

# 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: PRESENTATION ITEM NUMBER: III.A.</b>	<b>TITLE:</b> University Welcome Weekend Schedule	<b>DATE:</b> July 9, 2024 <b>VOTE REQUIRED:</b> 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.

**Saturday, Aug. 31**

<b>Time</b>	<b>Event</b>	<b>Location</b>	<b>Description</b>
8 a.m.–2 p.m.	New Student Move-In	Residence Halls	Visit the Residence Life website for Fall 2024 move-in information
8 a.m.–11 a.m.	Information/Welcome	Outside Otts, Rountree Commons, Dobson Hall	Welcome Week Staff and Leaders will be providing information and water to new students and families.
9 a.m.–4 p.m.	Textbook Center Hours	Room 029, Doudna Hall	Pick up your textbooks at the Textbook Center in Room 029, Doudna Hall. Before arriving to pick up your textbooks, sign the Rental Agreement (found in "TASK" tile in PASS), bring your Campus ID Card, and your book list (printed or digital format).
10 a.m.–5 p.m.	University Bookstore Hours	Upper Level, The Markee	Looking for some fan gear for your favorite student, apparel for your family back home, or the perfect gift for a proud Pioneer alumnus? Shop the University Bookstore for everything from t-shirts and jackets to drinkware, electronics, and more.
10 a.m.–3 p.m.	Parent & Family Farewell Reception	Alumni Lounge, The Markee	Let's celebrate YOU! You did it! Your student is moved in and it's time to let them launch into their college experience. Before you leave, stop by for some special giveaways and snacks for the ride home.
3–4 p.m.	Mandatory Residence Hall Meetings	Residence Halls	Join your RAs and fellow Pioneers for your first official residence hall meeting of the 2024–25 year! Required for all first-year residents.
4–6 p.m.	Welcome Picnic	Pioneer Crossing, The Markee	
6–8 p.m.	Welcome Week Class Photo, Kick-Off & Playfair	East Turf Practice Field	Gather to celebrate new beginnings and new Pioneers. Start your college experience with the official class photo. Participate in Playfair, a high-spirited, high-energy event that allows you to engage with your new classmates, laugh with each other, and feel a part of an exciting new campus community. Leave with a one of a kind Welcome Week t-shirt.

**Sunday, Sept. 1**

<b>Time</b>	<b>Event</b>	<b>Location</b>	<b>Description</b>
9 a.m.–4 p.m.	Textbook Center Hours	Room 029, Doudna Hall	Pick up your textbooks at the Textbook Center in Room 029, Doudna Hall. Before arriving to pick up your textbooks, sign the Rental Agreement (found in "TASK" tile in PASS), bring your Campus ID Card, and your book list (printed or digital format).
10 a.m.	Wellness Walk with Chancellor Evetovich	Bridge Outside Bridgeway Commons	Take a casual stroll with our Chancellor as she follows the campus Wellness Walk trail. Students will have a chance to engage with the Chancellor while also exploring our beautiful campus and being introduced to wellness activities along the way.

10 a.m.–2 p.m.	Continuing Student Move-In	Residence Halls	Check your campus email for additional information specific to your residence hall.
10 a.m.–5 p.m.	University Bookstore Hours	The Markee	Looking for some fan gear for your favorite student, apparel for your family back home, or the perfect gift for a proud Pioneer alumnus? Shop the University Bookstore for everything from t-shirts and jackets to drinkware, electronics, and more.
10 a.m.–1 p.m.	Pop-up Craft		Planners
10 a.m.–1 p.m.	Walk My Schedule	Alumni Lounge, The Markee	Don't be late on the first day of class! UW-Platteville Tour Guides will assist you in finding classrooms for your fall semester classes. Download Navigate Student to your smartphone and access your class schedule.
2–4:30 p.m.	Bridgefest	Outside Bridgeway Commons, Rainsite: The Markee	Enjoy the carnival atmosphere of this festival as you get to know some of our many student organizations, play games and challenge yourself with activities like the climbing wall, foot pool or darts!
6:30–8 p.m.	In-Hall Programming	Various Residence Halls	
8–10:30 p.m.	Paint Glow: UV Reactive Glow Paint Experience	West Lawn, The Markee	Dance the night away with a live DJ and neon-colored fun! This event is a cross between a live concert and a color run ... with real paint! Free glasses for the first 300 students.  We recommend wearing clothes you don't mind getting wet from our biodegradable and water-soluble paint. There will be shower caps provided for those who wish to remain paint-free.
<b>Monday, Sept. 2</b>			
<b>Time</b>	<b>Event</b>	<b>Location</b>	<b>Description</b>
9 a.m.–5 p.m.	University Bookstore Hours	Upper Level, The Markee	Looking for some fan gear for your favorite student, apparel for your family back home, or the perfect gift for a proud Pioneer alumnus? Shop the University Bookstore for everything from t-shirts and jackets to drinkware, electronics, and more.
9–11 a.m.	School of Business Bootcamp	Nohr Gallery, Ullsvik Hall	
8 a.m.–6 p.m.	Textbook Center Hours	Room 029, Doudna Hall	Pick up your textbooks at the Textbook Center in Room 029, Doudna Hall. Before arriving to pick up your textbooks, sign the Rental Agreement (found in "TASK" tile in PASS), bring your Campus ID Card, and your book list (printed or digital format).
10 a.m.–2 p.m.	Continuing Student Move-In	Residence Halls	Check your campus email for additional information specific to your residence hall.
10 a.m.–1 p.m.	Pop-up Craft		Create your own time capsule

10 a.m.–1 p.m.	Walk My Schedule	Alumni Lounge, The Markee	Don't be late on the first day of class! UW-Platteville Tour Guides will assist you in finding classrooms for your fall semester classes. Download Navigate Student to your smartphone and access your class schedule.
3–4:30 p.m.	Sex Ed Bingo	Velzy Commons, Ullsvik Hall	Lets talk about sex! Bring your friends and show off your sexual health knowledge. Play bingo while being asked trivia questions on consent, healthy relationships, and sexual health. Visit the Dean of Students website for resources related to prevention and education.
5:30–7 p.m.	Get the Scoop on Greek Life	Northwest Patio, The Markee	Get some free Pioneer Sweets ice cream and meet current fraternity and sorority members and learn how membership has greatly impacted their college career. Want to learn more about Fraternity and Sorority Life at UW-Platteville? Complete an interest form or follow @uwplatt_fsl to learn more about each individual chapter.
7:30–10 p.m.	Pizzapalooza & Outdoor Movie	North Lawn, Rainsite: Velzy Commons	Sample pizza from some of the favorite local pizza places. Bring your blanket, stuff a custom UW-Platteville pillow and hang out on the lawn to enjoy a movie. You will get to vote on the movie we show during your On-Campus Orientation day.

***Tuesday, Sept. 3***

<b>Time</b>	<b>Event</b>	<b>Location</b>	<b>Description</b>
8 a.m.–6 p.m.	Textbook Center Hours	Room 029, Doudna Hall	Pick up your textbooks at the Textbook Center in Room 029, Doudna Hall. Before arriving to pick up your textbooks, sign the Rental Agreement (found in "TASK" tile in PASS), bring your Campus ID Card, and your book list (printed or digital format).
10 a.m.–12:30 p.m.	Pioneers First Day	Northwest Patio, The Markee	We know that many of you have taken photos each year on the first day of school and we don't want to break that tradition now. Join the Dean of Students Office on the first day of class and take a photo to commemorate your first day as a Pioneer!

***Wednesday, Sept. 4***

<b>Time</b>	<b>Event</b>	<b>Location</b>	<b>Description</b>
11 a.m.–2 p.m.	Community Fair	West Lawn, The Markee, Rainsite: The Markee	
After 9 p.m.	Dollar Movie Night	Millennium Cinema	

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

<b>COUNCIL SECTION: PRESENTATION ITEM NUMBER: III.B.</b>	<b>TITLE: 2023 Audited Financial Statements</b>	<b>DATE: July 9, 2024 VOTE REQUIRED: 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

Audit Presentation  
To the City Council

For the Year Ended  
December 31, 2023

July 9, 2024

Presented by Brent Nelson, CPA  
Audit Partner

*Prepared by:*  
Johnson Block & Company, Inc.  
Certified Public Accountants





# CITY OF PLATTEVILLE

## AUDIT OVERVIEW

- We have completed our audit of the financial statements of the City of Platteville for the year ended December 31, 2023.
- We issued unmodified opinions on the financial statements.
- The scope of our audit included all funds and activities of the City.
- Management has reviewed and accepted the financial statements and adjusting journal entries.
- We also prepared regulatory reports for 2023.
  - Water utility PSC annual report
  - Municipal financial report – Form C
- Audit work to be completed this summer/fall: Single audit compliance procedures for the year ended December 31, 2023. The last couple year's the City's federal awards exceeded the Single audit threshold of \$750,000.

# CITY OF PLATTEVILLE

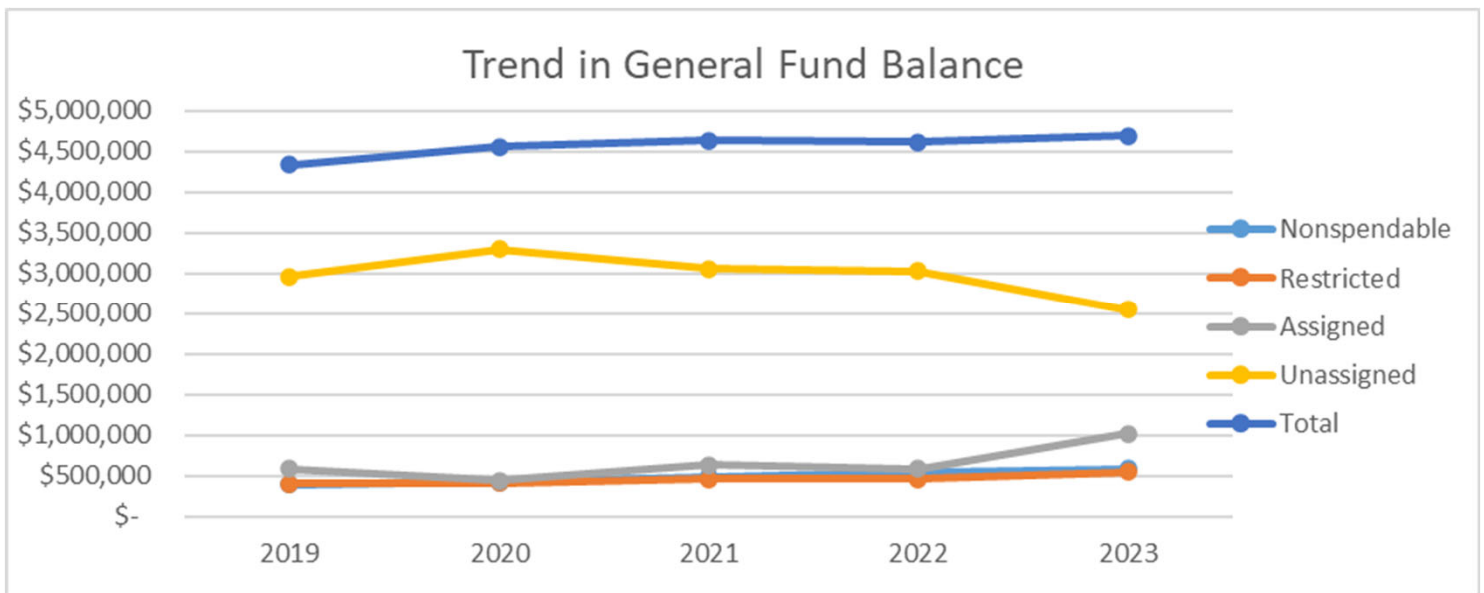
## 2023 FINANCIAL HIGHLIGHTS

- Governmental funds of the City reported a decrease in overall fund balance of \$12,609.  
Notable fund changes:
  - General fund increased \$82,759
  - Capital projects increased \$260,908
  - Fire facility fund decreased \$123,322
  - Airport decreased \$84,597
  - TIF No. 6 decreased \$96,364
  
- The General Fund, on an overall basis, reported favorable variances as compared to budget. Actual revenues exceeded budgeted revenues. Actual expenditures were less than budgeted expenditures.
  
- Net position of the water and sewer utility increased \$1,453,803.

# CITY OF PLATTEVILLE

## GENERAL FUND BALANCE

	2019	2020	2021	2022	2023
Nonspendable	\$ 390,838	\$ 418,349	\$ 491,187	\$ 545,589	\$ 586,113
Restricted	404,072	413,451	458,412	460,718	546,781
Assigned	579,608	433,910	626,081	580,656	1,012,914
Unassigned	2,959,393	3,294,328	3,054,814	3,024,351	2,548,265
<b>Total</b>	<b>\$ 4,333,911</b>	<b>\$ 4,560,038</b>	<b>\$ 4,630,494</b>	<b>\$ 4,611,314</b>	<b>\$ 4,694,073</b>



## OBSERVATIONS AND COMMENTS:

- General fund balance has been steady and stable in recent years.

