**City of Whitewater**
**Parks and Recreation Board Agenda**
**Tuesday, June 10, 2014 - 5:30 pm**
Community Room – 1st Floor, Whitewater Municipal Building
312 W. Whitewater St. Whitewater, WI 53190

**Call to Order and Roll Call**

**Consent Agenda:**

| | |
|---|---|
| CA-A | Approval of Parks and Recreation Board minutes of May 13, 2014 |
| CA-B | Expedited approval of the following items, per staff recommendation: |

**Hearing of Citizen Comments:**
No formal action will be taken during this meeting, although issues raised may become part of a future agenda. Participants are allotted a 3 minute speaking period. Specific items listed on the agenda may not be discussed at this time; however, citizens are invited to speak to those issues as designated in the agenda.

**Staff Reports:**

| | |
|---|---|
| Recreation & Community Events Programmer | Update on Before & After School Program; Pig in the Park; Tourism |
| Parks & Recreation Director | Waters Edge Trail Extension; Treyton's Field of Dreams; Trane PACT Agreement; Starin Shelter Electrical Improvements; Mechanical Lake Harvesting |

**Considerations:**

| | |
|---|---|
| C-1 | Presentation of 2013 Winter/2014 Spring Financial Report |
| C-2 | Discussion regarding Trail Naming and public input process |
| C-3 | Review of Updated Park Plans related to the Strategic Plan |
| C-4 | Review and Discussion of 2015 Budget<br>• Review Capital Improvement Plan for Parks, Facilities, and Bicycle Pedestrian projects<br>• Discussion and direction related to 2015 Department Staffing<br>• Discussion and direction related to Enterprise Fund for Recreation Services |
| C-5 | Request for future agenda items |
| C-6 | Adjourn |

# Memo

**To:** Parks and Recreation Board

**From:** Matt Amundson, Parks and Recreation Director

**Date:** June 6, 2014

**Re:** June 10th Parks & Recreation Board Meeting

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**C- 1 Presentation of 2013 Winter & 2014 Spring Financial Report**
Included in the packet is the financial report for this past Winter/Spring. Michelle and I will be able to answer questions or provide further clarification. The report shows a rate of recovery at 94%, please note that removing the Ice Rink (where we capture no revenue) bring the rate of recovery to 121%.

**C-2 Discussion regarding Trail Naming and public input process**
I have included the Park Naming policy in the support packet along with maps showing the various trail segments. There are two items to determine:

- What trail/path segments to group together in naming
- Naming of the segments

The direction of the Bicycle & Pedestrian Advocacy Group was to include the path that runs from Prairie Village to Waters Edge South as one segment and the segment along the new Starin Road and throughout the Business and Technology Park as another segment. Naming suggestions for the Prairie Village to Waters Edge South segment have included:

- Waters Edge Trail/Path
- Trippe Lake Trail/Path
- Whitewater Creek Trail/Path
- Second Salem Trail/Path
- Minneiska Trail/Path

The Starin Road to Tech Park segment have had the following suggestions:

- Starin Trail/Path
- Starin Road Trail/Path
- Hospital Hill Trail/Path
- Technology Trail/Path
- Innovation Trail/Path

**C-3 Review of Updated Park Plans related to the Strategic Plan**
I have worked with our GIS staff to update the maps and content from our previous discussions. The Board should review these updates for further comment and determination regarding which plans to forward to the Urban Forestry Commission for review.

**C-4 Review and Discussion of 2015 Budget**

The budget process is starting earlier this year and I wanted to provide the Parks and Recreation Board to comment on some of the initial planning and discussions that have been occurring. It is important to note that all of the documents in support and planning instruments and are no way meant to be in a finalized format. I have included the draft CIP for parks, facilities, and bicycle pedestrian projects for review. The CIP includes the entire park related 5 Year Upgrades from the Strategic Plan that are greater than $5,000.

In the coming months we will be adding the Before & After School program and due to our overall recreation program growth I am recommending that we move the Sports Coordinator position to full-time and likely a title change to Recreation Program Coordinator. If approved, we would adjust some of Michelle Dujardin's program responsibilities to Abby Schultz. It is also Abby's desire to continue to look to add additional programming. The added cost of salary and benefits for Abby would be offset by additional revenue from the Before & After School program and a 5% increase to all recreation programs in 2015.

I have included a document that explains the Enterprise Fund in greater detail. I've met with the City Manager and Finance Director who both support the concept of moving Recreation Services to an Enterprise Fund. This would result in removing Recreation Fees, Contractual Fees, and Recreation Sponsorships from the General Fund Revenues along with removing Recreation Programs from the General Fund Expenditures and having them in a Special Revenues Fund. The current staffing levels for Recreation would remain in the General Fund.

Your consideration of these matters is greatly appreciated.

Thanks!
Matt Amundson,
Parks & Recreation Director

**City of Whitewater**
**Parks and Recreation Board**
**Minutes**
**Tuesday, May 13, 2014 - 5:30 pm**
Starin Park Community Building
504 W Starin Road  Whitewater, WI  53190

## Call to Order and Roll Call

Rachel Deporter, Nate Jaeger, Jen Kaina, Ken Kidd, Brandon Knedler, and Bruce Parker.
Absent:  Sarah Hansberry .
Staff:  Matt Amundson, Deb Weberpal, Michelle Dujardin and Abby Schultz
Guests:  Lynn Binnie, Tiuu Gray-Fow

**Election of Parks and Recreation Board Chairperson**
Parker moved to appoint Brandon Knedler as Chairperson. Second by Kaina. Ayes:  Rachel Deporter, Nate Jaeger, Jen Kaina,  Ken Kidd, Brandon Knedler, and Bruce Parker. Noes:  None.  Absent:  Sarah Hansberry .

**Election of Parks and Recreation Board Vice-Chairperson**
Parker moved to appoint and approve Nate Jeager as Vice-Chairperson.  Second by Kaina. Ayes:  Rachel Deporter, Nate Jaeger, Jen Kaina, Ken Kidd, Brandon Knedler, and Bruce Parker. Noes:  None.  Absent:  Sarah Hansberry .

**Appointment of Parks and Recreation Board Members to the following commissions and boards**
Knedler moved to appoint and approve the following Park Board members to these committees:

- Plan & Architectural Review Commission – Bruce Parker
- Urban Forestry Commission – Brandon Knedler
- Whitewater Aquatic Center Board –Matt Amundson

Second by Kaina. Ayes:  Rachel Deporter, Nate Jaeger, Jen Kaina, Ken Kidd, Brandon Knedler, and Bruce Parker. Noes:  None.  Absent:  Sarah Hansberry .

## Consent Agenda:

Approval of Parks and Recreation Board minutes of April 8, 2014 and request for program registration refund by Joy Yang
Kidd moved to accept the consent agenda. Second by Knedler .  Ayes:  Rachel Deporter, Nate Jaeger, Jen Kaina, Ken Kidd, Brandon Knedler, and Bruce Parker. Noes:  None.  Absent:  Sarah Hansberry .

## Hearing of Citizen Comments:

No formal action will be taken during this meeting, although issues raised may become part of a future agenda. Participants are allotted a 3 minute speaking period. Specific items listed on the agenda may not be discussed at this time; however, citizens are invited to speak to those issues as designated in the agenda.

DRAFT

There were no citizen comments

## Staff Reports:

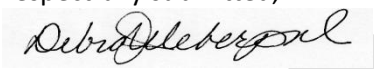
Recreation & Community Events Programmer - Before & After School Program
Dujardin handed out the Before and After School (BASP) Program brochure to Board members. She reported that the school district has approved Parks and Recreation to take over the program beginning in fall 2014. There were 45 applicants for positions and Dujardin is conducting interviews this week. Five current BASP staff have applied for jobs. Dujardin was able to discuss needs and issues with them. She is working with the schools to get the information our and is working on curriculum. Parents have also shared expectations of the program. There is now a dedicated tab/page for Before and After School on the website.

## Considerations:

**Request for future agenda items**
Kaina requested discussion on the ability to do an occasional program free at WAC for our $75,000 donation to the facility.

**Adjourn for Annual Park Tour**
Motion was made by Deporter at 5:55 pm. Second by Kaina. Affirmed by voice vote.

Respectfully submitted,



Debra Weberpal

DRAFT

Winter/Spring 2013

Recreation Program Financial Report

| Winter/Spring 2014 | Offerings | Participants | Revenue | Expenses | Percent of Recovery | Average Cost of Program |
|---|---|---|---|---|---|---|
| **Contractual Programs** | | | | | | |
| Gymnastics | 6 | 83 | $2,941.50 | $2,529.69 | 116% | $35.44 |
| Zumba (December-April) | 25 | 128 | $4,434.00 | $3,156.50 | 140% | $34.64 |
| **Special Events** | | | | | | |
| Freeze Fest | 1 | 2100 | $210.50 | $167.54 | 126% | Free |
| **Recreation Programs** | | | | | | |
| Dance Program & Recital | 10 | 83 | $4,327.28 | $4,284.33 | 101% | $52.14 |
| Ice Rink | 1 | 2083 | $0.00 | $4,649.13 | 0% | Free |
| 6 Week Indoor Cycling | 1 | 17 | $490.00 | $350.00 | 140% | $28.82 |
| Tae Kwon Do | 2 | 38 | $1,312.50 | $575.00 | 228% | $34.54 |
| Sewing | 1 | 6 | $312.00 | $274.07 | 114% | $52.00 |
| Tots, Tunes & Tumbling | 2 | 15 | $260.00 | $225.00 | 116% | $17.33 |
| **Sports Programs** | | | | | | |
| Youth Basketball League (Grades 3 & 4) | 2 | 18 | $720.00 | $777.00 | 93% | $40.00 |
| Volleyball | 2 | 21 | $462.00 | $235.10 | 197% | $22.00 |
| Start Smart Soccer | 1 | 15 | $468.75 | $418.64 | 112% | $31.25 |
| Start Smart Baseball | 1 | 16 | $272.00 | $198.60 | 137% | $17.00 |
| **Senior Programs (Jan - April)** | | | | | | |
| Van Trips | 10 | 60 | $955.00 | $634.00 | 151% | $15.92 |
| Exercise Class (Stretch/Flex) | 1 | 407 | $417.00 | $300.00 | 139% | $1.02 |
| Zumba Punch Cards | 1 | 3 | $125.00 | $87.50 | 143% | $41.67 |
| Valentines Day | 1 | 58 | $580.00 | $729.00 | 80% | $10.00 |
| Volunteer appreciation | 1 | 35 | $0.00 | $420.00 | 0% | $0.00 |
| Chili Cookoff | 1 | 78 | $838.00 | $516.00 | 162% | $10.74 |
| Gadget Guru | 1 | 26 | $82.50 | - | - | $3.17 |
| Zentangle | 1 | 9 | $286.00 | $260.00 | 110% | $31.78 |
| Duplicated Attendees (2878) | | | | | | |
| Unduplicated Persons Served (623) | | | | | | |
| **Totals: Winter 2013-Spring 2014** | **72** | **5299** | **$19,494.03** | **$20,787.10** | **94%** | **$3.68** |

