







To the Citizens of the City of Janesville:

I am pleased to present you the City of Janesville's Popular Annual Financial Report (PAFR) for the year ended December 31, 2020. The City has developed this report to communicate the financial operations and financial condition of the City in a user-friendly format. The PAFR is derived from the 2020 Comprehensive Annual Financial Report. The Comprehensive Annual Financial Report contains financial statements which are prepared according to Generally Accepted Accounting Principles and audited by an independent Certified Public Accountant in accordance with Generally Accepted Audit Standards. I am proud to say that the City of Janesville has been awarded a Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association for each of the past 27 years. Also, the City's 2018 and 2019 Popular Annual Financial Reports were awarded a Certificate for Outstanding Achievement in Popular Annual Financial Reporting.

In addition to providing financial information, this report demonstrates what makes Janesville a great place for people to plant their roots. The City is home to over 20 thriving primary and secondary schools, two colleges, and a wide variety of diverse businesses. This report demonstrates the importance of City government supporting these activities.

I welcome any feedback, comments, or concerns regarding the information included in this report.

Sincerely,

Man a Fig

Mark A. Freitag City Manager



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The City of Janesville was incorporated in 1853 and is located in south central Wisconsin. The City operates under the Council-Manager form of government - the City Council provides policy direction and the City Manager oversees the day-to-day operations of the organization. Janesville is known as Wisconsin's Park Place and strives to be the community of choice to realize life's opportunities!

Municipal Services

Assessor's Office

Attorney's Office

City Manager's Office

Clerk-Treasurer's Office

Economic Development Office

Finance Office

Fire/EMS Department

Hedberg Public Library

Human Resources Office

Information Technology Office

Neighborhood and Community Services Department

Police Department

Public Works Department

Sources

- ¹ U.S. Census Bureau Estimates
- ² WI Department of Workforce Development
- ³ City of Janesville Building Division, January 1, 2021
- ⁴ 2020 Comprehensive Annual Financial Report
- ⁵ 2020 Annual City Budget





Largest Employers

Mercyhealth

School District of Janesville

Rock County

Grainger Brands

Prent Corporation

SSI Technologies, LLC

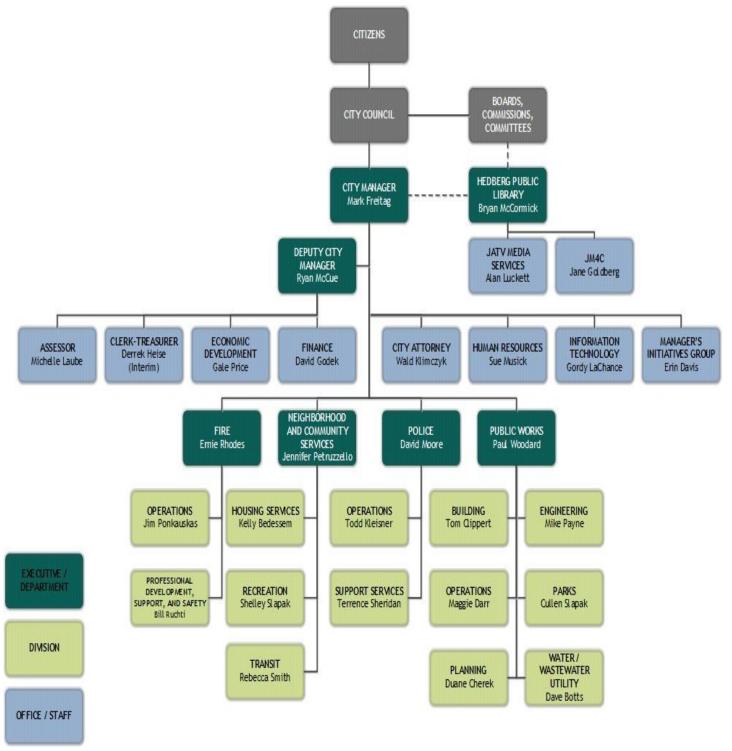
City of Janesville

Blain's Supply

	Community Profile	
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Population ¹	64,575
Median Income ¹	\$56,293
Median Age (Years) ¹	39
Unemployment Rate (April 2021) ²	5.1%
Poverty Rate ¹	11.5%
Total Number of Households ³	28,652
Median Home Value ¹	\$142,500
Equalized Assessed Value (Levy Year 2020) ⁴	\$5,591,259,700
City of Janesville Full-Time Equivalent Employees ⁵	535.04







responses

57,012

Police



Department activities

101,893 Recreation program participants

new hires & promotions (including seasonal)

families assisted monthly through **Rental Assistance Program**

miles of streets rehabilitated



49,008 people hold a **Hedberg Public Library card**

potholes filled

260,475

square feet of new industrial space

283,753

square feet of new multifamily residential space



new home building permits issued

266,013

rides provided by JTS

1,160 water meters

installed



water main breaks repaired

So Many Ways to Stay Connected!













www.janesvillewi.gov



<u>Certificate of Achievement for Excellence in Financial Reporting Program</u>: The City of Janesville received this award for fiscal year 2019. This marks the 27th consecutive year the City has received this award.

