

# Popular Annual Financial Report



For Fiscal Year Ended  
December 31, 2022



CITY OF JANESVILLE  
*Wisconsin's Park Place*

ADAPTABILITY. SERVICE.  
RESPECT. COMMUNICATION.



## A Message from our City Manager

To the Citizens of the City of Janesville:

The City team is pleased to present to you the City of Janesville’s Popular Annual Financial Report (PAFR) for the year ended December 31, 2022. This report tells you the story of the financial operations and condition of the City. We are proud 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 29 years. Also, the City’s 2018, 2019, 2020, and 2021 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 residents to thrive, businesses to grow, and for people to visit. The City is home to over 20 thriving primary and secondary schools, two colleges, and a wide variety of diverse businesses.

Through the PAFR you will see the what the City values by its allocation of resources and talent. Thank you for taking the time to review the financial condition of your community. We welcome any feedback or questions that you may have about this report.

Sincerely,

Kevin M. Lahner  
City Manager



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## Janesville at a Glance

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



### Largest Employers

- Mercy Health System
- School District of Janesville
- Rock County
- Grainger
- Prent Corporation & GOEX
- SSI Technologies
- SSM Health
- City of Janesville

### Sources

<sup>1</sup> U.S. Census Bureau Estimates  
<sup>2</sup> WI Department of Workforce Development  
<sup>3</sup> City of Janesville Building Division, January 1, 2023  
<sup>4</sup> 2022 Annual Comprehensive Financial Report  
<sup>5</sup> 2023 Annual City Budget

### Community Profile

Population <sup>1</sup>	65,911
Median Income <sup>1</sup>	\$63,259
Per Capita Income <sup>1</sup>	\$32,136
Unemployment Rate (April 2023) <sup>2</sup>	2.4%
Poverty Rate <sup>1</sup>	9.0%
Total Number of Households <sup>3</sup>	29,220
Median Home Value <sup>1</sup>	\$160,300
Equalized Value (Levy Year 2022) <sup>4</sup>	\$7,195,842,200
City of Janesville Full-Time Equivalent Employees <sup>5</sup>	534.71