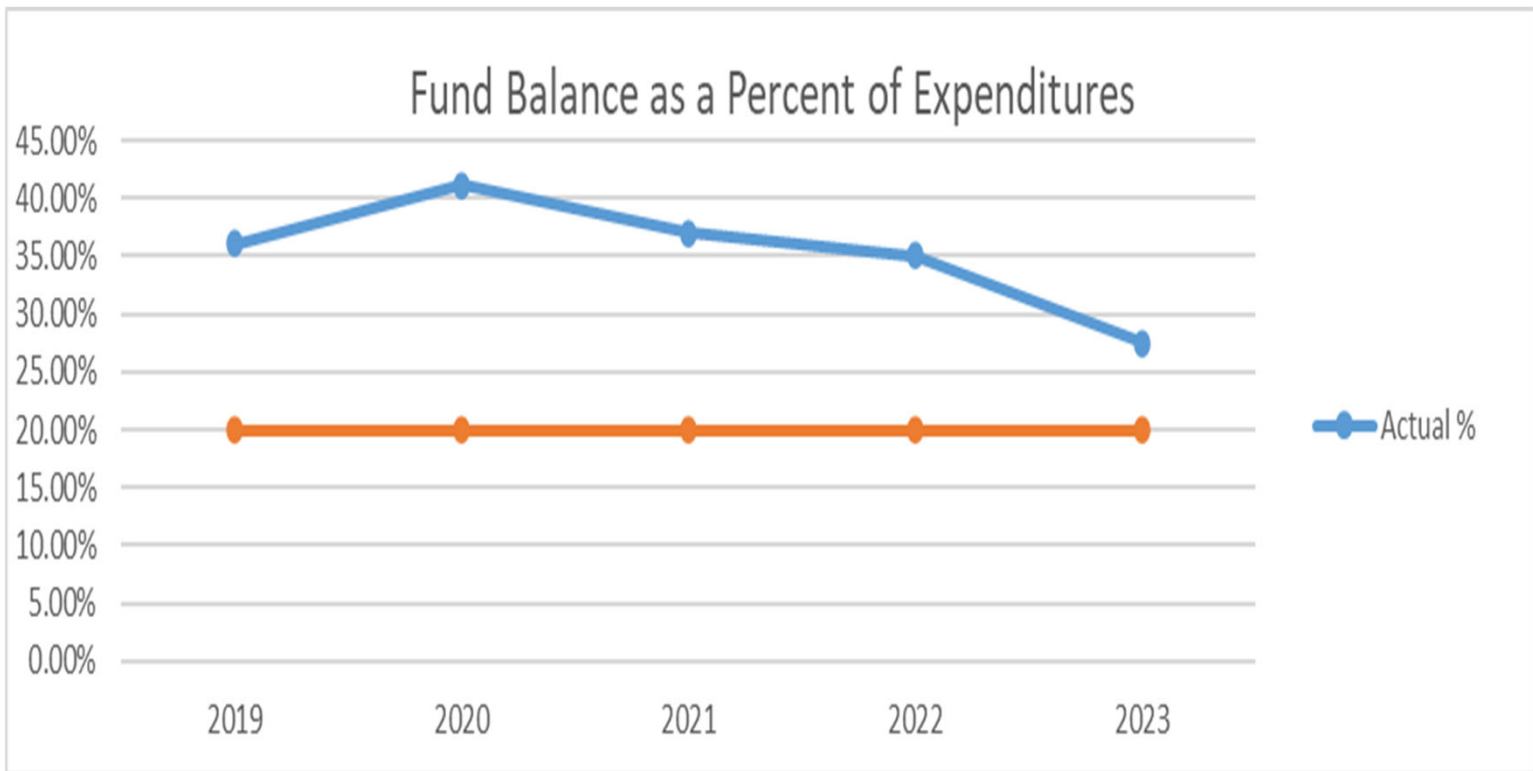
# CITY OF PLATTEVILLE

## GENERAL FUND BALANCE

The City's fund balance policy is to maintain a minimum unassigned general fund reserve of not less than 20% of expenditures.

Comparison to benchmark of 20% of expenditures is presented below.

	2019	2020	2021	2022	2023
Fund balance (unassigned)	\$ 2,959,393	\$ 3,294,328	\$ 3,054,814	\$ 3,024,351	\$ 2,548,265
Expenditures	8,198,905	8,011,879	8,247,622	8,625,103	9,254,203
Actual %	36%	41%	37%	35%	28%
Benchmark/Policy 20%	20%	20%	20%	20%	20%



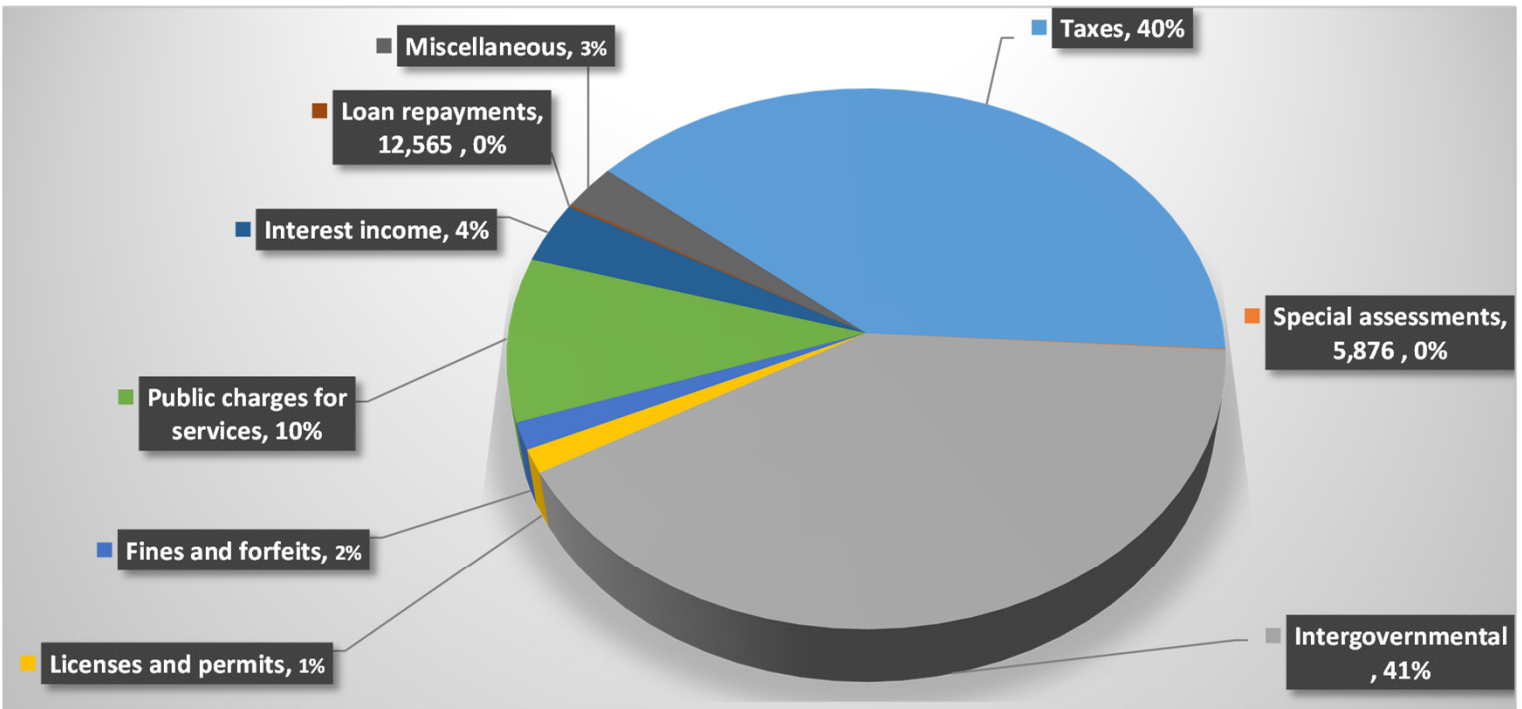
## OBSERVATIONS AND COMMENTS:

- Unassigned fund balance has complied with City's policy.

# CITY OF PLATTEVILLE

## GENERAL FUND REVENUES

	<b>2021</b>	<b>%</b>	<b>2022</b>	<b>%</b>	<b>2023</b>	<b>%</b>
Taxes	\$ 3,138,373	38%	\$ 3,350,089	38%	\$ 3,754,799	40%
Special assessments	16,741	0%	8,942	0%	5,876	0%
Intergovernmental	3,805,833	47%	3,941,475	45%	3,840,810	41%
Licenses and permits	113,506	1%	116,498	1%	132,744	1%
Fines and forfeits	119,675	1%	109,736	1%	153,477	2%
Public charges for services	758,377	9%	898,432	10%	921,780	10%
Interest income	13,663	0%	82,614	1%	346,553	4%
Loan repayments	12,565	0%	12,565	0%	12,565	0%
Miscellaneous	193,409	2%	188,773	2%	259,215	3%
<b>Total revenues</b>	<b>\$ 8,172,142</b>	<b>100%</b>	<b>\$ 8,709,124</b>	<b>100%</b>	<b>\$ 9,427,819</b>	<b>100%</b>



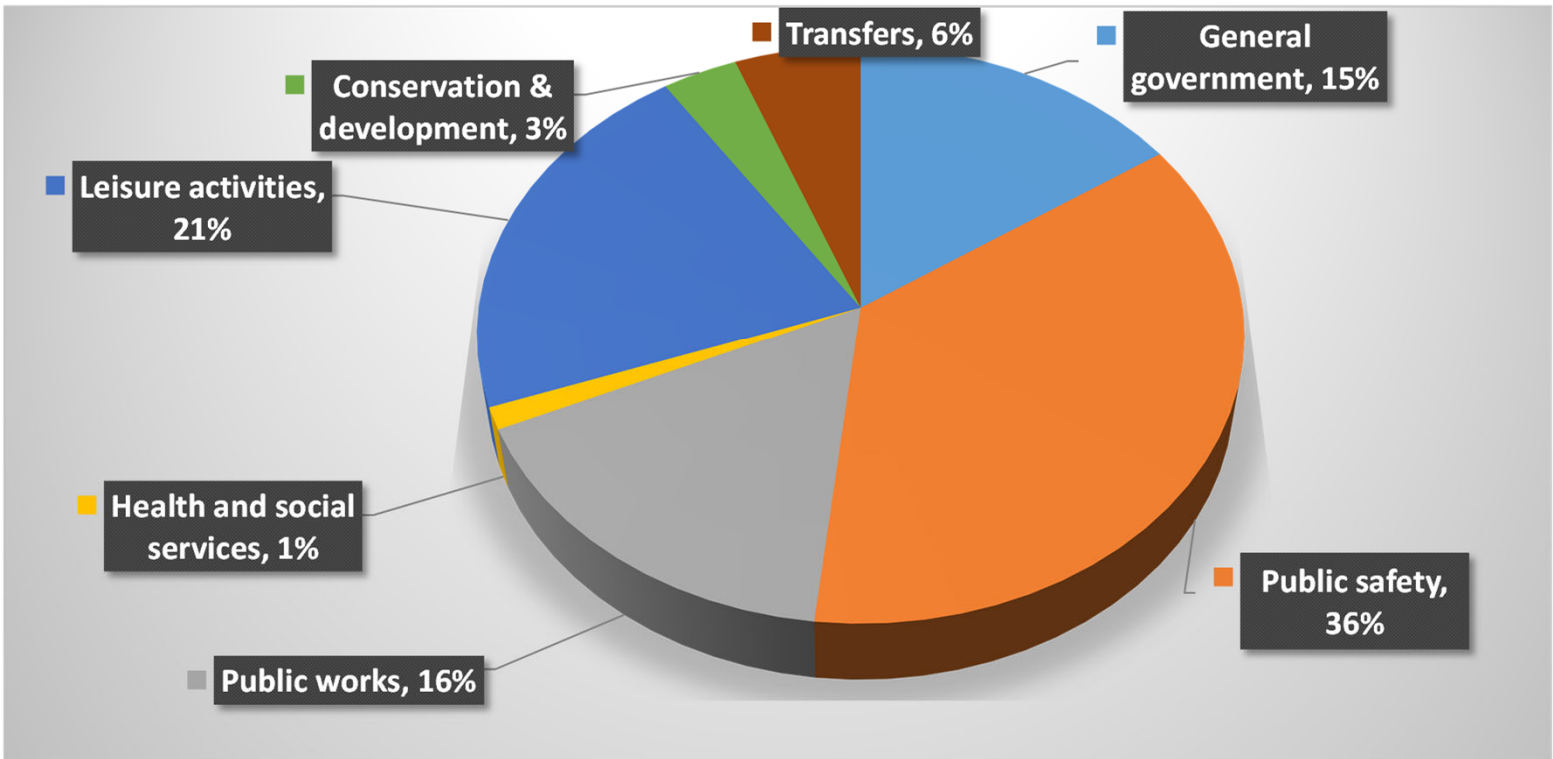
### OBSERVATIONS AND COMMENTS:

- Taxes and intergovernmental revenues are the largest portion of revenues
- Taxes - General property tax increased ~ 6% from 2023 vs. 2022. More of the general levy allocated to General Fund for 2023, less to capital projects
- Intergovernmental - State shared revenue was flat through 12/31/23

# CITY OF PLATTEVILLE

## GENERAL FUND EXPENDITURES

	<b>2021</b>	<b>%</b>	<b>2022</b>	<b>%</b>	<b>2023</b>	<b>%</b>
General government	\$ 1,369,451	16%	\$ 1,420,199	15%	\$ 1,518,046	15%
Public safety	3,120,230	36%	3,341,761	36%	3,567,823	36%
Public works	1,469,668	17%	1,464,168	16%	1,620,686	16%
Health and social services	108,224	1%	112,887	1%	121,809	1%
Leisure activities	1,822,845	21%	1,900,970	21%	2,082,897	21%
Conservation & development	318,962	4%	345,218	4%	342,942	3%
Capital outlay	38,242	0%	39,900	0%		0%
Transfers	326,602	4%	558,738	6%	572,496	6%
<b>Total revenues</b>	<b>\$ 8,574,224</b>	<b>100%</b>	<b>\$ 9,183,841</b>	<b>100%</b>	<b>\$ 9,826,699</b>	<b>100%</b>



### OBSERVATIONS AND COMMENTS:

- Public Safety and leisure activities is the largest portion of expenditures
- In the last 3 years, City has made transfer of ~ \$300,000 - \$550,000 to the capital projects fund
- Multiple functions increased ~ 7% in 2023 compared to 2022. Consistent with what we are seeing with other clients.

