

NOTICE

A meeting of the City of Evansville Common Council will be held at the location, on the date, and at the time stated below. Notice is further given that members of the Plan Commission and Economic Development Committee may be in attendance. Requests for persons with disabilities who need assistance to participate in this meeting should be made by calling City Hall at (608)-882-2266 with as much notice as possible. Agendas, minutes, and packets can be found here: www.evansvillewi.gov/councilmeetings

City of Evansville Common Council
Regular Meeting
City Hall, 31 S Madison St, Evansville WI 53536
Tuesday, September 10, 2024, 6:00 p.m.

AGENDA

1. Call to Order.
2. Roll Call.
3. Motion to Approve the Agenda.
4. Motion to Waive the Reading of Minutes of the August 13, 2024 Regular Meeting and Approve as Presented.
5. Civility Reminder.
6. Citizen Appearances (Public comments on items on the agenda not requiring a public hearing and on matters which can be affected by Council action.)
 - A. 2023 Audit Presentation by Johnson Block.
7. Reports of Committees.
 - A. Library Board Report.
 - B. Parks and Recreation Board Report.
 - C. Plan Commission Report.
 - 1) Motion to Approve Ordinance 2024-07 Rezoning Territory from Residential District One (R-1) to Local Business District (B-1) on Lot 7 of the Historic Standpipe Point subdivision plat (parcel ID 6-27-396.207).
 - 2) Motion to Approve the Land Division Application LD-2024-10 for a preliminary and final plat on parcel 6-27-553.521 (Lot 21, Stonewood Grove).
 - i) Review Staff Report and Applicant Comments
 - ii) Plan Commissioner Questions and Comments
 - iii) Motion with Conditions as written in Staff Report
 - D. Finance and Labor Relations Committee Report.
 - 1) Motion to Accept the August 2024 City bills in the amount of \$2,118,742.96.
 - E. Public Safety Committee Report.
 - 1) Motion to Approve the Temporary Extension of Premise Application for the Class "B" Beer / "Class B" Liquor License for:
Slice Golf, LLC, Sarah Kilps, Agent, 1 E Main Street, Evansville, WI 53536 on Saturday, August 28, 2024 from 4:00pm-9:00pm for a "Fall Kickoff Event"
 - F. Municipal Services Report.

- 1) Motion to Approve Resolution #2024-19 Declaration of Official intent to Reimburse Expenditures for Clean Water Fund Loan Program (CWFP) Project.
- 2) Motion to Approve Resolution #2024-20 Appointing Authorized Representative to File Application for Financial Assistance from the State of Wisconsin Environmental Improvement Fund.
- G. Economic Development Committee Report.
- H. Youth Center Advisory Board Report.
 - 1) Discussion as to future of Youth Center
 - 2) Discussion of options for Youth Center (depending upon the result of #1 above)
- I. Historic Preservation Commission Report.
- J. Fire District Report.
- K. Police Commission Report.
- L. Energy Independence Team Report.
- M. Board of Appeals Report.
8. Unfinished Business.
9. Communications and Recommendations of the Administrator.
 - A. AWARE, Appreciation and Update Letter
 - B. ATV/UTV Referendum Discussion
10. Communications and Recommendations of the Mayor.
11. New Business.
12. Introduction of New Ordinances.
 - A. First Reading of Ordinance #2024-09 Annexing 3 Parcels from the Town of Union to the City of Evansville.
13. Upcoming Meeting Reminder:
 - A. Budget Presentation Meeting, Thursday September 26, 2024, at 6:00 p.m.
 - B. Regular Common Council Meeting, Tuesday October 8, 2024, at 6:00 p.m.
 - C. League of Wisconsin Municipalities Annual Conference; October 23-25, 2024, Madison Marriott West, 1313 John Q Hammons Dr, Middleton, WI 53562
14. Closed Session: Motion that the Common Council shall convene in closed session pursuant to section 19.85 (1) (e) of the Wisconsin statutes to deliberate or negotiate the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session and where discussion in open session would negatively impact the city's competitive or bargaining position. Upon completion, the Common Council will not reconvene in open session.

Dianne C. Duggan, Mayor

City of Evansville Common Council
Regular Meeting
City Hall, 31 S Madison St, Evansville WI 53536
Tuesday, August 13, 2024, 6:00 p.m.

MINUTES

1. **Call to Order:** Duggan called the meeting to order at 6:00pm.
2. **Roll Call:**

Members	Present/Absent	Others Present
Aldersperson, Jim Brooks	P	Jason Sergeant, City Administrator
Aldersperson, Cory Neeley	A	Leah Hurtley, City Clerk
Aldersperson, Ben Corridon	A	Julie Roberts, City Treasurer
Mayor, Dianne Duggan	P	Mark Kopp, City Attorney
Aldersperson, Joe Geoffrion	P	Bronna Lehman, Library Director
Aldersperson, Abbey Barnes	P	Scott Kriebs, Municipal Services Director
Aldersperson, Gene Lewis	P	Gene Lewis, Citizen/Aldersperson
Aldersperson, Lita Droster	P	
Aldersperson, Erika Stuart	P	

3. **Motion to Approve the Agenda by Brooks, seconded by Barnes. Motion passed 6-0.**
4. **Motion to Waive the Reading of Minutes of the July 9, 2024 Regular Meeting and Approve as presented by Brooks, seconded by Droster. Motion passed 6-0.**
5. **Civility Reminder:** Duggan noted the City's commitment to civility and decorum at Council Meetings.
6. **Citizen Appearances:** (Public comments on items on the agenda not requiring a public hearing and on matters which can be affected by Council action.)
 - A. **Lewis:** Lewis shared his concerns regarding the contractor for the city's refuse and recycling pick up for his bulk items and recycling by the garbage company.
7. **Reports of Committees:**
 - A. **Library Board Report:** Lehman read from submitted written report: Nicole Shum, our new Library Clerk, started on August 12. We are now fully staffed. Golz Electric fixed malfunctioning exterior outlets and the lights above the 1st Street entry doors. Paul Davis Restoration was onsite to clean up water damage in the children's area. We will be contracting with Zander Solutions to repair a foundation crack before replacing carpet and drywall. The City Administrator and City Engineer are looking at options to better direct water away from the south side of the building. Recently the Library Board initiated a project to develop an ongoing maintenance and repair plan for the library with particular focus on what is needed in the historic portion of the building. Destree Design Architects reported on their Building Condition Assessment to the Library Board and City Administrator on August 6th. They recommended several projects to be done immediately to deal with water infiltration issues. The Library Board approved these projects to be funded from their reserves. Other identified buildings maintenance projects will be evaluated for future work to ensure the structural stability and upkeep of our historic building. We wrapped up our summer reading program on August 10th with 201 children, 51 teens, and 120 adults participating. It has been a fun summer with lots of programs and books to enjoy. We thank the Friends of the Library, the Prairie Lakes Library System, and the Evansville Chamber for helping to sponsor our summer reading program. We will be taking a programming break for a few weeks to

prepare for fall Storytimes and other programs. This fall we are increasing our teen programming to have something specifically for teens every week.

B. Parks and Recreation Board Report: Did Not Meet.

C. Plan Commission Report:

1) *Motion to Approve Ordinance 2024-06 Rezoning Territory from Residential District One (R-1) to Local Business District (B-1) on Lot 1 of a CSM dividing parcel 6-27-965 by Brooks, seconded by Barnes. Motion passed 6-0.*

2) *Motion to Approve Ordinance 2024-07 Rezoning Territory from Residential District One (R-1) to Local Business District (B-1) on Lot 7 of the Historic Standpipe Point subdivision plat (parcel ID 6-27-396.207)*

No Quorum with Geoffrion recused. Will place on agenda for next meeting.

3) *Motion to Approve the Land Division Application LD-2024-09 for a preliminary and final plat on parcels 6-27-842 and 6-27-844 (332 E Main and 15 Cemetery)*

i) Review Staff Report and Applicant Comments

ii) Plan Commissioner Questions and Comments

iii) Motion with Conditions as written in staff report

Motion by Brooks, seconded by Droster. Motion passed 6-0.

4) *Motion to Approve the Land Division Application LD-2024-10 for a preliminary and final plat on parcel 6-27-553.521 (Lot 21, Stonewood Grove)*

i) Review Staff Report and Applicant Comments

ii) Plan Commissioner Questions and Comments

iii) Motion with Conditions as written in staff report

No Quorum, with Geoffrion recused. Will place on agenda for next meeting.

D. Finance and Labor Relations Committee Report:

1) *Motion to Accept the July 2024 City bills in the amount of \$1,476,364.72 by Brooks, seconded by Droster. Motion passed by Roll Call 6-0.*

2) **2nd Quarters Treasurers Report:** Roberts shared that there are no items that are concerning. Council had no questions for Roberts and she left the meeting.

E. Public Safety Committee Report:

1) *Motion to Approve the Original Alcohol Beverage License application for the Class "A" Beer / "Class A" Liquor License applications for:*

Family Dollar Stores of Wisconsin, LLC, Priscilla Santos, Agent, 6627 33rd Avenue, Kenosha, WI 53142 d/b/a Family Dollar Store #24446, 28 County Highway M, Evansville, WI 53536

Motion by Stuart, seconded by Lewis. Motion passed by Roll Call 6-0.

F. Municipal Services Report: Brooks shared that they had recommended to have a study done on the buildings at Leonard Leota Park. There was discussion on storm/wastewater expansion needs when CHS comes. WPPI annual meeting will occur September 18-20th in Wisconsin Dells.

G. Economic Development Committee: Brooks shared that there was discussion on subsidized housing as well as planning for the upcoming Work Force Development Summit.

H. Youth Center Advisory Board Report: Did Not Meet.

I. Historic Preservation Commission: Lewis shared that the properties that they had discussed were: 223 S Third (Fence) 103 S Third (Gutters, Porch), 33 N First (Wood Windows), 321 W

Liberty (Outbuilding), 38 W Church (Re-roof), and 236 W Main (Gutters). There will also be another attempt for the Grant Application to complete a Carriage House Survey.

- J. **Fire District Report:** Brooks shared that the 150th Anniversary event was well attended. There were 2 appeals for bills for CO2 alarm calls that were responded to by the Fire District.
 - K. **Police Commission Report:** Did Not Meet.
 - L. **Energy Independence Team Report:** Brooks reported that the meeting occurred at the Police Department and included a tour.
 - M. **Board of Appeals Report:** Did Not Meet.
8. **Unfinished Business:** None.
9. **Communications and Recommendations of the Administrator:** Sergeant gave updates on the Library Building and Larson Acres Park construction walk through. There was some discussion on the success of the summer at the Aquatic Center and the availability after the start of the school year.
10. **Communications and Recommendations of the Mayor:**
Duggan issued a thank you to Hurtley and the work that has been put in for the election. Duggan gave an update on the ATV/UTV legislation process.
- A. *Motion to Approve Rachel Davis, 13 N Wyler Dr., to the unexpired 5-year term of the Police Commission ending in 2026 by Brooks, seconded by Droster. Motion passed by Roll Call 6-0.*
11. **New Business:** None
12. **Introduction of New Ordinances:** None
13. **Upcoming Meeting Reminder:**
- A. Regular Common Council Meeting, Tuesday September 10, 2024, at 6:00 p.m.
 - B. Budget Presentation Meeting, Thursday ~~September 19, 2024~~, at 6:00 p.m.

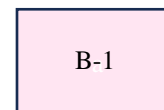
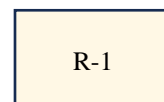
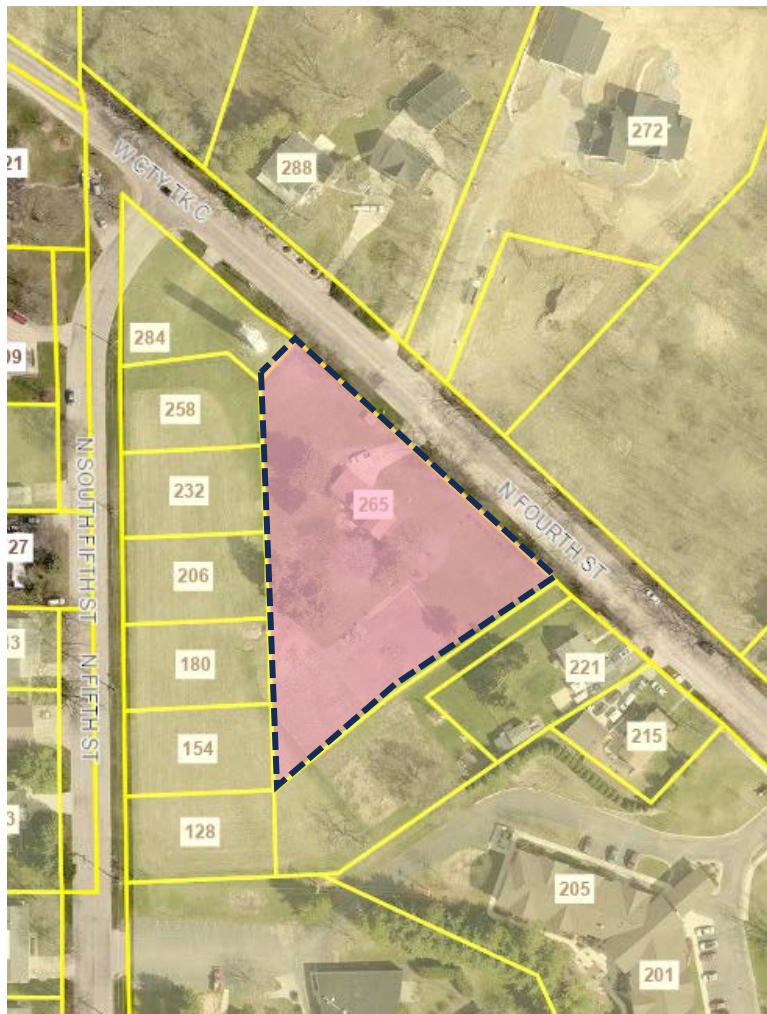
Discussed potentially moving to September 26, 2024
 - C. League of Wisconsin Municipalities Annual Conference: October 23-25, 2024, Madison Marriott West, 1313 John Q Hammons Dr, Middleton, WI 53562
- Brooks shared that the Wisconsin Alcohol Policy Seminar would be occurring at UW-Oshkosh on October 7th & 8th.
14. **Adjourn:** Duggan adjourned the meeting at 6:46pm

CITY OF EVANSVILLE
ORDINANCE # 2024-07

**An Ordinance Rezoning Territory from Residential District One (R-1)
to Local Business District (B-1) on Lot 7 of the Historic Standpipe Point subdivision
plat (parcel ID 6-27-396.207)**

The Common Council of the City of Evansville, Rock County, Wisconsin, do ordain as follows:

SECTION 1. Zoning Classification. In accordance with Section 130-171 to 130-176, Evansville Municipal Code, Section 62.23(7)(d)2 of the Wisconsin State Statutes and upon recommendation of the Plan Commission and the findings of the Common Council that such zoning district change is in the best interest of the City, and all necessary notices having been given, and the required public hearing having been held, and the Plan Commission having made its recommendation of approval in writing to the Common Council, that the zoning classification of parcels be changed from Residential District One (R-1) to Local Business District (B-1). The area to be rezoned is indicated on the map below:



SECTION 2. Zoning Map Amendment. The official zoning map, City of Evansville, Wisconsin, is hereby amended to show the territory described in Section 1 as Local Business District (B-1).

SECTION 3. Severability. If any provision of this Ordinance is invalid or unconstitutional, or if the application of the Ordinance to any person or circumstances is invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the other provisions or applications of this Ordinance which can be given effect without the invalid or unconstitutional provision or application.

SECTION 4. Effective Date. This Ordinance shall take effect upon its passage and publication as provided by law.

Passed and adopted this ___ day of August, 2024.

Dianne C. Duggan, Mayor

ATTEST:

Leah L. Hurtley, City Clerk

Introduced: 07/09/2024
Notices published: 06/18/2024, 06/25/2024
Public hearing held: 07/02/2024
Adopted: _____
Published: (within 10 days of adoption)

Sponsor: This ordinance was initiated by a landowner application for a zoning map amendment.

Drafted on 6/27/2024 by Colette Spranger, Community Development Director



APPLICATION FOR PRELIMINARY AND FINAL DIVISION - STAFF REPORT

Application: LD-2024-10

Applicant: Grove Homes LLC

Parcel 6-27-553.521

August 13, 2024

Prepared by: Colette Spranger, Community Development Director
Direct questions and comments to: c.spranger@evansvillewi.gov or 608-882-2263



Figure 1 Approximate Location Map

Location: Lot 21, Stonewood Grove (655 and 657 Locust Lane)

Description of request: An application has been made to divide the lot along the shared wall of the duplex that is already built.

Existing Uses: The existing 12,198 square foot parcel has a duplex under construction. In order for the landowner to sell each unit separately, the units must be legally divided. This requires a Certified Survey Map.

Existing Zoning: R-2 Residential District Two

Proposed Land Division: The CSM will divide the parcel into two lots, using the common wall of the building as a lot line. This kind of land division is commonly referred to as a zero lot line CSM. Lot 1 is proposed to be 6,705 square feet (0.15 acres) and will include the dwelling unit with the address of 657 Locust Lane. Lot 2 will contain the remaining 5,493 square feet (0.13 acres) and the dwelling unit addressed at 655 Locust Lane. A joint cross access and maintenance agreement per Section 130-323(5) of the Municipal Code will be required once the new lots are recorded.

Review by the Municipal Services Committee

The proposed land division was reviewed on July 30th by the Municipal Services Committee. They concurred with staff opinion that the land division is occurring in an existing subdivision for an approved and permitted use, and will not generate a need for future infrastructure or negatively impact existing infrastructure. It was recommended unanimously for approval by Plan Commission and Common Council.

Public Hearing and Review by Plan Commission

A public hearing was held at the regular Plan Commission meeting on August 6th. There were no comments. Plan Commission voted unanimously to recommend Common Council approve the application.

Consistency with the City of Evansville Comprehensive Plan and Municipal Code: The proposed land division and land uses are thoroughly consistent with the Future Land Use Map of the Comprehensive Plan. The proposal complies with the design standards and environmental considerations as set forth in the Land Division and Zoning Ordinances.

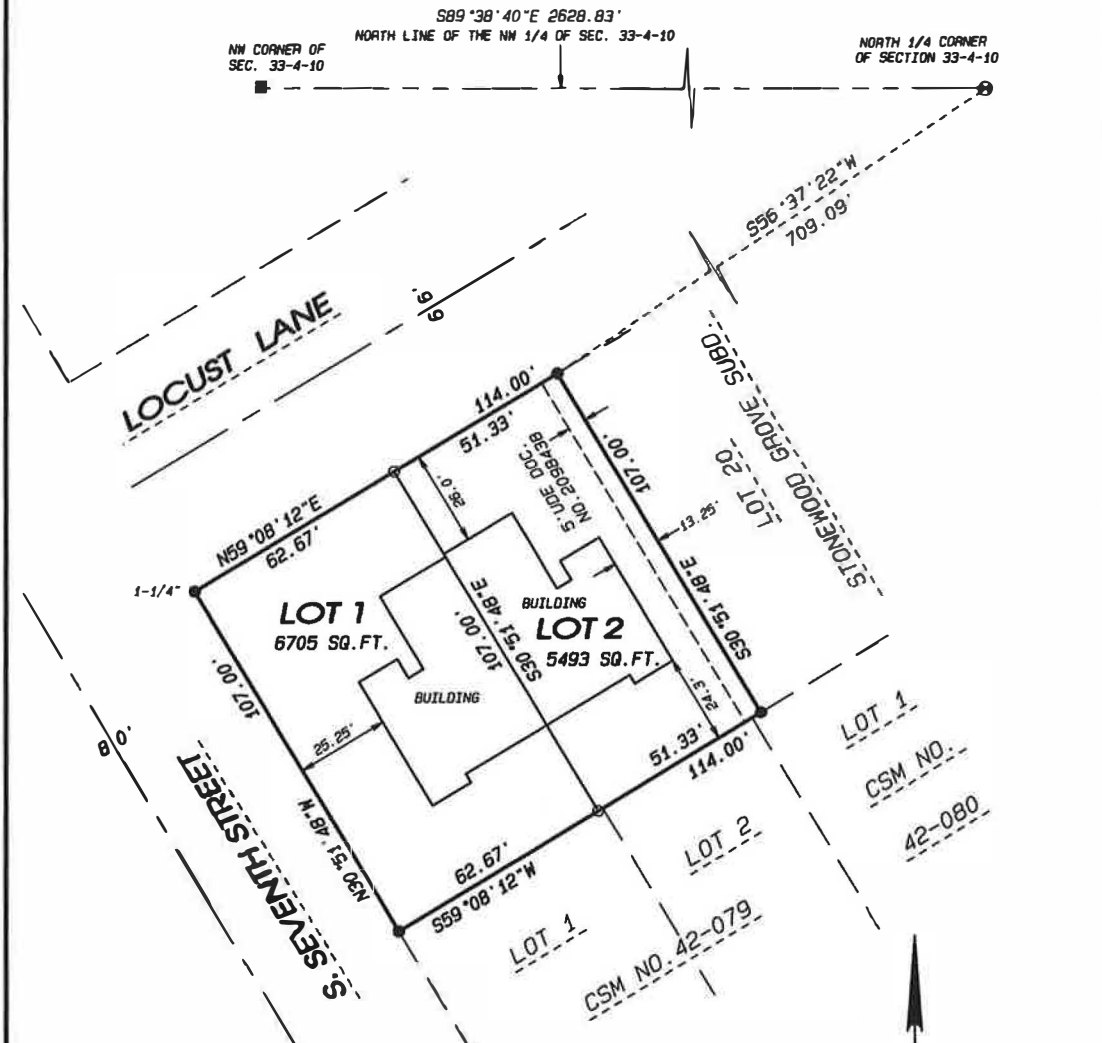
Staff Recommended Motion:

Motion to recommend Plan Commission and Common Council approve a certified survey map to divide parcel 6-27-533.521 into two lots for a two-family twin residence addressed at 655 and 657 Locust Lane, finding that the application is in the public interest and meets the objectives contained within Section 110-102(g) of city ordinances, with the following conditions:

- 1. The final CSM is recorded with Rock County Register of Deeds.***
- 2. The applicant records a joint cross access and maintenance agreement for each of the new lots made by CSM.***

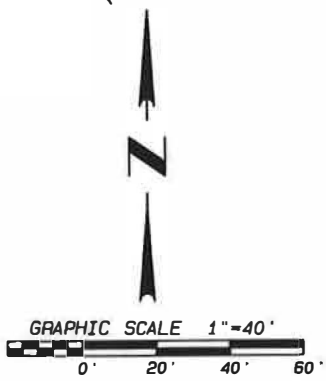
CERTIFIED SURVEY MAP

LOT 21, STONEWOOD GROVE SUBDIVISION, LOCATED IN THE NE 1/4 OF THE NW 1/4 OF SECTION 33, T.4N., R.10E. OF THE 4TH P.M., CITY OF EVANSVILLE, ROCK COUNTY, WISCONSIN. FORMERLY BEING A PART OF LOT 30, WESTFIELD MEADOWS.



LEGEND:

- SET IRON PIN, 3/4"x 24", 1.5 LBS./LIN.FT.
- FOUND IRON PIN - 3/4" DIA. UNLESS OTHERWISE SHOWN
- ⊙ FOUND ALUMINUM MONUMENT
- FOUND CUT STONE
- UDE UTILITY EASEMENT & DRAINAGE EASEMENT



NOTE: FIELDWORK COMPLETED _____

NOTE: ASSUMED S89°38'40"E ALONG THE NORTH LINE OF THE NW 1/4 OF SECTION 33-4-10.

Combs & Associates

- LAND SURVEYING
- LAND PLANNING
- CIVIL ENGINEERING

109 N. Milwaukee St.
Janesville, WI 53548
www.combsurvey.com

tel: 608 752-0575
fax: 608 752-0534

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
010-1000130	UTILITY CASH CLEARING	922872	WALKER PROPERTY MAN	REFUND OVERPAYMENT	2024 REFUN	08/01/2024	281.96	53195	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	DIVISION OF ENERGY	REFUND CHRISIS PAY FOR CHRISTOPHER PATCHAK	2024 REFUN	08/16/2024	200.00	53268	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	ANDREW & HEIDI PEART	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	400.00	53300	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	JEFF & MAUREEN HENDE	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	600.00	53323	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	JAMES & PATRICIA O'BRIE	REFUND SOLAR CREDIT	2024 REFUN	08/26/2024	600.00	53322	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	WAYNE & BONNIE MUELL	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	400.00	53354	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	NATHAN MOORE	REFUND SOLAR CREDIT	2024 REFUN	08/26/2024	300.00	53336	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	PAUL & LAURA CASE	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	300.00	53338	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	CHRISTINE SMITH	REFUND SOLAR CREDIT	2024 REFUN	08/26/2024	800.00	53307	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	THE DELONG CO INC	REFUND OVERPAYMENT	2024 REFUN	08/26/2024	545.94	53348	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	LORRAINE SCHATZLOW	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	400.00	53328	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	HUBERT BERGMA	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	800.00	53321	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	GERALD & BEVERLY REY	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	300.00	53314	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	BLAKE & IDALIA WINGER	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	500.00	53303	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	BONITA LYNN KILLIAN	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	400.00	53304	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	TONI SPERRY	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	400.00	53350	.00	0	
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010-1000130	UTILITY CASH CLEARING	922872	PATRICE KRAUSE	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	300.00	53337	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	ANITA THORNTON	REFUND OVERPAYMENT	2024 REFUN	08/26/2024	530.48	53301	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	RYAN & JULIA EGAN	REFUND SOLAR CREDIT	REFUND 22	08/01/2024	466.96	53185	.00	0	
Total 0101000130:							12,603.41		.00		
100-2127500	REIMBURSABLE DEV COSTS	4990	TOWN & COUNTRY ENGIN	PROJECT ORANGE REVIEW	26955	08/09/2024	2,305.00	53246	.00	0	
100-2127500	REIMBURSABLE DEV COSTS	9133	FORSTER ELECTRICAL E	E02-23C PROJECT ORANGE	25460	08/09/2024	5,893.75	53221	.00	0	
Total 1002127500:							8,198.75		.00		
100-2131100	FEDERAL W/H TAX DEDUCTIO	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT FEDERAL WITHHOLDING TAX Pay Period: 8/9/2024	PR0809241	08/20/2024	12,365.82	2049	.00	0	
100-2131100	FEDERAL W/H TAX DEDUCTIO	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT FEDERAL WITHHOLDING TAX Pay Period: 7/26/2024	PR0726241	08/07/2024	14,299.48	2042	.00	0	
100-2131100	FEDERAL W/H TAX DEDUCTIO	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT FEDERAL WITHHOLDING TAX Pay Period: 7/12/2024	PR0712241	08/01/2024	13,186.73	2035	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
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100-2131200	STATE W/H TAX DEDUCTION	5550	WI DEPT OF REVENUE-EF	SWT STATE WITHHOLDING TAX Pay Period: 7/26/2024	PR0726241	08/07/2024	6,210.98	2041	.00	0	
100-2131200	STATE W/H TAX DEDUCTION	5550	WI DEPT OF REVENUE-EF	SWT STATE WITHHOLDING TAX Pay Period: 7/12/2024	PR0712241	08/01/2024	5,964.11	2034	.00	0	
Total 1002131200:							17,801.81		.00		
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP RETIREE HEALTH CARE PAYMENTS Pay Period: 7/26/2024	PR0726241	08/09/2024	2,218.76	2013245	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - SINGLE (PRE TAX) Pay Period: 7/26/2024	PR0726241	08/09/2024	644.07	2013245	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - SINGLE (PRE TAX) Pay Period: 7/26/2024	PR0726241	08/09/2024	4,283.18	2013245	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 7/26/2024	PR0726241	08/09/2024	3,859.59	2013245	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 7/26/2024	PR0726241	08/09/2024	27,409.70	2013245	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INSURANCE - SINGLE Pay Period: 7/12/2024	PR0712241	08/09/2024	4,283.07	2013245	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 7/12/2024	PR0712241	08/09/2024	622.94	2013245	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 7/12/2024	PR0712241	08/09/2024	622.94	2013245	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX)2 Pay Period: 7/12/2024	PR0712241	08/09/2024	3,236.37	2013245	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX)2 Pay Period: 7/12/2024	PR0712241	08/09/2024	26,786.48	2013245	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INSURANCE - SINGLE Pay Period: 7/12/2024	PR0712241	08/09/2024	643.96	2013245	.00	0	
Total 1002132110:							74,611.06		.00		
100-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	DENTAL INS DED/EXP DENTAL INSURANCE Employer Pay Period: 7/26/2024	PR0726241	08/26/2024	4,024.14	53310	.00	0	
100-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	DENTAL INS ADJUSTMENT	PR0726241	08/26/2024	5.97	53310	.00	0	

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Total 1002132120:							8,129.28		.00		
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 7/12/2024	PR0712240	08/09/2024	5,674.41	2013246	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 7/12/2024	PR0712240	08/09/2024	6,291.27	2013246	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 7/12/2024	PR0712240	08/09/2024	6,291.27	2013246	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 7/12/2024	PR0712240	08/09/2024	2,734.18	2013246	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS ELECTED Pay Period: 6/28/2024	PR0628240	08/09/2024	71.21	2013246	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 6/28/2024	PR0628240	08/09/2024	6,189.58	2013246	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 6/28/2024	PR0628240	08/09/2024	6,189.58	2013246	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 6/28/2024	PR0628240	08/09/2024	2,719.34	2013246	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 6/28/2024	PR0628240	08/09/2024	5,643.66	2013246	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS ELECTED Pay Period: 6/28/2024	PR0628240	08/09/2024	71.21	2013246	.00	0	
Total 1002132130:							41,875.71		.00		
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 8/9/2024	PR0809241	08/20/2024	9,682.82	2049	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 8/9/2024	PR0809241	08/20/2024	8,470.17	2049	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 8/9/2024	PR0809241	08/20/2024	1,980.92	2049	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 8/9/2024	PR0809241	08/20/2024	1,980.92	2049	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/26/2024	PR0726241	08/07/2024	10,328.98	2042	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/26/2024	PR0726241	08/07/2024	9,036.77	2042	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/26/2024	PR0726241	08/07/2024	2,113.47	2042	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/26/2024	PR0726241	08/07/2024	2,113.47	2042	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/12/2024	PR0712241	08/01/2024	9,925.17	2035	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/12/2024	PR0712241	08/01/2024	8,879.11	2035	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/12/2024	PR0712241	08/01/2024	2,080.80	2035	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/12/2024	PR0712241	08/01/2024	2,076.56	2035	.00	0	