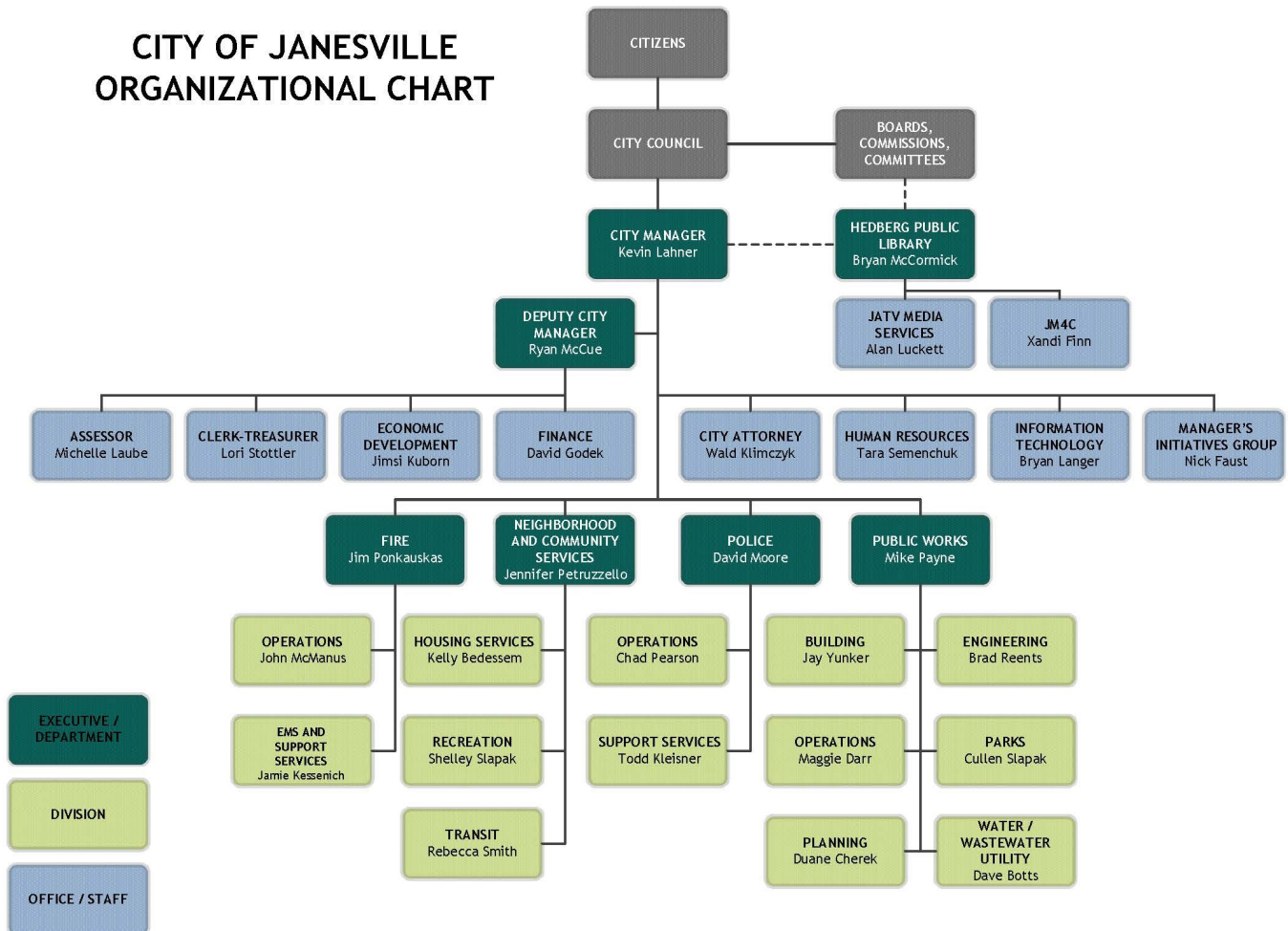
# CITY OF JANESVILLE

*Wisconsin's Park Place*



## Organizational Chart

### CITY OF JANESVILLE ORGANIZATIONAL CHART





# CITY OF JANESVILLE

*Wisconsin's Park Place*

**26,613**

Fire Department  
Unit Responses



**500**

Families  
Assisted  
Through Monthly  
Rental Assistance



**60,082**

Police  
Department  
Activities

**13.7** Miles of  
Streets  
Rehabilitated



**117** New Home  
Building  
Permits Issued

7,774 Miles of  
Streets Swept



**6,968**  
Potholes  
Filled



**2,165**

Water Meters  
Installed

**1,500,000**

Square Feet of New/  
Rehabilitated Space



**85** New  
Hires &  
Promotions



**3,933**

Hours of Library  
Volunteer Service



**210,889**

Recreation Program  
Participants



**354,371**

JTS Rides

STAY CONNECTED AT  
[WWW.JANESVILLEWI.GOV](http://WWW.JANESVILLEWI.GOV)



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# CITY OF JANESVILLE

*Wisconsin's Park Place*



## Awards and Accomplishments

### Certificate of Achievement for Excellence in Financial Reporting Program:

The City of Janesville received this award for fiscal year 2021. This marks the 29th 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 2021. This was the fourth consecutive year the City received the award, which is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.



**Bird City Community:** The City of Janesville was recognized for sustaining flight for 10 years as a Bird City Community as recognized by Bird City Wisconsin. The mission of Bird City Wisconsin is "Making our communities healthy for birds...and people."

**JATV at the Statewide Media Festival:** Staff from JATV Media Services (JATV) attended the 2022 Wisconsin Community Media's Media Fest and Annual Conference in Madison and accepted several awards for the station's 2021 programming. These accolades included three Awards of Merit and two Awards of Achievement .



**Statewide Project of the Year:** The American Public Works Association-Wisconsin Chapter announced that the City's East Town Square project was awarded its 2022 Project of the Year. This honor acknowledges the strong alliance between the City and its partners to complete the project effectively and efficiently. A part of the ARISE Plan, it is the second APWA project award for the Janesville Town Square .

**Tree City USA:** Wisconsin's Park Place was named a 2022 Tree City USA by the Arbor Day Foundation for the nineteenth year running. Janesville, which prides itself on its parks, has received this special designation every year since 2004.



**Golf Course Recognition:** The City's Riverside Golf Course and Blackhawk Golf Course placed second and third nationally in the Top Standard & Value Courses category at the National Golf Foundation's 20th Annual GolfSAT Customer Satisfaction Awards for the facilities' exceptional overall customer golf experience, course conditions, and service while maintaining affordable pricing.

**USA Swimming Foundation Provider Network:** The USA Swimming Foundation accepted the Janesville Recreation Division into its network of authorized swim lesson providers. This signifies the City's swim lessons meet or exceed industry best practices, utilize trained instructors, and have a low student-to-teacher ratio .



## Wisconsin's Park Place

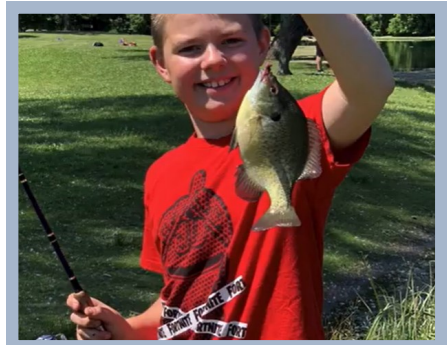
Wisconsin's Park Place offers diverse opportunities with its 2,609-acre park system, which includes 64 improved parks. Janesville's parks are divided into categories that include regional parks, community parks, neighborhood parks, greenbelts, and open spaces. Regional parks are designed to provide recreational opportunities to all local residents and those from surrounding communities. Community parks are designed to serve residents within a radius of a few miles. Lastly, neighborhood parks are designed for 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 Park Wading Pool, the Riverside Park Splash Pad, tennis courts, four lighted softball fields, sledding hills, ten miles of cross-country ski trails, 32.5 miles of paved bike trails, and picnic pavilions.



### 2022 Major Park Accomplishments

**Installed** playgrounds at Fourth Ward Park, including a basketball court and pavilion, and Schneider Farm Park.

**Re-surfaced** the park road, entrance and parking lot at Traxler Park.





## 2023 - 2027 Strategic Plan

The 2023-2027 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:

#### DIVERSITY, EQUITY, INCLUSION & BELONGING

To support a workforce that values diversity, promotes equity, fosters inclusion, and cultivates a sense of belonging within the organization and community that we serve.

#### 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.

#### SAFE & HEALTHY COMMUNITY

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

#### 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.



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](http://www.janesvillewi.gov/strategicplan) to view the full 2023-2027 Strategic Plan.





## What's Happening Around the City



Economic Development facilitated Tax Increment Financing in 2022 to spur \$107.5M in investment into 1,183,014 square feet of both new building construction and interior redevelopments.



JPD experienced a near 40-year low crime rate in 2022, and a Community Crime Survey revealed that citizens feel safe in the community and their neighborhoods.



The Assessor's Office completed a maintenance assessment roll in 2022. The next citywide revaluation of residential and commercial property is currently underway in 2023.



The Hedberg Public Library provided resources and services to the community through a main library, an Express Branch at the Uptown Janesville mall, and in neighborhoods via a Bookmobile.



The Janesville Transit System began implementing its electronic farebox program and will install 7 replacement shelters in summer 2023.



