\$ 8,826</b>       | <b>\$</b>                  | <b>\$ (156,441)</b> | <b>\$</b>      | <b>\$</b>              | <b>\$ (669,683)</b> | <b>\$ (142,071)</b> | <b>\$ (12,874)</b> | <b>\$ 221,787</b> | <b>\$ 241,637</b>                      | <b>\$ 687,542</b>                 |

Schedule 1  
City of Platteville, Wisconsin  
Schedule of Insurance  
December 31, 2023

| Company        | Type                        | Coverage   | Term            |
|----------------|-----------------------------|--|-----------------|
| Employers      | Workers Compensation        | \$500,000/Accident<br>500,000/Disease/Employee<br>500,000/Disease/Policy Limit   | 1/1/23-12/31/23 |
| Employers      | Inland Marine               | \$2,437,060 Contractor's Equipment<br>893,994 Fine Arts<br>75,000 Miscellaneous Property   | 1/1/23-12/31/23 |
| Employers      | Linebacker                  | \$1,000,000/Loss/Aggregate<br>7,500 Deductible   | 1/1/23-12/31/23 |
| Employers      | Umbrella Liability          | \$6,000,000/Occurrence<br>12,000,000/Aggregate   | 1/1/23-12/31/23 |
| Employers      | General Liability           | \$2,000,000 - Aggregate Property Damage<br>and Bodily Injury<br>1,000,000/Occurrence/Personal/Advertising<br>Injury<br>300,000/Damage to rented premises   | 1/1/23-12/31/23 |
| Employers      | Automobile                  | \$1,000,000 - Liability<br>10,000 - Medical<br>500,000 - Uninsured Motorists<br>500,000 - Underinsured Motorists<br>\$1,000 - Comprehensive, Collision- ACV<br>Hired Autos; Non-Ownership Liability      | 1/1/23-12/31/23 |
| Employers      | Multi-Peril                 | \$50,442,889 Building<br>17,219,416 Personal Property<br>55,000 Blanket Personal Property  | 1/1/23-12/31/23 |
| Employers      | Commercial Crime            | \$25,000/Theft of money inside<br>25,000/Outside<br>250,000 Computer Fraud<br>250,000 Employee Theft   | 1/1/23-12/31/23 |
| Liberty Mutual | Fidelity Bond               | \$10,000/Chief of Police<br>10,000/City Clerk<br>250,000/Comptroller/Treasurer   | 6/1/23-6/1/25   |
| Employers      | Employee Benefits Liability | \$1,000,000/Claim<br>2,000,000/Aggregate   | 1/1/23-12/31/23 |
| Employers      | Law Enforcement Liability   | \$1,000,000/Occurrence<br>1,000,000/Aggregate  | 1/1/23-12/31/23 |
| Employers      | Cybersolutions              | \$250,000/Response Expense<br>250,000/Defense and Liability<br>25,000/Identity Recovery<br>250,000/Computer Attack<br>250,000/Network Security Defense & Liability<br>250,000/Electronic Media Liability | 1/1/23-12/31/23 |

Schedule 2  
 Platteville Water and Sewer Utility  
 Other Information  
 December 31, 2023

1. The number of customers at the end of the year was as follows:

|                         | 2023  | 2022  |
|-------------------------|-------|-------|
| Residential             | 3,129 | 3,120 |
| Commercial              | 316   | 319   |
| Multifamily residential | 69    | 69    |
| Public authority        | 73    | 71    |
| Industrial              | 8     | 8     |
| Interdepartmental       | 3     | 3     |
| Total                   | 3,598 | 3,590 |

2. Volume of water used as a basis for computing the sewer service charge was as follows:

| Gallons     |             |
|-------------|-------------|
| 2023        | 2022        |
| 298,166,000 | 299,292,000 |

**CITY OF PLATTEVILLE, WISCONSIN**  
**REQUIRED AUDIT COMMUNICATIONS**  
**TO THE MEMBERS OF THE CITY COUNCIL**

**Year Ended December 31, 2023**

**Johnson Block and Company, Inc.**  
**Certified Public Accountants**  
**2500 Business Park Road**  
**Mineral Point, Wisconsin 53565**  
**(608) 87-2206**  
**Fax: (608) 987-3391**



**CITY OF PLATTEVILLE, WISCONSIN**

**Year Ended December 31, 2023**

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Appendices

Appendix 1 – Adjusting Journal Entries

Appendix 2 – Passed Journal Entries

Appendix 3 – Management Representation Letter



COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

City Council  
City of Platteville  
Platteville, Wisconsin

Dear City Council:

We have audited the financial statements of the City of Platteville “(City)” as of and for the year ended December 31, 2023, and have issued our report thereon dated June 25, 2024. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated September 1, 2023, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We will provide our findings regarding material weaknesses over financial reporting and other matters noted during our audit in a separate letter to you.

**Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence. As a safeguard to protect our independence, an individual outside the audit team drafted the financial statements.

### **Significant Risks Identified**

We have identified the following significant risks:

- Possibility of management override of controls – presumed risk that there is a possibility that management could circumvent proper procedures and controls.
- Limited segregation of duties – due to the small size of office staff completing accounting procedures, there are not enough staff to have proper segregation of duties.
- Improper revenue recognition due to fraud – presumed risk that manipulation of revenues could occur by overstating receivables to improve bottom line or meet budget requirements.
- Unrecorded leases – new governmental accounting standard for 2022 increases the risk of missed leases being recorded.
- Unrecorded software agreements – governmental accounting standard effective for the December 31, 2023 audit increases the risk of missed subscription-based assets being recorded.
- Unrecorded capital assets – the City does not always capture all capital asset additions and removals.

### **Qualitative Aspects of the Entity's Significant Accounting Practices**

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

## **Qualitative Aspects of the Entity's Significant Accounting Practices (Continued)**

### *Significant Accounting Estimates (Continued)*

The most sensitive accounting estimates affecting the financial statements are:

- Management's estimate of the net pension asset or liability and deferred outflows and inflows of resources are based on various factors. These estimates were computed by the pension plan administrator.
- Management's estimates of the lease receivables and deferred inflows of resources related to leases are based on applicable lease terms, projected future payments, and a discount rate.
- Management's estimate of vested sick leave is based on the probability of employees meeting the requirements to receive future benefits at the time of retirement.
- Management's estimate of depreciable lives of capital assets was based on the estimated useful life of the related capital asset.
- Management's estimates of the other postemployment benefits and deferred outflows and inflows of resources are based on various factors. The estimated liability was computed by an actuarial study.

We evaluated the factors and assumptions used to develop these amounts and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to:

- Long-term obligations
- Capital assets for governmental and business-type activities

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

**Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The attached Appendix 2 summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. See Appendix 1 for the misstatements that we identified as a result of our audit procedures and were brought to the attention of, and corrected by, management.

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

**Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached management representation letter dated June 25, 2024.

**Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

**Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.



This report is intended solely for the information and use of the City Council and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Johnson Block & Company, Inc.*

Johnson Block & Company, Inc.  
June 25, 2024



MANAGEMENT LETTER

To the City Council  
City of Platteville  
Platteville, Wisconsin

In planning and performing our audit of the financial statements of the City of Platteville, Wisconsin for the year ended December 31, 2023, we considered the City's internal control in order to determine our auditing procedures for the purpose of expressing opinions on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated June 25, 2024, on the financial statements of the City.

We would like to take this opportunity to acknowledge the many courtesies extended to us by the City's personnel during the course of our work.

We shall be pleased to discuss any of the matters referred to in this letter. Should you desire assistance in implementing any of the following suggestions, we would welcome the opportunity of assisting you in these matters.

*Johnson Block & Company, Inc.*

Johnson Block & Company, Inc.  
June 25, 2024

## CITY OF PLATTEVILLE, WISCONSIN

Year Ended December 31, 2023

### ADJUSTING JOURNAL ENTRIES

We are frequently requested by our clients to discuss the overall condition of their accounting records and what our role is as your audit firm. We believe that these matters should be discussed at each audit. The following section describes your accounting process in general terms and the ways in which we work with your staff.

The City of Platteville processes accounting transactions based on the type of transaction involved. Money coming in is processed using a cash receipt system. The payment of bills is done through an accounts payable system. Employees' salaries are paid using a payroll system. Customer billing and accounts receivable are processed through a billing system. These systems are responsible for recording and summarizing the vast majority of your financial statements.

Beyond the systems described in the preceding paragraph, another system is used to make corrections and to record non-cash transactions. This system involves preparing general journal entries. Journal entries provide the ability to make changes to the financial data entered in the other systems. As your auditor, our role is to substantiate year-end financial balances and information presented by your accounting personnel, and compare it to supporting information and outside confirmations. When information in your records does not agree with audit evidence, an adjusting entry is necessary to correct your records. Sometimes these entries are identified by your staff as they get ready for the audit. Other adjustments are prepared by us as we discover that your general ledger balances need to be changed to reflect the correct balances.

For the 2023 audit, we proposed adjustments and reclassifications to your records. The proposed entries were accepted by the City of Platteville's management. All of these changes are reflected properly in your audited financial statements.

Because we are providing assistance to your staff by proposing changes to correct your financial information, you should be aware of these processes. Many of our clients rely on us to make year-end adjustments as we have described. In many cases, we have the experience or expertise to compute, and identify, corrections to your records. We work with many clients on similar issues, so it may be more efficient for you to have us do some of the one-time adjustments, rather than your staff spending hours researching the proper adjustment.

Due to the technical nature of financial reporting and complying with financial reporting standards, most clients have their CPA firm prepare the year-end financial statements and note disclosures. We have provided these services to the City of Platteville.

We are communicating this information to you to give you a better understanding of what we do and how the year end process works. Our job as auditors is to bring in an outside perspective and provide a level of comfort that your financial reporting system is materially correct and accurately reflects the financial activity for the year.

We hope that by providing this information on what we do, you will have a better understanding of our role, and the various ways that we work with your staff.



**PASSED JOURNAL ENTRIES**

Passed journal entries may occur due to transaction timing, industry practices or lack of overall significance. See Appendix 2 for passed journal entries.

## OTHER COMMENTS ON OPERATIONS AND INTERNAL CONTROL

### GASB #101

A new compensated absences accounting statement is effective for the December 31, 2024 audit. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

### Journal Entries

There is currently no formal review process for journal entries prepared and posted by the Comptroller. We recommend the City develop procedures to have journal entries reviewed by another individual and their review be documented.

The Utility Billing Specialist records all billing adjustments to customer accounts receivable accounts. Billing adjustments are not reviewed and approved. We recommend that a monthly billing adjustment report be reviewed and approved by someone not involved in the utility billing cycle. The reviewer should document their review and approval.

## **CONCLUDING REMARKS**

We would like to thank you for allowing us to serve you. We are committed to assisting you in the long-term financial success of the City of Platteville and our comments are intended to draw to your attention issues which need to be addressed by the City to meet its goals and responsibilities.

The comments and suggestions in this communication are not intended to reflect in any way on the integrity or ability of the personnel of the City of Platteville. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The City of Platteville's staff is deeply committed to maintaining the financial reporting system so that informed decisions can be made. They were receptive to our comments and suggestions.

We will review the status of these comments during each audit engagement.

If you have any questions or comments regarding this communication or the financial statements, do not hesitate to contact us.

## **Appendix 1 – Adjusting Journal Entries**

City of Platteville, Wisconsin  
 Adjusting Journal Entries  
 For the Year Ended December 31, 2023

| Account   | Description                    | Debit                      | Credit                     |
|---|--------------------------------|----------------------------|----------------------------|
| <b>Adjusting Journal Entries JE # 1001</b>  |                                |                            |                            |
| Record interest on CD at 12/31/2023.  |                                |                            |                            |
| 100-11111-000-000   | GENERAL INVESTMENTS            | 3,272.26                   |                            |
| 100-48110-810-000   | INTEREST GENERAL FUND          |                            | 3,272.26                   |
| <b>Total</b>  |                                | <u><u>3,272.26</u></u>     | <u><u>3,272.26</u></u>     |
| <b>Adjusting Journal Entries JE # 1002</b>  |                                |                            |                            |
| Record prior period adjustment for AR at 12/31/23 that will not be received until 2025.                   |                                |                            |                            |
| 151-31000-000-000   | FUND BALANCE                   | 66,005.35                  |                            |
| 151-43260-237-000   | FIRE FACILITY FED APPROP.      |                            | 66,005.35                  |
| <b>Total</b>  |                                | <u><u>66,005.35</u></u>    | <u><u>66,005.35</u></u>    |
| <b>Adjusting Journal Entries JE # 1003</b>  |                                |                            |                            |
| Record accounts receivable and accounts payable related to Neighborhood Investment grant. Reverse 1/1/24. |                                |                            |                            |
| 152-13911-000-000   | ACCOUNTS RECEIVABLE MISC.      | 748,340.48                 |                            |
| 152-57500-790-000   | NIF GRANT DISTRIBUTIONS        | 748,340.48                 |                            |
| 152-21211-000-000   | VOUCHERS PAYABLE               |                            | 748,340.48                 |
| 152-43560-100-000   | NIF GRANT FUNDS                |                            | 748,340.48                 |
| <b>Total</b>  |                                | <u><u>1,496,680.96</u></u> | <u><u>1,496,680.96</u></u> |
| <b>Adjusting Journal Entries JE # 1004</b>  |                                |                            |                            |
| Record change in deferred mortgages.  |                                |                            |                            |
| 450-17402-000-000   | MORTGAGES DEFERRED             | 56,807.50                  |                            |
| 450-26002-000-000   | DEFERRED MORTGAGES             |                            | 56,807.50                  |
| <b>Total</b>  |                                | <u><u>56,807.50</u></u>    | <u><u>56,807.50</u></u>    |
| <b>Adjusting Journal Entries JE # 1601</b>  |                                |                            |                            |
| Record interest on CD at 12/31/2023.  |                                |                            |                            |
| 600-62128-100-000   | SEWER REPLACEMENT FUND         | 1,184.96                   |                            |
| 600-62419-000-000   | SEWER INTEREST                 |                            | 1,184.96                   |
| <b>Total</b>  |                                | <u><u>1,184.96</u></u>     | <u><u>1,184.96</u></u>     |
| <b>Adjusting Journal Entries JE # 1602</b>  |                                |                            |                            |
| Record well rehab costs as a deferred debit as of 12/31/23.   |                                |                            |                            |
| 600-61186-000-000   | MISC DEFERRED DEBITS           | 106,322.00                 |                            |
| 600-61325-010-000   | ELECTRIC PUMP EQUIP-EARNINGS   |                            | 106,322.00                 |
| <b>Total</b>  |                                | <u><u>106,322.00</u></u>   | <u><u>106,322.00</u></u>   |
| <b>Adjusting Journal Entries JE # 1603</b>  |                                |                            |                            |
| Record annual amortization of well rehab costs.   |                                |                            |                            |
| 600-61633-200-000   | MAINT OF PUMP EQUIP-SUPPLIES & | 21,265.00                  |                            |
| 600-61186-000-000   | MISC DEFERRED DEBITS           |                            | 21,265.00                  |
| <b>Total</b>  |                                | <u><u>21,265.00</u></u>    | <u><u>21,265.00</u></u>    |
| <b>Adjusting Journal Entries JE # 1604</b>  |                                |                            |                            |
| Record well #5 motor repairs to an expense account.   |                                |                            |                            |
| 600-61633-200-000   | MAINT OF PUMP EQUIP-SUPPLIES & | 20,520.00                  |                            |
| 600-61325-010-000   | ELECTRIC PUMP EQUIP-EARNINGS   |                            | 20,520.00                  |
| <b>Total</b>  |                                | <u><u>20,520.00</u></u>    | <u><u>20,520.00</u></u>    |

City of Platteville, Wisconsin  
 Adjusting Journal Entries  
 For the Year Ended December 31, 2023

| Account  | Description                    | Debit                   | Credit                  |
|--|--------------------------------|-------------------------|-------------------------|
| <b>Adjusting Journal Entries JE # 1605</b>   |                                |                         |                         |
| Adjust recording of SCADA expenses to correct account. Client requested entry.         |                                |                         |                         |
| 600-62852-200-000  | CONSULTANTS EXPENSES           | 30.00                   |                         |
| 600-62183-000-000  | PRELIMINARY SURVEY/ENGINEERING |                         | 30.00                   |
| <b>Total</b>   |                                | <u><u>30.00</u></u>     | <u><u>30.00</u></u>     |
| <b>Adjusting Journal Entries JE # 1606</b>   |                                |                         |                         |
| Record retainage on generator project as accounts payable at 12/31/23. Reverse 1/1/24. |                                |                         |                         |
| 600-62108-104-000  | CWP - STANDBY GENERATOR        | 8,907.19                |                         |
| 600-21211-000-000  | VOUCHERS PAYABLE               |                         | 8,907.19                |
| <b>Total</b>   |                                | <u><u>8,907.19</u></u>  | <u><u>8,907.19</u></u>  |
| <b>Adjusting Journal Entries JE # 1607</b>   |                                |                         |                         |
| Record energy rebate to a revenue account.   |                                |                         |                         |
| 600-62331-010-000  | W STRUCTURES/IMPROVE-EARNINGS  | 9,281.49                |                         |
| 600-62635-000-000  | MISC OP SEWER REVENUE          |                         | 9,281.49                |
| <b>Total</b>   |                                | <u><u>9,281.49</u></u>  | <u><u>9,281.49</u></u>  |
| <b>Adjusting Journal Entries JE # 1608</b>   |                                |                         |                         |
| Record debt issuance costs to correct account  |                                |                         |                         |
| 600-62428-000-000  | AMORTIZATION DEBT DISCOUNTS    | 11,000.00               |                         |
| 600-62108-104-000  | CWP - STANDBY GENERATOR        |                         | 11,000.00               |
| <b>Total</b>   |                                | <u><u>11,000.00</u></u> | <u><u>11,000.00</u></u> |
| <b>Adjusting Journal Entries JE # 1609</b>   |                                |                         |                         |
| Adjust depreciation expense after changes to fixed asset accounts.                     |                                |                         |                         |
| 600-61225-010-000  | R/D ELEC PUMP EQUIP-EARNINGS   | 2,790.53                |                         |
| 600-62403-010-000  | DEPRECIATION EXPENSE           | 116.02                  |                         |
| 600-61403-010-000  | DEPRECIATION EXPENSE           |                         | 2,790.53                |
| 600-62231-010-000  | R/D STRUCT/IMPROVE-EARNINGS    |                         | 116.02                  |
| <b>Total</b>   |                                | <u><u>2,906.55</u></u>  | <u><u>2,906.55</u></u>  |
| <b>Adjusting Journal Entries JE # 1610</b>   |                                |                         |                         |
| Adjust depreciation expense for asset overdepreciated.                                 |                                |                         |                         |
| 600-61298-010-000  | R/D MISC EQUIPMENT             | 243.13                  |                         |
| 600-61403-010-000  | DEPRECIATION EXPENSE           |                         | 243.13                  |
| <b>Total</b>   |                                | <u><u>243.13</u></u>    | <u><u>243.13</u></u>    |
| <b>Adjusting Journal Entries JE # 1611</b>   |                                |                         |                         |
| Reclassify supplies purchase to correct account.                                       |                                |                         |                         |
| 600-61662-200-000  | TRANS & DISTRIBUTION-SUPPLIES  | 12.99                   |                         |
| 600-61292-010-000  | R/D TRANSPORTATION EQUIP       |                         | 12.99                   |
| <b>Total</b>   |                                | <u><u>12.99</u></u>     | <u><u>12.99</u></u>     |

City of Platteville, Wisconsin  
 Adjusting Journal Entries  
 For the Year Ended December 31, 2023

| Account  | Description                    | Debit                   | Credit                  |
|--|--------------------------------|-------------------------|-------------------------|
| <b>Adjusting Journal Entries JE # 1612</b>   |                                |                         |                         |
| Adjust depreciation expense and joint meter allocation due to late entry for meter removals. |                                |                         |                         |
| 600-61246-010-000  | R/D METERS-EARNINGS            | 251.84                  |                         |
| 600-61403-010-000  | DEPRECIATION EXPENSE           | 125.92                  |                         |
| 600-62856-200-000  | MISC (SHOP/LOCATES)-SUPPL& EXP | 3.46                    |                         |
| 600-61403-010-000  | DEPRECIATION EXPENSE           |                         | 251.84                  |
| 600-61474-000-000  | OTHER WATER REVENUES           |                         | 3.46                    |
| 600-62403-010-000  | DEPRECIATION EXPENSE           |                         | 125.92                  |
| <b>Total</b>   |                                | <u><u>381.22</u></u>    | <u><u>381.22</u></u>    |
| <b>Adjusting Journal Entries JE # 1613</b>   |                                |                         |                         |
| Reclassify lease payments received.  |                                |                         |                         |
| 600-61472-000-000  | RENTS FROM WATER PROPERTIES    | 50,331.75               |                         |
| 600-14800-000-000  | LEASE RECEIVABLE               |                         | 44,745.04               |
| 600-61419-000-000  | WATER INTEREST                 |                         | 5,586.71                |
| <b>Total</b>   |                                | <u><u>50,331.75</u></u> | <u><u>50,331.75</u></u> |
| <b>Adjusting Journal Entries JE # 1614</b>   |                                |                         |                         |
| Record reduction in deferred inflows of resources  |                                |                         |                         |
| 600-28800-000-000  | DEFERRED INFLOWS OF RESOURCES  | 48,877.92               |                         |
| 600-61472-000-000  | RENTS FROM WATER PROPERTIES    |                         | 48,877.92               |
| <b>Total</b>   |                                | <u><u>48,877.92</u></u> | <u><u>48,877.92</u></u> |
| <b>Adjusting Journal Entries JE # 1615</b>   |                                |                         |                         |
| Record delinquent water and sewer amounts written off by the City.                           |                                |                         |                         |
| 100-10001-000-000  | TREASURERS CASH                | 312.05                  |                         |
| 600-61904-000-000  | UNCOLLECTIBLE ACCOUNTS         | 203.52                  |                         |
| 600-62904-000-000  | Uncollectible Accounts         | 108.53                  |                         |
| 100-21291-000-000  | DELINQ.-UTIL BILL ON TAX       |                         | 312.05                  |
| 600-10001-000-000  | TREASURER'S CASH               |                         | 312.05                  |
| <b>Total</b>   |                                | <u><u>624.10</u></u>    | <u><u>624.10</u></u>    |
| <b>Adjusting Journal Entries JE # 9001</b>   |                                |                         |                         |
| Adjust recording of street project retainage at 12/31/23. Client provided entry.             |                                |                         |                         |
| 600-21211-000-000  | VOUCHERS PAYABLE               | 0.60                    |                         |
| 600-62107-219-000  | CWP - JEFFERSON ST - SEWER     |                         | 0.60                    |
| <b>Total</b>   |                                | <u><u>0.60</u></u>      | <u><u>0.60</u></u>      |
| <b>Adjusting Journal Entries JE # 9002</b>   |                                |                         |                         |
| Record additional payables as of 12/31/2023. Client provided entry.                          |                                |                         |                         |
| 600-62824-000-000  | PHOSPHORUS REMOVAL CHEMICALS E | 417.95                  |                         |
| 600-62824-000-000  | PHOSPHORUS REMOVAL CHEMICALS E | 438.57                  |                         |
| 600-62833-200-000  | MAINT OF TREAT PLT-SUPPLIES &  | 276.00                  |                         |
| 600-21211-000-000  | VOUCHERS PAYABLE               |                         | 1,132.52                |
| <b>Total</b>   |                                | <u><u>1,132.52</u></u>  | <u><u>1,132.52</u></u>  |

City of Platteville, Wisconsin  
 Adjusting Journal Entries  
 For the Year Ended December 31, 2023

| Account   | Description                  | Debit                    | Credit                   |
|---|------------------------------|--------------------------|--------------------------|
| <b>Adjusting Journal Entries JE # 9003</b>  |                              |                          |                          |
| To book back hydrant meter usage from 2023. Client provided entry.                          |                              |                          |                          |
| 600-61142-100-000   | OTHER CUSTOMER A/R           | 1.10                     |                          |
| 600-61142-100-000   | OTHER CUSTOMER A/R           | 1.35                     |                          |
| 600-61142-100-000   | OTHER CUSTOMER A/R           | 10.00                    |                          |
| 600-61142-100-000   | OTHER CUSTOMER A/R           | 10.00                    |                          |
| 600-61142-100-000   | OTHER CUSTOMER A/R           | 35.00                    |                          |
| 600-61142-100-000   | OTHER CUSTOMER A/R           | 50.00                    |                          |
| 600-61461-200-000   | COMMERCIAL-METER WATER SALES |                          | 1.10                     |
| 600-61461-200-000   | COMMERCIAL-METER WATER SALES |                          | 1.35                     |
| 600-61474-000-000   | OTHER WATER REVENUES         |                          | 10.00                    |
| 600-61474-000-000   | OTHER WATER REVENUES         |                          | 10.00                    |
| 600-61474-000-000   | OTHER WATER REVENUES         |                          | 35.00                    |
| 600-61474-000-000   | OTHER WATER REVENUES         |                          | 50.00                    |
| <b>Total</b>  |                              | <u><u>107.45</u></u>     | <u><u>107.45</u></u>     |
| <b>Adjusting Journal Entries JE # 9004</b>  |                              |                          |                          |
| Record additional accounts receivable for hydrant meter at the pool. Client provided entry. |                              |                          |                          |
| 600-10001-000-000   | TREASURER'S CASH             | 8,435.76                 |                          |
| 600-10001-000-000   | TREASURER'S CASH             | 11,965.00                |                          |
| 600-61461-200-000   | COMMERCIAL-METER WATER SALES |                          | 6,749.76                 |
| 600-61461-200-000   | COMMERCIAL-METER WATER SALES |                          | 9,396.00                 |
| 600-61474-000-000   | OTHER WATER REVENUES         |                          | 1,686.00                 |
| 600-61474-000-000   | OTHER WATER REVENUES         |                          | 2,569.00                 |
| <b>Total</b>  |                              | <u><u>20,400.76</u></u>  | <u><u>20,400.76</u></u>  |
| <b>Adjusting Journal Entries JE # 9005</b>  |                              |                          |                          |
| Record additional meter removals. Client provided entry.                                    |                              |                          |                          |
| 600-61246-010-000   | R/D METERS-EARNINGS          | 9,157.64                 |                          |
| 600-61346-010-000   | METERS-EARNINGS              |                          | 9,157.64                 |
| <b>Total</b>  |                              | <u><u>9,157.64</u></u>   | <u><u>9,157.64</u></u>   |
| <b>Adjusting Journal Entries JE # 9006</b>  |                              |                          |                          |
| Record WWTP air handling units replaced using ARPA funds. Client provided entry.            |                              |                          |                          |
| 600-10001-000-000   | TREASURER'S CASH             | 101,005.00               |                          |
| 600-62421-010-000   | MISC NON OP INCOME-EARNINGS  |                          | 23,585.00                |
| 600-62421-010-000   | MISC NON OP INCOME-EARNINGS  |                          | 77,420.00                |
| <b>Total</b>  |                              | <u><u>101,005.00</u></u> | <u><u>101,005.00</u></u> |



City of Platteville, Wisconsin  
 Adjusting Journal Entries  
 For the Year Ended December 31, 2023

| Account   | Description                    | Debit                    | Credit                   |
|---|--------------------------------|--------------------------|--------------------------|
| <b>Adjusting Journal Entries JE # 9007</b>  |                                |                          |                          |
| Record entries related delinquent utilities and AR placed on the tax roll. Client provided entry.                           |                                |                          |                          |
| 100-10001-000-000   | TREASURERS CASH                | 469.64                   |                          |
| 100-10001-000-000   | TREASURERS CASH                | 12,348.33                |                          |
| 100-21291-000-000   | DELINQ.-UTIL BILL ON TAX       | 155.00                   |                          |
| 100-21291-000-000   | DELINQ.-UTIL BILL ON TAX       | 360.32                   |                          |
| 100-21291-000-000   | DELINQ.-UTIL BILL ON TAX       | 469.64                   |                          |
| 600-10001-000-000   | TREASURER'S CASH               | 155.00                   |                          |
| 600-10001-000-000   | TREASURER'S CASH               | 360.32                   |                          |
| 600-10001-000-000   | TREASURER'S CASH               | 469.64                   |                          |
| 600-61145-000-000   | RECEIVABLE/MUNICIPALITY        | 469.64                   |                          |
| 600-61145-000-000   | RECEIVABLE/MUNICIPALITY        | 12,348.33                |                          |
| 100-10001-000-000   | TREASURERS CASH                |                          | 155.00                   |
| 100-10001-000-000   | TREASURERS CASH                |                          | 360.32                   |
| 100-10001-000-000   | TREASURERS CASH                |                          | 469.64                   |
| 100-21291-000-000   | DELINQ.-UTIL BILL ON TAX       |                          | 469.64                   |
| 100-21291-000-000   | DELINQ.-UTIL BILL ON TAX       |                          | 12,348.33                |
| 600-10001-000-000   | TREASURER'S CASH               |                          | 469.64                   |
| 600-10001-000-000   | TREASURER'S CASH               |                          | 12,348.33                |
| 600-61145-000-000   | RECEIVABLE/MUNICIPALITY        |                          | 155.00                   |
| 600-61145-000-000   | RECEIVABLE/MUNICIPALITY        |                          | 360.32                   |
| 600-61145-000-000   | RECEIVABLE/MUNICIPALITY        |                          | 469.64                   |
| <b>Total</b>  |                                | <b><u>27,605.86</u></b>  | <b><u>27,605.86</u></b>  |
| <b>Adjusting Journal Entries JE # 9008</b>  |                                |                          |                          |
| Record ARPA funded projects and adjust unearned revenue as of 12/31/23. Client provided entry.                              |                                |                          |                          |
| 110-10001-000-000   | TREASURER'S CASH               | 513.39                   |                          |
| 110-49999-995-000   | TRANSFER FROM ARPA FUND        | 10,702.04                |                          |
| 150-10001-000-000   | TREASURER'S CASH               | 10,702.04                |                          |
| 150-43100-216-000   | ARPA:LOCAL FISCAL RECOV. FUND  | 10,188.65                |                          |
| 150-59240-990-000   | TRANSFER TO CIP                | 513.39                   |                          |
| 110-10001-000-000   | TREASURER'S CASH               |                          | 10,702.04                |
| 110-49999-995-000   | TRANSFER FROM ARPA FUND        |                          | 513.39                   |
| 150-10001-000-000   | TREASURER'S CASH               |                          | 513.39                   |
| 150-27000-000-000   | UNEARNED REVENUE-ARPA          |                          | 10,188.65                |
| 150-59240-990-000   | TRANSFER TO CIP                |                          | 10,702.04                |
| <b>Total</b>  |                                | <b><u>32,619.51</u></b>  | <b><u>32,619.51</u></b>  |
| <b>Adjusting Journal Entries JE # 9009</b>  |                                |                          |                          |
| 2023 replacement fund transfer. Client provided entry.  |                                |                          |                          |
| 600-62128-100-000   | SEWER REPLACEMENT FUND         | 250,000.00               |                          |
| 600-63136-000-000   | WATER SEWER-TEMPORARY INVEST   |                          | 250,000.00               |
| <b>Total</b>  |                                | <b><u>250,000.00</u></b> | <b><u>250,000.00</u></b> |
| <b>Adjusting Journal Entries JE # 9010</b>  |                                |                          |                          |
| Record airport invoices that were voided and accue estimate of payable actually owed as of 12/31/23. Client provided entry. |                                |                          |                          |
| 200-21211-000-000   | VOUCHERS PAYABLE               | 13,085.29                |                          |
| 200-21211-000-000   | VOUCHERS PAYABLE               | 298,651.84               |                          |
| 200-53510-816-000   | AIRPORT: FED/WI GRANT PROJECTS | 207,000.00               |                          |
| 200-21211-000-000   | VOUCHERS PAYABLE               |                          | 207,000.00               |
| 200-53510-816-000   | AIRPORT: FED/WI GRANT PROJECTS |                          | 13,085.29                |
| 200-53510-816-000   | AIRPORT: FED/WI GRANT PROJECTS |                          | 298,651.84               |
| <b>Total</b>  |                                | <b><u>518,737.13</u></b> | <b><u>518,737.13</u></b> |

City of Platteville, Wisconsin  
 Adjusting Journal Entries  
 For the Year Ended December 31, 2023

| Account   | Description                   | Debit                    | Credit                   |
|---|-------------------------------|--------------------------|--------------------------|
| <b>Adjusting Journal Entries JE # 9011</b>  |                               |                          |                          |
| Record 4th quarter room tax for 2023 as accounts receivable. Client provided entry.                   |                               |                          |                          |
| 100-13911-000-000   | ACCOUNTS RECEIVABLE MISC.     | 49,213.76                |                          |
| 100-41210-135-000   | LOCAL ROOM TAX                |                          | 49,213.76                |
| <b>Total</b>  |                               | <u><u>49,213.76</u></u>  | <u><u>49,213.76</u></u>  |
| <b>Adjusting Journal Entries JE # 9012</b>  |                               |                          |                          |
| Record cash deficit coverage for Fire Facility Fund by General Fund. Client provided entry.           |                               |                          |                          |
| 100-15015-000-000   | DUE FROM FIRE FACILITY FUND   | 120,132.10               |                          |
| 151-10001-000-000   | TREASURER'S CASH              | 120,132.10               |                          |
| 100-10001-000-000   | TREASURERS CASH               |                          | 120,132.10               |
| 151-25100-000-000   | DUE TO GENERAL FUND           |                          | 120,132.10               |
| <b>Total</b>  |                               | <u><u>240,264.20</u></u> | <u><u>240,264.20</u></u> |
| <b>Adjusting Journal Entries JE # 9013</b>  |                               |                          |                          |
| Fix error for change in investments transfer amount. Client provided entry                            |                               |                          |                          |
| 100-11111-000-000   | GENERAL INVESTMENTS           | 0.20                     |                          |
| 100-11112-000-000   | GREENWOOD CEMETERY INVESTMENT |                          | 0.20                     |
| <b>Total</b>  |                               | <u><u>0.20</u></u>       | <u><u>0.20</u></u>       |
| <b>Adjusting Journal Entries JE # 9014</b>  |                               |                          |                          |
| Record retainage on street project as of 12/31/23. Client provided entry.                             |                               |                          |                          |
| 110-60001-911-010   | CAP PRJ: JEFFERSON ST-STREET  | 1,501.10                 |                          |
| 110-60001-911-010   | CAP PRJ: JEFFERSON ST-STREET  | 1,710.33                 |                          |
| 110-60001-911-010   | CAP PRJ: JEFFERSON ST-STREET  | 9,387.20                 |                          |
| 110-60001-939-010   | CAP PRJ: JEFFERSON ST-STORM   | 12,903.25                |                          |
| 110-21211-000-000   | VOUCHERS PAYABLE              |                          | 25,501.88                |
| <b>Total</b>  |                               | <u><u>25,501.88</u></u>  | <u><u>25,501.88</u></u>  |
| <b>Adjusting Journal Entries JE # 9015</b>  |                               |                          |                          |
| Record accounts receivable for workers comp insurance dividend as of 12/31/23. Client provided entry. |                               |                          |                          |
| 100-13911-000-000   | ACCOUNTS RECEIVABLE MISC.     | 17,812.00                |                          |
| 100-51930-390-000   | INS: WORKERS COMPENSATION     |                          | 17,812.00                |
| <b>Total</b>  |                               | <u><u>17,812.00</u></u>  | <u><u>17,812.00</u></u>  |

## **Appendix 2 – Passed Journal Entries**

City of Platteville, Wisconsin  
Passed Journal Entries  
For the Year Ended December 31, 2023

| Account   | Description                    | Debit                    | Credit                   |
|---|--------------------------------|--------------------------|--------------------------|
| <b>Proposed JE # 6001</b>   |                                |                          |                          |
| Reduce customer accounts receivable for estimate of portion related to January 2024.              |                                |                          |                          |
| 600-61461-100-000   | RESIDENTIAL-METER WATER SALES  | 694.00                   |                          |
| 600-62622-000-000   | GEN CUST SEWAGE REVENUE        | 14,950.00                |                          |
| 600-63216-010-000   | W & S-UNAPPROP SURPLUS-EARNING | 63,728.00                |                          |
| 600-63216-010-000   | W & S-UNAPPROP SURPLUS-EARNING | 105,845.00               |                          |
| 600-61142-000-000   | CUSTOMER ACCT RECEIVABLE       |                          | 64,422.00                |
| 600-62142-000-000   | CUSTOMER ACCT RECEIVABLE       |                          | 120,795.00               |
| <b>Total</b>  |                                | <u><u>185,217.00</u></u> | <u><u>185,217.00</u></u> |
| <b>Proposed JE # 6002</b>   |                                |                          |                          |
| Record amount unlikely to be collected from 2021 and 2022 statement of taxes and deferred revenue |                                |                          |                          |
| 100-21291-000-000   | DELINQ.-UTIL BILL ON TAX       | 11,064.00                |                          |
| 100-46540-010-000   | HILLSIDE CEM. BURIAL FEES      | 39,270.00                |                          |
| 600-61474-000-000   | OTHER WATER REVENUES           | 11,064.00                |                          |
| 100-29000-000-000   | Deferred Revenue               |                          | 11,064.00                |
| 100-29000-000-000   | Deferred Revenue               |                          | 39,270.00                |
| 600-61145-000-000   | RECEIVABLE/MUNICIPALITY        |                          | 11,064.00                |
| <b>Total</b>  |                                | <u><u>61,398.00</u></u>  | <u><u>61,398.00</u></u>  |
| <b>Proposed JE # 6003</b>   |                                |                          |                          |
| Record lease receivable and deferred inflows of resources related to hangar lessor leases.        |                                |                          |                          |
| 200-13911-000-000   | ACCOUNTS RECEIVABLE MISC.      | 30,275.00                |                          |
| 200-26000-000-000   | DEFERRED (PREPAID) REVENUE     |                          | 30,275.00                |
| <b>Total</b>  |                                | <u><u>30,275.00</u></u>  | <u><u>30,275.00</u></u>  |
| <b>Proposed JE # 6004</b>   |                                |                          |                          |
| Record leased assets and related lease liability for government lessee leases                     |                                |                          |                          |
| 008-18000-000-000   | Governmental Fixed Assets      | 120,476.00               |                          |
| 008-21000-000-000   | Bonds and Notes Payable        |                          | 120,476.00               |
| <b>Total</b>  |                                | <u><u>120,476.00</u></u> | <u><u>120,476.00</u></u> |
| <b>Proposed JE # 6005</b>   |                                |                          |                          |
| Record leased assets and lease liability for water and sewer leased vehicles                      |                                |                          |                          |
| 600-61828-300-000   | TRANSPORTATION-VEHICLE LEASE   | 48,573.00                |                          |
| 600-63224-000-000   | W & S-LONG TERM DEBT BORROWING |                          | 48,573.00                |
| <b>Total</b>  |                                | <u><u>48,573.00</u></u>  | <u><u>48,573.00</u></u>  |

City of Platteville, Wisconsin  
 Passed Journal Entries - Housing Authority  
 For the Year Ended December 31, 2023

| Account                                     | Description                           | Debit         | Credit        |
|---|---------------------------------------|---------------|---------------|
| <b>Proposed Journal Entries</b>             |                                       |               |               |
| <b>Proposed Journal Entries JE # 6001</b>   |                                       |               |               |
| To record compensated absences at 12/31/23. |                                       |               |               |
| 4110-00                                     | Administration Salaries               | 896.00        |               |
| 2135-00                                     | Accrued Payroll                       |               | 896.00        |
| <b>Total</b>                                |                                       | <b>896.00</b> | <b>896.00</b> |
|   | <b>Total Proposed Journal Entries</b> | <b>896.00</b> | <b>896.00</b> |
|   | <b>Total All Journal Entries</b>      | <b>896.00</b> | <b>896.00</b> |

**Appendix 3 – Management Representation Letter**

CITY OF  
**PLATTEVILLE**  
M

June 25, 2024

Johnson Block and Company, Inc.  
2500 Business Park Road  
Mineral Point, WI 53565

Dear Johnson Block and Company:

This representation letter is provided in connection with your audit of the financial statements of the City of Platteville, which comprise the statement of financial position as of December 31, 2023 and the related statements of operations and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements of the various opinion units are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Except where otherwise stated below, immaterial matters less than \$210,000 collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of June 25, 2024.

**Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 1, 2023 for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. With respect to the financial statement preparation, fixed asset depreciation schedules, calculation of lease receivables and deferred inflows of resources, preparation of schedules of expenditures of federal and state awards, and the data collection form, we have performed the following:
  - a. Made all management decisions and performed all management functions;
  - b. Assigned a competent individual to oversee the services;
  - c. Evaluated the adequacy of the services performed;
  - d. Evaluated and accepted responsibility for the result of the service performed; and
  - e. Established and maintained internal controls, including monitoring ongoing activities.
6. Significant assumptions used by us in making accounting estimates are reasonable.
7. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
9. The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
10. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
11. With regard to items reported at fair value:
  - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
  - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
12. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
13. All funds and activities are properly classified.
14. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
15. All net position components and fund balance classifications have been properly reported.
16. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
17. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
18. All interfund and intra-entity transactions and balances have been properly classified and reported.
19. Special items and extraordinary items have been properly classified and reported.
20. Deposit and investment risks have been properly and fully disclosed.
21. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
22. All required supplementary information is measured and presented within the prescribed guidelines.
23. Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed.
24. With regard to pension and OPEBs:
  - a. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
  - b. We are unable to determine the possibility of a withdrawal liability from the Wisconsin Retirement System pension plan or the City's OPEB plans of which we are a sponsor and are not currently contemplating withdrawing from the Wisconsin Retirement System pension plan or the City's OPEB plans.
  - c. Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation or disclosed as a subsequent event.

#### Information Provided

25. We have provided you with:
  - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - b. Additional information that you have requested from us for the purpose of the audit; and



- c. Unrestricted access to persons within the entity and others from whom you determined it necessary to obtain audit evidence.
26. All transactions have been recorded in the accounting records and are reflected in the financial statements.
  27. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
  28. We have provided to you our evaluation of the entity's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.
  29. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
    - a. Management;
    - b. Employees who have significant roles in internal control; or
    - c. Others where the fraud could have a material effect on the financial statements.
  30. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
  31. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
  32. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
  33. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, abuse or waste that you have reported to us.
  34. We have a process to track the status of audit findings and recommendations.
  35. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
  36. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
  37. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
  38. We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
  39. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
  40. The City has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
  41. We have disclosed to you all guarantees, whether written or oral, under which the City is contingently liable.
  42. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
  43. There are no:
    - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
    - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
    - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
  44. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.

45. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
46. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB-62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

#### **Cybersecurity**

47. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.

#### **Accounting Estimates and Related Disclosures**

48. We have taken into account all relevant information of which we are aware for significant accounting estimates.
49. We have consistently and appropriately selected and applied methods, assumptions, and data when making accounting estimates.
50. The assumptions we used in making and disclosing accounting estimates appropriately reflect our intent and ability to carry out specific courses of action on behalf of the City of Platteville.
51. The disclosures related to accounting estimates, including those disclosures describing estimation uncertainty, are complete and are reasonable in the context of the applicable financial reporting framework.
52. We have obtained and applied appropriate specialized skills and expertise in making accounting estimates.
53. We are not aware of any events subsequent to the date of the financial statements that require adjustment to our accounting estimates and related disclosures included in the financial statements.

#### **Use of a Specialist**

54. We agree with the findings of specialists in evaluating the Wisconsin Retirement System Plan, the life insurance OPEB plan, and the health insurance OPEB plan and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an effect on the independence or objectivity of the specialists.

#### **Supplementary Information in Relation to the Financial Statements as a Whole**

With respect to the combining nonmajor fund financial statements accompanying the financial statements:

55. We acknowledge our responsibility for the presentation of the combining nonmajor fund financial statements in accordance with accounting principles generally accepted in the United States of America.
56. We believe the combining nonmajor fund financial statements, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
57. The methods of measurement or presentation have not changed from those used in the prior period.

#### **Required Supplementary Information**

With respect to the budgetary comparison schedule, the local retiree life insurance fund schedules, the schedule of changes in the City's total OPEB liability and related ratios, and the Wisconsin Retirement System schedules accompanying the financial statements:

58. We acknowledge our responsibility for the presentation of the budgetary comparison schedules in accordance with U.S. GAAP, the local retiree life insurance fund schedules and the schedule of changes in the City's total OPEB liability and related ratios in accordance with GASB Statement No. 75 (GASB-75), *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, and the Wisconsin Retirement System schedules in accordance with GASB Statement 68 (GASB-68), *Accounting and Financial Reporting for Pensions*.
59. We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP, GASB-75, and GASB-68.
60. The methods of measurement or presentation have not changed from those used in the prior period.

#### Single Audit

61. With respect to federal and state awards, we represent the following to you:
  - a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and State Single Audit Guidelines.
  - b. We are responsible for the preparation and presentation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance and State Single Audit Guidelines.
  - c. We believe the schedule of expenditures of federal and state awards, including its form and content, is fairly presented in accordance with the Uniform Guidance and State Single Audit Guidelines.
  - d. The methods of measurement or presentation have not changed from those used in the prior period.
  - e. We are responsible for including the auditor's report on the schedule of expenditures of federal and state awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
  - f. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance and State Single Audit Guidelines compliance audits.
  - g. We have notified you of federal awards and funding increments that were received before December 26, 2014 (if any) and differentiated those awards from awards and funding increments received on or after December 26, 2014, and subject to the audit requirements of the Uniform Guidance.
  - h. When the schedule of expenditures of federal and state awards is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal and state awards no later than the date of issuance by the entity of the schedule of expenditures of federal and state awards and the auditor's report thereon.
  - i. We have, in accordance with the Uniform Guidance and State Single Audit Guidelines, identified in the schedule of expenditures of federal and state awards, expenditures made during the audit period for all awards provided by federal and state agencies in the form of grants, federal and state cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
  - j. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.
  - k. We have made available to you all federal and state awards (including amendments, if any) and any other correspondence relevant to federal and state programs and related activities that have taken place with federal and state agencies or pass-through entities.
  - l. We have received no requests from a federal or state agency to audit one or more specific programs as a major program.
  - m. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal and state awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to period covered by the auditor's report.

- n. We have disclosed to you any communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- o. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
- p. Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedule of expenditures of federal and state awards).
- q. The copies of federal and state program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- r. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance and State Single Audit Guidelines as applicable.
- s. We have charged costs to federal and state awards in accordance with applicable cost principles.
- t. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and State Single Audit Guidelines, and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
- u. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- v. The reporting package does not contain personally identifiable information.
- w. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
- x. We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgment of the auditor's role in the preparation of this information.
- y. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

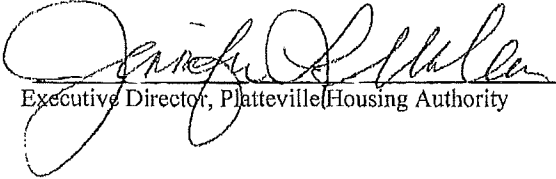
In addition:

- z. We are responsible for understanding and complying with the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards related to each of our federal and state programs and have identified and disclosed to you the federal and state statutes, regulations, and the terms and conditions of federal and state awards that are considered to have a direct and material effect on each major federal and state program; and we have complied with these direct and material compliance requirements.
- aa. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal and state programs that provide reasonable assurance that we are managing our federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state awards that could have a material effect on our federal and state programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
- bb. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form and we are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.



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Administration Director



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Executive Director, Platteville Housing Authority

**THE CITY OF PLATTEVILLE, WISCONSIN  
COUNCIL SUMMARY SHEET**

|  |   |   |
|--|---|---|
| <b>COUNCIL SECTION:<br/>CONSIDERATION OF<br/>CONSENT AGENDA<br/>ITEM NUMBER:<br/>IV.</b> | <b>TITLE:</b><br>Council Minutes, Payment of Bills, Financial Report,<br>Appointment to Boards and Commissions, Licenses,<br>Permits, and Grant County Highway Construction Aid | <b>DATE:</b><br>July 9, 2024<br><br><b>VOTE REQUIRED:</b><br>Majority |
| <b>PREPARED BY: Colette Steffen, City Clerk</b>  |   |   |

**Description:**

The following items may be approved on a single motion and vote due to their routine nature or previous discussion. Please indicate to the Council President if you would prefer separate discussion and action.

**Budget/Fiscal Impact:**

None

**Sample Affirmative Motion:**

*"I move to approve all items listed under Consent Agenda."*

**Attachments:**

- Council Minutes
- Payment of Bills
- Financial Report
- Appointments to Boards and Commissions
- Licenses
- Permits
- Grant County Highway Construction Aid

**PLATTEVILLE COMMON COUNCIL PROCEEDINGS**  
**June 25, 2024**

The regular meeting of the Common Council of the City of Platteville was called to order by Council President Barbara Daus at 6:00 PM in the Council Chambers of the Municipal Building.

**ROLL CALL**

Present: Barbara Daus, Bob Gates, Lynne Parrott, Todd Kasper, Ken Kilian, and Tom Nall.

Absent: Kathy Kopp, excused

**CONSIDERATION OF CONSENT AGENDA**

Motion by Kasper, second by Gates to approve the consent agenda as follows: Council Minutes – 6/11/24 Regular; Payment of Bills in the amount of \$374,413.79; Appointments to Boards and Commissions: none; Two-Year Operator License – Alexander L Abell, Brooke N Hestekin, Malachi W Benzel, Daniel J Keil, Shannon K Bradley, Melissa R Kraus, Valerie M Carr, Brooke R Kuhls, Mackenzie K Champion, Courtney K Maly, Christina M Cowles, Joseph M Mueller, Sarah G Cullen, Anthony W Myers, Lillian C Dalbey, Emma L Pave, John A Dank, Lorraine F Polzin, Tammy L Danz, Katie A Richardson, Charles A Draheim, Samuel J Veglahn, Blair L Frazier, Vincent P Whitaker, Gayle E Gronski, Jeannette A White; Temporary Class “B” to serve Fermented Malt Beverages - Platteville Main Street Program at City Park from 6:00 PM to 8:00 PM for Music in the Park on: Thursday, July 11, 2024, Thursday, July 18, 2024, Thursday, July 25, 2024; Parade Permit – Platteville Dairy Days on Saturday, September 7, from 9:30 AM to 11:30 AM on Main Street between Hickory Street and Broadway Street. Motion carried 6-0 on a roll call vote.

**CITIZENS’ COMMENTS, OBSERVATIONS AND PETITIONS, if any.**

Council President Daus congratulated the Fire Department on their 150<sup>th</sup> Anniversary Celebration.

Museums Director Cody Grabhorn announced the 4<sup>th</sup> of July Heritage Day on July 4 from 9:00 AM to 4:00 PM at the Museums.

Council President Daus mentioned that the 4<sup>th</sup> of July fireworks would take place later that night.

**REPORTS**

- A. Board/Commission/Committee Minutes – Tourism Committee, Housing Authority Board, Library Board, Airport Commission, and Community Safe Routes Committee
- B. City Hall Flag Raising Policy
- C. Fire Facility Update

**ACTION**

- A. *Resolution 24-06: Compliance Maintenance Annual Report (CMAR)*- Motion by Kilian, second by Gates to approve Resolution 24-06 accepting the Compliance Maintenance Annual Report (CMAR) for 2023 and authorizing staff to submit the report. Motion carried 6-0 on a roll call vote.

**INFORMATION AND DISCUSSION**

- A. *Charter for Aquatic Recreation Sub-Committee* – Parks and Recreation Director Bob Lowe explained that the Platteville Aquatic Center experienced catastrophic damage leaving the current pool inoperable. The Parks, Forestry and Recreation Committee intends to exercise authority to establish a sub-committee to study the problem and issue a report with recommendations. Director Lowe presented a document intended to define the purpose and

expectations for this sub-committee. The Parks, Forestry and Recreation Committee is seeking Common Council feedback on this organizational document. Council did not have any objections so the proposal will be presented to the Parks, Forestry, and Recreation Committee for approval and then the application for subcommittee membership will be posted. Director Lowe also shared information on the insurance claim on the current aquatic center.

- B. *Review of Donation Policy* - City Manager Clint Langreck explained that historically, the City of Platteville has been enriched by the generous donations of individuals and partnerships with entities supporting the Platteville community. This policy is designed to provide a thoughtful review process that considers the intentions of the donor, is sensitive to the needs and desires of the community and is sensitive to the costs associated with proposed gifts and donations, including long-term maintenance and care costs. The proposed resolution authorizes the City Manager to develop and implement a Donations, Memorials, Naming of Public Properties, and Foundation Partnership Policy. The policy shall depict procedures for donations, memorials and tributes, naming of public property, procedures for specified contributions, guidelines for working with foundations, and necessary administrative actions. The City Manager shall be tasked with the development, implementation and maintenance of such a policy to effectively coordinate the desires of community members, resources of the city, and will of the common council. He said that this would help establish expectations in the short and long term. This will ensure continuity if there is staff turnover in the City or donor organizations. Council President Daus asked that this donation policy provide recognition to the donors by including them as part of the public record. This item will be on the next Council meeting agenda for action.

Motion by Kasper, second by Nall to go into a Closed Session. Motion carried 6-0 on a roll call vote.

#### CLOSED SESSION

- A. Per Wisconsin Statute 19.85(1)(g) - Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved – Litigation with Runde Chevrolet Buick GMC
- B. Per Wisconsin Statute 19.85(1)(c) - Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility – City Manager

Alderson Kasper departed at 7:36 PM.

#### ADJOURNMENT

Motion by Nall, second by Parrott to come out of Closed Session and adjourn. Motion carried 5-0 on a voice vote. The meeting was adjourned at 7:56 PM.

Respectfully submitted,

Colette Steffen, City Clerk



## SCHEDULE OF BILLS

### MOUND CITY BANK:

|           |   |                 |    |                    |
|-----------|---|-----------------|----|--------------------|
| 6/20/2024 | VOID  | 77309,77452     | \$ | (2,804.00)         |
| 6/28/2024 | Schedule of Bills (ACH payments)            | 9275-9279       | \$ | 124,583.20         |
| 6/28/2024 | Schedule of Bills                           | 77499-77504     | \$ | 136,320.63         |
| 6/28/2024 | Payroll (ACH Deposits)                      | 1003739-1003893 | \$ | 226,052.92         |
| 7/3/2024  | Schedule of Bills (ACH payments)            | 9280-9322       | \$ | 310,695.43         |
| 7/3/2024  | Schedule of Bills                           | 77505-77563     | \$ | 215,774.88         |
|           | (W/S Bills amount paid with City Bills)     |                 | \$ | (98,163.16)        |
|           | (W/S Payroll amount paid with City Payroll) |                 | \$ | <u>(30,580.53)</u> |
|           | Total                                       |                 | \$ | 884,683.37         |

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| GL Period   | Check Issue Date | Check Number | Payee                | Description           | Invoice Number | Invoice Seq | Invoice Amount | Check Amount |   |
|-------------|------------------|--------------|----------------------|-----------------------|----------------|-------------|----------------|--------------|---|
| <b>9275</b> |                  |              |                      |                       |                |             |                |              |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 1           | 74.01          | 74.01        |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 2           | 39.56          | 39.56        |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 3           | 40.13          | 40.13        |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 4           | 28.57          | 28.57        |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 5           | 47.58          | 47.58        |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 6           | 11.14          | 11.14        |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 7           | 53.02          | 53.02        |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 8           | 1,239.50       | 1,239.50     |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 9           | 96.31          | 96.31        |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 10          | 45.54          | 45.54        |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 11          | 38.14          | 38.14        |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 12          | 221.09         | 221.09       |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 13          | 5.30           | 5.30         |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 14          | 22.15          | 22.15        |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 15          | 56.96          | 56.96        |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 16          | 43.88          | 43.88        |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 17          | 243.49         | 243.49       |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 18          | 89.72          | 89.72        |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 19          | 98.33          | 98.33        |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 20          | 109.18         | 109.18       |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 21          | 10.14          | 10.14        |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 22          | 4.31           | 4.31         |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 23          | 64.28          | 64.28        |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 24          | 210.52         | 210.52       |   |
| 06/24       | 06/28/2024       | 9275         | MADISON NATIONAL LIF | DISABILITY INSURANCE- | 019686 JULY    | 25          | 325.77         | 325.77       |   |
| Total 9275: |                  |              |                      |                       |                |             |                | 3,218.62     |   |
| <b>9276</b> |                  |              |                      |                       |                |             |                |              |   |
| 06/24       | 06/28/2024       | 9276         | INTERNAL REVENUE SE  | FEDERAL INCOME TAX F  | PR0622241      | 1           | 14,588.57      | 14,588.57    | M |
| 06/24       | 06/28/2024       | 9276         | INTERNAL REVENUE SE  | FEDERAL INCOME TAX S  | PR0622241      | 2           | 13,344.14      | 13,344.14    | M |
| 06/24       | 06/28/2024       | 9276         | INTERNAL REVENUE SE  | FEDERAL INCOME TAX S  | PR0622241      | 3           | 13,344.14      | 13,344.14    | M |
| 06/24       | 06/28/2024       | 9276         | INTERNAL REVENUE SE  | FEDERAL INCOME TAX    | PR0622241      | 4           | 3,120.82       | 3,120.82     | M |
| 06/24       | 06/28/2024       | 9276         | INTERNAL REVENUE SE  | FEDERAL INCOME TAX    | PR0622241      | 5           | 3,120.82       | 3,120.82     | M |
| Total 9276: |                  |              |                      |                       |                |             |                | 47,518.49    |   |
| <b>9277</b> |                  |              |                      |                       |                |             |                |              |   |
| 06/24       | 06/28/2024       | 9277         | WI DEFERRED COMP BO  | DEFERRED COMPENSAT    | PR0622241      | 1           | 1,852.42       | 1,852.42     | M |
| 06/24       | 06/28/2024       | 9277         | WI DEFERRED COMP BO  | DEFERRED COMPENSAT    | PR0622241      | 2           | 2,704.19       | 2,704.19     | M |
| Total 9277: |                  |              |                      |                       |                |             |                | 4,556.61     |   |
| <b>9278</b> |                  |              |                      |                       |                |             |                |              |   |
| 06/24       | 06/28/2024       | 9278         | WI DEPT OF REVENUE   | STATE INCOME TAX STA  | PR0622241      | 1           | 7,901.65       | 7,901.65     | M |
| Total 9278: |                  |              |                      |                       |                |             |                | 7,901.65     |   |
| <b>9279</b> |                  |              |                      |                       |                |             |                |              |   |
| 06/24       | 06/28/2024       | 9279         | WI RETIREMENT SYSTE  | WRS RETIREMENT ERR    | PR0608241      | 1           | 1,779.63       | 1,779.63     | M |
| 06/24       | 06/28/2024       | 9279         | WI RETIREMENT SYSTE  | WRS RETIREMENT ADD    | PR0608241      | 2           | 25.00          | 25.00        | M |
| 06/24       | 06/28/2024       | 9279         | WI RETIREMENT SYSTE  | WRS RETIREMENT EER    | PR0608241      | 3           | 7,000.69       | 7,000.69     | M |
| 06/24       | 06/28/2024       | 9279         | WI RETIREMENT SYSTE  | WRS RETIREMENT EER    | PR0608241      | 4           | 4,384.39       | 4,384.39     | M |
| 06/24       | 06/28/2024       | 9279         | WI RETIREMENT SYSTE  | WRS RETIREMENT EER    | PR0608241      | 5           | 1,779.63       | 1,779.63     | M |
| 06/24       | 06/28/2024       | 9279         | WI RETIREMENT SYSTE  | WRS RETIREMENT ERR    | PR0608241      | 6           | 7,000.69       | 7,000.69     | M |

| GL Period   | Check Issue Date | Check Number | Payee                 | Description           | Invoice Number | Invoice Seq | Invoice Amount | Check Amount |   |
|-------------|------------------|--------------|-----------------------|-----------------------|----------------|-------------|----------------|--------------|---|
| 06/24       | 06/28/2024       | 9279         | WI RETIREMENT SYSTE   | WRS RETIREMENT ERR    | PR0608241      | 7           | 9,099.22       | 9,099.22     | M |
| 06/24       | 06/28/2024       | 9279         | WI RETIREMENT SYSTE   | WRS RETIREMENT ERR    | PR0622241      | 1           | 1,774.17       | 1,774.17     | M |
| 06/24       | 06/28/2024       | 9279         | WI RETIREMENT SYSTE   | WRS RETIREMENT ADD    | PR0622241      | 2           | 25.00          | 25.00        | M |
| 06/24       | 06/28/2024       | 9279         | WI RETIREMENT SYSTE   | WRS RETIREMENT EER    | PR0622241      | 3           | 6,914.15       | 6,914.15     | M |
| 06/24       | 06/28/2024       | 9279         | WI RETIREMENT SYSTE   | WRS RETIREMENT EER    | PR0622241      | 4           | 4,200.15       | 4,200.15     | M |
| 06/24       | 06/28/2024       | 9279         | WI RETIREMENT SYSTE   | WRS RETIREMENT EER    | PR0622241      | 5           | 1,774.17       | 1,774.17     | M |
| 06/24       | 06/28/2024       | 9279         | WI RETIREMENT SYSTE   | WRS RETIREMENT ERR    | PR0622241      | 6           | 6,914.15       | 6,914.15     | M |
| 06/24       | 06/28/2024       | 9279         | WI RETIREMENT SYSTE   | WRS RETIREMENT ERR    | PR0622241      | 7           | 8,716.79       | 8,716.79     | M |
| Total 9279: |                  |              |                       |                       |                |             |                | 61,387.83    |   |
| <b>9280</b> |                  |              |                       |                       |                |             |                |              |   |
| 07/24       | 07/03/2024       | 9280         | WI DEPT OF REVENUE    | SALES TAX-AIRPORT     | JUN 2024       | 1           | 224.11         | 224.11       | M |
| 07/24       | 07/03/2024       | 9280         | WI DEPT OF REVENUE    | SALES TAX-POLICE DEP  | JUN 2024       | 2           | 2.87           | 2.87         | M |
| 07/24       | 07/03/2024       | 9280         | WI DEPT OF REVENUE    | SALES TAX-LIBRARY     | JUN 2024       | 3           | 19.88          | 19.88        | M |
| 07/24       | 07/03/2024       | 9280         | WI DEPT OF REVENUE    | SALES TAX-PARK CAMPI  | JUN 2024       | 4           | 121.08         | 121.08       | M |
| 07/24       | 07/03/2024       | 9280         | WI DEPT OF REVENUE    | SALES TAX-MUSEUM      | JUN 2024       | 5           | 98.82          | 98.82        | M |
| 07/24       | 07/03/2024       | 9280         | WI DEPT OF REVENUE    | SALES TAX-POOL        | JUN 2024       | 6           | 200.22-        | 200.22-      | M |
| 07/24       | 07/03/2024       | 9280         | WI DEPT OF REVENUE    | SALES TAX-RECREATION  | JUN 2024       | 7           | 41.44          | 41.44        | M |
| 07/24       | 07/03/2024       | 9280         | WI DEPT OF REVENUE    | SALES TAX-CITY BLDG R | JUN 2024       | 8           | 6.12           | 6.12         | M |
| 07/24       | 07/03/2024       | 9280         | WI DEPT OF REVENUE    | SALES TAX-SHELTER RE  | JUN 2024       | 9           | 28.04          | 28.04        | M |
| 07/24       | 07/03/2024       | 9280         | WI DEPT OF REVENUE    | SALES TAX-BROSKE CTR  | JUN 2024       | 10          | 99.41          | 99.41        | M |
| Total 9280: |                  |              |                       |                       |                |             |                | 441.55       |   |
| <b>9281</b> |                  |              |                       |                       |                |             |                |              |   |
| 07/24       | 07/03/2024       | 9281         | COLONIAL LIFE & ACCID | INSURANCE PREMIUMS    | 7228216080     | 1           | 924.20         | 924.20       | M |
| Total 9281: |                  |              |                       |                       |                |             |                | 924.20       |   |
| <b>9282</b> |                  |              |                       |                       |                |             |                |              |   |
| 07/24       | 07/03/2024       | 9282         | ACCESS SYSTEMS        | MUSEUM PRINTER/SCAN   | INV1597219     | 1           | 31.54          | 31.54        |   |
| 07/24       | 07/03/2024       | 9282         | ACCESS SYSTEMS        | COPIES - PD           | INV1597220     | 1           | 97.19          | 97.19        |   |
| Total 9282: |                  |              |                       |                       |                |             |                | 128.73       |   |
| <b>9283</b> |                  |              |                       |                       |                |             |                |              |   |
| 07/24       | 07/03/2024       | 9283         | ALLEGIANT OIL LLC     | DIESEL FUEL           | 0115227        | 1           | 1,280.00       | 1,280.00     |   |
| 07/24       | 07/03/2024       | 9283         | ALLEGIANT OIL LLC     | GASOLINE              | 0115228        | 1           | 3,893.40       | 3,893.40     |   |
| 07/24       | 07/03/2024       | 9283         | ALLEGIANT OIL LLC     | DIESEL FUEL - UWP     | 0115290        | 1           | 358.75         | 358.75       |   |
| 07/24       | 07/03/2024       | 9283         | ALLEGIANT OIL LLC     | GASOLINE - UWP        | 0115291        | 1           | 732.69         | 732.69       |   |
| 07/24       | 07/03/2024       | 9283         | ALLEGIANT OIL LLC     | GASOLINE - UWP        | 0115292        | 1           | 853.25         | 853.25       |   |
| 07/24       | 07/03/2024       | 9283         | ALLEGIANT OIL LLC     | DIESEL FUEL - UWP     | 0115293        | 1           | 716.77         | 716.77       |   |
| 07/24       | 07/03/2024       | 9283         | ALLEGIANT OIL LLC     | DIESEL FUEL - UWP     | 0115779        | 1           | 1,266.67       | 1,266.67     |   |
| 07/24       | 07/03/2024       | 9283         | ALLEGIANT OIL LLC     | GASOLINE - UWP        | 0115783        | 1           | 731.42         | 731.42       |   |
| Total 9283: |                  |              |                       |                       |                |             |                | 9,832.95     |   |
| <b>9284</b> |                  |              |                       |                       |                |             |                |              |   |
| 07/24       | 07/03/2024       | 9284         | ANDERSON WELDING &    | WWTP                  | 59343          | 1           | 420.00         | 420.00       |   |
| Total 9284: |                  |              |                       |                       |                |             |                | 420.00       |   |
| <b>9285</b> |                  |              |                       |                       |                |             |                |              |   |
| 07/24       | 07/03/2024       | 9285         | BAKER IRON WORKS LL   | REPAIRS-WATER DEPT    | 88250          | 1           | 43.00          | 43.00        |   |

| GL Period   | Check Issue Date | Check Number | Payee                 | Description          | Invoice Number | Invoice Seq | Invoice Amount | Check Amount |
|-------------|------------------|--------------|-----------------------|----------------------|----------------|-------------|----------------|--------------|
| Total 9285: |                  |              |                       |                      |                |             |                | 43.00        |
| <b>9286</b> |                  |              |                       |                      |                |             |                |              |
| 07/24       | 07/03/2024       | 9286         | BILLS PLUMBING & HEAT | WATER DEPT CHARGES   | 45556          | 1           | 1,500.16       | 1,500.16     |
| Total 9286: |                  |              |                       |                      |                |             |                | 1,500.16     |
| <b>9287</b> |                  |              |                       |                      |                |             |                |              |
| 07/24       | 07/03/2024       | 9287         | CAPITAL SANITARY SUP  | BUILDINGS AND GROUN  | D149169        | 1           | 21.00          | 21.00        |
| 07/24       | 07/03/2024       | 9287         | CAPITAL SANITARY SUP  | JANITORIAL SUPPLIES  | D149967        | 1           | 312.23         | 312.23       |
| 07/24       | 07/03/2024       | 9287         | CAPITAL SANITARY SUP  | CUSTODIAL SUPPLIES   | D150043        | 1           | 46.09          | 46.09        |
| 07/24       | 07/03/2024       | 9287         | CAPITAL SANITARY SUP  | JANITORIAL SUPPLIES  | D150073        | 1           | 108.30         | 108.30       |
| Total 9287: |                  |              |                       |                      |                |             |                | 487.62       |
| <b>9288</b> |                  |              |                       |                      |                |             |                |              |
| 07/24       | 07/03/2024       | 9288         | CAREYS SEAMLESS GUT   | OVERHESD GARAGE DO   | I6412          | 1           | 96.13          | 96.13        |
| Total 9288: |                  |              |                       |                      |                |             |                | 96.13        |
| <b>9289</b> |                  |              |                       |                      |                |             |                |              |
| 07/24       | 07/03/2024       | 9289         | CENGAGE LEARNING IN   | ADULT FICTION        | 84545805       | 1           | 62.97          | 62.97        |
| 07/24       | 07/03/2024       | 9289         | CENGAGE LEARNING IN   | ADULT FICTION        | 84553008       | 1           | 49.48          | 49.48        |
| Total 9289: |                  |              |                       |                      |                |             |                | 112.45       |
| <b>9290</b> |                  |              |                       |                      |                |             |                |              |
| 07/24       | 07/03/2024       | 9290         | CHAMBERLIN, CHARLIE   | REFUND WS OVR PYMT - | 15-0344-15     | 1           | 12.28          | 12.28        |
| Total 9290: |                  |              |                       |                      |                |             |                | 12.28        |
| <b>9291</b> |                  |              |                       |                      |                |             |                |              |
| 07/24       | 07/03/2024       | 9291         | CMD SECURITY SOLUTI   | QTRLY ALARM MONITORI | 247-33754      | 1           | 110.97         | 110.97       |
| 07/24       | 07/03/2024       | 9291         | CMD SECURITY SOLUTI   | QTRLY ALARM MONITORI | 247-33820      | 1           | 110.97         | 110.97       |
| Total 9291: |                  |              |                       |                      |                |             |                | 221.94       |
| <b>9292</b> |                  |              |                       |                      |                |             |                |              |
| 07/24       | 07/03/2024       | 9292         | COMELEC SERVICES IN   | PHASE 3 DOOR STRIKES | 0480746-IN     | 1           | 610.00         | 610.00       |
| Total 9292: |                  |              |                       |                      |                |             |                | 610.00       |
| <b>9293</b> |                  |              |                       |                      |                |             |                |              |
| 07/24       | 07/03/2024       | 9293         | DAVY LABORATORIES     | WATER TESTS - LEAD/C | 24F0327        | 1           | 147.00         | 147.00       |
| Total 9293: |                  |              |                       |                      |                |             |                | 147.00       |
| <b>9294</b> |                  |              |                       |                      |                |             |                |              |
| 07/24       | 07/03/2024       | 9294         | DUBUQUE HOSE & HYDR   | SEWER DEPT CHARGES   | 820897         | 1           | 448.00         | 448.00       |
| Total 9294: |                  |              |                       |                      |                |             |                | 448.00       |
| <b>9295</b> |                  |              |                       |                      |                |             |                |              |
| 07/24       | 07/03/2024       | 9295         | FAHERTY INC           | GARBAGE SERVICE      | 390090         | 1           | 18,243.08      | 18,243.08    |
| 07/24       | 07/03/2024       | 9295         | FAHERTY INC           | RECYCLING CHARGES    | 390090         | 2           | 13,436.52      | 13,436.52    |

| GL Period   | Check Issue Date | Check Number | Payee               | Description           | Invoice Number | Invoice Seq | Invoice Amount | Check Amount |
|-------------|------------------|--------------|---------------------|-----------------------|----------------|-------------|----------------|--------------|
| 07/24       | 07/03/2024       | 9295         | FAHERTY INC         | DISPOSAL-PARKS        | 390090         | 3           | 144.80         | 144.80       |
| 07/24       | 07/03/2024       | 9295         | FAHERTY INC         | DISPOSAL-STREET DEPT  | 390090         | 4           | 8.00           | 8.00         |
| 07/24       | 07/03/2024       | 9295         | FAHERTY INC         | DISPOSAL-WATER DEPT   | 390090         | 5           | 37.60          | 37.60        |
| 07/24       | 07/03/2024       | 9295         | FAHERTY INC         | DISPOSAL - BROSKE     | 390090         | 6           | 163.75         | 163.75       |
| 07/24       | 07/03/2024       | 9295         | FAHERTY INC         | GARBAGE-MUSEUM        | 390090         | 7           | 71.00          | 71.00        |
| 07/24       | 07/03/2024       | 9295         | FAHERTY INC         | UWP GARBAGE & RECY    | 390091         | 1           | 5,867.90       | 5,867.90     |
| Total 9295: |                  |              |                     |                       |                |             |                | 37,972.65    |
| <b>9296</b> |                  |              |                     |                       |                |             |                |              |
| 07/24       | 07/03/2024       | 9296         | GENERAL COMMUNICATI | NEW SQUAD CAR SETUP   | 333723         | 1           | 6,571.00       | 6,571.00     |
| 07/24       | 07/03/2024       | 9296         | GENERAL COMMUNICATI | NEW SQUAD CAR SETUP   | 333723         | 2           | 8,522.80       | 8,522.80     |
| 07/24       | 07/03/2024       | 9296         | GENERAL COMMUNICATI | NEW SQUAD EQUIPMEN    | 333754         | 1           | 185.00         | 185.00       |
| Total 9296: |                  |              |                     |                       |                |             |                | 15,278.80    |
| <b>9297</b> |                  |              |                     |                       |                |             |                |              |
| 07/24       | 07/03/2024       | 9297         | GORDON FLESCH COMP  | OFFICE EQUIPMENT MAI  | IN14724243     | 1           | 24.87          | 24.87        |
| 07/24       | 07/03/2024       | 9297         | GORDON FLESCH COMP  | COPIES-WATER DEPT     | IN147389544    | 1           | 24.00          | 24.00        |
| Total 9297: |                  |              |                     |                       |                |             |                | 48.87        |
| <b>9298</b> |                  |              |                     |                       |                |             |                |              |
| 07/24       | 07/03/2024       | 9298         | HAWKINS INC         | SODIUM HYPOCHLORITE   | 6742309        | 1           | 733.79         | 733.79       |
| 07/24       | 07/03/2024       | 9298         | HAWKINS INC         | LIQUID CHLORINE       | 6742309        | 2           | 377.00         | 377.00       |
| 07/24       | 07/03/2024       | 9298         | HAWKINS INC         | HYDROFLUOSILICIC ACI  | 6742309        | 3           | 287.30         | 287.30       |
| 07/24       | 07/03/2024       | 9298         | HAWKINS INC         | SULFUR DIOXIDE        | 6742309        | 4           | 1,395.00       | 1,395.00     |
| 07/24       | 07/03/2024       | 9298         | HAWKINS INC         | SODIUM HYPOCHLORITE   | 6798206        | 1           | 437.25         | 437.25       |
| 07/24       | 07/03/2024       | 9298         | HAWKINS INC         | LIQUID CHLORINE       | 6798206        | 2           | 1,168.50       | 1,168.50     |
| 07/24       | 07/03/2024       | 9298         | HAWKINS INC         | HYDROFLUOSILICIC ACI  | 6798206        | 3           | 215.47         | 215.47       |
| 07/24       | 07/03/2024       | 9298         | HAWKINS INC         | SULFUR DIOXIDE        | 6798206        | 4           | 339.00         | 339.00       |
| Total 9298: |                  |              |                     |                       |                |             |                | 4,953.31     |
| <b>9299</b> |                  |              |                     |                       |                |             |                |              |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | GENERAL SUPPLIES      | 1657/2         | 1           | 37.25          | 37.25        |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | BUILDING MAINTENANC   | 1708/2         | 1           | 20.35          | 20.35        |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | GENERAL SUPPLIES      | 1742/2         | 1           | 5.58           | 5.58         |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | PHASE 3 CITY HALL CHA | 1765/2         | 1           | 25.55          | 25.55        |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | PHASE 3 CITY HALL CHA | 1779/2         | 1           | 32.00          | 32.00        |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | BUILDING MAINTENANC   | 1817/2         | 1           | 1.19           | 1.19         |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | SEWER DEPT CHARGES    | 1857/2         | 1           | 11.96          | 11.96        |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | WATER DEPT CHARGES    | 1906/2         | 1           | 8.97           | 8.97         |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | WATER DEPT CHARGES    | 1907/2         | 1           | 14.99          | 14.99        |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | POOL CHARGES          | 1996/2         | 1           | 17.95          | 17.95        |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | BUILDINGS AND GROUN   | 2025/2         | 1           | 15.58          | 15.58        |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | STAPLER FOR PARKING   | 2037/2         | 1           | 49.98          | 49.98        |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | PHASE 3 CITY HALL CHA | 2046/2         | 1           | 26.98          | 26.98        |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | WATER DEPT CHARGES    | 2120/2         | 1           | 7.99           | 7.99         |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | SHOP                  | 2203/2         | 1           | 215.78         | 215.78       |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | FASTENERS             | 2263/2         | 1           | .13            | .13          |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | PHASE 3 CITY HALL CHA | 2322/2         | 1           | 41.26          | 41.26        |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | PHASE 3 CITY HALL CHA | 2327/2         | 1           | 15.18          | 15.18        |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | SEWER DEPT CHARGES    | 2358/2         | 1           | 60.74          | 60.74        |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | WATER DEPT CHARGES    | 2400/2         | 1           | 140.29         | 140.29       |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | BUILDINGS AND GROUN   | 2409/2         | 1           | 14.58          | 14.58        |

| GL Period   | Check Issue Date | Check Number | Payee               | Description           | Invoice Number | Invoice Seq | Invoice Amount | Check Amount |
|-------------|------------------|--------------|---------------------|-----------------------|----------------|-------------|----------------|--------------|
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | WATER DEPT CHARGES    | 2430/2         | 1           | 51.98          | 51.98        |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | WIRE FOR RADIOS       | 2441/2         | 1           | 105.00         | 105.00       |
| 07/24       | 07/03/2024       | 9299         | HERMSEN HARDWARE P  | SEWER DEPT CHARGES    | 2463/2         | 1           | 90.87-         | 90.87-       |
| Total 9299: |                  |              |                     |                       |                |             |                | 830.39       |
| <b>9300</b> |                  |              |                     |                       |                |             |                |              |
| 07/24       | 07/03/2024       | 9300         | IVERSON CONSTRUCTIO | HOT MIX-WATER DEPT    | 5100014858     | 1           | 99.82          | 99.82        |
| 07/24       | 07/03/2024       | 9300         | IVERSON CONSTRUCTIO | HOT MIX-WATER DEPT    | 5100014884     | 1           | 1,057.54       | 1,057.54     |
| 07/24       | 07/03/2024       | 9300         | IVERSON CONSTRUCTIO | THIN OVERLAY-STREETS  | 5100014906     | 1           | 115,989.30     | 115,989.30   |
| 07/24       | 07/03/2024       | 9300         | IVERSON CONSTRUCTIO | BLACKTOP TO REPAIR M  | 510014866      | 1           | 331.81         | 331.81       |
| Total 9300: |                  |              |                     |                       |                |             |                | 117,478.47   |
| <b>9301</b> |                  |              |                     |                       |                |             |                |              |
| 07/24       | 07/03/2024       | 9301         | J & N STONE LLC     | BREAKER HAULED & PL   | 20496          | 1           | 2,874.55       | 2,874.55     |
| Total 9301: |                  |              |                     |                       |                |             |                | 2,874.55     |
| <b>9302</b> |                  |              |                     |                       |                |             |                |              |
| 07/24       | 07/03/2024       | 9302         | J & R SUPPLY INC    | ALLEY                 | 2406551-IN     | 1           | 352.00         | 352.00       |
| 07/24       | 07/03/2024       | 9302         | J & R SUPPLY INC    | VALVE BOX TOPS        | 2406796-IN     | 1           | 645.00         | 645.00       |
| 07/24       | 07/03/2024       | 9302         | J & R SUPPLY INC    | 24" VALVE BOX EXTENTI | 2406796-IN     | 2           | 475.00         | 475.00       |
| 07/24       | 07/03/2024       | 9302         | J & R SUPPLY INC    | GREASE                | 2406796-IN     | 3           | 12.00          | 12.00        |
| Total 9302: |                  |              |                     |                       |                |             |                | 1,484.00     |
| <b>9303</b> |                  |              |                     |                       |                |             |                |              |
| 07/24       | 07/03/2024       | 9303         | K & K FLOORS INC    | PHASE 3               | 103616         | 1           | 1,895.00       | 1,895.00     |
| Total 9303: |                  |              |                     |                       |                |             |                | 1,895.00     |
| <b>9304</b> |                  |              |                     |                       |                |             |                |              |
| 07/24       | 07/03/2024       | 9304         | LIPSKA, BRANDON     | CDL RENEWAL           | 06/19/2024     | 1           | 75.48          | 75.48        |
| Total 9304: |                  |              |                     |                       |                |             |                | 75.48        |
| <b>9305</b> |                  |              |                     |                       |                |             |                |              |
| 07/24       | 07/03/2024       | 9305         | M JOLMA INC         | PLATTEVILLE INCLUSIVE | 3-22A #10      | 1           | 32,736.19      | 32,736.19    |
| Total 9305: |                  |              |                     |                       |                |             |                | 32,736.19    |
| <b>9306</b> |                  |              |                     |                       |                |             |                |              |
| 07/24       | 07/03/2024       | 9306         | MCGRAW PEST CONTRO  | PEST CONTROL-POLICE   | 21202          | 1           | 39.00          | 39.00        |
| Total 9306: |                  |              |                     |                       |                |             |                | 39.00        |
| <b>9307</b> |                  |              |                     |                       |                |             |                |              |
| 07/24       | 07/03/2024       | 9307         | MILESTONE MATERIALS | BASE DENSE - WATER D  | 3500416344     | 1           | 192.99         | 192.99       |
| 07/24       | 07/03/2024       | 9307         | MILESTONE MATERIALS | BASE DENSE - WATER D  | 3500418169     | 1           | 310.85         | 310.85       |
| 07/24       | 07/03/2024       | 9307         | MILESTONE MATERIALS | MAIN BREAKS           | 5100014936     | 1           | 855.81         | 855.81       |
| Total 9307: |                  |              |                     |                       |                |             |                | 1,359.65     |
| <b>9308</b> |                  |              |                     |                       |                |             |                |              |
| 07/24       | 07/03/2024       | 9308         | MINERS DEVELOPMENT  | LIBRARY RENT          | JULY 2024      | 1           | 18,333.00      | 18,333.00    |

