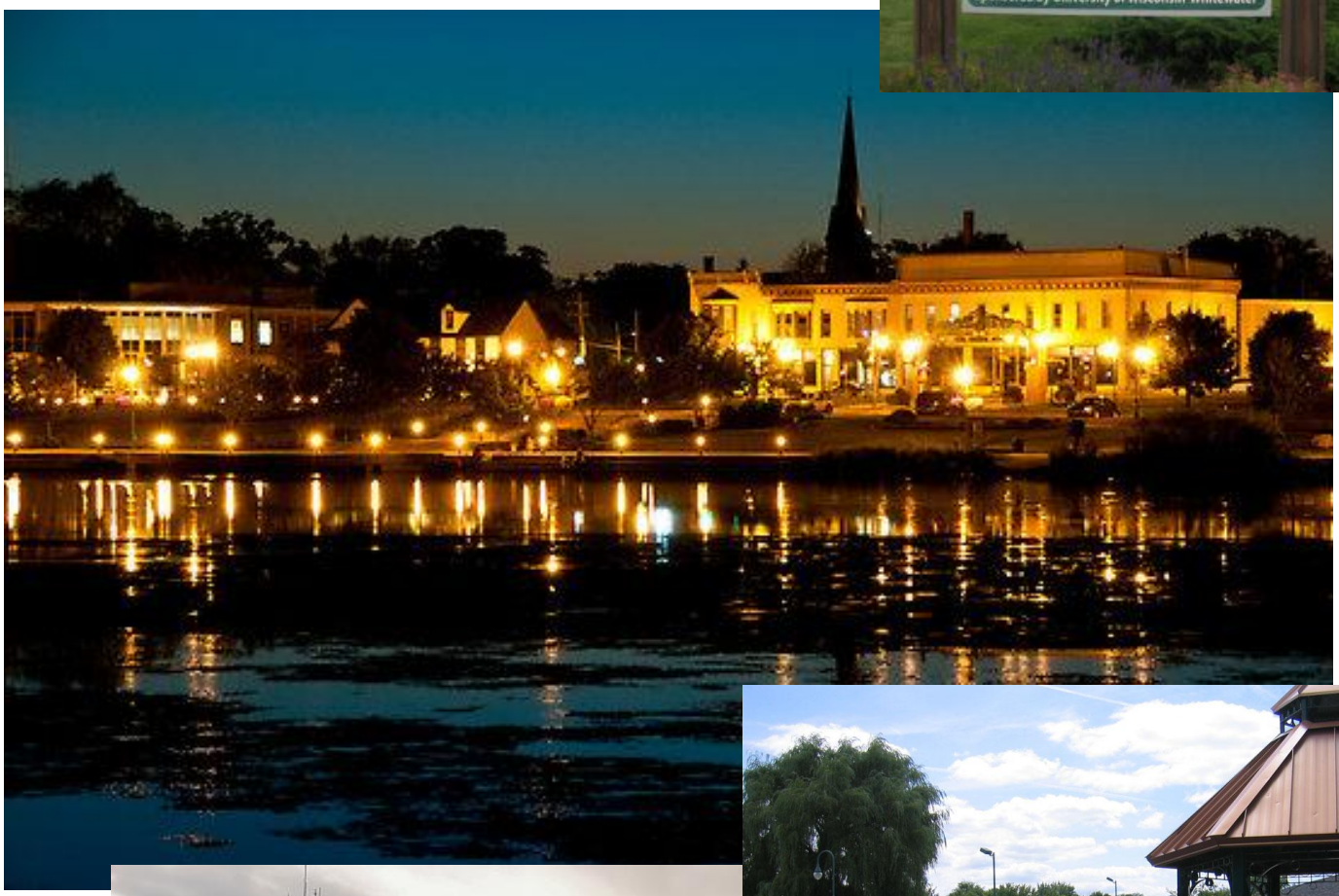
City of Whitewater

2016 Operational Budget



City of WHITEWATER

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Acknowledgements

WHITEWATER COMMON COUNCIL

Patrick Singer (Council President)…....Member At Large
Ken Kidd…….Member At Large
Patrick Wellnitz……..……District 1
James Langness III……..District 2
Chris Grady……..District 3
Lynn Binnie……District 4
Stephanie Abbott…….District 5

PREPARED BY

Doug Saubert, Finance Director
Karen Dieter, Finance Support Services Manager
Chris McDonell, Assistant City Manager

CONTRIBUTORS

Alan Luckett, Media Services Director
Cameron Clapper, City Manager
Charles Nass, Streets/Parks/Forestry Superintendent
Christine Munz-Pritchard, Neighborhood Services Director
Lisa Otterbacher, Police Chief
Matt Amundson, Parks & Recreation Director
Michele Smith, City Clerk
Pat Cannon, CDA Executive Director
Rick Lien, Water Superintendent
Stacey Lunsford, Library Director
Tim Nobling, Chief Information Officer
Tim Reel, Wastewater Superintendent
Finance Department and City Staff

COMMENTS & QUESTIONS

Finance Department
312 W. Whitewater Street
Whitewater, WI 53190
Phone: 262-473-1380
Fax: 262-473-0589
dsaubert@whitewater-wi.gov

TO: Common Council and Whitewater Residents
FROM: Cameron Clapper, City Manager
SUBJECT: Overview of the Proposed 2016 Operating Budget
DATE: 10/05/2015

It is my pleasure to present for review by the Common Council and the Whitewater community, a balanced 2016 Operating Budget. This budget is the result of the diligent efforts of city staff in striving to maintain very modest and responsible department budgets. The budgets for the Water, Wastewater, and Stormwater Utilities, as well as the 2016 Capital Improvement Plan are also included within the document. Over the course of the next six (6) weeks the proposed budget will be available for review and for amendment by the Common Council. This submittal remains subject to change based on input from the Common Council. Feedback from the Council and the community is expected, warranted and welcomed.

General Fund Overview
The 2016 Operating Budget for both revenues and expenditures is $9,777,798. This is a 3.12% increase over the 2015 Operating Budget of $9,472,401. The budget does not include an application of 2015 fund balance toward 2016 expenditures from the General Fund. The following three sections identify the major revenues and expenditures impacting the budget as well as other highlighted changes for 2016.

General Fund Expenditures for 2016

1. Debt Service - The General Fund Transfer to the Debt Service Fund increased by 4.34% or $25,965 for 2016. This increase equates to a property tax increase of approximately 0.5 cents per $1000 in property value. This increase in the debt service falls in line with the financial projections provided for the discussion and approval of our most recent borrowing.

2. Health Insurance – As they do every year, health insurance premiums will go up for 2016. A total of 62 full and part-time employees take advantage of the City's health insurance program, the overall increase is expected to total $41,366 in additional expenditures for 2016. This overall increase is primarily due to increased premium costs. Dean Health Plan remains the choice for the largest number of employees. The actual rate increase for Dean will be 8.5%, or $145.40 per month for family coverage and 8.55% or $58.70 per month for single coverage. General employees pay 12% of their premium cost and sworn officers pay 10% of their premium cost in 2016.

3. Wisconsin Retirement System (WRS) – The WRS contribution rate for 2016 is expected to drop from 16.68% to 16.18% for law enforcement and from 13.6% to 13.2% for general employees. In accordance with state law, the City contributes 50% of the total contribution for general employees and no less than 50% for sworn police officers. The current collectively bargained agreement for police officers requires that the City pay 9.88% of the WRS contribution. Staff anticipates a net savings of $78,161 in WRS required contributions in 2016 as a result of the decrease in state rates as well as the increases contribution from sworn officers.

4. Wage Increases – In September 2015, the Common Council approved a 2% wage increase for all non-sworn employees. This increase was considered a cost of living adjustment (COLA). Even with the 2% increase, employee compensation remains slightly below what they were in 2010 prior to changes in benefit contribution levels. The 2% increase resulted in changes to wage and benefit line items in each department budget. An additional wage adjustment may occur in 2016 once a new compensation program for all employees has been developed. The cost of any increase in compensation will need to be pulled from the Contingencies budget in General Administration.

5. Worker Compensation – Rates for worker compensation insurance increased for 2016. However, it is also important to note that the City's calculated exposure to the risk of employee injury (known as the Experience MOD) increased from .92 to.97. This means that, when compared to other work environments in Wisconsin, city employees are 3% less likely to experience a work-related injury than the average employee in the state.

6. Contingencies – The budget for contingencies is located within the operating budget for General Administration. The City has established a self-imposed minimum for Contingencies equal to 1% of the total annual budget. For 2016, $98,000 was allocated to Contingencies or 1.01% of the overall budget.

General Fund Revenues for 2015

1. Payments for Municipal Services (PMS) – The PMS provided by the state of Wisconsin as recognition of costs associated with providing municipal services to a university is expected to increase from $302,642 in 2015 to $379,058 for 2016. The increase is attributed to a variety of factors, including the City's purchase of a new ambulance in 2014. However, under the State's own calculation of cost for these university-dedicated municipal services, the $379,058 is only 41.23% of the actual cost.

2. Property Tax Levy - The 2016 Operating Budget as proposed also includes the allowable property tax levy increase of $46,076 or 1.5%.

3. Shared Revenue (SR) – There will be no change in the SR payment for 2016.

4. Tech School Taxing Authority – Legislation in 2014 reduced the taxing authority of technical colleges within the state. Because municipalities are able to retain all taxes generated within a tax increment district (including the revenue generated by a technical college's tax), this legislation will continue to impact TID revenues in 2016.

5. Transportation Aids - Transportation Aids are expected to increase from $716,101 in 2015 to $732,119 in 2016. This change would mean an increase of $16,018 for the year. However, the $732,119 is the final estimate. Final numbers for Transportation Aids will be received in late 2015.

6. Utility Shared Revenue (USR) – In general, the USR is expected to decrease annually due to the annual depreciation of the overall value of the power generation facility located on Hwy U in Whitewater. In 2015, total USR revenue was $475,869. In 2016, revenue is expected to total $442,879, a decrease of $32,990. A final figure will be available in late December.

Additional General Fund Highlights for 2016

1. The 27th Payroll – The 27th payroll is an anamoly which occurs every 12 years and results in an additional (or 27th) payroll date for the calendar year. In preparation for the additional payroll cost associated with an additional payroll date, Fund 205 was established. In 2016, Fund 205 will be used to accommodate the additional payroll. A total of $160,000 will be transferred from Fund 205 for the 27th payroll.

2. Fund 450 Transfer – For several years, the City has diverted the portion of USR not dedicated to debt service payments into the Capital Projects Fund 450. We have now reached a point where a portion of these funds must be used for municipal operations. An action rarely taken in the past. Over the last 10 years, the City has made a diligent effort to reduce cost where possible in order to maintain current service levels while operating under state –mandated levy limits. It is the strong opinion of the city manager that any additional cuts to the cost of operations would significantly reduce the quality of municipal services and would steadily create a community impact opposite the goals and objectives of the Common Council. This budget includes a transfer from Fund 450 of $75,000 for municipal operations.
3. Solid Waste Recycling – The cost of solid waste removal and recycling has increased slightly for 2016. The increase of $6,701 for a total cost of $391,575 is due to an increase in total units (toters) and a reduction in state funding for the service. The City maintains an agreement with Johns Disposal Service for provision of these services. Johns Disposal Service did not charge for a cost of living adjustment for the coming year.

4. Elections – The budget for elections has increased significantly in 2016 due to the upcoming presidential election. The budget includes a total of $45,000 for election related expenditures. To prevent further increases in this cost, a majority of city staff will be directed to assist with election work on Election Day.

5. Fire Department Operations – As most are aware, city staff has been working closely with fire department leadership and the Council-appointed Fire/Rescue Task Force to address needed changes to the fire department organization. At the request of Chief Gregoire and the leadership of the Whitewater Fire Department, staff took a hard look at a five-year history of operations and proposed a more conservative operating budget for 2016. This new operating budget is $73,000 more than expected. However, even with the additional cost, the overall cost of this service is extremely low when compared to that of surrounding communities and non-volunteer departments. The Fire/Rescue Task Force will meet in October to conduct an additional review of the proposed budget. The department also requested funding for additional staffing, however, no funding for additional staff has been allocated at this time.

6. Self-Insured Retention (SIR) Sinking Fund – The SIR can be considered as the cost of a per-claim deductable. The City has yet to exhaust the annual SIR allotment which is $25,000. The City's "deductable" is $25,000 per claim. For 2016, the budgeted $25,000 will be added to the net balance of the SIR funds allocated for 2015. The sum of these two amounts will be placed in a new sinking fund that has been established for the retaining of SIR funds. Overtime, as the number of claims remains low due to increased safety awareness among employees, this fund will grow and provide a healthy savings for potential future claims.

7. Whitewater Aquatic Center Capital Funding – The Whitewater Aquatic Center (WAC) has proven to be a successful public/private venture between the school district, city, and the WAC board. In an effort to ensure continued success, it is necessary for all parties involved to budget additional funds for capital improvements that will be required in the near future for this now 15 year old facility. Staff has proposed $50,000 as a placeholder for capital planning purposes in the 2016-2020 CIP included with this budget document. More detailed discussions regarding the WAC will take place in coming months which will provide further detail regarding this figure.

Budget Concerns

- Fire Department Operations – Residents of the Whitewater community have enjoyed fire and EMS services for many years at a significantly low price. It is unlikely, however, that we will be able to continue enjoying this service at such a low cost. The need to address space concerns, address staffing, and address volunteer recruitment and retention will likely require additional municipal funding over time. It is likely that the City of Whitewater, as well as surrounding townships will need to consider a future referendum in order to address fire department needs without eliminating funding for other fundamental municipal services.

- Whitewater Aquatic Center Agreement – The current three-party agreement which exists between the city, school district, and WAC board will expire on December 31, 2016. What the new agreement will look like and what parties will be involved in facility operations are questions for which answers have not been finalized. The manner in which the community moves forward with a plan for maintaining and managing the WAC facility will impact the municipal budget. It is the hope of staff that, the estimated $50,000 (along with the $78,000 annual contribution) will be sufficient to accommodate any future facility and operational costs.

- Wastewater Treatment Facility (WWTP) Improvements – Final approvals and soliciting of bids for the wastewater treatment facility improvements will take place at the end of 2015 with anticipated construction starting in early 2016. The estimated cost of the project is $20M. This is not a General Fund item but it will have a significant impact on rates for the wastewater utility.

- Utility Rate Increases – In addition to the rate increases for Wastewater expected in 2016, there is a need to increase the Water Utility rates. The increase in water rates now will keep the City from having to spend significant dollars in the future for a large rate adjustment. By regularly increasing the rates at intervals of 3% or less, the City avoids the Public Service Commission requirements for a formal rate study which would involve consultant and legal fees in addition to the negative impact on users. The impact to users will be an additional $.53/month for the average user in 2016.
- In order to accommodate the long list of construction projects for the Storm Water Utility (including George, Center, Boone, and Summit Streets), rates will need to increase. The rate is expected to increase by $.59/month per ERU for 2016. This increase is to cover the debt service cost related to these projects.

Questions regarding the budget and the changes for 2016 are welcomed. Please feel free to contact me. Cameron Clapper, 262.473.0100, cclapper@whitewater-wi.gov.

Budget Sections Defined
In 2014, staff redesigned the budget document in an effort to provide a greater level of detail regarding department operations and annual budgetary changes. This design is one small way the City strives to provide residents with a more readable and transparent budget document. A brief summary of each budget section is provided below.

Introduction and Overview
The section provides detail regarding the benefits of municipal budgeting, the structure of the Whitewater's local government and city organization, established Common Council goals for 2015, and some socio-economic data.

Financial Structure, Policy, and Process
In this section the reader will find an overview of the budgeting process, the structure and description of municipal funds, a listing of relevant financial policies, and a breakdown of property taxes by county.

Budget Summary
Here the reader will find an overview of all municipal revenues and expenditures by category as well as projections for major revenue sources.

Departmental Information
This section provides the reader with a general description of each department, a "snapshot" of the departmental budget, an overview of the personnel allocation (measured in full-time equivalents or FTEs), a listing of department accomplishments for the year 2014 and a list of goals for the year 2015.

General Fund Transfers
A listing of transfers to other funds.

Debt Service Information
This section provides the reader with detailed information regarding the total debt services and timelines for the retirement of existing debt.

Tax Increment Districts
Provides revenue and expenditure detail for each of Whitewater's six (6) Tax Increment Districts (TIDs).

Special Revenue and Sinking Funds
Fund details for each of the City's special revenue and sinking funds along with recommendations for fund balances at the end of 2015.

Enterprise Fund Information
Detailed information regarding the City's Water, Wastewater, and Storm Water Utility Funds.

Glossary of Terms
For readers who may be unfamiliar with the language of accounting, especially related to public organizations, this section provides definitions for the most common financial terms used in the 2016 Annual Budget.

The 2016-2020 Capital Improvement Plan
This section identifies major capital projects anticipated for completion between 2016 and 2020.

The Value of the Budget

A municipal budget may not be the first thing one might reach for when desiring an enthralling read. However, the municipal budget should be seen as a document of great importance to members of a community. This is because of the impact it can have as an effective tool for governance within the community. For example, the budget is seen as a tool for effective municipal governance in at least the following four ways:

1. **A Policy Tool:** The budget is seen as a policy tool because it outlines how the desires of policy makers will be carried out in the allocation of scarce resources between many different needs over the coming year.

2. **An Operational Tool:** The budget reflects how departments will operate for the fiscal year.

3. **A Performance Tool:** The budget can be used to establish expected levels of service and provide a public accounting of department performance in providing municipal services.

4. **A Strategic Planning Tool:** The budget can be a resource for both short and long-term strategic planning by mapping the use of fiscal resources and municipal service outputs over a period of several years.

To take full advantage of the municipal budget as a resource and tool for effective governance, city staff, with guidance from the Common Council, strives each year to deliver a detailed, readable budget document that provides a clear and transparent accounting of all municipal resources.

Local Government Structure

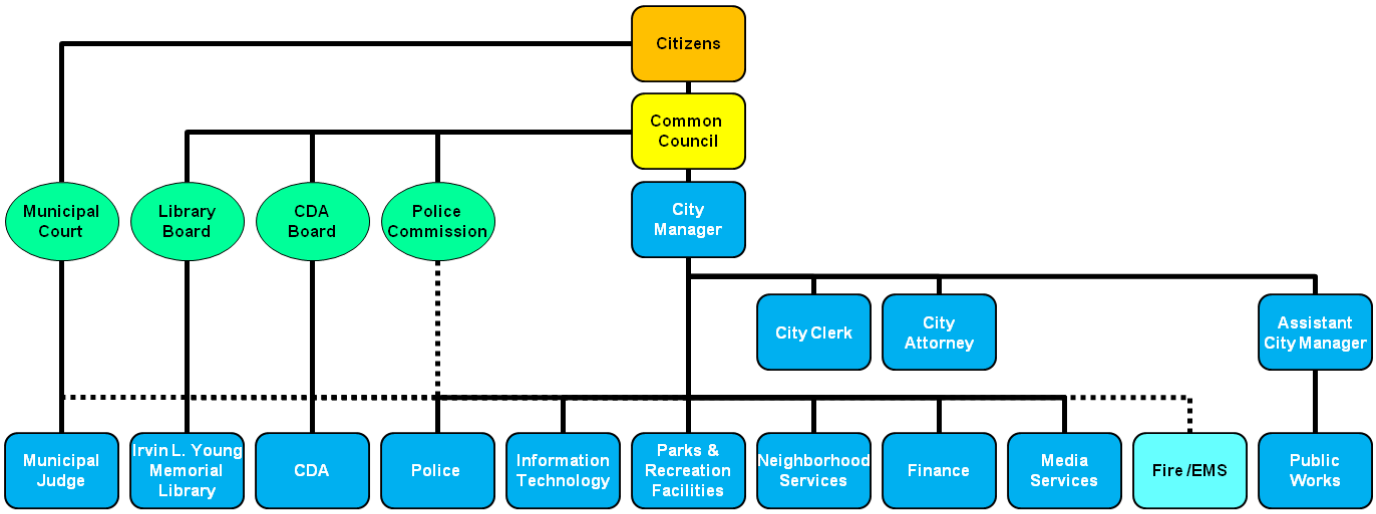
The City of Whitewater is a Municipal Corporation operating under the Council/Manager form of government as outlined in Chapter 64 of Wisconsin State Statues. Like many other cities under the Home-Rule Charter of Wisconsin, Whitewater has the power to govern itself regarding local matters except where the State has specifically prohibited that power.

The Whitewater Common Council is the chief governing body for the City of Whitewater. While the City Manager in the Council/Manager form of government is typically given executive authority for the day-to-day operations of the city, the Common Council is ultimately responsible for the effective management and control of city property, finances, highways, streets, utilities, and public service. The Common Council usually exercises its authority by providing direction to the City Manager and through the establishment of municipal policy.

The seven member Common Council includes five aldermanic district seats and two Councilmember-at-Large seats. Council members serve two (2) year terms with odd number district seats up for election in odd years and even-numbered district seats up for election in even-numbered years. One Councilmember-at-Large seat is open each calendar year.

Under the Council/Manager form of government, the City Manager serves as the Chief Executive Officer (CEO) for the City with the authority to perform executive responsibilities and manage the day-to-day operations in accordance with policies determined by the Common Council. The general powers and authorities of the City Manager are outlined in Wisconsin State Statutes Chapter 64 and in the Whitewater Municipal Code of Ordinances. The City Manager reports directly to the Common Council.

Whitewater Municipal Organization



Additional Citizen Advisory Boards & Commissions
- Alcohol Licensing Committee
- Birge Fountain Committee
- Board of Review
- Board of Zoning Appeals
- Cable TV Committee
- Ethics Committee
- Handicapped Discrimination Commission
- Landmark Commission
- Parks and Recreation Board
- Plan and Architectural Review Commission
- Urban Forestry Committee

Contractual Services
- Assessor
- Financial Advisor
- Engineering Consultant
- Planning Consultant

Community Profile

Location

Home to the world class University of Wisconsin – Whitewater, the City of Whitewater is seen by many as a gateway to the Kettle Moraine State Forest located just east of the Whitewater community in southwestern Wisconsin.

The City of Whitewater sits 14 miles east of Interstate 90/39, 18 miles south of Interstate 94, and 18 miles north of Interstate Highway 43. Whitewater also sits along US Highway 12, State Trunk Highway 59, State Trunk Highway 89, County Trunk Highways N, S, P, and County Roads U and D.

Data & Statistics*

Socio-Economic Data	Whitewater	Wisconsin
Population	14,579	
High School Graduate (%)	25.3%	33.1%
Associate's Degree (%)	11.6%	9.4%
Bachelor's Degree (%)	15.6%	17.5%
Graduate/Professional Degree (%)	16.9%	8.9%
In Labor Force	8,438	
Employed	7,861	
Unemployed	577	
Median Age	22.0	39.6
Housing Units	5,738	
Occupied Housing Units	5,060	2,279,768
Owner Occupied Units (%)	34.5	68.1
Housing Units in Multi-unit Structures (%)	46.0	25.3
Median Value of Owner-Occupied Housing Units	$171,600	$169,000
Households	4,998	
Persons per Household	2.5	2.43
Mean Household Income	$45,153	$52,627
Median Household Income	$29,784	
Per Capita Income	$16,820	$27,426

*Source: 2009-2013 American Community Survey 5-Year Estimates, 2013 American Community Survey and Wisconsin Taxpayers Alliance MunicipalFacts15

CITY GOALS

Strategic planning and goal setting are processes by which a community can plan for its future. Planning and setting effective goals is also an excellent strategy for utilizing limited resources effectively and efficiently. The Whitewater Common Council and the City's Management Team of staff meet annually for a workshop meeting to set goals for the coming year and to modify existing long term goals.

In 2013, the Common Council and Management Team met together to discuss established a list of strategic goals or "issue areas" to guide staff in setting priorities at the department level as part of the budget process. Through the efforts of the group, the following issue areas were identified as areas where the City should direct its focus in coming years. These same goals were reviewed and confirmed again in July of 2015 by the group.

Quality Housing Stock

As the University experiences continued growth in enrollment and as the percentage of owner occupied housing units continue to decline, the City will take steps to ensure the availability of quality housing in three ways.

- Encourage and, where possible, facilitate the development of affordable single-family homes.
- Encourage and, where possible, restore and/or preserve existing neighborhoods in select areas of the city.
- Encourage and maintain high standards of quality for existing and future rental property developments.

Infrastructure/Services

In order to address the need for longer-term capital planning and sustainable maintenance strategies for municipal infrastructure, the City will take a comprehensive approach to capital improvement planning that addresses capital needs across all departments and all facilities. The City will also develop adequate and timely maintenance schedules for existing municipal infrastructure.

Communication (Internal and External

To increase the likelihood that the City will continue to function as efficiently and as effectively as possible while also maintaining complete transparency, the City will commit to the continued improvement of internal and external communications and to better generate community awareness related to municipal challenges and successes.

Encourage Business Development

To ensure that the City can take advantage of all opportunities for community investment and economic growth, the City will take steps to streamline the application and approval process for potential developments and facilitate, in as much as possible, a "one-stop shop" for businesses and developers. The City will also strive to effectively promote Whitewater's unique economic assets such as the Whitewater University Technology Park and Innovation Center to entrepreneurs, start-up and expanding businesses both within and outside the region.

Global Review of Budget Priorities

In an effort to improve strategic decision making at the Common Council and Management Team levels during the budget (and capital planning) process, staff will supply decision makers with the right data to generate a clear and comprehensive vision of city needs and the resources required to address those needs.

UW-Whitewater Relations

As one of the relatively few municipalities that are home to a thriving university, the City will continue to build on our successful Town & Gown relationship with UW-Whitewater in the following ways.

- Maintain and seek to strengthen lines of communication between both entities.
- Further develop and existing relationships between departments of both organizations.
- Seek out additional opportunities for partnerships that harness the strengths of both institutions in an effort to achieve common community goals.

Healthcare & Wellness
Increased availability of healthcare facilities, including in-patient and ER facilities, would increase the quality life for city residents as well as reduce costs for the municipality and other organizations. A more wellness-minded municipal culture would further reduce operational costs by increasing employee health and productivity. For these reasons, the City will labor to do the following.

- Primarily through the efforts of the Community Development Authority (CDA), the City will seek to attract additional healthcare services and facilities to the Whitewater community.
- Utilizing budgeted funds and resources available through current healthcare providers, staff will work to educate employees regarding healthy lifestyle practices and encourage employee participation in existing wellness activities such as the annual Slimdown Challenge.

In 2014, the Common Council and Management Team met again to discuss organizational successes and to establish more specific goals for completion within the following 6-18 months. The following table outlines each of the six (6) goal statements established in the 2014 workshop and staff's progress toward completion of the goal since July of 2014. The goals are not listed in any particular order.

Goal Statement: **Work proactively on aging infrastructure in manner that is economically responsible.**

Goal Objectives:

1. Analyze existing needs and identify priorities.
2. Prioritize based on consistent standards such as the PASER program for street maintenance.
3. Educate community members on the need for each identified project.
4. Establish an ongoing maintenance program for existing infrastructure.
5. Identify creative funding strategies for funding projects

Goal Statement: **Attract and retain a quality workforce within the municipal organization.**

Goal Objectives:

1. Attract qualified applicants
   a) Update employee wages and job classifications
   b) Market community strengths to potential job candidates
   c) Network with colleges and Universities in the surrounding area
   d) Increase and enhance internship and mentorship opportunities
   e) Utilize social media in the recruitment process
2. Hiring
   a) Refine online application process
   b) Develop skill assessment tests to be used in the interview process
   c) Review and modify the process for hiring new employees to create greater efficiency
   d) Update the existing background/reference check policy
3. Retention
   a) Identify common best practices for employee retention
   b) Develop annual program for staff appreciation
   c) Develop an employee wellness program
   d) Evaluate feasibility of flexible work schedules for employees
   e) Provide valuable, formalized training opportunities for all employees (this would include professional and safety-based training programs)
   f) Encourage a culture of innovation

Goal Statement: **Address parking issues in the community**

The city should work with all stakeholders to create a clear parking plan that balances the needs of all parties -particularly businesses, residents, university students, and visitors to the community.

Goal Objectives:

1. Identify stakeholder groups to include in the parking discussion (police department, property management firms, business owners, home owners, tenants, etc.)
2. Bring stakeholders together to establish target areas and specific desired outcomes.
   a) Discuss parking time limits near local businesses
   b) Consider alternative ways of utilizing limited space
   c) Identify strategies for accommodating additional student housing in the downtown area and near campus.
3. Evaluate potential for a parking ramp in Whitewater
4. Evaluate a process for effectively communicating parking rules and regulations to the public.
   a) Consider development of an interactive parking map online
5. Explore the possibility of online sale and issue of parking permits
   a) Printable overnight visitor passes
   b) Explore the use of software similar to that used by the Water Utility for the payment of parking citations and purchase of permits
6. Consider overnight on-street parking in student areas by permit
7. Allocate resources to allow for a dedicated employee for parking enforcement
   a) Evaluate the use of generated revenue to offset part-time staff cost

Goal Statement: **Increase demand for and availability of affordable single family housing.**

Goal Objectives:

1. Promote high density housing near UWW to reduce pressure on single family neighborhoods.
2. Identify strategies for promoting Whitewater amenities, such as the university, to prospective residents.
3. Identify strategies (especially passive) for long-term preservation of single-family neighborhoods.
   a) Inventory our existing housing and population
   b) Take another look at our zoning codes
   c) Financing opportunities
   d) Many price & housing style options
   e) Work with the Whitewater Unified School District to educate officials and Pay attention to school needs when affected by housing changes
   f) Investigate Low Interest Loan programs for single-family home buyers and more effectively promote existing HUD sponsored loan programs already established in Whitewater.
   g) Look for ways to invest resources in neighborhood development and preservation.

Goal Statement: **Improve lake health and recreational access.**

Goal Objectives:

1. Address the need for improvements to boat launches (Cravath), piers, and docks along Cravath and Trippe Lakes.
   a) Complete feasibility study of docks
   b) Develop a timetable and funding schedule for completion
2. Improve education and communication within the community regarding the lakes and lake health.
3. Evaluate and take action regarding new and existing strategies for lake clean-up and restoration.
   a) Complete lake dredging feasibility study.
   b) Evaluate lake harvesting by contract or in-house
   c) Explore the possibility of a Lake District
   d) Increase storm water sediment removal through city-wide infrastructure improvements
   e) Proactively engage the DNR to assist with restoration efforts including invasive species abatement and fish stocking of the lakes
4. Explore recreation adventures (paddle boats, stand up board)
5. Development and promote health programming opportunities for community members and employees.
6. Keep public health in mind with future infrastructural improvements.

Goal Statement: **Enhance Quality of Life features create an environment where families want to live, work, and play in Whitewater.**

Focus areas for improvement/enhancement include diverse housing stock, living wage job opportunities, community amenities (Recreation, Arts, Education, Childcare)

Goal Objectives:

1. Action Plan LIVE – Attract young professionals and families to the Whitewater Community
   a) Encourage civic engagement to resolve community issues and provide feedback on city programs and projects
   b) Encourage development of additional retail options within the downtown area and along commercial corridors in the city.
2. Action Plan WORK – Spur job growth, especially within the technology sector(s), that will attract professionals and families to our community.
   a) Take an inventory of the local job pool, labor market, and current trends to identify areas for focused job creation efforts
   b) Educate elected officials and the business community regarding generational trends in work environment preferences to encourage the successful attraction of a highly skilled workforce that meets local demand
3. Action Plan PLAY – Take better advantage of Whitewater's "fun" assets
   a) Review existing community amenities and identify strategies for marketing those amenities to the populous in and outside of Whitewater. Amenities could include park and trail facilities, recreation programs, education programs, social and charitable organizations

b) Conduct a community survey to identify residents' interests in terms of leisure amenities and to evaluate the City's performance in providing those amenities and related services.

c) Explore ways to further mutual promotion of UW-Whitewater and City events, activities, and programs to the public

   i. Identify the proper communication channel and contact person for each type of program or event both on campus and in the Municipal Building.

   ii. Look for ways to centralize communications on programs and events between Discover Whitewater, the City, and UW-W. And look for ways to make said communications more accessible.

BUDGET OVERVIEW

The Whitewater Annual Budget, when adopted by the Common Council, becomes the official financial plan for the City's operating departments for the coming year. Accordingly, preparation of the budget is one of the most important administrative functions performed each year. The information included below is designed to provide residents, elected officials and employees with an overview of the budget formulation process. Since the budgetary process involves all operating departments, the Common Council, and several advisory boards and commissions, this summary does not include every aspect of the budget formulation process. However, it can be used as a guide in understanding how the City creates its budget each year.

The City of Whitewater takes a collaborative approach to budget development that begins each spring when the Management Team and the Common Council review the budget timeline and the budget format. The process continues through the summer when staff and elected officials meet to discuss issues related to the coming fiscal year and consider city goals and objectives. The budget process concludes with the presentation of a proposed budget by the city manager to the public, with a section by section review of the document by the Common Council prior to a formal public hearing and adoption in November. Below is a schedule for the preparation of the budget:

1) **Process Planning and Design – April/May**
   The Common Council evaluates the proposed budget process schedule for the coming year and the proposed format for the document. This is an opportunity for all involved in budget process to provide input on possible changes or improvements.

2) **Goal Setting/Strategic Planning – June/July**
   The Common Council, department directors, and managers meet to discuss the status of goals and objectives for the current year and to establish goals for the coming year. Through this planning process, several goals for the 2016 budget year were identified.

3) **Development of Five-Year Capital Improvement Plan (CIP) – July/August**
   The CIP is a planning tool for city staff and for the Common Council. Each year, the condition of the City's infrastructure, buildings and equipment need to be evaluated to ensure that service can be maintained at the highest level. Expected outlays greater than $5,000 are reflected in the CIP and considered in the budget planning process.

4) **Departments Submit Proposed Budgets for Review – August/September**
   Departments submit their proposed budgets to the City Manager and Finance Director for review. At this point in the process, budgets will include any identified output measures, goals and accomplishments, capital outlay (capital projects or equipment less than $5,000 in cost), justification, and revenue projections. After reviewing the budgets as submitted, the City Manager and Finance Director meet with Department Directors individually to discuss proposed budgets and make any necessary changes.

5) **Review of Five-Year Capital Improvement Program (CIP) – August/September**
   The Common Council reviews the CIP as proposed by staff and provides feedback as to the prioritization of projects for the proposed budget.

6) **Budget presented to the Common Council – October**
   Once the City Manager and Finance Director complete their review of proposed department budgets and makes appropriate revisions, the budget is presented to the Common Council for review. The proposed budget is also made available for public inspection on the City's website.

7) **Adoption of the Annual Budget resolution – November**
   The adoption of the budget ordinance is a two-step process. The Common Council holds a public hearing as required by State statute. The public hearing is the final opportunity to receive public input regarding the budget. Following the public hearing, the budget is passed into law by the adoption of a budget ordinance. Following adoption, the final budget is made available for public viewing online as well as at the Municipal Building and at the Irvin L. Young Memorial Library.

Amendments to the Adopted Budget

The annual budget may be revised by a majority vote of the City Council by deleting, adding to or changing budgeted items. No revision to the budget items shall be made which result in increasing the total budget unless funds are available to effectuate the purpose of the revision.

Long Term Financial Planning

The City is committed to long-term financial planning to ensure a stable and sustainable operation. Accordingly, city staff and elected officials collaborate to complete the following long-term planning milestones during the budget process:

- Review existing goals and identify short and long term goals for the coming year(s)
- Conduct an analysis of financial trends and discuss future projections
- Development of a five-year capital improvement program
- Review of the City's Capital Equipment Replacement Fund

FUND STRUCTURE, DESCRIPTION OF FUNDS & BASIS OF BUDGETING
The financial transactions of the City are reported in individual funds. Funds are organized into three categories: governmental, proprietary, and fiduciary funds. Additionally, under GASB
Statement No. 34, funds within these categories are considered major or non-major. The following major funds are budgeted:

Governmental Funds
General Fund (100)
Debt Service Fund (300)
TID # 4 Fund (440)
Capital Projects-Utility Shared Revenue Fund (450)

Proprietary Fund
Water Utility Fund (610)
Wastewater Utility Fund (620)
Storm water Utility Fund (630)

A fund is considered major if it is the primary operating fund of the City meets the following criteria:

Total assets, liabilities, revenues, or expenditures / expenses of an individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and
Total assets, liabilities, revenues, or expenditures / expenses of an individual governmental or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

GOVERNMENTAL FUNDS
The City maintains the following governmental funds:

- **General Fund**
  The **General Fund (100)** accounts for resources traditionally associated with the City's operations which are not required legally or by sound financial management to be accounted for in another fund including Administration, Police, Fire/Crash/Rescue, Finance, Court, Planning, and Public Works.

- **Special Revenue Fund**
  Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes or are restricted by decision of the City Council. The City has twelve (12) Special Revenue Funds. Examples are Cable Television, Library, Parkland Development, Parking Permits, Rescue Squad Equipment/Education Fund, Rock River Storm Water Group, Community Development Funds (900/910), Street Repair Fund (280) and the Park & Rec Fund (248) a newly established special revenue fund.

- **Debt Service Fund**
  Debt Service Funds are used to account for the accumulation of resources and payment of bond principal and interest. The City maintains one **Debt Service Fund (300)** which is used to account for the accumulation of resources for the payment of all General Obligation Bonds. The Debt Service fund consists of obligations of the General Fund, TID #4 and TID #6. Financing is provided by property taxes, tax increments and PILOT payment agreements.

- **Capital Projects Funds**
  Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds. The **Capital Projects-Utility Shared Revenue Fund** (450) is used to account for improvements to City streets, curb & gutters, sidewalks, bridges, bike paths, bike lanes, and parks. Tax Increment Financing (TIF) District Funds # 4 thru #9 is used in order to finance development within each of the TID districts.

PROPRIETARY FUNDS
The City maintains the following proprietary funds:

- **Enterprise Fund**
  Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the City Council is that the cost of providing these services be financed or recovered through user charges. The City maintains three enterprise funds. The **Water Utility (610)** accounts for the provision of water services to the residents & customers of the City of Whitewater. The **Wastewater Utility (620)** accounts for the wastewater services to all customers within the City of Whitewater. The **Stormwater Utility (630)** accounts for the stormwater activities within the City. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, billing and collection, maintenance and capital improvements.

FIDUCIARY FUNDS
The City maintains the following fiduciary funds:

- **Trust/Agency Funds**
  Trust/Agency funds are used to account for assets held by the City in a trustee capacity. The City accounts for its **Tax Collection Fund (800)** as a Trust/Agency fund.

BASIS OF BUDGETING
Governmental Funds (General, Special Revenue, Debt Service, and Capital Projects Funds) are budgeted and accounted for in accordance with Generally Accepted Accounting Principles (GAAP), using the current financial resources measurement focus and the modified accrual basis of accounting. This means revenues are recorded when they are both measurable and available, and expenditures are recorded when they are expected to draw on current spendable resources. The City considers revenues to be available if they are collected within sixty days of the end of the current fiscal period.

Proprietary and Fiduciary Funds (Enterprise, Agency Trust) are accounted for in accordance with GAAP, on an accrual basis. Revenues and expenses are recorded at the time they are earned or incurred rather than when cash is actually received or spent. In most cases, these funds are budgeted on the same basis with the following exceptions:

- Principal payments on long-term debt are applied to the outstanding liability for accounting purposes, but expended for budget purposes.
- Capital items in the enterprise fund are recorded as capital assets for accounting purposes, but are treated as expense in the budget.

FINANCIAL POLICIES
These policies assist the City Council and management in preparing the budget and managing the City's fiscal affairs throughout the year. The policies are to be reviewed during the budget process, and modified as appropriate, to accommodate changing fiscal conditions, environmental challenges and City Councils policy initiatives. In addition to these Financial Policies the City has separately issued and approved comprehensive policies on Purchasing, Investments and Fixed Assets.

FINANCIAL PLANNING POLICIES
Reserve Policy
The Reserve Policy is designed to ensure:

1. Working capital to maintain a sufficient cash flow, and
2. A stable or improved credit rating.

The City will strive to maintain a minimum reserve in Unassigned Fund Balance of 20% of current year operating expenditures for the General Fund. The definition of current year operating expenditures will mean the grand total of the General Fund Budget which includes Debt Service transfers, Revolving Fund transfers, and Capital Improvement Project transfers but excludes proceeds from bond sales, refunding of bonds issued, and loans. Unassigned Fund Balance in excess of 20% may be used only for the funding of non-recurring expenditures. The Assigned Fund Balance shall not be included in the calculation of the 20% minimum reserve.

Revenue Policy

The revenue policy is designed to ensure:

1. Diversified and stable revenue sources,
2. Adequate long-term funding by using specific revenue sources to fund related programs and services
3. Funding levels to accommodate all City services and programs equitably.

- The City will strive to maintain a diversified and stable revenue system in order to avoid short-term fluctuations in single revenue source.
- The City will strive to collect revenues in a timely and fair manner.
- The City will conservatively estimate its annual revenues by an objective, analytical process.
- The City will establish all fees and charges at a level related to the cost of providing the services, or as adjusted for particular program goals. Periodically, the City will review the full cost of activities supported by fees and charges to identify the impact of inflation and other cost increases.
- The City will strive to balance its property tax base through support of a sound mix of residential, commercial, and industrial development.
- The City will set enterprise fund fees at a level that fully supports the total direct and indirect cost of the activity (net of any grants or similar revenues), including depreciation of capital assets and debt service, to maintain a positive cash flow and provide adequate working capital. Replacement (or bonding for replacement) of enterprise infrastructure will be paid for from accumulated (or annual) earnings of the particular fund.

Debt Policy

The debt policy ensures that the City's debt:

1. Does not weaken the City's financial structure; and
2. Provide limits on debt to avoid problems in servicing debt.

This policy is critical for maintaining the best possible credit rating.

- The City will use regularly occurring revenues to fund current operation costs; long term debt will not be used for operating costs.
- The City will confine long-term borrowing to capital improvements and development that have a life of more than 5 years and cannot be financed from current revenues.
- The City will pay back debt within a period not to exceed the expected life of the improvements.
- The City will not exceed 5 percent of the assessed value of taxable property for general obligation debt per state statutes. The City recognizes that bond anticipation notes are not general obligation debts per state statutes, however, it is a policy to include the bond anticipation notes when calculating the 5% debt service-borrowing limit.
- The City will maintain good communications with bond rating agencies about its financial condition and will follow a policy of full disclosure in every financial report and bond prospectus. The City will comply with Securities Exchange Commission (SEC) reporting requirements and the Municipal Securities Rulemaking Board (MSRB).
- The City will follow a policy of full disclosure on financial reports and bond prospectus.
- The City will refinance or call any debt issue when beneficial for future savings.
- It is recognized that General Obligation (G.O.) Debt issued to support the Capital Improvement Program (C.I.P.) carries the full faith and credit of the City, however, the utility portion of State Shared Revenues, which is recognized in the General Fund, shall be used to offset the associated debt service and cash flow requirements of the Capital Improvements Program.

FISCAL/BUDGET POLICY
Financial Management:

- An independent audit will be conducted annually. The City will produce annual financial statements in accordance with generally accepted accounting procedures (GAAP) as outlined by the Governmental Accounting Standards Board (GASB) required per state statute.
- The City will maintain physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs.
- One time revenue sources shall not be utilized to fund ongoing operational expenses.
- Revenues derived through the general operations of the City shall be utilized to offset the associated operational cost.
- The utility portion of Shared Revenues shall be utilized for Capital Expenditures identified in the 10-year Capital Improvement Plan. The debt service associated with the C.I.P. will be a component of these expenditures.

Budgeting:

- The City will project revenues on a conservative basis so that actual revenues will consistently meet or exceed budgeted revenues.
- The General Fund should be compensated by other funds for general and administrative services provided, including management, finance, personnel, and maintenance.
- The City shall have a 27th payroll every eleventh year. One tenth of the payroll shall be put aside to cover the foreseen expense.
- The City shall have an equipment revolving fund to cover rolling stock in excess of $10,000 for the Department of Public Works/Parks.
- The City shall have an equipment revolving fund to cover rolling stock in excess of $10,000 for the Fire/Rescue Department.
- The City shall set aside in the Sick Leave Severance Fund expected amounts to cover the anticipated payout of the future sick leave liability.
- The City shall maintain and budget annually an amount to be provided for non-recurring, unanticipated expenditure or to set aside funds to cover known contingencies with unknown cost. The level of the General Fund Contingency (Acct #100.51110.910) will not be less than 1% of the General Fund Operating Expenditures annually.
- The City will adopt a balanced budget, by fund, for all funds maintained by the City, in which total anticipated revenues must equal or exceed the budgeted expenditures for each fund. However, if this cannot be attained, the City will utilize unallocated fund reserves, which have been carried forward from prior years.
- The City will maintain a balanced budget per State Statute §65.05 Par. 1, Sub. 8.

Cash Flow:

- The City will strive to maintain a broad and diversified revenue base that will equitably distribute the burden of supporting City services and will protect the City from short-term fluctuations in any one-revenue source.
- The City will maintain timely collection systems and implement necessary enforcement strategies to collect revenues from available sources.

Tax Base:

- The City will actively support economic and industrial development recruitment and retention efforts to provide for expansion of the revenue base.

CAPITAL IMPROVEMENTS PLAN POLICY
Effective financial management of the City's resources requires that the budgetary plans for any one fiscal year be consistent with intermediate and long-range plans. As capital acquisitions and programs usually require a consistent application of effort and funds over a span of years, a capital improvements program and budget, as well as annual revenue and expenditure operating budgets, should be developed and presented to the City Council for approval and adoption.

Capital expenditures may generally be defined as those used to purchase land or equipment and/or to construct facilities or other improvements that are expected to provide services over a considerable period of time. For inclusion in the CIP, a project must cost more than $5,000 and have a useful life of more than five years. In contrast, current or operating expenditures are generally those for an item or service that is used for a short time. Moreover, capital expenditures are usually relatively large when compared with items in the annual operating budget. Capital budgeting, therefore, is based upon distinctions between expenditures that have only short-term or current benefits and those that have long-term benefits (capital).

The City's Capital Improvement Program (C.I.P.) identifies projected capital expenditures necessary to accomplish the City's long-range objectives. The C.I.P will be used for financial planning and for prioritization of capital needs. The first year of the City's Capital Improvement Plan is a plan of proposed capital outlays or expenditures, and the means of financing same, for the current fiscal year. As such, it is included in the operating budget of the current fiscal year and represents the first year of the Capital Improvements Plan.

The City's Capital Improvement Plan is also categorized by types of capital improvements as follows:

Plant:

- Includes recurrent expenditures for the replacement, expansion and/or Acquisition of facilities, structures, land and improvements thereon.

Public Improvements Requiring Bonded Debt:

- Includes non-recurrent expenditures for the replacement, expansion and/or acquisition of public improvements which, due to their relatively large cost and longer useful life, require additional funds over and beyond the City's annual operating budget and must be financed through the issuance of long-term debt.

The City will prepare annually and update the Capital Improvement Plan (C.I.P.) which will provide for the orderly maintenance, replacement, and expansion of capital needs.

The City through the C.I.P. will identify long-range capital projects and capital improvements of all types, which will be coordinated with the annual operating budget to maintain full utilization of available revenue sources.

The City will coordinate development of the Capital Improvement budget with development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budget forecasts. The C.I.P. acts as a cash flow, general fund management tool.

The City will use intergovernmental assistance (Federal, state, and other), to finance only those capital improvements that are consistent with the capital improvement plan and city priorities and whose operating and maintenance costs have been included in operating budget forecasts.

The City will maintain its physical assets at a level adequate to protect the City's capital investment, and to minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of capital plant and equipment from current revenues where possible.
The primary source of funding for the C.I.P. will be utility component of the state shared revenues. The utility component of shared revenues has been used to make debt service payments when the City has bonded for the improvements.

