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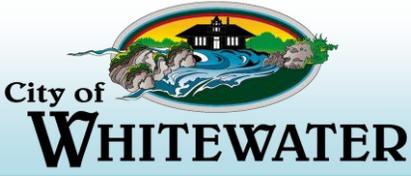


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Acknowledgements

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TO: Common Council and Whitewater Residents
FROM: Cameron Clapper, City Manager
SUBJECT: Overview of the Proposed 2017 Operating Budget
DATE: 09/28/2016

TO: Common Council and Whitewater Residents
FROM: Cameron Clapper, City Manager
SUBJECT: Overview of the Proposed 2017 Operating Budget
DATE: 10/05/2015

It is my pleasure to present for review by the Common Council and the Whitewater community, a balanced 2017 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 2017 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 2017 Operating Budget for both revenues and expenditures is \$9,201,438. This is a 6.26% decrease over the 2016 Operating Budget of \$9,777,098. The budget does not include an application of 2016 fund balance toward 2017 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 2017.

General Fund Expenditures for 2017

1. Debt Service - The General Fund Transfer to the Debt Service Fund increased by 26.21% or \$156,688 for 2017. This increase equates to a property tax increase of approximately 2.8 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 2017. A total of 63 full and part-time employees take advantage of the City's health insurance program, the overall increase is expected to total \$32,976 in additional expenditures for 2017. 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 3.56%, or \$60.86 per month for family coverage and 4.44% or \$30.50 per month for single coverage. General employees pay 12% of their premium cost beginning in 2017, sworn officers will also pay 12%. 29 employees have opted for the insurance buyout offered by the city.
3. Wisconsin Retirement System (WRS) – The WRS contribution rate for 2017 increased from 16.0% to 17.4% for law enforcement and from 13.2% to 13.6% 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 10.6% of the WRS contribution. The collectively bargained agreement also specifies that sworn officers will pay the same WRS percentage contribution as general workers in 2017. The 2017 general worker contribution is 6.8%.
4. Wage Increases – In 2014, the City of Whitewater entered into an agreement with Springsted, Inc. to complete a compensation and classification study. The study was completed a year later. Based on the results of the study completed by Springsted, staff has developed a new wage schedule for all regular employees. The proposed wage schedule would take effect on January 1, 2017 and has been

incorporated into the operating budget for 2017. The total impact of the proposed wages on the municipal budget would be an increase of \$50,975 in 2017.

5. Worker Compensation – Rates for worker compensation insurance increased for 2017. However, it is also important to note that the City's calculated exposure to the risk of employee injury (known as the Experience MOD) decreased from .97 to .95. This means that, when compared to other work environments in Wisconsin, city employees are 5% 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 2017, \$92,000 was allocated to Contingencies or 1.0% of the overall budget.

General Fund Revenues for 2017

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 decrease from \$376,111 in 2016 to \$333,071 for 2017. The portion related to police services is recorded in the General Fund. That amount for 2017 is \$276,145. The payment related to fire/rescue services---\$56,927-is recorded under Fund 850-Fire & Rescue. Under the State's own calculation of cost for these university-dedicated municipal services, the \$333,071 is only 40.77% of the actual cost.
2. Property Tax Levy - The 2017 Operating Budget as proposed also includes the allowable property tax levy increase of \$47,157 or 1.5%.
3. Shared Revenue (SR) – There will be no change in the BASE SR payment for 2017.
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 2017.
5. Transportation Aids - Transportation Aids are expected to increase from \$732,119 in 2016 to \$742,119 in 2017. This change would mean an increase of \$10,000 for the year. However, the \$742,119 is not the final estimate. Final numbers for Transportation Aids will be received in late 2016.
6. Utility Shared Revenue (USR) – In general, the USR is expected to increase annually due to the major renovation performed in 2015 to the power generation facility located on Hwy U in Whitewater. In 2016, total USR revenue was \$500,255. In 2017, revenue is expected to total \$480,245, a decrease of \$20,010. The State of Wisconsin provides the estimates for the USR. A final figure will be available in late December.

Additional General Fund Highlights for 2017

1. Elections Fund 214 – In Wisconsin, elections are administered by municipalities which are then responsible for reporting election results to county and state officials. Election schedules vary by year which means that the budgeted cost of elections can also fluctuate. In an effort to establish a consistent funding level for elections, Fund 214 has been established. Each year, staff will budget a consistent amount of city funds for elections. Savings from years with a relatively small number of elections will be carried over as a balance for the fund and applied to the cost of elections in years where the number of elections is relatively high. The total budgeted in Fund 214 for 2017 is \$25,000
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. Beginning with the budget for 2016, transfer of \$75,000 from Capital Projects Fund 450 was established to cover costs associated with basic municipal operations. This transfer continues as part of the 2017 operating budget.

3. Whitewater Fire Department Fund 850 – The Whitewater Fire Department, Inc. (WFD) and the City of Whitewater will soon enter into a new formalized agreement for the provision of fire and EMS services in Whitewater. As a separate, not-for-profit organization, the WFD will be utilizing the finance department as its financial arm. In anticipation of the formal agreement, the WFD and finance department have developed WFD Fund 850 which will now reflect all revenues and expenditures for the WFD, Inc. All revenues and expenditures documented in previous budgets have now been allocated to this fund. In anticipation of the final WFD budget for 2017. This change in the documentation of revenues and expenditures has resulted in a \$75,161 decrease in the overall operating budget for the City of Whitewater. A transfer of \$102,069 from the General Fund to Fund 850 will constitute the City's contribution for WFD operations for 2017.
4. Aquatic Center Special Revenue Fund 247 – The City of Whitewater took over operation of the Whitewater Aquatic Center in July, 2016. With the shift in the management of daily operations has come the need to establish a fund to properly track revenues generated by the facility. Fund 247 has been established to track the revenues and expenses of the Whitewater Aquatic Center. The City will continue to set aside \$78,000 for aquatic center operations and \$50,000 for capital expenditures related to the facility in 2017.

Budget Concerns

1. 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.
2. Gradual Revenue Reductions – State shared revenue reductions and municipal levy restrictions have steadily reduced total revenues for the City of Whitewater over the course of several years. In addition to continued efforts to reduce cost, there is also a need to explore new revenue streams. Two potential revenue sources for Whitewater would be an increase in the levy via referendum, and the institution of a wheel tax. Neither option is seen as popular, but both may be worth considering in the future in order to maintain a level of service and quality in Whitewater that falls in line with municipal goals and objectives.

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, 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 and goals.

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 budget year.

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 Annual Budget.

The Capital Improvement Plan

This section identifies major capital projects anticipated for completion between 2017 and 2026.

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 Statutes. 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.

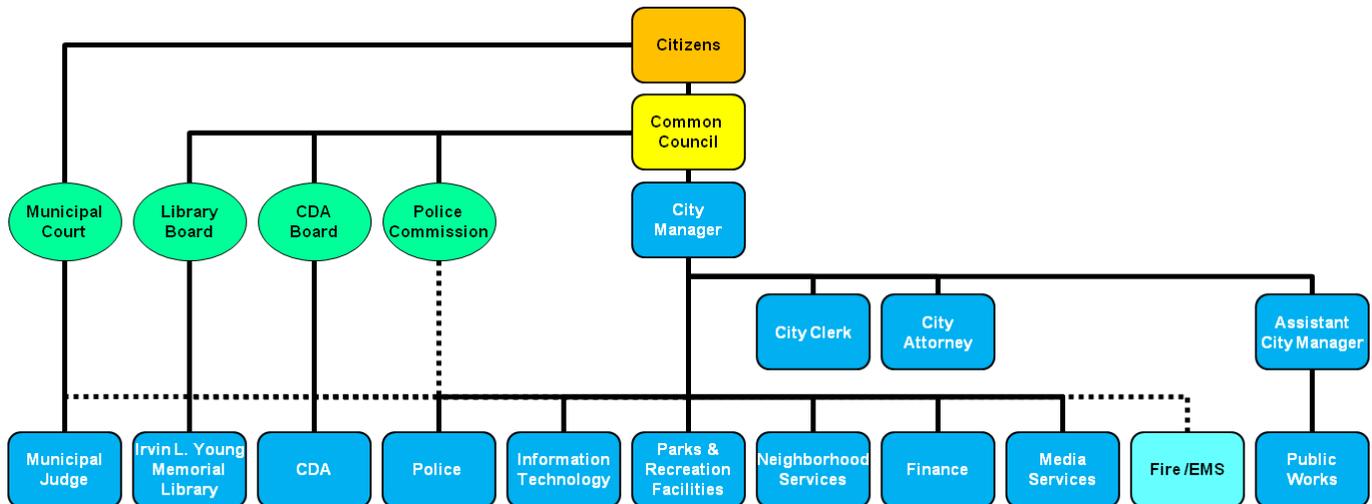
The Whitewater Common Council is the chief governing body for the City of Whitewater. While the City Manager in the Council/Manager form of government is typically given executive authority for the day-to-day operations of the city, the Common Council is ultimately responsible for the effective management 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

	<u>Whitewater</u>	<u>Wisconsin</u>
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 Year 2016 / Calendar Year 2017