# CITY OF PLATTEVILLE

## HISTORICAL TRENDS IN UTILITY NET INCOME

### **Utility (excluding grant revenues and contributions)**

<b>YEAR</b>	<b>Revenues</b>	<b>Expenses</b>	<b>Net Income</b>
2019	\$ 5,018,139	\$ 4,093,750	\$ 924,389
2020	\$ 4,739,772	\$ 4,228,122	\$ 511,650
2021	\$ 5,077,144	\$ 4,278,651	\$ 798,493
2022	\$ 5,641,282	\$ 4,331,171	\$ 1,310,111
2023	\$ 6,199,162	\$ 4,745,359	\$ 1,453,803

### OBSERVATIONS

- For 2023, approximately 49% of Utility revenue was from Water operations and 51% were from Sewer operations. Operating expenses (including the tax equivalent) also approximated 50/50 between water and sewer.
- Sewer rates increased 5% in September 2021.
- New water rates became effective April 15, 2022. The overall rate increase was 7.6%.
- Water Utility 2023 rate of return = 4.32% per PSC report
- During 2023, the Utility made long-term debt principal payments of \$1,255,483. These payments are not included in the expenses above.

# CITY OF PLATTEVILLE

## CHANGES IN LONG-TERM OBLIGATIONS

- The following is a summary of long-term obligations for the year ended December 31, 2023:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b><u>Governmental Activities</u></b>				
Bonds and Notes payable	\$ 19,450,099	\$ 1,730,000	\$ (2,456,761)	\$ 18,723,338
Tax increment revenue bonds	922,055		(353,556)	568,499
Other liabilities:				
Compensated absences	<u>452,835</u>	<u>116,367</u>		<u>569,202</u>
Total governmental activities long-term liabilities	<u>\$ 20,824,989</u>	<u>\$ 1,846,367</u>	<u>\$ (2,810,317)</u>	<u>\$ 19,861,039</u>
<b><u>Business-type Activities</u></b>				
Revenue bonds	\$ 18,388,213	\$ 1,833,706	\$ (1,255,484)	\$ 18,966,435
Other liabilities:				
Compensated absences	<u>116,588</u>		<u>(8,621)</u>	<u>107,967</u>
Total business-type activities long-term liabilities	<u>\$ 18,504,801</u>	<u>\$ 1,833,706</u>	<u>\$ (1,264,105)</u>	<u>\$ 19,074,402</u>

### OBSERVATIONS AND COMMENTS:

- General obligation debt limitation totaled \$48,910,830 and debt subject to limitation totaled \$18,723,338. The City had 62% of its debt capacity remaining at December 31, 2023.



# CITY OF PLATTEVILLE

## OTHER MATTERS

- Required audit communications document issued in conjunction with the audit
- We want to extend thanks to all those that helped during the audit.
- During the course of our audit, we received full and complete cooperation from City personnel.
- Thank you for letting us be of service. We are available throughout the year for any questions or assistance.
- Any Questions?



**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

TABLE OF CONTENTS

---

Independent Auditor’s Report .....	1 – 4
Management’s Discussion and Analysis.....	5 – 14
<u>Basic Financial Statements</u>	
Government-Wide Financial Statements:	
Exhibit A-1 Statement of Net Position.....	15 – 16
Exhibit A-2 Statement of Activities .....	17
Fund Financial Statements:	
Exhibit A-3 Balance Sheet – Governmental Funds .....	18
Exhibit A-4 Reconciliation of the Governmental Funds Balance Sheet with the Statement of Net Position.....	19
Exhibit A-5 Statement of Revenues, Expenditures and Changes in Fund Balances -Governmental Funds .....	20
Exhibit A-6 Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities.....	21 – 22
Exhibit A-7 Statement of Net Position – Proprietary Funds .....	23 – 24
Exhibit A-8 Statement of Revenues, Expenses and Changes in Fund Net Position -Proprietary Funds .....	25
Exhibit A-9 Statement of Cash Flows – Proprietary Funds.....	26 – 27
Exhibit A-10 Statement of Fiduciary Net Position .....	28
Exhibit A-11 Statement of Changes in Fiduciary Net Position.....	29
Notes to the Basic Financial Statements.....	30 – 77
<u>Required Supplementary Information:</u>	
Exhibit B-1 Budgetary Comparison Schedule for the General Fund.....	78
Exhibit B-2 Local Retiree Life Insurance Fund Schedules .....	79
Exhibit B-3 Schedule of Changes in the City’s Total OPEB Liability and Related Ratios .....	80
Exhibit B-4 Wisconsin Retirement System Schedules.....	81
Notes to the Required Supplementary Information .....	82 – 85
<u>Supplementary Information:</u>	
Exhibit C-1 Combining Balance Sheet – Nonmajor Governmental Funds .....	86 – 87
Exhibit C-2 Combining Statement of Revenues, Expenditures and Changes in Fund Balances -Nonmajor Governmental Funds.....	88 – 89
Schedule 1 Schedule of Insurance.....	90
Schedule 2 Other Utility Information .....	91



## 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.

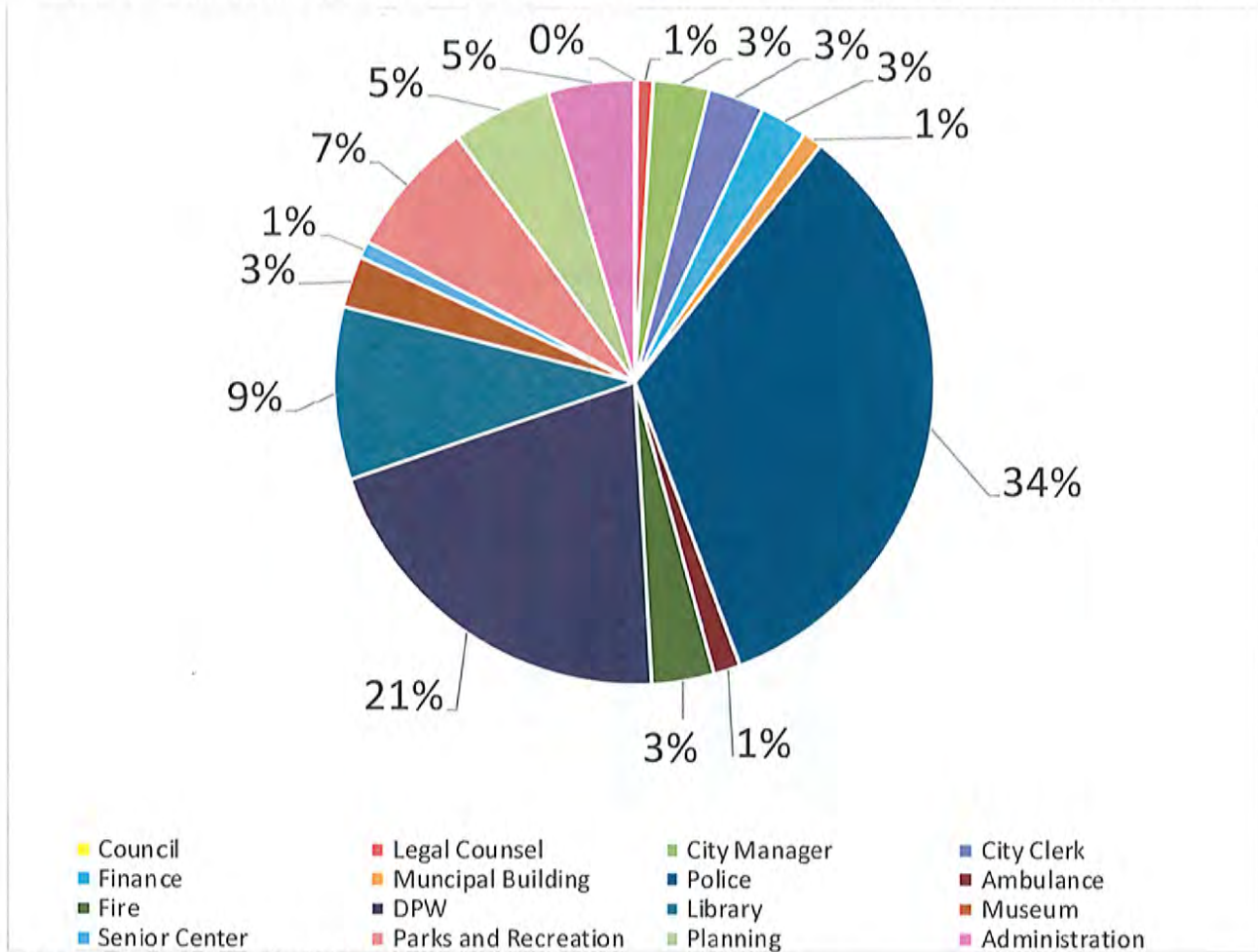
TABLE 2: CITY OF PLATTEVILLE’S PRIMARY GOVERNMENT STATEMENT OF ACTIVITIES

	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.

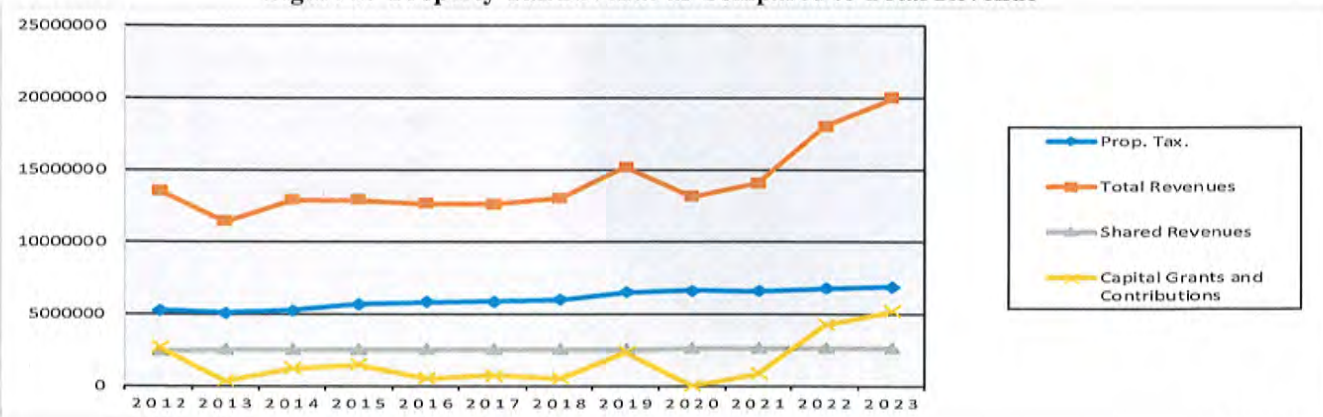
**Figure 1: Municipal Expenditures by Major Department as a Percentage Share of Total 2023 Budget**



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.