The Housing Services Division has implemented A Place of My Own homeownership program for Rent Assistance Participants.



## City Funds

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 expenditures.

**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**

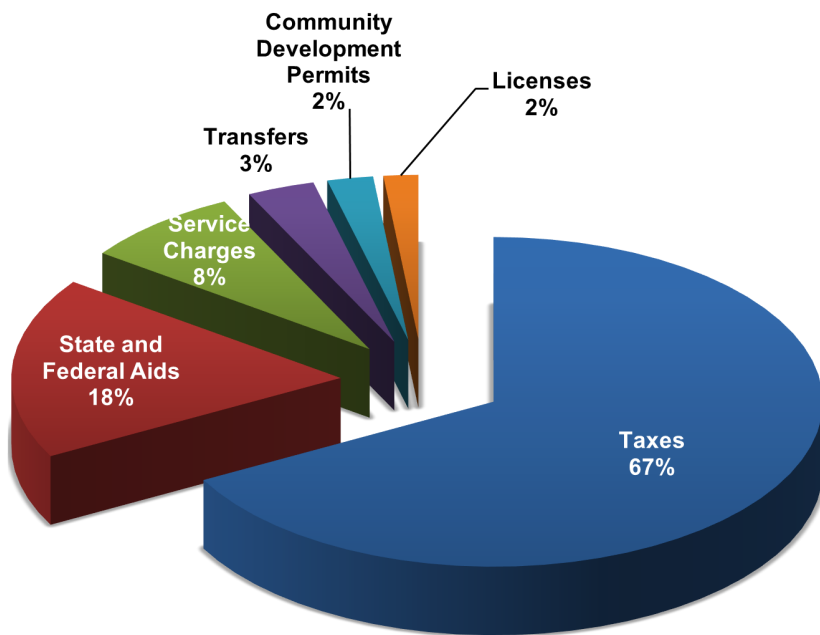
Account for the activities that operate much like a business in that services are supported by user fees such as the Water and Wastewater Funds.

This is a summarized report presented to citizens to better understand the City of Janesville's 2022 Annual Comprehensive Financial Report. This report is largely derived from the 2022 Annual Comprehensive 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 2022 Annual Comprehensive Financial Report can be found on the City's website at [www.janesvillewi.gov/annualreport](http://www.janesvillewi.gov/annualreport).



## General Fund

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



## Revenues

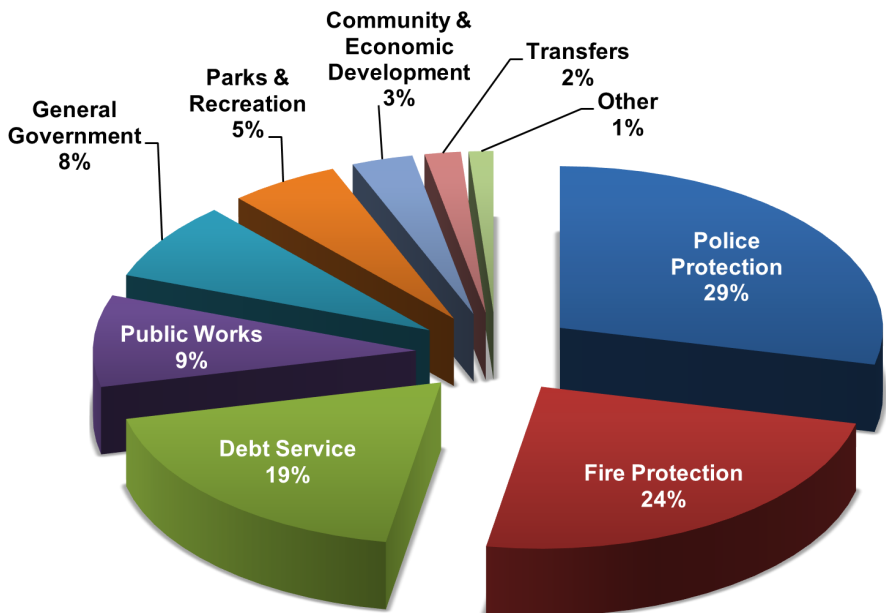
In 2022, the General Fund received \$54,322,787 in revenue.

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 \$36,163,975, or 67%, followed by state and federal aids at \$9,255,313, or 17%.

## Expenditures

In 2022, the General Fund had \$53,024,854 in expenditures.

The chart to the right depicts the variety of programs funded by the General Fund. The General Fund's largest expenditures were for public safety (Police and Fire Protection) at \$27,317,286 or 52%. The next largest expenditure was for Debt Service, at \$10,285,935, or 19%.



In 2022, the difference between actual General Fund revenues and expenditures resulted in a \$1,297,933 increase in fund balance. The General Fund ended the year with a fund balance of \$12,430,273.



# Property Taxes

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.

## 2022 MONTHLY TAX BILL FOR AVERAGE HOME\*

Service	Amount	%
Police Protection	\$27.46	30%
Fire Protection	\$20.89	23%
Public Works	\$18.64	20%
General Government	\$8.91	10%
Library	\$8.52	9%
Parks and Recreation	\$5.53	6%
Janesville Transit System	\$1.35	1%
Other	\$1.04	1%
Community & Economic	\$0.48	1%
<b>TOTAL</b>	<b>\$92.82</b>	<b>100%</b>

To the left is the average home's 2022 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 \$92.82 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%
- School District of Janesville = 34%
  - Rock County = 27%
- Blackhawk Technical College = 5%

\* assessed value of \$148,900 (2022)

- Police Protection
- Fire Protection
- Public Works
- General Government
- Library
- Parks and Recreation
- Janesville Transit System
- Other
- Community & Economic Development