WALWORTH COUNTY

Assessment Ratio: 0.980949874
Lottery Credit: 118.99

VALUATION

Assessed Values: 554,688,600
Equalized Val:(no tif) 512,477,500
Equalized Val:(w/ tif) 567,907,000
State Credits: 1,071,005.05

LEVIES without TIF

State 95,971.15
County 2,354,411.75
Technical College 407,792.12
School 5,813,683.44
City 3,043,487.70
TIF 1,256,750.30
Total 12,972,096.46

LEVIES with TIF

State 95,971.15
County 2,609,064.71
Technical College 451,898.93
School 6,442,490.91
City 3,372,670.76
Total 12,972,096.46

TAX RATES

State 0.173018068
County 4.703656628
Technical College 0.814689413
School 11.614608467
City 6.080295791
Gross Tax Rate 23.386268367
Less School Credit (1.930822177)
Net Tax Rate 21.455446190

TIF BREAKOUT

County 254,652.96
Technical College 44,106.81
School 628,807.47
City 329,183.06
Total 1,256,750.30

JEFFERSON COUNTY

Assessment Ratio: 0.994791442
Lottery Credit: 118.99

VALUATION

Assessed Values: 74,844,100
Equalized Val:(no tif) 51,211,300
Equalized Val:(w/ tif) 77,491,900
State Credits: 102,809.64

LEVIES without TIF

State 12,767.98
County 225,261.82
Technical College 46,582.39
School 569,239.14
City 304,132.30
TIF 587,701.46
Total 1,745,685.09

LEVIES with TIF

State 12,767.98
County 340,861.61
Technical College 70,487.56
School 861,361.14
City 460,206.80
Total 1,745,685.09

TAX RATES

State 0.170594342
County 4.554288314
Technical College 0.941791805
School 11.508738030
City 6.148872122
Gross Tax Rate 23.324284613
Less School Credit (1.373650562)
Net Tax Rate 21.950634051

TIF BREAKOUT

County 115,599.79
Technical College 23,905.17
School 292,122.00
City 156,074.50
Total 587,701.46

COMBINED TOTALS

629,532,700
563,688,800
645,398,900
1,173,814.69

108,739.13
2,579,673.57
454,374.51
6,382,922.58
3,347,620.00
1,844,451.76
Total 14,717,781.55

108,739.13
2,949,926.32
522,386.49
7,303,852.05
3,832,877.56
Total 14,717,781.55

TOTAL TIF
370,252.75
68,011.98
920,929.47
485,257.56
1,844,451.76



Tax Calculation Detail-Walworth County

Tax Year 2016 / Calendar Year 2017

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	512,477,500	0.004594176	567,907,000	2,609,064.71	254,652.96	County
City	3,043,487.70	512,477,500	0.005938773	567,907,000	3,372,670.76	329,183.06	City
School District	5,813,683.44	512,477,500	0.011344271	567,907,000	6,442,490.91	628,807.47	School District
Technical College	407,792.12	512,477,500	0.000795727	567,907,000	451,898.93	44,106.81	Technical College
Total	<u>11,619,375.01</u>		<u>0.022672948</u>		<u>12,876,125.31</u>	<u>1,256,750.30</u>	Total

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	52,621,300	0.94944021940	1,193,209.28
TID # 5	124,200	0.00224092668	2,816.29
TID # 6	2,654,600	0.04789665034	60,194.13
TID # 7	-	0.00000000000	-
TID # 9	23,400	0.00042220358	531
	<u>55,423,500</u>	<u>1.00000000000</u>	<u>1,256,750.30</u>

Total Tax Asking: 3,347,620.00
 % in Walworth Cty. 0.909149694 Equalized Val:(no tif)
 Net Amt. 3,043,487.70



Tax Calculation Detail-Jefferson County

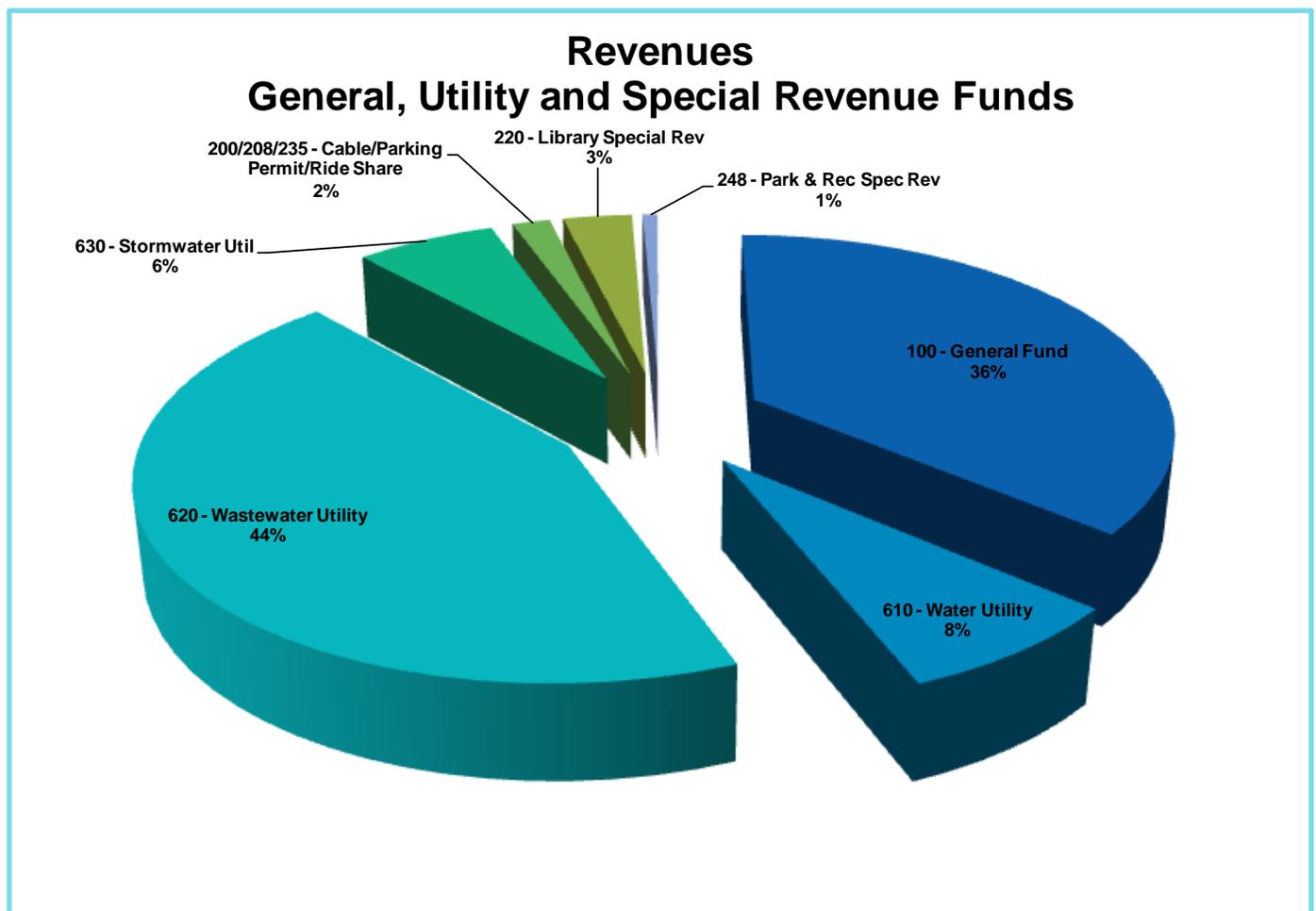
Tax Year 2016 / Calendar Year 2017

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	51,211,300	0.004398674	77,491,900	340,861.61	115,599.79	County
City	304,132.30	51,211,300	0.005938773	77,491,900	460,206.80	156,074.50	City
School District	569,239.14	51,211,300	0.011115499	77,491,900	861,361.14	292,122.00	School District
Technical College	46,582.39	51,211,300	0.000909612	77,491,900	70,487.56	23,905.17	Technical College
Total	<u>1,145,215.65</u>		<u>0.022362558</u>		<u>1,732,917.11</u>	<u>587,701.46</u>	Total

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	26,245,700	0.99867202423	586,921.01
TID # 5	-	0.00000000000	-
TID # 8	34,900	0.00132797577	780.45
TOTAL	<u>26,280,600</u>	<u>1.00000000000</u>	<u>587,701.46</u>

Total Tax Asking: 3,347,620.00
 % in Jefferson Cty. 0.090850306 Equalized Val:(no tif)
 Net Amt. 304,132.30

DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ACT-EST	2017 BUDGET	\$ CHNG FY16/17	% CHNG FY16/17
100 - General Fund	9,343,293	9,354,351	9,777,098	9,870,012	9,201,438	(575,660)	-5.89%
610 - Water Utility	1,757,311	1,790,416	2,531,601	1,816,924	1,967,697	(563,904)	-22.27%
620 - Wastewater Utility	2,339,936	2,351,948	15,833,423	15,604,628	11,214,732	(4,618,691)	-29.17%
630 - Stormwater Util	445,753	777,460	1,332,512	602,000	1,601,566	269,054	20.19%
200/208/235 - Cable/Parking Permit/Ride Share	489,596	477,157	843,863	782,310	432,506	(411,357)	-48.75%
220 - Library Special Rev	900,931	839,195	752,178	799,050	788,923	36,745	4.89%
248 - Park & Rec Spec Rev	8,338	200,139	223,594	171,962	172,906	(50,688)	-22.67%
TOTAL	15,077,819	15,590,658	30,792,269	29,141,116	25,276,118	(5,516,151)	11.64%