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Total 1002133100:							68,669.16		.00		
100-2134300	LIFE INS DEDUCTION	3515	SECURIAN FINANCIAL GR	LIFE INS DED/EXP LIFE INSURANCE Pay Period: 7/26/2024	PR0726243	08/07/2024	546.60	2040	.00	0	
100-2134300	LIFE INS DEDUCTION	3515	SECURIAN FINANCIAL GR	LIFE INS DED/EXP LIFE INSURANCE Pay Period: 7/26/2024	PR0726243	08/07/2024	1,027.14	2040	.00	0	
Total 1002134300:							1,573.74		.00		
100-2136100	UNION DUES DEDUCTIONS	5603	WI PROFESSIONAL POLIC	UNION DUES POLICE UNION DUES- POLICE Pay Period: 7/26/2024	PR0726241	08/09/2024	400.50	53254	.00	0	
Total 1002136100:							400.50		.00		
100-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	CHILD SUPPORT DED CHILD SUPPORT Pay Period: 7/12/2024	PR0712242	08/02/2024	693.43	2013242	.00	0	
100-2137000	PAYROLL DEDUCTION MISC	5708	WISCONSIN SCTF	SUPP PAYMENT	PR0712242	08/02/2024	130.00	2013243	.00	0	
100-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	CHILD SUPPORT DED CHILD SUPPORT Pay Period: 7/26/2024	PR0726242	08/01/2024	693.43	2039	.00	0	
100-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	CHILD SUPPORT DED CHILD SUPPORT Pay Period: 8/9/2024	PR0809242	08/16/2024	831.89	2047	.00	0	
Total 1002137000:							2,348.75		.00		
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT LIFE I	DEF COMP-SBG DEFERRED COMP - SBG-% OF AMT Pay Period: 7/12/2024	PR0712241	08/01/2024	1,720.93	2036	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT LIFE I	DEF COMP-SBG DEFERRED COMP - SBG-% OF AMT Pay Period: 7/26/2024	PR0726241	08/01/2024	1,716.75	2038	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT	POLICE/VIBA DEFERRED - SBG - AMOUNT Pay Period: 7/12/2024	PR0712240	08/01/2024	450.00	2037	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT	POLICE/VIBA DEFERRED - SBG - AMOUNT Pay Period: 8/9/2024	PR0809240	08/16/2024	450.00	2046	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT LIFE I	DEF COMP-SBG DEFERRED COMP - SBG-% OF AMT Pay Period: 8/9/2024	PR0809241	08/16/2024	1,716.04	2045	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2855	MISSION SQUARE RETIRE	DEF COMP DED DEFERRED COMP - ICMA - AMOUNT Pay Period: 7/26/2024	PR0726241	08/09/2024	250.00	53237	.00	0	
Total 1002138000:							6,303.72		.00		
100-2140000	AFLAC ACC INS DEDUCTION	1065	AFLAC	ACC/MED/CCARE DED AFLAC ACCIDENT INSURANCE Pay Period: 6/28/2024	PR0628241	08/02/2024	12.42	2013244	.00	0	
100-2140000	AFLAC ACC INS DEDUCTION	1065	AFLAC	ACC/MED/CCARE DED AFLAC ACCIDENT INSURANCE Pay Period: 8/9/2024	PR0809241	08/26/2024	12.42	2013247	.00	0	
100-2140000	AFLAC ACC INS DEDUCTION	1065	AFLAC	ACC/MED/CCARE DED AFLAC ACCIDENT INSURANCE Pay Period: 7/12/2024	PR0712241	08/02/2024	12.42	2013244	.00	0	
100-2140000	AFLAC ACC INS DEDUCTION	1065	AFLAC	ACC/MED/CCARE DED AFLAC							

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				ACCIDENT INSURANCE Pay Period: 7/26/2024	PR0726241	08/26/2024	12.42	2013247	.00	0	
Total 1002140000:							49.68		.00		
100-2141000	AFLAC MED INS DEDUCTIONS	1065	AFLAC	ACC/MED/CCARE DED AFLAC MEDICAL Pay Period: 6/28/2024	PR0628241	08/02/2024	28.28	2013244	.00	0	
100-2141000	AFLAC MED INS DEDUCTIONS	1065	AFLAC	ACC/MED/CCARE DED AFLAC Pay Period: 8/9/2024	PR0809241	08/26/2024	28.27	2013247	.00	0	
100-2141000	AFLAC MED INS DEDUCTIONS	1065	AFLAC	ACC/MED/CCARE DED AFLAC Pay Period: 7/12/2024	PR0712241	08/02/2024	28.27	2013244	.00	0	
100-2141000	AFLAC MED INS DEDUCTIONS	1065	AFLAC	ACC/MED/CCARE DED AFLAC MEDICAL Pay Period: 7/26/2024	PR0726241	08/26/2024	28.28	2013247	.00	0	
Total 1002141000:							113.10		.00		
100-2142000	EMPLOYEES REIMBUR AFLAC	3598	MATTHEW NANKEE	REIMB CROWN MT HOREB DENTAL	2024-07	08/09/2024	638.50	53231	.00	0	
Total 1002142000:							638.50		.00		
100-45110-520	COURT PENALTIES & COSTS	4700	ST OF WIS CONTROLLER'	COURT FINES/ASSESS-JULY	2024-07	08/01/2024	1,290.23	53186	.00	0	
Total 10045110520:							1,290.23		.00		
100-51010-30	COUNCIL EXPENSES & SUPPL	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-COUNCIL	IN14795588	08/26/2024	13.42	53317	.00	0	
100-51010-30	COUNCIL EXPENSES & SUPPL	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-COUNCIL	IN14806211	08/26/2024	81.40	53317	.00	0	
100-51010-30	COUNCIL EXPENSES & SUPPL	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM COUNCIL	2336729010	08/26/2024	82.19	53306	.00	0	
100-51010-30	COUNCIL EXPENSES & SUPPL	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-COUNCIL	2024-07	08/16/2024	9.27	53282	.00	0	
100-51010-30	COUNCIL EXPENSES & SUPPL	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-COUNCIL	Q1445668	08/16/2024	3.81	53282	.00	0	
Total 10051010300:							190.09		.00		
100-51020-30	MAYOR EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-MAYOR	IN14795588	08/26/2024	.90	53317	.00	0	
100-51020-30	MAYOR EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-MAYOR	IN14806211	08/26/2024	5.45	53317	.00	0	
100-51020-30	MAYOR EXPENSES	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM MAYOR	2336729010	08/26/2024	13.70	53306	.00	0	
100-51020-30	MAYOR EXPENSES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-MAYOR	2024-07	08/16/2024	.04	53282	.00	0	
Total 10051020300:							20.09		.00		
100-51030-28	MUNI COURT FINES/ASSESS	4320	ROCK COUNTY TREASUR	COURT FINES/ASSESS-JULY	2024-07 CO	08/01/2024	300.00	53181	.00	0	
100-51030-28	MUNI COURT FINES/ASSESS	4320	ROCK COUNTY TREASUR	COURT FINES/ASSESS-JULY	2024-07 CO	08/01/2024	111.21	53181	.00	0	
100-51030-28	MUNI COURT FINES/ASSESS	922628	MAX KAETHER	REDIRECTED RESTITUTION	2024-07	08/01/2024	20.00	53170	.00	0	
100-51030-28	MUNI COURT FINES/ASSESS	922876	ALIVER PINEDA MENDOZA	MADE PAYMENT TO WRONG COURT	2024 REFUN	08/16/2024	200.50	53256	.00	0	

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100-51030-28	MUNI COURT FINES/ASSESS	922876	LENNY ZAMORA	MADE PAYMENT TO WRONG COURT	2024 REFUN	08/16/2024	200.00	53275	.00	0	
Total 10051030281:							831.71		.00		
100-51030-30	MUNICIPAL COURT EXPENSE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-MUNI COURT	IN14795588	08/26/2024	.85	53317	.00	0	
100-51030-30	MUNICIPAL COURT EXPENSE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-MUNI COURT	IN14806211	08/26/2024	5.11	53317	.00	0	
100-51030-30	MUNICIPAL COURT EXPENSE	9017	US BANK	ZOOM. US	6004-0703-2	08/09/2024	15.99	2013244	.00	0	
100-51030-30	MUNICIPAL COURT EXPENSE	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM COURT	2336729010	08/26/2024	13.70	53306	.00	0	
100-51030-30	MUNICIPAL COURT EXPENSE	1090	AT&T	MONTHLY AT&T CHARGES-MUNI COURT	6088822281-	08/16/2024	8.81	53259	.00	0	
100-51030-30	MUNICIPAL COURT EXPENSE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-MUNI COURT	2024-07	08/16/2024	11.47	53282	.00	0	
100-51030-30	MUNICIPAL COURT EXPENSE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-MUNI COURT	Q1445668	08/16/2024	4.71	53282	.00	0	
Total 10051030300:							60.64		.00		
100-51040-21	LEGAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-GENERAL FUND	60830	08/09/2024	26.80	53210	.00	0	
Total 10051040210:							26.80		.00		
100-51040-21	LEGAL SERVICES MUNI COUR	1885	CONSIGNY LAW FIRM SC	ATTY FEES-COURT	60829	08/09/2024	387.00	53210	.00	0	
100-51040-21	LEGAL SERVICES MUNI COUR	1885	CONSIGNY LAW FIRM SC	ATTY FEES-CIRCUIT COURT APPEAL	60831	08/09/2024	148.50	53210	.00	0	
Total 10051040215:							535.50		.00		
100-51070-30	CLERK ELECTION EXP	922951	ROCK VALLEY PUBLISHIN	ABSENTEE VOTING	458529	08/01/2024	66.14	53183	.00	0	
100-51070-30	CLERK ELECTION EXP	922951	ROCK VALLEY PUBLISHIN	VOTING MACHINE TESTING	458530	08/01/2024	21.27	53183	.00	0	
Total 10051070300:							87.41		.00		
100-51100-210	ASSESSOR SERVICES	1220	ASSOCIATED APPRAISAL	WEB SERVICES	175573	08/01/2024	53.26	53146	.00	0	
100-51100-210	ASSESSOR SERVICES	1220	ASSOCIATED APPRAISAL	PROFESSIONAL SERVICES-AUG	175573	08/01/2024	1,791.67	53146	.00	0	
Total 10051100210:							1,844.93		.00		
100-51100-310	ASSESSOR SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-ASSESSOR	IN14795588	08/26/2024	2.60	53317	.00	0	
100-51100-310	ASSESSOR SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-ASSESSOR	IN14806211	08/26/2024	15.76	53317	.00	0	
Total 10051100310:							18.36		.00		
100-51110-310	FINANCE OFFICE SUPPLIES &	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-FINANCE OFFICE	IN14795588	08/26/2024	19.89	53317	.00	0	

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100-51110-310	FINANCE OFFICE SUPPLIES &	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-FINANCE OFFICE	IN14806211	08/26/2024	120.71	53317	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	2540	GORDON FLESCH CO INC	ROUNDING ISSUE	IN14806211	08/26/2024	.01	53317	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	BOUNCIE	6123-0703-1	08/09/2024	9.00	2013244	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	BUSINESS APPLE	6123-0720	08/09/2024	33.25	2013244	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS CRE	MANILA FOLDERS, GREEN PAPER, YELLOW PAPER, PAPER CLIPS	7001512142	08/09/2024	60.16	53242	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS CRE	TISUE BATH 2 PLY	7001512142	08/09/2024	52.98	53242	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	3956	PROFESSIONAL BUSINES	#10 REGULAR ENVELOPE - PRINT 2 SIDES	120731	08/01/2024	451.84	53179	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-FINANCE	2024-07	08/16/2024	97.80	53282	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-FINANCE	2024-07	08/16/2024	83.54	53282	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-FINANCE	Q1445668	08/16/2024	40.19	53282	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-FINANCE	Q1445668	08/16/2024	34.33	53282	.00	0	
Total 10051110310:							1,003.70		.00		
100-51110-361	FINANCE COMMUNICATIONS	1240	THRYV	ADVERTISING/WHITE PAGES-CITY HALL	800370190-0	08/26/2024	29.00	53349	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM FINANCE	2336729010	08/26/2024	61.63	53306	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-ECON. DEV	0670528331	08/26/2024	92.41	53351	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP	37061187	08/01/2024	232.95	53164	.00	0	
Total 10051110361:							415.99		.00		
100-51110-370	FINANCE ELECTION EXPENS	1885	CONSIGNY LAW FIRM SC	ATTY FEES-FINANCE ELECTION EXPENSE	60830	08/09/2024	1,749.00	53210	.00	0	
Total 10051110370:							1,749.00		.00		
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140425546	08/09/2024	15.00	53250	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON RUBBER 4X6	6140425546	08/09/2024	4.00	53250	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	FIRST AID SUPPLY	6140425546	08/09/2024	17.99	53250	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	SERVICE CHARGE	6140425546	08/09/2024	5.00	53250	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140430067	08/16/2024	15.00	53295	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON RUBBER 4X6	6140430067	08/16/2024	4.00	53295	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	FIRST AID SUPPLY	6140430067	08/16/2024	17.99	53295	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	SERVICE CHARGE	6140430067	08/16/2024	5.00	53295	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140433476	08/26/2024	15.00	53353	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON RUBBER 4X6	6140433476	08/26/2024	4.00	53353	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	FIRST AID SUPPLY	6140433476	08/26/2024	17.99	53353	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	SERVICE CHARGE	6140433476	08/26/2024	5.00	53353	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140437976	08/26/2024	15.00	53353	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON RUBBER 4X6	6140437976	08/26/2024	4.00	53353	.00	0	

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100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	FIRST AID SUPPLY	6140437976	08/26/2024	17.99	53353	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	SERVICE CHARGE	6140437976	08/26/2024	5.00	53353	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	2559	TONY RYERSON	MAINT/CLEANING SERVICES	404	08/09/2024	300.00	53245	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	3695	OFFICE PRO INC	PEDESTAL 20" FF, PLATINUM	698784-1	08/09/2024	265.00	53239	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	3695	OFFICE PRO INC	PEDESTAL, 20" BBF, PLATINUM	698784-1	08/09/2024	270.00	53239	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	4426	SCHINDLER ELEVATOR C	QUARTERLY BILLING - INSPECTION SERVICE	8106666522	08/16/2024	610.23	53286	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	5160	CITY OF EVANSVILLE	City Hall - W & L Bill	2024-07	08/08/2024	823.97	2044	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	5600	WE ENERGIES	MONTHLY GAS SERVICE	00002-0724	08/01/2024	24.65	53196	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	3955	PROFESSIONAL PEST CO	MONTHLY PEST CONTROL-CITY HALL	814200	08/16/2024	53.00	53281	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1090	AT&T	MONTHLY AT&T CHARGES-MUNICIPAL	6088822281-	08/16/2024	8.81	53259	.00	0	
Total 10051120355:							2,523.62		.00		
100-51140-285	DOG & CAT EXPENSE	4320	ROCK COUNTY TREASUR	DOG LICENSES - JULY	2024-07 DO	08/01/2024	21.00	53182	.00	0	
100-51140-285	DOG & CAT EXPENSE	4259	HUMANE SOCIETY OF SO	ANIMAL R&B / PICK UP CHARGE	217	08/09/2024	308.33	53225	.00	0	
Total 10051140285:							329.33		.00		
100-52200-20	Investigative Expenses	4107	TRANS UNION RISK AND A	CREDIT CHECK-POLICE	5729311-202	08/09/2024	238.00	53247	.00	0	
Total 10052200205:							238.00		.00		
100-52200-21	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	9978-0702	08/09/2024	7.00	2013244	.00	0	
100-52200-21	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	9978-0710	08/09/2024	28.00	2013244	.00	0	
100-52200-21	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	9978-0716	08/09/2024	28.00	2013244	.00	0	
100-52200-21	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	9978-0723	08/09/2024	7.00	2013244	.00	0	
100-52200-21	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	9978-0910-1	08/09/2024	21.00	2013244	.00	0	
100-52200-21	PROFESSIONAL SERVICES	3780	PERSONNEL EVALUATION	JV PEP BILLING	52144	08/26/2024	25.00	53339	.00	0	
100-52200-21	PROFESSIONAL SERVICES	923013	DEPARTMENT OF FINANCI	NOTARY RENEWALS	2024 NOTAR	08/06/2024	20.00	53201	.00	0	
100-52200-21	PROFESSIONAL SERVICES	923013	DEPARTMENT OF FINANCI	NOTARY RENEWALS	2024 NOTAR	08/06/2024	20.00	53202	.00	0	
Total 10052200210:							156.00		.00		
100-52200-25	POLICE - IT MAINT & REPAIR	2865	CONVERGINT TECHNOLO	ANNUAL DVS PLAN 3 CSP	IN00217169	08/01/2024	1,155.48	53153	.00	0	
100-52200-25	POLICE - IT MAINT & REPAIR	922880	TIMECLOCK PLUS, LLC	SCHEDULE ANYWHERE LICENSE	INV0036123	08/01/2024	750.00	53190	.00	0	
Total 10052200251:							1,905.48		.00		
100-52200-25	POLICE- IT EQUIP	922607	CRADLEPOINT INC	1 YR RENEWEL NET CLOUD MOBILE ESSENTIALS PLAN	SQ-758681	08/26/2024	1,770.00	53309	.00	0	

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Total 10052200252:							1,770.00		.00		
100-52200-31	POLICE OFFICE SUPPLIES	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140433475	08/26/2024	10.00	53353	.00	0	
100-52200-31	POLICE OFFICE SUPPLIES	1230	VESTIS	FIRST AID SUPPLY	6140433475	08/26/2024	17.99	53353	.00	0	
100-52200-31	POLICE OFFICE SUPPLIES	1230	VESTIS	SERVICE CHARGE	6140433475	08/26/2024	5.00	53353	.00	0	
100-52200-31	POLICE OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-POLICE DEPT	IN14795588	08/26/2024	18.38	53317	.00	0	
100-52200-31	POLICE OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-POLICE DEPT	IN14806211	08/26/2024	111.47	53317	.00	0	
100-52200-31	POLICE OFFICE SUPPLIES	9017	US BANK	FAMILY DOLLAR	2472-0703-1	08/09/2024	14.00	2013244	.00	0	
100-52200-31	POLICE OFFICE SUPPLIES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-POLICE	2024-07	08/16/2024	38.04	53282	.00	0	
100-52200-31	POLICE OFFICE SUPPLIES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-POLICE	Q1445668	08/16/2024	15.63	53282	.00	0	
Total 10052200310:							230.51		.00		
100-52200-33	POLICE PROFESSIONAL DEV	9017	US BANK	TRAFFIC VIOLATION & REGISTRATION	7376-0628	08/09/2024	6.12	2013244	.00	0	
100-52200-33	POLICE PROFESSIONAL DEV	9017	US BANK	CITY OF MADISON ADVANCE PATROL TATICS	7376-0718	08/09/2024	250.25	2013244	.00	0	
100-52200-33	POLICE PROFESSIONAL DEV	9017	US BANK	GRANT WRITING GREEN BAY CAMPUS	9978-0724-1	08/09/2024	299.00	2013244	.00	0	
100-52200-33	POLICE PROFESSIONAL DEV	1953	MOSHER & ASSOCIATES I	RENEWAL OF BOND J PUCKETT	2090	08/26/2024	30.00	53335	.00	0	
100-52200-33	POLICE PROFESSIONAL DEV	1953	MOSHER & ASSOCIATES I	RENEWAL OF BOND P REESE	2090	08/26/2024	30.00	53335	.00	0	
Total 10052200330:							615.37		.00		
100-52200-34	POLICE VEHICLE FUEL	922831	CONSUMERS COOP OIL C	POLICE - FUEL	154789-0724	08/16/2024	1,746.72	53266	.00	0	
Total 10052200343:							1,746.72		.00		
100-52200-35	POLICE EQUIP MAINTENANCE	2916	JANESVILLE DOOR CO LT	CLAMED MEASURED AND REWOUND BROKEN SPRING	131952	08/09/2024	1,046.86	53226	.00	0	
100-52200-35	POLICE EQUIP MAINTENANCE	9017	US BANK	AMAZON HIGH SPEED GER OC SPRAY TACO	9978-0626	08/09/2024	38.50	2013244	.00	0	
100-52200-35	POLICE EQUIP MAINTENANCE	9017	US BANK	SATHERS SERVICE TIRE REPAIR	9978-0711	08/09/2024	40.00	2013244	.00	0	
100-52200-35	POLICE EQUIP MAINTENANCE	9017	US BANK	AMAZON TORNADO 24 INCH HIGH VELOCITY HEAVY DUTY TILT METAL DRUM FAN	9978-0712	08/09/2024	129.99	2013244	.00	0	
100-52200-35	POLICE EQUIP MAINTENANCE	3751	PAPA DUKES-WHO'S CRAZ	PD-VEHICLE WASHES	2024-07	08/09/2024	100.56	53240	.00	0	
100-52200-35	POLICE EQUIP MAINTENANCE	5176	VARESIS AUTO & TRUCK	CHANGE ENGINE OIL & FILTER & TOP OFF FLUIDS	2924	08/09/2024	42.60	53249	.00	0	
Total 10052200350:							1,398.51		.00		
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140421425	08/01/2024	10.00	53194	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	FIRST AID SUPPLY	6140421425	08/01/2024	17.99	53194	.00	0	

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100-52200-35	POLICE BLDG MAINT	1230	VESTIS	SERVICE CHARGE	6140421425	08/01/2024	5.00	53194	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140425544	08/09/2024	10.00	53250	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	FIRST AID SUPPLY	6140425544	08/09/2024	17.99	53250	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	SERVICE CHARGE	6140425544	08/09/2024	5.00	53250	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140430066	08/16/2024	10.00	53295	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	FIRST AID SUPPLY	6140430066	08/16/2024	17.99	53295	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	SERVICE CHARGE	6140430066	08/16/2024	5.00	53295	.00	0	
100-52200-35	POLICE BLDG MAINT	2559	TONY RYERSON	MAINT/CLEANING SERVICES	404	08/09/2024	300.00	53245	.00	0	
100-52200-35	POLICE BLDG MAINT	923008	HARTIN ELECTRIC	FIX OUTSIDE LIGHTS THAT DIDN'T WORK & BYPASSED OLD PHOTO EYE SINCE LIGHTING BURNED THEM ALL UP AND PUT IN BULBS WITH PHOTO EYE BUILD IN TO BULB	2	08/26/2024	885.00	53319	.00	0	
Total 10052200355:							1,283.97		.00		
100-52200-36	POLICE BLDG UTILITIES EXPE	5160	CITY OF EVANSVILLE	EPD - W & L Bill	2024-07	08/08/2024	704.34	2044	.00	0	
100-52200-36	POLICE BLDG UTILITIES EXPE	5600	WE ENERGIES	MONTHLY GAS SERVICE	00005-0724	08/01/2024	12.70	53196	.00	0	
100-52200-36	POLICE BLDG UTILITIES EXPE	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-POLICE DEPT	0670753573	08/26/2024	443.90	53351	.00	0	
Total 10052200360:							1,160.94		.00		
100-52200-36	POLICE COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM POLICE	2336729010	08/26/2024	130.14	53306	.00	0	
100-52200-36	POLICE COMMUNICATIONS	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP	37061187	08/01/2024	272.83	53164	.00	0	
Total 10052200361:							402.97		.00		
100-52210-21	FIRE DISTRICT CONTRIBUTIO	2280	EVANSVILLE COMMUNITY	CITY OF EVANSVILLE BUDGET SHARE, 35% OF \$290,585.04	EVL-24B	08/09/2024	101,704.77	53219	.00	0	
Total 10052210210:							101,704.77		.00		
100-52240-21	BLDG INSP - PROFESSIONAL	922983	GENERAL ENGINEERING	BUILDING INSPECTIONS 7/1/2024-7/31/2024	I53-222 (INS	08/16/2024	5,727.80	53271	.00	0	
Total 10052240210:							5,727.80		.00		
100-52240-30	BLDG INSP - MISC EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-BUILDING INSP	IN14795588	08/26/2024	.09	53317	.00	0	
100-52240-30	BLDG INSP - MISC EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-BUILDING INSP	IN14806211	08/26/2024	.53	53317	.00	0	
100-52240-30	BLDG INSP - MISC EXP	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-BLDG INSP	2024-07	08/16/2024	8.89	53282	.00	0	
100-52240-30	BLDG INSP - MISC EXP	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-BLDG INSP	Q1445668	08/16/2024	3.65	53282	.00	0	

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Total 10052240300:							13.16		.00		
100-52240-36	BLDG INSP - COMMUNICATIO	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM BLDG INS	2336729010	08/26/2024	6.85	53306	.00	0	
100-52240-36	BLDG INSP - COMMUNICATIO	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE- ECON. DEV	0670528331	08/26/2024	94.18	53351	.00	0	
Total 10052240361:							101.03		.00		
100-53300-13	PW CLOTHING ALLOWANCE	922917	STREET RAGS	SAFETY GRN SHIRTS	2024-08	08/16/2024	56.68	53289	.00	0	
Total 10053300131:							56.68		.00		
100-53300-18	RECOGNITION PROGRAM PU	9017	US BANK	PIGGLY WIGGLY FOOD	3774-0703	08/09/2024	53.01	2013244	.00	0	
Total 10053300180:							53.01		.00		
100-53300-30	STREET TREE REMOVAL	9017	US BANK	FARM & FLEET CFARM & FLEET CEMENT UNIVERSAL, KIT STRING, STIHL PLATIUM BAR & CHAIN OIL	3774-0716-1	08/09/2024	70.64	2013244	.00	0	
Total 10053300301:							70.64		.00		
100-53300-31	PW OFFICE SUPPLIES & EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-DPW OFFICE	IN14795588	08/26/2024	.28	53317	.00	0	
100-53300-31	PW OFFICE SUPPLIES & EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-DPW OFFICE	IN14806211	08/26/2024	1.72	53317	.00	0	
100-53300-31	PW OFFICE SUPPLIES & EXP	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-DPW	2024-07	08/16/2024	1.72	53282	.00	0	
100-53300-31	PW OFFICE SUPPLIES & EXP	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-DPW	Q1445668	08/16/2024	.71	53282	.00	0	
Total 10053300310:							4.43		.00		
100-53300-33	PW PROFESSIONAL DEVL	9017	US BANK	SANDWICHES & CATERING	3774-0716-3	08/09/2024	40.18	2013244	.00	0	
100-53300-33	PW PROFESSIONAL DEVL	9017	US BANK	BRODIE'S ITALIAN BEEF	3774-0718-4	08/09/2024	30.81	2013244	.00	0	
100-53300-33	PW PROFESSIONAL DEVL	922952	WISCONSIN DNR	WASTEWATER OPERATOR CERTIFICATION EXAM	2024-08 LEU	08/16/2024	50.00	53298	.00	0	
Total 10053300330:							120.99		.00		
100-53300-34	PW - TOOLS & EQUIP	1060	EVANSVILLE HARDWARE	EROSION CTRL STRAW BLNKT	K28730	08/09/2024	28.99	53220	.00	0	
100-53300-34	PW - TOOLS & EQUIP	1060	EVANSVILLE HARDWARE	STIHL HTA50 CORDLESS POLE PRU	K28730	08/09/2024	519.99	53220	.00	0	
Total 10053300340:							548.98		.00		
100-53300-34	PW VEHICLE FUEL	9017	US BANK	BP	3774-0718	08/09/2024	113.12	2013244	.00	0	

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100-53300-34	PW VEHICLE FUEL	1681	CASEY'S BUSINESS MAST	DPW FUEL W/ DISCOUNT	QN366-0724	08/01/2024	96.59	53149	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	86.26	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	79.23	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	56.29	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	60.56	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	49.65	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	89.19	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	95.01	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	34.29	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	136.89	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	84.35	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	70.61	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	169.68	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	113.77	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	126.55	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	71.42	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	90.90	53211	.00	0	
Total 10053300343:							1,624.36		.00		
100-53300-35	PW BLDG MAINT & SUPPLIES	1060	EVANSVILLE HARDWARE	DSP GLOVE NIT XL BLK PF	K28759	08/09/2024	19.99	53220	.00	0	
100-53300-35	PW BLDG MAINT & SUPPLIES	9017	US BANK	AGRISEL GLADIATOR RODENTICIDE, MOUSE BAIT, RAT BAIT	3774-0628	08/09/2024	80.23	2013244	.00	0	
100-53300-35	PW BLDG MAINT & SUPPLIES	9017	US BANK	BENCHMARK ABRASIVES 8" TCT SAW BLADES, TUNGSTEN CARBIDE TIPPED CIRCULAR METAL CUTTING SAW BLADES FOR STEEL	3774-0630	08/09/2024	22.30	2013244	.00	0	
100-53300-35	PW BLDG MAINT & SUPPLIES	9017	US BANK	AMAZON OSHLUN SBF-080048 8 INCH 48 TOOTH TCG SAW BLADE	3774-0630	08/09/2024	30.59	2013244	.00	0	
Total 10053300355:							153.11		.00		
100-53300-36	PW BLDG UTILITIES EXP-HEAT	5160	CITY OF EVANSVILLE	DPW Garage - W & L Bill	2024-07	08/08/2024	672.64	2044	.00	0	
100-53300-36	PW BLDG UTILITIES EXP-HEAT	5600	WE ENERGIES	MONTHLY GAS SERVICE	00001-0724	08/09/2024	25.17	53251	.00	0	
Total 10053300360:							697.81		.00		
100-53300-36	PW COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM DPW	2336729010	08/26/2024	20.55	53306	.00	0	
100-53300-36	PW COMMUNICATIONS	1730	TIME WARNER CABLE	MONTHLY CHARTER BUSINESS SERVICE	1708303010	08/09/2024	119.98	53244	.00	0	
100-53300-36	PW COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-DPW	0670492299	08/26/2024	86.99	53351	.00	0	
100-53300-36	PW COMMUNICATIONS	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP	37061187	08/01/2024	47.30	53164	.00	0	
Total 10053300361:							274.82		.00		

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100-53300-39	PW MISC EXPENSE	3305	MERCY HEALTH SYSTEM	HEPATITIS B IMMUNIZATION	00027437-00	08/09/2024	68.00	53233	.00	0	
100-53300-39	PW MISC EXPENSE	3305	MERCY HEALTH SYSTEM	HEPATITIS B IMMUNIZATION	00028021-00	08/26/2024	68.00	53332	.00	0	
Total 10053300390:							136.00		.00		
100-53310-29	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	FUEL SURCHARGE	0005217484	08/16/2024	309.82	53276	.00	0	
100-53310-29	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	MONTHLY TRASH SERVICE/WEEKLY	0005217484	08/16/2024	6,850.30	53276	.00	0	
100-53310-29	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	MONTHLY RECYCLE SERVICE/BI-WEEKLY	0005217484	08/16/2024	3,396.80	53276	.00	0	
100-53310-29	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	MONTHLY RECYCLE SERVICE/BI-WEEKLY	0005217484	08/16/2024	3,163.60	53276	.00	0	
100-53310-29	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	MONTHLY TRASH SERVICE/WEEKLY	0005217484	08/16/2024	6,649.00	53276	.00	0	
100-53310-29	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	MONTHLY RECYCLE SERVICE/BI-WEEKLY	0005217484	08/16/2024	3,176.80	53276	.00	0	
100-53310-29	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	4 YARD FRONT LOAD TRASH SERVICE	0005217484	08/16/2024	103.32	53276	.00	0	
100-53310-29	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	2 YARD FRONT LOAD TRASH SERVICE	0005217484	08/16/2024	95.00	53276	.00	0	
100-53310-29	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	2 YARD FRONT LOAD RECYCLE SERVICE	0005217484	08/16/2024	79.00	53276	.00	0	
Total 10053310290:							23,823.64		.00		
100-53470-30	PW STREET LIGHTING EXP	5160	CITY OF EVANSVILLE	Orn st lights - W & L Bill	2024-07	08/08/2024	5,256.60	2044	.00	0	
Total 10053470300:							5,256.60		.00		
100-54620-21	SENIOR CITIZENS PROGRAM	2239	CREEKSIDE PLACE INC	MONTHLY SR PROGRAMMING	40317	08/09/2024	375.00	53215	.00	0	
Total 10054620210:							375.00		.00		
100-54620-21	SENIOR TRANS & SERVICES	2239	CREEKSIDE PLACE INC	SR SERVICE COOR COMPENSATION	40317	08/09/2024	1,925.84	53215	.00	0	
Total 10054620212:							1,925.84		.00		
100-55720-30	PARK MAINT EXPENSES	1404	BEACON ATHLETICS	COCOA MAT 6X4 W/LEVEL BAR AND CHAIN	0596914-IN	08/09/2024	795.00	53205	.00	0	
100-55720-30	PARK MAINT EXPENSES	1404	BEACON ATHLETICS	PRO STRING WINDER	0596914-IN	08/09/2024	109.00	53205	.00	0	
100-55720-30	PARK MAINT EXPENSES	1404	BEACON ATHLETICS	BEACON TRIPLE PLAY BATTERS BOX TEMPLATE	0596914-IN	08/09/2024	210.00	53205	.00	0	
100-55720-30	PARK MAINT EXPENSES	1404	BEACON ATHLETICS	DOUBLE PLAY GRADING RAKE 36"	0596914-IN	08/09/2024	145.00	53205	.00	0	
100-55720-30	PARK MAINT EXPENSES	1404	BEACON ATHLETICS	LUTE/SCARIFIER RAKE 30"	0596914-IN	08/09/2024	139.00	53205	.00	0	
100-55720-30	PARK MAINT EXPENSES	1404	BEACON ATHLETICS	15 FOAM BASE PLUGS BUCKET	0596914-IN	08/09/2024	360.00	53205	.00	0	
100-55720-30	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	GFCI OUTLET 20A LT/A	K28509	08/09/2024	25.99	53220	.00	0	
100-55720-30	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	CABLE TIE 8" 50# WHT	K28671	08/09/2024	4.99	53220	.00	0	
100-55720-30	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	TIE DWN RTCH ORG 14" 4PK	K28671	08/09/2024	23.99	53220	.00	0	