| GL Period   | Check Issue Date | Check Number | Payee                | Description          | Invoice Number | Invoice Seq | Invoice Amount | Check Amount |
|-------------|------------------|--------------|----------------------|----------------------|----------------|-------------|----------------|--------------|
| Total 9308: |                  |              |                      |                      |                |             |                | 18,333.00    |
| <b>9309</b> |                  |              |                      |                      |                |             |                |              |
| 07/24       | 07/03/2024       | 9309         | MONROE TRUCK EQUIP   | SHOP                 | 5498258        | 1           | 153.81         | 153.81       |
| Total 9309: |                  |              |                      |                      |                |             |                | 153.81       |
| <b>9310</b> |                  |              |                      |                      |                |             |                |              |
| 07/24       | 07/03/2024       | 9310         | MSA PROFESSIONAL SE  | SAND FILTER UPGRADE  | 006176         | 1           | 5,076.85       | 5,076.85     |
| 07/24       | 07/03/2024       | 9310         | MSA PROFESSIONAL SE  | ENGINEERING OF WRRF  | 006178         | 1           | 1,473.75       | 1,473.75     |
| 07/24       | 07/03/2024       | 9310         | MSA PROFESSIONAL SE  | GENERATOR DESIGN     | 006181         | 1           | 18,033.37      | 18,033.37    |
| Total 9310: |                  |              |                      |                      |                |             |                | 24,583.97    |
| <b>9311</b> |                  |              |                      |                      |                |             |                |              |
| 07/24       | 07/03/2024       | 9311         | NAPA AUTO PARTS-PLAT | MOWER BELT           | 916619         | 1           | 39.99          | 39.99        |
| 07/24       | 07/03/2024       | 9311         | NAPA AUTO PARTS-PLAT | BLUE DEF             | 917577         | 1           | 20.98          | 20.98        |
| Total 9311: |                  |              |                      |                      |                |             |                | 60.97        |
| <b>9312</b> |                  |              |                      |                      |                |             |                |              |
| 07/24       | 07/03/2024       | 9312         | OREILLY AUTO PARTS   | FD VEHICLE MAINTENAN | 2324-208449    | 1           | 31.74          | 31.74        |
| 07/24       | 07/03/2024       | 9312         | OREILLY AUTO PARTS   | WRRF PRESSURE WASH   | 2324-209311    | 1           | 158.77         | 158.77       |
| 07/24       | 07/03/2024       | 9312         | OREILLY AUTO PARTS   | FD VEHICLE MAINTENAN | 2324-209359    | 1           | 12.98          | 12.98        |
| Total 9312: |                  |              |                      |                      |                |             |                | 203.49       |
| <b>9313</b> |                  |              |                      |                      |                |             |                |              |
| 07/24       | 07/03/2024       | 9313         | PARTS AUTHORITY      | SHOP                 | 431-640204     | 1           | 25.60          | 25.60        |
| 07/24       | 07/03/2024       | 9313         | PARTS AUTHORITY      | SHOP                 | 431-647315     | 1           | 110.68         | 110.68       |
| 07/24       | 07/03/2024       | 9313         | PARTS AUTHORITY      | SHOP                 | 437-254557     | 1           | 21.37          | 21.37        |
| Total 9313: |                  |              |                      |                      |                |             |                | 157.65       |
| <b>9314</b> |                  |              |                      |                      |                |             |                |              |
| 07/24       | 07/03/2024       | 9314         | PENWORTHY CO LLC, T  | CHILDREN'S BOOKS     | 0600472-IN     | 1           | 356.44         | 356.44       |
| Total 9314: |                  |              |                      |                      |                |             |                | 356.44       |
| <b>9315</b> |                  |              |                      |                      |                |             |                |              |
| 07/24       | 07/03/2024       | 9315         | RICHARDS, JODIE L    | REFUND POOL SWIM LE  | 2001530.002    | 1           | 30.00          | 30.00        |
| Total 9315: |                  |              |                      |                      |                |             |                | 30.00        |
| <b>9316</b> |                  |              |                      |                      |                |             |                |              |
| 07/24       | 07/03/2024       | 9316         | RUNNING INC          | MONTHLY SHARED RIDE  | 29834          | 1           | 40,306.51      | 40,306.51    |
| 07/24       | 07/03/2024       | 9316         | RUNNING INC          | TAXI FARES           | 29834          | 2           | 15,481.00-     | 15,481.00-   |
| Total 9316: |                  |              |                      |                      |                |             |                | 24,825.51    |
| <b>9317</b> |                  |              |                      |                      |                |             |                |              |
| 07/24       | 07/03/2024       | 9317         | SENSIT TECHNOLOGIES  | FD - CONTRACTUAL SER | 0366192-IN     | 1           | 338.81         | 338.81       |
| Total 9317: |                  |              |                      |                      |                |             |                | 338.81       |

| GL Period    | Check Issue Date | Check Number | Payee                | Description           | Invoice Number | Invoice Seq | Invoice Amount | Check Amount |
|--------------|------------------|--------------|----------------------|-----------------------|----------------|-------------|----------------|--------------|
| <b>9318</b>  |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 9318         | SOUTHWEST TECHNICA   | FD CERTIFICATION TRAI | FTI008128      | 1           | 560.00         | 560.00       |
| Total 9318:  |                  |              |                      |                       |                |             |                | 560.00       |
| <b>9319</b>  |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 9319         | TC NETWORKS          | CAMERA PROJECT - CO   | 22897          | 1           | 1,345.02       | 1,345.02     |
| 07/24        | 07/03/2024       | 9319         | TC NETWORKS          | CAMERA PROJECT - CO   | 22901          | 1           | 1,023.32       | 1,023.32     |
| Total 9319:  |                  |              |                      |                       |                |             |                | 2,368.34     |
| <b>9320</b>  |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 9320         | VERSATERM PUBLIC SA  | BODY CAMS/SQUAD CA    | INV36-00316    | 1           | 1,635.00       | 1,635.00     |
| Total 9320:  |                  |              |                      |                       |                |             |                | 1,635.00     |
| <b>9321</b>  |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 9321         | WESTPHAL & COMPANY I | LIFT STATION          | 41251          | 1           | 433.57         | 433.57       |
| Total 9321:  |                  |              |                      |                       |                |             |                | 433.57       |
| <b>9322</b>  |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 9322         | WOOD LAW FIRM LLC    | LEGAL FEES-POLICE DE  | 5275           | 1           | 4,202.50       | 4,202.50     |
| Total 9322:  |                  |              |                      |                       |                |             |                | 4,202.50     |
| <b>77309</b> |                  |              |                      |                       |                |             |                |              |
| 06/24        | 06/20/2024       | 77309        | FERRELL, ANGELA      | REFUND POOL PASS 202  | 2001480.002    | 1           | 25.00-         | 25.00- V     |
| Total 77309: |                  |              |                      |                       |                |             |                | 25.00-       |
| <b>77452</b> |                  |              |                      |                       |                |             |                |              |
| 06/24        | 06/20/2024       | 77452        | KRUEGER COMMUNICAT   | MITEL SYSTEM SUPPOR   | 122908         | 1           | 2,779.00-      | 2,779.00- V  |
| Total 77452: |                  |              |                      |                       |                |             |                | 2,779.00-    |
| <b>77499</b> |                  |              |                      |                       |                |             |                |              |
| 06/24        | 06/28/2024       | 77499        | ALLIANT ENERGY/WP&L  | ELECTRIC/HEATING-OE   | 06.28.2024     | 1           | 148.70         | 148.70       |
| Total 77499: |                  |              |                      |                       |                |             |                | 148.70       |
| <b>77500</b> |                  |              |                      |                       |                |             |                |              |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-CIT  | 2166250        | 1           | 114.01         | 114.01       |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-CO   | 2166250        | 2           | 128.15         | 128.15       |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE- HU  | 2166250        | 3           | 102.51         | 102.51       |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-CIT  | 2166250        | 4           | 125.32         | 125.32       |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-AD   | 2166250        | 5           | 85.47          | 85.47        |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-FIN  | 2166250        | 6           | 74.38          | 74.38        |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-PO   | 2166250        | 7           | 2,591.48       | 2,591.48     |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-FIR  | 2166250        | 8           | 199.76         | 199.76       |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-BL   | 2166250        | 9           | 71.61          | 71.61        |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-EN   | 2166250        | 10          | 40.50          | 40.50        |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-ST   | 2166250        | 11          | 554.80         | 554.80       |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-ST   | 2166250        | 12          | 12.82          | 12.82        |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-ST   | 2166250        | 13          | 42.22          | 42.22        |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-RE   | 2166250        | 14          | 198.64         | 198.64       |



| GL Period    | Check Issue Date | Check Number | Payee                | Description          | Invoice Number | Invoice Seq | Invoice Amount | Check Amount |
|--------------|------------------|--------------|----------------------|----------------------|----------------|-------------|----------------|--------------|
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-CE  | 2166250        | 15          | 160.19         | 160.19       |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-LIB | 2166250        | 16          | 349.33         | 349.33       |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-MU  | 2166250        | 17          | 74.38          | 74.38        |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-PA  | 2166250        | 18          | 142.27         | 142.27       |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-RE  | 2166250        | 19          | 194.77         | 194.77       |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE- BR | 2166250        | 20          | 32.81          | 32.81        |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-PO  | 2166250        | 21          | 3.72           | 3.72         |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-CO  | 2166250        | 22          | 128.15         | 128.15       |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-WA  | 2166250        | 23          | 399.71         | 399.71       |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-SE  | 2166250        | 24          | 784.17         | 784.17       |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | DENTAL INSURANCE-EM  | 2166250        | 25          | 925.09         | 925.09       |
| 06/24        | 06/28/2024       | 77500        | DELTA DENTAL OF WISC | VISION INSURANVE PRE | 2166250        | 26          | 503.28         | 503.28       |
| Total 77500: |                  |              |                      |                      |                |             |                | 8,039.54     |
| <b>77501</b> |                  |              |                      |                      |                |             |                |              |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-CIT | 9001069097     | 1           | 1,925.36       | 1,925.36     |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-CO  | 9001069097     | 2           | 2,058.44       | 2,058.44     |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-HU  | 9001069097     | 3           | 1,646.75       | 1,646.75     |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-CIT | 9001069097     | 4           | 2,670.62       | 2,670.62     |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-AD  | 9001069097     | 5           | 1,372.98       | 1,372.98     |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-FIN | 9001069097     | 6           | 390.40         | 390.40       |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-PO  | 9001069097     | 7           | 44,380.60      | 44,380.60    |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-FIR | 9001069097     | 8           | 3,584.51       | 3,584.51     |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-BL  | 9001069097     | 9           | 1,526.07       | 1,526.07     |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-EN  | 9001069097     | 10          | 839.34         | 839.34       |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-ST  | 9001069097     | 11          | 7,041.28       | 7,041.28     |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-ST  | 9001069097     | 12          | 205.84         | 205.84       |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-ST  | 9001069097     | 13          | 865.96         | 865.96       |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-RE  | 9001069097     | 14          | 3,190.58       | 3,190.58     |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-CE  | 9001069097     | 15          | 2,573.05       | 2,573.05     |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-LIB | 9001069097     | 16          | 5,239.65       | 5,239.65     |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-MU  | 9001069097     | 17          | 1,419.62       | 1,419.62     |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-PA  | 9001069097     | 18          | 3,609.34       | 3,609.34     |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-RE  | 9001069097     | 19          | 3,891.48       | 3,891.48     |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-BR  | 9001069097     | 20          | 534.12         | 534.12       |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-PO  | 9001069097     | 21          | 152.61         | 152.61       |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-CO  | 9001069097     | 22          | 2,058.44       | 2,058.44     |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-WA  | 9001069097     | 23          | 5,058.49       | 5,058.49     |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-SE  | 9001069097     | 24          | 11,233.80      | 11,233.80    |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | HEALTH INSURANCE-EM  | 9001069097     | 25          | 15,173.02      | 15,173.02    |
| 06/24        | 06/28/2024       | 77501        | QUARTZ HEALTH BENEFI | MONTHLY HEALTH INSU  | 9001069097     | 26          | 2,419.77       | 2,419.77     |
| Total 77501: |                  |              |                      |                      |                |             |                | 125,062.12   |
| <b>77502</b> |                  |              |                      |                      |                |             |                |              |
| 06/24        | 06/28/2024       | 77502        | US CELLULAR          | CELL PHONE CHARGES-  | 06/08/2024 0   | 1           | 195.51         | 195.51       |
| 06/24        | 06/28/2024       | 77502        | US CELLULAR          | CELL PHONE CHARGES-  | 06/08/2024 0   | 2           | 195.48         | 195.48       |
| 06/24        | 06/28/2024       | 77502        | US CELLULAR          | CELL PHONE CHARGES-  | 06/08/2024 0   | 3           | 60.19          | 60.19        |
| 06/24        | 06/28/2024       | 77502        | US CELLULAR          | CELL PHONE CHARGES-  | 06/08/2024 0   | 4           | 35.10          | 35.10        |
| 06/24        | 06/28/2024       | 77502        | US CELLULAR          | CELL PHONE CHARGES-  | 06/08/2024 0   | 5           | 64.41          | 64.41        |
| 06/24        | 06/28/2024       | 77502        | US CELLULAR          | CELL PHONE CHGS.-STR | 06/08/2024 0   | 6           | 207.18         | 207.18       |
| 06/24        | 06/28/2024       | 77502        | US CELLULAR          | CELL PHONE CHGS-WAT  | 0659389048     | 1           | 14.76          | 14.76        |
| 06/24        | 06/28/2024       | 77502        | US CELLULAR          | CELL PHONE CHGS-SEW  | 0659389048     | 2           | 14.76          | 14.76        |
| 06/24        | 06/28/2024       | 77502        | US CELLULAR          | CELL PHONE CHGS.-STR | 0659389048     | 3           | 340.16         | 340.16       |

| GL Period    | Check Issue Date | Check Number | Payee                | Description           | Invoice Number | Invoice Seq | Invoice Amount | Check Amount |
|--------------|------------------|--------------|----------------------|-----------------------|----------------|-------------|----------------|--------------|
| Total 77502: |                  |              |                      |                       |                |             |                | 1,127.55     |
| <b>77503</b> |                  |              |                      |                       |                |             |                |              |
| 06/24        | 06/28/2024       | 77503        | PLATTEVILLE POSTMAST | POSTAGE TO MAIL BILLS | 06.30.2024     | 1           | 834.05         | 834.05       |
| 06/24        | 06/28/2024       | 77503        | PLATTEVILLE POSTMAST | POSTAGE TO MAIL BILLS | 06.30.2024     | 2           | 834.06         | 834.06       |
| Total 77503: |                  |              |                      |                       |                |             |                | 1,668.11     |
| <b>77504</b> |                  |              |                      |                       |                |             |                |              |
| 06/24        | 06/28/2024       | 77504        | COLLECTION SERVICES  | CHILD SUPPORT CHILD   | PR0622241      | 1           | 274.61         | 274.61       |
| Total 77504: |                  |              |                      |                       |                |             |                | 274.61       |
| <b>77505</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77505        | 1ST AYD CORPORATION  | SHOP SUPPLIES         | PSI708274      | 1           | 298.71         | 298.71       |
| Total 77505: |                  |              |                      |                       |                |             |                | 298.71       |
| <b>77506</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77506        | ACOUSTECH SUPPLY IN  | PHASE 3               | 543582         | 1           | 357.60         | 357.60       |
| Total 77506: |                  |              |                      |                       |                |             |                | 357.60       |
| <b>77507</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77507        | AMAZON CAPITAL SERVI | OPERATING SUPPLIES    | 13TD-XGGN-     | 1           | 58.89          | 58.89        |
| 07/24        | 07/03/2024       | 77507        | AMAZON CAPITAL SERVI | ADULT PROGRAMMING     | 14XR-LY41-Y    | 1           | 24.75          | 24.75        |
| 07/24        | 07/03/2024       | 77507        | AMAZON CAPITAL SERVI | OPERATING SUPPLIES    | 14Y7-PV6T-     | 1           | 7.79           | 7.79         |
| 07/24        | 07/03/2024       | 77507        | AMAZON CAPITAL SERVI | CHILDREN'S PROGRAM    | 16JX-DT1P-     | 1           | 111.08         | 111.08       |
| 07/24        | 07/03/2024       | 77507        | AMAZON CAPITAL SERVI | TEEN PROGRAMMING      | 16JX-DT1P-     | 2           | 19.95          | 19.95        |
| 07/24        | 07/03/2024       | 77507        | AMAZON CAPITAL SERVI | SWLS RESOURCE LIBRA   | 17QT-RTX7-     | 1           | 30.55          | 30.55        |
| 07/24        | 07/03/2024       | 77507        | AMAZON CAPITAL SERVI | ADULT A/V             | 1D1W-644F-     | 1           | 923.78         | 923.78       |
| 07/24        | 07/03/2024       | 77507        | AMAZON CAPITAL SERVI | SHOP                  | 1DH1-CR JW-    | 1           | 206.96         | 206.96       |
| 07/24        | 07/03/2024       | 77507        | AMAZON CAPITAL SERVI | SHOP                  | 1G6X-99XQ-     | 1           | 21.99          | 21.99        |
| 07/24        | 07/03/2024       | 77507        | AMAZON CAPITAL SERVI | ADULT A/V             | 1L9J-M9KF-     | 1           | 638.23         | 638.23       |
| 07/24        | 07/03/2024       | 77507        | AMAZON CAPITAL SERVI | CHILDREN'S PROGRAM    | 1LMV-VCG9-     | 1           | 34.88          | 34.88        |
| 07/24        | 07/03/2024       | 77507        | AMAZON CAPITAL SERVI | TEEN PROGRAMMING      | 1LMV-VCG9-     | 2           | 39.96          | 39.96        |
| 07/24        | 07/03/2024       | 77507        | AMAZON CAPITAL SERVI | UNIFORM ALLOWANCE     | 1MKG-TKCG      | 1           | 28.94          | 28.94        |
| 07/24        | 07/03/2024       | 77507        | AMAZON CAPITAL SERVI | VEHICLE REPAIR        | 1MKG-TKCG      | 1           | 159.99         | 159.99       |
| 07/24        | 07/03/2024       | 77507        | AMAZON CAPITAL SERVI | OPERATING SUPPLIES    | 1NC3-4NFV-     | 1           | 333.56         | 333.56       |
| 07/24        | 07/03/2024       | 77507        | AMAZON CAPITAL SERVI | SQUAD SUPPLIES        | 1NC3-4NFV-     | 1           | 49.97          | 49.97        |
| 07/24        | 07/03/2024       | 77507        | AMAZON CAPITAL SERVI | JUVENILE A/V          | 1T6R-KCMR-     | 1           | 107.53         | 107.53       |
| 07/24        | 07/03/2024       | 77507        | AMAZON CAPITAL SERVI | SWLS RESOURCE LIBRA   | 1V1N-Q1KY-     | 1           | 120.58         | 120.58       |
| 07/24        | 07/03/2024       | 77507        | AMAZON CAPITAL SERVI | BUILDINGS AND GROUN   | 1WCN-G3NF      | 1           | 435.24         | 435.24       |
| 07/24        | 07/03/2024       | 77507        | AMAZON CAPITAL SERVI | FD VEHICLE REPAIRS    | 1YPP-KKVV-     | 1           | 8.95-          | 8.95-        |
| 07/24        | 07/03/2024       | 77507        | AMAZON CAPITAL SERVI | SWLS RESOURCE LIBRA   | 1YVV-W6XT-     | 1           | 120.15         | 120.15       |
| Total 77507: |                  |              |                      |                       |                |             |                | 3,465.82     |
| <b>77508</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77508        | APPLIED MICRO INC    | LIFT STATION          | 118290         | 1           | 179.95         | 179.95       |
| Total 77508: |                  |              |                      |                       |                |             |                | 179.95       |
| <b>77509</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77509        | ARCHANGEL DEVICE LL  | UNIFORM ALLOWANCE     | WC-118435      | 1           | 39.97          | 39.97        |

| GL Period    | Check Issue Date | Check Number | Payee                | Description           | Invoice Number | Invoice Seq | Invoice Amount | Check Amount |
|--------------|------------------|--------------|----------------------|-----------------------|----------------|-------------|----------------|--------------|
| Total 77509: |                  |              |                      |                       |                |             |                | 39.97        |
| <b>77510</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77510        | AULTMAN PROPERTY LL  | LEAD PIPE GRANT REIM  | LSL351         | 1           | 1,140.00       | 1,140.00     |
| 07/24        | 07/03/2024       | 77510        | AULTMAN PROPERTY LL  | LEAD PIPE GRANT REIM  | LSL351         | 2           | 380.00         | 380.00       |
| Total 77510: |                  |              |                      |                       |                |             |                | 1,520.00     |
| <b>77511</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77511        | B L MURRAY CO INC    | OPERATING AND CUSTO   | 24357          | 1           | 34.28          | 34.28        |
| Total 77511: |                  |              |                      |                       |                |             |                | 34.28        |
| <b>77512</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77512        | BAKER & TAYLOR       | TEEN BOOKS            | 2038345640     | 1           | 8.89           | 8.89         |
| 07/24        | 07/03/2024       | 77512        | BAKER & TAYLOR       | CHILDREN'S BOOKS      | 2038345691     | 1           | 3.59           | 3.59         |
| 07/24        | 07/03/2024       | 77512        | BAKER & TAYLOR       | ADULT FICTION         | 2038356766     | 1           | 28.17          | 28.17        |
| 07/24        | 07/03/2024       | 77512        | BAKER & TAYLOR       | ADULT NON-FICTION     | 2038356768     | 1           | 18.28          | 18.28        |
| 07/24        | 07/03/2024       | 77512        | BAKER & TAYLOR       | ADULT FICTION         | 2038357424     | 1           | 38.66          | 38.66        |
| 07/24        | 07/03/2024       | 77512        | BAKER & TAYLOR       | ADULT FICTION         | 2038357425     | 1           | 116.03         | 116.03       |
| Total 77512: |                  |              |                      |                       |                |             |                | 213.62       |
| <b>77513</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77513        | BLACKSTONE PUBLISHI  | ADULT FICTION         | 2159692        | 1           | 207.26         | 207.26       |
| 07/24        | 07/03/2024       | 77513        | BLACKSTONE PUBLISHI  | ADULT FICTION         | 2159842        | 1           | 124.83         | 124.83       |
| 07/24        | 07/03/2024       | 77513        | BLACKSTONE PUBLISHI  | ADULT FICTION         | CM313455       | 1           | 56.51-         | 56.51-       |
| Total 77513: |                  |              |                      |                       |                |             |                | 275.58       |
| <b>77514</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77514        | CASPERSON, SHANNA    | LEAD SERVICE LINE REP | LSL 568        | 1           | 1,140.00       | 1,140.00     |
| 07/24        | 07/03/2024       | 77514        | CASPERSON, SHANNA    | LEAD SERVICE LINE REP | LSL 568        | 2           | 380.00         | 380.00       |
| Total 77514: |                  |              |                      |                       |                |             |                | 1,520.00     |
| <b>77515</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77515        | CINTAS CORPORATION # | PROFESSIONAL SERVIC   | 4196752521     | 1           | 66.18          | 66.18        |
| Total 77515: |                  |              |                      |                       |                |             |                | 66.18        |
| <b>77516</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77516        | CORE & MAIN LP       | METER RADIOS          | P961418        | 1           | 2,300.00       | 2,300.00     |
| 07/24        | 07/03/2024       | 77516        | CORE & MAIN LP       | WATER METERS          | U377893        | 1           | 4,500.69       | 4,500.69     |
| 07/24        | 07/03/2024       | 77516        | CORE & MAIN LP       | WATER METERS          | V058042        | 1           | 66.36          | 66.36        |
| 07/24        | 07/03/2024       | 77516        | CORE & MAIN LP       | WATER METER GASKET    | V121748        | 1           | 38.79          | 38.79        |
| 07/24        | 07/03/2024       | 77516        | CORE & MAIN LP       | WATER METER GASKET    | V121749        | 1           | 53.71          | 53.71        |
| Total 77516: |                  |              |                      |                       |                |             |                | 6,959.55     |
| <b>77517</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77517        | CROSSFIELD, BRENDA   | LEAD SERVICE LINE REP | LSL 593        | 1           | 1,140.00       | 1,140.00     |
| 07/24        | 07/03/2024       | 77517        | CROSSFIELD, BRENDA   | LEAD SERVICE LINE REP | LSL 593        | 2           | 380.00         | 380.00       |

| GL Period    | Check Issue Date | Check Number | Payee                | Description           | Invoice Number | Invoice Seq | Invoice Amount | Check Amount |
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| Total 77517: |                  |              |                      |                       |                |             |                | 1,520.00     |
| <b>77518</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77518        | CUSTER, DEBORAH      | CHILDREN'S PROGRAM    | 6/27/2024      | 1           | 120.00         | 120.00       |
| Total 77518: |                  |              |                      |                       |                |             |                | 120.00       |
| <b>77519</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77519        | CY & CHARLEYS FIREST | TIRES-STREET DEPT     | 1-472178       | 1           | 1,010.33       | 1,010.33     |
| Total 77519: |                  |              |                      |                       |                |             |                | 1,010.33     |
| <b>77520</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77520        | EASTMAN CARTWRIGHT   | SIGN POSTS FOR NO PA  | 6025           | 1           | 182.40         | 182.40       |
| Total 77520: |                  |              |                      |                       |                |             |                | 182.40       |
| <b>77521</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77521        | FIRST SUPPLY LLC-DUB | DOG PARK WATERER      | 3605552-00     | 1           | 167.00         | 167.00       |
| 07/24        | 07/03/2024       | 77521        | FIRST SUPPLY LLC-DUB | FERRIC TANKS          | 3622710-00     | 1           | 29.79          | 29.79        |
| 07/24        | 07/03/2024       | 77521        | FIRST SUPPLY LLC-DUB | PLUMBING REPAIR PART  | 3622710-01     | 1           | 116.68         | 116.68       |
| Total 77521: |                  |              |                      |                       |                |             |                | 313.47       |
| <b>77522</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77522        | FP FINANCE PROGRAM   | MONTHLY POSTAGE LEA   | 36785940       | 1           | 177.95         | 177.95       |
| Total 77522: |                  |              |                      |                       |                |             |                | 177.95       |
| <b>77523</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77523        | GFC LEASING WI       | OFFICE EQUIPMENT MAI  | IN14732311     | 1           | 27.55          | 27.55        |
| Total 77523: |                  |              |                      |                       |                |             |                | 27.55        |
| <b>77524</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77524        | GOOD GUY 650 LLC     | LEAD SERVICE LINE REP | LSL 626        | 1           | 1,050.00       | 1,050.00     |
| 07/24        | 07/03/2024       | 77524        | GOOD GUY 650 LLC     | LEAD SERVICE LINE REP | LSL 626        | 2           | 350.00         | 350.00       |
| Total 77524: |                  |              |                      |                       |                |             |                | 1,400.00     |
| <b>77525</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77525        | G-PRO LANDSCAPING &  | PBII PAVING           | 12-23 #2       | 1           | 35,075.15      | 35,075.15    |
| Total 77525: |                  |              |                      |                       |                |             |                | 35,075.15    |
| <b>77526</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77526        | GRANT CTY SHERIFFS D | ANNUAL MAINTENANCE    | 410563         | 1           | 2,596.60       | 2,596.60     |
| Total 77526: |                  |              |                      |                       |                |             |                | 2,596.60     |
| <b>77527</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77527        | HARLEQUIN READER SE  | ADULT FICTION         | 670738624 0    | 1           | 39.87          | 39.87        |
| Total 77527: |                  |              |                      |                       |                |             |                | 39.87        |

| GL Period    | Check Issue Date | Check Number | Payee                 | Description           | Invoice Number | Invoice Seq | Invoice Amount | Check Amount |
|--------------|------------------|--------------|-----------------------|-----------------------|----------------|-------------|----------------|--------------|
| <b>77528</b> |                  |              |                       |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77528        | HEINRICHS ROOFING &   | WELL 5 ROOF           | 6952           | 1           | 130.00         | 130.00       |
| Total 77528: |                  |              |                       |                       |                |             |                | 130.00       |
| <b>77529</b> |                  |              |                       |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77529        | HOLMAN LAWN CARE &    | LAWN MOWING           | 433            | 1           | 180.00         | 180.00       |
| 07/24        | 07/03/2024       | 77529        | HOLMAN LAWN CARE &    | LAWN MOWING           | 433            | 2           | 90.00          | 90.00        |
| Total 77529: |                  |              |                       |                       |                |             |                | 270.00       |
| <b>77530</b> |                  |              |                       |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77530        | IHM, MARK             | LEAD SERVICE LINE REP | LSL526         | 1           | 900.00         | 900.00       |
| 07/24        | 07/03/2024       | 77530        | IHM, MARK             | LEAD SERVICE LINE REP | LSL526         | 2           | 300.00         | 300.00       |
| Total 77530: |                  |              |                       |                       |                |             |                | 1,200.00     |
| <b>77531</b> |                  |              |                       |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77531        | KLING, BARB           | REFUND OVR PYMT - 989 | 38-0973-10     | 1           | 101.98         | 101.98       |
| Total 77531: |                  |              |                       |                       |                |             |                | 101.98       |
| <b>77532</b> |                  |              |                       |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77532        | LEIBFRIED FEED SERVIC | WWTP CHARGES          | 3860           | 1           | 119.25         | 119.25       |
| Total 77532: |                  |              |                       |                       |                |             |                | 119.25       |
| <b>77533</b> |                  |              |                       |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77533        | MENARDS               | PAINT SUPPLIES        | 31851          | 1           | 46.33          | 46.33        |
| 07/24        | 07/03/2024       | 77533        | MENARDS               | TARPS                 | 31917          | 1           | 19.77          | 19.77        |
| 07/24        | 07/03/2024       | 77533        | MENARDS               | MISCELLANEOUS BUILDI  | 31958          | 1           | 39.83          | 39.83        |
| 07/24        | 07/03/2024       | 77533        | MENARDS               | TRIMMER LINE          | 31969          | 1           | 7.99           | 7.99         |
| 07/24        | 07/03/2024       | 77533        | MENARDS               | HITCH                 | 32221          | 1           | 121.23         | 121.23       |
| 07/24        | 07/03/2024       | 77533        | MENARDS               | CABLE TIES            | 32472          | 1           | 37.49          | 37.49        |
| 07/24        | 07/03/2024       | 77533        | MENARDS               | MISCELLANEOUS BUILDI  | 32506          | 1           | 59.48          | 59.48        |
| 07/24        | 07/03/2024       | 77533        | MENARDS               | WORK CLOTHES          | 32556          | 1           | 134.26         | 134.26       |
| 07/24        | 07/03/2024       | 77533        | MENARDS               | GLOVES                | 32602          | 1           | 47.94          | 47.94        |
| 07/24        | 07/03/2024       | 77533        | MENARDS               | PLUMBING PARTS        | 32651          | 1           | 2.16           | 2.16         |
| 07/24        | 07/03/2024       | 77533        | MENARDS               | PHASE 3               | 32801          | 1           | 150.28         | 150.28       |
| 07/24        | 07/03/2024       | 77533        | MENARDS               | VEHICLE SUPPLIES      | 33202          | 1           | 100.95         | 100.95       |
| 07/24        | 07/03/2024       | 77533        | MENARDS               | CAMERAS IN COMPOST    | 33216          | 1           | 30.67          | 30.67        |
| 07/24        | 07/03/2024       | 77533        | MENARDS               | WWTP                  | 33344          | 1           | 74.89          | 74.89        |
| 07/24        | 07/03/2024       | 77533        | MENARDS               | SQUAD SUPPLIES        | 33430          | 1           | 47.47          | 47.47        |
| 07/24        | 07/03/2024       | 77533        | MENARDS               | FD - SMALL EQUIPMENT  | 33476          | 1           | 118.32         | 118.32       |
| 07/24        | 07/03/2024       | 77533        | MENARDS               | VEHICLE SUPPLIES      | 33555          | 1           | 5.99           | 5.99         |
| 07/24        | 07/03/2024       | 77533        | MENARDS               | WWTP                  | 33593          | 1           | 129.99         | 129.99       |
| Total 77533: |                  |              |                       |                       |                |             |                | 1,175.04     |
| <b>77534</b> |                  |              |                       |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77534        | MIDWEST PATCH         | JACKETS-STREET DEPT   | 3451           | 1           | 60.00          | 60.00        |
| Total 77534: |                  |              |                       |                       |                |             |                | 60.00        |
| <b>77535</b> |                  |              |                       |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77535        | MORRISSEY PRINTING I  | POSTER PRINTING       | 61680          | 1           | 13.50          | 13.50        |

| GL Period    | Check Issue Date | Check Number | Payee                 | Description          | Invoice Number | Invoice Seq | Invoice Amount | Check Amount |
|--------------|------------------|--------------|-----------------------|----------------------|----------------|-------------|----------------|--------------|
| 07/24        | 07/03/2024       | 77535        | MORRISSEY PRINTING I  | WATER DEPT CHARGES   | 61689          | 1           | 137.50         | 137.50       |
| 07/24        | 07/03/2024       | 77535        | MORRISSEY PRINTING I  | POSTER PRINTING      | 61744          | 1           | 16.50          | 16.50        |
| 07/24        | 07/03/2024       | 77535        | MORRISSEY PRINTING I  | NO PARKING SIGNS-PD  | 61746          | 1           | 166.95         | 166.95       |
| Total 77535: |                  |              |                       |                      |                |             |                | 334.45       |
| <b>77536</b> |                  |              |                       |                      |                |             |                |              |
| 07/24        | 07/03/2024       | 77536        | MUELLER IMPLEMENT     | MOWER BELTS          | 01-45512       | 1           | 330.80         | 330.80       |
| Total 77536: |                  |              |                       |                      |                |             |                | 330.80       |
| <b>77537</b> |                  |              |                       |                      |                |             |                |              |
| 07/24        | 07/03/2024       | 77537        | OLDS, TONIA           | REFUND WS OVR PYMT - | 28-0040-01     | 1           | 49.44          | 49.44        |
| Total 77537: |                  |              |                       |                      |                |             |                | 49.44        |
| <b>77538</b> |                  |              |                       |                      |                |             |                |              |
| 07/24        | 07/03/2024       | 77538        | PETTY CASH LIBRARY    | CHILDREN'S PROGRAM   | 07.02.2024     | 1           | 45.40          | 45.40        |
| Total 77538: |                  |              |                       |                      |                |             |                | 45.40        |
| <b>77539</b> |                  |              |                       |                      |                |             |                |              |
| 07/24        | 07/03/2024       | 77539        | PLATTEVILLE JOURNAL,  | NEWSPAPER SUBSCRIP   | 3107 6/22/20   | 1           | 91.50          | 91.50        |
| Total 77539: |                  |              |                       |                      |                |             |                | 91.50        |
| <b>77540</b> |                  |              |                       |                      |                |             |                |              |
| 07/24        | 07/03/2024       | 77540        | PLATTEVILLE REGIONAL  | ROOM TAX             | 1ST QTR 20     | 1           | 24,893.68      | 24,893.68    |
| Total 77540: |                  |              |                       |                      |                |             |                | 24,893.68    |
| <b>77541</b> |                  |              |                       |                      |                |             |                |              |
| 07/24        | 07/03/2024       | 77541        | PLATTEVILLE WATER & S | WATER/SEWER-CITY HA  | 06.30.2024     | 1           | 165.59         | 165.59       |
| 07/24        | 07/03/2024       | 77541        | PLATTEVILLE WATER & S | WATER/SEWER-POLICE   | 06.30.2024     | 2           | 200.20         | 200.20       |
| 07/24        | 07/03/2024       | 77541        | PLATTEVILLE WATER & S | WATER/SEWER-FIRE DE  | 06.30.2024     | 3           | 100.43         | 100.43       |
| 07/24        | 07/03/2024       | 77541        | PLATTEVILLE WATER & S | WATER/SEWER-STREET   | 06.30.2024     | 4           | 83.60          | 83.60        |
| 07/24        | 07/03/2024       | 77541        | PLATTEVILLE WATER & S | WATER/SEWER-CEMETE   | 06.30.2024     | 5           | 140.64         | 140.64       |
| 07/24        | 07/03/2024       | 77541        | PLATTEVILLE WATER & S | WATER/SEWER-LIBRARY  | 06.30.2024     | 6           | 11.30          | 11.30        |
| 07/24        | 07/03/2024       | 77541        | PLATTEVILLE WATER & S | WATER/SEWER-MUSEUM   | 06.30.2024     | 7           | 316.19         | 316.19       |
| 07/24        | 07/03/2024       | 77541        | PLATTEVILLE WATER & S | WATER/SEWER-PARKS    | 06.30.2024     | 8           | 2,632.80       | 2,632.80     |
| 07/24        | 07/03/2024       | 77541        | PLATTEVILLE WATER & S | WATER/SEWER-POOL     | 06.30.2024     | 9           | 357.93         | 357.93       |
| 07/24        | 07/03/2024       | 77541        | PLATTEVILLE WATER & S | WATER/SEWER-OLD KAL  | 06.30.2024     | 10          | 22.60          | 22.60        |
| 07/24        | 07/03/2024       | 77541        | PLATTEVILLE WATER & S | WATER/SEWER-OE GRA   | 06.30.2024     | 11          | 21.30          | 21.30        |
| Total 77541: |                  |              |                       |                      |                |             |                | 4,052.58     |
| <b>77542</b> |                  |              |                       |                      |                |             |                |              |
| 07/24        | 07/03/2024       | 77542        | RACOM CORPORATION     | FD RADIO REPEATER PR | INV16276       | 1           | 33,614.72      | 33,614.72    |
| Total 77542: |                  |              |                       |                      |                |             |                | 33,614.72    |
| <b>77543</b> |                  |              |                       |                      |                |             |                |              |
| 07/24        | 07/03/2024       | 77543        | RAMOS, JAKE           | 4TH OF JULY BAND     | 07/04/2024     | 1           | 550.00         | 550.00       |
| Total 77543: |                  |              |                       |                      |                |             |                | 550.00       |

| GL Period    | Check Issue Date | Check Number | Payee                | Description           | Invoice Number | Invoice Seq | Invoice Amount | Check Amount |
|--------------|------------------|--------------|----------------------|-----------------------|----------------|-------------|----------------|--------------|
| <b>77544</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77544        | REGISTRATION FEE TRU | TITLE REPLCEMENT      | 07.01.2024     | 1           | 20.00          | 20.00        |
| 07/24        | 07/03/2024       | 77544        | REGISTRATION FEE TRU | VEHICLE REGISTRATION  | 2014 FORD      | 1           | 85.00          | 85.00        |
| 07/24        | 07/03/2024       | 77544        | REGISTRATION FEE TRU | TITLE FEE             | 2015 FORD      | 1           | 5.00           | 5.00         |
| Total 77544: |                  |              |                      |                       |                |             |                | 110.00       |
| <b>77545</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77545        | RIPS TOWING          | TOWING                | 1063           | 1           | 75.00          | 75.00        |
| Total 77545: |                  |              |                      |                       |                |             |                | 75.00        |
| <b>77546</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77546        | RUSS STRATTON BUSES  | MONTHLY BUS BILLING   | 202364         | 1           | 15,292.80      | 15,292.80    |
| 07/24        | 07/03/2024       | 77546        | RUSS STRATTON BUSES  | MONTHLY BUS BILLING - | 202364         | 2           | 93.00-         | 93.00-       |
| Total 77546: |                  |              |                      |                       |                |             |                | 15,199.80    |
| <b>77547</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77547        | SABEL MECHANICAL     | LS LID REPLACEMENT    | 240367         | 1           | 20,250.00      | 20,250.00    |
| Total 77547: |                  |              |                      |                       |                |             |                | 20,250.00    |
| <b>77548</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77548        | SCHMIDT ELECTRICAL C | PHASE 3 FLAGPOLE LIG  | 5422           | 1           | 1,802.97       | 1,802.97     |
| Total 77548: |                  |              |                      |                       |                |             |                | 1,802.97     |
| <b>77549</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77549        | SIGNS TO GO! INC     | LETTERING-POLICE DEP  | 33444          | 1           | 920.00         | 920.00       |
| Total 77549: |                  |              |                      |                       |                |             |                | 920.00       |
| <b>77550</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77550        | SOUTHWEST ASPHALT S  | TRAIL SEALING MAINTEN | 06.20.2024     | 1           | 3,420.00       | 3,420.00     |
| 07/24        | 07/03/2024       | 77550        | SOUTHWEST ASPHALT S  | TRAIL SEALING MAINTEN | 06.20.2024     | 2           | 350.00         | 350.00       |
| 07/24        | 07/03/2024       | 77550        | SOUTHWEST ASPHALT S  | ROUNTREE BRANCH SE    | 06.20.2024     | 3           | 2,770.00       | 2,770.00     |
| 07/24        | 07/03/2024       | 77550        | SOUTHWEST ASPHALT S  | ROUNTREE BRANCH SE    | 06.20.2024     | 4           | 450.00         | 450.00       |
| 07/24        | 07/03/2024       | 77550        | SOUTHWEST ASPHALT S  | ROUNTREE BRANCH SE    | 06.20.2024     | 5           | 1,280.00       | 1,280.00     |
| 07/24        | 07/03/2024       | 77550        | SOUTHWEST ASPHALT S  | ROUNTREE BRANCH SE    | 06.20.2024     | 6           | 775.00         | 775.00       |
| Total 77550: |                  |              |                      |                       |                |             |                | 9,045.00     |
| <b>77551</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77551        | SOUTHWEST HEALTH CE  | EMPLOYEE DRUG TESTI   | 286082 6.15.   | 1           | 140.00         | 140.00       |
| Total 77551: |                  |              |                      |                       |                |             |                | 140.00       |
| <b>77552</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77552        | SPEE-DEE             | FREIGHT WATER DEPT    | 1050910        | 1           | 7.34           | 7.34         |
| Total 77552: |                  |              |                      |                       |                |             |                | 7.34         |
| <b>77553</b> |                  |              |                      |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77553        | SW WI COMM ACT PROG  | CDBG MONTHLY EXPEN    | INV00833       | 1           | 3,400.04       | 3,400.04     |
| 07/24        | 07/03/2024       | 77553        | SW WI COMM ACT PROG  | CDBG MONTHLY EXPEN    | INV00894       | 1           | 461.73         | 461.73       |

| GL Period    | Check Issue Date | Check Number | Payee                 | Description           | Invoice Number | Invoice Seq | Invoice Amount | Check Amount |
|--------------|------------------|--------------|-----------------------|-----------------------|----------------|-------------|----------------|--------------|
| Total 77553: |                  |              |                       |                       |                |             |                | 3,861.77     |
| <b>77554</b> |                  |              |                       |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77554        | TEMPERLY, TERRY       | LEAD SERVICE REPLACE  | LSL 518        | 1           | 1,140.00       | 1,140.00     |
| 07/24        | 07/03/2024       | 77554        | TEMPERLY, TERRY       | LEAD SERVICE REPLACE  | LSL 518        | 2           | 380.00         | 380.00       |
| Total 77554: |                  |              |                       |                       |                |             |                | 1,520.00     |
| <b>77555</b> |                  |              |                       |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77555        | US CELLULAR           | CELL PHONE CHARGES-   | 0662363188     | 1           | 41.68          | 41.68        |
| Total 77555: |                  |              |                       |                       |                |             |                | 41.68        |
| <b>77556</b> |                  |              |                       |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77556        | WALMART COMMUNITY/    | OPERATING EXPENSES    | 614842 06/1    | 1           | 37.18          | 37.18        |
| 07/24        | 07/03/2024       | 77556        | WALMART COMMUNITY/    | CHILDREN PROGRAMMI    | 614842 06/1    | 2           | 23.16          | 23.16        |
| 07/24        | 07/03/2024       | 77556        | WALMART COMMUNITY/    | TEEN PROGRAMMING      | 614842 06/1    | 3           | 63.70          | 63.70        |
| Total 77556: |                  |              |                       |                       |                |             |                | 124.04       |
| <b>77557</b> |                  |              |                       |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77557        | WATER SURPLUS         | WELL 5 IRON FILTER    | INV0007079     | 1           | 5,210.00       | 5,210.00     |
| Total 77557: |                  |              |                       |                       |                |             |                | 5,210.00     |
| <b>77558</b> |                  |              |                       |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77558        | WAUKESHA CTY TECHNI   | TRAINING              | S0835233       | 1           | 463.50         | 463.50       |
| Total 77558: |                  |              |                       |                       |                |             |                | 463.50       |
| <b>77559</b> |                  |              |                       |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77559        | WENDEL                | ARCHITECT FEES        | 608901.01-1    | 1           | 5,632.68       | 5,632.68     |
| Total 77559: |                  |              |                       |                       |                |             |                | 5,632.68     |
| <b>77560</b> |                  |              |                       |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77560        | WI COPY & BUSINESS E  | POSTAGE MACHINE SUP   | AR59849        | 1           | 310.63         | 310.63       |
| Total 77560: |                  |              |                       |                       |                |             |                | 310.63       |
| <b>77561</b> |                  |              |                       |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77561        | WI STATE FIREFIGHTERS | MEMBERSHIP DUES/INS   | 2024-2025      | 1           | 1,000.00       | 1,000.00     |
| Total 77561: |                  |              |                       |                       |                |             |                | 1,000.00     |
| <b>77562</b> |                  |              |                       |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77562        | WI STATE LAB OF HYGIE | WATER SAMPLES - FLUO  | 779413         | 1           | 29.00          | 29.00        |
| Total 77562: |                  |              |                       |                       |                |             |                | 29.00        |
| <b>77563</b> |                  |              |                       |                       |                |             |                |              |
| 07/24        | 07/03/2024       | 77563        | ALLIANT ENERGY/WP&L   | ELECTRIC/HEATING-CITY | 07.03.2024     | 1           | 1,280.31       | 1,280.31     |
| 07/24        | 07/03/2024       | 77563        | ALLIANT ENERGY/WP&L   | ELECTRIC/HEATING-POLI | 07.03.2024     | 2           | 1,679.32       | 1,679.32     |
| 07/24        | 07/03/2024       | 77563        | ALLIANT ENERGY/WP&L   | ELECTRIC/HEATING-FIRE | 07.03.2024     | 3           | 619.53         | 619.53       |
| 07/24        | 07/03/2024       | 77563        | ALLIANT ENERGY/WP&L   | ELECTRIC/HEATING-STR  | 07.03.2024     | 4           | 366.05         | 366.05       |



| GL Period     | Check Issue Date | Check Number | Payee               | Description           | Invoice Number | Invoice Seq | Invoice Amount | Check Amount |
|---------------|------------------|--------------|---------------------|-----------------------|----------------|-------------|----------------|--------------|
| 07/24         | 07/03/2024       | 77563        | ALLIANT ENERGY/WP&L | ELECTRIC/HEATING-STR  | 07.03.2024     | 5           | 7,628.67       | 7,628.67     |
| 07/24         | 07/03/2024       | 77563        | ALLIANT ENERGY/WP&L | ELECTRIC/HEATING-STO  | 07.03.2024     | 6           | 544.73         | 544.73       |
| 07/24         | 07/03/2024       | 77563        | ALLIANT ENERGY/WP&L | ELECTRIC/HEATING-TRAI | 07.03.2024     | 7           | 28.68          | 28.68        |
| 07/24         | 07/03/2024       | 77563        | ALLIANT ENERGY/WP&L | ELECTRIC/HEATING-LIBR | 07.03.2024     | 8           | 3,116.93       | 3,116.93     |
| 07/24         | 07/03/2024       | 77563        | ALLIANT ENERGY/WP&L | ELECTRIC/HEATING-MUS  | 07.03.2024     | 9           | 1,511.14       | 1,511.14     |
| 07/24         | 07/03/2024       | 77563        | ALLIANT ENERGY/WP&L | ELECTRIC/HEATING-PAR  | 07.03.2024     | 10          | 1,126.84       | 1,126.84     |
| 07/24         | 07/03/2024       | 77563        | ALLIANT ENERGY/WP&L | ELECTRIC/HEATING-POO  | 07.03.2024     | 11          | 18.60          | 18.60        |
| 07/24         | 07/03/2024       | 77563        | ALLIANT ENERGY/WP&L | ELECTRIC/HEATING-EVE  | 07.03.2024     | 12          | 406.80         | 406.80       |
| 07/24         | 07/03/2024       | 77563        | ALLIANT ENERGY/WP&L | ELECTRIC/HEATING-WEL  | 07.03.2024     | 13          | 36.95          | 36.95        |
| 07/24         | 07/03/2024       | 77563        | ALLIANT ENERGY/WP&L | ELECTRIC-WATER        | 07.03.2024     | 14          | 4,465.33       | 4,465.33     |
| 07/24         | 07/03/2024       | 77563        | ALLIANT ENERGY/WP&L | GAS/HEATING-WATER     | 07.03.2024     | 15          | 132.30         | 132.30       |
| 07/24         | 07/03/2024       | 77563        | ALLIANT ENERGY/WP&L | ELECTRIC-SEWER        | 07.03.2024     | 16          | 378.58         | 378.58       |
| 07/24         | 07/03/2024       | 77563        | ALLIANT ENERGY/WP&L | GAS/HEATING-SEWER     | 07.03.2024     | 17          | 28.31          | 28.31        |
| 07/24         | 07/03/2024       | 77563        | ALLIANT ENERGY/WP&L | GAS/HEATING-SEWER     | 07.03.2024     | 18          | 254.77         | 254.77       |
| 07/24         | 07/03/2024       | 77563        | ALLIANT ENERGY/WP&L | ELECTRIC-WATER        | 07.03.2024     | 19          | 1,994.21       | 1,994.21     |
| Total 77563:  |                  |              |                     |                       |                |             |                | 25,618.05    |
| Grand Totals: |                  |              |                     |                       |                |             |                | 784,570.14   |

# **CITY OF PLATTEVILLE**

## **FINANCIAL REPORT**

**JUNE 30, 2024**

FUND 100 - GENERAL FUND  
FUND 101 - TAXI/BUS FUND  
FUND 105 - DEBT SERVICE FUND  
FUND 110 - CAPITAL PROJECTS FUND  
FUND 125 - TIF DISTRICT #5  
FUND 126 - TIF DISTRICT #6  
FUND 127 - TIF DISTRICT #7  
FUND 129 - TIF DISTRICT #9  
FUND 130 - REDEVELOPMENT AUTHORITY (RDA)  
FUND 135 - AFFORDABLE HOUSING  
FUND 140 - BROSKE CENTER  
FUND 150 - ARPA FUND  
FUND 151 - FIRE FACILITY  
FUND 152 - NIF GRANT  
FUND 153 - CDI GRANT  
FUND 154 - LEAD SVC LINE PROGRAM

# CITY OF PLATTEVILLE

BALANCE SHEET  
JUNE 30, 2024

## FUND 100 - GENERAL FUND

|                   | BEGINNING<br>BALANCE | CURRENT<br>ACTIVITY | YTD<br>ACTIVITY | ENDING<br>BALANCE |
|-------------------|----------------------|---------------------|-----------------|-------------------|
| <u>ASSETS</u>     |                      |                     |                 |                   |
| 100-10001-000-000 | ( 3,473,997.18)      | 177,237.85          | 2,353,694.37    | ( 1,120,302.81)   |
| 100-10091-000-000 | 1,230.00             | .00                 | ( 200.00)       | 1,030.00          |
| 100-11111-000-000 | 11,498,580.82        | ( 826,750.49)       | ( 3,140,812.61) | 8,357,768.21      |
| 100-11112-000-000 | 456,573.09           | 2,117.07            | 10,386.74       | 466,959.83        |
| 100-11113-000-000 | 110,309.89           | 354.16              | 2,644.09        | 112,953.98        |
| 100-11115-000-000 | .00                  | .00                 | .00             | .00               |
| 100-11116-000-000 | 24,539.22            | 113.76              | 553.71          | 25,092.93         |
| 100-11405-000-000 | .00                  | .00                 | .00             | .00               |
| 100-11612-000-000 | .00                  | .00                 | .00             | .00               |
| 100-12111-000-000 | .00                  | 667.27              | 1,463,194.05    | 1,463,194.05      |
| 100-12115-000-000 | 59,546.34            | ( 58.70)            | ( 13,034.82)    | 46,511.52         |
| 100-12311-000-000 | 10,793.16            | ( 2,053.17)         | 4,393.47        | 15,186.63         |
| 100-13900-000-000 | .00                  | .00                 | .00             | .00               |
| 100-13901-000-000 | .00                  | .00                 | .00             | .00               |
| 100-13909-000-000 | 10,117.73            | ( 17.97)            | 426.22          | 10,543.95         |
| 100-13910-000-000 | .00                  | 70.00               | ( 145.00)       | ( 145.00)         |
| 100-13911-000-000 | 266,606.54           | ( 12,078.10)        | ( 245,237.72)   | 21,368.82         |
| 100-13912-000-000 | .00                  | .00                 | .00             | .00               |
| 100-13913-000-000 | 27,473.19            | 1,702.82            | ( 8,099.62)     | 19,373.57         |
| 100-14111-000-000 | .00                  | .00                 | .00             | .00               |
| 100-15000-000-000 | .00                  | .00                 | .00             | .00               |
| 100-15001-000-000 | .00                  | .00                 | .00             | .00               |
| 100-15010-000-000 | .00                  | 170.89              | 647.72          | 647.72            |
| 100-15015-000-000 | 120,132.10           | .00                 | .00             | 120,132.10        |
| 100-15020-000-000 | 55.96                | .00                 | 75.96           | 131.92            |
| 100-15030-000-000 | .00                  | .00                 | .00             | .00               |
| 100-15112-000-000 | .00                  | .00                 | .00             | .00               |
| 100-15800-000-000 | .00                  | .00                 | .00             | .00               |
| 100-16500-000-000 | 124,174.96           | .00                 | ( 124,174.96)   | .00               |
| 100-17103-000-000 | .00                  | .00                 | .00             | .00               |
| 100-17104-000-000 | .00                  | .00                 | .00             | .00               |
| 100-17105-000-000 | .00                  | .00                 | .00             | .00               |
| 100-17106-000-000 | 378,723.54           | .00                 | .00             | 378,723.54        |
| 100-17107-000-000 | .00                  | .00                 | .00             | .00               |
| 100-17108-000-000 | .00                  | .00                 | .00             | .00               |
| 100-17109-000-000 | 12,874.30            | .00                 | .00             | 12,874.30         |
| 100-17200-000-000 | 210,031.11           | ( 615.88)           | ( 3,676.13)     | 206,354.98        |
| 100-17201-000-000 | .00                  | .00                 | .00             | .00               |
| 100-17202-000-000 | .00                  | .00                 | .00             | .00               |
| 100-17203-000-000 | .00                  | .00                 | .00             | .00               |
| 100-18000-000-000 | 59,469,829.24        | .00                 | .00             | 59,469,829.24     |
| 100-19900-000-000 | 569,202.36           | .00                 | .00             | 569,202.36        |
| <br>              |                      |                     |                 |                   |
| TOTAL ASSETS      | 69,876,796.37        | ( 659,140.49)       | 300,635.47      | 70,177,431.84     |

# CITY OF PLATTEVILLE

BALANCE SHEET  
JUNE 30, 2024

## FUND 100 - GENERAL FUND

|                               |                                | BEGINNING<br>BALANCE | CURRENT<br>ACTIVITY | YTD<br>ACTIVITY | ENDING<br>BALANCE |
|-------------------------------|--------------------------------|----------------------|---------------------|-----------------|-------------------|
| <u>LIABILITIES AND EQUITY</u> |                                |                      |                     |                 |                   |
| <u>LIABILITIES</u>            |                                |                      |                     |                 |                   |
| 100-21211-000-000             | VOUCHERS PAYABLE               | ( 420,090.76)        | 115,818.65          | 420,090.76      | .00               |
| 100-21220-000-000             | WAGES PAYABLE CLEARING         | ( 112,539.83)        | .00                 | 112,539.83      | .00               |
| 100-21291-000-000             | DELINQ.-UTIL BILL & A/R ON TAX | ( 13,525.07)         | 177.59              | 10,959.53       | ( 2,565.54)       |
| 100-21311-000-000             | FEDERAL TAX W/H PAYABLE        | .00                  | .00                 | .00             | .00               |
| 100-21312-000-000             | STATE TAX W/H PAYABLE          | .00                  | .00                 | .00             | .00               |
| 100-21313-000-000             | 6.20% SOC. SEC. EES            | .00                  | .00                 | .00             | .00               |
| 100-21314-000-000             | 1.45% SOC. SEC. EES            | .00                  | .00                 | .00             | .00               |
| 100-21315-000-000             | 6.20% SOC. SEC. ERS            | .00                  | .00                 | .00             | .00               |
| 100-21316-000-000             | 1.45% SOC. SEC. ERS            | .00                  | .00                 | .00             | .00               |
| 100-21341-000-000             | WATER & SEWER BENEFIT TRU      | .00                  | .00                 | .00             | .00               |
| 100-21343-000-000             | W/S HEALTH INS. ERS            | .00                  | .00                 | .00             | .00               |
| 100-21520-000-000             | GEN WRF EES                    | .00                  | .00                 | .00             | .00               |
| 100-21521-000-000             | W/S WRF EES                    | .00                  | .00                 | .00             | .00               |
| 100-21522-000-000             | GEN WRF ERS                    | .00                  | .00                 | .00             | .00               |
| 100-21523-000-000             | W/S WRF ERS                    | .00                  | .00                 | .00             | .00               |
| 100-21524-000-000             | WRF PROTECTIVE EES             | .00                  | .00                 | .00             | .00               |
| 100-21525-000-000             | WRF PROTECTIVE ERS             | .00                  | .00                 | .00             | .00               |
| 100-21527-000-000             | VISION INSURANCE               | ( 67.59)             | ( 503.28)           | ( 494.57)       | ( 562.16)         |
| 100-21528-000-000             | SUPPLEMENTAL LIFE              | 222.32               | 15.45               | 17.25           | 239.57            |
| 100-21529-000-000             | ADDITIONAL LIFE                | 509.91               | 63.49               | 45.07           | 554.98            |
| 100-21530-000-000             | DENTAL INS                     | ( 280.84)            | ( 3.93)             | 926.17          | 645.33            |
| 100-21531-000-000             | HEALTH INS (EES)               | 165.23               | ( 239.54)           | 15,320.60       | 15,485.83         |
| 100-21532-000-000             | DEPENDENT LIFE INS. EES        | 141.00               | ( 3.20)             | ( 9.60)         | 131.40            |
| 100-21533-000-000             | W/S LIFE INS. ERS              | .00                  | .00                 | .00             | .00               |
| 100-21534-000-000             | HEALTH INS PREMIUMS DUE        | 583.52               | 503.28              | 2,923.05        | 3,506.57          |
| 100-21535-000-000             | DENTAL EMPLOYER                | .00                  | .00                 | .00             | .00               |
| 100-21536-000-000             | COLONIAL LIFE INS.             | ( 857.14)            | ( 2.20)             | ( 45.38)        | ( 902.52)         |
| 100-21537-000-000             | AMERICAN FAMILY LIFE ASSU      | .00                  | .00                 | .00             | .00               |
| 100-21551-000-000             | UNION DUES DED PAYABLE         | .00                  | .00                 | .00             | .00               |
| 100-21555-000-000             | FORFEITURES                    | ( 8,312.26)          | .00                 | .00             | ( 8,312.26)       |
| 100-21562-000-000             | CREDIT UNION DED PAYABLE       | .00                  | .00                 | .00             | .00               |
| 100-21563-000-000             | ADDITIONAL RETIREMENT WIT      | .00                  | .00                 | .00             | .00               |
| 100-21571-000-000             | DEFERRED COMP DED PAYABLE      | ( 8,321.55)          | .00                 | .00             | ( 8,321.55)       |
| 100-21575-000-000             | DIRECT DEPOSIT                 | .00                  | .00                 | .00             | .00               |
| 100-21582-000-000             | MISC DEDUCTIONS PAYABLE        | 8,540.95             | .00                 | .00             | 8,540.95          |
| 100-21586-000-000             | NEW YORK LIFE INS.             | .00                  | .00                 | .00             | .00               |
| 100-21587-000-000             | UNIFORM ALLOWANCES             | .00                  | .00                 | .00             | .00               |
| 100-21588-000-000             | COLONIAL DIS./CANCER           | .00                  | .00                 | .00             | .00               |
| 100-21590-000-000             | FLX MEDICAL/DAY CARE REIMBURS  | ( 10,634.36)         | ( 1,800.65)         | 11,102.07       | 467.71            |
| 100-21611-000-000             | COUNTY & STATE TAXES           | .00                  | .00                 | ( 846,617.19)   | ( 846,617.19)     |
| 100-21612-000-000             | COUNTY-FAILED LOTTERY CREDIT   | .00                  | .00                 | .00             | .00               |
| 100-21700-000-000             | COUNTY-FAILED LOTTERY CREDIT   | .00                  | .00                 | .00             | .00               |
| 100-21711-000-000             | PLATTEVILLE SCHOOL DIST.       | .00                  | .00                 | ( 1,971,853.71) | ( 1,971,853.71)   |
| 100-21712-000-000             | VO-TECH SCHOOL TAXES           | .00                  | .00                 | ( 240,747.23)   | ( 240,747.23)     |
| 100-22211-000-000             | ADVANCE TAX COLLECTIONS        | ( 3,812,357.85)      | .00                 | 3,812,357.85    | .00               |
| 100-23141-000-000             | MUN. UTILITY AVAILABLE BA      | .00                  | .00                 | .00             | .00               |
| 100-23142-000-000             | AIRPORT COMMISSION             | .00                  | .00                 | .00             | .00               |
| 100-23200-000-000             | PARKING SPACE FEES             | ( 87,285.80)         | ( 3,386.00)         | ( 6,130.00)     | ( 93,415.80)      |
| 100-23221-000-000             | AIRPORT SALES TAX ACCOUNT      | .00                  | .00                 | .00             | .00               |
| 100-23235-000-000             | REFUSE: UWP GARBAGE BILL REIMB | .30                  | .00                 | .00             | .30               |

# CITY OF PLATTEVILLE

BALANCE SHEET  
JUNE 30, 2024

## FUND 100 - GENERAL FUND

|  | BEGINNING<br>BALANCE | CURRENT<br>ACTIVITY | YTD<br>ACTIVITY | ENDING<br>BALANCE |
|--|----------------------|---------------------|-----------------|-------------------|
| 100-23340-000-000 HOUSING STUDY                  | .00                  | .00                 | .00             | .00               |
| 100-23345-000-000 PARK CAMPING TRUST - HOMELESS  | ( 325.00)            | .00                 | .00             | ( 325.00)         |
| 100-23347-000-000 M HARRISON MEMORIAL TRUST      | .00                  | .00                 | .00             | .00               |
| 100-23348-000-000 PARKS BEINING TRUST            | ( 25,102.94)         | .00                 | 1,871.65        | ( 23,231.29)      |
| 100-23349-000-000 ICE RINK DONATIONS             | .00                  | .00                 | .00             | .00               |
| 100-23351-000-000 SOCCER DONATIONS               | ( 18,625.11)         | .00                 | ( 1,000.00)     | ( 19,625.11)      |
| 100-23352-000-000 SWIM TEAM DONATIONS TRUST ACCT | ( 21,593.52)         | .00                 | .00             | ( 21,593.52)      |
| 100-23353-000-000 TENNIS ASSOC. DONATIONS        | .00                  | .00                 | ( 731.40)       | ( 731.40)         |
| 100-23354-000-000 FORESTRY DONATIONS             | ( 2,452.00)          | .00                 | .00             | ( 2,452.00)       |
| 100-23355-000-000 LEGION PARK ADV TRUST          | ( 83,268.36)         | ( 250.00)           | 577.63          | ( 82,690.73)      |
| 100-23359-000-000 ARMORY PROCEEDS                | ( 61,278.00)         | .00                 | .00             | ( 61,278.00)      |
| 100-23360-000-000 LIBRARY BUILDING FUND          | ( 17,185.94)         | .00                 | .00             | ( 17,185.94)      |
| 100-23370-000-000 MUSEUM BEINING TRUST           | ( 19,351.92)         | .00                 | .00             | ( 19,351.92)      |
| 100-23371-000-000 MUSEUM REVOLVING FUND          | ( 35,083.76)         | .00                 | .00             | ( 35,083.76)      |
| 100-23372-000-000 MUSEUM TRUST FUND              | ( 24,499.89)         | .00                 | ( 225.35)       | ( 24,725.24)      |
| 100-23373-000-000 JAMISON FUND                   | ( 110.45)            | 63.75               | 139.74          | 29.29             |
| 100-23374-000-000 MUSEUM BILLBOARD ADVERTISING   | .00                  | .00                 | .00             | .00               |
| 100-23375-000-000 MUSEUM PATH PROJECT FUND       | .00                  | .00                 | .00             | .00               |
| 100-23376-000-000 MUSEUM: DONATIONS              | .00                  | .00                 | .00             | .00               |
| 100-23377-000-000 AUDITORIUM REPLACEMENT FUND    | ( 745.00)            | .00                 | .00             | ( 745.00)         |
| 100-23378-000-000 FIRE TOWNSHIP PMTS FOR BLDG    | .00                  | .00                 | .00             | .00               |
| 100-23379-000-000 AUTO PULSE DONATIONS           | .00                  | .00                 | .00             | .00               |
| 100-23382-000-000 AED FUND                       | ( 320.71)            | .00                 | .00             | ( 320.71)         |
| 100-23385-000-000 FIREWORKS FUND                 | ( 2,162.41)          | 9,087.00            | ( 2,533.00)     | ( 4,695.41)       |
| 100-23386-000-000 POOL DONATIONS                 | ( 2,480.00)          | .00                 | .00             | ( 2,480.00)       |
| 100-23387-000-000 SKATEBOARD PARK DONATIONS      | ( 1,022.75)          | .00                 | 420.00          | ( 602.75)         |
| 100-23388-000-000 LEGION PARK EVENT CENTER       | ( 8,950.00)          | .00                 | .00             | ( 8,950.00)       |
| 100-23391-000-000 EVERY CHILD PLAYS SCHOLARSHIP  | ( 14,695.94)         | .00                 | ( 1,547.23)     | ( 16,243.17)      |
| 100-23392-000-000 FRISBEE GOLF MAINT. FUND       | ( 861.07)            | .00                 | .00             | ( 861.07)         |
| 100-23395-000-000 PARK IMPACT FEES               | ( 57,784.19)         | .00                 | ( 760.00)       | ( 58,544.19)      |
| 100-23397-000-000 GREENWOOD CEM (ESTHER BOL      | ( 147,000.39)        | .00                 | .00             | ( 147,000.39)     |
| 100-23399-000-000 GREENWOOD CEM (ZIEGERT) T      | ( 166,879.00)        | .00                 | .00             | ( 166,879.00)     |
| 100-23400-000-000 GREENWOOD CEM. PERPETUAL       | ( 122,017.27)        | ( 637.50)           | ( 1,275.00)     | ( 123,292.27)     |
| 100-23401-000-000 HILLSIDE CEM. PERPETUAL C      | ( 104,619.17)        | ( 212.50)           | ( 1,487.50)     | ( 106,106.67)     |
| 100-23402-000-000 HILLSIDE CEM., NOT PERPET      | ( 5,690.72)          | .00                 | .00             | ( 5,690.72)       |
| 100-23403-000-000 GREENWOOD CEM. (KEIZER)        | ( 15,000.00)         | .00                 | .00             | ( 15,000.00)      |
| 100-23404-000-000 CYRIL CLAYTON TRUST            | ( 50,333.63)         | .00                 | .00             | ( 50,333.63)      |
| 100-23406-000-000 PREPAID MONUMENT MARKING FEE   | ( 130.00)            | .00                 | .00             | ( 130.00)         |
| 100-23450-000-000 FIRE DEPT DESIGNATED FUND      | ( 17,027.46)         | ( 300.00)           | 1,364.06        | ( 15,663.40)      |
| 100-23510-000-000 GOVERNMENT CASH DEPOSITS       | 192.00               | .00                 | .00             | 192.00            |
| 100-23520-000-000 POLICE DONATIONS               | ( 1,651.62)          | .00                 | .00             | ( 1,651.62)       |
| 100-23521-000-000 POLICE EXPLORERS FUND          | ( 947.47)            | .00                 | 29.50           | ( 917.97)         |
| 100-23522-000-000 POLICE POP/ACADEMY             | .00                  | .00                 | .00             | .00               |
| 100-23532-000-000 AMBULANCE LOVELAND TRUST       | .00                  | .00                 | .00             | .00               |
| 100-23552-000-000 ROUNDTREE ART GALLERY          | .00                  | .00                 | .00             | .00               |
| 100-23553-000-000 ROUNDTREE CARMEN BEINING TRUST | .00                  | .00                 | .00             | .00               |
| 100-23554-000-000 ROUNDTREE EVA BEINING TRUST    | .00                  | .00                 | .00             | .00               |
| 100-23555-000-000 HISTORIC PRESERVATION COMM.    | ( 984.21)            | .00                 | .00             | ( 984.21)         |
| 100-23574-000-000 SENIOR CENTER TRIPS            | ( 9,327.74)          | .00                 | .00             | ( 9,327.74)       |
| 100-23575-000-000 SENIOR CENTER BUS DONATIONS    | .00                  | .00                 | .00             | .00               |
| 100-23576-000-000 SENIOR CENTER DONATIONS        | ( 38,726.76)         | 453.81              | ( 776.68)       | ( 39,503.44)      |
| 100-23577-000-000 SENIOR CENTER PICNICS          | 61.79                | .00                 | .00             | 61.79             |
| 100-23578-000-000 SUPPORT OUR SENIORS DONATIONS  | 165.96               | .00                 | .00             | 165.96            |
| 100-23579-000-000 SENIOR CENTER BUILDING SALE    | .00                  | .00                 | .00             | .00               |
| 100-23600-000-000 UW-P R.E.FOUNDATION TRUST      | .00                  | .00                 | .00             | .00               |
| 100-23605-000-000 ROUNDTREE HALL PROCEEDS        | .00                  | .00                 | ( 902,167.00)   | ( 902,167.00)     |

# CITY OF PLATTEVILLE

BALANCE SHEET  
JUNE 30, 2024

## FUND 100 - GENERAL FUND

|  | BEGINNING<br>BALANCE | CURRENT<br>ACTIVITY | YTD<br>ACTIVITY | ENDING<br>BALANCE |
|--|----------------------|---------------------|-----------------|-------------------|
| 100-23700-000-000 TAXI FUNDS PENDING STATE AUDIT | .00                  | .00                 | .00             | .00               |
| 100-25112-000-000 POSTPONED SPEC-ASSES-C/G/      | .00                  | .00                 | .00             | .00               |
| 100-25801-000-000 FREUDENRICH ANIMAL CARE        | .00                  | .00                 | .00             | .00               |
| 100-26000-000-000 DEFERRED (PREPAID) REVENUE     | .00                  | .00                 | .00             | .00               |
| 100-27000-000-000 NOTES ADV. ECON. DEV.          | ( 210,031.11)        | 615.88              | 3,676.13        | ( 206,354.98)     |
| 100-27001-000-000 NOTES ADVANCED PAIDC           | .00                  | .00                 | .00             | .00               |
| 100-27002-000-000 NOTES ADVANCE AIRPORT          | .00                  | .00                 | .00             | .00               |
| 100-27013-000-000 LONG-TERM ADV. TO TIF#3        | .00                  | .00                 | .00             | .00               |
| 100-27014-000-000 LONG-TERM ADV. TO TIF#4        | .00                  | .00                 | .00             | .00               |
| 100-27015-000-000 LONG-TERM ADV. TO TIF#5        | .00                  | .00                 | .00             | .00               |
| 100-27016-000-000 LONG-TERM ADV. TO TIF#6        | ( 51,375.38)         | .00                 | .00             | ( 51,375.38)      |
| 100-27017-000-000 LONG-TERM ADV. TO TIF #7       | ( 457,550.73)        | .00                 | .00             | ( 457,550.73)     |
| 100-27018-000-000 LONG-TERM ADV. TO TIF #8       | .00                  | .00                 | .00             | .00               |
| 100-27180-000-000 RESERVE FOR NEW AMBULANCE      | ( 10,775.72)         | .00                 | ( 624.00)       | ( 11,399.72)      |
| 100-27192-000-000 PARK DAMAGE DEPOSIT            | ( 305.00)            | .00                 | .00             | ( 305.00)         |
| 100-27193-000-000 CITY HALL DAMAGE DEPOSITS      | ( 620.00)            | .00                 | .00             | ( 620.00)         |
| 100-27356-000-000 GRAHAM COMMUNITY FUND          | .00                  | .00                 | .00             | .00               |
| 100-29620-000-000 ACCRUED EMPLOYEE BENEFITS      | ( 569,202.36)        | .00                 | .00             | ( 569,202.36)     |
| 100-30000-000-000 BUDGET VARIANCE                | .00                  | .00                 | .00             | .00               |
| <br>   |                      |                     |                 |                   |
| TOTAL LIABILITIES                                | ( 6,841,784.77)      | 119,460.10          | 415,336.05      | ( 6,426,448.72)   |
| <br>   |                      |                     |                 |                   |
| FUND EQUITY                                      |                      |                     |                 |                   |
| <br>   |                      |                     |                 |                   |
| 100-31000-000-000 FUND BALANCE                   | ( 3,557,427.86)      | 11,777.00           | 11,777.00       | ( 3,545,650.86)   |
| 100-32000-000-000 CONTINGENCY RESERVE            | .00                  | .00                 | .00             | .00               |
| 100-33000-000-000 INVESTMENT IN CAPITAL ASSETS   | ( 59,469,829.24)     | .00                 | .00             | ( 59,469,829.24)  |
| 100-34100-000-000 2016 DEV GRANT RESERVE         | .00                  | .00                 | .00             | .00               |
| 100-34110-000-000 P.O. ENCUMBRANCE               | .00                  | .00                 | .00             | .00               |
| 100-34133-000-000 LONG-TERM ADV. TO TIF #3       | .00                  | .00                 | .00             | .00               |
| 100-34134-000-000 LONG-TERM ADV. TO TIF #4       | .00                  | .00                 | .00             | .00               |
| 100-34135-000-000 LONG-TERM ADV. TO TIF #5       | .00                  | .00                 | .00             | .00               |
| 100-34136-000-000 LONG-TERM ADV. TO TIF #6       | .00                  | .00                 | .00             | .00               |
| 100-34137-000-000 LONG-TERM ADV. TO TIF #7       | .00                  | .00                 | .00             | .00               |
| 100-34138-000-000 LONG-TERM ADV. TO TIF #8       | .00                  | .00                 | .00             | .00               |
| NET INCOME/LOSS                                  | .00                  | 531,286.17          | ( 730,954.55)   | ( 730,954.55)     |
| <br>   |                      |                     |                 |                   |
| TOTAL FUND EQUITY                                | ( 63,027,257.10)     | 543,063.17          | ( 719,177.55)   | ( 63,746,434.65)  |
| <br>   |                      |                     |                 |                   |
| TOTAL LIABILITIES AND EQUITY                     | ( 69,869,041.87)     | 662,523.27          | ( 303,841.50)   | ( 70,172,883.37)  |

**CITY OF PLATTEVILLE**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                                  | PERIOD<br>ACTUAL                  | YTD ACTUAL       | BUDGET<br>AMOUNT    | VARIANCE            | % OF<br>BUDGET        | ENC<br>BALANCE | UNENC<br>BALANCE          |
|----------------------------------|-----------------------------------|------------------|---------------------|---------------------|-----------------------|----------------|---------------------------|
| <u>TAXES</u>                     |                                   |                  |                     |                     |                       |                |                           |
| 100-41100-100-000                | GENERAL PROPERTY TAXES            | .00              | 3,119,887.63        | 3,119,887.00        | .63                   | 100.00         | .00 .63                   |
| 100-41210-135-000                | LOCAL ROOM TAX                    | .00              | 34,851.05           | 230,000.00          | ( 195,148.95)         | 15.15          | .00 ( 195,148.95)         |
| 100-41310-140-000                | MUNICIPAL OWNED UTILITY           | 31,546.18        | 189,277.08          | 394,524.00          | ( 205,246.92)         | 47.98          | .00 ( 205,246.92)         |
| 100-41321-150-000                | PAYMENTS IN LIEU OF TAXES         | .00              | 135,803.24          | 133,300.00          | 2,503.24              | 101.88         | .00 2,503.24              |
| 100-41400-170-000                | LAND USE VALUE TAX PENALTY        | .00              | .00                 | 100.00              | ( 100.00)             | .00            | .00 ( 100.00)             |
| 100-41800-160-000                | INTEREST ON TAXES                 | 630.87           | 1,175.26            | 1,000.00            | 175.26                | 117.53         | .00 175.26                |
|                                  | <b>TOTAL TAXES</b>                | <b>32,177.05</b> | <b>3,480,994.26</b> | <b>3,878,811.00</b> | <b>( 397,816.74)</b>  | <b>89.74</b>   | <b>.00 ( 397,816.74)</b>  |
| <u>SPECIAL ASSESSMENTS</u>       |                                   |                  |                     |                     |                       |                |                           |
| 100-42000-600-000                | STR ADMIN: SNOW & ICE             | .00              | 1,850.10            | 2,000.00            | ( 149.90)             | 92.51          | .00 ( 149.90)             |
| 100-42000-601-000                | WEEDS: ENFORCEMENT REVENU         | 510.00           | 1,030.00            | 2,500.00            | ( 1,470.00)           | 41.20          | .00 ( 1,470.00)           |
| 100-42000-608-000                | WEIGHTS & MEASURES                | .00              | .00                 | 4,900.00            | ( 4,900.00)           | .00            | .00 ( 4,900.00)           |
|                                  | <b>TOTAL SPECIAL ASSESSMENTS</b>  | <b>510.00</b>    | <b>2,880.10</b>     | <b>9,400.00</b>     | <b>( 6,519.90)</b>    | <b>30.64</b>   | <b>.00 ( 6,519.90)</b>    |
| <u>INTERGOVERNMENTAL REVENUE</u> |                                   |                  |                     |                     |                       |                |                           |
| 100-43229-225-000                | FEDERAL TAXI GRANT                | .00              | ( .29)              | .00                 | ( .29)                | .00            | .00 ( .29)                |
| 100-43410-230-000                | STATE SHARED REVENUES             | .00              | .00                 | 3,077,484.00        | (3,077,484.00)        | .00            | .00 (3,077,484.00)        |
| 100-43410-231-000                | EXPENDITURE RESTRAINT PAY         | .00              | .00                 | 112,338.00          | ( 112,338.00)         | .00            | .00 ( 112,338.00)         |
| 100-43410-232-000                | STATE AID EXEMPT COMPUTER         | .00              | .00                 | 10,930.00           | ( 10,930.00)          | .00            | .00 ( 10,930.00)          |
| 100-43410-233-000                | PERSONAL PROPERTY AID             | .00              | 17,698.83           | 17,699.00           | ( .17)                | 100.00         | .00 ( .17)                |
| 100-43420-240-000                | 2% FIRE INS. DUES STATE           | .00              | .00                 | 37,748.00           | ( 37,748.00)          | .00            | .00 ( 37,748.00)          |
| 100-43520-522-000                | FIRE DEPT GRANTS                  | .00              | 2,125.00            | 2,100.00            | 25.00                 | 101.19         | .00 25.00                 |
| 100-43530-100-000                | LEAD SERVICE LINES - DNR GRA      | .00              | .00                 | 125,400.00          | ( 125,400.00)         | .00            | .00 ( 125,400.00)         |
| 100-43531-260-000                | GENERAL TRANS. AIDS               | 40,500.00        | 351,603.96          | 622,116.00          | ( 270,512.04)         | 56.52          | .00 ( 270,512.04)         |
| 100-43533-270-000                | CONNECTING HIGHWAY AIDS           | .00              | 31,889.32           | 54,472.00           | ( 22,582.68)          | 58.54          | .00 ( 22,582.68)          |
| 100-43540-282-000                | RECYCLE: RECYCLING GRANT          | .00              | 44,280.50           | 44,000.00           | 280.50                | 100.64         | .00 280.50                |
| 100-43551-256-000                | SENIOR CENTER GRANT               | .00              | .00                 | 5,000.00            | ( 5,000.00)           | .00            | .00 ( 5,000.00)           |
| 100-43551-257-000                | LIBRARY FOUNDATION GRANT          | .00              | 2,376.83            | .00                 | 2,376.83              | .00            | .00 2,376.83              |
| 100-43551-258-000                | LIBRARY GRANT/SCHLRSHO OTH        | 500.00           | 500.00              | .00                 | 500.00                | .00            | .00 500.00                |
| 100-43570-280-000                | LIBRARY: SWLS GRANT AUDIOBO       | .00              | 5,625.00            | 5,625.00            | .00                   | 100.00         | .00 .00                   |
| 100-43570-285-000                | S.W.L.S. LIBRARY GRANT            | .00              | 5,000.00            | 5,000.00            | .00                   | 100.00         | .00 .00                   |
| 100-43570-287-000                | MUSEUM: GRANT                     | .00              | 1,595.00            | 23,726.00           | ( 22,131.00)          | 6.72           | .00 ( 22,131.00)          |
| 100-43610-300-000                | ST. AID MUN. SERVICE PMT.         | .00              | 153,725.43          | 154,128.00          | ( 402.57)             | 99.74          | .00 ( 402.57)             |
| 100-43630-310-000                | LIEU OF TAXES DNR                 | .00              | 46.59               | 47.00               | ( .41)                | 99.13          | .00 ( .41)                |
| 100-43710-330-000                | STREET MATCHING FUNDS-COUN        | .00              | .00                 | 4,000.00            | ( 4,000.00)           | .00            | .00 ( 4,000.00)           |
| 100-43720-551-000                | COUNTY LIBRARY FUNDING            | .00              | 230,592.19          | 230,592.00          | .19                   | 100.00         | .00 .19                   |
|                                  | <b>TOTAL INTERGOVERNMENTAL RE</b> | <b>41,000.00</b> | <b>847,058.36</b>   | <b>4,532,405.00</b> | <b>(3,685,346.64)</b> | <b>18.69</b>   | <b>.00 (3,685,346.64)</b> |