GENERAL FUND REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
TAXES							
100-4110-00	Local Tax Levy	2,473,908	2,499,974	2,546,050	2,546,050	2,546,050	2,593,207
100-4111-00	Debt Service Tax Levy	543,538	571,760	597,725	597,725	597,725	754,413
100-4112-00	Omitted Property Taxes	-	-	-	1,136	-	-
100-4113-00	Rescinded Taxes-Real Estate	-	-	-	-	-	-
100-4114-00	Use Value Penalty	-	-	-	-	-	-
100-4115-00	Chargeback-section 74.41	-	-	-	560	560	-
100-41140-00	Mobile Home Fees	23,154	28,104	20,000	(2,888)	-	-
100-41210-00	Room Tax-Gross Amount	53,127	68,423	55,000	24,860	55,000	55,000
100-41320-00	In Lieu of Taxes/Other	26,959	26,823	26,959	26,890	26,959	26,890
100-41800-00	Interest On Taxes	133	-	-	-	-	-
	Total Taxes	3,120,819	3,195,084	3,245,734	3,194,334	3,226,294	3,429,510
SPECIAL ASSESSMENTS							
100-42010-00	Interest On Sp. Assess.	1,584	1,095	1,500	-	1,300	1,300
100-42100-61	Water Mains	1,363	1,363	1,400	1,363	1,363	1,400
100-42200-62	Sewer Mains & Laterals	5,151	5,151	5,200	1,478	5,151	5,200
100-42300-53	Paving-Street Reconstruction	34	400	100	-	200	200
100-42310-53	Curb & Gutter	814	714	500	532	1,065	1,000
100-42320-53	Sidewalks	183	183	180	81	180	100
100-42350-53	Traffic Signal	-	-	-	-	-	-
100-42400-53	Snow Removal	645	2,605	3,200	4,991	4,991	4,000
100-42500-53	Weed Cutting	200	(205)	500	456	456	200
100-42550-53	Equipment Used-DPW	-	637	900	-	30	-
100-42600-53	Refuse/Recycling Enclosures	-	-	-	-	-	-
	Total Special Assessments	9,974	11,943	13,480	8,902	14,736	13,400
INTERGOVERNMENTAL REVENUES							
100-43344-00	Expenditure Restraint Program	19,814	21,255	26,786	5,188	26,786	-
100-43410-00	Shared Revenues-Utility	495,697	461,333	442,879	67,438	500,255	480,245
100-43420-00	Shared Revenues-BASE	2,833,899	2,836,916	2,836,916	446,130	2,836,916	2,836,916
100-43510-00	Federal/ State/County Grants	-	-	-	-	-	-
100-4352152	State Aid Ambulance	6,380	6,129	6,645	7,136	6,645	-
100-43530-53	Transportation Aids	688,415	715,025	732,119	548,619	732,119	742,119
100-43533-00	State-25x25 Grant	-	-	-	-	-	-
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	175,236	177,006	177,006	177,006
100-43610-52	University Services-PMS	355,945	302,642	379,058	376,611	376,611	276,145
100-43663-52	Fire Ins. Taxes-2%	25,211	23,400	23,400	25,460	25,460	-
100-43670-60	Exempt Computer Aid-State	6,618	5,326	6,618	4,626	6,618	6,618
100-43765-00	Reim Hist Soc Depot Elec/Gas	1,749	1,920	1,800	1,695	1,695	1,800
100-43740-52	WUSD-Crossing Guards	10,861	-	-	-	-	-
100-43745-52	WUSD-Juvenile Officer	34,156	31,609	34,500	-	34,500	34,500
100-43770-52	Reimburse from Rural Fire Dept	5,997	6,000	10,000	(6,000)	-	20,000
	Total Intergovernmental Revs.	4,524,743	4,621,108	4,715,957	1,693,910	4,764,611	4,615,349

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
LICENSES & PERMITS							
100-44110-51	Liquor & Beer	16,502	18,215	17,700	20,138	20,035	20,035
100-44120-51	Cigarette	1,417	1,042	1,100	193	1,050	1,050
100-44122-51	Beverage Operators	2,012	3,765	3,000	3,290	3,200	3,200
100-44200-51	Misc. Licenses	2,242	2,681	2,500	2,289	2,500	2,500
100-44300-53	Building/Zoning Permits	53,102	42,072	30,000	26,732	30,000	38,000
100-44310-53	Electrical Permits	10,238	9,696	7,500	6,562	7,500	9,000
100-44320-53	Plumbing Permits	7,924	6,785	4,500	5,407	6,000	6,000
100-44330-53	HVAC Permits	8,414	5,755	4,000	4,558	5,500	5,500
100-44340-53	Street Opening Permits	250	750	300	300	300	300
100-44350-53	Sign Permits	405	410	400	584	600	600
100-44370-51	Waterfowl Permits	240	210	240	200	240	200
100-44900-51	Misc. Permits	470	140	290	660	800	400
	Total Licenses & Permits	103,216	91,521	71,530	70,912	77,725	86,785
FINES, FORFEITURES - PENALTIES							
100-45110-52	Ordinance Violations	244,163	262,470	280,000	198,004	298,000	300,000
100-45114-52	Violations Paid-Other Agencies	701	70	600	500	-	-
100-45130-52	Parking Violations	94,717	107,082	95,920	63,617	96,500	100,000
100-45135-53	Refuse/Recycling Toter Fines	1,550	6,200	3,500	3,550	4,500	4,500
100-45145-53	Re-Inspection Fines	5,270	9,103	7,000	3,825	4,200	5,000
	Total Fines, Forfeit. - Penalties	346,401	384,925	387,020	269,496	403,200	409,500
PUBLIC CHARGES FOR SERVICES							
100-46110-51	Clerk	165	1,247	1,000	-	1,000	1,000
100-46120-51	Treasurer	2,407	1,899	1,800	2,150	2,500	2,500
100-46210-52	Police-Dispatch-MOU- University	28,692	32,157	32,157	35,102	35,102	35,100
100-46220-52	False Alarms Revenue	1,400	3,250	2,400	550	800	800
100-46230-52	Ambulance	568,218	489,903	560,000	439,617	575,000	-
100-46240-52	Crash Calls	6,717	16,354	13,500	6,040	13,500	-
100-46311-53	Sale Of Materials	140	343	200	128	200	200
100-46312-51	Misc. Dept. Earnings	-	-	-	40	-	-
100-46350-51	City Planner-Services	2,480	(1,821)	-	-	-	-
100-46550-52	Animal Control	-	-	-	-	-	-
100-46730-55	Recr/Fees	107,613	-	-	-	-	-
100-46731-55	Recr/Concessions	4,101	-	-	-	-	-
100-46733-55	Sr. Citz. Offset	1,998	86	2,500	4,825	4,669	2,500
100-46736-55	Attraction Tickets	243	180	500	4,934	617	650
100-46743-51	Facility Rental Fees	23,650	24,480	26,000	18,517	26,000	26,000
	Total Public Charges-Services	747,824	568,077	640,057	511,904	659,388	68,750

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
MISC. REVENUES							
100-48100-00	Interest Income	5,943	3,894	6,500	17,648	22,000	26,000
100-48200-00	Long Term Rentals	9,200	5,200	5,200	3,600	4,800	5,200
100-48210-55	Rental Income-Library Property	9,350	-	-	-	-	-
100-48300-00	Other Prop/Easement Sales	-	-	-	-	-	-
100-48400-00	Ins./FEMA/Claims-Recovery	8,145	-	-	-	-	-
100-48410-00	Workers Comp Dividend	18,261	19,328	-	-	-	-
100-48415-00	Restitution-Damages	-	1,158	-	455	435	-
100-48420-00	Insurance Dividend	2,418	9,440	8,243	7,178	7,178	10,659
100-48430-00	Insurance Reimbursement	-	-	-	-	-	-
100-48515-55	Donations	360	-	-	-	-	-
100-48520-55	Donations-Park/Recreation	-	-	-	-	-	-
100-48535-00	P-Card/Chase/Rebate	15,686	16,563	17,000	18,268	18,268	18,268
100-48545-00	Donation-General	-	-	-	1,500	-	-
100-48600-00	Misc. Revenue	6,093	-	-	5,209	5,000	5,000
100-48700-00	Water Utility Taxes	303,210	302,615	303,210	-	303,210	307,500
	Total Misc. Revenues	378,666	358,198	340,153	53,859	360,891	372,627
OTHER FINANCING SOURCES							
100-49260-00	Water Utility-Transfer-Planning	7,000	7,000	7,000	-	7,000	7,000
100-4926100	Sewer Utility-Transfer-Planning	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	27,000
100-49265-00	SW Utility-Transfer-Planning	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
100-49267-00	Parking Permit-208-Adm.-Trans	2,000	2,000	2,000	-	2,000	2,000
100-49268-00	Parking Maint-FD 208-Transfer	20,000	20,000	20,000	-	20,000	40,000
100-49269-00	Forestry Fund-250-Transfer	-	-	-	-	-	-
100-49270-00	TID #6-Transfer Administration	12,500	-	-	-	-	-
100-49275-00	Fund 205-Transfer-27th Payroll	-	-	160,000	160,000	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	-	-	-	-
100-4929100	Fund 450 Transfer	-	-	75,000	-	75,000	75,000
100-49295-00	Fund 248 Transfer - Admin	-	19,345	29,017	-	29,017	29,017
100-49300-00	Fund Balance Applied	-	-	-	-	-	-
	Total Other Financing Sources	111,650	123,495	363,167	160,000	363,167	205,517
	Total General Fund Revenues	9,343,293	9,354,351	9,777,098	5,963,316	9,870,012	9,201,438

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 \$8,307,000 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 1.30%. The city is increasing the combined tax levy by \$203,845. The makeup of the increase is \$47,157 for local levy and \$156,688 for debt service. The proposed local tax levy for budget year 2017 (tax year 2016) equals \$3,347,620. 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 \$47,157 (3,143,774 x 1.5%). Therefore, the council can increase the tax levy by \$47,157.