Tax Calculation

Tax Calculation - Tax Year 2015 / Calendar Year 2016

WALWORTH COUNTY		JEFFERSON COUNTY		COMBINED TOTALS
Assessment Ratio:	**0.980949874**	***Assessment Ratio:***	**0.994791442**	
Lottery Credit:	**118.99**	***Lottery Credit:***	**118.99**	
VALUATION		**VALUATION**		
Assessed Values:	554,688,600	Assessed Values:	74,844,100	629,532,700
Equalized Val:(no tif)	513,018,200	Equalized Val:(no tif)	50,231,500	563,249,700
Equalized Val:(w/ tif)	565,514,200	Equalized Val:(w/ tif)	75,235,900	640,750,100
State Credits:	1,071,005.05	State Credits:	102,809.64	1,173,814.69
LEVIES without TIF		**LEVIES without TIF**		
State	95,971.15	State	12,767.98	108,739.13
County	2,354,411.75	County	225,261.82	2,579,673.57
Technical College	407,792.12	Technical College	46,582.39	454,374.51
School	5,813,683.44	School	569,239.14	6,382,922.58
City	2,863,408.17	City	280,366.83	3,143,775.00
TIF	1,170,557.12	TIF	558,239.05	1,728,796.17
Total	12,705,823.75	**Total**	1,692,457.21	14,398,280.96
LEVIES with TIF		**LEVIES with TIF**		
State	95,971.15	State	12,767.98	108,739.13
County	2,595,333.55	County	337,393.36	2,932,726.91
Technical College	449,520.45	Technical College	69,770.31	519,290.76
School	6,408,584.49	School	852,596.84	7,261,181.33
City	3,156,414.11	City	419,928.72	3,576,342.83
Total	12,705,823.75	**Total**	1,692,457.21	14,398,280.96
TAX RATES		**TAX RATES**		
State	0.173018068	State	0.170594342	
County	4.678901910	County	4.507948656	
Technical College	0.810401458	Technical College	0.932208551	
School	11.553481521	School	11.391637283	
City	5.690425421	City	5.610712401	
Gross Tax Rate	22.906228378	**Gross Tax Rate**	22.613101234	
Less School Credit	(1.930822177)	Less School Credit	(1.373650562)	
Net Tax Rate	20.975406201	**Net Tax Rate**	21.239450672	

TIF BREAKOUT	**WALWORTH**	**JEFFERSON**	**TOTAL TIF**
County	240,921.80	112,131.54	353,053.34
Technical College	41,728.33	23,187.92	64,916.25
School	594,901.05	283,357.70	878,258.75
City	293,005.94	139,561.89	432,567.83
Total	1,170,557.12	558,239.05	1,728,796.17

Tax Calculation Detail-Walworth County

Tax Year 2015 / Calendar Year 2016

Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	2,354,411.75	513,018,200	0.004589334	565,514,200	2,595,333.55	240,921.80	**County**
City	2,863,408.17	513,018,200	0.005581494	565,514,200	3,156,414.11	293,005.94	**City**
School District	5,813,683.44	513,018,200	0.011332314	565,514,200	6,408,584.49	594,901.05	**School District**
Technical College	407,792.12	513,018,200	0.000794888	565,514,200	449,520.45	41,728.33	**Technical College**
Total	11,439,295.48		0.022298031		12,609,852.60	1,170,557.12	**Total**

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	49,943,700	0.95138105760	1,113,645.87
TID # 5	-	0.00000000000	-
TID # 6	2,552,300	0.04861894240	56,911.25
TID # 7	-	0.00000000000	-
TID # 9	-	0.00000000000	-
	52,496,000	1.00000000000	1,170,557.12

Total Tax Asking:	3,143,775.00	
% in Walworth Cty.	0.910818417	Equalized Val:(no tif)
Net Amt.	2,863,408.17	

Tax Calculation Detail-Jefferson County

Tax Year 2015 / Calendar Year 2016

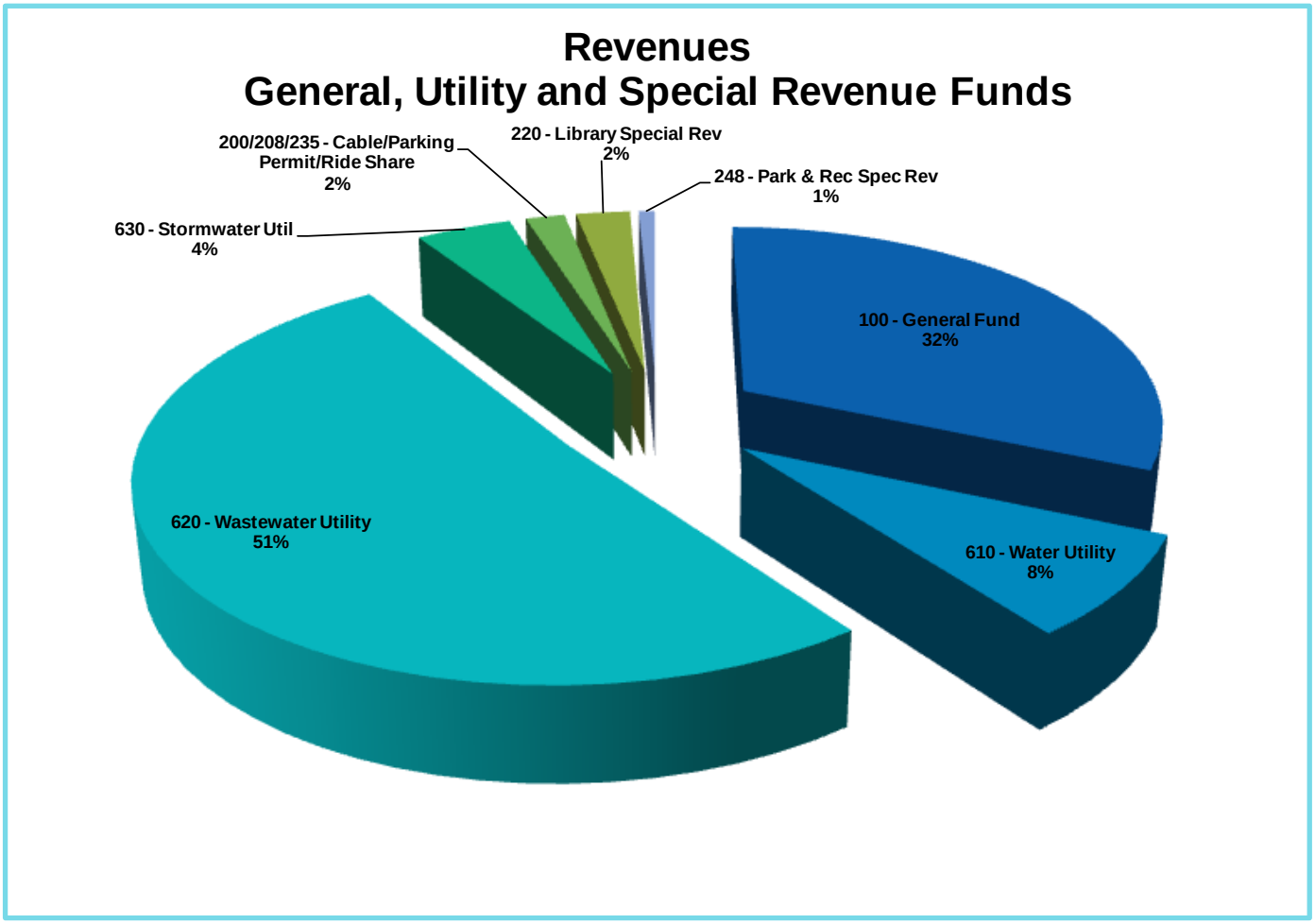
Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	225,261.82	50,231,500	0.004484473	75,235,900	337,393.36	112,131.54	**County**
City	280,366.83	50,231,500	0.005581494	75,235,900	419,928.72	139,561.89	**City**
School District	569,239.14	50,231,500	0.011332314	75,235,900	852,596.84	283,357.70	**School District**
Technical College	46,582.39	50,231,500	0.000927354	75,235,900	69,770.31	23,187.92	**Technical College**
Total	1,121,450.18		0.022325635		1,679,689.23	558,239.05	**Total**

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	24,997,100	0.99970805138	558,076.07
TID # 5	-	0.00000000000	-
TID # 8	7,300	0.00029194862	162.98
TOTAL	25,004,400	1.00000000000	558,239.05

Total Tax Asking:	3,143,775.00	
% in Jefferson Cty.	0.089181583	Equalized Val:(no tif)
Net Amt.	280,366.83	

General, Utility and Special Revenue Funds Revenues

DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACT-EST	2016 BUDGET	$ CHNG FY14/16	% CHNG FY14/16
100 - General Fund	9,156,435	9,343,293	9,472,401	9,390,594	9,777,098	304,697	3.22%
610 - Water Utility	1,785,310	1,757,311	2,423,076	1,693,262	2,531,601	108,525	4.48%
620 - Wastewater Utility	2,238,485	2,339,936	3,365,200	2,377,911	15,833,423	12,468,223	370.50%
630 - Stormwater Util	480,393	445,753	2,251,532	709,171	1,332,512	(919,020)	-40.82%
200/208/235 - Cable/Parking Permit/Ride Share	451,779	489,596	480,698	470,800	543,863	63,165	13.14%
220 - Library Special Rev	331,317	900,931	763,868	784,650	752,178	(11,690)	-1.53%
248 - Park & Rec Spec Rev	-	8,338	245,808	201,150	223,594	(22,214)	-9.04%
TOTAL	**14,248,910**	**15,077,819**	**18,859,583**	**15,435,253**	**30,792,269**	**11,932,686**	**332.56%**



General Fund Revenues

GENERAL FUND REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
TAXES							
100-41110-00	Local Tax Levy	2,429,583	2,473,908	2,499,974	2,499,974	2,499,974	2,546,050
100-41111-00	Debt Service Tax Levy	525,426	543,538	571,760	571,760	571,760	597,725
100-41112-00	Omitted Property Taxes	-	-	-	-	-	-
100-41113-00	Rescinded Taxes-Real Estate	-	-	-	-	-	-
100-41114-00	Use Value Penalty	-	-	-	-	-	-
100-41115-00	Chargeback-section 74.41	1,052	-	-	-	-	-
100-41140-00	Mobile Home Fees	28,612	23,154	29,000	9,995	25,000	20,000
100-41210-00	Room Tax-Gross Amount	57,130	53,127	58,000	49,021	58,000	55,000
100-41320-00	In Lieu of Taxes/Other	26,558	26,959	26,959	26,823	26,959	26,959
100-41800-00	Interest On Taxes	123	133	133	-	-	-
	Total Taxes	**3,068,484**	**3,120,819**	**3,185,826**	**3,157,573**	**3,181,693**	**3,245,734**
SPECIAL ASSESSMENTS							
100-42010-00	Interest On Sp. Assess.	2,184	1,584	2,300	-	1,800	1,500
100-42100-61	Water Mains	1,363	1,363	1,500	-	1,400	1,400
100-42200-62	Sewer Mains & Laterals	5,151	5,151	5,300	-	5,200	5,200
100-42300-53	Paving-Street Reconstruction	34	34	30	400	400	100
100-42310-53	Curb & Gutter	462	814	500	-	500	500
100-42320-53	Sidewalks	183	183	200	-	180	180
100-42350-53	Traffic Signal	-	-	-	-	-	-
100-42400-53	Snow Removal	3,150	645	3,150	3,115	3,200	3,200
100-42500-53	Weed Cutting	925	200	1,800	574	700	500
100-42550-53	Equipment Used-DPW	-	-	-	666	900	900
100-42600-53	Refuse/Recyling Enclosures	2,458	-	1,800	-	-	-
	Total Special Assessments	**15,910**	**9,974**	**16,580**	**4,755**	**14,280**	**13,480**
INTERGOVERNMENTAL REVENUES							
100-43344-00	Expenditure Restraint Program	7,557	19,814	21,443	3,350	21,254	26,786
100-43410-00	Shared Revenues-Utility	500,799	495,697	475,869	73,539	461,333	442,879
100-43420-00	Shared Revenues-BASE	2,836,917	2,833,899	2,836,916	438,453	2,836,916	2,836,916
100-43510-00	Federal/ State/County Grants	29	-	-	-	-	-
100-43521-52	State Aid Ambulance	5,830	6,380	6,645	6,129	6,645	6,645
100-43530-53	Transportation Aids	602,170	688,415	716,101	715,025	715,025	732,119
100-43533-00	State-25x25 Grant	5,322	-	-	-	-	-
100-43540-52	University-Lease-Parking	40,000	40,000	40,000	40,000	40,000	40,000
100-43550-52	MOU-Dispatch Service-Univ-33%	-	-	169,553	169,553	169,553	175,236
100-43610-52	University Services-PMS	354,365	355,945	361,850	302,642	302,642	379,058
100-43663-52	Fire Ins. Taxes-2%	21,716	25,211	25,211	23,400	23,400	23,400
100-43670-60	Exempt Computer Aid-State	8,552	6,618	8,552	5,326	5,326	6,618
100-43765-00	Reim Hist Soc Depot Elec/Gas	2,500	1,749	-	2,040	2,080	1,800
100-43740-52	WUSD-Crossing Guards	17,514	10,861	-	-	-	-
100-43745-52	WUSD-Juvenile Officer	32,553	34,156	34,500	18,891	34,500	34,500
100-43770-52	Reimburse from Rural Fire Dept	5,000	5,997	5,500	-	10,000	10,000
	Total Intergovernmental Revs.	**4,440,824**	**4,524,743**	**4,702,140**	**1,798,347**	**4,628,674**	**4,715,957**

General Fund Revenues

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
LICENSES & PERMITS							
100-44110-51	Liquor & Beer	17,217	16,502	17,000	18,215	17,705	17,700
100-44120-51	Cigarette	1,125	1,417	1,125	1,042	1,100	1,100
100-44122-51	Beverage Operators	2,139	2,012	2,150	3,550	3,500	3,000
100-44200-51	Misc. Licenses	3,421	2,242	4,200	3,788	2,685	2,500
100-44300-53	Building/Zoning Permits	38,951	53,102	42,000	30,177	30,000	30,000
100-44310-53	Electrical Permits	11,528	10,238	12,000	7,236	7,500	7,500
100-44320-53	Plumbing Permits	9,748	7,924	10,000	5,297	4,500	4,500
100-44330-53	HVAC Permits	4,694	8,414	8,000	4,347	4,000	4,000
100-44340-53	Street Opening Permits	350	250	350	650	500	300
100-44350-53	Sign Permits	949	405	800	285	400	400
100-44370-51	Waterfowl Permits	260	240	250	210	240	240
100-44900-51	Misc. Permits	430	470	450	130	200	290
	Total Licenses & Permits	**90,813**	**103,216**	**98,325**	**74,927**	**72,330**	**71,530**
FINES, FORFEITURES - PENALTIES							
100-45110-52	Ordinance Violations	241,498	244,163	258,663	217,147	280,000	280,000
100-45114-52	Violations Paid-Other Agencies	335	701	600	70	750	600
100-45130-52	Parking Violations	81,390	94,717	85,000	84,164	90,000	95,920
100-45135-53	Refuse/Recycling Toter Fines	3,910	1,550	3,500	5,150	4,600	3,500
100-45145-53	Re-Inspection Fines	4,850	5,270	3,500	7,585	8,000	7,000
	Total Fines, Forfeit. - Penalties	**331,982**	**346,401**	**351,263**	**314,116**	**383,350**	**387,020**
PUBLIC CHARGES FOR SERVICES							
100-46110-51	Clerk	402	165	400	1,247	1,500	1,000
100-46120-51	Treasurer	3,927	2,407	2,500	1,424	1,800	1,800
100-46210-52	Police-Dispatch-MOU- University	32,015	28,692	34,643	32,157	32,157	32,157
100-46220-52	False Alarms Revenue	2,400	1,400	2,400	2,550	2,400	2,400
100-46230-52	Ambulance	584,443	568,218	558,204	423,354	560,000	560,000
100-46240-52	Crash Calls	12,677	6,717	8,500	13,851	13,500	13,500
100-46311-53	Sale Of Materials	180	140	280	315	325	200
100-46312-51	Misc. Dept. Earnings	-	-	-	-	-	-
100-46350-51	City Planner-Services	2,075	2,480	4,500	(1,821)	-	-
100-46550-52	Animal Control	-	-	-	-	-	-
100-46730-55	Recr/Fees	75,473	107,613	-	-	4,577	-
100-46731-55	Recr/Concessions	2,115	4,101	-	-	-	-
100-46733-55	Sr. Citz. Offset	5,257	1,998	3,000	1,462	2,500	2,500
100-46736-55	Attraction Tickets	332	243	500	180	500	500
100-46743-51	Facility Rental Fees	19,039	23,650	22,000	21,637	26,000	26,000
	Total Public Charges-Services	**740,335**	**747,824**	**636,927**	**496,355**	**645,259**	**640,057**

General Fund Revenues

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
MISC. REVENUES							
100-48100-00	Interest Income	8,178	5,943	8,500	3,328	6,500	6,500
100-48200-00	Long Term Rentals	9,600	9,200	9,600	4,400	5,200	5,200
100-48210-55	Rental Income-Library Property	9,400	9,350	9,000	7,650	-	-
100-48300-00	Other Prop/Easement Sales	34,140	-	-	-	-	-
100-48400-00	Ins./FEMA/Claims-Recovery	970	8,145	-	-	-	-
100-48410-00	Workers Comp Dividend	13,517	18,261	2,633	-	-	-
100-48415-00	Restitution-Damages	20	-	-	1,148	1,138	-
100-48420-00	Insurance Dividend	-	2,418	4,440	4,440	4,440	8,243
100-48430-00	Insurance Reimbursement	-	-	-	-	-	-
100-48515-55	Donations	1,600	360	-	-		-
100-48520-55	Donations-Park/Recreation	-	-	-	-	-	-
100-48535-00	P-Card/Chase/Rebate	-	15,686	16,000	16,563	16,563	17,000
100-48545-00	Donation-General	-	-	-	-	-	-
100-48600-00	Misc. Revenue	62	6,093	-	-	-	-
100-48700-00	Water Utility Taxes	289,101	303,210	298,000	298,000	298,000	303,210
	Total Misc. Revenues	**366,588**	**378,666**	**348,173**	**335,529**	**331,841**	**340,153**
OTHER FINANCING SOURCES							
100-49260-00	Water Utility-Transfer-Planning	7,000	7,000	7,000	7,000	7,000	7,000
100-49261-00	Sewer Utility-Transfer-Planning	12,000	12,000	12,000	12,000	12,000	12,000
100-49262-00	TID #4-Transfer Administration	-	-	-	-	-	-
100-49264-00	Cable TV-Admin. - Transfer	22,000	22,000	22,000	22,000	22,000	22,000
100-49265-00	SW Utility-Transfer-Planning	7,500	7,500	7,500	7,500	7,500	7,500
100-49266-00	GIS Transfer-Utilities	6,000	6,000	6,000	6,000	6,000	6,000
100-49267-00	Parking Permit-208-Adm.-Trans	2,000	2,000	2,000	4,000	2,000	2,000
100-49268-00	Parking Maint-FD 208-Transfer	20,000	20,000	20,000	40,000	20,000	20,000
100-49269-00	Forestry Fund-250-Transfer	10,000	-	-	-	-	-
100-49270-00	TID #6-Transfer Administration	15,000	12,500	-	-	-	-
100-49275-00	Fund 205-Transfer-27th Payroll	-	-	-	-	-	160,000
100-49280-00	Sick Leave Sev-260-Transfer	-	22,650	22,650	-	22,650	22,650
100-49285-00	Fund 900 CDA Transfer	-	-	5,000	5,000	5,000	-
100-49291-00	Fund 450 Transfer	-	-	-	-	-	75,000
100-49295-00	Fund 248 Transfer - Admin	-	-	29,017	-	29,017	29,017
100-49300-00	Fund Balance Applied	-	-	-	-	-	-
	Total Other Financing Sources	**101,500**	**111,650**	**133,167**	**103,500**	**133,167**	**363,167**
	Total General Fund Revenues	**9,156,435**	**9,343,293**	**9,472,401**	**6,285,103**	**9,390,594**	**9,777,098**

Outlined below is a brief explanation of the major sources of General Fund revenues.

TAXES:

Local Tax Levy

The net new construction (residential, commercial, industrial) added $4,907.600 in value. The State of Wisconsin limits a municipality's ability to increase the tax levy to the increase in net new construction. The combined percentage change for net new construction equaled .785%. The city is increasing the combined tax levy by $72,041. The makeup of the increase is $46,076 for local levy and $25,965 for debt service. The proposed local tax levy for budget year 2016 (tax year 2015) equals $3,143,775. The maximum adjustment is 1.5% of the previous year's actual levy or previous year's unused levy, whichever is less. 1.5% of the previous year's actual levy equals $46,076 (3,071,734 x 1.5%). The city's unused previous year's levy was $56,177. Therefore, the council can increase the tax levy by an additional $46,076 if approved by a three-quarters majority vote.

Debt Service Levy

The total Debt Service Levy equals: $ 597,725

2009 GO-SWIM (9/3/09)		144,200
2010 GO Refunding (2/9/10)		42,160
2010 GO Refunding-BAB (10/12/10)		42,210
2012 GO Refunding (5/17/12)		341,050
2014 GO Bonds (6/10/14)		172,305
	Total	597,725

$144,200 of the debt service is offset by using the LSP Utility Gross Receipts Tax. $597,725 is paid through the General Fund Debt Service Levy.

Room Tax-Gross Amount

Estimated gross receipts taxes collected on rental of rooms (Super 8, Baymont, Hamilton House and Victoria on Main) for 2016 equals $55,000. The owner's are required to submit quarterly reports with payments for the taxes collected. The City retains 30% of the gross taxes to offset its tourism-related expenditures. 70% of the total, or $38,500 is turned over to the Chamber of Commerce to support their tourism function. The expense is shown in Legislative Support - 100.51100.715.

Special Assessments

The 2016 budget is based on payment projections on current special assessments. It is expected that special assessments collected will decrease by $3,100 (13,480 vs.16,580). No new special assessments have been placed on the tax roll for 2015.

INTERGOVERNMENTAL REVENUES:

State Shared Revenues

Per the preliminary estimate provided by the Department of Revenue for 2016, State shared revenues are expected to decrease $27,647 ($3,306,581 vs. $3,334,228). For the twelfth consecutive year the city will experience a decrease in the Gross Receipts Taxes-Shared Revenue-Utility (LSP) of $32,990. The State of Wisconsin has estimated that $442,879 will be returned for 2016 vs. the actual 2015 amount received of $461,333. The shared revenues base was not reduced for 2016. The breakdown of Shared Revenues changes are as follows:

Shared Revenue-Expenditure Restraint		5,343
Shared Revenue-Base		0
Shared Revenue-Utility		-32,990
	NET CHANGE	-27,647

2016 is the fifth consecutive year that the city has qualified for the Expenditure Restraint Program.

Transportation Aids
The estimate from the DOT for Transportation Aids for 2016 is $732,119. The final estimate for 2015 was $715,024. The 2016 estimated payment increased $17,095.

University Services
This represents 41.23% of the adjusted gross police/fire entitlement for 2015. The amount increased by $17,208 over the 2015 budget. It increased $76,416 over 2015 actual.

Police	686,706 X 41.23%	283,093
Fire/Rescue	232,756 X 41.23%	95,965
State PMS-Total		379,058

The City has a MOU with the University that adjusts for the proration factor decline for the Dispatch Operating Expenses only. The $32,157 is recorded in 100.46210.52 - Police Dispatch MOU University Services. The proration factor dropped from 81.6% in 2009 to 61.036% in 2011 to 51.96% in 2012 to 49.77% in 2013 to 44.63% in 2014.

In 2015, the City and the University entered into an additional MOU for Communication/Dispatch Services. The agreement calls for the payment of 33% of the Communication/Dispatch Services budget. The Communication/Dispatch Services is shown under 100.52600.xxx.The estimated budget for 2016 is $531,018. 33% equals $175,236. This amount is recorded under Intergovernmental Revenues-MOU-Dispatch Services-Univ.-33%.

Licenses and Permits
Includes a $26,000 decrease in Building/Zoning, Electrical, Plumbing, Heating/Air Conditioning permit revenues, based on actual permit revenue thru September 2015. Liquor/Beer, Cigarette and Beverage Operators fees are estimated at $21,800, a $1,525 increase.

Fines, Forfeitures-Penalties
Ordinance violations are anticipated to increase by $21,337 at $280,000 for 2016.

Parking Violations have been increased by $10,920 to $95,920.

PUBLIC CHARGES FOR SERVICES:

Ambulance
Revenues increased by $1,796 from the 2015 budget. The total budgeted amount for 2016 equals $560,000. Ambulance revenues reflect the net revenues collected on current services provided plus accounts turned over to the Waukesha County Collection Services. The demand for service calls has increased dramatically between 2005 through 2014. Total calls for the 9 months thru September, 2015 is 975. There were 1065 service calls for the same time period in 2014 & 999 for 2013. For all of 2014 there were 1,447 calls for service. Please note that only 930 of the 1,447 calls were billable. Base rates and transport fees are adjusted annually as of January 1. Billings are net of the 7% ambulance billing/collection service fee. In 2014, 65.7% of the billable calls were Medicare (53.3%) / Medicaid (12.4%) related. Medicare and Medicaid have fixed reimbursement rates for transports.

Recreation Program Fees
All revenues have been moved to Fund 248 – Park & Rec Special Revenue Fund.

Facility Rentals
$26,000 - Increased $4,000 for 2016 based on the rental activity for 2015.

MISCELLANEOUS REVENUE:
Interest Income
Decreased to $6,500 - Interest rates for daily cash are expected to increase to .15%.

Water Utility Taxes
Increased $5,210 - $303,210 based on estimated mill rate and assets held by the Water Utility.

OTHER FINANCING SOURCES:

Water Department Transfer - Planning
$7,000 - Internal planning service provided to the utility. No change for 2016.

Wastewater Utility Transfer - Planning
$12,000 - Internal planning services provided to the utility. No change for 2016.

Cable TV Administration
$22,000 - Based on estimated cost of the White Building plus city hall related administrative costs (payroll, accounts payable, etc.) No Change for 2016.

Stormwater Utility Transfer - Planning
$7,500 - Internal planning service provided to the utility. No change for 2016.

GIS Transfer - Utilities
$6,000 - Transfer of $2,000 from each utility to support the GIS function. No change for 2016.

Parking Permits - Fund 208
$22,000 - $2,000 Administration, $20,000 Maintenance of Parking Lots. No change for 2016.

27th Payroll - Fund 205
$160,000 – transfer into the General Fund to cover the 27th payroll made in 2016. General Fund only.

Sick Leave - Fund 260
$22,650 - Transfer to General Fund – No change for 2016.

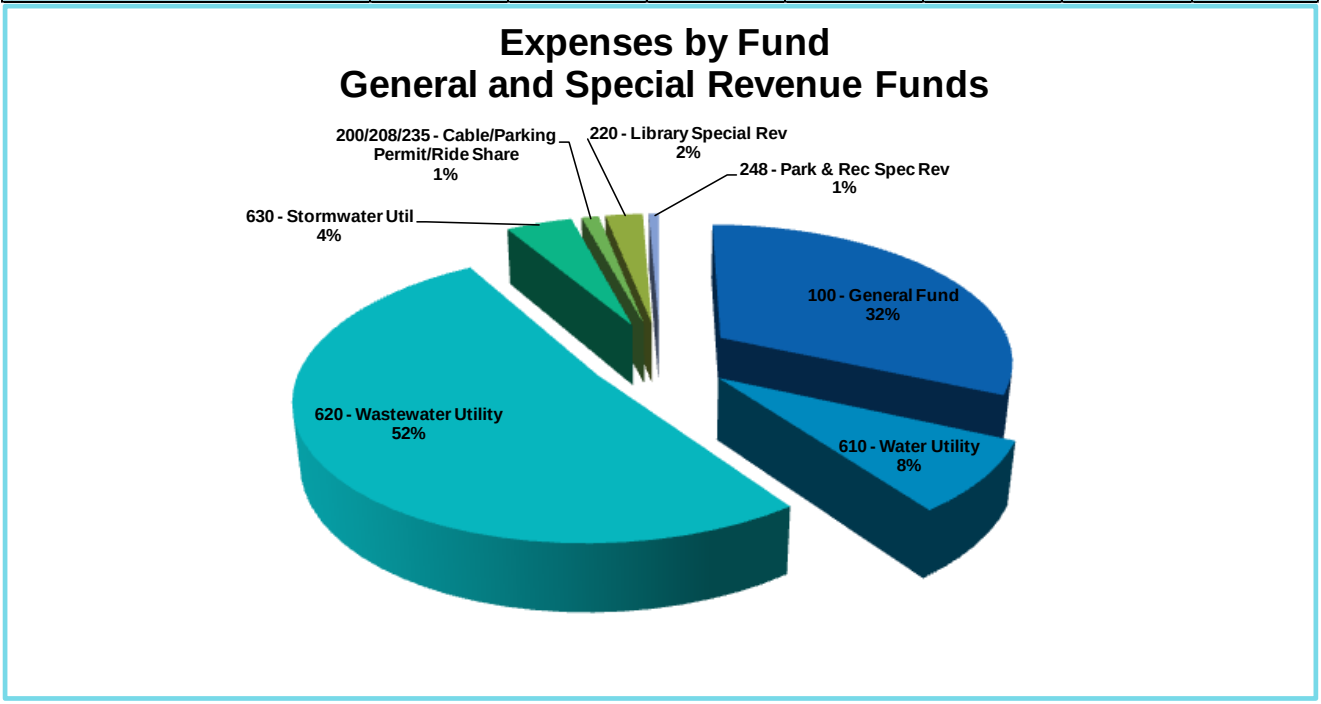
CDA Transfer - Fund 900
$000 – Transfer to General Fund to cover cost of administrative services. Reduced $5,000 to zero.

Administration Transfer - Fund 248
$29,017 – Transfer from fund 248 to offset some of the administration costs of the Recreation Special Revenue Fund. No change for 2016.

Fund Balance Applied
Drawdown of Fund Balance – Unassigned - None

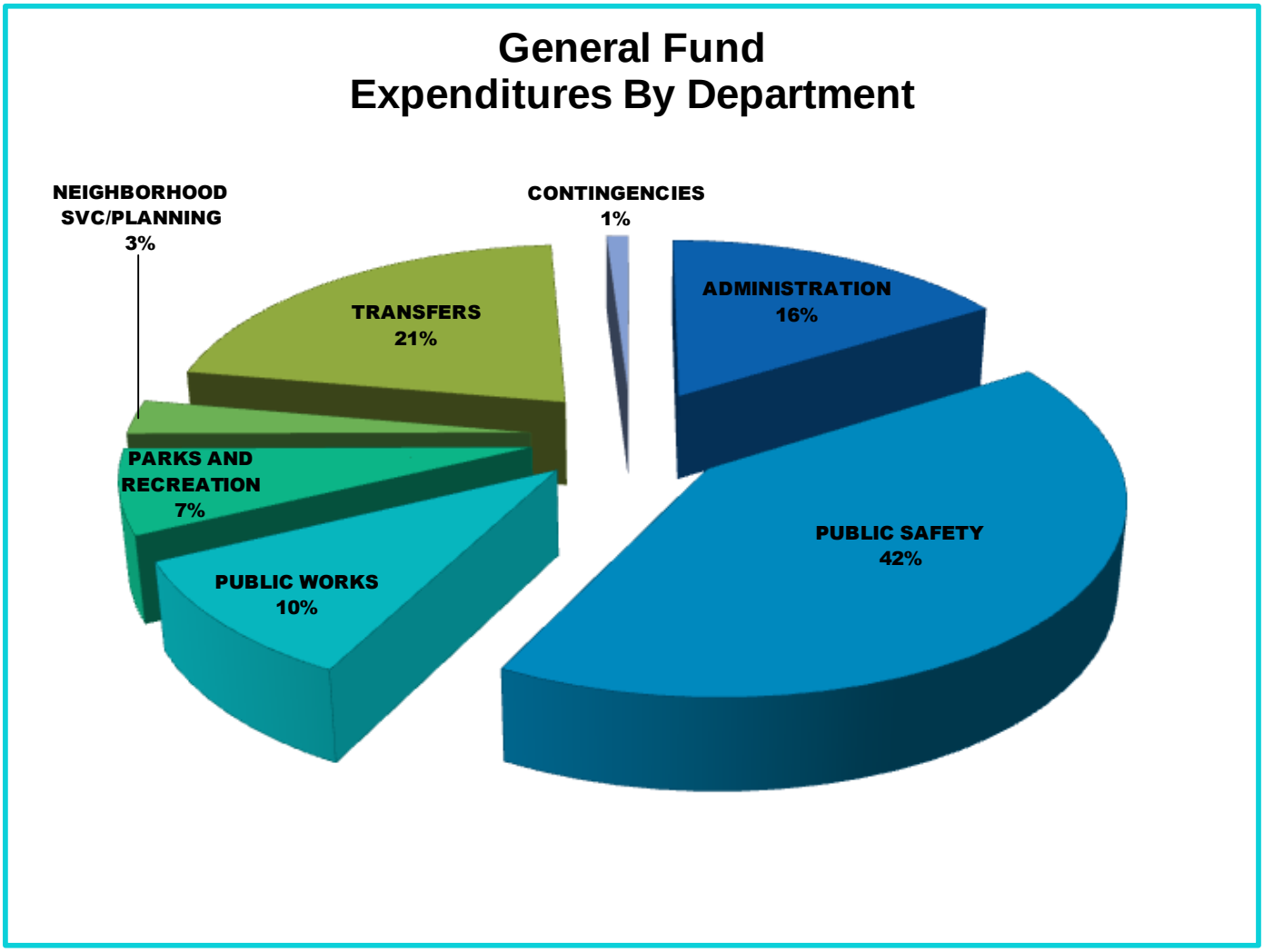
General and Special Revenue Funds Expenditures

DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACT-EST	2016 BUDGET	$ CHNG FY14/16	% CHNG FY14/16
100 - General Fund	8,898,661	9,395,379	9,467,814	9,289,590	9,777,098	309,284	3.27%
610 - Water Utility	1,711,441	1,654,460	2,423,076	1,807,610	2,531,601	108,525	4.48%
620 - Wastewater Utility	2,655,233	2,854,482	3,365,200	2,908,764	15,833,423	12,468,223	370.50%
630 - Stormwater Util	363,613	373,610	485,542	411,031	1,332,512	846,970	174.44%
200/208/235 - Cable/Parking Permit/Ride Share	245,604	299,216	337,698	273,907	341,863	4,165	1.23%
220 - Library Special Rev	757,574	584,748	763,868	751,468	752,178	(11,690)	-1.53%
248 - Park & Rec Spec Rev	-	-	224,930	149,972	198,488	(26,442)	-11.76%
TOTAL	**14,632,126**	**15,161,895**	**17,068,128**	**15,592,342**	**30,767,162**	**13,699,034**	**540.64%**



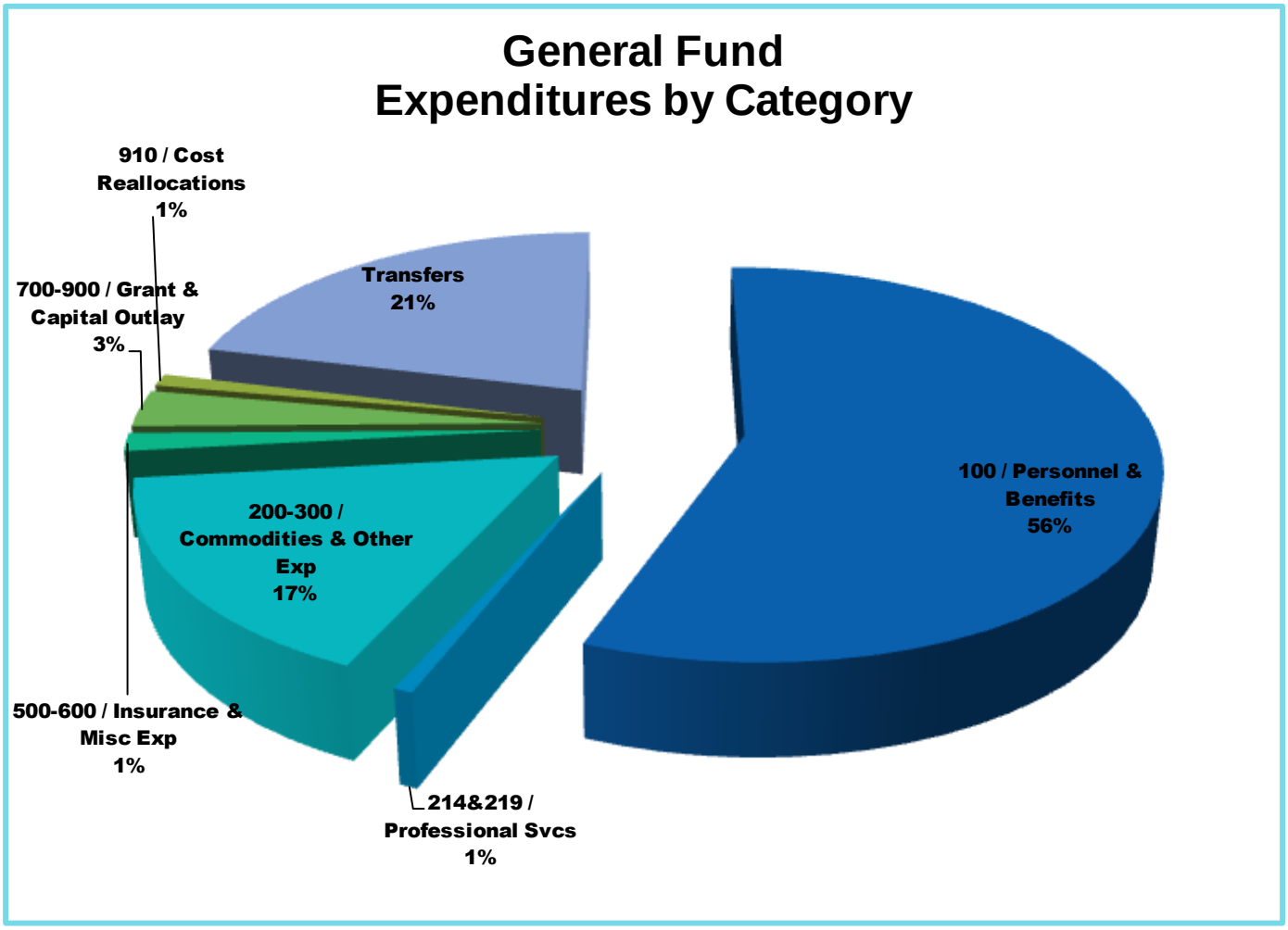
General Fund
Expenditures by Department

DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACT-EST	2016 BUDGET	$ CHNG FY15/16	% CHNG FY15/16
ADMINISTRATION	1,615,323	1,500,932	1,458,744	1,570,822	69,890	4.66%
PUBLIC SAFETY	3,736,223	3,870,371	3,716,476	4,058,837	188,466	4.87%
PUBLIC WORKS	1,066,995	1,001,544	1,054,399	998,368	-3,176	-0.32%
PARKS AND RECREATION	733,927	644,584	656,337	694,870	50,286	7.80%
NEIGHBORHOOD SVC/PLANNIN	306,097	279,072	271,312	282,121	3,049	1.09%
TRANSFERS	1,926,087	1,978,768	1,978,768	2,074,079	95,311	4.82%
CONTINGENCIES	10,726	192,543	153,554	98,000	-94,543	-49.10%
TOTAL	**9,395,379**	**9,467,814**	**9,289,590**	**9,777,098**	**309,284**	**-26.18%**



General Fund Expenditures by Category

DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACT-EST	2016 BUDGET	$ CHNG FY15/16	% CHNG FY15/16
100 / Personnel & Benefits	5,145,156	5,322,963	5,138,592	5,480,874	157,911	2.97%
214&219 / Professional Svcs	57,340	60,450	62,075	64,000	3,550	5.87%
200-300 / Commodities & Other Exp	1,839,048	1,514,333	1,554,629	1,617,820	103,487	6.83%
500-600 / Insurance & Misc Exp	106,541	123,510	122,696	145,105	21,595	17.48%
700-900 / Grant & Capital Outlay	310,262	275,147	277,159	297,220	22,073	8.02%
910 / Cost Reallocations	10,726	192,543	153,554	98,000	-94,543	-49.10%
Transfers	1,926,087	1,978,768	1,978,768	2,074,079	95,311	4.82%
TOTAL	**9,395,160**	**9,467,714**	**9,287,473**	**9,777,098**	**309,384**	**-3.11%**



General Fund Expenses

GENERAL FUND EXPENSES

SEC #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET	#
1	ADMINISTRATION	1,547,944	1,615,323	1,500,932	1,222,495	1,458,744	1,570,822	1
2	PUBLIC SAFETY	3,863,315	3,736,223	3,870,371	3,024,607	3,716,476	4,058,837	2
3	PUBLIC WORKS	1,023,896	1,066,995	1,001,544	879,453	1,054,399	998,368	3
4	PARKS AND RECREATION	710,177	733,927	644,584	587,202	656,337	694,870	4
5	NEIGHBORHOOD SVC/PLANNING	274,598	306,097	279,072	251,858	271,312	282,121	5
6	TRANSFERS	1,454,266	1,926,087	1,978,768	1,083,772	1,978,768	2,074,079	6
7	CONTINGENCIES	24,466	10,726	192,543	53,554	153,554	98,000	7
	TOTAL	8,898,661	9,395,379	9,467,814	7,102,941	9,289,590	9,777,098	

SEC #	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET	
51100	Total Legislative Support	140,928	134,988	147,151	109,626	137,712	144,263	1
51110	Total Contingencies	24,466	10,726	192,543	53,554	153,554	98,000	7
51200	Total Court	78,405	57,313	54,619	46,872	55,720	60,797	1
51300	Total Legal	75,999	82,935	70,958	67,228	74,958	76,722	1
51400	Total General Administration	295,178	317,433	313,112	252,139	304,950	362,124	1
51450	Total Information Technology	183,721	218,826	166,023	137,259	155,508	169,248	1
51500	Total Financial Administration	156,502	172,707	175,865	143,390	170,596	174,911	1
51540	Total Insurance/Risk Mgt.	103,115	93,283	115,510	101,407	114,696	136,605	1
51600	Total Facilities Maintenance	451,452	467,558	373,229	303,446	358,399	367,833	1
52100	Total Police Administration	591,305	585,484	541,900	417,879	507,649	429,285	2
52110	Total Police Patrol	1,693,073	1,640,815	1,712,209	1,339,138	1,671,953	1,875,967	2
52120	Total Police Investigation	435,083	381,245	429,719	308,921	383,139	445,330	2
52130	Total Crossing Guards	31,995	19,751	-	-	-	-	2
52140	Total Comm Service Program	26,185	27,802	33,411	22,184	24,580	34,002	2
52200	Total Fire Department	226,178	234,546	179,490	176,581	220,902	290,298	2
52210	Total Crash Crew	26,345	21,747	21,274	13,733	20,034	23,203	2
52300	Total Rescue Service (Amb.)	411,572	389,202	430,885	331,728	400,966	413,093	2
52400	Total Neighbor Svcs & Planning	274,598	306,097	279,072	251,858	271,312	282,121	5
52500	Total Emergency Preparedness	7,940	8,394	12,821	3,995	11,773	16,643	2
52600	Total Communications/Dispatch	413,637	427,237	508,662	410,447	475,480	531,018	2
53100	Total Public Works Administration	9,890	22,545	23,788	20,741	24,072	24,404	3
53230	Total Shop/Fleet Operations	158,283	164,910	159,045	140,866	164,982	161,928	3
53270	Total Parks Maintenance	277,078	292,708	293,397	273,936	290,057	304,770	4
53300	Total Street Maintenance	439,466	438,429	433,343	375,325	448,531	424,517	3
53320	Total Snow & Ice	180,416	194,063	144,061	159,214	173,770	146,196	3
53420	Total Street Lights	235,841	247,049	241,307	183,308	243,044	241,323	3
55111	Total Young Library Building	62,644	70,279	84,465	61,128	86,205	78,318	1
55200	Total Parks Administration	35,780	32,796	37,756	33,980	40,228	49,391	4
55210	Total Recreation Administration	127,553	137,183	166,761	135,988	169,633	192,081	4
55300	Total Recreation Programs	121,866	129,209	7,106	8,668	14,985	7,068	4
55310	Total Senior Citizen's Program	59,781	49,571	48,264	42,485	48,934	50,260	4
55320	Total Community Events	13,119	14,460	13,300	14,145	14,500	13,300	4
55330	Total Comm. Based-Coop Projects	75,000	78,000	78,000	78,000	78,000	78,000	4
59220	Total Transfers to Other Funds	774,625	1,239,382	1,283,841	731,873	1,283,841	1,316,354	6
59230	Total Transfer to Debt Service Fund	525,426	543,538	571,760	351,899	571,760	597,725	6
59240	Total Transfers to Special Funds	154,215	143,167	123,167	-	123,167	160,000	6
59260	Total Transfer to Utility Funds	-	-	-	-	-	-	6
	Grand Totals	8,898,661	9,395,379	9,467,814	7,102,941	9,289,590	9,777,098	

Personnel History
(Positions Listed in FTEs)

DEPARTMENT	2013	2014	2015	2016
Administration				
City Manager	1	1	1	1
Assistant City Manager	0	1	1	1
Public Works Director	1	0	0	0
City Clerk	1	1	1	1
Chief Information Officer	1	1	1	1
Confidential Executive Assistant	0	1	1	0
City Attorney	0.5	0.5	0.5	0.5
Executive Assistant to the City Mgr	0	0	0	1
Administrative Assistant II	2	0	0	0
Deputy Clerk	0	1	1	1
Management Analyst	0.5	0.5	0	0
Economic Development Specialist	0	0	0	1
CDA Support Research Specialist	0.5	0.5	0.5	0
HR Coordinator	0	0	0.75	0.75
Total Administration	7.5	7.5	7.75	8.25
Court				
Court Clerk	0.5	0.5	0.5	0.5
Total Court	0.5	0.5	0.5	0.5
Finance				
Finance Director	1	1	1	1
Finance Support Services Manager	1	1	1	1
Accounting Tech	2.5	2.5	2	2
Total Finance	4.5	4.5	4	4
Park & Rec				
Park/Rec Director	1	1	1	1
Building Maintenance	1.5	1.5	2	2
Rec Program Coordinator	1	1	1	1
Senior Coordinator	0.75	0.75	0.75	0.75
Sports Coordinator	0.5	0.5	1	1
Total Park & Rec	4.75	4.75	5.75	5.75
Neighborhood Services				
Neighborhood Services Director	1	1	1	1
Neighborhood Services Officer	0.5	0.5	1	1
Zoning/GIS Technician	1	1	1	1
Administrative Assistant	1	1	1	1
Total neighborhood Services	3.5	3.5	4	4

Personnel History

DEPARTMENT	2013	2014	2015	2016
Library				
Library Director	1	1	1	1
Assistant Library Director	1	1	1	1
Youth Educational Services Librarian	1	1	1	1
Customer Service Assoc	1	1	1.7	1.7
Customer Service Specialist	2.5	2.5	3	3.1
Technical Services Specialist	1.5	1.5	2.6	2.6
Outreach Services Specialist	1.5	1.5	1	1
Library Page	0	0	.6	.6
Intern	0	0	.6	.3
Consortium Services Specialist	0.5	0.5	0	0
Total Library	10	10	12.5	12.3
Community TV/Media				
TV/Media Services Manager	1	1	1	1
Total Community TV/Media	1	1	1	1
DPW-Streets				
Streets/Parks/Forestry Superintendent	1	1	1	1
Laborer I	8	9	9	8
Laborer II	0	0	0	1
Total Streets	9	10	10	10
DPW-Water				
Water Superintendent	1	1	1	1
Water Operator	3	3	3	3
Total Water	4	4	4	4
DPW-Wastewater				
Wastewater Superintendent	1	1	1	1
Wastewater Operator	5	5	5	5
Administrative Assistant II	0	0	1	1
Lab Manager	0	1	1	1
Chemist	1	0	0	0
Chemist Assistant	0.5	0.5	0.5	0.5
Building Maintenance	1	1	1	1
Building Groundskeeper	0.5	0.5	0.5	0.5
Total Wastewater	9	9	10	10

Personnel History

DEPARTMENT	2013	2014	2015	2016
Police				
Police Chief	1	1	1	1
Police Captain	1	1	1	1
Lieutenant	1	1	1	4
Sergeant	3	3	3	0
Patrol Officer I	13	12	12	12
Patrol Officer II	0	0	1	1
Patrol Officer III	1	2	1	1
Detective Lieutenant	0	0	0	1
Detective Sergeant	1	1	1	0
Detective	2	2	2	2
School Resource Officer	1	1	1	1
Support Services Manager	1	1	1	1
Administrative Assistant II	2	2	2	2
Communications Supervisor	1	1	1	1
Dispatcher	6.5	6.5	6.5	6.5
Community Services Officer	0.5	1	1	1
Total Police	35.0	35.5	35.5	35.5

General Administration

BUDGET SNAPSHOT

FISCAL RESOURCES		2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
GENERAL ADMINISTRATION							
100	Personnel Services	226,827	243,165	237,672	179,499	229,474	283,279
219	Professional Services	37,981	35,500	36,000	37,625	37,625	38,000
200-300	Commodities & Other Expenditures	24,909	36,808	35,740	33,320	34,008	38,645
700-900	Grant Exp & Capital Exp	5,461	1,959	3,700	1,695	3,843	2,200
51100	**Total**	**295,178**	**317,433**	**313,112**	**252,139**	**304,950**	**362,124**
LEGISLATIVE SUPPORT							
100	Personnel Services	55,000	54,574	53,401	41,801	52,962	55,613
200-300	Commodities & Other Expenditures	11,477	19,925	19,700	20,131	10,700	16,700
700-900	Grants & Capital Expenditures	74,452	60,489	74,050	47,695	74,050	71,950
51100	**Total**	**140,928**	**134,988**	**147,151**	**109,626**	**137,712**	**144,263**
CONTINGENCIES							
910	Cost Reallocations	24,466	10,726	192,543	53,554	153,554	98,000
51110	**Total**	**24,466**	**10,726**	**192,543**	**53,554**	**153,554**	**98,000**
COURT							
100	Personnel Services	66,965	48,649	45,319	40,647	46,445	50,622
200-300	Commodities & Other Expenditures	11,441	8,664	9,300	6,225	9,275	10,175
51100	**Total**	**78,405**	**57,313**	**54,619**	**46,872**	**55,720**	**60,797**
LEGAL							
200-300	Commodities & Other Expenditures	75,999	82,935	70,958	67,228	74,958	76,722
51110	**Total**	**75,999**	**82,935**	**70,958**	**67,228**	**74,958**	**76,722**
	GRAND TOTAL	**614,977**	**603,395**	**778,383**	**529,419**	**726,894**	**741,906**

DEPARTMENT/FUNCTION

General Administration is responsible for oversight and administration of the day-to-day operations of city government and includes the offices of the City Manager and City Clerk.