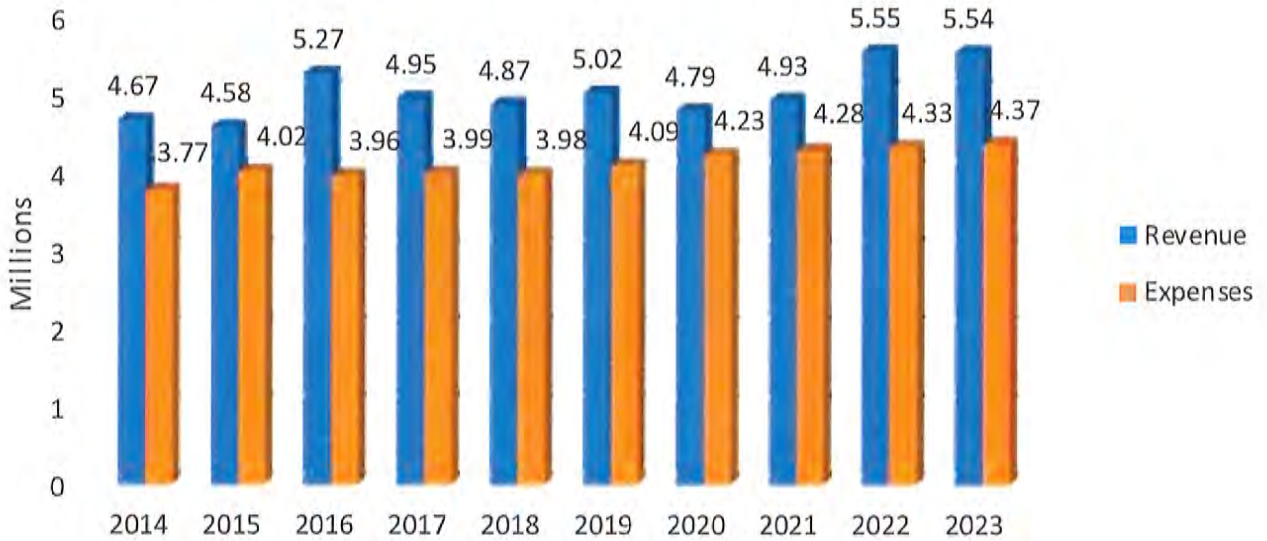
**Figure 2: Property Tax Revenue as Compared to Total Revenue**



**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.

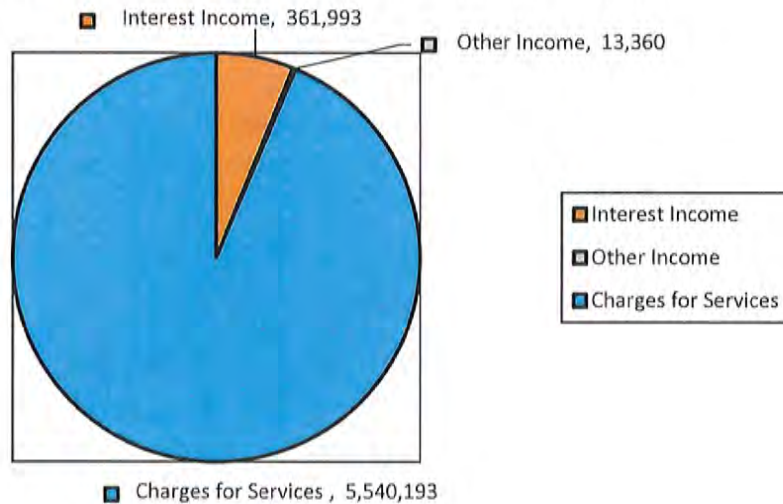
**Figure 3: Comparison of Utility Revenues to Expenses, By Year**



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
<b>Total</b>	<b>\$19,861,039</b>	<b>\$20,894,989</b>	<b>\$19,074,402</b>	<b>\$18,504,801</b>	<b>\$38,935,440</b>	<b>\$39,399,790</b>

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 Activities	Business-Type Activities	Total Governmental and Business-Type activities		Component Unit 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 Activities	Business-Type Activities	Total Governmental and Business-Type activities		Component Unit 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 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, 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 for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- Type Activities	Totals		Component Unit 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>

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 Projects	Neighborhood Investment	Other Governmental Funds	Total 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	<u>(45,538,806)</u> 58,295,938	<u>(43,112,639)</u> 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	<u>(569,202)</u>	<u>(452,835)</u>
Net position of governmental activities	<u>\$ 46,373,132</u>	<u>\$ 46,178,683</u>



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 Projects	Neighborhood Investment	Other Governmental Funds	Total 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 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>
<b>Net change in fund balances</b>	<b>82,759</b>	<b>260,908</b>		<b>(356,276)</b>	<b>(12,609)</b>	<b>(417,019)</b>
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 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
	4,928,421	4,163,734
Total current assets		
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
	6,395,634	6,491,980
Total restricted assets		
Capital assets:		
Property and plant	61,452,147	59,689,691
Less: accumulated provision for depreciation	21,176,301	20,408,263
	40,275,846	39,281,428
Net property and plant		
Other assets:		
Advances due from other funds	264,858	264,858
	46,936,338	46,038,266
Total noncurrent assets		
<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
	1,143,957	916,737
Total deferred outflows of resources		
	\$ 53,008,716	\$ 51,118,737
Total assets and deferred outflows of resources		

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 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 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	Total	
	Tax Collection 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  
Index to Notes to the Financial Statements

	<u>Page</u>
Note 1. <u>Summary of Significant Accounting Policies</u> .....	30
A. Reporting Entity .....	30
B. Government-Wide and Fund Financial Statements .....	30 – 33
C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation .....	33 – 35
D. Cash and Cash Equivalents/Investments .....	35
E. Receivables .....	35 – 36
F. Inventories and Prepaid Items .....	36
G. Restricted Assets .....	36
H. Capital Assets .....	37
I. Unearned Revenue .....	37
J. Compensated Absences .....	37 – 38
K. Long-Term Obligations/Conduit Debt .....	38
L. Claims and Judgments .....	38
M. Risk Management .....	38
N. Equity Classifications .....	39 – 40
O. Transfers .....	40
P. Housing Conservation and Community Development Block Grant .....	40
Q. Summarized Comparative Information .....	40
R. Pensions .....	40
S. Other Postemployment Benefits .....	41
T. Deferred Outflows and Inflows of Resources .....	41
U. Unamortized Major Repairs .....	41
V. Change in Accounting Principle .....	42
W. Prior Period Adjustment .....	42
 Note 2. <u>Explanation of Certain Differences Between Governmental Fund Statements and Government-Wide Statements</u> .....	 43
Note 3. <u>Cash and Investments</u> .....	43 – 46
Note 4. <u>Capital Assets</u> .....	47 – 48
Note 5. <u>Long-Term Obligations</u> .....	49 – 52
Note 6. <u>Leases</u> .....	53
Note 7. <u>Long-Term Advances</u> .....	53
Note 8. <u>Other Postemployment Benefits – Multiple Employer Life Insurance Plan</u> .....	54 – 59
Note 9. <u>Other Postemployment Benefits – Single Employer Health Insurance Plan</u> .....	59 – 62
Note 10. <u>Defined Benefit Pension Plan</u> .....	62 – 68
Note 11. <u>Contingent Liabilities</u> .....	68
Note 12. <u>Compensated Absences</u> .....	68
Note 13. <u>Tax Incremental Districts</u> .....	69 – 70
Note 14. <u>Governmental Activities Net Position/Fund Balances</u> .....	70 – 74
Note 15. <u>Deferred Inflows of Resources</u> .....	74
Note 16. <u>Restricted Assets</u> .....	74 – 75
Note 17. <u>Interfund Receivables/Payables and Transfers</u> .....	75
Note 18. <u>Commitments/Subsequent Events</u> .....	76
Note 19. <u>Tax Abatements</u> .....	76
Note 20. <u>Tax Levy Limit</u> .....	77
Note 21. <u>Component Unit-Housing Authority</u> .....	77
Note 22. <u>Effect of New Accounting Standards on Current Period Financial Statements</u> .....	77

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 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 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 less	13 to 24 months	25 to 36 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 1/1/23	Additions	Deletions	Balance 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:

<b>Governmental Activities</b>	
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 Balance	Additions	Deletions	12/31/23 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 Balance	Increases	Decreases	12/31/23 Balance	Amounts Due within 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	<u>\$ 21,065,893</u>	<u>\$ 1,935,662</u>	<u>\$ (2,840,593)</u>	<u>\$ 20,160,962</u>	<u>\$ 3,008,579</u>
<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	<u>\$ 18,567,499</u>	<u>\$ 1,912,852</u>	<u>\$ (1,266,853)</u>	<u>\$ 19,213,498</u>	<u>\$ 1,370,113</u>

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 Issue	Final Maturity	Interest Rates	Original Amount	Balance 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 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 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 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 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 Outflows of Resources	Deferred Inflows 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	<u>\$ 128,001</u>	<u>\$ (242,589)</u>

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

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, 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 Asset Allocation Targets and Expected Returns As of December 31, 2022			
Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of 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 Discount Rate (2.76%)	Current Discount Rate (3.76%)	1% Increase to Discount Rate (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 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 3.25%	Current Discount Rate 4.25%	1% Increase 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% decreasing to 3.5%)	Healthcare Cost Trend Rates (7.0% decreasing to 4.5%)	1% Increase (8.0% 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 Outflows of Resources	Deferred Inflows 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  
December 31, 2023

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 (%)	Variable Fund Adjustment (%)
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  
December 31, 2023

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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 of Resources</b>	<b>Deferred Inflows 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	
Total	\$ 6,150,104	\$ (3,448,501)

\$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 December 31:</b>	<b>Net Deferred Outflows (Inflows) 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  
December 31, 2023

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 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 Nominal Rate of Return %	Long-Term Expected Real Rate of Return % <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>	<u>115</u>	7.4	4.8
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	7.2	4.6
International Equities	30	8.1	5.5
Total Variable Fund	<u>100</u>	7.7	5.1
<sup>1</sup> Asset Allocations are managed with established ranges; target percentages may differ from actual monthly allocations			
<sup>2</sup> New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%			
<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 Discount Rate (5.80%)</b>	<b>Current Discount Rate (6.80%)</b>	<b>1% Increase to Discount Rate (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:

	TIF #5	TIF #6	TIF #7	TIF #9
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	14,408,785	6,467,500	9,486,428	
Excess of project expenditures over accumulated credits to 12/31/23	\$	\$ 3,664,292	\$ 4,332,071	\$ 12,874
Notes payable				
outstanding 12/31/23	\$	\$ 2,994,609	\$ 4,190,000	\$
Fund balance (positive) 12/31/23		669,683	142,071	12,874
Project expenditures to be recovered subsequent to 12/31/23	\$	\$ 3,664,292	\$ 4,332,071	\$ 12,874

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 Date</u>	<u>Last Date to Incur Project Costs</u>	<u>Final 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	<u>42,414,447</u>
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	<u>3,369,031</u>
Unrestricted	<u>589,654</u>
Total governmental activities net position	<u><u>\$ 46,373,132</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**

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)	<u>\$ (1,026,936)</u>

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	<u>\$ 9,919,747</u>

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 to Actual	Final 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 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 December 31,	Proportion of the net OPEB liability (asset)	Proportionate share of the net OPEB liability (asset)	Covered- employee payroll	Collective net OPEB liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total OPEB 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 December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- 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%
	<b>2019</b>	<b>2018</b>	<b>2017</b>
<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 December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered- employee payroll	Collective net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension 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 December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered- 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-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
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)
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.5%	5.5%
Weighted based on 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 Adjustments*:	1.9%	1.9%	1.9%	2.1%	2.1%
Retirement Age:	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015 - 2017.	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 2015 valuation pursuant to an experience study of the period 2012 - 2014.
Mortality:	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	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 adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 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)
Actuarial Assumptions					
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%
Salary Increases					
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 Development Block Grant	Redevelopment Authority	Housing Conservation Program	Library (Littlefield)	Zeigert Trust	Boll Cemetery	Taxi/Bus	Affordable 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 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 Development Block Grant	Redevelopment Authority	Housing Conservation Program	Library (Littlefield)	Zeigert Trust	Boll Cemetery	Taxi/Bus	Affordable 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>	<u>32,585</u>	<u>591,859</u>		<u>250,000</u>	<u>803,015</u>	<u>573,376</u>	<u>485,929</u>		<u>1,685,739</u>	<u>3,813</u>	<u>5,802,173</u>
<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>	<u>31,272</u>	<u>17,725</u>	<u>123,322</u>	<u>250,000</u>	<u>264,190</u>	<u>944,740</u>	<u>1,057,085</u>	<u>12,874</u>	<u>1,708,340</u>		<u>5,979,160</u>
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>		<u>(574,134)</u>			<u>(538,825)</u>	<u>275,000</u>	<u>538,825</u>		<u>89,295</u>		<u>(179,289)</u>
<b>Net change in fund balances</b>	<u>1,313</u>		<u>(123,322)</u>			<u>(96,364)</u>	<u>(32,331)</u>	<u>(12,874)</u>	<u>66,694</u>	<u>3,813</u>	<u>(356,276)</u>
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	<u>7,513</u>		<u>(33,119)</u>			<u>(573,319)</u>	<u>(109,740)</u>		<u>155,093</u>	<u>237,824</u>	<u>1,043,818</u>
Fund balance - end of year	<u>\$ 8,826</u>	<u>\$</u>	<u>\$ (156,441)</u>	<u>\$</u>	<u>\$</u>	<u>\$ (669,683)</u>	<u>\$ (142,071)</u>	<u>\$ (12,874)</u>	<u>\$ 221,787</u>	<u>\$ 241,637</u>	<u>\$ 687,542</u>

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

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

Index

	<u>Page</u>
Communication With Those Charged With Governance .....	1 – 5
Management Letter .....	6
Explanation of Adjusting Journal Entries and Passed Journal Entries.....	7 – 8
Other Comments on Operations and Internal Control .....	9
Concluding Remarks .....	10

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.