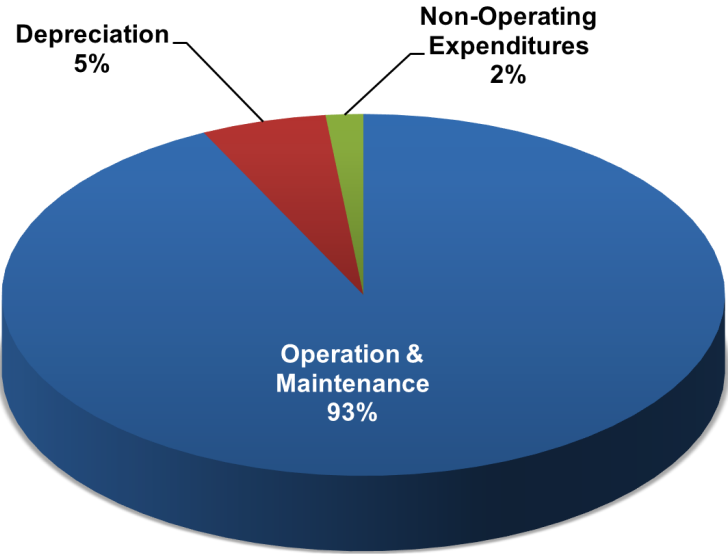
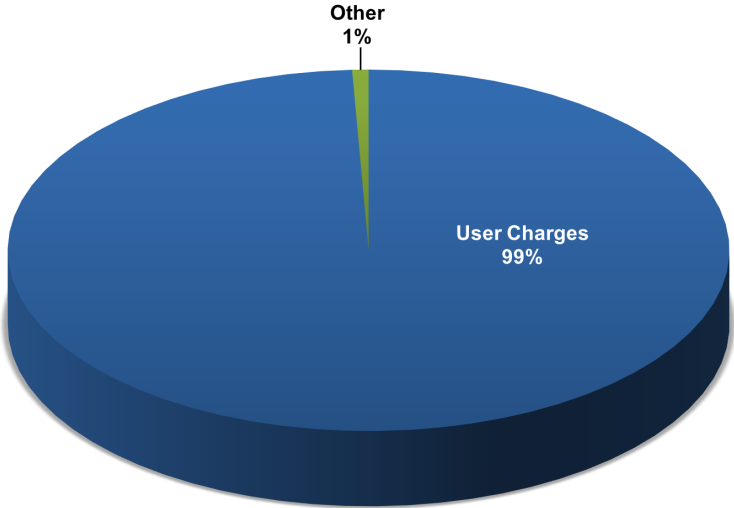
## Stormwater Utility

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 224 miles of storm sewers, 20 miles of drainage ways (including greenbelts), and 29 detention/retention basins.

### Revenues

In 2022, the Stormwater Utility Fund received \$7,512,073 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 \$7,457,183, or 99%.



### Expenditures

The Stormwater Utility Fund had \$5,177,844 in operating expenditures in 2022.

The chart to the left depicts the expenditures of the Stormwater Utility Fund. The Stormwater Utility's Operating & Maintenance expenditures were \$4,897,982, or 93%, followed by Depreciation at \$279,862, or 5%.

In 2022, the difference between actual Stormwater Utility Fund revenues and expenditures resulted in operating income of \$2,279,339. The Stormwater Utility Fund ended the year with net position, which represents total assets less total liabilities, of \$12,992,890. This is a \$2,262,245 increase in net position from 2020.



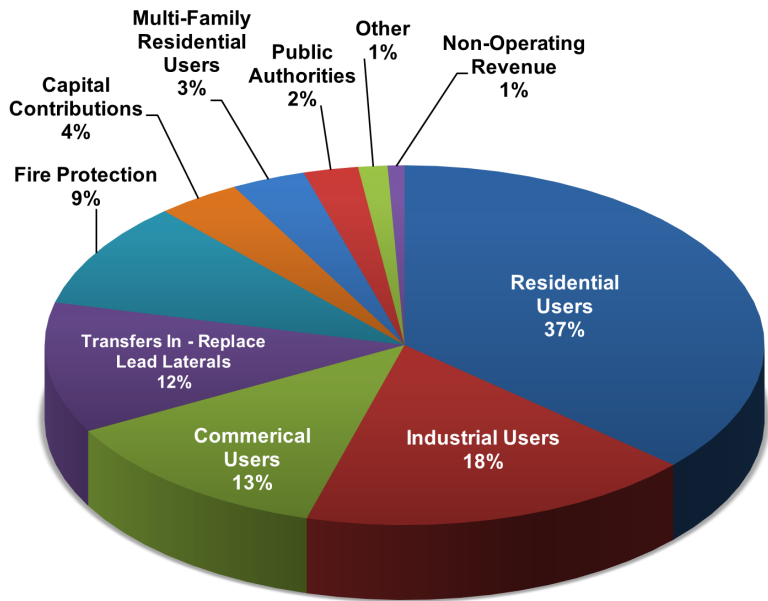
# Water Utility

The Water Utility manages the water distribution system, which consists of a network of over 397 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 2022, the Water Utility Fund received \$13,911,422 in operating revenue.