The City Manager serves as the Chief Executive Officer of the City and is appointed by the Common Council. The City Manager is responsible for directing the staff work of the City, making policy recommendations to the Common Council and bringing forward strategic plans and initiatives for the future improvement and betterment of the City.

The City Clerk acts as the legal custodian of the City's official records and is responsible for the administration of elections, legal notifications to the public, the issuance of licenses and permits, and the preparation of official minutes. The City Clerk provides administrative support to the Common Council as well as other municipal boards, commissions, and committees. The Clerk also responds to informational and records requests from the general public.

PERSONNEL SUMMARY

	2016
Full Time Equivalent Positions-General Administration	3.8
Full Time Equivalent Positions-Legislative Support	0.4
Council Members	7.0
Full Time Equivalent Positions-Court Clerk	0.6
Municipal Judge	1

REVIEWING THE YEAR: 2015 MAJOR ACCOMPLISHMENTS
GENERAL ADMINISTRATION

GOALS	STATUS
Develop four informational video shorts on city issues and/or city services for posting online by September 2015.	Incomplete. Only two informational videos were created and have not been widely viewed. Staff will continue to work toward completing this goal in 2016.
Conduct strategic planning meetings with employees, stakeholder groups, and elected officials by August of 2015.	Completed. Meetings were held with staff and a workshop for department directors and common council members was completed.
Update the 2016 Annual Budget document to include performance indicators and SMART goals for each department.	Incomplete.
Develop a schedule and budget for employee wellness programs such as the Slim Down Challenge for 2015.	Completed. Working with Parks & Recreation staff established two successful programs which are expected to run annually.
Plan and host an employee appreciation lunch event in 2015 to recognize employees for notable accomplishments and to show appreciation for work efforts.	Completed. Staff will pursue the addition of an additional event for committee members and volunteers in 2016.
Conduct a comprehensive review of the Employee Handbook and establish a schedule for regular review and update of personnel policies.	Nearly completed. Staff has reviewed the list of employee policies and will have a schedule developed by year end.
Implement an employee performance evaluation program and hold managers accountable for meeting with each employee to conduct at least one review annually. Return to holding annual and semiannual performance reviews with all department directors and managers.	Partially completed. Performance evaluations were indeed implemented successfully. However, due to staffing changes, semi-annual reviews with department directors did not occur. This will be established as a goal for 2016.
Attend at least two CVMIC training sessions that count toward the Supervision/Management Certification.	Completed. Two trainings were attended via webinar and more are on the schedule between now and December 31, 2015.
Pursue training for Master Municipal Clerk Certification.	Incomplete. Due to staffing changes, this training was postponed.
Create database for City Council minute records, to begin with year 2010 forward, and eliminate further card storage of council minute information.	Nearly completed. Staff hopes to have the project completed by December 31, 2015.
Conduct two elections.	Completed.

LOOKING FORWARD: 2016 MAJOR OBJECTIVES

GENERAL ADMINISTRATION

Solicit and obtain public feedback on city performance as well as strategic goals and objectives either through surveys, public meetings, focus groups, or a combination of the three.
Continue the effort to develop informational shorts for the public to view online.
Host a volunteer appreciation event for committee members and other city volunteers.
Develop a new compensation program for municipal employees taking into account the classification and compensation study completed in 2015.
Complete a report for the community and Council on city accomplishments in 2015. Make the report an annual publication.
Convene performance review meetings with department directors both annually and semi-annually.
Develop documentation of workflow processes for General Administration and promote their development in other departments. Implement cross-training where appropriate.
Develop an internal and external communications plan.
Take advantage of at least two CVMIC training opportunities per employee in the department.
Successfully conduct four elections including a presidential primary and presidential election.
Assist City Manager with coordination of Microsoft Word training sessions, which will be open to employees of various Departments.
Orchestrate training of poll workers for 2016 election year, incorporating new Voter ID Laws into plan.
Hold at least four Voter Registration Deputy trainings.
Complete at least two trainings related to Election Administration.

General Administration

GENERAL ADMINISTRATION

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-51400-111	Wages & Salaries/Permanent	147,004	159,033	165,933	126,082	165,933	171,754
100-51400-112	Overtime	26	823	-	88	300	-
100-51400-113	Wages/Temporary	10,391	8,314	-	158	1,000	-
100-51400-115	Intern	-	-	-	-	-	3,996
100-51400-116	Election Inspectors	8,394	21,131	13,380	8,870	10,000	41,720
100-51400-117	Longevity Pay	2,160	1,760	1,360	680	960	800
100-51400-119	Employee Service Awards	-	-	-	482	482	
100-51400-150	Medicare Tax/City Share	2,214	2,377	2,454	1,869	2,454	3,193
100-51400-151	Social Security/City Share	9,467	10,164	10,491	7,993	10,491	13,652
100-51400-152	Retirement	9,355	9,955	11,376	8,915	11,376	11,389
100-51400-153	Health Insurance	30,950	27,894	32,200	23,450	25,000	35,181
100-51400-155	Workers Compensation	423	469	389	352	389	506
100-51400-156	Life Insurance	53	68	89	60	89	89
100-51400-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-51400-158	Unemployment Compensation	6,389	1,178	-	500	1,000	1,000
100-51400-211	Professional Development	2,612	5,262	4,500	2,238	2,500	4,500
100-51400-217	Contractual Services	130	-	-	163	163	200
100-51400-219	Assessor Services	37,981	35,500	36,000	37,625	37,625	38,000
100-51400-225	Mobile Communication	915	1,331	1,000	1,164	1,200	1,000
100-51400-310	Office Supplies	13,024	16,942	23,740	18,867	19,000	20,000
100-51400-315	Election Expenses	-	1,165	-	1,040	1,200	3,000
100-51400-320	Subscriptions & Dues	7,217	5,317	5,000	7,958	8,500	8,500
100-51400-325	Public Education-Customer Service	-	-	-	445	445	445
100-51400-330	Travel Expenses	936	3,819	1,500	553	1,000	1,000
100-51400-340	Operating Supplies	75	2,973	-	892	-	-
100-51400-770	20x2025 Planning Grant Exp.	5,211	-	-	-	-	-
100-51400-790	Celebrations/Awards	249	1,479	1,500	1,695	1,643	1,600
100-51400-810	Capital Outlay	-	480	2,200	-	2,200	600
51400	Total General Administration	295,178	317,433	313,112	252,139	304,950	362,124

LEGISLATIVE SUPPORT

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET	
100-51100-111	Wages & Salaries/Permanent	17,999	19,822	18,425	14,067	18,425	19,739	
100-51100-112	Overtime	3	188	-	21	50	-	
100-51100-114	Wages/Part-Time	25,650	25,200	25,200	20,550	24,900	25,200	
100-51100-117	Longevity Pay	400	300	200	100	200	200	
100-51100-150	Medicare Tax/City Share	630	655	642	493	642	661	
100-51100-151	Social Security/City Share	2,691	2,799	2,747	2,106	2,747	2,828	
100-51100-152	Retirement	1,159	1,249	1,266	946	1,248	1,316	
100-51100-153	Health Insurance	4,750	3,940	4,810	3,298	4,330	5,254	
100-51100-155	Workers Compensation	113	116	102	83	106	105	
100-51100-156	Life Insurance	7	10	9	11	14	9	
100-51100-157	L-T Disability Insure/City Share	-	-	-	-	-	-	
100-51100-158	Unemployment Compensation	1,597	295	-	125	300	300	
100-51100-211	Professional Development	-	220	200	-	200	200	
100-51100-218	Professional Consulting Services	143	3,634	8,000	11,793	-	5,000	A
100-51100-295	Codification Of Ordinances	1,998	936	3,000	-	1,500	1,500	
100-51100-310	Office Supplies	2,624	1,718	-	-	500	500	
100-51100-320	Publication - Minutes	6,712	13,418	8,500	8,338	8,500	9,500	
100-51100-710	Chamber of Commerce Grant	3,450	-	3,450	-	3,450	3,450	
100-51100-715	Tourism Committee-Room Tax	41,002	38,489	40,600	17,695	40,600	38,500	
100-51100-720	Downtown Whitewater Grant	20,000	20,000	30,000	30,000	30,000	30,000	
100-51100-725	Innovation Express-Matching/Grant	10,000	2,000	-	-	-	-	
51100	Total Legislative Support	140,928	134,988	147,151	109,626	137,712	144,263	

NOTES

A Professional Consulting Services:

Strategic Plan	5,000
Professional Advisor Services	-
	5,000

CONTINGENCIES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-51110-910	Cost Reallocations	24,466	10,726	192,543	53,554	153,554	98,000
51110	Total Contingencies	24,466	10,726	192,543	53,554	153,554	98,000

MUNICIPAL COURT

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-51200-111	Wages & Salaries/Permanent	51,404	41,317	39,456	34,419	39,456	42,997
100-51200-112	Contract-Bailiff	2,880	1,399	-	1,286	1,500	1,500
100-51200-117	Longevity Pay	500	-	-	-	-	-
100-51200-150	Medicare Tax/City Share	728	495	572	432	525	623
100-51200-151	Social Security/City Share	3,111	2,117	2,446	1,845	2,142	2,666
100-51200-152	Retirement	4,197	3,142	2,727	2,520	2,727	2,709
100-51200-153	Health Insurance	3,906	38	-	50	-	-
100-51200-155	Workers Compensation	238	139	91	93	91	99
100-51200-156	Life Insurance	1	3	27	3	4	27
100-51200-157	L-T Disability Insure/City Share	-	-	-	-	-	
100-51200-211	Professional Development	-	1,150	625	565	625	625
100-51200-214	Financial/Bonding Services	150	250	150	150	50	150
100-51200-219	Other Professional Service	880	566	500	150	500	1,000
100-51200-293	Prisoner Confinement	3,354	1,934	2,000	2,121	2,500	2,500
100-51200-310	Office Supplies	5,527	4,017	5,000	1,474	3,800	3,800
100-51200-320	Subscriptions & Dues	725	172	500	912	1,200	1,200
100-51200-330	Travel Expenses	418	390	400	739	400	700
100-51200-340	Operating Supplies	387	185	125	114	200	200
51200	Total Court	78,405	57,313	54,619	46,872	55,720	60,797

LEGAL SERVICES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-51300-212	General City - Legal Services	38,697	45,163	37,026	33,815	37,026	38,032
100-51300-214	Municipal Court - Legal Ser.	26,447	26,880	27,932	23,306	27,932	28,690
100-51300-219	Human Resources - Legal Ser.	10,855	10,892	6,000	10,107	10,000	10,000
51300	Total Legal	75,999	82,935	70,958	67,228	74,958	76,722

MUNICIPAL COURT STATISTICS

Ticket History Reported to the State

Description	2011	2012	2013	2014
Traffic Tickets	1488	907	1107	998
OWI Tickets	81	28	31	79
Adult Non-Traffic Tickets	1052	847	751	773
Juvenile Non-Traffic Tickets	56	54	42	43
Total Tickets	**2677**	**1836**	**1931**	**1893**
Total City Revenue	**317,129**	**264,390**	**241,498**	**244,163**

Information Technology

BUDGET SNAPSHOT

FISCAL RESOURCES		2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
INFORMATION TECHNOLOGY							
100	Personnel Services	68,399	71,155	71,299	61,013	71,301	73,524
200-300	Commodities & Other Expenditures	106,986	147,671	86,724	67,797	75,757	87,724
700-900	Grant Exp & Capital Exp	8,335	-	8,000	8,450	8,450	8,000
51450	**Total**	**183,721**	**218,826**	**166,023**	**137,259**	**155,508**	**169,248**

DEPARTMENT/FUNCTION

The IT Department is responsible for planning, organizing, developing, and administering network and city information technology policies, procedures, and programs. Work requires technical advice and decision making in all areas of information technology administration, including hardware/software selection and implementation, and maintenance, system upgrades/enhancements, personal computer (PC) technical support, information technology employee training programs, and managing the annual information technology budget. Support duties include responding to and resolving hardware, software and network problems. Collaborating with vendors, consultants and service providers to achieve highest possible standards of information system security, integrity and functionality.

PERSONNEL SUMMARY

	2016
Full Time Equivalent Positions	.75

REVIEWING THE YEAR: 2015 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
Fiber Integration to Library, Streets, Water	Completed
Wireless/Fiber Integration to Seniors In The Park	Completed
Replacement of Email Archiver	Completed
Integration of new Storage Area Network for Backups	Completed
Replacement of all switch Infrastructure for new VoIP System	Completed

LOOKING FORWARD: 2016 MAJOR OBJECTIVES

INFORMATION TECHNOLOGY

Outfit Armory with Wireless connection back to Admin Building (needed for HVAC Integration)
Outfit Cable TV station with wireless connection back to Admin Building
Create new Laserfiche forms to integrate/automate into more day to day operations throughout all departments
Replace all desktops in PD with technologies that are appropriate for the new ProPhoenix setup
Replace half of the older cameras on old recorder onto newer IP recorder
Replace Library Opacs with wall-mounted portable Opac Solutions
Assist Library with integration into Waukesha county Shared system
Assist PD with full Prophoenix Integration

Information Technology

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2,015 ACT-EST	2,016 BUDGET	
100-51450-111	Wages & Salaries/Permanent	49,700	51,325	51,371	44,286	51,371	52,398	
100-51450-150	Medicare Tax/City Share	698	720	745	622	745	760	
100-51450-151	Social Security/City Share	2,983	3,078	3,185	2,659	3,185	3,249	
100-51450-152	Retirement	3,305	3,593	3,493	3,012	3,493	3,458	
100-51450-153	Health Insurance	11,573	12,303	12,381	10,318	12,381	13,533	
100-51450-155	Workers Compensation	132	129	118	111	118	121	
100-51450-156	Life Insurance	8	8	6	7	8	6	
100-51450-157	L-T Disability Insure/City Share	-	-	-	-	-	-	
100-51450-211	Professional Development	-	-	500	46	200	500	
100-51450-219	Other Professional Services	77	79	-	83	83	-	
100-51450-225	Communication	58,895	97,504	38,700	24,722	27,500	38,700	A
100-51450-244	Network Hardware Mtn.	15,233	12,174	11,874	8,938	11,874	11,874	B
100-51450-245	Network Software Mtn.	17,307	28,238	29,650	27,801	29,650	30,650	C
100-51450-246	Network Operating Supp.	4,022	3,531	6,000	5,756	6,000	6,000	
100-51450-247	Software Upgrades	11,452	6,145	-	450	450	-	
100-51450-310	Office Supplies	-	-	-	-	-	-	
100-51450-810	Capital Outlay	8,335	-	8,000	8,450	8,450	8,000	D
51450	Total Information Technology	183,721	218,826	166,023	137,259	155,508	169,248	

NOTES

A	**Communication**		
	ISDN PRI/Long Distance/Phone Trunks/Internet/Etc.		38,700
B	**Network Hardware Mtn.**		
	Network Copier/Printer Agreement	6,596	
	Fortigate Renewals-Admin/Streets	1,750	
	PD Cellular Cards-Squads	3,024	
	Neighborhood Services Cell Cards	504	
	Total:		11,874
C	**Network Software Mtn.**		
	Porter Lee (Beast Evidence)-Police	1,000	
	Laser Fiche (CT Access)-Police, Clerk, Neighborhood Services	3,400	
	Cardinal Badge-Police	8,800	
	Cardinal TicketTrac-Police	2,900	
	TIPPS-Court	5,000	
	Jmauel Tax/Pet-Finance	450	
	ESRI-GIS	1,400	
	Caselle (Civic)	6,000	
	Police Scheduling Software	1,000	
	Manageengine Syslogger Firewall Reporter	700	
	Total:		30,650
D	**Capial Outlay**		
	Cameras	4,000	
	Hardware-Desktop	4,000	
	Total:		8,000

Finance & Insurance/Risk Management

BUDGET SNAPSHOT

FISCAL RESOURCES		2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
FINANCE							
100	Personnel Services	113,103	118,648	123,738	99,628	120,318	120,311
214	Audit Services	18,245	21,840	24,450	23,330	24,450	26,000
200-300	Commodities & Other Expenditures	22,158	18,882	19,677	13,674	17,745	20,100
500-600	Bad Debt/Misc Fees	2,918	13,257	8,000	6,675	8,000	8,500
700-900	Grant Exp & Capital Exp	0	0	0	0	0	0
51100	**Total**	**156,425**	**172,628**	**175,865**	**143,307**	**170,513**	**174,911**
INSURANCE RISK MGMT							
500	Insurance	103,115	93,283	115,510	101,407	114,696	136,605
51110	**Total**	**103,115**	**93,283**	**115,510**	**101,407**	**114,696**	**136,605**
	GRAND TOTAL	**259,540**	**265,912**	**291,375**	**244,714**	**285,209**	**311,516**

DEPARTMENT/FUNCTION

The Finance/Utility department is responsible for all accounting, internal auditing and financial control for all city government activities. This includes utility billing, accounts payable, fixed assets, payroll, investments, cash flow management, billings and collections, tax collection, ambulance billings and miscellaneous billings. The development of the city's annual Operating and Capital Improvements Plan (CIP) is the responsibility of the Finance Department. An audit of all financial transactions is prepared annually by an external auditor to ensure the proper and ethical accounting of public funds.

PERSONNEL SUMMARY

	2016
Full Time Equivalent Positions-General Fund	1.7
Full Time Equivalent Positions-Utilities	2.3

REVIEWING THE YEAR: 2015 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
Complete annual financial audit by April 1, 2015.	Completed. Audit completed March 12, 2015 and presented to common council on May 5, 2015.
Develop Performance Measures for 2016 annual budget.	In progress. Staff is working with Assistant City Manager to Develop measures to be included in the budget document.
Provide council a quarterly financial summary	Started in first quarter of 2015.
Complete budget process before September 10, 2015.	Completed by October 5, 2015.
Increased spending on P-Card.	Earned rebate of $16,563.

LOOKING FORWARD: 2016 MAJOR OBJECTIVES

FINANCE
Complete audit by April 1, 2016.
Develop Performance Measures for 2016 annual budget.
Develop charts and graphs for 2017 budget.
Bid out property insurance for 2017 budget.
Complete the Budget process before September 9, 2016.
Work with Fire Task Force to implement new financial operating procedures.
Develop new charts/graphs for 2017 Budget.
Investigate new revenue sources.

Finance & Insurance/Risk Management

FINANCIAL ADMINISTRATION

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-51500-111	Wages & Salaries/Permanent	88,627	92,457	92,485	76,176	92,485	94,335
100-51500-112	Overtime	6	29	100	32	-	100
100-51500-117	Longevity Pay	700	700	700	350	700	700
100-51500-150	Medicare Tax/City Share	1,370	1,420	1,422	1,212	1,422	1,484
100-51500-151	Social Security/City Share	5,859	6,071	6,081	5,183	6,081	6,345
100-51500-152	Retirement	5,939	6,514	6,343	5,448	6,343	6,279
100-51500-153	Health Insurance	10,313	11,169	16,356	10,991	13,000	10,809
100-51500-155	Workers Compensation	259	251	226	202	250	235
100-51500-156	Life Insurance	31	37	25	33	37	25
100-51500-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-51500-210	Professional Services	77	79	-	83	83	-
100-51500-211	Professional Development	645	1,803	2,500	530	2,000	2,500
100-51500-214	Audit Services	18,245	21,840	24,450	23,330	24,450	26,000
100-51500-217	Contract Service-125 Plan	3,594	3,719	3,800	3,437	3,800	3,800
100-51500-310	Office Supplies	16,381	9,883	10,877	8,458	10,000	10,800
100-51500-325	Public Education	-	-	-	445	445	500
100-51500-330	Travel Expenses	1,538	3,477	2,500	804	1,500	2,500
100-51500-560	Bad Debt Expense	(2,335)	7,935	3,000	2,386	3,000	3,000
100-51500-650	Bank Fees/Credit Card Fees	5,253	5,323	5,000	4,289	5,000	5,500
100-51500-810	Capital Outlay	-	-	-	-	-	-
51500	Total Financial Administration	156,502	172,707	175,865	143,390	170,596	174,911

INSURANCE/RISK MANAGEMENT

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-51540-511	Buildings/Content Insurance	18,157	22,733	29,319	25,364	25,364	39,700
100-51540-512	Vehicles-Equipment Insurance	20,860	21,110	21,671	25,577	25,577	23,431
100-51540-513	General/Public Officials Liability	29,328	29,084	35,408	25,042	35,000	34,194
100-51540-514	Police Professional Liability	13,751	15,080	12,822	12,780	12,780	13,025
100-51540-515	Boilers-Equipment Breakdown	822	989	1,290	975	975	1,255
100-51540-520	Self-Insurred Retention(SIR)-Trans.	20,197	4,287	15,000	11,669	15,000	25,000
51540	Total Insurance/Risk Mgt.	103,115	93,283	115,510	101,407	114,696	136,605

BUDGET SNAPSHOT

FISCAL RESOURCES		2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
POLICE ADMINISTRATION							
100	Personnel Services	565,039	556,211	512,364	395,357	475,695	399,749
200-300	Commodities & Other Expenditures	26,266	29,273	29,536	22,523	30,120	29,536
52100	**Total**	**591,305**	**585,484**	**541,900**	**417,879**	**505,815**	**429,285**
POLICE PATROL							
100	Personnel Services	1,635,383	1,585,230	1,651,559	1,299,671	1,615,969	1,807,117
200-300	Commodities & Other Expenditures	51,071	52,686	52,700	31,284	47,800	51,900
700-900	Grant Exp & Capital Exp	6,619	2,900	7,950	8,184	8,184	16,950
52110	**Total**	**1,693,073**	**1,640,815**	**1,712,209**	**1,339,138**	**1,671,953**	**1,875,967**
POLICE INVESTIGATION							
100	Personnel Services	423,178	369,821	413,094	300,937	371,389	428,705
200-300	Commodities & Other Expenditures	11,905	11,058	16,625	7,984	11,450	16,625
700-900	Grant Exp & Capital Exp	-	365	-	-	300	-
52120	**Total**	**435,083**	**381,245**	**429,719**	**308,921**	**383,139**	**445,330**
COMMUNICATIONS/DISPATCH							
100	Personnel Services	369,142	384,514	450,178	360,921	420,098	463,119
200-300	Commodities & Other Expenditures	38,700	42,722	49,484	39,428	45,284	45,899
800	Capital Equipment	5,795	-	9,000	10,098	10,098	22,000
52600	**Total**	**413,637**	**427,237**	**508,662**	**410,447**	**475,480**	**531,018**
COMMUNITY SERVICE PROGRAM							
100	Personnel Services	19,344	20,847	26,386	17,007	18,605	26,577
200-300	Commodities & Other Expenditures	6,821	6,889	6,925	5,177	5,925	7,425
700-900	Grant Exp & Capital Exp	-	-	-	-	-	-
52140	**Total**	**26,165**	**27,736**	**33,311**	**22,184**	**24,530**	**34,002**
CROSSING GUARDS							
100	Personnel Services	31,777	19,751	-	-	-	-
200-300	Commodities & Other Expenditures	217	-	-	-	-	-
52130	**Total**	**31,995**	**19,751**	**-**	**-**	**-**	**-**
	GRAND TOTAL	**3,191,259**	**3,082,267**	**3,225,801**	**2,498,570**	**3,060,917**	**3,315,601**

DEPARTMENT/FUNCTION

The Administrative component of the police department provides overall management, logistical support, policy setting, and decision making relative to all aspects of the organization. The Patrol component provides for the protection of life and property through a pro-active approach to policing and public safety by uniformed patrol officers. The Investigative component of the Department provides follow-up investigation of various crimes by plain-clothes detectives. The Support Services component provides clerical and record keeping functions. The Communications component handles emergency and non-emergency radio and telephone service for the Whitewater Police Department, Whitewater Fire Department/EMS, UW-Whitewater Police Department, and the LaGrange Fire and Rescue.

PERSONNEL SUMMARY

	2016
Full Time Equivalent Positions-Administration	5
Full Time Equivalent Positions-Patrol	18
Full Time Equivalent Positions-Investigation	4
Full Time Equivalent Positions-Dispatch	7.5
Full Time Equivalent Positions-CSO	1

MISSION STATEMENT

We strive to be leaders in policing for our community and models of character, honor, service, and excellence. We resolve to develop a creative and problem solving workforce dedicated to innovation and meeting the challenges of tomorrow. In times of crisis, we strive to defend public safety, maintain order, and restore a sense of personal wholeness. Our goal is to protect and serve our diverse and dynamic community with integrity, dignity, and respect.

REVIEWING THE YEAR: 2015 MAJOR ACCOMPLISHMENTS

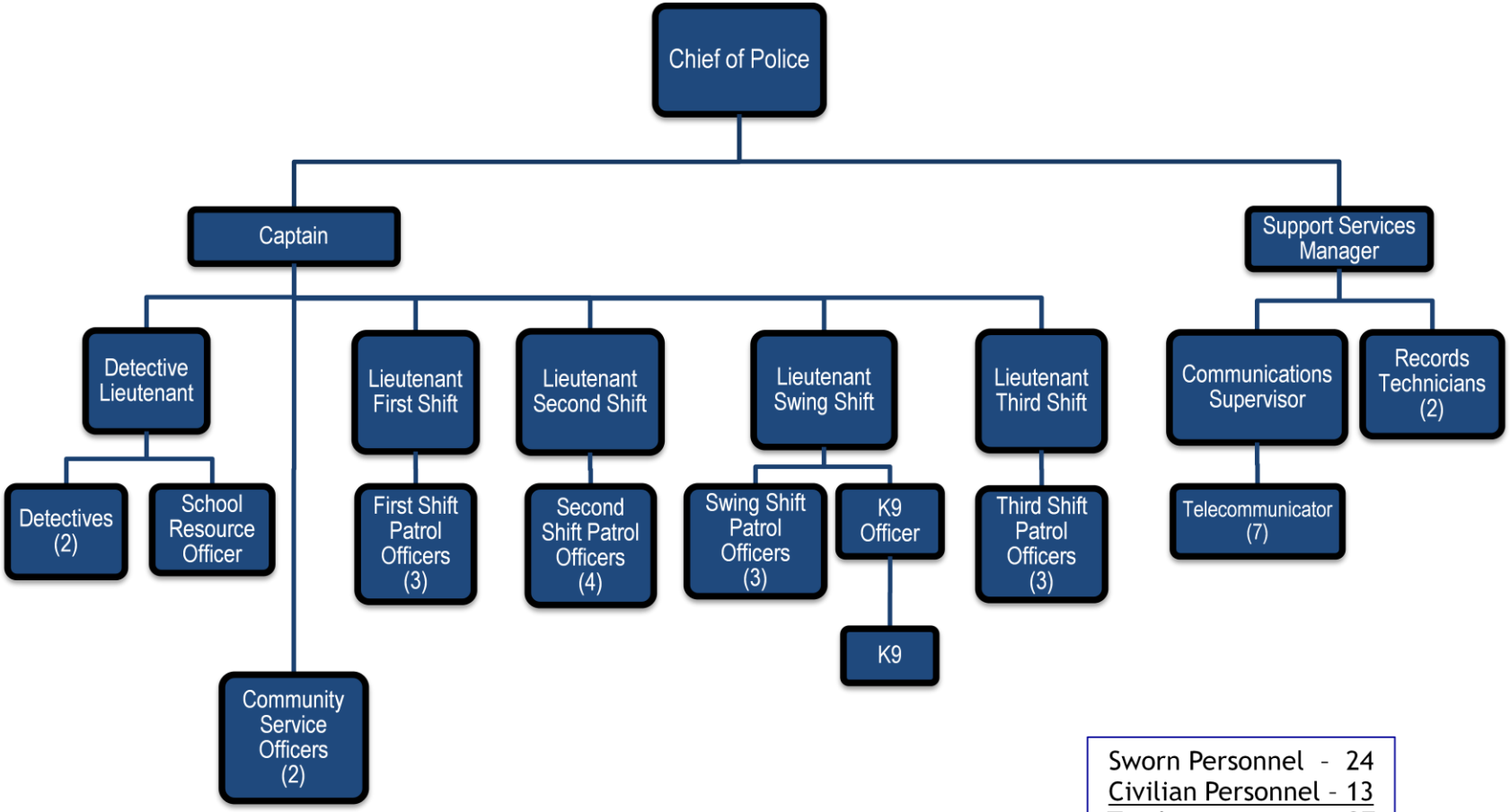
GOALS	STATUS
Facilitate K9 public demonstrations for the community.	a. Citizens Academy on January 21st b. Lincoln Inquiry Charter School (LINCS) on May 11th c. UW Whitewater class workshop on February 19th and April 19th d. Lima Center 4H on April 13th e. LINCS "Spring Fling" event on May 15th f. Washington Elementary on June 5th g. National Night Out safety on August 4, 2015.
Address and implement recommendations from the Communications Center Staff Study.	The Common Council approved to move forward with the Communications bridge concept and corresponding records management system (RMS) upgrade. The Pro Phoenix RMS was purchased in 2015 and the software implementation is currently underway. Once the RMS is in place departments will begin to move forward with implementing the bridge between the Walworth County Sheriff's Office and the Whitewater Police Department.
The Common Council approved to move forward with the Communications bridge concept and corresponding records management system (RMS) upgrade. The Pro Phoenix RMS was purchased in 2015 and the software implementation is currently underway. Once the RMS is in place departments will begin to move forward with implementing the bridge between the Walworth County Sheriff's Office and the Whitewater Police Department.	a. Annual K9 run was hosted on May 30th. This continues to be a "By the Community for the Community" partnership and the fundraiser netted approximately $3,000. b. Our department child passenger safety officer participated in child passenger seat inspections on April 15th. c. As a crime prevention initiative, members of the detective bureau created the department's first Facebook page on February 24th. d. "Response to an Active Threat" trainings were conducted at the Whitewater Library and Mercy Sports Rehabilitation Center. The department partnered with Fairhaven's Leisure Coordinator to create several public safety seminars for seniors.
Complete bike patrol certification training for remaining sworn staff.	Nineteen sworn officers have been trained in police bicycle certification; this excludes sworn members of the command staff. The training was conducted by our in-house International Police Mountain Bike Association (IPMBA) certified instructor, in conjunction with a University of Wisconsin-Whitewater instructor. Two remaining officers will need bicycle certification in 2016.
Partner with the Information Technology Administrator and Building Coordinator to enhance public camera systems.	City cameras were installed at the Treyton's Field of Dreams at Starin Park.
Participate in state facilitated safety traffic initiatives.	Traffic Safety "Click it or Ticket" public safety campaign occurred May 22 through June 1 2015. The following statistics resulted from this initiative: a. Seatbelt Violation Tickets: 71 b. Child Restraint Tickets: 2 c. Speeding Tickets: 6 d. Signal/Stop sign: 1 e. OAWI: 3 f. Operate after Revocation or Suspension: 11 g. Other Misc. violations: 7 h. Total citations issued: 101

	i. Total written warnings: 17 j. Total number of stops with no action: 34 k. Total number of Stops: 99 Total number of hours spent on initiative: 108.5 The above numbers are overall the best concerted effort our department has had since we've started to participate in the Click It or Ticket and Drive Sober or Get Pulled Over programs.
Explore the use of senior citizen volunteers.	Officer Oliver is working with Fairhaven to develop a core training program focused on fraud awareness, being a good witness, when to contact the police and other topics. The training program will be used at other retirement facilities.
The department underwent a formal on-site assessment by the Wisconsin Law Enforcement Accreditation Group (WILEAG) on June 23rd through June 25th. The on-site team included team leader Chief Tom Frank - Cedarburg Police Department, assessor Chief Dennis Nasci - West Milwaukee Police Department, and assessor Sergeant Brian Vaughn - Janesville Police Department.	Members of the command staff will go before the WILEAG governing board in August for their final decision on re-accreditation status for the department.
The department hosted our 9th Citizen Police Academy from January 21st through March 4th.	Fourteen attendees graduated from the academy.
At the end of June, we partnered with the Walworth County Sheriff's Office and sent three officers to Crisis Intervention Training (CIT).	This training focused on how law enforcement identifies and responses to calls involving individuals who are mentally ill, mind altered and/or with special needs. This remains a strong department training initiative and we have added this training to our sworn officer core training mandates.
The department created a law enforcement information binder to counter anti-police/local "militia" organizations.	The information was shared with neighboring law enforcement agencies, federal officials and local military personnel.
The department created, coordinated and facilitated an advanced "Response to an Active Threat" training for National Guard Amory personnel on Wednesday, July 22nd.	This allows the department to keep a rapport with the sex offenders living in our city and will ensure that we all have a good knowledge of where these individuals reside.
Implemented bi-annual SOR checks	
Use 2015 End of Year budget funds to purchase mobile med kit.	Obtain a mobile med kit for Detective Bureau (In the works) - The primary use for this equipment will be for undercover drug buys/buy busts. Having a mobile med kit allows us to carry the necessary medical supplies in our UC cars and this equipment is critical in the event that a CI would be injured during a buy.

LOOKING FORWARD: 2016 MAJOR OBJECTIVES

POLICE
Construct an evidence shed/garage.
Outfit High School with gun safe containing tactical equipment (rifle/vest/helmet/trauma bag).
Assign an additional Detective to become trained in Internet Crimes Against Children (ICAC)
Train every sworn officer in the new Advanced Law Enforcement Rapid Response Training (ALERRT) curriculum for responding to an active shooter.
Obtain an electronic firearms training simulator for use during in-house training.
Expand the use of the volunteer.
Implement a bi-annual departmental social event.
Review and enhance the employee evaluation process.
Implement a Career Resiliency Team (CRT).
Research utilizing bikes by the Community Service Officer (CSO).

Whitewater Police Department Organizational Chart



Sworn Personnel -	24
Civilian Personnel -	13
Total	37

Whitewater Police Department Clearance Rates

	2010			2011			2012			2013			2014		
Description	Actual Offences	Cleared by Arrest	Clearance Rate	Actual Offences	Cleared by Arrest	Clearance Rate	Actual Offences	Cleared by Arrest	Clearance Rate	Actual Offences	Cleared by Arrest	Clearance Rate	Actual Offences	Cleared by Arrest	Clearance Rate
Robbery	3	2	67%	3	1	33%	1	1	100%	6	3	50%	4	1	25%
Assault	50	44	88%	44	34	77%	44	33	75%	43	34	79%	12	9	75%
Burglary	42	11	26%	58	17	29%	44	9	20%	40	7	18%	43	14	33%
Theft (Larceny)	293	71	24%	255	60	24%	219	53	24%	198	65	33%	227	59	26%
Motor Vehicle Theft	4	1	25%	6	2	33%	2	2	100%	5	3	60%	5	0	0%

Property Amount Stolen and Recovered

Description	2010	2011	2012	2013	2014
Property Stolen	$132,367	$183,263	$125,276	$127,818	$124,085
Property Recovered	$38,859	$116,344	$42,510	$34,374	$48,643
% Recovered/Stolen	29%	63%	34%	27%	39%

POLICE ADMINISTRATION

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-52100-111	Wages & Salaries/Permanent	399,543	402,572	369,054	290,386	340,914	297,971
100-52100-112	Overtime	491	150	2,000	-	-	2,000
100-52100-117	Longevity Pay	5,481	5,750	5,000	2,645	5,000	4,000
100-52100-118	Uniform Allowances	2,884	2,261	1,900	1,012	1,900	1,250
100-52100-150	Medicare Tax/City Share	5,984	5,992	5,759	4,534	5,544	4,704
100-52100-151	Social Security/City Share	25,580	25,634	24,624	18,414	21,760	20,114
100-52100-152	Retirement	58,813	45,412	40,891	29,066	38,268	25,511
100-52100-153	Health Insurance	55,961	58,255	53,530	40,373	52,742	37,244
100-52100-155	Workers Compensation	10,186	10,054	9,432	8,813	9,432	6,806
100-52100-156	Life Insurance	117	131	174	115	135	148
100-52100-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-52100-160	125 Plan Contribution-City	-	-	-	-	-	-
100-52100-211	Professional Development	1,804	2,050	4,000	2,003	2,500	4,000
100-52100-219	Other Professional Service	3,453	8,421	4,000	5,151	7,000	4,000
100-52100-220	Crime Prevention Program	-	-	-	-	-	-
100-52100-221	Police-Donations/Grant-Offset	-	-	-	-	-	-
100-52100-225	Communication	2,128	1,970	2,800	2,180	2,200	2,800
100-52100-310	Office Supplies	12,292	10,693	10,675	7,651	10,675	10,675
100-52100-320	Subscriptions & Dues	2,137	1,330	1,500	1,386	1,500	1,500
100-52100-325	Public Education	-	-	-	445	445	-
100-52100-330	Travel Expenses	159	768	800	546	800	800
100-52100-340	Operating Supplies	4,294	4,041	5,761	3,159	5,000	5,761
100-52100-810	Capital Outlay	-	-	-	-	1,834	-
52100	Total Police Administration	591,305	585,484	541,900	417,879	507,649	429,285

NOTES

POLICE PATROL

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET	
100-52110-111	Wages & Salaries/Permanent	987,146	962,946	1,019,495	817,206	990,000	1,163,850	
100-52110-112	Overtime	80,804	108,240	97,956	82,240	97,956	106,603	
100-52110-117	Longevity Pay	13,500	13,512	14,000	7,000	14,000	17,000	
100-52110-118	Uniform Allowances	20,446	13,785	15,200	8,867	15,200	15,850	
100-52110-119	Shift Differential	13,644	11,915	13,155	12,060	12,500	13,155	
100-52110-150	Medicare Tax/City Share	16,065	16,608	17,235	13,129	17,000	19,541	
100-52110-151	Social Security/City Share	68,553	68,013	73,694	56,138	71,500	83,555	
100-52110-152	Retirement	228,060	163,165	168,028	119,635	165,000	128,500	
100-52110-153	Health Insurance	164,342	185,211	191,006	147,082	191,006	211,681	
100-52110-155	Workers Compensation	42,602	41,634	41,601	36,137	41,601	47,168	
100-52110-156	Life Insurance	220	201	189	176	206	213	
100-52110-157	L-T Disability Insure/City Share	-	-	-	-	-	-	
100-52110-160	125 Plan Contribution-City	-	-	-	-	-	-	
100-52110-211	Professional Development	5,769	6,551	8,800	487	6,000	8,000	
100-52110-219	Other Professional Service	1,787	2,295	1,800	1,333	1,800	1,800	
100-52110-241	Repr/Mtn Vehicles	-	-	-	-	-	-	
100-52110-242	Repr/Mtn Machinery/Equip.	1,620	2,938	2,200	2,439	2,200	2,200	
100-52110-249	Misc. Repr/Mtn Service	-	-	-	-	-	-	
100-52110-292	Radio Service	225	-	1,300	-	1,300	1,300	
100-52110-330	Travel Expenses	1,180	99	800	101	500	800	
100-52110-340	Operatiing Supplies	5,099	4,573	3,800	4,613	5,000	3,800	
100-52110-351	Fuel Expenses	29,148	24,610	26,000	13,802	19,000	26,000	
100-52110-360	DAAT/Firearms	6,243	11,619	8,000	8,509	12,000	8,000	
100-52110-810	Capital Outlay	6,619	2,900	7,950	8,184	8,184	16,950	A
52110	Total Police Patrol	1,693,073	1,640,815	1,712,209	1,339,138	1,671,953	1,875,967	

NOTES

A **810-Capital Equipment**

5 - Bulletproof Vests	1,750
5 - AR-15 Rifle Optics*	6,300
24 - Gas Masks*	5,800
1 - Taser	1,200
1 - Radar	1,900
	16,950

*City of Whitewater Capital Improvement Plan (CIP) for 2016

POLICE INVESTIGATION

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET	
100-52120-111	Wages & Salaries/Permanent	258,623	234,150	259,414	204,089	240,000	281,385	
100-52120-112	Overtime	22,978	20,809	25,478	8,816	15,000	27,667	
100-52120-117	Longevity Pay	4,000	3,000	4,000	1,500	3,000	4,000	
100-52120-118	Uniform Allowances	2,122	3,183	2,600	1,941	2,600	2,600	
100-52120-119	Shift Differential	21	12	465	-	-	465	
100-52120-150	Medicare Tax/City Share	4,226	3,857	4,373	3,279	4,200	4,653	
100-52120-151	Social Security/City Share	18,083	16,399	18,697	13,502	17,000	19,897	
100-52120-152	Retirement	59,948	38,890	42,478	24,982	38,000	30,975	
100-52120-153	Health Insurance	41,850	39,415	45,000	34,466	41,000	45,794	
100-52120-155	Workers Compensation	11,285	10,070	10,554	8,336	10,554	11,232	
100-52120-156	Life Insurance	42	37	35	25	35	38	
100-52120-157	L-T Disability Insure/City Share	-	-	-	-	-	-	
100-52120-160	125 Plan Contribution-City	-	-	-	-	-	-	
100-52120-211	Professional Development	2,462	2,911	3,900	2,309	2,900	3,900	
100-52120-219	Other Professional Services	1,926	1,564	3,500	1,168	2,500	3,500	
100-52120-241	Repr/Mtn Vehicles	-	-	-	-	-	-	
100-52120-292	Radio Service	-	-	600	-	-	600	
100-52120-330	Travel Expenses	7	211	300	37	300	300	
100-52120-340	Operating Supplies	3,310	924	2,775	1,755	2,100	2,775	
100-52120-351	Fuel Expenses	3,460	2,922	4,100	1,516	2,200	4,100	
100-52120-359	Evidence/Photo Expense	742	2,526	1,450	1,198	1,450	1,450	
100-52120-810	Capital Outlay	-	365	-	-	300	-	A
52120	Total Police Investigation	435,083	381,245	429,719	308,921	383,139	445,330	

NOTES

A **810-Capital Equipment**

1 - Evidence Shed* 60,000

Total cost will be $60,000 with $5,000 coming from seizure Funds

*City of Whitewater Capital Improvement Plan (CIP) for 2016

Funding source for the 60,000 is CIP Fund 450. Use the $5,000 from the seizure funds to either transfer back to the CIP Fund 450 or if the project is over $60,000 in total

COMMUNICATIONS/DISPATCH

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET	
100-52600-111	Wages & Salaries/Permanent	259,633	264,250	301,214	250,118	281,500	306,964	
100-52600-112	Overtime	14,162	16,167	28,430	14,387	21,000	30,146	
100-52600-117	Longevity Pay	5,857	6,687	7,500	3,500	7,000	7,000	
100-52600-118	Uniform Allowances	2,544	3,042	3,750	1,272	3,750	3,750	
100-52600-119	Shift Differential	1,243	2,409	3,624	2,027	3,200	3,624	
100-52600-150	Medicare Tax/City Share	4,095	4,185	5,170	3,955	5,100	5,201	
100-52600-151	Social Security/City Share	16,653	17,894	22,104	16,912	21,000	22,238	
100-52600-152	Retirement	18,799	20,175	22,372	17,512	21,500	21,708	
100-52600-153	Health Insurance	45,201	48,795	55,048	50,349	55,048	61,517	
100-52600-155	Workers Compensation	789	745	820	726	820	825	
100-52600-156	Life Insurance	167	167	146	164	180	146	
100-52600-157	L-T Disability Insure/City Share	-	-	-	-	-	-	
100-52600-160	125 Plan Contribution-City	-	-	-	-	-	-	
100-52600-211	Professional Development	2,338	2,652	4,000	1,630	2,700	4,000	
100-52600-219	Other Professional Services	100	672	2,700	200	1,500	2,700	
100-52600-242	Repair Maint Equipment	213	-	300	-	-	-	
100-52600-292	Radio Service	14,750	19,027	19,027	19,027	19,027	19,350	
100-52600-295	Misc. Contractual Services	19,673	19,646	20,957	17,591	20,957	17,349	A
100-52600-330	Travel Expenses	-	-	500	-	-	500	
100-52600-340	Operating Supplies	1,626	725	2,000	979	1,100	2,000	
100-52600-810	Capital Outlay	5,795	-	9,000	10,098	10,098	22,000	B
52600	Total Communications/Dispatch	413,637	427,237	508,662	410,447	475,480	531,018	

NOTES

A 100-52600-295 / Communications Misc Contractual Svcs

~ 911 maintenance contract	4,050
~ telephone interpreter services	1,100
~ Dept of Justice TIME system access fees	8,964
~ radio/telephone recording contract	2,875
~ fax line	360
	17,349

B 100-52600-810 / Communications Capital Outlay

~ Radio/Telephone Recording System*	22,000

*City of Whitewater Capital Improvement Plan (CIP) for 2016

University Funding for Dispatch is reflected in revenues.
100-43550-52 MOU Dispatch Services = $175,236 or 1/3 of 2016 Communications/Dispatch Budget

COMMUNITY SERVICE PROGRAM

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-52140-114	Wages/Part-Time	17,122	18,269	22,360	14,854	16,000	22,360
100-52140-118	Uniform Allowances	15	509	1,500	463	800	1,500
100-52140-150	Medicare Tax/City Share	248	265	324	216	225	324
100-52140-151	Social Security/City Share	1,062	1,133	1,386	925	980	1,386
100-52140-152	Retirement	2	-	-	-	-	-
100-52140-155	Workers Compensation	895	672	816	548	600	1,006
100-52140-156	Life Insurance	-	-	-	-	-	-
100-52140-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-52140-218	Animal Control	20	66	100	-	50	500
100-52140-241	Repair Maint Vehicles	-	-	-	-	-	-
100-52140-340	Operating Supplies	15	329	500	635	300	500
100-52140-351	Fuel Expenses	3,405	2,600	2,300	1,256	1,500	2,300
100-52140-360	Parking Services Expenses	3,401	3,960	4,125	3,287	4,125	4,125
100-52140-810	Capital Outlay	-	-	-	-	-	-
52140	Total Comm Service Program	26,185	27,802	33,411	22,184	24,580	34,002

NOTES

Emergency Preparedness

EMERGENCY PREPAREDNESS

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-52500-111	Wages	-	-	3,320	-	3,320	3,320
100-52500-150	Medicare Tax/City Share	-	-	48	-	48	48
100-52500-151	Social Security/City Share	-	-	206	-	206	206
100-52500-152	Retirement/City Share	-	-	226	-	226	219
100-52500-155	Workers Compensation	-	-	121	-	121	149
100-52500-211	Professional Development	758	1,000	1,500	213	1,500	1,500
100-52500-225	Communication	4	2	100	2	2	500
100-52500-242	Repair Maint Equipment	1,202	2,115	1,500	2,107	1,000	3,000
100-52500-295	Contractual Services	4,008	4,104	4,400	1,106	4,400	1,000
100-52500-310	Office Supplies	20	-	100	10	50	200
100-52500-340	Operating Supplies	554	607	500	556	300	500
100-52500-810	Capital Outlay	1,395	567	800	-	600	6,000
52500	Total Emergency Preparedness	7,940	8,394	12,821	3,995	11,773	16,643

CROSSING GUARDS

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-52130-113	Wages/Temporary	28,060	17,749	-	-	-	-
100-52130-150	Medicare Tax/City Share	407	255	-	-	-	-
100-52130-151	Social Security/City Share	1,740	1,089	-	-	-	-
100-52130-155	Workers Compensation	1,413	647	-	-	-	-
100-52130-158	Unemployment Compensation	157	11	-	-	-	-
100-52130-340	Operating Supplies	217	-	-	-	-	-
52130	Total Crossing Guards	31,995	19,751	-	-	-	-

Fire, Crash, & Rescue

EXPENDITURES

DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACT-EST	2016 BUDGET	$ CHNG FY15/16	% CHNG FY15/16
TOTAL PUBLIC SAFETY	3,736,223	3,870,371	3,716,476	4,058,837	188,466	4.87%

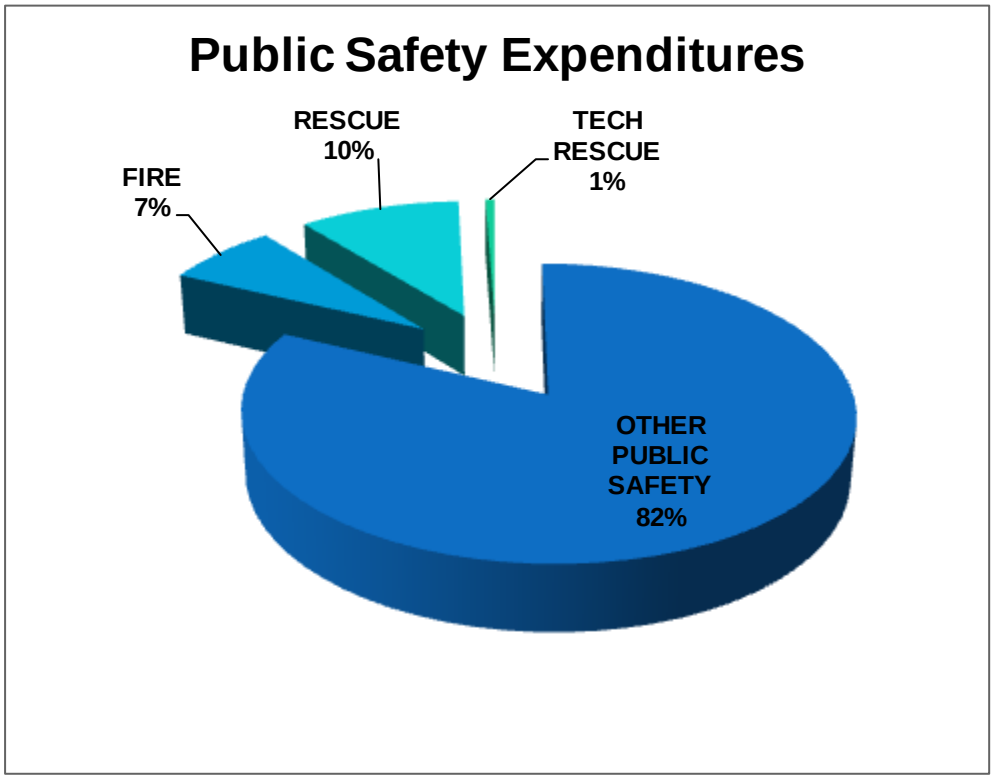
FIRE/RESCUE/TECH RESCUE

FIRE	234,546	179,490	220,902	290,298	110,808	61.73%
RESCUE	389,202	430,885	400,966	413,093	-17,792	-4.13%
TECH RESCUE	21,747	21,274	20,034	23,203	1,929	9.07%
TOTAL	**645,496**	**631,649**	**641,902**	**726,594**	**94,945**	**15.03%**