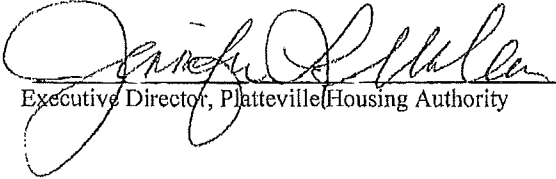
In addition:

- 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**

**COUNCIL SECTION:  
CONSIDERATION OF  
CONSENT AGENDA  
ITEM NUMBER:  
IV.**

**TITLE:**  
Council Minutes, Payment of Bills, Financial Report,  
Appointment to Boards and Commissions, Licenses,  
Permits, and Grant County Highway Construction Aid

**DATE:**  
July 9, 2024  
  
**VOTE REQUIRED:**  
Majority

**PREPARED BY:** Colette Steffen, City Clerk

**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)		\$	(30,580.53)
	Total		\$	<u>884,683.37</u>

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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
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 TECHN	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 BALANCE	CURRENT ACTIVITY	YTD ACTIVITY	ENDING 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
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 BALANCE	CURRENT ACTIVITY	YTD ACTIVITY	ENDING 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 BALANCE	CURRENT ACTIVITY	YTD ACTIVITY	ENDING 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 BALANCE	CURRENT ACTIVITY	YTD ACTIVITY	ENDING 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
<b>TOTAL LIABILITIES</b>	<b>( 6,841,784.77)</b>	<b>119,460.10</b>	<b>415,336.05</b>	<b>( 6,426,448.72)</b>
<b>FUND EQUITY</b>				
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)
<b>TOTAL FUND EQUITY</b>	<b>( 63,027,257.10)</b>	<b>543,063.17</b>	<b>( 719,177.55)</b>	<b>( 63,746,434.65)</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>( 69,869,041.87)</b>	<b>662,523.27</b>	<b>( 303,841.50)</b>	<b>( 70,172,883.37)</b>

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

**FUND 100 - GENERAL FUND**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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/SCHLRSHP 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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		BUDGET		% OF	ENC	UNENC
	ACTUAL	YTD ACTUAL	AMOUNT	VARIANCE	BUDGET	BALANCE	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 ( 317,556.41)</b>	<b>54.66</b>	<b>.00 ( 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 ( 138,279.60)</b>	<b>24.57</b>	<b>.00 ( 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 ( 144,273.46)</b>	<b>69.82</b>	<b>.00 ( 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC BALANCE
<u>COMMON COUNCIL</u>								
100-51100-210-000	COUNCIL: PROF SERVICES	.00	.00	100.00	100.00	.00	.00	100.00
100-51100-309-000	COUNCIL: POSTAGE	8.09	20.86	100.00	79.14	20.86	.00	79.14
100-51100-320-000	COUNCIL: SUBSCRIPTION & DUE	.00	4,066.53	3,500.00	( 566.53)	116.19	.00	( 566.53)
100-51100-330-000	COUNCIL: TRAVEL & CONFERENC	.00	.00	500.00	500.00	.00	.00	500.00
100-51100-340-000	COUNCIL: OPERATING SUPPLIES	21.09	711.21	2,700.00	1,988.79	26.34	.00	1,988.79
100-51100-341-000	COUNCIL: ADV & PUB	162.18	829.11	1,800.00	970.89	46.06	.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>.00</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	32.39	.00	23,664.06
100-51300-215-000	ATTORNEY: SPECIAL COUNSEL	.00	1,414.50	10,000.00	8,585.50	14.15	.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>.00</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	48.08	.00	46,737.00
100-51410-111-000	CITY MGR: CAR ALLOWANCE	100.00	600.00	1,200.00	600.00	50.00	.00	600.00
100-51410-120-000	CITY MGR: OTHER WAGES	966.80	5,596.19	13,286.00	7,689.81	42.12	.00	7,689.81
100-51410-124-000	CITY MGR: OVERTIME	.00	14.84	.00	( 14.84)	.00	.00	( 14.84)
100-51410-131-000	CITY MGR: WRS (ERS)	544.48	3,309.60	7,128.00	3,818.40	46.43	.00	3,818.40
100-51410-132-000	CITY MGR: SOC SEC	477.53	2,966.41	6,479.00	3,512.59	45.78	.00	3,512.59
100-51410-133-000	CITY MGR: MEDICARE	111.68	693.80	1,515.00	821.20	45.80	.00	821.20
100-51410-134-000	CITY MGR: LIFE INS	9.54	64.02	142.00	77.98	45.08	.00	77.98
100-51410-135-000	CITY MGR: HEALTH INS PREMIUM	1,925.36	13,477.50	23,104.00	9,626.50	58.33	.00	9,626.50
100-51410-137-000	CITY MGR: HEALTH INS. CLAIMS	95.76	116.52	2,827.00	2,710.48	4.12	.00	2,710.48
100-51410-138-000	CITY MGR: DENTAL INS	114.01	798.07	1,369.00	570.93	58.30	.00	570.93
100-51410-139-000	CITY MGR: LONG TERM DISABILIT	74.01	518.10	888.00	369.90	58.34	.00	369.90
100-51410-210-000	CITY MGR: PROF SERVICES	.00	1,996.92	10,000.00	8,003.08	19.97	.00	8,003.08
100-51410-300-000	CITY MGR: TELEPHONE	57.09	343.19	725.00	381.81	47.34	.00	381.81
100-51410-309-000	CITY MGR: POSTAGE	4.48	8.96	50.00	41.04	17.92	.00	41.04
100-51410-310-000	CITY MGR: OFFICE SUPPLIES	.00	.00	300.00	300.00	.00	.00	300.00
100-51410-320-000	CITY MGR: SUBSCRIPTION & DUE	191.40	191.40	1,700.00	1,508.60	11.26	.00	1,508.60
100-51410-327-000	CITY MGR: GRANT WRITING	.00	.00	5,000.00	5,000.00	.00	.00	5,000.00
100-51410-330-000	CITY MGR: TRAVEL & CONFEREN	80.00	80.00	5,000.00	4,920.00	1.60	.00	4,920.00
100-51410-346-000	CITY MGR: COPY MACHINES	.00	98.36	800.00	701.64	12.30	.00	701.64
100-51410-390-000	CITY MGR: OTHER SUPPLIES & E	2,068.56	2,068.56	.00	( 2,068.56)	.00	.00	( 2,068.56)
100-51410-420-000	CITY MGR: SUNSHINE FUND	183.94	474.39	3,000.00	2,525.61	15.81	.00	2,525.61
100-51410-998-000	CITY MGR: WAGE/BNFT CONTING	.00	.00	1,000.00	1,000.00	.00	.00	1,000.00
100-51410-999-000	CITY MGR: CONTINGENCY FUND	.00	.00	20,000.00	20,000.00	.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>.00</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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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**  
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**FUND 100 - GENERAL FUND**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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	( 757.00)	( 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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
	<b>TOTAL BUILDING INSPECTION</b>	<b>8,650.05</b>	<b>57,417.68</b>	<b>107,788.00</b>	<b>50,370.32</b>	<b>53.27</b>	<b>.00 50,370.32</b>
<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
	<b>TOTAL SEALER WEIGHTS/MEASU</b>	<b>4,500.00</b>	<b>4,500.00</b>	<b>4,500.00</b>	<b>.00</b>	<b>100.00</b>	<b>.00 .00</b>
<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
	<b>TOTAL EMERGENCY MANAGEME</b>	<b>11.63</b>	<b>276.14</b>	<b>4,120.00</b>	<b>3,843.86</b>	<b>6.70</b>	<b>.00 3,843.86</b>

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

**FUND 100 - GENERAL FUND**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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
<b>STREET MAINTENANCE</b>								
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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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</b>	<b>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	BUDGET	% OF	ENC	UNENC		
		ACTUAL	YTD ACTUAL	AMOUNT	VARIANCE	BUDGET	BALANCE	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)
TOTAL MUSEUM		26,643.56	134,619.19	372,297.00	237,677.81	36.16	.00	237,677.81
<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
TOTAL SENIOR CITIZENS CENTER		4,706.74	29,677.39	62,264.00	32,586.61	47.66	.00	32,586.61



**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
<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>.00 202,011.83</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 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC BALANCE	
<u>COMMUNITY PLANNING/DEVELO</u>								
100-56900-110-000	COMM P&D: SALARIES	8,485.26	50,994.34	91,821.00	40,826.66	55.54	.00	40,826.66
100-56900-120-000	COMM P&D: OTHER WAGES	.00	.00	20,207.00	20,207.00	.00	.00	20,207.00
100-56900-131-000	COMM P&D: WRS (ERS)	489.62	3,029.58	6,336.00	3,306.42	47.82	.00	3,306.42
100-56900-132-000	COMM P&D: SOC SEC	503.92	3,028.65	6,946.00	3,917.35	43.60	.00	3,917.35
100-56900-133-000	COMM P&D: MEDICARE	117.86	708.33	1,624.00	915.67	43.62	.00	915.67
100-56900-134-000	COMM P&D: LIFE INS	41.18	235.38	466.00	230.62	50.51	.00	230.62
100-56900-135-000	COMM P&D: HEALTH INS PREMIU	2,058.44	14,409.08	24,701.00	10,291.92	58.33	.00	10,291.92
100-56900-137-000	COMM P&D: HEALTH INS. CLAIMS	191.09	1,577.50	2,904.00	1,326.50	54.32	.00	1,326.50
100-56900-138-000	COMM P&D: DENTAL INS	128.15	897.05	1,538.00	640.95	58.33	.00	640.95
100-56900-139-000	COMM P&D: LONG TERM DISABILI	64.28	449.96	790.00	340.04	56.96	.00	340.04
100-56900-210-000	COMM P&D: PROF SERVICES	.00	37.20	25,000.00	24,962.80	.15	.00	24,962.80
100-56900-220-000	COMM P&D: GAS, OIL & REPAIRS	35.28	85.66	300.00	214.34	28.55	.00	214.34
100-56900-309-000	COMM P&D: POSTAGE	102.15	318.46	600.00	281.54	53.08	.00	281.54
100-56900-310-000	COMM P&D: OFFICE SUPPLIES	49.90	414.71	1,600.00	1,185.29	25.92	.00	1,185.29
100-56900-330-000	COMM P&D: TRAVEL & CONFERE	.00	50.00	200.00	150.00	25.00	.00	150.00
100-56900-346-000	COMM P&D: COPY MACHINES	.00	147.76	.00	( 147.76)	.00	.00	( 147.76)
100-56900-380-000	COMM P&D: VEHICLE INSURANC	.00	1,306.00	1,300.00	( 6.00)	100.46	.00	( 6.00)
100-56900-403-000	COMM P&D: ZONING & PLANNING	186.00	913.38	1,200.00	286.62	76.12	.00	286.62
100-56900-486-000	COMM P&D: HISTORIC PRESERVA	.00	40.00	250.00	210.00	16.00	.00	210.00
	<b>TOTAL COMMUNITY PLANNING/D</b>	<b>12,453.13</b>	<b>78,643.04</b>	<b>187,783.00</b>	<b>109,139.96</b>	<b>41.88</b>	<b>.00</b>	<b>109,139.96</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>712,985.43</b>	<b>4,492,808.48</b>	<b>10,079,585.80</b>	<b>5,586,777.32</b>	<b>44.57</b>	<b>78,594.29</b>	<b>5,508,183.03</b>
	<b>NET REV OVER EXP</b>	<b>( 531,286.17)</b>	<b>730,954.55</b>	<b>( 53,329.91)</b>	<b>784,284.46</b>	<b>1,370.63</b>	<b>( 78,594.29)</b>	<b>652,360.26</b>

# CITY OF PLATTEVILLE

BALANCE SHEET  
JUNE 30, 2024

## FUND 101 - TAXI/BUS FUND

	BEGINNING BALANCE	CURRENT ACTIVITY	YTD ACTIVITY	ENDING 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>
 <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>
 <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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 BALANCE	CURRENT ACTIVITY	YTD ACTIVITY	ENDING BALANCE
<u>ASSETS</u>				
105-10001-000-000	11,316.16	.00	( 742,630.83)	( 731,314.67)
105-10002-000-000	.00	.00	.00	.00
105-11109-000-000	.00	.00	.00	.00
105-11111-000-000	210,471.23	2,984.69	14,527.26	224,998.49
105-12111-000-000	.00	.00	1,596,167.64	1,596,167.64
105-17103-000-000	.00	.00	.00	.00
105-17202-000-000	.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	.00	.00	.00	.00
105-22212-000-000	.00	.00	.00	.00
105-27002-000-000	( 103,025.17)	.00	.00	( 103,025.17)
105-27013-000-000	.00	.00	.00	.00
105-29102-000-000	.00	.00	.00	.00
	( 103,025.17)	.00	.00	( 103,025.17)
 <u>FUND EQUITY</u>				
105-30000-000-000	.00	.00	.00	.00
105-31000-000-000	( 118,762.22)	.00	.00	( 118,762.22)
105-32000-000-000	.00	.00	.00	.00
	.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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 BALANCE	CURRENT ACTIVITY	YTD ACTIVITY	ENDING BALANCE
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<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
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	TOTAL ASSETS	1,095,506.10	( 74,355.26)	( 508,391.62)	587,114.48
<hr/>					
<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
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	TOTAL LIABILITIES	( 337,073.57)	.00	337,073.57	.00
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<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
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	TOTAL FUND EQUITY	( 758,432.53)	74,355.26	171,109.05	( 587,323.48)
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	TOTAL LIABILITIES AND EQUITY	( 1,095,506.10)	74,355.26	508,182.62	( 587,323.48)
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**CITY OF PLATTEVILLE**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2024