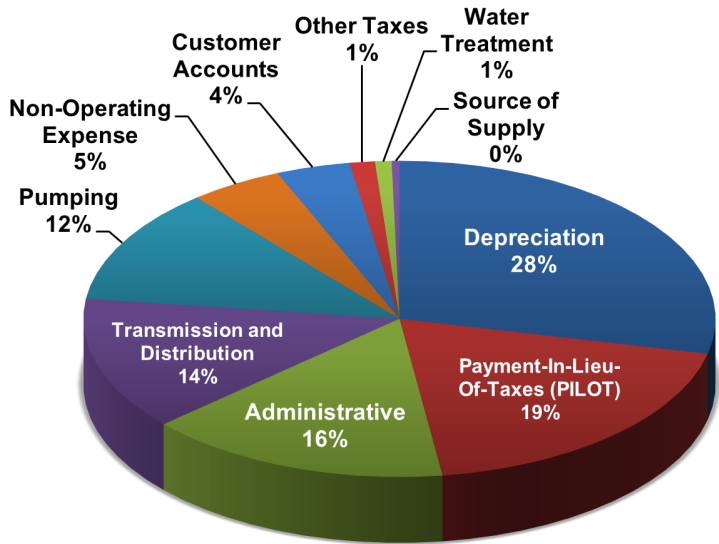
The chart to the right depicts the variety of revenue sources collected in the Water Utility Fund. The Water Utility's largest source of revenue is from Residential Users at \$6,080,180, or 37%, followed by Industrial Users at \$2,954,595, or 18%.



## Expenditures

The Water Utility Fund had \$6,015,293 in operating expenditures in 2022.

The chart to the left depicts the variety of programs funded by the Water Utility Fund. The Water Utility's largest expenditures were for Depreciation at \$2,261,596, or 28%, and Payment-in-Lieu-of-Taxes (PILOT) at \$1,526,141, or 19%.

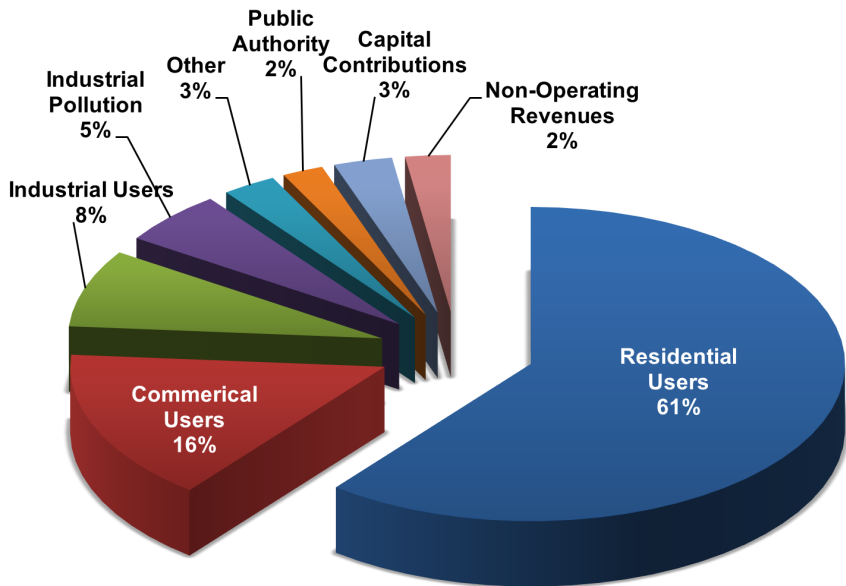


In 2022, the difference between actual Water Utility Fund revenues and expenditures resulted in operating income of \$7,896,129. The Water Utility Fund ended the year with net position, which represents total assets less total liabilities, of \$70,324,776. This is an \$8,694,289 increase in net position from 2021.



## Wastewater Utility

The Wastewater Utility manages the sewage collection system, which consists of approximately 351 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

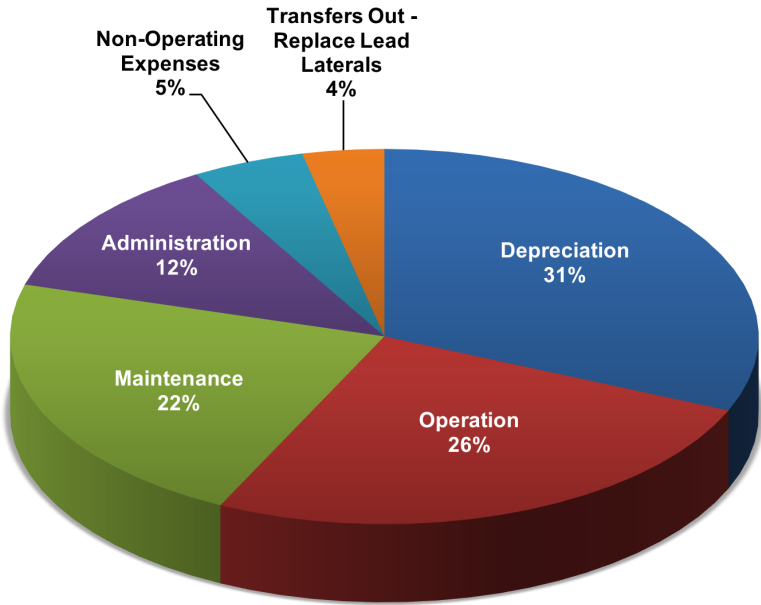
In 2022, the Wastewater Utility Fund received \$11,611,774 in operating revenue.

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 \$7,439,656, or 61%. This is followed by Commercial Users at \$1,912,478, or 16%.

## Expenditures

The Wastewater Utility Fund had \$9,047,463 in operating expenditures for 2022.

The chart to the left illustrates the variety of programs funded through the Wastewater Utility Fund. The Wastewater Utility's largest expenditures were for Depreciation at \$3,107,759, or 31%, and Operation at \$2,543,150, or 26%.



In 2022, the difference between actual Wastewater Utility Fund revenues and expenditures resulted in an operating income of \$2,564,311. The Wastewater Utility Fund ended the year with net position, which represents total assets less total liabilities, of \$61,512,993. This is a \$2,390,808 increase in net position from 2021.