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100-55720-30	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	VENTCLIP RYC FRSHLNN 4PK	K28830	08/09/2024	2.99	53220	.00	0	
100-55720-30	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	CRNR BRACE FLAT 2" ZN 4PK	K28830	08/09/2024	3.59	53220	.00	0	
100-55720-30	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	GLASS/ACRYLIC	K28830	08/09/2024	59.45	53220	.00	0	
100-55720-30	PARK MAINT EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-PARK MAINT	IN14795588	08/26/2024	.31	53317	.00	0	
100-55720-30	PARK MAINT EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-PARK MAINT	IN14806211	08/26/2024	1.91	53317	.00	0	
100-55720-30	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	2X SPRAY PAINT GLS A RED	52653	08/09/2024	17.94	53232	.00	0	
100-55720-30	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	2X10-8' #2&BTR FIR	52851	08/09/2024	126.90	53232	.00	0	
100-55720-30	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	CLR X DISINFECT WIPES	52851	08/09/2024	19.98	53232	.00	0	
100-55720-30	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	2PK LYSOL TOILET BOWL CLN	52851	08/09/2024	19.16	53232	.00	0	
100-55720-30	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	LYSOL DISINFECTN LEMON	52851	08/09/2024	6.97	53232	.00	0	
100-55720-30	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	LYSOL DISINFCTNT MANGO	52851	08/09/2024	13.94	53232	.00	0	
100-55720-30	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	2 PK QC RETR UTILITY KNIFE	52851	08/09/2024	8.98	53232	.00	0	
100-55720-30	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	AA RAYOVAC ALKALINE 48PK	52851	08/09/2024	19.98	53232	.00	0	
100-55720-30	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	LYSOL DISINFECT MORN BRZ	52851	08/09/2024	6.97	53232	.00	0	
100-55720-30	PARK MAINT EXPENSES	3456	MID-STATE EQUIPMENT	PARTS	I52891	08/09/2024	144.94	53235	.00	0	
100-55720-30	PARK MAINT EXPENSES	9017	US BANK	FASTTRAC BLOX FASTRAC RODENTICIDE 4LB PAIL	3774-0629	08/09/2024	68.99	2013244	.00	0	
100-55720-30	PARK MAINT EXPENSES	9017	US BANK	AMAZON MADE IN THE USA HEAVY DUTY SIZE 6X10 AMERICAN FLAG	3774-0630-4	08/09/2024	111.99	2013244	.00	0	
100-55720-30	PARK MAINT EXPENSES	9017	US BANK	3M WORKTUNES CONNECT AM/FM HEARING PROTECTOR	3774-0715-1	08/09/2024	133.02	2013244	.00	0	
100-55720-30	PARK MAINT EXPENSES	9017	US BANK	AMAZON WOMEN/WHEELCHAIR RESTROOM SIGN BY GDS	3774-0718-2	08/09/2024	22.95	2013244	.00	0	
100-55720-30	PARK MAINT EXPENSES	9017	US BANK	AMAZON MEN/WHEELCHAIR BATHROOM SIGN BY GDS	3774-0718-2	08/09/2024	22.95	2013244	.00	0	
100-55720-30	PARK MAINT EXPENSES	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM PARKS	2336729010	08/26/2024	6.85	53306	.00	0	
100-55720-30	PARK MAINT EXPENSES	5560	WISCONSIN DEPT OF REV	SALES USE TAX- SHELTER RENTAL/PICNIC TABLES	2024-07 SAL	08/16/2024	3.65	2048	.00	0	
100-55720-30	PARK MAINT EXPENSES	5560	WISCONSIN DEPT OF REV	SALES USE TAX- SHELTER RENTAL/PICNIC TABLES	2024-06 SAL	08/07/2024	15.90	2043	.00	0	
100-55720-30	PARK MAINT EXPENSES	4041	REGEZ SUPPLY CO INC	2PLY TOILET TISSUE	256763	08/09/2024	124.44	53241	.00	0	
100-55720-30	PARK MAINT EXPENSES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-PARK	2024-07	08/16/2024	1.76	53282	.00	0	
100-55720-30	PARK MAINT EXPENSES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-PARK	Q1445668	08/16/2024	.73	53282	.00	0	
100-55720-30	PARK MAINT EXPENSES	923014	MIGRATORY BIRD MANAG	AGRILASER 500 HANDHELD LASER PROPOSAL	2024-08	08/16/2024	1,000.00	53278	.00	0	
Total 10055720300:							3,780.21		.00		
100-55720-34	PARKS FUEL	1681	CASEY'S BUSINESS MAST	PARK FUEL W/ DISCOUNT	QN366-0724	08/01/2024	516.23	53149	.00	0	
Total 10055720343:							516.23		.00		
100-55720-36	PARK UTILITIES EXPENSE	5160	CITY OF EVANSVILLE	Park shelters - W & L Bill	2024-07	08/08/2024	10,500.56	2044	.00	0	

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Total 10055720360:							10,500.56		.00		
100-55720-36	PARKS COMMUNICATION EXP	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE- PARKS MAINT.	0670492299	08/26/2024	45.99	53351	.00	0	
Total 10055720361:							45.99		.00		
100-55720-36	BALLFIELD LIGHTING EXP	5160	CITY OF EVANSVILLE	Ballfield lights- W & L Bill	2024-07	08/08/2024	421.35	2044	.00	0	
Total 10055720362:							421.35		.00		
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	4X6 XTRAC MAT OXYX	4199124762	08/01/2024	17.98	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	WET MOP LARGE	4199124762	08/01/2024	4.49	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4199124762	08/01/2024	13.40	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG AIR SVC	4199124762	08/01/2024	31.75	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG SOAP SVC	4199124762	08/01/2024	33.65	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	JRT TOILET TISSUE REFILL	4199124762	08/01/2024	31.10	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	HRDWND WHT PAPER LRG	4199124762	08/01/2024	41.47	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4199124762	08/01/2024	19.01	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	3X10 XTRAC MAT ONYX	4199902831	08/01/2024	43.05	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	WET MOP LARGE	4199902831	08/01/2024	4.64	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4199902831	08/01/2024	13.40	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG AIR SVC	4199902831	08/01/2024	32.73	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG SOAP SVC	4199902831	08/01/2024	34.61	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	JRT TOILET TISSUE REFILL	4199902831	08/01/2024	32.01	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4199902831	08/01/2024	19.61	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN BASE CHG	4200060690	08/01/2024	54.08	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4200060690	08/01/2024	206.40	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4200060690	08/01/2024	236.33	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4200060690	08/01/2024	99.07	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	WET MOP LARGE	4202040104	08/26/2024	4.64	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4202040104	08/26/2024	13.40	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG AIR SVC	4202040104	08/26/2024	32.73	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG SOAP SVC	4202040104	08/26/2024	34.61	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	JRT TOILET TISSUE REFILL	4202040104	08/26/2024	74.65	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4202040104	08/26/2024	19.61	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	3X10 XTRAC MAT ONYX	4202763427	08/26/2024	43.05	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	WET MOP LARGE	4202763427	08/26/2024	4.64	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4202763427	08/26/2024	13.40	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG AIR SVC	4202763427	08/26/2024	32.73	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG SOAP SVC	4202763427	08/26/2024	34.61	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4202763427	08/26/2024	19.61	53308	.00	0	

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100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN BASE CHG	4202883736	08/26/2024	54.08	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4202883736	08/26/2024	206.40	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4202883736	08/26/2024	236.33	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4202883736	08/26/2024	99.07	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-SWIMMING POOL	IN14795588	08/26/2024	.25	53317	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-SWIMMING POOL	IN14806211	08/26/2024	1.54	53317	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	2942	JEFF'S PLUMBING & HEAT	WATER FOSTENER SALT, LABOR AND MATERIAL	2024-08	08/26/2024	150.00	53324	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3239	LOCKS & UNLOCKS INC	700 WEST PORTER RD	2115853	08/09/2024	218.92	53229	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	50# SODIUM BICARBONATE	113995	08/01/2024	104.97	53172	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	BULK LIQUID CHLORINE	114344	08/01/2024	837.50	53172	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	HAZARDOUS MATERIALS CHARGE	114344	08/01/2024	5.00	53172	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	FUEL/DELIVERY CHARGE	114344	08/01/2024	5.00	53172	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	BULK LIQUID CHLORINE	115180	08/26/2024	586.25	53334	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	HAZARDOUS MATERIALS CHARGE	115180	08/26/2024	5.00	53334	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	FUEL/DELIVERY CHARGE	115180	08/26/2024	5.00	53334	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	5160	CITY OF EVANSVILLE	Pool - W & L Bill	2024-07	08/08/2024	7,102.43	2044	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	5600	WE ENERGIES	MONTHLY GAS SERVICE	00012-0724	08/01/2024	68.06	53196	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	5600	WE ENERGIES	MONTHLY GAS SERVICE	00013-0724	08/01/2024	502.43	53196	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	9017	US BANK	AMERICAN RED CROSS - LIFEGUARDING	4877-0709	08/09/2024	598.00	2013244	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM POOL	2336729010	08/26/2024	13.70	53306	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1730	TIME WARNER CABLE	CHARTER SPECTRUM CITY HALL	2342021010	08/16/2024	199.98	53290	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1850	COMPUTER KNOW HOW L	LENOVO IDEACENTRE AIO PC, RYZEN 5, 16GB MEMEORY, 512GB SSD HARD DRIVE, 24" TOUCHSCREEN DISPLAY, KEYBOARD & MOUSE	41152	08/16/2024	675.00	53265	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	5560	WISCONSIN DEPT OF REV	SALES USE TAX-POOL	2024-07 SAL	08/16/2024	2,017.34	2048	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	5560	WISCONSIN DEPT OF REV	SALES USE TAX-POOL	2024-06 SAL	08/07/2024	4,688.61	2043	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1090	AT&T	MONTHLY AT&T CHARGES-POOL & PARK STORE	6088822281-	08/16/2024	8.81	53259	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - SWIMMING POOL	2024-07	08/16/2024	3.44	53282	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - SWIMMING POOL	Q1445668	08/16/2024	1.41	53282	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3229	LIBERTY LAWN AND MAIN	MOWING & BAG CLIPPINGS, TRIM, BLOW OFF PADS & WALKWAYS & DISPOSE OF DEBRIS & GARBAGE FROM PROPERTY	2511	08/26/2024	585.00	53326	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3229	LIBERTY LAWN AND MAIN	MOWING & BAG CLIPPINGS, TRIM, BLOW OFF PADS & WALKWAYS & DISPOSE OF DEBRIS & GARBAGE FROM PROPERTY	2511	08/26/2024	617.50	53326	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3229	LIBERTY LAWN AND MAIN	MOWING & BAG CLIPPINGS, TRIM, BLOW OFF PADS & WALKWAYS & DISPOSE OF DEBRIS & GARBAGE FROM PROPERTY	2511	08/26/2024	617.50	53326	.00	0	

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100-55730-30	SWIMMING POOL EXPENSES	3229	LIBERTY LAWN AND MAIN	MOWING & BAG CLIPPINGS, TRIM, BLOW OFF PADS & WALKWAYS & DISPOSE OF DEBRIS & GARBAGE FROM PROPERTY	2511	08/26/2024	487.50	53326	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3229	LIBERTY LAWN AND MAIN	MOWING & BAG CLIPPINGS, TRIM, BLOW OFF PADS & WALKWAYS & DISPOSE OF DEBRIS & GARBAGE FROM PROPERTY	2511	08/26/2024	757.80	53326	.00	0	
Total 10055730300:							22,756.28		.00		
100-55730-35	POOL/PARK STORE MAINT EX	3460	MIDWEST POOL SUPPLY	GAL. PHOSPHATE REMOVER	113995	08/01/2024	156.99	53172	.00	0	
Total 10055730350:							156.99		.00		
100-55740-30	PARK STORE EXPENSES	2800	HOLIDAY WHOLESale INC	CANDY, PIZZA, GATORADE, CAN LINER, SODA, PICKLES, ICE CREAM	1792971	08/16/2024	2,530.85	53273	.00	0	
100-55740-30	PARK STORE EXPENSES	2800	HOLIDAY WHOLESale INC	CANDY, PORTION CUP, WATER, SODA, CAN LINER ROLL, TEA, CHICKEN, MAC AN CHEESE	1798347	08/16/2024	2,250.10	53273	.00	0	
100-55740-30	PARK STORE EXPENSES	2800	HOLIDAY WHOLESale INC	FLAVOR ICE, BUBBLE TEA, LEMONADE, CHIPS, CHICKEN, PIZZA, CHEESE CURDS, ICE CREAM	1800873	08/16/2024	1,525.60	53273	.00	0	
100-55740-30	PARK STORE EXPENSES	2800	HOLIDAY WHOLESale INC	CHEESE GEHL, BUBBLE TEA, GATORADE, BOSCO STICKS, PIZZA, ICE CREAM.	1807209	08/26/2024	2,611.25	53320	.00	0	
100-55740-30	PARK STORE EXPENSES	5160	CITY OF EVANSVILLE	Park Store - W & L Bill	2024-07	08/08/2024	64.58	2044	.00	0	
100-55740-30	PARK STORE EXPENSES	9017	US BANK	AMAZON MUSHPORT WATERPROFF STOPWATCH TIMER ONLY	0981-0707	08/09/2024	124.72	2013244	.00	0	
100-55740-30	PARK STORE EXPENSES	5560	WISCONSIN DEPT OF REV	STOPWATCH WITH ON/OFF SALES USE TAX-PARK STORE	2024-07 SAL	08/16/2024	465.00	2048	.00	0	
100-55740-30	PARK STORE EXPENSES	5560	WISCONSIN DEPT OF REV	SALES USE TAX-PARK STORE	2024-06 SAL	08/07/2024	766.03	2043	.00	0	
Total 10055740300:							10,338.13		.00		
100-55750-21	YOUTH CENTER PROF SERVI	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-EYC	IN14795588	08/26/2024	.04	53317	.00	0	
100-55750-21	YOUTH CENTER PROF SERVI	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-YOUTH CENTER	IN14806211	08/26/2024	.23	53317	.00	0	
100-55750-21	YOUTH CENTER PROF SERVI	3955	PROFESSIONAL PEST CO	MONTHLY PEST CONTROL-YOUTH CTR	814264	08/26/2024	38.00	53341	.00	0	
Total 10055750210:							38.27		.00		
100-55750-30	YOUTH CENTER OPER EXPE	5600	WE ENERGIES	MONTHLY GAS SERVICE	00010-0724	08/01/2024	9.57	53196	.00	0	
100-55750-30	YOUTH CENTER OPER EXPE	9017	US BANK	SWANK MOTION PICTURES	6123-0701-1	08/09/2024	500.00	2013244	.00	0	
100-55750-30	YOUTH CENTER OPER EXPE	9017	US BANK	SIGNS ON THE CHEAP	6123-0703-2	08/09/2024	108.95	2013244	.00	0	
100-55750-30	YOUTH CENTER OPER EXPE	9017	US BANK	BP	6887-0712	08/09/2024	10.76	2013244	.00	0	
100-55750-30	YOUTH CENTER OPER EXPE	9017	US BANK	CASEY'S GENERAL STORE	6887-0712	08/09/2024	5.99	2013244	.00	0	

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100-55750-30	YOUTH CENTER OPER EXPE	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM YOUTH CENTER	2336729010	08/26/2024	6.85	53306	.00	0	
100-55750-30	YOUTH CENTER OPER EXPE	1730	CHARTER COMMUNICATI	MONTHLY CHARTER BUSINESS SERVICE	0084271071	08/01/2024	153.92	53150	.00	0	
100-55750-30	YOUTH CENTER OPER EXPE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-YOUTH CENTER	2024-07	08/16/2024	.06	53282	.00	0	
100-55750-30	YOUTH CENTER OPER EXPE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-YOUTH CENTER	Q1445668	08/16/2024	.02	53282	.00	0	
Total 10055750300:							796.12		.00		
100-55750-35	YOUTH CNTR REPAIRS& MAIN	1885	CONSIGNY LAW FIRM SC	ATTY FEES-YOUTH CENTER BLDG	60830	08/09/2024	363.00	53210	.00	0	
100-55750-35	YOUTH CNTR REPAIRS& MAIN	5160	CITY OF EVANSVILLE	Yth center/aware- W & L Bill	2024-07	08/08/2024	209.66	2044	.00	0	
Total 10055750355:							572.66		.00		
100-55760-30	BASEBALL/RECREATON EXPE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-BASEBALL	IN14795588	08/26/2024	1.10	53317	.00	0	
100-55760-30	BASEBALL/RECREATON EXPE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-BASEBALL	IN14806211	08/26/2024	6.67	53317	.00	0	
100-55760-30	BASEBALL/RECREATON EXPE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-BASEBALL	2024-07	08/16/2024	2.42	53282	.00	0	
100-55760-30	BASEBALL/RECREATON EXPE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-BASEBALL	Q1445668	08/16/2024	.99	53282	.00	0	
100-55760-30	BASEBALL/RECREATON EXPE	2944	JESSICA ROSE PHOTOGR	BASEBALL PHOTOS-TBALL & COACH PITCH	1002	08/01/2024	1,560.00	53167	.00	0	
Total 10055760300:							1,571.18		.00		
100-56820-30	ECONOMIC DEVELOPMENT E	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-ECON DEV	IN14795588	08/26/2024	.38	53317	.00	0	
100-56820-30	ECONOMIC DEVELOPMENT E	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-ECON DEV	IN14806211	08/26/2024	2.28	53317	.00	0	
100-56820-30	ECONOMIC DEVELOPMENT E	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-ECNOMIC DEVELOPEMENT	2024-07	08/16/2024	.89	53282	.00	0	
100-56820-30	ECONOMIC DEVELOPMENT E	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-ECNOMIC DEVELOPEMENT	Q1445668	08/16/2024	.37	53282	.00	0	
Total 10056820300:							3.92		.00		
100-56820-42	PRINT MATERIALS	2163	EVANSVILLE CHAMBER O	BROCHURES FOR BIKE THE BARN	04229-43940	08/01/2024	270.00	53157	.00	0	
Total 10056820420:							270.00		.00		
100-56840-21	PROFESSIONAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-COMMUNITY PLANNING	60640	08/09/2024	33.00	53210	.00	0	
100-56840-21	PROFESSIONAL SERVICES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-COMM DEV/PLAN	Q1445668	08/16/2024	.02	53282	.00	0	
Total 10056840210:							33.02		.00		
100-56840-30	COMMUNITY DEVELOP EXPE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-COMM							

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				DEV/PLAN	IN14795588	08/26/2024	7.42	53317	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-COMM	IN14806211	08/26/2024	45.02	53317	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	1652	C & M PRINTING	DEV/PLAN COIL BINDING ONLY SMART GROWTH PLAN	74344	08/09/2024	119.67	53207	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM ECON DEVL	2336729010	08/26/2024	13.70	53306	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-ECON. DEV	0670528331	08/26/2024	87.76	53351	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP	37061187	08/01/2024	9.48	53164	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-COMM	2024-07	08/16/2024	.06	53282	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	2763	QUADIENT FINANCE USA I	DEV/PLAN MONTHLY POSTAGE-COMM	2024-07	08/16/2024	12.18	53282	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	2763	QUADIENT FINANCE USA I	DEV/PLAN MONTHLY POSTAGE-COMM	Q1445668	08/16/2024	5.01	53282	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	922873	APG OF SOUTHERN WISC	DEV/PLAN PUBLIC HEARING - CONDITIONAL USE, LAND DIVISION, REZONING	345109	08/01/2024	38.15	53145	.00	0	
Total 10056840300:							338.45		.00		
100-56880-30	HISTORIC PRESERVATION EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-HIST PRES	IN14795588	08/26/2024	3.18	53317	.00	0	
100-56880-30	HISTORIC PRESERVATION EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-HIST PRES	IN14806211	08/26/2024	19.27	53317	.00	0	
100-56880-30	HISTORIC PRESERVATION EX	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-HISTORIC PRES.	2024-07	08/16/2024	10.43	53282	.00	0	
100-56880-30	HISTORIC PRESERVATION EX	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-HISTORIC PRES.	Q1445668	08/16/2024	4.29	53282	.00	0	
Total 10056880300:							37.17		.00		
110-56820-410	ECONOMIC DEVELOPMENT M	2163	EVANSVILLE CHAMBER O	ANNUAL PRINGIN COST THROUGH CANVA	04251-41140	08/26/2024	280.00	53311	.00	0	
110-56820-410	ECONOMIC DEVELOPMENT M	9222	SUE BERG	EVENT MARKETING FOR 9-13-2024	2024-08	08/26/2024	29.90	53346	.00	0	
110-56820-410	ECONOMIC DEVELOPMENT M	3744	OUR WISCONSIN MAGAZI	1/6 PAGE AD	5188	08/01/2024	646.00	53175	.00	0	
Total 11056820410:							955.90		.00		
200-52220-21	EMS PROFESSIONAL SERVIC	3955	PROFESSIONAL PEST CO	MONTHLY PEST CONTROL-EMS BLDG	814205	08/26/2024	32.00	53341	.00	0	
Total 20052220210:							32.00		.00		
200-52220-31	EMS OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-EMS	IN14795588	08/26/2024	.07	53317	.00	0	
200-52220-31	EMS OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-EMS	IN14806211	08/26/2024	.41	53317	.00	0	
200-52220-31	EMS OFFICE SUPPLIES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-EMS	2024-07	08/16/2024	9.74	53282	.00	0	
200-52220-31	EMS OFFICE SUPPLIES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-EMS	Q1445668	08/16/2024	4.00	53282	.00	0	

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Total 20052220310:							14.22		.00		
200-52220-34	EMS MED SUPPLIES & EQUIP	5253	WELDERS SUPPLY COMP	DUSP OXYGEN 387L 13CF	3099732	08/01/2024	64.51	53197	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	5253	WELDERS SUPPLY COMP	D USP OXY	3104646	08/09/2024	153.04	53252	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	IV SOLUTION, SODIUM CHOLORIDE	85439127	08/09/2024	145.60	53206	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	GLOVES, KC500 PURPLE NITRILE	85439127	08/09/2024	118.70	53206	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	REGULATOR MINI CGA870	85439127	08/09/2024	57.58	53206	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	GLUCAGON 1MG	85439127	08/09/2024	409.98	53206	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	TYLENOL EXTRA STRENGTH	85439127	08/09/2024	41.79	53206	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	THERMAL PAPER 80 MM	85439127	08/09/2024	53.99	53206	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	BANDAGE OLAES 4 IN	85439127	08/09/2024	55.74	53206	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	ELECTROIDE, WHITE SENSOR CENTER STUD	85439127	08/09/2024	190.80	53206	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	ELASTIC BANDAGE	85439127	08/09/2024	49.50	53206	.00	0	
Total 20052220340:							1,341.23		.00		
200-52220-34	EMS AMBULANCE FUEL	922831	CONSUMERS COOP OIL C	EMS - FUEL	154781-0724	08/09/2024	759.07	53211	.00	0	
Total 20052220343:							759.07		.00		
200-52220-35	EMS AMBULANCE MAINTENA	2542	GORDIE BOUCHER OF JA	CHANGE ENGINE OIL & FILTER, KIT - ELEMENT & GASKET - OIL FILTER, REPLACE FUEL FILTER	676824	08/26/2024	114.95	53316	.00	0	
200-52220-35	EMS AMBULANCE MAINTENA	2542	GORDIE BOUCHER OF JA	DIAG CHECK ENGINE LIGHT ON, SELF TEST, FIND MAF READING CODES	674015	08/09/2024	516.26	53224	.00	0	
Total 20052220350:							631.21		.00		
200-52220-35	EMS BUILDING MAINT & REPA	1060	EVANSVILLE HARDWARE	HI-VELOCITY FLR FN 18" BK	K28877	08/09/2024	56.99	53220	.00	0	
200-52220-35	EMS BUILDING MAINT & REPA	1060	EVANSVILLE HARDWARE	DEHUMIDIFIER 50PT	K28877	08/09/2024	329.99	53220	.00	0	
200-52220-35	EMS BUILDING MAINT & REPA	1060	EVANSVILLE HARDWARE	FILTER AIR PLEAT	K28878	08/09/2024	20.97	53220	.00	0	
200-52220-35	EMS BUILDING MAINT & REPA	1060	EVANSVILLE HARDWARE	EX CORD 12/3SJTW YL 25	K28882	08/09/2024	34.99	53220	.00	0	
Total 20052220355:							442.94		.00		
200-52220-36	EMS COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM EMS	2336729010	08/26/2024	13.70	53306	.00	0	
200-52220-36	EMS COMMUNICATIONS	2630	GENERAL COMMUNICATI	GCI BATTERY 7.2V	332215	08/09/2024	1,365.00	53222	.00	0	
200-52220-36	EMS COMMUNICATIONS	2630	GENERAL COMMUNICATI	GCI VATTERY 7.4V	332215	08/09/2024	126.00	53222	.00	0	
200-52220-36	EMS COMMUNICATIONS	2630	GENERAL COMMUNICATI	KENWOOD VHF HELICAL ANTENNA 146-162 MHZ	332215	08/09/2024	60.00	53222	.00	0	
200-52220-36	EMS COMMUNICATIONS	2630	GENERAL COMMUNICATI	KENWOOD SPRING ACTION BELT CLIP	332215	08/09/2024	124.60	53222	.00	0	

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200-52220-36	EMS COMMUNICATIONS	2630	GENERAL COMMUNICATI	GCI SIX UNIT RAPID RATE BANK CHARGER	332215	08/09/2024	458.33	53222	.00	0	
200-52220-36	EMS COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-EMS	0670716440	08/26/2024	123.91	53351	.00	0	
200-52220-36	EMS COMMUNICATIONS	1090	AT&T	MONTHLY AT&T CHARGES-EMS	6088822281-	08/16/2024	17.60	53259	.00	0	
200-52220-36	EMS COMMUNICATIONS	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP	37061187	08/01/2024	33.79	53164	.00	0	
Total 20052220361:							2,322.93		.00		
200-52220-36	EMS UTILITIES	5160	CITY OF EVANSVILLE	EMS - W & L Bill	2024-07	08/08/2024	536.45	2044	.00	0	
200-52220-36	EMS UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE	00003-0724	08/01/2024	9.57	53196	.00	0	
200-52220-36	EMS UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE	00007-0724	08/01/2024	12.40	53196	.00	0	
200-52220-36	EMS UTILITIES	1730	CHARTER COMMUNICATI	MONTHLY CHARTER BUSINESS SERVICE	0035901080	08/16/2024	56.09	53262	.00	0	
Total 20052220362:							614.51		.00		
210-55700-25	LIBRARY- IT MAINT & REPAIR	7888	MIDWEST TAPE LLC	HOOPLA DIGITAL SERVICES JULY	505842088	08/09/2024	599.87	53236	.00	0	
Total 21055700251:							599.87		.00		
210-55700-31	LIBRARY OFFICE SUPPLIES	4600	STAPLES BUSINESS CRE	PENCIL SHARPENER, THERMAL CASH ROLLS, FILE FOLDERS	7001512142	08/09/2024	52.50	53242	.00	0	
210-55700-31	LIBRARY OFFICE SUPPLIES	4600	STAPLES BUSINESS CRE	BATTERY, NOTE PADS, COPY PAPER, DRY ERASE CLEANER	7001512142	08/09/2024	58.09	53242	.00	0	
Total 21055700310:							110.59		.00		
210-55700-31	LIBRARY COPIER SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-LIBRARY	IN14509848	08/26/2024	63.16	53317	.00	0	
210-55700-31	LIBRARY COPIER SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-LIBRARY	IN14574616	08/26/2024	109.71	53317	.00	0	
210-55700-31	LIBRARY COPIER SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES	IN14770681	08/01/2024	81.66	53162	.00	0	
210-55700-31	LIBRARY COPIER SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES	IN14785791	08/16/2024	156.99	53272	.00	0	
Total 21055700312:							411.52		.00		
210-55700-31	LIBRARY POSTAGE	8060	PETTY CASH-EAGER FRE	POSTAGE	2024-08	08/01/2024	5.38	53176	.00	0	
Total 21055700313:							5.38		.00		
210-55700-35	BLDG MAINTENANCE & REPAI	1776	CINTAS	3X5 ACTIVE SCRAPER	4201332939	08/16/2024	13.78	53263	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	1776	CINTAS	3X10 BLACK MAT	4201332939	08/16/2024	22.88	53263	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	1776	CINTAS	3X5 BLACK MAT	4201332939	08/16/2024	5.15	53263	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	1776	CINTAS	4X6 BLACK MAT	4201332939	08/16/2024	9.55	53263	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	3375	MCCANN'S ROOTER SEW	OBSTRUCTION FROM CLEANOUT IN							