**CITY OF PLATTEVILLE**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                                | PERIOD<br>ACTUAL                     | YTD ACTUAL       | BUDGET<br>AMOUNT | VARIANCE          | % OF<br>BUDGET      | ENC<br>BALANCE | UNENC<br>BALANCE        |
|--------------------------------|--------------------------------------|------------------|------------------|-------------------|---------------------|----------------|-------------------------|
| <u>LICENSES &amp; PERMITS</u>  |                                      |                  |                  |                   |                     |                |                         |
| 100-44100-610-000              | LIQUOR & MALT LICENSES               | 33.00            | 21,766.00        | 22,700.00         | ( 934.00)           | 95.89          | .00 ( 934.00)           |
| 100-44100-611-000              | OPERATOR'S LICENSES                  | 1,473.00         | 4,418.00         | 5,000.00          | ( 582.00)           | 88.36          | .00 ( 582.00)           |
| 100-44100-612-000              | BUSINESS & OCCUPATIONAL L            | .00              | 111.00           | 500.00            | ( 389.00)           | 22.20          | .00 ( 389.00)           |
| 100-44100-613-000              | CIGARETTE LICENSES                   | .00              | 1,700.00         | 1,500.00          | 200.00              | 113.33         | .00 200.00              |
| 100-44100-615-000              | SOLICITORS/VENDORS PERMITS           | 200.00           | 400.00           | 250.00            | 150.00              | 160.00         | .00 150.00              |
| 100-44200-620-000              | BICYCLE LICENSES                     | 15.00            | 25.00            | 50.00             | ( 25.00)            | 50.00          | .00 ( 25.00)            |
| 100-44200-621-000              | DOG LICENSES                         | 226.00           | 1,012.00         | 800.00            | 212.00              | 126.50         | .00 212.00              |
| 100-44300-630-000              | BUILDING INSPECTION PERMIT           | ( 400.42)        | 15,622.32        | 77,500.00         | ( 61,877.68)        | 20.16          | .00 ( 61,877.68)        |
| 100-44300-633-000              | PLANNING COMMISSION                  | .00              | 250.00           | 1,000.00          | ( 750.00)           | 25.00          | .00 ( 750.00)           |
| 100-44300-635-000              | FIRE DEPT BURN PERMITS               | .00              | .00              | 25.00             | ( 25.00)            | .00            | .00 ( 25.00)            |
| 100-44900-600-000              | STORM WATER PERMIT                   | .00              | .00              | 3,000.00          | ( 3,000.00)         | .00            | .00 ( 3,000.00)         |
| 100-44900-610-000              | EROSION CONTROL PERMIT               | .00              | 75.00            | 1,500.00          | ( 1,425.00)         | 5.00           | .00 ( 1,425.00)         |
|                                | <b>TOTAL LICENSES &amp; PERMITS</b>  | <b>1,546.58</b>  | <b>45,379.32</b> | <b>113,825.00</b> | <b>( 68,445.68)</b> | <b>39.87</b>   | <b>.00 ( 68,445.68)</b> |
| <u>FINES &amp; FORFEITURES</u> |                                      |                  |                  |                   |                     |                |                         |
| 100-45100-640-000              | COURT PENALTIES & COSTS              | 8,424.23         | 42,609.09        | 55,000.00         | ( 12,390.91)        | 77.47          | .00 ( 12,390.91)        |
| 100-45100-641-000              | PARKING VIOLATIONS                   | 1,715.00         | 34,709.00        | 60,000.00         | ( 25,291.00)        | 57.85          | .00 ( 25,291.00)        |
| 100-45100-643-000              | UW-P PARKING CITATION VIOLATI        | .00              | .00              | 2,500.00          | ( 2,500.00)         | .00            | .00 ( 2,500.00)         |
|                                | <b>TOTAL FINES &amp; FORFEITURES</b> | <b>10,139.23</b> | <b>77,318.09</b> | <b>117,500.00</b> | <b>( 40,181.91)</b> | <b>65.80</b>   | <b>.00 ( 40,181.91)</b> |



**CITY OF PLATTEVILLE**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                                   | PERIOD                       |             | BUDGET     |             | % OF         | ENC      | UNENC        |
|-----------------------------------|------------------------------|-------------|------------|-------------|--------------|----------|--------------|
|                                   | ACTUAL                       | YTD ACTUAL  | AMOUNT     | VARIANCE    | BUDGET       | BALANCE  | BALANCE      |
| <u>PUBLIC CHARGES FOR SERVICE</u> |                              |             |            |             |              |          |              |
| 100-46100-648-000                 | COBRA INSURANCE CHARGES      | .00         | .00        | 100.00      | ( 100.00)    | .00      | ( 100.00)    |
| 100-46100-650-000                 | ZONING BOOKS & BD. OF APP    | .00         | 600.00     | 750.00      | ( 150.00)    | 80.00    | ( 150.00)    |
| 100-46100-652-000                 | LICENSE PUBLICATION FEES     | .00         | 252.00     | 450.00      | ( 198.00)    | 56.00    | ( 198.00)    |
| 100-46100-656-000                 | REFUSE: SALE OF GARBAGE BAG  | 595.00      | 1,172.00   | 2,000.00    | ( 828.00)    | 58.60    | ( 828.00)    |
| 100-46100-695-000                 | PROPERTY SEARCH CHARGE       | 750.00      | 2,370.00   | 5,500.00    | ( 3,130.00)  | 43.09    | ( 3,130.00)  |
| 100-46210-659-000                 | POLICE OTHER-SALES, ETC.     | 144.00      | 1,054.25   | 4,000.00    | ( 2,945.75)  | 26.36    | ( 2,945.75)  |
| 100-46210-660-000                 | POLICE COPIES                | 51.45       | 610.17     | 1,000.00    | ( 389.83)    | 61.02    | ( 389.83)    |
| 100-46210-661-000                 | TOWING                       | .00         | 1,590.00   | 3,000.00    | ( 1,410.00)  | 53.00    | ( 1,410.00)  |
| 100-46210-662-000                 | POLICE OTHER-BACKGROUND C    | 308.00      | 1,400.00   | 1,200.00    | 200.00       | 116.67   | 200.00       |
| 100-46210-663-000                 | POLICE OFFICER ASSIST-PUBLIC | .00         | 1,000.43   | .00         | 1,000.43     | .00      | 1,000.43     |
| 100-46210-664-000                 | POLICE DONATIONS             | .00         | 527.00     | 4,000.00    | ( 3,473.00)  | 13.18    | ( 3,473.00)  |
| 100-46210-706-000                 | UW-P PARKING PERMIT FEES     | .00         | .00        | 21,600.00   | ( 21,600.00) | .00      | ( 21,600.00) |
| 100-46220-638-000                 | FIRE INSPECTIONS             | 10,635.00   | 41,493.86  | 74,500.00   | ( 33,006.14) | 55.70    | ( 33,006.14) |
| 100-46220-639-000                 | FIRE DEPT COPIES             | .00         | 10.00      | 50.00       | ( 40.00)     | 20.00    | ( 40.00)     |
| 100-46230-665-000                 | AMBULANCE SPECIAL CHARGE     | 9,990.38    | 60,536.94  | 119,000.00  | ( 58,463.06) | 50.87    | ( 58,463.06) |
| 100-46310-430-000                 | STREET DEPARTMENT            | 80.00       | 2,823.65   | 3,000.00    | ( 176.35)    | 94.12    | ( 176.35)    |
| 100-46350-200-000                 | SEN CTR: GROCERY REIMB       | 122.70      | 921.32     | 800.00      | 121.32       | 115.17   | 121.32       |
| 100-46420-464-000                 | REFUSE: GARBAGE FEE/TAXBILL  | .00         | 163,860.00 | 163,000.00  | 860.00       | 100.53   | 860.00       |
| 100-46540-007-000                 | GREENWOOD CEM. DON.,CNTY.    | .00         | 213.75     | 176.00      | 37.75        | 121.45   | 37.75        |
| 100-46540-008-000                 | GREENWOOD CEM. LOT SALES     | 1,912.50    | 3,825.00   | 4,250.00    | ( 425.00)    | 90.00    | ( 425.00)    |
| 100-46540-009-000                 | GREENWOOD CEM. BURIAL FEE    | 3,075.00    | 11,250.00  | 27,000.00   | ( 15,750.00) | 41.67    | ( 15,750.00) |
| 100-46540-010-000                 | HILLSIDE CEM. BURIAL FEES    | 850.00      | 3,300.00   | 26,500.00   | ( 23,200.00) | 12.45    | ( 23,200.00) |
| 100-46540-011-000                 | HILLSIDE CEM. LOT SALES      | 2,087.50    | 5,912.50   | 4,250.00    | 1,662.50     | 139.12   | 1,662.50     |
| 100-46540-012-000                 | HILLSIDE CEM. DON.,CNTY.P    | .00         | 213.75     | 252.00      | ( 38.25)     | 84.82    | ( 38.25)     |
| 100-46540-013-000                 | GREENWOOD CEM. MONUMENT      | 50.00       | 50.00      | 400.00      | ( 350.00)    | 12.50    | ( 350.00)    |
| 100-46540-014-000                 | HILLSIDE CEM. MONUMENT FEE   | .00         | .00        | 400.00      | ( 400.00)    | .00      | ( 400.00)    |
| 100-46710-450-000                 | LIBRARY: FINES / LOST BOOKS  | 250.43      | 580.41     | .00         | 580.41       | .00      | 580.41       |
| 100-46710-451-000                 | LIBRARY: TAXABLE             | 362.72      | 2,612.42   | 5,000.00    | ( 2,387.58)  | 52.25    | ( 2,387.58)  |
| 100-46720-670-000                 | PARK CAMPING FEES            | .00         | 75.00      | 100.00      | ( 25.00)     | 75.00    | ( 25.00)     |
| 100-46720-671-000                 | PARK CAMPING FEES TAXABLE    | 2,233.13    | 7,530.86   | 8,500.00    | ( 969.14)    | 88.60    | ( 969.14)    |
| 100-46750-670-000                 | MUSEUM: STORE SALES TAXABL   | 1,802.10    | 4,713.42   | 18,000.00   | ( 13,286.58) | 26.19    | ( 13,286.58) |
| 100-46750-671-000                 | MUSEUM: PROGRAM FEES         | 101.35      | 1,445.57   | 13,000.00   | ( 11,554.43) | 11.12    | ( 11,554.43) |
| 100-46750-672-000                 | MUSEUM: TOUR ADMISSION       | 6,305.93    | 11,105.19  | 26,000.00   | ( 14,894.81) | 42.71    | ( 14,894.81) |
| 100-46750-673-000                 | SWIMMING POOL REVENUE        | ( 85.38)    | ( 225.72)  | ( 1,000.00) | 774.28       | ( 22.57) | 774.28       |
| 100-46750-673-100                 | POOL: DAILY ADMISSIONS       | 244.00      | 244.00     | 54,000.00   | ( 53,756.00) | .45      | ( 53,756.00) |
| 100-46750-673-101                 | POOL: SEASONAL PASSES        | ( 3,962.50) | 336.58     | 39,000.00   | ( 38,663.42) | .86      | ( 38,663.42) |
| 100-46750-673-102                 | POOL: LESSONS                | ( 5,505.00) | 12,814.66  | 21,000.00   | ( 8,185.34)  | 61.02    | ( 8,185.34)  |
| 100-46750-673-104                 | POOL: MISCELLANEOUS          | 35.00       | 140.00     | 100.00      | 40.00        | 140.00   | 40.00        |
| 100-46750-673-106                 | POOL: ZUMBA                  | ( 600.00)   | ( 225.00)  | 1,500.00    | ( 1,725.00)  | ( 15.00) | ( 1,725.00)  |
| 100-46750-674-000                 | MUNICIPAL POOL SALES/VEND    | .00         | .00        | 8,000.00    | ( 8,000.00)  | .00      | ( 8,000.00)  |
| 100-46750-675-356                 | RECREATION (OTHER SUMMER)    | 497.50      | 587.50     | .00         | 587.50       | .00      | 587.50       |
| 100-46750-675-359                 | SOCCER (YOUTH)               | 720.00      | 6,718.80   | 7,000.00    | ( 281.20)    | 95.98    | ( 281.20)    |
| 100-46750-675-361                 | TBALL & BASEBALL (YOUTH)     | 195.00      | 2,070.00   | 4,000.00    | ( 1,930.00)  | 51.75    | ( 1,930.00)  |
| 100-46750-675-362                 | YOUTH DIAMOND SPORTS         | ( 75.00)    | 8,745.00   | 9,750.00    | ( 1,005.00)  | 89.69    | ( 1,005.00)  |
| 100-46750-675-363                 | YOUTH DIAMOND SPORTS LATE F  | 10.00       | 10.00      | .00         | 10.00        | .00      | 10.00        |
| 100-46750-675-374                 | BASKETBALL (YOUTH)           | 60.00       | 480.00     | 250.00      | 230.00       | 192.00   | 230.00       |
| 100-46750-675-389                 | TENNIS (YOUTH)               | .00         | .00        | 100.00      | ( 100.00)    | .00      | ( 100.00)    |
| 100-46750-675-393                 | DANCE (YOUTH)                | .00         | 465.00     | 500.00      | ( 35.00)     | 93.00    | ( 35.00)     |
| 100-46750-675-399                 | GOLF (YOUTH)                 | 455.00      | 4,325.00   | 100.00      | 4,225.00     | 4,325.00 | 4,225.00     |
| 100-46750-676-377                 | INDOOR VOLLEYBALL (YOUTH)    | .00         | 450.00     | 2,000.00    | ( 1,550.00)  | 22.50    | ( 1,550.00)  |
| 100-46750-676-382                 | FOOTBALL (YOUTH)             | 180.00      | 1,322.13   | 2,500.00    | ( 1,177.87)  | 52.89    | ( 1,177.87)  |
| 100-46750-676-384                 | GYMNASTICS (YOUTH)           | 60.00       | 255.00     | 200.00      | 55.00        | 127.50   | 55.00        |
| 100-46750-676-385                 | INTRO TO SPORTS (YOUTH)      | .00         | 285.00     | 250.00      | 35.00        | 114.00   | 35.00        |

**CITY OF PLATTEVILLE**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|   | PERIOD<br>ACTUAL | YTD ACTUAL        | BUDGET<br>AMOUNT  | VARIANCE             | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE     |
|---|------------------|-------------------|-------------------|----------------------|----------------|----------------|----------------------|
| 100-46750-676-387 SWIM TEAM (YOUTH)             | 210.00           | 2,070.00          | 4,500.00          | ( 2,430.00)          | 46.00          | .00            | ( 2,430.00)          |
| 100-46750-677-000 RECREATION TAXABLE            | ( 38.69)         | ( 95.90)          | ( 110.00)         | 14.10                | ( 87.18)       | .00            | 14.10                |
| 100-46750-677-500 PICKLEBALL (ADULT)            | .00              | .00               | 2,000.00          | ( 2,000.00)          | .00            | .00            | ( 2,000.00)          |
| 100-46750-677-504 INDOOR VOLLEYBALL (ADULT)     | 150.00           | 282.00            | 500.00            | ( 218.00)            | 56.40          | .00            | ( 218.00)            |
| 100-46750-677-505 SAND VOLLEYBALL (ADULT)       | .00              | 1,350.00          | 1,200.00          | 150.00               | 112.50         | .00            | 150.00               |
| 100-46750-677-508 HORSESHOE ASSOCIATION (ADU)   | 663.00           | 663.00            | .00               | 663.00               | .00            | .00            | 663.00               |
| 100-46750-677-524 BASKETBALL (ADULT)            | .00              | 387.00            | 600.00            | ( 213.00)            | 64.50          | .00            | ( 213.00)            |
| 100-46750-679-000 VENDING SALES                 | .00              | 97.45             | .00               | 97.45                | .00            | .00            | 97.45                |
| 100-46750-685-000 RECREATION DONATIONS          | 175.00           | 6,160.60          | 4,500.00          | 1,660.60             | 136.90         | .00            | 1,660.60             |
| 100-46750-686-000 PARK DONATIONS                | .00              | .00               | 100.00            | ( 100.00)            | .00            | .00            | ( 100.00)            |
| <b>TOTAL PUBLIC CHARGES FOR SE</b>              | <b>35,095.12</b> | <b>382,761.59</b> | <b>700,318.00</b> | <b>( 317,556.41)</b> | <b>54.66</b>   | <b>.00</b>     | <b>( 317,556.41)</b> |
| <b>INTERGOVERNMENTAL CHARGE</b>                 |                  |                   |                   |                      |                |                |                      |
| 100-47230-536-000 UW-P ADMIN FEES               | 55.00            | 275.00            | 500.00            | ( 225.00)            | 55.00          | .00            | ( 225.00)            |
| 100-47300-240-000 2% FIRE INS. DUES TOWNSHIPS   | .00              | .00               | 13,956.00         | ( 13,956.00)         | .00            | .00            | ( 13,956.00)         |
| 100-47300-480-000 FIRE DEPT. INS PMTS.          | .00              | .00               | 5,000.00          | ( 5,000.00)          | .00            | .00            | ( 5,000.00)          |
| 100-47300-481-000 FIRE DEPT. FIXED COSTS        | .00              | .00               | 77,000.00         | ( 77,000.00)         | .00            | .00            | ( 77,000.00)         |
| 100-47300-482-000 FIRE PER CALL CHARGES (\$450) | 450.00           | 2,250.00          | 2,700.00          | ( 450.00)            | 83.33          | .00            | ( 450.00)            |
| 100-47305-552-000 SCHOOL/CITY CONTRACT          | 6,497.91         | 41,549.19         | 82,023.89         | ( 40,474.70)         | 50.65          | .00            | ( 40,474.70)         |
| 100-47310-521-000 CROSSING GUARD SCHOOL REIM    | 269.13           | 958.10            | 2,132.00          | ( 1,173.90)          | 44.94          | .00            | ( 1,173.90)          |
| <b>TOTAL INTERGOVERNMENTAL CH</b>               | <b>7,272.04</b>  | <b>45,032.29</b>  | <b>183,311.89</b> | <b>( 138,279.60)</b> | <b>24.57</b>   | <b>.00</b>     | <b>( 138,279.60)</b> |
| <b>MISCELLANEOUS REVENUES</b>                   |                  |                   |                   |                      |                |                |                      |
| 100-48110-810-000 INTEREST GENERAL FUND         | 34,951.88        | 285,555.06        | 365,000.00        | ( 79,444.94)         | 78.23          | .00            | ( 79,444.94)         |
| 100-48110-811-000 INTEREST LIBRARY FUNDS        | 113.76           | 553.71            | .00               | 553.71               | .00            | .00            | 553.71               |
| 100-48110-815-000 INTEREST GREENWOOD CEMETE     | 2,117.07         | 10,386.74         | 21,000.00         | ( 10,613.26)         | 49.46          | .00            | ( 10,613.26)         |
| 100-48110-817-000 INTEREST HILLSIDE CEMETERY    | 354.16           | 2,644.09          | 4,800.00          | ( 2,155.91)          | 55.09          | .00            | ( 2,155.91)          |
| 100-48130-822-000 INTEREST ON SNOW BILLS        | ( 5.08)          | 3.53              | 50.00             | ( 46.47)             | 7.06           | .00            | ( 46.47)             |
| 100-48200-830-000 CITY BUILDING RENTAL          | 1,230.00         | 2,205.00          | 1,500.00          | 705.00               | 147.00         | .00            | 705.00               |
| 100-48200-831-000 CITY BUILDING RENTAL TAXABLE  | 120.00           | 395.26            | 200.00            | 195.26               | 197.63         | .00            | 195.26               |
| 100-48200-840-000 SHELTER RENTAL TAXABLE        | 534.52           | 2,903.34          | 3,500.00          | ( 596.66)            | 82.95          | .00            | ( 596.66)            |
| 100-48200-841-000 SHELTER RENTAL                | 100.00           | 1,100.00          | 120.00            | 980.00               | 916.67         | .00            | 980.00               |
| 100-48309-682-000 RECYCLE: SALE OF RECYCLE BIN  | 105.00           | 360.00            | 450.00            | ( 90.00)             | 80.00          | .00            | ( 90.00)             |
| 100-48309-683-000 SALE OF STREET DEPT ITEMS     | .00              | 371.08            | 7,500.00          | ( 7,128.92)          | 4.95           | .00            | ( 7,128.92)          |
| 100-48309-885-000 SALE OF SENIOR CTR ITEMS      | .00              | 9,950.00          | .00               | 9,950.00             | .00            | .00            | 9,950.00             |
| 100-48400-400-000 INSURANCE-POLICE PROP. LOSS   | 10,277.00        | 11,277.00         | .00               | 11,277.00            | .00            | .00            | 11,277.00            |
| 100-48500-486-000 HISTORIC PRESERVATION         | .00              | .00               | 15,000.00         | ( 15,000.00)         | .00            | .00            | ( 15,000.00)         |
| 100-48500-511-000 MISC CITY DONATIONS           | .00              | 3,519.92          | .00               | 3,519.92             | .00            | .00            | 3,519.92             |
| 100-48500-551-000 MUSEUM: DONATIONS             | .00              | .00               | 47,000.00         | ( 47,000.00)         | .00            | .00            | ( 47,000.00)         |
| 100-48500-553-000 FORESTRY GRANTS               | .00              | .00               | 5,000.00          | ( 5,000.00)          | .00            | .00            | ( 5,000.00)          |
| 100-48500-555-000 LIFEGUARD INCENTIVE FUNDS     | 22.42            | 121.81            | .00               | 121.81               | .00            | .00            | 121.81               |
| 100-48500-560-000 OTHER POLICE REVENUES         | 1,500.00         | 2,500.00          | .00               | 2,500.00             | .00            | .00            | 2,500.00             |
| 100-48900-870-000 WATER/SEWER CHARGES           | .00              | .00               | 7,000.00          | ( 7,000.00)          | .00            | .00            | ( 7,000.00)          |
| <b>TOTAL MISCELLANEOUS REVENU</b>               | <b>51,420.73</b> | <b>333,846.54</b> | <b>478,120.00</b> | <b>( 144,273.46)</b> | <b>69.82</b>   | <b>.00</b>     | <b>( 144,273.46)</b> |

**CITY OF PLATTEVILLE**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                                | PERIOD<br>ACTUAL            | YTD ACTUAL | BUDGET<br>AMOUNT | VARIANCE      | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE   |
|--------------------------------|-----------------------------|------------|------------------|---------------|----------------|----------------|--------------------|
| <u>OTHER FINANCING SOURCES</u> |                             |            |                  |               |                |                |                    |
| 100-49210-800-000              | GRANT PLATTEVILLE, INC LOAN | 1,047.07   | 6,282.42         | 12,565.00     | ( 6,282.58)    | 50.00          | .00 ( 6,282.58)    |
| 100-49275-275-000              | NON-PERFORMANCE PENALTY     | 1,491.44   | 1,491.44         | .00           | 1,491.44       | .00            | .00 1,491.44       |
| 100-49989-000-000              | MISCELLANEOUS REVENUE       | .00        | 718.62           | .00           | 718.62         | .00            | .00 718.62         |
|                                | TOTAL OTHER FINANCING SOUR  | 2,538.51   | 8,492.48         | 12,565.00     | ( 4,072.52)    | 67.59          | .00 ( 4,072.52)    |
|                                | TOTAL FUND REVENUE          | 181,699.26 | 5,223,763.03     | 10,026,255.89 | (4,802,492.86) | 52.10          | .00 (4,802,492.86) |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                              | PERIOD<br>ACTUAL                   | YTD ACTUAL       | BUDGET<br>AMOUNT | VARIANCE          | % OF<br>BUDGET    | ENC<br>BALANCE | UNENC<br>BALANCE  |
|------------------------------|------------------------------------|------------------|------------------|-------------------|-------------------|----------------|-------------------|
| <u>COMMON COUNCIL</u>        |                                    |                  |                  |                   |                   |                |                   |
| 100-51100-210-000            | COUNCIL: PROF SERVICES             | .00              | .00              | 100.00            | 100.00            | .00            | 100.00            |
| 100-51100-309-000            | COUNCIL: POSTAGE                   | 8.09             | 20.86            | 100.00            | 79.14             | .00            | 79.14             |
| 100-51100-320-000            | COUNCIL: SUBSCRIPTION & DUE        | .00              | 4,066.53         | 3,500.00          | ( 566.53)         | 116.19         | ( 566.53)         |
| 100-51100-330-000            | COUNCIL: TRAVEL & CONFERENC        | .00              | .00              | 500.00            | 500.00            | .00            | 500.00            |
| 100-51100-340-000            | COUNCIL: OPERATING SUPPLIES        | 21.09            | 711.21           | 2,700.00          | 1,988.79          | .00            | 1,988.79          |
| 100-51100-341-000            | COUNCIL: ADV & PUB                 | 162.18           | 829.11           | 1,800.00          | 970.89            | .00            | 970.89            |
|                              | <b>TOTAL COMMON COUNCIL</b>        | <b>191.36</b>    | <b>5,627.71</b>  | <b>8,700.00</b>   | <b>3,072.29</b>   | <b>64.69</b>   | <b>3,072.29</b>   |
| <u>ATTORNEY</u>              |                                    |                  |                  |                   |                   |                |                   |
| 100-51300-210-000            | ATTORNEY: PROF SERVICES            | 3,904.29         | 11,335.94        | 35,000.00         | 23,664.06         | .00            | 23,664.06         |
| 100-51300-215-000            | ATTORNEY: SPECIAL COUNSEL          | .00              | 1,414.50         | 10,000.00         | 8,585.50          | .00            | 8,585.50          |
|                              | <b>TOTAL ATTORNEY</b>              | <b>3,904.29</b>  | <b>12,750.44</b> | <b>45,000.00</b>  | <b>32,249.56</b>  | <b>28.33</b>   | <b>32,249.56</b>  |
| <u>CITY MANAGER'S OFFICE</u> |                                    |                  |                  |                   |                   |                |                   |
| 100-51410-110-000            | CITY MGR: SALARIES                 | 6,924.00         | 43,275.00        | 90,012.00         | 46,737.00         | .00            | 46,737.00         |
| 100-51410-111-000            | CITY MGR: CAR ALLOWANCE            | 100.00           | 600.00           | 1,200.00          | 600.00            | .00            | 600.00            |
| 100-51410-120-000            | CITY MGR: OTHER WAGES              | 966.80           | 5,596.19         | 13,286.00         | 7,689.81          | .00            | 7,689.81          |
| 100-51410-124-000            | CITY MGR: OVERTIME                 | .00              | 14.84            | .00               | ( 14.84)          | .00            | ( 14.84)          |
| 100-51410-131-000            | CITY MGR: WRS (ERS)                | 544.48           | 3,309.60         | 7,128.00          | 3,818.40          | .00            | 3,818.40          |
| 100-51410-132-000            | CITY MGR: SOC SEC                  | 477.53           | 2,966.41         | 6,479.00          | 3,512.59          | .00            | 3,512.59          |
| 100-51410-133-000            | CITY MGR: MEDICARE                 | 111.68           | 693.80           | 1,515.00          | 821.20            | .00            | 821.20            |
| 100-51410-134-000            | CITY MGR: LIFE INS                 | 9.54             | 64.02            | 142.00            | 77.98             | .00            | 77.98             |
| 100-51410-135-000            | CITY MGR: HEALTH INS PREMIUM       | 1,925.36         | 13,477.50        | 23,104.00         | 9,626.50          | .00            | 9,626.50          |
| 100-51410-137-000            | CITY MGR: HEALTH INS. CLAIMS       | 95.76            | 116.52           | 2,827.00          | 2,710.48          | .00            | 2,710.48          |
| 100-51410-138-000            | CITY MGR: DENTAL INS               | 114.01           | 798.07           | 1,369.00          | 570.93            | .00            | 570.93            |
| 100-51410-139-000            | CITY MGR: LONG TERM DISABILIT      | 74.01            | 518.10           | 888.00            | 369.90            | .00            | 369.90            |
| 100-51410-210-000            | CITY MGR: PROF SERVICES            | .00              | 1,996.92         | 10,000.00         | 8,003.08          | .00            | 8,003.08          |
| 100-51410-300-000            | CITY MGR: TELEPHONE                | 57.09            | 343.19           | 725.00            | 381.81            | .00            | 381.81            |
| 100-51410-309-000            | CITY MGR: POSTAGE                  | 4.48             | 8.96             | 50.00             | 41.04             | .00            | 41.04             |
| 100-51410-310-000            | CITY MGR: OFFICE SUPPLIES          | .00              | .00              | 300.00            | 300.00            | .00            | 300.00            |
| 100-51410-320-000            | CITY MGR: SUBSCRIPTION & DUE       | 191.40           | 191.40           | 1,700.00          | 1,508.60          | .00            | 1,508.60          |
| 100-51410-327-000            | CITY MGR: GRANT WRITING            | .00              | .00              | 5,000.00          | 5,000.00          | .00            | 5,000.00          |
| 100-51410-330-000            | CITY MGR: TRAVEL & CONFEREN        | 80.00            | 80.00            | 5,000.00          | 4,920.00          | .00            | 4,920.00          |
| 100-51410-346-000            | CITY MGR: COPY MACHINES            | .00              | 98.36            | 800.00            | 701.64            | .00            | 701.64            |
| 100-51410-390-000            | CITY MGR: OTHER SUPPLIES & E       | 2,068.56         | 2,068.56         | .00               | ( 2,068.56)       | .00            | ( 2,068.56)       |
| 100-51410-420-000            | CITY MGR: SUNSHINE FUND            | 183.94           | 474.39           | 3,000.00          | 2,525.61          | .00            | 2,525.61          |
| 100-51410-998-000            | CITY MGR: WAGE/BNFT CONTING        | .00              | .00              | 1,000.00          | 1,000.00          | .00            | 1,000.00          |
| 100-51410-999-000            | CITY MGR: CONTINGENCY FUND         | .00              | .00              | 20,000.00         | 20,000.00         | .00            | 20,000.00         |
|                              | <b>TOTAL CITY MANAGER'S OFFICE</b> | <b>13,928.64</b> | <b>76,691.83</b> | <b>195,525.00</b> | <b>118,833.17</b> | <b>39.22</b>   | <b>118,833.17</b> |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                       |                              | PERIOD<br>ACTUAL | YTD ACTUAL       | BUDGET<br>AMOUNT  | VARIANCE         | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE |
|-----------------------|------------------------------|------------------|------------------|-------------------|------------------|----------------|----------------|------------------|
| <u>COMMUNICATIONS</u> |                              |                  |                  |                   |                  |                |                |                  |
| 100-51411-120-000     | COMMUNICATION: OTHER WAGE    | 4,368.00         | 27,309.64        | 56,751.00         | 29,441.36        | 48.12          | .00            | 29,441.36        |
| 100-51411-131-000     | COMMUNICATION: WRS (ERS)     | 301.40           | 1,881.65         | 3,916.00          | 2,034.35         | 48.05          | .00            | 2,034.35         |
| 100-51411-132-000     | COMMUNICATION: SOC SEC       | 249.13           | 1,563.08         | 3,519.00          | 1,955.92         | 44.42          | .00            | 1,955.92         |
| 100-51411-133-000     | COMMUNICATION: MEDICARE      | 58.26            | 365.54           | 823.00            | 457.46           | 44.42          | .00            | 457.46           |
| 100-51411-134-000     | COMMUNICATION: LIFE INS      | 7.92             | 44.62            | 88.00             | 43.38            | 50.70          | .00            | 43.38            |
| 100-51411-135-000     | COMMUNICATION: HEALTH INS P  | 2,058.44         | 14,409.08        | 24,701.00         | 10,291.92        | 58.33          | .00            | 10,291.92        |
| 100-51411-137-000     | COMMUNICATION: HLTH INS CLAI | .00              | .00              | 1,581.00          | 1,581.00         | .00            | .00            | 1,581.00         |
| 100-51411-138-000     | COMMUNICATION: DENTAL INS    | 128.15           | 897.05           | 1,538.00          | 640.95           | 58.33          | .00            | 640.95           |
| 100-51411-139-000     | COMMUNICATION: LONG TERM DI  | 39.56            | 276.92           | 488.00            | 211.08           | 56.75          | .00            | 211.08           |
| 100-51411-320-000     | COMMUNICATION: SUB & DUES    | .00              | .00              | 400.00            | 400.00           | .00            | .00            | 400.00           |
| 100-51411-364-000     | COMMUNICATION: MARKETING     | .00              | 5,486.05         | 15,900.00         | 10,413.95        | 34.50          | .00            | 10,413.95        |
|                       | <b>TOTAL COMMUNICATIONS</b>  | <b>7,210.86</b>  | <b>52,233.63</b> | <b>109,705.00</b> | <b>57,471.37</b> | <b>47.61</b>   | <b>.00</b>     | <b>57,471.37</b> |
| <u>DEPARTMENT 412</u> |                              |                  |                  |                   |                  |                |                |                  |
| 100-51412-110-000     | HR: SALARIES                 | 5,601.64         | 27,724.41        | 55,977.00         | 28,252.59        | 49.53          | .00            | 28,252.59        |
| 100-51412-131-000     | HR: WRS                      | 297.10           | 1,782.60         | 3,862.00          | 2,079.40         | 46.16          | .00            | 2,079.40         |
| 100-51412-132-000     | HR: SOC SEC                  | 252.02           | 1,519.53         | 3,471.00          | 1,951.47         | 43.78          | .00            | 1,951.47         |
| 100-51412-133-000     | HR: MEDICARE                 | 58.95            | 355.43           | 812.00            | 456.57           | 43.77          | .00            | 456.57           |
| 100-51412-134-000     | HR: LIFE INS                 | 4.44             | 20.54            | 48.00             | 27.46            | 42.79          | .00            | 27.46            |
| 100-51412-135-000     | HR: HEALTH INS PREMIUM       | 1,646.75         | 11,527.25        | 19,761.00         | 8,233.75         | 58.33          | .00            | 8,233.75         |
| 100-51412-137-000     | HR: HEALTH INS CLM           | .00              | .00              | 2,656.00          | 2,656.00         | .00            | .00            | 2,656.00         |
| 100-51412-138-000     | HR: DENTAL INS               | 102.51           | 717.57           | 1,230.00          | 512.43           | 58.34          | .00            | 512.43           |
| 100-51412-139-000     | HR: LONG TERM DIS            | 40.13            | 280.89           | 481.00            | 200.11           | 58.40          | .00            | 200.11           |
| 100-51412-320-000     | HR: SUBSCR/DUES              | .00              | .00              | 200.00            | 200.00           | .00            | .00            | 200.00           |
| 100-51412-330-000     | HR: TRAVEL/CONF.             | .00              | .00              | 1,500.00          | 1,500.00         | .00            | .00            | 1,500.00         |
| 100-51412-340-000     | HR: SUPPLIES                 | .00              | 288.07           | 250.00            | ( 38.07)         | 115.23         | .00            | ( 38.07)         |
|                       | <b>TOTAL DEPARTMENT 412</b>  | <b>8,003.54</b>  | <b>44,216.29</b> | <b>90,248.00</b>  | <b>46,031.71</b> | <b>48.99</b>   | <b>.00</b>     | <b>46,031.71</b> |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                               | PERIOD<br>ACTUAL                  | YTD ACTUAL       | BUDGET<br>AMOUNT | VARIANCE          | % OF<br>BUDGET    | ENC<br>BALANCE | UNENC<br>BALANCE |                   |
|-------------------------------|-----------------------------------|------------------|------------------|-------------------|-------------------|----------------|------------------|-------------------|
| <u>CITY CLERK'S OFFICE</u>    |                                   |                  |                  |                   |                   |                |                  |                   |
| 100-51420-110-000             | CITY CLERK: SALARIES              | 5,382.40         | 30,679.68        | 70,305.00         | 39,625.32         | 43.64          | .00              | 39,625.32         |
| 100-51420-120-000             | CITY CLERK: OTHER WAGES           | 2,900.40         | 17,509.10        | 39,858.00         | 22,348.90         | 43.93          | .00              | 22,348.90         |
| 100-51420-124-000             | CITY CLERK: OVERTIME              | .00              | 43.86            | .00               | ( 43.86)          | .00            | .00              | ( 43.86)          |
| 100-51420-131-000             | CITY CLERK: WRS (ERS)             | 571.50           | 3,047.27         | 7,601.00          | 4,553.73          | 40.09          | .00              | 4,553.73          |
| 100-51420-132-000             | CITY CLERK: SOC SEC               | 480.33           | 2,802.42         | 6,830.00          | 4,027.58          | 41.03          | .00              | 4,027.58          |
| 100-51420-133-000             | CITY CLERK: MEDICARE              | 112.34           | 652.69           | 1,597.00          | 944.31            | 40.87          | .00              | 944.31            |
| 100-51420-134-000             | CITY CLERK: LIFE INS              | 26.16            | 85.52            | 179.00            | 93.48             | 47.78          | .00              | 93.48             |
| 100-51420-135-000             | CITY CLERK: HEALTH INS PREMIU     | 2,670.62         | 16,706.94        | 38,436.00         | 21,729.06         | 43.47          | .00              | 21,729.06         |
| 100-51420-137-000             | CITY CLERK: HEALTH INS. CLAIM     | 516.88           | 3,625.49         | 4,356.00          | 730.51            | 83.23          | .00              | 730.51            |
| 100-51420-138-000             | CITY CLERK: DENTAL INS            | 125.32           | 847.10           | 2,182.00          | 1,334.90          | 38.82          | .00              | 1,334.90          |
| 100-51420-139-000             | CITY CLERK: LONG TERM DISABIL     | 28.57            | 245.50           | 872.00            | 626.50            | 28.15          | .00              | 626.50            |
| 100-51420-300-000             | CITY CLERK: TELEPHONE             | 7.09             | 43.21            | 150.00            | 106.79            | 28.81          | .00              | 106.79            |
| 100-51420-309-000             | CITY CLERK: POSTAGE               | 79.56            | 199.81           | 350.00            | 150.19            | 57.09          | .00              | 150.19            |
| 100-51420-320-000             | CITY CLERK: SUBSCRIPTION & D      | 50.00            | 141.50           | 130.00            | ( 11.50)          | 108.85         | .00              | ( 11.50)          |
| 100-51420-330-000             | CITY CLERK: TRAVEL & CONFERE      | .00              | 60.00            | 3,000.00          | 2,940.00          | 2.00           | .00              | 2,940.00          |
| 100-51420-340-000             | CITY CLERK: OPERATING SUPPLI      | 49.90            | 698.86           | 600.00            | ( 98.86)          | 116.48         | .00              | ( 98.86)          |
| 100-51420-346-000             | CITY CLERK: COPY MACHINES         | .00              | 562.71           | 1,700.00          | 1,137.29          | 33.10          | .00              | 1,137.29          |
| 100-51420-381-000             | CITY CLERK: LICENSE PUBLICATI     | 271.25           | 271.25           | 450.00            | 178.75            | 60.28          | .00              | 178.75            |
|                               | <b>TOTAL CITY CLERK'S OFFICE</b>  | <b>13,272.32</b> | <b>78,222.91</b> | <b>178,596.00</b> | <b>100,373.09</b> | <b>43.80</b>   | <b>.00</b>       | <b>100,373.09</b> |
| <u>ELECTIONS</u>              |                                   |                  |                  |                   |                   |                |                  |                   |
| 100-51440-120-000             | ELECTIONS: OTHER WAGES            | .00              | 5,926.50         | 17,700.00         | 11,773.50         | 33.48          | .00              | 11,773.50         |
| 100-51440-132-000             | ELECTIONS: SOC SEC                | .00              | 5.02             | 200.00            | 194.98            | 2.51           | .00              | 194.98            |
| 100-51440-133-000             | ELECTIONS: MEDICARE               | .00              | 1.18             | 50.00             | 48.82             | 2.36           | .00              | 48.82             |
| 100-51440-309-000             | ELECTIONS: POSTAGE                | 53.12            | 739.77           | 5,000.00          | 4,260.23          | 14.80          | .00              | 4,260.23          |
| 100-51440-311-000             | ELECTIONS: VOTING MACH. MAIN      | .00              | 967.56           | 2,600.00          | 1,632.44          | 37.21          | .00              | 1,632.44          |
| 100-51440-340-000             | ELECTIONS: OPERATING SUPPLI       | 569.64           | 327.55           | 6,000.00          | 5,672.45          | 5.46           | .00              | 5,672.45          |
| 100-51440-341-000             | ELECTIONS: ADV & PUB              | .00              | 453.38           | 500.00            | 46.62             | 90.68          | .00              | 46.62             |
| 100-51440-530-000             | ELECTIONS: RENT                   | .00              | .00              | 3,600.00          | 3,600.00          | .00            | .00              | 3,600.00          |
|                               | <b>TOTAL ELECTIONS</b>            | <b>622.76</b>    | <b>8,420.96</b>  | <b>35,650.00</b>  | <b>27,229.04</b>  | <b>23.62</b>   | <b>.00</b>       | <b>27,229.04</b>  |
| <u>INFORMATION TECHNOLOGY</u> |                                   |                  |                  |                   |                   |                |                  |                   |
| 100-51450-210-000             | INFO TECH: PROFESS SERVICES       | .00              | 31,250.00        | 108,720.00        | 77,470.00         | 28.74          | .00              | 77,470.00         |
| 100-51450-240-000             | INFO TECH: REPAIR & MAINT         | .00              | .00              | 1,000.00          | 1,000.00          | .00            | .00              | 1,000.00          |
| 100-51450-340-000             | INFO TECH: OPERATING SUPPLIE      | .00              | 8,941.60         | 16,352.00         | 7,410.40          | 54.68          | .00              | 7,410.40          |
| 100-51450-345-000             | INFO TECH: DATA PROCESSING        | 219.92           | 27,396.40        | 59,933.00         | 32,536.60         | 45.71          | .00              | 32,536.60         |
| 100-51450-500-000             | INFO TECH: OUTLAY                 | 1,568.17         | 6,612.57         | 13,500.00         | 6,887.43          | 48.98          | .00              | 6,887.43          |
|                               | <b>TOTAL INFORMATION TECHNOLO</b> | <b>1,788.09</b>  | <b>74,200.57</b> | <b>199,505.00</b> | <b>125,304.43</b> | <b>37.19</b>   | <b>.00</b>       | <b>125,304.43</b> |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                                 | PERIOD<br>ACTUAL                   | YTD ACTUAL       | BUDGET<br>AMOUNT  | VARIANCE          | % OF<br>BUDGET    | ENC<br>BALANCE | UNENC<br>BALANCE      |
|---------------------------------|------------------------------------|------------------|-------------------|-------------------|-------------------|----------------|-----------------------|
| <u>ADMINISTRATIVE EXPENSES</u>  |                                    |                  |                   |                   |                   |                |                       |
| 100-51451-110-000               | ADMIN DIRECTOR: SALARIES           | 5,106.56         | 31,916.00         | 66,385.00         | 34,469.00         | 48.08          | .00 34,469.00         |
| 100-51451-120-000               | ADMIN DIRECTOR: OTHER WAGE         | .00              | 1,211.04          | .00               | ( 1,211.04)       | .00            | .00 ( 1,211.04)       |
| 100-51451-131-000               | ADMIN DIRECTOR: WRS (ERS)          | 352.34           | 2,285.73          | 4,581.00          | 2,295.27          | 49.90          | .00 2,295.27          |
| 100-51451-132-000               | ADMIN DIRECTOR: SOC SEC            | 300.77           | 1,950.55          | 4,116.00          | 2,165.45          | 47.39          | .00 2,165.45          |
| 100-51451-133-000               | ADMIN DIRECTOR: MEDICARE           | 70.34            | 456.17            | 963.00            | 506.83            | 47.37          | .00 506.83            |
| 100-51451-134-000               | ADMIN DIRECTOR: LIFE INS           | 29.35            | 163.55            | 322.00            | 158.45            | 50.79          | .00 158.45            |
| 100-51451-135-000               | ADMIN DIRECTOR: HEALTH INS P       | 1,372.98         | 9,610.86          | 16,467.00         | 6,856.14          | 58.36          | .00 6,856.14          |
| 100-51451-137-000               | ADMIN DIRECTOR: HEALTH INS C       | .00              | 2,517.26          | 1,523.00          | ( 994.26)         | 165.28         | .00 ( 994.26)         |
| 100-51451-138-000               | ADMIN DIRECTOR: DENTAL INS         | 85.47            | 598.29            | 1,025.00          | 426.71            | 58.37          | .00 426.71            |
| 100-51451-139-000               | ADMIN DIRECTOR: LONG TERM DI       | 47.58            | 333.04            | 571.00            | 237.96            | 58.33          | .00 237.96            |
| 100-51451-320-000               | ADMIN DIRECTOR: SUBSCR/DUES        | 370.00           | 681.88            | 650.00            | ( 31.88)          | 104.90         | .00 ( 31.88)          |
| 100-51451-330-000               | ADMIN DIRECTOR: TRAVEL/CONF.       | .00              | 635.13            | 4,500.00          | 3,864.87          | 14.11          | .00 3,864.87          |
| 100-51451-340-000               | ADMIN DIRECTOR: SUPPLIES           | 339.37           | 6,485.32          | 9,000.00          | 2,514.68          | 72.06          | .00 2,514.68          |
| 100-51451-500-000               | ADMIN DIRECTOR: OUTLAY             | .00              | .00               | 4,200.00          | 4,200.00          | .00            | .00 4,200.00          |
|                                 | <b>TOTAL ADMINISTRATIVE EXPENS</b> | <b>8,074.76</b>  | <b>58,844.82</b>  | <b>114,303.00</b> | <b>55,458.18</b>  | <b>51.48</b>   | <b>.00 55,458.18</b>  |
| <u>ADMINISTRATIVE TELEPHONE</u> |                                    |                  |                   |                   |                   |                |                       |
| 100-51452-300-000               | TELEPHONE                          | 2,545.77         | 3,879.62          | 3,410.00          | ( 469.62)         | 113.77         | .00 ( 469.62)         |
|                                 | <b>TOTAL ADMINISTRATIVE TELEPH</b> | <b>2,545.77</b>  | <b>3,879.62</b>   | <b>3,410.00</b>   | <b>( 469.62)</b>  | <b>113.77</b>  | <b>.00 ( 469.62)</b>  |
| <u>CITY TREASURER</u>           |                                    |                  |                   |                   |                   |                |                       |
| 100-51510-110-000               | FINANCE: SALARIES                  | .00              | 17,010.24         | 35,994.00         | 18,983.76         | 47.26          | .00 18,983.76         |
| 100-51510-120-000               | FINANCE: OTHER WAGES               | 7,473.60         | 47,907.85         | 104,850.00        | 56,942.15         | 45.69          | .00 56,942.15         |
| 100-51510-124-000               | FINANCE: OVERTIME                  | 345.63           | 1,989.01          | 200.00            | ( 1,789.01)       | 994.51         | .00 ( 1,789.01)       |
| 100-51510-131-000               | FINANCE: WRS (ERS)                 | 539.54           | 4,120.11          | 9,732.00          | 5,611.89          | 42.34          | .00 5,611.89          |
| 100-51510-132-000               | FINANCE: SOC SEC                   | 470.09           | 3,854.29          | 8,745.00          | 4,890.71          | 44.07          | .00 4,890.71          |
| 100-51510-133-000               | FINANCE: MEDICARE                  | 109.95           | 901.44            | 2,046.00          | 1,144.56          | 44.06          | .00 1,144.56          |
| 100-51510-134-000               | FINANCE: LIFE INS                  | 1.54             | 54.33             | 227.00            | 172.67            | 23.93          | .00 172.67            |
| 100-51510-135-000               | FINANCE: HEALTH INS PREMIUM        | 390.40           | 17,070.89         | 45,570.00         | 28,499.11         | 37.46          | .00 28,499.11         |
| 100-51510-137-000               | FINANCE: HEALTH INS. CLAIMS        | 379.12           | 4,228.62          | 4,866.00          | 637.38            | 86.90          | .00 637.38            |
| 100-51510-138-000               | FINANCE: DENTAL INS                | 74.38            | 985.79            | 2,753.00          | 1,767.21          | 35.81          | .00 1,767.21          |
| 100-51510-139-000               | FINANCE: LONG TERM DISABILI        | 11.14            | 409.78            | 1,191.00          | 781.22            | 34.41          | .00 781.22            |
| 100-51510-210-000               | FINANCE: PROF SERVICES             | 4,600.00         | 19,263.90         | 28,850.00         | 9,586.10          | 66.77          | .00 9,586.10          |
| 100-51510-309-000               | FINANCE: POSTAGE                   | 195.52           | 1,361.47          | 5,500.00          | 4,138.53          | 24.75          | .00 4,138.53          |
| 100-51510-320-000               | FINANCE: SUBSCRIPTION & DUE        | .00              | 25.00             | 275.00            | 250.00            | 9.09           | .00 250.00            |
| 100-51510-327-000               | FINANCE: SUPPORT USER FEES         | .00              | 5,950.45          | 12,500.00         | 6,549.55          | 47.60          | .00 6,549.55          |
| 100-51510-330-000               | FINANCE: TRAVEL & CONFERENC        | 49.90            | 49.90             | 2,500.00          | 2,450.10          | 2.00           | .00 2,450.10          |
| 100-51510-340-000               | FINANCE: OPERATING SUPPLIES        | 215.00           | 2,044.21          | 3,000.00          | 955.79            | 68.14          | .00 955.79            |
| 100-51510-346-000               | FINANCE: COPY MACHINES             | 83.99            | 311.25            | 250.00            | ( 61.25)          | 124.50         | .00 ( 61.25)          |
|                                 | <b>TOTAL CITY TREASURER</b>        | <b>14,939.80</b> | <b>127,538.53</b> | <b>269,049.00</b> | <b>141,510.47</b> | <b>47.40</b>   | <b>.00 141,510.47</b> |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                           | PERIOD<br>ACTUAL                | YTD ACTUAL       | BUDGET<br>AMOUNT | VARIANCE          | % OF<br>BUDGET     | ENC<br>BALANCE | UNENC<br>BALANCE   |
|---------------------------|---------------------------------|------------------|------------------|-------------------|--------------------|----------------|--------------------|
| <u>ASSESSOR</u>           |                                 |                  |                  |                   |                    |                |                    |
| 100-51530-126-000         | ASSESSOR: BOARD OF REVIEW       | .00              | .00              | 100.00            | 100.00             | .00            | 100.00             |
| 100-51530-132-000         | ASSESSOR: SOC SEC               | .00              | .00              | 6.00              | 6.00               | .00            | 6.00               |
| 100-51530-133-000         | ASSESSOR: MEDICARE              | .00              | .00              | 1.00              | 1.00               | .00            | 1.00               |
| 100-51530-210-000         | ASSESSOR: PROF SERVICES         | 2,583.33         | 15,499.98        | 31,000.00         | 15,500.02          | 50.00          | 15,500.02          |
| 100-51530-341-000         | ASSESSOR: ADV & PUB             | 31.00            | 69.75            | 300.00            | 230.25             | 23.25          | 230.25             |
| 100-51530-412-000         | ASSESSOR:ST. MANUFACTURING      | .00              | 417.63           | 450.00            | 32.37              | 92.81          | 32.37              |
|                           | <b>TOTAL ASSESSOR</b>           | <b>2,614.33</b>  | <b>15,987.36</b> | <b>31,857.00</b>  | <b>15,869.64</b>   | <b>50.18</b>   | <b>15,869.64</b>   |
| <u>MUNICIPAL BUILDING</u> |                                 |                  |                  |                   |                    |                |                    |
| 100-51600-110-000         | BLDG SVCS: SALARIES             | 5,691.21         | 35,107.64        | .00               | ( 35,107.64)       | .00            | ( 35,107.64)       |
| 100-51600-120-000         | BLDG SVCS: OTHER WAGES          | 1,717.68         | 11,034.41        | 98,505.00         | 87,470.59          | 11.20          | 87,470.59          |
| 100-51600-131-000         | BLDG SVCS: WRS (ERS)            | 392.70           | 2,422.46         | 5,105.00          | 2,682.54           | 47.45          | 2,682.54           |
| 100-51600-132-000         | BLDG SVCS: SOC SEC              | 459.50           | 2,831.75         | 6,108.00          | 3,276.25           | 46.36          | 3,276.25           |
| 100-51600-133-000         | BLDG SVCS: MEDICARE             | 107.46           | 692.53           | 1,428.00          | 735.47             | 48.50          | 735.47             |
| 100-51600-134-000         | BLDG SVCS: LIFE INS             | 18.74            | 90.04            | 171.00            | 80.96              | 52.65          | 80.96              |
| 100-51600-139-000         | BLDG SVCS: LONG TERM DIS        | 53.02            | 371.14           | 636.00            | 264.86             | 58.36          | 264.86             |
| 100-51600-210-000         | BLDG SVCS: PROF SERVICES        | .00              | 3,009.82         | 15,000.00         | 11,990.18          | 20.07          | 11,990.18          |
| 100-51600-220-000         | BLDG SVCS: GAS,OIL,REPAIR       | ( 11.26)         | ( 11.26)         | 600.00            | 611.26             | ( 1.88)        | 611.26             |
| 100-51600-300-000         | BLDG SVCS: TELEPHONE            | 64.41            | 386.46           | 800.00            | 413.54             | 48.31          | 413.54             |
| 100-51600-314-000         | BLDG SVCS: UTILITY,REFUSE       | 1,157.86         | 12,177.65        | 30,000.00         | 17,822.35          | 40.59          | 17,822.35          |
| 100-51600-340-000         | BLDG SVCS: OPERAT. SUPPLY       | 1,330.79         | 2,256.06         | 4,500.00          | 2,243.94           | 50.13          | 2,243.94           |
| 100-51600-347-000         | BLDG SVCS: VENDING SUPPLIES     | .00              | .00              | 1,000.00          | 1,000.00           | .00            | 1,000.00           |
| 100-51600-350-000         | BLDG SVCS: BLDG & GROUNDS       | 115.95           | 3,977.26         | 17,080.00         | 13,102.74          | 23.29          | 13,102.74          |
| 100-51600-380-000         | BLDG SVCS: VEHICLE INS          | .00              | 471.00           | 500.00            | 29.00              | 94.20          | 29.00              |
| 100-51600-500-000         | BLDG SVCS: OUTLAY               | 27.83            | 27.83            | 15,000.00         | 14,972.17          | .19            | 14,972.17          |
|                           | <b>TOTAL MUNICIPAL BUILDING</b> | <b>11,125.89</b> | <b>74,844.79</b> | <b>196,433.00</b> | <b>121,588.21</b>  | <b>38.10</b>   | <b>121,588.21</b>  |
| <u>OE GRAY</u>            |                                 |                  |                  |                   |                    |                |                    |
| 100-51650-314-000         | OE GRAY: UTILITY/REFUSE         | 395.64           | 1,097.13         | .00               | ( 1,097.13)        | .00            | ( 1,097.13)        |
|                           | <b>TOTAL OE GRAY</b>            | <b>395.64</b>    | <b>1,097.13</b>  | <b>.00</b>        | <b>( 1,097.13)</b> | <b>.00</b>     | <b>( 1,097.13)</b> |
| <u>ERRONEOUS TAXES</u>    |                                 |                  |                  |                   |                    |                |                    |
| 100-51910-008-000         | ERRONEOUS TAXES                 | .00              | .00              | 250.00            | 250.00             | .00            | 250.00             |
|                           | <b>TOTAL ERRONEOUS TAXES</b>    | <b>.00</b>       | <b>.00</b>       | <b>250.00</b>     | <b>250.00</b>      | <b>.00</b>     | <b>250.00</b>      |



**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                               | PERIOD<br>ACTUAL               | YTD ACTUAL | BUDGET<br>AMOUNT | VARIANCE   | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE |              |
|-------------------------------|--------------------------------|------------|------------------|------------|----------------|----------------|------------------|--------------|
| <u>JUDGMENTS &amp; LOSSES</u> |                                |            |                  |            |                |                |                  |              |
| 100-51920-001-000             | JUDGMENTS & LOSSES             | .00        | 388.04           | 1,000.00   | 611.96         | 38.80          | .00              | 611.96       |
|                               | TOTAL JUDGMENTS & LOSSES       | .00        | 388.04           | 1,000.00   | 611.96         | 38.80          | .00              | 611.96       |
| <u>INSURANCES</u>             |                                |            |                  |            |                |                |                  |              |
| 100-51930-380-000             | INS: PROPERTY & LIABILITY INSU | 16.00      | 127,695.00       | 111,300.00 | ( 16,395.00)   | 114.73         | .00              | ( 16,395.00) |
| 100-51930-390-000             | INS: WORKERS COMPENSATION      | .00        | 45,753.40        | 79,077.60  | 33,324.20      | 57.86          | .00              | 33,324.20    |
| 100-51930-400-000             | INS: EMPLOYEES BOND            | .00        | 518.75           | 1,700.00   | 1,181.25       | 30.51          | .00              | 1,181.25     |
| 100-51930-415-000             | INS: FLEX SYSTEM & HRA SETUP   | 339.95     | 3,264.30         | 7,000.00   | 3,735.70       | 46.63          | .00              | 3,735.70     |
|                               | TOTAL INSURANCES               | 355.95     | 177,231.45       | 199,077.60 | 21,846.15      | 89.03          | .00              | 21,846.15    |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                                | PERIOD                        |                   | BUDGET              |                     | % OF                | ENC          | UNENC                   |
|--------------------------------|-------------------------------|-------------------|---------------------|---------------------|---------------------|--------------|-------------------------|
|                                | ACTUAL                        | YTD ACTUAL        | AMOUNT              | VARIANCE            | BUDGET              | BALANCE      | BALANCE                 |
| <u>POLICE DEPARTMENT</u>       |                               |                   |                     |                     |                     |              |                         |
| 100-52100-110-000              | POLICE: SALARIES              | 14,326.27         | 92,618.80           | 201,134.00          | 108,515.20          | 46.05        | .00 108,515.20          |
| 100-52100-111-000              | POLICE: CAR ALLOWANCE(CHIEF)  | 191.67            | 1,150.02            | 2,300.00            | 1,149.98            | 50.00        | .00 1,149.98            |
| 100-52100-114-000              | POLICE: OTHER POLICE OFF. WA  | 106,340.11        | 651,029.19          | 1,342,049.00        | 691,019.81          | 48.51        | .00 691,019.81          |
| 100-52100-115-000              | POLICE: OVERTIME POLICE WAG   | 3,942.24          | 23,956.93           | 52,000.00           | 28,043.07           | 46.07        | .00 28,043.07           |
| 100-52100-117-000              | POLICE: DISPATCHER WAGES      | 21,254.50         | 121,993.63          | 244,863.00          | 122,869.37          | 49.82        | .00 122,869.37          |
| 100-52100-118-000              | POLICE: DISPATCHER OVERTIME   | 117.71            | 2,273.90            | 7,000.00            | 4,726.10            | 32.48        | .00 4,726.10            |
| 100-52100-119-000              | POLICE: SCHOOL PATROL WAGES   | .00               | 1,780.00            | 3,960.00            | 2,180.00            | 44.95        | .00 2,180.00            |
| 100-52100-120-000              | POLICE: OTHER WAGES           | 822.50            | 2,852.50            | 16,890.00           | 14,037.50           | 16.89        | .00 14,037.50           |
| 100-52100-124-000              | POLICE: OVERTIME              | .00               | .00                 | 500.00              | 500.00              | .00          | .00 500.00              |
| 100-52100-129-000              | POLICE: PROT. WRF (ERS)       | 16,920.15         | 108,542.25          | 214,523.00          | 105,980.75          | 50.60        | .00 105,980.75          |
| 100-52100-131-000              | POLICE: WRS (ERS)             | 1,919.81          | 6,704.42            | 24,115.00           | 17,410.58           | 27.80        | .00 17,410.58           |
| 100-52100-132-000              | POLICE: SOC SEC               | 8,615.09          | 50,414.64           | 115,984.00          | 65,569.36           | 43.47        | .00 65,569.36           |
| 100-52100-133-000              | POLICE: MEDICARE              | 2,014.83          | 11,790.59           | 27,128.00           | 15,337.41           | 43.46        | .00 15,337.41           |
| 100-52100-134-000              | POLICE: LIFE INS              | 198.09            | 1,109.20            | 2,391.00            | 1,281.80            | 46.39        | .00 1,281.80            |
| 100-52100-135-000              | POLICE: HEALTH INS PREMIUMS   | 44,380.60         | 289,227.96          | 484,658.00          | 195,430.04          | 59.68        | .00 195,430.04          |
| 100-52100-137-000              | POLICE: HEALTH INS. CLAIMS CU | 3,164.95          | 27,043.52           | 38,454.00           | 11,410.48           | 70.33        | .00 11,410.48           |
| 100-52100-138-000              | POLICE: DENTAL INS            | 2,591.48          | 18,366.52           | 31,498.00           | 13,131.48           | 58.31        | .00 13,131.48           |
| 100-52100-139-000              | POLICE: LONG TERM DISABILITY  | 1,239.50          | 8,749.61            | 14,786.00           | 6,036.39            | 59.17        | .00 6,036.39            |
| 100-52100-210-000              | POLICE: PROF SERVICES         | 1,833.50          | 24,162.50           | 46,000.00           | 21,837.50           | 52.53        | .00 21,837.50           |
| 100-52100-221-000              | POLICE: GAS & OIL             | 2,117.29          | 12,518.80           | 25,000.00           | 12,481.20           | 50.08        | .00 12,481.20           |
| 100-52100-230-000              | POLICE: REPAIR OF VEHICLES    | 349.01            | 6,566.29            | 14,500.00           | 7,933.71            | 45.28        | .00 7,933.71            |
| 100-52100-259-000              | POLICE: WITNESS FEES          | .00               | .00                 | 500.00              | 500.00              | .00          | .00 500.00              |
| 100-52100-260-000              | POLICE: MISCELLANEOUS         | 81.06             | 1,180.29            | 5,000.00            | 3,819.71            | 23.61        | .00 3,819.71            |
| 100-52100-263-000              | POLICE: POLICE & FIRE COMMISS | 84.00             | 1,151.00            | 6,000.00            | 4,849.00            | 19.18        | .00 4,849.00            |
| 100-52100-300-000              | POLICE: TELEPHONE             | 1,462.75          | 8,747.85            | 25,000.00           | 16,252.15           | 34.99        | .00 16,252.15           |
| 100-52100-310-000              | POLICE: OFFICE SUPPLIES       | 491.09            | 2,256.34            | 9,000.00            | 6,743.66            | 25.07        | .00 6,743.66            |
| 100-52100-311-000              | POLICE: RADIO MAINTENANCE     | .00               | .00                 | 13,350.00           | 13,350.00           | .00          | .00 13,350.00           |
| 100-52100-312-000              | POLICE: TIME SYSTEM TERMINAL  | 630.00            | 5,838.50            | 13,000.00           | 7,161.50            | 44.91        | .00 7,161.50            |
| 100-52100-314-000              | POLICE: UTILITIES & REFUSE    | 1,776.79          | 11,336.79           | 39,500.00           | 28,163.21           | 28.70        | .00 28,163.21           |
| 100-52100-330-000              | POLICE: TRAINING, TRAVEL, CON | 1,490.34          | 7,951.57            | 20,000.00           | 12,048.43           | 39.76        | .00 12,048.43           |
| 100-52100-334-000              | POLICE: ORDNANCE/MUNITION     | 105.99            | 750.46              | 8,250.00            | 7,499.54            | 9.10         | .00 7,499.54            |
| 100-52100-335-000              | POLICE: UNIFORM ALLOWANCE     | 696.08            | 4,715.73            | 17,300.00           | 12,584.27           | 27.26        | .00 12,584.27           |
| 100-52100-340-000              | POLICE: OPERATING SUPPLIES    | 253.68            | 5,767.61            | 15,000.00           | 9,232.39            | 38.45        | .00 9,232.39            |
| 100-52100-345-000              | POLICE: DATA PROCESSING       | .00               | 3,876.25            | 26,000.00           | 22,123.75           | 14.91        | .00 22,123.75           |
| 100-52100-350-000              | POLICE: BUILDING,GROUND       | 39.00             | 5,886.05            | 11,500.00           | 5,613.95            | 51.18        | .00 5,613.95            |
| 100-52100-360-000              | POLICE: TOWING                | 175.00            | 1,975.00            | 3,000.00            | 1,025.00            | 65.83        | .00 1,025.00            |
| 100-52100-370-000              | POLICE: PARKING ENFORCEMEN    | 118.52            | 1,010.89            | 4,300.00            | 3,289.11            | 23.51        | .00 3,289.11            |
| 100-52100-380-000              | POLICE: VEHICLE INSURANCE     | .00               | 16,917.00           | 15,000.00           | ( 1,917.00)         | 112.78       | .00 ( 1,917.00)         |
| 100-52100-401-000              | POLICE: ANIMAL CONTROL        | .00               | 1,114.78            | 2,000.00            | 885.22              | 55.74        | .00 885.22              |
| 100-52100-409-000              | POLICE: COMMUNITY POLICING    | 280.95            | 479.95              | 1,000.00            | 520.05              | 48.00        | .00 520.05              |
| 100-52100-460-000              | POLICE: DONATIONS SPENT       | .00               | 100.00              | .00                 | ( 100.00)           | .00          | .00 ( 100.00)           |
| 100-52100-500-000              | POLICE: OUTLAY                | .00               | 11,730.13           | 15,000.00           | 3,269.87            | 78.20        | .00 3,269.87            |
| <b>TOTAL POLICE DEPARTMENT</b> |                               | <b>240,024.55</b> | <b>1,555,637.46</b> | <b>3,159,433.00</b> | <b>1,603,795.54</b> | <b>49.24</b> | <b>.00 1,603,795.54</b> |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                        | PERIOD<br>ACTUAL               | YTD ACTUAL       | BUDGET<br>AMOUNT  | VARIANCE          | % OF<br>BUDGET    | ENC<br>BALANCE | UNENC<br>BALANCE |                   |
|------------------------|--------------------------------|------------------|-------------------|-------------------|-------------------|----------------|------------------|-------------------|
| <u>FIRE DEPARTMENT</u> |                                |                  |                   |                   |                   |                |                  |                   |
| 100-52200-110-000      | FIRE DEPT: SALARIES            | 6,256.00         | 38,894.00         | 81,150.00         | 42,256.00         | 47.93          | .00              | 42,256.00         |
| 100-52200-120-000      | FIRE DEPT: OTHER WAGES         | 4,867.22         | 30,264.92         | 58,928.00         | 28,663.08         | 51.36          | .00              | 28,663.08         |
| 100-52200-129-000      | FIRE DEPT: PROT. WRF (ERS)     | 895.86           | 5,781.79          | 11,621.00         | 5,839.21          | 49.75          | .00              | 5,839.21          |
| 100-52200-131-000      | FIRE DEPT: WRS (ERS)           | 335.84           | 1,876.13          | 3,809.00          | 1,932.87          | 49.26          | .00              | 1,932.87          |
| 100-52200-132-000      | FIRE DEPT: SOC SEC             | 654.18           | 3,997.13          | 8,685.00          | 4,687.87          | 46.02          | .00              | 4,687.87          |
| 100-52200-133-000      | FIRE DEPT: MEDICARE            | 152.99           | 934.81            | 2,031.00          | 1,096.19          | 46.03          | .00              | 1,096.19          |
| 100-52200-134-000      | FIRE DEPT: LIFE INS            | 18.43            | 108.43            | 216.00            | 107.57            | 50.20          | .00              | 107.57            |
| 100-52200-135-000      | FIRE DEPT: HEALTH INS PREMIUM  | 3,584.51         | 25,091.57         | 43,014.00         | 17,922.43         | 58.33          | .00              | 17,922.43         |
| 100-52200-137-000      | FIRE DEPT: HEALTH INS. CLAIMS  | 191.34           | 2,638.02          | 2,876.00          | 237.98            | 91.73          | .00              | 237.98            |
| 100-52200-138-000      | FIRE DEPT: DENTAL INS          | 199.76           | 1,398.32          | 2,397.00          | 998.68            | 58.34          | .00              | 998.68            |
| 100-52200-139-000      | FIRE DEPT: LONG TERM DISABILI  | 96.31            | 674.17            | 1,173.00          | 498.83            | 57.47          | .00              | 498.83            |
| 100-52200-205-000      | FIRE DEPT: CONTRACTUAL         | .00              | 7,796.34          | 21,500.00         | 13,703.66         | 36.26          | .00              | 13,703.66         |
| 100-52200-211-000      | FIRE DEPT: SMALL EQUIP. & SUPP | 36.27            | 2,513.47          | 3,100.00          | 586.53            | 81.08          | .00              | 586.53            |
| 100-52200-221-000      | FIRE DEPT: GAS & OIL           | 926.68           | 3,513.75          | 8,250.00          | 4,736.25          | 42.59          | .00              | 4,736.25          |
| 100-52200-230-000      | FIRE DEPT: REPAIR OF VEHICLES  | 321.50           | 2,712.53          | 8,750.00          | 6,037.47          | 31.00          | .00              | 6,037.47          |
| 100-52200-300-000      | FIRE DEPT: TELEPHONE           | 235.98           | 1,903.75          | 4,000.00          | 2,096.25          | 47.59          | .00              | 2,096.25          |
| 100-52200-308-000      | FIRE DEPT: PUBLICATIONS        | 15.38            | 29.94             | 500.00            | 470.06            | 5.99           | .00              | 470.06            |
| 100-52200-310-000      | FIRE DEPT: OFFICE SUPPLIES     | 195.07           | 655.49            | 1,100.00          | 444.51            | 59.59          | .00              | 444.51            |
| 100-52200-311-000      | FIRE DEPT: RADIO MAINTENANCE   | 675.19           | 1,136.65          | 3,750.00          | 2,613.35          | 30.31          | .00              | 2,613.35          |
| 100-52200-314-000      | FIRE DEPT: UTILITIES & REFUSE  | 656.19           | 5,568.22          | 13,500.00         | 7,931.78          | 41.25          | .00              | 7,931.78          |
| 100-52200-320-000      | FIRE DEPT: SUBSCRIPTION & DU   | .00              | 45.00             | 1,800.00          | 1,755.00          | 2.50           | .00              | 1,755.00          |
| 100-52200-330-000      | FIRE DEPT: TRAVEL & CONFEREN   | .00              | 350.00            | 3,500.00          | 3,150.00          | 10.00          | .00              | 3,150.00          |
| 100-52200-335-000      | FIRE DEPT: UNIFORM ALLOWANC    | 88.46            | 209.26            | 2,000.00          | 1,790.74          | 10.46          | .00              | 1,790.74          |
| 100-52200-340-000      | FIRE DEPT: OPERATING SUPPLIE   | 337.90           | 1,475.58          | 4,500.00          | 3,024.42          | 32.79          | .00              | 3,024.42          |
| 100-52200-345-000      | FIRE DEPT: DATA PROCESSING     | .00              | 455.54            | 1,200.00          | 744.46            | 37.96          | .00              | 744.46            |
| 100-52200-350-000      | FIRE DEPT: BUILDINGS & GROUN   | 87.29            | 1,130.77          | 3,000.00          | 1,869.23          | 37.69          | .00              | 1,869.23          |
| 100-52200-355-000      | FIRE DEPT: SAFETY ITEMS        | .00              | .00               | 250.00            | 250.00            | .00            | .00              | 250.00            |
| 100-52200-356-000      | FIRE DEPT: ROPES/RESCUE EQUI   | .00              | .00               | 1,000.00          | 1,000.00          | .00            | .00              | 1,000.00          |
| 100-52200-380-000      | FIRE DEPT: VEHICLE INSURANCE   | .00              | 10,778.00         | 10,021.00         | ( 757.00)         | 107.55         | .00              | ( 757.00)         |
| 100-52200-406-000      | FIRE DEPT: TETANUS & FLU SHOT  | .00              | .00               | 750.00            | 750.00            | .00            | .00              | 750.00            |
| 100-52200-442-000      | FIRE DEPT: LENGTH OF SERVICE   | .00              | 1,314.00          | 7,500.00          | 6,186.00          | 17.52          | .00              | 6,186.00          |
| 100-52200-460-000      | FIRE DEPT: MEMBER APPRECIATI   | .00              | .00               | 17,750.00         | 17,750.00         | .00            | .00              | 17,750.00         |
| 100-52200-470-000      | FIRE DEPT: FIRE PREVENTION     | 45.99            | 1,095.93          | 3,000.00          | 1,904.07          | 36.53          | .00              | 1,904.07          |
| 100-52200-500-000      | FIRE DEPT: OUTLAY              | .00              | 4,287.13          | 9,500.00          | 5,212.87          | 45.13          | .00              | 5,212.87          |
| 100-52200-501-000      | FIRE DEPT: SAFETY UNIFORMS O   | .00              | 955.82            | 19,000.00         | 18,044.18         | 5.03           | .00              | 18,044.18         |
| 100-52200-535-000      | FIRE DEPT: VEHICLE LEASE       | 710.20           | 4,261.20          | 7,802.00          | 3,540.80          | 54.62          | .00              | 3,540.80          |
|                        | <b>TOTAL FIRE DEPARTMENT</b>   | <b>21,584.54</b> | <b>163,847.66</b> | <b>372,923.00</b> | <b>209,075.34</b> | <b>43.94</b>   | <b>.00</b>       | <b>209,075.34</b> |
| <u>AMBULANCE</u>       |                                |                  |                   |                   |                   |                |                  |                   |
| 100-52300-900-000      | AMBULANCE: PAYMENT TO SWHC     | .00              | .00               | 119,000.00        | 119,000.00        | .00            | .00              | 119,000.00        |
|                        | <b>TOTAL AMBULANCE</b>         | <b>.00</b>       | <b>.00</b>        | <b>119,000.00</b> | <b>119,000.00</b> | <b>.00</b>     | <b>.00</b>       | <b>119,000.00</b> |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                                | PERIOD<br>ACTUAL              | YTD ACTUAL | BUDGET<br>AMOUNT | VARIANCE   | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE |           |
|--------------------------------|-------------------------------|------------|------------------|------------|----------------|----------------|------------------|-----------|
| <u>BUILDING INSPECTION</u>     |                               |            |                  |            |                |                |                  |           |
| 100-52400-111-000              | BLDG INSP: CAR ALLOWANCE      | 100.00     | 600.00           | 1,200.00   | 600.00         | 50.00          | .00              | 600.00    |
| 100-52400-120-000              | BLDG INSP: OTHER WAGES        | 4,888.00   | 30,550.00        | 63,688.00  | 33,138.00      | 47.97          | .00              | 33,138.00 |
| 100-52400-124-000              | BLDG INSP: OVERTIME           | 710.29     | 6,415.51         | 6,000.00   | ( 415.51)      | 106.93         | .00              | ( 415.51) |
| 100-52400-131-000              | BLDG INSP: WRS (ERS)          | 386.28     | 2,550.61         | 4,808.00   | 2,257.39       | 53.05          | .00              | 2,257.39  |
| 100-52400-132-000              | BLDG INSP: SOC SEC            | 339.78     | 2,248.01         | 4,395.00   | 2,146.99       | 51.15          | .00              | 2,146.99  |
| 100-52400-133-000              | BLDG INSP: MEDICARE           | 79.46      | 525.74           | 1,027.00   | 501.26         | 51.19          | .00              | 501.26    |
| 100-52400-135-000              | BLDG INSP: HEALTH INS PREMIU  | 1,526.07   | 10,682.49        | 18,313.00  | 7,630.51       | 58.33          | .00              | 7,630.51  |
| 100-52400-137-000              | BLDG INSP: HEALTH INS. CLAIMS | 355.26     | 2,780.01         | 3,600.00   | 819.99         | 77.22          | .00              | 819.99    |
| 100-52400-138-000              | BLDG INSP: DENTAL INS         | 71.61      | 501.27           | 859.00     | 357.73         | 58.36          | .00              | 357.73    |
| 100-52400-139-000              | BLDG INSP: LONG TERM DISABILI | 45.54      | 318.78           | 548.00     | 229.22         | 58.17          | .00              | 229.22    |
| 100-52400-261-000              | BLDG INSP: INSPECTOR CERTIFI  | .00        | 40.00            | 1,400.00   | 1,360.00       | 2.86           | .00              | 1,360.00  |
| 100-52400-310-000              | BLDG INSP: OFFICE SUPPLIES    | 147.76     | 205.26           | 600.00     | 394.74         | 34.21          | .00              | 394.74    |
| 100-52400-320-000              | BLDG INSP: SUBSCRIPTION & DU  | .00        | .00              | 350.00     | 350.00         | .00            | .00              | 350.00    |
| 100-52400-330-000              | BLDG INSP: TRAVEL & CONFEREN  | .00        | .00              | 1,000.00   | 1,000.00       | .00            | .00              | 1,000.00  |
|                                | TOTAL BUILDING INSPECTION     | 8,650.05   | 57,417.68        | 107,788.00 | 50,370.32      | 53.27          | .00              | 50,370.32 |
| <u>SEALER WEIGHTS/MEASURES</u> |                               |            |                  |            |                |                |                  |           |
| 100-52410-343-000              | WEIGHTS & MEASURES            | 4,500.00   | 4,500.00         | 4,500.00   | .00            | 100.00         | .00              | .00       |
|                                | TOTAL SEALER WEIGHTS/MEASU    | 4,500.00   | 4,500.00         | 4,500.00   | .00            | 100.00         | .00              | .00       |
| <u>EMERGENCY MANAGEMENT</u>    |                               |            |                  |            |                |                |                  |           |
| 100-52900-314-000              | EMERG MGMT: UTILITY, REFUSE   | 11.63      | 54.14            | 120.00     | 65.86          | 45.12          | .00              | 65.86     |
| 100-52900-344-000              | EMERG MGMT: REPAIR & MAINTEN  | .00        | 222.00           | 4,000.00   | 3,778.00       | 5.55           | .00              | 3,778.00  |
|                                | TOTAL EMERGENCY MANAGEME      | 11.63      | 276.14           | 4,120.00   | 3,843.86       | 6.70           | .00              | 3,843.86  |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                              | PERIOD<br>ACTUAL                   | YTD ACTUAL       | BUDGET<br>AMOUNT | VARIANCE          | % OF<br>BUDGET    | ENC<br>BALANCE | UNENC<br>BALANCE |                   |
|------------------------------|------------------------------------|------------------|------------------|-------------------|-------------------|----------------|------------------|-------------------|
| <u>STREET ADMINISTRATION</u> |                                    |                  |                  |                   |                   |                |                  |                   |
| 100-53100-110-000            | STR ADMIN: SALARIES                | 3,605.37         | 22,622.77        | 46,070.00         | 23,447.23         | 49.11          | .00              | 23,447.23         |
| 100-53100-111-000            | STR ADMIN: CAR ALLOWANCE           | 118.92           | 713.52           | 1,427.00          | 713.48            | 50.00          | .00              | 713.48            |
| 100-53100-120-000            | STR ADMIN: OTHER WAGES             | 159.85           | 1,148.96         | 2,073.00          | 924.04            | 55.42          | .00              | 924.04            |
| 100-53100-131-000            | STR ADMIN: WRS (ERS)               | 259.80           | 1,640.21         | 3,322.00          | 1,681.79          | 49.37          | .00              | 1,681.79          |
| 100-53100-132-000            | STR ADMIN: SOC SEC                 | 231.20           | 1,458.50         | 3,073.00          | 1,614.50          | 47.46          | .00              | 1,614.50          |
| 100-53100-133-000            | STR ADMIN: MEDICARE                | 54.06            | 341.06           | 719.00            | 377.94            | 47.44          | .00              | 377.94            |
| 100-53100-134-000            | STR ADMIN: LIFE INS                | 31.99            | 150.73           | 281.00            | 130.27            | 53.64          | .00              | 130.27            |
| 100-53100-135-000            | STR ADMIN: HEALTH INS PREMIU       | 839.34           | 5,469.74         | 9,157.00          | 3,687.26          | 59.73          | .00              | 3,687.26          |
| 100-53100-137-000            | STR ADMIN: HEALTH INS. CLAIMS      | 136.95           | 843.69           | 887.00            | 43.31             | 95.12          | .00              | 43.31             |
| 100-53100-138-000            | STR ADMIN: DENTAL INS              | 40.50            | 264.47           | 443.00            | 178.53            | 59.70          | .00              | 178.53            |
| 100-53100-139-000            | STR ADMIN: LONG TERM DISABILI      | 38.14            | 250.65           | 414.00            | 163.35            | 60.54          | .00              | 163.35            |
| 100-53100-210-000            | STR ADMIN: PROF SERVICES           | .00              | 3,823.75         | 3,000.00          | ( 823.75)         | 127.46         | .00              | ( 823.75)         |
| 100-53100-220-000            | STR ADMIN: GAS, OIL, & REPAIRS     | 35.28            | 49.82            | 100.00            | 50.18             | 49.82          | .00              | 50.18             |
| 100-53100-300-000            | STR ADMIN: TELEPHONE               | .08              | .48              | 1.00              | .52               | 48.00          | .00              | .52               |
| 100-53100-309-000            | STR ADMIN: POSTAGE                 | 5.76             | 113.32           | 50.00             | ( 63.32)          | 226.64         | .00              | ( 63.32)          |
| 100-53100-310-000            | STR ADMIN: OFFICE SUPPLIES         | 236.09           | 369.62           | 100.00            | ( 269.62)         | 369.62         | .00              | ( 269.62)         |
| 100-53100-313-000            | STR ADMIN: OFFICE EQUIPMENT        | 147.76           | 1,264.12         | 1,420.00          | 155.88            | 89.02          | .00              | 155.88            |
| 100-53100-320-000            | STR ADMIN: SUBSCRIPTION & DU       | .00              | 528.00           | 600.00            | 72.00             | 88.00          | .00              | 72.00             |
| 100-53100-330-000            | STR ADMIN: TRAVEL & CONFERE        | 338.00           | 654.00           | 1,000.00          | 346.00            | 65.40          | .00              | 346.00            |
| 100-53100-340-000            | STR ADMIN: OPERATING SUPPLIE       | 95.22            | 145.14           | 500.00            | 354.86            | 29.03          | .00              | 354.86            |
| 100-53100-345-000            | STR ADMIN: DATA PROCESSING         | .00              | 2,723.54         | 3,000.00          | 276.46            | 90.78          | .00              | 276.46            |
| 100-53100-500-000            | STR ADMIN: OUTLAY                  | .00              | 125.00           | .00               | ( 125.00)         | .00            | .00              | ( 125.00)         |
|                              | <b>TOTAL STREET ADMINISTRATION</b> | <b>6,374.31</b>  | <b>44,701.09</b> | <b>77,637.00</b>  | <b>32,935.91</b>  | <b>57.58</b>   | <b>.00</b>       | <b>32,935.91</b>  |
| <u>LEAD SERVICE LINES</u>    |                                    |                  |                  |                   |                   |                |                  |                   |
| 100-53300-999-000            | LEAD SERVICE LINES - REIMBUR       | ( 650.00)        | .00              | 125,400.00        | 125,400.00        | .00            | .00              | 125,400.00        |
|                              | <b>TOTAL LEAD SERVICE LINES</b>    | <b>( 650.00)</b> | <b>.00</b>       | <b>125,400.00</b> | <b>125,400.00</b> | <b>.00</b>     | <b>.00</b>       | <b>125,400.00</b> |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                                 |                               | PERIOD           |                   | BUDGET            |                   | % OF         | ENC              | UNENC             |
|---------------------------------|-------------------------------|------------------|-------------------|-------------------|-------------------|--------------|------------------|-------------------|
|                                 |                               | ACTUAL           | YTD ACTUAL        | AMOUNT            | VARIANCE          | BUDGET       | BALANCE          | BALANCE           |
| <u>STREET MAINTENANCE</u>       |                               |                  |                   |                   |                   |              |                  |                   |
| 100-53301-110-000               | STR MAINT: SALARIES           | 3,130.16         | 20,025.90         | 41,608.00         | 21,582.10         | 48.13        | .00              | 21,582.10         |
| 100-53301-119-000               | STR MAINT: CONSTRUCT. WAGES   | 1,396.56         | 1,605.84          | 8,000.00          | 6,394.16          | 20.07        | .00              | 6,394.16          |
| 100-53301-120-000               | STR MAINT: MAINTENANCEWAGE    | 24,101.97        | 159,137.24        | 263,932.00        | 104,794.76        | 60.29        | .00              | 104,794.76        |
| 100-53301-121-000               | STR MAINT: SERVICE OTHER DEP  | 621.16           | 1,899.06          | 2,500.00          | 600.94            | 75.96        | .00              | 600.94            |
| 100-53301-124-000               | STR MAINT: OVERTIME           | .00              | 3,436.06          | 12,798.00         | 9,361.94          | 26.85        | .00              | 9,361.94          |
| 100-53301-127-000               | STR MAINT: SERVICE OTHER PAR  | .00              | .00               | 500.00            | 500.00            | .00          | .00              | 500.00            |
| 100-53301-131-000               | STR MAINT: WRS (ERS)          | 2,018.23         | 13,005.21         | 22,724.00         | 9,718.79          | 57.23        | .00              | 9,718.79          |
| 100-53301-132-000               | STR MAINT: SOC SEC            | 1,643.31         | 10,591.49         | 20,419.00         | 9,827.51          | 51.87        | .00              | 9,827.51          |
| 100-53301-133-000               | STR MAINT: MEDICARE           | 384.32           | 2,477.03          | 4,775.00          | 2,297.97          | 51.87        | .00              | 2,297.97          |
| 100-53301-134-000               | STR MAINT: LIFE INS           | 48.18            | 259.13            | 506.00            | 246.87            | 51.21        | .00              | 246.87            |
| 100-53301-135-000               | STR MAINT: HEALTH INS PREMIU  | 7,041.28         | 49,288.96         | 84,496.00         | 35,207.04         | 58.33        | .00              | 35,207.04         |
| 100-53301-137-000               | STR MAINT: HEALTH INS. CLAIMS | 1,138.05         | 10,790.46         | 11,110.00         | 319.54            | 97.12        | .00              | 319.54            |
| 100-53301-138-000               | STR MAINT: DENTAL INS         | 554.80           | 3,883.60          | 6,659.00          | 2,775.40          | 58.32        | .00              | 2,775.40          |
| 100-53301-139-000               | STR MAINT: LONG TERM DISABILI | 221.09           | 1,547.61          | 2,697.00          | 1,149.39          | 57.38        | .00              | 1,149.39          |
| 100-53301-198-000               | STR MAINT: DOWNTOWN PARKIN    | .00              | 59.96             | 50.00             | ( 9.96)           | 119.92       | .00              | ( 9.96)           |
| 100-53301-199-000               | STR MAINT: EQUIPMENT REPAIRS  | 5,883.49         | 25,504.87         | 57,000.00         | 31,495.13         | 44.75        | .00              | 31,495.13         |
| 100-53301-200-000               | STR MAINT: MATERIAL & SUPPLIE | 6,075.04         | 17,435.47         | 57,000.00         | 39,564.53         | 30.59        | .00              | 39,564.53         |
| 100-53301-202-000               | STR MAINT: CURB & GUTTER      | .00              | 341.05            | 1,500.00          | 1,158.95          | 22.74        | .00              | 1,158.95          |
| 100-53301-203-000               | STR MAINT: SALT               | 15,701.63        | 56,105.71         | 135,000.00        | 78,894.29         | 41.56        | 78,594.29        | 300.00            |
| 100-53301-204-000               | STR MAINT: STREET CRACK FILLI | .00              | 3,526.35          | 3,500.00          | ( 26.35)          | 100.75       | .00              | ( 26.35)          |
| 100-53301-206-000               | STR MAINT: BLACKTOP PATCH (C  | .00              | 178.26            | 2,800.00          | 2,621.74          | 6.37         | .00              | 2,621.74          |
| 100-53301-207-000               | STR MAINT: SAFETY EQUIPMENT   | 627.72           | 1,894.58          | 3,000.00          | 1,105.42          | 63.15        | .00              | 1,105.42          |
| 100-53301-208-000               | STR MAINT: STREET SIGNS       | 3,949.50         | 9,156.43          | 17,000.00         | 7,843.57          | 53.86        | .00              | 7,843.57          |
| 100-53301-209-000               | STR MAINT: BLACK TOP HOT MIX  | .00              | .00               | 5,000.00          | 5,000.00          | .00          | .00              | 5,000.00          |
| 100-53301-220-000               | ACCOUNT NO LONGER USED        | .00              | 324.27            | .00               | ( 324.27)         | .00          | .00              | ( 324.27)         |
| 100-53301-221-000               | STR MAINT: GAS & OIL          | 568.04           | 10,946.72         | 50,000.00         | 39,053.28         | 21.89        | .00              | 39,053.28         |
| 100-53301-300-000               | STR MAINT: TELEPHONE          | 207.18           | 1,332.35          | 2,500.00          | 1,167.65          | 53.29        | .00              | 1,167.65          |
| 100-53301-314-000               | STR MAINT: UTILITIES & REFUSE | 474.17           | 3,907.51          | 12,000.00         | 8,092.49          | 32.56        | .00              | 8,092.49          |
| 100-53301-330-000               | STR MAINT: TRAVEL & CONFEREN  | .00              | .00               | 2,000.00          | 2,000.00          | .00          | .00              | 2,000.00          |
| 100-53301-335-000               | STR MAINT: UNIFORM ALLOWANC   | 222.33           | 1,322.75          | 3,100.00          | 1,777.25          | 42.67        | .00              | 1,777.25          |
| 100-53301-350-000               | STR MAINT: BUILDINGS & GROUN  | .00              | 4,938.07          | 11,100.00         | 6,161.93          | 44.49        | .00              | 6,161.93          |
| 100-53301-380-000               | STR MAINT: VEHICLE INSURANCE  | 78.00            | 18,985.00         | 17,000.00         | ( 1,985.00)       | 111.68       | .00              | ( 1,985.00)       |
| 100-53301-500-000               | STR MAINT: OUTLAY             | .00              | .00               | 12,000.00         | 12,000.00         | .00          | .00              | 12,000.00         |
| 100-53301-530-000               | STR MAINT: SNOW & ICE CONTRA  | .00              | 64.00             | 1,500.00          | 1,436.00          | 4.27         | .00              | 1,436.00          |
| 100-53301-531-000               | STR MAINT: CITY/UWP AGREEME   | .00              | .00               | 6,200.00          | 6,200.00          | .00          | .00              | 6,200.00          |
| 100-53301-534-000               | STR MAINT: CONTRACT STREET    | .00              | .00               | 2,000.00          | 2,000.00          | .00          | .00              | 2,000.00          |
| 100-53301-535-000               | STR MAINT: VEHICLE LEASE      | 4,666.69         | 23,592.59         | 47,000.00         | 23,407.41         | 50.20        | .00              | 23,407.41         |
| <b>TOTAL STREET MAINTENANCE</b> |                               | <b>80,752.90</b> | <b>457,563.53</b> | <b>930,974.00</b> | <b>473,410.47</b> | <b>49.15</b> | <b>78,594.29</b> | <b>394,816.18</b> |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                                | PERIOD<br>ACTUAL                  | YTD ACTUAL       | BUDGET<br>AMOUNT | VARIANCE          | % OF<br>BUDGET   | ENC<br>BALANCE | UNENC<br>BALANCE |                  |
|--------------------------------|-----------------------------------|------------------|------------------|-------------------|------------------|----------------|------------------|------------------|
| <u>STATE HIGHWAYS</u>          |                                   |                  |                  |                   |                  |                |                  |                  |
| 100-53320-110-000              | STATE HWY: SALARIES               | 569.12           | 3,557.01         | 7,566.00          | 4,008.99         | 47.01          | .00              | 4,008.99         |
| 100-53320-131-000              | STATE HWY: WRS (ERS)              | 39.28            | 248.35           | 522.00            | 273.65           | 47.58          | .00              | 273.65           |
| 100-53320-132-000              | STATE HWY: SOC SEC                | 32.90            | 207.12           | 469.00            | 261.88           | 44.16          | .00              | 261.88           |
| 100-53320-133-000              | STATE HWY: MEDICARE               | 7.70             | 48.48            | 110.00            | 61.52            | 44.07          | .00              | 61.52            |
| 100-53320-134-000              | STATE HWY: LIFE INS               | .71              | 4.11             | 8.00              | 3.89             | 51.38          | .00              | 3.89             |
| 100-53320-135-000              | STATE HWY: HEALTH INS PREMIU      | 205.84           | 1,440.88         | 2,470.00          | 1,029.12         | 58.34          | .00              | 1,029.12         |
| 100-53320-137-000              | STATE HWY: HEALTH CLAIMS          | 47.84            | 321.84           | 57.00             | ( 264.84)        | 564.63         | .00              | ( 264.84)        |
| 100-53320-138-000              | STATE HWY: DENTAL INS             | 12.82            | 89.74            | 154.00            | 64.26            | 58.27          | .00              | 64.26            |
| 100-53320-139-000              | STATE HWY: LONG TERM DISABIL      | 5.30             | 37.11            | 65.00             | 27.89            | 57.09          | .00              | 27.89            |
| 100-53320-200-000              | STATE HWY: MATERIAL & SUPPLI      | .00              | .00              | 2,000.00          | 2,000.00         | .00            | .00              | 2,000.00         |
|                                | <b>TOTAL STATE HIGHWAYS</b>       | <b>921.51</b>    | <b>5,954.64</b>  | <b>13,421.00</b>  | <b>7,466.36</b>  | <b>44.37</b>   | <b>.00</b>       | <b>7,466.36</b>  |
| <u>STREET LIGHTING</u>         |                                   |                  |                  |                   |                  |                |                  |                  |
| 100-53420-345-000              | STR LTG: DATA PROCESSING          | 340.16           | 3,125.36         | 4,300.00          | 1,174.64         | 72.68          | .00              | 1,174.64         |
| 100-53420-435-000              | STR LTG: DECORATIVE LIGHT MAI     | .00              | 428.78           | 4,500.00          | 4,071.22         | 9.53           | .00              | 4,071.22         |
| 100-53420-502-000              | STR LTG: STREET LIGHT POWER       | 8,124.71         | 41,029.70        | 88,000.00         | 46,970.30        | 46.62          | .00              | 46,970.30        |
| 100-53420-503-000              | STR LTG: STOP LIGHT POWER         | 620.96           | 3,759.88         | 7,500.00          | 3,740.12         | 50.13          | .00              | 3,740.12         |
| 100-53420-504-000              | STR LTG: STOP LIGHT MAINTENA      | .00              | 11,784.30        | 11,000.00         | ( 784.30)        | 107.13         | .00              | ( 784.30)        |
| 100-53420-505-000              | STR LTG: TRAIL LIGHTING           | 979.61           | 1,574.01         | 1,350.00          | ( 224.01)        | 116.59         | .00              | ( 224.01)        |
|                                | <b>TOTAL STREET LIGHTING</b>      | <b>10,065.44</b> | <b>61,702.03</b> | <b>116,650.00</b> | <b>54,947.97</b> | <b>52.90</b>   | <b>.00</b>       | <b>54,947.97</b> |
| <u>STORM SEWER MAINTENANCE</u> |                                   |                  |                  |                   |                  |                |                  |                  |
| 100-53441-110-000              | STM SWR MAINT: SALARIES           | 284.56           | 1,778.50         | 3,782.00          | 2,003.50         | 47.03          | .00              | 2,003.50         |
| 100-53441-119-000              | STM SWR MAINT: CONSTRUCT W        | .00              | .00              | 3,000.00          | 3,000.00         | .00            | .00              | 3,000.00         |
| 100-53441-120-000              | STM SWR MAINT: MAINT WAGES        | 771.72           | 8,233.05         | 24,206.00         | 15,972.95        | 34.01          | .00              | 15,972.95        |
| 100-53441-124-000              | STM SWR MAINT: OVERTIME           | .00              | .00              | 6,786.00          | 6,786.00         | .00            | .00              | 6,786.00         |
| 100-53441-131-000              | STM SWR MAINT: WRS (ERS)          | 72.89            | 702.85           | 2,606.00          | 1,903.15         | 26.97          | .00              | 1,903.15         |
| 100-53441-132-000              | STM SWR MAINT: SOC SEC            | 59.12            | 570.87           | 2,342.00          | 1,771.13         | 24.38          | .00              | 1,771.13         |
| 100-53441-133-000              | STM SWR MAINT: MEDICARE           | 13.82            | 133.47           | 547.00            | 413.53           | 24.40          | .00              | 413.53           |
| 100-53441-134-000              | STM SWR MAINT: LIFE INS           | 16.54            | 77.94            | 147.00            | 69.06            | 53.02          | .00              | 69.06            |
| 100-53441-135-000              | STM SWR MAINT: HEALTH INS PR      | 865.96           | 6,061.72         | 10,392.00         | 4,330.28         | 58.33          | .00              | 4,330.28         |
| 100-53441-137-000              | STM SWR MAINT: HEALTH INS. CL     | 51.25            | 1,208.96         | 1,829.00          | 620.04           | 66.10          | .00              | 620.04           |
| 100-53441-138-000              | STM SWR MAINT: DENTAL INS         | 42.22            | 295.54           | 507.00            | 211.46           | 58.29          | .00              | 211.46           |
| 100-53441-139-000              | STM SWR MAINT: LONG TERM DIS      | 22.15            | 155.05           | 267.00            | 111.95           | 58.07          | .00              | 111.95           |
| 100-53441-200-000              | STM SWR MAINT: MATERIAL & SU      | .00              | 1,677.62         | 3,500.00          | 1,822.38         | 47.93          | .00              | 1,822.38         |
| 100-53441-205-000              | STM SWR MAINT: CONTRACTUAL        | .00              | .00              | 2,000.00          | 2,000.00         | .00            | .00              | 2,000.00         |
| 100-53441-210-000              | STM SWR MAINT: PROF SERVICE       | .00              | 6,973.50         | 13,000.00         | 6,026.50         | 53.64          | .00              | 6,026.50         |
|                                | <b>TOTAL STORM SEWER MAINTENA</b> | <b>2,200.23</b>  | <b>27,869.07</b> | <b>74,911.00</b>  | <b>47,041.93</b> | <b>37.20</b>   | <b>.00</b>       | <b>47,041.93</b> |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                           | PERIOD<br>ACTUAL                | YTD ACTUAL       | BUDGET<br>AMOUNT  | VARIANCE          | % OF<br>BUDGET    | ENC<br>BALANCE | UNENC<br>BALANCE |                   |
|---------------------------|---------------------------------|------------------|-------------------|-------------------|-------------------|----------------|------------------|-------------------|
| <u>REFUSE COLLECTIONS</u> |                                 |                  |                   |                   |                   |                |                  |                   |
| 100-53620-002-000         | REFUSE: COLLECTIONS             | 18,243.08        | 91,215.40         | 225,585.00        | 134,369.60        | 40.44          | .00              | 134,369.60        |
|                           | <b>TOTAL REFUSE COLLECTIONS</b> | <b>18,243.08</b> | <b>91,215.40</b>  | <b>225,585.00</b> | <b>134,369.60</b> | <b>40.44</b>   | <b>.00</b>       | <b>134,369.60</b> |
| <u>RECYCLING PROGRAM</u>  |                                 |                  |                   |                   |                   |                |                  |                   |
| 100-53635-110-000         | RECYCLE: SALARIES               | 284.56           | 1,778.50          | 3,782.00          | 2,003.50          | 47.03          | .00              | 2,003.50          |
| 100-53635-120-000         | RECYCLE: OTHER WAGES            | 2,323.45         | 15,759.59         | 76,968.00         | 61,208.41         | 20.48          | .00              | 61,208.41         |
| 100-53635-124-000         | RECYCLE: OVERTIME               | .00              | .00               | 2,409.00          | 2,409.00          | .00            | .00              | 2,409.00          |
| 100-53635-131-000         | RECYCLE: WRS (ERS               | 179.96           | 1,216.40          | 5,737.00          | 4,520.60          | 21.20          | .00              | 4,520.60          |
| 100-53635-132-000         | RECYCLE: SOC SEC                | 145.71           | 973.05            | 5,155.00          | 4,181.95          | 18.88          | .00              | 4,181.95          |
| 100-53635-133-000         | RECYCLE: MEDICARE               | 34.07            | 228.28            | 1,206.00          | 977.72            | 18.93          | .00              | 977.72            |
| 100-53635-134-000         | RECYCLE: LIFE INS               | 8.33             | 46.53             | 92.00             | 45.47             | 50.58          | .00              | 45.47             |
| 100-53635-135-000         | RECYCLE: HEALTH INS PREMIUM     | 3,190.58         | 22,334.06         | 38,287.00         | 15,952.94         | 58.33          | .00              | 15,952.94         |
| 100-53635-137-000         | RECYCLE: HEALTH INS. CLAIMS C   | 1,061.67         | 3,939.95          | 4,327.00          | 387.05            | 91.06          | .00              | 387.05            |
| 100-53635-138-000         | RECYCLE: DENTAL INS             | 198.64           | 1,390.48          | 2,384.00          | 993.52            | 58.33          | .00              | 993.52            |
| 100-53635-139-000         | RECYCLE: LONG TERM DISABILIT    | 56.96            | 398.73            | 695.00            | 296.27            | 57.37          | .00              | 296.27            |
| 100-53635-205-000         | RECYCLE: CONTRACTUAL            | 13,436.52        | 67,182.60         | 165,763.20        | 98,580.60         | 40.53          | .00              | 98,580.60         |
| 100-53635-214-000         | RECYCLE: BAGS & BAG SORTING     | .00              | .00               | 500.00            | 500.00            | .00            | .00              | 500.00            |
| 100-53635-220-000         | RECYCLE: GAS, OIL, & REPAIRS    | 474.84           | 2,195.77          | 2,500.00          | 304.23            | 87.83          | .00              | 304.23            |
| 100-53635-290-000         | RECYCLE: PRINTING & ADVERTIS    | .00              | .00               | 500.00            | 500.00            | .00            | .00              | 500.00            |
| 100-53635-340-000         | RECYCLE: OPERATING SUPPLIES     | 324.52           | 2,676.84          | 2,500.00          | ( 176.84)         | 107.07         | .00              | ( 176.84)         |
|                           | <b>TOTAL RECYCLING PROGRAM</b>  | <b>21,719.81</b> | <b>120,120.78</b> | <b>312,805.20</b> | <b>192,684.42</b> | <b>38.40</b>   | <b>.00</b>       | <b>192,684.42</b> |
| <u>WEED CONTRACTUAL</u>   |                                 |                  |                   |                   |                   |                |                  |                   |
| 100-53640-310-000         | WEEDS: OFFICE SUPPLIES          | .00              | .00               | 10.00             | 10.00             | .00            | .00              | 10.00             |
| 100-53640-531-000         | WEEDS: CONTRACTUAL              | 180.00           | 397.00            | 2,000.00          | 1,603.00          | 19.85          | .00              | 1,603.00          |
|                           | <b>TOTAL WEED CONTRACTUAL</b>   | <b>180.00</b>    | <b>397.00</b>     | <b>2,010.00</b>   | <b>1,613.00</b>   | <b>19.75</b>   | <b>.00</b>       | <b>1,613.00</b>   |