Award for Outstanding Achievement in Popular Annual Financial Reporting: The City of Janesville received this award for fiscal year 2019. This was the second consecutive year the City received this award. In 2019, the City of Janesville received this award for fiscal year 2018.





Pediatric Champion of the Year:

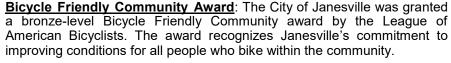
The Janesville Fire Department was recognized with this award, along with the Footville Fire Department, after the assessment, treatment, and transport of a toddler in June 2020. The two agencies collaborated to ensure a positive outcome.

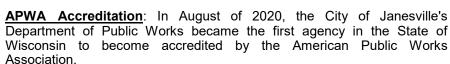
Bronze Award for Support: The United Way Blackhawk Region awarded the City of Janesville a 2020 Bronze Award for the City's support of the organization's Community Campaign, recognizing the generous donations of City staff in the workplace giving campaign.



<u>Tree City USA</u>: Wisconsin's Park Place was named a 2020 Tree City USA by the Arbor Day Foundation for the sixteenth year running. Janesville, which prides itself on its parks, has received this special designation every year since 2003.

<u>Salute to Local Government Award</u>: The City of Janesville was recognized with the Wisconsin Policy Forum's 2020 "Salute to Local Government" award in the Innovative Use of Data or Technology category. This was awarded to the City for Park Place Performs!, the City's public, online performance dashboard.







<u>Bird City Community</u>: The City of Janesville was recognized by Bird City Wisconsin for eight years as a Bird City Community. The local goal is to increase the healthy habitat for birds and to decrease the hazards they face.



Wisconsin's Park Place offers diverse opportunities with its 2,609-acre park system which includes 64 improved parks. Janesville's parks are divided into categories that include regional parks, community parks, neighborhood parks, greenbelts, and open spaces. Regional parks are designed to provide recreational opportunities to all local residents and those from surrounding communities. Meanwhile, community parks are designed to serve residents within a radius of a few miles. Lastly, neighborhood parks are designed to service the individual neighborhoods in which they are located. The various parks provide an arboretum, Lion's Beach, outdoor swimming at Rockport Pool and the Palmer Wading Pool, the Riverside Splash Pad, tennis courts, four lighted softball fields, sledding hills, ten miles of cross-country ski trails, 31 miles of paved bike trails, and picnic pavilions.





2020 Major Park Accomplishments

Completed the installation of a parking lot at Sheiffer Park.

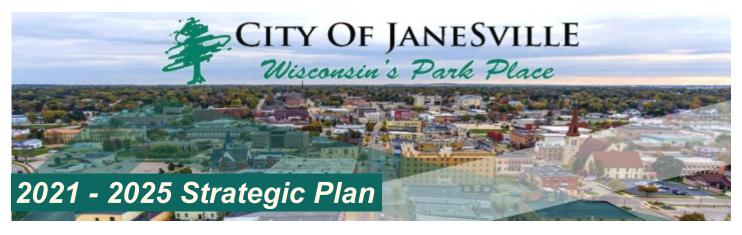
Completed the installation of a playground at two City parks, Sandstone Park and Zonta Park.











The 2021-2025 Strategic Plan serves as the road map over the next five years to guide the community's vision to be **THE COMMUNITY OF CHOICE TO REALIZE LIFE'S OPPORTUNITIES**. The Plan outlines goals coupled with objectives and strategies to help the City make significant, measurable improvements.

VISION: WISCONSIN'S PARK PLACE: Discover the community of choice to realize life's opportunities.

MISSION: To innovatively provide effective municipal services that are responsive to the needs of

residents, businesses, and visitors and delivered in a reliable, efficient manner in order to

sustain Janesville as the community of choice.

STRATEGIC GOALS:

DOWNTOWN

To position our downtown as a vibrant neighborhood where commerce, culture, entertainment, and history intersect.