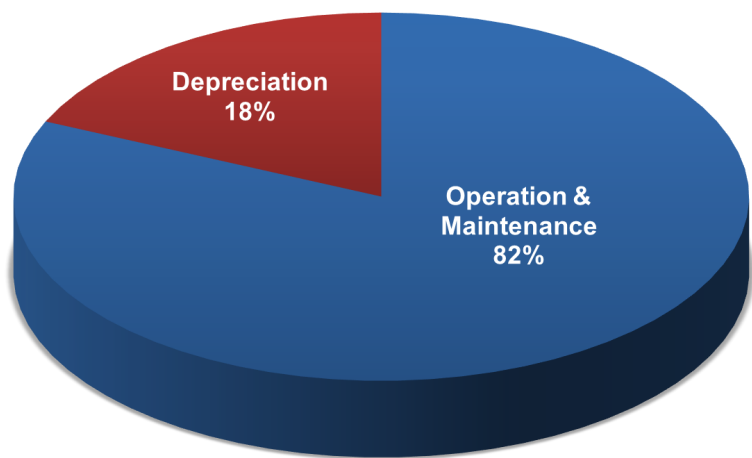
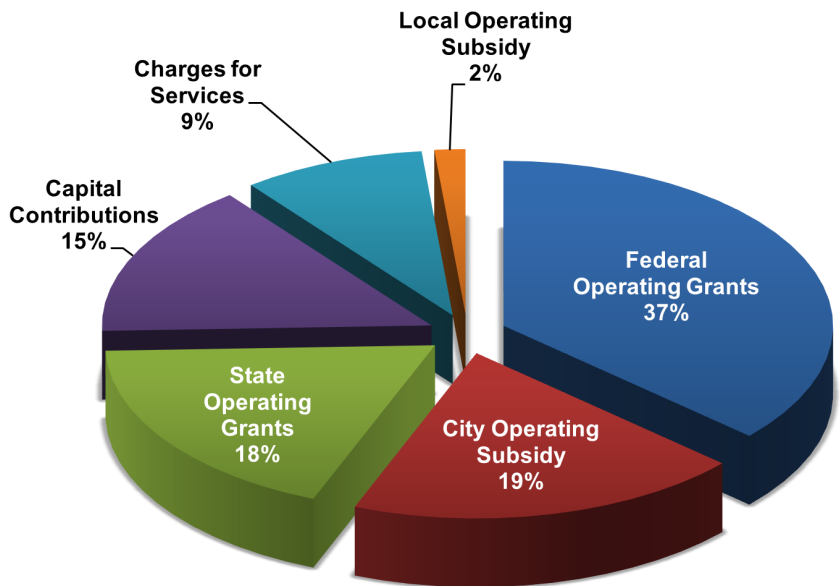
## Transit

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 2022, the Transit Fund received \$427,130 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 Federal Operating Grants at \$1,739,840 or 37%, followed by City Operating Subsidy at \$921,565, or 19%.



### Expenditures

The Transit Fund had \$4,572,153 in operating expenditures in 2022.

The chart to the left depicts the expenditures of the Transit Fund. Transit's Operating and Maintenance expenditures were \$3,731,134 or 82%, followed by Depreciation at \$841,019, or 18%.

In 2022, the difference between actual Transit Fund operating revenues and expenditures resulted in operating loss of \$4,145,023. The Transit Fund ended the year with net position, which represents total assets less total liabilities, of \$13,431,100. This is a \$179,547 increase in net position from 2022.





## Other Funds

### Sanitation Fund

The Sanitation Fund received \$11,120,460 in revenue and had \$10,409,681 in expenditures, resulting in a \$710,779 increase in fund balance.



### Hedberg Public Library

The Library received \$4,207,488 in revenue and had \$4,229,440 in expenditures, resulting in a \$21,952 decrease in fund balance.



### Oak Hill Cemetery

Oak Hill Cemetery received \$178,250 in revenue and had \$202,962 in expenditures, resulting in a \$24,712 decrease in fund balance.



### Golf Course

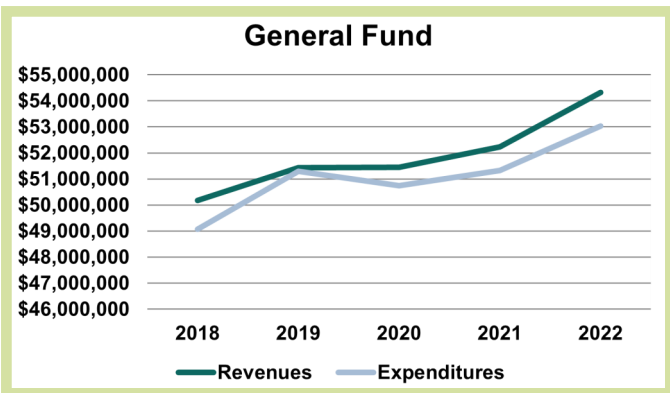
The Golf Courses received \$1,410,305 in revenue and had \$1,307,212 in expenditures, resulting in a \$103,093 increase in fund balance.





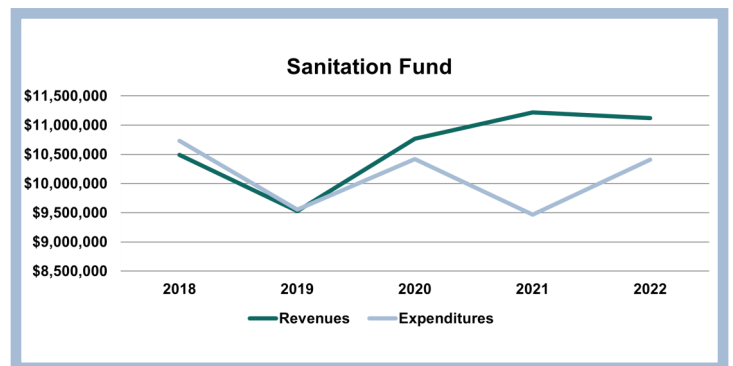
## Five-Year Trend for Major Funds

The charts below illustrate revenue and expenditure 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.