Debt Service Levy

The total Debt Service Levy equals: \$ 754,413

2016 GO-Note-Com./1 st Cit-(4/14/16)	13,463
2010 GO Refunding (2/9/10)	41,080
2010 GO Refunding-BAB (10/12/10)	81,820
2012 GO Refunding (5/17/12)	446,550
2014 GO Bonds (6/10/14)	<u>171,500</u>
Total	<u>754,413</u>

None of the debt service is offset by using the LSP Utility Gross Receipts Tax. The entire \$754,413 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 Inn, Hamilton House and Victoria on Main) for 2017 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 \$80 (13,400 vs.13,480). No new special assessments have been placed on the tax roll for 2016.

INTERGOVERNMENTAL REVENUES:

State Shared Revenues

Per the preliminary estimate provided by the Department of Revenue for 2017, State shared revenues are expected to increase \$10,580 (\$3,317,161 vs. \$3,306,581). For the second time in thirteen years the city will experience a increase in the Gross Receipts Taxes-Shared Revenue-Utility (LSP) of \$37,366. The State of Wisconsin has estimated that \$480,245 will be returned for 2017 vs. the actual 2016 amount received of \$500,255. The shared revenues base was not reduced for 2017. The breakdown of Shared Revenues changes are as follows:

Shared Revenue-Expenditure Restraint	-26,786
Shared Revenue-Base	0
Shared Revenue-Utility	<u>37,366</u>
NET CHANGE	<u>10,580</u>

For 2017 the city didn't qualified for the Expenditure Restraint Program. The city should qualify for the ERP payment in the 2018 budget.

Transportation Aids

The estimate for Transportation Aids for 2017 is \$742,119. The final estimate for 2016 was \$731,492. The 2017 estimated payment increased \$10,627. The final estimate will not be available from the DOT until October 4.

University Services

This represents 40.77% of the adjusted gross police/fire entitlement for 2016. The amount decreased by \$68,999 over the 2016 budget. The Fire/Rescue portion is shown in Fund 850-Fire/Rescue and is no longer part of the General Fund.

Police	677,338 X 40.77%	276,145
Fire/Rescue	139,631 X 40.77%	<u>56,927</u>
State PMS-Total		<u>333,072</u>

The City has a MOU with the University that adjusts for the proration factor decline for the Dispatch Operating Expenses only. The \$35,100 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 to 41.28% in 2015 to 40.77% in 2016.

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 2017 is \$501,137. 33% equals \$177,006 which includes \$11,631 for a portion of the capital outlay items. This amount is recorded under Intergovernmental Revenues-MOU-Dispatch Services-Univ.

Licenses and Permits

Includes a \$12,700 increase in Building/Zoning, Electrical, Plumbing, Heating/Air Conditioning permit revenues, based on actual permit revenue thru September 2016. Liquor/Beer, Cigarette and Beverage Operators fees are estimated at \$24,285, a \$2,485 increase.

Fines, Forfeitures-Penalties

Ordinance violations are anticipated to increase by \$20,000 at \$300,000 for 2017.

Parking Violations have been increased by \$ 4,080 to \$ 100,000.

PUBLIC CHARGES FOR SERVICES:

Ambulance

Revenues increased by \$13,100 from the 2016 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 2015. Total calls for the 8 months thru August, 2016 is 1,001. Billed calls over the same period were 674. For all of 2015 there were 1,374 calls for service. Please note that only 905 of the 1,374 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 2015, 65.3% of the billable calls were Medicare (51.5%) / Medicaid (13.8%) related. Medicare and Medicaid have fixed reimbursement rates for transports. As soon as a contract is signed, all ambulance related revenues will be recorded under Fund 850-Whitewater Fire & Rescue. The fire/rescue service has established itself as a 501C3 organization. The City will be supplying administrative services plus building/garage facilities for the benefit of the organization. At this time, no formal agreement has been established.

Recreation Program Fees

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

Facility Rentals

\$26,000 –same as the 2016 totals, based on the rental activity for 2016..

MISCELLANEOUS REVENUE:**Interest Income**

Increased to \$19,500 - Interest rates for daily cash are expected to increase to .60%.

Water Utility Taxes

Increased \$4,290 - \$307,500 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 2017.

Wastewater Utility Transfer - Planning

\$12,000 - Internal planning services provided to the utility. No change for 2017.

Cable TV Administration

\$27,000 - Based on estimated cost of the White Building plus city hall related administrative costs (payroll, accounts payable, etc.) Includes charge for IT Services/Capital . Increased by \$5,000 for 2017.

Stormwater Utility Transfer - Planning

\$7,500 - Internal planning service provided to the utility. No change for 2017.

GIS Transfer - Utilities

\$6,000 - Transfer of \$2,000 from each utility to support the GIS function. No change for 2017.

Parking Permits - Fund 208

\$42,000 - \$2,000 Administration, \$40,000 Maintenance of Parking Lots. Increased by \$20,000 for 2017.

27th Payroll - Fund 205

None for 2017.

Sick Leave - Fund 260

None - Transfer to General Fund – Decreased by \$22,650 for 2017.

Transfer- Fund 450

\$75,000 – Transfer to General Fund to cover cost of administrative services. No change for 2017.

Administration Transfer - Fund 248

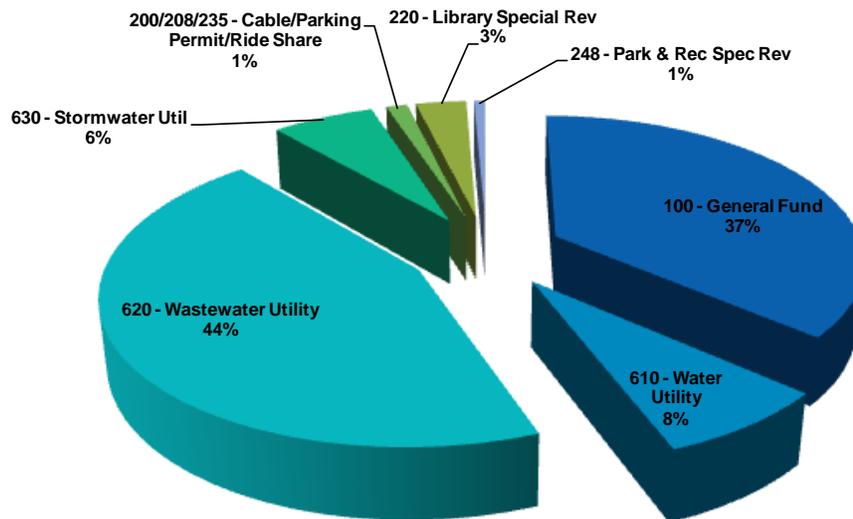
\$29,017 – Transfer from fund 248 to offset some of the administration costs of the Recreation Special Revenue Fund. No change for 2017.