FINANCIAL SUSTAINABILITY

To remain a responsible and forward-thinking steward of financial resources.

INFRASTRUCTURE

To build upon the community's foundation of well-planned, maintained, dependable, and sustainable infrastructure.

PERFORMANCE CULTURE

To cultivate an organizational environment that empowers an engaged, innovative, and diverse municipal employee base.

SAFE & HEALTHY COMMUNITY

To advance safety and overall well-being of residents and neighborhoods through cooperation and encouraging an active lifestyle.

ECONOMY

To facilitate continued growth and diversification of our local economy.

IMAGE & ENGAGEMENT

To strategically communicate the City's strengths, priorities, and initiatives while maintaining trust and confidence through effective engagement.

PARTNERSHIPS

To embrace and enhance collaboration with local, regional, national, and global stakeholders to realize shared success.

ROCK RIVER CORRIDOR

To promote, enhance, and respect the unifying feature of our community.



Park Place Performs! is an online dashboard enabling the community to track progress of the City's strategic goals. Explore today by visiting https://performance.ci.janesville.wi.us/.

Visit www.janesvillewi.gov/strategicplan to view the full 2021-2025 Strategic Plan.





Economic Development facilitated Tax Increment Financing in 2020 to spur \$39.3M in investment, guaranteeing \$348,000 in annual property tax increment and \$15.2M in new property value.



The Assessor's Office completed a maintenance assessment roll in 2020. The next citywide revaluation of residential and commercial property is scheduled for 2023.



The Janesville Transit System replaced 15 circa 2002 and 2006 buses in 2020, with the remaining two scheduled to arrive in Janesville in July 2022.



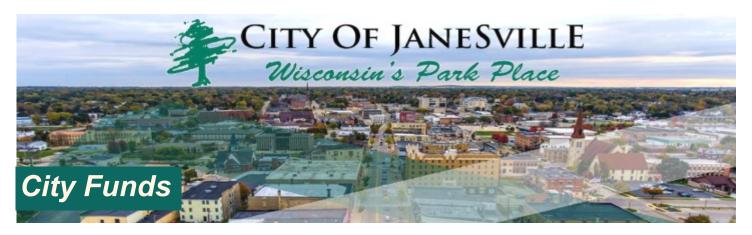
The Janesville Police Department reported historically low crime rates, provided services during COVID-19, and was a leader in racial justice due to training, policy and organizational values.



Hedberg Public Library provided services through the main library, the branch, and the Bookmobile during the COVID-19 pandemic, as well as completing facility upgrades.



Housing and Economic Development worked with Commonwealth Developers to construct River Flats Apartments, which provided 92 affordable apartment units.



The City utilizes five main fund types to account for governmental services. These funds are grouped into two separate categories: governmental activities and business-type activities. Governmental activities are the basic services provided by the City and include services such as public safety (police and fire); public works; parks and recreation; library; and general administration. Business-type activities include stormwater, water, sewer, and transit services. These are considered business-type activities because fees are charged to customers to cover the cost of providing these services.

General Fund

The chief operating fund of the City, includes general government; public safety; public works; parks and recreation; neighborhood and community services; and economic development expenses.

Special Revenue Funds

Account for activities where dollars are restricted to specific purposes such as Hedberg Public Library, Tax Increment Financing (TIF) Districts, the landfill, and grants.

Capital Projects Funds

Account for construction and acquisition of major capital assets including vehicles and equipment.

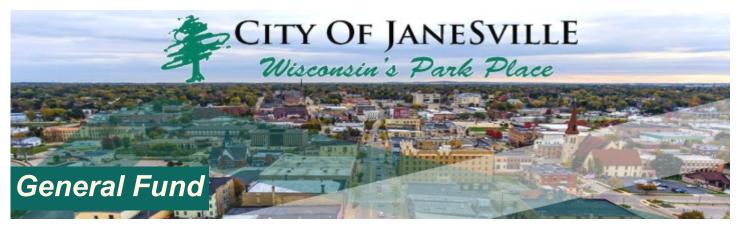
Debt Service Fund

Account providing for the repayment of long-term debt associated with capital projects.

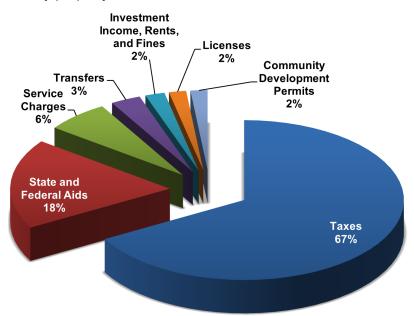
Enterprise Funds

Account for the activities that operate much like a business in that services are supported by user fees such as the Water and Wastewater Funds.