| CITY OF WHITEWATER POLICY | | TITLE: **Park Naming Policy** |
|---|---|---|
| POLICY SOURCE:<br>Parks and Recreation Department | Parks and Recreation Board<br>Approval Date: January 4, 2007<br>Revised: December 7, 20009 | TEXT NAME:<br>G:\Park & Rec\General Information\Policy\ Park Naming Policy |

## I. PURPOSE

The purpose of the policy is to establish standard procedures and guidelines for the naming of public parklands and facilities owned and/or operated by the City of Whitewater and under the jurisdiction of the Parks and Recreation Department.

This policy may not be consistent with existing names of city areas and facilities. No suggestion is made or intended that existing names be changed. This policy is a basis for future decisions.

## II. AUTHORIZATION

The naming of sites shall be the function of the Parks and Recreation Board, **with final approval coming from the Common Council of the City of Whitewater**. Through the Board, diversity, balance and creativity will be sought during adoption of names.

All requests for the proposed naming of a facility must go through the Parks and Recreation Board, **with only approved recommendations forwarded to the Common Council**.

## III. Objectives

A. Provide name identification for individual parks, park area or park facility.
B. Provide criteria for citizen input into the process of naming parks, park areas or facilities.
C. Insure that the naming of parks, park areas, or park facilities is controlled **by the City of Whitewater Common Council** through the Parks and Recreation Board with advice from Parks and Recreation and DPW staff.

## IV. Qualifying Names

Names submitted for consideration should provide some form of individual identity in relation to the following:

A. The geographic location of the facility. This includes descriptive names.
B. An outstanding feature of the facility.
C. An adjoining subdivision, street, school or natural feature.
D. A commonly recognized historical event, group, organization or individual (living or deceased).

E. An individual or organization that contributed significantly to the acquisition or development of the facility to be named. This can include either a deed or substantial monetary contribution, or contribution toward acquisition and/or development of the park or facility (typically not less than 50 percent of the value of the property or improvements).
F. Outstanding accomplishments by an individual for the good of the community. Quality of the contribution should be considered along with the length of service by the individual - this to be fully substantiated by person making recommendation.
G. An individual who provided an exceptional service in the interest of the park system as a whole. Typically, while serving in a public office, public officials should not be considered as a candidate for naming.
H. Any naming of a facility to recognize a sponsor or donation should meet the requirements of the Sponsorship Policy as adopted by the Parks & Recreation Board.

## V. Naming Process – Existing Un-named Facilities

A. Working in cooperation with the Parks and Recreation Department, individuals, groups and organizations interested in proposing a name for an existing un-named park area or facility must do so in writing. This proposal shall be presented to the Director of Parks and Recreation for consideration by the Parks and Recreation Board.
B. A written description of qualifications for the name being considered must be submitted at this time. This should include location of the facility, any outstanding features of the site, detailed biographical information on an individual being recommended for a name and a narrative explaining the justification of the naming of the facility.
C. The Parks and Recreation Board will seek input on a name request at the regular monthly meeting and will allow 30 days following their meeting for public comment.
D. A notice of naming a facility will be published in the Whitewater Register and posted on the city website and local cable access to offer a chance for citizen comment.
E. The Parks and Recreation Board will act on each request made, and if approved, **will forward to the Common Council for approval** following the 30 days for public comment.
F. Only approvals of a proposed name for a facility will be forwarded to the Common Council.

## VI. Naming Process – New Facilities

**** A temporary name will be designated by Parks and Recreation staff for identification during the "waiting period" of acquisition and/or development of the park area or facility and the formal naming process.**

A. Working in cooperation with the Parks and Recreation Department, individuals, groups and organizations interested in proposing a name for a new un-named park area or facility must do so in writing. This proposal shall be presented to the Director of Parks and Recreation for consideration by the Parks and Recreation Board.
B. A written description of qualifications for the name being considered must be submitted at this time. This should include location of the facility, any outstanding features of the site, detailed biographical information on an individual being recommended for a name and a narrative explaining the justification of the naming of the facility.
C. The Parks and Recreation Board will seek input on a name request at the regular monthly meeting and will allow 30 days following their meeting for public comment.

D. A notice of naming a facility will be published in the Whitewater Register and posted on the city website and local cable access to offer a chance for citizen comment.

E. The Parks and Recreation Board will act on each request made, and if approved, **will forward to the Common Council for approval** following the 30 days for public comment.

F. Only approvals of a proposed name for a facility will be forwarded to the Common Council.

This policy will still allow naming of the park contests to be held through various means that have prior approval of the Parks and Recreation Board.
The renaming of parks and facilities will be strongly discouraged. Critical examination will be conducted to insure that renaming the park will not diminish the original justification for the name or the prior contributors. Renaming will follow the same procedures as naming the park.

A. Only parks and facilities named for geographic location, outstanding feature or subdivision should be considered for renaming. Parks that have been named by deed restriction shall not be considered for renaming.

B. Parks and facilities named after individuals shall never be changed unless it is found that because of the individual's character the continued use of their name would not be in the best interest of the community.

## VII. Signs, Plaques and Markers

The Director of Parks and Recreation, or designee, *must coordinate placement* of any signs, plaques or markers. They must be designed to blend with and complement the existing Parks and Recreation Department signs, plaques and markers. The signs, plaques or markers must comply with existing municipal codes and have *the approval of the Director of Neighborhood Services and/or the Plan and Architectural Review Commission.*

Big Brick Park
Future Outdoor Ping Pong
Seasonal Ice Rink
Possible Roof Awning
PlayEquip
Garbage Can
Bench
Signs
Grill
Bike Rack
Park Area

**Big Brick Park**

Big Brick Park was acquired by the City in 2001 from the Whitewater Unified School District. It was the site of Union School, which was built in 1853-1854. In 1883, a combination high school and elementary school was built on this site, known as "Big Brick". A high school program began in 1885, and the "Big Brick" school operated until it burned down in 1928. The basement had a very short ceiling and in stoking the furnace too high, the timbers caught fire.

**Mini Park (1.1 acres)**
**Date Park Established:** 2001
**Recreation Programs:**

- No recreation programs are housed at the park

**Recent Improvements:**

- A new furnace was installed in 2012
- A NiceRink system was purchased and implemented in 2013

**Recommendations:**

- A small playground and swings were installed in 2000 and is inadequate and a decision must be made whether to upgrade the playground equipment in 2020 or simply not replace it. An alternative may be to introduce more college aged themed activities including outdoor ping pong, disc golf, etc.
- The basketball court surface should be inspected annually and maintained appropriately.

**5 Year Upgrades**

| | | |
|---|---|---|
| 2014 | EWF Playground Conversion | $1,500 |
| 2015 | Ice Rink Liner | $2,000 |
| 2015 | Outdoor Water Fountain | $4,000 |
| 2016 | Create Shelter by Extending Awning of Building | $10,000 |
| 2017 | Ice Rink Liner | $2,000 |

**10 Year Upgrades**

| | | |
|---|---|---|
| 2019 | Ice Rink Liner | $2,000 |
| 2020 | Playground Equipment | $30,000 |
| 2020 | Basketball Hoops | $4,000 |
| 2021 | Ice Rink Liner | $2,500 |
| 2023 | NiceRink System Upgrade | $10,000 |

**15 Year Upgrades**

| | | |
|---|---|---|
| 2025 | Ice Rink Liner | $2,500 |
| 2027 | Ice Rink Liner | $2,500 |

**20 Year Upgrades**

| | | |
|---|---|---|
| 2029 | Ice Rink Liner | $3,000 |
| 2031 | Ice Rink Liner | $3,000 |
| 2033 | NiceRink System Upgrade | $13,000 |

Brewery Hill Park
PlayEquip
Bench
Garbage Can
Signs
Bubbler
Bike Rack
Park Area

**Brewery Hill Park**

This park received its name from a brewery that once stood on top of the hill. In 1859, George Streng established a brewery, later known as the Whitewater Brewing Co., on the corner of North and Jefferson Streets, which became known as Brewery Hill. It was once a popular sledding hill. In the winter, the city would close the street and allow children to sled down it. The park now features a multi-purpose trail and the Whitewater Rotary Skate Park.