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				WALL BATHROOM ON RIGHT UNISEX BATHROOMS	18136	08/26/2024	195.00	53331	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	4600	STAPLES BUSINESS CRE	TOILET PAPER, EXPO WHITEBOARD CARE DRY ERASE CLEANER, COASTWIDE PAPER TOWELS	7001512142	08/09/2024	85.11	53242	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	921619	GOLZ ELECTRIC	CHECKING CIRCUIT FOR OFFICE	3841	08/01/2024	90.00	53160	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	922933	NORSE LAWN SERVICE LL	MOWING	208	08/01/2024	150.00	53174	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	923003	COVERALL NORTH AMERI	COMMERCIAL CLEANING SERVICES - BILLED ON BEHALF OF R & R CLEANING SERVICE LLC	1240218699	08/09/2024	1,087.00	53214	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	923011	HOH WATER TECHNOLOG	5 GALLON TIGHTHEAD PAIL	681229	08/01/2024	600.01	53165	.00	0	
Total 21055700355:							2,258.48		.00		
210-55700-36	LIBRARY COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM LIBRARY	0073605080	08/26/2024	45.27	53306	.00	0	
210-55700-36	LIBRARY COMMUNICATIONS	1090	AT&T	MONTHLY AT&T CHARGES-LIB	6088822281-	08/16/2024	17.62	53259	.00	0	
210-55700-36	LIBRARY COMMUNICATIONS	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP	37061187	08/01/2024	73.49	53164	.00	0	
Total 21055700361:							136.38		.00		
210-55700-36	LIBRARY UTILITIES	5160	CITY OF EVANSVILLE	LIBRARY - W & L Bill	2024-07	08/08/2024	1,591.20	2044	.00	0	
Total 21055700362:							1,591.20		.00		
210-55700-36	LIBRARY FUEL	5600	WE ENERGIES	MONTHLY GAS SERVICE	00001-0724	08/01/2024	431.00	53196	.00	0	
Total 21055700363:							431.00		.00		
210-55700-37	LIBRARY ADULT BOOKS	7680	HARLEQUIN READER SER	ADULT BOOKS	209840768-0	08/26/2024	30.76	53318	.00	0	
210-55700-37	LIBRARY ADULT BOOKS	922823	KANOPY INC.	ADULT BOOKS	410373-PPU	08/09/2024	32.30	53228	.00	0	
Total 21055700371:							63.06		.00		
210-55700-37	LIBRARY CHILDREN'S BOOKS	7890	MIDAMERICA BOOKS	CHILDRENS BOOKS-VARIOUS TITLES	0043180	08/09/2024	559.80	53234	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON TALES FROM THE ODYSSEY	7375-0715	08/09/2024	5.99	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON TALES FROM THE ODYSSEY PART 1	7375-0715	08/09/2024	7.29	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON THE ARISTOKITTENS	7375-0715	08/09/2024	5.69	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON THE ARISTOKITTENS 2	7375-0715	08/09/2024	5.75	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON THE ARISTOKITTENS 1	7375-0715	08/09/2024	5.72	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON PUDDN'HEAD WILSON & THOSE EXTRAORDINARY	7375-0715	08/09/2024	20.60	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON ULTIMATE BUGOPEDIA 2ND EDITION	2394-0714	08/09/2024	21.14	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON POND LIFE	2394-0714	08/09/2024	8.68	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON COOPAY 16 PIECES BUG							

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				VIEWER CRITTER INSECT	2394-0714	08/09/2024	11.86	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON AIXPI MAGNIFYING GLASS WITH LIGHT	2394-0714	08/09/2024	8.98	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON EXPO LOW ODER DRY ERASE MARKERS	2394-0714	08/09/2024	15.96	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	7250	PLAYAWAY PRODUCTS LL	CHILDREN'S BOOKS	469536	08/01/2024	322.95	53178	.00	0	
Total 21055700372:							1,000.41		.00		
210-55700-37	LIBRARY PROGRAMMING SUP	9017	US BANK	AMERICAN BUTTON	2394-0715	08/09/2024	97.65	2013244	.00	0	
210-55700-37	LIBRARY PROGRAMMING SUP	921751	MARIE MESSINGER	STORYTIME-BABY/EVENING, DISCUSSION	2024-08	08/26/2024	30.00	53330	.00	0	
210-55700-37	LIBRARY PROGRAMMING SUP	921751	MARIE MESSINGER	STORYTIME-BABY/EVENING, DISCUSSION	2024-07	08/09/2024	75.00	53230	.00	0	
Total 21055700376:							202.65		.00		
210-55700-38	LIBRARY GRANT EXPENDITU	9017	US BANK	AMAZON THE WOMEN	2394-0701	08/09/2024	24.28	2013244	.00	0	
210-55700-38	LIBRARY GRANT EXPENDITU	5035	U S CELLULAR	MONTHLY CELL PHONE SERVICE	0669484064	08/16/2024	51.12	53291	.00	0	
Total 21055700385:							75.40		.00		
220-54640-34	CEMETERY FUEL	1681	CASEY'S BUSINESS MAST	CEMETERY FUEL W/ DISCOUNT	QN366-0724	08/01/2024	135.17	53149	.00	0	
220-54640-34	CEMETERY FUEL	1681	CASEY'S BUSINESS MAST	CEMETERY FUEL W/ DISCOUNT	QN366-0724	08/01/2024	297.56	53149	.00	0	
Total 22054640343:							432.73		.00		
220-54640-35	CEMETERY MAINT EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-CEMETERY	IN14795588	08/26/2024	.41	53317	.00	0	
220-54640-35	CEMETERY MAINT EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-CEMETERY	IN14806211	08/26/2024	2.49	53317	.00	0	
220-54640-35	CEMETERY MAINT EXP	3456	MID-STATE EQUIPMENT	BLOWER HSG ASSY JERK0812	I55994	08/26/2024	463.90	53333	.00	0	
220-54640-35	CEMETERY MAINT EXP	3940	POMP'S TIRE SERVICE IN	LAWN & GARDEN REPAIR	540191987	08/16/2024	45.17	53280	.00	0	
220-54640-35	CEMETERY MAINT EXP	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-CEMETERY	2024-07	08/16/2024	.39	53282	.00	0	
220-54640-35	CEMETERY MAINT EXP	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-CEMETERY	Q1445668	08/16/2024	.16	53282	.00	0	
220-54640-35	CEMETERY MAINT EXP	922742	WISCONSIN ALLIANCE OF	CEMETERY MGMT COURSE - ELLE DALTON	2024 ELLE	08/06/2024	179.00	53203	.00	0	
220-54640-35	CEMETERY MAINT EXP	923012	DAN JOHNSON	STRAW BALES	2024-07	08/09/2024	75.00	53217	.00	0	
Total 22054640350:							766.52		.00		
220-54640-36	CEMETERY UTILITIES EXPEN	5160	CITY OF EVANSVILLE	Cemetery- W & L Bill	2024-07	08/08/2024	100.79	2044	.00	0	
Total 22054640360:							100.79		.00		

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220-54640-36	CEMETERY COMMUNICATION	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-CEMETERY	0670492299	08/26/2024	56.49	53351	.00	0	
Total 22054640361:							56.49		.00		
230-57960-83	465 W MAIN STREET	3407	DIRTY DUCTS CLEANING	REMEDATION PER PROPOSAL DATED 5/28/24	49864	08/09/2024	5,245.00	53218	.00	0	
Total 23057960831:							5,245.00		.00		
250-57900-80	Land Acquisition/Right of Way	5160	CITY OF EVANSVILLE	W&L FOR 170 E CHURCH-1586-10	1586-10-7	08/16/2024	12.36	53264	.00	0	
250-57900-80	Land Acquisition/Right of Way	5160	CITY OF EVANSVILLE	W&L FOR 170 E CHURCH-1587-10	1587-10-7	08/16/2024	19.61	53264	.00	0	
250-57900-80	Land Acquisition/Right of Way	5160	CITY OF EVANSVILLE	W&L FOR 170 E CHURCH-5106-10	5106-10-7	08/16/2024	71.99	53264	.00	0	
Total 25057900801:							103.96		.00		
300-1221200	SPEC ASSESSMENT HELD BY	5160	GILBERT & DIANE SKINNE	SEPCIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-761	SPECIAL AS	08/01/2024	370.38	53159	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	ELLYN PAUL	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-788	SPECIAL AS	08/01/2024	55.45	53156	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	THOMAS RUNDE	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-426	SPECIAL AS	08/01/2024	43.48	53189	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	MNM RENTALS LLC	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-639	SPECIAL AS	08/01/2024	30.05	53173	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	EDWARD & TAMI VROMAN	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-500	SPECIAL AS	08/01/2024	260.22	53155	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	THOMAS & VICKIE ARNES	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-960	SPECIAL AS	08/01/2024	195.68	53188	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	GORCES LLC	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-330	SPECIAL AS	08/01/2024	147.70	53161	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	CHERYL & THOMAS RUND	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-514	SPECIAL AS	08/01/2024	118.95	53151	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	RONI JO'S RENTALS LLC	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-795	SPECIAL AS	08/01/2024	111.21	53184	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	JAMES GALLMAN	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-762	SPECIAL AS	08/01/2024	108.69	53166	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	MICHAEL & JULIE SCARM	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-798	SPECIAL AS	08/01/2024	79.47	53171	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	MARY BRZEZINSKI	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-513	SPECIAL AS	08/01/2024	56.69	53168	.00	0	
Total 3001221200:							1,577.97		.00		
400-53300-84	PW Equipment Purchase	2630	GENERAL COMMUNICATI	KENWOOD HF	334970	08/09/2024	460.00	53222	.00	0	
400-53300-84	PW Equipment Purchase	2630	GENERAL COMMUNICATI	METRA RELAY	334970	08/09/2024	15.00	53222	.00	0	
400-53300-84	PW Equipment Purchase	2630	GENERAL COMMUNICATI	PULSE LARSEN 3/4" HOLE MOUNT	334970	08/09/2024	25.95	53222	.00	0	
400-53300-84	PW Equipment Purchase	2630	GENERAL COMMUNICATI	RF IND UHF MALE CONNECTOR FOR RG58/U	334970	08/09/2024	9.55	53222	.00	0	
400-53300-84	PW Equipment Purchase	2630	GENERAL COMMUNICATI	PULSE LARSON VHF ANTENNA W/O							

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				CABLES	334970	08/09/2024	22.80	53222	.00	0	
400-53300-84	PW Equipment Purchase	2630	GENERAL COMMUNICATI	PROGRAMMING OF RADIO	334970	08/09/2024	20.00	53222	.00	0	
400-53300-84	PW Equipment Purchase	2630	GENERAL COMMUNICATI	EQUIPEMENT	334970	08/09/2024	26.95	53222	.00	0	
400-53300-84	PW Equipment Purchase	2630	GENERAL COMMUNICATI	NCG VEHICLE SPECIFIC MOUNT FOR FORD F-150	334970	08/09/2024	200.00	53222	.00	0	
400-53300-84	PW Equipment Purchase	2630	GENERAL COMMUNICATI	INSTALLATION OF RADIO INTO 2023 F150 AT GENCOMM	334970	08/09/2024					
Total 40053300840:							780.25		.00		
400-53300-86	PW Road Construction	4165	ROCK ROAD COMPANIES I	2024 ALMERON RECONSTRUCTION	#2	08/26/2024	48,791.73	53344	.00	2024008	
400-53300-86	PW Road Construction	4165	ROCK ROAD COMPANIES I	2024 WALKER STREET	#2	08/26/2024	17,640.63	53344	.00	2024009	
400-53300-86	PW Road Construction	4990	TOWN & COUNTRY ENGIN	2024 STREET AND UTILITY IMPROVEMENTS	26956	08/09/2024	4,282.41	53246	.00	2024008	
400-53300-86	PW Road Construction	4990	TOWN & COUNTRY ENGIN	2024 STREET AND UTILITY IMPROVEMENTS	26956	08/09/2024	1,548.30	53246	.00	2024009	
Total 40053300860:							72,263.07		.00		
400-55720-80	Park Improvements	922777	CORPORATE CONTRACT	WEST SIDE PARK	22423-21	08/09/2024	30,995.70	53213	.00	2022001	
Total 40055720803:							30,995.70		.00		
400-55720-84	PARK EQUIP PURCHASE	90431	DEERE & COMPANY	GATOR#TH 6X4 GAS MODEL YEAR 2024	117637466	08/16/2024	13,299.00	53267	.00	2024003	
400-55720-84	PARK EQUIP PURCHASE	90431	DEERE & COMPANY	DELUXE CARGO BOX WITH BRAKE AND TAILLIGHT	117637466	08/16/2024	573.00	53267	.00	2024003	
400-55720-84	PARK EQUIP PURCHASE	90431	DEERE & COMPANY	REAR BUMPER	117637466	08/16/2024	260.01	53267	.00	2024003	
400-55720-84	PARK EQUIP PURCHASE	90431	DEERE & COMPANY	FRONT BUMPER AND BRUSH GUARD	117637466	08/16/2024	480.43	53267	.00	2024003	
400-55720-84	PARK EQUIP PURCHASE	90431	DEERE & COMPANY	MSRP% DISCOUNT	117637466	08/16/2024	2,484.11-	53267	.00	2024003	
Total 40055720840:							12,128.33		.00		
400-55730-80	POOL Improvements	922777	CORPORATE CONTRACT	POOL RENOVATION	22423-21	08/09/2024	57,563.44	53213	.00	2022002	
Total 40055730803:							57,563.44		.00		
600-53500-18	RECOGNITION PROGRAM	9017	US BANK	AMAZON POPCORN PACKS FOR POPCORN MACHINE	3774-0630-2	08/09/2024	48.98	2013244	.00	0	
Total 60053500180:							48.98		.00		
600-53500-21	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORUS, SOLIDS	PS-INV3539	08/09/2024	45.00	53204	.00	0	
600-53500-21	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB							

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600-53500-21	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	FILTRATION/NITROGEN,PHOSPHORU S, SOLIDS	PS-INV3552	08/16/2024	45.00	53255	.00	0	
600-53500-21	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORU S, SOLIDS	PS-INV3564	08/16/2024	118.50	53255	.00	0	
600-53500-21	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORU S, SOLIDS	PS-INV3575	08/26/2024	237.50	53299	.00	0	
Total 60053500214:							446.00		.00		
600-53500-21	SLUDGE HAULING	5104	UNITED LIQUID WASTE RE	CAKE WASTE PICK UP	50925	08/09/2024	560.00	53248	.00	0	
Total 60053500215:							560.00		.00		
600-53500-25	WWTP IT MAINT & REPAIR	9017	US BANK	STAPLES EPSON T322 BLACK/C	1069-0719	08/09/2024	53.99	2013244	.00	0	
Total 60053500251:							53.99		.00		
600-53500-31	WWTP GEN OFFICE SUPPLIE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-WWTP OFFICE	IN14795588	08/26/2024	.01	53317	.00	0	
600-53500-31	WWTP GEN OFFICE SUPPLIE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-WWTP OFFICE	IN14806211	08/26/2024	.06	53317	.00	0	
Total 60053500310:							.07		.00		
600-53500-34	WWTP FUEL	1681	CASEY'S BUSINESS MAST	WWTP FUEL W/ DISCOUNT	QN366-0724	08/01/2024	89.60	53149	.00	0	
600-53500-34	WWTP FUEL	922831	CONSUMERS COOP OIL C	WWTP FUEL	154771-0724	08/09/2024	16.87	53211	.00	0	
600-53500-34	WWTP FUEL	922831	CONSUMERS COOP OIL C	WWTP FUEL	154771-0724	08/09/2024	13.97	53211	.00	0	
600-53500-34	WWTP FUEL	922831	CONSUMERS COOP OIL C	WWTP FUEL	154771-0724	08/09/2024	36.00	53211	.00	0	
600-53500-34	WWTP FUEL	922831	CONSUMERS COOP OIL C	WWTP FUEL	154771-0724	08/09/2024	27.86	53211	.00	0	
600-53500-34	WWTP FUEL	922831	CONSUMERS COOP OIL C	WWTP FUEL	154771-0724	08/09/2024	33.13	53211	.00	0	
600-53500-34	WWTP FUEL	922831	CONSUMERS COOP OIL C	WWTP FUEL	154771-0724	08/09/2024	60.01	53211	.00	0	
600-53500-34	WWTP FUEL	922831	CONSUMERS COOP OIL C	WWTP FUEL	154771-0724	08/09/2024	41.00	53211	.00	0	
600-53500-34	WWTP FUEL	922831	CONSUMERS COOP OIL C	WWTP FUEL	154771-0724	08/09/2024	38.00	53211	.00	0	
Total 60053500343:							356.44		.00		
600-53500-35	WWTP PLANT MAINT & REPAI	1062	SJE	ELEC SENIOR SERVICE	CD99537424	08/16/2024	364.50	53288	.00	0	
600-53500-35	WWTP PLANT MAINT & REPAI	1062	SJE	MILEAGE	CD99537424	08/16/2024	36.80	53288	.00	0	
600-53500-35	WWTP PLANT MAINT & REPAI	923014	MIGRATORY BIRD MANAG	AGRILASER 500 HANDHELD LASER PROPOSAL	2024-08	08/16/2024	2,650.00	53278	.00	0	
Total 60053500355:							3,051.30		.00		
600-53500-36	WWTP COMMUNICATIONS	1730	CHARTER COMMUNICATI	MONTHLY CHARTER SEWER	2336729010	08/26/2024	20.55	53306	.00	0	

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600-53500-36	WWTP COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM WWTP	0073902080	08/26/2024	150.25	53306	.00	0	
600-53500-36	WWTP COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE- WWTP	0670492299	08/26/2024	42.48	53351	.00	0	
Total 60053500361:							213.28		.00		
600-53500-36	WWTP ELECTRIC/WATER EXP	5160	CITY OF EVANSVILLE	Disposal plant - W & L Bill	2024-07	08/08/2024	5,743.16	2044	.00	0	
Total 60053500362:							5,743.16		.00		
600-53500-36	WWTP NATURAL GAS EXP	5600	WE ENERGIES	MONTHLY GAS SERVICE	00008-0724	08/09/2024	26.92	53251	.00	0	
Total 60053500363:							26.92		.00		
600-53500-74	CLEAN WATER REBATE PROG	922872	MATTHIAS JAMES	WATER SOFTENER REBATE	2024 REFUN	08/01/2024	558.00	53169	.00	0	
600-53500-74	CLEAN WATER REBATE PROG	922872	PHILLIPS CONTRACTING	WATER SOFTENER REBATE	2024 REFUN	08/01/2024	548.60	53177	.00	0	
600-53500-74	CLEAN WATER REBATE PROG	922872	PHILLIPS CONTRACTING	WATER SOFTENER REBATE	2024 REFUN	08/01/2024	548.60	53177	.00	0	
Total 60053500741:							1,655.20		.00		
600-53510-85	STREET RECONSTRUCTION	4165	ROCK ROAD COMPANIES I	2024 ALMERON RECONSTRUCTION	#2	08/26/2024	83,232.96	53344	.00	2024008	
600-53510-85	STREET RECONSTRUCTION	4165	ROCK ROAD COMPANIES I	2024 WALKER STREET	#2	08/26/2024	8,820.30	53344	.00	2024009	
600-53510-85	STREET RECONSTRUCTION	4990	TOWN & COUNTRY ENGIN	2024 STREET AND UTILITY IMPROVEMENTS	26956	08/09/2024	7,305.29	53246	.00	2024008	
600-53510-85	STREET RECONSTRUCTION	4990	TOWN & COUNTRY ENGIN	2024 STREET AND UTILITY IMPROVEMENTS	26956	08/09/2024	774.15	53246	.00	2024009	
Total 60053510850:							100,132.70		.00		
600-53520-36	LIFT STATION UTILITIES	5160	CITY OF EVANSVILLE	Lift pump - W & L Bill	2024-07	08/08/2024	1,833.90	2044	.00	0	
600-53520-36	LIFT STATION UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE	00006-0724	08/09/2024	14.47	53251	.00	0	
Total 60053520360:							1,848.37		.00		
610-53580-21	PROFESSIONAL SERVICES	8947	VERSATILE MACHINE & W	REPAIR STROM SEWER GRATE	2024-07	08/16/2024	100.00	53294	.00	0	
Total 61053580210:							100.00		.00		
610-53580-30	WATERWAY MAINTENANCE	3640	NELSON YOUNG LUMBER	2X6 10# #1 SYP PT GROUND CONTACT 4A	174390	08/09/2024	978.00	53238	.00	2024039	
610-53580-30	WATERWAY MAINTENANCE	9433	JEWELL ASSOC ENGINEE	LAKE LEOTA DAM REPAIRS	16451	08/09/2024	1,785.77	53227	.00	2024039	
610-53580-30	WATERWAY MAINTENANCE	922803	LUNDA CONSTRUCTION C	2024 LAKE LEOTA DAM REPAIRS	3	08/26/2024	286,589.59	53329	.00	2024039	

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Total 61053580301:							289,353.36		.00		
610-53580-34	STORMWATER SUPPLIES & E	1990	THE DELONG CO INC	TORDON RTU	3025255	08/09/2024	39.63	53243	.00		0
Total 61053580340:							39.63		.00		
610-53580-35	STORMWATER EQUIP MAINT	3940	POMP'S TIRE SERVICE IN	IND MT/DMT PUN 15/16" LOOSE-SHOP	540191405	08/26/2024	51.00	53340	.00		0
610-53580-35	STORMWATER EQUIP MAINT	3940	POMP'S TIRE SERVICE IN	H29-9.0-15 NEW RIB 16PLY	540191405	08/26/2024	337.50	53340	.00		0
610-53580-35	STORMWATER EQUIP MAINT	3940	POMP'S TIRE SERVICE IN	IND TUBE	540191405	08/26/2024	36.56	53340	.00		0
610-53580-35	STORMWATER EQUIP MAINT	3940	POMP'S TIRE SERVICE IN	INDUSTR L SCRAP DISPOSAL FEE	540191405	08/26/2024	8.00	53340	.00		0
610-53580-35	STORMWATER EQUIP MAINT	3940	POMP'S TIRE SERVICE IN	COMMERCIAL SHOP/SERVICE SUPPLIES	540191405	08/26/2024	6.00	53340	.00		0
Total 61053580350:							439.06		.00		
610-53580-85	STWT ROAD CONSTRUCTION	4165	ROCK ROAD COMPANIES I	2024 ALMERON RECONSTRUCTION	#2	08/26/2024	57,402.04	53344	.00	2024008	
610-53580-85	STWT ROAD CONSTRUCTION	4990	TOWN & COUNTRY ENGIN	2024 STREET AND UTILITY IMPROVEMENTS	26956	08/09/2024	5,038.13	53246	.00	2024008	
Total 61053580850:							62,440.17		.00		
620-2221000	Current Portion, L-T Debt	5520	WPPI ENERGY	AMI PROJECT LOAN PAYMENT	42-70024	08/28/2024	2,536.72	2052	.00		0
Total 6202221000:							2,536.72		.00		
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 8/9/2024	PR0809241	08/20/2024	1,212.65	2049	.00		0
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 8/9/2024	PR0809241	08/20/2024	283.60	2049	.00		0
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 8/9/2024	PR0809241	08/20/2024	283.60	2049	.00		0
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/26/2024	PR0726241	08/07/2024	1,292.21	2042	.00		0
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/26/2024	PR0726241	08/07/2024	302.20	2042	.00		0
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/26/2024	PR0726241	08/07/2024	302.20	2042	.00		0
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/12/2024	PR0712241	08/01/2024	1,027.91	2035	.00		0
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/12/2024	PR0712241	08/01/2024	240.39	2035	.00		0
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/12/2024	PR0712241	08/01/2024	240.39	2035	.00		0
Total 6202238040:							5,185.15		.00		

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620-52622-00	OPER POWER PURCHASED F	5160	CITY OF EVANSVILLE	Well #1/#2/water - W & L Bill	2024-07	08/08/2024	4,386.52	2044	.00	0	
Total 62052622002:							4,386.52		.00		
620-52631-00	OPER WATER TREATMENT CH	9218	WI STATE LABORATORY O	GROSS ALPHA & BETA, RADIUM, FLORIDE, VOCS IN WATER	782212	08/16/2024	1,231.00	53296	.00	0	
620-52631-00	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	SODIUM HYPOCHLORITE BULK	27552	08/16/2024	898.90	53277	.00	0	
620-52631-00	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	HYDROFLUOSILICIC ACID BULK	27552	08/16/2024	298.56	53277	.00	0	
620-52631-00	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	FUEL SURCHARGE	27552	08/16/2024	30.00	53277	.00	0	
620-52631-00	OPER WATER TREATMENT CH	90802	USA BLUE BOOK	WELL TESTING	INV0036007	08/01/2024	269.95	53191	.00	0	
620-52631-00	OPER WATER TREATMENT CH	90802	USA BLUE BOOK	DPD 4 FOR 10 ML SAMPLE HACH PK OF 100	INV0043241	08/16/2024	31.00	53292	.00	0	
620-52631-00	OPER WATER TREATMENT CH	90802	USA BLUE BOOK	HACH DPD 1 (FREE) FOR 10 ML SAMPLE	INV0043241	08/16/2024	42.04	53292	.00	0	
Total 62052631002:							2,801.45		.00		
620-52651-00	MAINT MAINS	4165	ROCK ROAD COMPANIES I	2024 ALMERON RECONSTRUCTION	#2	08/26/2024	97,583.47	53344	.00	2024008	
620-52651-00	MAINT MAINS	4165	ROCK ROAD COMPANIES I	2024 WALKER STREET	#2	08/26/2024	36,541.30	53344	.00	2024009	
620-52651-00	MAINT MAINS	4990	TOWN & COUNTRY ENGIN	2024 STREET AND UTILITY IMPROVEMENTS	26956	08/09/2024	8,564.82	53246	.00	2024008	
620-52651-00	MAINT MAINS	4990	TOWN & COUNTRY ENGIN	2024 STREET AND UTILITY IMPROVEMENTS	26956	08/09/2024	3,207.20	53246	.00	2024009	
Total 62052651002:							145,896.79		.00		
620-52655-00	MAINT MAINTENANCE OF OT	4990	TOWN & COUNTRY ENGIN	2024 WATER SCADA	26972	08/09/2024	2,657.90	53246	.00	0	
Total 62052655002:							2,657.90		.00		
620-52902-00	OPER ACCOUNTING & COLLE	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP	37061187	08/01/2024	61.20	53164	.00	0	
Total 62052902002:							61.20		.00		
620-52903-00	OPER READING & COLLECTIN	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-W&L	2024-07	08/16/2024	4.28	53282	.00	0	
620-52903-00	OPER READING & COLLECTIN	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-W&L	Q1445668	08/16/2024	1.76	53282	.00	0	
Total 62052903002:							6.04		.00		
620-52921-00	OPER OFFICE SUPPLIES & EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-W&L OFFICE	IN14795588	08/26/2024	8.86	53317	.00	0	
620-52921-00	OPER OFFICE SUPPLIES & EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-W&L OFFICE	IN14806211	08/26/2024	53.73	53317	.00	0	
620-52921-00	OPER OFFICE SUPPLIES & EX	9196	ANSER SERVICES	BASE RATE	10395-08122	08/16/2024	331.96	53257	.00	0	
620-52921-00	OPER OFFICE SUPPLIES & EX	1090	AT&T	MONTHLY AT&T CHARGES-OPER OFFICE EXP	6088822281-	08/16/2024	8.81	53259	.00	0	

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620-52921-00	OPER OFFICE SUPPLIES & EX	3956	PROFESSIONAL BUSINES	#10 REGULAR ENVELOPE - PRINT 2 SIDES	120731	08/01/2024	162.68	53179	.00	0	
620-52921-00	OPER OFFICE SUPPLIES & EX	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-W&L OFFICE	2024-07	08/16/2024	70.23	53282	.00	0	
620-52921-00	OPER OFFICE SUPPLIES & EX	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-W&L OFFICE	Q1445668	08/16/2024	28.86	53282	.00	0	
Total 62052921002:							665.13		.00		
620-52930-00	OPER MISC GENERAL EXPEN	5160	CITY OF EVANSVILLE	Water-West/East Buildings - W&L Bill	2024-07	08/08/2024	414.47	2044	.00	0	
620-52930-00	OPER MISC GENERAL EXPEN	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM W&L WATER	2336729010	08/26/2024	27.40	53306	.00	0	
620-52930-00	OPER MISC GENERAL EXPEN	1730	TIME WARNER CABLE	CHARTER SPECTRUM W&L WATER	1708302010	08/16/2024	59.99	53290	.00	0	
620-52930-00	OPER MISC GENERAL EXPEN	922873	APG OF SOUTHERN WISC	W & L BIDS	345273	08/16/2024	79.84	53258	.00	0	
620-52930-00	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	W & L BIDS	459193	08/16/2024	48.75	53285	.00	0	
Total 62052930002:							630.45		.00		
620-52930-25	IT SERVICE & EQUIP	9017	US BANK	INK TECHNOLOGIES	9864-0722	08/09/2024	54.86	2013244	.00	0	
Total 62052930251:							54.86		.00		
620-52930-33	PROFESSIONAL DEVELOPME	8833	WI RURAL WATER ASSN I	ATTENDANCE AT TRAINING SESSION 6/4 & 6/6 DON ROBERT	2810	08/01/2024	220.00	53198	.00	0	
620-52930-33	PROFESSIONAL DEVELOPME	922952	WISCONSIN DNR	MUNICIPAL WATERWORKS OPERATOR CERTIFICATION EXAM	2027-07 RO	08/01/2024	50.00	53200	.00	0	
Total 62052930330:							270.00		.00		
620-52933-00	OPER TRANSPORTATIONS EX	2630	GENERAL COMMUNICATI	UTV TRAILER - SETUP	332832	08/16/2024	1,007.60	53270	.00	2024032	
620-52933-00	OPER TRANSPORTATIONS EX	2630	GENERAL COMMUNICATI	2024 CHEV SILVERADO/UTV - SETUP EQUIPMENT	332833	08/16/2024	1,393.05	53270	.00	2024032	
620-52933-00	OPER TRANSPORTATIONS EX	922978	WEX BANK	FUEL PURCHASES	98876237	08/09/2024	345.92	53253	.00	0	
Total 62052933002:							2,746.57		.00		
620-52935-00	MAINT MAINTENANCE OF GE	1230	VESTIS	MAT NYLON RUBBER 4X6	6140425548	08/09/2024	12.00	53250	.00	0	
620-52935-00	MAINT MAINTENANCE OF GE	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140425548	08/09/2024	5.00	53250	.00	0	
620-52935-00	MAINT MAINTENANCE OF GE	1230	VESTIS	FIRST AID SUPPLY	6140425548	08/09/2024	17.99	53250	.00	0	
620-52935-00	MAINT MAINTENANCE OF GE	1230	VESTIS	SERVICE CHARGE	6140425548	08/09/2024	5.00	53250	.00	0	
Total 62052935002:							39.99		.00		
630-1107001	CONSTRUCTION WIP	921619	GOLZ ELECTRIC	PETE'S SERVICE CHANGE OVER	3844	08/09/2024	751.43	53223	.00	0	24-11-0008-E-1
630-1107001	CONSTRUCTION WIP	921619	GOLZ ELECTRIC	BOWLING ALLEY SERVICE	3859	08/26/2024	3,631.95	53315	.00	0	24-11-0008-E-1