This is a summarized report presented to citizens to better understand the City of Janesville's 2020 Comprehensive Annual Financial Report. This report is largely derived from the 2020 Comprehensive Annual Financial Report and utilizes the same measurement focus and basis of accounting. However, it is not prepared in accordance with generally accepted accounting principles (GAAP). The 2020 Comprehensive Annual Financial Report can be found on the City's website at www.janesvillewi.gov/annualreport.



The General Fund is the chief operating fund of the City and provides for municipal services that are primarily funded by property taxes.



Revenues

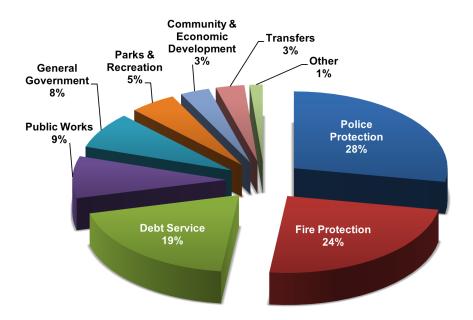
In 2020, the General Fund received \$51,450,290 in revenue.

The chart to the left depicts the variety of revenue sources collected in the General Fund. The General Fund's largest source of revenue is from taxes at \$34,411,811, or 67%, followed by state and federal aids at \$9,375,112, or 18%.

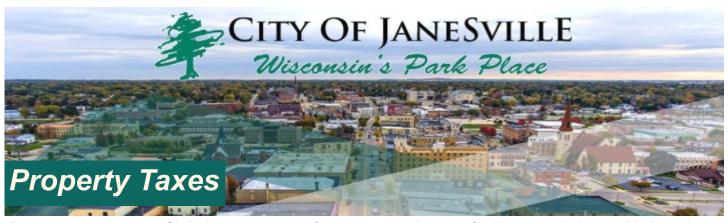
Expenses

In 2020, the General Fund had \$50,749,381 in expenses.

The chart to the right depicts the variety of programs funded by the General Fund. The General Fund's largest expenses were for public safety (Police and Fire Protection) at \$26,321,425 or 52%. The next largest expense was for Debt Service, at \$9,784,638, or 19%.



In 2020, the difference between actual General Fund revenues and expenses resulted in a \$700,909 increase in fund balance. The General Fund ended the year with a fund balance of \$10,217,459.



Property taxes are the City's largest source of revenue, used to pay for library and city-provided services such as police protection, fire protection, parks and recreation, snow removal, and much more. About two-thirds of the costs to administer City government and library services are funded through property taxes. The remaining non-property tax revenue comes from financial aid from the State of Wisconsin, user fees, permit fees, non-property taxes, interest, rents, or fines.

2020 MONTHLY TAX BILL FOR AVERAGE HOME*

Service	Amount	%
Police Protection	\$25.28	28%
Fire Protection	\$19.81	22%
Public Works	\$17.70	19%
General Government	\$10.48	12%
Library	\$8.58	9%
Parks and Recreation	\$5.18	6%
Janesville Transit System	\$1.59	2%
Community & Economic Development	\$1.21	1%
Other	\$1.24	1%
TOTAL	\$91.07	100%

* assessed value of \$147,600 (2020)

To the left is the average home's 2020 City tax bill broken down by cost per service per month. The property taxes by service percentages differ from page 10 as transfers, subsidies, and debt service are allocated to the corresponding services and each service is credited for program revenue. Once complete, the remainder is an allocation of the tax levy for each service.

The average home's \$91.07 monthly bill covers municipal government services, but does not provide state and county services. The property tax bill adds together the tax levy of four different taxing jurisdictions, not just the City of Janesville. Instead of requiring that separate bills be paid to each governmental unit, the levies from all four are combined into one bill. After the property tax bill is paid, the money is divided and each taxing jurisdiction receives its share. The distribution of property taxes by jurisdiction can be found below:

- City of Janesville = 34%
- Janesville School District = 34%
 - Rock County = 27%
- Blackhawk Technical College = 5%