**Neighborhood Park (7.3 acres)**
**Date Park Established:**
**Recreation Programs:**

- No recreation programs are housed at the park

**Recent Improvements:**

- Whitewater Creek Restoration (2014)

**Recommendations:**

- Explore need for public access to electricity at the site
- Develop a planned maintenance plan for Whitewater Creek
- Work with Urban Forestry Commission to explore prairie plantings

**5 Year Upgrades**

| | | |
|---|---|---|
| 2015 | Bottle Refill Station | $2,000 |
| 2015 | Bicycle Rack | $300 |

**15 Year Upgrades**

| | | |
|---|---|---|
| 2024 | Skate Park | $135,000 |

Clay Street Nature Area
Detention Basin
Fishing Pier
Garbage Can
Signs
Park Area

**Clay Street Nature Area**

The park includes a fishing pier and a turtle nesting mound that was created as an Eagle Scout project in 2005. Previously the park included a boat launch and parking areas that were eliminated with improvements to Trippe Lake Park to house these amenities.

**Mini Park (1.4 acres)**
**Date Park Established:**
**Recreation Programs:**

- No recreation programs are housed at the park

**Recent Improvements:**

- Acquisition of .79 acres to expand the park in 2010

**Recommendations:**

- The ability to add a path that connects the sidewalk to the fishing pier would be an amenity that would add to the park and its accessibility.
- Site needs annual pruning & trimming in able to see lake from the Street
- Move existing pier away from storm sewer

**5 Year Upgrades**

| | | |
|---|---|---|
| 2015 | Benches (3) | $4,500 |
| 2015 | Stormwater Detention Basin | |

**10 Year Upgrades**

| | | |
|---|---|---|
| 2020 | Fishing Pier | $5,000 |

Event Space
Event Space
Concert Seating
Cravath Lakefront Park
Volts
Other Voltage
110 Volts
110/220 Volts
Fishing Pier
Bench
Bike Rack
Boat Launch
Garbage Can
Grill
Outlet
Restroom
Building
Gazebo
Picnic
Signs
Bubbler
Hose Connection
Trees
Park Area

**Cravath Lakefront Park**

In the 1990's, faced with environmental issues, the city opted to create an open space to encourage visitors to the downtown area. The same land that was used as a dump site, oil tank storage, candle factory, and other industrial purposes is now a lakefront hosting celebrations, concerts, and weddings. The Lakefront Center was designed to resemble the nearby historic Whitewater Passenger Train Depot. The lakefront park includes the Cravath Lakefront Community Center, picnic shelter, boat pier, and multi-use trail.

**Community Park (6.1 acres)**
**Date Park Established:** 1997
**Recreation Programs:**

- Messy Fest
- Concerts in the Park
- Family Fun Nights
- Freeze Fest
- Basic Sewing
- Watercolor

**Annual Events** (By Others):

- Pig in the Park (Downtown Whitewater)
- 4th of July (4th of July Committee)

**Recent Improvements:**

- Picnic Bump-outs (2009)
- Flower Planters (2009)
- Decorative Bicycle Racks (2010)
- Electrical Upgrade (2011)
- Restroom Timer Locks (2012)

**Recommendations:**

- The addition of a decorative fence along the railroads tracks would provide a needed safety enhancement and reduce staff time in erecting temporary fence for special events.
- The existing stage is not used by special events; enhancements to the stage are needed for special events.
- The bricks along the lakefront need to be repaired to eliminate trip hazards.

**5 Year Upgrades**

| | | |
|---|---|---|
| 2015 | Repair boat launch | $ |
| 2016 | Install Fence – railroad tracks | $25,000 |
| 2017 | Amphitheater | $400,000 |

# East Gate Park

**East Gate Park**

East Gate Park was dedicated to the City in 2010 as part of the Pine Bluff residential subdivision. The park is a 2.0 acre park that allows for future expansion should additional development occurs. The park contains green space and a playground.

**Mini Park (2.0 acres)**
**Date Park Established:** 2010
**Recreation Programs:**

- No recreation programs are housed at the park

**Recent Improvements:**

- Park Naming (2008)
- Playground (2010)

**Recommendations:**

- The playground often has flooding issues and efforts should be explored to eliminate this issue.
- The park should be expanded to a minimum of 3 acres to create a neighborhood park.
- The playground should be expanded to include a sand play area.

**5 Year Upgrades**

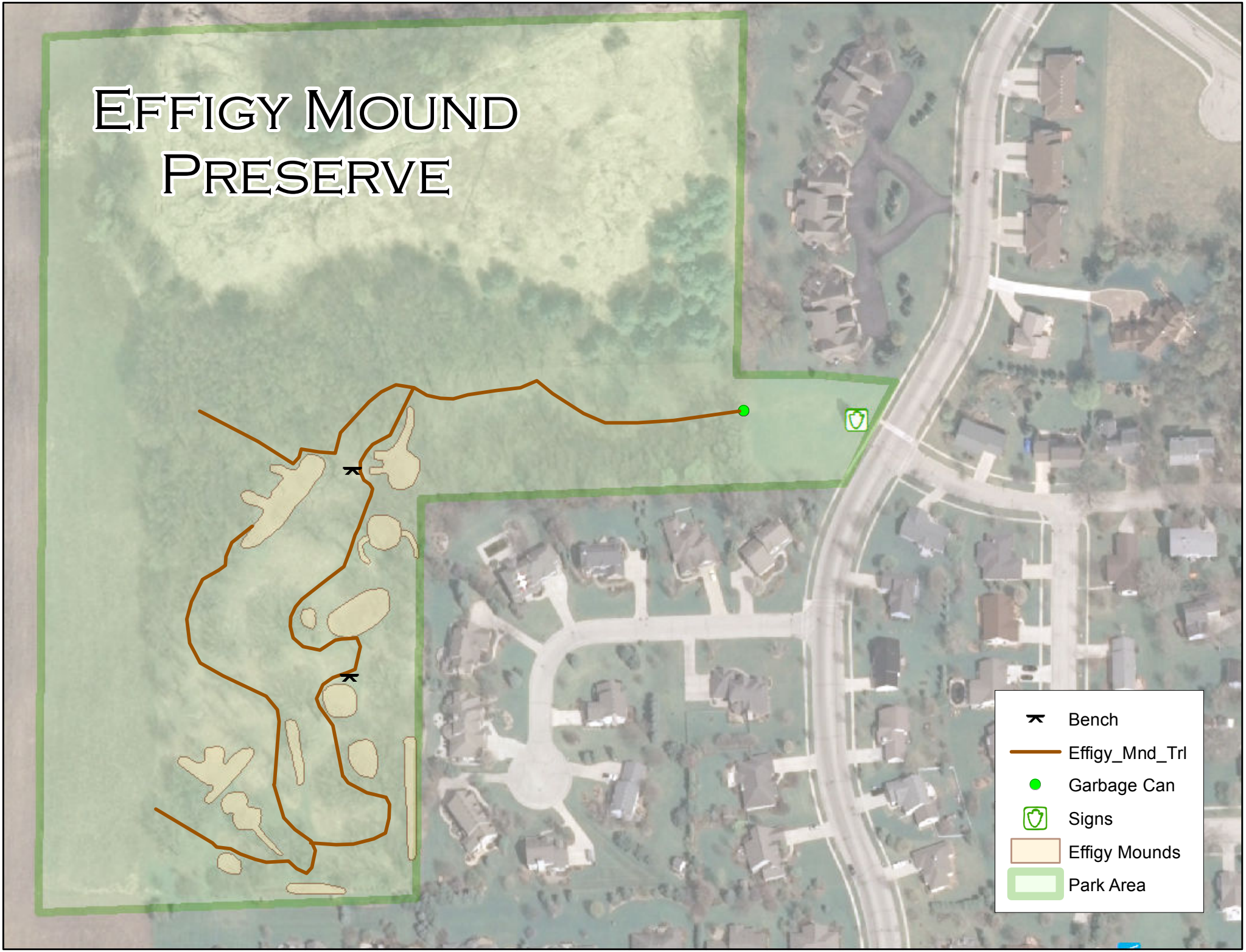
| | | |
|---|---|---|
| 2015 | EWF Playground Conversion | $5,000 |

**10 Year Upgrades**

| | | |
|---|---|---|
| 2020 | Park Shelter | $7,500 |

**20 Year Upgrades**

| | | |
|---|---|---|
| 2030 | Playground Replacement | $40,000 |


Effigy Mound Preserve
Bench
Effigy_Mnd_Trl
Garbage Can
Signs
Effigy Mounds
Park Area

**Effigy Mounds Preserve**

One of the largest collections of effigy mounds in the country, numbering 12 to 15, is found near Indian Mounds Parkway. The mounds were estimated to be built between 800 to 1200 A.D. The oldest mounds are geometric shapes, and the more recent ones resemble animal shapes ranging in size from 60 to 300 feet. Studies suggest that these mounds were a gathering place for several Midwestern Native America tribes. Samuel Prince, Whitewater's first settler, built a log cabin in this area.

**Archeological Park (21.5 acres)**
**Date Park Established:** 1973
**Recent Improvements:**

- Changed name from Indian Mounds Park (2011)
- Preservation & Maintenance Plan (2011-2012)
- Reconfigured Trail System (2012)
- FOTEM Garden Creation (2013)
- Conversion of mounds from turf grass to native prairie grass (2013-2014)

**Recommendations:**

- Continued implementation of preservation and maintenance plan
- Continue to work with interested parties and FOTEM on enhancements
- Review invasive management practices to determine success rate
- Identify park boundary markers
- Create presentation Area for tours/school groups
- Conduct an archeological Survey to determine if additional mounds existed

**5 Year Upgrades**

| | | |
|---|---|---|
| 2015 | Signage Program | $15,000 |
| 2018 | Info Kiosk | $10,000 |

Flat Iron Park
Bike Rack
Garbage Can
Bubbler
Bench
Signs
Park Area

**Flat Iron Park**

This park is home to the Birge Fountain, which was donated to the City by Julius Birge in 1903. The fountain is 17 1/2' high and 9' in diameter. Julius required that the fountain be placed on the site of the little brick school where he learned to read and write. The War Memorial, located near the point of the park, was erected in 1922 to recognize soldiers of all wars. The White Memorial Building on the site housed the City Library from 1904 until 1991. It now houses the Whitewater Arts Alliance and Whitewater Cable Television.