% OF TOTAL FIRE/RESCUE/TECH RESCUE

FIRE	36.34%	28.42%	34.41%	39.95%
RESCUE	60.30%	68.22%	62.47%	56.85%
TECH RESCUE	3.37%	3.37%	3.12%	3.19%

% OF TOTAL PUBLIC SAFETY	**17.28%**	**16.32%**	**17.27%**	**17.90%**



Fire, Crash, & Rescue

REVENUES

DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACT-EST	2016 BUDGET	$ CHNG FY15/16	% CHNG FY15/16
TOTAL GENERAL FUND REV	9,156,435	9,343,293	9,472,401	9,390,594	9,777,098	304,697

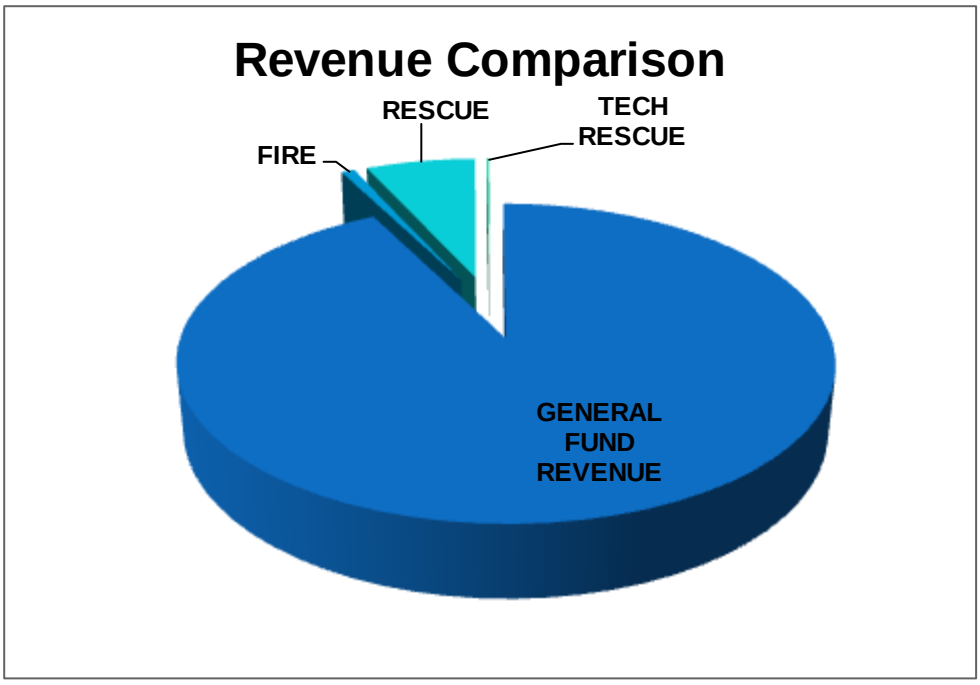
FIRE/RESCUE/TECH RESCUE

FIRE	69,935	70,080	66,327	74,642	4,561	6.51%
RESCUE	625,960	617,064	610,316	621,343	4,279	0.69%
TECH RESCUE	6,717	8,500	13,500	13,500	5,000	58.82%
TOTAL	**702,612**	**695,644**	**690,144**	**709,485**	**13,840**	**1.99%**

% OF TOTAL FIRE/RESCUE/TECH RESCUE

FIRE	10.83%	11.09%	10.33%	10.27%
RESCUE	96.97%	97.69%	95.08%	85.51%
TECH RESCUE	1.04%	1.35%	2.10%	1.86%

% OF TOTAL GENERAL FUND REV	**7.67%**	**7.45%**	**7.29%**	**7.56%**



Fire, Crash, & Rescue

BUDGET SNAPSHOT

FISCAL RESOURCES		2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
FIRE DEPARTMENT							
100	Personnel Services	102,784	105,176	89,363	88,225	102,097	140,778
200-300	Commodities & Other Expenditures	70,845	96,872	58,200	73,904	86,878	110,300
500-600	Ins Dues from State	21,716	-	-	-	-	-
700-900	Grant Exp & Capital Exp	30,834	32,498	31,927	14,451	31,927	39,220
51100	**Total**	**226,178**	**234,546**	**179,490**	**176,581**	**220,902**	**290,298**
CRASH							
100	Personnel Services	9,481	7,062	8,074	4,057	7,620	11,303
200-300	Commodities & Other Expenditures	7,169	7,455	6,600	2,860	5,900	5,300
700-900	Grant Exp & Capital Exp	9,695	7,230	6,600	6,815	6,514	6,600
51100	**Total**	**26,345**	**21,747**	**21,274**	**13,733**	**20,034**	**23,203**
RESCUE							
100	Personnel Services	272,126	253,580	311,365	231,297	275,941	260,193
200-300	Commodities & Other Expenditures	115,353	115,809	95,700	79,919	101,205	128,400
700-900	Grant Exp & Capital Exp	24,093	19,814	23,820	20,513	23,820	24,500
51100	**Total**	**411,572**	**389,202**	**430,885**	**331,728**	**400,966**	**413,093**
	GRAND TOTAL	**664,096**	**645,496**	**631,649**	**522,042**	**641,902**	**726,594**

PERSONNEL SUMMARY

	2016
Total Volunteers-Fire/Crash	35
Total Volunteers-Rescue	49

FIRE DEPARTMENT

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET	
100-52200-113	Wages/Temporary	69,889	77,354	62,000	64,180	75,000	112,000	
100-52200-150	Medicare Tax/City Share	1,007	1,120	899	928	1,088	1,624	
100-52200-151	Social Security/City Share	4,303	4,786	3,844	3,966	4,650	6,944	
100-52200-152	Retirement	1,117	1,758	900	292	2,000	-	
100-52200-153	Health Insurance	27	1,903	-	-	-	-	
100-52200-155	Workers Compensation	4,815	4,715	5,720	5,220	5,720	6,210	
100-52200-158	Unemployment Compensation	1,444	370	2,000	-	-	-	
100-52200-159	Length of Service Awards Progr	20,184	13,170	14,000	13,639	13,639	14,000	
100-52200-211	Professional Development	16,222	16,029	12,000	2,109	8,000	20,000	
100-52200-225	Communication	2,256	1,572	2,200	1,328	2,500	2,500	
100-52200-241	Repair Maint Vehicles	17,067	38,397	18,000	18,941	18,000	41,400	
100-52200-242	Repair Maint Equipment	14,460	19,985	10,000	25,419	30,000	19,800	
100-52200-245	Building Repair/Maint	-	-	-	9,486	9,456	-	
100-52200-310	Office Supplies	3,016	609	2,000	947	1,500	2,000	
100-52200-320	Public Education	-	-	-	222	222	300	
100-52200-325	Food-Training & Meetings	-	-	-	914	1,200	1,800	
100-52200-340	Operating Supplies	11,543	11,887	8,000	10,817	12,000	14,000	
100-52200-351	Fuel Expenses	6,281	8,394	6,000	3,722	4,000	8,500	
100-52200-519	Ins Dues From State/Trans.	21,716	-	-	-	-	-	
100-52200-790	Employee Relations	7,820	7,820	7,727	5,761	7,727	7,820	
100-52200-810	Capital Outlay	23,015	24,679	24,200	8,690	24,200	31,400	A
52200	Total Fire Department	226,178	234,546	179,490	176,581	220,902	290,298	

NOTES:

A	2016 Captial Equipment	Quantity	Item Price	Total
	No Detail Provided	1	$ 31,400	$ 31,400
				$ -
				$ -
				$ -
				$ 31,400

FOR INFORMATIONAL PURPOSES ONLY - RURAL FIRE DEPARTMENT:

A	2016 Captial Equipment	Quantity	Item Price	Total
	No Detail Provided			$ -
				$ -
				$ -
				$ -
				$ -
				$ -

CRASH CREW

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET	
100-52210-113	Wages/Temporary	8,744	6,484	7,500	3,750	7,000	10,500	
100-52210-150	Medicare Tax/City Share	126	94	109	54	100	152	
100-52210-151	Social Security/City Share	540	402	465	233	420	651	
100-52210-152	Retirement	70	82	-	21	100	-	
100-52210-211	Professional Development	2,610	3,214	3,200	-	1,500	1,500	
100-52210-241	Repair Maint Vehicles	2,181	1,265	600	-	600	600	
100-52210-242	Repair Maint Equipment	29	47	800	1,587	1,800	1,200	
100-52210-325	Food-Training & Meetings	-	-	-	532	1,000	1,000	
100-52210-340	Operating Supplies	2,349	2,929	2,000	742	1,000	1,000	
100-52210-810	Capital Outlay	9,695	7,230	6,600	6,815	6,514	6,600	A
52210	Total Crash Crew	26,345	21,747	21,274	13,733	20,034	23,203	

NOTES:

A	2015 Capital Equipment	Quantity	Item Price	Total
	Great Wall	1	$ 2,400	$ 2,400
	Auto Cribs	1	$ 1,000	$ 1,000
	Gloves	10	$ 100	$ 1,000
	Saftey Glasses	20	$ 10	$ 200
	Ram	1	$ 2,000	$ 2,000
			Total 2013 Capital Equipment Budget	**$ 6,600**

RESCUE SERVICE/AMBULANCE

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET	
100-52300-113	Wages/Temporary	233,916	215,185	255,000	178,490	215,000	222,000	
100-52300-150	Medicare Tax/City Share	3,395	3,205	3,553	2,647	3,118	3,219	
100-52300-151	Social Security/City Share	14,517	13,703	15,190	11,319	13,330	13,764	
100-52300-152	Retirement	2,297	1,776	3,600	909	1,800	-	
100-52300-155	Workers Compensation	4,815	4,715	5,720	5,220	5,720	6,210	
100-52300-158	Unemployment Compensation	642	145	-	-	-	-	
100-52300-159	Length of Service Award	12,544	14,851	28,302	32,711	36,973	15,000	
100-52300-211	Professional Development	23,311	11,889	12,000	9,981	12,000	17,000	
100-52300-225	Communication	330	958	600	1,235	1,200	1,200	
100-52300-240	Repair/Maint-Other	-	-	-	1,212	1,500	1,500	
100-52300-241	Repair Maint Vehicles	11,502	15,910	11,000	8,180	10,000	16,000	
100-52300-242	Repair Maint Equipment	2,157	7,227	5,500	251	2,500	7,500	
100-52300-310	Office Supplies	1,683	1,529	1,300	1,000	1,800	2,000	
100-52300-320	Public Education	-	-	-	1,205	1,205	1,200	
100-52300-325	Food-Training & Meetings	-	-	-	2,623	4,000	4,000	
100-52300-340	Operating Supplies	63,502	65,116	55,000	47,436	59,000	70,000	
100-52300-351	Fuel Expenses	12,869	13,179	10,300	6,796	8,000	8,000	
100-52300-790	Employee Relations	3,820	4,299	3,820	3,174	3,820	4,500	
100-52300-810	Capital Outlay	20,274	15,515	20,000	17,338	20,000	20,000	A
52300	Total Rescue Service (Amb.)	411,572	389,202	430,885	331,728	400,966	413,093	

NOTES:

	2015 Capital Equipment	Quantity	Total
A	Rad-57 Carbon Monoxide Poison Sensors	2	$ 10,200
	CF-19 Toughbook Computer	1	$ 3,500
	Kenwood TK-5710 Portable Radios w/WISCOM	4	$ 6,300
			$ 20,000

Neighborhood Svcs & Planning

BUDGET SNAPSHOT

FISCAL RESOURCES		2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
NEIGHBORHOOD SERVICES							
100	Personnel Services	168,158	137,562	176,116	149,852	174,537	187,332
200-300	Commodities & Other Expenditures	106,391	166,526	90,956	91,685	86,352	94,789
700-900	Grant Exp & Capital Exp	-	1,934	12,000	10,273	10,273	-
51100	**Total**	**274,549**	**306,022**	**279,072**	**251,811**	**271,162**	**282,121**

DEPARTMENT/FUNCTION

Neighborhood Services provides planning, building inspection, code and zoning enforcement and Geographic Information System (GIS) services to the citizens we serve as well to the city organization. The department's mission is to provide services that enhance the quality of life for our neighborhoods and community.

The Planning Department works with citizens, businesses and community leaders to shape the appearance, use and development of the City of Whitewater. Staff coordinates the administering for the Comprehensive Plan, Zoning and Subdivision Ordinances; prepares reports, provides information and assistance citizens, businesses and developers.

PERSONNEL SUMMARY

	2016
Full Time Equivalent Positions	3.7

REVIEWING THE YEAR: 2015 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
Evaluate policies and procedure for building permit applicants. Develop a schedule for all identified updates and accomplishments.	In Progress.
Evaluate and Identify specific strategies for neighborhood preservation.	In Progress.
Incorporate additional data into the interactive GIS portal; begin incorporating building plans, historical property information into a layer by linking the PDF's.	Complete and In Progress. The Phase I of infrastructure has been completed. Phase II will include the addition of all City Buildings.
Complete the Laser fiche project upgrade to communicate more efficiently with the Police Department.	In Progress.
Evaluate and indentify alternative strategies to enforce unrelated occupants.	Incomplete.
Evaluate policies and procedures for planning applicants. Develop a schedule for all identified updates and accomplishments.	In Progress.
Finish the zoning rewrite project, including all public hearings and ordinance amendments by 4/30/14.	In Progress. This has been completed in the Department and recommended for approval by the Planning Board. It is currently being handled by the Common Council which is making changes.
Schedule and hold a Parking Summit meeting to discuss parking and hard surface concerns.	Complete. The Parking Summit Meeting for the downtown area has been complete. Findings and recommendations shall be presented when the Zoning Rewrite is complete.
Hold another Plan Commissioner training event.	Incomplete.

LOOKING FORWARD: 2016 MAJOR OBJECTIVES

NEIGHBORHOOD SERVICES
Evaluate policies and procedure for building permit and applicants. Develop a schedule for all identified updates and accomplishments. This includes but is not limited to a new permit for signing.
Begin the process (phase II) of incorporating City building architecture plans into GIS. In addition to adding infrastructure information as it develops in the City.
Work with Public Works Department to develop a preliminary rating system for infrastructure in GIS.
Each position in the Neighborhood Service Department shall complete a manual for said position.
Work with Public Works Department in updating Chapter 16 Water and Sewer.
Complete Phase II of Parking summit. This includes the downtown parking.
Propose to Common Council a comprehensive street access ordinance.
Update the City of Whitewater Comprehensive Plan 2030.
Have the Neighborhood Services Officers complete CPR certification.

Neighborhood Svcs & Planning

NEIGHBORHOOD SERVICES & PLANNING

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-52400-111	Wages & Salaries/Permanent	110,448	81,928	104,369	88,645	104,369	107,178
100-52400-112	Overtime	-	-	-	-	-	-
100-52400-113	Wages/Temporary	11,539	16,550	27,110	22,259	25,000	32,240
100-52400-114	Wages/Part-time	4,674	-	-	-	-	-
100-52400-117	Longevity Pay	1,000	1,000	1,000	500	1,000	1,000
100-52400-118	Uniform Allowances	-	-	25	2,019	1,306	25
100-52400-150	Medicare Tax/City Share	1,810	1,428	1,991	1,583	1,933	2,106
100-52400-151	Social Security/City Share	7,740	6,106	8,513	6,768	8,267	9,005
100-52400-152	Retirement	7,295	6,858	8,686	6,163	8,424	8,616
100-52400-153	Health Insurance	22,560	22,666	22,959	20,684	22,959	25,190
100-52400-155	Workers Compensation	1,039	972	1,395	1,183	1,221	1,904
100-52400-156	Life Insurance	54	54	68	48	58	69
100-52400-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-52400-211	Professional Development	1,108	299	1,300	-	600	600
100-52400-212	Legal/City Attorney	5,844	7,127	4,146	5,693	5,000	7,000
100-52400-215	GIS Supplies	3,081	5,500	4,000	1,720	4,000	6,000
100-52400-218	Weights & Measures Contract	3,600	3,600	3,600	3,600	3,600	3,600
100-52400-219	Other Professional Service	44,977	68,660	22,000	29,745	22,000	21,387
100-52400-222	Building Inspector Service	36,627	68,686	45,000	43,339	40,000	42,000
100-52400-225	Communication	(151)	431	510	294	432	432
100-52400-310	Office Supplies	6,800	6,852	4,500	2,872	4,000	4,000
100-52400-320	Subscriptions & Dues	508	380	800	775	775	675
100-52400-325	Public Education	-	-	-	445	445	445
100-52400-330	Travel Expenses	310	609	800	-	500	1,500
100-52400-340	Operating Supplies	485	1,279	500	1,744	3,000	5,000
100-52400-351	Fuel Expenses	3,202	3,105	3,800	1,458	2,000	2,000
100-52400-352	Neighborhood Retival Exp	48	74	-	47	150	150
100-52400-810	Capital Outlay	-	1,934	12,000	10,273	10,273	-
52400	Total Neighbor Svcs & Planning	274,598	306,097	279,072	251,858	271,312	282,121

NOTES

Department of Public Works

BUDGET SNAPSHOT

FISCAL RESOURCES		2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
PUBLIC WORKS ADMINISTRATION							
100	Personnel Services	4,924	19,278	19,838	16,981	19,838	20,434
200-300	Commodities & Other Expenditures	4,966	3,267	3,950	3,760	4,234	3,970
51100	**Total**	**9,890**	**22,545**	**23,788**	**20,741**	**24,072**	**24,404**
PUBLIC WORKS SHOP/FLEET OPERATIONS							
100	Personnel Services	82,048	85,701	89,715	66,521	86,482	88,528
200-300	Commodities & Other Expenditures	76,234	79,209	69,330	74,345	78,500	73,400
51100	**Total**	**158,283**	**164,910**	**159,045**	**140,866**	**164,982**	**161,928**
PUBLIC WORKS STREET MAINTENANCE							
100	Personnel Services	360,879	387,698	378,143	313,050	365,278	373,517
200-400	Commodities & Other Expenditures	75,633	46,707	52,700	56,675	77,653	48,000
700-900	Grant Exp & Capital Exp	2,953	4,024	2,500	5,600	5,600	3,000.0
51100	**Total**	**439,466**	**438,429**	**433,343**	**375,325**	**448,531**	**424,517**
PUBLIC WORKS STREET CLEANING/SNOW & ICE							
100	Personnel Services	78,064	86,488	65,561	52,670	73,226	64,696
200-300	Commodities & Other Expenditures	102,352	107,575	78,500	106,543	100,544	81,500
51100	**Total**	**180,416**	**194,063**	**144,061**	**159,214**	**173,770**	**146,196**
PUBLIC WORKS STREET LIGHTS							
100	Personnel Services	5,346	10,063	6,407	5,576	8,044	6,323
200-300	Commodities & Other Expenditures	230,495	236,986	234,900	176,444	235,000	235,000
700-900	Grant Exp & Capital Exp	0	-	-	1,288	-	-
51100	**Total**	**235,841**	**247,049**	**241,307**	**183,308**	**243,044**	**241,323**
	GRAND TOTAL	**1,023,896**	**1,066,995**	**1,001,544**	**879,453**	**1,054,399**	**998,368**

DEPARTMENT/FUNCTION

Operation, maintenance, repair, and construction of streets, storm sewers, streetlights, traffic signals, fleet services, sidewalks, and solid waste/compost management.

PERSONNEL SUMMARY

	2016
Full Time Equivalent Positions-Administration	0.2
Full Time Equivalent Positions-Shop/Fleet	1.1
Full Time Equivalent Positions-Street Maintenance	4.7
Full Time Equivalent Positions-Snow & Street Clean	0.7
Full Time Equivalent Positions-St Lights	0.08

MISSION

To provide proper operation, maintenance, repair, and construction of streets, storm sewers, sidewalks, streetlights, fleet services, and solid waste management for the citizens of Whitewater within the parameter of an adequate budget.

REVIEWING THE YEAR: 2015 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
Implement a work order system.	Completed
Incorporate maintenance, inspection, and break history of our underground utility infrastructure into the City's GIS.	Completed – Info being refreshed as repairs are made.
Establish a schedule of required training for all public works staff.	Completed – All staff attended all required training.
Increase communication with the university in regard to utility infrastructure upgrades and maintenance. It is important for the City to know when the university is working on a utility system that is connected to the city's system to ensure the work is properly completed.	On-going
Complete all construction projects as outlined in the Capital Improvement Program.	George St. put on hold until 2016.

LOOKING FORWARD: 2016 MAJOR OBJECTIVES

PUBLIC WORKS

Improve communication with public on projects:

- **Identify list of current projects on annual ongoing operations that should be publicized**
- **Determine how each will be advertised**
- **Assign person responsible for ongoing updates**

Upgrade aging equipment/vehicles:

- **Council tour of garage to see poor state of vehicles**
- **History of funding**
- **Replacement list**
- **Quantify extra staff time spent on fixing aged equipment**
- **Explore upgrade options (e.g. leasing)**
- **Indentify safety issues**
- **Indentify parts availability concerns**

PUBLIC WORKS ADMINISTRATION

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-53100-111	Wages & Salaries/Permanent	3,252	14,099	14,563	12,555	14,563	14,854
100-53100-113	Wages/Temporary	-	-	-	-	-	-
100-53100-117	Longevity Pay	-	-	-	-	-	-
100-53100-118	Uniform Allowances	-	-	-	-	-	-
100-53100-150	Medicare Tax/City Share	17	197	211	176	211	215
100-53100-151	Social Security/City Share	74	842	903	751	903	921
100-53100-152	Retirement	216	987	990	854	990	980
100-53100-153	Health Insurance	1,280	3,117	3,137	2,614	3,137	3,428
100-53100-155	Workers Compensation	82	35	34	31	34	34
100-53100-156	Life Insurance	1	-	-	-	-	-
100-53100-158	Unemployment Compensation	-	-	-	-	-	-
100-53100-211	Professional Development	-	125	-	425	425	425
100-53100-215	GIS Supplies	-	320	-	-	-	-
100-53100-225	Communication	96	688	450	589	450	450
100-53100-310	Office Supplies	3,808	1,927	2,500	1,701	1,800	2,100
100-53100-320	Subscriptions/Dues	100	-	-	114	114	150
100-53100-325	Public Education	-	-	-	445	445	445
100-53100-330	Travel Expenses	-	-	-	-	-	-
100-53100-345	Safety Program	962	207	1,000	487	1,000	400
100-53100-351	Fuel Expenses	-	-	-	-	-	-
53100	Total Public Works Administration	9,890	22,545	23,788	20,741	24,072	24,404

SHOP/FLEET OPERATIONS

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-53230-111	Wages & Salaries/Permanent	59,263	60,045	61,103	46,868	61,103	60,241
100-53230-112	Overtime	166	127	-	-	-	-
100-53230-113	Wages/Temporary	-	-	-	-	23	-
100-53230-117	Longevity Pay	980	980	980	439	980	840
100-53230-150	Medicare Tax/City Share	829	839	910	645	910	895
100-53230-151	Social Security/City Share	3,545	3,585	3,891	2,756	3,891	3,829
100-53230-152	Retirement	3,993	4,276	4,205	3,162	4,205	4,015
100-53230-153	Health Insurance	11,182	13,960	16,669	10,886	13,396	16,359
100-53230-155	Workers Compensation	2,062	1,853	1,938	1,732	1,938	2,330
100-53230-156	Life Insurance	28	36	19	33	36	19
100-53230-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-53230-221	Municipal Utilities	2,950	3,072	2,500	2,525	2,500	2,500
100-53230-222	Utilities-Electric/Gas	19,556	23,584	19,000	12,267	19,000	19,000
100-53230-241	Communication	2,560	1,950	1,600	5,009	5,000	5,000
100-53230-340	Operating Supplies	5,892	11,527	8,330	11,197	9,000	9,000
100-53230-352	Vehicle Repr Parts	25,710	22,859	23,000	24,354	25,000	23,000
100-53230-354	Police Vechicle Rep/Maint	19,566	16,217	14,900	18,992	18,000	14,900
100-53230-355	Bldg Mtn Repr Supp	-	-	-	-	-	-
53230	Total Shop/Fleet Operations	158,283	164,910	159,045	140,866	164,982	161,928

STREET MAINTENANCE

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET	
100-53300-111	Wages & Salaries/Permanent	255,181	265,977	243,432	197,922	237,656	239,983	
100-53300-112	Overtime	74	282	970	151	282	952	
100-53300-113	Wages/Temporary	8,897	11,481	16,294	19,415	19,102	16,294	
100-53300-117	Longevity Pay	3,920	3,920	3,920	1,756	3,920	3,360	
100-53300-118	Uniform Allowances	2,240	1,538	980	1,271	1,500	980	
100-53300-150	Medicare Tax/City Share	3,763	3,842	3,890	3,744	3,806	3,832	
100-53300-151	Social Security/City Share	15,577	16,430	16,634	13,530	16,275	16,384	
100-53300-152	Retirement	17,451	18,430	16,886	14,157	16,978	16,123	
100-53300-153	Health Insurance	44,728	57,612	66,678	52,280	57,264	65,435	
100-53300-155	Workers Compensation	8,950	8,073	8,383	8,720	8,383	10,098	
100-53300-156	Life Insurance	100	112	76	105	112	76	
100-53300-157	L-T Disability Insure/City Share	-	-	-	-	-	-	
100-53300-160	125 Plan Contribution-City	-	-	-	-	-	-	
100-53300-211	Professional Development	1,170	709	-	646	566	700	
100-53300-219	Other Professional Svcs	77	-	-	83	83	100	
100-53300-222	Elect/Traffic Signals	13,212	13,807	9,000	9,922	9,000	9,000	
100-53300-310	Office Supplies	755	1,668	1,700	811	1,200	1,200	
100-53300-351	Fuel Expenses	35,517	14,865	21,500	12,423	14,000	14,000	
100-53300-354	Traffic Control Supplies	12,343	5,164	13,000	15,334	36,804	13,000	
100-53300-405	Material/Repairs	12,560	10,494	7,500	17,456	16,000	10,000	
100-53300-821	Bridge/Dam Inspections	2,953	4,024	2,500	5,600	5,600	3,000	A
53300	Total Street Maintenance	439,466	438,429	433,343	375,325	448,531	424,517	

NOTES

A Dam inspection of Old Stone Mill Dam - DNR mandate (one dam will need to be inspected every year)

SNOW & ICE

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-53320-111	Wages & Salaries/Permanent	47,866	50,507	39,280	31,691	45,000	38,726
100-53320-112	Overtime	12,857	9,271	6,679	6,642	8,000	6,555
100-53320-117	Longevity Pay	630	630	630	282	630	540
100-53320-150	Medicare Tax/City Share	729	1,021	682	530	754	671
100-53320-151	Social Security/City Share	3,514	3,552	2,915	2,268	3,224	2,868
100-53320-152	Retirement	3,526	5,214	3,157	2,524	3,400	3,014
100-53320-153	Health Insurance	7,188	13,812	10,716	7,502	10,716	10,516
100-53320-155	Workers Compensation	1,736	2,448	1,490	1,226	1,490	1,793
100-53320-156	Life Insurance	17	33	12	5	12	12
100-53320-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-53320-160	125 Plan Contribution-City	-	-	-	-	-	-
100-53320-295	Equip Rental	7,991	2,558	8,000	2,859	6,000	6,000
100-53320-351	Fuel Expenses	9,648	15,022	10,000	8,433	11,000	10,000
100-53320-353	Snow Equip/Repr Parts	39,900	38,048	20,000	36,708	25,000	25,000
100-53320-460	Salt & Sand	44,813	51,948	40,500	58,544	58,544	40,500
53320	Total Snow & Ice	180,416	194,063	144,061	159,214	173,770	146,196

STREET LIGHTS

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-53420-111	Wages & Salaries/Permanent	3,794	7,204	4,364	3,911	6,000	4,303
100-53420-112	Overtime	-	190	-	-	-	-
100-53420-117	Longevity Pay	70	70	70	31	70	60
100-53420-150	Medicare Tax/City Share	53	102	65	54	65	64
100-53420-151	Social Security/City Share	227	438	278	233	278	273
100-53420-152	Retirement	255	522	300	268	300	287
100-53420-153	Health Insurance	799	1,435	1,191	954	1,191	1,168
100-53420-155	Workers Compensation	147	99	138	123	138	166
100-53420-156	Life Insurance	1	3	1	2	2	1
100-53420-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-53420-160	125 Plan Contribution-City	-	-	-	-	-	-
100-53420-222	Electricity	228,420	229,144	230,000	172,193	230,000	230,000
100-53420-340	Operating Supplies	2,075	7,842	4,900	4,252	5,000	5,000
100-53420-820	Street Lights Installation/Fixtures	-	-	-	1,288	-	-
53420	Total Street Lights	235,841	247,049	241,307	183,308	243,044	241,323

Parks & Recreation

BUDGET SNAPSHOT

FISCAL RESOURCES		2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
FACILITY MAINTENANCE							
100	Personnel Services	110,317	110,967	125,979	106,518	121,453	115,783
200-300	Commodities & Other Expenditures	265,086	275,098	247,250	196,928	236,946	252,050
700-900	Grant Exp & Capital Exp	76,048	81,493	-	-	-	-
51600	**Total**	**451,452**	**467,558**	**373,229**	**303,446**	**358,399**	**367,833**
PARKS ADMINISTRATION							
100	Personnel Services	36,880	37,717	37,756	33,897	40,145	41,891
200-300	Commodities & Other Expenditures	5,000	(4,921)	-	83	83	7,500
800	Capital Improvements	(6,100)	-	0	-	0	-
55200	**Total**	**35,780**	**32,796**	**37,756**	**33,980**	**40,228**	**49,391**
PARKS MAINTENANCE							
100	Personnel Services	178,796	186,293	204,134	193,807	202,557	210,770
200-300	Commodities & Other Expenditures	98,282	106,414	89,263	80,130	87,500	94,000
53270	**Total**	**277,078**	**292,708**	**293,397**	**273,936**	**290,057**	**304,770**
RECREATION ADMINISTRATION							
100	Personnel Services	102,358	120,120	147,861	126,912	154,533	170,181
200-300	Commodities & Other Expenditures	14,919	12,535	15,400	8,850	14,100	16,400
600-700	Fees & Awards	10,276	4,528	3,500	226	1,000	5,500
55210	**Total**	**127,553**	**137,183**	**166,761**	**135,988**	**169,633**	**192,081**
RECREATION PROGRAMS							
100	Personnel Services	54,309	63,582	6,456	8,070	13,685	7,068
200-300	Commodities & Other Expenditures	66,692	65,627	650	598	1,300	0
600-700	Fees & Awards	864	0	0	0	0	0
56120	**Total**	**121,866**	**129,209**	**7,106**	**8,668**	**14,985**	**7,068**
SENIORS PROGRAMS							
100	Personnel Services	56,258	45,753	44,604	38,135	44,604	46,100
200-300	Commodities & Other Expenditures	3,523	3,818	3,660	4,349	4,330	4,160
55310	**Total**	**59,781**	**49,571**	**48,264**	**42,485**	**48,934**	**50,260**
COMMUNITY EVENTS							
700	Community Events	13,119	14,460	13,300	14,145	14,500	13,300
55320	**Total**	**13,119**	**14,460**	**13,300**	**14,145**	**14,500**	**13,300**
COMMUNITY BASED COOP PROJECTS							
760	Aquatic Center	75,000	78,000	78,000	78,000	78,000	78,000
55330	**Total**	**75,000**	**78,000**	**78,000**	**78,000**	**78,000**	**78,000**
	GRAND TOTAL	**1,039,763**	**1,072,276**	**1,010,707**	**881,980**	**999,751**	**1,055,635**

PERSONNEL SUMMARY

	2014	2015	2016
Full Time Equivalent Positions-Administration	1	1	1
Full Time Equivalent Positions-Park Maintenance	2	2	2
Full Time Equivalent Positions-Facility Maintenance	1.75	2	2
Full Time Equivalent Positions-Recreation	1.5	2	2
Full Time Equivalent Positions-Seniors	0.88	0.88	0.88

DEPARTMENT/FUNCTION

Recreation is responsible for providing a comprehensive offering of programs for all ages and abilities. Programs vary from recreational and competitive sports, to exercise wellness, to arts, enrichment programs and community special events. The initiative for growth in programming comes directly from citizen requests. Administrative costs are funded by tax dollars, but direct program expenses are supported by a variety of user fees. The staff works closely with community groups and organizations to promote, deliver, and administer a comprehensive program while attempting to not duplicate services.

PRODUCTS AND SERVICES

- Educational programs for all ages.
- Enrichment programs for youth.
- Exercise and wellness programs.
- Youth and adult sport leagues.
- Youth and adult recreation instruction programs.
- Volunteer opportunities.

Parks is responsible for the design, construction, and maintenance of all city parks which includes 239.8 acres of parks and conservation areas, the bicycle and pedestrian network, and storm water retention areas. Also included is the maintenance and development of the City's urban forestry program.

PRODUCTS AND SERVICES

- Parks and recreational facility maintenance and construction.
- Urban forestry planting and maintenance.
- Maintenance of park areas, boulevards, and other city owned properties.
- Maintenance of all playing field surfaces for youth and adult recreation programs and sports leagues.
- Maintenance of the bicycle and pedestrian network.
- Master planning for neighborhood and community parks.
- Implementation and construction of park facilities.
- Assistance to a number of community special events.

REVIEWING THE YEAR: 2015 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
Complete ADA audit and review of all recreation programs and policies. Recreation Accessibility Consultants hired to complete work.	In progress.
Expand recreation programming with a minimum of 3 new youth instruction programs and 4 new adult instruction programs per brochure.	New programs include Fit 4 Fun, Sewing Workshop, flag rugby, softball camp, Sectional Pitch, Hit, & Run Host, Take Your Brain for a Walk, Zentangle, Freeze Fest Mission Impossible, Expanded Kids Escape, and Before & After School programming.
Assist in the delivery of the Discover Whitewater Series event with a goal of increasing participation and exploration of holding cycling event by October 1, 2014.	Staff continues their involvement in the planning and support of the event.
Review fee structure and expenses associated with youth baseball and softball to bring program to the expected revenue goals by January 31, 2014.	Completed with changes to fee structure and operation of program.
Review youth basketball programming and make recommendations for improving the program and participation by June 1, 2014.	Partnership furthered with Whitewater Traveling Basketball Club in providing additional requested opportunities this summer and moving forward.

LOOKING FORWARD: 2016 MAJOR OBJECTIVES

RECREATION ADMINISTRATION & PROGRAMS
Increase coaches training for all youth sports programs. Each sport will be expected to hold coaches education training and a skills based teaching clinic utilizing either past recreation coaches, high school coaches or university coaches in 2016.
Provide specializes pitching instruction for both baseball and softball prior to seasons starting.
Hold at least 8 tournaments/special events at Starin Park showcasing Tretyons' Field of Dreams that bring at least 125 teams to Whitewater.
Offer two new art programs per brochure to feature new art classroom at the Armory.
Develop office layout that improves use of functional space and provides all full-time staff with a viable office space that can be implemented in planning for 2017 budget.
Identify process for selection of design committee and have committee work with consultant on final design related to Cravath Lakefront amphitheater project scheduled for construction in 2017 CIP.
Develop written set of operations for facility maintenance for all buildings by December 31, 2016.
With data obtained from dredging feasibility study work with City Council to determine need for Lake District by November 1, 2016.

FACILITIES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-51600-111	Wages & Salaries/Permanent	74,715	68,468	76,720	66,528	76,720	78,251
100-51600-112	Overtime	11	644	1,008	47	400	1,008
100-51600-113	Wages/Temporary	5,128	6,114	4,800	7,840	7,840	4,800
100-51600-114	Wages/Part-Time	-	4,996	-	-	-	-
100-51600-117	Longevity Pay	820	820	820	410	820	820
100-51600-118	Uniform Allowances	452	227	405	405	405	405
100-51600-150	Medicare Tax/City Share	1,126	1,130	1,218	1,137	1,218	1,321
100-51600-151	Social Security/City Share	4,815	4,833	5,208	4,862	5,208	5,648
100-51600-152	Retirement	5,021	4,881	5,329	4,773	5,329	5,273
100-51600-153	Health Insurance	15,221	16,087	27,647	17,139	19,870	13,561
100-51600-155	Workers Compensation	2,984	2,734	2,803	2,666	2,803	3,775
100-51600-156	Life Insurance	24	33	21	36	40	21
100-51600-158	Unemployment Compensation	-	-	-	676	800	900
100-51600-211	Professional Development	284	1,687	1,000	283	700	1,000
100-51600-221	Municipal Utilities	11,435	11,146	7,500	10,291	11,146	11,000
100-51600-222	Electricity	85,444	87,031	86,000	64,935	78,000	78,000
100-51600-224	Natural Gas	22,473	37,192	30,000	16,982	30,000	30,000
100-51600-244	HVAC-Maintenance	29,649	24,158	5,000	14,152	14,500	10,000
100-51600-245	Building Repair Maint	13,921	12,741	15,000	7,452	7,000	15,000
100-51600-246	Janitorial Services	78,112	70,185	82,000	58,065	70,000	82,000
100-51600-250	Rental Property Expenses	-	716	250	-	-	250
100-51600-340	Operating Supplies	9,108	11,557	7,500	10,532	11,400	9,000
100-51600-351	Fuel Expenses	-	367	-	1,158	1,200	800
100-51600-355	Bldg Mtn Repr Supp	14,662	18,318	13,000	13,079	13,000	15,000
100-51600-820	Capital Outlay	-	-	-	-	-	-
100-51600-840	Capital Lease Payment-Honeywell	76,048	81,493	-	-	-	-
51600	Total Facilities Maintenance	451,452	467,558	373,229	303,446	358,399	367,833

PARKS ADMINISTRATION

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-55200-111	Wages & Salaries/Permanent	29,180	29,722	29,748	25,625	29,748	30,329
100-55200-150	Medicare Tax/City Share	429	435	445	364	445	440
100-55200-151	Social Security/City Share	1,836	1,857	1,904	1,556	1,904	1,880
100-55200-152	Retirement	1,893	2,030	1,974	1,702	1,974	1,954
100-55200-153	Health Insurance	3,462	3,596	3,614	4,586	6,000	7,218
100-55200-155	Workers Compensation	80	77	71	63	74	70
100-55200-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-55200-219	Other Professional Services	5,000	(4,921)	-	83	83	7,500
100-55200-310	Office Supplies	-	-	-	-	-	-
100-55200-820	Capital Outlay	(6,100)	-	-	-	-	-
55200	Total Parks Administration	35,780	32,796	37,756	33,980	40,228	49,391

PARKS MAINTENANCE

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-53270-111	Wages & Salaries/Permanent	89,188	85,296	104,374	86,128	92,000	106,462
100-53270-112	Overtime	-	-	292	151	200	287
100-53270-113	Wages/Temporary	40,270	48,872	40,995	55,401	55,000	40,995
100-53270-117	Longevity Pay	2,000	2,000	2,000	1,000	2,000	2,000
100-53270-118	Uniform Allowances	500	500	500	500	500	500
100-53270-150	Medicare Tax/City Share	1,827	1,830	2,148	2,022	2,075	2,179
100-53270-151	Social Security/City Share	7,814	7,825	9,186	8,645	8,246	9,315
100-53270-152	Retirement	6,235	5,886	7,253	6,203	6,600	7,177
100-53270-153	Health Insurance	25,226	28,635	31,950	27,168	29,000	35,066
100-53270-155	Workers Compensation	5,712	4,876	5,408	5,074	5,100	6,761
100-53270-156	Life Insurance	25	28	28	30	36	28
100-53270-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-53270-158	Unemployment Compensation	-	547	-	1,483	1,800	-
100-53270-160	125 Plan Contribution-City	-	-	-	-	-	-
100-53270-211	Professional Development	1,135	960	2,500	2,144	2,000	2,500
100-53270-213	Park/Terrace Tree Maintenance	8,324	662	10,710	1,102	2,500	10,710
100-53270-221	Municipal Utilities	8,074	8,972	7,127	7,645	8,800	8,800
100-53270-222	Electricity	20,799	16,118	14,000	15,430	14,000	14,000
100-53270-224	Natural Gas	3,452	4,586	4,000	1,963	4,000	4,000
100-53270-225	Communication	-	-	-	-	-	-
100-53270-242	Repair Maint Equipment	7,760	13,813	7,140	5,630	7,000	7,140
100-53270-245	Building Repair Maint	7,882	9,308	5,100	4,785	7,500	5,100
100-53270-295	Maintenance-Trees/Landscaping	21,450	23,557	15,686	25,304	24,000	18,750
100-53270-310	Office Supplies	808	181	500	14	200	500
100-53270-340	Operating Supplies	7,374	8,952	8,000	7,318	7,500	8,000
100-53270-351	Fuel Expenses	9,774	12,640	8,000	8,271	8,500	8,000
100-53270-359	Other Repr/Mtn Supp	1,449	6,665	6,500	523	1,500	6,500
53270	Total Parks Maintenance	277,078	292,708	293,397	273,936	290,057	304,770

RECREATION ADMINISTRATION

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-55210-111	Wages & Salaries/Permanent	70,106	82,702	113,926	90,801	108,000	118,630
100-55210-112	Overtime	-	189	-	-	-	-
100-55210-113	Wages/Temporary	-	-	-	280	-	-
100-55210-114	Wages/Part-Time	11,118	14,972	-	751	1,200	-
100-55210-117	Longevity Pay	-	-	-	-	-	-
100-55210-150	Medicare Tax/City Share	1,247	1,381	1,805	1,398	1,775	1,790
100-55210-151	Social Security/City Share	5,331	5,905	7,718	5,976	7,650	7,653
100-55210-152	Retirement	4,647	5,245	7,698	6,271	7,400	7,782
100-55210-153	Health Insurance	7,493	7,796	13,214	19,592	26,000	30,061
100-55210-155	Workers Compensation	2,409	1,923	3,494	1,836	2,500	4,259
100-55210-156	Life Insurance	8	8	6	7	8	6
100-55210-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-55210-160	125 Plan Contribution-City	-	-	-	-	-	-
100-55210-211	Professional Development	3,706	3,006	2,500	2,242	2,500	2,500
100-55210-213	Intern Program	-	-	-	-	-	-
100-55210-225	Communication	1,496	1,645	1,400	1,601	1,600	1,400
100-55210-310	Office Supplies	2,339	3,253	3,000	1,099	3,000	3,000
100-55210-320	Subscriptions & Dues	6,106	4,429	6,000	3,500	6,000	7,000
100-55210-324	Promotions/Advertising	1,271	203	1,500	408	1,000	1,500
100-55210-343	Postage	-	-	1,000	-	-	1,000
100-55210-650	Transaction Fees	9,047	2,981	2,500	-	-	3,000
100-55210-790	Volunteer Training	1,229	1,546	1,000	226	1,000	2,500
55210	Total Recreation Administration	127,553	137,183	166,761	135,988	169,633	192,081

RECREATION PROGRAMS

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-55300-113	Wages & Salaries/Permanent	48,626	57,500	5,800	7,131	12,000	6,303
100-55300-150	Medicare Tax/City Share	708	832	84	95	165	91
100-55300-151	Social Security/City Share	3,028	3,559	360	408	720	391
100-55300-155	Workers Compensation	1,947	1,691	212	436	800	284
100-55300-341	Program Supplies	49,769	52,311	650	598	1,300	-
100-55210-342	Concession Supplies	1,686	1,468	-	-	-	-
100-55300-344	Contractual-Gymnastics	8,076	5,473	-	-	-	-
100-55300-347	Contractual-Zumba	7,162	6,375	-	-	-	-
100-55300-790	Program Assistance	864	-	-	-	-	-
56120	Total Park & Rec Special Rev	121,866	129,209	7,106	8,668	14,985	7,068

SENIOR CITIZEN'S PROGRAMS

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-55310-111	Wages & Salaries/Permanent	11,189	-	-	-	-	-
100-55310-112	Overtime	-	-	-	-	-	-
100-55310-114	Wages/Part-Time	31,094	32,381	32,599	28,077	32,599	33,248
100-55310-117	Longevity Pay	500	500	1,000	500	1,000	500
100-55310-150	Medicare Tax/City Share	596	573	487	384	487	489
100-55310-151	Social Security/City Share	2,550	2,452	2,083	1,589	2,083	2,092
100-55310-152	Retirement	2,845	2,764	2,352	1,943	2,352	2,227
100-55310-153	Health Insurance	5,681	5,485	4,860	4,553	4,860	6,025
100-55310-155	Workers Compensation	1,801	1,596	1,223	1,090	1,223	1,519
100-55310-156	Life Insurance	2	1	-	-	-	-
100-55310-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-55310-160	125 Plan Contribution-City	-	-	-	-	-	-
100-55310-211	Professional Development	907	832	800	862	800	800
100-55310-225	Communication	15	38	360	3	30	360
100-55310-320	Subscriptions & Dues	419	419	500	419	500	500
100-55310-340	Operating Supplies	2,182	2,530	2,000	3,065	3,000	2,500
55310	Total Senior Citizen's Program	59,781	49,571	48,264	42,485	48,934	50,260

COMMUNITY EVENTS

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-55320-720	4th of July Corp	9,500	9,500	9,500	9,500	9,500	9,500
100-55320-790	Community Events	3,619	4,960	3,800	4,645	5,000	3,800
55320	Total Community Events	13,119	14,460	13,300	14,145	14,500	13,300

COMM. BASED-COOPERATIVE PROJECTS

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-55330-760	Aquatic Center Contribution	75,000	78,000	78,000	78,000	78,000	78,000
55330	Total Comm. Based-Coop Projects	75,000	78,000	78,000	78,000	78,000	78,000

PERFORMANCE MEASURES:

PARKS & FACILITIES	2011 Actual	2012 Actual	2013 Actual	2014 Actual*	2015 Budget
Number of Parks	20	21	21	21	21
Total Acreage	239.8	239.8	239.8	239.8	239.8
Active Recreation	90.7	90.7	90.7	90.7	90.7
Passive Recreation	149.1	149.1	149.1	149.1	149.1
Trees Planted	-	240	365	182	180
Trees Removed	-	25	125	27	30
Bicylce & Pedestrian Network	7.35	10.15	10.85	11.91	12.07
Miles of Multi-Use Path	5.3	7.25	7.55	8.57	8.57
Miles of On-Street Bikeways (bike lanes)	2.05	2.9	3.3	3.34	3.5
Facilities Maintained	-	8	8	8	8
Facility Rental Permits Issued	238	325	271	290	300
*2014 Actual figures are estimates based on data from 9/1/13-8/31/14					

RECREATION	2011 Actual	2012 Actual	2013 Actual	2014 Actual*	2015 Budget
Contractual Programs	Note: contractual were classified as recreation		35	71	70
Participants in Contractual Programs			349	592	600
Special Events Programs	10	20	14	13	13
Participants in Special Events Programs	5,626	3,044	3,646	3,802	3,800
Recreation Programs	107	71	67	56	60
Participants in Recreation Programs	2,777	1,750	1,154	2,512	2,600
Sports Programs	15	27	31	33	40
Participants in Sports	821	1,067	935	894	2,200
Senior Programs	70	86	86	81	80
Participants in Senior Programs	11,311	12,400	14,282	14,151	14,000
Total Programs	202	204	233	254	263
Total Participants in Programs	20,535	18,261	20,366	21,951	23,200
*2014 Actual figures are estimates based on data from 6/1/13-5/31/14					

Five Year Operating Budget-Treyton's Field of Dreams

06/06/2014

Operating Revenues

	2015	2016	2017	2018	2019	
Tournament Revenue	$ 28,800	$ 32,400	$ 36,000	$ 39,600	$ 43,200	
Concession Revenue	$ 20,000	$ 21,000	$ 22,050	$ 23,153	$ 24,310	
Rentals & Special Events	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 2,400	
Total	$ 51,200	$ 55,800	$ 60,450	$ 65,153	$ 69,910	$ 302,513

Assumptions:

6 tournaments, 24 teams, $200 entry w/$25 increase each yr

5% inc. per yr, avg of $1668 weekend, $270 weeknight

Operating Expenses

Mowing	$ 952	$ 1,000	$ 1,050	$ 1,102	$ 1,157	
General Maintenance	$ 1,190	$ 1,488	$ 1,859	$ 2,324	$ 2,905	
Tournament Maintenance	$ 1,224	$ 1,285	$ 1,349	$ 1,417	$ 1,488	
Concession Supplies	$ 6,600	$ 6,930	$ 7,277	$ 7,640	$ 8,022	
Consummable Supplies	$ 500	$ 550	$ 605	$ 666	$ 732	
Concession Staff Weekdays	$ 4,760	$ 4,998	$ 5,248	$ 5,510	$ 5,786	
Concession Staff Weekends	$ 4,896	$ 5,141	$ 5,398	$ 5,668	$ 5,951	
Tournament Umpires	$ 10,200	$ 10,710	$ 11,246	$ 11,808	$ 12,398	
Total	$ 30,322	$ 32,101	$ 34,031	$ 36,135	$ 38,440	$ 171,029
Net Operating	$ 20,878	$ 23,699	$ 26,419	$ 29,018	$ 31,470	**$ 131,484**

Notes:

Operating Expenses are based off projections from past tournaments or current upkeep costs of similar facilties.