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Total 6301107001:							4,383.38		.00		
630-1107002	CONSTRUCTION WIP	5519	WICKERSHAM CONSTRUC	CONCRETE FOR FIRE HYDRANT	2024-07	08/16/2024	525.00	53297	.00	0	24-25-0007-E-1
Total 6301107002:							525.00		.00		
630-1143010	Other Accts Rec.-Solar Buyback	5520	WPPI ENERGY	RENEWABLE ENERGY VOLUME DISCOUNT	42-70024	08/28/2024	20.00	2052	.00	0	
Total 6301143010:							20.00		.00		
630-1150001	INVENTORY - ELECTRIC	8951	DALMARAY CONCRETE P	DALMARAY PAD	63041	08/09/2024	1,084.00	53216	.00	0	
630-1150001	INVENTORY - ELECTRIC	9208	CORE & MAIN LP	VALVE BOX RISER ADJ 2-1/2-12"	V308694	08/09/2024	258.00	53212	.00	0	
630-1150001	INVENTORY - ELECTRIC	9154	FIRST SUPPLY LLC-MADIS	HYDRANT, 6'	14186281-00	08/16/2024	4,350.00	53269	.00	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	ANCHOR ROD EXTENSION	3036504	08/16/2024	560.16	53284	.00	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	ANCHOR ROD , PISA 5/8	3036504	08/16/2024	492.70	53284	.00	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	URD ELBOW ARRESTOR	3038500	08/16/2024	2,993.60	53284	.00	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	WIRE, 4/0-4/0-2/0 AL SWEETBRIAR	3038500	08/16/2024	3,110.00	53284	.00	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	WIRE, 350-350-4/0 AL WESLEYAN	3038500	08/16/2024	4,890.00	53284	.00	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	COUPLING 3" SHUR LOCK II	3039612	08/16/2024	192.00	53284	.00	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	3" FLEXDUCT	3043497	08/26/2024	5,998.40	53343	.00	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	8' DEAD END ARM FIBERGLASS	3043596	08/26/2024	1,733.13	53343	.87	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	CROSSARM FIBERGLASS 8" TANG W/MTG BRKT	3043596	08/26/2024	1,049.47	53343	.53	0	
630-1150001	INVENTORY - ELECTRIC	90092	BORDER STATES ELECTRI	18" EPOXY STICK	928444935	08/16/2024	186.70	53260	.00	0	
630-1150001	INVENTORY - ELECTRIC	90092	BORDER STATES ELECTRI	3 FT FIBER STICK/GCTE15-36 GUY STRAIN INSULATOR	928444935	08/16/2024	231.30	53260	.00	0	
630-1150001	INVENTORY - ELECTRIC	90092	BORDER STATES ELECTRI	OVERHEAD ARRESTOR	928444935	08/16/2024	507.00	53260	.00	0	
630-1150001	INVENTORY - ELECTRIC	90092	BORDER STATES ELECTRI	7FT FIBER STICK/SUY STR INS 5/8X7/8	928449234	08/16/2024	373.90	53260	.00	0	
Total 6301150001:							28,010.36		1.40		
630-2238080	WI SALES TAX	5585	WI DEPT OF REVENUE	MISCELLANEOUS (SALES TAX FOR EXTENDED DUE DATE FOR JULY, 2024 FILING, FOR INTEREST RATE NOT LATE FILING FEE)	1-251-204-44	08/21/2024	106.05	2051	.00	0	
630-2238080	WI SALES TAX	5560	WISCONSIN DEPT OF REV	SALES USE TAX	2024-07 SAL	08/16/2024	35,114.46	2048	.00	0	
630-2238080	WI SALES TAX	5560	WISCONSIN DEPT OF REV	SALES USE TAX	2024-06 SAL	08/07/2024	30,641.28	2043	.00	0	
Total 6302238080:							65,861.79		.00		
630-2253021	DFD CREDITS-PB-ENERGY C	922872	CITY OF EVANSVILLE	WATER SOFTENER REBATE	2024 REFUN	08/09/2024	50.00	53209	.00	0	

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Total 6302253021:							50.00		.00		
630-2253031	PUBLIC BENEFIT REVENUE	91020	SEERA	FOCUS ON ENERGY - JULY PAYMENT	2024-07	08/16/2024	2,440.98	53287	.00	0	
630-2253031	PUBLIC BENEFIT REVENUE	5460	WIS DEPT OF ADMINISTR	PUBLIC BENEFIT FEES-Q4	505-0000092	08/01/2024	7,196.19	53199	.00	0	
Total 6302253031:							9,637.17		.00		
630-41400-00	OPERATING & OTHER REVEN	5560	WISCONSIN DEPT OF REV	SALES USE TAX-DISCOUNT	2024-07 SAL	08/16/2024	282.00-	2048	.00	0	
630-41400-00	OPERATING & OTHER REVEN	5560	WISCONSIN DEPT OF REV	SALES USE TAX-DISCOUNT	2024-06 SAL	08/07/2024	270.84-	2043	.00	0	
Total 63041400001:							552.84-		.00		
630-41442-06	MUNICIPAL GREEN POWER	5520	WPPI ENERGY	GREEN POWER	42-70024	08/28/2024	576.00	2052	.00	0	
Total 63041442062:							576.00		.00		
630-51555-30	POWER PURCHASED	5520	WPPI ENERGY	PURCHASED POWER	42-70024	08/28/2024	605,027.22	2052	.00	0	
Total 63051555300:							605,027.22		.00		
630-51582-30	OPER SUBSTATION EXPENSE	9133	FORSTER ELECTRICAL E	E02-22D UTL ADDITION PLANNING	25458	08/09/2024	2,212.50	53221	.00	2023023	
630-51582-30	OPER SUBSTATION EXPENSE	9133	FORSTER ELECTRICAL E	E02-22C EVA WEST & EAST BAY IMPROVE	25513	08/09/2024	12,200.00	53221	.00	2023023	
630-51582-30	OPER SUBSTATION EXPENSE	90092	BORDER STATES ELECTRI	CRF-17 200:5 0.15 B-1.8*	928672724	08/01/2024	5,423.07	53147	.00	0	
Total 63051582300:							19,835.57		.00		
630-51584-30	OPER UG LINE	9133	FORSTER ELECTRICAL E	E02-24A MULTI YEAR UNIT PRICE CONTRACT	25461	08/09/2024	880.00	53221	.00	2024028	
630-51584-30	OPER UG LINE	9133	FORSTER ELECTRICAL E	E02-24C HWY 14 WISDOT WORK PLAN	25505	08/09/2024	1,282.50	53221	.00	2024028	
630-51584-30	OPER UG LINE	9149	RESCO	POLE TAG 10.5"H X 1.6"W CUSTOM, POLE SIGN 11"HX7"W CUSTOM EMB PRE-CURV	3043164	08/26/2024	2,575.01	53343	.00	2024028	
Total 63051584300:							4,737.51		.00		
630-51588-30	MISC DISTRIBUTION EXPENS	1730	TIME WARNER CABLE	CHARTER SPECTRUM W&L	1708302010	08/16/2024	59.99	53290	.00	0	
630-51588-30	MISC DISTRIBUTION EXPENS	5035	U S CELLULAR	ELECTRIC MONTHLY CELLULAR SERVICE-W&L	0670572822	08/26/2024	99.03	53351	.00	0	
Total 63051588300:							159.02		.00		
630-51593-30	OH LINE MAINTENANCE	9149	RESCO	POLE TAG 10.5"H X 1.6"W CUSTOM, POLE SIGN 11"HX7"W CUSTOM EMB							

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				PRE-CURV	3043164	08/26/2024	2,575.02	53343	.00	2024027	
630-51593-30	OH LINE MAINTENANCE	9149	RESCO	CONN H-TAP CU CF44-1 4SOL-6STR/4SOL-8STR	3043596	08/26/2024	475.76	53343	.24	0	
630-51593-30	OH LINE MAINTENANCE	9149	RESCO	BOLT MACHINE 5/8 X 14	3043596	08/26/2024	199.70	53343	.10	0	
630-51593-30	OH LINE MAINTENANCE	90092	BORDER STATES ELECTRI	MPS - P400Z ANGLE PIN 6IN NYL THREADS	928759898	08/16/2024	29.95	53260	.00	0	
630-51593-30	OH LINE MAINTENANCE	90092	BORDER STATES ELECTRI	PLY 4243 3/4X66FT PLASTIC TAPE	928777954	08/16/2024	398.76	53260	.00	0	
630-51593-30	OH LINE MAINTENANCE	9369	STUART C IRBY CO	ELEM 707YTIE 8' YELLOW GUY GUARD	S014007142.	08/01/2024	92.52	53187	.00	0	
630-51593-30	OH LINE MAINTENANCE	9369	STUART C IRBY CO	ALFO ASC266336 CLAMP AUTO DE	S014032087.	08/26/2024	213.67	53345	.00	0	
Total 63051593300:							3,985.38		.34		
630-51594-30	UG LINE MAINENANCE	922881	USIC LOCATING SERVICE	AFTER HOURS	675572	08/16/2024	42.48	53293	.00	0	
630-51594-30	UG LINE MAINENANCE	922881	USIC LOCATING SERVICE	EMERGENCY NORMAL HOURS	675572	08/16/2024	84.96	53293	.00	0	
630-51594-30	UG LINE MAINENANCE	922881	USIC LOCATING SERVICE	PER TICKET	675572	08/16/2024	1,393.75	53293	.00	0	
630-51594-30	UG LINE MAINENANCE	922881	USIC LOCATING SERVICE	PROJECT TIME	675572	08/16/2024	15.93	53293	.00	0	
630-51594-30	UG LINE MAINENANCE	922881	USIC LOCATING SERVICE	FUEL SURCHARGE	670146FS	08/01/2024	23.40	53192	.00	0	
Total 63051594300:							1,560.52		.00		
630-51596-84	STREET LIGHT EQUIPMENT	9017	US BANK	AMAZON BUSSMAN TL-15PK4 AMP TIME DELAY PLUG FUSES 4 COUNT	9139-0724	08/09/2024	33.45	2013244	.00	0	
Total 63051596840:							33.45		.00		
630-51902-30	ACCT & COLLECTING EXPENS	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP	37061187	08/01/2024	113.65	53164	.00	0	
Total 63051902300:							113.65		.00		
630-51902-36	COMMUNICATION EXPENSE	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM W&L	2336729010	08/26/2024	68.49	53306	.00	0	
630-51902-36	COMMUNICATION EXPENSE	5035	U S CELLULAR	ELECTRIC MONTHLY CELLULAR SERVICE-COURT CLERK	0670337407	08/26/2024	34.24	53351	.00	0	
630-51902-36	COMMUNICATION EXPENSE	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-ECON. DEV	0670528331	08/26/2024	18.48	53351	.00	0	
Total 63051902361:							121.21		.00		
630-51903-30	BILLING SUPLIES AND EXPEN	5520	WPPI ENERGY	SUPPORT SERVICES JUNE	42-70024	08/28/2024	4,215.02	2052	.00	0	
630-51903-30	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	ONLINE PRINT IMAGE ARCHIVING FEE	268446	08/16/2024	1.38	53274	.00	0	
630-51903-30	BILLING SUPLIES AND EXPEN	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-BUILDING SUPPLIES	2024-07	08/16/2024	15.20	53282	.00	0	
630-51903-30	BILLING SUPLIES AND EXPEN	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-BUILDING SUPPLIES	Q1445668	08/16/2024	6.25	53282	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 63051903300:							4,237.85		.00		
630-51920-21	ADMINISTRATIVE PRO SERVI	9133	FORSTER ELECTRICAL E	E02-21C ELECTRIC CONSTRUCTION	25457	08/09/2024	145.00	53221	.00	0	
630-51920-21	ADMINISTRATIVE PRO SERVI	9133	FORSTER ELECTRICAL E	E02-24G TECHNICAL ASSISTANCE	25463	08/09/2024	220.00	53221	.00	0	
Total 63051920210:							365.00		.00		
630-51921-30	OFFICE SUPPLIES & EXPENS	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-OFFICE SUPPLIES	IN14795588	08/26/2024	23.17	53317	.00	0	
630-51921-30	OFFICE SUPPLIES & EXPENS	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-OFFICE SUPPLIES	IN14806211	08/26/2024	140.51	53317	.00	0	
630-51921-30	OFFICE SUPPLIES & EXPENS	9017	US BANK	AMAZON BUHBO FLOATING SHELF WALL MOUNTED	9864-0626	08/09/2024	36.83	2013244	.00	0	
630-51921-30	OFFICE SUPPLIES & EXPENS	9017	US BANK	JXMOX USB C FEMALE TO USB MALE ADAPTER 4 PK	9864-0627	08/09/2024	11.98	2013244	.00	0	
630-51921-30	OFFICE SUPPLIES & EXPENS	9017	US BANK	HOMEXCEL MICROFIBER CLEANING CLOTH	9864-0627	08/09/2024	7.89	2013244	.00	0	
630-51921-30	OFFICE SUPPLIES & EXPENS	9017	US BANK	BIC REVOLUTION CLIC STIC RETRACTABLE BALL PEN	9864-0627	08/09/2024	20.00	2013244	.00	0	
630-51921-30	OFFICE SUPPLIES & EXPENS	9017	US BANK	USPS	9864-0705	08/09/2024	68.00	2013244	.00	0	
630-51921-30	OFFICE SUPPLIES & EXPENS	3956	PROFESSIONAL BUSINES	#10 REGULAR ENVELOPE - PRINT 2 SIDES	120731	08/01/2024	289.17	53179	.00	0	
630-51921-30	OFFICE SUPPLIES & EXPENS	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-OFFICE SUPPLIES	2024-07	08/16/2024	123.15	53282	.00	0	
630-51921-30	OFFICE SUPPLIES & EXPENS	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-OFFICE SUPPLIES	Q1445668	08/16/2024	50.61	53282	.00	0	
Total 63051921300:							771.31		.00		
630-51921-36	COMMUNICATION EXPENSE	9196	ANSER SERVICES	BASE RATE	10395-08122	08/16/2024	616.48	53257	.00	0	
Total 63051921361:							616.48		.00		
630-51926-18	RECOGNITION PROGRAM	9017	US BANK	PIGGLY WIGGLY FOOD	9139-0715	08/09/2024	35.39	2013244	.00	0	
630-51926-18	RECOGNITION PROGRAM	9017	US BANK	TRAPPERS BAR AND GRILL	9139-0718	08/09/2024	72.41	2013244	.00	0	
Total 63051926180:							107.80		.00		
630-51928-30	REGULATORY EXPENSE	90925	PUBLIC SERVICE COMMIS	PSC DIRECT ASSESSMENT-ELECTRIC -1880-CE-107	2406-I-01880	08/01/2024	1,410.28	53180	.00	0	
630-51928-30	REGULATORY EXPENSE	90925	PUBLIC SERVICE COMMIS	PSC DIRECT ASSESSMENT-ELECTRIC -1880-CE-108	2406-I-01880	08/01/2024	2,661.90	53180	.00	0	
630-51928-30	REGULATORY EXPENSE	90925	PUBLIC SERVICE COMMIS	PSC DIRECT ASSESSMENT-ELECTRIC	2407-I-01880	08/26/2024	4,439.70	53342	.00	0	
Total 63051928300:							8,511.88		.00		

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
630-51930-25	IT SERVICE AND EQUIPMENT	90606	RAILROAD MANAGEMENT	LICENSE FEES	509365	08/16/2024	683.50	53283	.00	0	
630-51930-25	IT SERVICE AND EQUIPMENT	1090	AT&T	MONTHLY AT&T CHARGES-W&L	2873406521	08/26/2024	170.11	53302	.00	0	
Total 63051930251:							853.61		.00		
630-51930-30	MISC GENERAL EXPENSES	1060	EVANSVILLE HARDWARE	GFCI OUTLET 20A LT/A	K28381	08/01/2024	51.98	53158	.00	0	
630-51930-30	MISC GENERAL EXPENSES	1230	VESTIS	MAT NYLON RUBBER 4X6	6140417663	08/01/2024	12.00	53194	.00	0	
630-51930-30	MISC GENERAL EXPENSES	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140417663	08/01/2024	5.00	53194	.00	0	
630-51930-30	MISC GENERAL EXPENSES	1230	VESTIS	FIRST AID SUPPLY	6140417663	08/01/2024	17.99	53194	.00	0	
630-51930-30	MISC GENERAL EXPENSES	1230	VESTIS	SERVICE CHARGE	6140417663	08/01/2024	5.00	53194	.00	0	
630-51930-30	MISC GENERAL EXPENSES	2675	GRAINGER	ELEC TAPE 20 FT LX3/4"W 7 MIL BLACK	9184493386	08/01/2024	86.85	53163	.00	0	
630-51930-30	MISC GENERAL EXPENSES	922873	APG OF SOUTHERN WISC	W & L BIDS	345273	08/16/2024	79.84	53258	.00	0	
630-51930-30	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	W & L BIDS	459193	08/16/2024	48.75	53285	.00	0	
Total 63051930300:							307.41		.00		
630-51930-33	PROFESSIONAL DEV/TRAININ	9017	US BANK	PIGGLY WIGGLY FOOD	9139-0722-1	08/09/2024	29.01	2013244	.00	0	
Total 63051930330:							29.01		.00		
630-51930-34	TOOL AND EQUIPMENT	1060	EVANSVILLE HARDWARE	DIAB SAW BLD 7-1/4"X60T	K28531	08/01/2024	23.99	53158	.00	0	
630-51930-34	TOOL AND EQUIPMENT	1060	EVANSVILLE HARDWARE	RATCHET PIPE CURT 2-1/2"	K28698	08/01/2024	29.99	53158	.00	0	
630-51930-34	TOOL AND EQUIPMENT	1060	EVANSVILLE HARDWARE	HAND TROWEL WD HNDL ACE	K28698	08/01/2024	15.18	53158	.00	0	
630-51930-34	TOOL AND EQUIPMENT	1060	EVANSVILLE HARDWARE	3/8" DR 9/16" SAE DP SKT	K28698	08/01/2024	15.18	53158	.00	0	
630-51930-34	TOOL AND EQUIPMENT	1060	EVANSVILLE HARDWARE	PACKOUT COMP TLBX 16.2"L	K28699	08/01/2024	69.97	53158	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	TOOLS SENT OUT FOR REPAIR	0180190-IN	08/01/2024	498.03	53148	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	COMB TOOL LPW1525/TK120X WREN	0180207-IN	08/01/2024	149.62	53148	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	BANANA PEELER	0180207-IN	08/01/2024	271.80	53148	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	HYTOOL #14-4/0, PERMANENT BG/	0180207-IN	08/01/2024	388.83	53148	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	6T W DIE, INDEX KK	0180207-IN	08/01/2024	206.66	53148	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	6T W DIE, INDEX O	0180207-IN	08/01/2024	84.67	53148	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	ADJUSTABLE END STRIPPER 30700	0180256-IN	08/09/2024	462.22	53208	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	STRIP BODY 4X4 W/O BUSHINGS	0180256-IN	08/09/2024	108.90	53208	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	BUSHING 1/0 80 MIL SQUARE	0180256-IN	08/09/2024	102.51	53208	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	BUSHING 2/0 80 MIL SQUARE	0180256-IN	08/09/2024	102.51	53208	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	BUSHING 4/0 80 MIL SQUARE	0180256-IN	08/09/2024	102.51	53208	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	BUSHING 350 MCM 95 MIL SQUARE	0180256-IN	08/09/2024	102.51	53208	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	PROOF TESTER TAG VOLT DETECTOR	0180256-IN	08/09/2024	335.77	53208	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	6T W DIE, INDEX KK	0180258-IN	08/09/2024	84.67	53208	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	6T W DIE, INDEX KB	0180258-IN	08/09/2024	206.66	53208	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	6TW DIE HOLDER UP TO 6 DIE S	0180258-IN	08/09/2024	86.30	53208	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	D.C. HIPOT ADAPTER	0180260-IN	08/01/2024	415.03	53148	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	40' HD TEL-O-POLE MEASURING ST	0180345-IN	08/16/2024	631.62	53261	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	24" BUBBLE LEVEL	0180345-IN	08/16/2024	63.17	53261	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	12 PC 3/8" DRIVE 12-POINT SAE	0180361-IN	08/16/2024	53.98	53261	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	12 PC 3/8" DRIVE 12-POINT MET	0180361-IN	08/16/2024	58.04	53261	.00	0	
630-51930-34	TOOL AND EQUIPMENT	9369	STUART C IRBY CO	+RKMN BW223HD RAUCKMAN 3/4 X 9/16 HEAVY DUTY FORGERD FITTING RATCHETING COMBINATION BUG WRENCH	S013961702.	08/01/2024	231.50	53187	.00	0	
Total 63051930340:							4,901.82		.00		
630-51930-34	TRANSPORTATION FUEL	9017	US BANK	AMAZON DEWALT 20V MAX LED WORK LIGHT	9139-0722-3	08/09/2024	243.00	2013244	.00	0	
630-51930-34	TRANSPORTATION FUEL	9017	US BANK	DURACELL MN24P36 COPPER TOP ALKALINE BATTERIES	9864-0630	08/09/2024	22.75	2013244	.00	0	
630-51930-34	TRANSPORTATION FUEL	922831	CONSUMERS COOP OIL C	W&I - FUEL	154798-0724	08/16/2024	177.55	53266	.00	0	
630-51930-34	TRANSPORTATION FUEL	922978	WEX BANK	FUEL PURCHASES	98876237	08/09/2024	762.60	53253	.00	0	
Total 63051930343:							1,205.90		.00		
630-51930-35	TRANSPORTATION MAINTENA	9017	US BANK	AMAZON TOTALBOAT MARINE GELCOAT FOR BUILDING, REPAIR & COMPOSITE	9139-0722	08/09/2024	37.31	2013244	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	9017	US BANK	AMAZON DRY ERASE LAPBOARDS	9139-0722	08/09/2024	25.77	2013244	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	9173	UTILITY SALES & SERVICE	ROPE 1" X 60' STABLEBRAID	0215049-IN	08/26/2024	437.18	53352	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	5176	VARESIS AUTO & TRUCK	REPLACE CHARGE AIR COOLER PIPE, INSTALL NEW CLAMPS	2892	08/01/2024	453.89	53193	.00	0	
Total 63051930350:							954.15		.00		
630-51930-39	PUBLIC RELATIONS AND ADV	1240	THRYV	AT&T YEL PAGES ADVERTISING-W&L	800370196-0	08/26/2024	.21	53349	.00	0	
Total 63051930392:							.21		.00		
630-51930-84	TRANSPORTATION EQUIPME	3520	MONROE TRUCK EQUIP I	2024 CHEVROLET SILVERADO 2500 VIN#2GC4YLE7XR1126529	1553593	08/16/2024	7,431.00	53279	.00	2023021	
630-51930-84	TRANSPORTATION EQUIPME	3520	MONROE TRUCK EQUIP I	2024 CHEVROLET SILVERADO 2500 VIN#2GC4YLE7XR1126529	1553593	08/16/2024	9,085.00	53279	.00	2024026	
Total 63051930840:							16,516.00		.00		
630-51932-30	BUILDING AND PLANT MAINTEN	1230	VESTIS	MAT NYLON RUBBER 4X6	6140421436	08/09/2024	12.00	53250	.00	0	
630-51932-30	BUILDING AND PLANT MAINTEN	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140421436	08/09/2024	5.00	53250	.00	0	
630-51932-30	BUILDING AND PLANT MAINTEN	1230	VESTIS	FIRST AID SUPPLY	6140421436	08/09/2024	17.99	53250	.00	0	
630-51932-30	BUILDING AND PLANT MAINTEN	1230	VESTIS	SERVICE CHARGE	6140421436	08/09/2024	5.00	53250	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
630-51932-30	BUILDING AND PLANT MAINT	1230	VESTIS	MAT NYLON RUBBER 4X6	6140430068	08/16/2024	12.00	53295	.00	0	
630-51932-30	BUILDING AND PLANT MAINT	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140430068	08/16/2024	5.00	53295	.00	0	
630-51932-30	BUILDING AND PLANT MAINT	1230	VESTIS	FIRST AID SUPPLY	6140430068	08/16/2024	17.99	53295	.00	0	
630-51932-30	BUILDING AND PLANT MAINT	1230	VESTIS	SERVICE CHARGE	6140430068	08/16/2024	5.00	53295	.00	0	
630-51932-30	BUILDING AND PLANT MAINT	1230	VESTIS	MAT NYLON RUBBER 4X6	6140433477	08/26/2024	12.00	53353	.00	0	
630-51932-30	BUILDING AND PLANT MAINT	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140433477	08/26/2024	5.00	53353	.00	0	
630-51932-30	BUILDING AND PLANT MAINT	1230	VESTIS	FIRST AID SUPPLY	6140433477	08/26/2024	17.99	53353	.00	0	
630-51932-30	BUILDING AND PLANT MAINT	1230	VESTIS	SERVICE CHARGE	6140433477	08/26/2024	5.00	53353	.00	0	
630-51932-30	BUILDING AND PLANT MAINT	9017	US BANK	VEVOR HANGIN SCALE, CRANE SCALE	9139-0719	08/09/2024	169.00	2013244	.00	0	
630-51932-30	BUILDING AND PLANT MAINT	923008	HARTIN ELECTRIC	FIX EMERGENCY LIGHTING IN BOTH SHOPS, 2 NEW LIGHTS ON WELL PUMPS	3	08/26/2024	3,730.00	53319	.00	0	
Total 63051932300:							4,018.97		.00		
630-51932-36	BUILDING & PLANT UTILITY C	5160	CITY OF EVANSVILLE	Electric-West/East Buildings - W&L Bill	2024-07	08/08/2024	949.30	2044	.00	0	
Total 63051932360:							949.30		.00		
Grand Totals:							2,118,742.96		1.74		



Temporary Extension of Premises Application

7E1

CITY OF EVANSVILLE CITY CLERK'S OFFICE

31 S. Madison St, PO Box 529, Evansville, WI 53536

Application Fee: \$50.00

APPLICATION FEE WILL NOT BE REFUNDED IF DENIED OR WITHDRAWN

This license can only be issued to a current Class B or Class C license Establishments.
Requested area(s) must be adjacent with the current licenses premises.

Event Name: Fall Kirkoff Event

Event Date: 9-28-24

Event Time: 4-9 PM

Business Name: Slice GOLF
(Must be the same as existing license)

Business Address: 1 E Main St.

Type of License currently held: Class B Liquor

Name of Agent: Slice GOLF

(Must be the same as existing license, otherwise a new appointment of agent form must be completed)

Phone Number: - - - - -

Email Address: Sarah Kilps @ gmail.com

Name of Person in Charge of Event: Sarah Kilps

Phone Number:

Email Address:

Premises Details

Specific description of the site for which the temporary extension is sought, including the dimension of the area and where beer/liquor is to be served and consumed:

2 parking stalls in front of site

How will the licensed premises area be restricted and screened from underage persons:

Barricades and Signs

Will the event encroach upon any public property or public right-of way?

Yes

No

(If you answered Yes above, a street closure permit may be needed)

Names and Addresses of all Organization Officers:

President:

Sarah Kilps

Name

200 510 St

Address

Evansville WI 53536

City/State/Zip

Vice President:

Name

Address

City/State/Zip

Secretary:

Name

Address

City/State/Zip

Treasurer:

Name

Address

City/State/Zip

Location of Premises where Beer and/or Wine will be served, consumed, or stored and areas where Alcohol Beverage Records will be stored:


Address/Location Description: 1 E Main St

Do premises occupy all or part of building? yes

If part of building, fully describe all premises covered under this application, which floor(s) & room(s) licenses is to cover:

1st Floor of Building

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.

 8-22-24
(Officer Signature/Date)

Shree Golf
(Name of Organization)

FOR MUNICIPALITY USE ONLY BELOW THIS LINE

Municipal Services Recommendation and Comments:

Recommend Non-Recommend Recommend with conditions

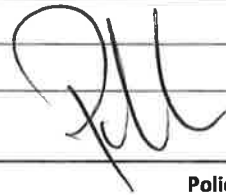
See Email

Municipal Services Director Signature

Date

Police Chief Recommendation and Comments:

Recommend Non-Recommend Recommend with conditions



Police Chief's Signature

8/23/24

Date

Date Filed with Clerk: 8/22/2024

Public Safety: Approved/Denied Date: 9/4/2024

Date License Issued:

Council: Approved/Denied Date: 9/10/2024

Note any conditions assigned:

Notes & Receipt Information:

Short Term Street Closure Permit was applied and paid for and granted with the recommendation of the Public Works Foreperson and Chief of Police. Applicant seeks permission to have be consumed in the Right-of-Way and sold inside the building.

Jolene Klitzman

From: Dale Roberts
Sent: Thursday, August 22, 2024 1:59 PM
To: Jolene Klitzman; Patrick Reese
Subject: Re: Slice Golf Extension of Premise & Street Closure

Looks good to me.

Dale Roberts
City of Evansville
Public Works Foreman
608-516-2680

From: Jolene Klitzman <j.klitzman@evansvillewi.gov>
Sent: Thursday, August 22, 2024 1:48 PM
To: Patrick Reese <p.reese@evansvillewi.gov>; Dale Roberts <d.roberts@evansvillewi.gov>
Subject: Slice Golf Extension of Premise & Street Closure

Hi Guys,

Attached the applications for Slice Golf Fall Kick Off Event on September 28, 2024.

Please let me know if you have any issues with the applications.

Jolene Klitzman

Deputy Clerk
31 S. Madison St./PO Box 529
Evansville, WI 53536
Phone: 608-882-2266 Option 2
****Please see new email j.klitzman@evansvillewi.gov****

**CITY OF EVANSVILLE
RESOLUTION #2024-19**

**DECLARATION OF OFFICIAL INTENT TO REIMBURSE EXPENDITURES
FOR CLEAN WATER FUND LOAN PROGRAM (CWFP) PROJECT**

WHEREAS, the City of Evansville, Rock County, Wisconsin (the “Municipality”) owns and operates a wastewater collection and treatment system (the “System”) as a public utility; and

WHEREAS, the Municipality plans to make improvements to the existing Lincoln Lift Station (the “Project”); and

WHEREAS, the Municipality expects to receive loans (the “Loans”) from the Clean Water Fund Loan Program (the “Program”) to finance the Project and expects to issue tax-exempt bonds (the “Bonds”) to the Programs in evidence of the Loans; and

WHEREAS, because the Loans will not become available prior to summer of 2025, the Municipality must provide interim financing to cover costs of the Project incurred prior to receipt of the Loans; and

WHEREAS, it is necessary, desirable, and in the best interests of the Municipality to advance moneys from its funds on hand on an interim basis until the Loans becomes available and the Bonds can be issued.

NOW, THEREFORE, BE IT RESOLVED by the City of Evansville, Rock County, Wisconsin that:

Section 1. Expenditure of Funds. The Municipality shall make expenditures as needed from existing municipal accounts that contain ordinary municipal revenue to pay the costs of the Project until Bond proceeds become available.

Section 2. Declaration of Official Intent. The Municipality hereby officially declares its intent under 26 CFR Section 1.150-2 to reimburse said expenditures with proceeds of the Bonds, the principal amount of which is not expected to exceed **\$1,000,000.**

Section 3. Unavailability of Long-Term Funds. No funds for payment of the Project from sources other than the Bonds are or are reasonably expected to be reserved, allocated on a long-term basis, or otherwise set aside by the Municipality pursuant to its budget or financial policies.

Section 4. Public Availability of Official Intent Resolution. This Resolution shall be made available for public inspection at the Municipal Administrator’s office within 30 days after its approval in compliance with applicable State laws governing the availability of records of official acts and shall remain available for public inspection until the Bonds are issued.

Section 5. Effective Date. This resolution shall be effective upon its adoption and approval.

Adopted this 10th day of September, 2024.

City of Evansville
Rock County, Wisconsin

Jason Sergeant, City Administrator

ATTEST:

I hereby certify that the foregoing is a true and correct copy of the resolution introduced and adopted by the City Council of the City of Evansville, Wisconsin on this 10th day of September, 2024.