**Mini Park (0.7 acres)**
**Date Park Established:**
**Recreation Programs:**

- Summer Concert Series by Whitewater Arts Alliance

**Recent Improvements:**

- The restoration and maintenance of the Birge Fountain is coordinated by the Birge Fountain Committee

**Recommendations:**

- Work with Birge Fountain Committee to explore upgrading fountain lights to LED and improve the security cameras for the fountain.
- Work with Birge Fountain Committee on an interpretive panel sign for the fountain.

**5 Year Upgrades**

| | | |
|---|---|---|
| 2015 | Park Sign | $1,000 |
| 2015 | Interpretive Sign | $1,000 |

Main Street
Shoppes
Courtyard
Bike Rack
Garbage Can
Bench/Table
Park Area

**Main Street Shoppes Courtyard**

The Main Street Shoppes Courtyard is a small urbanized mini-park that provides a picnic or leisure location directly behind the Main Street Shoppes.

**Mini Park (0.1 acres)**
**Date Park Established:**
**Recreation Programs:**

- No recreation programs are housed at the park

**Recent Improvements:**

- The courtyard was replanted (2010)

**Recommendations:**

- Develop an annual maintenance plan for the site
- Explore electrical upgrades to assist with housing events such as Halloween

**5 Year Upgrades**

Meadowsweet Park
Raised Plant Bed
Bench
Multi Use Trail
Signs
Park Area

**Meadowsweet Park**

Meadowsweet Park is a storm water management basin that was designed as a "dry" pond. The area was planted with many prairie plants and has been managed by a schedule of periodic burns to maintain and encourage growth of the prairie. A shared use path runs along the west side of the park and connects to the sidewalk of the residential neighborhood on all other sides of the park.

**Neighborhood Park (4.0 acres)**
**Date Park Established:** 2005
**Recreation Programs:**

- No recreation programs are housed at the park

**Recent Improvements:**

- Controlled Burn (April 2011 & 2014)

**Recommendations:**

- Continue to maintain the site following the plan for controlled burns.

**5 Year Upgrades**
2015 Stormwater Wet Detention Basin

Mill Race
Park
Bike Path
Park Area

**Mill Race Park**

A chance meeting between Asaph Pratt and Dr. J. Trippe led to the raising of a mill on Whitewater Creek in 1839. It provided the settlers with their biggest needs: flour and grain products. Men from LaGrange, Milton, and Fort Atkinson provided labor. It was around this mill that the Village of Whitewater grew up. William Birge purchased the mill in 1853 and added on in 1856. The mill operated as the Old Stone Mill until the 1960's.

**Mini Park (0.6 acres)**
**Date Park Established:**
**Recreation Programs:**

- No recreation programs are housed at the park

**Recent Improvements:**

- There have been no recent improvements

**Recommendations:**

- Signage and public awareness should be increased
- Efforts should continue to expand the park on the east side of the mill race. The parcel has been for sale in the past and the land would make for an attractive park and increase the usability of Mill Race Park.
- A stewardship grant application should be submitted to the DNR to create accessible fishing areas along the mill race.

**5 Year Upgrades**

2014 Whitewater Creek Stream Bank Project

Minneiska Park
Future Playground
Open Play Area
Bench
Bike Path
Park Area

**Minneiska Park**

The park along with the multi-use path was dedicated as part of the Water's Edge residential subdivision development agreement. The park includes green space and the path with exceptional views of Trippe Lake.

**Neighborhood Park (20.0 acres)**
**Date Park Established:** 2010
**Recreation Programs:**

- No recreation programs are housed at the park

**Recent Improvements:**

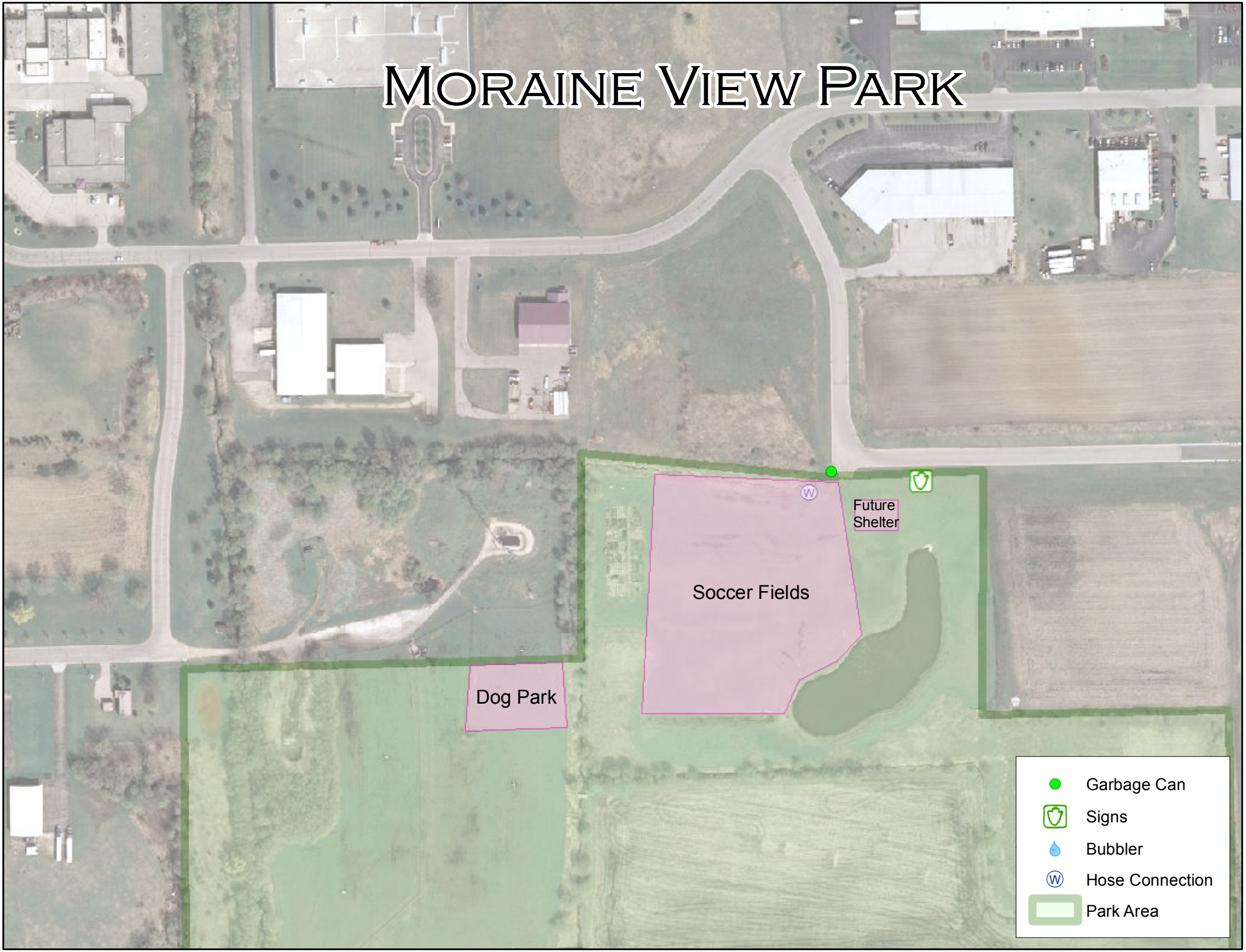
- Park Sign (2014)

**Recommendations:**

- A drainage issue in the park must be corrected by the Parks/Streets division of Public Works.
- An area was identified for a playground, concerns have been raised regarding funding available and the proximity to the playground at Trippe Lake Park.
- Access to the lake through fishing piers or a boardwalk should be explored, stewardship grant funding would assist this type of project.
- Work with Urban Forestry Commission to include prairie plantings and tree planting

**5 Year Upgrades**

| | | |
|---|---|---|
| 2015 | Trail Extension | $325,000 |
| 2018 | Playground | $30,000 |


Moraine View Park
Future Shelter
Soccer Fields
Dog Park
Garbage Can
Signs
Bubbler
Hose Connection
Park Area

**Moraine View Park**

Established in 2000, this 45 acre park is located adjacent to the Whitewater Technology Park and the Innovation Center. The park itself is home to soccer fields, shared use path, the Community Garden, and the Whitewater Bark Park.

**Community Park (45.0 acres)**
**Date Park Established:** 2000
**Recreation Programs:**

- Start Smart Soccer
- Whitewater Youth Soccer Club (volunteer/parent-ran program)

**Recent Improvements:**

- Park Master Plan (2008)
- Development of Soccer Fields (2009-2011)
- Multi-purpose trail

**Recommendations:**

- The Bark Park was developed in a delineated wetland and efforts should be made to relocate this amenity to make it more convenient for users or explore the addition of a second dog park.
- This community park could benefit with the addition of playground equipment.

**5 Year Upgrades**

| | | |
|---|---|---|
| 2015 | Shelter/Concessions/Restroom Building | $200,000 |
| 2019 | Playground | $40,000 |

# Optimist Turtle Mound Park

**Optimist Turtle Mound Park**

This neighborhood mini-park is located in the Mound Park Acres residential development. This park's emphasis is on free play and "pick-up" sports. The Optimist Club helped raise funds, planned, designed, and developed this park.

**Mini Park (1.0 acres)**
**Date Park Established:** 1989
**Recreation Programs:**

- No recreation programs are housed at the park

**Recent Improvements:**

- Park Shelter & Sidewalk (2008)
- New Playground & Surfacing (2013)
- Playground Sign (2014)

**Recommendations:**

-

**20 Year Upgrades**

| | | |
|---|---|---|
| 2033 | Playground Replacement | $54,000 |

Ray Trost
Preserve
Signs
Bench
Park Area

**Ray Trost Nature Preserve**

In memory of Sgt. Ray Trost, Whitewater police office from 1991-2010, his wife Jean endowed 2 acres to the City of Whitewater to be set aside as the Ray Trost Nature Preserve. In addition, Jean worked with City of Whitewater staff to develop a reflection garden, memorial benches, and a stamped concrete walkway. Jean Trost solicited the needed funds and not only donated the land but the improvements as well.