**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                   | PERIOD<br>ACTUAL               | YTD ACTUAL       | BUDGET<br>AMOUNT | VARIANCE          | % OF<br>BUDGET   | ENC<br>BALANCE | UNENC<br>BALANCE     |
|-------------------|--------------------------------|------------------|------------------|-------------------|------------------|----------------|----------------------|
| <u>CEMETERIES</u> |                                |                  |                  |                   |                  |                |                      |
| 100-54910-110-000 | CEMETERIES: SALARIES           | 1,422.80         | 8,892.51         | 18,913.00         | 10,020.49        | 47.02          | .00 10,020.49        |
| 100-54910-112-000 | CEMETERIES: SEASONAL           | 6,153.75         | 8,962.50         | 30,100.00         | 21,137.50        | 29.78          | .00 21,137.50        |
| 100-54910-119-000 | CEMETERIES: CONSTRUCT WAG      | .00              | .00              | 500.00            | 500.00           | .00            | .00 500.00           |
| 100-54910-120-000 | CEMETERIES: MAINT WAGES        | 2,813.98         | 11,646.18        | 43,086.00         | 31,439.82        | 27.03          | .00 31,439.82        |
| 100-54910-124-000 | CEMETERIES: OVERTIME           | .00              | .00              | 653.00            | 653.00           | .00            | .00 653.00           |
| 100-54910-126-000 | CEMETERIES: SEASONAL OVERTI    | .00              | .00              | 200.00            | 200.00           | .00            | .00 200.00           |
| 100-54910-131-000 | CEMETERIES: WRS (ERS           | 292.32           | 1,431.91         | 6,434.00          | 5,002.09         | 22.26          | .00 5,002.09         |
| 100-54910-132-000 | CEMETERIES: SOC SEC            | 621.82           | 1,745.01         | 5,793.00          | 4,047.99         | 30.12          | .00 4,047.99         |
| 100-54910-133-000 | CEMETERIES: MEDICARE           | 145.44           | 408.19           | 1,354.00          | 945.81           | 30.15          | .00 945.81           |
| 100-54910-134-000 | CEMETERIES: LIFE INS           | 5.39             | 31.94            | 64.00             | 32.06            | 49.91          | .00 32.06            |
| 100-54910-135-000 | CEMETERIES: HEALTH INS PREMI   | 2,573.05         | 18,011.35        | 14,693.00         | ( 3,318.35)      | 122.58         | .00 ( 3,318.35)      |
| 100-54910-137-000 | CEMETERIES: HEALTH INS. CLAIM  | 945.55           | 3,133.07         | 1,941.00          | ( 1,192.07)      | 161.42         | .00 ( 1,192.07)      |
| 100-54910-138-000 | CEMETERIES: DENTAL INS         | 160.19           | 1,121.33         | 831.00            | ( 290.33)        | 134.94         | .00 ( 290.33)        |
| 100-54910-139-000 | CEMETERIES: LONG TERM DISAB    | 43.88            | 307.16           | 538.00            | 230.84           | 57.09          | .00 230.84           |
| 100-54910-200-000 | CEMETERIES: MATERIAL & SUPPL   | .00              | 2,242.15         | 7,000.00          | 4,757.85         | 32.03          | .00 4,757.85         |
| 100-54910-220-000 | CEMETERIES: GAS, OIL, & REPAIR | 1,427.03         | 2,088.14         | 3,500.00          | 1,411.86         | 59.66          | .00 1,411.86         |
| 100-54910-314-000 | CEMETERIES: UTILITIES & REFUS  | 41.65            | 124.85           | 450.00            | 325.15           | 27.74          | .00 325.15           |
| 100-54910-340-000 | CEMETERIES: OPERATING SUPPL    | 896.66           | 1,601.08         | 3,500.00          | 1,898.92         | 45.75          | .00 1,898.92         |
| 100-54910-390-000 | CEMETERIES: OTHER EXPENSE      | .00              | 130.79           | .00               | ( 130.79)        | .00            | .00 ( 130.79)        |
| 100-54910-500-000 | CEMETERIES: OUTLAY             | .00              | ( 2,600.00)      | 12,900.00         | 15,500.00        | ( 20.16)       | .00 15,500.00        |
|                   | <b>TOTAL CEMETERIES</b>        | <b>17,543.51</b> | <b>59,278.16</b> | <b>152,450.00</b> | <b>93,171.84</b> | <b>38.88</b>   | <b>.00 93,171.84</b> |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                   | PERIOD<br>ACTUAL              | YTD ACTUAL       | BUDGET<br>AMOUNT  | VARIANCE          | % OF<br>BUDGET    | ENC<br>BALANCE | UNENC<br>BALANCE |                   |
|-------------------|-------------------------------|------------------|-------------------|-------------------|-------------------|----------------|------------------|-------------------|
| <u>LIBRARY</u>    |                               |                  |                   |                   |                   |                |                  |                   |
| 100-55110-110-000 | LIBRARY: SALARIES             | 5,763.20         | 36,020.00         | 75,988.00         | 39,968.00         | 47.40          | .00              | 39,968.00         |
| 100-55110-120-000 | LIBRARY: OTHER WAGES          | 35,842.27        | 228,169.19        | 491,070.00        | 262,900.81        | 46.46          | .00              | 262,900.81        |
| 100-55110-131-000 | LIBRARY: WRS (ERS)            | 1,686.26         | 11,386.08         | 31,542.00         | 20,155.92         | 36.10          | .00              | 20,155.92         |
| 100-55110-132-000 | LIBRARY: SOC SEC              | 2,470.33         | 15,704.57         | 35,159.00         | 19,454.43         | 44.67          | .00              | 19,454.43         |
| 100-55110-133-000 | LIBRARY: MEDICARE             | 577.77           | 3,672.82          | 8,222.00          | 4,549.18          | 44.67          | .00              | 4,549.18          |
| 100-55110-134-000 | LIBRARY: LIFE INS             | 86.04            | 532.48            | 1,206.00          | 673.52            | 44.15          | .00              | 673.52            |
| 100-55110-135-000 | LIBRARY: HEALTH INS PREMIUMS  | 5,239.65         | 38,806.98         | 71,394.00         | 32,587.02         | 54.36          | .00              | 32,587.02         |
| 100-55110-137-000 | LIBRARY: HEALTH INS. CLAIMS C | 130.73           | 4,511.14          | 9,167.00          | 4,655.86          | 49.21          | .00              | 4,655.86          |
| 100-55110-138-000 | LIBRARY: DENTAL INS           | 349.33           | 2,556.88          | 4,637.00          | 2,080.12          | 55.14          | .00              | 2,080.12          |
| 100-55110-139-000 | LIBRARY: LONG TERM DISABILITY | 243.49           | 1,560.31          | 2,986.00          | 1,425.69          | 52.25          | .00              | 1,425.69          |
| 100-55110-240-500 | LIBRARY: BOOKS-RESOURCELIB    | 347.65           | 1,178.33          | 3,000.00          | 1,821.67          | 39.28          | .00              | 1,821.67          |
| 100-55110-240-600 | LIBRARY: SWLS DISCRETIONARY   | 27.74            | 27.74             | 2,000.00          | 1,972.26          | 1.39           | .00              | 1,972.26          |
| 100-55110-240-800 | LIBRARY: RESOURCE AUDIOBOO    | .00              | 1,189.76          | 5,624.00          | 4,434.24          | 21.16          | .00              | 4,434.24          |
| 100-55110-250-200 | LIBRARY: PERIODICALS-CHILDRE  | .00              | 7.57              | 500.00            | 492.43            | 1.51           | .00              | 492.43            |
| 100-55110-250-400 | LIBRARY: PERIODICALSYOUNGA    | 8.39             | 8.39              | 150.00            | 141.61            | 5.59           | .00              | 141.61            |
| 100-55110-250-600 | LIBRARY: PERIODICALS-ADULT    | .00              | 1,306.40          | 3,300.00          | 1,993.60          | 39.59          | .00              | 1,993.60          |
| 100-55110-250-900 | LIBRARY: PERIODICALS-PROFES   | .00              | .00               | 1,000.00          | 1,000.00          | .00            | .00              | 1,000.00          |
| 100-55110-300-000 | LIBRARY: TELEPHONE            | 38.86            | 235.38            | 2,200.00          | 1,964.62          | 10.70          | .00              | 1,964.62          |
| 100-55110-309-000 | LIBRARY: POSTAGE              | 680.00           | 721.30            | 800.00            | 78.70             | 90.16          | .00              | 78.70             |
| 100-55110-313-000 | LIBRARY: OFFICE EQUIPMENT MA  | 313.65           | 1,600.58          | 3,000.00          | 1,399.42          | 53.35          | .00              | 1,399.42          |
| 100-55110-327-000 | LIBRARY: FOUNDATION FUNDED    | .00              | 4,927.94          | .00               | ( 4,927.94)       | .00            | (                | 4,927.94)         |
| 100-55110-340-000 | LIBRARY: OPERATING SUPPLIES   | .00              | 294.16            | 1,500.00          | 1,205.84          | 19.61          | .00              | 1,205.84          |
| 100-55110-341-000 | LIBRARY: ADV & PUB            | 145.00           | 750.75            | 2,100.00          | 1,349.25          | 35.75          | .00              | 1,349.25          |
| 100-55110-342-800 | LIBRARY: AV-DIGITAL MEDIA     | .00              | 6,420.04          | 6,420.00          | ( .04)            | 100.00         | (                | .04)              |
| 100-55110-350-000 | LIBRARY: BUILDINGS & GROUNDS  | 379.78           | 3,279.73          | 10,000.00         | 6,720.27          | 32.80          | .00              | 6,720.27          |
| 100-55110-600-005 | CTY FUND-PROF SERVICES        | 3,084.85         | 47,025.59         | 66,000.00         | 18,974.41         | 71.25          | .00              | 18,974.41         |
| 100-55110-600-010 | CTY FUND-CHILDREN'S BOOK MA   | 20.47            | 3,587.44          | 12,000.00         | 8,412.56          | 29.90          | .00              | 8,412.56          |
| 100-55110-600-015 | CTY FUND-YNG ADULT BOOK MAT   | 47.48            | 1,227.31          | 3,000.00          | 1,772.69          | 40.91          | .00              | 1,772.69          |
| 100-55110-600-020 | CTY FUND-ADULT FICTION MAT    | 141.37           | 4,602.80          | 12,000.00         | 7,397.20          | 38.36          | .00              | 7,397.20          |
| 100-55110-600-025 | CTY FUND-ADULT NON FICT MAT   | 220.55           | 2,685.80          | 12,000.00         | 9,314.20          | 22.38          | .00              | 9,314.20          |
| 100-55110-600-030 | CTY FUND-DIRECT DISCRETIONA   | .00              | 131.47            | 400.00            | 268.53            | 32.87          | .00              | 268.53            |
| 100-55110-600-035 | CTY FUND-OFFICE SUPPLIES      | 418.74           | 3,877.83          | 6,500.00          | 2,622.17          | 59.66          | .00              | 2,622.17          |
| 100-55110-600-037 | CTY FUND-UTILITIES & REFUSE   | 3,003.32         | 16,501.62         | 46,000.00         | 29,498.38         | 35.87          | .00              | 29,498.38         |
| 100-55110-600-045 | CTY FUND-SUBSCRIPTION & DUE   | .00              | 199.00            | 800.00            | 601.00            | 24.88          | .00              | 601.00            |
| 100-55110-600-050 | CTY FUND-CHILDREN'S PROGRA    | 207.89           | 1,444.38          | 4,000.00          | 2,555.62          | 36.11          | .00              | 2,555.62          |
| 100-55110-600-055 | CTY FUND-YOUNG ADULT PROGR    | 42.56            | 306.18            | 2,000.00          | 1,693.82          | 15.31          | .00              | 1,693.82          |
| 100-55110-600-060 | CTY FUND-ADULT PROGRAMMIN     | 562.71           | 838.81            | 4,000.00          | 3,161.19          | 20.97          | .00              | 3,161.19          |
| 100-55110-600-065 | CTY FUND-OUTREACH             | 492.36           | 522.70            | 2,000.00          | 1,477.30          | 26.14          | .00              | 1,477.30          |
| 100-55110-600-070 | CTY FUND-JUVENILE AV          | 23.95            | 245.74            | 2,000.00          | 1,754.26          | 12.29          | .00              | 1,754.26          |
| 100-55110-600-075 | CTY FUND-ADULT AV             | .00              | .00               | 6,000.00          | 6,000.00          | .00            | .00              | 6,000.00          |
| 100-55110-600-080 | CTY FUND-DATA PROCESSING      | .00              | 2,569.27          | 15,000.00         | 12,430.73         | 17.13          | .00              | 12,430.73         |
| 100-55110-600-090 | CTY FUND-OPERATING SUPPLIES   | 285.21           | 1,643.35          | 2,000.00          | 356.65            | 82.17          | .00              | 356.65            |
| 100-55110-600-095 | CTY FUND-TRAVEL & CONF        | 27.95            | 890.28            | 3,500.00          | 2,609.72          | 25.44          | .00              | 2,609.72          |
|                   | <b>TOTAL LIBRARY</b>          | <b>62,909.55</b> | <b>453,168.09</b> | <b>972,165.00</b> | <b>518,996.91</b> | <b>46.61</b>   | <b>.00</b>       | <b>518,996.91</b> |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                               |                                     | PERIOD<br>ACTUAL | YTD ACTUAL        | BUDGET<br>AMOUNT  | VARIANCE          | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE  |
|-------------------------------|-------------------------------------|------------------|-------------------|-------------------|-------------------|----------------|----------------|-------------------|
| <u>MUSEUM</u>                 |                                     |                  |                   |                   |                   |                |                |                   |
| 100-55120-110-000             | MUSEUM: SALARIES                    | 5,763.20         | 17,289.60         | 75,982.00         | 58,692.40         | 22.75          | .00            | 58,692.40         |
| 100-55120-112-000             | MUSEUM: SEASONAL                    | 2,445.26         | 3,385.26          | 21,577.00         | 18,191.74         | 15.69          | .00            | 18,191.74         |
| 100-55120-120-000             | MUSEUM: OTHER WAGES                 | 10,929.54        | 71,718.40         | 138,675.00        | 66,956.60         | 51.72          | .00            | 66,956.60         |
| 100-55120-124-000             | MUSEUM: OVERTIME                    | .00              | .00               | 100.00            | 100.00            | .00            | .00            | 100.00            |
| 100-55120-131-000             | MUSEUM: WRS (ERS                    | 679.74           | 2,892.52          | 5,250.00          | 2,357.48          | 55.10          | .00            | 2,357.48          |
| 100-55120-132-000             | MUSEUM: SOC SEC                     | 1,170.07         | 5,665.09          | 14,652.00         | 8,986.91          | 38.66          | .00            | 8,986.91          |
| 100-55120-133-000             | MUSEUM: MEDICARE                    | 273.63           | 1,324.83          | 3,427.00          | 2,102.17          | 38.66          | .00            | 2,102.17          |
| 100-55120-134-000             | MUSEUM: LIFE INS                    | 8.46             | 20.67             | 102.00            | 81.33             | 20.26          | .00            | 81.33             |
| 100-55120-135-000             | MUSEUM: HEALTH INS PREMIUMS         | 1,419.62         | 6,388.29          | 24,701.00         | 18,312.71         | 25.86          | .00            | 18,312.71         |
| 100-55120-137-000             | MUSEUM: HEALTH INS. CLAIMS C        | .00              | .00               | 2,944.00          | 2,944.00          | .00            | .00            | 2,944.00          |
| 100-55120-138-000             | MUSEUM: DENTAL INS                  | 74.38            | 334.71            | 859.00            | 524.29            | 38.97          | .00            | 524.29            |
| 100-55120-139-000             | MUSEUM: LONG TERM DISABILIT         | 89.72            | 323.56            | 653.00            | 329.44            | 49.55          | .00            | 329.44            |
| 100-55120-212-000             | MUSEUM: CUSTODIAL SUPPLIES          | 80.51            | 360.67            | 800.00            | 439.33            | 45.08          | .00            | 439.33            |
| 100-55120-220-000             | MUSEUM: GAS, OIL, & REPAIRS         | 19.48            | 867.37            | 1,128.00          | 260.63            | 76.89          | .00            | 260.63            |
| 100-55120-300-000             | MUSEUM: TELEPHONE                   | 65.64            | 400.01            | 2,197.00          | 1,796.99          | 18.21          | .00            | 1,796.99          |
| 100-55120-309-000             | MUSEUM: POSTAGE                     | .00              | 33.16             | 300.00            | 266.84            | 11.05          | .00            | 266.84            |
| 100-55120-310-000             | MUSEUM: OFFICE SUPPLIES             | .00              | 66.01             | 2,000.00          | 1,933.99          | 3.30           | .00            | 1,933.99          |
| 100-55120-314-000             | MUSEUM: UTILITIES & REFUSE          | 1,447.05         | 10,055.52         | 24,132.00         | 14,076.48         | 41.67          | .00            | 14,076.48         |
| 100-55120-319-000             | MUSEUM: PROF DUES                   | .00              | 417.00            | 942.00            | 525.00            | 44.27          | .00            | 525.00            |
| 100-55120-330-000             | MUSEUM: TRAVEL & CONFERENC          | .00              | 1,000.00          | 1,200.00          | 200.00            | 83.33          | .00            | 200.00            |
| 100-55120-340-000             | MUSEUM: OPERATING SUPPLIES          | 85.93            | 877.63            | 4,000.00          | 3,122.37          | 21.94          | .00            | 3,122.37          |
| 100-55120-341-000             | MUSEUM: ADV & PUB                   | 1,637.26         | 4,792.26          | 12,000.00         | 7,207.74          | 39.94          | .00            | 7,207.74          |
| 100-55120-345-000             | MUSEUM: DATA PROCESSING             | 103.00           | 974.90            | 2,250.00          | 1,275.10          | 43.33          | .00            | 1,275.10          |
| 100-55120-350-000             | MUSEUM: BUILDINGS & GROUND          | 275.20           | 755.80            | 7,500.00          | 6,744.20          | 10.08          | .00            | 6,744.20          |
| 100-55120-380-000             | MUSEUM: VEHICLE INSURANCE           | .00              | 40.00             | 45.00             | 5.00              | 88.89          | .00            | 5.00              |
| 100-55120-390-000             | MUSEUM: STORE EXPENSES              | 75.87            | 610.11            | 12,000.00         | 11,389.89         | 5.08           | .00            | 11,389.89         |
| 100-55120-391-000             | MUSEUM: PROGRAM EXPENSES            | .00              | .00               | 3,000.00          | 3,000.00          | .00            | .00            | 3,000.00          |
| 100-55120-500-000             | MUSEUM: OUTLAY                      | .00              | .00               | 3,400.00          | 3,400.00          | .00            | .00            | 3,400.00          |
| 100-55120-505-000             | MUSEUM: HISTORIC RE-ENACTM          | .00              | .00               | 5,000.00          | 5,000.00          | .00            | .00            | 5,000.00          |
| 100-55120-720-000             | MUSEUM: GRANTS                      | .00              | 4,025.82          | 1,481.00          | ( 2,544.82)       | 271.83         | .00            | ( 2,544.82)       |
|                               | <b>TOTAL MUSEUM</b>                 | <b>26,643.56</b> | <b>134,619.19</b> | <b>372,297.00</b> | <b>237,677.81</b> | <b>36.16</b>   | <b>.00</b>     | <b>237,677.81</b> |
| <u>SENIOR CITIZENS CENTER</u> |                                     |                  |                   |                   |                   |                |                |                   |
| 100-55190-120-000             | SR CTR: OTHER WAGES                 | 4,022.96         | 24,226.31         | 45,116.00         | 20,889.69         | 53.70          | .00            | 20,889.69         |
| 100-55190-131-000             | SR CTR: WRS (ERS                    | 120.55           | 726.24            | 3,113.00          | 2,386.76          | 23.33          | .00            | 2,386.76          |
| 100-55190-132-000             | SR CTR: SOC SEC                     | 249.43           | 1,502.00          | 2,797.00          | 1,295.00          | 53.70          | .00            | 1,295.00          |
| 100-55190-133-000             | SR CTR: MEDICARE                    | 58.33            | 351.28            | 654.00            | 302.72            | 53.71          | .00            | 302.72            |
| 100-55190-134-000             | SR CTR: LIFE INS                    | 14.36            | 82.76             | 164.00            | 81.24             | 50.46          | .00            | 81.24             |
| 100-55190-220-000             | SR CTR: GAS, OIL, & REPAIRS         | .00              | 53.37             | 1,500.00          | 1,446.63          | 3.56           | .00            | 1,446.63          |
| 100-55190-300-000             | SR CTR: TELEPHONE                   | .52              | 6.52              | 120.00            | 113.48            | 5.43           | .00            | 113.48            |
| 100-55190-327-000             | SR CTR: GRANT EXPENSES              | .00              | .00               | 5,000.00          | 5,000.00          | .00            | .00            | 5,000.00          |
| 100-55190-340-000             | SR CTR: OPERATING SUPPLIES          | 117.89           | 1,197.91          | 2,000.00          | 802.09            | 59.90          | .00            | 802.09            |
| 100-55190-348-000             | SR CTR: GROCERIES                   | 122.70           | 806.42            | 800.00            | ( 6.42)           | 100.80         | .00            | ( 6.42)           |
| 100-55190-350-000             | SR CTR: BUILDINGS & GROUNDS         | .00              | 132.58            | .00               | ( 132.58)         | .00            | .00            | ( 132.58)         |
| 100-55190-380-000             | SR CTR: VEHICLE INSURANCE           | .00              | 592.00            | 1,000.00          | 408.00            | 59.20          | .00            | 408.00            |
|                               | <b>TOTAL SENIOR CITIZENS CENTER</b> | <b>4,706.74</b>  | <b>29,677.39</b>  | <b>62,264.00</b>  | <b>32,586.61</b>  | <b>47.66</b>   | <b>.00</b>     | <b>32,586.61</b>  |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                              | PERIOD<br>ACTUAL                  | YTD ACTUAL       | BUDGET<br>AMOUNT  | VARIANCE          | % OF<br>BUDGET    | ENC<br>BALANCE | UNENC<br>BALANCE |                   |
|------------------------------|-----------------------------------|------------------|-------------------|-------------------|-------------------|----------------|------------------|-------------------|
| <b>PARKS DEPARTMENT</b>      |                                   |                  |                   |                   |                   |                |                  |                   |
| 100-55200-112-000            | PARKS: SEASONAL                   | 9,789.89         | 13,763.39         | 36,438.00         | 22,674.61         | 37.77          | .00              | 22,674.61         |
| 100-55200-120-000            | PARKS: OTHER WAGES                | 10,927.48        | 66,080.42         | 135,006.00        | 68,925.58         | 48.95          | .00              | 68,925.58         |
| 100-55200-124-000            | PARKS: OVERTIME                   | 508.20           | 864.56            | 9,000.00          | 8,135.44          | 9.61           | .00              | 8,135.44          |
| 100-55200-131-000            | PARKS: WRS (ERS                   | 789.06           | 4,619.21          | 9,936.00          | 5,316.79          | 46.49          | .00              | 5,316.79          |
| 100-55200-132-000            | PARKS: SOC SEC                    | 1,278.29         | 4,782.30          | 11,187.00         | 6,404.70          | 42.75          | .00              | 6,404.70          |
| 100-55200-133-000            | PARKS: MEDICARE                   | 298.94           | 1,118.44          | 2,617.00          | 1,498.56          | 42.74          | .00              | 1,498.56          |
| 100-55200-134-000            | PARKS: LIFE INS                   | 41.84            | 228.79            | 428.00            | 199.21            | 53.46          | .00              | 199.21            |
| 100-55200-135-000            | PARKS: HEALTH INS PREMIUMS        | 3,609.34         | 24,807.58         | 41,481.00         | 16,673.42         | 59.80          | .00              | 16,673.42         |
| 100-55200-137-000            | PARKS: HEALTH INS. CLAIMS CUR     | .00              | 3,841.00          | 1,850.00          | ( 1,991.00)       | 207.62         | .00              | ( 1,991.00)       |
| 100-55200-138-000            | PARKS: DENTAL INS                 | 142.27           | 984.73            | 1,662.00          | 677.27            | 59.25          | .00              | 677.27            |
| 100-55200-139-000            | PARKS: LONG TERM DISABILITY       | 98.33            | 675.38            | 1,075.00          | 399.62            | 62.83          | .00              | 399.62            |
| 100-55200-210-000            | PARKS: PROF SERVICES              | .00              | .00               | 16,550.00         | 16,550.00         | .00            | .00              | 16,550.00         |
| 100-55200-220-000            | PARKS: GAS, OIL, & REPAIRS        | 1,948.00         | 10,690.00         | 18,000.00         | 7,310.00          | 59.39          | .00              | 7,310.00          |
| 100-55200-300-000            | PARKS: TELEPHONE                  | 60.19            | 357.52            | 400.00            | 42.48             | 89.38          | .00              | 42.48             |
| 100-55200-314-000            | PARKS: UTILITIES & REFUSE         | 4,052.47         | 10,844.90         | 21,000.00         | 10,155.10         | 51.64          | .00              | 10,155.10         |
| 100-55200-330-000            | PARKS: TRAVEL & CONFERENCE        | .00              | .00               | 500.00            | 500.00            | .00            | .00              | 500.00            |
| 100-55200-335-000            | PARKS: UNIFORM ALLOWANCE          | .00              | 19.68             | 600.00            | 580.32            | 3.28           | .00              | 580.32            |
| 100-55200-338-000            | PARKS: CAMPGROUND LICENSE         | .00              | .00               | 180.00            | 180.00            | .00            | .00              | 180.00            |
| 100-55200-349-000            | PARKS: LEASED EQUIPMENT           | .00              | .00               | 10,000.00         | 10,000.00         | .00            | .00              | 10,000.00         |
| 100-55200-350-000            | PARKS: BUILDINGS & GROUNDS        | 1,798.66         | 7,837.11          | 25,000.00         | 17,162.89         | 31.35          | .00              | 17,162.89         |
| 100-55200-351-000            | PARKS: TRAIL MAINTENANCE          | 1,725.00         | 3,890.26          | 2,000.00          | ( 1,890.26)       | 194.51         | .00              | ( 1,890.26)       |
| 100-55200-380-000            | PARKS: VEHICLE INSURANCE          | .00              | 4,280.00          | 5,000.00          | 720.00            | 85.60          | .00              | 720.00            |
| 100-55200-500-000            | PARKS: OUTLAY                     | .00              | 5,674.62          | 10,000.00         | 4,325.38          | 56.75          | .00              | 4,325.38          |
| 100-55200-535-000            | PARKS: VEHICLE LEASE              | 2,093.08         | 12,538.28         | 20,000.00         | 7,461.72          | 62.69          | .00              | 7,461.72          |
|                              | <b>TOTAL PARKS DEPARTMENT</b>     | <b>39,161.04</b> | <b>177,898.17</b> | <b>379,910.00</b> | <b>202,011.83</b> | <b>46.83</b>   | <b>.00</b>       | <b>202,011.83</b> |
| <b>RECREATION DEPARTMENT</b> |                                   |                  |                   |                   |                   |                |                  |                   |
| 100-55300-110-000            | REC ADMIN: SALARIES               | 9,456.22         | 58,282.42         | 69,180.00         | 10,897.58         | 84.25          | .00              | 10,897.58         |
| 100-55300-120-000            | REC ADMIN: OTHER WAGES            | 1,758.22         | 11,138.00         | 53,167.00         | 42,029.00         | 20.95          | .00              | 42,029.00         |
| 100-55300-124-000            | REC ADMIN: OVERTIME               | .00              | .00               | 500.00            | 500.00            | .00            | .00              | 500.00            |
| 100-55300-131-000            | REC ADMIN: WRS (ERS               | 773.80           | 4,789.99          | 8,477.00          | 3,687.01          | 56.51          | .00              | 3,687.01          |
| 100-55300-132-000            | REC ADMIN: SOC SEC                | 663.12           | 4,113.01          | 7,616.00          | 3,502.99          | 54.00          | .00              | 3,502.99          |
| 100-55300-133-000            | REC ADMIN: MEDICARE               | 155.08           | 961.89            | 1,781.00          | 819.11            | 54.01          | .00              | 819.11            |
| 100-55300-134-000            | REC ADMIN: LIFE INS               | 47.45            | 230.49            | 413.00            | 182.51            | 55.81          | .00              | 182.51            |
| 100-55300-135-000            | REC ADMIN: HEALTH INS PREMIU      | 3,891.48         | 24,060.17         | 36,626.00         | 12,565.83         | 65.69          | .00              | 12,565.83         |
| 100-55300-137-000            | REC ADMIN: HEALTH INS. CLAIMS     | 161.51           | 2,583.06          | 1,042.00          | ( 1,541.06)       | 247.89         | .00              | ( 1,541.06)       |
| 100-55300-138-000            | REC ADMIN: DENTAL INS             | 194.77           | 1,214.18          | 1,864.00          | 649.82            | 65.14          | .00              | 649.82            |
| 100-55300-139-000            | REC ADMIN: LONG TERM DISABIL      | 109.18           | 680.92            | 971.00            | 290.08            | 70.13          | .00              | 290.08            |
| 100-55300-210-000            | REC ADMIN: PROF SERVICES          | 354.52           | 1,948.31          | 500.00            | ( 1,448.31)       | 389.66         | .00              | ( 1,448.31)       |
| 100-55300-300-000            | REC ADMIN: TELEPHONE              | .00              | .00               | 100.00            | 100.00            | .00            | .00              | 100.00            |
| 100-55300-309-000            | REC ADMIN: POSTAGE                | .64              | 22.61             | 300.00            | 277.39            | 7.54           | .00              | 277.39            |
| 100-55300-310-000            | REC ADMIN: OFFICE SUPPLIES        | 383.01           | 1,077.74          | 1,500.00          | 422.26            | 71.85          | .00              | 422.26            |
|                              | <b>TOTAL RECREATION DEPARTMEN</b> | <b>17,949.00</b> | <b>111,102.79</b> | <b>184,037.00</b> | <b>72,934.21</b>  | <b>60.37</b>   | <b>.00</b>       | <b>72,934.21</b>  |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                          | PERIOD<br>ACTUAL               | YTD ACTUAL       | BUDGET<br>AMOUNT | VARIANCE          | % OF<br>BUDGET    | ENC<br>BALANCE | UNENC<br>BALANCE |                   |
|--------------------------|--------------------------------|------------------|------------------|-------------------|-------------------|----------------|------------------|-------------------|
| <u>SUMMER RECREATION</u> |                                |                  |                  |                   |                   |                |                  |                   |
| 100-55301-112-000        | REC PRGM: SEASONAL             | 354.38           | 1,398.40         | 7,500.00          | 6,101.60          | 18.65          | .00              | 6,101.60          |
| 100-55301-132-000        | REC PRGM: SOC SEC              | 21.97            | 86.70            | 465.00            | 378.30            | 18.65          | .00              | 378.30            |
| 100-55301-133-000        | REC PRGM: MEDICARE             | 5.14             | 20.29            | 109.00            | 88.71             | 18.61          | .00              | 88.71             |
| 100-55301-340-000        | REC PRGM: OPERATING SUPPLIE    | 98.42            | 725.11           | 4,000.00          | 3,274.89          | 18.13          | .00              | 3,274.89          |
| 100-55301-359-000        | REC PRGM: SOCCER (YOUTH)       | 9.99             | 9.99             | 2,600.00          | 2,590.01          | .38            | .00              | 2,590.01          |
| 100-55301-361-000        | REC PRGM: BASEBALL (YOUTH)     | 3,902.00         | 4,263.35         | 9,400.00          | 5,136.65          | 45.35          | .00              | 5,136.65          |
| 100-55301-367-000        | REC PRGM: BASKETBALL (YOUTH)   | .00              | .00              | 200.00            | 200.00            | .00            | .00              | 200.00            |
| 100-55301-372-000        | REC PRGM: VOLLEYBALL (ADULT)   | .00              | 170.00           | 350.00            | 180.00            | 48.57          | .00              | 180.00            |
| 100-55301-373-000        | REC PRGM: SAND VBALL (ADULT)   | .00              | .00              | 500.00            | 500.00            | .00            | .00              | 500.00            |
| 100-55301-374-000        | REC PRGM: SOFTBALL (ADULT)     | .00              | .00              | 350.00            | 350.00            | .00            | .00              | 350.00            |
| 100-55301-382-000        | REC PRGM: FOOTBALL (YOUTH)     | .00              | .00              | 3,000.00          | 3,000.00          | .00            | .00              | 3,000.00          |
| 100-55301-389-000        | REC PRGM: TENNIS (YOUTH)       | .00              | .00              | 100.00            | 100.00            | .00            | .00              | 100.00            |
| 100-55301-530-000        | REC PRGM: RENT EXPENSE         | .00              | 600.00           | 2,400.00          | 1,800.00          | 25.00          | .00              | 1,800.00          |
|                          | <b>TOTAL SUMMER RECREATION</b> | <b>4,391.90</b>  | <b>7,273.84</b>  | <b>30,974.00</b>  | <b>23,700.16</b>  | <b>23.48</b>   | <b>.00</b>       | <b>23,700.16</b>  |
| <u>SWIMMING POOL</u>     |                                |                  |                  |                   |                   |                |                  |                   |
| 100-55420-112-000        | POOL: SWIM POOL WAGES          | 13,433.04        | 13,433.04        | 116,600.00        | 103,166.96        | 11.52          | .00              | 103,166.96        |
| 100-55420-113-000        | POOL: SWIM TEAM INSTRUCTOR     | .00              | .00              | 3,135.00          | 3,135.00          | .00            | .00              | 3,135.00          |
| 100-55420-120-000        | POOL: OTHER WAGES              | 443.74           | 2,639.07         | 6,269.00          | 3,629.93          | 42.10          | .00              | 3,629.93          |
| 100-55420-131-000        | POOL: WRS (ERS                 | 30.62            | 182.08           | 433.00            | 250.92            | 42.05          | .00              | 250.92            |
| 100-55420-132-000        | POOL: SOC SEC                  | 859.03           | 988.28           | 7,812.00          | 6,823.72          | 12.65          | .00              | 6,823.72          |
| 100-55420-133-000        | POOL: MEDICARE                 | 200.90           | 231.15           | 1,827.00          | 1,595.85          | 12.65          | .00              | 1,595.85          |
| 100-55420-134-000        | POOL: LIFE INS                 | 3.08             | 17.38            | 34.00             | 16.62             | 51.12          | .00              | 16.62             |
| 100-55420-135-000        | POOL: HEALTH INS PREMIUMS      | 152.61           | 1,068.27         | 1,831.00          | 762.73            | 58.34          | .00              | 762.73            |
| 100-55420-137-000        | POOL: HEALTH INS. CLAIMS CUR   | .00              | 222.63           | 231.00            | 8.37              | 96.38          | .00              | 8.37              |
| 100-55420-138-000        | POOL: DENTAL INS               | 3.72             | 26.04            | 45.00             | 18.96             | 57.87          | .00              | 18.96             |
| 100-55420-139-000        | POOL: LONG TERM DISABILITY     | 4.31             | 30.17            | 5.00              | ( 25.17)          | 603.40         | .00              | ( 25.17)          |
| 100-55420-201-000        | POOL: POOL CHEMICALS           | 1,963.22         | 1,963.22         | 15,000.00         | 13,036.78         | 13.09          | .00              | 13,036.78         |
| 100-55420-300-000        | POOL: TELEPHONE                | .00              | .00              | 200.00            | 200.00            | .00            | .00              | 200.00            |
| 100-55420-314-000        | POOL: UTILITIES & REFUSE       | 2,229.91         | 5,542.39         | 30,000.00         | 24,457.61         | 18.47          | .00              | 24,457.61         |
| 100-55420-330-000        | POOL: TRAVEL & CONFERENCES     | .00              | .00              | 500.00            | 500.00            | .00            | .00              | 500.00            |
| 100-55420-340-000        | POOL: OPERATING SUPPLIES       | 3,920.43         | 3,920.43         | 5,000.00          | 1,079.57          | 78.41          | .00              | 1,079.57          |
| 100-55420-350-000        | POOL: BUILDINGS & GROUNDS      | 386.65           | 386.65           | 4,000.00          | 3,613.35          | 9.67           | .00              | 3,613.35          |
| 100-55420-410-000        | POOL: SWIM TEAM                | .00              | .00              | 1,000.00          | 1,000.00          | .00            | .00              | 1,000.00          |
| 100-55420-500-000        | POOL: OUTLAY                   | 21.09            | 105.45           | 10,000.00         | 9,894.55          | 1.05           | .00              | 9,894.55          |
| 100-55420-514-000        | POOL: CONCESSION EXPENSES      | .00              | .00              | 3,500.00          | 3,500.00          | .00            | .00              | 3,500.00          |
| 100-55420-515-000        | POOL: EXERCISE/TRAINING        | .00              | .00              | 650.00            | 650.00            | .00            | .00              | 650.00            |
|                          | <b>TOTAL SWIMMING POOL</b>     | <b>23,652.35</b> | <b>30,756.25</b> | <b>208,072.00</b> | <b>177,315.75</b> | <b>14.78</b>   | <b>.00</b>       | <b>177,315.75</b> |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                          | PERIOD<br>ACTUAL               | YTD ACTUAL   | BUDGET<br>AMOUNT | VARIANCE          | % OF<br>BUDGET     | ENC<br>BALANCE | UNENC<br>BALANCE |                    |
|--------------------------|--------------------------------|--------------|------------------|-------------------|--------------------|----------------|------------------|--------------------|
| <u>FORESTRY</u>          |                                |              |                  |                   |                    |                |                  |                    |
| 100-56110-210-000        | FORESTRY: PROF SERVICES        | .00          | .00              | 1,250.00          | 1,250.00           | .00            | .00              | 1,250.00           |
| 100-56110-340-000        | FORESTRY: MATERIALS/SUPPLIE    | .00          | .00              | 6,000.00          | 6,000.00           | .00            | .00              | 6,000.00           |
| 100-56110-341-000        | FORESTRY: STUMP GRINDING       | .00          | .00              | 1,000.00          | 1,000.00           | .00            | .00              | 1,000.00           |
| 100-56110-342-000        | FORESTRY: CHIPPING             | .00          | .00              | 25,000.00         | 25,000.00          | .00            | .00              | 25,000.00          |
|                          | <b>TOTAL FORESTRY</b>          | <b>.00</b>   | <b>.00</b>       | <b>33,250.00</b>  | <b>33,250.00</b>   | <b>.00</b>     | <b>.00</b>       | <b>33,250.00</b>   |
| <u>PCAN</u>              |                                |              |                  |                   |                    |                |                  |                    |
| 100-56300-341-000        | PCAN PAYMENT                   | .00          | 6,900.00         | 5,670.00          | ( 1,230.00)        | 121.69         | .00              | ( 1,230.00)        |
|                          | <b>TOTAL PCAN</b>              | <b>.00</b>   | <b>6,900.00</b>  | <b>5,670.00</b>   | <b>( 1,230.00)</b> | <b>121.69</b>  | <b>.00</b>       | <b>( 1,230.00)</b> |
| <u>ROOM TAXES</u>        |                                |              |                  |                   |                    |                |                  |                    |
| 100-56600-650-000        | ROOM TAX ENTITY                | .00          | .00              | 161,000.00        | 161,000.00         | .00            | .00              | 161,000.00         |
|                          | <b>TOTAL ROOM TAXES</b>        | <b>.00</b>   | <b>.00</b>       | <b>161,000.00</b> | <b>161,000.00</b>  | <b>.00</b>     | <b>.00</b>       | <b>161,000.00</b>  |
| <u>URBAN DEVELOPMENT</u> |                                |              |                  |                   |                    |                |                  |                    |
| 100-56615-340-000        | URBAN DEV - KALL.OPER.SUPPLI   | 22.60        | 113.00           | 248.00            | 135.00             | 45.56          | .00              | 135.00             |
|                          | <b>TOTAL URBAN DEVELOPMENT</b> | <b>22.60</b> | <b>113.00</b>    | <b>248.00</b>     | <b>135.00</b>      | <b>45.56</b>   | <b>.00</b>       | <b>135.00</b>      |
| <u>HOUSING DIVISION</u>  |                                |              |                  |                   |                    |                |                  |                    |
| 100-56800-210-000        | HSG DIV: PROF SERVICES         | .00          | .00              | 4,000.00          | 4,000.00           | .00            | .00              | 4,000.00           |
|                          | <b>TOTAL HOUSING DIVISION</b>  | <b>.00</b>   | <b>.00</b>       | <b>4,000.00</b>   | <b>4,000.00</b>    | <b>.00</b>     | <b>.00</b>       | <b>4,000.00</b>    |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 100 - GENERAL FUND**

|                                  | PERIOD<br>ACTUAL | YTD ACTUAL   | BUDGET<br>AMOUNT | VARIANCE     | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE |
|----------------------------------|------------------|--------------|------------------|--------------|----------------|----------------|------------------|
| <u>COMMUNITY PLANNING/DEVELO</u> |                  |              |                  |              |                |                |                  |
| 100-56900-110-000                | 8,485.26         | 50,994.34    | 91,821.00        | 40,826.66    | 55.54          | .00            | 40,826.66        |
| 100-56900-120-000                | .00              | .00          | 20,207.00        | 20,207.00    | .00            | .00            | 20,207.00        |
| 100-56900-131-000                | 489.62           | 3,029.58     | 6,336.00         | 3,306.42     | 47.82          | .00            | 3,306.42         |
| 100-56900-132-000                | 503.92           | 3,028.65     | 6,946.00         | 3,917.35     | 43.60          | .00            | 3,917.35         |
| 100-56900-133-000                | 117.86           | 708.33       | 1,624.00         | 915.67       | 43.62          | .00            | 915.67           |
| 100-56900-134-000                | 41.18            | 235.38       | 466.00           | 230.62       | 50.51          | .00            | 230.62           |
| 100-56900-135-000                | 2,058.44         | 14,409.08    | 24,701.00        | 10,291.92    | 58.33          | .00            | 10,291.92        |
| 100-56900-137-000                | 191.09           | 1,577.50     | 2,904.00         | 1,326.50     | 54.32          | .00            | 1,326.50         |
| 100-56900-138-000                | 128.15           | 897.05       | 1,538.00         | 640.95       | 58.33          | .00            | 640.95           |
| 100-56900-139-000                | 64.28            | 449.96       | 790.00           | 340.04       | 56.96          | .00            | 340.04           |
| 100-56900-210-000                | .00              | 37.20        | 25,000.00        | 24,962.80    | .15            | .00            | 24,962.80        |
| 100-56900-220-000                | 35.28            | 85.66        | 300.00           | 214.34       | 28.55          | .00            | 214.34           |
| 100-56900-309-000                | 102.15           | 318.46       | 600.00           | 281.54       | 53.08          | .00            | 281.54           |
| 100-56900-310-000                | 49.90            | 414.71       | 1,600.00         | 1,185.29     | 25.92          | .00            | 1,185.29         |
| 100-56900-330-000                | .00              | 50.00        | 200.00           | 150.00       | 25.00          | .00            | 150.00           |
| 100-56900-346-000                | .00              | 147.76       | .00              | ( 147.76)    | .00            | .00            | ( 147.76)        |
| 100-56900-380-000                | .00              | 1,306.00     | 1,300.00         | ( 6.00)      | 100.46         | .00            | ( 6.00)          |
| 100-56900-403-000                | 186.00           | 913.38       | 1,200.00         | 286.62       | 76.12          | .00            | 286.62           |
| 100-56900-486-000                | .00              | 40.00        | 250.00           | 210.00       | 16.00          | .00            | 210.00           |
| TOTAL COMMUNITY PLANNING/D       | 12,453.13        | 78,643.04    | 187,783.00       | 109,139.96   | 41.88          | .00            | 109,139.96       |
| TOTAL FUND EXPENDITURES          | 712,985.43       | 4,492,808.48 | 10,079,585.80    | 5,586,777.32 | 44.57          | 78,594.29      | 5,508,183.03     |
| NET REV OVER EXP                 | ( 531,286.17)    | 730,954.55   | ( 53,329.91)     | 784,284.46   | 1,370.63       | ( 78,594.29)   | 652,360.26       |

# CITY OF PLATTEVILLE

BALANCE SHEET  
JUNE 30, 2024

## FUND 101 - TAXI/BUS FUND

|                                   |                                     | BEGINNING<br>BALANCE | CURRENT<br>ACTIVITY | YTD<br>ACTIVITY      | ENDING<br>BALANCE   |
|-----------------------------------|-------------------------------------|----------------------|---------------------|----------------------|---------------------|
| <u>ASSETS</u>                     |                                     |                      |                     |                      |                     |
| 101-10001-000-000                 | TREASURER'S CASH                    | 105,292.94           | ( 57,427.80)        | ( 27,898.21)         | 77,394.73           |
| 101-11111-000-000                 | GENERAL INVESTMENTS                 | .00                  | .00                 | .00                  | .00                 |
| 101-12111-000-000                 | TAXES RECEIVABLE                    | .00                  | .00                 | .00                  | .00                 |
| 101-13911-000-000                 | ACCOUNTS RECEIVABLE MISC.           | 199,766.27           | 120.00              | ( 199,646.27)        | 120.00              |
|                                   | <b>TOTAL ASSETS</b>                 | <u>305,059.21</u>    | <u>( 57,307.80)</u> | <u>( 227,544.48)</u> | <u>77,514.73</u>    |
| <br><u>LIABILITIES AND EQUITY</u> |                                     |                      |                     |                      |                     |
| <u>LIABILITIES</u>                |                                     |                      |                     |                      |                     |
| 101-21211-000-000                 | VOUCHERS PAYABLE                    | ( 56,521.56)         | 16,626.08           | 56,521.56            | .00                 |
| 101-21220-000-000                 | WAGES PAYABLE CLEARING              | ( 101.90)            | .00                 | 101.90               | .00                 |
| 101-21311-000-000                 | FEDERAL TAX W/H PAYABLE             | .00                  | .00                 | .00                  | .00                 |
| 101-21312-000-000                 | STATE TAX W/H PAYABLE               | .00                  | .00                 | .00                  | .00                 |
| 101-21313-000-000                 | 6.20% SOC. SEC. EES                 | .00                  | .00                 | .00                  | .00                 |
| 101-21314-000-000                 | 1.45% SOC. SEC. EES                 | .00                  | .00                 | .00                  | .00                 |
| 101-21315-000-000                 | 6.20% SOC. SEC. ERS                 | .00                  | .00                 | .00                  | .00                 |
| 101-21316-000-000                 | 1.45% SOC. SEC. ERS                 | .00                  | .00                 | .00                  | .00                 |
| 101-21520-000-000                 | GEN WRF EES                         | .00                  | .00                 | .00                  | .00                 |
| 101-21522-000-000                 | GEN WRF ERS                         | .00                  | .00                 | .00                  | .00                 |
|                                   | <b>TOTAL LIABILITIES</b>            | <u>( 56,623.46)</u>  | <u>16,626.08</u>    | <u>56,623.46</u>     | <u>.00</u>          |
| <br><u>FUND EQUITY</u>            |                                     |                      |                     |                      |                     |
| 101-30000-000-000                 | BUDGET VARIANCE                     | .00                  | .00                 | .00                  | .00                 |
| 101-31000-000-000                 | FUND BALANCE                        | ( 248,435.75)        | .00                 | .00                  | ( 248,435.75)       |
| 101-34110-000-000                 | P.O. ENCUMBRANCE                    | .00                  | .00                 | .00                  | .00                 |
|                                   | NET INCOME/LOSS                     | .00                  | 40,681.72           | 170,921.02           | 170,921.02          |
|                                   | <b>TOTAL FUND EQUITY</b>            | <u>( 248,435.75)</u> | <u>40,681.72</u>    | <u>170,921.02</u>    | <u>( 77,514.73)</u> |
|                                   | <b>TOTAL LIABILITIES AND EQUITY</b> | <u>( 305,059.21)</u> | <u>57,307.80</u>    | <u>227,544.48</u>    | <u>( 77,514.73)</u> |



**CITY OF PLATTEVILLE**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 101 - TAXI/BUS FUND**

|                                   | PERIOD<br>ACTUAL                   | YTD ACTUAL       | BUDGET<br>AMOUNT  | VARIANCE          | % OF<br>BUDGET       | ENC<br>BALANCE | UNENC<br>BALANCE         |
|-----------------------------------|------------------------------------|------------------|-------------------|-------------------|----------------------|----------------|--------------------------|
| <u>INTERGOVERNMENTAL REVENUE</u>  |                                    |                  |                   |                   |                      |                |                          |
| 101-43229-225-000                 | FEDERAL TAXI/BUS GRANT (5311)      | .00              | .00               | 328,500.00        | ( 328,500.00)        | .00            | .00 ( 328,500.00)        |
| 101-43537-226-000                 | STATE TAXI/BUS GRANT (85.20)       | .00              | .00               | 140,280.00        | ( 140,280.00)        | .00            | .00 ( 140,280.00)        |
|                                   | <b>TOTAL INTERGOVERNMENTAL RE</b>  | <b>.00</b>       | <b>.00</b>        | <b>468,780.00</b> | <b>( 468,780.00)</b> | <b>.00</b>     | <b>.00 ( 468,780.00)</b> |
| <u>PUBLIC CHARGES FOR SERVICE</u> |                                    |                  |                   |                   |                      |                |                          |
| 101-46350-100-000                 | BUS PASS SALES                     | 320.00           | 1,857.82          | 2,000.00          | ( 142.18)            | 92.89          | .00 ( 142.18)            |
| 101-46350-105-000                 | BUS FARES REVENUE                  | 100.00           | 372.00            | 1,000.00          | ( 628.00)            | 37.20          | .00 ( 628.00)            |
| 101-46350-110-000                 | TAXI FARES                         | 16,300.50        | 88,311.00         | 200,000.00        | ( 111,689.00)        | 44.16          | .00 ( 111,689.00)        |
|                                   | <b>TOTAL PUBLIC CHARGES FOR SE</b> | <b>16,720.50</b> | <b>90,540.82</b>  | <b>203,000.00</b> | <b>( 112,459.18)</b> | <b>44.60</b>   | <b>.00 ( 112,459.18)</b> |
| <u>INTERGOVERNMENTAL CHARGE</u>   |                                    |                  |                   |                   |                      |                |                          |
| 101-47230-621-000                 | UWP SHARE OF TAXI/BUS              | 13,794.68        | 82,768.08         | 150,000.00        | ( 67,231.92)         | 55.18          | .00 ( 67,231.92)         |
|                                   | <b>TOTAL INTERGOVERNMENTAL CH</b>  | <b>13,794.68</b> | <b>82,768.08</b>  | <b>150,000.00</b> | <b>( 67,231.92)</b>  | <b>55.18</b>   | <b>.00 ( 67,231.92)</b>  |
| <u>MISCELLANEOUS REVENUES</u>     |                                    |                  |                   |                   |                      |                |                          |
| 101-48309-680-000                 | TAXI/BUS: SALE OF OTHER ITEMS      | .00              | 1,621.00          | .00               | 1,621.00             | .00            | .00 1,621.00             |
|                                   | <b>TOTAL MISCELLANEOUS REVENU</b>  | <b>.00</b>       | <b>1,621.00</b>   | <b>.00</b>        | <b>1,621.00</b>      | <b>.00</b>     | <b>.00 1,621.00</b>      |
|                                   | <b>TOTAL FUND REVENUE</b>          | <b>30,515.18</b> | <b>174,929.90</b> | <b>821,780.00</b> | <b>( 646,850.10)</b> | <b>21.29</b>   | <b>.00 ( 646,850.10)</b> |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 101 - TAXI/BUS FUND**

|  | PERIOD<br>ACTUAL    | YTD ACTUAL           | BUDGET<br>AMOUNT    | VARIANCE             | % OF<br>BUDGET   | ENC<br>BALANCE | UNENC<br>BALANCE     |
|--|---------------------|----------------------|---------------------|----------------------|------------------|----------------|----------------------|
| <u>TAXI SERVICE EXPENSES</u>                 |                     |                      |                     |                      |                  |                |                      |
| 101-53521-120-000 TAXI: OTHER WAGES          | 664.47              | 3,974.52             | 5,119.00            | 1,144.48             | 77.64            | .00            | 1,144.48             |
| 101-53521-131-000 TAXI: WRS (ERS)            | 45.85               | 274.25               | 353.00              | 78.75                | 77.69            | .00            | 78.75                |
| 101-53521-132-000 TAXI: SOC SEC              | 39.63               | 237.80               | 317.00              | 79.20                | 75.02            | .00            | 79.20                |
| 101-53521-133-000 TAXI: MEDICARE             | 9.27                | 55.62                | 74.00               | 18.38                | 75.16            | .00            | 18.38                |
| 101-53521-134-000 TAXI: LIFE INS             | .00                 | 11.46                | 31.00               | 19.54                | 36.97            | .00            | 19.54                |
| 101-53521-135-000 TAXI: HEALTH INS PREMIUM   | .00                 | 405.64               | 916.00              | 510.36               | 44.28            | .00            | 510.36               |
| 101-53521-137-000 TAXI: HEALTH INS CLAIMS    | .00                 | .00                  | 90.00               | 90.00                | .00              | .00            | 90.00                |
| 101-53521-138-000 TAXI: DENTAL INS           | .00                 | 19.03                | 43.00               | 23.97                | 44.26            | .00            | 23.97                |
| 101-53521-139-000 TAXI: LONG TERM DISABILITY | .00                 | 16.34                | 44.00               | 27.66                | 37.14            | .00            | 27.66                |
| 101-53521-621-000 TAXI SERVICE EXPENSES      | 40,871.60           | 204,814.06           | 490,590.00          | 285,775.94           | 41.75            | .00            | 285,775.94           |
| 101-53521-622-000 BUS SERVICE EXPENSES       | 29,566.08           | 136,042.20           | 365,170.00          | 229,127.80           | 37.25            | .00            | 229,127.80           |
| 101-53521-623-000 BUS PASS PRINTING EXPENSES | .00                 | .00                  | 50.00               | 50.00                | .00              | .00            | 50.00                |
| <b>TOTAL TAXI SERVICE EXPENSES</b>           | <b>71,196.90</b>    | <b>345,850.92</b>    | <b>862,797.00</b>   | <b>516,946.08</b>    | <b>40.08</b>     | <b>.00</b>     | <b>516,946.08</b>    |
| <b>TOTAL FUND EXPENDITURES</b>               | <b>71,196.90</b>    | <b>345,850.92</b>    | <b>862,797.00</b>   | <b>516,946.08</b>    | <b>40.08</b>     | <b>.00</b>     | <b>516,946.08</b>    |
| <b>NET REV OVER EXP</b>                      | <b>( 40,681.72)</b> | <b>( 170,921.02)</b> | <b>( 41,017.00)</b> | <b>( 129,904.02)</b> | <b>( 416.71)</b> | <b>.00</b>     | <b>( 170,921.02)</b> |

# CITY OF PLATTEVILLE

BALANCE SHEET  
JUNE 30, 2024

## FUND 105 - DEBT SERVICE FUND

|   | BEGINNING<br>BALANCE | CURRENT<br>ACTIVITY | YTD<br>ACTIVITY | ENDING<br>BALANCE |
|---|----------------------|---------------------|-----------------|-------------------|
| <u>ASSETS</u>                               |                      |                     |                 |                   |
| 105-10001-000-000 TREASURER'S CASH          | 11,316.16            | .00                 | ( 742,630.83)   | ( 731,314.67)     |
| 105-10002-000-000 TIF #3 BOND CASH          | .00                  | .00                 | .00             | .00               |
| 105-11109-000-000 LOAN INVESTMENTS          | .00                  | .00                 | .00             | .00               |
| 105-11111-000-000 GENERAL INVESTMENTS       | 210,471.23           | 2,984.69            | 14,527.26       | 224,998.49        |
| 105-12111-000-000 TAXES RECEIVABLE          | .00                  | .00                 | 1,596,167.64    | 1,596,167.64      |
| 105-17103-000-000 LONG-TERM ADVANCE TO TIF  | .00                  | .00                 | .00             | .00               |
| 105-17202-000-000 NOTES REC. AIRPORT        | .00                  | .00                 | .00             | .00               |
|   | 221,787.39           | 2,984.69            | 868,064.07      | 1,089,851.46      |
| <u>LIABILITIES AND EQUITY</u>               |                      |                     |                 |                   |
| <u>LIABILITIES</u>                          |                      |                     |                 |                   |
| 105-21211-000-000 VOUCHERS PAYABLE          | .00                  | .00                 | .00             | .00               |
| 105-22212-000-000 WRF PRIOR SERVICE TRUST   | .00                  | .00                 | .00             | .00               |
| 105-27002-000-000 NOTES ADVANCE AIRPORT     | ( 103,025.17)        | .00                 | .00             | ( 103,025.17)     |
| 105-27013-000-000 LONG-TERM ADVANCE TO TIF  | .00                  | .00                 | .00             | .00               |
| 105-29102-000-000 CORPORATE PURPOSE REDEMP. | .00                  | .00                 | .00             | .00               |
|   | ( 103,025.17)        | .00                 | .00             | ( 103,025.17)     |
| <u>FUND EQUITY</u>                          |                      |                     |                 |                   |
| 105-30000-000-000 BUDGET VARIANCE           | .00                  | .00                 | .00             | .00               |
| 105-31000-000-000 FUND BALANCE              | ( 118,762.22)        | .00                 | .00             | ( 118,762.22)     |
| 105-32000-000-000 TIF #3 FUND BALANCE       | .00                  | .00                 | .00             | .00               |
| NET INCOME/LOSS                             | .00                  | ( 2,984.69)         | ( 868,064.07)   | ( 868,064.07)     |
|   | ( 118,762.22)        | ( 2,984.69)         | ( 868,064.07)   | ( 986,826.29)     |
|   | ( 221,787.39)        | ( 2,984.69)         | ( 868,064.07)   | ( 1,089,851.46)   |

**CITY OF PLATTEVILLE**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 105 - DEBT SERVICE FUND**

|  | PERIOD<br>ACTUAL | YTD ACTUAL   | BUDGET<br>AMOUNT | VARIANCE  | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE |
|--|------------------|--------------|------------------|-----------|----------------|----------------|------------------|
| <u>TAXES</u>                             |                  |              |                  |           |                |                |                  |
| 105-41100-100-000 GENERAL PROPERTY TAXES | .00              | 1,596,167.64 | 1,596,167.64     | .00       | 100.00         | .00            | .00              |
| TOTAL TAXES                              | .00              | 1,596,167.64 | 1,596,167.64     | .00       | 100.00         | .00            | .00              |
| <u>MISCELLANEOUS REVENUE</u>             |                  |              |                  |           |                |                |                  |
| 105-48110-818-000 INTEREST FROM BONDS    | 2,984.69         | 14,527.26    | .00              | 14,527.26 | .00            | .00            | 14,527.26        |
| TOTAL MISCELLANEOUS REVENUE              | 2,984.69         | 14,527.26    | .00              | 14,527.26 | .00            | .00            | 14,527.26        |
| TOTAL FUND REVENUE                       | 2,984.69         | 1,610,694.90 | 1,596,167.64     | 14,527.26 | 100.91         | .00            | 14,527.26        |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 105 - DEBT SERVICE FUND**

|                                    | PERIOD<br>ACTUAL             | YTD ACTUAL | BUDGET<br>AMOUNT | VARIANCE     | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE |            |
|------------------------------------|------------------------------|------------|------------------|--------------|----------------|----------------|------------------|------------|
| <u>PRINCIPAL ON NOTES</u>          |                              |            |                  |              |                |                |                  |            |
| 105-58100-013-000                  | PRINCIPAL LONG TERM NOTES    | .00        | 560,000.00       | 1,330,000.00 | 770,000.00     | 42.11          | .00              | 770,000.00 |
|                                    | TOTAL PRINCIPAL ON NOTES     | .00        | 560,000.00       | 1,330,000.00 | 770,000.00     | 42.11          | .00              | 770,000.00 |
| <u>INTEREST AND FISCAL CHARGES</u> |                              |            |                  |              |                |                |                  |            |
| 105-58200-005-000                  | INTEREST ON LONG TERM NOT    | .00        | 180,630.83       | 330,600.83   | 149,970.00     | 54.64          | .00              | 149,970.00 |
| 105-58200-210-000                  | PROF SERVICES                | .00        | .00              | 4,000.00     | 4,000.00       | .00            | .00              | 4,000.00   |
| 105-58200-620-000                  | PAYING AGENT FEE             | .00        | 2,000.00         | 3,600.00     | 1,600.00       | 55.56          | .00              | 1,600.00   |
|                                    | TOTAL INTEREST AND FISCAL CH | .00        | 182,630.83       | 338,200.83   | 155,570.00     | 54.00          | .00              | 155,570.00 |
|                                    | TOTAL FUND EXPENDITURES      | .00        | 742,630.83       | 1,668,200.83 | 925,570.00     | 44.52          | .00              | 925,570.00 |
|                                    | NET REV OVER EXP             | 2,984.69   | 868,064.07       | ( 72,033.19) | 940,097.26     | 1,205.09       | .00              | 868,064.07 |