Leah Hurley, City Clerk

Dated: _____

**CITY OF EVANSVILLE
RESOLUTION #2024-20**

**RESOLUTION APPOINTING AUTHORIZED REPRESENTATIVE TO FILE
APPLICATIONS FOR FINANCIAL ASSISTANCE FROM THE
STATE OF WISCONSIN ENVIRONMENTAL IMPROVEMENT FUND**

WHEREAS, it is the desire of the City of Evansville, Wisconsin, a municipal corporation, to file several applications for state financial assistance for improvements to water and wastewater facilities throughout the City of Evansville under the Wisconsin Environmental Improvement Fund (ss. 281.58, 281.59, and 281.61, Wis. Stats.);

WHEREAS, it is necessary to designate a representative for filing said applications;

BE IT THEREFORE RESOLVED by the City Council of the City of Evansville that the City Administrator is hereby appointed as the authorized representative for the City of Evansville for the purpose of filing these applications, and that the representative is further authorized and empowered to do all things necessary in connection with said applications.

Adopted this 10th day of September, 2024.

City of Evansville
Rock County, Wisconsin

Jason Sergeant, City Administrator

ATTEST:

I hereby certify that the foregoing is a true and correct copy of the resolution introduced and adopted by the City Council of the City of Evansville, Wisconsin on September 10th, 2024.

Leah Hurtley, City Clerk

Dated: _____



September 4, 2024

Mayor Dianne Duggan and the Evansville City Council
31 South Madison Street
Evansville, WI 53536

Dear Mayor Duggan and Council Members:

On August 28, 1998, AWARE opened its doors to serve the Evansville community, thanks to a generous grant from the City of Evansville. Our focus then, as it is now, was to provide services for low-income families and seniors. As a program of Community Action, Inc., AWARE continues to concentrate its services within the Evansville community.

In 2023, AWARE directly served 348 unduplicated people (231 children under the age of 18 and 127 adults). These numbers are very similar to, but higher than, 2022. AWARE works closely with the Evansville Ecumenical Care Closet and the Evansville Community School District to reach families who are struggling and to create services to address their basic needs.

Each year AWARE provides emergency assistance funding to prevent homelessness, utility disconnection, and loss of transportation and medication. In 2023, AWARE resumed providing emergency rent, utility, car repair, and prescription assistance. So far in 2024, 10 households with 33 people have benefitted from AWARE's efforts.

AWARE's Snackpackers program provided weekly breakfast, lunch and healthy snacks to 96 children during 2023. More than 3,500 meals and snacks were packed by volunteers and sent home from school to help maintain the nutrition of local students on the weekends.

AWARE also continued to support low-income teenagers with its Drivers Education Scholarship program. We covered the full cost of the classes and behind-the-wheel training, helping to prevent them from driving illegally and entering the justice system. We also paid for both their learner's permit and probationary licenses. We are happy to put educated, safety conscious drivers on our roads!

AWARE continued to provide holiday programming. Toys for Evansville and the Easter Basket program provided meals, toys, clothing, candy and more to 161 children. In 2023 families were again able to choose between receiving specific items for their children and receiving gift cards. Most of our families chose gift cards, which allowed them to experience the joy of doing their own shopping for their children.

The City of Evansville, through the Evansville Aquatic Center, partnered with AWARE to provide swim passes (Splash Passes) to 25 children. Five children were awarded free lessons. The children were thrilled to be able to swim with their friends.

AWARE's mentoring programs continued in 2023! Our Lunch Pals program pairs caring adults with children at Theodore Robinson Intermediate School; we had 13 third and fourth graders participate. Girls Empowering Girls has high school girls mentoring middle school girls as they

navigate school and life during the early teen years; we are currently working with Girls Inc. of Great Madison, a project of the Goodman Community Center, to bring a pilot program of Girls Inc. to Evansville, hoping to reinvigorate this mentorship program that focuses on inspiring young girls in our community.

It is because of the City's support that AWARE can take on new projects, which target community needs. In spring 2022, AWARE reached out to the school to begin community conversations to address incidents of hate and bias here in Evansville; these conversations continue to happen every month! The monthly conversations address race, diversity, inclusion, and more in a supportive environment where participants feel safe to share their experiences and concerns. So far in 2024, Becoming Better Neighbors organized that Martin Luther King, Jr., Day events, Chinese New Year celebration, and Spread Goodness Day. The group was also instrumental in continuing the Multicultural Emerging Leaders Scholarship for Evansville High School graduating seniors.

We thank the City of Evansville for its ongoing support and hope that you continue to be pleased with our work. At this time, we thank you for funding our rent for the rest of 2024 and beyond, and we ask that you please renew our funding with a donation of \$5,000.00 or whatever the budget allows, so that we may continue serving the most vulnerable residents in our community. We are committed to addressing community needs in the most efficient and effective ways, and your funding makes this possible!

Sincerely,

A handwritten signature in black ink that reads "Amy Floan". The signature is written in a cursive, flowing style.

Amy Floan
Program Manager

CITY OF EVANSVILLE
ORDINANCE # 2024-09

AN ORDINANCE ANNEXING TERRITORY FROM THE TOWN OF UNION TO THE
CITY OF EVANSVILLE, WISCONSIN
(Parcels 6-20-219B, 6-20-305, and 6-20-305.0))

The Common Council of the City of Evansville, Rock County, Wisconsin, do ordain as follows:

SECTION 1. Territory Annexed. In accordance with Sec. 66.0217(2) of the Wisconsin Statutes and the Petition of Property Owners for Direct Annexation filed with the City Clerk on _____, 2024, and the findings of the Common Council that such annexation is in the best interest of the City and all necessary notices having been given and the Department of Administration not stating the proposed annexation to be against public interest, and the plan commission having reviewed and recommended for approval the zoning district classifications, the following described territory located in the Town of Union, Rock County, Wisconsin, with boundaries contiguous to the City as shown on the attached scale map, is hereby annexed to the City of Evansville, Rock County, Wisconsin, to wit:

Parcel 6-20-305

Section 35, Township 4 North, Range 10 East, in the Town of Union
E1/2 NE1/4 (EXC RR) (EXC PT SW OF RR)
(EXC COM NE COR W 1271.41' TO POB, S 1342.81' TO N LN RR,
NW 7.51' TO E R/W LN, N 1339.99', E 7' TO POB)
(EXC PT DESC IN DOC 2253619)

0.57 acres

Parcel 6-20-305.01

Section 35, Township 4 North, Range 10 East, in the Town of Union
PT E1/2 NE1/4 COM NE COR W 1271.1' TO POB,
S 1342.81' TO N LN RR, NW 7.51' TO E RTWAY LN,
N 1339.99', E 7' TO POB

0.21 acres

Parcel 6-20-219B

Section 25, Township 4 North, Range 10 East, in the Town of Union

THAT PT SW1/4 LYING S OF
US HWY 14 ALSO PT SE1/4
COM S1/4 COR, N 1040.44',
E 48.27' TO C/L, S 1025.96',

W 47.19' TO POB SUBJ TO R/W
(EXC ANNEX 06)
(EXC PCL 1 FOR HWY DESC IN
TPP 5155-02-21-4.02 AMEND 2
REC AS TPP-E76 DOC 2041511)
(EXC PT DESC IN DOC 2283619)

1.2 acres

SECTION 2. Population of Territories. At the time the annexation petition was submitted to the city, the population of the territories was 0.

SECTION 3. Payments to Town of Union. Pursuant to Sec. 66.0217(14)(a) of the Wisconsin Statutes, the City of Evansville agrees to pay annually to the Town of Union, for five (5) years, an amount equal to the amount of property taxes levied by the Town of Union on the annexed territory, as shown by the tax roll, in the year in which the annexation is final. The City of Evansville intends to recover such payments from the property owner consistent with the annexation agreement with the City.

SECTION 4. Effect of Annexation. From and after the date of this ordinance, the territory described in Section 1 shall be part of the City of Evansville for any and all purposes provided by law and all persons coming or residing within such territory shall be subject to all ordinances, rules and regulations governing the City of Evansville and shall be exempt from further taxation and assessment by the Town of Union.

SECTION 5. Zoning Classification. Upon recommendation of the Plan Commission, the territory annexed to the City is designated as Right-of-Way.

SECTION 6. Election District Designation. The territory annexed by this ordinance is hereby made part of Ward 9, Aldermanic District 4 subject to the ordinances and rules and regulations regarding such wards and districts.

SECTION 7. Severability. If any provision of this ordinance is invalid or unconstitutional, or if the application of the ordinance to any person or circumstances is invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the other provisions or applications of this ordinance which can be given effect without the invalid or unconstitutional provision or application.

SECTION 8. Effective Date. This ordinance shall take effect upon its passage and publication as provided by law.

Passed and adopted this 8th day of October, 2024

Dianne Duggan, Mayor

ATTEST:

Leah Hurtley, City Clerk

Introduced: 09/10/2024
Notices published: 9/17/2024 and 9/24/2024
Public hearing held: 10/1/2024
Adopted:
Published:

Sponsors: This is a citizen-initiated ordinance.

Drafted on September 6, 2024 by Colette Spranger, Community Development Director

CITY OF EVANSVILLE
FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT
For the Year Ended December 31, 2023

**City of Evansville, Wisconsin
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December 31, 2023**

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INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Evansville
Evansville, Wisconsin

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Evansville, Wisconsin, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City of Evansville, Wisconsin'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, each major fund, and the aggregate remaining fund information of the City of Evansville, Wisconsin, 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 for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 of Evansville, Wisconsin, 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 of Evansville, Wisconsin'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 GAAS 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 GAAS, 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 City of Evansville, Wisconsin'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 City of Evansville, Wisconsin'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages iv through xiii, the budgetary comparison information on page 59, the Wisconsin Retirement System schedules on page 60, the Local Retiree Life Insurance Fund schedules on page 61, and the other postemployment benefits health plan schedule on page 62 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 Evansville, Wisconsin's basic financial statements. The combining non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates 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 nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Johnson Block & Company, Inc.
DATE XX, 2024

Draft

BASIC FINANCIAL STATEMENTS

City of Evansville, Wisconsin

Statement of Net Position
December 31, 2023

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Investments	\$ 26,604,632	\$ 2,011,043	\$ 28,615,675
Receivables	5,005,410	1,716,598	6,722,008
Internal Balances	(1,107,293)	1,107,293	-
Leases Receivable	-	129,765	129,765
Inventories	-	334,554	334,554
Other Assets	82,223	92,801	175,024
Restricted Assets			
Cash and Investments	194,343	3,172,265	3,366,608
Capital Assets			
Land and construction in progress	13,104,907	1,023,747	14,128,654
Other Capital Assets, net of depreciation	12,476,267	33,988,743	46,465,010
Net Capital Assets	<u>25,581,174</u>	<u>35,012,490</u>	<u>60,593,664</u>
Total Assets	<u>56,360,489</u>	<u>43,576,809</u>	<u>99,937,298</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	2,608,448	1,171,364	3,779,812
Deferred OPEB Outflows	97,177	23,341	120,518
Total Deferred Outflows of Resources	<u>2,705,625</u>	<u>1,194,705</u>	<u>3,900,330</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 59,066,114</u>	 <u>\$ 44,771,514</u>	 <u>\$ 103,837,628</u>
LIABILITIES			
Accounts Payable and Accrued Expenses	\$ 2,232,506	\$ 905,190	\$ 3,137,696
Net Pension Liability	695,511	312,330	1,007,841
Grant Advance	536,502	-	536,502
OPEB Liability - Health Insurance	183,480	36,579	220,059
OPEB Liability - Life Insurance	116,300	37,678	153,978
Long-Term Liabilities			
Due Within One Year			
Bonds and Notes	15,164,248	1,613,998	16,778,246
Accrued Interest	170,390	69,580	239,970
Compensated Absences	52,929	4,674	57,603
Due in More Than One Year			
Bonds and Notes	22,004,187	13,336,076	35,340,263
Compensated Absences	318,719	52,403	371,122
Total liabilities	<u>41,474,772</u>	<u>16,368,508</u>	<u>57,843,280</u>
 DEFERRED INFLOWS OF RESOURCES	 <u>6,812,861</u>	 <u>1,184,947</u>	 <u>7,997,808</u>
NET POSITION			
Net Investment in Capital Assets	6,472,149	21,203,974	27,676,123
Restricted for:			
Net Pension Asset	-	-	-
Special Revenue	112,840	-	112,840
Capital	-	1,093,255	1,093,255
Debt	-	937,451	937,451
Other Purposes	692,357	-	692,357
Unrestricted	<u>3,501,135</u>	<u>3,983,379</u>	<u>7,484,514</u>
Total Net Position	<u>10,778,481</u>	<u>27,218,059</u>	<u>37,996,540</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 59,066,114</u>	<u>\$ 44,771,514</u>	<u>\$ 103,837,628</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin
Statement of Activities
For the Year Ended December 31, 2023

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary government							
Governmental Activities:							
General Government	\$ 598,510	\$ 157,702	\$ -	\$ -	\$ (440,808)		\$ (440,808)
Public Safety	2,616,727	661,150	96,238	-	(1,859,339)		(1,859,339)
Public Works	2,209,747	711,163	542,523	270,908	(685,153)		(685,153)
Health and Human Services	176,307	52,025	-	-	(124,282)		(124,282)
Culture and Recreation	1,020,719	114,276	76,738	-	(829,705)		(829,705)
Conservation and Development	276,070	17,173	33,688	-	(225,209)		(225,209)
Interest on Long-term Debt	428,123	935	-	-	(427,188)		(427,188)
Total governmental activities	<u>7,477,789</u>	<u>1,714,424</u>	<u>749,187</u>	<u>270,908</u>	<u>(4,743,270)</u>		<u>(4,743,270)</u>
Business-type Activities:							
Electric and Water	9,534,048	9,629,015	-	60,475	-	\$ 155,442	155,442
Sewer	1,346,948	1,585,556	-	10,800	-	249,408	249,408
Total business-type activities	<u>10,880,996</u>	<u>11,214,571</u>	<u>-</u>	<u>71,275</u>	<u>-</u>	<u>404,850</u>	<u>404,850</u>
Total primary government	<u>\$ 18,358,785</u>	<u>\$ 12,928,995</u>	<u>\$ 749,187</u>	<u>\$ 342,183</u>	<u>(4,743,270)</u>	<u>404,850</u>	<u>(4,338,420)</u>
General revenues:							
Taxes:							
Property taxes, levied for general purposes					3,166,988	-	3,166,988
Property taxes, levied for debt service					1,124,398	-	1,124,398
Other taxes					30,462	-	30,462
Grants and contributions not restricted to specific programs					540,124	-	540,124
Unrestricted investment earnings					435,853	299,533	735,386
Miscellaneous					913,195	195,783	1,108,978
Transfers					401,960	(401,960)	-
Total general revenues and transfers					<u>6,689,572</u>	<u>93,356</u>	<u>6,782,928</u>
Change in net position					<u>1,946,302</u>	<u>498,206</u>	<u>2,444,508</u>
Net position - beginning					<u>8,832,179</u>	<u>26,719,853</u>	<u>35,552,032</u>
Net position - ending					<u>\$ 10,778,481</u>	<u>\$ 27,218,059</u>	<u>\$ 37,996,540</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Balance Sheet
Governmental Funds
December 31, 2023

	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Stormwater</u>	<u>TIF 5</u>	<u>Non-Major Funds</u>	<u>Total Governmental Funds</u>
ASSETS							
Cash and Cash Equivalents	\$ 3,173,419	\$ 14,663,899	\$ 5,362,381	\$ 18,828	\$ 277,709	\$ 3,108,396	\$ 26,604,632
Receivables:							
Taxes	1,697,219	1,243,297	-	-	310,804	835,820	4,087,140
Special Assessments	328,342	421,232	-	-	-	-	749,574
Accounts	-	-	-	-	-	96,551	96,551
Other	72,145	-	-	-	-	-	72,145
Prepaid Expenses	57,009	-	-	1,456	-	23,758	82,223
Restricted Cash	-	-	80,723	113,619	-	-	194,342
Advances Receivable	449,254	-	-	-	-	-	449,254
Total Assets	<u>\$ 5,777,388</u>	<u>\$ 16,328,428</u>	<u>\$ 5,443,104</u>	<u>\$ 133,903</u>	<u>\$ 588,513</u>	<u>\$ 4,064,525</u>	<u>\$ 32,335,861</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Accounts Payable	\$ 550,237	\$ 2,168	\$ 1,449,294	\$ 19,252	\$ 44	\$ 88,757	\$ 2,109,752
Accrued Liabilities	122,754	-	-	-	-	-	122,754
Due to Other Funds	-	-	-	-	-	71,081	71,081
Grant Advance	-	-	-	-	-	536,502	536,502
Advances Payable	-	-	-	-	1,485,466	-	1,485,466
Total Liabilities	<u>672,991</u>	<u>2,168</u>	<u>1,449,294</u>	<u>19,252</u>	<u>1,485,510</u>	<u>696,340</u>	<u>4,325,555</u>
Deferred Inflows of Resources	<u>2,369,610</u>	<u>1,812,159</u>	<u>-</u>	<u>-</u>	<u>360,097</u>	<u>1,015,268</u>	<u>5,557,134</u>
Fund Balances (Deficit)							
Nonspendable	522,681	-	-	1,456	-	23,758	547,895
Restricted	92,376	14,514,101	3,993,810	113,195	-	805,197	19,518,679
Committed	-	-	-	-	-	1,598,122	1,598,122
Unassigned	2,119,730	-	-	-	(1,257,094)	(74,160)	788,476
Total Fund Balances (Deficit)	<u>2,734,787</u>	<u>14,514,101</u>	<u>3,993,810</u>	<u>114,651</u>	<u>(1,257,094)</u>	<u>2,352,917</u>	<u>22,453,172</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit)	<u>\$ 5,777,388</u>	<u>\$ 16,328,428</u>	<u>\$ 5,443,104</u>	<u>\$ 133,903</u>	<u>\$ 588,513</u>	<u>\$ 4,064,525</u>	<u>\$ 32,335,861</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
December 31, 2023**

Total fund balance, governmental funds		\$ 22,453,172
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
<p>Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statement, but are reported in the governmental activities of the Statement of Net Position.</p>		25,581,174
<p>The net pension liability is not a current financial liability and is, therefore, not reported in the fund statements.</p>		(695,511)
<p>The OPEB liabilities are not current financial usages and are, therefore, not reported in the fund statements.</p>		(299,780)
<p>Pension and OPEB deferred outflows of resources and inflows of resources are actuarially determined. 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 inflows of resources are not financial resources and therefore are not reported in the fund statements.</p>		
Deferred Outflows of Resources		2,705,625
Deferred Inflows of Resources		(1,675,361)
<p>Special assessment and loan receivables are fully accrued and recognized as revenue when the receivable is established for the governmental activities of the Statement of Net Position. They are reported as deferred inflows in the fund financial statements to the extent they are not available.</p>		419,635
<p>Some liabilities (such as Notes Payable, Long-term Compensated Absences, and Bonds Payable) are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.</p>		
Bonds and notes - due within one year	15,164,248	
Bonds and notes - due in more than one year	22,004,187	
Compensated absences - current	52,929	
Compensated absences - non-current	318,719	
Accrued interest	170,390	
Rounding	-	
		(37,710,473)
Net Position of Governmental Activities in the Statement of Net Position		\$ 10,778,481

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2023

	General Fund	Debt Service	Capital Projects	Stormwater	TIF 5	Non-Major Funds	Total Governmental Funds
REVENUES							
Property Taxes	\$ 1,894,502	\$ 1,124,398	\$ -	\$ -	\$ 220,927	\$ 1,007,763	\$ 4,247,590
Other Taxes	3,579	-	-	-	-	70,682	74,261
Special Assessment Revenue	-	169,953	-	-	-	-	169,953
Intergovernmental	821,197	-	59,107	-	7,607	286,930	1,174,841
License and Permits	347,343	-	-	-	-	-	347,343
Fines, Forfeits and Penalties	100,977	-	-	-	-	-	100,977
Public Charges for Services	471,893	-	-	293,626	-	425,543	1,191,062
Interest Income	132,430	7,589	162,623	1,654	684	131,805	436,785
Miscellaneous Income	101,748	-	977,853	765	13,215	101,438	1,195,019
Total Revenues	<u>3,873,669</u>	<u>1,301,940</u>	<u>1,199,583</u>	<u>296,045</u>	<u>242,433</u>	<u>2,024,161</u>	<u>8,937,831</u>
EXPENDITURES							
Current:							
General Government	486,357	-	-	-	-	5,950	492,307
Public Safety	1,823,316	-	-	-	-	613,070	2,436,386
Public Works	1,100,392	-	-	84,040	-	-	1,184,432
Health and Human Services	39,260	-	-	-	-	136,608	175,868
Culture, Recreation and Education	299,121	-	-	-	-	456,699	755,820
Conservation and Development	161,172	-	-	-	-	56,424	217,596
Capital Outlay	-	-	9,952,583	180,079	34,001	203,467	10,370,130
Debt Service							
Principal Repayment	-	1,306,282	-	215,500	-	-	1,521,782
Interest Expense	-	301,713	27,255	56,626	-	-	385,594
Total Expenditures	<u>3,909,618</u>	<u>1,607,995</u>	<u>9,979,838</u>	<u>536,245</u>	<u>34,001</u>	<u>1,472,218</u>	<u>17,539,915</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(35,949)</u>	<u>(306,055)</u>	<u>(8,780,255)</u>	<u>(240,200)</u>	<u>208,432</u>	<u>551,943</u>	<u>(8,602,084)</u>
OTHER FINANCING SOURCES (USES)							
Proceeds from Long-Term Debt (including premium)	-	14,260,000	13,731,061	154,193	-	-	28,145,254
Refunding Bonds Issued	-	61,881	54,199	-	-	-	116,080
Transfers In	414,960	339,356	-	-	-	-	754,316
Transfers Out	-	-	-	-	(152,295)	(199,461)	(351,756)
Total Other Financing Sources and Uses	<u>414,960</u>	<u>14,661,237</u>	<u>13,785,260</u>	<u>154,193</u>	<u>(152,295)</u>	<u>(199,461)</u>	<u>28,663,894</u>
Net Change in Fund Balances	379,011	14,355,182	5,005,005	(86,007)	56,137	352,482	20,061,810
Fund Balances (Deficits) - Beginning	2,355,776	158,919	(1,011,195)	200,658	(1,313,231)	2,000,435	2,391,362
Fund Balances (Deficits) - Ending	<u>\$ 2,734,787</u>	<u>\$ 14,514,101</u>	<u>\$ 3,993,810</u>	<u>\$ 114,651</u>	<u>\$ (1,257,094)</u>	<u>\$ 2,352,917</u>	<u>\$ 22,453,172</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended December 31, 2023**

Net change in fund balances - total governmental funds: \$ 20,061,810

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	9,922,006
Loss on disposal	(159,466)
Depreciation expenses reported in the Statement of Activities	<u>(1,129,515)</u>

Amount by which capital outlays are greater (less) than depreciation in the current period. 8,633,025

Compensated absences are reported in the governmental funds as an expenditure when paid, but are reported as a liability in long-term debt in the Statement of Net Position when incurred.

Amount by which the compensated absences liability increased 3,967

Governmental funds report note and bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which repayments exceeded proceeds.

Debt proceeds for the year	(28,141,060)
The amount of long-term debt principal payments in the current year is:	1,521,782

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.

Interest accrual change (98,898)

In governmental funds, revenues are reported when measurable and available. In the Statements of Activities, revenue is reported when earned.

Special assessments revenue accrued in current year on government-wide statements 135,689

Pension and OPEB expenses reported in the governmental funds represent current year required contributions into the defined benefit pension and OPEB plans. Pension and OPEB expenses in the Statement of Activities are actuarially determined by the defined benefit pension and OPEB plans as the difference between the net pension asset/liability and OPEB liability from the prior year to the current year, with some adjustments.

(170,013)

Change in Net Position of governmental activities	\$ 1,946,302
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See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Net Position
Proprietary Funds
December 31, 2023

	<u>Enterprise Funds</u>		
	<u>Electric and Water</u>	<u>Sewer</u>	<u>Total</u>
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 1,089,599	\$ 921,444	\$ 2,011,043
Receivables			
Special Assessments	1,788	-	1,788
Accounts	1,679,282	-	1,679,282
Other	2,389	-	2,389
Due from Other Funds	-	71,081	71,081
Short-Term Lease Receivable	15,745	-	15,745
Inventories	334,554	-	334,554
Prepaid Expenses	43,808	10,513	54,321
Total Current Assets	<u>3,200,304</u>	<u>1,003,038</u>	<u>4,203,342</u>
Restricted Assets:			
Restricted Cash and Cash Equivalents	1,123,002	2,049,263	3,172,265
Total Restricted Assets	<u>1,123,002</u>	<u>2,049,263</u>	<u>3,172,265</u>
Capital Assets:			
Land and Improvements	76,448	94,914	171,362
Construction Work in Progress	852,385	-	852,385
Other Capital Assets	35,338,927	23,326,655	58,665,582
Less Accumulated Depreciation	(16,754,705)	(7,922,134)	(24,676,839)
Net Capital Assets	<u>19,513,055</u>	<u>15,499,435</u>	<u>35,012,490</u>
Noncurrent Assets:			
Advances Receivable	943,799	92,413	1,036,212
Unamortized Debt Discount	13,414	-	13,414
Long-Term Lease Receivable	114,020	-	114,020
Other Deferred Debits	25,066	-	25,066
Total Noncurrent Assets	<u>1,096,299</u>	<u>92,413</u>	<u>1,188,712</u>
Total Assets	<u>24,932,660</u>	<u>18,644,149</u>	<u>43,576,809</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	970,656	200,708	1,171,364
Deferred OPEB Outflows	19,621	3,720	23,341
Total Deferred Outflows of Resources	<u>990,277</u>	<u>204,428</u>	<u>1,194,705</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 25,922,937</u>	<u>\$ 18,848,577</u>	<u>\$ 44,771,514</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Net Position
 Proprietary Funds
 December 31, 2023

	Enterprise Funds		
	Electric and Water	Sewer	Total
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 852,336	\$ 39,828	\$ 892,164
Accrued Liabilities	13,026	-	13,026
Accrued Interest Payable	36,533	33,047	69,580
Compensated Absences	4,674	-	4,674
Current Portion of Long-Term Debt:			
Bonds and Notes Payable	975,441	638,557	1,613,998
Total Current Liabilities	<u>1,882,010</u>	<u>711,432</u>	<u>2,593,442</u>
Non-Current Liabilities:			
Long-Term Debt			
Bond Premium	31,253	22,043	53,296
Bonds and Notes Payable	6,295,366	6,987,414	13,282,780
Total Long-Term Debt	<u>6,326,619</u>	<u>7,009,457</u>	<u>13,336,076</u>
Other Liabilities			
Compensated Absences	52,403	-	52,403
OPEB Liability - Health Insurance	27,486	9,093	36,579
OPEB Liability - Life Insurance	31,673	6,005	37,678
Net Pension Liability	258,814	53,516	312,330
Total Other Liabilities	<u>370,376</u>	<u>68,614</u>	<u>438,990</u>
Total Non-Current Liabilities	<u>6,696,995</u>	<u>7,078,071</u>	<u>13,775,066</u>
Total Liabilities	<u>8,579,005</u>	<u>7,789,503</u>	<u>16,368,508</u>
DEFERRED INFLOWS OF RESOURCES	<u>1,067,447</u>	<u>117,500</u>	<u>1,184,947</u>
NET POSITION			
Net Investment in Capital Assets	12,767,988	8,435,986	21,203,974
Restricted for Capital	-	1,093,255	1,093,255
Restricted for Debt	566,008	371,443	937,451
Unrestricted	2,942,489	1,040,890	3,983,379
Total Net Position	<u>16,276,485</u>	<u>10,941,574</u>	<u>27,218,059</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u>\$ 25,922,937</u>	<u>\$ 18,848,577</u>	<u>\$ 44,771,514</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

**Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2023**

	<u>Enterprise Funds</u>		
	<u>Electric and Water</u>	<u>Sewer</u>	<u>Total</u>
OPERATING REVENUES			
Charges for Services	\$ 9,570,930	\$ 1,569,865	\$ 11,140,795
Other Operating Revenues	58,085	15,691	73,776
Total Operating Revenues	<u>9,629,015</u>	<u>1,585,556</u>	<u>11,214,571</u>
OPERATING EXPENSES			
Operation and Maintenance	8,387,228	569,500	8,956,728
Depreciation	941,547	580,318	1,521,865
Total Operating Expenses	<u>9,328,775</u>	<u>1,149,818</u>	<u>10,478,593</u>
Operating Income (Loss)	<u>300,240</u>	<u>435,738</u>	<u>735,978</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest and Investment Revenue	187,573	111,960	299,533
Miscellaneous Non-Operating Revenue	188,514	452	188,966
Interest Expense	(205,273)	(197,130)	(402,403)
Net Amortization Revenue (Expense)	6,817	-	6,817
Total Non-Operating Revenue (Expenses)	<u>177,631</u>	<u>(84,718)</u>	<u>92,913</u>
Income (Loss) Before Contributions and Transfers	477,871	351,020	828,891
Capital Contributions	60,475	10,800	71,275
Transfers Out	(401,960)	-	(401,960)
Change in Net Position	<u>136,386</u>	<u>361,820</u>	<u>498,206</u>
Total Net Position - Beginning	16,140,099	10,579,754	26,719,853
Total Net Position - Ending	<u>\$ 16,276,485</u>	<u>\$ 10,941,574</u>	<u>\$ 27,218,059</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	Enterprise Funds		Total
	Electric and Water	Sewer	
<u>Cash Flows From Operating Activities:</u>			
Receipts from customers	\$ 9,749,508	\$ 1,585,556	\$ 11,335,064
Payments to suppliers	(6,433,671)	(574,071)	(7,007,742)
Payments to employees	(1,247,615)	(307,356)	(1,554,971)
Taxes paid	(401,960)	-	(401,960)
Net cash provided (used) by operating activities	<u>1,666,262</u>	<u>704,129</u>	<u>2,370,391</u>
<u>Cash Flows From Capital and Related</u>			
<u>Financing Activities:</u>			
Acquisition and construction of plant assets	(1,075,179)	(74,442)	(1,149,621)
Principal payments on long-term debt	(1,025,514)	(653,253)	(1,678,767)
Deferred charges	28,373	-	28,373
Interest and fiscal charges	(216,862)	(201,343)	(418,205)
Connection fees	-	10,800	10,800
Contributions for plant	12,980	-	12,980
Net cash provided (used) for capital and related financing activities	<u>(2,276,202)</u>	<u>(918,238)</u>	<u>(3,194,440)</u>
<u>Cash Flows From Investing Activities:</u>			
Interest on investments	187,573	111,960	299,533
Net cash provided (used) for investing activities	<u>187,573</u>	<u>111,960</u>	<u>299,533</u>
Net increase (decrease) in cash and equivalents	(422,367)	(102,149)	(524,516)
Cash and equivalents - beginning of year	2,634,968	3,072,856	5,707,824
Cash and equivalents - end of year	<u>\$ 2,212,601</u>	<u>\$ 2,970,707</u>	<u>\$ 5,183,308</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Cash Flows
 Proprietary Funds
 For the Year Ended December 31, 2023

	Enterprise Funds		Total
	Electric & Water	Sewer	
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating income (loss)	\$ 300,240	\$ 435,738	\$ 735,978
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Non-Operating revenues	160,141	452	160,593
Amortization	-	(9,900)	(9,900)
Tax equivalent	(401,960)	-	(401,960)
Depreciation	941,547	580,318	1,521,865
Joint meter allocation	28,613	(28,613)	-
Pension expense	70,340	9,412	79,752
OPEB expense	27,915	10	27,925
Changes in Assets and Liabilities:			
Receivables	120,493	-	120,493
Lease receivables	125,835	-	125,835
Due to/from other funds	161,244	(197,486)	(36,242)
Inventories	(55,736)	-	(55,736)
Prepays	(28,527)	(5,569)	(34,096)
Accounts payable	241,329	(79,088)	162,241
Other Accrued liabilities	(25,212)	(1,145)	(26,357)
Net cash provided (used) by operating activities	<u>\$ 1,666,262</u>	<u>\$ 704,129</u>	<u>\$ 2,370,391</u>
Reconciliation of cash and cash equivalents to balance sheet accounts			
Cash and investments	\$ 1,089,599	\$ 921,444	\$ 2,011,043
Restricted assets	1,123,002	2,049,263	3,172,265
Total Cash and Investments	<u>2,212,601</u>	<u>2,970,707</u>	<u>5,183,308</u>
Cash and cash equivalents- End of year	<u>\$ 2,212,601</u>	<u>\$ 2,970,707</u>	<u>\$ 5,183,308</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2023

	<u>Tax Custodial Fund</u>
ASSETS	
Cash and Cash Equivalents	\$ 1,089,871
Receivables:	
Taxes Receivable	6,872,114
Total Assets	<u>\$ 7,961,985</u>
LIABILITIES	
Due to Other Governments	\$ 7,961,985
Total Liabilities	<u>\$ 7,961,985</u>

Draft

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

**Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2023**

	<u>Tax Custodial Fund</u>
ADDITIONS	
Property tax collections for other governments	\$ 5,291,193
Total additions	<u>5,291,193</u>
DEDUCTIONS	
Payments of taxes to other governments	<u>5,291,193</u>
Total deductions	<u>5,291,193</u>
Net increase (decrease) in fiduciary net position	-
Total Net Position - Beginning	-
Total Net Position - Ending	<u><u>\$ -</u></u>

Draft

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City of Evansville, Wisconsin conform to U.S. generally accepted accounting principles as applicable to governmental units.