**Mini Park (2.0 acres)**
**Date Park Established:** 2012
**Recreation Programs:**

- No recreation programs are housed at the park

**Recent Improvements:**

- Development of the park

**Recommendations:**

- Directional signage should be included as part of the comprehensive trail signage program planned for 2014.

**5 Year Upgrades**

# Skyway Park

Open Play Area
Play Equipment
Bench
Garbage Can
Signs
Park Areas

**Skyway Park**

The park was dedicated to the City in 2006 as part of the Park Crest residential subdivision. The park is a 4.1 acre park and is a neighborhood park. The park contains green space and a playground.

**Neighborhood Park (4.1 acres)**
**Date Park Established:** 2006
**Recreation Programs:**

- No recreation programs are housed at the park

**Recent Improvements:**

- Park Naming (2008)
- Path through park (2009)

**Recommendations:**

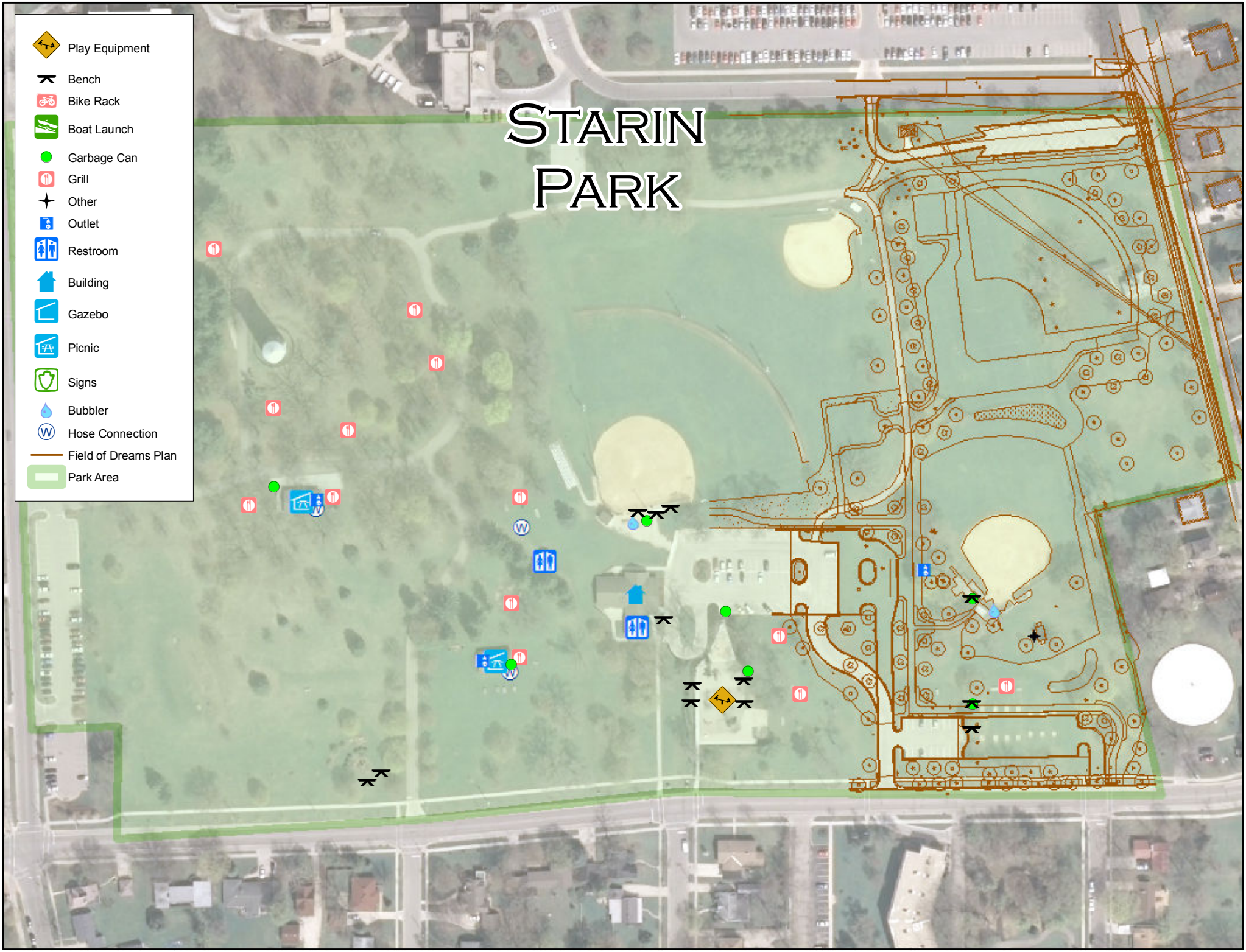
-

**5 Year Upgrades**

| | | |
|---|---|---|
| 2015 | EWF Playground Conversion | $5,000 |
| 2019 | Park Shelter | $7,500 |

**15 Year Upgrades**

| | | |
|---|---|---|
| 2026 | Playground Replacement | $30,000 |


Starin Park
Play Equipment
Bench
Bike Rack
Boat Launch
Garbage Can
Grill
Other
Outlet
Restroom
Building
Gazebo
Picnic
Signs
Bubbler
Hose Connection
Field of Dreams Plan
Park Area

**Starin Park**

Starin Park is one of the oldest recognized parks in Wisconsin. It houses the state's second-oldest operating municipal water tower, which was built in 1889. The park provided housing for veterans during and after WWII and has hosted many celebrations and events. It has a Veteran's War Memorial honoring area service people and is home to the Starin Park Community Building, horseshoe pits, two park shelters, basketball court, multi-use trail, 3 baseball/softball diamonds and the Treyton's Field of Dreams development.

**Community Park (34.6 acres)**
**Date Park Established:** 1888
**Recreation Programs:**

- Adult Softball
- Youth Baseball & Softball
- Tee Ball & Rookie Ball

**Recent Improvements:**

- New age 2-5 playground structure, sand play area, and ADA improvements (2009)
- New scoreboard on South Diamond (2011)
- New and relocated horse shoe pits (2013)
- New playground surfacing (2013)
- Expanded parking lots (2013)
- Expanded shared use path network (2013-2014)
- Shelter Electrical Upgrades (2014)
- Kachel's Kids Interpretive Signage (2014)
- Ball Field Upgrades including fencing, improved dugouts, and scoreboards (2014)

**Recommendations:**

- Continue to explore sponsorship and field naming opportunities to improve existing fields.
- The basketball court surface should be inspected annually and maintained appropriately.

**5 Year Upgrades**

| | | |
|---|---|---|
| 2016 | Outdoor Fitness Equipment | $20,000 |

**10 Year Upgrades**

| | | |
|---|---|---|
| 2021 | Playground Structure (Age 5-12) | $40,000 |
| 2021 | Basketball Hoops | $4,000 |

**20 Year Upgrades**

| | | |
|---|---|---|
| 2027 | Park Shelter Roofs | 10,000 |
| 2029 | Playground Structure (Ages 2-5) | $40,000 |

Trailhead Park
Bike Path
Park Area

**Trailhead Park**

This park has been previously identified as being a trail head along a trail that would connect the City of Whitewater system to the Kettle Moraine/Bluff Road.