# CITY OF PLATTEVILLE

BALANCE SHEET  
JUNE 30, 2024

## FUND 110 - CAPITAL PROJECTS FUND

|                               | BEGINNING<br>BALANCE           |              | CURRENT<br>ACTIVITY |            | YTD<br>ACTIVITY |             | ENDING<br>BALANCE |             |
|-------------------------------|--------------------------------|--------------|---------------------|------------|-----------------|-------------|-------------------|-------------|
|                               |                                |              |                     |            |                 |             |                   |             |
| <u>ASSETS</u>                 |                                |              |                     |            |                 |             |                   |             |
| 110-10001-000-000             | TREASURER'S CASH               | 443,036.59   | (                   | 74,355.26) | (               | 633,358.53) | (                 | 190,321.94) |
| 110-11111-000-000             | GENERAL INVESTMENTS            | 477,436.42   |                     | .00        |                 | .00         |                   | 477,436.42  |
| 110-11116-000-000             | LIBRARY CIP FUND INVESTMENTS   | .00          |                     | .00        |                 | .00         |                   | .00         |
| 110-12111-000-000             | TAXES RECEIVABLE               | .00          |                     | .00        |                 | 300,000.00  |                   | 300,000.00  |
| 110-13911-000-000             | ACCOUNTS RECEIVABLE MISC.      | 175,033.09   |                     | .00        | (               | 175,033.09) |                   | .00         |
| 110-14111-000-000             | SUBSEQUENT YEAR BUDGET IT      | .00          |                     | .00        |                 | .00         |                   | .00         |
| 110-15112-000-000             | SPEC-ASSESS-CURB/GUTTER/S      | .00          |                     | .00        |                 | .00         |                   | .00         |
|                               | TOTAL ASSETS                   | 1,095,506.10 | (                   | 74,355.26) | (               | 508,391.62) |                   | 587,114.48  |
| <u>LIABILITIES AND EQUITY</u> |                                |              |                     |            |                 |             |                   |             |
| <u>LIABILITIES</u>            |                                |              |                     |            |                 |             |                   |             |
| 110-21211-000-000             | VOUCHERS PAYABLE               | (            | 337,073.57)         | .00        |                 | 337,073.57  |                   | .00         |
| 110-23352-000-000             | KNOLLWOOD BIKE TRAIL DONATIONS | .00          |                     | .00        |                 | .00         |                   | .00         |
| 110-23523-000-000             | POLICE STORAGE SHED DONAT      | .00          |                     | .00        |                 | .00         |                   | .00         |
| 110-24500-000-000             | BROADBAND BILL BEST            | .00          |                     | .00        |                 | .00         |                   | .00         |
| 110-27180-000-000             | RESERVE FOR NEW AMBULANCE      | .00          |                     | .00        |                 | .00         |                   | .00         |
| 110-30000-000-000             | BUDGET VARIANCE                | .00          |                     | .00        |                 | .00         |                   | .00         |
| 110-34110-000-000             | P.O. ENCUMBRANCE               | .00          |                     | .00        |                 | .00         |                   | .00         |
|                               | TOTAL LIABILITIES              | (            | 337,073.57)         | .00        |                 | 337,073.57  |                   | .00         |
| <u>FUND EQUITY</u>            |                                |              |                     |            |                 |             |                   |             |
| 110-31000-000-000             | FUND BALANCE                   | (            | 758,432.53)         | .00        |                 | .00         | (                 | 758,432.53) |
|                               | NET INCOME/LOSS                | .00          |                     | 74,355.26  |                 | 171,109.05  |                   | 171,109.05  |
|                               | TOTAL FUND EQUITY              | (            | 758,432.53)         | 74,355.26  |                 | 171,109.05  | (                 | 587,323.48) |
|                               | TOTAL LIABILITIES AND EQUITY   | (            | 1,095,506.10)       | 74,355.26  |                 | 508,182.62  | (                 | 587,323.48) |

**CITY OF PLATTEVILLE**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 110 - CAPITAL PROJECTS FUND**

|   | PERIOD<br>ACTUAL | YTD ACTUAL   | BUDGET<br>AMOUNT | VARIANCE       | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE |
|---|------------------|--------------|------------------|----------------|----------------|----------------|------------------|
| <u>TAXES</u>                                  |                  |              |                  |                |                |                |                  |
| 110-41100-100-000 GENERAL PROPERTY TAXES      | .00              | 300,000.00   | 300,000.00       | .00            | 100.00         | .00            | .00              |
| TOTAL TAXES                                   | .00              | 300,000.00   | 300,000.00       | .00            | 100.00         | .00            | .00              |
| <u>INTERGOVERNMENTAL REVENUE</u>              |                  |              |                  |                |                |                |                  |
| 110-43100-215-000 FEMA GRANT                  | 388,763.80       | 388,763.80   | 334,125.00       | 54,638.80      | 116.35         | .00            | 54,638.80        |
| 110-43229-225-000 FEDERAL TAXI GRANT(VEHICLE) | .00              | 60,158.40    | 60,158.00        | .40            | 100.00         | .00            | .40              |
| 110-43534-275-000 TAP GRANT                   | .00              | 3,543.78     | 470,437.00       | ( 466,893.22)  | .75            | .00            | ( 466,893.22)    |
| 110-43534-276-000 DOT HIGHWAY GRANT           | .00              | .00          | 94,208.00        | ( 94,208.00)   | .00            | .00            | ( 94,208.00)     |
| 110-43570-286-000 DNR GRANT                   | .00              | 65,861.50    | 83,704.00        | ( 17,842.50)   | 78.68          | .00            | ( 17,842.50)     |
| 110-43570-287-000 MUSEUM GRANT                | .00              | .00          | 96,500.00        | ( 96,500.00)   | .00            | .00            | ( 96,500.00)     |
| TOTAL INTERGOVERNMENTAL RE                    | 388,763.80       | 518,327.48   | 1,139,132.00     | ( 620,804.52)  | 45.50          | .00            | ( 620,804.52)    |
| <u>PUBLIC CHARGES FOR SERVICE</u>             |                  |              |                  |                |                |                |                  |
| 110-46300-100-000 WHEEL TAX-VEHICLE REG FEE   | 11,400.00        | 38,983.00    | 110,000.00       | ( 71,017.00)   | 35.44          | .00            | ( 71,017.00)     |
| TOTAL PUBLIC CHARGES FOR SE                   | 11,400.00        | 38,983.00    | 110,000.00       | ( 71,017.00)   | 35.44          | .00            | ( 71,017.00)     |
| <u>MISCELLANEOUS REVENUE</u>                  |                  |              |                  |                |                |                |                  |
| 110-48500-525-000 FIRE DEPT GRANTS/DONATIONS  | ( 388,763.80)    | .00          | 7,500.00         | ( 7,500.00)    | .00            | .00            | ( 7,500.00)      |
| 110-48500-841-000 DEVELOPER AGRMENT (DNKN DN  | .00              | 500.00       | .00              | 500.00         | .00            | .00            | 500.00           |
| 110-48500-843-000 INCLUSIVE PLAYGROUND DONATI | .00              | 610.00       | .00              | 610.00         | .00            | .00            | 610.00           |
| 110-48500-846-000 SENIOR CENTER VEHICLE DONAT | .00              | ( 6,500.00)  | .00              | ( 6,500.00)    | .00            | .00            | ( 6,500.00)      |
| 110-48500-847-000 CIP: LIBRARY DONATIONS      | .00              | .00          | 19,500.00        | ( 19,500.00)   | .00            | .00            | ( 19,500.00)     |
| 110-48500-848-000 CIP: SENIOR CENTER DONATION | .00              | 5,809.81     | .00              | 5,809.81       | .00            | .00            | 5,809.81         |
| 110-48500-850-000 TIF 5 DEVELOPER PAYMENT     | .00              | ( 29,367.50) | .00              | ( 29,367.50)   | .00            | .00            | ( 29,367.50)     |
| 110-48552-552-000 CIP PARK DONATIONS          | .00              | .00          | 25,000.00        | ( 25,000.00)   | .00            | .00            | ( 25,000.00)     |
| TOTAL MISCELLANEOUS REVENU                    | ( 388,763.80)    | ( 28,947.69) | 52,000.00        | ( 80,947.69)   | ( 55.67)       | .00            | ( 80,947.69)     |
| <u>OTHER FINANCING SOURCES</u>                |                  |              |                  |                |                |                |                  |
| 110-49120-940-000 LONG-TERM LOANS             | .00              | .00          | 1,629,544.00     | (1,629,544.00) | .00            | .00            | (1,629,544.00)   |
| 110-49200-720-000 PARKS TRUST FUND TRANSFER   | .00              | .00          | 15,000.00        | ( 15,000.00)   | .00            | .00            | ( 15,000.00)     |
| 110-49600-522-000 TRANSFER FROM FIRE DEPT. TR | .00              | .00          | 5,000.00         | ( 5,000.00)    | .00            | .00            | ( 5,000.00)      |
| 110-49999-995-000 TRANSFER FROM ARPA FUND     | .00              | .00          | 40,000.00        | ( 40,000.00)   | .00            | .00            | ( 40,000.00)     |
| 110-49999-997-000 CIP FUND BAL TRANSFER       | .00              | .00          | 523,457.00       | ( 523,457.00)  | .00            | .00            | ( 523,457.00)    |
| TOTAL OTHER FINANCING SOUR                    | .00              | .00          | 2,213,001.00     | (2,213,001.00) | .00            | .00            | (2,213,001.00)   |
| TOTAL FUND REVENUE                            | 11,400.00        | 828,362.79   | 3,814,133.00     | (2,985,770.21) | 21.72          | .00            | (2,985,770.21)   |

**CITY OF PLATTEVILLE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 6 MONTHS ENDING JUNE 30, 2024**

**FUND 110 - CAPITAL PROJECTS FUND**

|                         |                                | PERIOD    |              | BUDGET     |              | % OF     | ENC       | UNENC        |
|-------------------------|--------------------------------|-----------|--------------|------------|--------------|----------|-----------|--------------|
|                         |                                | ACTUAL    | YTD ACTUAL   | AMOUNT     | VARIANCE     | BUDGET   | BALANCE   | BALANCE      |
| <u>CAPITAL PROJECTS</u> |                                |           |              |            |              |          |           |              |
| 110-60001-515-000       | CAP PRJ: BADGER BOOKS          | .00       | .00          | 29,417.00  | 29,417.00    | .00      | .00       | 29,417.00    |
| 110-60001-518-001       | CAP PRJ: CITY HALL - PHASE 3   | 21,383.90 | 58,702.07    | 128,740.00 | 70,037.93    | 45.60    | .00       | 70,037.93    |
| 110-60001-518-003       | CAP PRJ: CITY HALL ELEVATOR    | .00       | 22,271.50    | 80,000.00  | 57,728.50    | 27.84    | 89,086.00 | ( 31,357.50) |
| 110-60001-518-007       | CAP PRJ: CITY HALL- BATHROOM   | .00       | .00          | 30,000.00  | 30,000.00    | .00      | .00       | 30,000.00    |
| 110-60001-521-001       | CAP PRJ: CITY WIDE CAMERA SY   | 1,837.49  | 33,154.81    | 45,501.58  | 12,346.77    | 72.87    | .00       | 12,346.77    |
| 110-60001-521-002       | CAP PRJ: PORTABLE RADIOS       | .00       | .00          | 10,000.00  | 10,000.00    | .00      | .00       | 10,000.00    |
| 110-60001-521-005       | CAP PRJ: RADIO SYSTEM UPGRA    | .00       | ( 39,645.31) | 175,000.00 | 214,645.31   | ( 22.65) | .00       | 214,645.31   |
| 110-60001-521-006       | CAP PRJ: RADIO REPEATER        | .00       | 36,878.78    | 42,000.00  | 5,121.22     | 87.81    | .00       | 5,121.22     |
| 110-60001-521-008       | CAP PRJ: RADIO/PHONE REC.SYS   | .00       | .00          | 12,000.00  | 12,000.00    | .00      | .00       | 12,000.00    |
| 110-60001-521-010       | CAP PRJ: PD FACILITIES CONT. F | .00       | 10,000.00    | 10,000.00  | .00          | 100.00   | .00       | .00          |
| 110-60001-521-820       | CAP PRJ: SQUAD CAR REPLACEM    | .00       | 45,429.00    | 52,000.00  | 6,571.00     | 87.36    | .00       | 6,571.00     |
| 110-60001-522-002       | CAP PRJ: FD PORTABLE RADIOS    | .00       | .00          | 25,000.00  | 25,000.00    | .00      | .00       | 25,000.00    |
| 110-60001-522-003       | CAP PRJ: FIRE AIRPACKS         | 1,892.10  | 425,733.64   | 371,102.00 | ( 54,631.64) | 114.72   | .00       | ( 54,631.64) |
| 110-60001-522-004       | CAP PRJ: FD RADIO REPEATER     | .00       | .00          | 37,000.00  | 37,000.00    | .00      | .00       | 37,000.00    |
| 110-60001-522-005       | CAP PRJ: FD EXTRICATION EQUIP  | .00       | .00          | 91,500.00  | 91,500.00    | .00      | .00       | 91,500.00    |
| 110-60001-533-001       | CAP PRJ: AERIAL BUCKET TRUCK   | .00       | .00          | 200,000.00 | 200,000.00   | .00      | .00       | 200,000.00   |
| 110-60001-533-004       | CAP PRJ: END LOADER            | .00       | .00          | 85,000.00  | 85,000.00    | .00      | .00       | 85,000.00    |
| 110-60001-533-005       | CAP PRJ: 2.5 TON DUMP TRUCK    | .00       | .00          | 260,000.00 | 260,000.00   | .00      | .00       | 260,000.00   |
| 110-60001-533-013       | CAP PRJ: ROADSIDE MOW/TRACT    | .00       | .00          | 30,000.00  | 30,000.00    | .00      | 12,900.00 | 17,100.00    |
| 110-60001-533-014       | CAP PRJ: SNOW BLOWER           | .00       | .00          | 210,000.00 | 210,000.00   | .00      | .00       | 210,000.00   |
| 110-60001-534-001       | CAP PRJ: STRT REPAIR-WHEEL T   | .00       | 264.50       | 110,000.00 | 109,735.50   | .24      | .00       | 109,735.50   |
| 110-60001-534-002       | CAP PRJ: HIGHWAY STRIPING      | .00       | 249.00       | 30,000.00  | 29,751.00    | .83      | .00       | 29,751.00    |
| 110-60001-534-003       | CAP PRJ: ALLEYS                | 306.25    | 3,614.50     | 30,000.00  | 26,385.50    | 12.05    | .00       | 26,385.50    |
| 110-60001-535-004       | CAP PRJ: TID 5 SIDEWALK        | 125.00    | 125.00       | .00        | ( 125.00)    | .00      | .00       | ( 125.00)    |
| 110-60001-536-001       | CAP PRJ: SIDEWALK REPAIRS      | 26,491.69 | 30,056.19    | 30,000.00  | ( 56.19)     | 100.19   | .00       | ( 56.19)     |
| 110-60001-537-001       | CAP PRJ: TID 6 INCUBATOR PARK  | 437.50    | 437.50       | 46,630.00  | 46,192.50    | .94      | .00       | 46,192.50    |
| 110-60001-541-002       | CAP PRJ: IT INFRASTRUCTURE IM  | .00       | 20,165.00    | 50,000.00  | 29,835.00    | 40.33    | .00       | 29,835.00    |
| 110-60001-542-001       | CAP PRJ: CITY GARAGE ROOF      | .00       | 805.50       | .00        | ( 805.50)    | .00      | .00       | ( 805.50)    |
| 110-60001-551-000       | CAP PRJ: ROUNDTREE BRANCH TR   | .00       | .00          | 10,000.00  | 10,000.00    | .00      | 9,045.00  | 955.00       |
| 110-60001-551-001       | CAP PRJ: TAP GRANT NON-MOTO    | .00       | 4,429.73     | 19,525.38  | 15,095.65    | 22.69    | .00       | 15,095.65    |
| 110-60001-551-002       | CAP PRJ: MOUNDVIEW TRAIL #1    | 460.61    | 19,893.36    | 568,521.00 | 548,627.64   | 3.50     | .00       | 548,627.64   |
| 110-60001-552-006       | CAP PRJ: PARKS MOWERS          | .00       | 64,990.00    | 58,638.61  | ( 6,351.39)  | 110.83   | .00       | ( 6,351.39)  |
| 110-60001-552-011       | CAP PRJ: INC PLYGRD EXP-DONA   | .00       | 87,122.21    | .00        | ( 87,122.21) | .00      | .00       | ( 87,122.21) |
| 110-60001-552-012       | CAP PRJ: PARKS SILO SHELTER    | 2,500.00  | 2,500.00     | 30,000.00  | 27,500.00    | 8.33     | .00       | 27,500.00    |
| 110-60001-552-013       | CAP PRJ: PARKS ELEC ACC FENC   | 211.21    | 211.21       | 13,553.62  | 13,342.41    | 1.56     | .00       | 13,342.41    |
| 110-60001-552-019       | CAP PRJ: WATER FOUNTAINS       | .00       | .00          | 10,000.00  | 10,000.00    | .00      | .00       | 10,000.00    |
| 110-60001-552-020       | CAP PRJ: PLAYGROUND CONT. F    | .00       | .00          | 12,500.00  | 12,500.00    | .00      | .00       | 12,500.00    |
| 110-60001-552-021       | CAP PRJ: RETAINING WALL-JENO   | .00       | .00          | 10,000.00  | 10,000.00    | .00      | .00       | 10,000.00    |
| 110-60001-553-003       | CAP PRJ: PRESERVATION PLAN     | .00       | 5,642.89     | 8,396.64   | 2,753.75     | 67.20    | 3.75      | 2,750.00     |
| 110-60001-553-004       | CAP PRJ: ENERGY AUDIT          | .00       | .00          | 64,000.00  | 64,000.00    | .00      | .00       | 64,000.00    |
| 110-60001-553-007       | CAP PRJ: ROCK SCHOOL IMPROV    | .00       | 283.25       | 56,046.94  | 55,763.69    | .51      | .00       | 55,763.69    |
| 110-60001-911-001       | CAP PRJ: BUSHWY 151 SAFETY I   | 576.28    | 1,325.93     | .00        | ( 1,325.93)  | .00      | .00       | ( 1,325.93)  |
| 110-60001-911-003       | CAP PRJ: N COURT ST-STREET     | 2,827.50  | 7,480.63     | .00        | ( 7,480.63)  | .00      | .00       | ( 7,480.63)  |
| 110-60001-911-010       | CAP PRJ: JEFFERSON ST-STREET   | 484.37    | ( 12,114.26) | .00        | 12,114.26    | .00      | .00       | 12,114.26    |
| 110-60001-911-011       | CAP PRJ: CAMP ST-STREET        | 1,126.51  | 6,838.34     | 128,752.00 | 121,913.66   | 5.31     | .00       | 121,913.66   |
| 110-60001-911-012       | CAP PRJ: E MAIN ST-STREET      | 22.28     | 2,213.81     | .00        | ( 2,213.81)  | .00      | .00       | ( 2,213.81)  |
| 110-60001-911-013       | CAP PRJ: W ADAMS ST-STREET     | 1,299.35  | 7,598.42     | 175,000.00 | 167,401.58   | 4.34     | .00       | 167,401.58   |
| 110-60001-911-014       | CAP PRJ: SOWDEN ST-STREET      | 1,891.16  | 11,272.88    | 525,000.00 | 513,727.12   | 2.15     | .00       | 513,727.12   |
| 110-60001-911-015       | CAP PRJ: GRACE ST-STREET       | 1,516.34  | 8,870.82     | 425,000.00 | 416,129.18   | 2.09     | .00       | 416,129.18   |
| 110-60001-935-001       | CAP PRJ:23-27 TECH REPLACEME   | .00       | .00          | 13,000.00  | 13,000.00    | .00      | .00       | 13,000.00    |
| 110-60001-935-002       | CAP PRJ: COMMUNITY ROOM        | 11,057.00 | 11,057.00    | 26,000.00  | 14,943.00    | 42.53    | .00       | 14,943.00    |
| 110-60001-939-003       | CAP PRJ:N COURT ST-STORM SE    | 2,827.50  | 7,480.62     | .00        | ( 7,480.62)  | .00      | .00       | ( 7,480.62)  |
| 110-60001-939-010       | CAP PRJ: JEFFERSON ST-STORM    | 484.38    | ( 12,418.87) | .00        | 12,418.87    | .00      | .00       | 12,418.87    |



**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 110 - CAPITAL PROJECTS FUND**

|                   |                                | PERIOD<br>ACTUAL    | YTD ACTUAL           | BUDGET<br>AMOUNT     | VARIANCE            | % OF<br>BUDGET  | ENC<br>BALANCE       | UNENC<br>BALANCE     |
|-------------------|--------------------------------|---------------------|----------------------|----------------------|---------------------|-----------------|----------------------|----------------------|
| 110-60001-939-011 | CAP PRJ: CAMP ST-STORM         | 1,126.51            | 5,503.42             | .00                  | ( 5,503.42)         | .00             | .00                  | ( 5,503.42)          |
| 110-60001-939-012 | CAP PRJ: E MAIN ST-STORM       | 101.48              | 3,627.92             | .00                  | ( 3,627.92)         | .00             | .00                  | ( 3,627.92)          |
| 110-60001-939-013 | CAP PRJ: W ADAMS ST-STORM      | 1,299.35            | 7,163.41             | .00                  | ( 7,163.41)         | .00             | .00                  | ( 7,163.41)          |
| 110-60001-939-014 | CAP PRJ: SOWDEN ST-STORM       | 1,891.16            | 11,063.61            | .00                  | ( 11,063.61)        | .00             | .00                  | ( 11,063.61)         |
| 110-60001-939-015 | CAP PRJ: GRACE ST-STORM        | 1,516.34            | 8,870.83             | .00                  | ( 8,870.83)         | .00             | .00                  | ( 8,870.83)          |
| 110-60001-942-001 | CAP PRJ: AIRPORT CIP MATCH     | .00                 | 15,000.00            | 15,000.00            | .00                 | 100.00          | .00                  | .00                  |
| 110-60001-947-001 | CAP PRJ: TAXI VEHICLE          | 62.00               | 75,323.00            | 75,198.00            | ( 125.00)           | 100.17          | .00                  | ( 125.00)            |
|                   | <b>TOTAL CAPITAL PROJECTS</b>  | <b>85,755.26</b>    | <b>999,680.84</b>    | <b>4,465,022.77</b>  | <b>3,465,341.93</b> | <b>22.39</b>    | <b>111,034.75</b>    | <b>3,354,307.18</b>  |
|                   | <b>TOTAL FUND EXPENDITURES</b> | <b>85,755.26</b>    | <b>999,680.84</b>    | <b>4,465,022.77</b>  | <b>3,465,341.93</b> | <b>22.39</b>    | <b>111,034.75</b>    | <b>3,354,307.18</b>  |
|                   | <b>NET REV OVER EXP</b>        | <b>( 74,355.26)</b> | <b>( 171,318.05)</b> | <b>( 650,889.77)</b> | <b>479,571.72</b>   | <b>( 26.32)</b> | <b>( 111,034.75)</b> | <b>( 282,352.80)</b> |

# CITY OF PLATTEVILLE

BALANCE SHEET  
JUNE 30, 2024

## FUND 125 - TIF DISTRICT #5 FUND

|                                   |                                     | BEGINNING<br>BALANCE | CURRENT<br>ACTIVITY | YTD<br>ACTIVITY        | ENDING<br>BALANCE      |
|-----------------------------------|-------------------------------------|----------------------|---------------------|------------------------|------------------------|
| <u>ASSETS</u>                     |                                     |                      |                     |                        |                        |
| 125-10001-000-000                 | TREASURER'S CASH                    | 264,872.69           | ( 13.56)            | ( 10,931.62)           | 253,941.07             |
| 125-11111-000-000                 | GENERAL INVESTMENTS                 | .00                  | .00                 | .00                    | .00                    |
| 125-12111-000-000                 | TAXES RECEIVABLE                    | .00                  | .00                 | 792,117.45             | 792,117.45             |
| 125-13911-000-000                 | ACCOUNTS RECEIVABLE MISC.           | .00                  | .00                 | .00                    | .00                    |
|                                   | <b>TOTAL ASSETS</b>                 | <u>264,872.69</u>    | <u>( 13.56)</u>     | <u>781,185.83</u>      | <u>1,046,058.52</u>    |
| <br><u>LIABILITIES AND EQUITY</u> |                                     |                      |                     |                        |                        |
| <u>LIABILITIES</u>                |                                     |                      |                     |                        |                        |
| 125-21211-000-000                 | VOUCHERS PAYABLE                    | .00                  | .00                 | .00                    | .00                    |
| 125-22211-000-000                 | ADVANCE TAX COLLECTIONS-TID 5       | ( 264,872.69)        | .00                 | 264,872.69             | .00                    |
| 125-27015-000-000                 | LONG-TERM ADV. TO TIF#5             | .00                  | .00                 | .00                    | .00                    |
| 125-27018-000-000                 | ADVANCE DUE TO UTILITY              | .00                  | .00                 | .00                    | .00                    |
|                                   | <b>TOTAL LIABILITIES</b>            | <u>( 264,872.69)</u> | <u>.00</u>          | <u>264,872.69</u>      | <u>.00</u>             |
| <br><u>FUND EQUITY</u>            |                                     |                      |                     |                        |                        |
| 125-30000-000-000                 | BUDGET VARIANCE                     | .00                  | .00                 | .00                    | .00                    |
| 125-31000-000-000                 | FUND BALANCE                        | .00                  | .00                 | .00                    | .00                    |
| 125-32005-000-000                 | TIF #5 FUND BALANCE                 | .00                  | .00                 | .00                    | .00                    |
| 125-34110-000-000                 | P.O. ENCUMBRANCE                    | .00                  | .00                 | .00                    | .00                    |
|                                   | NET INCOME/LOSS                     | .00                  | 13.56               | ( 1,046,058.52)        | ( 1,046,058.52)        |
|                                   | <b>TOTAL FUND EQUITY</b>            | <u>.00</u>           | <u>13.56</u>        | <u>( 1,046,058.52)</u> | <u>( 1,046,058.52)</u> |
|                                   | <b>TOTAL LIABILITIES AND EQUITY</b> | <u>( 264,872.69)</u> | <u>13.56</u>        | <u>( 781,185.83)</u>   | <u>( 1,046,058.52)</u> |

**CITY OF PLATTEVILLE**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 125 - TIF DISTRICT #5 FUND**

|                                  | PERIOD<br>ACTUAL           | YTD ACTUAL | BUDGET<br>AMOUNT | VARIANCE     | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE |             |
|----------------------------------|----------------------------|------------|------------------|--------------|----------------|----------------|------------------|-------------|
| <u>TAXES</u>                     |                            |            |                  |              |                |                |                  |             |
| 125-41120-115-000                | TIF #5 DISTRICT TAXES      | .00        | 1,049,834.63     | 1,008,406.00 | 41,428.63      | 104.11         | .00              | 41,428.63   |
|                                  | TOTAL TAXES                | .00        | 1,049,834.63     | 1,008,406.00 | 41,428.63      | 104.11         | .00              | 41,428.63   |
| <u>INTERGOVERNMENTAL REVENUE</u> |                            |            |                  |              |                |                |                  |             |
| 125-43410-234-000                | TIF#5 EXEMPT COMPUTER ST.  | .00        | .00              | 7,181.00     | ( 7,181.00)    | .00            | .00              | ( 7,181.00) |
| 125-43410-235-000                | TIF#5 EXEMPT PERS PROP AID | .00        | 4,287.45         | 4,287.00     | .45            | 100.01         | .00              | .45         |
|                                  | TOTAL INTERGOVERNMENTAL RE | .00        | 4,287.45         | 11,468.00    | ( 7,180.55)    | 37.39          | .00              | ( 7,180.55) |
|                                  | TOTAL FUND REVENUE         | .00        | 1,054,122.08     | 1,019,874.00 | 34,248.08      | 103.36         | .00              | 34,248.08   |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 125 - TIF DISTRICT #5 FUND**

|                                    | PERIOD<br>ACTUAL               | YTD ACTUAL | BUDGET<br>AMOUNT | VARIANCE     | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE |              |
|------------------------------------|--------------------------------|------------|------------------|--------------|----------------|----------------|------------------|--------------|
| <u>ATTORNEY</u>                    |                                |            |                  |              |                |                |                  |              |
| 125-51300-210-000                  | ATTORNEY: PROF SERVICES        | .00        | .00              | 1,600.00     | 1,600.00       | .00            | .00              | 1,600.00     |
|                                    | TOTAL ATTORNEY                 | .00        | .00              | 1,600.00     | 1,600.00       | .00            | .00              | 1,600.00     |
| <u>TAX INCREMENT DISTRICT FEES</u> |                                |            |                  |              |                |                |                  |              |
| 125-56600-290-000                  | TAX INCREMENT DISTRICT FEES    | .00        | 150.00           | 150.00       | .00            | 100.00         | .00              | .00          |
|                                    | TOTAL TAX INCREMENT DISTRICT   | .00        | 150.00           | 150.00       | .00            | 100.00         | .00              | .00          |
| <u>INCUBATOR</u>                   |                                |            |                  |              |                |                |                  |              |
| 125-56721-509-000                  | PLATTEVILLE INCUBATOR          | .00        | 7,500.00         | 7,500.00     | .00            | 100.00         | .00              | .00          |
| 125-56721-510-000                  | GRANT CTY ECON DEV             | .00        | .00              | 4,790.00     | 4,790.00       | .00            | .00              | 4,790.00     |
|                                    | TOTAL INCUBATOR                | .00        | 7,500.00         | 12,290.00    | 4,790.00       | 61.03          | .00              | 4,790.00     |
| <u>TIF #5 - CAPITAL PROJECTS</u>   |                                |            |                  |              |                |                |                  |              |
| 125-60005-210-000                  | PROFESSIONAL SERVICES          | .00        | 400.00           | 1,000.00     | 600.00         | 40.00          | .00              | 600.00       |
| 125-60005-575-000                  | ORGANIZATIONAL COSTS           | 13.56      | 13.56            | 17.00        | 3.44           | 79.76          | .00              | 3.44         |
| 125-60005-802-000                  | PAYMENT TO TID #7              | .00        | .00              | 1,004,817.00 | 1,004,817.00   | .00            | .00              | 1,004,817.00 |
|                                    | TOTAL TIF #5 - CAPITAL PROJECT | 13.56      | 413.56           | 1,005,834.00 | 1,005,420.44   | .04            | .00              | 1,005,420.44 |
|                                    | TOTAL FUND EXPENDITURES        | 13.56      | 8,063.56         | 1,019,874.00 | 1,011,810.44   | .79            | .00              | 1,011,810.44 |
|                                    | NET REV OVER EXP               | ( 13.56)   | 1,046,058.52     | .00          | 1,046,058.52   | .00            | .00              | 1,046,058.52 |

# CITY OF PLATTEVILLE

BALANCE SHEET  
JUNE 30, 2024

## FUND 126 - TIF DISTRICT #6 FUND

|                               | BEGINNING<br>BALANCE                | CURRENT<br>ACTIVITY  | YTD<br>ACTIVITY | ENDING<br>BALANCE    |                      |
|-------------------------------|-------------------------------------|----------------------|-----------------|----------------------|----------------------|
| <u>ASSETS</u>                 |                                     |                      |                 |                      |                      |
| 126-10001-000-000             | TREASURER'S CASH                    | 17,593.89            | ( 54.83)        | ( 156,629.72)        | ( 139,035.83)        |
| 126-11111-000-000             | GENERAL INVESTMENTS                 | .00                  | .00             | .00                  | .00                  |
| 126-12111-000-000             | TAXES RECEIVABLE                    | .00                  | .00             | 494,451.54           | 494,451.54           |
| 126-13911-000-000             | ACCOUNTS RECEIVABLE MISC.           | .00                  | .00             | .00                  | .00                  |
| 126-17106-000-000             | ADVANCE DUE FROM TIF#6              | .00                  | .00             | .00                  | .00                  |
|                               | <b>TOTAL ASSETS</b>                 | <b>17,593.89</b>     | <b>( 54.83)</b> | <b>337,821.82</b>    | <b>355,415.71</b>    |
| <u>LIABILITIES AND EQUITY</u> |                                     |                      |                 |                      |                      |
| <u>LIABILITIES</u>            |                                     |                      |                 |                      |                      |
| 126-21211-000-000             | VOUCHERS PAYABLE                    | ( 77,699.79)         | .00             | 77,699.79            | .00                  |
| 126-22211-000-000             | ADVANCE TAX COLLECTIONS-TID 6       | ( 165,300.94)        | .00             | 165,300.94           | .00                  |
| 126-27015-000-000             | ADVANCE DUE TO GEN FUND             | ( 378,723.54)        | .00             | .00                  | ( 378,723.54)        |
| 126-27016-000-000             | ADVANCE DUE CP FUND - TIF#6         | .00                  | .00             | .00                  | .00                  |
| 126-27018-000-000             | ADVANCE DUE TO UTILITIES            | ( 65,552.30)         | .00             | .00                  | ( 65,552.30)         |
|                               | <b>TOTAL LIABILITIES</b>            | <b>( 687,276.57)</b> | <b>.00</b>      | <b>243,000.73</b>    | <b>( 444,275.84)</b> |
| <u>FUND EQUITY</u>            |                                     |                      |                 |                      |                      |
| 126-30000-000-000             | BUDGET VARIANCE                     | .00                  | .00             | .00                  | .00                  |
| 126-31000-000-000             | FUND BALANCE                        | 669,682.68           | .00             | .00                  | 669,682.68           |
| 126-32006-000-000             | TIF #6 FUND BALANCE                 | .00                  | .00             | .00                  | .00                  |
| 126-34110-000-000             | P.O. ENCUMBRANCE                    | .00                  | .00             | .00                  | .00                  |
|                               | NET INCOME/LOSS                     | .00                  | 54.83           | ( 580,822.55)        | ( 580,822.55)        |
|                               | <b>TOTAL FUND EQUITY</b>            | <b>669,682.68</b>    | <b>54.83</b>    | <b>( 580,822.55)</b> | <b>88,860.13</b>     |
|                               | <b>TOTAL LIABILITIES AND EQUITY</b> | <b>( 17,593.89)</b>  | <b>54.83</b>    | <b>( 337,821.82)</b> | <b>( 355,415.71)</b> |

**CITY OF PLATTEVILLE**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 126 - TIF DISTRICT #6 FUND**

|  | PERIOD<br>ACTUAL | YTD ACTUAL | BUDGET<br>AMOUNT | VARIANCE      | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE |
|--|------------------|------------|------------------|---------------|----------------|----------------|------------------|
| <u>TAXES</u>                                 |                  |            |                  |               |                |                |                  |
| 126-41120-115-000 TIF #6 DISTRICT TAXES      | .00              | 659,752.48 | 629,427.00       | 30,325.48     | 104.82         | .00            | 30,325.48        |
| TOTAL TAXES                                  | .00              | 659,752.48 | 629,427.00       | 30,325.48     | 104.82         | .00            | 30,325.48        |
| <u>INTERGOVERNMENTAL REVENUE</u>             |                  |            |                  |               |                |                |                  |
| 126-43410-234-000 EXEMPT COMPUTER AID        | .00              | .00        | 1,013.00         | ( 1,013.00)   | .00            | .00            | ( 1,013.00)      |
| 126-43410-235-000 EXEMPT PERSONAL PROPERTY A | .00              | 2,316.06   | 2,316.00         | .06           | 100.00         | .00            | .06              |
| TOTAL INTERGOVERNMENTAL RE                   | .00              | 2,316.06   | 3,329.00         | ( 1,012.94)   | 69.57          | .00            | ( 1,012.94)      |
| <u>OTHER FINANCING SOURCES</u>               |                  |            |                  |               |                |                |                  |
| 126-49120-940-000 LONG-TERM LOANS            | .00              | .00        | 800,000.00       | ( 800,000.00) | .00            | .00            | ( 800,000.00)    |
| TOTAL OTHER FINANCING SOUR                   | .00              | .00        | 800,000.00       | ( 800,000.00) | .00            | .00            | ( 800,000.00)    |
| TOTAL FUND REVENUE                           | .00              | 662,068.54 | 1,432,756.00     | ( 770,687.46) | 46.21          | .00            | ( 770,687.46)    |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 126 - TIF DISTRICT #6 FUND**

|                                   | PERIOD<br>ACTUAL              | YTD ACTUAL | BUDGET<br>AMOUNT | VARIANCE   | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE |            |
|-----------------------------------|-------------------------------|------------|------------------|------------|----------------|----------------|------------------|------------|
| <u>ATTORNEY</u>                   |                               |            |                  |            |                |                |                  |            |
| 126-51300-210-000                 | ATTORNEY: PROF SERVICES       | .00        | .00              | 5,000.00   | 5,000.00       | .00            | .00              | 5,000.00   |
|                                   | TOTAL ATTORNEY                | .00        | .00              | 5,000.00   | 5,000.00       | .00            | .00              | 5,000.00   |
| <u>ASSESSOR</u>                   |                               |            |                  |            |                |                |                  |            |
| 126-51530-412-000                 | ASSESSOR:ST. MANUFACTURING    | .00        | 1,217.60         | 1,300.00   | 82.40          | 93.66          | .00              | 82.40      |
|                                   | TOTAL ASSESSOR                | .00        | 1,217.60         | 1,300.00   | 82.40          | 93.66          | .00              | 82.40      |
| <u>TAX INCREMENT DISTRICT FEE</u> |                               |            |                  |            |                |                |                  |            |
| 126-56600-290-000                 | TAX INCREMENT DISTRICT FEES   | .00        | 150.00           | 150.00     | .00            | 100.00         | .00              | .00        |
|                                   | TOTAL TAX INCREMENT DISTRICT  | .00        | 150.00           | 150.00     | .00            | 100.00         | .00              | .00        |
| <u>INCUBATOR</u>                  |                               |            |                  |            |                |                |                  |            |
| 126-56721-509-000                 | PLATTEVILLE INCUBATOR         | .00        | 7,500.00         | 7,500.00   | .00            | 100.00         | .00              | .00        |
| 126-56721-510-000                 | GRANT CTY ECON DEV            | .00        | .00              | 4,790.00   | 4,790.00       | .00            | .00              | 4,790.00   |
|                                   | TOTAL INCUBATOR               | .00        | 7,500.00         | 12,290.00  | 4,790.00       | 61.03          | .00              | 4,790.00   |
| <u>PRINCIPAL ON NOTES</u>         |                               |            |                  |            |                |                |                  |            |
| 126-58100-018-000                 | PRINCIPAL ON TIF#6 NOTES      | .00        | .00              | 849,842.00 | 849,842.00     | .00            | .00              | 849,842.00 |
|                                   | TOTAL PRINCIPAL ON NOTES      | .00        | .00              | 849,842.00 | 849,842.00     | .00            | .00              | 849,842.00 |
| <u>INTEREST ON NOTES</u>          |                               |            |                  |            |                |                |                  |            |
| 126-58200-019-000                 | INTEREST ON TIF#6 NOTES       | .00        | 30,250.00        | 95,529.00  | 65,279.00      | 31.67          | .00              | 65,279.00  |
|                                   | TOTAL INTEREST ON NOTES       | .00        | 30,250.00        | 95,529.00  | 65,279.00      | 31.67          | .00              | 65,279.00  |
| <u>TIF #6 CAPITAL PROJECTS</u>    |                               |            |                  |            |                |                |                  |            |
| 126-60006-210-000                 | TIF #6: PROFESSIONAL SERVICE  | .00        | 400.00           | 800.00     | 400.00         | 50.00          | .00              | 400.00     |
| 126-60006-314-000                 | TIF #6: UTILITIES AND REFUSE  | 41.27      | 215.07           | 500.00     | 284.93         | 43.01          | .00              | 284.93     |
| 126-60006-575-000                 | TIF #6: ORGANIZATIONAL COSTS  | 13.56      | 13.56            | 17.00      | 3.44           | 79.76          | .00              | 3.44       |
| 126-60006-801-000                 | TAX INCREMENTS TO EMMI ROTH   | .00        | 41,499.76        | 60,000.00  | 18,500.24      | 69.17          | .00              | 18,500.24  |
|                                   | TOTAL TIF #6 CAPITAL PROJECTS | 54.83      | 42,128.39        | 61,317.00  | 19,188.61      | 68.71          | .00              | 19,188.61  |

# CITY OF PLATTEVILLE

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

## FUND 126 - TIF DISTRICT #6 FUND

|                         | PERIOD<br>ACTUAL | YTD ACTUAL | BUDGET<br>AMOUNT | VARIANCE   | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE |
|-------------------------|------------------|------------|------------------|------------|----------------|----------------|------------------|
| TOTAL FUND EXPENDITURES | 54.83            | 81,245.99  | 1,025,428.00     | 944,182.01 | 7.92           | .00            | 944,182.01       |
| NET REV OVER EXP        | ( 54.83)         | 580,822.55 | 407,328.00       | 173,494.55 | 142.59         | .00            | 580,822.55       |



# CITY OF PLATTEVILLE

BALANCE SHEET  
JUNE 30, 2024

## FUND 127 - TIF DISTRICT #7 FUND

|                               | BEGINNING<br>BALANCE                | CURRENT<br>ACTIVITY  | YTD<br>ACTIVITY     | ENDING<br>BALANCE    |                      |
|-------------------------------|-------------------------------------|----------------------|---------------------|----------------------|----------------------|
| <u>ASSETS</u>                 |                                     |                      |                     |                      |                      |
| 127-10001-000-000             | TREASURER'S CASH                    | 173,883.98           | ( 18,346.56)        | ( 599,831.55)        | ( 425,947.57)        |
| 127-11111-000-000             | GENERAL INVESTMENTS                 | 45,866.64            | 212.64              | 1,034.97             | 46,901.61            |
| 127-12111-000-000             | TAXES RECEIVABLE                    | .00                  | .00                 | 486,152.37           | 486,152.37           |
| 127-13911-000-000             | ACCOUNTS RECEIVABLE MISC.           | .00                  | .00                 | .00                  | .00                  |
| 127-17107-000-000             | ADVANCE DUE FROM TIF #7             | .00                  | .00                 | .00                  | .00                  |
|                               | <b>TOTAL ASSETS</b>                 | <b>219,750.62</b>    | <b>( 18,133.92)</b> | <b>( 112,644.21)</b> | <b>107,106.41</b>    |
| <u>LIABILITIES AND EQUITY</u> |                                     |                      |                     |                      |                      |
| <u>LIABILITIES</u>            |                                     |                      |                     |                      |                      |
| 127-21211-000-000             | VOUCHERS PAYABLE                    | .00                  | .00                 | .00                  | .00                  |
| 127-22211-000-000             | ADVANCE TAX COLLECTIONS-TID 7       | ( 162,515.31)        | .00                 | 162,515.31           | .00                  |
| 127-27015-000-000             | ADVANCE DUE TO GEN FUND             | .00                  | .00                 | .00                  | .00                  |
| 127-27017-000-000             | ADVANCE DUE TO CP - TIF #7          | .00                  | .00                 | .00                  | .00                  |
| 127-27018-000-000             | ADVANCE DUE TO UTILITIES            | ( 199,306.09)        | .00                 | .00                  | ( 199,306.09)        |
|                               | <b>TOTAL LIABILITIES</b>            | <b>( 361,821.40)</b> | <b>.00</b>          | <b>162,515.31</b>    | <b>( 199,306.09)</b> |
| <u>FUND EQUITY</u>            |                                     |                      |                     |                      |                      |
| 127-30000-000-000             | BUDGET VARIANCE                     | .00                  | .00                 | .00                  | .00                  |
| 127-31000-000-000             | FUND BALANCE                        | 142,070.78           | .00                 | .00                  | 142,070.78           |
| 127-32007-000-000             | TIF #7 FUND BALANCE                 | .00                  | .00                 | .00                  | .00                  |
| 127-34110-000-000             | P.O. ENCUMBRANCE                    | .00                  | .00                 | .00                  | .00                  |
|                               | NET INCOME/LOSS                     | .00                  | 18,133.92           | ( 49,871.10)         | ( 49,871.10)         |
|                               | <b>TOTAL FUND EQUITY</b>            | <b>142,070.78</b>    | <b>18,133.92</b>    | <b>( 49,871.10)</b>  | <b>92,199.68</b>     |
|                               | <b>TOTAL LIABILITIES AND EQUITY</b> | <b>( 219,750.62)</b> | <b>18,133.92</b>    | <b>112,644.21</b>    | <b>( 107,106.41)</b> |

**CITY OF PLATTEVILLE**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 127 - TIF DISTRICT #7 FUND**

|  | PERIOD<br>ACTUAL | YTD ACTUAL | BUDGET<br>AMOUNT | VARIANCE       | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE |
|--|------------------|------------|------------------|----------------|----------------|----------------|------------------|
| <u>TAXES</u>                                 |                  |            |                  |                |                |                |                  |
| 127-41120-115-000 TIF #7 DISTRICT TAXES      | .00              | 648,667.68 | 618,852.00       | 29,815.68      | 104.82         | .00            | 29,815.68        |
| TOTAL TAXES                                  | .00              | 648,667.68 | 618,852.00       | 29,815.68      | 104.82         | .00            | 29,815.68        |
| <u>INTERGOVERNMENTAL REVENUE</u>             |                  |            |                  |                |                |                |                  |
| 127-43410-234-000 TIF#7 EXEMPT COMPUTER ST.  | .00              | .00        | 3,912.00         | ( 3,912.00)    | .00            | .00            | ( 3,912.00)      |
| 127-43410-235-000 TIF#7 EXEMPT PERS PROP AID | .00              | 6,422.50   | 6,423.00         | ( .50)         | 99.99          | .00            | ( .50)           |
| TOTAL INTERGOVERNMENTAL RE                   | .00              | 6,422.50   | 10,335.00        | ( 3,912.50)    | 62.14          | .00            | ( 3,912.50)      |
| <u>MISCELLANEOUS REVENUES</u>                |                  |            |                  |                |                |                |                  |
| 127-48110-817-000 INTEREST FROM TIF#7 BOND   | 212.64           | 1,034.97   | 1,750.00         | ( 715.03)      | 59.14          | .00            | ( 715.03)        |
| 127-48500-840-000 DEVELOPER GUARANTEE        | .00              | .00        | 53,720.00        | ( 53,720.00)   | .00            | .00            | ( 53,720.00)     |
| TOTAL MISCELLANEOUS REVENU                   | 212.64           | 1,034.97   | 55,470.00        | ( 54,435.03)   | 1.87           | .00            | ( 54,435.03)     |
| <u>OTHER FINANCING SOURCES</u>               |                  |            |                  |                |                |                |                  |
| 127-49200-989-000 ADVANCE FROM TID#5         | .00              | .00        | 1,000,929.00     | (1,000,929.00) | .00            | .00            | (1,000,929.00)   |
| TOTAL OTHER FINANCING SOUR                   | .00              | .00        | 1,000,929.00     | (1,000,929.00) | .00            | .00            | (1,000,929.00)   |
| TOTAL FUND REVENUE                           | 212.64           | 656,125.15 | 1,685,586.00     | (1,029,460.85) | 38.93          | .00            | (1,029,460.85)   |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 127 - TIF DISTRICT #7 FUND**

|                                    | PERIOD<br>ACTUAL             | YTD ACTUAL | BUDGET<br>AMOUNT | VARIANCE   | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE |              |
|------------------------------------|------------------------------|------------|------------------|------------|----------------|----------------|------------------|--------------|
| <u>ATTORNEY</u>                    |                              |            |                  |            |                |                |                  |              |
| 127-51300-210-000                  | ATTORNEY: PROF SERVICES      | .00        | .00              | 1,500.00   | 1,500.00       | .00            | .00              | 1,500.00     |
|                                    | TOTAL ATTORNEY               | .00        | .00              | 1,500.00   | 1,500.00       | .00            | .00              | 1,500.00     |
| <u>ASSESSOR</u>                    |                              |            |                  |            |                |                |                  |              |
| 127-51530-412-000                  | ASSESSOR:ST. MANUFACTURING   | .00        | 14.74            | 16.00      | 1.26           | 92.13          | .00              | 1.26         |
|                                    | TOTAL ASSESSOR               | .00        | 14.74            | 16.00      | 1.26           | 92.13          | .00              | 1.26         |
| <u>TAX INCREMENT DISTRICT FEES</u> |                              |            |                  |            |                |                |                  |              |
| 127-56600-290-000                  | TAX INCREMENT DISTRICT FEES  | .00        | 150.00           | 150.00     | .00            | 100.00         | .00              | .00          |
|                                    | TOTAL TAX INCREMENT DISTRICT | .00        | 150.00           | 150.00     | .00            | 100.00         | .00              | .00          |
| <u>INCUBATOR</u>                   |                              |            |                  |            |                |                |                  |              |
| 127-56721-509-000                  | PLATTEVILLE INCUBATOR        | .00        | 7,500.00         | 7,500.00   | .00            | 100.00         | .00              | .00          |
| 127-56721-510-000                  | GRANT CTY ECON DEV           | .00        | 19,159.00        | 4,790.00   | ( 14,369.00)   | 399.98         | .00              | ( 14,369.00) |
|                                    | TOTAL INCUBATOR              | .00        | 26,659.00        | 12,290.00  | ( 14,369.00)   | 216.92         | .00              | ( 14,369.00) |
| <u>COMM PLAN &amp; DEVELOPMENT</u> |                              |            |                  |            |                |                |                  |              |
| 127-56900-568-000                  | TIF #7 MAIN STREET PROGRAM   | .00        | 37,500.00        | 37,500.00  | .00            | 100.00         | .00              | .00          |
|                                    | TOTAL COMM PLAN & DEVELOPM   | .00        | 37,500.00        | 37,500.00  | .00            | 100.00         | .00              | .00          |
| <u>PRINCIPAL ON NOTES</u>          |                              |            |                  |            |                |                |                  |              |
| 127-58100-018-000                  | PRINCIPAL ON TIF#7 NOTES     | .00        | 375,000.00       | 495,000.00 | 120,000.00     | 75.76          | .00              | 120,000.00   |
|                                    | TOTAL PRINCIPAL ON NOTES     | .00        | 375,000.00       | 495,000.00 | 120,000.00     | 75.76          | .00              | 120,000.00   |
| <u>INTEREST ON NOTES</u>           |                              |            |                  |            |                |                |                  |              |
| 127-58200-019-000                  | INTEREST ON TIF#7 NOTES      | .00        | 56,518.75        | 110,319.00 | 53,800.25      | 51.23          | .00              | 53,800.25    |
|                                    | TOTAL INTEREST ON NOTES      | .00        | 56,518.75        | 110,319.00 | 53,800.25      | 51.23          | .00              | 53,800.25    |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 127 - TIF DISTRICT #7 FUND**

|                                | PERIOD<br>ACTUAL                     | YTD ACTUAL          | BUDGET<br>AMOUNT  | VARIANCE          | % OF<br>BUDGET       | ENC<br>BALANCE | UNENC<br>BALANCE |                   |
|--------------------------------|--------------------------------------|---------------------|-------------------|-------------------|----------------------|----------------|------------------|-------------------|
| <u>TIF #7 CAPITAL PROJECTS</u> |                                      |                     |                   |                   |                      |                |                  |                   |
| 127-60007-210-000              | PROFESSIONAL SERVICES                | .00                 | 400.00            | 1,000.00          | 600.00               | 40.00          | .00              | 600.00            |
| 127-60007-575-000              | TIF #7 - ORGANIZATIONAL COSTS        | 13.56               | 13.56             | 17.00             | 3.44                 | 79.76          | .00              | 3.44              |
| 127-60007-802-000              | LEASE PMTS TO DEVELOPER              | 18,333.00           | 109,998.00        | 219,996.00        | 109,998.00           | 50.00          | .00              | 109,998.00        |
|                                | <b>TOTAL TIF #7 CAPITAL PROJECTS</b> | <b>18,346.56</b>    | <b>110,411.56</b> | <b>221,013.00</b> | <b>110,601.44</b>    | <b>49.96</b>   | <b>.00</b>       | <b>110,601.44</b> |
|                                | <b>TOTAL FUND EXPENDITURES</b>       | <b>18,346.56</b>    | <b>606,254.05</b> | <b>877,788.00</b> | <b>271,533.95</b>    | <b>69.07</b>   | <b>.00</b>       | <b>271,533.95</b> |
|                                | <b>NET REV OVER EXP</b>              | <b>( 18,133.92)</b> | <b>49,871.10</b>  | <b>807,798.00</b> | <b>( 757,926.90)</b> | <b>6.17</b>    | <b>.00</b>       | <b>49,871.10</b>  |

# CITY OF PLATTEVILLE

BALANCE SHEET  
JUNE 30, 2024

## FUND 129 - TIF DISTRICT #9 FUND

|                               | BEGINNING<br>BALANCE                | CURRENT<br>ACTIVITY | YTD<br>ACTIVITY | ENDING<br>BALANCE   |                   |
|-------------------------------|-------------------------------------|---------------------|-----------------|---------------------|-------------------|
| <u>ASSETS</u>                 |                                     |                     |                 |                     |                   |
| 129-10001-000-000             | TREASURER'S CASH                    | .00 (               | 13.57) (        | 84,713.57) (        | 84,713.57)        |
| 129-11111-000-000             | GENERAL INVESTMENTS                 | .00                 | .00             | .00                 | .00               |
| 129-12111-000-000             | TAXES RECEIVABLE                    | .00                 | .00             | .00                 | .00               |
|                               | <b>TOTAL ASSETS</b>                 | <b>.00 (</b>        | <b>13.57) (</b> | <b>84,713.57) (</b> | <b>84,713.57)</b> |
| <u>LIABILITIES AND EQUITY</u> |                                     |                     |                 |                     |                   |
| <u>LIABILITIES</u>            |                                     |                     |                 |                     |                   |
| 129-21211-000-000             | VOUCHERS PAYABLE                    | .00                 | .00             | .00                 | .00               |
| 129-22211-000-000             | ADVANCE TAX COLLECTIONS-TID 9       | .00                 | .00             | .00                 | .00               |
| 129-27015-000-000             | ADVANCE DUE TO GEN FUND             | ( 12,874.30)        | .00             | .00 (               | 12,874.30)        |
|                               | <b>TOTAL LIABILITIES</b>            | <b>( 12,874.30)</b> | <b>.00</b>      | <b>.00 (</b>        | <b>12,874.30)</b> |
| <u>FUND EQUITY</u>            |                                     |                     |                 |                     |                   |
| 129-31000-000-000             | FUND BALANCE                        | 12,874.30           | .00             | .00                 | 12,874.30         |
|                               | NET INCOME/LOSS                     | .00                 | 13.57           | 84,713.57           | 84,713.57         |
|                               | <b>TOTAL FUND EQUITY</b>            | <b>12,874.30</b>    | <b>13.57</b>    | <b>84,713.57</b>    | <b>97,587.87</b>  |
|                               | <b>TOTAL LIABILITIES AND EQUITY</b> | <b>.00</b>          | <b>13.57</b>    | <b>84,713.57</b>    | <b>84,713.57</b>  |

**CITY OF PLATTEVILLE**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 129 - TIF DISTRICT #9 FUND**

|   | PERIOD<br>ACTUAL | YTD ACTUAL | BUDGET<br>AMOUNT | VARIANCE      | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE |
|---|------------------|------------|------------------|---------------|----------------|----------------|------------------|
| <u>OTHER FINANCING SOURCES</u>          |                  |            |                  |               |                |                |                  |
| 129-49999-999-000 GENERAL FUND TRANSFER | .00              | .00        | 109,340.00       | ( 109,340.00) | .00            | .00            | ( 109,340.00)    |
| TOTAL OTHER FINANCING SOUR              | .00              | .00        | 109,340.00       | ( 109,340.00) | .00            | .00            | ( 109,340.00)    |
| TOTAL FUND REVENUE                      | .00              | .00        | 109,340.00       | ( 109,340.00) | .00            | .00            | ( 109,340.00)    |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 129 - TIF DISTRICT #9 FUND**

|   | PERIOD<br>ACTUAL | YTD ACTUAL   | BUDGET<br>AMOUNT | VARIANCE     | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE |
|---|------------------|--------------|------------------|--------------|----------------|----------------|------------------|
| <u>ADMINISTRATIVE OFFICE SUPPLI</u>           |                  |              |                  |              |                |                |                  |
| 129-51451-500-000 ADMINISTRATIVE              | 13.57            | 13.57        | .00              | ( 13.57)     | .00            | .00            | ( 13.57)         |
| TOTAL ADMINISTRATIVE OFFICE                   | 13.57            | 13.57        | .00              | ( 13.57)     | .00            | .00            | ( 13.57)         |
| <u>CITY TREASURER</u>                         |                  |              |                  |              |                |                |                  |
| 129-51510-210-000 PROFESSIONAL SERVICES       | .00              | .00          | 20,000.00        | 20,000.00    | .00            | .00            | 20,000.00        |
| TOTAL CITY TREASURER                          | .00              | .00          | 20,000.00        | 20,000.00    | .00            | .00            | 20,000.00        |
| <u>TAX INCREMENT DISTRICT FEE</u>             |                  |              |                  |              |                |                |                  |
| 129-56600-290-000 TAX INCREMENT DISTRICT FEES | .00              | 150.00       | .00              | ( 150.00)    | .00            | .00            | ( 150.00)        |
| TOTAL TAX INCREMENT DISTRICT                  | .00              | 150.00       | .00              | ( 150.00)    | .00            | .00            | ( 150.00)        |
| <u>INCUBATOR</u>                              |                  |              |                  |              |                |                |                  |
| 129-56721-509-000 PLATTEVILLE INCUBATOR       | .00              | 7,500.00     | 7,500.00         | .00          | 100.00         | .00            | .00              |
| 129-56721-510-000 GRANT CTY ECON DEV          | .00              | .00          | 4,790.00         | 4,790.00     | .00            | .00            | 4,790.00         |
| 129-56721-511-000 PVILLE AREA INDUST DEV CORP | .00              | 77,050.00    | 77,050.00        | .00          | 100.00         | .00            | .00              |
| TOTAL INCUBATOR                               | .00              | 84,550.00    | 89,340.00        | 4,790.00     | 94.64          | .00            | 4,790.00         |
| TOTAL FUND EXPENDITURES                       | 13.57            | 84,713.57    | 109,340.00       | 24,626.43    | 77.48          | .00            | 24,626.43        |
| NET REV OVER EXP                              | ( 13.57)         | ( 84,713.57) | .00              | ( 84,713.57) | .00            | .00            | ( 84,713.57)     |

# CITY OF PLATTEVILLE

BALANCE SHEET  
JUNE 30, 2024

## FUND 130 - REDEVEL. AUTH (RDA) FUND

|                               |                              | BEGINNING<br>BALANCE | CURRENT<br>ACTIVITY | YTD<br>ACTIVITY | ENDING<br>BALANCE |
|-------------------------------|------------------------------|----------------------|---------------------|-----------------|-------------------|
| <hr/>                         |                              |                      |                     |                 |                   |
| <u>ASSETS</u>                 |                              |                      |                     |                 |                   |
| 130-10001-000-000             | TREASURER'S CASH             | 80,777.94            | 939.92              | 12,403.15       | 93,181.09         |
| 130-11111-000-000             | GENERAL INVESTMENTS          | .00                  | .00                 | .00             | .00               |
| 130-13911-000-000             | ACCOUNTS RECEIVABLE MISC.    | 1,401.97             | .00                 | .00             | 1,401.97          |
| 130-17200-000-000             | NOTES REC. ECON. DEV.(ALLBE) | .00                  | .00                 | .00             | .00               |
| 130-17400-000-000             | RDA LOANS RECEIVABLE         | 312,438.25           | ( 2,498.90)         | ( 14,573.82)    | 297,864.43        |
| <hr/>                         |                              |                      |                     |                 |                   |
|                               | TOTAL ASSETS                 | 394,618.16           | ( 1,558.98)         | ( 2,170.67)     | 392,447.49        |
| <hr/>                         |                              |                      |                     |                 |                   |
| <u>LIABILITIES AND EQUITY</u> |                              |                      |                     |                 |                   |
| <u>LIABILITIES</u>            |                              |                      |                     |                 |                   |
| 130-21211-000-000             | VOUCHERS PAYABLE             | .00                  | .00                 | .00             | .00               |
| 130-26000-000-000             | DEFERRED (PREPAID) REVENUE   | .00                  | .00                 | .00             | .00               |
| 130-26001-000-000             | RDA LOANS RECEIVABLE         | ( 312,438.25)        | 2,498.90            | 14,573.82       | ( 297,864.43)     |
| 130-27000-000-000             | NOTES ADV. ECON DEV.(ALLBE)  | .00                  | .00                 | .00             | .00               |
| <hr/>                         |                              |                      |                     |                 |                   |
|                               | TOTAL LIABILITIES            | ( 312,438.25)        | 2,498.90            | 14,573.82       | ( 297,864.43)     |
| <hr/>                         |                              |                      |                     |                 |                   |
| <u>FUND EQUITY</u>            |                              |                      |                     |                 |                   |
| 130-30000-000-000             | BUDGET VARIANCE              | .00                  | .00                 | .00             | .00               |
| 130-31000-000-000             | FUND BALANCE                 | ( 82,179.91)         | .00                 | .00             | ( 82,179.91)      |
| 130-34110-000-000             | P.O. ENCUMBRANCE             | .00                  | .00                 | .00             | .00               |
|                               | NET INCOME/LOSS              | .00                  | ( 939.92)           | ( 12,403.15)    | ( 12,403.15)      |
| <hr/>                         |                              |                      |                     |                 |                   |
|                               | TOTAL FUND EQUITY            | ( 82,179.91)         | ( 939.92)           | ( 12,403.15)    | ( 94,583.06)      |
| <hr/>                         |                              |                      |                     |                 |                   |
|                               | TOTAL LIABILITIES AND EQUITY | ( 394,618.16)        | 1,558.98            | 2,170.67        | ( 392,447.49)     |
| <hr/>                         |                              |                      |                     |                 |                   |



**CITY OF PLATTEVILLE**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 130 - REDEVEL. AUTH (RDA) FUND**

|                                | PERIOD<br>ACTUAL                  | YTD ACTUAL      | BUDGET<br>AMOUNT | VARIANCE          | % OF<br>BUDGET       | ENC<br>BALANCE | UNENC<br>BALANCE         |
|--------------------------------|-----------------------------------|-----------------|------------------|-------------------|----------------------|----------------|--------------------------|
| <u>OTHER FINANCING SOURCES</u> |                                   |                 |                  |                   |                      |                |                          |
| 130-49210-924-000              | DRIFTLESS MARKET LOAN PMT         | .00             | 5,256.24         | 10,512.00         | ( 5,255.76)          | 50.00          | .00 ( 5,255.76)          |
| 130-49210-925-000              | DEALS N DRAGONS LOAN PAYME        | 283.56          | 1,701.36         | 3,403.00          | ( 1,701.64)          | 50.00          | .00 ( 1,701.64)          |
| 130-49210-930-000              | LMN INVESTMENT LOAN PMT.          | 1,321.83        | 7,930.98         | 161,713.00        | ( 153,782.02)        | 4.90           | .00 ( 153,782.02)        |
| 130-49210-932-000              | HD ACADEMY LOAN                   | 451.16          | 2,706.96         | 5,414.00          | ( 2,707.04)          | 50.00          | .00 ( 2,707.04)          |
|                                | <b>TOTAL OTHER FINANCING SOUR</b> | <b>2,056.55</b> | <b>17,595.54</b> | <b>181,042.00</b> | <b>( 163,446.46)</b> | <b>9.72</b>    | <b>.00 ( 163,446.46)</b> |
|                                | <b>TOTAL FUND REVENUE</b>         | <b>2,056.55</b> | <b>17,595.54</b> | <b>181,042.00</b> | <b>( 163,446.46)</b> | <b>9.72</b>    | <b>.00 ( 163,446.46)</b> |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 130 - REDEVEL. AUTH (RDA) FUND**

|   | PERIOD<br>ACTUAL | YTD ACTUAL | BUDGET<br>AMOUNT | VARIANCE     | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE |
|---|------------------|------------|------------------|--------------|----------------|----------------|------------------|
| <u>COMM. PLAN &amp; DEVELOPMENT</u>           |                  |            |                  |              |                |                |                  |
| 130-56900-210-000 RDA: ATTORNEY-PROF SERVICE  | .00              | .00        | 500.00           | 500.00       | .00            | .00            | 500.00           |
| 130-56900-712-000 RDA: LOANS - OTHER          | .00              | .00        | 40,000.00        | 40,000.00    | .00            | .00            | 40,000.00        |
| 130-56900-800-000 RDA: GRANTS                 | .00              | .00        | 1,000.00         | 1,000.00     | .00            | .00            | 1,000.00         |
| 130-56900-923-000 RDA: CITY LOAN PMTS-LMN INV | 1,116.63         | 5,192.39   | 109,552.00       | 104,359.61   | 4.74           | .00            | 104,359.61       |
| TOTAL COMM. PLAN & DEVELOPM                   | 1,116.63         | 5,192.39   | 151,052.00       | 145,859.61   | 3.44           | .00            | 145,859.61       |
| TOTAL FUND EXPENDITURES                       | 1,116.63         | 5,192.39   | 151,052.00       | 145,859.61   | 3.44           | .00            | 145,859.61       |
| NET REV OVER EXP                              | 939.92           | 12,403.15  | 29,990.00        | ( 17,586.85) | 41.36          | .00            | 12,403.15        |

# CITY OF PLATTEVILLE

BALANCE SHEET  
JUNE 30, 2024

## FUND 135 - AFFORDABLE HOUSING

|   | BEGINNING<br>BALANCE | CURRENT<br>ACTIVITY | YTD<br>ACTIVITY    | ENDING<br>BALANCE   |
|---|----------------------|---------------------|--------------------|---------------------|
| <u>ASSETS</u>                               |                      |                     |                    |                     |
| 135-10001-000-000 TREASURER'S CASH          | 70,229.20            | ( 1,806.66)         | ( 1,656.65)        | 68,572.55           |
| 135-13911-000-000 ACCOUNTS RECEIVABLE MISC. | .00                  | .00                 | .00                | .00                 |
| TOTAL ASSETS                                | <u>70,229.20</u>     | <u>( 1,806.66)</u>  | <u>( 1,656.65)</u> | <u>68,572.55</u>    |
| <u>LIABILITIES AND EQUITY</u>               |                      |                     |                    |                     |
| <u>LIABILITIES</u>                          |                      |                     |                    |                     |
| 135-21211-000-000 VOUCHERS PAYABLE          | .00                  | .00                 | .00                | .00                 |
| TOTAL LIABILITIES                           | .00                  | .00                 | .00                | .00                 |
| <u>FUND EQUITY</u>                          |                      |                     |                    |                     |
| 135-30000-000-000 BUDGET VARIANCE           | .00                  | .00                 | .00                | .00                 |
| 135-31000-000-000 FUND BALANCE              | ( 70,229.20)         | .00                 | .00                | ( 70,229.20)        |
| NET INCOME/LOSS                             | .00                  | 1,806.66            | 1,656.65           | 1,656.65            |
| TOTAL FUND EQUITY                           | <u>( 70,229.20)</u>  | <u>1,806.66</u>     | <u>1,656.65</u>    | <u>( 68,572.55)</u> |
| TOTAL LIABILITIES AND EQUITY                | <u>( 70,229.20)</u>  | <u>1,806.66</u>     | <u>1,656.65</u>    | <u>( 68,572.55)</u> |

**CITY OF PLATTEVILLE**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 135 - AFFORDABLE HOUSING**

|   | PERIOD<br>ACTUAL | YTD ACTUAL | BUDGET<br>AMOUNT | VARIANCE     | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE |
|---|------------------|------------|------------------|--------------|----------------|----------------|------------------|
| <u>SOURCE 43</u>                            |                  |            |                  |              |                |                |                  |
| 135-43580-293-000 STATE HOUSING GRANT       | .00              | 25,000.00  | .00              | 25,000.00    | .00            | .00            | 25,000.00        |
| TOTAL SOURCE 43                             | .00              | 25,000.00  | .00              | 25,000.00    | .00            | .00            | 25,000.00        |
| <u>OTHER FINANCING SOURCES</u>              |                  |            |                  |              |                |                |                  |
| 135-49200-013-000 TRANSFER FROM OTHER FUNDS | .00              | .00        | 75,000.00        | ( 75,000.00) | .00            | .00            | ( 75,000.00)     |
| 135-49210-920-000 AFFORD HOUSING: LOANS     | 1,253.34         | 23,843.12  | 24,000.00        | ( 156.88)    | 99.35          | .00            | ( 156.88)        |
| TOTAL OTHER FINANCING SOUR                  | 1,253.34         | 23,843.12  | 99,000.00        | ( 75,156.88) | 24.08          | .00            | ( 75,156.88)     |
| TOTAL FUND REVENUE                          | 1,253.34         | 48,843.12  | 99,000.00        | ( 50,156.88) | 49.34          | .00            | ( 50,156.88)     |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 135 - AFFORDABLE HOUSING**

|                           | PERIOD<br>ACTUAL                | YTD ACTUAL         | BUDGET<br>AMOUNT   | VARIANCE            | % OF<br>BUDGET   | ENC<br>BALANCE | UNENC<br>BALANCE |                    |
|---------------------------|---------------------------------|--------------------|--------------------|---------------------|------------------|----------------|------------------|--------------------|
| <u>AFFORDABLE HOUSING</u> |                                 |                    |                    |                     |                  |                |                  |                    |
| 135-56900-210-000         | AFFORD HOUSING: ATTY-PROF S     | 60.00              | 120.00             | 120.00              | .00              | 100.00         | .00              | .00                |
| 135-56900-712-000         | AFFORD HOUSING: LOANS           | 3,000.00           | 38,041.15          | 58,000.00           | 19,958.85        | 65.59          | .00              | 19,958.85          |
| 135-56900-800-000         | AFFORD HOUSING: GRANTS          | .00                | 12,338.62          | 62,000.00           | 49,661.38        | 19.90          | .00              | 49,661.38          |
|                           | <b>TOTAL AFFORDABLE HOUSING</b> | <b>3,060.00</b>    | <b>50,499.77</b>   | <b>120,120.00</b>   | <b>69,620.23</b> | <b>42.04</b>   | <b>.00</b>       | <b>69,620.23</b>   |
|                           | <b>TOTAL FUND EXPENDITURES</b>  | <b>3,060.00</b>    | <b>50,499.77</b>   | <b>120,120.00</b>   | <b>69,620.23</b> | <b>42.04</b>   | <b>.00</b>       | <b>69,620.23</b>   |
|                           | <b>NET REV OVER EXP</b>         | <b>( 1,806.66)</b> | <b>( 1,656.65)</b> | <b>( 21,120.00)</b> | <b>19,463.35</b> | <b>( 7.84)</b> | <b>.00</b>       | <b>( 1,656.65)</b> |

# CITY OF PLATTEVILLE

BALANCE SHEET  
JUNE 30, 2024

## FUND 140 - BROSKE CENTER

|                               |                                     | BEGINNING<br>BALANCE | CURRENT<br>ACTIVITY | YTD<br>ACTIVITY     | ENDING<br>BALANCE   |
|-------------------------------|-------------------------------------|----------------------|---------------------|---------------------|---------------------|
| <u>ASSETS</u>                 |                                     |                      |                     |                     |                     |
| 140-10001-000-000             | TREASURER'S CASH                    | 26,493.60            | ( 1,891.70)         | ( 18,640.38)        | 7,853.22            |
| 140-12111-000-000             | TAXES RECEIVABLE                    | .00                  | .00                 | 32,203.00           | 32,203.00           |
| 140-13911-000-000             | ACCOUNTS RECEIVABLE MISC.           | .00                  | .00                 | .00                 | .00                 |
|                               | <b>TOTAL ASSETS</b>                 | <b>26,493.60</b>     | <b>( 1,891.70)</b>  | <b>13,562.62</b>    | <b>40,056.22</b>    |
| <u>LIABILITIES AND EQUITY</u> |                                     |                      |                     |                     |                     |
| <u>LIABILITIES</u>            |                                     |                      |                     |                     |                     |
| 140-21211-000-000             | VOUCHERS PAYABLE                    | ( 1,472.69)          | .00                 | 1,472.69            | .00                 |
| 140-23356-000-000             | BROSKE CENTER: TRUST/DONATIONS      | ( 232.80)            | .00                 | 3,000.00            | 2,767.20            |
| 140-23388-000-000             | PREPAID BROSKE CENTER RENT          | ( 14,060.00)         | ( 150.00)           | ( 550.00)           | ( 14,610.00)        |
| 140-27192-000-000             | BROSKE CENTER: DAMAGE DEPOSITS      | ( 2,135.00)          | .00                 | .00                 | ( 2,135.00)         |
|                               | <b>TOTAL LIABILITIES</b>            | <b>( 17,900.49)</b>  | <b>( 150.00)</b>    | <b>3,922.69</b>     | <b>( 13,977.80)</b> |
| <u>FUND EQUITY</u>            |                                     |                      |                     |                     |                     |
| 140-30000-000-000             | BUDGET VARIANCE                     | .00                  | .00                 | .00                 | .00                 |
| 140-31000-000-000             | FUND BALANCE                        | ( 8,593.11)          | .00                 | .00                 | ( 8,593.11)         |
| 140-34110-000-000             | P.O. ENCUMBRANCE                    | .00                  | .00                 | .00                 | .00                 |
|                               | NET INCOME/LOSS                     | .00                  | 2,041.70            | ( 17,485.31)        | ( 17,485.31)        |
|                               | <b>TOTAL FUND EQUITY</b>            | <b>( 8,593.11)</b>   | <b>2,041.70</b>     | <b>( 17,485.31)</b> | <b>( 26,078.42)</b> |
|                               | <b>TOTAL LIABILITIES AND EQUITY</b> | <b>( 26,493.60)</b>  | <b>1,891.70</b>     | <b>( 13,562.62)</b> | <b>( 40,056.22)</b> |

**CITY OF PLATTEVILLE**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 140 - BROSKE CENTER**

|   | PERIOD<br>ACTUAL | YTD ACTUAL | BUDGET<br>AMOUNT | VARIANCE     | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE |
|---|------------------|------------|------------------|--------------|----------------|----------------|------------------|
| <u>SOURCE 41</u>                              |                  |            |                  |              |                |                |                  |
| 140-41100-100-000 GENERAL PROPERTY TAXES      | .00              | 32,203.00  | 32,203.00        | .00          | 100.00         | .00            | .00              |
| TOTAL SOURCE 41                               | .00              | 32,203.00  | 32,203.00        | .00          | 100.00         | .00            | .00              |
| <u>BROSKE CENTER REVENUES</u>                 |                  |            |                  |              |                |                |                  |
| 140-46740-670-000 BROSKE CENTER: RENTAL       | .00              | 2,000.00   | 8,410.00         | ( 6,410.00)  | 23.78          | .00            | ( 6,410.00)      |
| 140-46740-671-000 BROSKE CENTER: RENTAL TAXAB | 1,828.76         | 12,528.89  | 65,404.00        | ( 52,875.11) | 19.16          | .00            | ( 52,875.11)     |
| 140-46740-672-000 BROSKE CENTER: CITY USAGE   | .00              | 500.00     | .00              | 500.00       | .00            | .00            | 500.00           |
| TOTAL BROSKE CENTER REVENUE                   | 1,828.76         | 15,028.89  | 73,814.00        | ( 58,785.11) | 20.36          | .00            | ( 58,785.11)     |
| TOTAL FUND REVENUE                            | 1,828.76         | 47,231.89  | 106,017.00       | ( 58,785.11) | 44.55          | .00            | ( 58,785.11)     |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 140 - BROSKE CENTER**

|                               | PERIOD<br>ACTUAL                  | YTD ACTUAL         | BUDGET<br>AMOUNT | VARIANCE          | % OF<br>BUDGET   | ENC<br>BALANCE   | UNENC<br>BALANCE |                  |
|-------------------------------|-----------------------------------|--------------------|------------------|-------------------|------------------|------------------|------------------|------------------|
| <u>BROSKE CENTER EXPENSES</u> |                                   |                    |                  |                   |                  |                  |                  |                  |
| 140-55130-110-000             | BROSKE CENTER: SALARIES           | 716.58             | 4,456.63         | 7,687.00          | 3,230.37         | 57.98            | .00              | 3,230.37         |
| 140-55130-120-000             | BROSKE CENTER: OTHER WAGE         | 1,455.69           | 8,160.19         | 49,125.00         | 40,964.81        | 16.61            | .00              | 40,964.81        |
| 140-55130-124-000             | BROSKE CENTER: OVERTIME           | .00                | .00              | 1,019.00          | 1,019.00         | .00              | .00              | 1,019.00         |
| 140-55130-131-000             | BROSKE CENTER: WRS (ERS           | 126.64             | 768.60           | 3,748.00          | 2,979.40         | 20.51            | .00              | 2,979.40         |
| 140-55130-132-000             | BROSKE CENTER: SOC SEC            | 127.17             | 741.69           | 3,586.00          | 2,844.31         | 20.68            | .00              | 2,844.31         |
| 140-55130-133-000             | BROSKE CENTER: MEDICARE           | 29.74              | 173.43           | 838.00            | 664.57           | 20.70            | .00              | 664.57           |
| 140-55130-134-000             | BROSKE CENTER: LIFE INS           | 1.27               | 26.84            | 108.00            | 81.16            | 24.85            | .00              | 81.16            |
| 140-55130-135-000             | BROSKE CENTER: HEALTH INS P       | 534.12             | 7,376.86         | 18,313.00         | 10,936.14        | 40.28            | .00              | 10,936.14        |
| 140-55130-137-000             | BROSKE CENTER: HLTH INS CLAI      | 78.40              | 237.31           | 790.00            | 552.69           | 30.04            | .00              | 552.69           |
| 140-55130-138-000             | BROSKE CENTER: DENTAL INS         | 32.81              | 390.04           | 911.00            | 520.96           | 42.81            | .00              | 520.96           |
| 140-55130-139-000             | BROSKE CENTER: LONG TERM DI       | 10.14              | 167.27           | .00               | ( 167.27)        | .00              | .00              | ( 167.27)        |
| 140-55130-314-000             | BROSKE CENTER: UTILITY/REFU       | 460.82             | 2,387.16         | 7,000.00          | 4,612.84         | 34.10            | .00              | 4,612.84         |
| 140-55130-340-000             | BROSKE CENTER: OPER SUPPLIE       | 297.08             | 1,360.56         | 5,500.00          | 4,139.44         | 24.74            | .00              | 4,139.44         |
| 140-55130-350-000             | BROSKE CENTER: BLDG & GRND        | .00                | .00              | 2,500.00          | 2,500.00         | .00              | .00              | 2,500.00         |
| 140-55130-500-000             | BROSKE CENTER: OUTLAY             | .00                | 3,000.00         | 5,000.00          | 2,000.00         | 60.00            | .00              | 2,000.00         |
| 140-55130-790-000             | BROSKE CENTER: CITY USE COS       | .00                | 500.00           | .00               | ( 500.00)        | .00              | .00              | ( 500.00)        |
|                               | <b>TOTAL BROSKE CENTER EXPENS</b> | <b>3,870.46</b>    | <b>29,746.58</b> | <b>106,125.00</b> | <b>76,378.42</b> | <b>28.03</b>     | <b>.00</b>       | <b>76,378.42</b> |
|                               | <b>TOTAL FUND EXPENDITURES</b>    | <b>3,870.46</b>    | <b>29,746.58</b> | <b>106,125.00</b> | <b>76,378.42</b> | <b>28.03</b>     | <b>.00</b>       | <b>76,378.42</b> |
|                               | <b>NET REV OVER EXP</b>           | <b>( 2,041.70)</b> | <b>17,485.31</b> | <b>( 108.00)</b>  | <b>17,593.31</b> | <b>16,190.10</b> | <b>.00</b>       | <b>17,485.31</b> |



# CITY OF PLATTEVILLE

BALANCE SHEET  
JUNE 30, 2024

## FUND 150 - ARPA FUND

|   | BEGINNING<br>BALANCE | CURRENT<br>ACTIVITY | YTD<br>ACTIVITY | ENDING<br>BALANCE    |
|---|----------------------|---------------------|-----------------|----------------------|
| <u>ASSETS</u>                           |                      |                     |                 |                      |
| 150-10001-000-000 TREASURER'S CASH      | 260,949.16           | .00                 | .00             | 260,949.16           |
| TOTAL ASSETS                            | <u>260,949.16</u>    | <u>.00</u>          | <u>.00</u>      | <u>260,949.16</u>    |
| <u>LIABILITIES AND EQUITY</u>           |                      |                     |                 |                      |
| <u>LIABILITIES</u>                      |                      |                     |                 |                      |
| 150-21211-000-000 VOUCHERS PAYABLE      | .00                  | .00                 | .00             | .00                  |
| 150-27000-000-000 UNEARNED REVENUE-ARPA | ( 260,948.75)        | .00                 | .00             | ( 260,948.75)        |
| TOTAL LIABILITIES                       | ( 260,948.75)        | .00                 | .00             | ( 260,948.75)        |
| <u>FUND EQUITY</u>                      |                      |                     |                 |                      |
| 150-31000-000-000 FUND BALANCE          | ( .41)               | .00                 | .00             | ( .41)               |
| 150-34110-000-000 P.O. ENCUMBRANCE      | .00                  | .00                 | .00             | .00                  |
| NET INCOME/LOSS                         | .00                  | .00                 | .00             | .00                  |
| TOTAL FUND EQUITY                       | ( .41)               | .00                 | .00             | ( .41)               |
| TOTAL LIABILITIES AND EQUITY            | <u>( 260,949.16)</u> | <u>.00</u>          | <u>.00</u>      | <u>( 260,949.16)</u> |