Concession Supplies are factored on 33% of expected concession revenue.

Goal is to operate in an Enterprise Fund so that all revenue generated at the facility can support improvements to the facility. An annual transfer from this Fund to the Community Foundation of $10,000 towards the endowment for long-term mainteance of the Field of Dreams.

Transfers

TRANSFERS TO OTHER FUNDS

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-59220-901	Trans/Sick Leave Severence-Fd 260	-	-	-	-	-	-
100-59220-914	Trans./Fire Equip Revolving Fd-210	50,000	50,000	50,000	-	50,000	50,000
100-59220-916	Transfer - 27th Payroll Fund-205	17,250	-	-	-	-	-
100-59220-917	Transfer - Forestry Fund-250	5,000	-	-	-	-	-
100-59220-918	Trans/Solid Waste-Recycling Fd-230	335,826	347,111	353,070	353,070	353,070	396,070
100-59220-919	Transfer/CDA Grant	61,803	72,803	87,303	87,303	87,303	89,216
100-59220-925	DPW Equip Revolving Fd-215	40,000	40,000	40,000	-	40,000	40,000
100-59220-926	Police Vehicle Revolving-Fd 216	47,000	35,000	65,000	65,000	65,000	35,000
100-59220-927	Building Repair Revolving-Fd 217	7,541	15,000	15,000	-	15,000	15,000
100-59220-928	Transfer-Street Repair-FD 280	185,000	185,000	185,000	-	185,000	185,000
100-59220-929	Transfer -Forestry- Fd 250----EAB	12,000	6,000	-	-	-	6,000
100-59220-994	Transfer/Ride-Share Fund-235	13,205	1,500	1,500	1,500	1,500	3,000
100-59220-998	Transfer to Special Library Fund	-	486,968	486,968	225,000	486,968	497,068
59220	Total Transfers to Other Funds	774,625	1,239,382	1,283,841	731,873	1,283,841	1,316,354

TRANSFERS TO DEBT SERVICE

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-59230-990	Transfer to Debt Service Fund	525,426	543,538	571,760	351,899	571,760	597,725
59230	Total Transfer to Debt Service Fund	525,426	543,538	571,760	351,899	571,760	597,725

TRANSFERS TO SPECIAL FUNDS

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-59240-960	Transfer/CIP-LSP Gross-450	154,215	143,167	123,167	-	123,167	160,000
100-59240-962	Fund Balance-Reserve-20%	-	-	-	-	-	-
59240	Total Transfers to Special Funds	154,215	143,167	123,167	-	123,167	160,000

TRANSFER TO UTILITY FUNDS

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-59260-934	Transfer/Wastewater Utility	-	-	-	-	-	-
59260	Total Transfer to Utility Funds	-	-	-	-	-	-

Debt Service

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
300-41110-00	Local Property Taxes	525,426	543,538	571,760	351,899	571,760	597,725
300-48100-00	Interest Income	292	284	-	681	-	-
300-49120-00	Notes Payable-Bond Proceeds	-	-	-	-	-	-
300-49240-00	TIF Transfer	1,919,080	2,067,440	2,045,329	1,650,049	2,045,329	2,419,909
300-49290-00	Transfer From General Fund (LSP)	-	-	-	-	-	-
300-49300-00	Fund Balance Applied	-	-	94,100	-	94,100	144,200
	Fund 300 - Debt Service	2,444,797	2,611,262	2,711,189	2,002,629	2,711,189	3,161,834

EXPENDITURES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
300-58000-649	1999 GO Refunding BD-TID # 4	-	-	-	-	-	-
300-58000-654	2001 GO REF-1.825 - P & I	-	-	-	-	-	-
300-58000-655	2001 GO REF-2.650-TID 4- P & I	-	-	-	-	-	-
300-58000-656	2002 GO REF-2.545-TID 4- P & I	-	-	-	-	-	-
300-58000-660	2005 STF-TID #4-$318K-P & I	-	-	-	-	-	-
300-58000-661	05 Note- GO-3.3mm-TID #4--3.5537%	511,480	509,920	512,820	512,820	512,820	-
300-58000-662	06 STF-TID #4-$500K-P & I	-	-	-	-	-	-
300-58000-663	08 GO-5.0mm-TID #4--3.596%--P & I	817,438	907,500	933,250	933,250	933,250	941,938
300-58000-664	2008 STF-TID #4-$600K-P & I	-	-	-	-	-	-
300-58000-665	2008 Note-Local-P & I	-	-	-	-	-	-
300-58000-667	09 GO SWIM-1.005--2.133%-GEN/LSP	165,550	157,175	153,188	-	153,188	144,200
300-58000-668	10 Taxable-BAB-3.290mm-3.47%-TID #4	160,689	224,343	279,567	40,840	279,567	323,400
300-58000-669	10 GO-2.135-215k-2.84%-GEN/TAX	74,772	38,735	38,000	71,699	43,046	42,160
300-58000-670	10 GO REF-855k--2.1819%-GEN/LSP	188,575	180,425	137,363	137,363	137,363	-
300-58000-671	10 GO BAB--870k--2.08%--GEN/TAX	39,365	59,522	60,295	63,502	60,295	42,210
300-58000-672	10 GO BAB-290k-2.84%--TID # 6	20,764	20,640	25,883	26,771	25,883	27,698
300-58000-673	10 GO BAB-950k-2.84%-TID # 4	28,199	28,647	30,606	35,616	30,606	42,390
300-58000-674	2010 GO-2.135-1.210k-2.08%-TID # 4	208,620	205,110	161,015	3,008	161,015	87,295
300-58000-675	10 GO REF-4.105mm-2.18%-TID # 4	102,188	102,188	102,188	102,188	102,188	997,188
300-58000-676	11 GO-700k of 927k-.72%-2 yrs-Gen	-	-	-	-	-	-
300-58000-677	12 GO-5.475mm-5.020mm-GEN/TAX	237,424	202,538	206,815	210,909	206,815	341,050
300-58000-678	14 GO-4.280m-2.645m-GEN/TAX	-	-	70,199	-	70,199	172,305
300-58000-900	Bond Issue Expenses	926	1,614	-	1,189	1,500	-
	Total Debt Service	2,555,989	2,638,356	2,711,189	2,139,152	2,717,735	3,161,834

2010 G.O. BAB-2.110k-290k is the TID # 6 portion. Paid thru property taxes generated within TID # 6. Final retirement will occur on 9/1/25.	**Principal**	**$20,000**	**TID # 6**	**$27,698**	**2**
	Interest	$7,698			
	Interest Reim Est	$2,132			
	Net Debt Scv	$25,566			
2010 G.O. Refunding Bonds-2.135k-1.210k is the TID # 4 portion. Paid thru property taxes generated within TID #4. Final retirement will occur on 12/1/16.	Principal	$85,000	TIF #4	$87,295	3
	Interest	$2,295			
2010 G.O. Refunding-BAB-2.110k-Principal & Interest paid thru Debt Service Tax Levy. General Fund portion of the original issue was $870,000. Final maturity on 9/1/25.	Principal	$15,000	General Fund	$42,210	1
	Interest	$27,210			
	Interest Reim	$7,537			
	Net Debt Scv	$34,673			
2010 G.O. Refunding-2.135k-Principal & Interest paid thru the Debt Service Levy. General Fund portion of the original issue was $290,000. Final maturity is 12/1/17.	Principal	$40,000	General Fund	$42,160	1
	Interest	$2,160			
2010 G.O. REFUNDING-5.0mm-Paid thru property taxes generated within TID # 4. TID # 4 portion equals $4,105,000 of the original issue. Final maturity is on 9/1/20.	Principal	$895,000	TID #4	$997,188	3
	Interest	$102,188			
2010 Community Development Bonds-BAB-3.290k-TID # 4. Paid thru property taxes generated within TID #4. Funds used primarily to finance Starin Road extension & Technology Park infrastructure. The final payment will be made on 12/1/2029.	Principal	$170,000	TID #4	$323,400	3
	Interest	$153,400			
	Interest Reim Est	$42,492			
	Net Debt Scv	$280,908			
2010 G.O. BAB-2.110k-950k is the TID # 4 portion. Paid thru property taxes generated within TID #4. Final retirement will occur on 9/1/27.	Principal	$0	TID #4	$42,390	3
	Interest	$42,390			
	Interest Reim Est	$11,742			
	Net Debt Scv	$30,648			

2008 G.O. Notes - $5,000,000 - TID #4. Paid through property taxes generated within TID #4. Funds to be used for the completion of downtown improvements, building acquisitions, utility work, business park street extension, Fairhaven Project, EastTowne Market, to name the major expenditures. The issue is for $5,000,000, 10 years @ 3.596%. Final maturity is September 1, 2017.	**Principal**	**$875,000**	**TID #4**	**941,938**	**3**
	Interest	$66,938			
2009 G.O. REFUNDING-SWIM 1.005mm-Principal & Interest paid thru Debt Service Tax Levy. The LSP Gross Receipts Taxes will be making the Principal & Interest payments until the final maturity on 12/1/2016. 1.005mm-Principal & Interest paid thru Debt Service Tax Levy. The LSP Gross Receipts Taxes will be making the Principal & Interest payments until the final maturity on 12/1/2016.	Principal	$140,000	General Fd/LSP	144,200	1
	Interest	$4,200			
2012 G.O. Refunding-5.475mm @ 2.578%. Principal & Interest paid thru the Debt Service Levy. G/F portion of the original issue was $5,020,000. Balance of issue paid by the Stormwater Utility.Final maturity is 09/01/2031.	Principal	$225,000	General Fund	341,050	1
	Interest	$116,050			
2014 G.O. Bonds-4.280mm @ 2.36%. Principal & Interest paid thru the Debt Service Levy. G/F portion of the original issue was $2,645,000. Balance of issue paid by the Water, Wastewater, & Stormwater Utility.Final maturity is 09/01/2029.	Principal	$115,000	General Fund	172,305	1
	Interest	$57,305			

Debt Service

RECAP		
General Fund Debt Service	$741,925	1
TID # 4 Debt Service	$2,392,211	3
TID # 6 Debt Service	$27,698	2
Total:	$3,161,834	

Total General Fund Debt Service	$741,925
Amount Paid thru LSP Gross Receipt Tax-Utility	$144,200
Amount Paid Thru University Reimbursement	$0
Net Debt Service Paid Thru Property Taxes	$597,725

Debt Service

2016 Debt Schedule

Year	Loan Name	Org Date	DNR #	Fund	Org Issue	Fund Portion	Payor	Rate	GL Account Numbers Principle	GL Account Numbers Interest	January Prin	January Interest	February Prin	February Interest	March Prin	March Interest	April Prin	April Interest	May Prin	May Interest	June Prin	June Interest	July Prin	July Interest	August Prin	August Interest	September Prin	September Interest	October Prin	October Interest	November Prin	November Interest	December Prin	December Interest	Total P&I	
1997	Clean Water Fund			Sewer	1,563,900	1,563,900	WI Env Imp Fund	3.08	620.62810.610	620.62810.620									107,000.16	1,647.83															108,647.99	
2008	GO Bonds	01/07/2008		TID #4	5,000,000	5,000,000	DTC	3.596	300.58000.663	300.58000.663						33,468.75											875,000.00	33,468.75							941,937.50	
2009	GO Refunding-Swim	09/03/2009		LSP/Gen Fund	1,005,000		DTC	2.133	300.58000.667	300.58000.667												2,100.00											140,000.00	2,100.00	144,200.00	*
2010	Sewer Rev Refunding	02/09/2010		Sewer	1,230,000	1,230,000	DTC	2.68	620.62810.610	620.62810.620									220,000.00	3,575.00															223,575.00	
2010	GO BAB	10/12/2010		General Fund	2,110,000	870,000	Associated	2.84	300.58000.671	300.58000.671						13,605.00											15,000.00	13,605.00							42,210.00	*
2010	GO BAB	10/12/2010		TID #4	2,110,000	950,000	Associated	2.8219	300.58000.673	300.58000.673						21,195.00												21,195.00							42,390.00	
2010	GO BAB	10/12/2010		TID #6	2,110,000	290,000	Associated	2.84	300.58000.672	300.58000.672						3,848.75											20,000.00	3,848.75							27,697.50	
						2,110,000										38,648.75												38,648.75								
2010	GO Refunding	02/09/2010		General Fund	2,135,000	290,000	DTC	2.08	300.58000.669	300.58000.669												1,080.00											40,000.00	1,080.00	42,160.00	*
2010	GO Refunding	02/09/2010		TID #4	2,135,000	1,210,000	DTC	2.08	300.58000.674	300.58000.674												1,147.50											85,000.00	1,147.50	87,295.00	
2010	GO Refunding	02/09/2010		Water	2,135,000	428,343	DTC	2.08	610.61950.610	610.61950.620												865.12											64,082.84	865.12	65,813.08	
2010	GO Refunding	02/09/2010		Sewer	2,135,000	206,657	DTC	2.08	620.62810.610	620.62810.620												417.38											30,917.16	417.38	31,751.92	
						2,135,000																3,510.00												3,510.00		
2010	Clean Water Fund		4558-03	Sewer	2,218,197	2,218,197	WI Env Imp Fund	2.91	620.62810.610	620.62810.620									131,036.52	32,378.53												30,471.95			193,887.00	
2010	GO Com Dev Bonds	02/09/2010		TID #4	3,290,000	3,290,000	Associated	3.47	300.58000.668	300.58000.668												76,700.00											170,000.00	76,700.00	323,400.00	
2010	GO Refunding	09/01/2010		TID #4	5,000,000	4,105,000	DTC	2.1819	300.58000.675	300.58000.675						51,093.75											895,000.00	51,093.75							997,187.50	
2011	Water Revenue			Water	940,000	940,000	Associated	3.44	610.61950.610	610.61950.620								12,565.00											55,000.00	12,565.00					80,130.00	
	Clean Water Fund		4558-04	Sewer	633,078	633,078	WI Env Imp Fund	2.4	620.62810.610	620.62810.620									27,690.42	6,389.58												6,057.30			40,137.30	
2012	GO Corp Purp Bonds	05/17/2012		General Fund	5,475,000	5,020,000	Associated	2.5788	300.58000.677	300.58000.677						58,025.00											225,000.00	58,025.00							341,050.00	*
2012	GO Corp Purp Bonds	05/17/2012		Stormwater	5,475,000	455,000	Associated	2.5788	630.63300.610	630.63300.610						5,332.50											20,000.00	5,332.50							30,665.00	
2012	Water Sys Rev Bonds	05/17/2012		Water	855,000	855,000	Associated	2.4637	610.61950.610	610.61950.620								8,715.63											50,000.00	8,715.63					67,431.26	
2012	Sewer Sys Rev Bonds	05/17/2012		Sewer	1,485,000	1,485,000	Associated	2.3043	620.62810.610	620.62810.620									90,000.00	13,792.50												12,892.50			116,685.00	
2014	GO Corp Purp Bonds	06/10/2014		General Fund	4,280,000	2,645,000	Associated	2014	300.58000.670	300.58000.670						28,652.50											115,000.00	28,652.50							172,305.00	
2014	GO Corp Purp Bonds	06/10/2014		Water	4,280,000	505,000	Associated	2014	610.61950.610	610.61950.620						4,986.25											30,000.00	4,986.25							39,972.50	
2014	GO Corp Purp Bonds	06/10/2014		Sewer	4,280,000	225,000	Associated	2014	620.62810.610	620.62810.620						2,138.75											10,000.00	2,138.75							14,277.50	
2014	GO Corp Purp Bonds	06/10/2014		Stormwater	4,280,000	905,000	Associated	2014	630.63300.610	630.63300.610						8,842.50											50,000.00	8,842.50							67,685.00	
					Grand Total	4,242,491.05					-	-	-	-	-	231,188.75	-	21,280.63	575,727.10	57,783.44	-	82,310.00	-	-	-	-	2,255,000.00	231,188.75	105,000.00	21,280.63	-	49,421.75	530,000.00	82,310.00	4,242,491.05	
																																			Total Prin	Total Int
					General Fund & TID's	3,161,832.50					-	-	-	-	-	209,888.75	-	-	-	-	-	81,027.50	-	-	-	-	2,145,000.00	209,888.75	-	-	-	-	435,000.00	81,027.50	2,580,000.00	581,832.50
					Water	253,346.84					-	-	-	-	-	4,986.25	-	21,280.63	-	-	-	865.12	-	-	-	-	30,000.00	4,986.25	105,000.00	21,280.63	-	-	64,082.84	865.12	199,082.84	54,264.00
					Sewer	728,961.71					-	-	-	-	-	2,138.75	-	-	575,727.10	57,783.44	-	417.38	-	-	-	-	10,000.00	2,138.75	-	-	-	49,421.75	30,917.16	417.38	616,644.26	112,317.45
					Stormwater	98,350.00					-	-	-	-	-	14,175.00	-	-	-	-	-	-	-	-	-	-	70,000.00	14,175.00	-	-	-	-	-	-	70,000.00	28,350.00
											January		February		March		April		May		June		July		August		September		October		November		December		Grand Total Prin	Grand Total Int
											Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	3,465,727.10	776,763.95

City of Whitewater: $13,605 Less $3,836.61 Rebate

City of Whitewater: $21,195 less $5,976.99 Rebate

City of Whitewater: $3,848.75 less $1,085.35 Rebate

City of Whitewater: $76,700 less $21,629.40 Rebate

Debt Service

GEN/LSP

2009 G.O. REFUNDING-SWIM (9/03/09)
Source Of Funding:LSP/Gen Fd
Original Issue:$1,005,000;Int 2.133%

Due Date	Principal	Interest	Total
6/1/16		2,100.00	2,100.00
12/1/16	140,000.00	2,100.00	142,100.00
Total	140,000.00	4,200.00	144,200.00

GENERAL TAX LEVY

2010 G.O. Refunding -(2/9/10)
Source Of Funding: Gen Fund
Original Issue: $2,135,000; Int 2.08%
General Fund Portion: $290,000

Due Date	Principal	Interest	Total
6/1/16		1,080.00	1,080.00
12/1/16	40,000.00	1,080.00	41,080.00
6/1/17		540.00	540.00
12/1/17	40,000.00	540.00	40,540.00
Total	80,000.00	3,240.00	83,240.00

GENERAL TAX LEVY

2010 G.O. Refunding -(10/12/10)
Source Of Funding: Gen Fund
Original Issue: $2,110,000; Int 2.84 (TIC-NET)
General Fund Portion: $870,000

Due Date	Principal	Interest	Rebate	Total
3/1/16		13,605.00	(3,836.61)	9,768.39
9/1/16	15,000.00	13,605.00	(3,836.61)	24,768.39
3/1/17		13,410.00	(3,781.62)	9,628.38
9/1/17	55,000.00	13,410.00	(3,781.62)	64,628.38
3/1/18		12,598.75	(3,552.85)	9,045.90
9/1/18	70,000.00	12,598.75	(3,552.85)	79,045.90
3/1/19		11,461.25	(3,232.07)	8,229.18
9/1/19	75,000.00	11,461.25	(3,232.07)	83,229.18
3/1/20		10,092.50	(2,846.09)	7,246.42
9/1/20	75,000.00	10,092.50	(2,846.09)	82,246.42
3/1/21		8,648.75	(2,438.95)	6,209.80
9/1/21	75,000.00	8,648.75	(2,438.95)	81,209.80
3/1/22		7,167.50	(2,021.24)	5,146.27
9/1/22	80,000.00	7,167.50	(2,021.24)	85,146.27
3/1/23		5,567.50	(1,570.04)	3,997.47
9/1/23	85,000.00	5,567.50	(1,570.04)	88,997.47
3/1/24		3,782.50	(1,066.67)	2,715.84
9/1/24	85,000.00	3,782.50	(1,066.67)	87,715.84
3/1/25		1,933.75	(545.32)	1,388.43
9/1/25	85,000.00	1,933.75	(545.32)	86,388.43
Total	700,000.00	176,535.00	(49,782.87)	826,752.13

GENERAL TAX LEVY

2012 G.O. Refunding -(5/17/12)
Source Of Funding: Gen Fund
Original Issue: $5,475,000; Int 2.5788%
General Fund Portion: $5,020,000--.9169%

Due Date	Principal	Interest	Total
3/1/16		58,025.00	58,025.00
9/1/16	225,000.00	58,025.00	283,025.00
3/1/17		55,775.00	55,775.00
9/1/17	335,000.00	55,775.00	390,775.00
3/1/18		52,425.00	52,425.00
9/1/18	340,000.00	52,425.00	392,425.00
3/1/19		49,025.00	49,025.00
9/1/19	260,000.00	49,025.00	309,025.00
3/1/20		46,425.00	46,425.00
9/1/20	265,000.00	46,425.00	311,425.00
3/1/21		43,775.00	43,775.00
9/1/21	270,000.00	43,775.00	313,775.00
3/1/22		40,737.50	40,737.50
9/1/22	275,000.00	40,737.50	315,737.50
3/1/23		37,643.75	37,643.75
9/1/23	280,000.00	37,643.75	317,643.75
3/1/24		34,493.75	34,493.75
9/1/24	290,000.00	34,493.75	324,493.75
3/1/25		31,231.25	31,231.25
9/1/25	295,000.00	31,231.25	326,231.25
3/1/26		27,838.75	27,838.75
9/1/26	300,000.00	27,838.75	327,838.75
3/1/27		24,238.75	24,238.75
9/1/27	305,000.00	24,238.75	329,238.75
3/1/28		20,426.25	20,426.25
9/1/28	315,000.00	20,426.25	335,426.25
3/1/29		16,331.25	16,331.25
9/1/29	325,000.00	16,331.25	341,331.25
3/1/30		11,050.00	11,050.00
9/1/30	335,000.00	11,050.00	346,050.00
3/1/31		5,606.25	5,606.25
9/1/31	345,000.00	5,606.25	350,606.25
Total	4,760,000.00	1,110,095.00	5,870,095.00

GENERAL TAX LEVY

2014 G.O. Bonds - (06/10/2014)
Source Of Funding: Gen Fund
Original Issue: $4,280,000; Int 2.36%(TIC)
General Fund Portion: $2,645,000--.618%

Due Date	Principal	Interest	Total
3/1/16		28,652.50	28,652.50
9/1/16	115,000.00	28,652.50	143,652.50
3/1/17		28,250.00	28,250.00
9/1/17	115,000.00	28,250.00	143,250.00
3/1/18		27,790.00	27,790.00
9/1/18	145,000.00	27,790.00	172,790.00
3/1/19		26,920.00	26,920.00
9/1/19	140,000.00	26,920.00	166,920.00
3/1/20		25,870.00	25,870.00
9/1/20	140,000.00	25,870.00	165,870.00
3/1/21		24,680.00	24,680.00
9/1/21	145,000.00	24,680.00	169,680.00
3/1/22		23,302.50	23,302.50
9/1/22	150,000.00	23,302.50	173,302.50
3/1/23		21,802.50	21,802.50
9/1/23	150,000.00	21,802.50	171,802.50
3/1/24		20,152.50	20,152.50
9/1/24	155,000.00	20,152.50	175,152.50
3/1/25		18,408.75	18,408.75
9/1/25	285,000.00	18,408.75	303,408.75
3/1/26		14,988.75	14,988.75
9/1/26	385,000.00	14,988.75	399,988.75
3/1/27		10,080.00	10,080.00
9/1/27	400,000.00	10,080.00	410,080.00
3/1/28		4,680.00	4,680.00
9/1/28	160,000.00	4,680.00	164,680.00
3/1/29		2,400.00	2,400.00
9/1/29	160,000.00	2,400.00	162,400.00
Total	2,645,000.00	555,955.00	3,200,955.00

Debt Service Requirement

Year	Principal	Interest	Rebate	Total
2016	535,000.00	206,925.00	(7,673.22)	734,251.78
2017	545,000.00	195,950.00	(7,563.24)	733,386.76
2018	555,000.00	185,627.50	(7,105.70)	733,521.81
2019	475,000.00	174,812.50	(6,464.15)	643,348.36
2020	480,000.00	164,775.00	(5,692.17)	639,082.83
2021	490,000.00	154,207.50	(4,877.90)	639,329.61
2022	505,000.00	142,415.00	(4,042.47)	643,372.53
2023	515,000.00	130,027.50	(3,140.07)	641,887.43
2024	530,000.00	116,857.50	(2,133.33)	644,724.17
2025	665,000.00	103,147.50	(1,090.64)	767,056.87
2026	685,000.00	269,630.00	0.00	954,630.00
2027	705,000.00	68,637.50	0.00	773,637.50
2028	475,000.00	50,212.50	0.00	525,212.50
2029	485,000.00	37,462.50	0.00	522,462.50
2030	335,000.00	22,100.00	0.00	357,100.00
2031	345,000.00	11,212.50	0.00	356,212.50
Total	8,325,000.00	2,034,000.00	(49,782.87)	10,309,217.13

Debt Service

TID # 4 — 2008 G.O. BONDS(1/7/08)
Source Of Funding:TID # 4
Original Issue:$5,000.000;Int 3.596%

Due Date	Principal	Interest	Total
3/1/16		33,468.75	33,468.75
9/1/16	875,000.00	33,468.75	908,468.75
3/1/17		17,062.50	17,062.50
9/1/17	910,000.00	17,062.50	927,062.50
Total	1,785,000.00	101,062.50	1,886,062.50

TID #4 — 2010 G.O. Refunding -(2/9/10)
Source Of Funding: TID #4
Original Issue: 2,135,000; Int 2.08%
TID # 4 PORTION: $1,210,000

Due Date	Principal	Interest	Total
6/1/16		1,147.50	1,147.50
12/1/16	85,000.00	1,147.50	86,147.50
Total	85,000.00	2,295.00	87,295.00

TID # 4 — 2010 GO Com Dev Bonds (BAB) -(02/9/10)
Source Of Funding: TID #4
Original Issue: 3,290,000; Int 3.47%

Due Date	Principal	Interest	Rebate	Total
6/1/16		76,700.00	(21,629.40)	55,070.60
12/1/16	170,000.00	76,700.00	(21,629.40)	225,070.60
6/1/17		73,640.00	(20,766.48)	52,873.52
12/1/17	175,000.00	73,640.00	(20,766.48)	227,873.52
			0.00	
6/1/18		70,140.00	(19,779.48)	50,360.52
12/1/18	180,000.00	70,140.00	(19,779.48)	230,360.52
			0.00	
6/1/19		66,315.00	(18,700.83)	47,614.17
12/1/19	185,000.00	66,315.00	(18,700.83)	232,614.17
6/1/20		62,013.75	(17,487.88)	44,525.87
12/1/20	190,000.00	62,013.75	(17,487.88)	234,525.87
6/1/21		57,406.25	(16,188.56)	41,217.69
12/1/21	195,000.00	57,406.25	(16,188.56)	236,217.69
6/1/22		52,531.25	(14,813.81)	37,717.44
12/1/22	205,000.00	52,531.25	(14,813.81)	242,717.44
6/1/23		47,303.75	(13,339.66)	33,964.09
12/1/23	210,000.00	47,303.75	(13,339.66)	243,964.09
6/1/24		41,791.25	(11,785.13)	30,006.12
12/1/24	220,000.00	41,791.25	(11,785.13)	250,006.12
6/1/25		35,851.25	(10,110.05)	25,741.20
12/1/25	230,000.00	35,851.25	(10,110.05)	255,741.20
6/1/26		29,468.75	(8,310.19)	21,158.56
12/1/26	235,000.00	29,468.75	(8,310.19)	256,158.56
6/1/27		22,771.25	(6,421.49)	16,349.76
12/1/27	245,000.00	22,771.25	(6,421.49)	261,349.76
6/1/28		15,666.25	(4,417.88)	11,248.37
12/1/28	255,000.00	15,666.25	(4,417.88)	266,248.37
6/1/29		8,016.25	(2,260.58)	5,755.67
12/1/29	265,000.00	8,016.25	(2,260.58)	270,755.67
Total	2,960,000.00	1,319,230.00	(372,022.86)	3,907,207.14

TID # 4 — 2010 GO Refunding Bonds -(09/1/10)
Source Of Funding: TID #4
Original Issue: 5,000,000; Int 2.1819% (TIC)
TID # 4 PORTION: $4,105,000

Due Date	Principal	Interest	Total
3/1/16		51,093.75	51,093.75
9/1/16	895,000.00	51,093.75	946,093.75
3/1/17		42,143.75	42,143.75
9/1/17	915,000.00	42,143.75	957,143.75
3/1/18		32,993.75	32,993.75
9/1/18	935,000.00	32,993.75	967,993.75
3/1/19		20,137.50	20,137.50
9/1/19	690,000.00	20,137.50	710,137.50
3/1/20		10,650.00	10,650.00
9/1/20	710,000.00	10,650.00	720,650.00
Total	4,145,000.00	314,037.50	4,459,037.50

TID # 4 — 2010 GO (BAB) -(10/12/10)
Source Of Funding: TID #4
Original Issue: 2,110,000; Int 2.8219 (tic-net)
TID # 4 PORTION: $950,000

Due Date	Principal	Interest	Rebate	Total
3/1/16		21,195.00	(5,976.99)	15,218.01
9/1/16		21,195.00	(5,976.99)	15,218.01
3/1/17		21,195.00	(5,976.99)	15,218.01
9/1/17		21,195.00	(5,976.99)	15,218.01
3/1/18		21,195.00	(5,976.99)	15,218.01
9/1/18		21,195.00	(5,976.99)	15,218.01
3/1/19		21,195.00	(5,976.99)	15,218.01
9/1/19		21,195.00	(5,976.99)	15,218.01
3/1/20		21,195.00	(5,976.99)	15,218.01
9/1/20		21,195.00	(5,976.99)	15,218.01
3/1/21		21,195.00	(5,976.99)	15,218.01
9/1/21	125,000.00	21,195.00	(5,976.99)	140,218.01
3/1/22		18,726.25	(5,280.80)	13,445.45
9/1/22	125,000.00	18,726.25	(5,280.80)	138,445.45
3/1/23		16,226.25	(4,575.80)	11,650.45
9/1/23	130,000.00	16,226.25	(4,575.80)	141,650.45
3/1/24		13,496.25	(3,805.94)	9,690.31
9/1/24	135,000.00	13,496.25	(3,805.94)	144,690.31
3/1/25		10,560.00	(2,977.92)	7,582.08
9/1/25	140,000.00	10,560.00	(2,977.92)	147,582.08
3/1/26		7,375.00	(2,079.75)	5,295.25
9/1/26	145,000.00	7,375.00	(2,079.75)	150,295.25
3/1/27		3,750.00	(1,057.50)	2,692.50
9/1/27	150,000.00	3,750.00	(1,057.50)	152,692.50
Total	950,000.00	394,607.50	(111,279.32)	1,233,328.19

Debt Service Requirement

Year	Principal	Interest	Total
2016	2,025,000.00	311,997.22	2,336,997.22
2017	2,000,000.00	254,595.56	2,254,595.56
2018	1,115,000.00	197,144.56	1,312,144.56
2019	875,000.00	165,939.36	1,040,939.36
2020	900,000.00	140,787.77	1,040,787.77
2021	320,000.00	112,871.40	432,871.40
2022	330,000.00	102,325.77	432,325.77
2023	340,000.00	91,229.08	431,229.08
2024	355,000.00	79,392.85	434,392.85
2025	370,000.00	66,646.56	436,646.56
2026	380,000.00	52,907.63	432,907.63
2027	395,000.00	38,084.52	433,084.52
2028	255,000.00	22,496.74	277,496.74
2029	265,000.00	11,511.34	276,511.34
Total	9,925,000.00	1,647,930.33	11,572,930.33

TID # 6					Debt Service Requirement			
2010 GO (BAB) -(10/12/10)								
Source Of Funding: TID #6								
Original Issue: 2,110,000; Int 2.84% (TIC-NET)								
TID # 6 PORTION: $290,000								
Due Date	**Principal**	**Interest**	**Rebate**	**Total**	**Year**	**Principal**	**Interest**	**Total**
3/1/16		3,848.75	(1,085.35)	2,763.40				
9/1/16	20,000.00	3,848.75	(1,085.35)	22,763.40	**2016**	20,000.00	5,526.81	25,526.81
3/1/17		3,588.75	(1,012.03)	2,576.72				
9/1/17	20,000.00	3,588.75	(1,012.03)	22,576.72	**2017**	20,000.00	5,153.45	25,153.45
3/1/18		3,293.75	(928.84)	2,364.91				
9/1/18	20,000.00	3,293.75	(928.84)	22,364.91	**2018**	20,000.00	4,729.83	24,729.83
3/1/19		2,968.75	(837.19)	2,131.56				
9/1/19	20,000.00	2,968.75	(837.19)	22,131.56	**2019**	20,000.00	4,263.13	24,263.13
3/1/20		2,603.75	(734.26)	1,869.49				
9/1/20	20,000.00	2,603.75	(734.26)	21,869.49	**2020**	20,000.00	3,738.99	23,738.99
3/1/21		2,218.75	(625.69)	1,593.06				
9/1/21	20,000.00	2,218.75	(625.69)	21,593.06	**2021**	20,000.00	3,186.13	23,186.13
			0.00					
3/1/22		1,823.75	(514.30)	1,309.45				
9/1/22	20,000.00	1,823.75	(514.30)	21,309.45	**2022**	20,000.00	2,618.91	22,618.91
3/1/23		1,423.75	(401.50)	1,022.25				
9/1/23	20,000.00	1,423.75	(401.50)	21,022.25	**2023**	20,000.00	2,044.51	22,044.51
3/1/24		1,003.75	(283.06)	720.69				
9/1/24	20,000.00	1,003.75	(283.06)	20,720.69	**2024**	20,000.00	1,441.39	21,441.39
3/1/25		568.75	(160.39)	408.36				
9/1/25	25,000.00	568.75	(160.39)	25,408.36	**2025**	25,000.00	816.73	25,816.73
Total	205,000.00	46,685.00	(13,165.17)	238,519.83	**Total**	205,000.00	33,519.83	238,519.83

Debt Service

WATER — 2010 G.O. Refunding -(2/9/10)
Source Of Funding: Gen/Water/Sewer
Original Issue: 2,135,000; Int 2.08%
Water Portion: $428,343

Due Date	Principal	Interest	Total
6/1/16		865.12	865.12
12/1/16	64,082.84	865.12	64,947.96
Total	64,082.84	1,730.24	65,813.08

WATER — 2011 Water Revenue
Source Of Funding: Water
Original Issue: 940,000; Int 3.44%

Due Date	Principal	Interest	Total
4/1/16		12,565.00	12,565.00
10/1/16	55,000.00	12,565.00	67,565.00
4/1/17		11,905.00	11,905.00
10/1/17	55,000.00	11,905.00	66,905.00
4/1/18		11,107.50	11,107.50
10/1/18	60,000.00	11,107.50	71,107.50
4/1/19		10,237.50	10,237.50
10/1/19	60,000.00	10,237.50	70,237.50
4/1/20		9,277.50	9,277.50
10/1/20	65,000.00	9,277.50	74,277.50
4/1/21		8,237.50	8,237.50
10/1/21	65,000.00	8,237.50	73,237.50
4/1/22		7,100.00	7,100.00
10/1/22	70,000.00	7,100.00	77,100.00
4/1/23		5,875.00	5,875.00
10/1/23	75,000.00	5,875.00	80,875.00
4/1/24		4,487.50	4,487.50
10/1/24	75,000.00	4,487.50	79,487.50
4/1/25		3,100.00	3,100.00
10/1/25	75,000.00	3,100.00	78,100.00
4/1/26		1,600.00	1,600.00
10/1/26	80,000.00	1,600.00	81,600.00
Total	735,000.00	170,985.00	905,985.00

WATER — 2012 Water Revenue
Source Of Funding: Water
Original Issue: 855,000; Int 2.4637%

Due Date	Principal	Interest	Total
4/1/16		8,715.63	8,715.63
10/1/16	50,000.00	8,715.63	58,715.63
4/1/17		8,153.13	8,153.13
10/1/17	55,000.00	8,153.13	63,153.13
4/1/18		7,534.38	7,534.38
10/1/18	55,000.00	7,534.38	62,534.38
4/1/19		6,915.63	6,915.63
10/1/19	55,000.00	6,915.63	61,915.63
4/1/20		6,296.88	6,296.88
10/1/20	55,000.00	6,296.88	61,296.88
4/1/21		5,643.75	5,643.75
10/1/21	60,000.00	5,643.75	65,643.75
4/1/22		4,931.25	4,931.25
10/1/22	60,000.00	4,931.25	64,931.25
4/1/23		4,218.75	4,218.75
10/1/23	60,000.00	4,218.75	64,218.75
4/1/24		3,498.75	3,498.75
10/1/24	60,000.00	3,498.75	63,498.75
4/1/25		2,778.75	2,778.75
10/1/25	65,000.00	2,778.75	67,778.75
4/1/26		1,852.50	1,852.50
10/1/26	65,000.00	1,852.50	66,852.50
4/1/27		926.25	926.25
10/1/27	65,000.00	926.25	65,926.25
Total	705,000.00	122,931.30	827,931.30

WATER — 2014 GO Bond (06/10/2014)
Source Of Funding: Water
Original Issue: 4,280,000; Int 2.36%(TIC)
Water Portion: $510,000

Due Date	Principal	Interest	Total
3/1/16		4,986.25	4,986.25
9/1/16	30,000.00	4,986.25	34,986.25
3/1/17		4,881.25	4,881.25
9/1/17	30,000.00	4,881.25	34,881.25
3/1/18		4,761.25	4,761.25
9/1/18	30,000.00	4,761.25	34,761.25
3/1/19		4,581.25	4,581.25
9/1/19	30,000.00	4,581.25	34,581.25
3/1/20		4,356.25	4,356.25
9/1/20	30,000.00	4,356.25	34,356.25
3/1/21		4,101.25	4,101.25
9/1/21	35,000.00	4,101.25	39,101.25
3/1/22		3,768.75	3,768.75
9/1/22	35,000.00	3,768.75	38,768.75
3/1/23		3,418.75	3,418.75
9/1/23	35,000.00	3,418.75	38,418.75
3/1/24		3,033.75	3,033.75
9/1/24	35,000.00	3,033.75	38,033.75
3/1/25		2,640.00	2,640.00
9/1/25	35,000.00	2,640.00	37,640.00
3/1/26		2,220.00	2,220.00
9/1/26	40,000.00	2,220.00	42,220.00
3/1/27		1,710.00	1,710.00
9/1/27	40,000.00	1,710.00	41,710.00
3/1/28		1,170.00	1,170.00
9/1/28	40,000.00	1,170.00	41,170.00
3/1/29		600.00	600.00
9/1/29	40,000.00	600.00	40,600.00
Total	485,000.00	92,457.50	577,457.50

Debt Service Requirement

Year	Principal	Interest	Total
2016	199,082.84	54,264.00	253,346.84
2017	140,000.00	49,878.76	189,878.76
2018	145,000.00	46,806.26	191,806.26
2019	145,000.00	43,468.76	188,468.76
2020	150,000.00	39,861.26	189,861.26
2021	160,000.00	35,965.00	195,965.00
2022	165,000.00	31,600.00	196,600.00
2023	170,000.00	27,025.00	197,025.00
2024	170,000.00	22,040.00	192,040.00
2025	175,000.00	17,037.50	192,037.50
2026	185,000.00	11,345.00	196,345.00
2027	105,000.00	5,272.50	110,272.50
2028	40,000.00	2,340.00	42,340.00
2029	40,000.00	1,200.00	41,200.00
Total	1,989,082.84	388,104.04	2,377,186.88

Debt Service

SEWER — 1997 Clean Water Loan
Source Of Funding:Sewer Revenues
Original Issue:$1,563,900;Int 3.08%
DNR ID 4558-01

Due Date	Principal	Interest	Total
5/1/16	107,000.16	1,647.83	108,647.99
11/1/16			0.00
Total	107,000.16	1,647.83	108,647.99

SEWER — 2010 G.O. Refunding -(2/9/10)
Source Of Funding: GO
Original Issue: 2,135,000; Int 2.08%
Sewer Portion: $206,657

Due Date	Principal	Interest	Total
6/1/16		417.38	417.38
12/1/16	30,917.16	417.38	31,334.54
Total	30,917.16	834.76	31,751.92

SEWER — 2010 Sewer Rev Refunding -(2/9/10)
Source Of Funding: Sewer Rev
Original Issue: 1,230,000; Int 2.68%

Due Date	Principal	Interest	Total
5/1/16	220,000.00	3,575.00	223,575.00
Total	220,000.00	3,575.00	223,575.00

SEWER — 2010 Clean Water Fund
Source Of Funding: Sewer Rev
Original Issue: 2,218,197; Int 2.91%
DNR ID 4558-03

Due Date	Principal	Interest	Total
5/1/16	131,036.52	32,378.53	163,415.05
11/1/16		30,471.95	30,471.95
5/1/17	134,849.69	30,471.95	165,321.64
11/1/17		28,509.89	28,509.89
5/1/18	138,773.81	28,509.88	167,283.69
11/1/18		26,490.73	26,490.73
5/1/19	142,812.13	26,490.72	169,302.85
11/1/19		24,412.81	24,412.81
5/1/20	146,967.96	24,412.81	171,380.77
11/1/20		22,274.43	22,274.43
5/1/21	151,244.73	22,274.42	173,519.15
11/1/21		20,073.82	20,073.82
5/1/22	155,645.95	20,073.81	175,719.76
11/1/22		17,809.17	17,809.17
5/1/23	160,175.25	17,809.16	177,984.41
11/1/23		15,478.62	15,478.62
5/1/24	164,836.35	15,478.61	180,314.96
11/1/24		13,080.25	13,080.25
5/1/25	169,633.09	13,080.25	182,713.34
11/1/25		10,612.09	10,612.09
5/1/26	174,569.41	10,612.08	185,181.49
11/1/26		8,072.10	8,072.10
5/1/27	179,649.38	8,072.10	187,721.48
11/1/27		5,458.20	5,458.20
5/1/28	184,877.17	5,458.21	190,335.38
11/1/28		2,768.24	2,768.24
5/1/29	190,257.10	2,768.24	193,025.34
11/1/29		0.00	
Total	2,225,328.54	483,403.07	2,708,731.61

SEWER — Project 4558-04 Clean Water Fund
Source Of Funding: Sewer Rev
Original Issue: 633,078; Int 2.4%
DNR ID 4558-04

Due Date	Principal	Interest	Total
5/1/16	27,690.42	6,389.58	34,080.00
11/1/16		6,057.30	6,057.30
5/1/17	28,354.99	6,057.30	34,412.29
11/1/17		5,717.04	5,717.04
5/1/18	29,035.50	5,717.04	34,752.54
11/1/18		5,368.62	5,368.62
5/1/19	29,732.36	5,368.61	35,100.97
11/1/19		5,011.83	5,011.83
5/1/20	30,445.93	5,011.82	35,457.75
11/1/20		4,646.48	4,646.48
5/1/21	31,176.64	4,646.47	35,823.11
11/1/21		4,272.36	4,272.36
5/1/22	31,924.88	4,272.35	36,197.23
11/1/22		3,889.26	3,889.26
5/1/23	32,691.07	3,889.26	36,580.33
11/1/23		3,496.96	3,496.96
5/1/24	33,475.66	3,496.97	36,972.63
11/1/24		3,095.26	3,095.26
5/1/25	34,279.07	3,095.25	37,374.32
11/1/25		2,683.91	2,683.91
5/1/26	35,101.77	2,683.91	37,785.68
11/1/26		2,262.69	2,262.69
5/1/27	35,944.21	2,262.68	38,206.89
11/1/27		1,831.36	1,831.36
5/1/28	36,806.88	1,831.35	38,638.23
11/1/28		1,389.67	1,389.67
5/1/29	37,690.24	1,389.68	39,079.92
11/1/29		937.39	937.39
5/1/30	38,594.81	937.39	39,532.20
11/1/30		474.25	474.25
5/1/31	39,521.08	474.26	39,995.34
		0.00	
Total	532,465.51	108,658.30	641,123.81

SEWER — 2012 Sewer System Revenue Bonds
Source Of Funding: Sewer Rev
Original Issue: 1,485,000; Int 2.3042%

Due Date	Principal	Interest	Total
5/1/16	90,000.00	13,792.50	103,792.50
11/1/16		12,892.50	12,892.50
5/1/17	90,000.00	12,892.50	102,892.50
11/1/17		11,992.50	11,992.50
5/1/18	95,000.00	11,992.50	106,992.50
11/1/18		11,042.50	11,042.50
5/1/19	95,000.00	11,042.50	106,042.50
11/1/19		10,092.50	10,092.50
5/1/20	100,000.00	10,092.50	110,092.50
11/1/20		9,092.50	9,092.50
5/1/21	100,000.00	9,092.50	109,092.50
11/1/21		8,092.50	8,092.50
5/1/22	100,000.00	8,092.50	108,092.50
11/1/22		6,967.50	6,967.50
5/1/23	105,000.00	6,967.50	111,967.50
11/1/23		5,786.25	5,786.25
5/1/24	105,000.00	5,786.25	110,786.25
11/1/24		4,526.25	4,526.25
5/1/25	110,000.00	4,526.25	114,526.25
11/1/25		3,123.75	3,123.75
5/1/26	110,000.00	3,123.75	113,123.75
11/1/26		1,638.75	1,638.75
5/1/27	115,000.00	1,638.75	116,638.75
Total	1,215,000.00	184,287.50	1,399,287.50

SEWER — 2014 GO Bonds (06/10/2014)
Source Of Funding: Sewer Rev
Original Issue: 4,280,000; Int 2.36%(TIC)
Sewer Portion: $220,000

Due Date	Principal	Interest	Total
3/1/16		2,138.75	2,138.75
9/1/16	10,000.00	2,138.75	12,138.75
3/1/17		2,113.75	2,113.75
9/1/17	15,000.00	2,113.75	17,113.75
3/1/18		2,043.75	2,043.75
9/1/18	15,000.00	2,043.75	17,043.75
3/1/19		1,953.75	1,953.75
9/1/19	15,000.00	1,953.75	16,953.75
3/1/20		1,841.25	1,841.25
9/1/20	15,000.00	1,841.25	16,841.25
3/1/21		1,713.75	1,713.75
9/1/21	15,000.00	1,713.75	16,713.75
3/1/22		1,571.25	1,571.25
9/1/22	15,000.00	1,571.25	16,571.25
3/1/23		1,421.25	1,421.25
9/1/23	15,000.00	1,421.25	16,421.25
3/1/24		1,256.25	1,256.25
9/1/24	15,000.00	1,256.25	16,256.25
3/1/25		1,087.50	1,087.50
9/1/25	15,000.00	1,087.50	16,087.50
3/1/26		907.50	907.50
9/1/26	15,000.00	907.50	15,907.50
3/1/27		716.25	716.25
9/1/27	15,000.00	716.25	15,716.25
3/1/28		513.75	513.75
9/1/28	15,000.00	513.75	15,513.75
3/1/29		300.00	300.00
9/1/29	20,000.00	300.00	20,300.00
Total	210,000.00	39,157.50	249,157.50

Debt Service Requirement — SEWER

Year	Principal	Interest	Total
2016	616,644.26	112,317.45	728,961.71
2017	268,204.68	99,868.68	368,073.36
2018	277,809.31	93,208.77	371,018.08
2019	282,544.49	86,326.47	368,870.96
2020	292,413.89	79,213.04	371,626.93
2021	297,421.37	71,879.57	369,300.94
2022	302,570.83	64,247.09	366,817.92
2023	312,866.32	56,270.25	369,136.57
2024	318,312.01	47,976.09	366,288.10
2025	328,912.16	39,296.50	368,208.66
2026	334,671.18	30,208.28	364,879.46
2027	345,593.59	20,695.59	366,289.18
2028	236,684.05	12,474.97	249,159.02
2029	247,947.34	5,695.31	253,642.65
2030	38,594.81	1,411.64	40,006.45
2031	39,521.08	474.26	39,995.34
Total	4,540,711.37	821,563.96	5,362,275.33

Debt Service

STORMWATER				STORMWATER				Debt Service Requirement			
2012 G.O. Refunding -(5/17/12)				2014 GO Bonds (6/10/14)				STORMWATER UTILITY			
Source Of Funding: Stormwater				Source Of Funding: Stormwater							
Original Issue: $5,475,000; Int 2.5788%				Original Issue: 4,280,000; Int 2.36%(TIC)							
Stormwater Fund Portion: $455,000--.0831%				Stormwater Fund Portion: $905,000--.2114%							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
3/1/16		5,332.50	5,332.50	3/1/16		8,842.50	8,842.50				
9/1/16	20,000.00	5,332.50	25,332.50	9/1/16	50,000.00	8,842.50	58,842.50	**2016**	70,000.00	28,350.00	98,350.00
3/1/17		5,132.50	5,132.50	3/1/17		8,667.50	8,667.50				
9/1/17	20,000.00	5,132.50	25,132.50	9/1/17	55,000.00	8,667.50	63,667.50	**2017**	75,000.00	27,600.00	102,600.00
3/1/18		4,932.50	4,932.50	3/1/18		8,447.50	8,447.50				
9/1/18	20,000.00	4,932.50	24,932.50	9/1/18	55,000.00	8,447.50	63,447.50	**2018**	75,000.00	26,760.00	101,760.00
3/1/19		4,732.50	4,732.50	3/1/19		8,117.50	8,117.50				
9/1/19	20,000.00	4,732.50	24,732.50	9/1/19	55,000.00	8,117.50	63,117.50	**2019**	75,000.00	25,700.00	100,700.00
3/1/20		4,532.50	4,532.50	3/1/20		7,705.00	7,705.00				
9/1/20	25,000.00	4,532.50	29,532.50	9/1/20	55,000.00	7,705.00	62,705.00	**2020**	80,000.00	24,475.00	104,475.00
3/1/21		4,282.50	4,282.50	3/1/21		7,237.50	7,237.50				
9/1/21	30,000.00	4,282.50	34,282.50	9/1/21	60,000.00	7,237.50	67,237.50	**2021**	90,000.00	23,040.00	113,040.00
3/1/22		3,945.00	3,945.00	3/1/22		6,667.50	6,667.50				
9/1/22	30,000.00	3,945.00	33,945.00	9/1/22	60,000.00	6,667.50	66,667.50	**2022**	90,000.00	21,225.00	111,225.00
3/1/23		3,607.50	3,607.50	3/1/23		6,067.50	6,067.50				
9/1/23	30,000.00	3,607.50	33,607.50	9/1/23	60,000.00	6,067.50	66,067.50	**2023**	90,000.00	19,350.00	109,350.00
3/1/24		3,270.00	3,270.00	3/1/24		5,407.50	5,407.50				
9/1/24	30,000.00	3,270.00	33,270.00	9/1/24	65,000.00	5,407.50	70,407.50	**2024**	95,000.00	17,355.00	112,355.00
3/1/25		2,932.50	2,932.50	3/1/25		4,676.25	4,676.25				
9/1/25	30,000.00	2,932.50	32,932.50	9/1/25	65,000.00	4,676.25	69,676.25	**2025**	95,000.00	15,217.50	110,217.50
3/1/26		2,587.50	2,587.50	3/1/26		3,896.25	3,896.25				
9/1/26	30,000.00	2,587.50	32,587.50	9/1/26	65,000.00	3,896.25	68,896.25	**2026**	95,000.00	12,967.50	107,967.50
3/1/27		2,227.50	2,227.50	3/1/27		3,067.50	3,067.50				
9/1/27	30,000.00	2,227.50	32,227.50	9/1/27	70,000.00	3,067.50	73,067.50	**2027**	100,000.00	10,590.00	110,590.00
3/1/28		1,852.50	1,852.50	3/1/28		2,122.50	2,122.50				
9/1/28	30,000.00	1,852.50	31,852.50	9/1/28	70,000.00	2,122.50	72,122.50	**2028**	100,000.00	7,950.00	107,950.00
3/1/29		1,462.50	1,462.50	3/1/29		1,125.00	1,125.00				
9/1/29	30,000.00	1,462.50	31,462.50	9/1/29	75,000.00	1,125.00	76,125.00	**2029**	105,000.00	5,175.00	110,175.00
3/1/30		975.00	975.00								
9/1/30	30,000.00	975.00	30,975.00					**2030**	30,000.00	1,950.00	31,950.00
3/1/31		487.50	487.50								
9/1/31	30,000.00	487.50	30,487.50					**2031**	30,000.00	975.00	30,975.00
Total	435,000.00	104,585.00	539,585.00	Total	860,000.00	164,095.00	1,024,095.00	**Total**	1,295,000.00	268,680.00	1,563,680.00

Community Development Authority

BUDGET SNAPSHOT

FISCAL RESOURCES		2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
CDA-Revenues							
	Total Revenues	104,686	131,922	177,456	132,363	197,481	189,316
51100	**Total**	**104,686**	**131,922**	**177,456**	**132,363**	**197,481**	**189,316**
CDA-Expenses							
100	Personnel Services	5,146	4,961	51,956	20,229	30,754	54,816
200-300	Commodities & Other Expenditures	102,564	133,148	125,500	113,481	139,760	134,500
51100	**Total**	**107,710**	**138,108**	**177,456**	**133,710**	**170,514**	**189,316**

DEPARTMENT/FUNCTION

The Community Development Authority serves as the economic development catalyst for the City by serving as the main contact point for business growth. The CDA is responsible for the administration of various loan programs designed to assist businesses with their growth. In addition, the CDA oversees the marketing and growth of the Technology and Business Parks.