**Mini Park (0.7 acres)**
**Date Park Established:**
**Recreation Programs:**

- No recreation programs are housed at the park

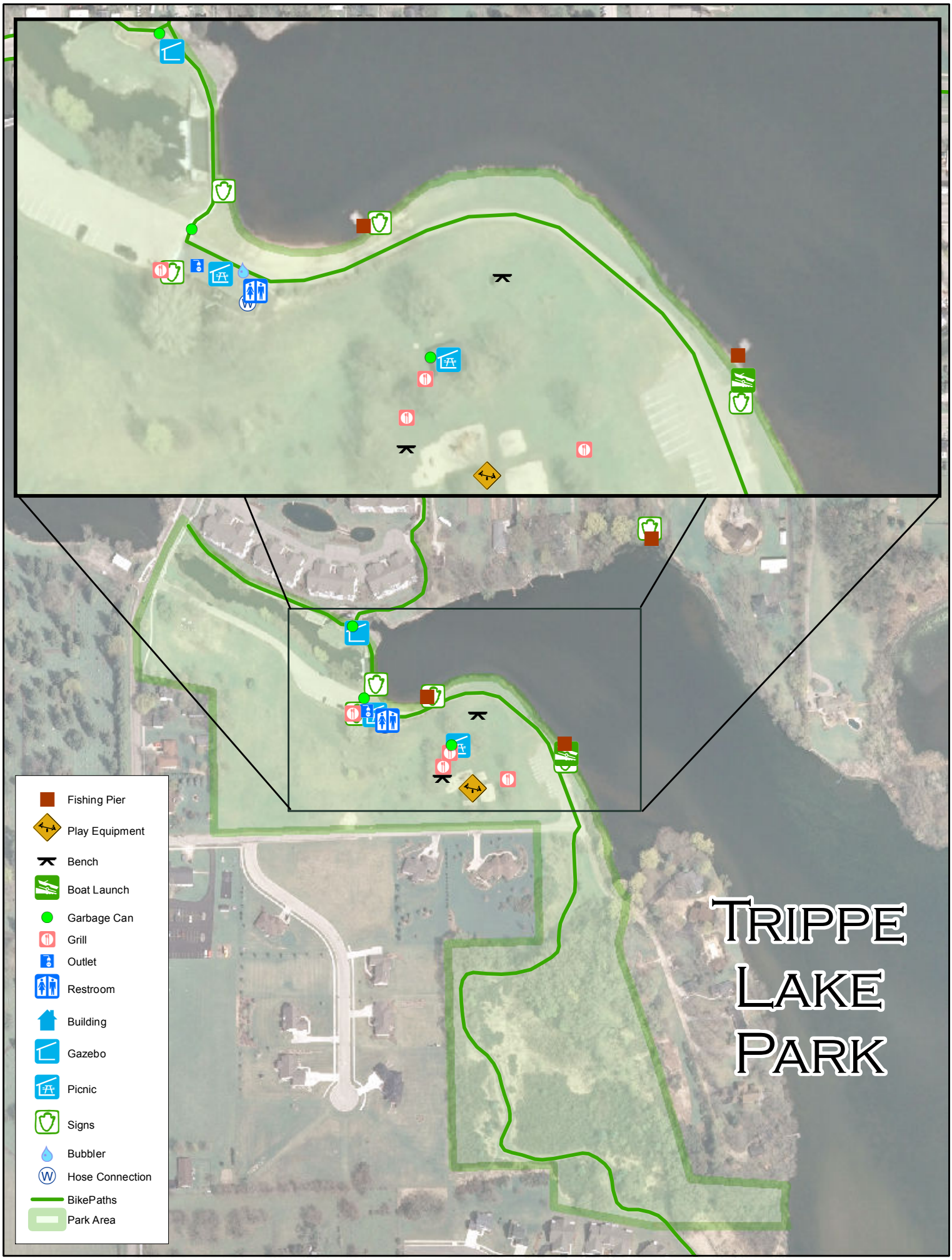
**Recent Improvements:**

-

**Recommendations:**

- As part of the bicycle advocacy efforts, the park should be included in plans for creating connections from Whitewater to the Kettle Moraine.

**5 Year Upgrades**


Fishing Pier
Play Equipment
Bench
Boat Launch
Garbage Can
Grill
Outlet
Restroom
Building
Gazebo
Picnic
Signs
Bubbler
Hose Connection
BikePaths
Park Area
Trippe Lake Park

**Trippe Lake Park**

The park was named in honor of Dr. James and Rosepha Trippe, credited as being the founders of the city in 1839. Trippe Lake was formed as a result of a dam that was constructed to power a sawmill. Trippe Lake serves as the swimming area for the city for many years. The park is home to two shelters, a playground, boat launch, and multi-use trail system.

**Community Park (24.2 acres)**
**Date Park Established:** 1958
**Recreation Programs:**

- Kids Escape

**Recent Improvements:**

- Trippe Lake Shelter (2009)
- Rain Garden (2010)

**Recommendations:**

- The amenities of the park (playground and shelter) should be better connected to other amenities in the park.
- A decision must be made regarding the playground and in 2025 whether to replace or move to Minneiska Park.
- A separate section of the plan identifies Lakes Management, however, this effort will have the greatest benefit and impact on the park.
- A toe-rope on the sledding hill would be a valued amenity and opportunity for potential revenue generation.

**5 Year Upgrades**

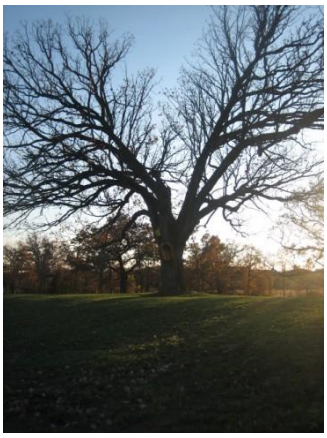
| | | |
|---|---|---|
| 2014 | EWF Playground Conversion | $5,000 |
| 2015 | Fishing Pier & Boat Launch | $ |
| 2018 | Construct parking lot off Coburn Lane | $75,000 |

**15 Year Upgrades**

| | | |
|---|---|---|
| 2025 | Replace Playground | $35,000 |

# Walton Oaks Park

**Walton Oaks Park**



The park was dedicated as part of the Park Crest residential subdivision. Ross Walton wanted to preserve the memory of the Walton Farm and a bench was placed in memory of Don & Ethel Walton. This passive park has amazing sunset views and some terrific Oak trees.

**Mini Park (2.6 acres)**
**Date Park Established:** 2008
**Recreation Programs:**

- No recreation programs are housed at the park

**Recent Improvements:**

- There have been no recent improvements

**Recommendations:**

- An annual maintenance plan should be developed

**5 Year Upgrades**

# Ward Park

**Ward Park**
This natural area is located in the northwest quadrant of the City. It is currently unmarked and mostly inaccessible for citizens. It is wooded and likely in a wetland.

**Mini Park (2.9 acres)**
**Date Park Established:**
**Recreation Programs:**

- No recreation programs are housed at the park

**Recent Improvements:**

-

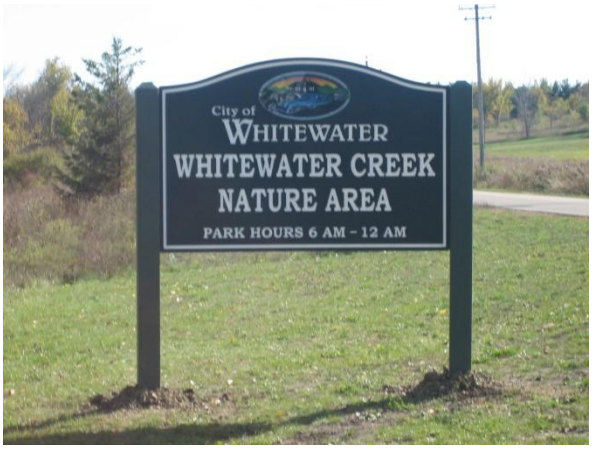
**Recommendations:**

- The park is undeveloped and is located in a wetland, a plan for this site should be developed to determine whether this property should remain a park.

**5 Year Upgrades**

Whitewater Creek
Nature
Reserve
Bench
Signs
Park Area

**Whitewater Creek Nature Area**




This nearly 60 acre park located on North Fremont Street includes wetlands, woods, and a small prairie.

**Neighborhood Park (59.8 acres)**
**Date Park Established:**
**Recreation Programs:**

- No recreation programs are housed at the park

**Recent Improvements:**

-

**Recommendations:**

- A plan for the development and use of this park is needed to allow for the public to interact with this diverse, great piece of parkland. The plan should account for parking, picnic/shelter area, grills, tables, trails, fishing areas and a canoe launch and the potential for mountain bike trails. The DNR Stewardship grant will be a funding source for up to 50% of costs.
- Explore partnership with UW-Whitewater for the development of an archery range.

**5 Year Upgrades**

| | | |
|---|---|---|
| 2015 | Park Master Plan | $7,500 |
| 2017 | Archery Range | $5,000 partner w/UW-W |

| Department/Project | 2014 Budget | 2014 Actual | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|---|
| **Parks & Recreation** | | | | | | | |
| *Parks:* | | | | | | | |
| **Moraine View Park** | | | | | | | |
| Bark Park Relocation/2nd Site | | | | | | | $ 10,000.00 |
| Shelter/Restroom Building | | | $ 200,000.00 | | | | |
| Playground | | | | | | | $ 40,000.00 |
| **Starin Park** | | | | | | | |
| Parking Lot & Path | $ 116,000.00 | $ 116,000.00 | | | | | |
| Outdoor Fitness Equipment | | | | $ 20,000.00 | | | |
| **Cravath Lakefront Park** | | | | | | | |
| Fencing - Railroad Tracks | | | | $ 25,000.00 | | | |
| Amphitheater | | | | | $ 400,000.00 | | |
| Boat Launch Upgrades | | | | | | | |
| **Trippe Lake Park** | | | | | | | |
| Fishing Pier Upgrades | | | | | | | |
| Parking Lot off Coburn Lane | | | | | | $ 75,000.00 | |
| **Effigy Mounds Preserve** | | | | | | | |
| Signage | | | $ 15,000.00 | | | | |
| Kiosk | | | | | | $ 10,000.00 | |
| Archeological Survey | | | | | | | |
| **East Gate Park** | | | | | | | |
| EWF Playground Conversion | | | $ 5,000.00 | | | | |
| **Mill Race Park** | | | | | | | |
| Accessible Fishing Pier | | | | | | | |
| **Minneiska Park** | | | | | | | |
| Playground | | | | | | $ 30,000.00 | |
| **Skyway Park** | | | | | | | |
| EWF Playground Conversion | | | $ 5,000.00 | | | | |
| Shelter | | | | | | | $ 7,500.00 |
| **Whitewater Creek Nature Area** | | | | | | | |
| Park Master Plan | | | $ 7,500.00 | | | | |
| **Big Brick Park** | | | | | | | |
| Shelter | | | | $ 10,000.00 | | | |
| **General System Needs** | | | | | | | |
| Splash Pad | | | | $ 500,000.00 | | | |
| ADA Compliance | | | | | | | |
| Ramped ADA Playground | | | | | | | |
| Archery Range | | | | | $ 5,000.00 | | |
| **Totals for Parks** | **$ 116,000.00** | **$ 116,000.00** | **$ 232,500.00** | **$ 555,000.00** | **$ 405,000.00** | **$ 115,000.00** | **$ 57,500.00** |