**FUND 110 - CAPITAL PROJECTS FUND**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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	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			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			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			12,346.77	
110-60001-521-002	CAP PRJ: PORTABLE RADIOS	.00	.00	10,000.00	10,000.00	.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)			214,645.31	
110-60001-521-006	CAP PRJ: RADIO REPEATER	.00	36,878.78	42,000.00	5,121.22	87.81			5,121.22	
110-60001-521-008	CAP PRJ: RADIO/PHONE REC.SYS	.00	.00	12,000.00	12,000.00	.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	
110-60001-521-820	CAP PRJ: SQUAD CAR REPLACEM	.00	45,429.00	52,000.00	6,571.00	87.36			6,571.00	
110-60001-522-002	CAP PRJ: FD PORTABLE RADIOS	.00	.00	25,000.00	25,000.00	.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		(	54,631.64)	
110-60001-522-004	CAP PRJ: FD RADIO REPEATER	.00	.00	37,000.00	37,000.00	.00			37,000.00	
110-60001-522-005	CAP PRJ: FD EXTRICATION EQUIP	.00	.00	91,500.00	91,500.00	.00			91,500.00	
110-60001-533-001	CAP PRJ: AERIAL BUCKET TRUCK	.00	.00	200,000.00	200,000.00	.00			200,000.00	
110-60001-533-004	CAP PRJ: END LOADER	.00	.00	85,000.00	85,000.00	.00			85,000.00	
110-60001-533-005	CAP PRJ: 2.5 TON DUMP TRUCK	.00	.00	260,000.00	260,000.00	.00			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			210,000.00	
110-60001-534-001	CAP PRJ: STRT REPAIR-WHEEL T	.00	264.50	110,000.00	109,735.50	.24			109,735.50	
110-60001-534-002	CAP PRJ: HIGHWAY STRIPING	.00	249.00	30,000.00	29,751.00	.83			29,751.00	
110-60001-534-003	CAP PRJ: ALLEYS	306.25	3,614.50	30,000.00	26,385.50	12.05			26,385.50	
110-60001-535-004	CAP PRJ: TID 5 SIDEWALK	125.00	125.00	.00	( 125.00)	.00		(	125.00)	
110-60001-536-001	CAP PRJ: SIDEWALK REPAIRS	26,491.69	30,056.19	30,000.00	( 56.19)	100.19		(	56.19)	
110-60001-537-001	CAP PRJ: TID 6 INCUBATOR PARK	437.50	437.50	46,630.00	46,192.50	.94			46,192.50	
110-60001-541-002	CAP PRJ: IT INFRASTRUCTURE IM	.00	20,165.00	50,000.00	29,835.00	40.33			29,835.00	
110-60001-542-001	CAP PRJ: CITY GARAGE ROOF	.00	805.50	.00	( 805.50)	.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			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			548,627.64	
110-60001-552-006	CAP PRJ: PARKS MOWERS	.00	64,990.00	58,638.61	( 6,351.39)	110.83		(	6,351.39)	
110-60001-552-011	CAP PRJ: INC PLYGRD EXP-DONA	.00	87,122.21	.00	( 87,122.21)	.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			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			13,342.41	
110-60001-552-019	CAP PRJ: WATER FOUNTAINS	.00	.00	10,000.00	10,000.00	.00			10,000.00	
110-60001-552-020	CAP PRJ: PLAYGROUND CONT. F	.00	.00	12,500.00	12,500.00	.00			12,500.00	
110-60001-552-021	CAP PRJ: RETAINING WALL-JENO	.00	.00	10,000.00	10,000.00	.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			64,000.00	
110-60001-553-007	CAP PRJ: ROCK SCHOOL IMPROV	.00	283.25	56,046.94	55,763.69	.51			55,763.69	
110-60001-911-001	CAP PRJ: BUSHWY 151 SAFETY I	576.28	1,325.93	.00	( 1,325.93)	.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		(	7,480.63)	
110-60001-911-010	CAP PRJ: JEFFERSON ST-STREET	484.37	( 12,114.26)	.00	12,114.26	.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			121,913.66	
110-60001-911-012	CAP PRJ: E MAIN ST-STREET	22.28	2,213.81	.00	( 2,213.81)	.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			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			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			416,129.18	
110-60001-935-001	CAP PRJ:23-27 TECH REPLACEME	.00	.00	13,000.00	13,000.00	.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			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		(	7,480.62)	
110-60001-939-010	CAP PRJ: JEFFERSON ST-STORM	484.38	( 12,418.87)	.00	12,418.87	.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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 BALANCE	CURRENT ACTIVITY	YTD ACTIVITY	ENDING 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
TOTAL ASSETS		264,872.69	( 13.56)	781,185.83	1,046,058.52
 <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
TOTAL LIABILITIES		( 264,872.69)	.00	264,872.69	.00
 <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)
TOTAL FUND EQUITY		.00	13.56	( 1,046,058.52)	( 1,046,058.52)
TOTAL LIABILITIES AND EQUITY		( 264,872.69)	13.56	( 781,185.83)	( 1,046,058.52)

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

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

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 BALANCE	CURRENT ACTIVITY	YTD ACTIVITY	ENDING 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>	<u>17,593.89</u>	<u>( 54.83)</u>	<u>337,821.82</u>	<u>355,415.71</u>
 <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>	<u>( 687,276.57)</u>	<u>.00</u>	<u>243,000.73</u>	<u>( 444,275.84)</u>
 <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>	<u>669,682.68</u>	<u>54.83</u>	<u>( 580,822.55)</u>	<u>88,860.13</u>
	<b>TOTAL LIABILITIES AND EQUITY</b>	<u>( 17,593.89)</u>	<u>54.83</u>	<u>( 337,821.82)</u>	<u>( 355,415.71)</u>

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

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

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 BALANCE	CURRENT ACTIVITY	YTD ACTIVITY	ENDING 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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
	<b>TOTAL TAXES</b>	<b>.00</b>	<b>648,667.68</b>	<b>618,852.00</b>	<b>29,815.68</b>	<b>104.82</b>	<b>.00 29,815.68</b>
<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)
	<b>TOTAL INTERGOVERNMENTAL RE</b>	<b>.00</b>	<b>6,422.50</b>	<b>10,335.00</b>	<b>( 3,912.50)</b>	<b>62.14</b>	<b>.00 ( 3,912.50)</b>
<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)
	<b>TOTAL MISCELLANEOUS REVENU</b>	<b>212.64</b>	<b>1,034.97</b>	<b>55,470.00</b>	<b>( 54,435.03)</b>	<b>1.87</b>	<b>.00 ( 54,435.03)</b>
<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)
	<b>TOTAL OTHER FINANCING SOUR</b>	<b>.00</b>	<b>.00</b>	<b>1,000,929.00</b>	<b>(1,000,929.00)</b>	<b>.00</b>	<b>.00 (1,000,929.00)</b>
	<b>TOTAL FUND REVENUE</b>	<b>212.64</b>	<b>656,125.15</b>	<b>1,685,586.00</b>	<b>(1,029,460.85)</b>	<b>38.93</b>	<b>.00 (1,029,460.85)</b>

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

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

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 BALANCE	CURRENT ACTIVITY	YTD ACTIVITY	ENDING 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 BALANCE	CURRENT ACTIVITY	YTD ACTIVITY	ENDING 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)
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# CITY OF PLATTEVILLE

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

## FUND 130 - REDEVEL. AUTH (RDA) FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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)
	TOTAL OTHER FINANCING SOUR	2,056.55	17,595.54	181,042.00	( 163,446.46)	9.72	.00 ( 163,446.46)
	TOTAL FUND REVENUE	2,056.55	17,595.54	181,042.00	( 163,446.46)	9.72	.00 ( 163,446.46)

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

**FUND 130 - REDEVEL. AUTH (RDA) FUND**

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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
	<b>TOTAL COMM. PLAN &amp; DEVELOPM</b>	<b>1,116.63</b>	<b>5,192.39</b>	<b>151,052.00</b>	<b>145,859.61</b>	<b>3.44</b>	<b>.00</b>	<b>145,859.61</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>1,116.63</b>	<b>5,192.39</b>	<b>151,052.00</b>	<b>145,859.61</b>	<b>3.44</b>	<b>.00</b>	<b>145,859.61</b>
	<b>NET REV OVER EXP</b>	<b>939.92</b>	<b>12,403.15</b>	<b>29,990.00</b>	<b>( 17,586.85)</b>	<b>41.36</b>	<b>.00</b>	<b>12,403.15</b>

# CITY OF PLATTEVILLE

BALANCE SHEET  
JUNE 30, 2024

## FUND 135 - AFFORDABLE HOUSING

	BEGINNING BALANCE	CURRENT ACTIVITY	YTD ACTIVITY	ENDING 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 BALANCE	CURRENT ACTIVITY	YTD ACTIVITY	ENDING 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 BALANCE	CURRENT ACTIVITY	YTD ACTIVITY	ENDING 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 BALANCE	CURRENT ACTIVITY	YTD ACTIVITY	ENDING 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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 BALANCE	CURRENT ACTIVITY	YTD ACTIVITY	ENDING 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 BALANCE	CURRENT ACTIVITY	YTD ACTIVITY	ENDING BALANCE
<u>ASSETS</u>				
153-10001-000-000 TREASURER'S CASH	.00	.00	.00	.00
TOTAL ASSETS	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
<u>LIABILITIES AND EQUITY</u>				
<u>LIABILITIES</u>				
153-21211-000-000 VOUCHERS PAYABLE	.00	.00	.00	.00
TOTAL LIABILITIES	.00	.00	.00	.00
<u>FUND EQUITY</u>				
153-31000-000-000 FUND BALANCE	.00	.00	.00	.00
NET INCOME/LOSS	.00	.00	.00	.00
TOTAL FUND EQUITY	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
TOTAL LIABILITIES AND EQUITY	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>

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

**FUND 153 - CDI GRANT**

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	ENC BALANCE	UNENC 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
	<b>TOTAL CDI GRANT FUNDS</b>	<u>106,931.31</u>	<u>106,931.31</u>	<u>.00</u>	<u>106,931.31</u>	<u>.00</u>	<u>.00</u>	<u>106,931.31</u>
	<b>TOTAL FUND REVENUE</b>	<u><u>106,931.31</u></u>	<u><u>106,931.31</u></u>	<u><u>.00</u></u>	<u><u>106,931.31</u></u>	<u><u>.00</u></u>	<u><u>.00</u></u>	<u><u>106,931.31</u></u>





**BANK RECONCILIATION AND STATEMENT OF INVESTMENTS**  
**JUNE 2024**

BANK ACCOUNTS	TREASURERS			TREASURERS			ADJ	BANK BALANCE JUNE
	BALANCE MAY	RECEIPTS	DISBURSEMENTS	BALANCE JUNE	OUTSTANDING DEPOSITS	OUTSTANDING CHECKS		
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 <input checked="" type="checkbox"/> Temporary Class "B" Beer <input checked="" 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) Artist Reception			
2. Dates of Operation August 16, 2024		3. Hours of Operation 4pm - 7pm	
4. Premises Address 120 W. Main St <del>AND CITY PARK GAZEBO</del>			
5. City Platteville		6. State WI	7. Zip Code 53818
8. County Grant	9. Governing Municipality <input type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village of: _____		10. Aldermanic District
11. Organizer of Event (if not the named applicant)		12. Email and/or Phone Number for Organizer of Event routreegallery@gmail.com	
13. Organizer Website www.routreegallery.org		14. Event Website 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. Artist reception			

Part D: Attestation
Who must sign this application? • 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 Dyas-McBeth	First Name Heidi	M.I.
Title Vice President	Email routreegallery@gmail.com	Phone 608-642-2286
Signature Heidi Dyas-McBeth	Date June 14, 2024	

Part E: For Clerk Use Only	
Date Application Was Filed With Clerk 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 <i>NO</i> <input checked="" type="checkbox"/> Temporary Class "B" Beer	License Fees	\$ 10.00
	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)		
<input checked="" type="checkbox"/> Bona Fide Club <input type="checkbox"/> Church <input type="checkbox"/> Fair Association/Agricultural Society <input type="checkbox"/> Veteran's Organization <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) Artist Reception			
2. Dates of Operation October 4, 2024		3. Hours of Operation 4pm - 7pm	
4. Premises Address 120 W. Main St AND <del>CITY PARK GAZEBO</del>			
5. City Platteville		6. State WI	7. Zip Code 53818
8. County Grant	9. Governing Municipality <input type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village of: _____		10. Aldermanic District
11. Organizer of Event (if not the named applicant)		12. Email and/or Phone Number for Organizer of Event routreegallery@gmail.com	
13. Organizer Website www.routreegallery.org		14. Event Website 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. Artist reception			

Part D: Attestation			
Who must sign this application? • 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 Dyas-McBeth	First Name Heidi	M.I.	
Title Vice President	Email routreegallery@gmail.com	Phone 608-642-2286	
Signature Heidi Dyas-McBeth	Date June 14, 2024		

Part E: For Clerk Use Only	
Date Application Was Filed With Clerk 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 <input checked="" type="checkbox"/> Temporary Class "B" Beer <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">NO</span>	License Fees	\$ 10.00
	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 01/01/19	9. State of Organization/Incorporation WI
10. Phone (608) 630-4013	11. Email 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 <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) Chalk & Cheese			
2. Dates of Operation August 24, 2024		3. Hours of Operation NOON - 7pm	
4. Premises Address 120 W. Main St AND CITY PARK GAZEBO			
5. City Platteville		6. State WI	7. Zip Code 53818
8. County Grant	9. Governing Municipality <input type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village of: _____		10. Aldermanic District
11. Organizer of Event (if not the named applicant) PATH		12. Email and/or Phone Number for Organizer of Event routreegallery@gmail.com	
13. Organizer Website www.routreegallery.org		14. Event Website 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. City Park for the annual Chalk & Cheese event.			