PERSONNEL SUMMARY

	2014	2015	2016
Full Time Equivalent Positions-Administration	0.2	0.29	1

REVIEWING THE YEAR: 2015 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
Plan and development of TIF #5	Ongoing project working with Financial Advisor on plan development and implementation.
Plan and development of TIF #5	Ongoing project working with Financial Advisor on plan development and implementation.
Facilitate additional growth	Working with several developers to add new businesses along West Main St.
Development of mid priced new housing development	Began analysis and feasibility of housing development with TIF #5 & #6
Administration of economic development loan and grant programs	Secured third round of funding for the Capital Catalyst program. Granted several new loans to applicants
Installation of fiber network to Technology and Business Park	Project has slowed; still looking at potential solutions
Conduct feasibility analysis for second building in Technology Park	Assisted with the recruitment of new businesses to Technology Park. Worked on cost for new second building and optional for funding
Assist with HWY 12 Environment Impact Study	Provided minimal assistance to the State in their study efforts

LOOKING FORWARD: 2016 MAJOR OBJECTIVES

CDA
Concentrate of additional growth for TIF #5 & #6
Plan and development of TIF #5
Recruit additional retail growth
Recruit and assist with the development of mid priced non student housing
Administrations of economic development grant and loan programs
Marketing of Business Park
Assist with marketing of Technology Park
Development of City wide marketing program

Community Development Authority

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
900-48100-56	Interest Income	109	75	50	60	75	100
900-48115-56	Reserve License Fee	-	-	-	20,000	20,000	-
900-48600-56	Miscellaneous Income	106	-	-	-	-	-
900-48630-56	Grant Administration-Revenue	-	1,544	-	-	-	-
900-49262-56	Transfer-TID #4-Administration	-	-	-	-	-	75,000
900-49263-56	Transfer-TID # 6-Administration	-	57,500	25,000	25,000	25,000	25,000
900-49264-56	Transfer-FD 910-CDA Program	42,668	-	65,103	-	65,103	-
900-49290-56	City Transfer Income	61,803	72,803	87,303	87,303	87,303	89,216
900-49300-56	Fund Balance Applied-(Inc)-Dec	-	-	-	-	-	-
	Fund 900 - CDA Income	2,013	2,014	177,456	132,363	197,481	189,316

EXPENDITURES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
900-56500-111	Wages & Salaries/Permanent	-	-	-	-	-	41,032
900-56500-115	Internship Program-UWW	4,487	4,598	39,520	15,038	24,143	-
900-56500-151	Fringe Benefits	659	363	12,436	5,191	6,611	13,784
900-56500-210	Professional Development	426	-	-	-	-	-
900-56500-211	Consultant Fees	71,748	97,429	86,500	75,155	88,987	90,000
900-56500-212	Legal/Professional Services	8,408	13,728	4,500	9,904	11,674	7,500
900-56500-219	Audit Fees	550	750	750	675	675	3,000
900-56500-223	Marketing	13,925	3,140	20,000	4,982	14,982	25,000
900-56500-224	County/Regional Econ Dev	6,137	6,137	6,250	6,137	6,137	6,250
900-56500-225	Communication	2	0	-	-	-	-
900-56500-310	Office Supplies	308	791	750	380	624	500
900-56500-311	Postage	331	377	250	281	444	500
900-56500-320	Dues	345	385	300	-	-	300
900-56500-321	Subscriptions	109	-	200	-	-	200
900-56500-325	Public Education	-	-	-	445	445	
900-56500-330	Travel Expenses	-	-	500	77	277	750
900-56500-341	Miscellaneous Expenses	275	300	500	445	515	500
900-56500-345	Reimburse Reserve License	-	10,000	-	10,000	10,000	-
900-56500-371	Depreciation Expense	-	112	-	-		-
900-56500-650	Transfer Out-General Fund	-	-	5,000	5,000	5,000	-
	Total CDA General Expenses	107,710	138,108	177,456	133,710	170,514	189,316

Tax Incremental District Calculation

Tax Year 2015 / Calendar Year 2016
Walworth County

Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	2,354,411.75	513,018,200	0.00458933400	565,514,200	2,595,333.55	240,921.80	**County**
City	2,863,408.17	513,018,200	0.00558149400	565,514,200	3,156,414.11	293,005.94	**City**
School District	5,813,683.44	513,018,200	0.01133231400	565,514,200	6,408,584.49	594,901.05	**School District**
Technical College	407,792.12	513,018,200	0.00079488800	565,514,200	449,520.45	41,728.33	**Technical College**
Total	11,439,295.48		0.02229803100		12,609,852.60	1,170,557.12	**Total**

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	49,943,700	0.95138105760	1,113,645.87
TID # 5	-	0.00000000000	-
TID # 6	2,552,300	0.04861894240	56,911.25
TID # 7	-	0.00000000000	-
TID # 9	-	0.00000000000	-
	52,496,000	1.00000000000	1,170,557.12

Total Tax Asking:	3,143,775.00	
% in Walworth Cty.	0.9108184170	Equalized Val:(no tif)
Net Amt.	2,863,408.17	

Tax Incremental District Calculation

Tax Year 2015 / Calendar Year 2016
Jefferson County

Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	225,261.82	50,231,500	0.00448447300	75,235,900	337,393.36	112,131.54	**County**
City	280,366.83	50,231,500	0.00558149400	75,235,900	419,928.72	139,561.89	**City**
School District	569,239.14	50,231,500	0.01133231400	75,235,900	852,596.84	283,357.70	**School District**
Technical College	46,582.39	50,231,500	0.00092735400	75,235,900	69,770.31	23,187.92	**Technical College**
Total	1,121,450.18		0.02232563499		1,679,689.23	558,239.05	**Total**

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	24,997,100	0.99970805138	558,076.07
TID # 5	-	0.00000000000	-
TID # 8	7,300	0.00029194862	162.98
TOTAL	25,004,400	1.00000000000	558,239.05

Total Tax Asking:	3,143,775.00	
% in Jefferson Cty.	0.0891815830	Equalized Val:(no tif)
Net Amt.	280,366.83	

Tax Incremental District 4

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
TAXES							
440-41110-57	Property Tax Increment	1,643,105	1,694,694	1,751,538	1,751,538	1,751,538	1,671,722
440-41115-57	Chargeback-Taxes-Writeoff	-	-	-	-	-	-
440-41320-57	Pilot/Developer's Agreements	366,019	427,722	369,031	-	369,031	351,354
	Total Taxes	2,009,124	2,122,417	2,120,569	1,751,538	2,120,569	2,023,076
INTERGOVERNMENTAL REVENUES							
440-43510-57	EDA Grant-Federal	-	-	-	-	-	-
440-43550-57	Property Tax-Annexation	-	-	-	-	-	-
440-43580-57	PECFA Grant Revenue	11,364	5,413	-	-	-	-
440-43600-57	BAB-Int-Reimb-Fed-US Treasury	-	-	-	-	-	-
440-43660-57	Exempt Computer Aid-State	26,455	26,886	26,886	27,443	27,443	27,443
	Total Intergovernmental Rev	37,819	32,299	26,886	27,443	27,443	27,443
MISCELLANEOUS REVENUES							
440-48100-57	Interest Income	594	593	6,000	1,286	1,281	1,000
440-48200-57	Rental Income-DT	(1,800)	-	-	-	-	-
440-48440-57	Focus on Energy Rebates	-	-	-	-	-	-
440-48445-57	WE Energies Rebates	-	-	-	-	-	-
440-48450-57	Grant Rev-Innovation Center	-	-	-	-	-	-
440-48500-57	Donations	-	-	-	-	-	-
440-48600-57	Misc. Revenue	-	-	-	-	-	-
	Total Misc Revenues	-1,206	593	6,000	1,286	1,281	1,000
OTHER FINANCING SOURCES							
440-49120-57	Bond Proceeds	-	-	-	-	-	-
440-49121-57	Bond Issue Expenses	-	-	-	-	-	-
440-49300-57	Fund Balance Applied	-	-	(131,860)	-	-	417,342
	Total Other Financing Sources	-	-	(131,860)	-	-	417,342
	Fund 440 - TID District #4	2,045,737	2,155,309	2,021,595	1,780,267	2,149,293	2,468,861

Tax Incremental District 4

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
440-57663-212	Legal Expense	-	-	-	-	-	-
440-57663-219	Audit /Prof Service	4,340	12,475	2,000	1,000	2,000	1,500
440-57663-223	Assessments-Taxes-Due Townshi	-	-	-	-	-	-
440-57663-240	St Wisconsin-TID Fee-Annual	150	150	150	150	150	150
440-57663-295	Construction Costs	-	-	-	-	-	-
440-57663-298	PECFA-Havel-Sporel	1,804	-	-	-	-	-
440-57663-299	PECFA-4th/Whitewater St.	-	-	-	-	-	-
440-57663-310	Office Expense	-	-	-	-	-	-
440-57663-317	Rent Expense	-	-	-	-	-	-
440-57663-610	Principal On Debt	1,370,000	1,616,094	1,650,000	1,330,000	1,650,000	2,025,000
440-57663-620	Interest On Debt	525,415	427,914	369,445	291,901	369,445	367,211
440-57663-648	Transfer-Administration Cost	-	-	-	-	-	75,000
440-57663-660	Transfer to Debt Service	-	-	-	-	-	-
440-57663-670	Bond Issue Expenses	-	-	-	-	-	-
440-57663-720	Downtown WW Grant	-	-	-	-	-	-
440-57663-750	EDA Grant-Admin-City	-	-	-	-	-	-
440-57663-805	Grant Program/Developer Incentive	-	-	-	-	-	-
440-57663-832	Des/Eng/1st St. Parking Lot/North	-	-	-	-	-	-
440-57663-833	Des/Eng/Const.-Main/Mil/Wis	-	-	-	-	-	-
440-57663-836	Final Lift-Business Park	-	-	-	-	-	-
440-57663-837	Stormwater Detention-Business P	-	-	-	-	-	-
440-57663-838	Parking Lot-WW St.-Expansion	-	-	-	-	-	-
440-57663-839	Innovation Center	-	-	-	-	-	-
440-57663-840	Starin Road Extension	-	-	-	-	-	-
440-57663-841	Tech Park Infrastructure	-	-	-	-	-	-
440-57663-842	Row/Land-Starin Rd Extension	-	-	-	-	-	-
440-57663-843	EDA Grant-Administration	-	-	-	-	-	-
440-57663-844	EDA-Expense-changes-Misc	-	-	-	-	-	-
440-57663-848	Shell Build-Out-Inn Ctr	-	-	-	-	-	-
	Total TID # 4	1,901,709	2,056,633	2,021,595	1,623,051	2,021,595	2,468,861

Tax Incremental District 5

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
TAXES							
445-41110-57	Property Tax Increment	-	-	1,027	1,027	1,027	-
	Total Taxes	-	-	1,027	1,027	1,027	-
INTERGOVERNMENTAL REVENUES							
445-43355-57	Transfer In	-	-	-	-	-	-
445-43660-57	Exempt Computer Aid-State	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-
MISC REVENUES							
445-48100-57	Interest Income	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-
OTHER FINANCING SOURCES							
445-49300-57	Fund Balance Applied	-	-	(877)	-	-	150
	Total Other Financing Sources	-	-	(877)	-	-	150
	Fund 445 - TID District #5	**-**	**-**	**150**	**1,027**	**1,027**	**150**

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
445-57663-223	Assessment-Taxes-Due Townsl	-	-	-	-	-	-
445-57663-240	St-Wisconsin-TID Fee-Annual	150	150	150	150	150	150
	Total TID # 5	150	150	150	150	150	**150**

Tax Incremental District 6

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
TAXES							
446-41110-57	Property Tax Increment	30,273	61,114	62,738	62,738	62,738	56,911
	Total Taxes	30,273	61,114	62,738	62,738	62,738	56,911
INTERGOVERNMENTAL REVENUES							
446-43660-57	Exempt Computer Aid-State	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-
MISC REVENUES							
446-48100-57	Interest Income	21	21	20	13	20	20
	Total Misc Revenues	21	21	20	13	20	20
OTHER FINANCING SOURCES							
446-49120-57	Bond Proceeds	-	-	-	-	-	-
446-49300-57	Fund Balance Applied	-	-	(9,160)	-	-	(3,783)
	Total Other Financing Sources	-	-	(9,160)	-	-	(3,783)
	Fund 446 - TID District #6	**30,294**	**61,135**	**53,598**	**62,751**	**62,758**	**53,148**

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
446-57663-219	Audit/Professional Service	-	177	300	-	300	300
446-57663-240	St-Wisconsin-TID-Annual Fee	150	150	150	150	150	150
446-57663-610	Principal on Debt	15,000	15,000	20,000	20,000	20,000	20,000
446-57663-620	Interest on Debt	8,665	8,433	8,148	8,148	8,148	7,698
446-57663-648	Transfer-Administration Cost	15,000	25,000	25,000	25,000	25,000	25,000
446-57663-660	Transfer-to Debt Service	-	-	-	-	-	-
446-57663-805	Grant Program	-	-	-	-	-	-
446-57663-840	Five Points-Design/Eng/Const	-	-	-	-	-	-
	Total TID # 6	38,815	48,760	53,598	53,298	53,598	53,148

Tax Incremental District 7

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2,015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
TAXES							
447-41110-57	Property Tax Increment	-	-	-	-	-	-
	Total Taxes	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES							
447-43355-57	Transfer In	-	-	-	-	-	-
447-43660-57	Exempt Computer Aid-State	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-
MISC REVENUES							
447-48100-57	Interest Income	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-
OTHER FINANCING SOURCES							
447-49300-57	Fund Balance Applied	-	-	150	-	-	150
	Total Other Financing Sources	-	-	150	-	-	150
	Fund 447 - TID District #7	**-**	**-**	**150**	**-**	**-**	**150**

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2,015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
447-57663-223	Assessment-Taxes-Due Townsl	-	-	-	-	-	-
447-57663-240	St-Wisconsin-TID Fee-Annual	150	150	150	150	150	150
	Total TID # 7	150	150	150	150	150	150

Tax Incremental District 8

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
TAXES							
448-41110-57	Property Tax Increment	467	407	450	263	450	163
	Total Taxes	467	407	450	263	450	163
INTERGOVERNMENTAL REVENUES							
448-43355-57	Transfer In	-	-	-	-	-	-
448-43660-57	Exempt Computer Aid-State	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-
MISC REVENUES							
448-48100-57	Interest Income	17	17	15	26	18	15
	Total Misc Revenues	17	17	15	26	18	15
OTHER FINANCING SOURCES							
448-49300-57	Fund Balance Applied	-	-	(315)	187	-	(28)
	Total Other Financing Sources	-	-	(315)	187	-	(28)
	Fund 448 - TID District #8	**484**	**424**	**150**	**476**	**468**	**150**

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
448-57663-240	St-Wisconsin-TID-Annual Fee	150	150	150	150	150	150
	Total TID # 8	150	150	150	150	150	150

Tax Incremental District 9

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
TAXES							
449-41110-57	Property Tax Increment	56	154	-	-	-	-
	Total Taxes	56	154	-	-	-	-
INTERGOVERNMENTAL REVENUES							
449-43355-57	Transfer In	-	-	-	-	-	-
449-43660-57	Exempt Computer Aid-State	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-
MISC REVENUES							
449-48100-57	Interest Income	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-
OTHER FINANCING SOURCES							
449-49300-57	Fund Balance Applied	-	72	150	-	-	150
	Total Other Financing Sources	-	72	150	-	-	150
	Fund 449 - TID District #9	**56**	**226**	**150**	**-**	**-**	**150**

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
449-57663-223	Assessments-Taxes-Due-Towns	-	-	-	-	-	-
449-57663-240	St-Wisconsin-TID-Fee-Annual	150	150	150	150	150	150
	Total TID # 9	150	150	150	150	150	150

Cable TV
Fund 200

BUDGET SNAPSHOT

FISCAL RESOURCES		2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
Cable TV - Revenue							
	Total Revenues	99,025	102,823	118,698	51,423	101,980	124,363
51100	**Total**	**99,025**	**102,823**	**118,698**	**51,423**	**101,980**	**124,363**
Cable TV - Expenses							
100	Personnel Services	73,876	76,205	81,190	64,967	79,666	82,915
200-300	Commodities & Other Expenditures	7,517	7,862	11,550	6,117	7,783	12,350
800-900	Capital Equip & Transfers	24,862	28,573	25,958	25,942	25,958	29,098
51100	**Total**	**106,256**	**112,639**	**118,698**	**97,027**	**113,407**	**124,363**
	NET REVENUE	**(7,231)**	**(9,817)**	**-**	**(45,604)**	**(11,427)**	**0**

DEPARTMENT/FUNCTION

Whitewater Community TV 990 (Whitewater TV) is a Public, Education and Government Access (PEG) cable television station operating on Charter Communications' Digital Channel 990 in the City of Whitewater and surrounding communities. Whitewater TV broadcasts locally-produced, television programs 365 days per year. The Community TV/Media Services Manager, a City of Whitewater employee, develops programming, manages city TV broadcasting and media services, and monitors the cable television service provided within the City of Whitewater. Whitewater TV is fully funded by franchise fees paid by local cable television subscribers.

PERSONNEL SUMMARY

	2015	2016
Full Time Equivalent Positions	1.75	1.75

MISSION

Whitewater TV's mission is to enhance and expand access to local government for Whitewater citizens, provide a television medium for the Whitewater Unified School District, and to provide equal access to local citizens interested in using video as an outlet for expressing their creative and intellectual freedoms. The purpose of Whitewater TV is to provide informational, educational, and entertaining programming reflective of the Whitewater community.

REVIEWING THE YEAR: 2015 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
Have Bi-annually Digital Storytellers Workshops	A weekly club was initiated in 2013 with limited success, need to initiate.
Continue to populate the web-based interactive map of Whitewater linked to Public Information, Digital Storytelling projects, and historic places.	Some work done
Update Community Information Bulletins and Public Service Announcements as they relate to city services.	Ongoing, more activity with Facebook, have setup the Police with Facebook account.
Stream government meetings.	Did research, looked at rates and quality of service.
Maintain filmed community-wide events.	Ongoing
Archive Old Tapes of Community Wide Events.	Ongoing
Create Public Service Announcement (PSA) Videos for city departments.	Staff's developing garbage PSA
Conduct a comprehensive review of all department web pages and develop a strategy for regular department page maintenance.	Ongoing
Our Channel Won Awards at the Wisconsin Community Media "Video Festival". Award of Achievement for the Video "Concerts in the Park: Funky Blue Reaction", and "Whitewater Main Street Festival".	
Increase Volunteer Participation.	Need to initiate

LOOKING FORWARD: 2016 MAJOR OBJECTIVES

CABLE
Have Bi-annually Digital Storytellers Workshops.
Continue to populate the web-based interactive map of Whitewater linked to Public Information, Digital Storytelling projects, and historic places.
Update Community Information Bulletins and Public Service Announcements as they relate to city services.
Broadcast one channel on Charter Cable and stream another on the web on a 24/7 basis. The Broadcast channel would be the same as the current one. The Streamed channel would only have events that do not have copyright concerns. Generally speaking, this would omit church services, and concerts in the school district and community.
Maintain filmed community-wide events.
Archive Old Tapes of Community Wide Events.
Create Public Service Announcement (PSA) Videos for city departments.
Increase Volunteer Participation.
Conduct a comprehensive review of all department web pages and develop a strategy for regular department page maintenance. (Ongoing)
Auction off unused equipment through on-line services and annual city auction
Explore change of policies and procedures related to underwriting and sponsorship of programs.

Cable TV
Fund 200

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
LICENSES AND PERMITS							
200-44900-55	Cable Franchise Fee	98,521	102,162	99,000	50,803	101,260	101,260
	Total Intergovernmental	98,521	102,162	99,000	50,803	101,260	101,260
PUBLIC CHARGES FOR SERVICES							
200-46312-55	Misc Earnings	300	490	600	537	600	600
	Total Charges for Services	300	490	600	537	600	600
MISCELLANEOUS REVENUES							
200-48100-55	Interest Income	204	171	350	84	120	75
200-48600-55	Misc Rev-Sponsorship	-	-	-	-	-	-
	Total Miscellaneous Rev	204	171	350	84	120	75
OTHER FINANCING SOURCES							
200-49300-55	Fund Balance Applied	-	-	18,748	-	-	22,428
	Total Other Financing	-	-	18,748	-	-	22,428
	200 - Cable TV	**99,025**	**102,823**	**118,698**	**51,423**	**101,980**	**124,363**

Cable TV Fund 200

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
200-55110-111	Wages & Salaries/Permanent	57,324	59,338	63,887	50,949	62,810	64,931
200-55110-117	Longevity	1,000	1,000	1,000	500	1,000	1,000
200-55110-150	Medicare Tax/City Share	899	936	1,010	836	925	1,026
200-55110-151	Social Security/City Share	3,846	4,002	4,321	3,576	3,956	4,385
200-55110-152	Retirement	3,469	3,720	3,617	3,093	3,617	3,579
200-55110-153	Health Insurance	4,805	4,800	4,800	4,000	4,800	4,800
200-55110-155	Worker's Compensation	2,523	2,396	2,544	2,000	2,544	3,183
200-55110-156	Life Insurance	10	13	11	13	14	11
200-55110-157	L-T Disability Insurance	-	-	-	-	-	-
200-55110-211	Professional Development	345	261	500	180	400	500
200-55110-212	Professional Services	77	79	500	83	83	500
200-55110-225	DSL/Website Hosting/Comm.	3,074	3,064	4,000	3,070	3,075	5,500
200-55110-310	Office Supplies	80	135	300	91	150	300
200-55110-320	Subscriptions & Dues	230	491	1,400	307	500	1,400
200-55110-324	Promotions/Ads	-	-	250	-	-	250
200-55110-330	Travel Expenses	277	228	500	309	500	500
200-55110-340	Operating Supplies	2,322	2,013	2,000	1,393	1,500	2,000
200-55110-341	Operating Exp-Vechicle	416	442	1,200	181	500	500
200-55110-342	Printing	47	231	100	115	200	100
200-55110-343	Postage	90	87	100	113	175	100
200-55110-345	Volunteer Expenses	32	241	200	-	200	200
200-55110-359	Repair/Maintenance Expense	393	373	300	192	300	300
200-55110-362	Set Design	135	218	200	84	200	200
200-55110-810	Capital Outlay	2,862	6,573	3,958	3,942	3,958	7,098
200-55110-913	Transfer-General Fund	22,000	22,000	22,000	22,000	22,000	22,000
	Total Cable T.V. Fund	106,256	112,639	118,698	97,027	113,407	124,363

CAPITAL EQUIPMENT

QTY	Description	Unit Cost	Extended	
1	Tricaster 40	$5,000.00	$5,000.00	Used for recording and streaming meetings in
1	Blackmagic Design Intensity Shuttle Stream Device	$200.00	$200.00	Installed at our main office, HDMI and Analog Capture Device for USB 3.0 for Windows
1	Dedicated PC for Streaming	$800.00	$800.00	Installed at our main office/built by staff
2	Behringer B122 Powered Speaker	$299.00	$598.00	Portable Powered speakers for simple presentations. Less bulky than current.
1	Software Upgrades	$500.00	$500.00	
		Total	$7,098.00	

STREAM SERVICE QUOTES

http://rushworks.tv/streamsource.php — $149 / $199 per month
Requires $399 Setup hardware

https://www.ustream.tv/platform/plans/pro-broadcasting — $99 per month
Works with StreamEez-Pro $300 + Dedicated PC

http://www.leightronix.com/products/viebit_packages.php — $2,388 per year
Requires $3995 hardware

2015 Recommendations by Finance Director	Estimated Balance	Recommended Changes & New Balances for 2015
27th Payroll Fund #205: Established in order to prefund the amount of the General Fund only portion of the 27th payroll which occurs every 12 years. The next 27th payroll occurs in 2016. The 27th payroll is fully funded as of 12/31/2013.	159,951	None 160,326
DPW Equipment Revolving Fund #215: Used to replace DPW Equipment per the schedule established. Source of funding is the General Fund and Utility Funds. Current transfer is $40,000 and $21,500.	79,683	None 76,433
Ride-Share Grand Fund #235: Used for the Ride-Share Transit Program. Source of funding is Federal/State grants, fare revenue and a General Fund transfer. Transfer for 2015 equals $1,500. Revenues equal $187,100. The amount includes $48,600 (90% reimbursement) federal grant for a mini-bus; 10% paid by this fund - $5,400.	18,100	None 2,700
Parkland Acquisition Fund #240: Source of funding is through fees collected from developers on new developments.	12,535	None 13,535
Parkland Development Fund #245: Source of funding is through fees collected from developers on new developments.	12,392	None 3,392
Forestry Fund #250: Fund established in early 2000's with fees paid by a local developer in which the city was responsible for the planting of terrace trees. Since 2010, funds have been transferred to the General Fund in order to supplement the Tree/Terrace maintenance program. This fund also is the funding source for the treatment of Emerald Ash Borer (EAB). The General Fund transfer for 2014 is $6,000. No transfers are scheduled from this fund for 2015.	9,119	None 9,144
Sick Leave Severance Fund #260: Fund established in order to fund the General Fund portion only of the accumulated sick leave liability at retirement or separation. Limited to ½ of the accumulated amount or 720 hours. Source of funding is the General Fund. The General Fund transfer stopped in 2012. It was $10,000.	166,431	None 104,181
Street Repair Fund #280: Fund was established for the maintenance of city streets. Source of funding is a General Fund transfer of $185,000 per year. Streets are maintained utilizing the PASER rating program.	310,052	None 190,302
Capital Projects Utility Shared Revenue Fund #450: Source of funding is the Utility shared Revenues net of CIP debt service. Net transfer from the General Fund. The transfer has declined by approximately $20,000 per year. The net transfer for 2015 is $123,167. Additional funding is through bond issues. Used to pay for small and large capital projects in the city. This fund contains the net proceeds from the 2012 bond issue.	773,401	None 207,280

2015 Recommendations by Finance Director

	Estimated Balance	Recommended Changes & New Balances for 2015
Birge Fountain Restoration Fund #452: Fund established through donation for the restoration of the fountain. Only used to pay for the up-keep of the Birge Fountain. Source of funding: donations and interest income.		**None**
	19,016	18,076

27th Payroll Fund 205

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
INTERGOVERNMENTAL REVENUES							
205-43355-00	General Fund Transfer	17,250	-	-	-	-	-
	Total Intergovernmental Revenue	17,250	-	-	-	-	-
MISCELLANEOUS REVENUES							
205-48100-00	Interest Income	502	289	375	665	315	275
	Total Miscellaneous Revenue	502	289	375	665	315	275
OTHER FINANCING SOURCES							
205-49300-00	Fund Balance Applied	-	-	(375)	-	-	159,725
	Total Other Financing Sources	-	-	(375)	-	-	159,725
	205 - 27th Payroll Rev	**17,752**	**289**	**-**	**665**	**315**	**160,000**

EST. ENDING FUND BAL. @ 12/31/15= $160,326
EST. ENDING FUND BAL. @ 12/31/16= $326

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
205-51920-913	Transfer Out-Other Funds	-	-	-	-	-	160,000
27TH PAYROLL EXP TOTALS		-	-	-	-	-	160,000

The next 27th payroll occurs in 2016--(12 year cycle)

Parking Permit Fund 208

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
LICENSES & PERMITS							
208-44125-51	Parking Permits	3,040	-	-	13,280	-	
208-44125-52	Parking Permits	25,881	36,540	30,000	14,809	32,000	32,000
208-44150-52	Honor Box Revenues	3,270	3,599	2,800	3,959	5,000	5,000
	Total Intergovernmental Rev.	32,191	40,139	32,800	32,048	37,000	37,000
MISCELLANEOUS REVENUES							
208-48100-52	Interest Income	26	25	35	32	35	35
	Total Miscellaneous Revenues	26	25	35	32	35	35
OTHER FINANCING SOURCES							
208-49300-52	Fund Balance Applied	-	-	(7,835)	-		(11,535)
	Total Other Financing Sources	-	-	(7,835)	-	-	(11,535)
	208 - Parking Permit Rev	**32,217**	**40,164**	**25,000**	**32,080**	**37,035**	**25,500**

EST. ENDING FUND BAL. @ 12/31/15= $56,800
EST. ENDING FUND BAL. @ 12/31/16= $68,335

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
208-51920-650	Parking Permit Expenses	3,388	3,453	3,000	3,336	3,500	3,500
208-51920-913	Transfer Out-Other Funds	22,000	22,000	22,000	44,000	22,000	22,000
PARKING PERMIT EXP TOTALS		25,388	25,453	25,000	47,336	25,500	25,500

Fire/Rescue Equipment Revolving Fund 210

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
INTERGOVERNMENTAL REVENUES							
210-43355-52	General Fund Transfer	50,000	68,732	50,000	-	50,000	50,000
	Total Intergovernmental Rev.	50,000	68,732	50,000	-	50,000	50,000
MISCELLANEOUS REVENUES							
210-48100-52	Interest Income	169	165	170	53	100	100
210-48300-52	Sale of Vechicles	-	-	-	-	-	-
	Total Miscellaneous Revenues	169	165	170	53	100	100
OTHER FINANCING SOURCES							
210-49290-52	Transfer In-Other Funds	-	-	-	-	-	-
210-49300-52	Fund Balance Applied	-	-	(50,170)	-	-	(50,100)
	Total Other Financing Sources	-	-	(50,170)	-	-	(50,100)
	210 - Fire/Rescue Equip	**50,169**	**68,897**	**-**	**53**	**50,100**	**-**

EST. ENDING FUND BAL. @ 12/31/15= $50,170
EST. ENDING FUND BAL. @ 12/31/16= $100,270

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
210-52200-810	Equipment/Pumper 1221	-	215,122	-	-	-	-
210-52200-820	Rolling Stock	-	-	-	-	-	-
FIRE/RESCUE EQUIP EXP TOTALS		-	215,122	-	-	-	-

RESCUE EQUIPMENT SCHEDULED FOR REPLACEMENT IN 2016: NONE

THE NEXT SCHEDULED REPLACEMENTS WILL OCCUR IN: 2017

Ambulance

DPW Equipment Revolving Fund 215

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
INTERGOVERNMENTAL REVENUES							
215-43355-53	General Fund Transfer	40,000	40,000	40,000	-	40,000	40,000
215-43510-53	Federal/State Grant Reimburse	-	26,416	-	-		
	Total Intergovernmental Rev.	40,000	66,416	40,000	-	40,000	40,000
MISCELLANEOUS REVENUES							
215-48100-53	Interest Income	244	238	250	121	200	200
215-48300-53	Sale of Vehicles	10,602	-	-	-		
	Total Miscellaneous Revenues	10,846	238	250	121	200	200
OTHER FINANCING SOURCES							
215-49290-53	Transfer In-Other Funds	-	21,500	21,500	-	21,500	321,500
215-49300-53	Fund Balance Applied	21,500	-	3,250	-	-	(361,700)
	Total Other Financing Sources	21,500	21,500	24,750	-	21,500	(40,200)
	215 - DPW Equip	**72,346**	**88,154**	**65,000**	**121**	**61,700**	**-**

EST. ENDING FUND BAL. @ 12/31/15= $25,627
EST. ENDING FUND BAL. @ 12/31/16= $387,327

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
215-53560-820	Rolling Stock	85,975	131,896	65,000	54,160	54,160	-
DPW EQUIPMENT EXP TOTALS		85,975	131,896	65,000	54,160	54,160	-

REPLACEMENT SCHEDULE

Transfer In-Other Funds-Includes $300,000 transfer from Fund 280-Street Repair Fund as a catch up provision.

Police Vehicle Revolving Fund 216

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
INTERGOVERNMENTAL REVENUES							
216-43355-52	General Fund Transfer	47,000	35,000	65,000	65,000	65,000	37,000
	Total Intergovernmental Revenue	47,000	35,000	65,000	65,000	65,000	37,000
MISCELLANEOUS REVENUES							
216-48100-52	Interest Income	-	-	-	-	-	-
216-48300-52	Sale of Vechicles	-	-	-	-	-	-
	Total Miscellaneous Revenues	-	-	-	-	-	-
OTHER FINANCING SOURCES							
216-49300-52	Fund Balance Applied	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-
	216 - PD Vehicle	**47,000**	**35,000**	**65,000**	**65,000**	**65,000**	**37,000**

EST. ENDING FUND BAL. @ 12/31/15= $2,369
EST. ENDING FUND BAL. @ 12/31/16= $2,369

EXPENSES **SECTION NUMBER: 216.52200**

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
216-52200-820	Rolling Stock	29,977	35,107	65,000	64,719	64,719	37,000
PD VEHICLE REVOLV EXP TOTALS		29,977	35,107	65,000	64,719	64,719	37,000

NOTES:

The following vehicle is scheduled for replacement:

One police squad vehicle in 2016 37,000

Note: The vehicles will be rotated within the city's fleet. The units they replace will be sold.

Irvin L Young Memorial Library
Fund 220

BUDGET SNAPSHOT

FISCAL RESOURCES		2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
LIBRARY-SPECIAL FUND							
100	Personnel Services	521,052	361,128	577,680	461,905	563,908	582,755
200-300	Commodities & Other Expenditures	193,462	186,581	177,170	128,038	168,542	160,225
500	Library Board	10,858	7,317	500	9,737	10,000	300
800	Capital Outlay	32,264	29,754	9,018	3,990	9,018	9,198
	Total	**714,514**	**547,709**	**754,850**	**589,943**	**732,450**	**742,980**
YOUNG LIBRARY BUILDING-GENERAL FUND							
100	Personnel Services	12,695	15,549	22,660	14,875	22,375	23,418
200-400	Commodities & Other Expenditures	49,949	54,730	61,805	46,253	63,830	54,900
55111	**Total**	**62,644**	**70,279**	**84,465**	**61,128**	**86,205**	**78,318**
	GRAND TOTAL	**777,157**	**617,988**	**839,315**	**651,071**	**818,655**	**821,298**

DEPARTMENT/FUNCTION

The Irvin L. Young Memorial Library is open to serve the community 58.5 hours per week, Monday through Thursday, 9:00 am – 8:30 pm; Friday, 9:00 am – 5:30 pm; and Saturday, 9:00 am - 3:00 pm. The library's collection includes books, magazines, DVDs, compact discs, audio books on compact disc, videogames, and electronic downloadable audio and print books and downloadable videos, with the children's department providing puzzles and games on CD-ROM, both for circulation and for in-house use. The library also has nine computers and an iPad for public use of the Internet and other software applications.

The Library is governed by a seven-member board of trustees appointed by the City Council to staggered three-year terms. One member of the board is a City Council member and one member is a representative of the Whitewater Unified School District.

The library receives funding from four major sources: the City of Whitewater and the Counties of Jefferson, Walworth, and Rock. Several small grants for collection development, public information materials, and continuing education are available from the State through the Mid-Wisconsin Federated Library System, of which the Library is a member.

PERSONNEL SUMMARY

	2015	2016
Full Time Equivalent Positions-Administration	12.5	12.3

MISSION

The Irvin L. Young Memorial Library will foster a sense of community and be a center for resources, information and creativity for all people in the Whitewater area.

Irvin L Young Memorial Library
Fund 220

REVIEWING THE YEAR: 2015 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
Replacing public Internet desktop computers with laptops and introducing wireless printing for our customers.	Completed
Continue planning for smaller library addition project.	The Library Board approved a conceptual plan for the new addition.
Launching a sustainable seed exchange library.	The seed exchange library launched in January. To date, 166 packets of seeds have been checked out. The Kettle Moraine Wild Ones shared native plant seeds and purchased a small refrigerator to store then in as they need to be kept cold to mimic winter conditions. Other patrons brought in a variety of heritage seeds to share with others.
In addition to pre-determined goals, we and the other libraries of Jefferson County successfully completed statutory actions to withdraw from the Mid-Wisconsin Federated Library System and join with Waukesha County to form the new Bridges Library System. Merging our catalog will take place on December 9, 2015 and our membership in the new system will be official on January 1, 2016. We also launched a 1000 Books Before Kindergarten program with the help of Whitewater Leads, a newly incorporated local non-profit organization begun to support literacy efforts at all levels in the community. We also began signing people up for library cards at different locations and events around the city with three events thus far.	

LOOKING FORWARD: 2016 MAJOR OBJECTIVES

LIBRARY
Basic design of the library addition will be finalized.
Develop a fundraising plan for the library addition project.
Increase community outreach activities by 50% over 2015.
Explore avenues to engage underserved populations in library usage and activities.

Performance Measures

Description	2010	2011	2012	2013	2014	2015 Projected*
Circulation-Adult	123,059	126,121	130,746	128,747	105,991	100,020
Circulation-Children	63,383	64,334	67,232	67,218	70,031	55,080
Circulation-Total	186,442	190,455	197,978	195,965	176,022	155,100
Library Visits	95,638	89,385	89,120	85,115	68,023	74,256
Registered Borrowers	13,257	13,676	13,006	11,416	11,993	11,627
Program Attendance	3,960	3,600	4,537	4,951	4,797	2,184
Items Added	4,565	4,969	5,002	7,211	5,940	5,604
Items Withdrawn	5,243	9,884	7,419	7,968	9,898	10,656
Computer Usage	13,686	12,666	12,305	10,361	9,454	N/A
Reference Questions	4,273	4,809	5,647	4,361	2,917	1,584

A Quantitative Analysis of Wisconsin Public Library Standards using the 2014 Annual Report of the Irvin L. Young Memorial Library

Standards by Municipal Population

(Municipal population=14,454)

FTE Staff per 1000 Population		
Standard	WI Standard	ILY Library
Basic	**0.7**	**0.76**
Moderate	0.8	
Enhanced	0.9	
Excellent	1.1	

Hours Open		
Standard	WI Standard	ILY Library
Basic	58	58
Moderate	**61**	**61**
Enhanced	64	
Excellent	67	

Volumes Held per Capita (Print)		
Standard	WI Standard	ILY Library
Basic	4.3	
Moderate	**4.9**	**5.17**
Enhanced	5.6	
Excellent	6.9	

Periodical Titles Received per 1000 Population (Print)		
Standard	WI Standard	ILY Library
Basic	11.4	
Moderate	**12.6**	**13.7**
Enhanced	15.9	
Excellent	17.6	

Audio Recordings Held per Capita		
Standard	WI Standard	ILY Library
Basic	0.22	
Moderate	0.28	
Enhanced	0.36	
Excellent	**0.45**	**0.54**

Video Recordings Held per Capita		
Standard	WI Standard	ILY Library
Basic	0.24	
Moderate	0.33	
Enhanced	0.38	
Excellent	**0.48**	**0.66**

Materials Expenditures per Capita		
Standard	WI Standard	ILY Library
Basic	$5.31	
Moderate	$5.76	
Enhanced	**$7.06**	**$8.47**
Excellent	$10.01	

Collection Size (Print, Audio & Video) per Capita		
Standard	WI Standard	ILY Library
Basic	4.9	
Moderate	**5.6**	**6.37**
Enhanced	6.4	
Excellent	7.8	

Irvin L Young Memorial Library
Fund 220

Library Statistics

	2014	2013	2012	2011	2010
Description	Operating Expenditures				
Salaries and wages	$ 472,500	$ 421,799	$ 426,049	$ 418,706	$ 412,134
Benefits	$ 121,399	$ 118,407	$ 110,261	$ 156,205	$ 154,580
Collection	$ 122,378	$ 124,487	$ 145,267	$ 114,815	$ 115,936
All other	$ 143,998	$ 119,673	$ 142,595	$ 137,768	$ 143,109
Totals:	**$ 860,275**	**$ 784,366**	**$ 824,172**	**$ 827,494**	**$ 825,759**

Description	Personnel				
Full Time Equivalent Postions	11.58	12.68	10.53	10.93	11.17

Description	Other Statistics				
Circulation	176,022	195,965	197,978	190,455	186,442
Books added	4,444	5,887	3,757	5,523	7,370
Books owned	74,778	78,988	82,407	84,518	86,625
Audio materials added	604	548	523	626	601
Audio materials owned	7,796	7,245	6,798	6,304	6,328
Video materials added	892	776	722	626	697
Video materials owned	9,514	7,570	6,798	6,137	7,739
All other	495	376	954	477	465
Programs held	164	172	155	139	152
Program attendance	4,797	4,951	4,537	3,600	4,212
Circulation per capita	12.2	13.6	13.7	13.2	12.9
Expenditures per capita	$59.52	$54.27	$57.02	$57.25	$57.13

Irvin L Young Memorial Library
Fund 220

Informational Only: Library Board solely controls this budget based on outside revenue sources.