Fund Balance Applied

Drawdown of Fund Balance – Unassigned - None

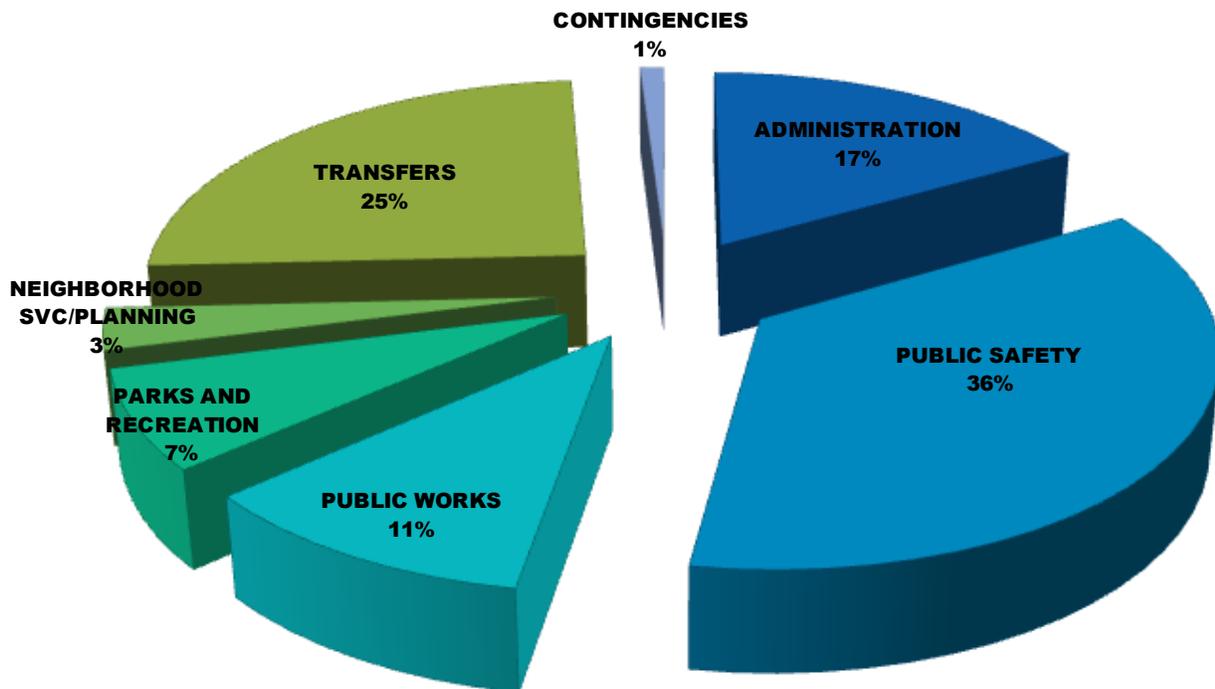
DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ACT-EST	2017 BUDGET	\$ CHNG FY16/17	% CHNG FY16/17
100 - General Fund	9,375,627	9,481,090	9,777,098	8,806,476	9,201,438	(575,660)	-5.89%
610 - Water Utility	1,655,685	1,699,069	2,531,601	2,369,836	1,967,697	(563,904)	-22.27%
620 - Wastewater Utility	2,854,482	2,744,547	15,833,423	14,344,506	11,214,732	(4,618,691)	-29.17%
630 - Stormwater Util	373,610	449,239	1,332,512	1,196,830	1,601,566	269,054	20.19%
200/208/235 - Cable/Parking Permit/Ride Share	299,216	278,823	341,863	262,334	328,856	(13,007)	-3.80%
220 - Library Special Rev	582,255	506,141	752,178	763,053	788,923	36,745	4.89%
248 - Park & Rec Spec Rev	-	191,095	223,594	102,464	171,922	(51,672)	-23.11%
TOTAL	15,140,875	15,350,003	30,792,269	27,845,499	25,275,135	(5,517,134)	-59.17%

Expenses by Fund General and Special Revenue Funds



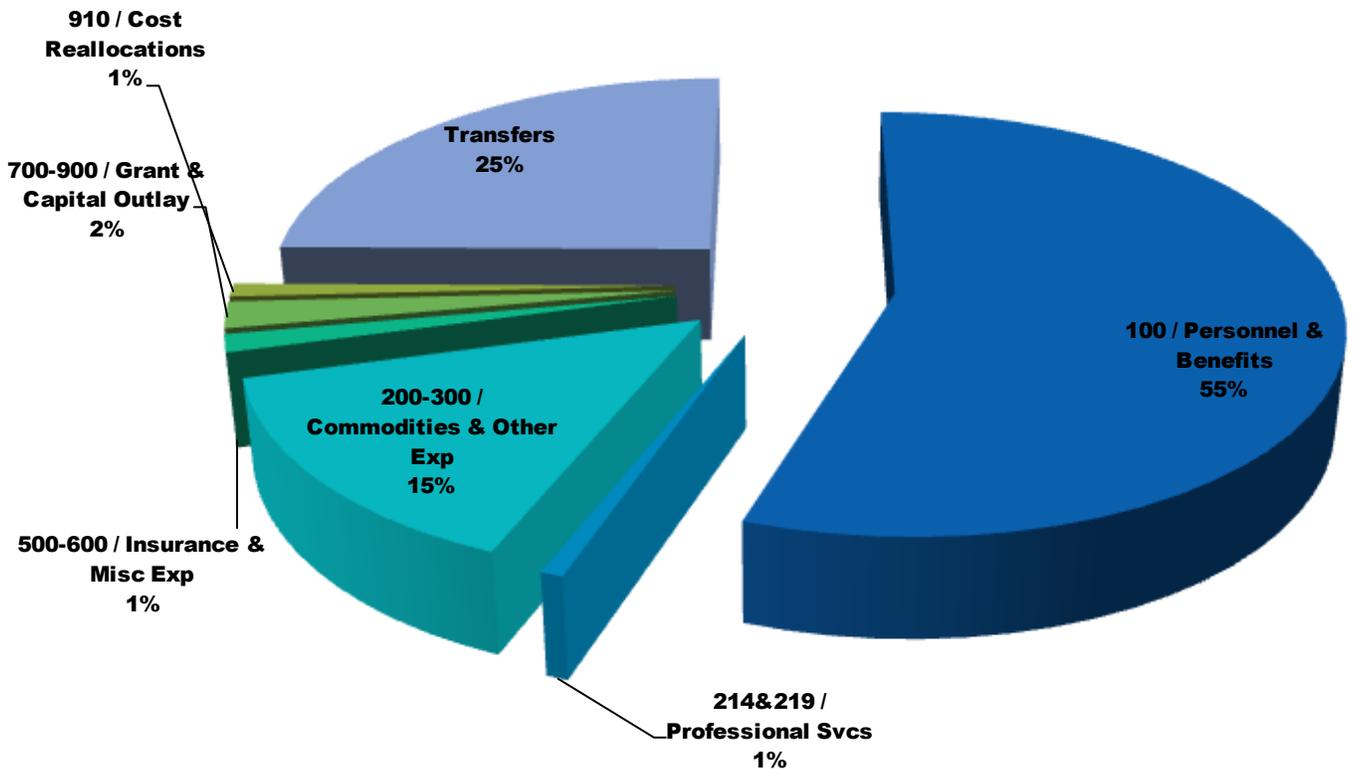
DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 ACT-EST	2017 BUDGET	\$ CHNG FY16/17	% CHNG FY16/17
ADMINISTRATION	1,519,198	1,570,823	1,577,951	1,533,786	-37,037	-2.36%
PUBLIC SAFETY	3,798,979	4,058,836	3,082,573	3,306,945	-751,892	-18.52%
PUBLIC WORKS	1,109,393	998,364	1,015,050	1,000,669	2,305	0.23%
PARKS AND RECREATION	687,526	694,871	661,018	693,188	-1,683	-0.24%
NEIGHBORHOOD SVC/PLANNING	340,445	282,125	297,805	291,074	8,949	3.17%
TRANSFERS	2,025,549	2,074,079	2,074,079	2,283,777	209,698	10.11%
CONTINGENCIES	0	98,000	98,000	92,000	-6,000	-6.12%
TOTAL	9,481,090	9,777,098	8,806,476	9,201,438	-575,660	-13.73%

General Fund Expenditures By Department



DESCRIPTION	2015 ACTUAL	2016 BUDGET	2016 ACT-EST	2017 BUDGET	\$ CHNG FY16/17	% CHNG FY16/17
100 / Personnel & Benefits	5,277,089	5,480,874	4,820,651	5,093,872	-387,002	-7.06%
214&219 / Professional Svcs	63,975	64,000	66,536	66,000	2,000	3.13%
200-300 / Commodities & Other Exp	1,725,745	1,617,820	1,387,532	1,355,289	-262,531	-16.23%
500-600 / Insurance & Misc Exp	111,445	145,105	141,100	124,500	-20,605	-14.20%
700-900 / Grant & Capital Outlay	277,205	297,220	218,578	186,000	-111,220	-37.42%
910 / Cost Reallocations	0	98,000	98,000	92,000	-6,000	-6.12%
Transfers	2,025,549	2,074,079	2,074,079	2,283,777	209,698	10.11%
TOTAL	9,481,008	9,777,098	8,806,476	9,201,438	-575,660	-67.80%

General Fund Expenditures by Category



GENERAL FUND EXPENSES

SEC #	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET	#
1	ADMINISTRATION	1,615,323	1,519,198	1,570,823	1,114,616	1,577,951	1,533,786	1
2	PUBLIC SAFETY	3,716,472	3,798,979	4,058,836	2,280,832	3,082,573	3,306,945	2
3	PUBLIC WORKS	1,066,995	1,109,393	998,364	726,068	1,015,050	1,000,669	3
4	PARKS AND RECREATION	733,927	687,526	694,871	545,334	661,018	693,188	4
5	NEIGHBORHOOD SVC/PLANNING	306,097	340,445	282,125	217,273	297,805	291,074	5
6	TRANSFERS	1,926,087	2,025,549	2,074,079	1,089,815	2,074,079	2,283,777	6
7	CONTINGENCIES	10,726	0	98,000	32,191	98,000	92,000	7
	TOTAL	9,375,627	9,481,090	9,777,098	6,006,129	8,806,476	9,201,438	