Part D: Attestation			
Who must sign this application? • 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 Dyas-Mebeth	First Name Heidi	M.I.	
Title Vice President	Email routreegallery@gmail.com	Phone 608-642-2286	
Signature Heidi Dyas-Mebeth	Date June 14, 2024		

Part E: For Clerk Use Only	
Date Application Was Filed With Clerk 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	\$ 10.00
	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**

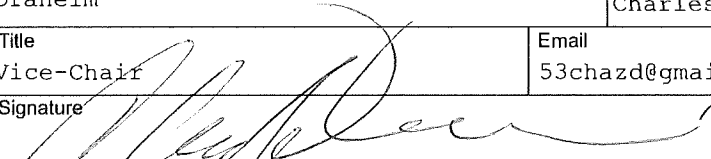
List the name, title, and phone number for all officers, directors, and agent of the organization. Include an Individual Questionnaire (Form AB-100) for each person listed below. Attach additional sheets if necessary.

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) Democratic Party of Grant County Annual Picnic			
2. Dates of Operation 07/19/2024		3. Hours of Operation 4:30-8:00 pm	
4. Premises Address Broske Center 400 Pitt Street			
5. City Platteville		6. State WI	7. Zip Code 53818
8. County Grant	9. Governing Municipality <input checked="" type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village of: <u>Platteville</u>		10. Aldermanic District
11. Organizer of Event (if not the named applicant) Dawn Kendrick		12. Email and/or Phone Number for Organizer of Event dawnkendrick@yahoo.com /608-485-2427	
13. Organizer Website 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? • 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 Draheim		First Name Charles	M.I. A
Title Vice-Chair	Email 53chazd@gmail.com		Phone (608) 331-7350
Signature 		Date 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. \_\_\_\_\_

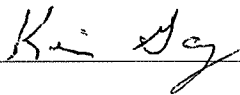
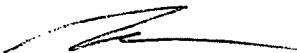
## City of Platteville Street / Alley Closing Permit Application Form

Describe Street / Alley to be Closed:

Irving Place (only the block directly behind Garvey's Auto); next to City Park

Date(s): Beginning Time: Ending Time:  
Saturday, August 24, 2024 8 AM 5 PM

List Names and Street Addresses and Signature of all Persons/Businesses Affected Below: Approval

Garvey's Auto, 80 W Main St		<input checked="" type="radio"/>	or	N
City Hall, 75 N Bonson St		Y	or	N
Farmer's Market, Jenna Phillips		<input checked="" type="radio"/>	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

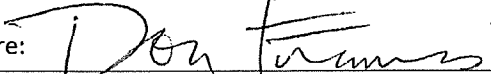
Address of Requestor: 635 N 4th St, Platteville, WI

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.

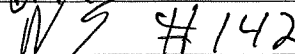
**NOTE:** Call the City Garage at 348-8828 to request barricades if needed. If City barricades are to be used, they must be picked up no later than **2 PM on the Thursday** before usage! City personnel will not be called in on Friday, Saturday or Sunday if this is forgotten.

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:  Date: 6/23/2024

*Do Not Write Below this Line – For Office Use Only*

Police Department Review:  #300

Street Department Review:  #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

Ryan Simmons

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

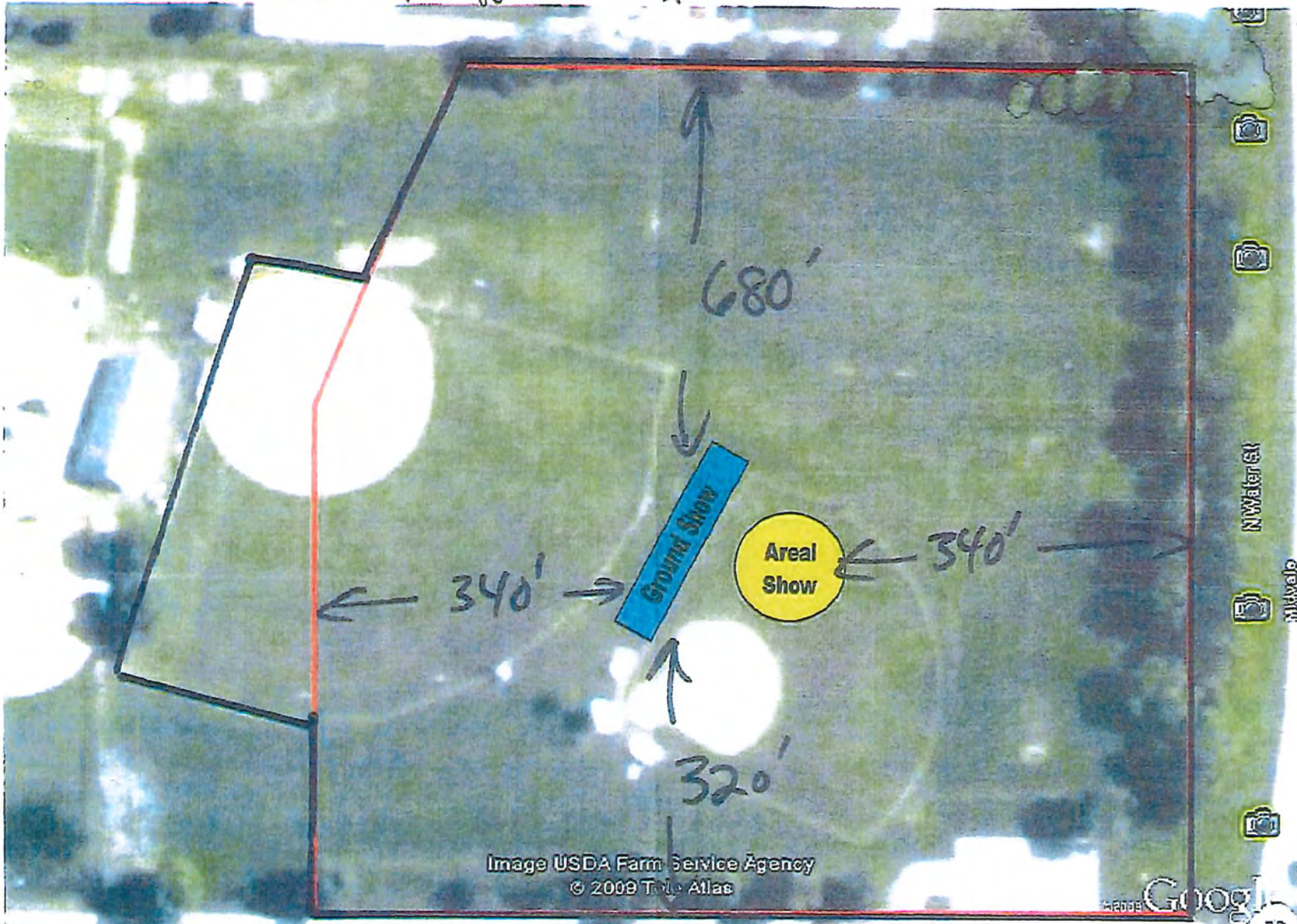


Image USDA Farm Service Agency  
© 2009 Terra Atlas

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'



In accordance with the provisions of Title XI, Organized Crime Control Act of 1970, and the regulations issued thereunder (27 CFR Part 555), you may engage in the activity specified in this license or permit within the limitations of Chapter 40, Title 18, United States Code and the regulations issued thereunder, until the expiration date shown. **THIS LICENSE IS NOT TRANSFERABLE UNDER 27 CFR 555.53.** See "WARNINGS" and "NOTICES" on reverse.

Direct ATF                   ATF - Chief, FELC  
Correspondence To       244 Needy Road  
                                 Martinsburg, WV 25405-9431

License/Permit  
Number

3-WI-043-51-5G-01050

Chief, Federal Explosives Licensing Center (FELC)

Expiration  
Date

July 1, 2025

Name  
PLATTE RIVER DISPLAYS INC

Premises Address (Changes? Notify the FELC at least 10 days before the move.)

4052 HIGHWAY 151  
DICKEYVILLE, WI 53808

Type of License or Permit

51-IMPORTER OF EXPLOSIVES

Purchasing Certification Statement

The licensee or permittee named above shall use a copy of this license or permit to assist a transferee of explosives to verify the identity and the licensed status of the licensee or permittee as provided by 27 CFR Part 555. The signature on each copy must be an original signature. A faxed, scanned or e-mailed copy of the license or permit with a signature intended to be an original signature is acceptable. The signature must be that of the Federal Explosives Licensee (FEL) or a responsible person of the FEL. I certify that this is a true copy of a license or permit issued to the licensee or permittee named above to engage in the business or operations specified above under "Type of License or Permit."

Mailing Address (Changes? Notify the FELC of any changes.)

PLATTE RIVER DISPLAYS INC  
PO BOX 68  
DICKEYVILLE, WI 53808

Licensee/Permittee Responsible Person Signature

Position/Title

Printed Name

Date

ATF Form 5400.14/5400.15 Part I  
Revised September 2011

Previous Edition is Obsolete   PLATTE RIVER DISPLAYS INC (SEE COMMENTS) 312120001-140-01-01-00-00000001, 51-IMPORTER OF EXPLOSIVES

Federal Explosives License (FEL) Customer Service Information

Federal Explosives Licensing Center (FELC)  
244 Needy Road  
Martinsburg, WV 25405-9431

Toll-free Telephone Number: (877) 283-3352  
Fax Number: (304) 616-4401  
E-mail: FELC@atf.gov

ATF Homepage: www.atf.gov

**Change of Address (27 CFR 555.54(a)(1)).** Licensees or permittees may during the term of their current license or permit remove their business or operations to a new location at which they intend regularly to carry on such business or operations. The licensee or permittee is required to give notification of the new location of the business or operations not less than 10 days prior to such removal with the Chief, Federal Explosives Licensing Center. The license or permit will be valid for the remainder of the term of the original license or permit. (The Chief, FELC, shall, if the licensee or permittee is not qualified, refer the request for amended license or permit to the Director of Industry Operations for denial in accordance with § 555.54.)

**Right of Succession (27 CFR 555.59).** (a) Certain persons other than the licensee or permittee may secure the right to carry on the same explosive materials business or operations at the same address shown on, and for the remainder of the term of, a current license or permit. Such persons are: (1) The surviving spouse or child, or executor, administrator, or other legal representative of a deceased licensee or permittee; and (2) A receiver or trustee in bankruptcy, or an assignee for benefit of creditors. (b) In order to secure the right provided by this section, the person or persons continuing the business or operations shall furnish the license or permit for that business or operations for endorsement of such succession to the Chief, FELC, within 30 days from the date on which the successor begins to carry on the business or operations.

(Continued on reverse side)

Cut Here X

Federal Explosives License/Permit (FEL) Information Card	
License/Permit Name:	PLATTE RIVER DISPLAYS INC
Business Name:	
License/Permit Number:	3-WI-043-51-5G-01050
License/Permit Type:	51-IMPORTER OF EXPLOSIVES
Expiration:	July 1, 2025
Please Note: Not Valid for the Sale or Other Disposition of Explosives.	



# 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).

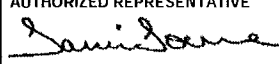
<b>PRODUCER</b> Ryder Rosacker McCue & Huston (MGD by Hull & Company) 509 W Koenig St Grand Island NE 68801	<b>CONTACT NAME:</b> Kristy Wolfe <b>PHONE (A/C, No, Ext):</b> 308-382-2330 <b>E-MAIL ADDRESS:</b> kwolfe@ryderinsurance.com	<b>FAX (A/C, No):</b> 308-382-7109
	<b>INSURER(S) AFFORDING COVERAGE</b>	
<b>INSURED</b> Platte River Displays Inc. PO Box 65 Dickeyville WI 53808	<b>INSURER A :</b> SCOTTSDALE INS CO <span style="float:right">NAIC # 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> <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <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 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED \$ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory In NH) <input type="checkbox"/> Y / <input checked="" type="checkbox"/> N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				<input type="checkbox"/> WC STATU-TORY LIMITS <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ 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>  City of Platteville 75 N. Bonson St Platteville WI 53818	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

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

<b>COUNCIL SECTION: CONSIDERATION OF CONSENT AGENDA ITEM NUMBER: IV.H.</b>	<b>TITLE: Grant County Highway Construction Aids - 2025</b>	<b>DATE: July 9, 2024</b>
		<b>VOTE REQUIRED: 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.