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
INTERGOVERNMENTAL REVENUES							
220-43720-55	Contract Revenue	280,668	276,690	246,982	247,002	246,982	259,065
	Total Intergovernmental Rev.	280,668	276,690	246,982	247,002	246,982	259,065
FINES & FORFEITURES							
220-45300-55	Fine Revenue	14,392	12,373	13,500	11,711	12,000	10,264
220-45310-55	Material Replacement	3,016	2,441	1,950	1,244	1,950	1,080
220-45320-55	Sales-Summer Library Program	408	386	550	355	550	375
220-45330-55	Copy Machine Revenue	5,143	3,414	3,600	3,696	3,600	4,710
	Total Public Charges - Services	22,959	18,613	19,600	17,006	18,100	16,429
MISCELLANEOUS REVENUES							
220-48100-55	Interest Income	1,940	1,927	2,500	1,258	1,600	1,200
220-48210-55	Rental Income-House 414 & 414A	11,775	13,250	12,600	7,904	12,600	12,600
220-48500-55	Gifts & Grants	12,414	101,264	7,250	14,071	16,000	7,250
220-48600-55	Misc Revenue	1,562	2,218	4,000	793	2,400	2,400
	Total Miscellaneous Revenues	27,690	118,659	26,350	24,025	32,600	23,450
OTHER FINANCING SOURCES							
220-49290-55	Transfer from General Fund	-	486,968	486,968	225,000	486,968	497,068
220-49300-55	Fund Balance Applied	-	-	(16,032)	-	-	(43,834)
	Total Other Financing Sources	-	486,968	470,936	225,000	486,968	453,234
	220 - Library Special Rev	**331,317**	**900,931**	**763,868**	**513,033**	**784,650**	**752,178**

Irvin L Young Memorial Library
Fund 220

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
220-55110-111	Wages & Salaries/Permanent	162,949	-	169,478	184,339	221,057	250,582
220-55110-112	Overtime	-	-	-	-	-	-
220-55110-113	Wages/Temporary	19,874	-	40,748	29,928	37,836	40,069
220-55110-114	Wages/Part-Time	229,525	250,020	244,187	147,378	184,030	162,174
220-55110-117	Longevity Pay	4,629	-	4,500	4,382	4,382	4,000
220-55110-150	Medicare Tax/City Share	5,108	-	-	-	-	-
220-55110-151	Social Security/City Share	21,874	-	-	-	-	-
220-55110-152	Retirement	23,077	-	-	-	-	-
220-55110-153	Health Insurance	43,948	-	-	-	-	-
220-55110-155	Workers Compensation	999	-	-	1	-	-
220-55110-156	Life Insurance	176	-	-	-	-	-
220-55110-157	L-T Disability Insure/City Share	-	-	-	-	-	-
220-55110-158	Unemployment Compensation	-	-	-	-	-	-
220-55110-120	Fringe Benefits	8,893	111,107	118,767	95,878	116,603	125,929
220-55110-211	Professional Development	2,553	1,019	1,500	225	1,000	1,000
220-55110-218	Professional Services/Consulti	10,344	15,062	12,000	10,214	12,000	16,850
220-55110-225	Communication	7,156	7,664	6,840	7,971	7,500	6,840
220-55110-226	Rental Expenses	-	200	-	44	-	-
220-55110-227	Rental Expenses	1,238	119	1,000	366	500	1,000
220-55110-242	Repair Maint Equipment	10,043	2,201	8,925	5,366	6,000	8,925
220-55110-250	Grounds Maintenance	2,485	2,493	2,000	2,394	2,900	-
220-55110-310	Office Supplies	17,812	23,712	23,150	15,874	20,590	22,750
220-55110-313	Postage	1,391	1,941	2,700	1,433	2,075	1,500
220-55110-319	Material Recovery	448	501	450	-	-	-
220-55110-320	Subscriptions & Dues	1,451	585	585	507	585	585
220-55110-321	Library Books/Adult	53,415	48,710	40,000	26,769	40,000	35,000
220-55110-322	Library Books/Reference	2,431	2,290	2,700	1,736	2,700	700
220-55110-323	Library Books/Juvenile	21,916	21,765	23,000	18,681	23,000	19,000
220-55110-324	Library Periodicals/Adult	8,029	6,591	7,720	6,918	7,000	6,900
220-55110-325	Library Periodicals/Juvenile	1,364	1,161	1,300	-	1,300	550
220-55110-326	Audio/Visual Library/Adult	24,037	30,400	20,000	16,404	20,000	19,000
220-55110-327	Audio/Visual Library/Juvenile	7,575	7,391	7,500	5,248	7,500	6,800
220-55110-328	Machine Readable/Adult	5,721	1,754	4,000	3,641	4,000	650
220-55110-330	Travel Expenses	2,456	1,265	1,500	763	1,500	2,500
220-55110-331	Promotions/Ads	2,897	3,654	2,500	1,990	2,500	2,000
220-55110-341	Program Supplies/Adult	2,612	2,315	1,000	890	1,000	1,325
220-55110-342	Program Supplies/Juvenile	5,441	2,842	5,500	(39)	4,000	5,500
220-55110-343	Misc Supplies/Adult	156	214	250	1	250	200
220-55110-346	Special Prog.-Summer Readin	430	698	550	642	642	350
220-55110-350	Contingencies	62	33	500	-	-	300
220-55110-500	Library Board Checking	3,821	509	-	2,142	-	-
220-55110-515	MM Board Checking	6,975	6,775	-	7,595	10,000	-
220-55110-810	Capital Outlay	32,264	29,754	9,018	3,990	9,018	9,198
LIBRARY SPEC REV EXP TOTALS		757,574	584,748	763,868	603,670	751,468	752,178

YOUNG LIBRARY FACILITY

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
100-55111-111	Wages & Salaries/Permanent	9,449	10,155	8,631	10,453	15,823	16,445
100-55111-112	Overtime	3	12	588	-	-	588
100-55111-114	Wages/Part-time	-	1,321	7,192	293	600	-
100-55111-117	Longevity Pay	180	180	180	90	180	180
100-55111-118	Uniform Allowance	77	51	70	95	95	95
100-55111-150	Medicare Tax/City Share	137	167	242	167	242	271
100-55111-151	Social Security/City Share	587	714	1,033	715	1,033	1,159
100-55111-152	Retirement	645	708	1,161	723	1,161	1,136
100-55111-153	Health Insurance	958	1,801	2,951	1,764	2,280	2,698
100-55111-155	Workers Compensation	657	437	606	404	606	841
100-55111-156	Life Insurance	2	4	5	3	5	5
100-55111-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-55111-158	Unemployment Compensation	-	-	1	169	350	-
100-55111-221	Municipal Utilities	2,615	2,653	2,500	2,037	2,600	3,200
100-55111-222	Electricity	18,732	18,900	21,875	11,246	19,000	19,000
100-55111-224	Gas	3,896	7,046	4,930	3,175	4,930	5,000
100-55111-227	Rental Expenses	209	-	-	-	-	-
100-55111-244	HVAC	2,910	7,217	4,000	12,023	14,000	3,000
100-55111-245	Building Repair Parts	2,572	2,047	6,000	1,967	2,500	4,000
100-55111-246	Janitorial Services	17,030	15,869	20,000	13,210	17,800	18,200
100-55111-355	Repair & Supplies	1,984	1,000	2,500	2,596	3,000	2,500
55111	Total Young Library Building	62,644	70,279	84,465	61,128	86,205	78,318

Building Repair Fund 217

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
INTERGOVERNMENTAL REVENUES							
217-43355-57	General Fund Transfer	7,541	15,000	15,000	-	15,000	15,000
	Total Intergovernmental Revenues	7,541	15,000	15,000	-	15,000	15,000
MISCELLANEOUS REVENUES							
217-48100-57	Interest Income	-	-	160	-	170	170
	Total Miscellaneous Revenues	-	-	160	-	170	170
OTHER FINANCING SOURCES							
217-49300-52	Fund Balance Applied	-	-	(2,160)	-	-	(10,170)
	Total Other Financing Sources	-	-	(2,160)	-	-	(10,170)
	217 - Blding Repair	**7,541**	**15,000**	**13,000**	**-**	**15,170**	**5,000**

EST. ENDING FUND BAL. @ 12/31/15= $15,307
EST. ENDING FUND BAL. @ 12/31/16= $25,477

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
217-51600-850	Building Repair	-	-	(13,000)	(15,744)	15,944	5,000
BUILDING REPAIR FUND TOTAL		-	-	(13,000)	(15,744)	15,944	5,000

Solid Waste/Recycling Fund 230

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
INTERGOVERNMENTAL REVENUES / 230-43000							
230-43355-53	General Fund Transfer	335,826	347,111	353,070	353,070	353,070	396,070
230-43540-53	Recycling Grant - State Of WI	31,839	31,804	31,804	31,798	31,798	25,000
	Total Intergovernmental Rev.	367,665	378,915	384,874	384,868	384,868	421,070
PUBLIC CHARGES FOR SERVICE / 230-46000							
230-46422-53	Trash Removal Fees	-	-	-	-	-	-
230-46423-53	Administrative Charges	-	-	-	-	-	-
230-46800-53	Prior Period Adjustment	-	-	-	-	-	-
	Total Public Charges - Services	0	0	0	-	-	-
MISCELLANEOUS REVENUES / 230-48000							
230-48100-53	Interest Income	7	7	-	2	4	4
230-48300-53	DP Electronic Recycling-Rev	581	-	-	-	-	-
	Total Miscellaneous Revenues	588	7	0	2	4	4
OTHER FINANCING SOURCES / 230-49000							
230-49300-53	Fund Balance Applied	-	-	-	-	-	(29,499)
	Total Miscellaneous Revenues	-	-	-	-	-	(29,499)
	230 - Solid Waste/Recycling	**368,253**	**378,922**	**384,874**	**384,871**	**384,872**	**391,575**

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET	
230-53600-214	Audit Services	-	-	-	-	-	-	
230-53600-219	John's - City Pickup	296,755	301,572	302,658	255,704	302,658	307,956	**1,2**
230-53600-220	Landfill Contract Services	1,767	1,715	1,600	-	1,600	1,600	
230-53600-295	Contract John's Recycle	76,831	78,415	80,216	65,896	80,216	81,619	**1,2**
230-53600-310	Office Supplies	-	-	-	-	-	-	
230-53600-320	Public Education Expenses	80	1,500	400	-	400	400	
53600	Total Solid Waste/Recycling	375,434	383,201	384,874	321,600	384,874	391,575	

NOTES

1) Refuse & Recycle rates were not increased for 2016.

Refuse rate:	8.19
Bulk collection rate:	1.62
Recycle rate:	2.60
Total:	12.41

2) Number of units: 2616 for 2016. 2571 for 2015. Units are adjusted monthly.

3) Tons of recycling and refuse handled from July 2013 - June 2014 — Refuse - 1870.0 tons
Does not include UW-Whitewater — Recycle - 692.6 tons

Ride Share Grant Program
Fund 235

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
INTERGOVERNMENTAL REVENUES							
235-43510-51	Federal/State Reimbursement	-	-	-	-	-	43,700
235-43540-51	Ride Share Grants	112,524	137,769	187,100	63,740	138,000	135,000
	Total Intergovernmental	112,524	137,769	187,100	63,740	138,000	178,700
MISCELLANEOUS REVENUES							
235-48100-51	Interest Income	-	-	-	-	-	-
235-48600-51	Reimbursement/Donation	-	-	-	-	-	-
235-48300-51	Sale of Vechicle	-	-	-	-	-	4,900
	Total Miscellaneous Rev.	-	-	-	-	-	4,900
OTHER FINANCING SOURCES							
235-49290-51	Transfers In/General Fund	13,205	1,500	1,500	1,500	1,500	3,000
235-49300-51	Fund Balance Applied	-	-	5,400	-	-	5,400
	Total Other Financing Sources	13,205	1,500	6,900	1,500	1,500	8,400
	235 - Ride Share Grant	**125,729**	**139,269**	**194,000**	**65,240**	**139,500**	**192,000**

EST. ENDING FUND BAL. @ 12/31/15= $6,000

EST. ENDING FUND BAL. @ 12/31/16= $5,500

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
RIDE-SHARE PAYMENTS							
235-51350-295	City Cost	113,960	151,124	140,000	102,281	135,000	138,000
235-51350-340	Innovation Express	-	10,000	-	-	-	-
235-51350-860	Captial Purchases	-	-	54,000	-	-	54,000
51350	Total Ride-Share Grant Program	113,960	161,124	194,000	102,281	135,000	192,000

NOTES

A	Replace Mini Bus - 90% Grant Funded delayed from 2014 to 2016	54,000

Parkland Acquisition Fund 240

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
PUBLIC CHARGES FOR SERVICES							
240-46810-56	Parkland Fees	267	4,272	1,000	4,403	-	-
	Total Charges for Services	267	4,272	1,000	4,403	-	-
MISCELLANEOUS REVENUES							
240-48100-56	Interest Income	-	-	-	-	-	-
240-48150-56	Grant-Stewardship	-	-	-	-	-	-
240-48510-56	Donations-Trees	-	-	-	225	250	250
	Total Miscellaneous Rev.	-	-	-	225	250	250
OTHER FINANCING SOURCES							
240-49300-56	Fund Balance Applied	-	-	(1,000)	-	-	(250)
	Total Other Financing Sources	-	-	(1,000)	-	-	(250)
	240 - Parkland Acquisition	**267**	**4,272**	**-**	**4,628**	**250**	**-**

EST. ENDING FUND BAL. @ 12/31/15= $12,810

EST. ENDING FUND BAL. @ 12/31/16= $13,060

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
240-56110-525	Property Tax-Acquisition	-	-	-	-	-	-
240-56110-820	Land Acquisition	-	-	-	-	-	-
240-56110-850	Bike Path-Southside	-	-	-	-	-	-
56110	Total Parkland Acquisition Fd	-	-	-	-	-	-

Parkland Development Fund 245

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
PUBLIC CHARGES FOR SERVICE							
245-46810-56	Parkland Fees	(629)	10,064	6,000	1,869	-	-
245-46815-56	Chimney Swift Donations	-	-	-	2,660	3,000	-
245-46820-56	Bark Park-Member-Daily	155	-	-	-	-	-
	Total Charges for Service	(474)	10,064	6,000	4,529	3,000	-
MISCELLANEOUS REVENUES							
245-48100-56	Interest Income	-	-	-	-	-	-
245-48410-56	Donation-Park Dev	1,000	-	-	-	-	-
245-48420-56	Donation-Effegy Mounds	-	-	-	-	-	-
245-48430-56	Donation-Ray Trost	100	-	-	-	-	-
245-48520-56	Donation-Effigy Mounds	-	-	-	-	-	-
245-48450-56	Grant-Field of Dreams	-	-	-	-	-	-
	Total Miscellaneous Rev.	1,100	-	-	-	-	-
OTHER FINANCING SOURCES							
245-49300-56	Fund Balance Applied	-	-	(6,000)	-	-	3,000
	Total Otr Financing Sources	-	-	-6,000	-	-	3,000
	245 - Parkland Develop	**626**	**10,064**	**-**	**4,529**	**3,000**	**3,000**

EST. ENDING FUND BAL. @ 12/31/15= $3,000

EST. ENDING FUND BAL. @ 12/31/16= $0

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
245-56120-219	Other Professional Services	-	-	-	-	-	-
245-56120-650	Transfer Out	-	-	-	-	-	3,000
245-56120-822	Capital Outlay/Improvement	1,773	16,071	-	5,861	5,861	-
245-56120-830	Ray Trost Nature Preserve	-	-	-	-	-	-
56120	Total Parkland Development	1,773	16,071	-	5,861	5,861	3,000

Park & Rec Special Revenue Fund 248

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
PUBLIC CHARGES FOR SERVICE							
248-46732-55	After School Program	-	6,434	83,697	56,017	69,767	70,000
248-46733-55	Summer Camp	-	-	16,286	4,501	8,241	10,000
248-46734-55	Dance	-	933	9,072	8,775	11,575	11,750
248-46736-55	Instruction	-	93	4,686	2,220	2,231	2,934
248-46738-55	Sports	-	104	54,236	45,679	45,000	45,310
248-46740-55	Gynnastics	-	619	7,358	4,815	6,594	6,600
248-46742-55	Contractual-Zumba	-	155	10,773	2,114	4,216	-
	Total Public Charges for Service	-	8,338	186,108	124,122	147,624	146,594
SPONSORSHIP & DONATIONS							
248-48525-55	Rec Business Sponsorship	-	-	8,500	5,462	6,500	8,500
	Donations	-	-	-	-	-	-
	Total Sponsorships & Donations	-	-	8,500	5,462	6,500	8,500
TOURNAMENT & CONCESSION OPERATION							
248-49250-55	Tournament Entry Fees	-	-	28,800	18,341	20,026	36,700
248-49251-55	Concessions	-	-	20,000	24,010	25,000	30,000
248-49252-55	TFOD Rental	-	-	2,400	1,685	2,000	1,800
	Total Sponsorships & Donations	-	-	51,200	44,035	47,026	68,500
	248 - Park & Rec Spec Rev	**-**	**8,338**	**245,808**	**173,619**	**201,150**	**223,594**

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
248-55110-114	Wages & Salaries/Permanent	-	-	99,535	73,932	87,000	99,506
248-55110-150	Medicare Tax/City Share	-	-	1,443	1,072	1,262	1,443
248-55110-151	Social Security/City Share	-	-	6,171	4,582	5,394	6,169
248-55110-155	Workers Compensation	-	-	3,633	2,533	3,633	4,478
248-55110-342	Program Supplies	-	-	53,980	55,170	38,000	47,306
248-55110-344	Contractual-Gymnastics	-	-	8,108	-	-	-
248-55110-346	Concession Supplies	-	-	7,100	11,120	10,500	11,668
248-55110-347	Contractual-Zumba	-	-	8,401	625	2,951	-
248-55110-370	Pymt-WCF Field of Dreams	-	-	-	-	13,131	16,407
248-55110-790	Program Assistance	-	-	600	-	600	600
248-55110-810	Capital Improvements (Sponsors	-	-	6,942	939	7,000	7,000
248-55110-913	General Fund Transfer	-	-	29,017	-	29,017	29,017
56120	Total Park & Rec Special Rev	-	-	224,930	149,972	198,488	223,594

Forestry Fund 250

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
INTERGOVMENTAL REVENUES							
250-43355-56	General Fund Transfer	5,000	-	-	-	-	-
250-43356-56	Transfer-EAB	12,000	6,000	-	-	-	6,000
	Total Charges for Service	17,000	6,000	-	-	-	6,000
PUBLIC CHARGES FOR SERVICE							
250-46810-56	Parkland Fees--Trees	-	-	-	-	-	-
	Total Charges for Service	-	-	-	-	-	-
MISCELLANEOUS REVENUES							
250-48100-56	Interest Income	22	22	25	8	22	20
250-48510-56	Donation for Trees	250	-	-	-	-	-
	Total Miscellaneous Rev.	272	22	25	8	22	20
OTHER FINANCING SOURCES							
250-49290-56	Transfer In-Other Funds	-	-	-	-	-	-
250-49300-56	Fund Balance Applied	-	-	(25)	-	-	3,980
	Total Otr Financing Sources	-	-	(25)	-	-	3,980
	250 - Forestry	**17,272**	**6,022**	**-**	**8**	**22**	**10,000**

EST. ENDING FUND BAL. @ 12/31/15= $9,151

EST. ENDING FUND BAL. @ 12/31/16= $5,171

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
250-56130-219	Professional Services	3,674	-	-	-	-	4,000
250-56130-294	Tree Purchase	7,145	-	-	-	-	6,000
250-56130-650	Transfer Out-General Fund	10,000	-	-	-	-	-
56130	Total Forestry Fund	20,818	-	-	-	-	10,000

Sick Leave Severance Fund 260

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
INTERGOVERNMENTAL REVENUES							
260-43355-00	General Fund Transfer	-	-	-	-	-	-
	Total Intergovernmental Rev.	-	-	-	-	-	-
MISCELLANEOUS REVENUES							
260-48100-00	Interest Income	681	375	400	533	300	170
260-48430-00	Health Insurance Reimbursement	-	661	-	-	-	-
	Total Misc. Revenues	681	1,036	400	533	300	170
OTHER FINANCING SOURCES							
260-49300-00	Fund Balance Applied	-	-	62,250	-	-	57,480
	Total Other Financing	-	-	62,250	-	-	57,480
	260 - Sick Leave Severance	**681**	**1,036**	**62,650**	**533**	**300**	**57,650**

EST. ENDING FUND BAL. @ 12/31/15= $125,654

EST. ENDING FUND BAL. @ 12/31/16= $ 68,174

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
260-51365-325	Benefit Paid	28,537	34,295	40,000	47,022	41,038	35,000
260-51365-650	Transfer out to General Fund	-	22,650	22,650	-	22,650	22,650
51365	**Total Sick Leave Severance**	**28,537**	**56,945**	**62,650**	**47,022**	**63,688**	**57,650**

Insurance – SIR
Fund 271

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
INTERGOVERNMENTAL REVENUES							
271-43355-00	General Fund Transfer	-	-	-	-	3,331	15,000
	Total Intergovernmental	-	-	-	-	3,331	15,000
MISCELLANEOUS REVENUES							
271-48100-00	Interest Income	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-
OTHER FINANCING SOURCES							
271-49300-57	Fund Balance Applied	-	-	-	-	-	(10,000)
	Total Other Financing Sources	-	-	-	-	-	(10,000)
	271 - Insurance-SIR	-	-	-	-	3,331	5,000

EST. ENDING FUND BAL. @ 12/31/15= $3,331

EST. ENDING FUND BAL. @ 12/31/16= $13,331

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
271-51920-350	Insurance Claims	-	-	-	-	-	5,000
	271 - Insurance-SIR	-	-	-	-	-	5,000

Street Repair Revolving Fund 280

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
INTERGOVERNMENTAL REVENUES							
280-43355-57	General Fund Transfer	185,000	185,000	185,000	-	185,000	185,000
280-43378-57	State/County Reimbursement	-	-	-	-		
	Total Intergovernmental	185,000	185,000	185,000	-	185,000	185,000
MISCELLANEOUS REVENUES							
280-48100-57	Interest Income	275	268	250	600	600	600
	Total Miscellaneous Rev.	275	268	250	600	600	600
OTHER FINANCING SOURCES							
280-49300-57	Fund Balance Applied	-	-	119,750	-	-	219,400
	Total Other Financing Sources	-	-	119,750	-	-	219,400
	280 - Street Repair	185,275	185,268	305,000	600	185,600	405,000

EST. ENDING FUND BAL. @ 12/31/15= $576,442

EST. ENDING FUND BAL. @ 12/31/16= $357,042

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET	
280-57500-650	Transfer Out-Other Funds	-	-	-	-	-	300,000	3)
280-57500-805	Sidewalks Annual	-	6,350	25,000	18,266	18,266	25,000	1)
280-57500-820	Annual Major Repairs	48,437	25,565	280,000	50,836	67,875	80,000	2)
280-57500-821	Engineering	-	-	-	-	-	-	
280-57500-830	Contingencies	-	-	-	-	-	-	
	Total Street Repair Fund	48,437	31,915	305,000	69,102	86,141	405,000	

Scheduled Work for 2016:

1)	Sidewalk Program / specific project area has not been identified.	25,000
2)	Location of major repairs to be determined. (Seal coating)	80,000
3)	Transfer out to Fund 215-DPW Equipment Revolving Fund. One time transfer as a catch up provision.	300,000

Capital Projects Utility Shared Expenses
Fund 450

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
INTERGOVERNMENTAL REVENUES							
450-43355-57	Transfers-General Fund	154,215	143,167	123,167	-	123,167	160,000
450-43510-57	Federal/State Grant	-	23,134	-	1,014	-	130,000
450-43525-57	DOT Bike/Ped Plan	-	28,497	-	3,946	3,946	-
450-43530-57	DOT Grant-Path	-	-	-	7,000	7,000	-
450-43535-57	Grant Reimburse-DNR/PECCA	-	196,213	-	(27,512)	(27,512)	-
450-43545-57	State-Newcomb Intersect/ROW	-	-	-	105,316	105,316	-
450-43550-57	LRIP-Trees	35,506	-	-	-	-	-
	Total	189,721	391,012	123,167	89,765	211,917	290,000
MISCELLANEOUS REVENUES							
450-48100-57	Interest Income	4,085	3,981	3,000	2,048	3,000	2,000
450-48450-57	Grant-Field of Dreams	-	-	-	-	-	-
450-48500-57	Donations	5,000	5,000	5,000	5,000	5,000	-
450-48550-57	Developer Contribution	-	-	-	-	-	-
450-48600-57	Discount for Early Payment	-	1,969	-	-	-	-
	Total Misc Revenues	9,085	10,951	8,000	7,048	8,000	2,000
OTHER FINANCING SOURCES							
450-49120-57	Bond Proceeds	-	2,645,000	569,080	-	-	1,645,235
450-49290-57	Transfer In	-	-	-	-	-	-
450-49300-57	Fund Balance Applied	-	-	569,062	-	-	642,800
	Total Other Financing	-	2,645,000	1,138,142	-	-	2,288,035
	Fund 450 - Capital Projects	198,806	3,046,962	1,269,309	96,812	219,917	2,580,035

EST. ENDING FUND BAL. @ 12/31/15= $651,212

EST. ENDING FUND BAL. @ 12/31/16= $ 8,412

Capital Projects Utility Shared Expenses
Fund 450

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
450-57500-650	Transfers Out-Other Funds	-	18,732	-	-	-	75,000
450-57500-670	Bond Issue Expense	-	24,490	-	-	-	-
450-57500-802	Center/Boone/Sumitt-Street Proj	-	-	-	5,837	-	813,300
450-57500-803	5th 59 ROW Acquisition	-	-	-	-	-	130,000
450-57500-804	Asphalt Paving Machine	-	-	-	-	-	-
450-57500-805	ProPhoenix (RMS)	-	20,827	84,608	53,368	84,098	-
450-57500-806	ADA Compliance	-	-	27,000	27,571	27,000	-
450-57500-807	Skidsteer	-	-	-	-	-	50,000
450-57500-808	Bike Paths-Total 2016	-	-	-	-	-	116,800
450-57500-809	Shared Use Paths-2016	-	-	-	-	-	23,000
450-57500-810	Cap Equip-Libr/Safety/Parks	-	-	15,000	-	-	-
450-57500-811	Municipal Bldg-Keyless Entry	-	-	-	-	-	35,000
450-57500-812	Walworth Ave-2nd Dog Friendly P	-	-	-	-	-	6,000
450-57500-813	Starin Park-Signs/Trash/Recycle	-	-	-	-	-	24,000
450-57500-814	Aquatic Plant Harvester	-	-	-	-	-	125,000
450-57500-816	Starin Park-Outdoor Fit Equip	-	-	-	-	-	20,000
450-57500-817	Cravath Park-Railroad Fencing	-	-	-	-	-	25,000
450-57500-818	Police Evidence Garage	-	-	-	-	-	60,000
450-57500-822	Inspection	-	3,200	-	-	-	-
450-57500-825	Aquatic Center-Capital	-	-	-	-	-	50,000
450-57500-826	Trash Cans - Downtown	-	-	-	-	-	15,000
450-57500-827	DPW Equipment-Plow	-	-	-	-	-	185,000
450-57500-828	Amphiteater-Design/Const.	-	-	-	-	-	30,000
450-57500-829	Feasibility-Dredging Lake	-	-	-	-	-	25,000
450-57500-840	Payoff-Honeywell Lease	-	193,775	-	-	-	
450-57500-841	Cravath Lake Boat Launch	-	682	57,500	682	57,500	-
450-57500-850	DT Whitewater-One Time Equip	-	-	7,500	6,350	6,350	-
450-57500-860	Prince St. Reconstruction	9,211	-	-	-	-	-
450-57500-861	Bike.Ped Master Plan	27,415	1,994	-	-	-	-
450-57500-863	Field of Dreams Project	270,323	170,309	-	8,500	7,900	-
450-57500-865	Milw St.Recon-Wis to Esterly	83,205	15,510	-	-	-	-
450-57500-867	Main/Whiton Traffic Sginals	6,563	494	-	353	353	-
450-57500-869	Broadband Network	-	18,850	-	27,153	25,000	-
450-57500-870	St Recon E Main to Newcomb	274,203	10,559	-	-	-	-
450-57500-871	HVAC Municipal Bldg	-	5,497	-	-	-	-
450-57500-872	Turtle Mound Park	33,355	958	-	-	-	-
450-57500-873	D-T Eastgate-Des/Plan/Cons	117,344	1,529,386	-	50,561	47,259	-
450-57500-874	Mil-DOT/East of Newcomb	396	30	-	-	-	-
450-57500-875	Fire/EMS Operations-Study	27,877	-	-	-	-	-
450-57500-876	Ridge St-N of Wisc	23,378	-	-	-	-	-
450-57500-877	Trane Contract	-	1,026,820	-	120,994	120,994	-
450-57500-878	Armory Ramp/Stairs	-	-	-	17,064	112,000	-
450-57500-880	Newcomb/Mil - Intersection	54,329	9,914	-	141,959	141,959	-
450-57500-882	Whitewater Creek Stream Bank	17,646	(17,646)	-	-	-	-
450-57500-884	James St Detention Basin	11,539	(11,539)	-	-	-	-
450-57500-887	Comm Ctr-911 System	-	-	94,621	-	94,700	-
450-57500-888	PED & Bike Signage	-	6,183	-	15,723	14,566	-
450-57500-889	DPW-Security Fuel System	-	13,186	-	-	-	-

Capital Projects Utility Shared Expenses
Fund 450

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
450-57500-890	DPW-Tandem Dump Truck	-	45,000	-	-	-	-
450-57500-892	Community Bldg-Siding	-	1,115	20,000	-	20,000	-
450-57500-893	Effigy Mound Signage	-	-	15,000	3,910	15,000	-
450-57500-894	Street Bike Lanes	-	-	60,000	-	-	-
450-57500-895	E Clay Connector Path	-	-	9,000	-	-	-
450-57500-896	Paint Truck	-	-	185,000	-	-	-
450-57500-897	Franklin/Ann Street	-	-	125,000	-	-	-
450-57500-898	George Street	-	23,659	569,080	18,777	40,000	771,935
450-57500-899	Roof Repairs/Armory/Starin/Mun	-	-	-	6,500	49,255	-
	Total	956,783	3,111,985	1,269,309	505,301	863,934	2,580,035

Birge Fountain Restoration Fund 452

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
452-48100-57	Interest Income	68	56	60	102	25	20
452-48500-57	Donations	21	12	-	15	15	-
452-49300-57	Fund Balance Applied	-	-	940	-	-	480
	452 - Birge Fountain Rest	89	68	1,000	117	40	500

EST. ENDING FUND BAL. @ 12/31/15= $20,304

EST. ENDING FUND BAL. @ 12/31/16= $20,784

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
452-57500-820	Restoration of Fountain	360	200	1,000	219	219	500
	Total Expenses	360	200	1,000	219	219	500

Rescue Squad Equipment/Education Fund 810

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
MISCELLANEOUS REVENUES							
810-48100-52	Interest Income	447	1,618	1,600	1,347	750	750
810-48310-52	Misc Sales	-	-	-	-	-	-
810-48500-52	Donations	-	-	-	-	-	-
810-48605-52	Rental Income-Crop Leases	-	-	250	-	-	-
810-48639-52	Land Sale Revenue	-	-	-	-	-	-
	Total Miscellaneous Revenues	447	1,618	1,850	1,347	750	750
OTHER FINANCING SOURCES							
810-49300-52	Fund Balance Applied	-	-	18,150	-		29,250
	Total Other Financing Sources	-	-	18,150	-	-	29,250
	810 - Rescue Equip/Education	447	1,618	20,000	1,347	750	30,000

EST. ENDING FUND BAL. @ 12/31/15= $222,500

EST. ENDING FUND BAL. @ 12/31/16= $193,250

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
810-52280-211	Training-EMT-Advanced	6,255	12,885	10,000	8,115	10,000	10,000
810-52280-810	Life Saving Equipment	6,867	8,698	10,000	18,874	20,000	20,000
52280	Total Rescue Squad Equip/Ed	13,122	21,583	20,000	26,989	30,000	30,000

There is no detail for the Life Saving Equipment Outlay. Major purchases are approved on a "as needed" basis and are approved by the city council &/or the fire chief or rescue captain. The fund is a Trust Fund.

Innovation Center Operations
Fund 920

REVENUES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
MISCELLANEOUS REVENUES							
920-48430-56	Insurance Reimbursement	-	12,550	-	-	-	-
920-48610-56	Media-Sharing-Suites	-	375	400	-	-	-
920-48615-56	Virtual Client-Monthly Fee	-	-	-	500	400	1,200
920-48620-56	Facility Rental Revenue	675	2,188	1,200	542	1,000	1,200
920-48631-56	Rent CESA #2	78,000	87,500	81,000	60,750	81,000	81,000
920-48632-56	Rent JEDI	11,115	9,665	10,572	9,044	10,572	10,884
920-48633-56	Rent Blackthorne Capital LLC	49,688	51,744	51,744	43,120	51,744	54,720
920-48635-56	Rent Thermodata #118/120	-	11,500	27,600	11,500	11,500	21,000
920-48636-56	Rent I-Button	-	14,312	28,622	24,428	28,622	29,314
920-48637-56	Rent Edviewrate	-	4,500	7,200	6,000	7,200	1,800
920-48638-56	Rent Solomo	-	1,500	6,000	2,500	2,500	-
920-48639-56	Rent Meeper	-	1,500	6,000	3,500	3,500	-
920-48640-56	Rent Reimer Systems	-	525	1,800	2,325	2,800	3,600
920-48641-56	Rent Bio Char	-	275	1,800	1,450	1,800	1,800
920-48642-56	Rent Foundry Solutions	-	-	1,650	-	-	-
920-48643-56	Rent Slipstream	-	-	1,650	-	-	-
920-48644-56	Rent Extended Care	-	-	-	8,900	10,680	10,680
920-48645-56	Rent Mobile Mesh	-	-	-	1,998	1,998	-
920-48646-56	Institutional Mgmt LLC	-	-	-	-	1,050	1,800
920-48649-56	Rent DeGraff & Assoc	-	-	-	500	700	1,200
920-48650-56	Rent ABL Technologies LLC	-	-	-	300	750	1,800
	Total Miscellaneous Revenues	139,478	198,134	227,238	177,357	217,816	221,998
OTHER FINANCING SOURCES							
920-49200-56	In Kind-Rev-City-Insurance	-	5,692	6,200	5,607	5,607	6,510
920-49202-56	In Kind-Rev-City-Finance/Admin	8,004	8,004	8,400	6,670	8,400	8,400
920-49205-56	In Kind-Rev-City-Grounds/DPW	8,004	7,337	8,400	6,670	8,400	8,400
920-49215-56	In Kind-Rev-City-Blding Maint	8,004	8,671	8,400	6,670	8,400	8,400
920-49300-56	Fund Balance Applied	-	-	(2,988)	-	-	(348)
920-49410-56	In Kind-Rev-Univ-Mgr Support	408,839	570,019	696,323	450,459	580,000	411,250
920-49415-56	In Kind-Rev-Univ-tech Support	11,802	17,711	-	-	-	-
	Total Other Financing Sources	444,653	617,433	724,735	476,076	610,807	442,612
	920 - Innovation Ctr Operations	584,131	815,567	951,973	653,433	828,623	664,610

Innovation Center Operations
Fund 920

EXPENSES

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
920-56500-215	Professional Services	30	410	800	-	-	
920-56500-221	Utilities-City-H20/Sewer/Storm	4,464	5,232	5,000	3,732	5,000	5,000
920-56500-222	Electric Utilities	54,178	61,012	60,000	41,323	55,560	60,000
920-56500-225	Communications-Lines-Mobile	3,052	5,373	3,200	3,071	3,732	3,800
920-56500-226	Media-Monthly	1,418	1,469	1,350	1,142	1,350	1,350
920-56500-243	Contract-Preventive Maint	2,100	5,352	4,200	-	-	4,200
920-56500-245	Building Maintenance	1,876	16,956	9,000	19,011	21,000	16,000
920-56500-246	Janitorial Services	9,018	8,250	9,000	6,750	9,000	9,000
920-56500-250	Bldg Maint Supplies	8,711	10,285	13,000	4,645	5,500	7,500
920-56500-294	Grounds Maint/Snow/Ice	9,050	4,610	11,700	5,875	7,000	8,000
920-56500-323	Marketing Expenses	-	8,466	14,000	4,498	7,500	14,000
920-56500-341	Misc Expense	275	150	500	1,587	1,700	300
920-56500-500	In-Klind-Insurance Exp-Blding	4,259	5,692	6,200	5,607	5,607	6,510
920-56500-502	In-Kind-City-Finance/Admin	8,004	8,004	8,400	6,670	8,400	8,400
920-56500-505	In-Kind-City-Grounds/DPW	8,004	8,004	8,400	6,670	8,400	8,400
920-56500-515	In-Kind-City-Blding Maint	8,004	8,004	8,400	6,670	8,400	8,400
920-56500-520	In-Kind-Univ Manage Services	408,839	570,019	696,323	450,459	580,000	411,250
920-56500-530	In-Kind-Univ Tech Support	11,802	17,711	-	-	-	-
920-56500-650	Transfer-Pilot-TID #4	42,000	68,500	92,500	77,083	92,500	92,500
920-56500-820	Capital Outlay/Repair	-	13,944	-	-	-	-
52280	Innovation Center Operations	585,085	827,441	951,973	644,794	820,649	664,610

Notes:

A $348.00 added to balance the fund. Assumes that Thermodata office space #118/120 be rented out at the same rate & term to another business.

Water Utility
Fund 610

BUDGET SNAPSHOT

FISCAL RESOURCES		2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
Water - Revenues							
	Total Revenues	1,785,310	1,757,311	2,423,076	1,449,953	1,693,262	2,531,601
51100	**Total**	**1,785,310**	**1,757,311**	**2,423,076**	**1,449,953**	**1,693,262**	**2,531,601**
Water-Expenses							
100	Personnel Services	434,302	481,805	515,046	411,366	484,612	536,051
200-300	Commodities & Other Expenditures	485,995	371,577	311,450	250,766	327,609	319,380
500	Depreciation & Taxes	707,091	731,012	333,041	335,121	342,068	342,824
600	Debt Service Exp	71,097	68,796	515,071	449,136	515,571	253,346
800-900	Capital Exp & Contingencies	12,957	1,270	748,468	131,748	137,750	1,079,999
51100	**Total**	**1,711,441**	**1,654,460**	**2,423,076**	**1,578,137**	**1,807,610**	**2,531,601**

DEPARTMENT/FUNCTION

Water Utility - Operation, maintenance, repair, and construction of wells, pumping operations, water mains, water storage vessels, hydrants, and metering for the City's potable water system.

PERSONNEL SUMMARY

	2016
Full Time Equivalent Positions	7.2

MISSION

To provide water to the Utility's customers for two main purposes. Those purposes are safe drinking water and adequate supply for fire protection.

REVIEWING THE YEAR: 2015 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
WATER – set up a more efficient way of tracking the vast number of water quality samples we are required to take for the DNR and the EPA.	Completed
Study the current emergency back-up pumping capabilities of all of the city wells. Some of the wells have old right angle drive emergency pumping devises that may have to be updated with a back-up generator system to replace them. Once I assess the needs I will figure prices for future CIP improvements.	This is ongoing. I work on this when time permit. Money is always a factor.
Start to study elevation issues between the booster pumping station and the 800,000 gallon reservoir to make better use of our water reserves for high peak pumping times.	Research is ongoing. This is ultimately a long-range goal.
Start to study elevation issues between the booster pumping station and the 800,000 gallon reservoir to make better use of our water reserves for high peak pumping times.	Research is ongoing. This is ultimately a long-range goal.
Meet and exceed all water quality parameters as set forth by the WDNR and EPA.	This is completed with the exception of 4th quarter.
Continue to update SCADA and all remote well site controls to better serve the cities needs economically.	I have been working with Energenics Controls who bought out Koup/Synergy Co. There is a continuous problem with service with this new company. I may be looking for a different vendor.

LOOKING FORWARD: 2016 MAJOR OBJECTIVES

WATER
Most of the objectives for 2016 will focus on a water system study/modeling study to identify pressures, main size deficiencies, tower and booster station locations, fire fighting capabilities and infrastructure replacements. The last study was done in the 60's with a slight update in the mid-70's to only determine city service areas. Most progressive communities try to update their study every five (5) years.
Address the need to replace old/compromised water mains. The water study will be very beneficial in identifying areas where we will need to upsize. I will also work with GIS to upload all of our attributes within the distribution system including age of mains, maintenance records, break history, hydrant and valve history and private water mains, etc. Obviously, our budget will play a big role in what we can replace, but I will work on rating our water mains, similar to the streets department with the Pavement Surface Evaluation and Rating (PASER) Program. I will identify the three top water mains that should be replaced working down from there for a Capital Improvement Plan (CIP) for replacement of mains well into the future.
Continue research on the upgrade of the water utility facilities. I started this year (2015) to acquire the property north of our exiting main building. This is the only economically and feasible direction this one time offering of property affords us to expand. The acquisition has been difficult due to the foreclosure of this property. We are in dire need of storage facilities with much of our equipment spread out throughout town at all of our well houses. We also need room for a fabrication and maintenance shop, because we fabricate a lot of equipment for maintenance of our facilities. Pipe, fittings and hydrant storage as well as greater office/shop space is also needed. This project will span several phases with the purchase of the property the first year, demolition/site plan for phase two, building design/cost projections for phase three and construction as phase four. We will review water rates that may have to be adjusted to the budget for the end result.

3-5 YEAR PROJECTS

WATER	
2016	Center Street (George Street, Tonka Fiber Repairs #9)
2017	Clay Street (Franklin/Ann Street)
2018	Esterly Street (Milwaukee to Clay)
2020	Milwaukee Street (Newcomb to City Limits)

CAPITAL OUTLAY/CONSTRUCTION WIP

WATER
Well #5 Rehabilitation 90,000 – Pump test indication not needed until 2017
SCADA upgrades to remote wells 5,000 – In progress
Booster #1 rebuild/impeller replacement 13,000 – Planned during April - November
Chemical storage enclosure 1,800 – Waiting until property acquisition
Repair/replacement of DeZorik filter valves-well #5 & #6 21,500 – In progress with bids out
Tonka filter repairs on well #9 air wash 27,000 - 2016
Well #8 pump house/filter building tuck pointing 11,000 – 2016?
Replacement of Superintendent vehicles, used truck 22,000 - Done
Well #8 & #9 building heaters 4,928 – Ordering now
Well #6 building repairs - lighting/heating 4,800 – Ordering now
Truck #11 door skin replacement 2,000 – In progress
Replace two hydrants 4,400 - Done

	REVENUES	2015 ACT-EST	2015 Budget	2016 Budget
1	Operation Revenues	1,693,262	1,738,994	1,758,567
2	Developer/Municipality Contro.	-	-	-
3	Amorization	-	-	-
4	Bond proceeds	-	522,040	449,750
5	Retain Earnings-(Inc)--Decr	-	162,042	323,284
6	Retained Bond/Loan Proceeds	-	-	-
7	**TOTAL REVENUES:**	**1,693,262**	**2,423,076**	**2,531,601**

	EXPENDITURES	2015 ACT-EST	2015 Budget	2016 Budget
	OPERATIONAL EXPENDITURES			
8	Wages	358,612	385,574	394,516
9	Benefits	149,189	150,151	162,986
10	Administration	19,959	18,362	20,254
11	Contractural/Professional	45,500	40,950	38,700
12	Utilities	151,000	152,500	151,000
13	Operating Expense	147,029	133,000	146,800
14	Taxes	303,000	298,000	303,000
15	Contingency Expense	-	-	8,700
16	**Sub-Total:**	**1,174,289**	**1,178,537**	**1,225,956**
17	Debt Service	515,571	515,071	253,346
18	Depreciation Expense	-	-	-
19	**Sub-Total:**	**515,571**	**515,071**	**253,346**
20	**TOTAL OPERATIONAL EXPENDITURES:**	**1,689,860**	**1,693,608**	**1,479,302**
	OTHER EXPENDITURES			
21	Capital Equipment	57,750	207,428	247,000
22	Capital Improvement	60,000	522,040	805,299
23	**Total Other Expenditures**	**117,750**	**729,468**	**1,052,299**
24	**TOTAL EXPENDITURES**	**1,807,610**	**2,423,076**	**2,531,601**

Water Utility
Fund 610

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
REVENUES							
610-46460-61	Unmetered Sales	-	944	-	-	-	-
610-46461-61	Metered Sales/Residential	500,546	505,552	509,321	429,328	510,000	525,300
610-46462-61	Metered Sales/Commercial	210,564	92,185	92,836	81,340	93,500	96,305
610-46463-61	Metered Sales/Industrial	328,966	334,723	364,577	277,444	320,000	345,050
610-46464-61	Sales To Public Authorities	152,656	169,867	167,129	149,675	159,000	163,770
610-46465-61	Public Fire Protection Rev.	407,116	416,101	407,116	355,225	424,000	436,720
610-46466-61	Private Fire Protection Rev.	32,576	32,936	33,000	29,100	33,000	33,000
610-46467-61	Metered Sales/MF Res	-	117,045	122,815	100,398	122,000	125,660
	Total Revenues	1,632,424	1,669,354	1,696,794	1,422,510	1,661,500	1,725,805
OTHER REVENUE SOURCES							
610-47419-61	Interest Income	1,399	1,176	1,400	1,818	1,800	2,200
610-47421-61	Developer Contribution	-	-	-	-	-	-
610-47422-61	Capital Paid In-Municipality	57,779	-	-	-	-	-
610-47425-61	Misc Amortization	50,991	50,991	-	-	-	-
610-47460-61	Otr Rev/Tower/Service	34,120	33,528	34,000	20,352	23,462	24,062
610-47465-61	Insurance Claims-Reimburse	-	-	-	-	-	-
610-47467-61	Foreited Discounts	7,010	6,612	6,500	4,888	6,000	6,000
610-47471-61	Misc Service Rev-Turn Off	1,113	175	300	385	500	500
610-47480-61	Special Assessment Rev	475	475	-	-	-	-
610-47485-61	Bond Proceeds	-	(5,000)	522,040	-	-	449,750
610-47493-61	Retained Earnings-(Inc)--Dec	-	-	162,042	-	-	323,284
610-47494-61	Retained Earn-Loan Proceeds	-	-	-	-	-	-
	Total Other Revenue Sources	152,886	87,958	726,282	27,443	31,762	805,796
	610 - Water Utility	**1,785,310**	**1,757,311**	**2,423,076**	**1,449,953**	**1,693,262**	**2,531,601**

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET	
SOURCE OF SUPPLY EXPENSES / 610-61600								
610-61600-111	Wages & Salaries/Permanent	35,277	35,315	31,721	29,166	35,228	32,342	
610-61600-112	Overtime	647	1,948	1,000	2,801	3,000	2,500	
610-61600-350	Repair/Maint Expense	36,429	-	5,000	128	1,000	1,500	
	Total Source Of Supply Exp.	72,353	37,262	37,721	32,095	39,228	36,342	
PUMPING OPERATIONS EXPENSES / 610-61620								
610-61620-111	Wages & Salaries/Permanent	17,783	14,415	19,521	16,343	19,198	19,903	
610-61620-112	Overtime	113	1,110	482	810	1,200	1,200	
610-61620-220	Utilities	158,138	161,332	152,000	109,549	150,000	150,000	
610-61620-350	Repair/Maint Expense	119,750	2,240	5,000	6,748	10,000	7,500	A
	Total Pumping Operations Exp.	295,785	179,098	177,003	133,450	180,398	178,603	
WATER TREATMENT OPERATIONS EXP / 610-61630								
610-61630-111	Wages & Salaries/Permanent	18,951	21,691	21,961	21,142	23,606	22,391	
610-61630-112	Overtime	-	114	-	-	-	-	
610-61630-340	Water Testing Expense	3,099	13,712	2,400	1,553	1,800	2,000	
610-61630-341	Chemicals	17,380	17,697	10,000	7,725	8,000	15,000	
610-61630-350	Repair/Maint Expense	24,460	4,830	7,500	10,467	11,000	9,000	B
	Total Water Treatment Op	63,891	58,044	41,861	40,887	44,406	48,391	
TRANSMISSION EXPENSES / 610-61640								
610-61640-111	Wages & Salaries/Permanent	773	827	1,221	676	741	1,244	
610-61640-112	Overtime	-	-	-	-	-	-	
610-61640-350	Repair/Maint Expense	-	-	-	179	200	-	
	Total Transmission Expenses	773	827	1,221	856	941	1,244	
TOWER/RESERVOIRS MTN. EXPENSES / 610-61650								
610-61650-111	Wages & Salaries/Permanent	2,173	3,021	2,440	3,032	2,800	2,488	
610-61650-112	Overtime	-	-	-	194	300	-	
610-61650-350	Repair/Maint Expenses	25,092	20,633	25,600	20,657	21,129	25,600	C
	Total Reservoirs Mtn. Expense	27,265	23,654	28,040	23,883	24,229	28,088	
MAINS MTN. EXPENSE / 610-61651								
610-61651-111	Wages & Salaries/Permanent	12,051	13,916	20,200	12,489	12,891	20,595	
610-61651-112	Overtime	451	2,053	600	1,864	2,000	2,000	
610-61651-350	Repair/Maint Expenses	13,387	32,122	15,000	23,437	28,000	21,000	
	Total Mains Mtn. Expense	25,889	48,092	35,800	37,790	42,891	43,595	
SERVICES MTN. EXPENSES / 610-61652								
610-61652-111	Wages & Salaries/Permanent	15,980	21,648	15,810	15,083	18,785	16,120	
610-61652-112	Overtime	302	4,019	300	537	800	500	
610-61652-350	Repair/Maint Expenses	3,842	21,863	5,000	2,797	2,500	2,500	
	Total Services Mtn. Expenses	20,124	47,529	21,110	18,417	22,085	19,120	
METERS MTN. EXPENSES / 610-61653								
610-61653-111	Wages & Salaries/Permanent	11,717	10,371	16,593	8,843	11,953	16,918	
610-61653-112	Overtime	-	-	-	-	-	-	
610-61653-210	Contractual Services	4,555	32,350	26,500	14,600	26,500	25,000	D
610-61653-350	Repair/Maint Expenses	5,986	533	2,000	8,884	8,000	800	
	Total Meters Mtn. Expenses	22,258	43,254	45,093	32,327	46,453	42,718	

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET	
HYDRANTS MTN. EXPENSES / 610-61654								
610-61654-111	Wages & Salaries/Permanent	3,453	3,585	4,880	5,521	5,136	4,976	
610-61654-112	Overtime	-	-	-	39	50	-	
610-61654-350	Repair/Maint Expenses	480	1,995	4,000	2,053	2,200	7,500	
	Total Hydrants Mtn. Expenses	3,933	5,580	8,880	7,612	7,386	12,476	
METER READING EXPENSES / 610-61901								
610-61901-111	Wages & Salaries/Permanent	882	1,102	1,221	1,480	1,789	1,244	
601-61901-112	Overtime	-	-	-	-	-	-	
	Total Meter Reading Expenses	882	1,102	1,221	1,480	1,789	1,244	
ACCOUNTING & COLLECTING EXP / 610-61902								
610-61902-111	Wages & Salaries/Permanent	34,481	32,811	36,588	29,732	35,955	37,310	
610-61902-112	Overtime	74	-	-	-	-	-	
	Total Acct. & Collecting Exp.	34,555	32,811	36,588	29,732	35,955	37,310	
CUSTOMERS ACCOUNTS EXPENSES / 610-61903								
610-61903-310	Office Supplies	1,111	177	2,500	255	600	600	
610-61903-340	Information Technology Exp.	4,163	4,350	5,000	4,390	4,480	4,480	
	Total Customer Accounts Exp.	5,274	4,527	7,500	4,645	5,080	5,080	
ADMINISTRATIVE EXPENSES / 610-61920								
610-61920-111	Wages & Salaries/Permanent	67,919	90,053	94,261	76,777	92,000	95,550	
	Total Administrative Expenses	67,919	90,053	94,261	76,777	92,000	95,550	
OFFICE SUPPLIES EXPENSES / 610-61921								
610-61921-310	Office Supplies	6,380	8,815	7,000	6,999	8,000	8,000	
	Total Office Supplies Expense	6,380	8,815	7,000	6,999	8,000	8,000	
OUTSIDE SERVICES EMPLOYED / 610-61923								
610-61923-210	Professional Services	8,757	6,518	7,450	7,698	12,000	6,700	E
610-61923-211	Planning/Engineering-Transfer	7,000	7,000	7,000	7,000	7,000	7,000	F
610-61923-212	GIS Expenses	2,000	2,000	2,000	2,000	2,000	2,000	G
610-61923-213	Safety Program-All DPW	-	-	-	-	-	-	
	Total Outside Services Emp.	17,757	15,518	16,450	16,698	21,000	15,700	
INSURANCE / 610-61924								
610-61924-510	Insurance Expense	10,604	12,368	10,862	14,879	14,879	15,174	
	Total Insurance Expense	10,604	12,368	10,862	14,879	14,879	15,174	
EMPLOYEE BENEFITS / 610-61926								
610-61926-150	Fringe Benefits	102,523	116,104	125,972	104,297	125,000	138,336	
610-61926-590	Soc. Sec. Taxes Expense	25,101	27,557	24,179	22,242	24,189	24,650	
	Total Employee Benefits	127,624	143,661	150,151	126,539	149,189	162,986	
EMPLOYEE TRAINING EXPENSE / 610-61927								
610-61927-154	Professional Development	2,690	2,282	3,500	707	1,000	2,000	
	Total Employee Training Exp.	2,690	2,282	3,500	707	1,000	2,000	
PSC ASSESSMENT / 610-61928								
610-61928-210	PSC Remainder Assessment	2,184	1,710	1,500	1,535	1,500	1,500	
	Total PSC Assessment	2,184	1,710	1,500	1,535	1,500	1,500	

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET	
MISC. GENERAL EXPENSES / 610-61930								
610-61930-550	Depreciation Expense	223,717	229,309	-	-	-	-	
610-61930-551	Depreciation Expense-CIAC	158,568	158,568	-	-	-	-	
610-61930-590	Taxes	289,101	303,210	298,000	298,000	303,000	303,000	
610-61930-910	Contingencies	1,320	-	-	-	-	8,700	L
	Total Misc. General Expenses	672,706	691,087	298,000	298,000	303,000	311,700	
TRANSPORTATION EXPENSES / 610-61933								
610-61933-340	Repair/Maint Expenses	453	2,898	2,500	372	900	900	
610-61933-351	Fuel Expenses	6,842	8,789	6,000	4,282	4,800	4,800	
	Total Transportation Expenses	7,295	11,687	8,500	4,654	5,700	5,700	
GENERAL PLANT MTN. EXPENSE / 610-61935								
610-61935-111	Wages & Salaries/Permanent	102,799	101,652	95,162	77,253	88,180	97,026	
610-61935-112	Overtime	95	308	1,500	77	-	-	
610-61935-113	Wages/Temporary	-	-	14,400	-	-	14,400	H
610-61935-118	Clothing Allowance	-	-	833	-	-	833	
610-61935-154	Organization Memberships	-	-	-	-	-	1,200	
610-61935-220	Stormwater Utility Fee	477	604	500	431	1,000	1,000	
610-61935-350	Repair/Maint Expense	34,029	19,408	10,000	7,028	15,000	15,000	
	Total General Plant Mtn. Exp.	137,399	121,972	122,395	84,790	104,180	129,459	
CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936								
610-61936-111	Wages & Salaries/Permanent	3,168	3,299	4,880	2,503	3,000	4,976	
610-61936-112	Overtime	-	162	-	-	-	-	
610-61936-810	Capital Outlay	7,672	1,270	207,428	23,800	57,750	239,000	I
610-61936-820	Capital Outlay/Contract Pymts	-	-	522,040	93,061	60,000	805,299	J
610-61936-823	Meter Purchases	3,965	-	19,000	14,887	20,000	19,000	K
610-61936-830	Amr Project Expenses	-	-	-	-	-	8,000	
	Total Capital Outlay/Construct	14,805	4,731	753,348	134,251	140,750	1,076,275	
DEBT SERVICE COSTS / 610-61950								
610-61950-610	Principal On Debt	-	-	449,083	385,000	449,083	199,082	
610-61950-620	Interest On Debt	70,371	63,330	64,888	63,410	64,888	54,264	
610-61950-630	Debt Serv. Costs/Amortization	-	-	-	-	-	-	
610-61950-650	Bond Issue/Paying Agent Fees	726	5,466	1,100	726	1,600	-	
	Total Debt Service Costs	71,097	68,796	515,071	449,136	515,571	253,346	
WATER UTILITY EXPENSE TOTALS		**1,711,441**	**1,654,460**	**2,423,076**	**1,578,137**	**1,807,610**	**2,531,601**	

NOTES

PUMPING OPERATIONS EXPENSES / 610-61620				
A	Routine maintenance items		7,500	
WATER TREATMENT OPERATIONS EXP / 610-61630				
B	Routine maintenance items		9,000	
TOWER/RESERVOIR MTN. EXPENSES / 610-61650				
C	East side tower painting contract payment		20,600	
	Routine maintenance items		5,000	
		Total:		25,600
CONTRACTOR SERVICES - METER MAINTENANCE / 610-61653				
D	Meter Change Out at 340 Residential Meters - $50.00/each		17,000	
	Large Meter Testing / Replacement		8,000	
		Total:		25,000
OUTSIDE SERVICES EMPLOYED / 610-61923				
E	Audit			6,700
F	Engineering transfer to General Fund			7,000
G	GIS transfer to General Fund			2,000
GENERAL PLANT MTN. EXPENSE / 610-61935				
H	1600 @ $9/hour			14,400
CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936-810				
I	Valve Insertion at Starin Park Water Tower		10,000	
	330 N. Fremont St. Purchase		125,000	
	Replace Truck #13		27,000	
	Water System Modeling/Study		30,000	
	Industrial Drive Watermain Replacement		20,000	
	Tonka Filter Repairs on Well #9 Airwash		27,000	
		Total:		239,000
CAPITAL OUTLAY / CONTRACT PAYMENTS / 610-61936-820				
J	George Street (North to terminus)		355,549	
	Center/Boone/Summit		449,750	
		Total:		805,299
CAPITAL OUTLAY / CONSTRUCTION WIP / 610-61936-823				
K	Meter replacements - 340 meters			19,000

Wastewater Utility
Fund 620

BUDGET SNAPSHOT

FISCAL RESOURCES		2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
Wastewater - Revenues							
	Total Revenues	2,238,485	2,339,936	3,365,200	1,941,174	2,377,911	15,833,423
51100	**Total**	**2,238,485**	**2,339,936**	**3,365,200**	**1,941,174**	**2,377,911**	**15,833,423**
Wastewater-Expenses							
100	Personnel Services	802,510	847,566	922,694	725,514	858,251	930,398
200-300	Commodities & Other Expenditures	478,909	565,140	516,545	899,725	1,035,011	526,375
500	Depreciation & Taxes	1,194,107	1,217,550	37,835	39,399	39,399	42,348
600	Debt Service Exp	153,285	141,402	729,402	697,503	729,602	809,562
800-900	Capital Exp & Contingencies	26,422	82,823	1,158,724	121,486	246,501	13,524,740
51100	**Total**	**2,655,233**	**2,854,482**	**3,365,200**	**2,483,627**	**2,908,764**	**15,833,423**

DEPARTMENT/FUNCTION

Operation, maintenance, repair, and construction of all sanitary sewer infrastructures which includes lift stations, sanitary sewer system, and wastewater treatment plant equipment.