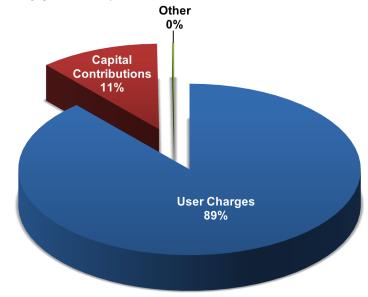


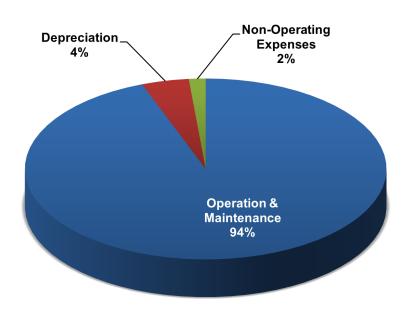
The Stormwater Utility, created in 2003, collects and conveys stormwater through the use of public streets, catch basins, storm sewers, detention/retention basins, and greenbelts. The system includes over 161 miles of storm sewers, 15 miles of drainage ways (including greenbelts), and 27 detention/retention basins.

Revenues

In 2020, the Stormwater Utility Fund received \$5,980,735 in operating revenue.

The chart to the right depicts the revenue sources collected in the Stormwater Utility Fund. The Stormwater Utility's largest source of revenue is from User Charges at \$5,980,735, or 89%, followed by Capital Contributions at \$762,650, or 11%.



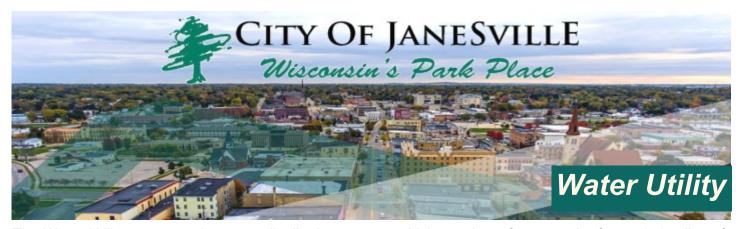


Expenses

The Stormwater Utility Fund had \$5,090,585 in operating expenses in 2020.

The chart to the left depicts the expenses of the Stormwater Utility Fund. The Stormwater Utility's Operating & Maintenance expenses were \$4,871,816, or 94%, followed by Depreciation at \$218,769, or 4%.

In 2020, the difference between actual Stormwater Utility Fund revenues and expenses resulted in operating income of \$890,150. The Stormwater Utility Fund ended the year with net position, which represents total assets less total liabilities, of \$9,420,369. This is a \$1,588,434 increase in net position from 2019.

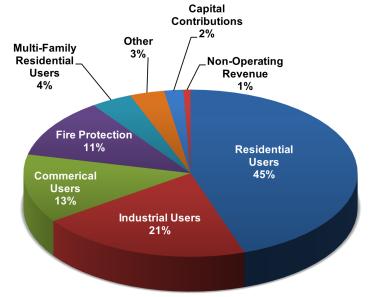


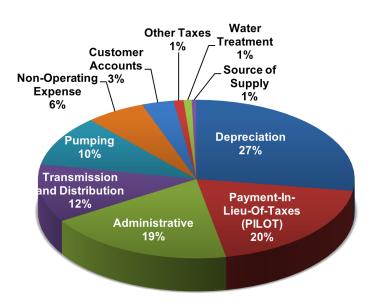
The Water Utility manages the water distribution system, which consists of a network of over 372 miles of water mains. The water supply for the City of Janesville includes the operation and maintenance of eight wells, three booster stations, two water storage reservoirs, and one elevated tower.

Revenues

In 2020, the Water Utility Fund received \$13,951,700 in operating revenue.

The chart to the right depicts the variety of revenue sources collected in the Water Utility Fund. The Water Utility's largest source of revenue is from Residential Users at \$6,409,611, or 45%, followed by Industrial Users at \$2,938,987, or 21%.



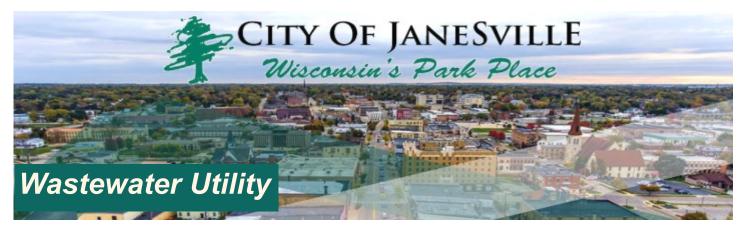


Expenses

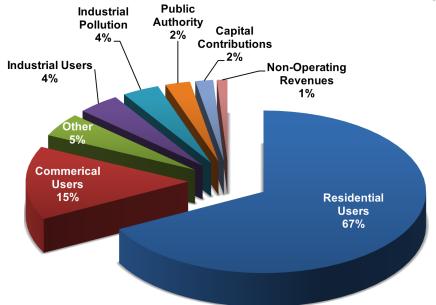
The Water Utility Fund had \$5,919,660 in operating expenses in 2020.