| Department/Project | 2014 Budget | 2014 Actual | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|---|
| **Parks & Recreation** | | | | | | | |
| *Facilities:* | | | | | | | |
| **Community Building** | | | | | | | |
| Roofing | $ 15,000.00 | | $ 40,000.00 | | | | |
| Siding | | | $ 20,000.00 | | | | |
| Replace AC Compressor | | $ 5,904.00 | | | | | |
| Upgraded LED Lighting | | $ 3,284.00 | | | | | |
| Furnace | | | $ 4,000.00 | | | | |
| **Cravath Lakefront Community Center** | | | | | | | |
| Replace HVAC Unit | | $ 38,229.00 | | | | | |
| Replace Chairs | | | | | | $ 5,000.00 | |
| Replace Tables | | | | $ 5,000.00 | | | |
| **Armory** | | | | | | | |
| AC Gymnasium | | $ 62,818.00 | | | | | |
| Boiler Controls | | $ 72,003.00 | | | | | |
| Roofing & ADA Ramp | | $ 207,978.00 | | | | | |
| Sand & Repaint Gym Floor | | | $ 8,000.00 | | | | |
| Replace South Gym Interior Doors | | | | | | $ 10,000.00 | |
| **White Building** | | | | | | | |
| Replace Carpet | | | | $ 5,000.00 | | | |
| Roofing | | | | | $ 15,000.00 | | |
| **Municipal Building** | | | | | | | |
| Outdoor Emergency Generator | | $ 84,355.00 | | | | | |
| Rooftop HVAC Units | $ 165,000.00 | $ 265,571.00 | | | | | |
| Dispatch Airconditioning | | $ 20,506.00 | | | | | |
| Temperature Control System | $ 95,000.00 | $ 213,475.00 | | | | | |
| Roofing | | $ 139,664.00 | | | | | |
| 2nd Floor Office Renovations | | | | $ 5,000.00 | | | |
| Replace Carpet & Flooring | | | | | | | $ 15,000.00 |
| **Irvin L. Young Library** | | | | | | | |
| Boiler Replacement | | $ 88,287.00 | | | | | |
| LED Ceiling Lighting | | $ 64,148.00 | | | | | |
| Temperature Control System | $ 20,000.00 | $ 148,877.00 | | | | | |
| **City Garage** | | | | | | | |
| Infrared Heaters | | $ 57,105.00 | | | | | |
| Destratification Fans | | $ 7,017.00 | | | | | |
| Trane PACT Contingency | | $ 50,000.00 | | | | | |
| **Totals for Facilities** | **$ 295,000.00** | **$ 1,529,221.00** | **$ 72,000.00** | **$ 15,000.00** | **$ 15,000.00** | **$ 15,000.00** | **$ 15,000.00** |

| Department/Project | 2014 Budget | 2014 Actual | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|---|
| **Parks & Recreation** | | | | | | | |
| *Bicycle & Pedestrian* | | | | | | | |
| **General System Needs** | | | | | | | |
| Bicycle & Trail Signage | $ 50,000.00 | $ 50,000.00 | | | | | |
| Paint Truck | | | $ 185,000.00 | | | | |
| **Shared Use Paths** | | | | | | | |
| Waters Edge Path Ext | $ 325,000.00 | $ - | $ 325,000.00 | | | | |
| S Ardmore Ext | | | | $ 14,000.00 | | | |
| E Clay St Connector | | | $ 9,000.00 | | | | |
| Shaw Ct Ext | | | | | | $ 80,784.00 | |
| **4 Lane to 3 Lane Conversion** | | | | | | | |
| W Main - Road Diet Phase 1 | | | | $ 142,000.00 | | | |
| W Main - Road Diet Phase 2 | | | | | | $ 120,000.00 | |
| **Bike Lanes*** | | | | | | | |
| W Walworth - Hwy 12 to S Franklin | | | $ 34,000.00 | | | | |
| Indian Mound - W Walworth to W Main | | | $ 10,800.00 | | | | |
| S Elizabeth to W Main | | | $ 15,200.00 | | | | |
| N Newcomb - E Milwaukee to E Executive | | | | $ 12,400.00 | | | |
| E Bluff - Elkhorn to Howard | | | | $ 13,200.00 | | | |
| N Fremont - W North to E Schwager | | | | $ 16,000.00 | | | |
| S Wisconsin - Willis Ray to Trippe Lake Park | | | | $ 15,200.00 | | | |
| Tratt - W Main to Bloomingfield | | | | | $ 22,000.00 | | |
| E North - S Franklin to N Newcomb | | | | | | | |
| * The bike lane projects total $138,800 and in the future will likely include additional streets. This includes contracting this painting service to an outside contractor. If the city were to purchase a paint truck the work could be completed in-house for only the cost of paint and wear & tear on the paint truck. This also make the on-going maintenance of the lanes more sustainable. | | | | | | | |
| | | | | | | | |
| **Totals for Bicycle & Pedestrian** | **$ 375,000.00** | **$ 50,000.00** | **$ 579,000.00** | **$ 212,800.00** | **$ 22,000.00** | **$ 200,784.00** | **$ -** |

## 2015 Department Staffing

| | 2014 | 2015 | Difference | | |
|---|---|---|---|---|---|
| **Sports Coordinator** | $ 14,166.77 | $ 43,183.37 | $ (29,016.60) | | |
| | ($12.00 @ 20) | ($15.38 @ 40) | | | |
| BASP Projected Revenue above Expenses | | | | $ | 26,384.00 |
| 5% increase for all rec programs in 2015 | | | | $ | 4,912.66 |
| | | | | $ | 31,296.66 |
| *Also expectation of added programming $ | | | | | |

| | 2014 | 2015 | Difference | | |
|---|---|---|---|---|---|
| **Facility Maintenance** | $ 42,677.52 | $ 60,985.01 | $ (18,307.49) | | |
| | ($22.60 @ 30) | ($18.01 @ 40) | | | |
| 2013 Contracted HVAC prev maintenance | | | | | |
| | Municipal | | | $ | 1,322.00 |
| | Library | | | $ | 1,869.50 |
| | Armory | | | $ | 861.00 |
| | White | | | $ | 1,010.00 |
| | Cravath | | | $ | 445.50 |
| | Starin | | | $ | 460.50 |
| | Innovation | | | $ | 2,100.00 |
| 2013 Labor HVAC costs | | | | | |
| | General Buildings | | | $ | 2,646.59 |
| | Library | | | $ | 481.50 |
| | Innovation | | | $ | 551.49 |
| | | | | $ | 11,748.08 |

*Janitorial Services - hiring seasonal staff to do routine cleaning, contract out floors & specialty
*Roofing Maintenance - in process of developing annual roof maintenance program, will need to determine in-house capability

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"Understanding each client's specific needs is essential to the successful completion of each engagement."

## Enterprise Fund Accounting System

Since 1995 Pioneer Consulting Group, Inc. has assisted municipalities establish enterprise fund accounting systems Wesley Gardner, Jr., CPA has assisted more than 15 communities establish water, sewer and landfill enterprise funds.

**What is an Enterprise Fund?**

An enterprise fund establishes a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. Under enterprise accounting, the revenues in expenditures of services are separated into separate funds with its own financial statements, rather than commingled with the revenues and expenses of all other government activities.

Enterprise funds may be established, "for a utility, health care, recreational transportation facility." Examples of which include the following.

- Public utilities - water, sewer, trash disposal
- Health-care - ambulance service, nursing homes
- Recreation - skating rinks, pools, golf courses
- Transportation - airports, dock and wharf facilities

The community may not establish enterprise funds for normal government operations or services such as building rentals, inspectional services or cemeteries.

Establishing an enterprise fund does not create a separate or autonomous entity from the municipal government operation. The municipal department operating the enterprise service continues to fulfill financial and managerial reporting requirements like every other department.

Financial transactions are reported using standards similar to private sector accounting. Revenues are recognized when earned and expenses are recognized when incurred, under a full actual basis of accounting. An enterprise fund provides management and taxpayers with information to:

- Measure performance
- Analyzed the impact of financial decisions
- Determine the cost of providing a service
- Identify any subsidy from the general fund in providing a service

Enterprise accounting allows the community to demonstrate to the public the portions of total costs of a service that is recovered through user charges and, if any, the portion that is subsidized by tax levy or other available funds. A community may choose to recover total services costs through user charges, but is not required to. Enterprise funds frequently are used to account for services whose costs are partially funded by fees and charges.

At year-end, the performance of an enterprise fund is measured in terms of positive and negative operations. An operating surplus is a result of revenues collected in excess of estimates and appropriation turn backs, and translates into retained earnings that are maintained in the fund rather than closing to the general fund. Retained earnings of an

enterprise fund are certified as available funds after submission of the end of the year balance sheet to state government. Once certified, retained earnings may be appropriate only for expenditures relating to the fund. Conversely, if during the year, the enterprise fund incurs an operating loss, the loss must be raised in the subsequent year's budget.

## Adopting an Enterprise Fund

Generally, a City / Town may adopt an enterprise fund with approval by a City Council Vote or by Town Meeting. Each enterprise fund must be adopted separately with its own vote. This allows municipal legislative bodies to identify and evaluate each enterprise on its own merit.

We recommend that the community accept the enterprise statute in advance of the budget process and clearly state what services will be provided and when the fund will commence. Unless otherwise designated, the enterprise fund will commence as of the next fiscal year after it has received Town Meeting approval. Once adopted, the community may begin the process of transferring the estimated revenues and operating budget of the services and identifying the assets (capital items in infrastructure) and liabilities in the general fund to be transferred to the enterprise fund.

The following is sample language to adopt an enterprise fund: "To see if the (NAME) will accept the provisions of Chapter XX, Section XX of the XXXXXX General Laws, establishing (the service) as an enterprise fund effective fiscal year (year)."

## The Enterprise Budget

Once an enterprise fund is enacted, a budget is subject to the appropriation process. A request is prepared like any other departments request for review any eventual adoption. Any transfers among the enterprise fund's line-item appropriations also require action by town meeting. The enterprise budget includes both revenue and expenditure estimates.

#### Revenues

Similar to any operating department, revenue estimates are prepared. These may include user charges and fees, investment income, and any other enterprise revenues.

All enterprise revenues may only be used to support the expenditures of the enterprise fund. At no time may these funds be used to support ongoing municipal operations or subsidize the general fund.

#### Costs

All costs of operating the enterprise must be identified. This should include direct costs, indirect costs, employee benefits, legal and borrowing cost, and capital expenditures. These costs may also include an appropriation for emergency reserve and a budget surplus.