**CITY OF PLATTEVILLE**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 150 - ARPA FUND**

|  | PERIOD<br>ACTUAL | YTD ACTUAL | BUDGET<br>AMOUNT | VARIANCE      | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE |
|--|------------------|------------|------------------|---------------|----------------|----------------|------------------|
| <u>INTERGOVERNMENTAL REVENUE</u>               |                  |            |                  |               |                |                |                  |
| 150-43100-216-000 ARPA:LOCAL FISCAL RECOV. FUN | .00              | .00        | 504,137.00       | ( 504,137.00) | .00            | .00            | ( 504,137.00)    |
| TOTAL INTERGOVERNMENTAL RE                     | .00              | .00        | 504,137.00       | ( 504,137.00) | .00            | .00            | ( 504,137.00)    |
| TOTAL FUND REVENUE                             | .00              | .00        | 504,137.00       | ( 504,137.00) | .00            | .00            | ( 504,137.00)    |



# CITY OF PLATTEVILLE

BALANCE SHEET  
JUNE 30, 2024

## FUND 151 - FIRE FACILITY

|   | BEGINNING<br>BALANCE | CURRENT<br>ACTIVITY | YTD<br>ACTIVITY | ENDING<br>BALANCE |
|---|----------------------|---------------------|-----------------|-------------------|
| <u>ASSETS</u>                               |                      |                     |                 |                   |
| 151-10001-000-000 TREASURER'S CASH          | .00                  | ( 36,340.05)        | ( 153,494.77)   | ( 153,494.77)     |
| 151-13911-000-000 ACCOUNTS RECEIVABLE MISC. | .00                  | .00                 | .00             | .00               |
| TOTAL ASSETS                                | .00                  | ( 36,340.05)        | ( 153,494.77)   | ( 153,494.77)     |
| <u>LIABILITIES AND EQUITY</u>               |                      |                     |                 |                   |
| <u>LIABILITIES</u>                          |                      |                     |                 |                   |
| 151-21211-000-000 VOUCHERS PAYABLE          | ( 36,309.60)         | .00                 | 36,309.60       | .00               |
| 151-25100-000-000 DUE TO GENERAL FUND       | ( 120,132.10)        | .00                 | .00             | ( 120,132.10)     |
| TOTAL LIABILITIES                           | ( 156,441.70)        | .00                 | 36,309.60       | ( 120,132.10)     |
| <u>FUND EQUITY</u>                          |                      |                     |                 |                   |
| 151-31000-000-000 FUND BALANCE              | 156,441.70           | .00                 | .00             | 156,441.70        |
| NET INCOME/LOSS                             | .00                  | 36,340.05           | 117,185.17      | 117,185.17        |
| TOTAL FUND EQUITY                           | 156,441.70           | 36,340.05           | 117,185.17      | 273,626.87        |
| TOTAL LIABILITIES AND EQUITY                | .00                  | 36,340.05           | 153,494.77      | 153,494.77        |

**CITY OF PLATTEVILLE**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 151 - FIRE FACILITY**

|                                | PERIOD<br>ACTUAL              | YTD ACTUAL | BUDGET<br>AMOUNT | VARIANCE      | % OF<br>BUDGET  | ENC<br>BALANCE | UNENC<br>BALANCE |                 |
|--------------------------------|-------------------------------|------------|------------------|---------------|-----------------|----------------|------------------|-----------------|
| <u>FIRE FACILITY FUNDS</u>     |                               |            |                  |               |                 |                |                  |                 |
| 151-43260-237-000              | FIRE FACILITY FED APPROP.     | .00        | .00              | 7,000,000.00  | (7,000,000.00)  | .00            | .00              | (7,000,000.00)  |
|                                | TOTAL FIRE FACILITY FUNDS     | .00        | .00              | 7,000,000.00  | (7,000,000.00)  | .00            | .00              | (7,000,000.00)  |
| <u>SOURCE 47</u>               |                               |            |                  |               |                 |                |                  |                 |
| 151-47300-484-000              | FF TOWNSHIP SHARE             | .00        | .00              | 1,400,000.00  | (1,400,000.00)  | .00            | .00              | (1,400,000.00)  |
|                                | TOTAL SOURCE 47               | .00        | .00              | 1,400,000.00  | (1,400,000.00)  | .00            | .00              | (1,400,000.00)  |
| <u>FIRE FACILITY DONATIONS</u> |                               |            |                  |               |                 |                |                  |                 |
| 151-48309-680-000              | SALE OF MATERIALS & EQUIPME   | .00        | 1,501.00         | .00           | 1,501.00        | .00            | .00              | 1,501.00        |
| 151-48500-100-000              | FIRE FACILITY DONATION        | .00        | .00              | 1,500,000.00  | (1,500,000.00)  | .00            | .00              | (1,500,000.00)  |
|                                | TOTAL FIRE FACILITY DONATIONS | .00        | 1,501.00         | 1,500,000.00  | (1,498,499.00)  | .10            | .00              | (1,498,499.00)  |
| <u>SOURCE 49</u>               |                               |            |                  |               |                 |                |                  |                 |
| 151-49120-940-000              | FF LONG TERM LOANS            | .00        | .00              | 4,600,000.00  | (4,600,000.00)  | .00            | .00              | (4,600,000.00)  |
|                                | TOTAL SOURCE 49               | .00        | .00              | 4,600,000.00  | (4,600,000.00)  | .00            | .00              | (4,600,000.00)  |
|                                | TOTAL FUND REVENUE            | .00        | 1,501.00         | 14,500,000.00 | (14,498,499.00) | .01            | .00              | (14,498,499.00) |

**CITY OF PLATTEVILLE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 151 - FIRE FACILITY**

|                                   | PERIOD<br>ACTUAL                     | YTD ACTUAL          | BUDGET<br>AMOUNT     | VARIANCE             | % OF<br>BUDGET       | ENC<br>BALANCE | UNENC<br>BALANCE |                      |
|-----------------------------------|--------------------------------------|---------------------|----------------------|----------------------|----------------------|----------------|------------------|----------------------|
| <u>FIRE FACILITY EXPENDITURES</u> |                                      |                     |                      |                      |                      |                |                  |                      |
| 151-57220-820-001                 | FF DEV - SITE DEMOLITION             | .00                 | .00                  | 250,000.00           | 250,000.00           | .00            | .00              | 250,000.00           |
| 151-57220-820-002                 | FF DEV - CONSTRUCTION                | .00                 | .00                  | 11,399,144.00        | 11,399,144.00        | .00            | .00              | 11,399,144.00        |
| 151-57220-820-003                 | FF EQUIPMNENT - FFE                  | .00                 | .00                  | 317,982.00           | 317,982.00           | .00            | .00              | 317,982.00           |
| 151-57220-820-004                 | FF EQUIP - COMMUNICATION TEC         | .00                 | 4,931.00             | 193,000.00           | 188,069.00           | 2.55           | .00              | 188,069.00           |
| 151-57220-820-005                 | FF PROFESSIONAL FEES                 | 36,340.05           | 113,755.17           | 749,964.00           | 636,208.83           | 15.17          | .00              | 636,208.83           |
| 151-57220-820-006                 | FF CONTINGENCIES                     | .00                 | .00                  | 1,589,910.00         | 1,589,910.00         | .00            | .00              | 1,589,910.00         |
|                                   | <b>TOTAL FIRE FACILITY EXPENDITU</b> | <b>36,340.05</b>    | <b>118,686.17</b>    | <b>14,500,000.00</b> | <b>14,381,313.83</b> | <b>.82</b>     | <b>.00</b>       | <b>14,381,313.83</b> |
|                                   | <b>TOTAL FUND EXPENDITURES</b>       | <b>36,340.05</b>    | <b>118,686.17</b>    | <b>14,500,000.00</b> | <b>14,381,313.83</b> | <b>.82</b>     | <b>.00</b>       | <b>14,381,313.83</b> |
|                                   | <b>NET REV OVER EXP</b>              | <b>( 36,340.05)</b> | <b>( 117,185.17)</b> | <b>.00</b>           | <b>( 117,185.17)</b> | <b>.00</b>     | <b>.00</b>       | <b>( 117,185.17)</b> |

# CITY OF PLATTEVILLE

BALANCE SHEET  
JUNE 30, 2024

## FUND 152 - NIF GRANT

|   | BEGINNING<br>BALANCE | CURRENT<br>ACTIVITY | YTD<br>ACTIVITY | ENDING<br>BALANCE |
|---|----------------------|---------------------|-----------------|-------------------|
| <u>ASSETS</u>                               |                      |                     |                 |                   |
| 152-10001-000-000 TREASURER'S CASH          | .00                  | .00                 | .00             | .00               |
| 152-13911-000-000 ACCOUNTS RECEIVABLE MISC. | 748,340.48           | .00                 | ( 748,340.48)   | .00               |
| TOTAL ASSETS                                | 748,340.48           | .00                 | ( 748,340.48)   | .00               |
| <u>LIABILITIES AND EQUITY</u>               |                      |                     |                 |                   |
| <u>LIABILITIES</u>                          |                      |                     |                 |                   |
| 152-21211-000-000 VOUCHERS PAYABLE          | ( 748,340.48)        | .00                 | 748,340.48      | .00               |
| TOTAL LIABILITIES                           | ( 748,340.48)        | .00                 | 748,340.48      | .00               |
| <u>FUND EQUITY</u>                          |                      |                     |                 |                   |
| 152-31000-000-000 FUND BALANCE              | .00                  | .00                 | .00             | .00               |
| NET INCOME/LOSS                             | .00                  | .00                 | .00             | .00               |
| TOTAL FUND EQUITY                           | .00                  | .00                 | .00             | .00               |
| TOTAL LIABILITIES AND EQUITY                | ( 748,340.48)        | .00                 | 748,340.48      | .00               |

**CITY OF PLATTEVILLE**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 152 - NIF GRANT**

|                        |                       | PERIOD |            | BUDGET     |               | % OF   | ENC     | UNENC         |
|------------------------|-----------------------|--------|------------|------------|---------------|--------|---------|---------------|
|                        |                       | ACTUAL | YTD ACTUAL | AMOUNT     | VARIANCE      | BUDGET | BALANCE | BALANCE       |
| <u>NIF GRANT FUNDS</u> |                       |        |            |            |               |        |         |               |
| 152-43560-100-000      | NIF GRANT FUNDS       | .00    | .00        | 748,340.00 | ( 748,340.00) | .00    | .00     | ( 748,340.00) |
|                        | TOTAL NIF GRANT FUNDS | .00    | .00        | 748,340.00 | ( 748,340.00) | .00    | .00     | ( 748,340.00) |
|                        | TOTAL FUND REVENUE    | .00    | .00        | 748,340.00 | ( 748,340.00) | .00    | .00     | ( 748,340.00) |





# CITY OF PLATTEVILLE

BALANCE SHEET  
JUNE 30, 2024

## FUND 153 - CDI GRANT

|                               | BEGINNING<br>BALANCE         | CURRENT<br>ACTIVITY | YTD<br>ACTIVITY | ENDING<br>BALANCE |
|-------------------------------|------------------------------|---------------------|-----------------|-------------------|
| <u>ASSETS</u>                 |                              |                     |                 |                   |
| 153-10001-000-000             | TREASURER'S CASH             | .00                 | .00             | .00               |
|                               | TOTAL ASSETS                 | .00                 | .00             | .00               |
| <u>LIABILITIES AND EQUITY</u> |                              |                     |                 |                   |
| <u>LIABILITIES</u>            |                              |                     |                 |                   |
| 153-21211-000-000             | VOUCHERS PAYABLE             | .00                 | .00             | .00               |
|                               | TOTAL LIABILITIES            | .00                 | .00             | .00               |
| <u>FUND EQUITY</u>            |                              |                     |                 |                   |
| 153-31000-000-000             | FUND BALANCE                 | .00                 | .00             | .00               |
|                               | NET INCOME/LOSS              | .00                 | .00             | .00               |
|                               | TOTAL FUND EQUITY            | .00                 | .00             | .00               |
|                               | TOTAL LIABILITIES AND EQUITY | .00                 | .00             | .00               |

**CITY OF PLATTEVILLE**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 153 - CDI GRANT**

|                        |                       | PERIOD<br>ACTUAL | YTD ACTUAL | BUDGET<br>AMOUNT | VARIANCE   | % OF<br>BUDGET | ENC<br>BALANCE | UNENC<br>BALANCE |
|------------------------|-----------------------|------------------|------------|------------------|------------|----------------|----------------|------------------|
| <u>CDI GRANT FUNDS</u> |                       |                  |            |                  |            |                |                |                  |
| 153-43580-100-000      | CDI GRANT FUNDS       | 106,931.31       | 106,931.31 | .00              | 106,931.31 | .00            | .00            | 106,931.31       |
|                        | TOTAL CDI GRANT FUNDS | 106,931.31       | 106,931.31 | .00              | 106,931.31 | .00            | .00            | 106,931.31       |
|                        | TOTAL FUND REVENUE    | 106,931.31       | 106,931.31 | .00              | 106,931.31 | .00            | .00            | 106,931.31       |



**BANK RECONCILIATION AND STATEMENT OF INVESTMENTS**  
**JUNE 2024**

| BANK ACCOUNTS           | TREASURERS          |                        |                        | TREASURERS          |                     |                      | OUTSTANDING DEPOSITS | OUTSTANDING CHECKS   | ADJ | BANK BALANCE JUNE |
|-------------------------|---------------------|------------------------|------------------------|---------------------|---------------------|----------------------|----------------------|----------------------|-----|-------------------|
|                         | BALANCE MAY         | RECEIPTS               | DISBURSEMENTS          | BALANCE JUNE        |                     |                      |                      |                      |     |                   |
| CITY CASH               | \$ (2,072,041.29)   | \$ 1,141,173.47        | \$ 1,162,275.69        | \$ (2,093,143.51)   | \$ 6,490.56         | \$ 559,321.77        | \$ (12.00)           | \$ (1,540,324.30)    |     |                   |
| W/S CASH                | \$ 2,108,230.17     | \$ 609,925.71          | \$ 550,410.92          | \$ 2,167,744.96     | \$ 10,745.68        | \$ 12,305.04         | \$ -                 | \$ 2,169,304.32      |     |                   |
| <b>TOTAL</b>            | <b>\$ 36,188.88</b> | <b>\$ 1,751,099.18</b> | <b>\$ 1,712,686.61</b> | <b>\$ 74,601.45</b> | <b>\$ 17,236.24</b> | <b>\$ 571,626.81</b> | <b>\$ (12.00)</b>    | <b>\$ 628,980.02</b> |     |                   |
| AIRPORT                 | \$ 157,007.12       | \$ 19,433.12           | \$ 15,853.84           | \$ 160,586.40       | \$ -                | \$ -                 | \$ -                 | \$ 160,586.40        |     |                   |
| AIRPORT RESTRICTED CASH | \$ 38,234.85        | \$ -                   | \$ -                   | \$ 38,234.85        | \$ -                | \$ -                 | \$ -                 | \$ 38,234.85         |     |                   |
|                         | \$ 195,241.97       | \$ 19,433.12           | \$ 15,853.84           | \$ 198,821.25       | \$ -                | \$ -                 | \$ -                 | \$ 198,821.25        |     |                   |
| WHNCP                   | \$ 14,037.42        | \$ 34.52               | \$ -                   | \$ 14,071.94        | \$ -                | \$ -                 | \$ -                 | \$ 14,071.94         |     |                   |
| COMMUNITY DEVELOPMENT   | \$ 221,006.90       | \$ 543.46              | \$ -                   | \$ 221,550.36       | \$ -                | \$ -                 | \$ -                 | \$ 221,550.36        |     |                   |

**INVESTMENTS**

**GENERAL INVESTMENTS:**

|  |               |   |                 |
|--|---------------|---|-----------------|
| MidWest One Bank CD                            | \$ 253,272.26 | State Investment (LGIP) #1 (General)              | \$ 213,505.57   |
| Dupaco (High Interest Savings)                 | \$ 250,000.00 | Intrafi-Airport                                   | \$ 318,980.37   |
| Dupaco (Savings)                               | \$ 25.00      | State Investment (LGIP) #4 (Library)              | \$ 25,092.93    |
| Mound City Bank CD                             | \$ 238,000.00 | State Investment (LGIP) #7 (Greenwood)            | \$ 466,959.83   |
| Wisconsin Bank & Trust. CD                     | \$ 230,000.00 | State Investment (LGIP) #8 (Hillside)             | \$ 54,600.29    |
| Marine Credit Union CD                         | \$ 130,071.52 | State Investment (LGIP) #9 (2023A & C Debt Funds) | \$ 573,997.87   |
| Clare Bank CD                                  | \$ 230,000.00 | State Investment (LGIP) #10 (2022A Bond)          | \$ 84,329.10    |
| Mound City Bk MMIA (Library Littlefield Trust) | \$ 4,547.65   | State Investment (LGIP) #15 (TIF Borrow)          | \$ 46,901.61    |
| Ehler's Misc Interest                          | \$ 267.86     | IntraFi#1   | \$ 6,850,999.58 |
| Ehler's Investments (Parks & Rec) #1)          | \$ 5,734.36   |   |                 |
| Ehler's Investments (Hillside) #8              | \$ 58,353.69  |   |                 |

**WATER AND SEWER INVESTMENTS:**

|                             |                 |                                     |
|-----------------------------|-----------------|-------------------------------------|
| CD-Heartland Credit Union   | \$ 251,089.60   | Holding-W&S CD                      |
| CD-Heartland Credit Union   | \$ 25.00        | Savings Acct - Membership           |
| CD-Community First Bank     | \$ 251,184.96   | Repl.-Sewer CD                      |
| State Investment (LGIP) #3  | \$ 3,291,716.18 | Sewer Replacement                   |
| State Investment (LGIP) #6  | \$ 850,720.01   | W/S Operating Fund (Bond depr fund) |
| State Investment (LGIP) #11 | \$ 292.03       | W/S 2023C Bond                      |
| State Investment (LGIP) #12 | \$ 343.55       | W/S 2020C Bond                      |
| State Investment (LGIP) #13 | \$ 933,485.88   | W/S Depr Fund (restricted)          |
| State Investment (LGIP) #14 | \$ 1,201,568.37 | W/S Debt Service Reserve            |
| State Investment (LGIP) #16 | \$ 206,819.31   | W/S 2022B Bond                      |
| Ehler's Investments #3      | \$ 281,793.46   | Sewer Replacement                   |
| Ehler's Investments #14     | \$ 238,809.09   | W/S Debt Service Reserve            |

Respectfully Submitted,  
Nicola Maurer  
Administration Director



## BOARDS AND COMMISSIONS VACANCIES LIST

As of 6/26/24

**Airport Commission** (partial term ending 11/1/24)  
**Airport Commission** (partial term ending 11/1/25)  
**Board of Appeals (ET Zoning)** (3 year term ending 4/1/27)  
**Board of Appeals (ET Zoning)** (partial term ending 4/1/25)  
**Board of Appeals (ET Zoning) Alternate** (partial term ending 4/1/25)  
**Board of Appeals (Zoning)** (partial term ending 10/1/26)  
**Board of Appeals (Zoning) Alternate** (partial term ending 10/1/24)  
**Board of Appeals (Zoning) Alternate** (partial term ending 10/1/25)  
**Board of Review** (partial term ending after 2027 meeting)  
**Broske Center Care Committee** (non-expiring term)  
**Commission on Aging** (3 - 3 year terms ending 7/1/27)  
**Commission on Aging** (partial term ending 7/1/25)  
**Community Safe Routes Committee** (partial term ending 9/1/26)  
**Historic Preservation Commission-Alternate** (2 3-year terms ending 5/1/27)  
**Housing Authority Board** (5 year term ending 5/1/29)  
**Museum Board** (4 year term ending 7/1/28)  
**Plan Commission** (partial term ending 5/1/25)  
**Plan Commission** (2 - 3 year terms ending 5/1/27)  
**Redevelopment Authority Board** (5 year term ending 7/1/29)  
**Redevelopment Authority Board** (partial term ending 7/1/28)  
**Redevelopment Authority Board** (2 - partial terms ending 7/1/27)  
**Tourism Committee** (4 - 1 year terms ending 7/1/25)  
**Water & Sewer Commission** (5 year term ending 10/1/28)

### UPCOMING VACANCIES - August 2024

None

Application forms for the City of Platteville Boards and Commissions are available in the City Clerk's office in the Municipal Building at 75 N Bonson Street, Platteville, WI or online at [www.platteville.org](http://www.platteville.org). Please note that most positions require City residency.

## PROPOSED LICENSES

July 9, 2024

### Two-Year Operator Licenses

- Adam M Abing
- Lindsey Albarran
- Benjamin M Cargill
- Deborah A Chandler
- Sophie K Faulkner
- Lisa M Hinderman
- Samuel A Konen
- Amanda S Mixdorf
- Heidi L Reed
- Cloe E Sieckman
- Terri L Tippery
- Sarah C Winders
- Logan J Zyduck

### Temporary Class “B” to serve Fermented Malt Beverages

- Friends of our Gallery (DBA Rountree Gallery) at 120 West Main Street from 4:00 PM to 7:00 PM for Artist Receptions on the following days:
  - Friday, August 16, 2024
  - Friday, October 4, 2024
- Friends of our Gallery (DBA Rountree Gallery) at 120 West Main Street and City Park Gazebo from 12:00 PM to 7:00 PM for Chalk & Cheese on Saturday, August 24, 2024
- Democratic Party of Grant County at the Broske Center from 4:30 PM to 8:00 PM for the Democratic Party of Grant County Annual Picnic on Friday, July 19, 2024
- Platteville Jaycees at Legion Park from 11 AM to 11:59 PM for Platteville 4<sup>th</sup> of July Celebration on Saturday, July 13, 2024

### “Class B” Combination Beer and Liquor (upon surrender of Reserve “Class B” Combo license)

- Restaurante Los Amigos LLC, Platteville (German Vasquez Hernandez, Agent), for premises at 135 E. Main Street (Los Amigos)

Rec'd 6/17/24

Municipality

Form AB-220

Temporary Alcohol Beverage License

| License(s) Requested | Fees   |              |
|----------------------|--|--------------|
|                      | <input checked="" type="checkbox"/> Temporary "Class B" Wine<br><input checked="" type="checkbox"/> Temporary Class "B" Beer<br><input type="checkbox"/> <b>NO</b> | License Fees |
|                      | Background Check   | \$           |
|                      | <b>Total Fees</b>  | <b>\$</b>    |

**Part A: Organization Information**

1. Organization Name  
Friends of our Gallery (DBA Rountree Gallery)

2. Organization Permanent Address  
120 W Main St

3. City  
Platteville

4. State  
WI

5. Zip Code  
53818

6. Mailing Address (if different from permanent address)

7. FEIN  
45-0576033

8. Date of Organization/Incorporation  
01/01/80

9. State of Organization/Incorporation  
WI

10. Phone  
(608) 630-4013

11. Email  
routreegallery@gmail.com

12. Organization type (check one)  
 Bona Fide Club   
 Church   
 Fair Association/Agricultural Society   
 Veteran's Organization  
 Lodge/Society   
 Chamber of Commerce or similar Civic or Trade Organization under ch. 181, Wis. Stats.

13. Is this organization required to hold a Wisconsin Seller's permit? .....  Yes  No

14. Wisconsin Seller's Permit Number (if applicable)

**Part B: Individual Information**

List the name, title, and phone number for all officers, directors, and agent of the organization. Include an Individual Questionnaire (Form AB-100) for each person listed below. Attach additional sheets if necessary.  
Corporations must also include Alcohol Beverage Appointment of Agent (Form AB-101).

| Last Name      | First Name | Title          | Phone          |
|----------------|------------|----------------|----------------|
| Mitchell       | Bill       | President      | (773) 415-8215 |
| Dyas-McBeth    | Heidi      | Vice President | (608) 642-2286 |
| Podach Francis | Kelly      | Treasurer      | (608) 642-3468 |
| Busch          | Jill       | Secretary      | (608) 732-5170 |
|                |            |                |                |

Continued →



| Part C: Event Information   |   |  |                         |
|---|---|--|-------------------------|
| 1. Name of Event (if applicable)<br>Artist Reception  |   |  |                         |
| 2. Dates of Operation<br>August 16, 2024  |   | 3. Hours of Operation<br>4pm - 7pm   |                         |
| 4. Premises Address<br>120 W. Main St <del>AND CITY PARK GAZEBO</del>   |   |  |                         |
| 5. City<br>Platteville  |   | 6. State<br>WI   | 7. Zip Code<br>53818    |
| 8. County<br>Grant  | 9. Governing Municipality <input type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village<br>of: _____ |  | 10. Aldermanic District |
| 11. Organizer of Event (if not the named applicant)   |   | 12. Email and/or Phone Number for Organizer of Event<br>routreegallery@gmail.com |                         |
| 13. Organizer Website<br>www.routreegallery.org   |   | 14. Event Website<br>www.routreegallery.org                                      |                         |
| 15. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages and records are sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary.<br>Artist reception |   |  |                         |

| Part D: Attestation  |
|--|
| Who must sign this application?<br>• one officer or director of the nonprofit organization   |
| <b>READ CAREFULLY BEFORE SIGNING:</b> Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant organization and not on behalf of any other individual or entity seeking the license. Further, I agree that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another individual or entity. I agree to operate according to the law, including but not limited to, purchasing alcohol beverages from Wisconsin-permitted wholesalers. I understand that lack of access to any portion of a licensed premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this license. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted. |

|                                |                                   |                       |
|--------------------------------|-----------------------------------|-----------------------|
| Last Name<br>Dyas-McBeth       | First Name<br>Heidi               | M.I.                  |
| Title<br>Vice President        | Email<br>routreegallery@gmail.com | Phone<br>608-642-2286 |
| Signature<br>Heidi Dyas-McBeth | Date<br>June 14, 2024             |                       |

| Part E: For Clerk Use Only                       |                     |
|--|---------------------|
| Date Application Was Filed With Clerk<br>6/17/24 | License Number      |
| Date License Granted                             | Date License Issued |
| Signature of Clerk/Deputy Clerk                  |                     |

# Temporary Alcohol Beverage License

|              |
|--------------|
| Municipality |
|--------------|

| License(s) Requested   | Fees   |                       |
|--|--|-----------------------|
| <input checked="" type="checkbox"/> Temporary "Class B" Wine<br>NO | <input checked="" type="checkbox"/> Temporary Class "B" Beer | License Fees \$ 10.00 |
|  |  | Background Check \$   |
|  |  | <b>Total Fees</b> \$  |

| Part A: Organization Information   |   |  |
|--|---|--|
| 1. Organization Name<br>Friends of our Gallery (DBA Rountree Gallery)  |   |  |
| 2. Organization Permanent Address<br>120 W Main St   |   |  |
| 3. City<br>Platteville   | 4. State<br>WI                                    | 5. Zip Code<br>53818                         |
| 6. Mailing Address (if different from permanent address)   |   |  |
| 7. FEIN<br>45-0576033  | 8. Date of Organization/Incorporation<br>01/01/80 | 9. State of Organization/Incorporation<br>WI |
| 10. Phone<br>(608) 630-4013  | 11. Email<br>routreegallery@gmail.com             |  |
| 12. Organization type (check one)  |   |  |
| <input checked="" type="checkbox"/> Bona Fide Club <input type="checkbox"/> Church <input type="checkbox"/> Fair Association/Agricultural Society <input type="checkbox"/> Veteran's Organization<br><input type="checkbox"/> Lodge/Society <input type="checkbox"/> Chamber of Commerce or similar Civic or Trade Organization under ch. 181, Wis. Stats. |   |  |
| 13. Is this organization required to hold a Wisconsin Seller's permit? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |   |  |
| 14. Wisconsin Seller's Permit Number (if applicable)   |   |  |

| Part B: Individual Information  |            |                |                |
|---|------------|----------------|----------------|
| List the name, title, and phone number for all officers, directors, and agent of the organization. Include an Individual Questionnaire (Form AB-100) for each person listed below. Attach additional sheets if necessary. |            |                |                |
| Corporations must also include Alcohol Beverage Appointment of Agent (Form AB-101).   |            |                |                |
| Last Name   | First Name | Title          | Phone          |
| Mitchell  | Bill       | President      | (773) 415-8215 |
| Dyas-McBeth   | Heidi      | Vice President | (608) 642-2286 |
| Podach Francis  | Kelly      | Treasurer      | (608) 642-3468 |
| Busch   | Jill       | Secretary      | (608) 732-5170 |
|   |            |                |                |

Continued →

| Part C: Event Information   |   |  |                         |
|---|---|--|-------------------------|
| 1. Name of Event (if applicable)<br>Artist Reception  |   |  |                         |
| 2. Dates of Operation<br>October 4, 2024  |   | 3. Hours of Operation<br>4pm - 7pm   |                         |
| 4. Premises Address<br>120 W. Main St AND <del>CITY PARK GAZEBO</del>   |   |  |                         |
| 5. City<br>Platteville  |   | 6. State<br>WI   | 7. Zip Code<br>53818    |
| 8. County<br>Grant  | 9. Governing Municipality <input type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village<br>of: _____ |  | 10. Aldermanic District |
| 11. Organizer of Event (if not the named applicant)   |   | 12. Email and/or Phone Number for Organizer of Event<br>routreegallery@gmail.com |                         |
| 13. Organizer Website<br>www.routreegallery.org   |   | 14. Event Website<br>www.routreegallery.org                                      |                         |
| 15. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages and records are sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary.<br>Artist reception |   |  |                         |

| Part D: Attestation  |                                   |                       |  |
|--|-----------------------------------|-----------------------|--|
| Who must sign this application?<br>• one officer or director of the nonprofit organization   |                                   |                       |  |
| <b>READ CAREFULLY BEFORE SIGNING:</b> Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant organization and not on behalf of any other individual or entity seeking the license. Further, I agree that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another individual or entity. I agree to operate according to the law, including but not limited to, purchasing alcohol beverages from Wisconsin-permitted wholesalers. I understand that lack of access to any portion of a licensed premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this license. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted. |                                   |                       |  |
| Last Name<br>Dyas-McBeth   | First Name<br>Heidi               | M.I.                  |  |
| Title<br>Vice President  | Email<br>routreegallery@gmail.com | Phone<br>608-642-2286 |  |
| Signature<br>Heidi Dyas-McBeth   | Date<br>June 14, 2024             |                       |  |

| Part E: For Clerk Use Only                       |                     |
|--|---------------------|
| Date Application Was Filed With Clerk<br>6/17/24 | License Number      |
| Date License Granted                             | Date License Issued |
| Signature of Clerk/Deputy Clerk                  |                     |

# Temporary Alcohol Beverage License

Municipality

| License(s) Requested   | Fees              |           |
|--|-------------------|-----------|
| <input checked="" type="checkbox"/> Temporary "Class B" Wine<br><span style="border: 1px solid black; border-radius: 50%; padding: 2px; display: inline-block; margin-left: 10px;">NO</span> | License Fees      | \$ 10.00  |
|  | Background Check  | \$        |
|  | <b>Total Fees</b> | <b>\$</b> |

pd  
sk

## Part A: Organization Information

|  |   |  |
|--|---|--|
| 1. Organization Name<br>Friends of our Gallery (DBA Rountree Gallery)  |   |  |
| 2. Organization Permanent Address<br>120 W Main St   |   |  |
| 3. City<br>Platteville   | 4. State<br>WI                                    | 5. Zip Code<br>53818                         |
| 6. Mailing Address (if different from permanent address)   |   |  |
| 7. FEIN<br>45-0576033  | 8. Date of Organization/Incorporation<br>01/01/19 | 9. State of Organization/Incorporation<br>WI |
| 10. Phone<br>(608) 630-4013  | 11. Email<br>routreegallery@gmail.com             |  |
| 12. Organization type (check one)  |   |  |
| <input checked="" type="checkbox"/> Bona Fide Club <input type="checkbox"/> Church <input type="checkbox"/> Fair Association/Agricultural Society <input type="checkbox"/> Veteran's Organization<br><input type="checkbox"/> Lodge/Society <input type="checkbox"/> Chamber of Commerce or similar Civic or Trade Organization under ch. 181, Wis. Stats. |   |  |
| 13. Is this organization required to hold a Wisconsin Seller's permit? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |   |  |
| 14. Wisconsin Seller's Permit Number (if applicable)   |   |  |

## Part B: Individual Information

List the name, title, and phone number for all officers, directors, and agent of the organization. Include an Individual Questionnaire (Form AB-100) for each person listed below. Attach additional sheets if necessary.  
Corporations must also include Alcohol Beverage Appointment of Agent (Form AB-101).

| Last Name      | First Name | Title          | Phone          |
|----------------|------------|----------------|----------------|
| Mitchell       | Bill       | President      | (773) 415-8215 |
| *Dyas-McBeth   | Heidi      | Vice President | (608) 642-2286 |
| Podach Francis | Kelly      | Treasurer      | (608) 642-3468 |
| Busch          | Jill       | Secretary      | (608) 732-5170 |
|                |            |                |                |

Continued →

| Part C: Event Information   |   |  |                         |
|---|---|--|-------------------------|
| 1. Name of Event (if applicable)<br>Chalk & Cheese  |   |  |                         |
| 2. Dates of Operation<br>August 24, 2024  |   | 3. Hours of Operation<br>NOON - 7pm  |                         |
| 4. Premises Address<br>120 W. Main St AND CITY PARK GAZEBO  |   |  |                         |
| 5. City<br>Platteville  |   | 6. State<br>WI   | 7. Zip Code<br>53818    |
| 8. County<br>Grant  | 9. Governing Municipality <input type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village<br>of: _____ |  | 10. Aldermanic District |
| 11. Organizer of Event (if not the named applicant)<br>PATH   |   | 12. Email and/or Phone Number for Organizer of Event<br>routreegallery@gmail.com |                         |
| 13. Organizer Website<br>www.routreegallery.org   |   | 14. Event Website<br>www.routreegallery.org                                      |                         |
| 15. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages and records are sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary.<br>City Park for the annual Chalk & Cheese event. |   |  |                         |

| Part D: Attestation  |                                   |                       |  |
|--|-----------------------------------|-----------------------|--|
| Who must sign this application?<br>• one officer or director of the nonprofit organization   |                                   |                       |  |
| <b>READ CAREFULLY BEFORE SIGNING:</b> Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant organization and not on behalf of any other individual or entity seeking the license. Further, I agree that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another individual or entity. I agree to operate according to the law, including but not limited to, purchasing alcohol beverages from Wisconsin-permitted wholesalers. I understand that lack of access to any portion of a licensed premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this license. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted. |                                   |                       |  |
| Last Name<br>Dyas-Mebeth   | First Name<br>Heidi               | M.I.                  |  |
| Title<br>Vice President  | Email<br>routreegallery@gmail.com | Phone<br>608-642-2286 |  |
| Signature<br>Heidi Dyas-Mebeth   | Date<br>June 14, 2024             |                       |  |

| Part E: For Clerk Use Only                       |                     |
|--|---------------------|
| Date Application Was Filed With Clerk<br>6/17/24 | License Number      |
| Date License Granted                             | Date License Issued |
| Signature of Clerk/Deputy Clerk                  |                     |

# Temporary Alcohol Beverage License

Municipality  
City of Platteville

| License(s) Requested | Fees   |                         |
|----------------------|--|-------------------------|
|                      | <input type="checkbox"/> Temporary "Class B" Wine <input checked="" type="checkbox"/> Temporary Class "B" Beer | License Fees            |
| Background Check     |  | \$ <u>          </u>    |
| <b>Total Fees</b>    |  | \$ <u>10.00 pd cash</u> |

**Part A: Organization Information**

1. Organization Name  
Democratic Prty of Grant County-C/O Joyce Bos

2. Organization Permanent Address  
1590 West Golf Drive

3. City  
Platteville

4. State  
WI

5. Zip Code  
53818

6. Mailing Address (if different from permanent address)

7. FEIN  
27-1029692

8. Date of Organization/Incorporation

9. State of Organization/Incorporation  
WI

10. Phone  
(608) 348-4679

11. Email  
grantdems49@gmail.com

12. Organization type (check one)

Bona Fide Club       Church       Fair Association/Agricultural Society       Veteran's Organization

Lodge/Society       Chamber of Commerce or similar Civic or Trade Organization under ch. 181, Wis. Stats.

13. Is this organization required to hold a Wisconsin Seller's permit? .....  Yes     No

14. Wisconsin Seller's Permit Number (if applicable)

**Part B: Individual Information**

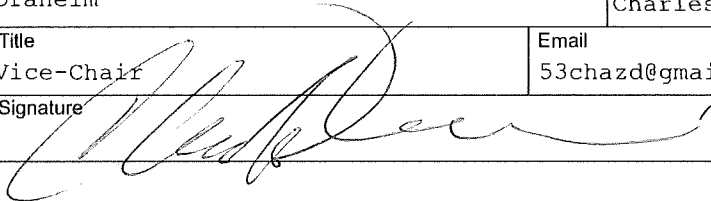
List the name, title, and phone number for all officers, directors, and agent of the organization. Include an Individual Questionnaire (Form AB-100) for each person listed below. Attach additional sheets if necessary.

Corporations must also include Alcohol Beverage Appointment of Agent (Form AB-101).

| Last Name | First Name | Title      | Phone          |
|-----------|------------|------------|----------------|
| Bos       | Joyce      | Chair      | (608) 348-4679 |
| Draheim   | Charles    | Vice-Chair | (608) 331-7350 |
| Donna     | Swanson    | Treasurer  | (608) 642-3054 |
| Mitchell  | Angie      | Secretary  | (608) 630-4013 |
|           |            |            |                |

Continued →

| <b>Part C: Event Information</b>  |   |  |                         |
|---|---|--|-------------------------|
| 1. Name of Event (if applicable)<br>Democratic Party of Grant County Annual Picnic  |   |  |                         |
| 2. Dates of Operation<br>07/19/2024   |   | 3. Hours of Operation<br>4:30-8:00 pm  |                         |
| 4. Premises Address<br>Broske Center 400 Pitt Street  |   |  |                         |
| 5. City<br>Platteville  |   | 6. State<br>WI   | 7. Zip Code<br>53818    |
| 8. County<br>Grant  | 9. Governing Municipality <input checked="" type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village<br>of: <u>Platteville</u> |  | 10. Aldermanic District |
| 11. Organizer of Event (if not the named applicant)<br>Dawn Kendrick  |   | 12. Email and/or Phone Number for Organizer of Event<br>dawnkendrick@yahoo.com /608-485-2427 |                         |
| 13. Organizer Website<br>Democratic Party of Grant County FB  |   | 14. Event Website  |                         |
| 15. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages and records are sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary. |   |  |                         |

| <b>Part D: Attestation</b>   |                            |                       |                         |
|--|----------------------------|-----------------------|-------------------------|
| Who must sign this application?<br>• one officer or director of the nonprofit organization   |                            |                       |                         |
| <b>READ CAREFULLY BEFORE SIGNING:</b> Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant organization and not on behalf of any other individual or entity seeking the license. Further, I agree that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another individual or entity. I agree to operate according to the law, including but not limited to, purchasing alcohol beverages from Wisconsin-permitted wholesalers. I understand that lack of access to any portion of a licensed premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this license. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted. |                            |                       |                         |
| Last Name<br>Draheim   |                            | First Name<br>Charles | M.I.<br>A               |
| Title<br>Vice-Chair  | Email<br>53chazd@gmail.com |                       | Phone<br>(608) 331-7350 |
| Signature<br>   |                            | Date<br>06/18/20      |                         |

| <b>Part E: For Clerk Use Only</b>     |                     |
|---------------------------------------|---------------------|
| Date Application Was Filed With Clerk | License Number      |
| Date License Granted                  | Date License Issued |
| Signature of Clerk/Deputy Clerk       |                     |

# Application for Temporary Class "B" / "Class B" Retailer's License

See Additional Information on reverse side. Contact the municipal clerk if you have questions.

FEE \$ 10.00      BACKGROUND CHECK \$ 7.00 ea.      Application Date: 05/15/2024  
 Town     Village     City of PLATTEVILLE      County of GRANT

The named organization applies for: (check appropriate box(es).)

- A Temporary Class "B" license to sell fermented malt beverages at picnics or similar gatherings under s. 125.26(6), Wis. Stats.  
 A Temporary "Class B" license to sell wine at picnics or similar gatherings under s. 125.51(10), Wis. Stats.

at the premises described below during a special event beginning (time) 11:00AM and ending 11:59PM and agrees to comply with all laws, resolutions, ordinances and regulations (state, federal or local) affecting the sale of fermented malt beverages and/or wine if the license is granted.

- 1. Organization** (check appropriate box) →  Bona fide Club       Church       Lodge/Society  
 Veteran's Organization       Fair Association or Agricultural Society  
 Chamber of Commerce or similar Civic or Trade Organization organized under ch. 181, Wis. Stats.

(a) Name Platteville Jaycees

(b) Address PO Box 404, Platteville WI 53818  
(Street)  Town     Village     City

(c) Date organized 01/01/1959

(d) If corporation, give date of incorporation \_\_\_\_\_

(e) If the named organization is not required to hold a Wisconsin seller's permit pursuant to s. 77.54 (7m), Wis. Stats., check this box:

(f) Names and addresses of all officers:

President Colton Henry

Vice President \_\_\_\_\_

Secretary Jared Altfillisch

Treasurer Tiffany Flogel

(g) Name and address of manager or person in charge of affair: Colton Henry  
PO Box 404 Platteville WI 53818

## 2. Location of Premises Where Beer and/or Wine Will Be Sold, Served, Consumed, or Stored, and Areas Where Alcohol Beverage Records Will be Stored:

(a) Street number Legion Park, Platteville

(b) Lot \_\_\_\_\_ Block \_\_\_\_\_

(c) Do premises occupy all or part of building? All of Legion Park in Platteville

(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover: \_\_\_\_\_

## 3. Name of Event

(a) List name of the event Platteville 4th of July Celebration

(b) Dates of event 7/04/2024

## DECLARATION

An officer of the organization, declares under penalties of law that the information provided in this application is true and correct to the best of his/her knowledge and belief. Any person who knowingly provides materially false information in an application for a license may be required to forfeit not more than \$1,000.

Officer Colton Henry 5/15/2024      Platteville Jaycees  
(Signature / Date)      (Name of Organization)

Date Filed with Clerk 5/15/24      Date Reported to Council or Board \_\_\_\_\_

Date Granted by Council \_\_\_\_\_      License No. \_\_\_\_\_



## City of Platteville Street / Alley Closing Permit Application Form

Describe Street / Alley to be Closed:

Irving Place (only the block directly behind Garvey's Auto); next to City Park

Date(s):

Saturday, August 24, 2024

Beginning Time:

8 AM

Ending Time:

5 PM

List Names and Street Addresses and Signature of all Persons/Businesses Affected Below: Approval

Garvey's Auto, 80 W Main St

*K. Jay*

Y or N

City Hall, 75 N Bonson St

Y or N

Farmer's Market, Jenna Phillips

*[Signature]*

Y or N

Y or N

Y or N

Y or N

**NOTE: Attach additional sheets if necessary or use back side**

Name of Requestor: Don Francis

Address of Requestor: 635 N 4th St, Platteville, WI

Requestor's Contact Number: 608-331-7022

Reason for Request:

An area for food vendors to be for the 5th Chalk & Cheese Fest in City Hall Park. Blocking off will keep everyone safe.

**NOTE: Call the City Garage at 348-8828 to request barricades if needed. If City barricades are to be used, they must be picked up no later than 2 PM on the Thursday before usage! City personnel will not be called in on Friday, Saturday or Sunday if this is forgotten.**

I affirm that I have checked with all of the persons that are affected by this requested street closing. The objections are listed on an attached sheet.

Signature:

*Don Francis*

Date:

6/23/2024

**Do Not Write Below this Line – For Office Use Only**

Police Department Review: *DFM #300*

Street Department Review: *NS #142*

Common Council Review Date:

Decision:      Approved      or      Denied

City Clerk:

Date:

**CITY OF PLATTEVILLE**  
**FIREWORKS PERMIT**

Date Permit Requested 6-3-24

Name of Organization Requesting Permit Fireworks Committee

Address 2119 Old Lancaster Rd Platteville

Contact Person Wayne Abing

Phone Number 608-778-1580

Date and Time of Fireworks Display 7-4-24 and Dusk

Location of Fireworks Display Legion Field

In signing below, signer testifies that the fireworks shall be used in a public exhibition; that all reasonable precautions will be exercised with regard to the protection of lives and property; that the display will be handled by a competent licensed operator (**copy of license and certificate of insurance attached**), and conducted in a safe and suitable place.

Signature of Person Requesting Permit Wayne Abing



Fire Chief Signature Indicating Approval

IPM#300

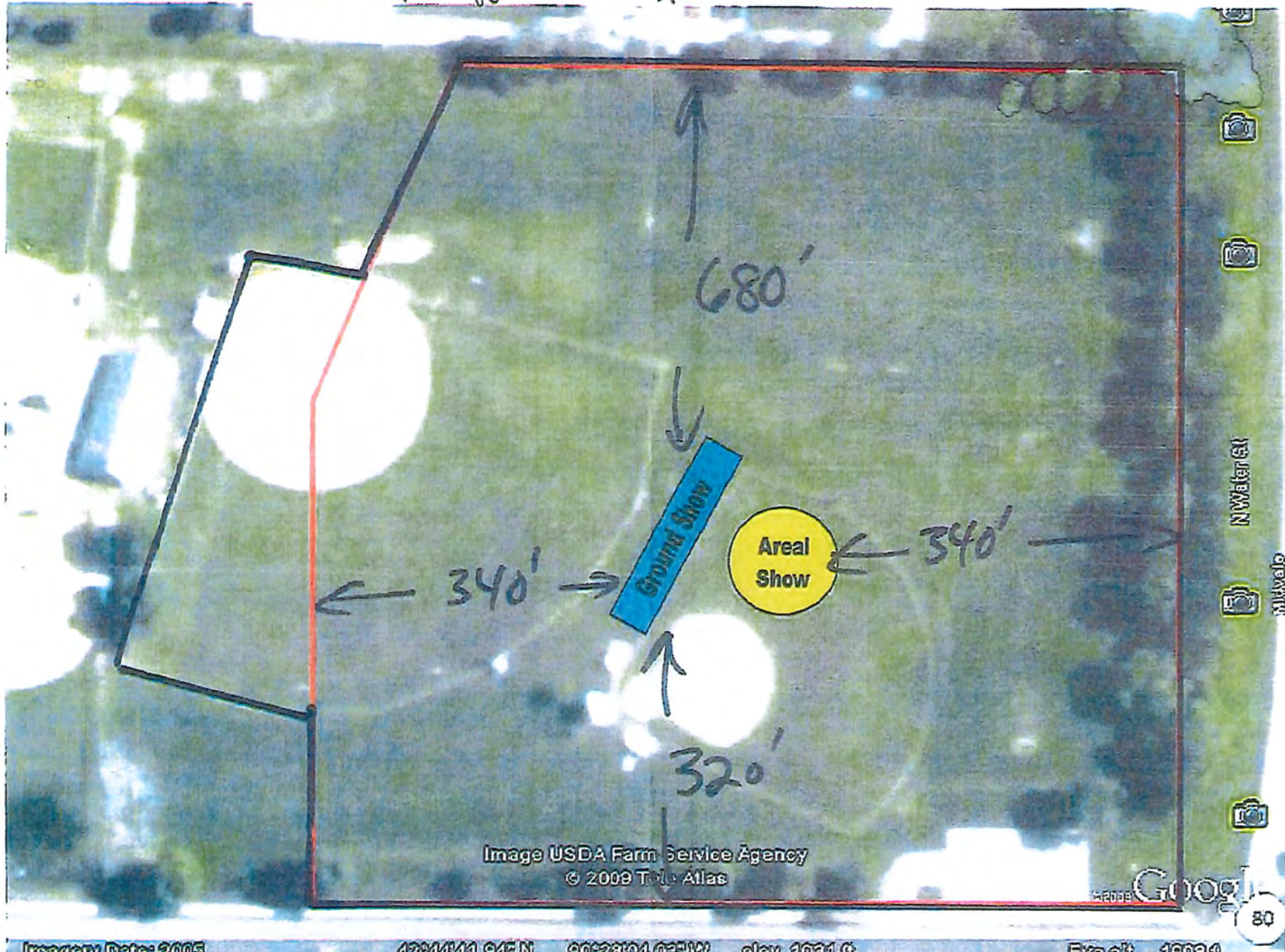
Police Chief Signature Indicating Approval

Date Approved by Common Council \_\_\_\_\_

Issued By \_\_\_\_\_

City Clerk

Black Line = Roped off area - No spectators allowed



Imagery Date: 2005

42°44'41.84" N

80°28'04.03" W

elev 1031 ft

Eye alt 18031

No Parking from Moundview Drive  
to water Street along Pitt street

↓ Houses @ 390'





# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/28/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

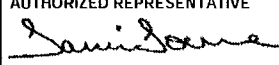
|  |  |                                    |
|--|--|------------------------------------|
| <b>PRODUCER</b><br>Ryder Rosacker McCue & Huston (MGD by Hull & Company)<br>509 W Koenig St<br>Grand Island NE 68801 | <b>CONTACT NAME:</b> Kristy Wolfe<br><b>PHONE (A/C, No, Ext):</b> 308-382-2330<br><b>E-MAIL ADDRESS:</b> kwolfe@ryderinsurance.com | <b>FAX (A/C, No):</b> 308-382-7109 |
|  | <b>INSURER(S) AFFORDING COVERAGE</b>   |                                    |
| <b>INSURED</b><br>Platte River Displays Inc.<br>PO Box 65<br>Dickeyville WI 53808                                    | <b>INSURER A :</b> SCOTTSDALE INS CO <span style="float: right;"><b>NAIC #</b><br/>41297</span>                                    |                                    |
|  | <b>INSURER B :</b>   |                                    |
|  | <b>INSURER C :</b>   |                                    |
|  | <b>INSURER D :</b>   |                                    |
|  | <b>INSURER E :</b>   |                                    |
|  | <b>INSURER F :</b>   |                                    |

**COVERAGES** **CERTIFICATE NUMBER:** 612695444 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE   | ADDL INSR | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS   |
|----------|---|-----------|----------|---------------|-------------------------|-------------------------|--|
| A        | <b>GENERAL LIABILITY</b><br><input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY<br><input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR<br>GEN'L AGGREGATE LIMIT APPLIES PER:<br><input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC |           |          | CPS4067377    | 5/14/2024               | 5/14/2025               | EACH OCCURRENCE \$ 1,000,000<br>DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000<br>MED EXP (Any one person) \$ 5,000<br>PERSONAL & ADV INJURY \$ 1,000,000<br>GENERAL AGGREGATE \$ 2,000,000<br>PRODUCTS - COMP/OP AGG \$ 2,000,000<br>\$ |
|          | <b>AUTOMOBILE LIABILITY</b><br><input type="checkbox"/> ANY AUTO<br><input type="checkbox"/> ALL OWNED AUTOS<br><input type="checkbox"/> HIRED AUTOS<br><input type="checkbox"/> SCHEDULED AUTOS<br><input type="checkbox"/> NON-OWNED AUTOS  |           |          |               |                         |                         | COMBINED SINGLE LIMIT (Ea accident) \$<br>BODILY INJURY (Per person) \$<br>BODILY INJURY (Per accident) \$<br>PROPERTY DAMAGE (Per accident) \$<br>\$  |
|          | <b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR<br><b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE<br>DED \$ RETENTION \$   |           |          |               |                         |                         | EACH OCCURRENCE \$<br>AGGREGATE \$<br>\$   |
|          | <b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b><br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory In NH) <input type="checkbox"/> Y / <input checked="" type="checkbox"/> N<br>If yes, describe under DESCRIPTION OF OPERATIONS below  |           | N/A      |               |                         |                         | <input type="checkbox"/> WC STATU-TORY LIMITS <input type="checkbox"/> OTH-ER<br>E.L. EACH ACCIDENT \$<br>E.L. DISEASE - EA EMPLOYEE \$<br>E.L. DISEASE - POLICY LIMIT \$  |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)  
 Regarding the General Liability coverage, Waiver of Subrogation applies to the entities listed below per attached form CG 24 04 when required by written agreement.  
 Regarding the General Liability coverage, Blanket Additional Insured applies to the entities listed below per attached form GLS-150s when required by written agreement.  
 City of Platteville Legion Field NW corner of city

|   |  |
|---|--|
| <b>CERTIFICATE HOLDER</b><br><br>City of Platteville<br>75 N. Bonson St<br>Platteville WI 53818 | <b>CANCELLATION</b><br><br>SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.<br><br>AUTHORIZED REPRESENTATIVE<br> |
|---|--|

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**THE CITY OF PLATTEVILLE, WISCONSIN  
COUNCIL SUMMARY SHEET**

|  |   |                                    |
|--|---|------------------------------------|
| <b>COUNCIL SECTION:<br/>CONSIDERATION OF<br/>CONSENT AGENDA<br/>ITEM NUMBER:<br/>IV.H.</b> | <b>TITLE:<br/>Grant County Highway Construction Aids - 2025</b> | <b>DATE:<br/>July 9, 2024</b>      |
|  |   | <b>VOTE REQUIRED:<br/>Majority</b> |
| <b>PREPARED BY: Howard B. Crofoot, P.E., Public Works Director</b>                         |   |                                    |

**Description:**

Every year the City takes advantage of a program where we send \$2,000 in escrow to the County for street construction projects. Grant County matches the funding and after the project is complete, we request the entire \$4,000 in escrow. This is an annual process. There is an enclosed petition that needs to be sent to Grant County to request they allocate their portion of the funding. Staff is recommending that the Petition list the Jefferson Street project as the project for this allocation.

**Budget/Fiscal Impact:**

The City allocates \$2,000 in the Street Maintenance operations budget annually for this amount.

**Recommendation:**

Approve the allocation of \$2,000 toward the Henry Street project.

**Sample Affirmative Motion:**

*"I move to approve all items listed under Consent Agenda."*

**Attachments:**

- Petition for Appropriation for the Improvement of a Highway.

## PETITION FOR APPROPRIATION FOR THE IMPROVEMENT OF A HIGHWAY

To the Honorable Board of Supervisors of Grant County, Wisconsin:

Ladies and Gentlemen:

Your petitioners, the Common Council of the City of Platteville, in said county, respectfully represent:

That at the regular Common Council meeting held on the 9th day of July 2024, there was voted the sum of Two Thousand Dollars (\$2,000) for the improvement of a portion of the Prospective System of State Highways in Platteville in accordance with Section 83.14 of the Wisconsin Statutes.

Location and character of the improvement being as follows:

- **Henry Street from Jewett Street to Camp Street**
- **Construction of 12" Stone Base for Street Construction**

We your Petitioners, therefore ask that the Board of Supervisors of Grant County, Wisconsin, at this, its regular session, appropriate the sum of Two Thousand Dollars (\$2,000) to meet the amount voted by the City of Platteville, and for the purpose above stated.

---

Barbara Daus  
Council President  
City of Platteville

ATTEST:

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Colette Steffen  
City Clerk

**THE CITY OF PLATTEVILLE, WISCONSIN  
COUNCIL SUMMARY SHEET**

**COUNCIL SECTION:**  
REPORTS  
**ITEM NUMBER:**  
VI.A.

**TITLE:**  
Board, Commission, and Committee Minutes

**DATE:**  
July 9, 2024  
**VOTE REQUIRED:**  
None

**PREPARED BY:** Jerica Schultz, Deputy City Clerk

**Description:**

Approved minutes from recent Boards, Commissions, and Committee meetings. Council representatives may summarize the meetings.

**Budget/Fiscal Impact:**

None

**Attachments:**

- Housing Authority Board



PLATTEVILLE HOUSING AUTHORITY BOARD MEETING  
Held May 28, 2024, in the Council Chambers

The regular board meeting of the Platteville Housing Authority Board was held on April 30, at 3:45 p.m. in the Council Chambers. Let the records show that the meeting agenda was properly posted according to the Open Meeting Law. A quorum was met. Joyce Bos, Board Chair, called the meeting to order.

Members Present: Joyce Bos, Melissa Kelly, & Deborah Faherty

Members Absent: Barb Daus & James Wages

Others Present: Jen Weber

#### APPROVAL OF PREVIOUS MINUTES

Motion by Faherty and second by Kelly to approve the April 2024 board minutes. Motion Carried.

#### CLIENT UPDATE

The Board reviewed the waiting list and voucher lists. There are currently 85 families on the waiting list. The month of May 2024 included 6 applications, 0 vouchers were issued, 1 placement, 1 end of participation and a total of 96 current program participants. Motion by Kelly and second by Faherty to approve the client update. Motion Carried.

#### APPROVAL OF VOUCHERS AND OPERATIONAL EXPENSES

Landlord and operational expense checks were reviewed. Motion by Faherty and second by Kelly to approve operational checks 6740-6747 and 6748-6799. Checks 1032-1033 were issued for security deposit assistance.

#### OLD BUSINESS

#### NEW BUSINESS

Weber explained some upcoming changes in policies and procedures due to the Housing Opportunity Through Modernization Act (HOTMA) of 2016. Discussion was held over the upcoming five-year plan. Weber is starting preparation, and the plan is due to be submitted to HUD by October 18, 2024. Weber informed the board that our current Family Reporting Software (FRS) is being phased out and will be replaced with the Housing Information Portal (HIP). This will change the way that we submit our tenant changes (50058s).

#### INFORMATIONAL

The board requested Weber increase the font of meeting minutes.

#### ADJOURNMENT

Motion by Kelly and second by Faherty to adjourn the meeting. Motion Carried.  
Respectfully submitted by Jen Weber.

**THE CITY OF PLATTEVILLE, WISCONSIN  
COUNCIL SUMMARY SHEET**

**COUNCIL SECTION:  
REPORTS  
ITEM NUMBER:  
VI.B.**

**TITLE:  
Water and Sewer, Airport Financials, CIP Quarterly Status  
Report, and Department Progress Reports**

**DATE:  
July 9, 2024  
VOTE REQUIRED:  
None**

**PREPARED BY: Jerica Schultz, Deputy City Clerk**

**Description:**

Monthly Water and Sewer/Airport Financials, CIP Quarterly Status Report, and Department Progress reports for Council Review.

**PLATTEVILLE WATER AND SEWER COMMISSION**

**FINANCIAL REPORT**

**JUNE 30, 2024**

**CITY OF PLATTEVILLE**  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024  
**FUND 600 - WATER & SEWER FUND**

|                        | PERIOD ACT        | YTD ACTUAL          | BUDGET              | UNEARNED            | PCNT        |
|------------------------|-------------------|---------------------|---------------------|---------------------|-------------|
| <u>INTEREST INCOME</u> |                   |                     |                     |                     |             |
| 600-61419-000-00       | 7,051.33          | 37,318.10           | 85,000.00           | 47,681.90           | 43.9        |
| 600-61461-100-00       | 70,687.07         | 362,628.70          | 882,000.00          | 519,371.30          | 41.1        |
| 600-61461-200-00       | 22,778.70         | 113,562.71          | 273,000.00          | 159,437.29          | 41.6        |
| 600-61461-300-00       | 10,775.13         | 57,626.72           | 158,000.00          | 100,373.28          | 36.5        |
| 600-61461-400-00       | 17,253.55         | 112,960.75          | 221,000.00          | 108,039.25          | 51.1        |
| 600-61461-500-00       | 13,758.58         | 71,211.78           | 170,000.00          | 98,788.22           | 41.9        |
| 600-61462-000-00       | 6,929.70          | 34,649.12           | 89,000.00           | 54,350.88           | 38.9        |
| 600-61463-000-00       | 56,651.95         | 344,470.57          | 686,000.00          | 341,529.43          | 50.2        |
| 600-61467-000-00       | .00               | .00                 | 3,300.00            | 3,300.00            | .0          |
| 600-61470-000-00       | 604.62            | 4,575.11            | 6,000.00            | 1,424.89            | 76.3        |
| 600-61472-000-00       | 4,565.14          | 27,246.24           | 50,000.00           | 22,753.76           | 54.5        |
| 600-61473-000-00       | .00               | .00                 | 3,600.00            | 3,600.00            | .0          |
| 600-61474-000-00       | 4,956.26          | 25,359.18           | 98,000.00           | 72,640.82           | 25.9        |
|                        | <u>216,012.03</u> | <u>1,191,608.98</u> | <u>2,724,900.00</u> | <u>1,533,291.02</u> | <u>43.7</u> |
| <u>INTEREST INCOME</u> |                   |                     |                     |                     |             |
| 600-62419-000-00       | 26,895.78         | 128,002.53          | 226,846.00          | 98,843.47           | 56.4        |
| 600-62429-000-00       | .00               | .00                 | ( 9,376.00)         | ( 9,376.00)         | .0          |
| 600-62622-000-00       | 183,460.24        | 1,468,201.93        | 3,171,502.00        | 1,703,300.07        | 46.3        |
| 600-62625-000-00       | 2,187.28          | 3,773.19            | 14,300.00           | 10,526.81           | 26.4        |
| 600-62626-000-00       | .00               | .00                 | 10,890.00           | 10,890.00           | .0          |
| 600-62631-000-00       | 651.24            | 3,778.26            | 4,200.00            | 421.74              | 90.0        |
| 600-62635-000-00       | 1,912.50          | 2,079.46            | 3,200.00            | 1,120.54            | 65.0        |
|                        | <u>215,107.04</u> | <u>1,605,835.37</u> | <u>3,421,562.00</u> | <u>1,815,726.63</u> | <u>46.9</u> |
|                        | <u>431,119.07</u> | <u>2,797,444.35</u> | <u>6,146,462.00</u> | <u>3,349,017.65</u> | <u>45.5</u> |

**CITY OF PLATTEVILLE**  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 600 - WATER & SEWER FUND**

|   | PERIOD ACT | YTD ACTUAL | BUDGET      | UNEXPENDE   | PCNT |
|---|------------|------------|-------------|-------------|------|
| <u>TAXES</u>                                    |            |            |             |             |      |
| 600-61408-000-00 TAX EXPENSE/ TAXES             | 2,222.06   | 14,686.11  | 408,000.00  | 393,313.89  | 3.6  |
| TOTAL TAXES                                     | 2,222.06   | 14,686.11  | 408,000.00  | 393,313.89  | 3.6  |
| <u>INCOME DEDUCTION</u>                         |            |            |             |             |      |
| 600-61426-000-00 INC DED BONDS/LOANS PRINCIPAL  | .00        | .00        | 631,875.00  | 631,875.00  | .0   |
| 600-61426-020-00 INCOME DEDUCT OTR-CONTRIB      | .00        | .00        | 73,000.00   | 73,000.00   | .0   |
| TOTAL INCOME DEDUCTION                          | .00        | .00        | 704,875.00  | 704,875.00  | .0   |
| <u>LONG TERM DEBT</u>                           |            |            |             |             |      |
| 600-61427-000-00 LONG TERM DEBT INTEREST        | .00        | 64,243.96  | 164,278.00  | 100,034.04  | 39.1 |
| TOTAL LONG TERM DEBT                            | .00        | 64,243.96  | 164,278.00  | 100,034.04  | 39.1 |
| <u>AMORTIZATION PREMIUM ON DEBT-C</u>           |            |            |             |             |      |
| 600-61429-000-00 AMORTIZATION PREMIUM ON DEBT-C | .00        | .00        | ( 9,376.00) | ( 9,376.00) | .0   |
| TOTAL DEPARTMENT 429                            | .00        | .00        | ( 9,376.00) | ( 9,376.00) | .0   |
| <u>PUMPING SUPERVISION</u>                      |            |            |             |             |      |
| 600-61620-000-00 PUMPING SUPERVISION/ENG LABOR  | 807.45     | 5,034.18   | 11,100.00   | 6,065.82    | 45.4 |
| TOTAL PUMPING SUPERVISION                       | 807.45     | 5,034.18   | 11,100.00   | 6,065.82    | 45.4 |
| <u>ELECTRICITY</u>                              |            |            |             |             |      |
| 600-61623-200-00 ELECTRICITY-MAIN PLANT         | 2,737.74   | 12,516.74  | 28,200.00   | 15,683.26   | 44.4 |
| 600-61623-300-00 ELECTRICITY-WELL #6            | 2,476.11   | 14,014.39  | 35,000.00   | 20,985.61   | 40.0 |
| 600-61623-400-00 ELECTRICITY-WELL #5            | 4,426.01   | 24,467.78  | 54,900.00   | 30,432.22   | 44.6 |
| TOTAL ELECTRICITY                               | 9,639.86   | 50,998.91  | 118,100.00  | 67,101.09   | 43.2 |
| <u>PUMPING-LABOR</u>                            |            |            |             |             |      |
| 600-61624-100-00 PUMPING-LABOR                  | 3,085.22   | 17,771.07  | 42,700.00   | 24,928.93   | 41.6 |
| TOTAL DEPARTMENT 624                            | 3,085.22   | 17,771.07  | 42,700.00   | 24,928.93   | 41.6 |

**CITY OF PLATTEVILLE**  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 600 - WATER & SEWER FUND**

|                  |                                     | PERIOD ACT | YTD ACTUAL | BUDGET    | UNEXPENDE | PCNT  |
|------------------|-------------------------------------|------------|------------|-----------|-----------|-------|
|                  | <u>PUMPING</u>                      |            |            |           |           |       |
| 600-61626-700-00 | MISC PUMPING-MISCELLANEOUS          | 163.46     | 10,149.72  | 40,700.00 | 30,550.28 | 24.9  |
|                  | TOTAL PUMPING                       | 163.46     | 10,149.72  | 40,700.00 | 30,550.28 | 24.9  |
|                  | <u>MAINTENANCE SUPERVISION</u>      |            |            |           |           |       |
| 600-61630-000-00 | MAINT SUPERVISION/ENG LABOR         | 807.45     | 5,034.18   | 11,900.00 | 6,865.82  | 42.3  |
|                  | TOTAL MAINTENANCE SUPERVISION       | 807.45     | 5,034.18   | 11,900.00 | 6,865.82  | 42.3  |
|                  | <u>MAINTENANCE OF STRUCTURES</u>    |            |            |           |           |       |
| 600-61631-200-00 | MAINT OF STRUCTURES-SUPPLIES &      | 35.76      | 1,939.04   | 4,000.00  | 2,060.96  | 48.5  |
|                  | TOTAL MAINTENANCE OF STRUCTURES     | 35.76      | 1,939.04   | 4,000.00  | 2,060.96  | 48.5  |
|                  | <u>MAINTENANCE OF POWER EQUIP</u>   |            |            |           |           |       |
| 600-61632-200-00 | MAINT OF POWER EQUIP-SUPPLIES       | 280.00     | 1,507.37   | 9,100.00  | 7,592.63  | 16.6  |
|                  | TOTAL MAINTENANCE OF POWER EQUIP    | 280.00     | 1,507.37   | 9,100.00  | 7,592.63  | 16.6  |
|                  | <u>MAINTENANCE OF PUMPING EQUIP</u> |            |            |           |           |       |
| 600-61633-100-00 | MAINT OF PUMP EQUIP-LABOR           | .00        | 548.00     | 1,700.00  | 1,152.00  | 32.2  |
| 600-61633-200-00 | MAINT OF PUMP EQUIP-SUPPLIES &      | 748.18     | 2,411.36   | 2,900.00  | 488.64    | 83.2  |
|                  | TOTAL MAINTENANCE OF PUMPING EQUIP  | 748.18     | 2,959.36   | 4,600.00  | 1,640.64  | 64.3  |
|                  | <u>WATER TREATMENT SUPERVISION</u>  |            |            |           |           |       |
| 600-61640-000-00 | WATER TREAT SUPERVISION/ENG LA      | 807.45     | 5,034.18   | 11,100.00 | 6,065.82  | 45.4  |
|                  | TOTAL WATER TREATMENT SUPERVISION   | 807.45     | 5,034.18   | 11,100.00 | 6,065.82  | 45.4  |
|                  | <u>CHEMICALS</u>                    |            |            |           |           |       |
| 600-61641-700-00 | CHEMICALS-CHLORINE                  | 1,721.25   | 8,472.11   | 7,900.00  | ( 572.11) | 107.2 |
| 600-61641-800-00 | CHEMICALS-FLOURIDE                  | 321.29     | 1,125.34   | 3,400.00  | 2,274.66  | 33.1  |
| 600-61641-900-00 | CHEMICALS-ALL OTHER CHEMICALS       | .00        | 7,584.51   | 51,900.00 | 44,315.49 | 14.6  |
|                  | TOTAL CHEMICALS                     | 2,042.54   | 17,181.96  | 63,200.00 | 46,018.04 | 27.2  |

**CITY OF PLATTEVILLE**  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 600 - WATER & SEWER FUND**

|                                     |   | PERIOD ACT      | YTD ACTUAL       | BUDGET           | UNEXPENDE        | PCNT          |
|-------------------------------------|---|-----------------|------------------|------------------|------------------|---------------|
| <u>TREATMENT</u>                    |   |                 |                  |                  |                  |               |
| 600-61642-100-00                    | TREATMENT-LABOR                           | 5,249.00        | 38,836.68        | 49,000.00        | 10,163.32        | 79.3          |
| 600-61642-200-00                    | TREATMENT-SUPPLIES & EXPENSE              | 43.70           | 5,890.36         | 10,000.00        | 4,109.64         | 58.9          |
|                                     | <b>TOTAL TREATMENT</b>                    | <b>5,292.70</b> | <b>44,727.04</b> | <b>59,000.00</b> | <b>14,272.96</b> | <b>75.8</b>   |
| <u>MISCELLANEOUS TREATMENT</u>      |   |                 |                  |                  |                  |               |
| 600-61643-100-00                    | MISC TREATMENT-LABOR                      | .00             | .00              | 600.00           | 600.00           | .0            |
| 600-61643-600-00                    | MISC TREATMENT-INDUSTRIAL TOWE            | .00             | .00              | 300.00           | 300.00           | .0            |
|                                     | <b>TOTAL MISCELLANEOUS TREATMENT</b>      | <b>.00</b>      | <b>.00</b>       | <b>900.00</b>    | <b>900.00</b>    | <b>.0</b>     |
| <u>WATER TREATMENT</u>              |   |                 |                  |                  |                  |               |
| 600-61650-000-00                    | WATER TREAT SUPERVISION/ENG LA            | 807.45          | 5,034.18         | 12,100.00        | 7,065.82         | 41.6          |
|                                     | <b>TOTAL WATER TREATMENT</b>              | <b>807.45</b>   | <b>5,034.18</b>  | <b>12,100.00</b> | <b>7,065.82</b>  | <b>41.6</b>   |
| <u>MAINT OF STRUCTURE IMPR</u>      |   |                 |                  |                  |                  |               |
| 600-61651-100-00                    | MAINT OF STRUCTURE IMPR-LABOR             | .00             | 138.24           | .00              | ( 138.24)        | .0            |
| 600-61651-200-00                    | MAINT OF STRUCTURE IMP-SUPPLIE            | 149.05          | ( 326.57)        | 3,700.00         | 4,026.57         | ( 8.8)        |
|                                     | <b>TOTAL MAINT OF STRUCTURE IMPR</b>      | <b>149.05</b>   | <b>( 188.33)</b> | <b>3,700.00</b>  | <b>3,888.33</b>  | <b>( 5.1)</b> |
| <u>MAINT OF WATER TREATMENT EQU</u> |   |                 |                  |                  |                  |               |
| 600-61652-100-00                    | MAINT OF W TREATMENT EQUIP-LAB            | .00             | .00              | 2,100.00         | 2,100.00         | .0            |
| 600-61652-200-00                    | MAINT OF W TREAT EQUIP-SUPPLIE            | .00             | 2,603.38         | 7,000.00         | 4,396.62         | 37.2          |
|                                     | <b>TOTAL MAINT OF WATER TREATMENT EQU</b> | <b>.00</b>      | <b>2,603.38</b>  | <b>9,100.00</b>  | <b>6,496.62</b>  | <b>28.6</b>   |
| <u>OPERATIONS</u>                   |   |                 |                  |                  |                  |               |
| 600-61660-000-00                    | OPERATIONS-SUPERVISION/ENG LAB            | 807.45          | 5,034.18         | 11,100.00        | 6,065.82         | 45.4          |
|                                     | <b>TOTAL OPERATIONS</b>                   | <b>807.45</b>   | <b>5,034.18</b>  | <b>11,100.00</b> | <b>6,065.82</b>  | <b>45.4</b>   |
| <u>STORAGE FACILITIES</u>           |   |                 |                  |                  |                  |               |
| 600-61661-100-00                    | STORAGE FACILITIES-LABOR                  | .00             | .00              | 200.00           | 200.00           | .0            |
| 600-61661-200-00                    | STORAGE FACILITIES-SUPPLIES &             | .00             | 272.79           | 1,900.00         | 1,627.21         | 14.4          |
|                                     | <b>TOTAL STORAGE FACILITIES</b>           | <b>.00</b>      | <b>272.79</b>    | <b>2,100.00</b>  | <b>1,827.21</b>  | <b>13.0</b>   |

**CITY OF PLATTEVILLE**  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 600 - WATER & SEWER FUND**

|  | PERIOD ACT                                   | YTD ACTUAL      | BUDGET           | UNEXPENDE        | PCNT             |             |
|--|--|-----------------|------------------|------------------|------------------|-------------|
| <u>TRANSMISSION &amp; DISTRIBUTION</u> |  |                 |                  |                  |                  |             |
| 600-61662-100-00                       | TRANS & DISTRIBUTION-LABOR                   | 78.94           | 1,430.48         | 2,500.00         | 1,069.52         | 57.2        |
| 600-61662-200-00                       | TRANS & DISTRIBUTION-SUPPLIES                | .00             | 12.99            | 1,700.00         | 1,687.01         | .8          |
|  | <b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b> | <b>78.94</b>    | <b>1,443.47</b>  | <b>4,200.00</b>  | <b>2,756.53</b>  | <b>34.4</b> |
| <u>METERS</u>                          |  |                 |                  |                  |                  |             |
| 600-61663-100-00                       | METERS-LABOR                                 | 151.00          | 1,992.40         | 18,900.00        | 16,907.60        | 10.5        |
| 600-61663-200-00                       | METERS-SUPPLIES & EXPENSE                    | 143.15          | 4,344.62         | 3,500.00         | ( 844.62)        | 124.1       |
|  | <b>TOTAL METERS</b>                          | <b>294.15</b>   | <b>6,337.02</b>  | <b>22,400.00</b> | <b>16,062.98</b> | <b>28.3</b> |
| <u>CUSTOMER INSTALLATION</u>           |  |                 |                  |                  |                  |             |
| 600-61664-100-00                       | CUSTOMER INSTALLATION-LABOR                  | 2,339.51        | 8,843.50         | 13,800.00        | 4,956.50         | 64.1        |
| 600-61664-200-00                       | CUSTOMER INSTALL-SUPPLIES & EX               | .00             | 3,696.00         | .00              | ( 3,696.00)      | .0          |
|  | <b>TOTAL CUSTOMER INSTALLATION</b>           | <b>2,339.51</b> | <b>12,539.50</b> | <b>13,800.00</b> | <b>1,260.50</b>  | <b>90.9</b> |
| <u>MISCELLANEOUS</u>                   |  |                 |                  |                  |                  |             |
| 600-61665-100-00                       | MISCELLANEOUS-LABOR                          | 1,532.78        | 15,294.24        | 36,200.00        | 20,905.76        | 42.3        |
| 600-61665-102-00                       | MISCELLANEOUS-LABOR OT                       | .00             | .00              | 100.00           | 100.00           | .0          |
| 600-61665-200-00                       | MISCELLANEOUS-SUPPLIES & EXPEN               | 188.58          | 1,466.42         | 4,100.00         | 2,633.58         | 35.8        |
|  | <b>TOTAL MISCELLANEOUS</b>                   | <b>1,721.36</b> | <b>16,760.66</b> | <b>40,400.00</b> | <b>23,639.34</b> | <b>41.5</b> |
| <u>MAINTENANCE</u>                     |  |                 |                  |                  |                  |             |
| 600-61670-000-00                       | MAINTENANCE-SUPERVISION/ENG LA               | 808.56          | 5,041.21         | 11,200.00        | 6,158.79         | 45.0        |
|  | <b>TOTAL MAINTENANCE</b>                     | <b>808.56</b>   | <b>5,041.21</b>  | <b>11,200.00</b> | <b>6,158.79</b>  | <b>45.0</b> |
| <u>MAINT OF RESERVOIR/TOWER</u>        |  |                 |                  |                  |                  |             |
| 600-61672-100-00                       | MAINT RESERVOIR/TOWER-LABOR                  | .00             | .00              | 1,300.00         | 1,300.00         | .0          |
| 600-61672-300-00                       | MAINT RESERVOIR/TOWER-PAINT                  | 39.98           | 39.98            | 32,300.00        | 32,260.02        | .1          |
|  | <b>TOTAL MAINT OF RESERVOIR/TOWER</b>        | <b>39.98</b>    | <b>39.98</b>     | <b>33,600.00</b> | <b>33,560.02</b> | <b>.1</b>   |
| <u>MAINTENANCE OF MAINS</u>            |  |                 |                  |                  |                  |             |
| 600-61673-100-00                       | MAINT OF MAINS-LABOR                         | 3,236.74        | 15,533.43        | 26,800.00        | 11,266.57        | 58.0        |
| 600-61673-200-00                       | MAINT OF MAINS-SUPPLIES & EXPE               | ( 1,799.50)     | 28,417.94        | 55,000.00        | 26,582.06        | 51.7        |
|  | <b>TOTAL MAINTENANCE OF MAINS</b>            | <b>1,437.24</b> | <b>43,951.37</b> | <b>81,800.00</b> | <b>37,848.63</b> | <b>53.7</b> |



**CITY OF PLATTEVILLE**  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 600 - WATER & SEWER FUND**

|                                     | PERIOD ACT | YTD ACTUAL | BUDGET    | UNEXPENDE   | PCNT   |
|-------------------------------------|------------|------------|-----------|-------------|--------|
| <u>MAINTENANCE OF SERVICES</u>      |            |            |           |             |        |
| 600-61675-100-00                    | 1,343.14   | 3,812.29   | 9,100.00  | 5,287.71    | 41.9   |
| 600-61675-101-00                    | .00        | 1,006.94   | .00       | ( 1,006.94) | .0     |
| 600-61675-200-00                    | 144.00     | 3,574.47   | 6,000.00  | 2,425.53    | 59.6   |
| 600-61675-202-00                    | .00        | 1,194.50   | 22,000.00 | 20,805.50   | 5.4    |
| TOTAL MAINTENANCE OF SERVICES       | 1,487.14   | 9,588.20   | 37,100.00 | 27,511.80   | 25.8   |
| <u>MAINTENANCE OF METERS</u>        |            |            |           |             |        |
| 600-61676-100-00                    | 290.84     | 4,220.34   | 200.00    | ( 4,020.34) | 2110.2 |
| 600-61676-200-00                    | 90.00      | 2,048.98   | 2,600.00  | 551.02      | 78.8   |
| TOTAL MAINTENANCE OF METERS         | 380.84     | 6,269.32   | 2,800.00  | ( 3,469.32) | 223.9  |
| <u>MAINTENANCE OF HYDRANTS</u>      |            |            |           |             |        |
| 600-61677-100-00                    | 1,383.02   | 4,580.10   | 13,700.00 | 9,119.90    | 33.4   |
| 600-61677-200-00                    | 399.78     | 3,744.86   | 35,350.00 | 31,605.14   | 10.6   |
| TOTAL MAINTENANCE OF HYDRANTS       | 1,782.80   | 8,324.96   | 49,050.00 | 40,725.04   | 17.0   |
| <u>MAINTENANCE OF OTHER PLANT</u>   |            |            |           |             |        |
| 600-61678-100-00                    | .00        | .00        | 300.00    | 300.00      | .0     |
| TOTAL MAINTENANCE OF OTHER PLANT    | .00        | .00        | 300.00    | 300.00      | .0     |
| <u>TRANSPORTATION-VEHICLE LEASE</u> |            |            |           |             |        |
| 600-61828-300-00                    | 2,188.86   | 13,251.06  | 29,100.00 | 15,848.94   | 45.5   |
| TOTAL DEPARTMENT 828                | 2,188.86   | 13,251.06  | 29,100.00 | 15,848.94   | 45.5   |
| <u>CUSTOMER ACCOUNTS</u>            |            |            |           |             |        |
| 600-61901-000-00                    | 808.56     | 5,041.21   | 11,200.00 | 6,158.79    | 45.0   |
| TOTAL CUSTOMER ACCOUNTS             | 808.56     | 5,041.21   | 11,200.00 | 6,158.79    | 45.0   |
| <u>METER READING</u>                |            |            |           |             |        |
| 600-61902-000-00                    | .00        | 2,139.16   | 1,200.00  | ( 939.16)   | 178.3  |
| TOTAL METER READING                 | .00        | 2,139.16   | 1,200.00  | ( 939.16)   | 178.3  |