The chart to the left depicts the variety of programs funded by the Water Utility Fund. The Water Utility's largest expenses were for Depreciation at \$2,182,588, or 27%, and Payment-in-Lieu-of-Taxes (PILOT) at \$1,560,004, or 20%.

In 2020, the difference between actual Water Utility Fund revenues and expenses resulted in operating income of \$8,032,040. The Water Utility Fund ended the year with net position, which represents total assets less total liabilities, of \$53,386,284. This is a \$6,349,266 increase in net position from 2020.



The Wastewater Utility manages the sewage collection system, which consists of approximately 350 miles of sewer main. Additionally, the wastewater treatment plant, located off Afton Road, tests and treats sewage in a manner that complies with all state and federal environmental regulations.



Revenues

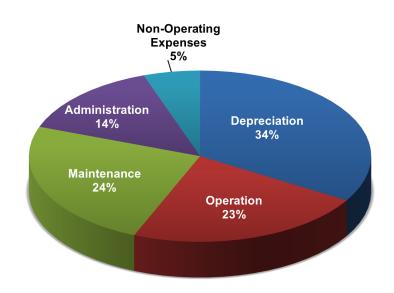
In 2020, the Wastewater Utility Fund received \$10,161,455 in operating revenue.

The chart to the left depicts the variety of revenue sources collected in the Wastewater Utility Fund. The Wastewater Utility's largest source of revenue is from Residential Users at \$7,045,880, or 67%. This is followed by Commercial Users at \$1,531,061, or 15%.

Expenses

The Wastewater Utility Fund had \$9,752,952 in operating expenses for 2020.

The chart to the left illustrates the variety of programs funded through the Wastewater Utility Fund. The Wastewater Utility's largest expenses were for Depreciation at \$3,467,313, or 34%, and Maintenance at \$2,332,697, or 23%.



In 2020, the difference between actual Wastewater Utility Fund revenues and expenses resulted in an operating income of \$408,503. The Wastewater Utility Fund ended the year with net position, which represents total assets less total liabilities, of \$58,514,843. This is a \$151,313 increase in net position from 2019.

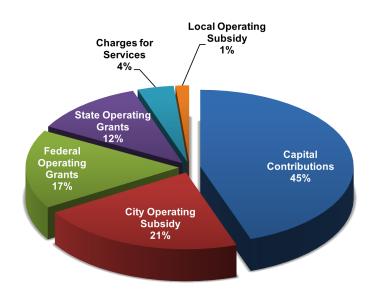


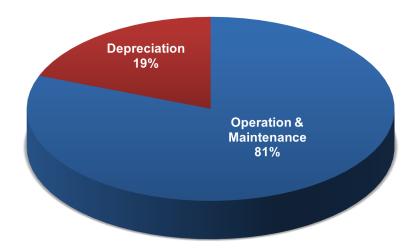
The Janesville Transit System (JTS) offers bus service Monday through Saturday on six routes in Janesville, and operates the Beloit-Janesville Express on weekdays. "Dial-A-Ride" paratransit service is available for persons with disabilities who are unable to use the city buses.

Revenues

In 2020, the Transit Fund received \$293,761 in operating revenue.

The chart to the right depicts the revenue sources collected in the Transit Fund. Transit's largest source of revenue is from Capital Contributions at \$3,423,741, or 45%, followed by City Operating Subsidy at \$1,657,285, or 22%.



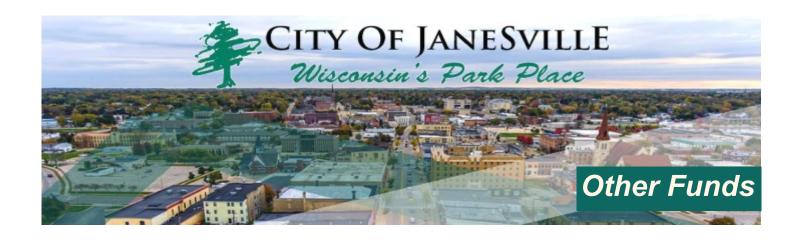


Expenses

The Transit Fund had \$4,255,885 in operating expenses in 2020.