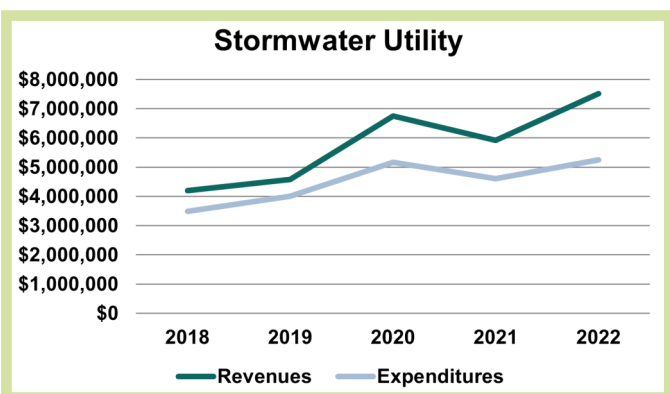


The General Fund experienced an end-of-year, positive net change in fund balance the last five years. The General Fund ended the year with a positive net change in fund balance of \$1,099,364 in 2018, \$144,278 in 2019, \$700,909 in 2020, \$914,881 in 2021, and \$1,297,933 in 2022.

The Sanitation Fund experienced a positive net change in fund balance in three of the last five years. The Sanitation Fund ended the year with a positive net change in fund balance of \$346,114 in 2020, \$1,748,434 in 2021, and \$710,779 in 2022. The years 2018 and 2019 experienced negative changes to net position.



The Stormwater Utility Fund experienced an end-of-year, positive net change in net position the last five years. The Stormwater Utility Fund ended the year with a positive net change in net position of \$716,146 in 2018, \$574,188 in 2019, \$1,588,434 in 2020, \$1,310,276 in 2021, and \$2,262,245 in 2022.

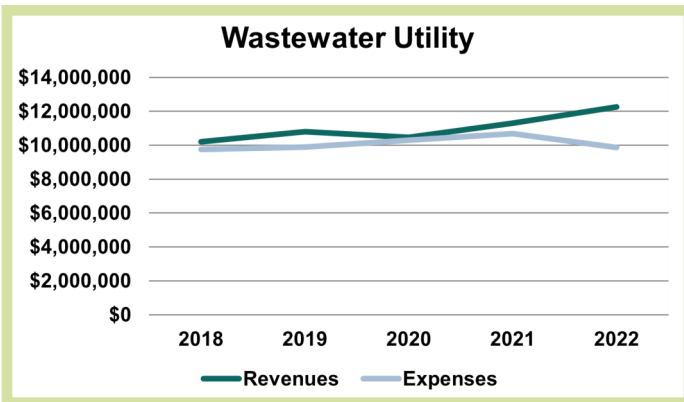
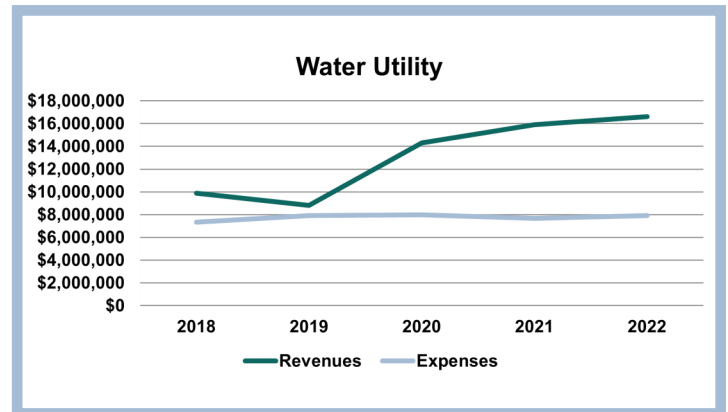




## Five-Year Trend for Major Funds

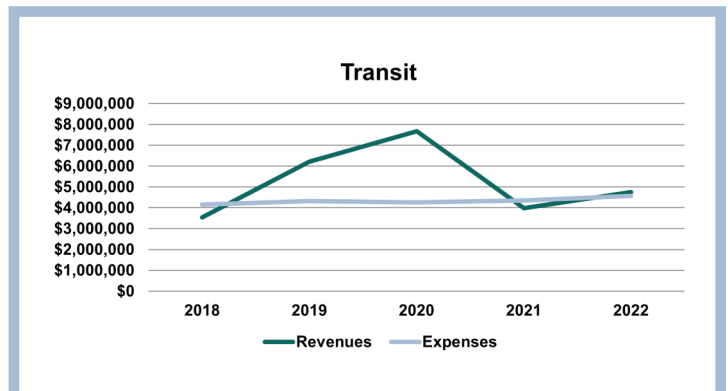
The charts below illustrate revenue and expenditure trends for the City's major operating funds: Water Utility Fund, Wastewater Utility Fund, and Transit Fund. The analyses provide comparative data for the past five years.

The Water Utility Fund experienced an end-of-year, positive net change in net position the last five years. The Water Utility Fund ended the year with a positive net change in net position of \$2,521,079 in 2018, \$894,881 in 2019, \$6,349,266 in 2020, \$8,244,203 in 2021, and \$8,694,289 in 2022.



The Wastewater Utility Fund experienced an end-of-year, positive net change in net position the last five years. The Wastewater Utility Fund ended the year with a positive net change in net position of \$456,806 in 2018, \$900,046 in 2019, \$151,313 in 2020, \$607,342 in 2021, and \$2,390,808 in 2022.

The Transit Fund experienced an end-of-year, positive net change in fund balance in three 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, \$3,408,795 in 2020, and \$179,547 in 2022. The years 2018, and 2021 experienced negative changes to net position.