**CITY OF PLATTEVILLE**  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 600 - WATER & SEWER FUND**

|                                      | PERIOD ACT                                 | YTD ACTUAL      | BUDGET           | UNEXPENDE        | PCNT             |              |
|--------------------------------------|--|-----------------|------------------|------------------|------------------|--------------|
| <u>CUSTOMER COLLECTIONS</u>          |  |                 |                  |                  |                  |              |
| 600-61903-100-00                     | CUSTOMER COLLECT-SUPPLIES                  | 1,864.86        | 9,830.02         | 26,400.00        | 16,569.98        | 37.2         |
| 600-61903-600-00                     | CUSTOMER COLLECT-ACCT CLERK                | 905.99          | 5,341.08         | 10,600.00        | 5,258.92         | 50.4         |
| 600-61903-700-00                     | CUSTOMER COLLECT-COMPTROLLER               | .00             | 4,252.57         | 8,800.00         | 4,547.43         | 48.3         |
|                                      | <b>TOTAL CUSTOMER COLLECTIONS</b>          | <b>2,770.85</b> | <b>19,423.67</b> | <b>45,800.00</b> | <b>26,376.33</b> | <b>42.4</b>  |
| <u>ADMINISTRATIVE &amp; GENERAL</u>  |  |                 |                  |                  |                  |              |
| 600-61920-100-00                     | ADMIN & GEN-CITY MANAGER                   | 1,154.00        | 7,212.50         | 15,002.00        | 7,789.50         | 48.1         |
| 600-61920-101-00                     | ADMIN & GEN-HR MANAGER                     | 538.24          | 807.36           | .00              | ( 807.36)        | .0           |
| 600-61920-200-00                     | ADMIN & GEN-PUB WRK DIRECTOR               | 1,802.68        | 11,311.36        | 25,594.00        | 14,282.64        | 44.2         |
| 600-61920-500-00                     | ADMIN & GEN-SECRETARY                      | 79.92           | 671.62           | 1,037.00         | 365.38           | 64.8         |
| 600-61920-600-00                     | ADMIN & GEN-ACCOUNT CLERK                  | 905.99          | 5,341.08         | 10,582.00        | 5,240.92         | 50.5         |
| 600-61920-700-00                     | ADMIN & GEN-COMPTROLLER                    | .00             | 4,252.57         | 8,746.00         | 4,493.43         | 48.6         |
| 600-61920-800-00                     | ADMIN & GEN-ADMIN DIRECTOR                 | 1,274.72        | 10,456.37        | 23,568.00        | 13,111.63        | 44.4         |
|                                      | <b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>  | <b>5,755.55</b> | <b>40,052.86</b> | <b>84,529.00</b> | <b>44,476.14</b> | <b>47.4</b>  |
| <u>OFFICE SUPPLIES &amp; EXPENSE</u> |  |                 |                  |                  |                  |              |
| 600-61921-500-00                     | OFFICE SUPPLIES & EXP-TELEPHON             | 441.53          | 2,795.83         | 7,800.00         | 5,004.17         | 35.8         |
| 600-61921-600-00                     | OFFICE SUPPLIES & EXP-POSTAGE              | 505.18          | 1,650.96         | 2,500.00         | 849.04           | 66.0         |
| 600-61921-700-00                     | OFFICE SUPPLIES & EXP-OFFICE S             | 269.32          | 391.19           | 3,100.00         | 2,708.81         | 12.6         |
| 600-61921-800-00                     | OFFICE SUPPLIES & EXP-ENGINEER             | .00             | .00              | 900.00           | 900.00           | .0           |
|                                      | <b>TOTAL OFFICE SUPPLIES &amp; EXPENSE</b> | <b>1,216.03</b> | <b>4,837.98</b>  | <b>14,300.00</b> | <b>9,462.02</b>  | <b>33.8</b>  |
| <u>OUTSIDE SERVICES EMPLOYED</u>     |  |                 |                  |                  |                  |              |
| 600-61923-100-00                     | OUTSIDE SERVICES-AUDIT                     | 1,350.00        | 6,347.77         | 6,600.00         | 252.23           | 96.2         |
| 600-61923-200-00                     | OUTSIDE SERVICES-CONSULTANTS               | .00             | 4,917.08         | 15,200.00        | 10,282.92        | 32.4         |
| 600-61923-400-00                     | OUTSIDE SERVICES-CITY ATTORNEY             | 370.80          | 2,700.10         | 1,500.00         | ( 1,200.10)      | 180.0        |
|                                      | <b>TOTAL OUTSIDE SERVICES EMPLOYED</b>     | <b>1,720.80</b> | <b>13,964.95</b> | <b>23,300.00</b> | <b>9,335.05</b>  | <b>59.9</b>  |
| <u>PROPERTY INSURANCE</u>            |  |                 |                  |                  |                  |              |
| 600-61924-000-00                     | PROPERTY INSURANCE                         | .00             | 13,523.75        | 13,000.00        | ( 523.75)        | 104.0        |
|                                      | <b>TOTAL PROPERTY INSURANCE</b>            | <b>.00</b>      | <b>13,523.75</b> | <b>13,000.00</b> | <b>( 523.75)</b> | <b>104.0</b> |
| <u>INJURIES &amp; DAMAGES</u>        |  |                 |                  |                  |                  |              |
| 600-61925-000-00                     | INJURIES & DAMAGES                         | .00             | 4,946.52         | 7,800.00         | 2,853.48         | 63.4         |
|                                      | <b>TOTAL INJURIES &amp; DAMAGES</b>        | <b>.00</b>      | <b>4,946.52</b>  | <b>7,800.00</b>  | <b>2,853.48</b>  | <b>63.4</b>  |

**CITY OF PLATTEVILLE**  
**EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 6 MONTHS ENDING JUNE 30, 2024**

**FUND 600 - WATER & SEWER FUND**

|                                  |  | PERIOD ACT      | YTD ACTUAL       | BUDGET            | UNEXPENDE           | PCNT         |
|----------------------------------|--|-----------------|------------------|-------------------|---------------------|--------------|
| <u>EMPLOYEE BENEFITS</u>         |  |                 |                  |                   |                     |              |
| 600-61926-200-00                 | EMPLOYEE BENEFIT - HEALTH/LIFE         | 7,162.76        | 68,396.62        | 146,300.00        | 77,903.38           | 46.8         |
| 600-61926-400-00                 | EMPLOYEE BENEFIT - RETIREMENT          | 2,113.51        | 13,984.85        | 27,300.00         | 13,315.15           | 51.2         |
| 600-61926-500-00                 | EMPLOYEE BENEFIT - VACATION            | .00             | .00              | 4,000.00          | 4,000.00            | .0           |
| 600-61926-700-00                 | EMPLOYEE BENEFIT - HRA & FSA           | 18.89           | 181.33           | 600.00            | 418.67              | 30.2         |
| 600-61926-800-00                 | EMPLOYEE BENEFIT - UNIFORMS            | .00             | 2,378.44         | 1,800.00          | ( 578.44)           | 132.1        |
|                                  | <b>TOTAL EMPLOYEE BENEFITS</b>         | <b>9,295.16</b> | <b>84,941.24</b> | <b>180,000.00</b> | <b>95,058.76</b>    | <b>47.2</b>  |
| <u>REGULATORY COMMISSION EXP</u> |  |                 |                  |                   |                     |              |
| 600-61928-000-00                 | REGULATORY COMMISSION EXPENSE          | 170.62          | 170.62           | 3,300.00          | 3,129.38            | 5.2          |
|                                  | <b>TOTAL REGULATORY COMMISSION EXP</b> | <b>170.62</b>   | <b>170.62</b>    | <b>3,300.00</b>   | <b>3,129.38</b>     | <b>5.2</b>   |
| <u>MISCELLANEOUS GENERAL</u>     |  |                 |                  |                   |                     |              |
| 600-61930-100-00                 | MISC GENERAL-LABOR                     | 28.45           | 170.70           | 400.00            | 229.30              | 42.7         |
| 600-61930-200-00                 | MISC GENERAL-SUPPLIES & EXPENS         | 55.00           | 2,327.99         | 900.00            | ( 1,427.99)         | 258.7        |
| 600-61930-300-00                 | MISC GENERAL-CONFERENCES               | 23.00           | 3,832.12         | 4,400.00          | 567.88              | 87.1         |
|                                  | <b>TOTAL MISCELLANEOUS GENERAL</b>     | <b>106.45</b>   | <b>6,330.81</b>  | <b>5,700.00</b>   | <b>( 630.81)</b>    | <b>111.1</b> |
| <u>RENT EXPENSE</u>              |  |                 |                  |                   |                     |              |
| 600-61931-000-00                 | RENT EXPENSE                           | 90.00           | 540.00           | 1,300.00          | 760.00              | 41.5         |
|                                  | <b>TOTAL RENT EXPENSE</b>              | <b>90.00</b>    | <b>540.00</b>    | <b>1,300.00</b>   | <b>760.00</b>       | <b>41.5</b>  |
| <u>TRANSPORTATION CLEARING</u>   |  |                 |                  |                   |                     |              |
| 600-61933-200-00                 | TRANSPORTATION CLEARING-SUPPLI         | 405.27          | 10,424.14        | .00               | ( 10,424.14)        | .0           |
|                                  | <b>TOTAL TRANSPORTATION CLEARING</b>   | <b>405.27</b>   | <b>10,424.14</b> | <b>.00</b>        | <b>( 10,424.14)</b> | <b>.0</b>    |
| <u>TAX EXPENSE</u>               |  |                 |                  |                   |                     |              |
| 600-62408-000-00                 | TAX EXPENSE                            | 2,216.82        | 14,479.54        | 53,600.00         | 39,120.46           | 27.0         |
|                                  | <b>TOTAL TAX EXPENSE</b>               | <b>2,216.82</b> | <b>14,479.54</b> | <b>53,600.00</b>  | <b>39,120.46</b>    | <b>27.0</b>  |
| <u>INCOME DEDUCTION</u>          |  |                 |                  |                   |                     |              |
| 600-62426-000-00                 | INC DED BONDS/LOANS PRINCIPAL          | .00             | .00              | 641,875.00        | 641,875.00          | .0           |
|                                  | <b>TOTAL INCOME DEDUCTION</b>          | <b>.00</b>      | <b>.00</b>       | <b>641,875.00</b> | <b>641,875.00</b>   | <b>.0</b>    |

**CITY OF PLATTEVILLE**  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 600 - WATER & SEWER FUND**

|                  |                                  | PERIOD ACT | YTD ACTUAL | BUDGET     | UNEXPENDE   | PCNT  |
|------------------|----------------------------------|------------|------------|------------|-------------|-------|
|                  | <u>LONG TERM DEBT</u>            |            |            |            |             |       |
| 600-62427-000-00 | LONG TERM DEBT INTEREST          | .00        | 100,046.20 | 236,568.00 | 136,521.80  | 42.3  |
|                  | TOTAL LONG TERM DEBT             | .00        | 100,046.20 | 236,568.00 | 136,521.80  | 42.3  |
|                  | <u>SUPERVISION &amp; LABOR</u>   |            |            |            |             |       |
| 600-62820-000-00 | SUPERVISION PLANT-LABOR          | 19,913.10  | 122,135.40 | 311,000.00 | 188,864.60  | 39.3  |
|                  | TOTAL SUPERVISION & LABOR        | 19,913.10  | 122,135.40 | 311,000.00 | 188,864.60  | 39.3  |
|                  | <u>PUMPING &amp; HEAT/LIGHTS</u> |            |            |            |             |       |
| 600-62821-000-00 | PUMPING EXPENSE                  | 3,985.55   | 21,115.01  | 64,800.00  | 43,684.99   | 32.6  |
| 600-62821-100-00 | POWER & FUEL EXP FOR PUMPING     | 183.62     | 7,517.18   | 35,900.00  | 28,382.82   | 20.9  |
|                  | TOTAL PUMPING & HEAT/LIGHTS      | 4,169.17   | 28,632.19  | 100,700.00 | 72,067.81   | 28.4  |
|                  | <u>AERIATION EQUIPMENT</u>       |            |            |            |             |       |
| 600-62822-000-00 | POWER & FUEL EXP FOR AERIATION   | 1,965.69   | 11,172.51  | 32,100.00  | 20,927.49   | 34.8  |
|                  | TOTAL AERIATION EQUIPMENT        | 1,965.69   | 11,172.51  | 32,100.00  | 20,927.49   | 34.8  |
|                  | <u>CHLORINE</u>                  |            |            |            |             |       |
| 600-62823-000-00 | CHLORINE CHEMICALS EXPENSE       | .00        | 480.00     | 6,300.00   | 5,820.00    | 7.6   |
|                  | TOTAL CHLORINE                   | .00        | 480.00     | 6,300.00   | 5,820.00    | 7.6   |
|                  | <u>PHOSPHORUS</u>                |            |            |            |             |       |
| 600-62824-000-00 | PHOSPHORUS REMOVAL CHEMICALS E   | 45,524.81  | 81,590.90  | 73,200.00  | ( 8,390.90) | 111.5 |
| 600-62824-100-00 | PHOSPHORUS PAYMENT               | .00        | .00        | 13,700.00  | 13,700.00   | .0    |
|                  | TOTAL PHOSPHORUS                 | 45,524.81  | 81,590.90  | 86,900.00  | 5,309.10    | 93.9  |
|                  | <u>SLUDGE CHEMICALS</u>          |            |            |            |             |       |
| 600-62825-000-00 | SLUDGE COND CHEMICALS EXP        | 4,558.47   | 9,192.01   | .00        | ( 9,192.01) | .0    |
|                  | TOTAL SLUDGE CHEMICALS           | 4,558.47   | 9,192.01   | .00        | ( 9,192.01) | .0    |

**CITY OF PLATTEVILLE**  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 600 - WATER & SEWER FUND**

|   |   | PERIOD ACT       | YTD ACTUAL       | BUDGET           | UNEXPENDE        | PCNT        |
|---|---|------------------|------------------|------------------|------------------|-------------|
| <u>SUPPLIES</u>                           |   |                  |                  |                  |                  |             |
| 600-62827-400-00                          | OTR OP SUPPLIES & EXPENSES                    | 7,876.27         | 16,547.39        | 23,900.00        | 7,352.61         | 69.2        |
| 600-62827-600-00                          | INDUSTRIAL TOWELS EXPENSE                     | .00              | .00              | 1,300.00         | 1,300.00         | .0          |
|   | <b>TOTAL SUPPLIES</b>                         | <b>7,876.27</b>  | <b>16,547.39</b> | <b>25,200.00</b> | <b>8,652.61</b>  | <b>65.7</b> |
| <u>TRANSPORTATION</u>                     |   |                  |                  |                  |                  |             |
| 600-62828-200-00                          | TRANSPORTATION-SUPPLIES & EXPE                | 1,137.24         | 13,800.90        | 54,200.00        | 40,399.10        | 25.5        |
| 600-62828-300-00                          | TRANSPORTATION-VEHICLE LEASE                  | 928.73           | 5,572.38         | 14,200.00        | 8,627.62         | 39.2        |
|   | <b>TOTAL TRANSPORTATION</b>                   | <b>2,065.97</b>  | <b>19,373.28</b> | <b>68,400.00</b> | <b>49,026.72</b> | <b>28.3</b> |
| <u>MAINT OF SEWER COLLECTION</u>          |   |                  |                  |                  |                  |             |
| 600-62831-100-00                          | MAINT OF COLLECTION-LABOR                     | 1,050.54         | 202.96           | 21,600.00        | 21,397.04        | .9          |
| 600-62831-200-00                          | MAINT OF COLLECTION-SUPPLIES &                | 394.32           | 16,866.52        | 14,000.00        | ( 2,866.52)      | 120.5       |
| 600-62831-300-00                          | MAINT OF COLLECTION-TELEVISIONS               | .00              | .00              | 6,900.00         | 6,900.00         | .0          |
|   | <b>TOTAL MAINT OF SEWER COLLECTION</b>        | <b>1,444.86</b>  | <b>17,069.48</b> | <b>42,500.00</b> | <b>25,430.52</b> | <b>40.2</b> |
| <u>MAINTENANCE OF LIFT STATION</u>        |   |                  |                  |                  |                  |             |
| 600-62832-100-00                          | MAINT OF LIFT STATION-LABOR                   | 880.48           | 2,436.04         | 3,600.00         | 1,163.96         | 67.7        |
| 600-62832-200-00                          | MAINT OF LIFT STATION-SUPPLIES                | 89.99            | 89.99            | 21,000.00        | 20,910.01        | .4          |
|   | <b>TOTAL MAINTENANCE OF LIFT STATION</b>      | <b>970.47</b>    | <b>2,526.03</b>  | <b>24,600.00</b> | <b>22,073.97</b> | <b>10.3</b> |
| <u>MAINTENANCE OF TREATMENT PLANT</u>     |   |                  |                  |                  |                  |             |
| 600-62833-100-00                          | MAINT OF TREAT PLT-LABOR                      | .00              | .00              | 8,200.00         | 8,200.00         | .0          |
| 600-62833-200-00                          | MAINT OF TREAT PLT-SUPPLIES &                 | 1,456.21         | 23,270.45        | 82,600.00        | 59,329.55        | 28.2        |
| 600-62833-300-00                          | MAINT OF TREAT PLT-MAINTENANCE                | .00              | 1,480.16         | .00              | ( 1,480.16)      | .0          |
|   | <b>TOTAL MAINTENANCE OF TREATMENT PLA</b>     | <b>1,456.21</b>  | <b>24,750.61</b> | <b>90,800.00</b> | <b>66,049.39</b> | <b>27.3</b> |
| <u>MAINTENANCE OF BLDGS &amp; GROUNDS</u> |   |                  |                  |                  |                  |             |
| 600-62834-100-00                          | MAINT BLDG & GROUNDS-LABOR                    | .00              | 488.85           | 500.00           | 11.15            | 97.8        |
| 600-62834-200-00                          | METER REPAIR-LABOR                            | 441.84           | 6,212.74         | 17,700.00        | 11,487.26        | 35.1        |
| 600-62834-300-00                          | MAINT BLDG & GROUNDS-SUPPLIES                 | 9,928.72         | 13,792.33        | 56,600.00        | 42,807.67        | 24.4        |
|   | <b>TOTAL MAINTENANCE OF BLDGS &amp; GROUN</b> | <b>10,370.56</b> | <b>20,493.92</b> | <b>74,800.00</b> | <b>54,306.08</b> | <b>27.4</b> |

**CITY OF PLATTEVILLE**  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 600 - WATER & SEWER FUND**

|  | PERIOD ACT                                     | YTD ACTUAL      | BUDGET           | UNEXPENDE        | PCNT               |              |
|--|--|-----------------|------------------|------------------|--------------------|--------------|
| <u>BILLING, COLLECTING &amp; ACCTG</u>   |  |                 |                  |                  |                    |              |
| 600-62840-200-00                         | BILLING, COLLECTING-SUPPLIES &                 | 1,613.32        | 9,793.91         | 26,800.00        | 17,006.09          | 36.5         |
| 600-62840-600-00                         | ACCOUNT CLERK                                  | 905.99          | 5,341.07         | 10,582.00        | 5,240.93           | 50.5         |
| 600-62840-700-00                         | COMPTRROLLER                                   | .00             | 4,252.57         | 8,746.00         | 4,493.43           | 48.6         |
|  | <b>TOTAL BILLING, COLLECTING &amp; ACCTG</b>   | <b>2,519.31</b> | <b>19,387.55</b> | <b>46,128.00</b> | <b>26,740.45</b>   | <b>42.0</b>  |
| <u>METER READING - LABOR/EXPENSE</u>     |  |                 |                  |                  |                    |              |
| 600-62842-000-00                         | METER READING-LABOR & EXPENSES                 | .00             | 2,139.15         | 900.00           | ( 1,239.15)        | 237.7        |
|  | <b>TOTAL METER READING - LABOR/EXPENSE</b>     | <b>.00</b>      | <b>2,139.15</b>  | <b>900.00</b>    | <b>( 1,239.15)</b> | <b>237.7</b> |
| <u>UNCOLLECTIBLE ACCOUNTS</u>            |  |                 |                  |                  |                    |              |
| 600-62843-000-00                         | UNCOLLECTIBLE ACCOUNTS                         | .00             | .00              | 100.00           | 100.00             | .0           |
|  | <b>TOTAL UNCOLLECTIBLE ACCOUNTS</b>            | <b>.00</b>      | <b>.00</b>       | <b>100.00</b>    | <b>100.00</b>      | <b>.0</b>    |
| <u>ADMINISTRATION &amp; OFFICE WAGES</u> |  |                 |                  |                  |                    |              |
| 600-62850-100-00                         | ADMIN & GEN-CITY MANAGER                       | 1,154.00        | 7,212.50         | 15,002.00        | 7,789.50           | 48.1         |
| 600-62850-101-00                         | ADMIN & GEN-HR MANAGER                         | 538.24          | 807.36           | .00              | ( 807.36)          | .0           |
| 600-62850-200-00                         | ADMIN & GEN-PUB WRK DIRECTOR                   | 1,802.68        | 11,311.36        | 25,595.00        | 14,283.64          | 44.2         |
| 600-62850-500-00                         | ADMIN & GEN-SECRETARY                          | 79.92           | 671.62           | 1,037.00         | 365.38             | 64.8         |
| 600-62850-600-00                         | ADMIN & GEN-ACCOUNT CLERK                      | 906.00          | 5,341.02         | 10,582.00        | 5,240.98           | 50.5         |
| 600-62850-700-00                         | ADMIN & GEN-COMPTRROLLER                       | .00             | 4,252.57         | 8,746.00         | 4,493.43           | 48.6         |
| 600-62850-800-00                         | ADMIN & GEN-ADMIN DIRECTOR                     | 1,274.72        | 10,456.37        | 23,569.00        | 13,112.63          | 44.4         |
|  | <b>TOTAL ADMINISTRATION &amp; OFFICE WAGES</b> | <b>5,755.56</b> | <b>40,052.80</b> | <b>84,531.00</b> | <b>44,478.20</b>   | <b>47.4</b>  |
| <u>OPERATNG EXPENSES</u>                 |  |                 |                  |                  |                    |              |
| 600-62851-500-00                         | OP EXPENSES-TELEPHONE                          | 966.01          | 4,319.74         | 10,400.00        | 6,080.26           | 41.5         |
| 600-62851-600-00                         | OP EXPENSES-POSTAGE                            | 520.19          | 1,665.98         | 2,500.00         | 834.02             | 66.6         |
| 600-62851-700-00                         | OP EXPENSES-OFFICE SUPPLIES                    | 221.92          | 523.43           | 2,100.00         | 1,576.57           | 24.9         |
| 600-62851-800-00                         | OP EXPENSES-ENGINEERING SUPPLI                 | .00             | .00              | 900.00           | 900.00             | .0           |
|  | <b>TOTAL OPERATNG EXPENSES</b>                 | <b>1,708.12</b> | <b>6,509.15</b>  | <b>15,900.00</b> | <b>9,390.85</b>    | <b>40.9</b>  |
| <u>OUTSIDE SERVICES</u>                  |  |                 |                  |                  |                    |              |
| 600-62852-100-00                         | AUDIT EXPENSES                                 | 1,350.00        | 6,576.45         | 7,100.00         | 523.55             | 92.6         |
| 600-62852-200-00                         | CONSULTANTS EXPENSES                           | .00             | 1,000.00         | 25,200.00        | 24,200.00          | 4.0          |
| 600-62852-400-00                         | CITY ATTORNEY EXPENSES                         | .00             | 572.00           | 1,500.00         | 928.00             | 38.1         |
|  | <b>TOTAL OUTSIDE SERVICES</b>                  | <b>1,350.00</b> | <b>8,148.45</b>  | <b>33,800.00</b> | <b>25,651.55</b>   | <b>24.1</b>  |

**CITY OF PLATTEVILLE**  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 600 - WATER & SEWER FUND**

|                              | PERIOD ACT                           | YTD ACTUAL        | BUDGET              | UNEXPENDE           | PCNT                      |
|------------------------------|--------------------------------------|-------------------|---------------------|---------------------|---------------------------|
| <u>INSURANCE</u>             |                                      |                   |                     |                     |                           |
| 600-62853-100-00             | PROPERTY INSURANCE EXPENSE           | .00               | 35,565.50           | 34,300.00           | ( 1,265.50) 103.7         |
| 600-62853-200-00             | WORKER'S COMPENSATION EXPENSE        | .00               | 6,635.83            | 10,100.00           | 3,464.17 65.7             |
|                              | <b>TOTAL INSURANCE</b>               | <b>.00</b>        | <b>42,201.33</b>    | <b>44,400.00</b>    | <b>2,198.67 95.1</b>      |
| <u>EMPLOYEE BENEFITS</u>     |                                      |                   |                     |                     |                           |
| 600-62854-200-00             | EMPLOYEE BENEFIT - HEALTH/LIFE       | 13,587.45         | 112,076.19          | 214,600.00          | 102,523.81 52.2           |
| 600-62854-400-00             | EMPLOYEE BENEFIT - RETIREMENT        | 2,109.52          | 14,823.43           | 34,800.00           | 19,976.57 42.6            |
| 600-62854-500-00             | EMPLOYEE BENEFIT - VACATION          | .00               | .00                 | 2,900.00            | 2,900.00 .0               |
| 600-62854-700-00             | EMPLOYEE BENEFIT - HRA & FSA         | 18.89             | 181.35              | 900.00              | 718.65 20.2               |
| 600-62854-800-00             | EMPLOYEE BENEFIT - UNIFORM           | .00               | 2,433.37            | 2,200.00            | ( 233.37) 110.6           |
|                              | <b>TOTAL EMPLOYEE BENEFITS</b>       | <b>15,715.86</b>  | <b>129,514.34</b>   | <b>255,400.00</b>   | <b>125,885.66 50.7</b>    |
| <u>COMMISSION EXPENSE</u>    |                                      |                   |                     |                     |                           |
| 600-62855-000-00             | REGULATORY COMMISSION EXPENSES       | 125.00            | 4,974.52            | .00                 | ( 4,974.52) .0            |
|                              | <b>TOTAL COMMISSION EXPENSE</b>      | <b>125.00</b>     | <b>4,974.52</b>     | <b>.00</b>          | <b>( 4,974.52) .0</b>     |
| <u>MISCELLANEOUS EXPENSE</u> |                                      |                   |                     |                     |                           |
| 600-62856-100-00             | MISC (SHOP/LOCATES)-LABOR            | 1,532.78          | 19,163.08           | 35,300.00           | 16,136.92 54.3            |
| 600-62856-200-00             | MISC (SHOP/LOCATES)-SUPPL& EXP       | 342.47            | 12,879.34           | 11,500.00           | ( 1,379.34) 112.0         |
|                              | <b>TOTAL MISCELLANEOUS EXPENSE</b>   | <b>1,875.25</b>   | <b>32,042.42</b>    | <b>46,800.00</b>    | <b>14,757.58 68.5</b>     |
| <u>RENT EXPENSE</u>          |                                      |                   |                     |                     |                           |
| 600-62857-000-00             | RENT EXPENSE                         | 90.00             | 540.00              | 8,900.00            | 8,360.00 6.1              |
|                              | <b>TOTAL RENT EXPENSE</b>            | <b>90.00</b>      | <b>540.00</b>       | <b>8,900.00</b>     | <b>8,360.00 6.1</b>       |
| 600-62926-400-00             | EMPLOYEE BENEFIT - RETIREMENT        | .00               | ( 964.98)           | .00                 | 964.98 .0                 |
|                              | <b>TOTAL DEPARTMENT 926</b>          | <b>.00</b>        | <b>( 964.98)</b>    | <b>.00</b>          | <b>964.98 .0</b>          |
|                              | <b>TOTAL FUND EXPENDITURES</b>       | <b>194,266.25</b> | <b>1,336,941.13</b> | <b>4,731,658.00</b> | <b>3,394,716.87 28.3</b>  |
|                              | <b>NET REVENUE OVER EXPENDITURES</b> | <b>236,852.82</b> | <b>1,460,503.22</b> | <b>1,414,804.00</b> | <b>( 45,699.22) 103.2</b> |

**BANK RECONCILIATION AND STATEMENT OF INVESTMENTS  
JUNE 2024**

| <b>BANK<br/>ACCOUNTS</b> | <b>TREASURERS</b>      |                 |                      | <b>TREASURERS</b>       |                                 |                               | <b>ADJ</b> | <b>BANK BALANCE<br/>JUNE</b> |
|--------------------------|------------------------|-----------------|----------------------|-------------------------|---------------------------------|-------------------------------|------------|------------------------------|
|                          | <b>BALANCE<br/>MAY</b> | <b>RECEIPTS</b> | <b>DISBURSEMENTS</b> | <b>BALANCE<br/>JUNE</b> | <b>OUTSTANDING<br/>DEPOSITS</b> | <b>OUTSTANDING<br/>CHECKS</b> |            |                              |
| <b>CITY CASH</b>         | \$ (2,072,041.29)      | \$ 1,141,173.47 | \$ 1,162,275.69      | \$ (2,093,143.51)       | \$ 6,490.56                     | \$ 559,321.77                 | \$ (12.00) | \$ (1,540,324.30)            |
| <b>W/S CASH</b>          | \$ 2,108,230.17        | \$ 609,925.71   | \$ 550,410.92        | \$ 2,167,744.96         | \$ 10,745.68                    | \$ 12,305.04                  | \$ -       | \$ 2,169,304.32              |
| <b>TOTAL</b>             | \$ 36,188.88           | \$ 1,751,099.18 | \$ 1,712,686.61      | \$ 74,601.45            | \$ 17,236.24                    | \$ 571,626.81                 | \$ (12.00) | \$ 628,980.02                |

**INVESTMENTS**

**WATER AND SEWER INVESTMENTS:**

|                             |                 |                                     |
|-----------------------------|-----------------|-------------------------------------|
| CD-Heartland Credit Union   | \$ 251,089.60   | Holding-W&S CD                      |
| CD-Heartland Credit Union   | \$ 25.00        | Savings Acct - Membership           |
| CD-Community First Bank     | \$ 251,184.96   | Repl.-Sewer CD                      |
| State Investment (LGIP) #3  | \$ 3,291,716.18 | Sewer Replacement                   |
| State Investment (LGIP) #6  | \$ 850,720.01   | W/S Operating Fund (Bond depr fund) |
| State Investment (LGIP) #11 | \$ 292.03       | W/S 2023C Bond                      |
| State Investment (LGIP) #12 | \$ 343.55       | W/S 2020C Bond                      |
| State Investment (LGIP) #13 | \$ 933,485.88   | W/S Depr Fund (restricted)          |
| State Investment (LGIP) #14 | \$ 1,201,568.37 | W/S Debt Service Reserve            |
| State Investment (LGIP) #16 | \$ 206,819.31   | W/S 2022B Bond                      |
| Ehler's Investments #3      | \$ 281,793.46   | Sewer Replacement                   |
| Ehler's Investments #14     | \$ 238,809.09   | W/S Debt Service Reserve            |

Respectfully Submitted,  
Nicola Maurer  
Administration Director



**CITY OF PLATTEVILLE AIRPORT COMMISSION**  
**FINANCIAL REPORT**  
**JUNE 30, 2024**

# CITY OF PLATTEVILLE

BALANCE SHEET  
JUNE 30, 2024

## FUND 200 - AIRPORT FUND

|                               |                               | BEGINNING<br>BALANCE | CURRENT<br>ACTIVITY | YTD<br>ACTIVITY | ENDING<br>BALANCE |
|-------------------------------|-------------------------------|----------------------|---------------------|-----------------|-------------------|
| <u>ASSETS</u>                 |                               |                      |                     |                 |                   |
| 200-10001-000-000             | ALLOCATED CASH                | .00                  | .00                 | .00             | .00               |
| 200-10002-000-000             | TREASURER'S CASH              | 140,645.32           | 3,579.28            | 19,941.08       | 160,586.40        |
| 200-10003-000-000             | AIRPORT CASH - RESTRICTED BAL | 38,234.85            | .00                 | .00             | 38,234.85         |
| 200-11110-000-000             | AIRPORT INVESTMENTS           | 315,419.60           | 591.74              | 3,560.77        | 318,980.37        |
| 200-13911-000-000             | ACCOUNTS RECEIVABLE MISC.     | 46,650.52            | .00                 | ( 46,509.91)    | 140.61            |
| 200-16120-000-000             | AIRPORT FUEL INVENTORY        | 29,186.21            | .00                 | ( 29,186.21)    | .00               |
| 200-17238-000-000             | AIRPORT LOAN RECEIVABLE       | .00                  | .00                 | .00             | .00               |
|                               | TOTAL ASSETS                  | 570,136.50           | 4,171.02            | ( 52,194.27)    | 517,942.23        |
| <u>LIABILITIES AND EQUITY</u> |                               |                      |                     |                 |                   |
| <u>LIABILITIES</u>            |                               |                      |                     |                 |                   |
| 200-21211-000-000             | VOUCHERS PAYABLE              | ( 214,031.89)        | .00                 | 214,031.89      | .00               |
| 200-21220-000-000             | WAGES PAYABLE CLEARING        | .00                  | .00                 | .00             | .00               |
| 200-21313-000-000             | 6.20% SOC. SEC. EES           | .00                  | .00                 | .00             | .00               |
| 200-21314-000-000             | 1.45% SOC. SEC. EES           | .00                  | .00                 | .00             | .00               |
| 200-21315-000-000             | 6.20% SOC. SEC. ERS           | .00                  | .00                 | .00             | .00               |
| 200-21316-000-000             | 1.45% SOC. SEC. ERS           | .00                  | .00                 | .00             | .00               |
| 200-21700-000-000             | 1.45% SOC. SEC. ERS           | .00                  | .00                 | .00             | .00               |
| 200-23160-000-000             | PREPAYMENTS                   | .00                  | .00                 | .00             | .00               |
| 200-26000-000-000             | DEFERRED (PREPAID) REVENUE    | ( 2,043.80)          | .00                 | 2,043.80        | .00               |
| 200-27015-000-000             | ADVANCE FROM GENERAL FUND     | .00                  | .00                 | .00             | .00               |
| 200-27192-000-000             | HANGAR SECURITY DEPOSIT       | .00                  | ( 254.99)           | ( 634.99)       | ( 634.99)         |
| 200-27238-000-000             | AIRPORT SHORT-TERM LOAN       | .00                  | .00                 | .00             | .00               |
|                               | TOTAL LIABILITIES             | ( 216,075.69)        | ( 254.99)           | 215,440.70      | ( 634.99)         |
| <u>FUND EQUITY</u>            |                               |                      |                     |                 |                   |
| 200-30000-000-000             | BUDGET VARIANCE               | .00                  | .00                 | .00             | .00               |
| 200-31110-000-000             | AIRPORT FUND BALANCE          | ( 354,060.81)        | .00                 | .00             | ( 354,060.81)     |
| 200-34000-000-000             | RESERVE FOR ADV. FROM GEN     | .00                  | .00                 | .00             | .00               |
| 200-34110-000-000             | P.O. ENCUMBRANCE              | .00                  | .00                 | .00             | .00               |
|                               | NET INCOME/LOSS               | .00                  | ( 3,916.03)         | ( 163,246.43)   | ( 163,246.43)     |
|                               | TOTAL FUND EQUITY             | ( 354,060.81)        | ( 3,916.03)         | ( 163,246.43)   | ( 517,307.24)     |
|                               | TOTAL LIABILITIES AND EQUITY  | ( 570,136.50)        | ( 4,171.02)         | 52,194.27       | ( 517,942.23)     |

**CITY OF PLATTEVILLE**  
**DETAIL REVENUES WITH COMPARISON TO BUDGET**  
**FOR THE 6 MONTHS ENDING JUNE 30, 2024**

**FUND 200 - AIRPORT FUND**

|                                   |                             | PERIOD      |            | BUDGET     |               | % OF   | ENC     | UNENC         |
|-----------------------------------|-----------------------------|-------------|------------|------------|---------------|--------|---------|---------------|
|                                   |                             | ACTUAL      | YTD ACTUAL | AMOUNT     | VARIANCE      | BUDGET | BALANCE | BALANCE       |
| <u>PUBLIC CHARGES FOR SERVICE</u> |                             |             |            |            |               |        |         |               |
| 200-46340-450-000                 | JET A FUEL                  | 8,596.07    | 8,596.07   | .00        | 8,596.07      | .00    | .00     | 8,596.07      |
| 200-46340-455-000                 | LOW LEAD FUEL               | 6,982.07    | 6,982.07   | .00        | 6,982.07      | .00    | .00     | 6,982.07      |
| 200-46340-460-000                 | AVIATION FUEL CASH SALES    | ( 2,212.41) | 3,170.55   | 89,740.00  | ( 86,569.45)  | 3.53   | .00     | ( 86,569.45)  |
| 200-46340-461-000                 | AVIATION FUEL CREDIT CARD   | 1,168.99    | 33,066.60  | 148,273.00 | ( 115,206.40) | 22.30  | .00     | ( 115,206.40) |
| 200-46340-462-000                 | CORPORATE HANGAR            | .00         | .00        | 4,200.00   | ( 4,200.00)   | .00    | .00     | ( 4,200.00)   |
| 200-46340-463-000                 | LAND RENT FOR PRIVATE HANGA | .00         | .00        | 6,177.00   | ( 6,177.00)   | .00    | .00     | ( 6,177.00)   |
| 200-46340-464-000                 | HANGAR RENT                 | 4,396.09    | 27,178.15  | 36,000.00  | ( 8,821.85)   | 75.49  | .00     | ( 8,821.85)   |
| 200-46340-466-000                 | INTEREST AIRPORT INVESTMENT | 591.74      | 3,560.77   | 8,290.00   | ( 4,729.23)   | 42.95  | .00     | ( 4,729.23)   |
| 200-46340-467-000                 | INTEREST - NOW ACCOUNT      | 476.76      | 2,850.23   | 5,592.00   | ( 2,741.77)   | 50.97  | .00     | ( 2,741.77)   |
| 200-46340-468-000                 | LAND RENTAL PARCEL A        | .00         | 30,302.10  | 133,554.00 | ( 103,251.90) | 22.69  | .00     | ( 103,251.90) |
| 200-46340-470-000                 | LAND RENTAL PARCEL B        | .00         | 5,900.00   | 7,616.00   | ( 1,716.00)   | 77.47  | .00     | ( 1,716.00)   |
| 200-46340-471-000                 | LAND RENTAL PARCEL C        | .00         | .00        | 848.00     | ( 848.00)     | .00    | .00     | ( 848.00)     |
| 200-46340-473-000                 | MISCELLANEOUS               | .00         | .00        | 120.00     | ( 120.00)     | .00    | .00     | ( 120.00)     |
| 200-46340-479-000                 | SALE OF AIRPORT ITEMS       | .00         | 4,380.00   | .00        | 4,380.00      | .00    | .00     | 4,380.00      |
| 200-46340-480-000                 | MAIN HANGAR RENT            | .00         | .00        | 3,485.00   | ( 3,485.00)   | .00    | .00     | ( 3,485.00)   |
| 200-46340-485-000                 | CIP PAYMENT FROM CITY       | .00         | 15,000.00  | 15,000.00  | .00           | 100.00 | .00     | .00           |
| 200-46750-675-000                 | AIRPORT VENDING SALES       | 78.35       | 191.35     | 500.00     | ( 308.65)     | 38.27  | .00     | ( 308.65)     |
| TOTAL PUBLIC CHARGES FOR SE       |                             | 20,077.66   | 141,177.89 | 459,395.00 | ( 318,217.11) | 30.73  | .00     | ( 318,217.11) |
| TOTAL FUND REVENUE                |                             | 20,077.66   | 141,177.89 | 459,395.00 | ( 318,217.11) | 30.73  | .00     | ( 318,217.11) |

**CITY OF PLATTEVILLE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 6 MONTHS ENDING JUNE 30, 2024**

**FUND 200 - AIRPORT FUND**

|                   | PERIOD                         |                  | BUDGET              |                    | % OF              | ENC             | UNENC      |                   |
|-------------------|--------------------------------|------------------|---------------------|--------------------|-------------------|-----------------|------------|-------------------|
|                   | ACTUAL                         | YTD ACTUAL       | AMOUNT              | VARIANCE           | BUDGET            | BALANCE         | BALANCE    |                   |
| <u>AIRPORT</u>    |                                |                  |                     |                    |                   |                 |            |                   |
| 200-53510-120-000 | AIRPORT: OTHER WAGES           | .00              | 165.00              | .00                | ( 165.00)         | .00             | ( 165.00)  |                   |
| 200-53510-132-000 | AIRPORT: SOC SEC               | .00              | 10.23               | .00                | ( 10.23)          | .00             | ( 10.23)   |                   |
| 200-53510-133-000 | AIRPORT: MEDICARE              | .00              | 2.39                | .00                | ( 2.39)           | .00             | ( 2.39)    |                   |
| 200-53510-804-000 | AIRPORT: ATTORNEY FEES         | .00              | 158.40              | 7,160.00           | 7,001.60          | 2.21            | .00        | 7,001.60          |
| 200-53510-805-000 | AIRPORT: FUEL 100LL            | .00              | 43,974.27           | 84,712.00          | 40,737.73         | 51.91           | .00        | 40,737.73         |
| 200-53510-806-000 | AIRPORT: FUEL JET-A PURCHASE   | .00              | 22,472.11           | 137,017.00         | 114,544.89        | 16.40           | .00        | 114,544.89        |
| 200-53510-807-000 | AIRPORT: FUEL MAINTENANCE      | .00              | 76.74               | 15,000.00          | 14,923.26         | .51             | .00        | 14,923.26         |
| 200-53510-809-000 | AIRPORT: FAHERTY RECYCLING     | .00              | 284.00              | 770.00             | 486.00            | 36.88           | .00        | 486.00            |
| 200-53510-810-000 | AIRPORT: BUILDINGS & GROUND    | .00              | 27,720.38           | 35,000.00          | 7,279.62          | 79.20           | .00        | 7,279.62          |
| 200-53510-814-000 | AIRPORT: FUEL PURCHASES        | 162.01           | 364.78              | 2,434.00           | 2,069.22          | 14.99           | .00        | 2,069.22          |
| 200-53510-816-000 | AIRPORT: FED/WI GRANT PROJEC   | .00              | ( 207,000.00)       | 30,000.00          | 237,000.00        | ( 690.00)       | .00        | 237,000.00        |
| 200-53510-817-000 | AIRPORT: CREDIT CARD FEES      | 307.79           | 1,112.43            | 4,101.00           | 2,988.57          | 27.13           | .00        | 2,988.57          |
| 200-53510-820-000 | AIRPORT: GENERAL SUPPLIES      | 207.17           | 577.10              | 6,838.00           | 6,260.90          | 8.44            | .00        | 6,260.90          |
| 200-53510-821-000 | AIRPORT: PROPANE               | .00              | 1,524.04            | 2,886.00           | 1,361.96          | 52.81           | .00        | 1,361.96          |
| 200-53510-823-000 | AIRPORT: LIABILITY INS         | .00              | 6,467.00            | 9,513.00           | 3,046.00          | 67.98           | .00        | 3,046.00          |
| 200-53510-824-000 | AIRPORT: AIRPORT MGR'S CONT    | 10,400.00        | 62,400.00           | 96,000.00          | 33,600.00         | 65.00           | .00        | 33,600.00         |
| 200-53510-827-000 | AIRPORT: POSTAGE               | 1.92             | 20.78               | 75.00              | 54.22             | 27.71           | .00        | 54.22             |
| 200-53510-828-000 | AIRPORT: PR & ADVERTISING      | .00              | 232.50              | 75.00              | ( 157.50)         | 310.00          | .00        | ( 157.50)         |
| 200-53510-830-000 | AIRPORT: SALES TAX             | 381.41           | 1,173.50            | 2,229.00           | 1,055.50          | 52.65           | .00        | 1,055.50          |
| 200-53510-833-000 | AIRPORT: TELEPHONE             | 364.82           | 1,906.74            | 3,856.00           | 1,949.26          | 49.45           | .00        | 1,949.26          |
| 200-53510-836-000 | AIRPORT: ALLIANT               | 559.01           | 3,866.17            | 8,153.00           | 4,286.83          | 47.42           | .00        | 4,286.83          |
| 200-53510-841-000 | AIRPORT: TRAVEL & CONFERENC    | .00              | .00                 | 1,000.00           | 1,000.00          | .00             | .00        | 1,000.00          |
| 200-53510-848-000 | AIRPORT: EQUIPMENT EXPENSES    | 3,777.50         | 10,422.90           | 15,000.00          | 4,577.10          | 69.49           | .00        | 4,577.10          |
|                   | <b>TOTAL AIRPORT</b>           | <b>16,161.63</b> | <b>( 22,068.54)</b> | <b>461,819.00</b>  | <b>483,887.54</b> | <b>( 4.78)</b>  | <b>.00</b> | <b>483,887.54</b> |
|                   | <b>TOTAL FUND EXPENDITURES</b> | <b>16,161.63</b> | <b>( 22,068.54)</b> | <b>461,819.00</b>  | <b>483,887.54</b> | <b>( 4.78)</b>  | <b>.00</b> | <b>483,887.54</b> |
|                   | <b>NET REV OVER EXP</b>        | <b>3,916.03</b>  | <b>163,246.43</b>   | <b>( 2,424.00)</b> | <b>165,670.43</b> | <b>6,734.59</b> | <b>.00</b> | <b>163,246.43</b> |

**THE CITY OF PLATTEVILLE, WISCONSIN  
COUNCIL SUMMARY SHEET**

|  |   |   |
|--|---|---|
| <b>COUNCIL SECTION:<br/>REPORTS<br/>ITEM NUMBER:<br/>VI.B.3.</b> | <b>TITLE:<br/>Other Reports – CIP Quarterly Status Report</b> | <b>DATE:<br/>July 9, 2024<br/>VOTE REQUIRED:<br/>None</b> |
| <b>PREPARED BY: Nicola Maurer, Administration Director</b>       |   |   |

**Description:**

CIP Quarterly Status Report through May 31, 2024.

Projects that were budgeted in a prior year(s) have a darker shading.

**Attachment:**

- CIP Status Report

### CIP Status Report (2024 and prior CIP Projects)

Darker shaded projects are from prior years

| Dept   | Project Name                             | 2024<br>(21/22/23)<br>Budget | Carryover | Actual<br>Expenditures | Over/(under)<br>budget | Project Status  | Expected<br>completion date | Funding Source                  | Funding Status                 | CIP Levy/<br>GF Reserves | TIF Funds | Grant/<br>Trust/<br>Donation | General<br>Obligation<br>Debt | Other<br>Funds |
|--------|--|------------------------------|-----------|------------------------|------------------------|---|-----------------------------|---------------------------------|--------------------------------|--------------------------|-----------|------------------------------|-------------------------------|----------------|
| Admin. | IT Infrastructure Improvements           | \$ 50,000                    |           | \$ 20,165              | \$ (29,835)            | Projects delayed to 2024, including firewall hardware, backup server and network upgrades.  | 12/31/2024                  | Levy/Reserves                   | n/a                            | 50,000                   |           |                              |                               |                |
|        | Chambers/N Conf/HR AV via IBS (added)    | \$ 100,000                   |           | \$ 57,739              | \$ (42,261)            | AV upgrades are complete. Additional space improvements are pending in 2024 with the Phase 3A of the City Hall renovation. The \$42,261 remaining is included in funding for the City Hall Phase 3 project below            | 12/31/2024                  | ARPA                            | Funded                         |                          |           |                              |                               | 100,000        |
|        | Badger Books                             | \$ 29,417                    |           | \$ -                   | \$ (29,417)            | Pending delivery. Estimated June 2024.  | 7/31/2024                   | Levy/Reserves                   | Funded                         | 29,417                   |           |                              |                               |                |
| Police | City-wide Security Cameras (2022 & 2023) | \$ 140,000                   | \$ 45,502 | \$ 174,073             | \$ (11,429)            | Carryover from 2023 was \$45,501.82. 2023 budget was \$140,000+PIP Reimb and ARPA Funds equaled \$188,257.30. 2023-2024 expenses are \$146,151.47, leaving a balance of \$12,347.11. Project should be done by end of 2024. | 9/1/2024                    | Carryover & ARPA                | Funded                         | 40,000                   |           |                              |                               | 100,000        |
|        | Radio System Upgrade                     | \$ 175,000                   |           | \$ 135,355             | \$ (39,645)            | A significant portion of this project has been completed and we are waiting for the completion of the fiber loop connecting the PD to the new radio tower to be completed.  | 10/15/2024                  | Levy/Reserves & G.O. Note       | Funded                         | 20,000                   |           |                              | 155,000                       |                |
|        | Portable Radios                          | \$ 10,000                    |           | \$ -                   | \$ (10,000)            | These radios have not been purchased yet.   | 8/1/2024                    | Levy/Reserves                   | Funded                         | 10,000                   |           |                              |                               |                |
|        | Radio Repeater                           | \$ 42,000                    |           | \$ 36,879              | \$ (5,121)             | This project has been delayed at the request of the contractor pending completion of the Grant Co. radio tower project.   | Unknown                     | Levy/Reserves                   | Funded                         | 42,000                   |           |                              |                               |                |
|        | Radio/Phone Recording System             | \$ 12,000                    |           | \$ -                   | \$ (12,000)            | This project has been put on hold pending a needed server upgrade and potentially delayed until a new phone system is selected.   | 3/1/2025                    | Levy/Reserves                   | Funded                         | 12,000                   |           |                              |                               |                |
|        | Facilities Contingency Fund              | \$ 10,000                    |           | \$ 10,000              | \$ -                   | \$10,000 spent on new heat exchangers for the PD's HVAC system. Total cost of \$11,888 will be reflected after adjustment.  | Jan. 2024                   | Levy/Reserves                   | Funded                         | 10,000                   |           |                              |                               |                |
|        | Squad Car Replacement                    | \$ 52,000                    |           | \$ 45,429              | \$ (6,571)             | Awaiting delivery of the purchased squad. Upfitting of decals and equipment will follow after that.   | 8/1/2024                    | Levy/Reserves                   | Funded                         | 52,000                   |           |                              |                               |                |
| Fire   | Radio Repeater                           | \$ 37,000                    |           | \$ -                   | \$ (37,000)            | Project is complete but final invoice was higher than anticipated. CM Langreck and Chief Simmons are working with the vendor on a fair resolution on the cost.  | February 2024               | G.O. Bond                       | Funded                         |                          |           |                              | 37,000                        |                |
|        | Fire Air Packs                           | \$ 371,250                   |           | \$ 423,990             | \$ 52,740              | Project is complete. We actually received \$388,763.80 from FEMA as a Grant. With updated grant funds received, we are \$1,898.80 under the budgeted amount funded through Levy/Reserves.                                   | April 2024                  | Levy/Reserves & Grant           | Grant awarded and paid.        | 37,125                   |           | 334,125                      |                               |                |
|        | Portable Radios                          | \$ 25,000                    |           | \$ -                   | \$ (25,000)            | Have not been purchased yet.  | Nov. 2024                   | Levy/Reserves                   | DNR grant supplemented project | 25,000                   |           |                              |                               |                |
|        | Extrication Equipment                    | \$ 91,500                    |           | \$ -                   | \$ (91,500)            | Have not been purchased yet.  | Sept. 2024                  | Levy/Reserves, Grant, Donations |                                | 79,000                   |           | 5,000                        | 7,500                         |                |
|        | City Hall Phase 3A Renovation            | \$ 125,000                   | \$ 42,261 | \$ 55,521              | \$ (69,479)            | Ongoing   | 8/1/2024                    | Levy/Reserves & ARPA            | Funded                         | 125,000                  |           |                              |                               |                |
|        | City Hall Elevator Control Boards        | \$ 80,000                    |           | \$ 22,272              | \$ (57,729)            | Ordered   | 09-30-2024                  | G.O. Note                       | Funded                         |                          |           |                              | 80,000                        |                |
|        | Incubator Parking Lot                    | \$ 75,000                    |           | \$ 28,370              | \$ (46,630)            | Project complete pending current payments.  | 6/1/2024                    | TIF #6                          | Funded                         |                          | 75,000    |                              |                               |                |
|        | Jefferson Street Reconstruction          | \$ 300,000                   |           | \$ 271,365             | \$ (28,635)            | Project complete except for punchlist and final payments  | 07-31-2024                  | G.O. Bond                       | Funded                         |                          |           |                              | 300,000                       |                |
|        | Jefferson Street Reconstruction          | \$ 300,000                   |           | \$ 277,153             | \$ (22,847)            |   |                             | G.O. Bond                       | Funded                         |                          |           |                              | 300,000                       |                |

**CIP Status Report (2024 and prior CIP Projects)**

Darker shaded projects are from prior years

| Dept            | Project Name                             | 2024<br>(21/22/23)<br>Budget | Carryover | Actual<br>Expenditures | Over/(under)<br>budget | Project Status   | Expected<br>completion date | Funding Source        | Funding Status  | CIP Levy/<br>GF Reserves | TIF Funds | Grant/<br>Trust/<br>Donation | General<br>Obligation<br>Debt | Other<br>Funds |
|-----------------|--|------------------------------|-----------|------------------------|------------------------|--|-----------------------------|-----------------------|---|--------------------------|-----------|------------------------------|-------------------------------|----------------|
| Public<br>Works | Roadside Mower-Tractor                   | \$ 30,000                    |           | \$ -                   | \$ (30,000)            | Mower only. Ordered.   | 09-30-2024                  | Levy/Reserves         | n/a   | 30,000                   |           |                              |                               |                |
|                 | Street Garage Roof                       | \$ 230,000                   |           | \$ 133,185             | \$ (96,815)            | Complete. Estimate from Bel-Aire, low bid by Giese. Significant difference between estimate and low bid. | 12-31-2023                  | G.O. Bond             | Funded  | 9,000                    |           |                              | 221,000                       |                |
|                 | TID 5 Sidewalk (Infrastructure)          | \$ 60,000                    |           | \$ 79,427              | \$ 19,427              | Project complete except for punchlist and final payments.  | 08-31-2024                  | TIF #5                | Payment from developer pending upon project completion                                |                          | 60,000    |                              |                               |                |
|                 | Non-Motorized Comp Plan                  | \$ 46,000                    |           | \$ 30,904              | \$ (15,096)            | Project complete except for final billing from SW Wis RPC  | 05-28-2024                  | Levy/Reserves & Grant |   | 9,200                    |           | 36,800                       |                               |                |
|                 | Rountree Branch Streambank Repair (2022) | \$ 240,985                   |           | \$ 23,486              | \$ (217,499)           | Project to begin 08-01-2024.   | 12-31-2024                  | ARPA/Grant            | Funded. Reimbursement grant. Reimb. request will be submitted upon project completion |                          |           | 120,493                      |                               | 120,493        |
|                 | City Hall Bathroom Repairs               | \$ 30,000                    |           | \$ -                   | \$ (30,000)            | Not started. Will start upon completion of Phase 3.  | 03-31-2025                  | Levy/Reserves         | Funded  | 30,000                   |           |                              |                               |                |
|                 | Street Repair & Maintenance              | \$ 110,000                   |           | \$ 265                 | \$ (109,736)           | Project complete, not billed out yet.  | 07-31-2024                  | Wheel Tax             | Partially funded at 05/31/24  |                          |           |                              |                               | 110,000        |
|                 | Highway Striping                         | \$ 30,000                    |           | \$ 249                 | \$ (29,751)            | To be completed in July  | 07-31-2024                  | Levy/Reserves         | Funded  | 30,000                   |           |                              |                               |                |
|                 | Sidewalk Repair                          | \$ 30,000                    |           | \$ 3,565               | \$ (26,436)            | Project complete except for punchlist and final payment.   | 07-31-2024                  | Levy/Reserves         | Funded  | 30,000                   |           |                              |                               |                |
|                 | Alleys                                   | \$ 30,000                    |           | \$ 3,308               | \$ (26,692)            | Project to be completed soon. Weather delays.  | 08-31-2024                  | Levy/Reserves         | Funded  | 30,000                   |           |                              |                               |                |
|                 | 2.5 Ton Dump Truck (2024)                | \$ 260,000                   |           | \$ -                   | \$ (260,000)           | To be ordered  | 11-30-2025                  | G.O. Debt             | Pending   |                          |           |                              | 260,000                       |                |
|                 | Snow blower replacement                  | \$ 210,000                   |           | \$ -                   | \$ (210,000)           | Under review   | 06-30-2025                  | G.O. Debt             | Pending   |                          |           |                              | 210,000                       |                |
|                 | Aerial Bucket Truck replacement          | \$ 200,000                   |           | \$ -                   | \$ (200,000)           | Looking for used truck   | 06-30-2025                  | Levy/Reserves         | Funded  | 200,000                  |           |                              |                               |                |
|                 | End loader replacement                   | \$ 85,000                    |           | \$ -                   | \$ (85,000)            | To be ordered  | 06-30-2025                  | Levy/Reserves         | Funded  | 85,000                   |           |                              |                               |                |
|                 | Trail Maintenance                        | \$ 10,000                    |           | \$ -                   | \$ (10,000)            | Project complete, not billed out yet.  | 07-31-2024                  | Levy/Reserves         | Funded  | 10,000                   |           |                              |                               |                |
|                 | Mound View Trail Phase 1                 | \$ 568,521                   |           | \$ 19,543              | \$ (548,978)           | Project in design. May need to adjust design due to purchase of Clare property.                          | 12-31-2024                  | Levy/Reserves/Grant   | Funded  | 30,000                   |           | 538,521                      |                               |                |
|                 | Sowden Street Reconstruction             | \$ 525,000                   |           | \$ 10,930              | \$ (524,791)           | Project to start in July. Completion by October, final pay out in spring 2025.                           | 06-15-2025                  | G.O. Bond             | Pending   |                          |           |                              | 525,000                       |                |
|                 | Sowden Street Reconstruction Strm Sewer  |                              |           | \$ 10,720              |                        |  |                             | G.O. Bond             | Pending   |                          |           |                              |                               |                |
|                 | Grace Street Reconstruction              | \$ 425,000                   |           | \$ 8,596               | \$ (425,000)           | Project to start in July. Completion by October, final pay out in spring 2025.                           | 06-15-2025                  | G.O. Bond             | Pending   |                          |           |                              | 425,000                       |                |
|                 | Grace Street Reconstruction Strm Sewer   |                              |           | \$ 8,596               |                        |  |                             | G.O. Bond             | Pending   |                          |           |                              |                               |                |

### CIP Status Report (2024 and prior CIP Projects)

Darker shaded projects are from prior years

| Dept               | Project Name                                | 2024<br>(21/22/23)<br>Budget | Carryover | Actual<br>Expenditures | Over/(under)<br>budget | Project Status   | Expected<br>completion date | Funding Source                | Funding Status                  | CIP Levy/<br>GF Reserves | TIF Funds | Grant/<br>Trust/<br>Donation | General<br>Obligation<br>Debt | Other<br>Funds |  |
|--------------------|---|------------------------------|-----------|------------------------|------------------------|--|-----------------------------|-------------------------------|---------------------------------|--------------------------|-----------|------------------------------|-------------------------------|----------------|--|
|                    | W. Adams Street Reconstruction              | \$ 175,000                   |           | \$ 6,299               | \$ (174,565)           | Project underway. Completion by end of August, then punchlist and final payment by end of the year.  | 12-31-2024                  | G.O. Bond                     | Pending                         |                          |           |                              | 175,000                       |                |  |
|                    | W. Adams Street Reconstruction Strm Sewer   |                              |           | \$ 5,864               |                        |  |                             | G.O. Bond                     | Pending                         |                          |           |                              |                               |                |  |
|                    | N. Court Street Reconstruction              | \$ 143,743                   |           | \$ 4,653               | \$ (143,743)           | Project to start in July. Completion by November, final pay out in spring 2025.  | 06-15-2025                  | G.O. Bond                     | Pending                         |                          |           |                              | 143,743                       |                |  |
|                    | N. Court Street Reconstruction Strm Sewer   |                              |           | \$ 4,653               |                        |  |                             | G.O. Bond                     | Pending                         |                          |           |                              |                               |                |  |
|                    | Lewis St. concrete pad                      | \$ 50,000                    |           | \$ -                   |                        | In conjunction with W. Adams St. Completion by the end of August.  | 12-31-2024                  | G.O. Bond                     | Pending                         |                          |           |                              | 50,000                        |                |  |
|                    | Camp Street Reconstruction                  | \$ 128,752                   |           | \$ 5,980               | \$ (127,268)           | This is for design and real estate costs only. Construction in 2025. DOT project likely to continue charging project costs to City for at least 5 years. | 12-31-2030                  | G.O. Bond/Grant               | Pending                         |                          |           |                              | 94,208                        | 34,544         |  |
|                    | Camp Street Reconstruction Strm Sewer       |                              |           | \$ 4,496               |                        |  |                             | G.O. Bond/Grant               | Pending                         |                          |           |                              |                               |                |  |
| Parks & Recreation | Woodward Field Canopy (2022)                | \$ 15,000                    |           | \$ -                   | \$ (15,000)            |  |                             | Legion Park Advertising Trust |                                 |                          |           |                              | 15,000                        |                |  |
|                    | Rookie Fields (2022)                        | \$ 25,000                    |           | \$ 5,633               | \$ (19,367)            |  |                             | Legion Park Advertising Trust |                                 |                          |           |                              | 25,000                        |                |  |
|                    | Parks Mowers                                | \$ 25,000                    | \$ 47,193 | \$ 64,990              | \$ (7,203)             |  |                             | Levy/Reserves & Carryover     | Funded                          | 25,000                   |           |                              |                               |                |  |
|                    | Silo Shelter                                | \$ 30,000                    |           | \$ -                   | \$ (30,000)            |  |                             | Donations & Trust Funds       |                                 |                          |           |                              | 30,000                        |                |  |
|                    | Electronic Access Fence                     | \$ 25,000                    |           | \$ 11,446              | \$ (13,554)            |  |                             | G.O. Bond                     | Funded                          |                          |           |                              | 25,000                        |                |  |
|                    | Water Fountains (annual)                    | \$ 10,000                    |           | \$ -                   | \$ (10,000)            |  |                             | Levy/Reserves                 | Funded                          | 10,000                   |           |                              |                               |                |  |
|                    | Inclusivity Playground Contingency (annual) | \$ 12,500                    |           | \$ -                   | \$ (12,500)            |  |                             | Levy/Reserves                 | Funded                          | 12,500                   |           |                              |                               |                |  |
|                    | Jenor Park Retaining Wall                   | \$ 10,000                    |           | \$ -                   | \$ (10,000)            |  |                             | Levy/Reserves                 | Funded                          | 10,000                   |           |                              |                               |                |  |
| Library            | Community Room Replacement                  | \$ 26,000                    |           | \$ -                   | \$ (26,000)            | In progress  | Dec. 2024                   | Levy/Reserves & Foundation    | Funded                          | 13,000                   |           | 13,000                       |                               |                |  |
|                    | Lactation Space                             | \$ 22,000                    |           | \$ 8,436               | \$ (13,564)            | Suspended.   |                             | Levy/Reserves & Foundation    | Foundation funding not approved | 11,000                   |           | 11,000                       |                               |                |  |
|                    | Tech Replacement 2024                       | \$ 13,000                    |           | \$ -                   | \$ (13,000)            | In progress  | Dec. 2024                   | Levy/Reserves & Foundation    | Funded                          | 6,500                    |           | 6,500                        |                               |                |  |
| Museum             | Preservation Plan (2022)                    | \$ 64,000                    |           | \$ 61,246              | \$ (2,754)             |  |                             | Levy/Reserves                 | Funded                          | 64,000                   |           |                              |                               |                |  |
|                    | Rock School Improvements                    | \$ 32,500                    | \$ 23,547 | \$ 1,736               | \$ (54,311)            |  |                             | Levy/Reserves & Grants/Trusts |                                 |                          |           | 32,500                       | 23,547                        |                |  |
|                    | Museum Parking                              | \$ 90,000                    |           | \$ -                   | \$ (90,000)            |  |                             | Reserves                      |                                 | 90,000                   |           |                              |                               |                |  |
|                    | Energy Audit                                | \$ 64,000                    |           | \$ -                   | \$ (64,000)            |  |                             | Grant                         |                                 |                          |           | 64,000                       |                               |                |  |



### CIP Status Report (2024 and prior CIP Projects)

Darker shaded projects are from prior years

| Dept                        | Project Name                               | 2024<br>(21/22/23)<br>Budget | Carryover | Actual<br>Expenditures | Over/(under)<br>budget   | Project Status   | Expected<br>completion date | Funding Source                  | Funding Status  | CIP Levy/<br>GF Reserves | TIF Funds | Grant/<br>Trust/<br>Donation | General<br>Obligation<br>Debt | Other<br>Funds |         |
|-----------------------------|--|------------------------------|-----------|------------------------|--|--|-----------------------------|---------------------------------|---|--------------------------|-----------|------------------------------|-------------------------------|----------------|---------|
| Taxi                        | Taxi Vehicle 2024                          | \$ 75,198                    |           | \$ 75,261              | \$ 63  |  |                             | Levy/Reserves & Grant           |   | 15,040                   |           | 60,158                       |                               |                |         |
| Airport                     | CIP Project Match                          | \$ 15,000                    |           | \$ 15,000              | \$ -   | Funding to the Airport January 2024  | 1/31/2024                   | Levy/Reserves                   | n/a   | 15,000                   |           |                              |                               |                |         |
| Water & Sewer               | Standby Generator Design-Construction      | \$ 1,919,400                 |           | \$ 942,841             | \$ (976,559)   | Ongoing  | 09-30-2024                  | WS Cash & Clean Water Fund Loan | Funded. Expenditures will be reimbursed through loan. |                          |           |                              |                               | 1,919,400      |         |
|                             | Jefferson Street Reconstruction            | \$ 312,000                   |           | \$ 190,742             | \$ (121,258)   | Project complete except for punchlist and final payments.  | 07-31-2024                  | WS Rev Bond                     | Funded  |                          |           |                              |                               |                |         |
|                             |  | \$ 288,000                   |           | \$ 250,787             | \$ (37,213)  |  |                             |                                 |   |                          |           |                              |                               |                |         |
|                             | Sand Filter Controls                       | \$ 950,000                   |           | \$ 56,077              | \$ (893,923)   | Valves have been delivered. Project to start soon.   | 12-31-2024                  | WS Rev Bond                     | Funded  |                          |           |                              |                               |                | 950,000 |
|                             | Sludge Boiler Rehab                        | \$ 150,000                   |           | \$ 122,690             | \$ (27,310)  | Installation in mid-August   | 08-31-2024                  | WS Rev Bond                     | Funded  |                          |           |                              |                               |                | 150,000 |
|                             | Digester Cleaning and Inspection           | \$ 100,000                   |           | \$ 98,981              | \$ (1,019)   | Completed  | 9/30/2023                   | WS Rev Bond                     | Funded  |                          |           |                              |                               |                | 100,000 |
|                             | Sowden St Reconstruction (Water)           | \$ 405,000                   |           | \$ 10,720              | \$ (383,559)   | Project to start in July. Completion in October. Final payout in spring 2025                           | 06-15-2025                  | WS Rev Bond                     | Pending   |                          |           |                              |                               |                | 405,000 |
|                             | Sowden St Reconstruction (Sewer)           |                              |           | \$ 10,720              |  |  |                             |                                 |   |                          |           |                              |                               |                |         |
|                             | Grace St Reconstruction (Water)            | \$ 330,000                   |           | \$ 8,596               | \$ (312,809)   | Project to start in July. Completion in October. Final payout in spring 2025                           | 06-15-2025                  | WS Rev Bond                     | Pending   |                          |           |                              |                               |                | 330,000 |
|                             | Grace St Reconstruction (Sewer)            |                              |           | \$ 8,596               |  |  |                             |                                 |   |                          |           |                              |                               |                |         |
|                             | W. Adams St Reconstruction (Water)         | \$ 135,000                   |           | \$ 9,478               | \$ (106,901)   | Project underway. Completion by the end of August. Punchlist and final payment by the end of the year. | 12-31-2024                  | WS Rev Bond                     | Pending   |                          |           |                              |                               |                | 135,000 |
|                             | W. Adams St Reconstruction (Sewer)         |                              |           | \$ 18,621              |  |  |                             |                                 |   |                          |           |                              |                               |                |         |
|                             | Camp St Reconstruction (Water)             | \$ 595,000                   |           | \$ 18,578              | \$ (558,280)   | Project underway. Completion by the end of August. Punchlist and final payment by the end of the year. | 12-31-2024                  | WS Rev Bond                     | Pending   |                          |           |                              |                               |                | 595,000 |
|                             | Camp St Reconstruction (Sewer)             |                              |           | \$ 18,143              |  |  |                             |                                 |   |                          |           |                              |                               |                |         |
|                             | N. Court St Reconstruction (Water) (Added) | \$ 242,097                   |           | \$ 4,653               | \$ (232,791)   | Project to start in July. Final completion by November. Final payment in spring                        | 06-15-2025                  | WS Rev Bond                     | Pending   |                          |           |                              |                               |                |         |
|                             | N. Court St Reconstruction (Sewer) (Added) |                              |           | \$ 4,653               |  |  |                             |                                 |   |                          |           |                              |                               |                |         |
|                             | Vacuum Trailer Replacement (Water)         | \$ 265,000                   |           | \$ -                   | \$ (265,000)   | Ordered. Delivery by end of July.  | 07-31-2024                  | WS Rev Bond                     | Pending   |                          |           |                              |                               |                | 265,000 |
|                             | Vacuum Trailer Replacement (Sewer)         |                              |           | \$ -                   |  |  |                             |                                 |   |                          |           |                              |                               |                |         |
|                             | Digester Sludge Pumps 2024                 | \$ 180,000                   |           | \$ -                   | \$ (180,000)   | Under review   | 12-31-2024                  | WS Rev Bond                     | Pending   |                          |           |                              |                               |                | 180,000 |
|                             | Water Meter Replacement Program            | \$ 150,000                   |           | \$ 89,892              | \$ (60,108)  | Ongoing.   | 12-31-2024                  | WS Cash                         | Funded  |                          |           |                              |                               |                | 150,000 |
| Safety Equipment (Water)    | \$ 10,000                                  |                              | \$ -      | \$ (10,000)            | Ongoing  | 12-31-2024   | WS Cash                     | Funded                          |   |                          |           |                              |                               | 10,000         |         |
| Safety Equipment (Sewer)    | \$ 10,000                                  |                              | \$ -      | \$ (10,000)            | Ongoing  | 12-31-2024   | WS Cash                     | Funded                          |   |                          |           |                              |                               | 10,000         |         |
| Furnace St Tower Inspection | \$ 10,000                                  |                              | \$ -      | \$ (10,000)            | Not started or scheduled.  | 12-31-2024   | WS Cash                     | Funded                          |   |                          |           |                              |                               | 10,000         |         |
| Ground Reservoir Inspection | \$ 10,000                                  |                              | \$ -      | \$ (10,000)            | Complete. New inspection firm did inspection at no cost to get foot in the door. | 06-30-2024   | WS Cash                     | Funded                          |   |                          |           |                              |                               | 10,000         |         |
| Contingency                 | \$ 25,000                                  |                              |           |                        | Not used yet.  | NA   | WS Rev Bond                 | Pending                         |   |                          |           |                              |                               | 25,000         |         |
| Project Design              | \$ 70,000                                  |                              |           |                        | To pay for 2025 project design costs.  | NA   | WS Rev Bond                 | Pending                         |   |                          |           |                              |                               | 75,000         |         |
| Totals                      |  | \$ 12,353,863                |           | \$ 4,031,542           | \$ (8,362,221)   |  |                             |                                 |   | 1,296,782                | 135,000   | 1,386,305                    | 2,948,787                     | 5,773,440      |         |

**THE CITY OF PLATTEVILLE, WISCONSIN  
COUNCIL SUMMARY SHEET**

**COUNCIL SECTION:  
REPORTS  
ITEM NUMBER:  
VI.B.4.**

**TITLE:  
Department Progress Reports**

**DATE:  
July 9, 2024  
VOTE REQUIRED:  
Majority**

**PREPARED BY: Jerica Schultz, Deputy City Clerk**

**Description:**

Monthly reports from each department are provided.

**Attachments:**

- Administration Department
- City Manager
- Community Planning & Development Department
- Fire Department
- Platteville Public Library
- Police Department
- Public Works Department



**Department Progress Report**  
**Administration Department**  
**Nicola Maurer, Director**  
**June 2024**

**ACCOMPLISHMENTS:**

➤ Finance division:

- Team participation in recruitment of Accounting & Finance Manager
- Preparation for onboarding of new Accounting & Finance Manager
- Continued support for Manager tasks during the transition
- Completed processing of utility account changes due to tenants moving
- Completed month-end closing process in accounting system, and creation of financial reports
- Continued work on cemetery software system assessment
- Updates to payroll for pool employees
- Processing of additional transactions for seasonal employees
- Processing of refunds for pool passes and lessons
- Completion of financial inspections for Liquor Licensing
- Review and analysis of 2019-2023 fuel purchase and usage reports from Airport Manager

➤ Clerk division:

- Prepare and send out absentee ballots for the August Partisan Primary
- Prepare election materials for the August Partisan Primary
- Hold Chief Inspector meeting to determine poll layouts, election inspector schedule, and schedule training
- Complete 53818 information about the November General Election
- Continue training on Badger Books and order needed accessories
- Process 30-day letters sent from the undeliverable ERIC Movers postcards and indefinitely confined letters to clean up the election roll
- Attended the *State and Local Cybersecurity for the 2024 Election Season* webinar
- Bring alcohol license renewals to Council for approval
- Work with businesses to fulfill inspection requirements by deadline
- Issue 2024-2025 alcohol and cigarette, tobacco, and vaping devices licenses
- Mail licenses with copy of the new 2024 *Information for Wisconsin Alcohol Beverage and Tobacco Retailers* to all renewals
- Process multiple temporary alcohol and firework licenses and street closing, parade, banner, and run/walk permit applications
- Process large quantity of Operator license applications

- Complete write up for Fall 53818 about the Interim Market Update to provide residents with information about the assessment process.
  - Continue training of Deputy Clerk
  - Schedule/Register Deputy Clerk for WCMA Clerk conference including one day new clerk/deputy training in August
  - Update Boards, Commissions, and Committees Book with appointments, expired terms, and resignations
  - Prepare Council agendas, packets and minutes for posting and distribution
  - Assist Administration Director in the filing of the MOE and TIF reports to the DOR
- Information Technology:
- Completion of recruiting process for IT Support Specialist
  - Support for evaluation of new Mitel phone system support contract
- Administration Director
- Support for Finance team and various functions during transition to new manager
  - Daily cash management
  - Recruiting for Accounting & Finance Manager
  - Support for Fire Facility financial planning and tracking
  - Work on CIP quarterly report
  - Review of preliminary Municipal Assessment Report
  - TIF report filing
  - Maintenance of Effort reporting coordination and filing
  - Conducted Joint Review Board meeting
  - Continued response to audit questions
  - Planning and preparation for assessor interim market update
  - Onboarding new ITS City Support Liaison
  - Completion of Mitel phone system support contract
  - Liaise with insurer on fuel loss claim for Airport
  - Update budget in Civic with approved carryovers
  - Preliminary work on 2025 Budget

### **MAJOR OBJECTIVES FOR THE COMING MONTH:**

- Finance division:
- Preparation for onboarding of new Accounting & Finance Manager
  - Continued support for Manager tasks during the transition
  - Complete month-end closing process in accounting system, and create financial reports
  - Processing of increased activity related to cemeteries
  - Continued work on cemetery software system assessment
  - Continued review and analysis of 2019-2023 fuel purchase and usage reports from Airport Manager

➤ Clerk division:

- Train Chief Inspectors on Badger Books and determine layout
- Create schedule of election inspectors for the August Partisan Primary
- Schedule, notice, and prepare SVDs for Nursing Home absentee voting
- Prepare and conduct in person election inspector training
- Prepare for in-person absentee voting in the Clerk's office
- Notify residents of the absentee solicitations being mailed next month
- Work ERIC list postcards to clean up the election roll
- Set up new election inspectors with log-ins for the WisVote ElectED online training
- File AT-827 Municipal Retail License Report for all alcohol and tobacco licenses issued
- File retail and operator alcohol licenses and destroy old files according to retention schedule
- Process multiple license and permit applications
- Process large quantity of Operator license applications
- Start to send out training for BOR members
- Attend training for administering the Board of Review
- Prepare Council agendas, packets, and minutes for posting and distribution
- Update Boards, Commissions, and Committees Book with appointments, expired terms, and resignations
- File Form SL302 with DOR to update new Treasurer information
- Attend Chamber volunteer recognition in support of nominated Chief Inspector Joyce Bos

➤ Information Technology:

- Support for Microsoft Office 365 multi-factor authentication
- Review of Office 365 licensing
- City Hall 1<sup>st</sup> floor access point installation
- IT surplus inventory assessment and organization

➤ Administration Director

- Support for Finance team and functions during transition to new manager
- Support for Airport Commission
- Completion of recruiting for Accounting & Finance Manager
- Preparation for onboarding/training of Accounting & Finance Manager
- Work on 2024 CIP borrowing and Fire Facility borrow
- Support for Fire Facility financial planning and tracking
- Begin work on financial management plan
- Planning and preparation for assessor interim market update
- Work on 2025 Capital and Operating Budgets



## Department Progress Report City Manager June 2024

### Accomplishments:

#### City Manager's Desk:

- Fire Facility:
  - Worked with design team to establish a Guaranteed Maximum Price
  - Posted our Request for Proposals for Asbestos Abatement with help of Public Works
  - Worked with city attorney on counter-proposal construction manager contract
- Response to pool break:
  - Worked with Director Lowe on developing expectations for sub-committee
  - Begun receiving letters of interest
- Continued discussions regarding concerns and litigation on Business 151
- Attended Dubuque Chamber of Commerce Tri-States Mayors Breakfast
- Continued participation in the Reinventing Our Communities (ROC) Cohort Program – engaging in discussions on resources and possible initiatives
- Attended the Capital Campaign Assessment Presentation for the Museum
- Met with new Telegraph Herald Reporter Konrad Strzalka
- Met with developers regarding the Industrial Park Lot #44 negotiations
- Participated in FEMA Grant desk review
- Met with UW-Platteville leadership regarding urban forestry
- Met with Wyatt Jackson and Sarah Latimer of Community Foundation of Southern Wisconsin

#### HR Desk:

- Completed Policy I-3 Non-Discrimination Compliance Notice to the Public and submitted CRET materials to DOJ for review via their new pilot portal
  - They provided a response that will require additional efforts/additions to this policy and our procedures (July objective)
  - Official implementation of Policy I-3 will be delayed until DOJ approves final revisions.
- Onboarding of all summer recreation seasonals (pool & general programming)
- Onboarding of new Dispatcher (Telecommunicator) Mikayla Hollingsworth (late May)
- Promoted Therese O'Gara Jung to Outreach Coordinator (Library) and provided benefit orientation

#### Communications Specialist Desk:

- Posting:

- New Fire Station Project: Donors to website - In The Spotlight, and Donor Recognition page, share to Facebook, City Manager Report and O.E. Gray RFP to website
  - One lane road/flagger construction graphics/communication (Adams & Chestnut St.)
  - Trail Closed/Maintenance graphics/communication
  - Reminder of One Lane with Flagger at Lancaster and Camp Streets
  - PFD 150th Celebration – share information from committee, work with PFD member on Digital Main St Banner, promote, take photos
  - Library Lease Media Release
  - Finance Office Opening Late graphics/communication
  - Road Closed Communication: Southwest Road for Hydrant removal, Chestnut Street at Division for Patching
- Design:
    - Graphics and Intro to social media for “The Manager” campaign
    - Platteville Aquatic Recreation Sub-Committee release/graphic
    - Senior Center Website Updates
    - Water/Sewer web page updates
    - Cooling Center graphics/communication
    - Digital Main Street Banner updates
- Management and Educating:
    - Fall Newsletter – focus on programming and stories
    - Council Meeting Scheduling/Pre-meeting Communication/Livestream/Video Upload
    - Animals in Parks Communication – Continuous
    - Tourism Committee Meeting – minutes, previous minutes to website and in next council packet, contact members regarding serving another term on Committee
    - Respond to/Collect info from social media forums regarding:
      - Residential renting to family members
      - Parades
      - Where to find 53818 newsletters
      - Food Truck Inquiry
      - Swimming Lessons/refund

**Significant Objectives for the Coming Month:**

City Manager’s Desk:

- Fire Facility Project,
  - Receive bids on O.E. Gray Asbestos Abatement RFP,
  - Begin development of RFP for O.E. Gray demolition
- Continuing participation in the ROC Cohort Program – learning about equity in rental housing and workforce and developing possible regional solutions - (Continued)
- Implement a donation policy as reviewed by Common Council
- Working with U.S. Cellular on communication solutions on the water tank site (Continued)

- Explore grant opportunities for further partnership with UW-Platteville regarding urban forestry
- Begin 2025 budget process
- Finalize development of strategic planning process

#### HR Desk:

- Connect with DOJ to enhance non-discrimination policy/procedure to ensure federal compliance (Top Priority)
- Initiate conversations with TRICOR to explore alternative insurance plan designs/offering (6% increase is the target goal)
- Organize on-site informational visit with Wisconsin Deferred Compensation, including 1 on 1 options for current contributors.
- Update EE Handbook to include policy on availability/response time requirement for “emergency response” personnel (e.g. Water & Sewer, Parks)
  - This will be an extension of policy/guidelines for Streets workers

#### Communications Specialist Desk:

- Relocating into finished office space
- Continuation of ongoing communication needs of the departments



**DEPARTMENT PROGRESS REPORT**  
**Community Planning & Development**



**July 2024**

**ACCOMPLISHMENTS**

- Continued working on administering the affordable housing assistance programs.
- Submitted the second reimbursement request for the Community Development Investment (CDI) grant to assist with building renovations at the Armory.
- Working on code enforcement issues with several properties.
- Submitted a Request for Bids to find a consultant that will work on the nomination of two properties to the National Register of Historic Places. The project is funded by a grant to the City and overseen by the Historic Preservation Commission.