The chart to the left depicts the expenses of the Transit Fund. Transit's Operating and Maintenance expenses were \$3,441,078 or 81%, followed by Depreciation at \$814,807, or 19%.

In 2020, the difference between actual Transit Fund revenues and expenses resulted in operating loss of \$3,962,124. The Transit Fund ended the year with net position, which represents total assets less total liabilities, of \$13,620,579. This is a \$3,408,795 increase in net position from 2020.



Sanitation Fund

The Sanitation Fund received \$10,765,634 in revenue and had \$10,419,520 in expenses, resulting in a \$346,114 increase in fund balance.



Hedberg Public Library

The Library received \$4,129,651 in revenue and had \$4,075,739 in expenses, resulting in a \$53,912 increase in fund balance in 2020.



Oak Hill Cemetery

The Oak Hill Cemetery received \$250,455 in revenue and had \$223,327 in expenses, resulting in a \$27,128 increase in fund balance in 2020.



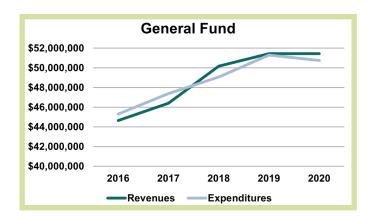
Golf Course

In 2020, the golf courses received \$1,237,447 in revenue and had \$1,164,903 in expenses, resulting in a \$72,544 increase in fund balance.



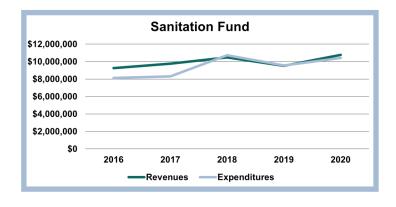


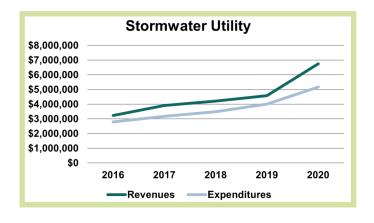
The charts below illustrate revenue and expense trends for the City's major operating funds: General Fund, Sanitation Fund, and Stormwater Utility Fund. The analyses provide comparative data for the past five years.



The General Fund experienced an end-of-year, positive net change in fund balance three of the last five years. The General Fund ended the year with a positive net change in fund balance of \$1,099,364 in 2018, \$144,278 in 2019, and \$700,909 in 2020. The years 2016 and 2017 experienced negative net changes to fund balance.

The Sanitation Fund experienced a positive net change in fund balance in 2016, 2017, and 2020. The Sanitation Fund ended the year with a positive net change in fund balance of \$1,119,961 in 2016, \$1,434,751 in 2017, and \$346,114 in 2020.



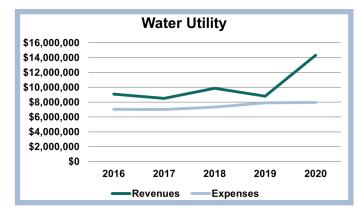


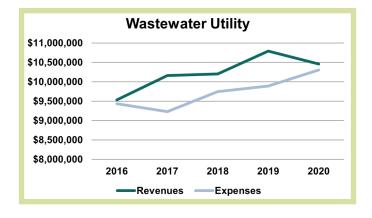
The Stormwater Utility Fund experienced an end-of-year, positive net change in net position from 2016 to 2020. The Stormwater Utility Fund ended the year with a positive net change in net position of \$428,029 in 2016, \$742,649 in 2017, \$716,146 in 2018, \$574,188 in 2019, and \$1,588,434 in 2020.



The charts below illustrate revenue and expense trends for the City's major operating funds: Water Utility Fund, Wastewater Utility Fund, and Transit Fund. The analyses provide comparative data for the past five years.

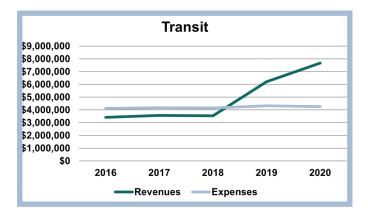
The Water Utility Fund experienced an end-ofyear, positive net change in net position from 2015 to 2019. The Water Utility Fund ended the year with a positive net change in net position of \$2,040,181 in 2016, \$1,491,317 in 2017, \$2,521,079 in 2018, \$894,881 in 2019, and \$6,349,266 in 2020.