SEC #	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET	#
51100	Total Legislative Support	134,988	153,270	144,262	91,501	141,142	140,617	1
51110	Total Contingencies	10,726	-	98,000	32,191	98,000	92,000	7
51200	Total Court	57,313	56,582	60,796	39,811	57,465	57,501	1
51300	Total Legal	82,935	88,394	76,722	66,494	84,722	78,291	1
51400	Total General Administration	317,433	310,479	362,126	258,248	366,317	322,370	1
51450	Total Information Technology	218,826	161,427	169,249	125,897	165,850	180,981	1
51500	Total Financial Administration	172,707	171,103	174,912	125,014	168,627	177,740	1
51540	Total Insurance/Risk Mgt.	93,283	104,738	136,605	97,632	132,600	111,500	1
51600	Total Facilities Maintenance	467,558	394,773	367,833	272,456	382,592	382,996	1
52100	Total Police Administration	585,484	486,912	429,284	239,346	376,560	437,533	2
52110	Total Police Patrol	1,640,815	1,718,147	1,875,966	1,396,451	1,796,936	1,879,983	2
52120	Total Police Investigation	381,245	380,693	445,331	276,830	392,423	446,189	2
52140	Total Comm Service Program	27,802	28,170	34,001	21,063	29,758	33,669	2
52200	Total Fire Department	234,546	243,812	290,298	-	-	-	2
52210	Total Crash Crew	21,747	28,199	23,203	-	-	-	2
52300	Total Rescue Service (Amb.)	389,202	396,069	413,093	-	-	-	2
52400	Total Neighbor Svcs & Planning	306,097	340,445	282,125	217,273	297,805	291,074	5
52500	Total Emergency Preparedness	8,394	5,695	16,642	1,545	6,463	8,433	2
52600	Total Communications/Dispatch	427,237	511,281	531,018	345,598	480,433	501,137	2
53100	Total Public Works Administration	22,545	25,576	24,402	18,145	24,382	24,826	3
53230	Total Shop/Fleet Operations	164,910	177,430	161,928	125,746	167,348	159,484	3
53270	Total Parks Maintenance	292,708	320,348	304,770	265,815	310,123	313,914	4
53300	Total Street Maintenance	438,429	471,569	424,517	327,463	430,317	429,231	3
53320	Total Snow & Ice	194,063	188,248	146,195	111,050	144,211	145,658	3
53420	Total Street Lights	247,049	246,571	241,322	143,664	248,792	241,470	3
55111	Total Young Library Building	70,279	78,431	78,318	37,563	78,636	81,790	1
55200	Total Parks Administration	32,796	41,774	49,391	30,674	41,891	42,495	4
55210	Total Recreation Administration	137,183	166,491	192,081	120,035	161,358	187,363	4
55300	Total Recreation Programs	129,209	10,727	7,069	2,457	7,272	7,388	4
55310	Total Senior Citizen's Program	49,571	51,042	50,260	35,541	49,074	50,728	4
55320	Total Community Events	14,460	19,145	13,300	12,811	13,300	13,300	4
55330	Total Comm. Based-Coop Projects	78,000	78,000	78,000	78,000	78,000	78,000	4
59220	Total Transfers to Other Funds	1,239,382	1,330,622	1,316,354	531,070	1,316,354	1,297,295	6
59230	Total Transfer to Debt Service Fund	543,538	571,760	597,725	558,745	597,725	754,413	6
59240	Total Transfers to Special Funds	143,167	123,167	160,000	-	160,000	232,069	6
59260	Total Transfer to Utility Funds	-	-	-	-	-	-	6
	Grand Totals	9,375,627	9,481,090	9,777,098	6,006,129	8,806,476	9,201,438	

Personnel History (Positions Listed in FTEs)

<u>DEPARTMENT</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
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
GIS Intern	0	0	.5	.5
Total neighborhood Services	3.5	3.5	4.5	4.5

<u>DEPARTMENT</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
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

<u>DEPARTMENT</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
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	2
Total Police	35.0	35.5	35.5	36.5

BUDGET SNAPSHOT

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
GENERAL ADMINISTRATION							
100	Personnel Services	243,165	225,522	283,281	173,660	274,274	244,660
219	Professional Services	35,500	40,645	38,000	42,536	42,536	42,000
200-300	Commodities & Other Expenditures	36,808	42,396	38,645	38,674	46,129	33,710
700-900	Grant Exp & Capital Exp	1,959	1,916	2,200	3,378	3,378	2,000
51100	Total	317,433	310,479	362,126	258,248	366,317	322,370
LEGISLATIVE SUPPORT							
100	Personnel Services	54,574	50,859	55,612	39,623	53,492	53,967
200-300	Commodities & Other Expenditures	19,925	25,815	16,700	11,976	15,700	14,700
700-900	Grants & Capital Expenditures	60,489	76,596	71,950	39,902	71,950	71,950
51100	Total	134,988	153,270	144,262	91,501	141,142	140,617
CONTINGENCIES							
910	Cost Reallocations	10,726	-	98,000	32,191	98,000	92,000
51110	Total	10,726	-	98,000	32,191	98,000	92,000
COURT							
100	Personnel Services	48,649	49,648	50,621	36,443	50,615	50,876
200-300	Commodities & Other Expenditures	8,664	6,934	10,175	3,368	6,850	6,625
51100	Total	57,313	56,582	60,796	39,811	57,465	57,501
LEGAL							
200-300	Commodities & Other Expenditures	82,935	88,394	76,722	66,494	84,722	78,291
51110	Total	82,935	88,394	76,722	66,494	84,722	78,291
GRAND TOTAL		603,395	608,724	741,906	488,245	747,646	690,779

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

	2017
Full Time Equivalent Positions-General Administration	3.4
Full Time Equivalent Positions-Legislative Support	0.4
Council Members	7
Full Time Equivalent Positions-Court Clerk	0.55
City Attorney	0.47
Municipal Judge	1

REVIEWING THE YEAR: 2016 MAJOR ACCOMPLISHMENTS GENERAL ADMINISTRATION

GOALS	STATUS
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.	On Hold. This goal was postponed and will be modified for 2017.
Continue the effort to develop informational shorts for the public to view online.	Completed. Staff developed two video PSAs in 2016 prior to the departure of the Media Services Director. One of the PSAs received an award from Midwest MediaFest 2016. More PSAs will be produced in 2017 once the vacant position has been filled.
Host a volunteer appreciation event for committee members and other city volunteers.	Modified and in process. Budget constraints will restrict our ability to host a banquet-style dinner as planned. However, plans are in place to convey appreciation for the work of our valued committee and commissionmembers.
Develop a new compensation program for municipal employees taking into account the classification and compensation study completed in 2015.	Completed. The new schedule for wages was included in department budgets for 2017.
Complete a report for the community and Council on city accomplishments in 2015. Make the report an annual publication.	In process. This report will be completed for 2016 and distributed in early 2017.
Convene performance review meetings with department directors both annually and semi-annually.	Partially Completed. Annual reviews were conducted. However semi-annual reviews did not occur in 2016.
Develop documentation of workflow processes for General Administration and promote their development in other departments. Implement cross-training where appropriate.	In process. Work-flow documentation is partially completed. A cross-training schedule has been established and will be initiated in late 2016.
Develop an internal and external communications plan.	In process. This goal will carry forward for 2017 to be addressed with a new Public Relations & Communications Manager. However, additional channels for external communication will be initiated before the close of 2016.
Orchestrate training of poll workers for 2016 election year, incorporating new Voter ID Laws into plan.	Completed
Hold at least four Voter Registration Deputy trainings.	Completed
Take advantage of at least two CVMIC training opportunities per employee in the department.	Completed. This goal will become an ongoing expectation in 2017.
Complete at least two trainings related to Election Administration.	Completed
Successfully conduct four elections including a presidential primary and presidential election.	In process. The November Election will conclude elections for 2016.
Assist with coordination of Microsoft Word training sessions, which will be open to employees of various Departments.	In progress. Several employees took advantage of trainings through library-sponsored courses online. More training will be completed in 2017.
City Clerk Accomplishments:	
CVMIC training opportunities (2)	Clerk completed
Coordination of Microsoft Word training sessions	Partially completed
Poll worker training	Completed

Voter registration deputy training	Completed
Four elections	In process
Clerk completed two trainings related to election administration	Completed
Transitioned into 2016 WI vote election system software	Completed
All Beverage Operator's Licenses and Alcohol Establishment Licenses stored electronically	Completed
Hosted county-wide poll worker training for Walworth County poll workers	Completed

LOOKING FORWARD: 2017 MAJOR OBJECTIVES

GENERAL ADMINISTRATION

Engage community members to obtain feedback on city performance as well as strategic goals and objectives for the city.

Complete a city-wide strategic plan for internal and external communications for the municipal organization.

Implement SAFE Evaluation program and schedule a SAFE evaluation for all employment positions within the City to be completed within the next 3-5 years.

Evaluate file storage systems for the care and maintenance for municipal records. Explore the feasibility of implementing such a system in Whitewater and plan for the system as part of the CIP.

Complete the Gold Certificate on CVMIC Management courses (Municipal Clerk).

Implement a project management system for use by all staff in the department for the tracking of municipal projects.