- **Direct costs** are those associative directly with the enterprise fund. Generally these include salaries and wages of the enterprise employees, other operating expenses and contractual payments. These expenditures will be appropriated in and incurred directly by the enterprise fund.
- **Indirect costs** are those costs that cannot be directly or exclusively assigned to one service. Enterprises often benefit from expenditures made by the general fund. For example, the collector, whose salaries paid by the general fund, make process enterprise user billed payments. We recommend that these indirect costs be identified and allocated to the enterprise fund using clearly established formulas to prorate the expense among departments.
- Because indirect costs are appropriated in the general fund, and operating transfer is made by the auditor/accountants to reimburse the general fund from the enterprise fund. Ideally, these operating transfers are made monthly to ensure that the enterprises transferring revenues to provide for the general fund expenditures as they are made. All operating transfers from the enterprise fund are credited to the general fund's cash account; at no time is an operating transfer made to replenish an operating department appropriation.
- **Employee benefits** include health and life insurance, FICA and medical expenses, workers compensation, unemployment insurance, and pension and retirement costs. These expenditures are generally budgeted in the

general fund (or insurance trust funds) for all employees, including those of the enterprise fund. Therefore, the enterprise portion of these expenses, like the indirect costs, must be allocated to the enterprise fund.

- **Legal and borrowing costs** may be appropriated or budgeted for directly in the enterprise on area. These include debt service costs (principal, interest and temporary borrowing costs), bond counsel expenditures relating to an enterprise debt issuance and/or financial service costs relating to a bond and the bonded prospectus. Alternatively, these expenditures are currently provided for in the treasurer's or debt service budgets and must be allocated to the enterprise fund appropriately.
- **Capital expenditures or Improvements** are items generally found in a capital budget such as construction or major repairs, equipment or acquisitions. While these items may be reviewed and recommended generally by the capital planning committee, it is advisable that the capital expenditures for the enterprise are voted separately from the general fund's capital expenditures.
- **Emergency reserve**, like the general fund reserve fund, there is an appropriation available to meet unanticipated spending needs that may arise during the course of the year and require immediate action. Following the same guidelines set forth in the general fund, the reserve may be transferred by the city council/finance committee action rather than having to wait for the next scheduled legislative meeting. There should be no direct charge for the emergency reserve rather the auditor/accountant should transfer the amounts to the line item as stated in the approved transfer. At the close of the fiscal year, any remaining balance in this emergency reserve would close to the enterprise fund balance.
- **Budgeted surplus** is an appropriation within the enterprise budget established as an available revenue source during the budget year. Generally, a budgeted surplus is established when the prior year's enterprise operation resulted in little or no retained earnings. Without sufficient surplus available for appropriation, the community may have to use its general fund revenues to fund/subsidize the enterprise if additional enterprise expenses are incurred that exceed its available resources. Alternatively, the community may increase its user fees and charges and appropriate the new estimated revenues to a budget surplus available for use it if need arises.
- **The budget surplus may be used to fund additional spending** after the community's tax rate is set and is subject to the appropriation process by the municipal legislative body. It should be further noted that because there is no legal authorization for the continuing balance or the establishment of a stabilization fund in an enterprise fund, any remaining balance in this budgeted surplus would close to the fund balance of the enterprise fund at the close of fiscal year.
- Another cost of the enterprise not included in the operating budget is depreciation of the fixed assets and infrastructure. While it is not a budgetary item, depreciation should be considered by the community when preparing a cost analysis to determine charges and fees. Depreciation is calculated in order to recognize the annual expense associated with the use of an asset is a given reporting period. In general, depreciation is calculated by dividing the purchase price of the asset by its useful life. If the asset has outstanding debt and a debt services is already budgeted, depreciation is not included in the costing analysis because it would result in a double counting of expenses.

**What are the Advantages of Enterprise Fund Accounting?**

A community may account for a certain services in the general fund, special revenue fund or an enterprise fund. The advantages of using an enterprise fund rather than the other two methods are as follows.

- Demonstrate total cost of service - With all the direct, indirect (e.g., interdepartmental support, health and insurance costs) and capital cost of providing the service in a consolidated fund, the community will be able to readily identify the true cost of providing a service, in this case, for water supply, storage and distribution.
- Provide useful management information - With the consolidation of revenues and the cost of services and information on the operating performance (positive or negative) of the fund, the community will have useful information to make decisions on user charges and other budgetary items. The community will be able to analyze how much the user fees and charges support the services and to what extent if any tax levy or other available revenues are needed to subsidize the enterprise fund. The community will also be able to include the fixed assets and infrastructure of the enterprise as assets in the financial statement and recognized the annual depreciation of these assets.
- Retain investment income and surplus - Unlike services operating in the general fund or a special revenue fund, all investment earnings and any other operating surplus is retained in the enterprise fund rather than returned to the general fund at year-end. Once a surplus is certified as available (similar to free cash), it may be used to fund operating, capital or debt service costs associated with the enterprise.

- Provide better ability to implement capital improvements - The enterprise fund will allow the Department providing the service to better plan for and implement capital improvements, because these needs can be forecasted and integrated into the long-term financial management of the Department.

**Why would a community choose to adopt an enterprise fund?**

- To determine the total cost of providing a service.
- To demonstrate to the public which portion of the total cost of a service is covered through user charges vs. tax levy.
- To allow the surplus or retained earnings generated by the operation of the enterprise to remain with that fund rather than close out at year end to the general fund and become part of "free cash". The surplus may be used to help fund future capital expenditures such as water replacement costs or to reduce rates.
- It also prevent town Officials from taking a predatory action against water department revenues.

**Does an enterprise fund have to fully recover its costs through user fees or be self-sufficient?**

No. An enterprise fund may be self-supporting or it may be subsidized (e.g., debt and capital exclusions) by the general fund. The extent to which it is subsidized is a policy decision that should be clearly identified when the Town Meeting is requested to adopt the enterprise fund budget.

**Does the amount of the proposition 2 debt exclusion for an enterprise fund have to be reduced by the amount of any user fees and/or special assessments imposed for the same project?**

(This applies to Massachusetts Only)

No. If the debt service for an enterprise project is funded through user fees, betterments or other local revenues, a community has the option of excluding a lesser amount by reporting the principal and interest net of the local revenue. However, if the community chooses to exclude the gross debt service amount instead, it must budget that property tax subsidy to the enterprise fund. The increase in allowable levy attributable to the exclusion cannot be spent for any other purpose.

**When a community adopts enterprise fund is it subject to the appropriation process?**

Yes. The community is responsible for appropriating all enterprise fund costs and identifying the revenue source from which these will be funded. The information is recorded on the tax rate recapitulation sheet.

**Can enterprise fund use its retained earnings/surplus to pay for the expenditures that the Town Meeting voted to fund by borrowing?**

No. The enterprise's retained earnings (or surplus) cannot be spent without appropriation nor can the town meetings decision about funding sources for expenditures be reversed by the enterprise fund. It would require a town meeting vote to change the funding source.

**For what purpose can the community use budget surplus and/or retained earnings?**

The community can choose to appropriate to budget surplus and retained earnings:

- Operating costs to offset the need to increase user charges
- Capital improvements
- Reimbursement to the general fund to the extent the general fund has funded that particular service in prior years (which requires detailed documentation)
- Enterprise revenue deficits (operating loss)

**Can an enterprise fund operate independently under its own procedures?**

An enterprise fund is just an accounting/budgeting tool. It does not grant additional powers to the department providing service. The enterprise fund is still a municipal department and is subject to ordinary municipal finance procedures. The rate setting process is established by statute or local charter. Property and assets included in the enterprise fund is

owned by the municipality and may only be acquired, leased or disposed of by vote of the town meeting. At no time are these conditions altered through the adoption of enterprise.

**Should services provided by other departments be billed directly to the enterprise fund? Are other indirect costs like health insurance charged directly to the enterprise fund?**

No. Any services provided by other departments and indirect expenses/charges should be reimbursed to the general fund through inter-fund transfers from the enterprise fund. Ideally, these transfers should be done monthly so the enterprise fund expenses are tracked and its financial position is accurately reflected.

**What happens if there is a disagreement on indirect costs (e.g., which expenses and how much) of an enterprise fund?**

Indirect and allocated costs should be clearly set forth (e.g., what costs will be shared and how much) when the budget is adopted to avoid disputes later in the fiscal year. If, however, the enterprise still cannot agree with the community's financial officials what figure should be used for indirect and allocated costs the appropriate body to resolve the matter is Town Meeting.

**How does the community provide for an enterprise operating loss?**

Any operating loss will be provided for in the subsequent year's enterprise fund budget. This may be refunded by the enterprise revenues or available funds, or possibly a general fund subsidy.

**How can an Enterprise Fund provide for extraordinary or other unforeseen expenditures?**

- The community may establish an emergency reserve for extraordinary or unforeseen expenditures similar to the general fund reserve fund.
- The community may establish the enterprise budgeted surplus which is subject to the appropriation process with the approval of town meeting.
- Town Meeting may appropriate from this emergency reserve fund and/or retained earnings.
- The department may request a transfer from the general fund reserve fund. The enterprise fund may later appropriate to reimburse the general fund for such transfer. The community may request authorization to spend in excess of authorization under an emergency that poses an immediate threat to the health or public safety of persons or property.

**Can Town Meeting vote to use enterprise funds for purposes not related to the enterprise?**

No. The enterprise enabling statute provides that the enterprise remedies may only be used for enterprise-related expenses. Even if there is an understanding funds will be reimbursed to the enterprise, a community cannot use the enterprise fund as funding source for appropriations to pay for unrelated municipal expenses or for inter-fund borrowing for cash flow purposes.

**What happens if they community decides it no longer wants to have enterprise fund?**

After at least three years, the legislative body of the community (town meeting) can vote to terminate the enterprise fund. Once it ceases operation and all of the current liabilities are accounted for, the community would close any fund balance to the general fund and transfer any assets, debt and long-term liabilities to the general fund.

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