PERSONNEL SUMMARY

	2016
Full Time Equivalent Positions	14

MISSION

To efficiently run the wastewater treatment facility in order to meet and exceed WDNR permit requirements for a quality effluent prior to discharge into our environment as well as providing the community with a properly operating sanitary sewer system for disposal of their sanitary sewer wastes.

REVIEWING THE YEAR: 2015 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
To operate and maintain the facility in a manner consistent with the requirements in the WPDES permit.	Completed. No violations reported to date in 2015.
Timely completion of the Compliance Maintenance Annual Report (CMAR).	To be completed. The WDNR was late in rolling out a new version of this document. This is due to the WDNR by August 31, 2015. Council will see this information in early to mid August 2015.
Thoroughly orientate and train the utility administrative assistant.	As experience is gained we continue to expand the duties and benefit of this position. This has been a welcome addition to the public works staff.
Continue to work with CVMIC Insurance on revisions to facility safety programs and trainings at the utility.	We continue to work with CVMIC as time allows. We have not addressed all aspects of the Wastewater Utility from a safety perspective. We have worked with them on individual trainings such as confined space.
To begin incorporating a prioritized approach to sanitary sewer operations and maintenance as noted in the Sanitary Sewer Maintenance Plan (SSMP) completed in 2014.	Currently we are in the mode of learning more about our baseline condition. Through the use of the Sanitary Repair and Replacement Fund we have made progress with increased televising relative to years past. We balance this yearly with necessary progressive maintenance tasks.
Manage facility processes, staff and necessary contractors as we begin a 2.5 year plant upgrade.	Progress continues in our work with engineers as we approach our Biological Upgrade project. We have planned out smaller maintenance projects in accordance with future work. The plant continues to function well in light of its age and failings. We will work diligently to make sure this quality is maintained during the project.
Continue to evaluate alternatives to best utilize excess digester capacity at the utility.	This process is ongoing. The Trane Biogas Feasibility Study has not reached a resolution. Data obtained from engineers Black and Veatch was forwarded to Donohue and Associates for their use in Technical Memorandum #4 (Digester Complex). Interest in utilizing excessive capacity in our digestion process continues to be looked at from the perspective of wise use and sustainable planning.
Finish development of the collection system Capacity, Management, Operations and Maintenance (CMOM) Plan.	This plan is not yet completed. However, work continues on this program that is due in response to the WDNR by August of 2016.
Increase utilization of GIS technology for day to day activities at the utility	We continue to work with City GIS personnel to develop and increase utilization of this great technology. We are still in the mode of getting all of our data entered into the attribute sections of the GIS system.

LOOKING FORWARD: 2016 MAJOR OBJECTIVES

WASTEWATER
To operate and maintain the facility in a manner consistent with the requirements in the WPDES permit.
Timely completion of the Compliance Maintenance Annual Report (CMAR).
Begin construction of the utility Biological Upgrade project while maintaining discharge compliance throughout the process.
Attract qualified, dependable and engaged new employees as we enter in an era of retirements at the utility.
Increase the quality of our preventative maintenance program at the utility. This includes software utilization, staff involvement and understanding of its need.
Finish development of the collection system Capacity, Management, Operations and Maintenance (CMOM) Plan.
Increase utilization of GIS technology for day to day activities at the utility

PERFORMANCE MEASURES

WASTEWATER
WPDES permit compliance.
Grading or score of the Compliance Maintenance Annual Report (CMAR).
Collection System- number of basement backups, complaints, SSO's and TFO'.

Wastewater Utility
Fund 620

Line #	REVENUES	2015 ACT-EST	2015 BUDGET	2016 BUDGET
1	Operation Revenues	2,359,048	2,322,100	3,532,552
2	Other Revenues-Focus Grant	3,863	-	-
3	Retained Earnings - (Inc) - Decr	-	183,360	(1,928,739)
4	Capital Fund(Assmts & Connections)	15,000	64,200	27,360
5	Equipment Replacement Fund Applied	-	-	-
6	Capital Improv & Bond Proceeds	-	264,540	471,250
7	Clean Water Fund Loan	-	531,000	13,731,000
8	Transfer from Capital Fund	-	-	-
9	Transfer from Sewer Repair/Replace Fund	-	-	-
10	**TOTAL REVENUES**	**2,377,911**	**3,365,200**	**15,833,423**

	EXPENDITURES	2015 ACT-EST	2015 BUDGET	2016 BUDGET
	OPERATION EXPENDITURES			
11	Wages	582,949	647,492	659,020
12	Benefits	271,702	271,702	271,378
13	Administration-General	121,206	60,735	70,448
14	Professional	494,222	14,875	19,000
15	Utilities	251,000	257,200	246,000
16	Operating Expenses	192,961	177,770	188,455
17	Equipment Replacement Fund	100,000	100,000	100,000
18	DNR Environmental Fee	9,693	11,000	11,000
19	Sewer Operating Fund	29,184	29,184	27,360
20	Equipment Replacement Fund Purchase	10,000	10,000	-
21	Meter Rental - Water Utility	36,300	36,300	36,300
22	**Sub Total**	**2,099,217**	**1,616,258**	**1,628,961**
23	Debt Service	729,002	729,002	808,962
24	Bond Issue/Depreciation/Amortization	600	400	600
25	**Total Operational Expenditures**	**2,828,819**	**2,345,660**	**2,438,523**
	OTHER EXPENDITURES			
26	Contingency	-	-	-
27	Transfer to Capital Fund	-	-	-
28	Capital Improvement	75,000	1,014,540	13,390,900
29	Capital Equipment	5,000	5,000	4,000
30	**Total Other Expenditures**	**80,000**	**1,019,540**	**13,394,900**
31	**TOTAL EXPENDITURES**	**2,908,819**	**3,365,200**	**15,833,423**

2016 Recommendations by Finance Director	Estimated Balance	Recommended Changes & New Balances for 2016
Debt Service Reserve: **This reserve is mandated by the requirements of the bond issue. The amount is determined by the highest annual debt service payment.**	223,253	None 223,253
Depreciation Reserve: **This reserve was established by a previous bond issue. Doug is going to see if that bond issue has been paid and this reserve account can be eliminated.**	25,000	None 25,000
Debt Service Fund: **This fund was established by the Finance Dept. This fund is used for paying the debt service payments each year. The debt service payments are determined for each year and then divided by 12 to determine the amount to be placed in this fund each month from the operating revenues. The fund is planned to always have 6 months payments as the minimum balance.**	551,342	None 365,000
Sewer Operating Fund: **This fund is used for paying all the expenses for the operations of the Wastewater Utility. It is recommended that the utility maintain a cash reserve of three to six months of annual O&M budget. This amount would be $375,000 to $750,000. Any retained earnings from operation accounts should remain in the sewer operating fund.**	875,000	None 750,000
Capital Improvement (Connection) Fund: **This fund was established when sanitary sewer connection fees were implemented in the eighties. The sanitary connection fee that is collected from building permits is placed in this fund. The monies from this fund are to be used for the repair or construction of interceptor sanitary sewer main (not collecting mains), lift station construction, and plant improvements.**	342,000	None 350,000
Equipment Replacement Fund (ERF): **The equipment replacement fund is mandated by DNR. The utility is funding the ERF by the DNR method of maintaining a 10% balance of the technical equipment as determined by the City's annual audit. The audit will always create a lag of one year to determine what the fund balance minimum should be. Ex: The 2014 audit should be used to determine the minimum balance to be accomplished in the 2014 budget. A portion of the balance is made up of land owned by the wastewater utility of $205,026. The land is currently for sale. Also any ERF purchases done in 2015 will determine the amount to be budgeted to transfer to the ERF to maintain the minimum ERF fund balance. For simplicity we use 10% of the net capital assets. The minimum balance based on 2014 audit should be $1,676,490.**	2,011,187	Do not budget for any ERF transactions in 2016 as the ERF balance is above the minimum. 1,676,490

2016 Recommendations by Finance Director	Estimated Balance	Recommended Changes & New Balances for 2016
Sewer Repair/Replacement Fund (SRRF): **This fund has been recommended by city engineers and consultants to maintain the sanitary sewer infrastructure. The fund would be used for the repair and replacement of collecting sewers and infiltration/inflow improvements. The fund can also be used for sewer replacement on Capital Improvement Projects. This is a discretionary fund, thus the fund balance is to be determined by management. Director of Public Works opinion is this fund balance target should be between $150 & 250K. So transfers to this fund can be determined every year based on the prior year's expenditures from the fund. Any funding left over from large street Capital Improvement Projects that required borrowing can be placed in this fund. The balance also includes the Operating Reserve Fund.**	210,969	**Transfer $100,000 in 2015 budget** 250,000

Wastewater Utility
Fund 620

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET	
REVENUES								
620-41110-62	Residential Revenues	1,077,000	1,088,483	1,120,000	920,677	1,112,000	1,631,772	A
620-41112-62	Commercial Revenues	572,826	581,356	596,000	496,157	597,600	922,716	A
620-41113-62	Industrial Revenues	93,143	100,285	89,000	77,696	99,142	145,470	A
620-41114-62	Public Revenues	342,726	447,604	440,000	356,523	490,000	769,594	A
620-41115-62	Penalties	12,431	11,238	12,000	7,937	11,500	12,000	
620-41116-62	Misc. Revenues	68,825	41,222	60,000	36,370	42,354	45,000	
620-41117-62	Sewer Connection Revenues	60,192	56,544	64,200	36,480	15,000	27,360	B
	Total Revenues	2,227,143	2,326,732	2,381,200	1,931,840	2,367,596	3,553,912	
REVENUES/OTHER SOURCES								
620-42110-62	Interest Income	5,684	4,236	5,100	5,471	6,452	6,000	
620-42150-62	Focus on Energy Rebates	-	-	-	-	-	-	
620-42212-62	Clean Water Fd-Reimbursement	-	-	531,000	-	-	13,731,000	
620-42213-62	Misc Income(Focus Grant)	4,358	2,755	-	3,863	3,863	-	
620-42214-62	Transfer From ERF	1,300	1,213	-	-	-	-	
620-42215-62	Special Assessments	(0)	-	-	-	-	-	
620-42217-62	Bond/Loan Proceeds	-	5,000	264,540	-	-	471,250	C
???	Transf Fr Sewer Repair/Replace Fd	-	-	-	-	-	-	
620-49920-62	Transfer from Capital Fund	-	-	-	-	-	-	
620-49930-62	Retained Earnings-(Inc)-Dec	-	-	183,360	-	-	(1,928,739)	
620-49940-62	Retained Bond/Loan Proceeds	-	-	-	-	-	-	
	Total Revenues/Other Sources	11,341	13,204	984,000	9,334	10,315	12,279,511	
	620 - Wastewater Utility	**2,238,485**	**2,339,936**	**3,365,200**	**1,941,174**	**2,377,911**	**15,833,423**	

NOTES

A	Residential, commercial, Industrial, Public revenues reflect a no rate increase on January,2016	-
B	Estimated 15 sewer connections at $1,824 each	27,360
C	Bond Issue/Proceeds--George Street	471,250
D	Estimated CWF reimbursement for 2016 project and bid/engineering services	13,731,000

Final adjustments to wastewater rates will be per a rate study to be completed in early 2015. The estimated rate increase is expected to be between 30 & 35%. The rate study and rate adjustment are due to over 20million dollars in improvements being made at the wastewater plant in 2016/2017. The rate adjustment is expected to be in place in January, 2016.

Wastewater Utility
Fund 620

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 620-62810								
620-62810-111	Wages & Salaries/Permanent	67,919	90,053	94,261	76,813	93,170	121,153	
620-62810-116	Accounting/Finance Salaries	38,335	37,378	56,311	29,294	35,740	31,824	
620-62810-118	Meter Reading Salaries	6,558	6,986	-	-	840	-	
620-62810-219	Audit Services	8,257	6,279	6,700	6,633	7,500	7,500	
620-62810-220	Planning/Eng/Transfer to GF	12,000	12,000	12,000	12,000	12,000	12,000	A
620-62810-221	GIS Expenses	2,000	2,000	2,000	2,000	2,000	2,000	B
620-62810-222	Safety Program-All DPW	-	-	-	-	-	-	C
620-62810-310	Office Supplies	43	674	600	4,844	5,000	1,000	
620-62810-340	Contingencies	1,320	-	-	-	-	-	
620-62810-352	Information Technology Expense	4,442	4,751	4,600	4,890	53,000	4,600	
620-62810-356	Joint Meter Expenses	-	-	36,300	-	36,300	36,300	
620-62810-362	Credit/Debit Card Expenses	24,632	25,514	22,000	22,020	26,000	26,000	
620-62810-519	Insurance Expenses	24,422	32,128	26,835	29,706	29,706	31,348	
620-62810-520	Damage/Injury Claim Expense	-	-	-	-	-	-	
620-62810-550	Depreciation	1,158,826	1,174,463	-	-	-	-	
620-62810-610	Principal On Debt	-	-	599,093	568,176	599,093	616,644	
620-62810-620	Interest On Debt	152,922	139,064	129,909	128,965	129,909	192,318	
620-62810-670	Bond Issue Expenses	363	2,338	400	363	600	600	
620-62810-820	Capital Outlay	-	-	1,014,540	81,232	75,000	13,390,900	C
620-62810-821	Capital Equipment	1,566	1,561	5,000	-	5,000	4,000	D
620-62810-822	Equip. Repl. Fund Items	5,884	9,658	10,000	-	10,000	-	
620-62810-823	Sanitary Sewer Repl Items	-	64,030	-	39,947	27,011	1,180	
620-62810-825	Sanitary Rep/Replacement Fund	18,973	6,901	100,000	-	100,000	100,000	E
620-62810-826	Operating Reserve Funding	-	-	29,184	-	29,184	27,360	F
620-62810-830	Amr Project Expenses	-	-	-	306	306	1,300	N
620-62810-920	Transfer-Connect Fees Cap Fd	-	-	-	-	-	-	
	Total Adm./General Expenses	1,528,463	1,615,779	2,149,733	1,007,189	1,277,359	14,608,027	
SUPERVISORY/CLERICAL / 620-62820								
620-62820-111	Wages & Salaries/Permanent	71,176	72,560	73,571	80,689	73,571	75,023	
620-62820-112	Overtime	-	-	-	-	-	-	
620-62820-120	Fringe Benefits	234,281	249,155	271,702	207,748	271,702	271,378	
620-62820-154	Professional Development	3,036	3,887	3,500	3,065	3,600	-	
620-62820-219	Professional Services	6,798	109,735	2,875	534,318	482,222	7,000	G
620-62820-225	Communication	1,803	3,032	2,500	3,026	3,200	3,200	
620-62820-310	Office Supplies	5,811	8,021	6,900	5,394	9,400	9,475	M
	Total Supervisory/Clerical	322,905	446,389	361,048	834,241	843,695	366,076	
COLLECTION SYSTEM O&M / 620-62830								
620-62830-111	Wages & Salaries/Permanent	62,528	71,556	57,140	59,601	57,140	58,222	
620-62830-112	Overtime	1,359	525	1,100	384	800	918	
620-62830-222	Electrical/Lift Stations	10,523	11,371	12,200	8,163	11,000	11,000	
620-62830-295	Contractual Services	6,151	457	6,200	1,992	3,000	6,800	I
620-62830-353	Repr./Mtn. Lift Stations	2,855	11,576	1,500	6,550	8,000	7,000	K
620-62830-354	Repr./Mtn. Sanitary Sewers	8,407	2,828	6,000	5,058	6,000	4,000	
620-62830-355	Repr./Mtn. Collection Equipment	4,120	1,794	4,000	4,522	5,000	3,500	
620-62830-356	Telemetry Exp.	670	140	600	31	200	200	
	Total Collection System O&M	96,612	100,247	88,740	86,301	91,140	91,640	

Wastewater Utility
Fund 620

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET	
TREATMENT PLANT OPERATIONS / 620-62840								
620-62840-111	Wages & Salaries/Permanent	83,064	97,093	77,550	80,501	100,000	79,018	
620-62840-112	Overtime	1,414	364	1,053	247	500	714	
620-62840-118	Clothing Allowance	1,750	1,750	2,052	1,875	2,052	2,052	
620-62840-222	Electrical/Plant	157,420	171,066	180,000	138,136	175,000	170,000	
620-62840-224	Natural Gas/Plant	53,210	62,349	65,000	34,417	65,000	65,000	
620-62840-340	Operating Supplies	7,615	7,202	8,500	7,789	8,500	8,500	
620-62840-341	Chemicals	62,422	51,987	45,000	33,802	45,000	45,000	
620-62840-342	Contractual Services	5,930	3,355	6,500	4,471	6,500	6,500	H
620-62840-351	Utility Truck/Auto Expense	7,348	12,595	8,000	2,894	3,500	8,000	
620-62840-590	DNR Environmental Fee	10,858	10,959	11,000	9,693	9,693	11,000	
620-62840-840	Capital Lease Payt-Honeywell	-	673	-	-	-	-	
	Total Treatment Plant Oper.	391,031	419,393	404,655	313,824	415,745	395,784	
TREATMENT EQUIPMENT MAINTENANCE / 620-62850								
620-62850-111	Wages & Salaries/Permanent	90,594	68,572	114,280	61,345	78,300	116,443	
620-62850-112	Overtime	-	-	100	-	-	-	
620-62850-242	Contractual Services	10,269	9,654	9,300	6,558	11,770	10,000	
620-62850-342	Lubricants	2,252	1,030	1,000	150	1,000	500	
620-62850-357	Repairs & Supplies	35,341	3,538	20,000	16,626	12,000	14,000	
	Total Maint./Treatment Equip.	138,455	82,794	144,680	84,679	103,070	140,943	
MAINTENANCE - BUILDINGS & GROUNDS / 620-62860								
620-62860-111	Wages & Salaries/Permanent	53,372	49,671	61,222	42,794	46,800	62,381	
620-62860-112	Overtime	-	-	-	-	-	-	
620-62860-113	Wages/Temporary	2,655	2,658	10,800	3,018	3,018	10,800	
620-62860-220	Stormwater Utility Fee	1,502	1,649	1,800	1,182	1,700	1,900	
620-62860-245	Contractual Repairs	6,810	13,392	11,770	10,625	11,770	8,500	J
620-62860-355	Repr./Mtn. Bldg. Grounds Equip	-	-	-	404	349	2,000	
620-62860-357	Repairs & Supplies	3,326	4,665	4,000	2,348	3,400	13,400	
	Total Maint-Build & Grounds	67,665	72,035	89,592	60,371	67,037	98,981	
LABORATORY EXPENSE / 620-62870								
620-62870-111	Wages & Salaries/Permanent	55,510	61,553	65,302	52,725	64,184	66,538	
620-62870-112	Overtime	81	-	-	38	38	102	
620-62870-295	Contractual Services	7,223	3,165	5,000	3,228	3,000	5,000	
620-62870-340	Lab Supplies	9,185	2,872	6,900	6,194	4,300	6,900	
	Total Laboratory Expense	71,999	67,590	77,202	62,185	71,522	78,540	
POWER GENERATION EXPENSE / 620-62880								
620-62880-111	Wages & Salaries/Permanent	-	-	-	-		-	
620-62880-242	Contractual Services	1,630	2,546	2,600	1,928	2,000	2,000	
620-62880-357	Repairs & Supplies	-	528	1,800	41	500	1,000	
	Total Power Generation Exp.	1,630	3,074	4,400	1,969	2,500	3,000	
BIOSOLIDS HANDLING EXPENSE / 620-62890								
620-62890-111	Wages & Salaries/Permanent	28,775	33,141	32,650	24,867	26,286	33,269	
620-62890-112	Overtime	103	666	100	510	510	563	
620-62890-295	Contractual Services	471	601	900	534	900	900	
620-62890-351	Diesel Fuel	6,044	7,881	6,500	5,289	5,500	6,500	
620-62890-357	Repairs & Supplies	1,081	4,892	5,000	1,669	3,500	9,200	L
	Total Sludge Application Exp.	36,474	47,180	45,150	32,869	36,696	50,432	
WASTEWATER UTILITY EXP TOTAL		**2,655,233**	**2,854,482**	**3,365,200**	**2,483,627**	**2,908,764**	**15,833,423**	

NOTES			
A	**Planning/Eng/Transfer to GF**		12,000
B	**GIS Services/Transfer GF**		2,000
C	**Capital Improvements**		
	Utility Pickup	30,000	
	Well Rehab-potable water for plant	15,000	
	Oak Street lift station controls	23,000	
	Storage Digester Manways	48,000	
	COD Reactor Block	2,000	
	Center/Boone/Summit St. Sewers-(cash)	381,650	
	Facility Upgrade (CWF-Reimbursed)	12,420,000	
	George Street (STF)	471,250	
		Total:	13,390,900
D	**Capital Equipment**		
	Phone system		4,000
E	**Transfer to Sewer Repair/Replacement Fund**		100,000
F	**Transfer to Sewer Connection Fund ($1824/service)**		27,360
G	**Professional Services**	4,125	
	Cleansweep collection day - share with Water	750	
	Rock River Coalition	125	
	MEG membership	2,000	
		Total:	7,000
H	**Treatment Plant Operations Contractual Services**		
	Hach software support - $2,300; Annual meter calibration - $1,200	3,500	
	Uniform services - this would become a reoccurring cost	2,800	
		Total:	6,300
I	**Collection System Contractural Services**		
	Cross Connection Service (340 @ $20.00)	6,800	
		Total:	6,800
J	**Maintenance of Building/Grounds Contractural Services**		
	Masonary spot repairs	7,500	
		Total:	7,500
K	**Collection System O & M**		
	Historic value to account for unplanned deficiencies	7,000	
		Total:	7,000
L	**Biosolids Equipment**		
	Tires for vehicle 24A	3,200	
	Tires for vehicle 25	4,000	
	Brakes on vehicle 24A	2,000	
		Total:	9,200
M	**Office Equipment**		
	Lateral file	700	
	Steel bookcase	375	
	Copier/Scanner lease agreement (reoccurring)	1,500	
		Total:	2,575
N	**AMR Backhaul Charges**		1,300

Stormwater Utility
Fund 630

BUDGET SNAPSHOT

FISCAL RESOURCES		2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
Stormwater - Revenues							
	Total Revenues	480,393	445,753	2,251,532	388,133	709,171	1,332,512
51100	**Total**	**480,393**	**445,753**	**2,251,532**	**388,133**	**709,171**	**1,332,512**
Stormwater-Expenses							
100	Personnel Services	192,302	185,444	234,822	179,569	194,040	235,389
200-300	Commodities & Other Expenditures	79,053	87,837	98,546	89,160	89,000	103,246
500	Depreciation & Taxes	54,986	58,483	3,849	8,716	8,716	4,617
600	Debt Service Exp	15,771	19,492	126,825	97,775	97,775	152,700
800-900	Capital Exp & Contingencies	21,500	22,354	21,500	83,982	21,500	836,560
51100	**Total**	**363,613**	**373,610**	**485,542**	**459,201**	**411,031**	**1,332,512**

DEPARTMENT/FUNCTION

Operation, maintenance, repair, and construction of catch basins, storm sewers, detention ponds, street sweeping, compost management, and lakes management.

PERSONNEL SUMMARY

	2016
Full Time Equivalent Positions	3

MISSION

To provide proper operation, maintenance, repair, and construction of stormwater utility components and lake management for the citizens of Whitewater within the parameter of an adequate budget.

REVIEWING THE YEAR: 2015 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
We have found 14 catch basins that are in need of repair while cleaning them this past summer, we will be repairing all 14 during the early part of 2015.	14 repaired and 2 others that needed repair.
We will continue to clean the catch basins, this year our efforts will be in the center section of the City from Janesville/Franklin St. to Indian Mounds Drive and from Main St. South to South St.	Start in October 2015.
Joint repair work needs to continue on the 4' pipe main on Starin Road, we have done about 1/3 of that pipe and will get another 1/3 of the pipe joints repaired.	Major part completed. Need to finish last 50.
Street cleaning will continue at the high rate of sweeping we started this year with two sweepers out during the winter when conditions allow to remove sand from our City streets from winter street sanding.	Completed
Develop a rating system for the Stormwater infrastructure.	This will occur as catch basins are cleaned.

LOOKING FORWARD: 2016 MAJOR OBJECTIVES

STORMWATER
Since starting 2015 catch basin cleaning we have found 9 catch basins that need repair in 2016. We are still cleaning catch basins in our targeted area and will add to our list as we come across needed repair areas.
Catch basin cleaning area for 2016 will be the area from Main Street North and from Fremont Street to the Western City limits. Along with cleaning, additional information will be added to the rating system that was started last year for all the city storm water catch basins.
Street cleaning will continue at the high rate we started for the past two seasons. This sweeping will also continue into the winter season when weather permits. We have started a program of pre-wetting our city streets before a forecasted snow event in an effort to use less material during the snow event as it progresses.
Small drainage areas at the end of some of the city's cul-de-sacs will be reworked this year. Better control of ditch areas will be our focus to help keep water running unto its intended end point and to remove it from city streets.

Stormwater Utility
Fund 630

Line #	REVENUES	2015 ACT-EST	2015 BUDGET	2016 BUDGET
1	Operation Revenues	465,081	529,770	522,350
2	Interest Income	990	100	900
3	Other Revenues	-	-	-
4	Permit Fees	-	-	-
5	Grant	243,100	243,100	85,000
6	Retained Earnings-(Inc)-Decr	-	(44,328)	111,002
7	Retained Bond/Loan Proceeds	-	859,800	613,260
8	Bond/Loan Proceeds	-	663,090	-
9	**TOTAL REVENUES**	**709,171**	**2,251,532**	**1,332,512**

	EXPENDITURES	2015 ACT-EST	2015 BUDGET	2016 BUDGET
Operational Expenditures				
10	Wages	133,040	165,128	164,857
11	Benefits	61,000	69,194	70,533
12	Professional Services	7,000	7,000	7,000
13	Operating Expenses	85,532	81,216	93,163
14	Engineering - Transf to GF	7,500	7,500	7,500
15	Transfer to DPW ERF	21,500	21,500	21,500
16	Debt Service	97,775	126,825	152,700
17	Permit Fee-DNR	2,000	2,000	200
18	**Total Operational Expenditures**	**415,347**	**480,363**	**517,452**
Other Expenditures				
19	Capital Improvements	-	-	-
20	Capital Equipment	-	-	815,060
21	Contingency	-	-	-
22	**Total Other Expenditures**	**-**	**-**	**815,060**
23	**TOTAL EXPENDITURES**	**415,347**	**480,363**	**1,332,512**

Stormwater Utility
Fund 630

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET
REVENUES							
630-41110-63	Residential Revenues	147,621	163,713	198,175	147,850	177,454	198,653
630-41112-63	Commercial Revenues	124,535	131,144	155,980	105,505	126,679	143,305
630-41113-63	Industrial Revenues	56,359	58,860	68,933	52,769	63,124	71,065
630-41114-63	Public/Tax Exempt Revenues	79,726	87,376	102,182	77,481	93,009	104,327
630-41115-63	Penalties	4,562	4,660	4,500	3,761	4,815	5,000
630-41116-63	Other Revenues	-	-	-	-	-	-
630-41118-63	Reserve ERU's	-	-	-	-	-	-
	Total Revenues	412,803	445,753	529,770	387,366	465,081	522,350
REVENUES/OTHER SOURCES							
630-42110-63	Interest Income	-	-	100	767	990	900
630-42212-63	Grants	-	-	243,100	-	243,100	85,000
630-42213-63	Misc. Income	-	-	-	-	-	-
630-42400-63	Insurance Claims Recovery	-	-	-	-	-	-
630-49920-63	Trans-City-Stormwater Assets	67,590	-	-	-	-	-
630-49930-63	Retained Earnings-(Inc)-Dec	-	-	(44,328)	-	-	111,002
630-49940-63	Retained Loan Proceeds	-	-	859,800	-	-	613,260
630-49950-63	Capital Improvement-Loan	-	-	663,090	-	-	-
	Total Revenues/Other Sources	67,590	-	1,721,762	767	244,090	810,162
	630 - Stormwater Util	**480,393**	**445,753**	**2,251,532**	**388,133**	**709,171**	**1,332,512**

Stormwater Utility
Fund 630

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 630-63300								
630-63300-115	Administrative Salaries	32,105	43,844	40,279	36,281	48,825	51,599	
630-63300-116	Accounting/Finance Salaries	23,895	23,289	20,681	13,134	18,396	21,089	
630-63300-120	Fringe Benefits	68,914	54,240	69,194	46,297	61,000	70,533	
630-63300-154	Professional Development	-	-	500	-	-		
630-63300-214	Prof Services/Audit Expenses	6,870	1,700	3,500	2,580	3,500	3,500	
630-63300-220	Engineering-Transfer to GF	7,500	7,500	7,500	7,500	7,500	7,500	A
630-63300-221	GIS Expenses	2,000	2,000	2,000	2,000	2,000	2,000	B
630-63300-225	Communication	-	-	-	-	-	-	
630-63300-247	Software Expenses	-	-	1,000	-	-	-	
630-63300-310	Office Supplies	2,578	3,973	3,000	2,461	3,000	3,000	
630-63300-345	Safety Program-All DPW	-	-	-	-	-	-	C
630-63300-350	Contingencies	600	-	-	-	-	-	
630-63300-352	Information Technology Expenses	1,978	1,996	2,000	2,034	2,200	200	
630-63300-362	Credit/Debit Card Expenses	-	-	500	-	-	500	
630-63300-519	Insurance	3,394	3,532	1,849	6,716	6,716	4,417	
630-63300-550	Depreciation	-	-	-	-	-	-	
630-63300-610	Debt Service	15,771	19,492	126,825	97,775	97,775	152,700	D
630-63300-913	ERF Transfer-DPW ERF	21,500	21,500	21,500	-	21,500	21,500	E
	Total Adm./General Expenses	187,105	183,067	300,328	216,777	272,412	338,538	
STREET CLEANING / 630-63310								
630-63310-111	Wages & Salaries/Permanent	26,402	18,201	19,777	11,568	19,777	19,457	
630-63310-351	Fuel Expenses	2,714	2,786	4,000	735	2,800	2,800	
630-63310-353	Equipment Parts/Supplies	5,952	7,857	5,000	7,492	8,500	7,000	
630-63310-550	Depreciation Expense	49,084	52,951	-	-	-	-	
	Total Street Cleaning Exp.	84,153	81,795	28,777	19,794	31,077	29,257	
STORMWATER MANAGEMENT / 630-63440								
630-63440-111	Wages & Salaries/Permanent	14,825	11,790	47,487	46,724	11,398	36,320	
630-63440-113	Wages/Temporary	-	-	-	-	-		
630-63440-295	Contractual Services	4,051	18,970	3,500	264	3,500	3,500	F
630-63440-320	Public Education/Outreach	5,000	6,500	5,000	5,445	7,000	7,000	
630-63440-350	Repair & Maintenance Supplies	14,403	4,688	14,000	12,735	11,500	10,000	
630-63440-351	Fuel Expenses	400	1,333	1,000	408	1,000	1,000	
630-63440-590	Permit Fees-DNR	2,508	2,000	2,000	2,000	2,000	200	
630-63440-810	Capital Outlay	-	-	-	-	-	-	G
630-63440-820	Capital Improvements	-	854	-	83,982	-	815,060	H
630-63440-835	Property-305 James St.-Klug	-	-	-	-	-		
	Total Stormwater Maintenance	41,188	46,135	72,987	151,558	36,398	873,080	

Stormwater Utility Fund 630

	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD-OCT	2015 ACT-EST	2016 BUDGET	
COMPOST SITE/YARD WASTES / 630-63600								
630-63600-111	Wages & Salaries/Permanent	23,333	31,194	31,644	23,195	31,644	31,131	
630-63600-113	Wages/Temporary	2,828	2,886	5,260	2,369	3,000	5,260	
630-63600-340	Operating Supplies/Leaf Bags	4,320	-	4,000	8,948	6,000	6,000	
630-63600-351	Fuel Expenses	4,721	5,872	4,000	2,098	3,200	3,200	
630-63600-352	Vehicle Repr Parts	5,389	8,952	6,000	9,739	8,500	8,500	
	Total Compost Site/Yard Wastes	40,590	48,903	50,904	46,349	52,344	54,092	
LAKE MANAGEMENT/MAINTENANCE / 630-63610								
630-63610-291	Lake Weed Control Expenses	1,698	510	22,546	24,723	1,000	22,546	I
630-63610-295	Contractual Expenses	8,880	13,200	10,000	-	17,800	15,000	
	Total Lake Manage/Maintenance	10,577	13,710	32,546	24,723	18,800	37,546	
SW UTILITY EXPENSE TOTALS		**363,613**	**373,610**	**485,542**	**459,201**	**411,031**	**1,332,512**	

NOTES

A	Transfer to GF for general engineering services				$ 7,500
B	Transfer to GF for GIS services				$ 2,000
C	Transfer to GF for Safety program				$ -
D	Debt Service* STF payment due March 2017-54,350				$ 152,700
E	Transfer to DPW ERF				$ 21,500
F	Contractural Services				$ 3,500
G	Capital Equipment				NA
H	Capital Improvements:	Center St./Boone/Summit		$ 242,350	
		TMDL stormwater plan		$ 201,800	
				$ -	
		George St		$ 173,910	
		Ann St Detention Basin		$ 197,000	
				$ -	
				$ -	
				$ -	
			Total:		$ 815,060
I	Lake weed control:	Cravath Lake		$ 4,000	
		Trippe Lake		$ 18,545	
			Total:		$ 22,545

Glossary of Terms

Administration
This department of the City of Whitewater that is responsible for implementing City Council policies. The administration department is headed by the City Manager who is appointed by the City Council. The City Manager makes all personnel appointments, directs the work of the city departments, ensures enforcement of laws, and makes recommendations for Council consideration.

Accrual Basis of Accounting
Revenues such as user fees are recognized in the accounting period in which they are earned, expenses are recognized in the period incurred. Unbilled receivables are not recorded as the amount is not material.

Agency Funds
A fund used to account for assets held by the village as an agent for other organizations. The City of Whitewater's agency fund is the Tax Collection Fund.

Amortization
Accounting procedure that gradually reduces the cost value of a limited life or intangible asset through periodic charges to the Statement of Activities.

Annual Budget
A statement of planned city expenditures that match with expected revenues for a one-year period.

Appropriation
An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental resources for specific purposes. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Assessed Valuation
A valuation set upon real estate and certain personal property by the city's contracted assessor for a basis for levying property taxes.

Assets
Property owned by a government which has a monetary value.

Balanced Budget
A plan of financial operation where total revenues match total expenditures. It is a goal of the city to propose and approve a balanced budget annually.

Bond (Debt Instrument)
A written promise to pay a specified sum of money (called the principal amount or face value) at a specified future due date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for to pay for specified capital expenditures. The difference between a note and a bond is that the latter is issued for a longer period (over 10 years) and requires greater legal formality.

Budget Adjustment
A legal procedure requiring Council action to revise a budget appropriation

CAFR
Comprehensive Annual Financial Report. The Governmental Accounting Standards Board requires this report as a matter of public record.

Capital Expenditures
Expenditures resulting in the acquisition of fixed assets. The city places a threshold of items individually exceeding $5,000.

Capital Project Fund
A fund used to account for the acquisition or construction of major capital facilities other than those financed by proprietary funds. The City of Whitewater capital project funds are: Tax Incremental District No. 4, Tax Incremental District No. 5, Tax Incremental District No. 6, Tax Incremental District No. 7, Tax Incremental District No. 8, Tax Incremental District No. 9 Capital Improvements Fund-450.

Charge for service
User charge for services provided by the city.

City Clerk
Responsible for maintenance of all records of the city, as well as elections, assessments and City Council proceedings.

Comprehensive Plan
A defined land use and zoning plan that was developed and placed into Whitewater's City ordinances.

Debt
A financial obligation resulting from the borrowing of money. Debts of governments include bonds, notes, capital leases and land contracts.

Debt service
Amount necessary for the payment of principal, interest and related costs of general long-term debt.

Debt Service Fund
A fund used to account for the payment of principal and interest on various types of general obligation debt other than those payable from proprietary funds.

Deficit
The excess of an entity's liabilities over its assets (see fund balance). The excess of expenditures or expenses over revenues during a single accounting period.

Department
A major administrative subset of the city which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation
The systematic allocation of the cost of an asset over its useful life.

Enterprise Fund
A fund used to account for operations that provide goods or services to the general public and are financed primarily through user charges. The City of Whitewater enterprise funds are Water, Wastewater and Stormwater.

Equalized Value
The State's estimate of the full value of property; used to apportion property tax levies of counties, school districts and municipalities among tax districts.

Expenditure
Use of financial resources for current operations, debt service and capital outlay.

Finance Department
The department of the City of Whitewater that is responsible for: accounting for all city financial transactions, administering bond indebtedness, investing idle funds, preparing the city's annual budget and preparing the city's annual financial reports. The finance department also oversees the daily operations of the city's Municipal Court Clerk and the billing and collection of all municipal utility operations.

Fire/Crash Crew/Rescue
The Fire/Crash Crew/Rescue Department is responsible for vehicle accident clean up and extrication, rescue/ambulance services for the city and six surrounding townships and for protection of life and property from the hazards of fire, including suppression and prevention. The Department is made up of fully trained volunteers.

Fixed Asset
Long-lived, tangible assets that include infrastructure, buildings, equipment, and improvements other than building and land.

Fund
An accounting entity with a self-balancing set of accounts containing its own assets, liabilities and fund balance. A fund is established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance
The difference between the assets and liabilities of a governmental fund.

G. I. S.
Geographic Information System. G. I. S. is a computer mapping facility enabling the village to manage resources & plan for the future. It can be used to print maps and reports on demand based on different criteria.

GAAFR
Generally Accepted Accounting and Auditing Financial Reporting

General Fund
A fund used to account for basic governmental activities such as general government, public safety, public works, health and human services, leisure activities and development related activities.

General Governmental Expenditures
A broad category of expenditures that include all funds except proprietary funds.

General Governmental Revenues
A broad category of revenues that include all funds except proprietary funds

General Obligation Bonds (Debt)
Bonds that are backed by the full faith and credit of the city.

Generally Accepted Accounting Principles (GAAP)
Criteria used by auditors to determine if financial statements of the city are fairly presented.

GFOA
Government Finance Officers Association. A professional organization which provides guidance and training to government accounting, auditing and financial management.

Governmental Funds
Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in proprietary and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

In Lieu of Taxes
A contribution by benefactors of city services who are tax exempt, (i.e. certain utilities, non-profit organizations) who chose or must pay a “tax equivalent amount.”

Investment Income
Income earned on idle funds which are not immediately needed by the city.

Intergovernmental Revenue
Revenue received from another government in the form of grants and shared revenues. Typically, these contributions are made to local governments from the State and Federal governments and are made for specified purposes.

Legal Debt Limit
The maximum amount of debt a municipality may incur. It equals five percent of the equalized value of the taxable property in the city. Debt such as revenue bonds and tax increment bonds is excluded.

Legal Debt Margin
The difference between the legal debt limit and the debt that counts toward the legal debt limit. In other words, the amount of debt that the city may issue before it reaches its legal debt limit.

Levy
(1)*Verb*: To impose taxes, special assessments, or service charges for the support of government activities.
(2)*Noun*: The total amount of taxes, special assessments, or service charges imposed by government.

Liability
Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

Market Value
The value of an asset determined by its supply and demand.

Miscellaneous Revenues
Revenues which are not required to be accounted for elsewhere.

Modified Accrual Basis of Accounting
Revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. 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

Operating Transfer
Routine and/or recurring transfers of assets between funds.

Other Contractual Services
Services rendered to the city by private firms, individuals or other government agencies.

Personal Services
Items of expenditures in the operating budget for salaries, wages and associated benefits for services performed by city employees.

Parks and Recreation Department
The department of the City of Whitewater that is responsible for providing leisure-time activities for the citizens of Whitewater. The department also operates and maintains the city's parks.

Parks and Recreation Fee Activities
Recreation programs whose direct costs are funded by fees paid by participants.

Parks and Recreation Non-Fee Activities
Recreation programs whose direct costs are funded by a combination of fees, donations, and public funding.

Police Department
The department of the City of Whitewater that is responsible for protection of life and property. The department is made up of sworn officers, support staff, and community service officers.

Proprietary Funds
Funds that are used to account for a government 's activities that are similar to those found in the private sector. Proprietary funds include enterprise and internal service funds.

Public Works Department
The department of the City of Whitewater that provides for the construction and maintenance of public facilities and recycling. Operations performed by the Public Works Department include:

- All engineering related to the design and construction of physical facilities in the city's including preparation of plans, supervision and inspection.
- Maintenance of streets, including sweeping, traffic signs, signal maintenance, patching, snow removal and storm sewer maintenance.
- Recycling activities such as leaf and brush removal.

Revenues
Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income, ordinance violations, ambulance revenues, transfers.

Salaries
Items of expenditure in the operating budget for salaries and wages paid for services performed by village employees.

Shared Revenues
Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of government.

Special Assessment
A levy made against certain properties to defray all or part of the cost of a specific capital improvement that benefits primarily those properties.

Special Revenue Fund
A fund used to account for the revenues from specific sources. They are usually required by statute, ordinance, or administrative action to finance particular activities of government. The City of Whitewater's special revenue funds include: Cable TV, Parking Permits, Equipment Revolving Funds, Parkland Acquisition, Development, Forestry, Library Special Funds, Sick Leave Severance, Street Repair, Park & Rec Fund 248.

Street Overlay
Resurfacing a street by grinding off the top layer and laying down new asphalt.

Streetscapes
Beautification of streets through landscaping, raised medians, or street lighting.

Storm Water Management Plan
A plan required by the State to provide for adequate drainage in the city to prevent flooding problems and to preserve water quality.

Taxes
Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

Tax Increment
The amount of tax levied on industrial and commercial land within defined Tax Incremental District boundaries that is generated from incremental value growth compared to a base value.

Tax Increment Bonds (debt)
Bonds that the City of Whitewater could issue to finance the economic, industrial and commercial growth projects.

Tax Increment Districts
A geographic area defined by the local government in accordance with state statutes. The area will be subject to redevelopment as a tax increment project.

Tax Increment Financing (TIF)
A method of financing by which improvements made in a designated area are paid by the taxes generated from the added taxable value of the improvements.

Tax Levy
See Levy

Tax Rate
The amount of tax levied for each $1,000 of valuation. The equalized (full) value tax rate is calculated using the equalized value of the city. The assessed value tax rate is calculated using the assessed value.

Unassigned Fund Balance
In a governmental fund, the balance of net financial resources that are spendable or available for appropriation.