# Financial Transparency

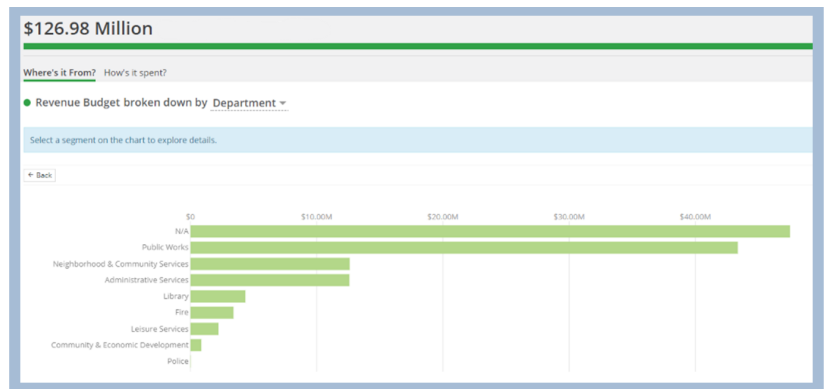
The City of Janesville provides two financial transparency websites, Open Budget and Open Expenditures. The websites represent an ongoing coordinated effort by the City of Janesville to cultivate an open and transparent local government for the community.

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 2011 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.janesvillewi.gov/openjanesville](http://www.janesvillewi.gov/openjanesville). Users can explore the Open Budget and Open Expenditure website by visiting the following websites:

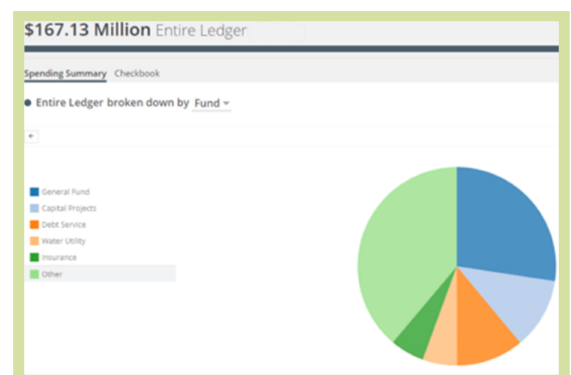
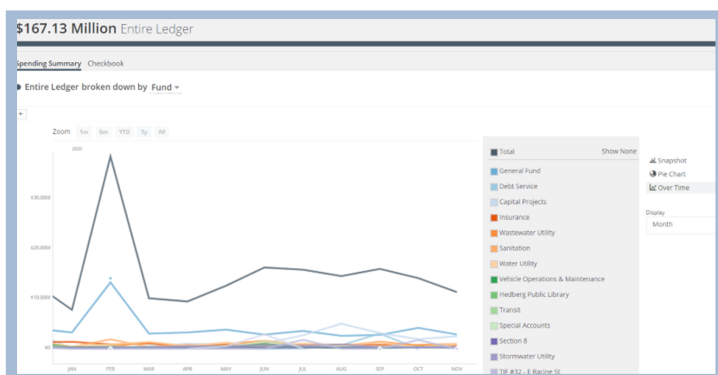
## Open Budget

[budget.ci.janesville.wi.us](http://budget.ci.janesville.wi.us)



## Open Expenditures

[expenditures.ci.janesville.wi.us](http://expenditures.ci.janesville.wi.us)





## Stay Connected

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

To receive weekly press releases and notifications about snow emergencies, newsletters, and more via email, follow this link ([www.janesvillewi.gov/emaillists](http://www.janesvillewi.gov/emaillists)).



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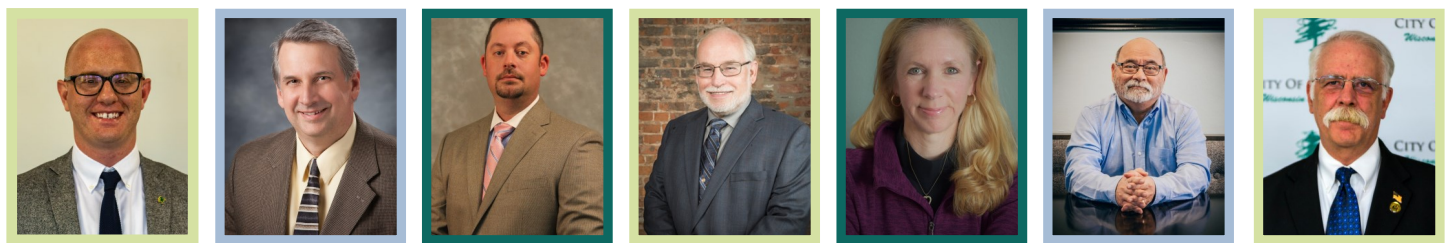
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Emergency Alerts and Updates



### 2022-2023 City Council

Left to Right: Council President Paul Benson, Council Vice President David Marshick, Councilmembers Aaron Burdick, Michael Jackson, Heather Miller, Richard Neeno, 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](mailto:CityCouncil@ci.janesville.wi.us).

COUNCILMEMBER	VOICEMAIL	CELL PHONE	E-MAIL
Paul Benson, Council President	608-373-6012	608-352-8010	bensonp@ci.janesville.wi.us
David Marshick, Council Vice President	608-373-6015		marshickd@ci.janesville.wi.us
Aaron Burdick, Councilmember	608-373-6014		burdicka@ci.janesville.wi.us
Michael Jackson, Councilmember	608-373-6017	608-921-6453	jacksonm@ci.janesville.wi.us
Heather Miller, Councilmember	608-373-6013		millerh@ci.janesville.wi.us
Richard Neeno, Councilmember	608-373-6016		neenor@ci.janesville.wi.us
Paul Williams, Councilmember	608-373-6011	608-751-6979	williamsp@ci.janesville.wi.us