**MAJOR OBJECTIVES FOR THE COMING MONTHS**

- Continue promoting the affordable housing incentive programs.
- Work on potential amendments to Chapter 5 related to lawn maintenance.
- Administer the grant for the National Register nomination project.
- Work with the Council to determine the next steps towards development of the former Clare properties.

**PUBLIC INFORMATION ITEMS**

- None

**THINGS THAT NEED ATTENTION (City Manager/City Council)**

- None

**OTHER INFORMATION**

- With the opening of the new Family Advocates shelter, they have begun selling their former properties. One of the properties, located at 210 N. Bonson Street, was originally owned by the City and sold to Family Advocates to help start the shelter. The sale included a deed restriction that required the property to revert to the City at such time as the property is no longer used as a shelter. As a result, as of July 1<sup>st</sup>, the property is now owned by the City.

**Building Permits - 2024**

| #          | Address               | Name                       | Parcel ID | Zone | Date      | Permit Type            | Project Value        | Building Permit Fee | Erosion Control Fee | Impact Fee | Zoning Fee | Fee Total          | Description                      | Comments |
|------------|-----------------------|----------------------------|-----------|------|-----------|------------------------|----------------------|---------------------|---------------------|------------|------------|--------------------|----------------------------------|----------|
| <b>May</b> |                       |                            |           |      |           |                        |                      |                     |                     |            |            |                    |                                  |          |
| 68         | 460 S Chestnut St     | Daryl Yurs                 | 664-0000  | R-2  | 5/1/2024  | Electrical Alterations | \$ 3,000.00          | \$ 35.00            |                     |            |            | \$ 35.00           | Service replacement              |          |
| 69         | 905 Hollman St        | Shane Drefcinski           | 1403-0000 | R-2  | 5/2/2024  | Building Alterations   | \$ 45,309.00         | \$ 100.00           |                     |            |            | \$ 100.00          | Reroof                           |          |
| 70         | 275 N Water St        | Jim Riege                  | 1142-0000 | R-2  | 5/6/2024  | Building Alterations   | \$ 11,400.00         | \$ 100.00           |                     |            |            | \$ 100.00          | Reroof                           |          |
| 71         | 1440 Country Club Ct  | Leslie Oppent              | 1253-0000 | R-3  | 5/7/2024  | Building Alterations   | \$ 9,817.00          | \$ 50.00            |                     |            |            | \$ 50.00           | Reroof                           |          |
| 72         | 110 E Bus Hwy 151     | Dairy Queen                | 622-0000  | B-3  | 5/7/2024  | Building Alterations   | \$ 26,948.00         | \$ 94.50            |                     |            |            | \$ 94.50           | Electrical Alterations           |          |
| 73         | 110 E Bus Hwy 151     | Dairy Queen                | 622-0000  | B-3  | 5/7/2024  | Sign                   | \$ 7,832.00          | \$ 100.00           |                     |            |            | \$ 100.00          | Remodeling                       |          |
| 74         | 355 Jefferson St      | Laura Reynolds             | 1157-0000 | R-2  | 5/7/2024  | Site Improvements      | \$ 7,813.23          | \$ 50.00            |                     |            |            | \$ 50.00           | Drive-thru sign/canopy           |          |
| 75         | 335 Broadway St       | Ed & Rose Averkamp         | 423-0000  | R-2  | 5/10/2024 | Site Improvements      | \$ 4,000.00          | \$ 35.00            |                     |            |            | \$ 35.00           | Fence                            |          |
| 76         | 535 N Chestnut St     | Dave & Sue Kies            | 1291-0000 | R-2  | 5/14/2024 | Electrical Alterations | \$ 1,700.00          | \$ 35.00            |                     |            |            | \$ 35.00           | Sidewalk and rear enclosure      |          |
| 77         | 310 Rountree Ave      | Constance Gronemus         | 1659-0000 | R-2  | 5/15/2024 | Building Alterations   | \$ 30,000.00         | \$ 43.20            |                     |            |            | \$ 43.20           | Service upgrade                  |          |
| 78         | 1651 Progressive Pkwy | Tidal Wave                 | 3100-0200 | B-3  | 5/20/2024 | Sign                   | \$ 250.00            | \$ 25.00            |                     |            |            | \$ 25.00           | 10x12 Sunroom addition           |          |
| 79         | 1535 E Bus Hwy 151    | Farm & Fleet               | 930-0020  | M-3  | 5/20/2024 | Sign                   | \$ 200.00            | \$ 25.00            |                     |            |            | \$ 25.00           | Special Event signage            |          |
| 80         | 85 Broadway St        | Todd & Stephanie Mumm      | 1923-0000 | R-2  | 5/23/2024 | Building Alterations   | \$ 20,000.00         | \$ 237.60           |                     |            |            | \$ 237.60          | Special Event signage            |          |
| 81         | 1015 N Elm St         | Park Place                 | 1954-0000 | I-1  | 5/28/2024 | Site Improvements      | \$ 18,700.00         | \$ 66.50            |                     |            |            | \$ 66.50           | Attached garage 22x30            |          |
| 82         | 120 Pionner Rd E      | Michael & Kathryn Bottrell | 934-0010  | R-1  | 5/28/2024 | Building Alterations   | \$ 18,964.20         | \$ 100.00           |                     |            |            | \$ 100.00          | Drain tile and stormwater piping |          |
| 83         | 960 Broadway St       | Keith Custer               | 323-0000  | M-1  | 5/29/2024 | Building               | \$ 130,000.00        | \$ 1,121.28         |                     |            |            | \$ 1,121.28        | Kitchen remodel                  |          |
|            |                       |                            |           |      |           | <b>May Totals</b>      | <b>\$ 352,269.43</b> |                     |                     |            |            | <b>\$ 2,388.08</b> | 40x40 garage                     |          |

**BUILDING PERMIT SUMMARY 2024**

|           | PROJECT VALUATION |               | # OF PERMITS |       | FEES COLLECTED |           | NEW S.F. HOMES |       | TOTAL HOUSING UNITS |       |
|-----------|-------------------|---------------|--------------|-------|----------------|-----------|----------------|-------|---------------------|-------|
|           | MONTH             | Y-T-D         | MONTH        | Y-T-D | MONTH          | Y-T-D     | MONTH          | Y-T-D | MONTH               | Y-T-D |
| JANUARY   | \$ 523,677        | \$ 523,677    | 7            | 7     | \$ 5,045       | \$ 5,045  | 0              | 0     | 0                   | 0     |
| FEBRUARY  | \$ 27,030,032     | \$ 27,553,709 | 20           | 27    | \$ 4,981       | \$ 10,026 | 0              | 0     | 2                   | 2     |
| MARCH     | \$ 407,063        | \$ 27,960,772 | 17           | 44    | \$ 1,312       | \$ 11,338 | 0              | 0     | 0                   | 2     |
| APRIL     | \$ 618,934        | \$ 28,579,706 | 23           | 67    | \$ 2,273       | \$ 13,611 | 0              | 0     | 0                   | 2     |
| MAY       | \$ 352,269        | \$ 28,931,975 | 16           | 83    | \$ 2,388       | \$ 15,999 | 0              | 0     | 0                   | 2     |
| JUNE      |                   |               |              |       |                |           |                |       |                     |       |
| JULY      |                   |               |              |       |                |           |                |       |                     |       |
| AUGUST    |                   |               |              |       |                |           |                |       |                     |       |
| SEPTEMBER |                   |               |              |       |                |           |                |       |                     |       |
| OCTOBER   |                   |               |              |       |                |           |                |       |                     |       |
| NOVEMBER  |                   |               |              |       |                |           |                |       |                     |       |
| DECEMBER  |                   |               |              |       |                |           |                |       |                     |       |

| <u>MAJOR COMMERCIAL PROJECTS</u>   | <u>VALUE</u>  |
|------------------------------------|---------------|
| 155 W. Main Street Office Building | \$ 138,000    |
| Platteville School District        | \$ 26,672,718 |

| <u>NEW RESIDENTIAL PROJECTS</u> | <u>VALUE</u> |
|---------------------------------|--------------|
| 345/347 Waite Lane              | \$ 175,000   |

# AFFORDABLE HOME IMPROVEMENT ASSISTANCE PROGRAM

APPROVED PROJECTS 6/5/2024

| Property Address      | Approved Grant Amount | Approved Loan Amount | Total Approved Funds | Total Payments       | Funds Remaining     | Project Status | Loan Payment Start Date | Loan Payment End Date | Payment Amount |
|-----------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|----------------|-------------------------|-----------------------|----------------|
| 360 E. Lewis Street   | \$ 10,000.00          | \$ 25,000.00         | \$ 35,000.00         | \$ 35,000.00         | \$ -                | Complete       | Jul-22                  | Jun-27                | \$ 416.67      |
| 175 Jewett Street     | \$ 10,000.00          | \$ -                 | \$ 10,000.00         | \$ 10,000.00         | \$ -                | Complete       |                         |                       |                |
| 921 E. Madison Street | \$ 10,000.00          | \$ -                 | \$ 10,000.00         | \$ 10,000.00         | \$ -                | Complete       |                         |                       |                |
| 620 Lancaster Street  | \$ 10,000.00          | \$ -                 | \$ 10,000.00         | \$ 10,000.00         | \$ -                | Complete       |                         |                       |                |
| 65 Sylvia Street      | \$ 10,000.00          | \$ 25,000.00         | \$ 35,000.00         | \$ 29,686.27         | \$ -                | Complete*      | Dec-22                  | Nov-26                | \$ 416.67      |
| 655 Camp Street       | \$ 10,000.00          | \$ -                 | \$ 10,000.00         | \$ 6,857.45          | \$ 3,142.55         | Ongoing        |                         |                       |                |
| 795 Broadway          | \$ 10,000.00          | \$ 20,000.00         | \$ 30,000.00         | \$ 27,000.00         | \$ -                | Complete*      |                         | Paid                  |                |
| 415 W. Cedar Street   | \$ 10,000.00          | \$ -                 | \$ 10,000.00         | \$ 10,000.00         | \$ -                | Complete       |                         |                       |                |
| 110 Jewett Street     | \$ 10,000.00          | \$ 25,000.00         | \$ 35,000.00         | \$ 35,000.00         | \$ -                | Complete       | Jul-23                  | Jun-28                | \$ 416.67      |
| 515 Lancaster Street  | \$ 10,000.00          | \$ 25,000.00         | \$ 35,000.00         | \$ 20,041.15         | \$ -                | Complete*      | Jul-24                  | Mar-29                | \$ 167.36      |
| 230 W. Adams Street   | \$ 10,000.00          | \$ -                 | \$ 10,000.00         |                      | \$ 10,000.00        | Pending        |                         |                       |                |
| 420 Market Street     | \$ 10,000.00          | \$ 25,000.00         | \$ 35,000.00         | \$ 35,000.00         | \$ -                | Ongoing        | Sep-24                  | Aug-29                | \$ 416.67      |
| <b>Total</b>          |                       |                      | <b>\$ 265,000.00</b> | <b>\$ 228,584.87</b> | <b>\$ 13,142.55</b> |                |                         |                       |                |

\* Not all the approved funds were used.

|  |                     |
|--|---------------------|
| TID 4 Transfer Housing Funds             | \$ 236,197.00       |
| WHEDA Foundation Housing Grant           | \$ 25,000.00        |
| Total Funds Paid                         | \$ (228,584.87)     |
| Total Awarded Funds Remaining To Be Paid | \$ (13,142.55)      |
| Attorney Expenses                        | \$ (8,465.46)       |
| Administrative Fees                      | \$ (527.00)         |
| Loan Payments Made                       | \$ 39,548.00        |
| <b>Funds Available to Lend/Grant</b>     | <b>\$ 50,025.12</b> |

**DEPARTMENT PROGRESS REPORT**  
**Fire Department**  
**JUNE 2024**



**ACCOMPLISHMENTS**

- Call Response - The fire department responded to 23 incidents in June. The fire department response summary for June is as follows:

|                               |   |
|-------------------------------|---|
| Fires.....                    | 5 |
| Vehicle Crashes .....         | 2 |
| Gas Odor/CO Alarms .....      | 1 |
| Alarm System Activation ..... | 8 |
| EMS Lift Assist .....         | 0 |
| Other .....                   | 7 |

- Fire Station Project Update – We have reached the end of the design development phase and received a Guaranteed Maximum Price (GMP) from Kraemer Brothers for the project. The GMP came in at \$14,477,000.00 and the document is currently being reviewed by the City’s legal council in preparation for CM Langreck to sign.

As the GMP came in under the \$14.5M authorized by the common council, the design team has moved into the Construction Document phase of the plans and expects to have a 95% complete set of plans by mid-September.

The Peterson property land acquisition is still in process. The City’s legal console has been moving through the process and working with the Peterson’s lawyers. We anticipate having the property deed and rights by the end of July to mid-August. [No Change]

The timeline and details for asbestos removal and demolition of the existing properties is being developed with the demolition planned for later this year yet. The City has authorized EMC who performed the report to identify what needs to be removed to move forward with developing an RFP for the asbestos removal contract. The RFP for asbestos removal has been posted and bids are due July 16, 2024.

The fire station design team continues to work with Delta 3 to coordinate the street reconstruction projects happening on W. Adams, N. Court, and W. Lewis streets.

The capital campaign is approaching \$1.3M towards their goal of \$1.5M. There are still a couple large verbal commitments from donors that have not been counted yet as either a pledge form or donation must be received to be included in the total collected. We have been advised that they expect to receive these donor’s pledges or funds in the near future. The capital campaign committee continues to work on sending mailers to residents in the townships and the water bill flyers have been very successful in helping bring in funds.

**MAJOR OBJECTIVES FOR THE COMING MONTH**

- Fire Station Design – We will continue working with Wendel/Five Bugles Design and Kraemer Brothers on the Construction Documents phase of the plans.
- OE Gray Abatement – Review and award of abatement bids received to move forward with this first step in the raising of the OE Gray building.

**PUBLIC INFORMATION ITEMS**

- Nothing this month.

**THINGS THAT NEED ATTENTION (City Manager/City Council)**

- Nothing at this time.

**COMMITTEE REPORT**

- Next regular meeting of the PFC is tentatively scheduled for Tuesday, August 6, 2024, at 5:00pm in the Police Department Training Room.

## **Platteville Public Library**

### **Director's Report**

**June 4, 2024**

#### **LIBRARY NEWS**

- The Library was closed on Monday, May 13, for a staff in-service and maintenance day. Staff received AED training from Southwest Health, reviewed active shooter safety procedures, and prepared for the Summer Library Program.
- St. Mary's donated \$500 from the Gies Endowment towards our summer Princess and Pirate program.
- In collaboration with the United Methodist Church, we are currently collecting shoes for Haiti through July 15. Shoes can be deposited in the box in the parking lot entrance
- Director Lee-Jones and Patron Services manager Zidon met with ELL teachers from Platteville School District to facilitate the creation of library cards for non-native English-speaking students prior to summer break.

#### **STAFF NEWS**

- Interviews for the Library Assistant, Summer Inclusive Internship, and Library Page positions were conducted in May
- The following individuals have accepted offers to fill vacant positions:
  - Michele Timlin (Library Assistant)
  - Natalie Jentz (Page)
  - Deniece Murrell (Page)
  - Olumuyiwe Obieledon (Summer Intern)
- Interviews for the Program and Outreach Coordinator position were conducted in May. We received over 20 applications for the full-time position.
  - Therese O'Gara Jung has been promoted from a part-time Library Specialist to a full-time Program and Outreach Coordinator. We will begin transitioning her into this new role during June, with full-time hours and responsibilities to be in effect by July.
- Weekend Custodian Ivy's last day at the Library was Saturday, May 18.

#### **BUILDING/GROUNDS**

- Shannon assisted with the following projects in May
  - Hung PHS student art in Youth Services department
  - Hung PHS student art in the Director's office
  - Repaired 1st floor broken toilet
  - Consulted on window cleaning contract renewal
  - Worked with Bright Speed to repair elevator phone line, which was disconnected and sounding an alarm for two days
  - Helped with carpet cleaning equipment maintenance
- 1st-floor carpets were cleaned during in-service
- Cintas mat rental was reduced to a smaller quantity for the summer months; we will increase the number of rugs in the fall/winter/spring months.

#### **TECHNOLOGY**

- Luke worked on the following projects in May:
  - Replaced the check-in computer and reference sit-down computer at the 1st-floor service desks
  - Repaired the Adult large-print computer
  - Created computer and email accounts for new hires
  - Configured new Library Calendar DNS settings

#### **SWLS NEWS**

- SWLS Board of Directors provided staff guidance on the creation of a new logo
- Several member libraries have been experiencing internet outages due to provider outages that are being repaired.

- Our catalog, VERSO, should be more user-friendly now with subject headings that are more up-to-date.

**FOUNDATION UPDATES**

- The Foundation Board of Directors met on May 14.
- The Donor Relations Committee is planning a Donor Appreciation event for Sunday, September 15.
- The Donor Relations Committee will meet in June to work on updating the donor wall and the 500 Friends and Families Tree.

**LIBRARY USAGE BY MONTH**

| <b>2024</b>      | <b>Room Reservations</b> | <b>Circulation</b> | <b>New cardholders</b> | <b>Visitors</b> |
|------------------|--------------------------|--------------------|------------------------|-----------------|
| <b>January</b>   | 197                      | 7,777              | 72                     | 5,625           |
| <b>February</b>  | 212                      | 7,434              | 71                     | 6,084           |
| <b>March</b>     | 238                      | 7,872              | 74                     | 6,717           |
| <b>April</b>     | 251                      | 5,638              | 64                     | 7,199           |
| <b>May</b>       | 170                      | 5,232              | 46                     | 6,520           |
| <b>June</b>      |                          |                    |                        |                 |
| <b>July</b>      |                          |                    |                        |                 |
| <b>August</b>    |                          |                    |                        |                 |
| <b>September</b> |                          |                    |                        |                 |
| <b>October</b>   |                          |                    |                        |                 |
| <b>November</b>  |                          |                    |                        |                 |
| <b>December</b>  |                          |                    |                        |                 |
| <b>Total</b>     |                          |                    |                        |                 |

**LIBRARY DIRECTOR MEETINGS**

|   |  |
|---|--|
| 5/1 Foundation Orientation, Jessica Fritz and Lori Laufenberg                     | 5/9 Library Calendar Configuration                             |
| 5/1 Public Relations Committee  | 5/13 Staff in-service  |
| 5/1 Cheryl,   | 5/13 Program and Outreach Coordinator interview (1)            |
| 5/1 SRLAAW (System and Resource Library Administrators' Association of Wisconsin) | 5/14 2nd round Program and Outreach Coordinator interviews (2) |
| 5/2 Library leadership team   | 5/14 Library Foundation  |
| 5/2 Program and Outreach Coordinator interviews (2)                               | 5/14 Common Council (Zoom)                                     |
| 5/6 Library Calendar Configuration  | 5/15 2nd round Program and Outreach Coordinator interviews (3) |
| 5/6 Program and Outreach Coordinator interviews (4)                               | 5/15 Page/Intern/Assistant interviews (3)                      |
| 5/7 Library Calendar Configuration  | 5/16 Library leadership team                                   |
| 5/7 Library Board of Trustees orientation, Paula and Bob                          | 5/16 Page/Intern/Assistant interviews (5)                      |
| 5/7 Library Board of Trustees   | 5/17 Michael Walsh, CEC Conference planning                    |
| 5/8 Program and Outreach Coordinator interviews                                   | 5/20- 5/27 Out of office                                       |
|   | 5/28 Cheryl  |
|   | 5/28 Karina  |
|   | 5/28 Vicky, agenda setting                                     |

|  |  |
|--|--|
| (2)<br>5/8 Jessica Brogley and Rachel Lueders, Library cards for ELL students<br>5/9 Library leadership team<br>5/9 Cheryl<br>5/9 Community Enrichment | 5/28 Common Council (Zoom)<br>5/29 Program and Outreach Coordinator transition planning, Karina and Therese<br>5/30 Window cleaning contract review<br>5/30 Music in the Park outreach<br>5/31 Chalk and Cheese planning |
|--|--|

| <b>PATRON SERVICES ACTIVITY</b><br>Karina Zidon, Nancy Sagehorn, Teckla Holmes, Therese O’Gara Jung, Cory Nickels, vacant  |   |
|--|---|
| <b>Programs</b>  | <b>Community outreach, partnerships, volunteers</b>   |
| 5/07 Monthly Morning Book Chat - 7<br>5/10 Unwind - 2<br>5/14 Film Club: Parasite - 1<br>5/15 Make it Midweek: Decorated Silhouettes - 2<br>5/16 Thursday morning book club: Black Cake - 3<br>5/21 Tuesday evening book club: Black Cake - 13 | 5/20 Meeting with Austin Polebitski - D&D Summer program planning/coordination - Teckla<br><br>Lou Ann Blackburn - Shelfreading adult fiction<br>Tara Cobb - Unwind<br>Grace Kronick - Cleaning computers<br>Jared MacCrinan - Moving books for book sale, cleaning stickers from CDs, making banners<br>Amanda Mohawk - Checked for overdue books, inventory juvenile nonfiction<br>Twila Zidon - Craft swap setup<br><br>Volunteer hours 5/1 - 5/30: 34 hours |
| <b>Self-directed activities</b>  | <b>Professional Development</b>   |
| 5/03 Plant swap dropoff - 20<br>5/04 Plant swap attendees - 45<br>5/17 Craft swap dropoff - 60<br>5/18 Craft swap attendees (Saturday) - 101<br>5/20 Craft swap attendees (Monday leftovers) - 31  | 5/03 ABLE Building a Collection - Therese<br>5/05 ABLE Collection Development Policy - Therese<br>5/16 SWLS Best Practices - Karina<br>5/21 VERSO: Basics of Search - Cory<br>5/23 Library Aware: Everything you need to promote your library - Nancy   |

| <b>YOUTH SERVICES ACTIVITY</b><br>Erin Isabell, Maggie Bahn Denowski, Natalie Langmeier, Kecia King  |   |
|--|---|
| <b>Programs</b>  | <b>Community outreach, partnerships, volunteers</b>   |
| 5/3 River Ridge MS visit- 12<br>5/3 Scoops & shades- teen- 21<br>5/4 Star Wars Day- 78<br>5/6 Westview 2nd grade- 21<br>5/8 Teen Anime Club- 5<br>5/9 6th grade visit (3 classes) 109<br>5/9 Kid’s Book Club- 10<br>5/11 Teen Anime Marathon- 8<br>5/14 Westview 2nd grade- 24<br>5/22 Musical Storytime- 20 | Holiday Inn- ice for program<br>River Ridge School District- class visit<br>Platteville Middle School- class visits<br>Platteville High School- mural<br>UW-Extension- babysitting workshop<br>Oh Happy Play- program |



|   |  |
|---|--|
| <p>5/25 Marvel Trivia- teen- 2<br/> 5/28 Teen Book Club- 4<br/> 5/28 Babysitting workshop- 15<br/> 5/29 SLP Kick Off- Magic Show- 104<br/> 5/30 Oh Happy Play- 18</p>   |  |
| <p><b>Self-directed activities</b></p>  | <p><b>Professional Development</b></p>   |
| <p>Let's Pretend- Campout- 211<br/> Star Wars Character Scavenger Hunt- 25<br/> Star Wars Favorite Character Vote- 48<br/> Butterfly Coloring- 94<br/> Find Baby Yoda- 158<br/> Scavenger Hunt- 87<br/> Guessing Jar- 140<br/> Passport to Adventure- 38<br/> EL Calendar Distribution- 8<br/> Laundry Literacy Corner Distribution- 4<br/> Butterfly/Cat Mosaic- not counted<br/> Sensory Toolbox- 1</p> | <p>5/8 Support young children's language learning &amp; pre-literacy skills with music- webinar- Kecia<br/> 5/14 Basics of searching in Verson- webinar- Kecia<br/> 5/22 Library Aware training- Natalie</p> |

**City of Platteville**

**DEPARTMENT PROGRESS REPORT**

**Police Department**

**Week Ending: Saturday June 29, 2024**

**ACCOMPLISHMENTS**

- All of the sworn members of the Platteville Police Department have successfully completed the annual state mandated pistol qualification.
- Mikayla Hollingsworth is progressing well during her training as a part-time Telecommunicator in the Dispatch Center.
- The Platteville Police assisted with the Fire Department's 150<sup>th</sup> anniversary events and parade.
- A three-year eligibility pool for the rank of Lieutenant has been established by the Police & Fire Commission.
- Our newest marked squad has arrived, and it has been placed into service.

**MAJOR OBJECTIVES FOR THE COMING MONTH.**

- Assist with the 5K run/walk, the Heritage Day events, the Legion Field events, and the Fireworks on July 4th.
- Assist with the Southwest Music Fest and the Car Show on July 20th.
- Continue preparations for the PD's mock assessment and the onsite visit by several assessors in October. This will be the end of our first accreditation cycle since our original accreditation in 2021.

**PUBLIC INFORMATION ITEMS**

- Nothing at this time.

**THINGS THAT NEED ATTENTION (City Manager/City Council)**

- Nothing at this time.

**COMMITTEE REPORT**

- The Police and Fire Commission met on Tuesday, June 4th, 2024. The July meeting has been canceled by consensus of the Commissioners. The next scheduled meeting of the PFC is scheduled for August 6<sup>th</sup> at 5:00 p.m. at the Platteville Police Department.

**City of Platteville**  
**DEPARTMENT PROGRESS REPORT**  
**Department of Public Works**  
**Howard B. Crofoot, P.E.**

**Period Ending: July 3, 2024**

**ACCOMPLISHMENTS**

- Continued work on City Hall Phase 3
- Continued LSL replacements. 26 submitted paperwork and 12 have completed the removal.
- Begun W. Adams St project.
- Begun Camp St water and sewer project.
- Prepared alleys for paving, but due to weather, they will not be paved for a few weeks.
- Submitted draft General Transit Feed Specifications (GTFS) files to DOT for review by June 30 for the summer Black route only. They were accepted, so now staff is required to include the Orange, Green and Purple routes by the end of August. This is a new requirement to allow Federal and public review of bus stops and stop times.
- Submitted CMAR for 2023.

**MAJOR OBJECTIVES FOR THE COMING MONTH**

- Continue 2024 projects.
- Continue LSL removals.

**PUBLIC INFORMATION ITEMS**

**THINGS THAT NEED ATTENTION (City Manager/City Council)**

- 

**COMMITTEE REPORTS**

## **Project Update**

**07/03/2024**

**Lead Service Lines (LSL):** The 2023 program is from a different pot of money from previous years. This will be a two-year authorization. Staff submitted the application prior to June 30. Platteville has been awarded the funding. Platteville is awarded 75% as a principal-forgiveness loan and 25% as a repayable loan. The Common Council has approved the enabling Ordinances. Staff sent letters to owners explaining the procedures. Staff sent emails to plumbers explaining the changes. There have been 26 requests for funding with 12 LSL removals completed so far this year.

Note: For LSL replacements in non-residential buildings, the work is subject to Davis-Bacon Federal wage rates.

### **2022 Projects**

**Rountree Branch Streambank Stabilization:** Staff submitted a grant request last spring for the 2021-2022 DNR grant program. Last summer, staff were informed that our project would not be funded. Late January, staff were informed by DNR staff that there was additional funding for the program and our grant request will be funded. The local match will be a part of the 2022 budget request for project completion in 2022. There are four locations along the Rountree that were selected for grant funding. This will be similar to the earlier project on UW-Platteville and Chamber properties. The DNR sent the official award document on July 1 for 3 of the 4 locations. The final location out past the JN Stone railroad bridge was deleted from the project. Staff conducted bid opening for this project. Rule Construction is the low bidder. The intent is for the work to be completed in August – September before the window closes in mid-October. The DNR has provided a written extension through 12/31/2024.

### **2023 Projects**

**TID 5 (Keystone) Sidewalk:** The contractor needs to come back to do some repairs to broken sidewalks and finish landscaping.

**STP-Urban Projects (DOT):** The City was awarded Camp Street from Elm to Lancaster as an 80/20 project for construction in 2025 and East Main Street from Water to Broadway as an 80/20 project in 2026. Jewell Associates has begun survey and preliminary design work.

**Camp Street Reconstruction – 2025:** Jewell Associates sponsored a Public Information Meeting on Thursday February 29, 2024 at 6:00 PM in the Common Council Chambers. There were 13 residents attending. We received welcome feedback and are adjusting the proposed design to help reduce speeds by narrowing the roadway and eliminating parking on one side. We held another meeting on April 30. There were 22 attendees. There was lively discussion between some residents who wish to keep the street as it is and others who wish to narrow the street to reduce vehicle speeds. (No Change)

**STP-Urban and Local Projects (DOT):** The DOT had a grant solicitation for 2024 – 2029 projects that closed on October 27. One is for the STP-Urban program. Staff submitted Camp Street from Lancaster to Hollman as a project for 2028. Staff submitted East Mineral Street

from Broadway to Valley Road as a 2029 project. The DOT limited communities to two (2) submissions for the STP-Local program. Staff submitted Sunset Drive for 2026 and Insight Drive for 2028 as the two projects. Originally staff had 15 STP-Local projects submitted and the DOT asked staff to limit the number to two (2). Staff was informed that there is a \$2 million set aside for projects statewide with maximum grants of \$500,000 (total 4 grants statewide) for construction in 2025 with applications due in April. Staff submitted Henry Street – deferred from 2024 – as the requested street.

### **2024 Projects**

**Mound View Trail Connector Phase 1:** The DOT has awarded the City a grant for about \$407,000 for Phase 1 of the Mound View Trail Connector project. DNR awarded about \$131,000 toward the project. The City budgeted \$30,000 in 2024 for half the design costs and the two grants would pay the rest of the approximate \$568,000 cost of the project. Phase 1 will pave and light the current gravel trail from the PCA paved trail by the bridge behind J&N Stone and extend north to Mitchell Hollow Road. DNR is preparing the grant contract but said that design work may begin prior to the contract being signed. Staff and Delta 3 are in contact with DNR and DOT partners to ensure all requirements are met before sending it out for bid. This will likely be a fall project. With the City acquisition of the Clare property, we intend to review the project for coordination with any development plans.

Staff submitted for Phase 2 grant from DOT for 2026 and Phase 3 for 2028 to coincide with DNR biannual grants to maximize use of grant funding.

**Sowden and Grace Streets:** Bid is recommended for award to H James and Sons at the bid price of \$914,617.75 with contract completion by the end of October 2024. The project came in under budget and staff is proposing to spend the funds on North Court Street between Adams and Lewis adjacent to the Fire Facility. The contractor will begin work in July.

**W. Adams Street:** The Bid was awarded to Bill Lepke Excavating. Bids came in over budget due to additional changes for the Fire Facility, but the Sowden and Grace project came in sufficiently under budget to cover this project. Work began the week of June 10. Due to the delay in the acquisition of the Peterson property, it has delayed utility relocations and slowed up the street construction process.

**N. Court Street:** This will reconstruct N Court between Adams and Lewis on the east side of the new Fire Facility. It is funded with savings from Sowden and Grace Streets. The contract was awarded to G-Pro Excavating.

**Camp Street Water & Sewer:** Bid was awarded to Rule Construction. The contractor will start the week of June 24 with contract completion by mid-August 2024. The entire contract will be completed during the school summer break. The road patches will be done as seal coat to save money and have a driving/plowing surface until the DOT project in spring 2025.

**Alleys:** The Street Division crews excavated the alleys, but the one coming off Rountree Avenue needed reinforcement. Paving will occur at the next opportunity, such as W. Adams St in mid-August.



## 2024 Shuttle Bus Riders

|                   | UW-P<br>2024  | % change UWP<br>(2023-2024) | Under 18<br>*Excludes 5<br>& Under | Adult        | over 65      | Disabled     | Total          | % change<br>(23-24) | Total Expense        | Subsidy              | Bus Fares        | Total Hours    | Transfers | Bus Passes Sold<br>(months paid) | BUS<br>PASSES<br>USED | AGE 5 &<br>UNDER |  |  |  |
|-------------------|---------------|-----------------------------|------------------------------------|--------------|--------------|--------------|----------------|---------------------|----------------------|----------------------|------------------|----------------|-----------|----------------------------------|-----------------------|------------------|--|--|--|
| January           | 3107          | 32.2%                       | 0                                  | 98           | 0            | 0            | 3205           | 33.2%               | \$ 30,267.00         | \$ 30,199.00         | \$ 68.00         | 475.0          | 0         | 7                                | 45                    | 0                |  |  |  |
| February          | 7851          | 33.7%                       | 0                                  | 177          | 0            | 0            | 8028           | 35.0%               | \$ 37,722.24         | \$ 37,626.24         | \$ 96.00         | 592.0          | 0         | 4                                | 129                   | 0                |  |  |  |
| March             | 5296          | -8.8%                       | 0                                  | 159          | 0            | 0            | 5455           | -7.9%               | \$ 31,732.56         | \$ 31,644.56         | \$ 88.00         | 498.0          | 0         | 3                                | 121                   | 0                |  |  |  |
| April             | 7152          | 37.0%                       | 0                                  | 152          | 0            | 0            | 7304           | 37.1%               | \$ 38,486.88         | \$ 38,378.88         | \$ 108.00        | 604.0          | 0         | 5                                | 89                    | 0                |  |  |  |
| May               | 2711          | -18.7%                      | 0                                  | 130          | 0            | 0            | 2841           | -17.0%              | \$ 29,566.08         | \$ 29,466.08         | \$ 100.00        | 464.0          | 1         | 0                                | 148                   | 0                |  |  |  |
| June              | 58            | 100.0%                      | 0                                  | 151          | 0            | 0            | 209            | 20.8%               | \$ 15,292.80         | \$ 15,199.80         | \$ 93.00         | 240.0          | 0         | 2                                | 101                   | 0                |  |  |  |
| July              | 0             | -100.0%                     | 0                                  | 0            | 0            | 0            | 0              | -100.0%             | \$ -                 | \$ -                 | \$ -             | 0.0            | 0         | 0                                | 0                     | 0                |  |  |  |
| August            | 0             | -100.0%                     | 0                                  | 0            | 0            | 0            | 0              | -100.0%             | \$ -                 | \$ -                 | \$ -             | 0.0            | 0         | 0                                | 0                     | 0                |  |  |  |
| September         | 0             | -100.0%                     | 0                                  | 0            | 0            | 0            | 0              | -100.0%             | \$ -                 | \$ -                 | \$ -             | 0.0            | 0         | 0                                | 0                     | 0                |  |  |  |
| October           | 0             | -100.0%                     | 0                                  | 0            | 0            | 0            | 0              | -100.0%             | \$ -                 | \$ -                 | \$ -             | 0.0            | 0         | 0                                | 0                     | 0                |  |  |  |
| November          | 0             | -100.0%                     | 0                                  | 0            | 0            | 0            | 0              | -100.0%             | \$ -                 | \$ -                 | \$ -             | 0.0            | 0         | 0                                | 0                     | 0                |  |  |  |
| December          | 0             | -100.0%                     | 0                                  | 0            | 0            | 0            | 0              | -100.0%             | \$ -                 | \$ -                 | \$ -             | 0.0            | 0         | 0                                | 0                     | 0                |  |  |  |
| <b>TOTALS</b>     | <b>26,175</b> |                             | <b>0</b>                           | <b>867</b>   | <b>0</b>     | <b>0</b>     | <b>27,042</b>  |                     | <b>\$ 183,067.56</b> | <b>\$ 182,514.56</b> | <b>\$ 553.00</b> | <b>2,873.0</b> | <b>1</b>  | <b>21</b>                        | <b>633</b>            | <b>0</b>         |  |  |  |
| <b>PERCENTAGE</b> | <b>96.79%</b> |                             | <b>0.00%</b>                       | <b>3.21%</b> | <b>0.00%</b> | <b>0.00%</b> | <b>100.00%</b> |                     | <b>100.00%</b>       | <b>99.70%</b>        | <b>0.30%</b>     |                |           |                                  |                       |                  |  |  |  |

|                 |          |  |                  |             |                                       |             |
|-----------------|----------|--|------------------|-------------|---------------------------------------|-------------|
| Total Hours     | 2,873.0  |  | Collected Fares  | \$ 553.00   | Cost/Rider                            | \$ 6.77     |
|                 |          |  | Bus Pass Revenue | 1,617.82    | State Subsidy                         | \$ 1.11     |
|                 |          |  | Total Revenues   | \$ 2,170.82 | Federal Subsidy                       | \$ 3.34     |
|                 |          |  |                  |             | City Subsidy                          | \$ -        |
| Total Transfers | 1        |  |                  |             | UW-P Subsidy                          | \$ 2.23     |
|                 |          |  |                  |             | Subsidy/rider                         | \$ 6.69     |
|                 |          |  |                  |             | Avg Cost Covered by<br>Fares/Passes   | \$ 0.08     |
|                 |          |  |                  |             | Total Cost Covered by<br>Fares/Passes | \$ 2,170.82 |
| Updated         | 07-03-24 |  |                  |             |                                       |             |

| Annual Comparisons |                |                |                |                |                |
|--------------------|----------------|----------------|----------------|----------------|----------------|
|                    | 2021           | 2022           | 2023           | 2024 YTD       | % Diff 23-24   |
| <b>Hours</b>       | <b>6080.13</b> | <b>5471.76</b> | <b>5442.75</b> | <b>2,873.0</b> | <b>-47.21%</b> |
| Cost               | \$ 224,235.22  | \$ 208,692.77  | \$ 346,812.03  | \$ 183,067.56  | -47.21%        |
| Subsidy            | \$ 223,673.22  | \$ 207,514.77  | \$ 345,330.03  | \$ 182,514.56  | -47.15%        |
| Bus Fares          | \$ 562.00      | \$ 1,178.00    | \$ 1,482.00    | \$ 553.00      | -62.69%        |
| Bus Passes         | \$ 161.17      | \$ 1,390.00    | \$ 3,160.00    | \$ 1,617.82    | -48.80%        |
| Transfers          | 1              | 6              | 0              | 1              | #DIV/0!        |
| Riders             | 20,434         | 35,747         | 46,035         | 27,042         | -41.26%        |
| UWP                | 19,908         | 34,210         | 44,384         | 26,175         | -41.03%        |
| <b>UWP %</b>       | <b>97.43%</b>  | <b>95.70%</b>  | <b>96.41%</b>  | <b>96.79%</b>  |                |
| Cost/Rider         | \$ 10.97       | \$ 5.84        | \$ 7.53        | \$ 6.77        | -10.14%        |



# 2024 TAXI SUBSIDY STATS

| Month          | Driver Hrs      | Cost/Hr         | Total Cost           | Fare Rev \$          | Subsidy              | Riders        | Revenue/Hr      | Subsidy/Hr      | Package Rev \$   | Drive Thru Rev \$ |
|----------------|-----------------|-----------------|----------------------|----------------------|----------------------|---------------|-----------------|-----------------|------------------|-------------------|
| January        | 1,078.83        | \$ 36.34        | \$ 39,204.68         | \$ 18,885.00         | \$ 20,319.68         | 2544          | \$ 17.51        | \$ 18.83        | \$ 24.00         | \$ 24.00          |
| February       | 1,145.32        | \$ 36.34        | \$ 41,620.93         | \$ 18,084.50         | \$ 23,536.43         | 2727          | \$ 15.79        | \$ 20.55        | \$ 24.00         | \$ 54.00          |
| March          | 1,181.47        | \$ 36.34        | \$ 42,934.62         | \$ 18,248.00         | \$ 24,686.62         | 3027          | \$ 15.45        | \$ 20.89        | \$ 36.00         | \$ 32.00          |
| April          | 1,105.73        | \$ 36.34        | \$ 40,182.23         | \$ 16,793.00         | \$ 23,389.23         | 2783          | \$ 15.19        | \$ 21.15        | \$ 48.00         | \$ 42.00          |
| May            | 1,124.70        | \$ 36.34        | \$ 40,871.60         | \$ 16,300.50         | \$ 24,571.10         | 2864          | \$ 14.49        | \$ 21.85        | \$ 36.00         | \$ 30.00          |
| June           | 1,109.15        | \$ 36.34        | \$ 40,306.51         | \$ 15,481.00         | \$ 24,825.51         | 2737          | \$ 13.96        | \$ 22.38        | \$ 72.00         | \$ 32.00          |
| July           |                 | \$ 36.34        | \$ -                 | \$ -                 | \$ -                 | 0             | #DIV/0!         | #DIV/0!         | \$ -             |                   |
| August         |                 | \$ 36.34        | \$ -                 | \$ -                 | \$ -                 | 0             | #DIV/0!         | #DIV/0!         | \$ -             |                   |
| September      |                 | \$ 36.34        | \$ -                 | \$ -                 | \$ -                 | 0             | #DIV/0!         | #DIV/0!         | \$ -             |                   |
| October        |                 | \$ 36.34        | \$ -                 | \$ -                 | \$ -                 | 0             | #DIV/0!         | #DIV/0!         | \$ -             |                   |
| November       |                 | \$ 36.34        | \$ -                 | \$ -                 | \$ -                 | 0             | #DIV/0!         | #DIV/0!         | \$ -             |                   |
| December       |                 | \$ 36.34        | \$ -                 | \$ -                 | \$ -                 | 0             | #DIV/0!         | #DIV/0!         | \$ -             |                   |
| <b>Total</b>   | <b>6,745.20</b> |                 | <b>\$ 245,120.57</b> | <b>\$ 103,792.00</b> | <b>\$ 141,328.57</b> | <b>16,682</b> | <b>\$ 15.39</b> | <b>\$ 20.95</b> | <b>\$ 240.00</b> | <b>\$ 214.00</b>  |
| <b>Average</b> | <b>1,124.20</b> | <b>\$ 36.34</b> | <b>\$ 20,426.71</b>  | <b>\$ 17,298.67</b>  | <b>\$ 11,777.38</b>  |               | <b>\$ 16.25</b> | <b>\$ 20.09</b> |                  |                   |

|                  | Driver Hrs       | Cost/Hr         | Total Cost           | Fare Rev \$          | Subsidy              |
|------------------|------------------|-----------------|----------------------|----------------------|----------------------|
| <b>Contract</b>  | <b>13,500.00</b> | <b>\$ 36.34</b> | <b>\$ 490,590.00</b> | <b>\$ 103,792.00</b> | <b>\$ 141,328.57</b> |
| Percent of Total | 49.96%           |                 | 49.96%               | 100.00%              | 100.00%              |
| Percent of Year  | 41.67%           |                 |                      |                      |                      |

| Annual Comparisons |               |               |               |               |               |              |
|--------------------|---------------|---------------|---------------|---------------|---------------|--------------|
|                    | 2020          | 2021          | 2022          | 2023          | 2024          | % Diff 23-24 |
| Hours              | 13,483.00     | 13,207.38     | 13,393.48     | 13,161.36     | 6,745.20      | -48.7%       |
| Cost               | \$ 408,130.41 | \$ 404,938.27 | \$ 432,341.53 | \$ 478,283.82 | \$ 245,120.57 | -48.7%       |
| Fare Revenue       | \$ 52,029.00  | \$ 50,207.25  | \$ 144,258.75 | \$ 219,594.50 | \$ 103,792.00 | -52.7%       |
| Subsidy Pymt       | \$ 356,101.41 | \$ 354,731.02 | \$ 354,731.02 | \$ 258,689.32 | \$ 141,328.57 | -45.4%       |
| Riders             | 40,504        | 38,188        | 37,828        | 34,309        | 16,682        | -51.4%       |
| % of Budget Hrs    | 99.87%        | 97.83%        | 99.21%        | 97.49%        | 49.96%        | -48.7%       |
| % of Year          | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 41.67%        | 0.0%         |

| Month        | Adult       | Student (Under 18) | Senior      | Disabled    | Other    | Additional Rider(s) | Agency (Senior & Disabled) | Parcels   | Prescriptions | Total All Trips |
|--------------|-------------|--------------------|-------------|-------------|----------|---------------------|----------------------------|-----------|---------------|-----------------|
| January      | 1008        | 41                 | 271         | 513         | 0        | 203                 | 506                        | 2         | 0             | 2544            |
| February     | 1152        | 48                 | 330         | 477         | 0        | 211                 | 507                        | 2         | 0             | 2727            |
| March        | 1167        | 71                 | 368         | 561         | 0        | 309                 | 548                        | 3         | 0             | 3027            |
| April        | 1226        | 56                 | 332         | 448         | 0        | 246                 | 471                        | 4         | 0             | 2783            |
| May          | 1244        | 50                 | 319         | 476         | 0        | 257                 | 515                        | 3         | 0             | 2864            |
| June         | 1054        | 46                 | 347         | 505         | 0        | 313                 | 466                        | 6         | 0             | 2737            |
| July         |             |                    |             |             |          |                     |                            |           |               | 0               |
| August       |             |                    |             |             |          |                     |                            |           |               | 0               |
| September    |             |                    |             |             |          |                     |                            |           |               | 0               |
| October      |             |                    |             |             |          |                     |                            |           |               | 0               |
| November     |             |                    |             |             |          |                     |                            |           |               | 0               |
| December     |             |                    |             |             |          |                     |                            |           |               | 0               |
| <b>Total</b> | <b>6851</b> | <b>312</b>         | <b>1967</b> | <b>2980</b> | <b>0</b> | <b>1539</b>         | <b>3013</b>                | <b>20</b> | <b>0</b>      | <b>16682</b>    |
|              | 41.07%      | 1.87%              | 11.79%      | 17.86%      | 0.00%    | 9.23%               | 18.06%                     | 0.12%     | 0.00%         |                 |

|            |          |          |          |          |          |      |
|------------|----------|----------|----------|----------|----------|------|
| Cost/Rider | \$ 10.08 | \$ 10.60 | \$ 11.43 | \$ 13.94 | \$ 14.69 | 5.4% |
|------------|----------|----------|----------|----------|----------|------|

# THE CITY OF PLATTEVILLE, WISCONSIN COUNCIL SUMMARY SHEET

|  |  |  |
|--|--|--|
| <b>COUNCIL SECTION:<br/>ACTION<br/>ITEM NUMBER:<br/>VII.A.</b> | <b>TITLE:</b><br>Land Acquisition Clare Properties | <b>DATE</b><br>July 9, 2024<br><b>VOTE REQUIRED:</b><br>Majority |
| <b>PREPARED BY:</b> Clinton Langreck, City Manager             |  |  |

**Description:**

On Thursday, May 30, 2024, the City successfully bid for three tracts of land through a property auction, marking a significant step toward addressing the pressing demand for more housing in the area.

City of Platteville - Recently Purchased Properties



Tract 3 (property adjacent the apartments on Jackson St), Tract 5 (property at the intersection of Grant St and Lincoln St) and Tract 6 (large property at Lincoln and Mitchell Hollow). These properties remain private until the transaction process is closed and deeds are recorded.



In accordance with Wi State Statute 62.23(5) the city has referred this matter to the Plan Commission for their consideration regarding the property acquisition. the Plan Commission was unable to achieve a quorum at the last regularly scheduled meeting on July 1<sup>st</sup>. As such, because a report is not being provided within 30 days of the referral, the Common Council may take final action without a report and recommendation from the Plan Commission.

**Budget/Fiscal Impact:**

The total bid for all properties was \$412,000. Funds from a legacy Housing Development Grant (HDG) program will be utilized in the transaction.

**Recommendation:**

Staff recommends the Common Council take formal action to acquire the properties.

**Sample Affirmative Motion:**

*“Motion to complete the Clare properties acquisition.”*

**THE CITY OF PLATTEVILLE, WISCONSIN  
COUNCIL SUMMARY SHEET**

|  |   |   |
|--|---|---|
| <b>COUNCIL SECTION:<br/>ACTION<br/>ITEM NUMBER:<br/>VII.B.</b> | <b>TITLE:</b><br>Resolution 24-07: Authorizing the City Manager to Implement a Donations, Memorials, Naming of Public Properties, and Foundation Partnership Policy | <b>DATE:</b><br>July 9, 2024<br><b>VOTE REQUIRED:</b><br>None |
| <b>PREPARED BY: Clinton Langreck, City Manager</b>             |   |   |

**Description:**

Historically, the City of Platteville has been enriched by the generous donations of individuals and partnerships with entities supporting the Platteville community. This policy is designed to provide a thoughtful review process that considers the intentions of the donor, is sensitive to the needs and desires of the community and is sensitive to the costs associated with proposed gifts and donations, including long-term maintenance and care costs.

The proposed resolution authorizes the City Manager to develop and implement a Donations, Memorials, Naming of Public Properties, and Foundation Partnership Policy. The policy shall depict procedures for donations, memorials and tributes, naming of public property, procedures for specified contributions, guidelines for working with foundations, and necessary administrative actions. The City Manager shall be tasked with the development, implementation and maintenance of such a policy to effectively coordinate the desires of community members, resources of the city, and will of the Common Council.

**Budget/Fiscal Impact:**

None

**Recommendation:**

Staff recommends the adoption of the resolution.

**Sample Affirmative Motion:**

*“Motion to adopt Resolution 24-07 Authorizing the City Manager to Implement a Donations, Memorials, Naming of Public Properties, and Foundation Partnership Policy.”*

**Attachments:**

- Resolution 24-07
- Donation Policy
- Appendices A, B, and C

**RESOLUTION 24-07**

**AUTHORIZING THE CITY MANAGER TO IMPLEMENT A DONATIONS,  
MEMORIALS, NAMING OF PUBLIC PROPERTIES, AND FOUNDATION  
PARTNERSHIP POLICY**

WHEREAS, City of Platteville has been enriched by the generous donations of individuals and partnerships with entities supporting the Platteville community; and

WHEREAS, the City would benefit from policy and procedure that considers the intentions of the donor, is sensitive to the needs and desires of the community and is sensitive to the costs associated with proposed gifts and donations, including long-term maintenance and care costs.

NOW, THEREFORE BE IT RESOLVED, the Common Council of the City of Platteville hereby authorizes the City Manager to develop and implement a Donations, Memorials, Naming of Public Properties, and Foundation Partnership Policy; and

IT IS FURTHER RESOLVED, such policy shall be designed to assist the donors in reaching their intended goals while recognizing the City's mission, goals, plans, resources, and limitations; and

IT IS FURTHER RESOLVED, such policy shall depict procedures for donations, memorials and tributes, naming of public property, procedures for specified contributions, guidelines for working with foundations, and necessary administrative actions; and

IT IS FURTHER RESOLVED, that the City Manager shall be tasked with the development, implementation and maintenance of such a policy to effectively coordinate the desires of community members, resources of the city, and will of the common council; and

IT IS FURTHER RESOLVED, that such a policy shall be implemented upon passage and publication of this resolution.

PASSED BY THE COMMON COUNCIL on the 9th day of July 2024.

CITY OF PLATTEVILLE

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Barbara Daus, Council President

ATTEST:

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Colette Steffen, City Clerk



## City of Platteville

# Donations, Memorials, Naming of Public Properties, and Foundation Partnership Policy

### **1. PURPOSE:**

The purpose of this policy is to provide guidelines and procedures for:

- Receiving a proposed donation, memorial or tribute - Section 4
- Naming of public property (non-commercial) - Section 5
- Gifting a Specified Contributions for public projects - Section 6
- Partnering with foundations to deliver public services - Section 7
- Administrative actions regarding donations - Section 8

Historically, the City of Platteville has been enriched by the generous donations of individuals and partnerships with entities supporting the Platteville community. The City will review proposed donations, memorials, naming, Specified Contributions, and foundations to assist the donors in reaching their intended goals while recognizing the City's mission, goals, plans, resources, and limitations. This policy is designed to provide a thoughtful review process that considers the intentions of the donor, is sensitive to the needs and desires of the community and is sensitive to the costs associated with proposed gifts and donations, including long-term maintenance and care costs.

### **2. GENERAL APPLICABILITY:**

All departments and employees of the City of Platteville, all city residents, and all potential donors and donations are to adhere to the guidelines outlined in this policy.

This policy is intended to uphold the goals of our past donors. We hold all gifts and contributions in high regard. However, this policy may apply to past donations unless it conflicts with a donation agreement, established expectations documented by the City, or actions documented by the common council.

### **3. DEFINITIONS:**

**City:** City of Platteville as represented through elected and appointed officials.

**Donation(s)/Gift(s):** Any item proposed to be deeded or otherwise given or donated to or from the City of Platteville including, but not limited to, Specified Contributions; real property; public improvement projects or proposals; structures or portions of structures; money; negotiable securities; materials; equipment; improvements to facilities or land; statues; monuments; memorials; tributes; sculptures; murals and other public works of art; plaques; and graphics or signs.

This policy does not apply to volunteer maintenance services that do not rise to the level of a public improvement project defined by Wisconsin Statue 66, donations received through a defined grant application process, or donations received at the request of the city.

**Donor:** A private individual, for-profit company, non-profit organization, public agency, or any other entity wishing to make or receive a donation or gift to/from the City of Platteville.

Donor Recognition Object: A physical object such as a plaque or sign placed to acknowledge a donation or gift.

Specified Contribution: A sum of money or property donated to the city, and held in city control, for the maintenance and longevity of a specific service, facility, or function.

Foundation: A partner nonprofit organization that supports city operations by granting or providing other resources for a specific purpose.

Monument/Memorial: An item or object established to preserve the memory of a deceased person(s) or an event that occurred in the past. Any statue, sculpture, mural, structure or landscape feature designed to perpetuate in a permanent manner the memory of any person, group, event or other significant element of history.

This policy does not apply to headstones and burial markers placed in the cemetery.

Park Amenity: Typical park improvements that contribute to the traditional use of park land such as benches, play structures, picnic tables, shelters, sports facilities, trails, etc.

Public Art: Works of art including, but not limited to, paintings, prints, sculptures, and murals.

Public Improvement Project/Proposal: May include a funded, partially funded or unfunded capital project(s) request consisting of real property, structures, portions of structures, materials and/or equipment for construction or renovation of a structure or landscape feature. Maintenance activities such as weeding or replanting established gardens are not considered public improvement projects for purposes of this policy.

Tribute: An item, object or gift designed to acknowledge the contributions of a living person(s) to a society.

Unorganized Group: A group of community members that support a special interest regarding city services, programs or initiative but are not established as a non-profit, corporation or other tax status.

#### **4. DONATIONS, MEMORIALS AND TRIBUTES:**

##### **4.1 DONATION – SUBJECT TO:**

- A. This policy shall cover all donations and gifts to the City of Platteville and any of its Departments or Divisions.
- B. The City appreciates all contributions but refrains from extending any special rights or privileges to donors not explicitly agreed to through the conditions defined in the approved donation form (Appendix A).
- C. The City of Platteville retains sole discretion in determining whether to accept or decline any proposed gift or donation. This policy shall not be construed to create any right for any individual or organization to make any improvement or place any items on any public property within the City of Platteville, regardless of whether their proposal meets any or all the criteria laid out herein.
- D. This policy does not apply to donations made to the Platteville Public Library and Platteville Public Museum, which are made pursuant to their Donations and Collections Policies.

- E. Auxiliary organizations and members, volunteers, and volunteer organizations directly under the control of the city of any department/ division shall also be subject to this policy.
- F. The City of Platteville may provide templated memorial and tribute opportunities through an approved “memorial and tribute plan” of park amenities.

#### 4.2 DONATION PROCEDURE:

- A. As donations and gifts vary greatly, the review process may be tailored according to the type of gift or donation proposed and the proposal's complexity.
- B. Proposal - Those wishing to make a donation are strongly encouraged to contact the recipient city department at the earliest possible time to discuss the proposed gift.
- C. Submission – Donors may be required to complete and submit a Donation Agreement Form (Appendix A). The recipient department will assist the donor with the completion of the form, if desired by the donor. This support ensures that the donor's intentions are accurately reflected in the form. A donation form will be required for donations valued at \$250 or greater.
- D. Review – The city will review and consider the proposal and notify the donor of the ability to accept.

#### 4.3 DONATION AGREEMENT FORM:

- A. A donation form will be required for donations valued at \$250 or greater. Donations less than this amount may use the donation form as appropriate.
- B. This form shall be approved by the City Manager and shall include, as appropriate and applicable, the intent of the proposal, conditions, cost estimates, size, proposed location, timeline, site drawing, future maintenance requirements and any other information the City Manager may deem necessary and/or useful. Please see (Appendix A).
- C. The completed form will be submitted to the department director. Review and action by the City Manager and/ or the Common Council may be made, if required.
- D. A received donation valued at over \$250 will be acknowledged with a donation gift receipt letter issue by the director. Please see Appendix B).

#### 4.4 DONATION ACCEPTANCE AUTHORITIES:

- A. Directors may approve gifts/donations valued in an amount of less than \$5,000.00, provided that acceptance of the donation does not include conditions that extend city obligations to additional, ongoing operational expenses, ongoing maintenance expenses, or increased safety liability issues.

- B. Directors may approve gifts/donations of materials or other items for previously established through an adopted budget, provided the donation is made without any further conditions or restrictions.
- C. The City Manager may approve gifts/donations valued at an amount of less than \$20,000.00, provided that acceptance of the donation does not include conditions that extend city obligations to additional, ongoing operational expenses, ongoing maintenance expenses, or increased safety liability issues.
- D. A decision on the proposed donation of a gift may be deferred by the director to the city manager, and by the city manager to the common council at their discretion.

#### 4.5 DONATION REVIEW CONSIDERATIONS FOR ITEMS, EQUIPMENT, AND ASTHETIC PIECES:

To assist potential donors in fulfilling their desires to make/request a gift or donation to the City of Platteville and ensure that all gifts and donations are consistently, fairly, and thoughtfully reviewed, the City will be guided in its review of proposed gifts and donations by the following guidelines.

- A. Financial Implications—The city will consider any conditions specified in the submitted donation form or legal agreement and determine its ability to fulfill financial and operational conditions.
- B. The city, guided by its mission and department vision, will consider the intended purpose of the donation and/ or location of placing the donation, with careful consideration of impacts on other services or properties.
- C. Donations will be evaluated by the criteria defined in Appendix C.
- D. The level of maintenance and costs of relocation or removal vary depending on the nature of the proposed gift/donation. In general, long-term fulfillment of donor goals is more successful when long-term maintenance costs, relocation, and removal costs are also provided. It is preferable for the city that these costs be estimated and submitted with the donation form and possibly provided through the establishment of a maintenance fund, specified contribution, or other suitable means.

#### 4.6 OTHER TYPES OF DONATIONS

- A. Negotiable securities: the City Manager is hereby authorized to accept/issue donations of negotiable securities when in his/her professional judgment, in consultation with the Finance Department and the affected director, acceptance of the proposed donation is in accordance with the statutes, rules and regulations governing municipal finances and investment; and, the proposed donation is not subject to conditions, is for a previously approved/established/budgeted fund or campaign, or is for a conditioned donation that has been approved pursuant to this policy. Negotiable securities may be held or sold at a marketable rate and the proceeds of such sale used as specified by the donor or as may be deemed appropriate and in the best interests of the City.

- B. Real Property - The City Manager shall review any proposed donation of real property and make recommendations to the appropriate boards, commissions, or Common Council. Proposed gifts or donations of real property shall be reviewed for suitability for the intended use or potential for resale; any conditions which may be placed upon the use of the property by the donor; potential environmental concerns; probable maintenance costs; and any other relevant information. Appraisals of the property may be requested from the donor. All gifts or donations of real property shall be reviewed by the Plan Commission for recommendation to the Common Council before Council action. Department oversight committees, boards and commissions may offer a recommendation to the Planning Commission and Common Council.
- C. Other gifts and donations including, but not limited to, substantial gifts such as public art and public improvement projects, the recipient department shall assist the donor in completing a donation agreement form and submitting to appropriate authority.

#### 4.7 CITY FIDUCIARY AGREEMENTS

The city prefers that donations made to a non-city organization or unorganized group be managed by members of that organization or unorganized group and not city staff. In the events that an agreement is reached between the city and the unorganized group (identified member(s)) to manage such donations, such an agreement will include specified language regarding account authorities, account oversight, auditing responsibilities, reporting requirements, bonding requirements, and procedural language for accounts receivable and accounts payable.

#### 4.8 DECLINED DONATION

If the city does not accept the donation, the intended receiving department shall notify the donor and work with the City Finance Department to return any received donations to the donor.

### 5. NAMING OF PUBLIC PROPERTY:

Non-commercial requests for naming public property, structures, and facilities shall also be considered under this policy and, as appropriate, may be considered in the conditions of accepting a donation. However, this policy is not intended to cover sponsorships, naming rights or other similar arrangements of a commercial nature.

The City respects the desire of individuals to commemorate special events or the lives of loved ones, living and deceased. However, the City also recognizes that other community members who visit public places may desire not to be burdened with a constant reminder of mortality, death or traumatic events. The City acknowledges the important contributions of many individuals to community life and it is simply impossible to recognize all those contributions. To that end, if the proposed donation is a memorial or tribute or a non-commercial request to name a public space or other item, the City shall consider the following criteria, as may be appropriate to the donation, in addition to those criteria identified above.



- A. The proposed naming may represent a person or event deemed significant to the City of Platteville's history.
- B. The proposed naming may represent a person(s) who have made a significant contribution directly and locally to the City shall be preferred over the names of national figures.
- C. When memorializing, surviving family should be contacted and allowed an opportunity to comment upon the naming of a building, park or facility after an individual, if they desire.
- D. Naming of public properties, buildings or sections of buildings shall be approved by the common council through adopted resolution.
- E. Unless specified in the conditions of a donation, legal agreement, or council resolution naming of a public property, structure or facility will remain in place for 20 years or the life of the project.

#### **6. SPECIFIED CONTRIBUTIONS:**

The City of Platteville strives to fulfill its mission to *continuously improve the quality of life for our residents and visitors by delivering cost-effective, highly responsive services with integrity and transparency* In fulfilling this mission, the city balances the need to maintain core public services with the desire to provide public educational, recreational, and entertainment opportunities. To help ensure successful maintenance and longevity of such equipment and the facilities and grounds that support these desired services, the city may accept a specified contribution for the preservation and possible expansion of specified services.

- A. In the event that a monetary donation is conditioned or donated specifically for the maintenance and longevity of a public improvement project, property, or program; the recipient department shall assist the donor in completing a donation agreement form following the procedure defined in section 4.2 of this policy. Additional revenue opportunities may be considered in committing the city to future financial and operational obligations.
- B. The receiving department will work with the Director of Administration and City Finance Department to create or deposit such accepted donations into a non-lapsing account with a defined accounting fund or project nomenclature.
- C. If appropriate, the Finance Department may establish a new fund, or project within a fund, for the donation.

#### **7. FOUNDATIONS:**

The City of Platteville prides itself on achievement through collaboration with community partners. The city is blessed with established foundations that directly support city projects, properties, or ongoing services. To help ensure that expectations are defined, the following apply to partnerships with foundations:

- A. Foundations interested in making a single donation will comply with section 4 of this policy.
- B. Foundations interested in ongoing support of city services, programs, equipment, buildings, grounds, etc. will define operational and financial expectations through a formal legal agreement.
- C. Any agreement with a foundation that commits the city to maintenance of effort (whether financial or through service hours) requires approval by the Common Council.
- D. The city prefers that external financial accounts belonging to the non-profit organization be managed by members of the organization and not city staff. In the event that an agreement is reached between the city and the foundation to manage external financial accounts, such an agreement will include specified language regarding account authorities, account oversight, auditing responsibilities, reporting requirements, bonding requirements, and procedural language for accounts receivable and accounts payable.
- E. Donors are encouraged to consider the different investment strategies and opportunities offered by a foundation in comparison to those of the city, when deciding on how to contribute to a public project.

## **8. ADMINISTRATIVE ACTIONS REGARDING DONATIONS:**

### **8.1 Donor Recognition Objects**

- A. The City of Platteville appreciates the desire of some donors to be recognized either personally or on behalf of another for their generous donations. If a donor recognition object is to be included as part of a proposed gift/donation, such object should be specially identified as a condition and submitted with the donation form.
- B. In general, it is the policy of the City to limit donor recognition objects to plaques or other recognition objects that are small in scale, which do not detract from green space areas and/or are part of an approved project involving the use of personalized decorative tiles or pavers. The City Manager and directors are authorized to approve donor recognition objects proposed per this policy.

### **8.2 Private Construction**

- A. If the construction of a public improvement project is coordinated or contracted by the donor, it is crucial for the donor to understand that they will play a pivotal role in ensuring compliance with all federal, state, and local laws. This may include competitive bidding and state wage rate laws. The donor will also bear the cost of all necessary permits, approvals, project management, design, installation, and manufacture of the gift/donation unless these costs are specifically accepted or waived by the City.
- B. It is essential for the donor to provide proof of compliance with the City's insurance requirements for contractors. This requirement is in place to ensure the safety and protection of all parties involved before work may commence on any public improvement project.

C. Improvements made in a public place become the property of the City of Platteville and are subject to the City's laws, policies, and procedures.

D. A legal agreement may be required with the donor depending on the nature of the construction.

### 8.3 Removal of Donations and Recognitions

The City is not obligated to replace any gift/donation or improvement if lost, stolen, damaged or worn. The City also reserves the right to remove any donation, donation recognition object, monument, memorial, park amenity, public art, public improvement project, tribute, or other item or recognition for any reason, which may include but not be limited to safety reasons, deterioration caused by age, neglect or vandalism, and/or the City's inability to finance ongoing maintenance or repairs.

### 8.4 Acknowledgements and Anonymity

All donations of \$250 or more, for which the donor does not request anonymity, shall be acknowledged by the City Manager, Finance Department, or appropriate director with a letter of appreciation. For a monetary gift given in memorial, tribute, bequest, or recognition of someone, a letter may be sent to the person or family of the person being honored. The City of Platteville is a municipal entity and subject to the provisions of Wisconsin Public Records Laws, the City cannot guarantee the anonymity of individual donor but will work with individuals who wish to remain anonymous in their donations to provide appropriate means for those individuals to make their gifts/donations while maintaining their privacy.

### 8.5 Appraisals

The City may, at its discretion, request or require an appraisal of real or personal property before accepting any gift or donation.

### 8.6 Waiver of Terms of this Policy

The Common Council may waive any of the criteria specified within this policy upon finding that it is in the City's best interests.

### 8.7 Tax liability

The donor is responsible for assigning a monetary value to the gift for tax purposes. Information provided by the City, its officials, employees, or agents concerning gifts/donations is intended to be informational only. It is not intended to substitute professional financial or legal advice or opinions. The City of Platteville makes no representations or guarantees as to the tax implications of any gift or donation made to the City. Donors are responsible and advised to obtain tax and financial advice from appropriate professionals.

### 8.9 Reports to the Common Council

Directors shall provide a monthly report to the Common Council, including summary details of all gifts/donations with a value greater than \$250.

Attached Appendices:

- A. City of Platteville Donation Agreement Form
- B. City of Platteville Contribution Acknowledgement
- C. Donation Evaluation Criteria
- D. Authorizing Resolution

DRAFT

# **CITY OF PLATTEVILLE DONATION AGREEMENT FORM**

(for gifts and donations of \$250, or more)

**Donor Recognition:** (Please indicate preference)

The donor authorizes the city to publicly recognize their donation through reports, media and internet sources.

Y/N

## DONOR INFORMATION

Organization or Name: \_\_\_\_\_ Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

1) Hereby gives the City of Platteville (choose Dept/Division): \_\_\_\_\_

Please choose category below and if more space is needed for descriptions, please attach a separate paper:

**CASH, CHECK, PLEDGE:** in the amount of: \$ \_\_\_\_\_ for the purpose of: \_\_\_\_\_

**Memorial:** \_\_\_\_\_ Cost: \$ \_\_\_\_\_

**Tribute:** \_\_\_\_\_ Cost: \$ \_\_\_\_\_

**Work(s) of Art:** \_\_\_\_\_ Cost: \$ \_\_\_\_\_

**Public Improvement Project or Proposal:** \_\_\_\_\_ Cost: \$ \_\_\_\_\_

\*For all the above, attach a description to include the purpose of the donation (or intent of the proposal), cost estimates, size, proposed location, timeline, site drawing, type of materials, intended lifespan, future maintenance requirements and costs, and any other relevant information.

**Real Property Address:** \_\_\_\_\_ Assessed or Appraised value: \$ \_\_\_\_\_

\*Attach a description including type of property (residential, vacant land, land with structures, etc), conditions affecting the value of the property (environmental, zoning, other restrictions, etc), maintenance costs, and any other relevant info.

**Personal Property:** \_\_\_\_\_ Valued at: \$ \_\_\_\_\_ for the purpose of: \_\_\_\_\_

**Equipment:** \_\_\_\_\_ Valued at: \$ \_\_\_\_\_ for the purpose of: \_\_\_\_\_

**Materials:** \_\_\_\_\_ Valued at: \$ \_\_\_\_\_ for the purpose of: \_\_\_\_\_

**Description of Service:** \_\_\_\_\_ Valued at: \$ \_\_\_\_\_ for the purpose of: \_\_\_\_\_

**Other non-monetary gift:** \_\_\_\_\_ Valued at: \$ \_\_\_\_\_ for the purpose of: \_\_\_\_\_

2) To the best of my knowledge, this gift/donation is free and clear of all encumbrances and restrictions. All rights, title, and interest in the above stated item(s) or property is hereby given, donated, and transferred to the City of Platteville, its successors and assigns forever and without limiting conditions, except as may be specifically stated herein. It is understood and agreed that I/we Donor(s) retain no right, title, or interest in the donated item(s) or property. **DONOR INITIAL** \_\_\_\_\_

3) This Donation is subject to the following restrictions/conditions (if any): **NONE** **CONDITIONS** (See attached agreement)

4) The City of Platteville will make reasonable efforts to accommodate the intended purpose of the donation, but reserves the right to utilize, relocate, and/or dispose of any item or property (including items funded by donated funds) as the City deems fit, within the agreed conditions.

**DONOR INITIAL** \_\_\_\_\_

5) Will a Donor Recognition Object be requested as part of this gift/donation? **YES** **NO** If so, please attach description.

\_\_\_\_\_  
DONOR – Printed name and Signature(s)

\_\_\_\_\_  
Date

\_\_\_\_\_  
DEPARTMENT HEAD- Printed name and Signature (required)

\_\_\_\_\_  
CITY MANAGER – Printed name and Signature (required if \$5,000, or more)

DATE Reviewed and Accepted By COUNCIL (if required): \_\_\_\_\_

Department/Division Use Only: Revenue Acct # \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Expense Acct # \_\_\_\_\_

**CONDITIONS AGREEMENT**

WHEREAS, the City of Platteville, State of Wisconsin hereinafter referred to as "City"; and,

WHEREAS, *[inserted desired name of organization]*, hereinafter referred to as "Donor", wishes to gift to the City of Platteville, *[inserted desired gift donation or monument]*, for the purpose of *[inserted project, program or service supporting]*; and,

WHEREAS, The City and the Donor understand the Donor is donating certain items and fees under their own free will and choice: and,

WHEREAS, The Donor does not retain any rights or privileges because of the donation other than those that are already inherent to Citizens of the City of Platteville and conditions set forth in this agreement.

NOW, THEREFORE, the City and the Donor hereby agree to the following conditions:

1. Condition -
2. Condition -
3. Condition -
4. Condition –
5. Pending Funding Source – *[if contingent on non-definite funding source like a grant]*

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6. Term – Conditions of this agreement shall be in effect until the earliest of the following events: a) expended use of donation, b) end of the project, service or equipment life of the intended purpose, or 15 years from the date of execution of the agreement.
7. City Disclaimer - The City is not obligated to replace any gift/donation or improvement if it is lost, stolen, damaged or worn. The City also reserves the right to remove any donation, donation recognition object, monument, memorial, park amenity, public art, public improvement project, tribute, or other item or recognition for any reason, which may include but not be limited to safety reasons, deterioration caused by age, neglect or vandalism, and/or the City’s inability to finance ongoing maintenance or repairs.

DONOR- Printed Name and Signature: \_\_\_\_\_ DATE: \_\_\_\_\_

CITY MANAGER- Printed Name and Signature : \_\_\_\_\_ DATE: \_\_\_\_\_



«First\_Name» «Last\_Name»

«Address»

«City», «ST» «Zip»

January 31, 2024

Dear «First\_Name»,

Thank you for your \_\_\_\_\_ gift in the amount of \_\_\_\_\_ to the City of Platteville during 202\_ for the \_\_\_\_\_. Your contribution will be used to help \_\_\_\_\_ for the community. This \_\_\_\_\_ will \_\_\_\_\_, impacting the residents of Platteville and the surrounding area for generations to come.

Thank you again for your support on this project.

Sincerely,



## **City of Platteville**

# **Donations, Memorials, Naming Authorities, Endowments and Foundations Partnership Policy: Appendix C – Donation Evaluation Criteria**

CITY VISION STATEMENT: The City of Platteville is a place of rich history and distinctive character encompassed within the driftless region of Wisconsin. The city strives to be recognized as an inclusive, safe, sustainable, welcoming, and engaged educational community. The city is dedicated to being a regional center for business, focused on expanding affordable housing, and aspires to be the premier visitor destination location in Southwest, Wisconsin.

CITY MISSION STATEMENT: It is the mission of the City of Platteville to continuously improve the quality of life for our residents and visitors by delivering cost effective, highly responsive services with integrity and transparency.

PURPOSE: When reviewing proposed donations of items, equipment, memorials, tributes, public improvement projects, works of art, ETC. the following criteria shall be considered, as well as any other criteria which may be relevant on a case-by-case basis:

- Whether the proposed donation/gift provides improvements to an area of the City which may be deficient in public amenities
- Whether the proposed donation/gift promotes the preservation of historical and cultural aspects of the community
- Whether the proposed gift/donation has an educational component
- Whether the proposed gift/donation helps to promote conservation, preservation and protection of the natural environment
- Whether the proposed donation helps to promote preservation of natural areas and green space where such preservation is suitable, is contemplated by plans, or is otherwise desirable
- Whether the proposed gift/donation is suitable for the purpose proposed
- Whether the proposed gift/donation is compatible with the proposed location, if one has been identified, and other users of the public space
- Whether the proposed gift/donation contributes to, or detracts from, the aesthetic qualities of the surrounding area and other improvements
- Whether the proposed gift/donation quality, scale and character is harmonious with the surrounding public or park setting



- Whether the proposed gift/donation replaces aging, outdated or unsafe infrastructure or reuses, rehabilitates or restores an existing park or municipal feature
- Financial implications to the City based on the cost of the proposed gift/donations or project implementation including installation and ongoing maintenance if applicable and whether the gift/donation covers any anticipated costs
- Provision by the donor for ongoing maintenance and cost of relocation and removal, if necessary
- Susceptibility of the gift/donation to wear and vandalism
- Whether any public safety or security issues is identified and the potential danger to the public health, safety or welfare associated with the proposed gift/donation
- Whether the proposed gift/donation complies with all applicable codes including building codes and Americans with Disabilities Act, requirements, and related laws
- Whether the proposed gift/donation is restricted in any manner and the impact of those restrictions or contingencies

Works of Art: In addition to the above-listed criteria, if the proposed gift/donation is a work of art, the following criteria shall be considered as well as any other criteria which may be relevant on a case-by-case basis.

- Quality of the work based upon a professional assessment of the work, detailed written proposal, drawing or photographs
- Suitability of the theme of artwork to a public venue
- Appropriateness of the artwork to the site, in the case where a site has been requested or identified
- Appropriateness of the process for selecting the artist or artwork
- Qualifications of the artist based on documentation of past work and the artist's professional qualifications

**THE CITY OF PLATTEVILLE, WISCONSIN  
COUNCIL SUMMARY SHEET**

|   |  |   |
|---|--|---|
| <b>COUNCIL SECTION:<br/>INFORMATION &amp;<br/>DISCUSSION<br/>ITEM NUMBER:<br/>VIII.A.</b> | <b>TITLE:</b><br>Dissolution of the Freudenreich Animal Care Advisory<br>Committee | <b>DATE:</b><br>July 9, 2024<br><br><b>VOTE REQUIRED:</b><br>None |
| <b>PREPARED BY: Nicola Maurer, Administration Director</b>                                |  |   |

**Description:**

In 1990, Georgeanne M. Freudenreich, who was dedicated to the welfare of animals, provided a financial legacy to the City of Platteville for the purpose of establishing and maintaining an animal shelter. Although the funds by themselves were not enough to establish and maintain a shelter, the City entered into an agreement with the Freudenreich estate to invest the funds and use the earnings for animal care expenses and programs in the city and on August 27, 1991 the Freudenreich Animal Care Fund was established. A committee was formed to advise the City on the administration of the funds. On September 28, 1999 this committee's structure and role was formalized in the City municipal code as the Freudenreich Animal Care Advisory Committee.

Over the past 30 years the fund earnings have been used to provide support for the stray animal program, adoptions, animal care educational materials in the library and the local newspaper and for contributions to humane societies.

In 2023, the Freudenreich Animal Care Advisory Committee was approached by the Grant County Humane Society seeking funding support for the establishment of a new facility in the city of Platteville. As the agreement with the estate included a provision for using the fund principal for major animal related expenses, the Committee recommended approval to the Council, and on April 11, 2023 the Council voted to close the Freudenreich Animal Care Trust Fund and disburse the principal and earnings to the Grant County Humane Society to support the purchase of a building in the city to house the Humane Society.

As the Trust Fund has been closed, the Advisory Committee is no longer needed and should be dissolved. The ordinance for dissolution of the Advisory Committee and repealing section 3.24 of the municipal code is attached.

**Budget/Fiscal Impact:**

None

**Recommendation:**

Adoption of the dissolution ordinance

**Sample Affirmative Motion:**

*"Motion to adopt Ordinance 24-XX repealing section 3.24 Freudenreich Animal Care Fund of the municipal code."*

**Attachments:**

- Ordinance 24-XX

**ORDINANCE NO. 24-**

**AN ORDINANCE REPEALING SECTION 3.24 FREUDENREICH ANIMAL CARE FUND**

The Common Council of the City of Platteville, Wisconsin do ordain as follows:

**Section 1.** Section 3.24 Freudenreich Animal Care Fund is hereby repealed.

**Section 2.** All other provisions of Chapter 3 shall remain in full force and effect unless specifically modified herein.

**Section 3.** This ordinance shall be in full force and effect from and after its passage and publication as required by law.

Approved and adopted by the Common Council of the City of Platteville on a vote of \_\_\_ to \_\_\_ this \_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Barbara Daus, Council President

Attest:

\_\_\_\_\_  
Colette Steffen, City Clerk

Publish Date:

**THE CITY OF PLATTEVILLE, WISCONSIN  
COUNCIL SUMMARY SHEET**

**COUNCIL SECTION:  
INFORMATION &  
DISCUSSION  
ITEM NUMBER:  
VIII.B.**

**TITLE:  
2025 Proposed Budget Schedule**

**DATE:  
June 25, 2024**

**VOTE REQUIRED:  
Majority**

**PREPARED BY: Nicola Maurer, Administration Director**

**Description:**

Proposed budget schedule for the City of Platteville 2025 Budget process.

**Budget/Fiscal Impact:**

None

**Recommendation:**

Approve the proposed budget schedule

**Sample Affirmative Motion:**

*"I move to approve the proposed budget schedule for the City of Platteville 2025 Budget."*

**Attachments:**

- 2025 Proposed Budget Schedule

# 2025 Budget Schedule



|                |                  |                                   |   |
|----------------|------------------|-----------------------------------|---|
| July 2024      | Week 1           |                                   | Preliminary wage assessment. Wage/fringe framework completed and provided to directors.   |
|                |                  |                                   | City Manager 2025 Budget guidance released.   |
|                |                  |                                   | Distribution of Capital Budget workbook to departments.   |
|                |                  |                                   | Initiate financial management plan update.  |
|                | Week 2           |                                   | Creation and distribution of budget worksheets to departments.  |
|                | Week 4           |                                   | Department capital budgets 2025 - 2029 submitted to Administration Director.  |
| August 2024    | Week 2           |                                   | Admin Director compiles initial draft of 2025 Water/Sewer Utility budget.   |
|                | Tuesday Aug 13   |                                   | Work session: Council review of future strategic planning process.  |
|                | Wednesday Aug 14 |                                   | Presentation of proposed 2025 Utility CIP to Water/Sewer Commission.  |
|                | Week 3           |                                   | City Manager review of projects with Dept. Directors. Compilation of preliminary 5-year Capital Budget document.                                    |
|                |                  |                                   | Department operating budgets submitted to Administration Director.  |
|                | Week 4           |                                   | Staff review and finalization of draft 2025 Water/Sewer Utility budget.   |
|                |                  | Airport draft budget preparation. |   |
| September 2024 | Week 1           |                                   | Administration Director preliminary review and compilation of department budgets.   |
|                | Monday Sep 9     |                                   | Presentation of proposed 2025 Airport Budget to Airport Commission.   |
|                | Wednesday Sep 11 |                                   | Presentation of proposed 2025 Utility Operational and Capital Budgets to Water/Sewer Commission.  |
|                | Week 2-4         |                                   | City Manager/Admin Director review of department budgets and development of 2025 proposed City budget.  |
|                | Tuesday Sep 24   |                                   | Work Session: Common Council review of 5-year Capital Budget document.  |
| October 2024   | Monday Oct 7     |                                   | Airport Commission approval of 2025 Airport Budget.   |
|                | Tuesday Oct 8    |                                   | Presentation of City Manager budget to Common Council.  |
|                | Wednesday Oct 9  |                                   | Water/Sewer Commission approval of 2025 Utility Budget.   |
|                | Tuesday Oct 15   | *                                 | 5pm: Common Council review session – City Manager Operational Budget.   |
|                | Tuesday Oct 22   | *                                 | 5pm: Common Council review session (if needed).   |
|                | Friday Nov 1     |                                   | Submit notice of public hearing for the 2025 Budget to the Platteville Journal. Issue press release for Public presentation of the proposed budget. |
| November 2024  | Tuesday Nov 26   |                                   | Public hearing for City of Platteville Budget and Council adoption of the Budget.   |

Council meetings (\* represents Special meeting)

Water Sewer meetings

Airport meetings