Identify and implement relevant financial reporting features outlined in requirements for the GFOA Distinguished Budget Presentation Award program

Develop a plan for customer service trainings to be provided to all employees with departments located in the Municipal Building receiving training in 2017.

Create and deploy meaningful culture survey to assess and rate workplace culture through the perspective of the employees. Utilize a survey that will measure engagement by assessing opinions, attitudes and perceptions, analyze the level of trust between management and employees, assess the level of pride in the work that the employees do, and rate the amount of camaraderie among colleagues

Develop a comprehensive staffing and recruitment process and plan.

Update City of Whitewater Employee Manual to ensure compliance and establish the information as a resource for all staff. Create a communication plan to effectively educate staff on the purpose and importance of the Employee Manual.

Assist with the implementation of the Move In Ad-Hoc Committee recommendations.

City Clerk Objectives:

Evaluate feasibility of purchasing a new file storage system for historical city documents.

Complete gold certificate on CVMIC management courses.

Evaluate feasibility of having original council meeting minute books from the 1800's preserved, as they are beginning to deteriorate.

GENERAL ADMINISTRATION

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-51400-111	Wages & Salaries/Permanent	159,033	162,095	171,755	115,126	169,000	173,543
100-51400-112	Overtime	823	88	-	633	800	-
100-51400-113	Wages/Temporary	8,314	158	-	-	-	-
100-51400-115	Intern	-	-	3,996	558	1,000	3,996
100-51400-116	Election Inspectors	21,131	9,275	41,720	17,120	41,720	-
100-51400-117	Longevity Pay	1,760	1,080	800	400	800	800
100-51400-119	Employee Service Awards	-	482	-	-	-	-
100-51400-150	Medicare Tax/City Share	2,377	2,375	3,193	1,751	3,093	2,681
100-51400-151	Social Security/City Share	10,164	10,155	13,652	7,488	13,226	11,462
100-51400-152	Retirement	9,955	11,190	11,389	7,837	11,000	11,855
100-51400-153	Health Insurance	27,894	27,665	35,181	22,338	33,097	39,790
100-51400-155	Workers Compensation	469	381	506	341	450	425
100-51400-156	Life Insurance	68	78	89	68	88	108
100-51400-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-51400-158	Unemployment Compensation	1,178	500	1,000	-	-	-
100-51400-211	Professional Development	5,262	3,379	4,500	2,687	3,200	4,000
100-51400-217	Contractual Services	-	163	200	765	765	765
100-51400-219	Assessor Services	35,500	40,645	38,000	42,536	42,536	42,000
100-51400-225	Mobile Communication	1,331	1,707	1,000	1,105	1,400	1,000
100-51400-310	Office Supplies	16,942	23,241	20,000	12,500	18,000	18,000
100-51400-315	Election Expenses	1,165	1,897	3,000	9,500	12,000	-
100-51400-320	Subscriptions & Dues	5,317	8,947	8,500	9,218	9,138	8,500
100-51400-325	Public Education-Customer Service	-	761	445	326	326	445
100-51400-330	Travel Expenses	3,819	639	1,000	1,201	1,300	1,000
100-51400-340	Operating Supplies	2,973	1,662	-	1,371	-	-
100-51400-770	20x2025 Planning Grant Exp.	-	-	-	-	-	-
100-51400-790	Celebrations/Awards	1,479	1,916	1,600	3,378	3,378	2,000
100-51400-810	Capital Outlay	480	-	600	-	-	-
51400	Total General Administration	317,433	310,479	362,126	258,248	366,317	322,370

LEGISLATIVE SUPPORT

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-51100-111	Wages & Salaries/Permanent	19,822	17,624	19,739	13,732	19,500	18,974
100-51100-112	Overtime	188	21	-	158	158	-
100-51100-114	Wages/Part-Time	25,200	24,750	25,200	19,200	25,200	25,200
100-51100-117	Longevity Pay	300	200	200	100	200	200
100-51100-150	Medicare Tax/City Share	655	591	661	488	661	657
100-51100-151	Social Security/City Share	2,799	2,522	2,828	2,085	2,848	2,811
100-51100-152	Retirement	1,249	1,194	1,316	923	1,200	1,304
100-51100-153	Health Insurance	3,940	3,715	5,254	2,844	3,600	4,697
100-51100-155	Workers Compensation	116	102	105	77	105	104
100-51100-156	Life Insurance	10	15	9	15	20	20
100-51100-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-51100-158	Unemployment Compensation	295	125	300	-	-	-
100-51100-211	Professional Development	220	-	200	-	-	-
100-51100-218	Professional Consulting Services	3,634	11,793	5,000	4,775	5,000	4,000
100-51100-295	Codification Of Ordinances	936	1,791	1,500	550	1,000	1,000
100-51100-310	Office Supplies	1,718	55	500	55	200	200
100-51100-320	Publication - Minutes	13,418	12,177	9,500	6,596	9,500	9,500
100-51100-710	Chamber of Commerce Grant	-	-	3,450	-	3,450	3,450
100-51100-715	Tourism Committee-Room Tax	38,489	46,596	38,500	17,402	38,500	38,500
100-51100-720	Downtown Whitewater Grant	20,000	30,000	30,000	22,500	30,000	30,000
100-51100-725	Innovation Express-Matching/Grant	2,000	-	-	-	-	-
51100	Total Legislative Support	134,988	153,270	144,262	91,501	141,142	140,617

NOTES

CONTINGENCIES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-51110-910	Cost Reallocations	10,726	-	98,000	32,191	98,000	92,000
51110	Total Contingencies	10,726	-	98,000	32,191	98,000	92,000

MUNICIPAL COURT

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-51200-111	Wages & Salaries/Permanent	41,317	42,109	42,997	31,104	42,997	42,526
100-51200-112	Contract-Bailiff	1,399	1,517	1,500	1,044	1,500	1,950
100-51200-117	Longevity Pay	-	-	-	-	-	-
100-51200-150	Medicare Tax/City Share	495	527	623	396	623	645
100-51200-151	Social Security/City Share	2,117	2,255	2,666	1,691	2,666	2,757
100-51200-152	Retirement	3,142	3,074	2,709	2,081	2,709	2,892
100-51200-153	Health Insurance	38	50	-	33	-	-
100-51200-155	Workers Compensation	139	113	99	91	116	102
100-51200-156	Life Insurance	3	4	27	3	4	4
100-51200-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-51200-211	Professional Development	1,150	565	625	950	950	625
100-51200-214	Financial/Bonding Services	250	150	150	50	150	150
100-51200-219	Other Professional Service	566	251	1,000	625	800	600
100-51200-293	Prisoner Confinement	1,934	2,541	2,500	60	800	1,500
100-51200-310	Office Supplies	4,017	1,663	3,800	1,143	2,500	2,000
100-51200-320	Subscriptions & Dues	172	912	1,200	252	700	900
100-51200-330	Travel Expenses	390	739	700	-	600	600
100-51200-340	Operating Supplies	185	114	200	287	350	250
51200	Total Court	57,313	56,582	60,796	39,811	57,465	57,501

LEGAL SERVICES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-51300-212	General City - Legal Services	45,163	41,338	38,032	28,944	38,032	38,926
100-51300-214	Municipal Court - Legal Ser.	26,880	28,523	28,690	20,331	28,690	29,365
100-51300-219	Human Resources - Legal Ser.	10,892	18,533	10,000	17,219	18,000	10,000
51300	Total Legal	82,935	88,394	76,722	66,494	84,722	78,291

MUNICIPAL COURT STATISTICS

Ticket History Reported to the State

Description	2011	2012	2013	2014	2015
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	0
Total City Revenue	317,129	264,390	241,498	244,163	262,470

BUDGET SNAPSHOT

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
INFORMATION TECHNOLOGY							
100	Personnel Services	71,155	74,706	73,525	53,896	73,538	74,457
200-300	Commodities & Other Expenditures	147,671	78,271	87,724	65,594	84,312	98,524
700-900	Grant Exp & Capital Exp	0	8,450	8,000	6,407	8,000	8,000
51450	Total	218,826	161,427	169,249	125,897	165,850	180,981

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

2017

Full Time Equivalent Positions	.75
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REVIEWING THE YEAR: 2016 MAJOR ACCOMPLISHMENTS

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

LOOKING FORWARD: 2017 MAJOR OBJECTIVES

INFORMATION TECHNOLOGY

Outfit TV station/White Building with wireless backhaul to Admin building, remove internet/phones from White Building, bring White Building onto network, eliminating monthly telecom costs
Setup secondary storage solution for all departments, add video archival from TV Station into new network storage solution
Assist/facilitate Scada transition at Wastewater, outfit all wastewater buildings with connectivity, hardware, and all related infrastructure IT projects related to the Wastewater Upgrade project
Finish implementing cameras into Admin Building, and removing very old recording system
Finish removing/inventorying old phone lines from various City Buildings, and closing out underutilized telecom services
Renewal/Refresh of copier leases for Admin Building, Library, and Wastewater