A. REPORTING ENTITY

This report includes all of the funds of the City of Evansville. The reporting entity for the City consists of (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 Evansville Housing Authority

Management of the City has determined that the Housing Authority of the City of Evansville is excluded as a component unit. The Housing Authority is a legally separate organization and appointments to the board of the Housing Authority are approved by the City Council; however, since the City cannot impose its will on the Housing Authority and there is no material financial benefit or burden on the City, the Housing Authority does not meet the criteria for inclusion in the reporting entity. The Authority issues separate financial statements. Financial statements of the Authority can be obtained by contacting the Housing Authority.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

“Government-wide” financial statements are basic financial statements required for all governmental units. The statement of net position and the statement of activities are the two required statements. Both statements are prepared on the full accrual basis. In accordance with accounting standards for governmental units, the city uses the modified accrual basis of accounting for certain funds. The modified accrual basis of accounting is the appropriate basis of accounting for governmental activity fund financial statements.

In addition, all funds in the fund financial statements are reported as business-type activities, governmental activities or fiduciary funds. The definitions for these types of activities are discussed in other portions of Note I.

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

Finally, all non-fiduciary funds are further classified as major or non-major funds. In reporting financial condition and results of operations for governmental units, accounting standards concentrates on major funds versus non-major funds.

Government-Wide 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.

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 included 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 instead as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into individual 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 and deferred outflows of resources, liabilities and deferred inflows of resources, net position/fund equity, revenues, and expenditure/expenses.

Funds are organized as 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 and outflows, 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. Total assets and deferred outflows of resources, liabilities and deferred inflows and outflows, revenues or expenditures/expenses of the individual governmental fund or enterprise fund are 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.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

Fund Financial Statements (Continued)

The City reports the following major governmental funds:

Major Governmental

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.

Debt Service Fund – accounts for resources accumulated and payments made for principal and interest on long-term debt other than TID or enterprise debt.

Capital Projects Fund – accounts for proceeds of specific capital improvements that are legally restricted to expenditures for specific purposes.

Stormwater Fund – accounts for the operations of the stormwater system.

Tax Increment Financing District #5 – accounts for proceeds from long-term borrowings and other resources to be used for capital improvement projects in the TIF boundaries.

The City reports the following enterprise funds:

Enterprise Funds

Electric and Water Utility – accounts for the operations of the electric and water system. (Major)

Sewer Utility – accounts for the operations of the sewer system. (Major)

The City reports the following non-major governmental funds:

Non-Major Governmental Funds

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

Emergency Medical Services Fund

Eager Free Public Library Fund

Cemetery Fund

Tourism Commission Fund

Revolving Housing Loan Fund

K9

ARPA

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

Fund Financial Statements (Continued)

Capital Projects Funds – used to account for the proceeds of specific capital improvement projects that are legally restricted to expenditures for specific purposes.

Capital Projects Levy

TIF #6

TIF #7

TIF #8

TIF #9

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 Funds - 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 a custodial fund.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Measurement focus refers to what is being measured, basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

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 deferred outflows of resources, and liabilities and deferred inflows of resources 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 when earned. Unbilled receivables are recorded as revenues when services are provided.

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

Government-Wide Financial Statements (Continued)

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, electric, stormwater and sewer utilities 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.

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. "Measurable" means the amount of the transaction can be determined. 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 sixty days of the end 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 to 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. Amounts received prior to the entitlement period are also recorded as deferred inflows of resources.

Special assessments are recognized 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. Delinquent special assessments being held for collection by the county are reported as receivables and non-spendable fund balance.

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. Deferred inflows of resources also arise 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 both revenue recognition criteria are met, or when the City has a legal claim to the resources, the deferred inflow of resources is removed from the balance sheet and revenue is recognized.

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

Fund Financial Statements (Continued)

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

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 funds' principal ongoing operations. The principal operating revenues of the water, electric, and sewer utilities are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS, AND NET POSITION OR EQUITY

1. Deposits and Investments

The City has pooled the cash resources of its funds in order to maximize investment opportunities. Each fund's portion of total cash and investments is reported as cash and cash equivalents/investments by the City's individual major funds, and in the aggregate for non-major and custodial funds.

For purposes of the statement of cash flows, the City considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances.

See footnote III A for additional information.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS,
AND NET POSITION OR EQUITY (Continued)**

2. 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 on 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

Accounts receivable have been shown net of an allowance for uncollectible accounts. Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof. No provision for uncollectible utility accounts receivable has been made for the water, electric and sewer utilities because they have the right by law to place delinquent bills on the tax roll.

A provision for uncollectible ambulance accounts receivable of \$24,200 has been made.

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”.

3. Inventories and Prepaid Items

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Proprietary fund inventories are generally used for construction and for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average, and charged to construction, operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS, AND NET POSITION OR EQUITY (Continued)

4. 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. The City had the following restricted cash accounts:

<u>Purpose</u>	<u>Capital Projects</u>	<u>Stormwater</u>	<u>Electric & Water</u>	<u>Sewer</u>
Debt reserve/redemption	\$ 80,723	\$ 113,619	\$ 1,123,002	\$ 956,008
Replacement fund	-	-	-	1,093,255
	<u>\$ 80,723</u>	<u>\$ 113,619</u>	<u>\$ 1,123,002</u>	<u>\$ 2,049,263</u>

5. 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 \$5,000 for general capital assets and \$5,000 for infrastructure assets, and an estimated useful life in excess of 1 year for general capital assets and infrastructure assets. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated fixed assets are recorded at their estimated fair value at the date of donation.

Prior to January 2004, infrastructure assets of governmental funds were not capitalized. After 1/1/04, governmental units are required to account for all capital assets, including infrastructure, in the government-wide statements prospectively from the date of implementation. Retroactive reporting of all major general infrastructure assets is not required. The City has not retroactively reported all infrastructure acquired by its governmental fund types. The infrastructure reported only includes additions since January 1, 2004.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS,
AND NET POSITION OR EQUITY (Continued)**

5. Capital Assets (Continued)

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. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. There was no interest required to be capitalized during the current year. The cost of renewals and betterments relating to retirement units are 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 fixed 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
Improvements	10-50 Years
Machinery and Equipment	3-50 Years
Infrastructure	25-50 Years
Water Utility	6.67-150 Years
Electric Utility	6.67-40 Years
Sewer Utility	5-100 Years

Fund Financial Statements

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

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS, AND NET POSITION OR EQUITY (Continued)

6. Compensated Absences

Under terms of employment, City 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, proprietary, and fiduciary 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.

The balance in compensated absences is as follows:

	Governmental	Business-type
Compensated time-off liability	\$ 1,577	\$ -
Accumulated sick leave	318,719	52,403
Vacation and holiday liability	51,352	4,674
	\$ 371,648	\$ 57,077

City employees earn sick leave at various rates depending on the union or nonunion contracts. Employees can accumulate sick leave as follows:

Police	1,080 hours
DPW, Water & Light, Clerical	720 hours
Library	720 hours

One-half the accumulation in excess of 1,080 or 720 hours may be payable in cash at the end of each year or paid for health insurance in retirement at the option of the employee. Sick leave is payable upon termination at their current pay rate times one-half the accumulated sick days up to a maximum number of hours listed above.

7. Long-Term 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 bond 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.

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS,
AND NET POSITION OR EQUITY (Continued)**

8. 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. There were no significant claims or judgments at year-end.

9. Deferred Outflows and Inflows of Resources

Deferred outflow of resources represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

Deferred inflow of resources represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

10. 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.
- 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 do 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.

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS,
AND NET POSITION OR EQUITY (Continued)**

10. Equity Classifications (Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance. In the fund financial statements, governmental fund balance is presented in five possible categories:

Nonspendable – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.

Restricted – resources with constraints placed on the use of resources are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed – resources which are subject to limitation the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.

Assigned – resources neither restricted nor committed for which a government has a stated intended use as established by the City Council or a body or official to which the City Council has delegated the authority to assign amounts for specific purposes.

Unassigned – resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.

When restricted and other fund balance resources are available for use, it is the City's policy to use restricted resources first, followed by committed, assigned and unassigned amounts respectively.

11. Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources, and deferred inflows of resources related to pensions, pension expense (revenue), information about the fiduciary net position of the Wisconsin Retirement System (WRS), and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported for 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 Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS,
AND NET POSITION OR EQUITY (Continued)**

12. Other Postemployment Benefits

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) and Health Plan has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net other postemployment benefits (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense (revenue), and information about the fiduciary net position of the LRLIF and Health Plan and additions to/deductions from LRLIF's and Health Plan fiduciary net position have been determined on the same basis as they are reported by the LRLIF and Health Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

E. UTILITY RATES AND USER CHARGES

The City of Evansville Sewer and Stormwater Utility user charges are regulated and established by the City Council. The City of Evansville Electric and Water Utilities operate under service rules, which are established by the Public Service Commission of Wisconsin. Rates charged are regulated by the Public Service Commission. Billings are made to customers on a monthly basis for water, electric, stormwater and sewer service.

F. INCOME TAXES

The City of Evansville Utilities are municipal utilities. Municipal utilities are exempt from income taxes and therefore no income tax liability is recorded.

NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. LIMITATIONS ON THE CITY TAX LEVY

As part of Wisconsin's Act 25 (2005), legislation was passed that limits the city's future tax levies. In 2008 this legislation was amended and extended. Generally, the city is limited to its prior tax levy dollar amount (excluding TIF districts), increased by the percentage change in the city's equalized value due to new construction. Changes in debt service from one year to the next are generally exempt from this limit.

B. TAX INCREMENTAL FINANCING DISTRICTS

The City has four Tax Incremental Districts (TID). The transactions of the Districts are shown in the Capital Projects and Special Revenue Funds. TIDs are authorized by Section 66.1105 of the Wisconsin Statutes. It is a method by which the City can recover its project costs in designated districts of the City. Those costs are recovered through tax increments, which are placed on the tax rolls.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

NOTE III – DETAILED NOTES ON ALL FUNDS

A. CASH AND CASH EQUIVALENTS/INVESTMENTS

As previously discussed, cash for City funds is pooled for investment purposes. At December 31, 2023, the cash and investments consist of the following:

Petty cash/cash on hand	\$ 1,828
Deposits with financial institutions	32,500,529
Wisconsin Local Government Investment Pool	176,876
U.S. Treasury notes and bills	1,980
RESCO stock certificates	125,304
Library investments	265,637
	\$33,072,154

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

Statement of Net Position:	
Cash and investments	\$28,615,676
Restricted cash and investments	3,366,607
Fiduciary Funds:	
Cash and investments	1,089,871
	\$33,072,154

Investments Authorized by Wisconsin Statutes

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

- (1) Deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in this State if the time deposits mature in not more than three years;
- (2) Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government;
- (3) Bonds or securities of any county, drainage district, VTAE district, village, city, town, district or school district of this State;
- (4) Any security which matures or which may be tendered for purchase at the option of the holder within not more than seven years of the date on which it is acquired, if that security has a rating which is the highest or second highest rating category assigned by Standard & Poor's Corporation, Moody's investor service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating;

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023

A. CASH AND CASH EQUIVALENTS/INVESTMENTS (Continued)

Investments Authorized by Wisconsin Statutes (Continued)

- (5) Bonds or securities issued under the authority of the municipality;
- (6) The local government pooled-investment fund as established under Section 25.50 of the Wisconsin Statutes.
- (7) Agreements in which a public depository agrees to repay funds advanced to it by the City plus interest, if the agreement is secured by bonds or securities issued or guaranteed as to principal and interest by the federal government.
- (8) Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- (9) Repurchase agreements with public depositories, with certain conditions.
- (10) Bonds issued by the University of Wisconsin Hospital and Clinics Authority or 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 sensitivity its fair value has to changes in market interest rates. The City's policy is that the City will not directly invest in securities maturing more than five years from purchase unless matched to a specific cash flow. As of December 31, 2023, the City has \$176,876 invested in the Local Government Investment Pool (LGIP) which has an average maturity of 17 days. The U.S. Securities are set to mature in 2024.

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 has no investment policy that would further limit its investments choices. As of December 31, 2023, the City's investment in the Wisconsin Local Government Investment Pool was not rated. Additionally, the U.S. Treasury investment funds have an AAA rating from Moody's Investor Services.

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. 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.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

A. CASH AND CASH EQUIVALENTS/INVESTMENTS (Continued)

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 LGIP as of December 31, 2023 was: 94% in U.S. Government Securities and 6% in Certificates of Deposit, Commercial Paper and Time Deposits. The Wisconsin State Treasurer updates the investment allocations on a monthly basis.

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 the possession of another party. The City's investment policy requires collateralization on all demand deposits as well as certificates of deposit and repurchase agreements.

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for demand deposit accounts and \$250,000 for time and savings deposit accounts. 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. The City also has deposits at one of the financial institutions that are invested in separate financial institutions under the FDIC insurance level. These totaled \$0.

As of December 31, 2023, the City's deposits with financial institutions in excess of federal depository insurance limits were exposed to custodial credit risk as follows:

Uninsured and collateralized by letter of credit	\$ 19,500,000
Uninsured and uncollateralized	9,383,329
Total	<u>\$ 28,883,329</u>

Fair Value Measurement

Financial assets required to be measured on a recurring basis are classified under a three-tier hierarchy for fair value investments. Fair value is the amount that would be received to sell an asset, or paid to settle a liability, in an orderly transaction between market participants at the measurements date.

The City uses the following hierarchical disclosure framework:

Level 1 – Measurement based upon quoted prices for identical assets in an active market as of the reporting date.

Level 2 – Measurement based upon marketplace inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities,

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

A. CASH AND CASH EQUIVALENTS/INVESTMENTS (Continued)

Fair Value Measurement (continued)

quoted prices for identical or similar assets or liabilities in inactive markets, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – Measurement based on the City’s assumptions about a hypothetical marketplace because observable market inputs are not available as of the reporting date.

The City uses appropriate valuation techniques based on the available inputs to measure the fair values of its assets and liabilities. When available, the City measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs have the lowest priority.

Assets at Fair Value as of December 31, 2023

	Fair Value	Level 1	Level 2	Level 3
Exchange Traded Products	\$ 265,637	\$ 265,637	\$ -	\$ -
US Treasury Investments	\$ 1,980	\$ 1,980	\$ -	\$ -
	\$ 267,617	\$ 267,617	\$ -	\$ -

B. CAPITAL ASSETS

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

	Balance 01/01/23	Additions	Retirements	Balance 12/31/23
Governmental Activities				
Non-Depreciable Capital Assets:				
Land	\$ 727,411	\$ -	\$ -	\$ 727,411
Infrastructure CWIP	4,294,175	9,330,293	(1,246,972)	12,377,496
Total Non-Depreciable Capital Assets	5,021,586	9,330,293	(1,246,972)	13,104,907
Capital Assets being Depreciated				
Land Improvements	3,147,421	-	-	3,147,421
Buildings and Structures	7,120,044	21,704	-	7,141,748
Equipment	4,145,757	570,009	(199,332)	4,516,434
Infrastructure	8,417,398	1,306,197	-	9,723,595
Total Capital Assets being Depreciated	22,830,620	1,897,910	(199,332)	24,529,198
Total Capital Assets	27,852,206	11,228,203	(1,446,304)	37,634,105
Less Accumulated Depreciation	(10,904,057)	(1,129,515)	44,895	(11,988,677)
Capital Assets Net of Depreciation	\$ 16,948,149	\$ 10,098,688	\$(1,401,409)	\$ 25,645,428

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023

B. CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions as follows:

Governmental Activities

General Government	\$	36,249
Public Safety		163,650
Public Works		503,524
Health and Human Services		8,923
Stormwater		165,334
Culture, Recreation and Education		251,835
		251,835
Total Governmental Activities Depreciation Expense	\$	1,129,515

Capital asset activity in the business-type activities for the year ended December 31, 2023 was as follows:

	Balance 01/01/23	Additions	Retirements	Balance 12/31/23
Electric and Water				
Non-Depreciable Capital Assets:				
Land	\$ 76,448	\$ -	\$ -	\$ 76,448
Construction in progress	198,239	654,146	-	852,385
Total Non-Depreciable Capital Assets	274,687	654,146	-	928,833
Capital Assets being Depreciated				
Buildings and structures	1,173,378	-	-	1,173,378
Equipment	2,194,579	-	-	2,194,579
Infrastructure	31,617,384	421,033	(67,447)	31,970,970
Total Capital Assets being Depreciated	34,985,341	421,033	(67,447)	35,338,927
Total Capital Assets	35,260,028	1,075,179	(67,447)	36,267,760
Less Accumulated Depreciation	(15,851,991)	(970,161)	67,447	(16,754,705)
Capital Assets Net of Depreciation	\$ 19,408,037	\$ 105,018	\$ -	\$ 19,513,055

	Balance 01/01/23	Additions	Retirements	Balance 12/31/23
Wastewater Treatment				
Non-Depreciable Capital Assets:				
Land	\$ 94,914	\$ -	\$ -	\$ 94,914
Construction in progress	19,895	-	(19,895)	-
Total Non-Depreciable Capital Assets	114,809	-	(19,895)	94,914
Capital Assets being Depreciated				
Buildings and structures	8,030,949	-	-	8,030,949
Equipment	5,745,808	-	-	5,745,808
Infrastructure	9,455,561	94,337	-	9,549,898
Total Capital Assets being Depreciated	23,232,318	94,337	-	23,326,655
Total Capital Assets	23,347,127	94,337	(19,895)	23,421,569
Less Accumulated Depreciation	(7,370,429)	(551,705)	-	(7,922,134)
Capital Assets Net of Depreciation	\$ 15,976,698	\$ (457,368)	\$ (19,895)	\$ 15,499,435

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

B. CAPITAL ASSETS (Continued)

	Balance 01/01/23	Additions	Retirements	Balance 12/31/23
Business-Type Activities				
Non-Depreciable Capital Assets:				
Land	\$ 171,362	\$ -	\$ -	\$ 171,362
Construction in progress	218,134	654,146	(19,895)	852,385
Total Non-Depreciable Capital Assets	<u>389,496</u>	<u>654,146</u>	<u>(19,895)</u>	<u>1,023,747</u>
Capital Assets being Depreciated				
Buildings and structures	9,204,327	-	-	9,204,327
Equipment	7,940,387	-	-	7,940,387
Infrastructure	41,072,945	515,370	(67,447)	41,520,868
Total Capital Assets being Depreciated	<u>58,217,659</u>	<u>515,370</u>	<u>(67,447)</u>	<u>58,665,582</u>
Total Capital Assets	58,607,155	1,169,516	(87,342)	59,689,329
Less Accumulated Depreciation	(23,222,420)	(1,521,866)	67,447	(24,676,839)
Capital Assets Net of Depreciation	<u>\$ 35,384,735</u>	<u>\$ (352,350)</u>	<u>\$ (19,895)</u>	<u>\$ 35,012,490</u>

Depreciation expense was charged to functions as follows:

Business-Type Activities		
Water		\$ 268,494
Electric		673,053
Sewer		580,318
Total Business-Type Activities Depreciation Expense		<u>\$ 1,521,865</u>

C. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS

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

Interfund Receivables and Payables			
Receivable Fund	Payable Fund	Amount	Purpose
Sewer	TIF 9	\$ 71,081	Cash Flow
Subtotal fund financial statements		<u>\$ 71,081</u>	

The principal purpose of these interfunds is due to pooled cash between the governmental funds. In addition, the general fund collects delinquent utility charges that the utilities have placed on the current tax roll. All remaining balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payment between funds are made.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

C. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (Continued)

The City has the following interfund advances outstanding:

Receivable Fund	Payable Fund	Amount	Purpose
General	TIF 5	\$ 449,254	Capital
Electric and water	TIF 5	943,799	Capital
Sewer	TIF 5	92,413	Capital
Subtotal fund financial statements		<u>\$ 1,485,466</u>	
Total interfund receivables		\$ 71,081	
Total interfund advances		1,485,466	
less interfund eliminations		<u>(449,254)</u>	
Internal balances		<u>\$ 1,107,293</u>	

None of the TIF advances are set up for repayment. The City passed a resolution stating interest rates on TIF advances will be 0%. No interest rates exist on the other advances. The advances to the TIF district are anticipated to be repaid from future tax increments.

For the statement of net position, interfund balances which are owed within the governmental activities or business-type activities are netted and eliminated. The following is a schedule of interfund transfers:

Transferred to	Transferred from	Amount	Purpose
General	Electric and Water	\$ 401,960	Tax equivalent
General	TIFS 5-8	13,000	Administration
Debt service	TIF 5	145,295	Debt payments
Debt service	TIF 6	75,448	Debt payments
Debt service	TIF 7	65,700	Debt payments
Debt service	TIF 8	52,913	Debt payments
Subtotal fund statements		<u>754,316</u>	
less inter-fund eliminations		<u>(352,356)</u>	
Total per government-wide statements		<u>\$ 401,960</u>	

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) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

D. LONG-TERM OBLIGATIONS

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

	Balance 1/1/23	Issued	Retired	Balance 12/31/23
Governmental Activities				
Direct Borrowings and Direct Placements	\$ 1,446,156	\$ 12,936,061	\$ 71,282	\$ 14,310,935
Other Notes and Bonds	9,103,000	15,205,000	1,450,500	22,857,500
Total Notes and Bonds	<u>10,549,156</u>	<u>28,141,061</u>	<u>1,521,782</u>	<u>37,168,435</u>
Compensated Absences	<u>375,615</u>	<u>16,989</u>	<u>20,956</u>	<u>371,648</u>
Total Governmental Long-Term Debt	<u>\$ 10,924,771</u>	<u>\$ 28,158,050</u>	<u>\$ 1,542,738</u>	<u>\$ 37,540,083</u>
	Balance 1/1/23	Issued	Retired	Balance 12/31/23
Business-Type Activities				
Direct Borrowings and Direct Placements	\$ 4,904,546	\$ -	\$ 483,268	\$ 4,421,278
Other Notes and Bonds	11,671,000	-	1,195,500	10,475,500
Total Notes and Bonds	<u>16,575,546</u>	<u>-</u>	<u>1,678,768</u>	<u>14,896,778</u>
Bond premium	56,100	-	2,804	53,296
Compensated Absences	<u>66,918</u>	<u>-</u>	<u>9,841</u>	<u>57,077</u>
Total Business-Type Long-Term Debt	<u>\$ 16,698,564</u>	<u>\$ -</u>	<u>\$ 1,691,413</u>	<u>\$ 15,007,151</u>

General Obligation Debt

All general obligation notes and bonds payable are backed by the full faith and credit of the City. Notes and bonds in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund. 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.

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023

D. LONG-TERM OBLIGATIONS (Continued)

In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed five percent of the equalized value of taxable property within the city's jurisdiction. The debt limit as of December 31, 2023 was \$33,474,785. Total general obligation debt outstanding at year-end was \$22,970,000.

The following is a list of long-term obligations at December 31, 2023:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/23	Amounts Due within One Year
Governmental Activities						
Direct Borrowings and Direct Placements						
2017 State Trust Fund Loan	9/19/2017	3/15/2027	3.50%	\$ 717,920	\$ 310,935	\$ 73,748
2022 Tax Anticipation Note	8/19/2022	10/19/2024	3.50%	\$ 14,000,000	14,000,000	14,000,000
Total Direct Borrowings and Direct Placements					<u>\$ 14,310,935</u>	<u>\$ 14,073,748</u>
Other Notes and Bonds						
General Obligation Debt						
2015 General Obligation Notes	5/28/2015	10/1/2025	0.5%-2.2%	\$ 390,000	\$ 20,000	\$ 10,000
2018 General Obligation Notes	5/30/2018	4/1/2028	1.9%-2.85%	\$ 4,180,000	2,240,000	425,000
2019 General Obligation Notes	6/1/2019	4/1/2029	3.0%-4.0%	\$ 790,000	415,000	90,000
2021 General Obligation Notes	9/2/2021	4/1/2031	0.25%-1.25%	\$ 2,420,000	2,190,000	140,000
2022 General Obligation Notes	9/2/2021	4/1/2041	3.0-4.0%	\$ 1,305,000	780,000	80,000
Total General Obligation Notes					<u>5,645,000</u>	<u>745,000</u>
2012 Taxable General Obligation Bond	5/24/2012	10/1/2027	1.25%-3.90%	\$ 460,000	140,000	35,000
2017 General Obligation Refunding Bonds	8/30/2017	4/1/2027	2.0-3.0%	\$ 1,855,000	845,000	200,000
2021 General Obligation Bonds	9/2/2021	4/1/2041	0.7%-2.0%	\$ 790,000	695,000	45,000
2023 General Obligation Bonds	11/9/2023	4/1/2043	4.25%-5.00%	\$ 15,205,000	15,205,000	-
Total General Obligation Bonds					<u>16,885,000</u>	<u>280,000</u>
Total General Obligation Debt					<u>22,530,000</u>	<u>1,025,000</u>
Stormwater Revenue Bonds	5/30/2018	5/1/2028	3.875%	\$ 655,000	327,500	65,500
Total Other Notes and Bonds					<u>\$ 22,857,500</u>	<u>\$ 1,090,500</u>

The purpose of governmental activities long-term debt is to finance various capital improvements and Tax Incremental District planned projects. Debt service requirements to maturity are as follows:

Years	Governmental Activities					
	Bonds and Notes from direct borrowings and placements		Bonds and Notes		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 71,282	\$ 13,378	\$ 1,450,500	\$ 198,693	\$ 1,521,782	\$ 212,071
2024	1,137,688	18,413	1,090,500	160,005	2,228,188	178,418
2025	76,359	8,302	1,175,500	134,347	1,251,859	142,649
2026	79,031	5,629	1,170,500	108,207	1,249,531	113,836
2027	81,796	2,863	1,290,500	81,248	1,372,296	84,111
2028-2032	-	-	2,555,500	188,119	2,555,500	188,119
2033-2037	-	-	200,000	26,040	200,000	26,040
2038-2042	-	-	170,000	10,900	170,000	10,900
	<u>\$ 1,446,156</u>	<u>\$ 48,585</u>	<u>\$ 9,103,000</u>	<u>\$ 907,559</u>	<u>\$ 10,549,156</u>	<u>\$ 956,144</u>

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

D. LONG-TERM OBLIGATIONS (Continued)

Business-Type Activities	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/23	Amounts Due within One Year
Electric and Water						
General Obligation Debt						
2015 General Obligation Notes	5/28/2015	10/1/2025	0.5%-2.2%	\$ 330,000	\$ 70,000	\$ 35,000
Total Electric and Water General Obligation Debt					<u>70,000</u>	<u>35,000</u>
Mortgage Revenue Bonds						
2014 Revenue Bonds	7/2/2014	5/1/2025	0.7%-3.1%	\$ 3,165,000	710,000	350,000
2016 Revenue Bonds	7/21/2016	5/1/2036	0.9%-3.15%	\$ 3,240,000	1,900,000	255,000
2019 Revenue Bonds	6/6/2019	5/1/2029	3%	\$ 1,575,000	1,130,000	140,000
2021 Revenue Bonds	9/2/2021	5/1/2041	0.4%-2.5%	\$ 2,050,000	1,940,000	70,000
2022 Revenue Bonds	8/31/2022	5/1/1942	3.0-4.0%	\$ 1,630,000	1,465,000	95,000
Total Electric and Water Mortgage Revenue Bonds					<u>7,145,000</u>	<u>910,000</u>
Total Electric and Water Other Bonds and Notes					<u>7,215,000</u>	<u>945,000</u>
Sewer Utility						
Other Notes and Bonds						
General Obligation Debt						
2015 General Obligation Notes	5/28/2015	10/1/2025	0.5%-2.2%	\$ 240,000	70,000	35,000
2019 General Obligation Notes	6/1/2019	4/1/2029	3.0%-4.0%	\$ 480,000	300,000	45,000
Total Sewer General Obligation Debt					<u>370,000</u>	<u>80,000</u>
Mortgage Revenue Bonds						
2016 Revenue Bonds	7/29/2016	5/1/2026	1.970%	\$ 185,000	55,500	18,500
2018 Revenue Bonds	5/30/2018	5/1/2028	3.875%	\$ 270,000	135,000	27,000
2021 Revenue Bonds	9/2/2021	5/1/2041	2.0%-3.0%	\$ 1,235,000	1,180,000	35,000
2022 Revenue Bonds	8/31/2022	5/1/2042	3.625-4.0%	\$ 1,570,000	1,520,000	20,000
Total Sewer Mortgage Revenue Bonds					<u>2,890,500</u>	<u>100,500</u>
Total Sewer Other Bonds and Notes					<u>3,260,500</u>	<u>180,500</u>
Total Business-Type Other Notes and Bonds					<u>\$ 10,475,500</u>	<u>\$ 1,125,500</u>
Direct Borrowings and Direct Placements						
2015 WPPI Loan - Electric	11/30/2015	11/28/2025	0%	\$ 304,406	\$ 55,807	\$ 30,441
2005 Clean Water Fund Debt	7/27/2005	5/1/2025	2.365%	\$ 1,602,737	196,028	96,868
2009 Clean Water Fund Debt	11/25/2009	5/1/2029	2.668%	\$ 3,248,127	1,208,116	188,335
2018 Clean Water Fund Debt	6/27/2018	5/1/2038	1.870%	\$ 3,994,925	2,961,327	172,854
Total Direct Borrowings and Direct Placements					<u>\$ 4,421,278</u>	<u>\$ 488,498</u>
Total Business-Type Activities Long-Term Debt					<u>\$ 14,896,778</u>	<u>\$ 1,613,998</u>

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

D. LONG-TERM OBLIGATIONS (Continued)

The purpose of business type activities long-term debt is to finance capital improvements.