The Wastewater Utility Fund experienced an endof-year, positive net change in net position from 2016 to 2020. The Wastewater Utility Fund ended the year with a positive net change in net position of \$98,453 in 2016, \$933,103 in 2017, \$456,806 in 2018, \$900,046 in 2019, and \$151,313 in 2020.

The Transit Fund experienced an end-of-year, positive net change in fund balance in two of the last five years. The Transit Fund ended the year with a positive net change in fund balance of \$1,889,918 in 2019 and \$3,408,795 in 2020. The years 2016 through 2018 experienced negative net changes to fund balance.





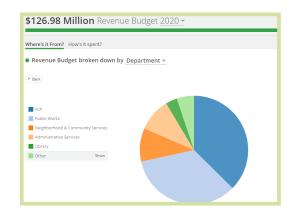
The City of Janesville provides two financial transparency websites, Open Budget and Open Expenditures. The websites represent an ongoing coordinated effort by the City of Janesville to cultivate an open and transparent local government for the community.

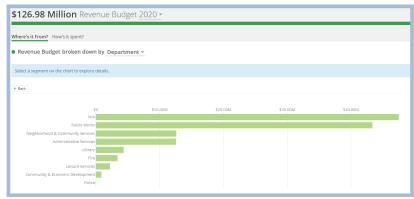
Open Budget offers a guided view through the financial complexities of the City of Janesville annual budget and includes data for 2008 through the current year. Open Expenditures contains all City expenditures including payments made to vendors and other obligated parties by the City of Janesville for 2008 and beyond. Users can search to find information about certain vendors or accounts, or drill down to see the budget and expenditures of specific programs such as snow removal or fire prevention.

The entire suite of open government websites, including a performance dashboard, Park Place Performs!, are available through the City's website at www.ci.janesville. Users can explore the Open Budget and Open Expenditure website by visiting the following websites:

Open Budget

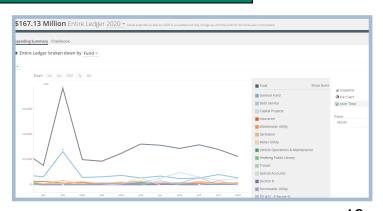
budget.ci.janesville.wi.us



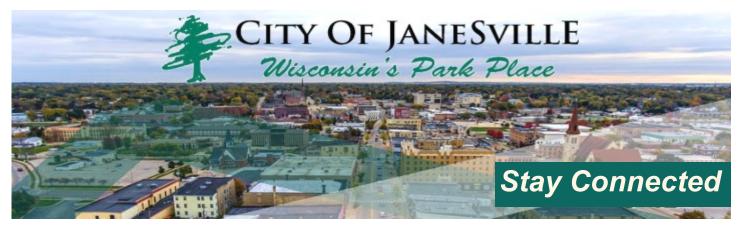


Open Expenditures

expenditures.ci.janesville.wi.us







The City of Janesville's website (<u>www.janesvillewi.gov</u>) provides visitors with a wealth of information about City services, current projects, upcoming events, and City news.

To receive weekly press releases and notifications about snow emergencies, Parks & Recreation newsletters and more via email, follow this link (www.janesvillewi.gov/emaillists).



Click to visit our Facebook page



Click to visit our LinkedIn page



Click to visit our Instagram page



Click to visit our Twitter feed



Emergency Alerts and Updates















2021-2022 City Council

Left to Right: Council President Doug Marklein, Council Vice President Paul Benson, Councilmembers Michael Jackson, Susan Johnson, Dave Marshick, Heather Miller, and Paul Williams.

Councilmembers are elected at large, representing residents in the whole city. To send a letter to one or all of the Councilmembers, you may send it to City Council, City Hall, P.O. Box 5005, Janesville, WI, 53547-5005 or via email at CityCouncil@ci.janesville.wi.us.

COUNCILMEMBER	VOICEMAIL	CELL PHONE	E-MAIL
Doug Marklein, Council President	608-373-6016	608-436-1428	markleind@ci.janesille.wi.us
Paul Benson, Council Vice President	608-373-6012	608-352-8010	bensonp@ci.janesville.wi.us
Michael Jackson, Councilmember	608-373-6017	608-921-6453	jacksonm@ci.janesville.wi.us
Susan Johnson, Councilmember	608-373-6014		johnsons@ci.janesville.wi.us
Dave Marshick, Councilmember	608-373-6015		marshickd@ci.janesville.wi.us
Heather Miller, Councilmember	608-373-6013		millerh@ci.janesville.wi.us
Paul Williams, Councilmember	608-373-6011	608-751-6979	williamsp@ci.janesville.wi.us