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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**

<b>COUNCIL SECTION: REPORTS ITEM NUMBER: VI.B.</b>	<b>TITLE:</b> Water and Sewer, Airport Financials, CIP Quarterly Status Report, and Department Progress Reports	<b>DATE:</b> July 9, 2024 <b>VOTE REQUIRED:</b> None
<b>PREPARED BY: Jerica Schultz, Deputy City Clerk</b>		

**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 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 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 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 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 ( 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 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 ACCOUNTS</b>	<b>TREASURERS</b>			<b>TREASURERS</b>			<b>ADJ</b>	<b>BANK BALANCE JUNE</b>
	<b>BALANCE MAY</b>	<b>RECEIPTS</b>	<b>DISBURSEMENTS</b>	<b>BALANCE JUNE</b>	<b>OUTSTANDING DEPOSITS</b>	<b>OUTSTANDING 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 BALANCE	CURRENT ACTIVITY	YTD ACTIVITY	ENDING 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	8,596.07
200-46340-455-000	LOW LEAD FUEL	6,982.07	6,982.07	.00	6,982.07	.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)
	<b>TOTAL PUBLIC CHARGES FOR SE</b>	<b>20,077.66</b>	<b>141,177.89</b>	<b>459,395.00</b>	<b>( 318,217.11)</b>	<b>30.73</b>	<b>.00 ( 318,217.11)</b>
	<b>TOTAL FUND REVENUE</b>	<b>20,077.66</b>	<b>141,177.89</b>	<b>459,395.00</b>	<b>( 318,217.11)</b>	<b>30.73</b>	<b>.00 ( 318,217.11)</b>



**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: REPORTS ITEM NUMBER: VI.B.3.</b>	<b>TITLE: Other Reports – CIP Quarterly Status Report</b>	<b>DATE: July 9, 2024 VOTE REQUIRED: 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 (21/22/23) Budget	Carryover	Actual Expenditures	Over/(under) budget	Project Status	Expected completion date	Funding Source	Funding Status	CIP Levy/ GF Reserves	TIF Funds	Grant/ Trust/ Donation	General Obligation Debt	Other 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 (21/22/23) Budget	Carryover	Actual Expenditures	Over/(under) budget	Project Status	Expected completion date	Funding Source	Funding Status	CIP Levy/ GF Reserves	TIF Funds	Grant/ Trust/ Donation	General Obligation Debt	Other Funds
Public 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 (21/22/23) Budget	Carryover	Actual Expenditures	Over/(under) budget	Project Status	Expected completion date	Funding Source	Funding Status	CIP Levy/GF Reserves	TIF Funds	Grant/Trust/Donation	General Obligation Debt	Other 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 (21/22/23) Budget	Carryover	Actual Expenditures	Over/(under) budget	Project Status	Expected completion date	Funding Source	Funding Status	CIP Levy/ GF Reserves	TIF Funds	Grant/ Trust/ Donation	General Obligation Debt	Other 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	
							\$ 16,336.00	\$ 170.00				\$ 264.50	Remodeling	
73	110 E Bus Hwy 151	Dairy Queen	622-0000	B-3	5/7/2024	Sign	\$ 7,832.00	\$ 100.00				\$ 100.00	Drive-thru sign/canopy	
74	355 Jefferson St	Laura Reynolds	1157-0000	R-2	5/7/2024	Site Improvements	\$ 7,813.23	\$ 50.00				\$ 50.00	Fence	
75	335 Broadway St	Ed & Rose Averkamp	423-0000	R-2	5/10/2024	Site Improvements	\$ 4,000.00	\$ 35.00				\$ 35.00	Sidewalk and rear enclosure	
76	535 N Chestnut St	Dave & Sue Kies	1291-0000	R-2	5/14/2024	Electrical Alterations	\$ 1,700.00	\$ 35.00				\$ 35.00	Service upgrade	
77	310 Rountree Ave	Constance Gronemus	1659-0000	R-2	5/15/2024	Building Alterations	\$ 30,000.00	\$ 43.20				\$ 43.20	10x12 Sunroom addition	
78	1651 Progressive Pkwy	Tidal Wave	3100-0200	B-3	5/20/2024	Sign	\$ 250.00	\$ 25.00				\$ 25.00	Special Event signage	
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	Attached garage 22x30	
81	1015 N Elm St	Park Place	1954-0000	I-1	5/28/2024	Site Improvements	\$ 18,700.00	\$ 66.50				\$ 66.50	Drain tile and stormwater piping	
82	120 Pionner Rd E	Michael & Kathryn Bottrell	934-0010	R-1	5/28/2024	Building Alterations	\$ 18,964.20	\$ 100.00				\$ 100.00	Kitchen remodel	
83	960 Broadway St	Keith Custer	323-0000	M-1	5/29/2024	Building	\$ 130,000.00	\$ 1,121.28				\$ 1,121.28	40x40 garage	
<b>May Totals</b>							<b>\$ 352,269.43</b>					<b>\$ 2,388.08</b>		

**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>



## City of Platteville Museum Department Progress Report for June 2024 Prepared July 9, 2024

### ACCOMPLISHMENTS

#### Attendance, Education, and Programs

- June 2024 public attendance for In-Person, Off-Site, and Virtual Programming was 552.  
**Total public attendance to-date in 2024 is 1,328.**
- **Total School group attendance to-date in 2024 is 1,119.**

#### Earned Income Revenue – City of Platteville Museum Department

- Museum net total earned income revenue: \$17,264.18 year to date of the annual budget of \$57,000.
- Museum Store sales year to date: \$4,713.42 of \$18,000.
- Tour Admission year to date: \$11,105.19 of \$26,000.
- Program revenues year to date: \$1,445.57 of \$13,000.

#### Operations

- Visitation numbers are gradually increasing as we approach the middle of summer. We are now welcoming roughly 190 visitors a week for tours. Special programming days attract additional visitors not included in the visitors for tours.
- Education and Visitor Services staff are in full swing with their schedules for the busy summer season.
- The museum was a part of Make Music Platteville, and we had 25 visitors during the two-hour event.
- Planning is underway for Heritage Day (July 4) and Mine Day (August 10).
- Interns began working on projects to benefit museum operations. They will continue their work into August.

#### Buildings and Ground

- Facilities Technician Emma Larsen began creating a long-term maintenance plan that addresses rail ties that need immediate replacement, ties that need replacement in next 3-5 years, and ties that are in good shape for the foreseeable future.
- The Fire Department helped museum staff with setting up of our two tents for Heritage Day.
- Director Grabhorn has met with Andy Plumb whose son Mazin is conducting an Eagle Scout project on the museum Campus. The goal of this project is to erect numbered signpost that correlate with our campus map.

#### Collections

Museum Specialist-Collections Management Christina Grev and Collections Assistant Heidi Dyas-McBeth achieved the following collections stewardship initiatives:

- Cataloging and registration
  - Total cataloged to date under 2022-2024 IMLS grant: 1,154 (109% of goal of 1,050)
  - Total cataloged since the start of cataloging in PastPerfect (since 2016): 13,060. This is 36% of our roughly 36,000-piece collection.

- Collections care projects
  - Continued assembling protective supports for the bound newspaper collection, as proposed by the IMLS grant.
    - Completed 160 out of an estimated 277
    - This project has progressed faster than anticipated, thanks to the efforts of intern Sam Kronick.
  - Laid protective liners on collection shelves to prevent artifacts from damaging each other.
  - Ashten Wilson has continued to work on her internship booklet and cataloging artifacts in the storage closet under the Rock School staircase.
  - Purchased proper lights for exhibit spaces to lower light levels and better preserve our artifacts.

### **Museum Volunteers**

- 9 volunteers worked 19 volunteer hours for the month.

### **MAJOR OBJECTIVES FOR THE COMING MONTH**

- Operations
  - Execute Heritage Day event and evaluate for next year.
  - Discuss plans and create a timeline for the creation of a 2025-2029 strategic plan.
  - Replace call down phones in elevator and mine.
  - Install posts and signs for outdoor interpretation of our campus. This is an Eagle Scout project with Mazin Plumb.
  - Finish our next newsletter, which is set to be printed in early August.
- Programs
  - Finalize schedule and programming for Mine Day.
  - Host four days of hands-on learning during Young Pioneers Camp (July 15-18).
  - Line up horse drawn carriage rides for December and start planning logistically for that event.
- Collections:
  - Continue progress on the two-year stewardship project that expires Aug. 31, 2024.
  - Continue working with interns to create a small booklet highlighting certain collection objects not highlighted in the past.
- Staff meetings with the Director
  - Discuss any ongoing or needed programs/events.
  - Director Grabhorn plans to continue to understand job roles for critical events such as Heritage Day, Mine Day, Holiday Horse Drawn Carriage Rides, etc. To create efficiency and guarantee a quality experience for visitors to the museum.

### **PUBLIC INFORMATION ITEMS**

#### **Museum Hours:**

- During the off-season of November through April, the Museum is closed for general admission, guided mine tours, and train rides. Special programs and virtual tours are offered year-round. See [www.mining.jamison.museum/programs](http://www.mining.jamison.museum/programs) for information and registration.
- Shop for merchandise online at [www.mining.jamison.museum/shop](http://www.mining.jamison.museum/shop). We offer year-round in-store or curbside pickup (no delivery) for online orders. Call us at (608) 348-3301 to schedule a pickup time.

**Upcoming Events** (See [www.mining.jamison.museum/programs/](http://www.mining.jamison.museum/programs/) for more information and to register):

**Tour season ends – October 31**

**Community free day – October 31**

**General Information:**

**MISSION**

Our mission is to continue in the pursuit of excellence in the areas of regional and mining history. To achieve that purpose, the museums are commissioned to be custodians of the past; to interpret the rich lead and zinc mining heritage of the region, as well as to preserve, interpret, and display the artifacts that help define Southwest Wisconsin.

**VISION**

The Mining & Rollo Jamison Museums aspires to be the premiere mining and regional history museum in the Upper Midwest and to instill an appreciation of the past and a sense of place for the future.

**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>
January	197	7,777	72	5,625
February	212	7,434	71	6,084
March	238	7,872	74	6,717
April	251	5,638	64	7,199
May	170	5,232	46	6,520
June				
July				
August				
September				
October				
November				
December				
<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) 5/8 Jessica Brogley and Rachel Lueders, Library cards for ELL students 5/9 Library leadership team 5/9 Cheryl 5/9 Community Enrichment	5/28 Common Council (Zoom) 5/29 Program and Outreach Coordinator transition planning, Karina and Therese 5/30 Window cleaning contract review 5/30 Music in the Park outreach 5/31 Chalk and Cheese planning
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<b>PATRON SERVICES ACTIVITY</b> 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 5/10 Unwind - 2 5/14 Film Club: Parasite - 1 5/15 Make it Midweek: Decorated Silhouettes - 2 5/16 Thursday morning book club: Black Cake - 3 5/21 Tuesday evening book club: Black Cake - 13	5/20 Meeting with Austin Polebitski - D&D Summer program planning/coordination - Teckla  Lou Ann Blackburn - Shelfreading adult fiction Tara Cobb - Unwind Grace Kronick - Cleaning computers Jared MacCrinan - Moving books for book sale, cleaning stickers from CDs, making banners Amanda Mohawk - Checked for overdue books, inventory juvenile nonfiction Twila Zidon - Craft swap setup  Volunteer hours 5/1 - 5/30: 34 hours
<b>Self-directed activities</b>	<b>Professional Development</b>
5/03 Plant swap dropoff - 20 5/04 Plant swap attendees - 45 5/17 Craft swap dropoff - 60 5/18 Craft swap attendees (Saturday) - 101 5/20 Craft swap attendees (Monday leftovers) - 31	5/03 ABLE Building a Collection - Therese 5/05 ABLE Collection Development Policy - Therese 5/16 SWLS Best Practices - Karina 5/21 VERSO: Basics of Search - Cory 5/23 Library Aware: Everything you need to promote your library - Nancy

<b>YOUTH SERVICES ACTIVITY</b> 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 5/3 Scoops & shades- teen- 21 5/4 Star Wars Day- 78 5/6 Westview 2nd grade- 21 5/8 Teen Anime Club- 5 5/9 6th grade visit (3 classes) 109 5/9 Kid’s Book Club- 10 5/11 Teen Anime Marathon- 8 5/14 Westview 2nd grade- 24 5/22 Musical Storytime- 20	Holiday Inn- ice for program River Ridge School District- class visit Platteville Middle School- class visits Platteville High School- mural UW-Extension- babysitting workshop Oh Happy Play- program



<p>5/25 Marvel Trivia- teen- 2  5/28 Teen Book Club- 4  5/28 Babysitting workshop- 15  5/29 SLP Kick Off- Magic Show- 104  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  Star Wars Character Scavenger Hunt- 25  Star Wars Favorite Character Vote- 48  Butterfly Coloring- 94  Find Baby Yoda- 158  Scavenger Hunt- 87  Guessing Jar- 140  Passport to Adventure- 38  EL Calendar Distribution- 8  Laundry Literacy Corner Distribution- 4  Butterfly/Cat Mosaic- not counted  Sensory Toolbox- 1</p>	<p>5/8 Support young children's language learning &amp; pre-literacy skills with music- webinar- Kecia  5/14 Basics of searching in Verson- webinar- Kecia  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 2024	% change UWP (2023-2024)	Under 18 *Excludes 5 & Under	Adult	over 65	Disabled	Total	% change (23-24)	Total Expense	Subsidy	Bus Fares	Total Hours	Transfers	Bus Passes Sold (months paid)	BUS PASSES USED	AGE 5 & 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	\$ -
					UW-P Subsidy	\$ 2.23
					Subsidy/rider	\$ 6.69
					Avg Cost Covered by Fares/Passes	\$ 0.08
					Total Cost Covered by Fares/Passes	\$ 2,170.82
Total Transfers	1					
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%
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# THE CITY OF PLATTEVILLE, WISCONSIN COUNCIL SUMMARY SHEET

<b>COUNCIL SECTION: ACTION ITEM NUMBER: VII.A.</b>	<b>TITLE:</b> Land Acquisition Clare Properties	<b>DATE</b> July 9, 2024 <b>VOTE REQUIRED:</b> 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: ACTION ITEM NUMBER: VII.B.</b>	<b>TITLE:</b> Resolution 24-07: Authorizing the City Manager to Implement a Donations, Memorials, Naming of Public Properties, and Foundation Partnership Policy	<b>DATE:</b> July 9, 2024 <b>VOTE REQUIRED:</b> 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*]

---

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: INFORMATION &amp; DISCUSSION ITEM NUMBER: VIII.A.</b>	<b>TITLE: Dissolution of the Freudenreich Animal Care Advisory Committee</b>	<b>DATE: July 9, 2024</b>
		<b>VOTE REQUIRED: None</b>
<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