Debt service requirements to maturity are as follows:

Years	Business-Type Activities					
	Bonds and Notes from direct borrowings and placements		Bonds and Notes		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 478,193	\$ 97,397	\$ 1,195,500	\$ 316,861	\$ 1,673,693	\$ 575,590
2024	488,498	86,971	1,125,500	275,728	1,613,998	575,469
2025	499,048	76,298	1,040,500	246,785	1,539,548	575,346
2026	377,898	66,576	965,500	221,672	1,343,398	444,474
2027	386,549	57,823	847,000	211,956	1,233,549	444,372
2028-2032	1,390,311	177,288	2,392,000	777,393	3,782,311	1,567,599
2033-2037	1,060,008	71,237	2,255,000	508,379	3,315,008	1,131,245
2038-2042	224,041	2,097	1,850,000	215,741	2,074,041	226,138
	<u>\$ 4,904,546</u>	<u>\$ 635,687</u>	<u>\$ 11,671,000</u>	<u>\$ 2,774,516</u>	<u>\$ 16,575,546</u>	<u>\$ 5,540,233</u>

Other Debt Information

Estimated payments of accumulated employee benefits, leases and other commitments are not included in the above debt service requirements schedules.

There are a number of limitations and restrictions contained in the various bond indentures and loan agreements. The City believes it is in compliance with all significant limitations and restrictions, including federal arbitrage regulations.

General long-term obligations do not include water and sewer fund revenue bonds or bond anticipation notes issued in accordance with Wisconsin Statutes. The revenue bonds are secured by water and sewer revenue and are payable solely from water and sewer revenue of the water and sewer funds. The bonds do not constitute general indebtedness of the City.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

D. LONG-TERM OBLIGATIONS (Continued)

Bond Covenant Disclosures

The following information is provided in compliance with the resolution creating the revenue bonds:

Insurance

The utilities are exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors and omissions, workers compensation, and health care of its employees. These risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year. Expiration for the following policies is **September 1, 2023**.

The utilities are covered under the following insurance policies at December 31, 2023:

Type	Coverage
Valuation Policy	
Buildings and Contents	\$ 15,187,899
Contractors Equipment	1,185,038
Property in the Open	7,514,462
Water Supply	2,860,198
Water Treatment	6,358,281

Debt Coverage – Electric/Water, Sewer, and Storm-Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation and capital (defined net earnings) must exceed 1.25 or 1.10 times the annual debt service of the bonds. The coverage requirement was met for both electric and water and sewer as follows:

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023

D. LONG-TERM OBLIGATIONS (Continued)

	Electric and Water	Sewer	Storm
Maximum annual debt service electric and water	\$ 1,086,931	\$ -	\$ -
Maximum annual debt service Sewer	-	733,465	-
Maximum annual debt service Storm	-	-	76,922
Total debt service	1,086,931	733,465	76,922
Ratio	125%	110%	110%
Net Revenues required	\$ 1,358,664	\$ 806,812	\$ 84,614
REVENUES			
Charges for Services	\$ 9,570,930	\$ 1,569,865	\$ 293,626
Other Operating Revenues	58,085	15,691	766
Total Operating Revenues	9,629,015	1,585,556	294,392
OPERATING EXPENSES			
Operation and Maintenance	8,387,228	569,500	84,040
Total expenses for coverage ratio calculation	8,387,228	569,500	84,040
Net from operations for coverage ratio calculation	1,241,787	1,016,056	210,352
NON-OPERATING REVENUES (EXPENSES)			
Interest and Investment Revenue	187,571	111,960	1,654
Miscellaneous Non-Operating Revenue (Expense)	188,514	452	-
Capital Contributions and Impact Fees Received	60,475	10,800	-
Net Revenues per bond ordinance	\$ 1,678,347	\$ 1,139,268	\$ 212,006
Net Revenues Above (Below) Required Amount	\$ 319,683	\$ 332,456	\$ 127,392

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

D. LONG-TERM OBLIGATIONS (Continued)

Number of Customers

The Water/Electric, Sewer, and Stormwater utilities had the following number of customers and billed volumes for 2023:

Water	Customers	(000 gals)
Residential	2,251	91,165
Commercial	176	1,068
Industrial	9	5,676
Public Authority	22	4,970
Multifamily	9	3,575
	2,467	106,454
Electric	Customers	
Residential	3,937	
Commercial/Industrial	657	
Lighting Service	54	
	4,648	
Sewer	Customers	Sales (000 gals)
Residential	2,195	80,467
Commercial	198	14,827
Industrial	7	3,700
Public Authority	15	2,112
	2,415	101,106
Stormwater	Customers	
Residential	2,105	
Non-Residential	238	
	2,343	

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

E. DEFERRED INFLOWS OF RESOURCES

At the end of the 2023, the various components of deferred inflows of resources reported in the governmental and proprietary funds were as follows:

	Unavailable	Unearned	Total
Governmental Funds			
Property taxes receivable	\$ -	\$ 5,137,500	\$ 5,137,500
Special assessments not yet due	371,684	-	371,684
Crime prevention fund	-	950	950
Ambulance billings	47,000	-	47,000
Total Deferred Inflows of Resources For Governmental Funds	\$ 418,684	\$ 5,138,450	\$ 5,557,134
less special assessments accrued for government-wide statements			(371,684)
plus WRS pension and OPEB inflows accrued for government-wide statements			1,675,361
Deferred Inflows of Resources-government wide statements			\$ 6,860,811
	Unavailable	Unearned	Total
Proprietary Funds			
Construction advances	\$ 317,736	\$ -	\$ 317,736
Energy efficient	20,366	-	20,366
ATC advance	26,942	-	26,942
WRS pension inflows	654,945	-	654,945
OPEB inflows	33,115	-	33,115
Deferred leases	125,375	-	125,375
Other deferred inflows	6,468	-	6,468
Total Deferred Inflows of Resources for Proprietary Funds	\$ 1,184,947	\$ -	\$ 1,184,947

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

F. GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES

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

	Governmental	Electric and Water	Sewer	Total Business-type
Capital assets	\$ 25,581,174	\$ 19,513,055	\$ 15,499,435	\$ 35,012,490
less current portion LT debt	(15,164,248)	(975,441)	(638,557)	(1,613,998)
less LT debt	(22,004,187)	(6,326,619)	(7,009,457)	(13,336,076)
plus bond reserve	65,500	556,993	584,565	1,141,558
plus debt for non-capital items	14,000,000	-	-	-
plus unspent proceeds	3,993,910	-	-	-
Net investment in capital assets	<u>\$ 6,472,149</u>	<u>\$ 12,767,988</u>	<u>\$ 8,435,986</u>	<u>\$ 21,203,974</u>

The following is a detail schedule of ending fund balances as reported in the fund financial statements:

	Non- spendable	Restricted	Committed	Unassigned
General Fund:				
Advances (net of deferred interest)	\$ 449,254	\$ -	\$ -	\$ -
Revolving loan	-	83,376	-	-
Building improvement grant	-	9,000	-	-
Prepaid expenses	57,009	-	-	-
Delinquent personal property taxes	16,418	-	-	-
Unassigned	-	-	-	2,119,730
Total General Fund	<u>522,681</u>	<u>92,376</u>	<u>-</u>	<u>2,119,730</u>
Debt Service Fund:				
Debt service	-	14,514,101	-	-
Total Debt Service Fund	<u>-</u>	<u>14,514,101</u>	<u>-</u>	<u>-</u>
Capital Projects Fund:				
Capital outlay (deficit)	-	3,993,810	-	-
Total Capital Projects Fund	<u>-</u>	<u>3,993,810</u>	<u>-</u>	<u>-</u>
TIF 5:				
Unassigned (Deficit)	-	-	-	(1,257,094)
Stormwater Fund:				
Prepaid expenses	1,456	-	-	-
Stormwater	-	113,195	-	-
Total Stormwater Fund	<u>1,456</u>	<u>113,195</u>	<u>-</u>	<u>-</u>

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

F. GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES (Continued)

Non-Major Governmental Funds:	Non- spendable	Restricted	Committed	Unassigned
EMS	18,245	-	553,229	-
Library	1,632	-	460,374	-
Cemetery	3,881	-	164,977	-
Tourism Commission Fund	-	77,833	-	-
Revolving Loan Fund	-	-	375,296	-
ARPA	-	35,007	-	-
K9	-	-	12,284	-
Capital Projects - Levy	-	-	40,072	-
TIF 6	-	142,638	-	-
TIF 7	-	486,688	-	-
TIF 8	-	63,031	-	-
TIF 9	-	-	-	(74,160)
Total Non-Major Governmental Funds	<u>23,758</u>	<u>805,197</u>	<u>1,606,232</u>	<u>(74,160)</u>
Grand Total	<u>\$ 547,895</u>	<u>#####</u>	<u>\$ 1,606,232</u>	<u>\$ 788,476</u>

The TIF deficits are anticipated to be recovered through future tax increments.

G. LEASE RECEIVABLE AND REVENUE

The City's water utility has a water tower lease with a cell provider to put up an antenna. The lease term is through March 2031. A summary of the 2023 revenue and future lease revenue is below.

Lease-related Revenue	Year Ending 12/31/2023
Lease Revenue	
Water Tower Space	\$ 17,293
Total Lease Revenue	17,293
Interest Revenue	5,470
Total	<u>\$ 22,763</u>

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

G. LEASE RECEIVABLE AND REVENUE (Continued)

Maturity Analysis	Principal	Interest	Total Receipts
2024	\$ 15,745	\$ 4,904	\$ 20,649
2025	16,386	4,263	20,649
2026	17,054	3,595	20,649
2027	17,749	2,900	20,649
2028	18,472	2,177	20,649
2029-3031	44,360	2,100	46,460
Total Future Receipts	\$ 129,765	\$ 19,939	\$ 149,704

NOTE IV – OTHER INFORMATION

A. EMPLOYEE RETIREMENT PLAN

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 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.

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.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

A. EMPLOYEE RETIREMENT PLAN (Continued)

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:

<u>Year</u>	<u>Core Fund Adjustment (%)</u>	<u>Variable Fund Adjustment (%)</u>
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 Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

A. EMPLOYEE RETIREMENT 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 in 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 \$230,454 in contributions from the employer.

Contribution rates as of December 31, 2023 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
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, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2023, the City reported a liability (asset) of \$1,007,841 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 0.01902411%, which was an increase of 0.00031606% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the City recognized pension expense of \$511,387.

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

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

A. EMPLOYEE RETIREMENT PLAN (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,605,178	\$ (2,108,844)
Net differences between projected and actual earnings on pension plan investments	1,712,089	-
Changes in assumptions	198,183	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,738	(4,565)
Employer contributions subsequent to the measurement date	262,624	-
Total	\$ 3,779,812	\$ (2,113,409)

\$262,624 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 (income) as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2024	\$ 57,392
2025	290,339
2026	298,084
2027	757,964
2028	-
Total	\$ 1,403,779

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

A. EMPLOYEE RETIREMENT 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
	January 1, 2018 - December 31 2020
Experience Study:	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 Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

A. EMPLOYEE RETIREMENT PLAN (Continued)

Asset Allocation Targets and Expected Returns¹
As of December 31, 2022

<u>Core Fund Asset Class</u>	<u>Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %²</u>
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 ³	115	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	100	7.7	5.1

¹Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

²New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

³The 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, an asset allocation target of 15% policy leverage is used, subject to an allowable range of 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 period. The discount rate is based on the expected rate of return on pension plan investments of 6.80% 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 Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

A. EMPLOYEE RETIREMENT PLAN (Continued)

Sensitivity of the City'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:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
City's proportionate share of the net pension liability (asset)	\$ 3,344,991	\$ 1,007,841	\$ (599,918)

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>

B. 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 employees 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.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Contribution rates as of December 31, 2023 are:

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

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee 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 \$810 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 LRLIF Employer reported a liability (asset) of \$153,978 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 0.040416%, which was an increase of 0.006029% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the City recognized OPEB expense of \$15,555.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

B. OTHER POSTEMPLOYMENT BENEFITS (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	\$ -	\$ (15,068)
Net differences between projected and actual earnings on plan investments	2,890	-
Changes in actuarial assumptions	55,321	(90,890)
Changes in proportion and differences between employer contributions and proportionate share of contributions	31,724	(29,372)
Employer contributions subsequent to the measurement date	5,447	-
Totals	\$ 95,382	\$ (135,330)

\$5,447 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	\$ (2,994)
2025	(4,473)
2026	(2,105)
2027	(9,349)
2028	(16,318)
Thereafter	(10,156)
Total	\$ (45,395)

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

B. OTHER POSTEMPLOYMENT BENEFITS (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, 2021
Measurement Date of Net OPEB Liability (Asset)	December 31, 2021
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:	0.10% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

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.

**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 Interm Credit	50%	2.45%
US Mortgages	Bloomberg US MBS	50%	2.83%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

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 decrease 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.

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)	\$ 209,933	\$ 153,978	\$ 111,095

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 and their spouses. There are 41 active and 1 retired members in the plan. Benefits and eligibility are established and amended by the governing body. The plan does not issue stand-alone financial statements.

Benefits. Upon retirement, those retirees eligible for the Wisconsin Retirement System may choose to remain on the City’s group medical plan indefinitely provided that they self-pay the full premiums. This is typically done with the use of accumulated sick and vacation pay.

Funding Policy. The City will fund the OPEB on a pay-as-you-go basis.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Employees Covered by Benefit Terms. At December 31, 2022, 41 active employees were eligible for the benefit terms, while one retiree was eligible.

Total OPEB Liability.

The City's total OPEB liability of \$220,060 was measured at December 31, 2022, and was determined by an actuarial valuation as of December 31, 2022.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.5 percent
Salary increases:	3.0 percent, average, including inflation
Discount rate	4.25 percent
Healthcare cost trend rates	Actual first year increase, then 7.00% decreasing to 6.50%, then decreasing by 0.10% 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 published by the Federal Reserve as of the week of the measurement date.

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 based year of 2010.

The actuarial assumptions used in the December 31, 2022 valuation were based on a 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>
Balance at 12/31/2021	\$ 241,625
Changes for the year:	
Service cost	26,810
Interest	5,683
Changes of benefit terms	-
Differences between expected and actual experience	(7,038)
Changes in assumptions or other inputs	(42,057)
Benefit payments	(4,963)
Net Changes	<u>(21,565)</u>
Balance at 12/31/2022	<u>\$ 220,060</u>

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

There were no changes of benefit terms.

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	\$ 237,640	\$ 220,060	\$ 203,869

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following represents 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 (actual first year increase, then 6.0 percent decreasing to 3.5 percent) or 1-percentage-point higher (actual first year increase, then 8.0 percent decreasing to 5.5 percent) than the current healthcare cost trend rates:

		1% Decrease (Actual first year increase, then 6.0% decreasing to 3.5%)	Healthcare Cost Trend Rates (Actual first year increase, then 7.0% decreasing to 4.5%)	1% Increase (Actual first year increase, then 8.0% decreasing to 5.5%)
Total OPEB Liability	12/31/2022	\$ 194,410	\$ 220,060	\$ 250,782

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

For the year ended December 31, 2022, the City recognized OPEB expense of \$21,582.

\$5,451 is reported as deferred outflows related to OPEB resulting from City contributions subsequent to the measurement date and will be recognized as a reduction of the total OPEB liability in the year ended December 31, 2023. There are no other amounts reported as deferred outflows of resources or deferred inflows of resources related to OPEB that will be recognized in OPEB expense in future years.

C. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

D. PURCHASED POWER CONTRACT

The Evansville Electric and Water has a long-term contract and purchases its power from WPPI, Wisconsin Public Power Incorporated. Purchased power expenses were \$5,907,800.

E. EVANSVILLE FIRE DISTRICT

The City of Evansville is a participant in the Evansville Fire Protection District (“District”), along with the townships of Brooklyn, Magnolia, Porter and Union. The entire City is within the District. Only portions of the aforementioned townships are included. The District was created on January 1, 1996. The District Board consists of 6 trustees; one from each township and two from the City. The District owns the Fire equipment. A budget is adopted annually by the District and each municipality contributes to the District based on the respective portion of equalized value within the District.

For 2023, the City contributed \$286,613 to the District for dues. The City’s portion of the District’s 2024 budget is \$290,585. The District issues separate financial statements.

The City had a residual non-equity interest of approximately 58% in the District in 2023.

F. EVANSVILLE MEDICAL EMERGENCY SERVICES

The City of Evansville provides emergency medical services to the City and portions of the Towns of Union, Brooklyn, Porter and Magnolia. The contract with the participating townships requires a payment of \$20 per capita. For 2023, the City received payments from the townships in the amount of \$97,600.

G. 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 this become effective, application of this standard may restate portions of these financial statements.

H. COMMITMENTS AND SUBSEQUENT EVENTS

Draft

REQUIRED SUPPLEMENTARY INFORMATION

City of Evansville, Wisconsin

Schedules of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (with Variances)
General Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 2,083,890	\$ 2,083,890	\$ 1,894,502	\$ (189,388)
Other Taxes	3,350	3,350	3,579	229
Intergovernmental	820,568	820,569	821,197	628
License and Permits	302,300	302,300	347,343	45,043
Fines, Forfeits and Penalties	69,000	69,000	100,977	31,977
Public Charges for Services	466,044	466,044	471,893	5,849
Interest Income	40,000	40,000	132,430	92,430
Miscellaneous Income	81,221	81,221	101,748	20,527
Total Revenues	<u>3,866,373</u>	<u>3,866,374</u>	<u>3,873,669</u>	<u>7,295</u>
EXPENDITURES				
Current:				
General Government	424,793	424,793	486,357	(61,564)
Public Safety	2,037,601	2,037,598	1,823,316	214,282
Public Works	1,119,354	1,119,354	1,100,392	18,962
Health and Human Services	38,760	38,760	39,260	(500)
Culture, Recreation and Education	321,706	321,707	299,121	22,586
Conservation and Development	161,017	161,018	161,172	(154)
Total Expenditures	<u>4,103,231</u>	<u>4,103,230</u>	<u>3,909,618</u>	<u>193,612</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(236,858)</u>	<u>(236,856)</u>	<u>(35,949)</u>	<u>200,907</u>
OTHER FINANCING SOURCES (USES)				
Transfers In (including tax equivalent)	<u>468,250</u>	<u>468,250</u>	<u>414,960</u>	<u>(53,290)</u>
Total Other Financing Sources and Uses	<u>468,250</u>	<u>468,250</u>	<u>414,960</u>	<u>(53,290)</u>
Net Change in Fund Balances	231,392	231,394	379,011	147,617
Fund Balances - Beginning	<u>2,355,776</u>	<u>2,355,776</u>	<u>2,355,776</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,587,168</u>	<u>\$ 2,587,170</u>	<u>\$ 2,734,787</u>	<u>\$ 147,617</u>

See accompanying notes to the required supplementary information.

City of Evansville, Wisconsin
WISCONSIN RETIREMENT SYSTEM
December 31, 2023

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
AS OF THE MEASUREMENT DATE**

Year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered- employee payroll	Collective share of the 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	0.01902411%	\$ 1,007,841	\$ 2,865,084	35.18%	95.72%
2021	(0.01870805%)	(1,507,904)	2,728,963	(55.26%)	106.02%
2020	(0.01856156%)	(1,158,823)	2,564,075	(45.19%)	105.26%
2019	0.01848869%	(596,159)	2,572,717	(23.17%)	102.96%
2018	0.01787635%	635,984	2,478,433	25.66%	96.45%
2017	(0.01711788%)	(508,250)	2,302,788	(22.07%)	102.93%
2016	0.01675753%	138,122	2,145,280	6.44%	99.12%
2015	0.01676696%	272,460	2,099,883	12.98%	98.20%
2014	(0.01669259%)	(409,903)	2,109,101	(19.43%)	102.74%

**SCHEDULE OF CITY'S CONTRIBUTIONS
FOR THE YEAR ENDED**

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	\$ 262,624	\$ (262,624)	\$ -	\$ 3,013,352	8.72%
2022	230,454	(230,454)	-	2,865,084	8.04%
2021	223,506	(223,506)	-	2,728,963	8.19%
2020	208,517	(208,517)	-	2,564,075	8.13%
2019	192,927	(192,927)	-	2,572,717	7.50%
2018	194,559	(194,559)	-	2,478,433	7.85%
2017	183,611	(183,611)	-	2,302,788	7.97%
2016	163,344	(163,344)	-	2,145,280	7.61%
2015	169,557	(169,557)	-	2,099,883	8.07%

See accompanying notes to the required supplementary information

City of Evansville, Wisconsin
LOCAL RETIREE LIFE INSURANCE FUND SCHEDULES
December 31, 2023

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
AS OF THE MEASUREMENT DATE**

Year ended December 31,	Proportion of the net OPEB liability (asset)	Proportionate share of the net OPEB liability (asset)	Covered- employee payroll	Collective share of the 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	0.04041600%	\$ 153,978	\$ 2,598,000	5.93%	38.81%
2021	0.03438700%	203,241	2,478,000	8.20%	29.57%
2020	0.04451500%	244,865	2,414,000	10.14%	31.36%
2019	0.04101900%	174,667	2,212,000	7.90%	37.58%
2018	0.04140400%	106,836	2,358,390	4.53%	48.69%
2017	0.04210500%	126,676	1,770,636	7.15%	44.81%

**SCHEDULE OF CITY'S CONTRIBUTIONS
FOR THE YEAR ENDED**

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	\$ 5,447	\$ (5,447)	\$ -	\$ -	#DIV/0!
2022	4,963	(4,963)	-	2,598,000	0.19%
2021	4,612	(4,612)	-	2,478,000	0.19%
2020	4,913	(4,913)	-	2,414,000	0.20%
2019	5,659	(5,659)	-	2,212,000	0.26%
2018	4,852	(4,852)	-	2,358,390	0.21%

City of Evansville, Wisconsin
SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY
AND RELATED RATIOS-HEALTH PLAN
December 31, 2023

	2022	2021	2020	2019	2018
Total OPEB Liability					
Service Cost	\$ 26,810	\$ 25,618	\$ 23,269	\$ 19,623	\$ 21,069
Interest	5,682	6,144	6,548	9,348	7,575
Differences between expected and actual experience	(7,038)	(25,533)	-	(43,640)	-
Changes of assumptions or other inputs	(42,057)	(23,423)	9,148	22,137	(7,620)
Benefit payments	(4,963)	(2,956)	(7,354)	(2,378)	(3,679)
Net change in total OPEB	(21,566)	(20,150)	31,611	5,090	17,345
Total OPEB Liability - Beginning	241,625	261,775	230,164	225,074	207,729
Total OPEB Liability - Ending	\$ 220,059	\$ 241,625	\$ 261,775	\$ 230,164	\$ 225,074
Covered Employee Payroll	\$ 2,640,198	\$ 2,640,198	\$ 2,253,487	\$ 2,253,478	\$ 2,349,378
Total OPEB Liability as a Percentage of Covered-Employee Payroll	8.33%	9.15%	11.62%	10.21%	9.58%

See accompanying notes to the required supplementary information

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

A. BUDGETARY INFORMATION

A budget has been adopted for all governmental funds of the City.

The budgeted amounts include any amendments made. Transfers between departments and changes to the overall budget must be approved by City Council. Appropriations lapse at year-end unless specifically carried over. There were carryovers in the capital projects fund shown as assigned fund balance.

B. EXCESS EXPENDITURES OVER APPROPRIATIONS

Some individual expenditure line items experienced expenditures which exceeded appropriations. The detail of those items can be found in the City's year-end budget to actual report. Overall, the City departmental expenditures were less than budget.

C. WISCONSIN RETIREMENT SYSTEM SCHEDULES

Governmental Accounting Standards Board Statement No. 68 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 1 preceding years.

Changes of benefit terms. 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 Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

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

C. 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 Evansville, Wisconsin
Notes to Required Supplementary Information
December 31, 2023**

C. 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-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed
Amortization Period:	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 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:	5.5%	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%
Post-retirement Benefit 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 scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future 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 Evansville, Wisconsin
Notes to Required Supplementary Information
December 31, 2023

D. LOCAL RETIREE LIFE INSURANCE SCHEDULES

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.

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.

E. CITY NET OPEB LIABILITY SCHEDULES – HEALTH 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 *Single Discount Rate* assumption used to develop Total OPEB Liability changed from the prior year. Please refer to the Actuarial Assumptions section in Note IV-B on page 55 for additional detail.

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

OTHER SUPPLEMENTARY INFORMATION

Draft

City of Evansville, Wisconsin
 Combining Governmental Balance Sheet
 Non-Major Governmental Funds
 December 31, 2023

	Special Revenue Funds						Capital Projects Funds						Non-Major Funds
	EMS	Library	Cemetery	Tourism Commission	Revolving Loan	K9	ARPA	Capital Projects Levy	TIF 6	TIF 7	TIF 8	TIF 9	
ASSETS													
Cash and Cash Equivalents	\$ 535,875	\$ 506,169	\$ 179,082	\$ 78,966	\$ 375,296	\$ 12,284	\$ 571,509	\$ 128,502	\$ 161,480	\$ 486,688	\$ 71,200	\$ 1,345	\$ 3,108,396
Receivables:													
Taxes	135,993	293,461	85,057	-	-	-	-	123,080	118,827	-	51,516	27,886	835,820
Accounts	96,551	-	-	-	-	-	-	-	-	-	-	-	96,551
Prepaid Expenses	18,245	1,632	3,881	-	-	-	-	-	-	-	-	-	23,758
Total Assets	<u>\$ 786,664</u>	<u>\$ 801,262</u>	<u>\$ 268,020</u>	<u>\$ 78,966</u>	<u>\$ 375,296</u>	<u>\$ 12,284</u>	<u>\$ 571,509</u>	<u>\$ 251,582</u>	<u>\$ 280,307</u>	<u>\$ 486,688</u>	<u>\$ 122,716</u>	<u>\$ 29,231</u>	<u>\$ 4,064,525</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES													
Liabilities:													
Accounts Payable	\$ 10,629	\$ 7,470	\$ 615	\$ 1,133	\$ -	\$ -	\$ -	\$ 68,910	\$ -	\$ -	\$ -	\$ -	\$ 88,757
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	71,081	71,081
Grant Advance	-	-	-	-	-	-	536,502	-	-	-	-	-	536,502
Total Liabilities	<u>10,629</u>	<u>7,470</u>	<u>615</u>	<u>1,133</u>	<u>-</u>	<u>-</u>	<u>536,502</u>	<u>68,910</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,081</u>	<u>696,340</u>
Deferred Inflows of Resources	<u>204,561</u>	<u>339,896</u>	<u>98,547</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>142,600</u>	<u>137,669</u>	<u>-</u>	<u>59,685</u>	<u>32,310</u>	<u>1,015,268</u>
Fund Balances:													
Nonspendable	18,245	1,632	3,881	-	-	-	-	-	-	-	-	-	23,758
Restricted	-	-	-	77,833	-	-	35,007	-	142,638	486,688	63,031	-	805,197
Committed	553,229	452,264	164,977	-	375,296	12,284	-	40,072	-	-	-	-	1,598,122
Unassigned	-	-	-	-	-	-	-	-	-	-	-	(74,160)	(74,160)
Total Fund Balances (Deficit)	<u>571,474</u>	<u>453,896</u>	<u>168,858</u>	<u>77,833</u>	<u>375,296</u>	<u>12,284</u>	<u>35,007</u>	<u>40,072</u>	<u>142,638</u>	<u>486,688</u>	<u>63,031</u>	<u>(74,160)</u>	<u>2,352,917</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 786,664</u>	<u>\$ 801,262</u>	<u>\$ 268,020</u>	<u>\$ 78,966</u>	<u>\$ 375,296</u>	<u>\$ 12,284</u>	<u>\$ 571,509</u>	<u>\$ 251,582</u>	<u>\$ 280,307</u>	<u>\$ 486,688</u>	<u>\$ 122,716</u>	<u>\$ 29,231</u>	<u>\$ 4,064,525</u>

City of Evansville, Wisconsin

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended December 31, 2023

	Special Revenue Funds						Capital Projects Fund					Non-Major Funds	
	EMS	Library	Cemetery	Tourism Commission	Revolving Loan	K9	ARPA	Capital Projects Levy	TIF 6	TIF 7	TIF 8		TIF 9
REVENUES													
Property Taxes	\$ 151,892	\$ 347,656	\$ 89,191	\$ -	\$ -	\$ -	\$ -	\$ 95,993	\$ 99,071	\$ 176,231	\$ 47,729	\$ -	\$ 1,007,763
Other Taxes	-	-	-	27,162	-	-	-	-	-	-	-	43,520	70,682
Intergovernmental	123,998	76,738	-	-	-	-	32,895	-	9,351	42,263	1,685	-	286,930
Public Charges for Services	352,010	20,958	52,025	-	550	-	-	-	-	-	-	-	425,543
Interest Income	15,233	43,299	5,147	3,397	18,071	440	27,793	815	2,686	13,211	779	934	131,805
Miscellaneous Income	8,075	37,530	221	4,000	-	10,120	-	-	6,853	1,501	33,138	-	101,438
Total Revenues	651,208	526,181	146,584	34,559	18,621	10,560	60,688	96,808	117,961	233,206	83,331	44,454	2,024,161
EXPENDITURES													
Current:													
General Government	-	-	-	-	-	-	5,950	-	-	-	-	-	5,950
Public Safety	541,921	-	-	-	-	185	-	70,964	-	-	-	-	613,070
Health and Human Services	-	-	120,967	-	-	-	-	15,641	-	-	-	-	136,608
Culture, Recreation and Education	-	452,409	-	-	-	-	-	4,290	-	-	-	-	456,699
Conservation and Development	-	-	-	19,337	-	-	-	-	30,674	-	2,850	3,563	56,424
Capital Outlay	-	-	-	-	21,839	-	26,945	-	3,000	483	600	150,600	203,467
Total Expenditures	541,921	452,409	120,967	19,337	21,839	185	32,895	90,895	33,674	483	3,450	154,163	1,472,218
Excess (Deficiency) of Revenues Over Expenditures	109,287	73,772	25,617	15,222	(3,218)	10,375	27,793	5,913	84,287	232,723	79,881	(109,709)	551,943
OTHER FINANCING SOURCES (USES)													
Transfers Out	-	-	-	-	-	-	-	-	(78,598)	(65,700)	(55,163)	-	(199,461)
Total Other Financing Sources and Uses	-	-	-	-	-	-	-	-	(78,598)	(65,700)	(55,163)	-	(199,461)
Net Change in Fund Balances	109,287	73,772	25,617	15,222	(3,218)	10,375	27,793	5,913	5,689	167,023	24,718	(109,709)	352,482
Fund Balances (Deficit) - Beginning	462,187	380,124	143,241	62,611	378,514	1,909	7,214	34,159	136,949	319,665	38,313	35,549	2,000,435
Fund Balances (Deficit) - Ending	\$ 571,474	\$ 453,896	\$ 168,858	\$ 77,833	\$ 375,296	\$ 12,284	\$ 35,007	\$ 40,072	\$ 142,638	\$ 486,688	\$ 63,031	\$ (74,160)	\$ 2,352,917