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2,016 ACT-EST	2,017 BUDGET	
100-51450-111	Wages & Salaries/Permanent	51,325	54,363	52,398	38,293	52,398	52,697	
100-51450-150	Medicare Tax/City Share	720	763	760	535	760	764	
100-51450-151	Social Security/City Share	3,078	3,262	3,249	2,288	3,249	3,267	
100-51450-152	Retirement	3,593	3,697	3,458	2,527	3,458	3,583	
100-51450-153	Health Insurance	12,303	12,477	13,533	10,150	13,533	14,015	
100-51450-155	Workers Compensation	129	136	121	96	131	121	
100-51450-156	Life Insurance	8	9	6	7	9	9	
100-51450-157	L-T Disability Insure/City Share	-	-	-	-	-	-	
100-51450-211	Professional Development	-	46	500	-	-	-	
100-51450-219	Other Professional Services	79	83	-	-	-	-	
100-51450-225	Communication	97,504	31,643	38,700	26,009	35,000	38,700	A
100-51450-244	Network Hardware Mtn.	12,174	11,086	11,874	10,592	11,874	11,874	B
100-51450-245	Network Software Mtn.	28,238	29,101	30,650	24,499	30,650	41,950	C
100-51450-246	Network Operating Supp.	3,531	5,863	6,000	3,706	6,000	6,000	D
100-51450-247	Software Upgrades	6,145	450	-	450	450	-	
100-51450-310	Office Supplies	-	-	-	338	338	-	
100-51450-810	Capital Outlay	-	8,450	8,000	6,407	8,000	8,000	E
51450	Total Information Technology	218,826	161,427	169,249	125,897	165,850	180,981	

NOTES

A - 225 Telephone/Mobile Communication

ISDN PRI/Long Distance/Phone Trunks/Internet/Etc.	38,700.00
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B - 244 Network Hardware Maintenance

Network Copier/Printer Agreement	6,596.00
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Fortigate Renewals- Admin/Streets	1,750.00
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PD Cellular Cards- Squads	3,024.00
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Neighborhood Services Cell Cards	504.00
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TOTAL	11,874.00
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C - 245 Network Software Maintenance

Porter Lee (Beast Evidence)- Police	1,200.00
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Laser Fiche- (CT Access)- Police, Clerk, Neighborhood Services	3,400.00
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Deer Creek Training (Police Department)	800.00
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Evidence.com (Police Department)	7,600.00
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Schedule Anywhere (Police Department)	1,000.00
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ProPhoenix (Police Department)	11,000.00
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Cardinal TicketTrac- Police Department	2,900.00
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TIPPS- Court	5,000.00
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Jmauel Tax/Pet- Finance	450.00
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ESRI- GIS	1,400.00
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MiTime Renewal (HR)	1,200.00
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Caselle (Civic)	6,000.00
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TOTAL	41,950.00
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D - 246 Network Operating Supplies

6,000.00

E - 810 Capital Equipment

Wireless PTP/Backhaul- TV Station	4,000.00
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Network Attached Storage- 16tb	4,000.00
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TOTAL	8,000.00
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GRAND TOTAL	<u>106,524.00</u>
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BUDGET SNAPSHOT

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
FINANCE							
100	Personnel Services	118,648	122,721	120,312	87,871	120,327	124,040
214	Audit Services	21,840	23,330	26,000	21,000	24,000	24,000
200-300	Commodities & Other Expenditures	18,882	18,263	20,100	9,900	15,800	16,700
500-600	Bad Debt/Misc Fees	13,257	6,707	8,500	6,243	8,500	13,000
700-900	Grant Exp & Capital Exp	0	0	0	0	0	0
51100	Total	172,628	171,020	174,912	125,014	168,627	177,740
INSURANCE RISK MGMT							
500	Insurance	93,283	104,738	136,605	97,632	132,600	111,500
51110	Total	93,283	104,738	136,605	97,632	132,600	111,500
GRAND TOTAL		265,912	275,758	311,517	222,646	301,227	289,240

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

2017

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

REVIEWING THE YEAR: 2016 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
Complete annual financial audit by April 1, 2016	Completed. Audit completed March 18, 2016 and presented to the common council on June 7, 2016
Provide to council a quarterly financial summary	On going on the 2 meeting after each quarter
Increase spending on P-Card	Earned \$18,268-a \$1,705 increase over 2014
Bid out property insurance for 2017 budget	Quotes received. Evaluation in process.
Complete budget process before 9/9/2016	Completed on September 30

LOOKING FORWARD: 2017 MAJOR OBJECTIVES

FINANCE
Investigate new revenue sources
Complete audit by April 1, 2017
Complete budget process by September 27, 2017
Continue to develop new charts/graphs for the 2018 budget
Continue to work with Fire/Rescue on financial requirements
Bid out/investigate liability/workers comp insurance coverage
Develop Performance Measures for the 2018 budget

FINANCIAL ADMINISTRATION

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-51500-111	Wages & Salaries/Permanent	92,457	94,319	94,335	68,943	94,335	97,288
100-51500-112	Overtime	29	50	100	33	100	100
100-51500-117	Longevity Pay	700	700	700	350	700	700
100-51500-150	Medicare Tax/City Share	1,420	1,496	1,484	1,072	1,484	1,527
100-51500-151	Social Security/City Share	6,071	6,395	6,345	4,584	6,345	6,528
100-51500-152	Retirement	6,514	6,707	6,279	4,576	6,279	6,670
100-51500-153	Health Insurance	11,169	12,767	10,809	8,107	10,809	10,937
100-51500-155	Workers Compensation	251	249	235	173	235	242
100-51500-156	Life Insurance	37	40	25	34	40	48
100-51500-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-51500-210	Professional Services	79	83	-	-	-	-
100-51500-211	Professional Development	1,803	615	2,500	820	1,500	1,500
100-51500-214	Audit Services	21,840	23,330	26,000	21,000	24,000	24,000
100-51500-217	Contract Service-125 Plan	3,719	4,403	3,800	2,809	3,800	4,200
100-51500-310	Office Supplies	9,883	11,416	10,800	5,369	9,000	9,000
100-51500-325	Public Education	-	761	500	326	500	500
100-51500-330	Travel Expenses	3,477	1,068	2,500	576	1,000	1,500
100-51500-560	Bad Debt Expense	7,935	1,744	3,000	3,106	3,500	3,000
100-51500-650	Bank Fees/Credit Card Fees	5,323	4,963	5,500	3,137	5,000	10,000
100-51500-810	Capital Outlay	-	-	-	-	-	-
51500	Total Financial Administration	172,707	171,103	174,912	125,014	168,627	177,740

INSURANCE/RISK MANAGEMENT

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-51540-511	Buildings/Content Insurance	22,733	25,364	39,700	34,980	34,980	36,000
100-51540-512	Vehicles-Equipment Insurance	21,110	25,577	23,431	25,641	25,641	27,000
100-51540-513	General/Public Officials Liability	29,084	25,042	34,194	23,500	34,194	35,000
100-51540-514	Police Professional Liability	15,080	12,780	13,025	11,909	11,909	12,500
100-51540-515	Boilers-Equipment Breakdown	989	975	1,255	876	876	1,000
100-51540-520	Self-Insured Retention(SIR)-Trans.	4,287	15,000	25,000	726	25,000	-
51540	Total Insurance/Risk Mgt.	93,283	104,738	136,605	97,632	132,600	111,500

BUDGET SNAPSHOT

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
POLICE ADMINISTRATION							
100	Personnel Services	556,211	458,019	399,748	211,452	343,506	407,497
200-300	Commodities & Other Expenditures	29,273	28,893	29,536	27,893	33,054	30,036
52100	Total	585,484	486,912	429,284	239,346	376,560	437,533
POLICE PATROL							
100	Personnel Services	1,585,230	1,671,329	1,807,116	1,353,665	1,737,406	1,835,433
200-300	Commodities & Other Expenditures	52,686	38,635	51,900	30,523	42,580	41,400
700-900	Grant Exp & Capital Exp	2,900	8,184	16,950	12,262	16,950	3,150
52110	Total	1,640,815	1,718,147	1,875,966	1,396,451	1,796,936	1,879,983
POLICE INVESTIGATION							
100	Personnel Services	369,821	372,546	428,706	270,023	383,023	432,264
200-300	Commodities & Other Expenditures	11,058	8,147	16,625	6,807	9,400	13,925
700-900	Grant Exp & Capital Exp	365	-	-	-	-	-
52120	Total	381,245	380,693	445,331	276,830	392,423	446,189
COMMUNICATIONS/DISPATCH							
100	Personnel Services	384,514	458,156	463,119	305,684	416,734	450,900
200-300	Commodities & Other Expenditures	42,722	43,027	45,899	17,914	41,699	50,237
800	Capital Equipment	-	10,098	22,000	22,000	22,000	-
52600	Total	427,237	511,281	531,018	345,598	480,433	501,137
COMMUNITY SERVICE PROGRAM							
100	Personnel Services	20,847	21,503	26,576	15,467	22,033	26,969
200-300	Commodities & Other Expenditures	6,955	6,667	7,425	5,596	7,725	6,700
700-900	Grant Exp & Capital Exp	-	-	-	-	-	-
52140	Total	27,802	28,170	34,001	21,063	29,758	33,669
GRAND TOTAL		3,062,582	3,125,203	3,315,600	2,279,287	3,076,110	3,298,511

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

2017

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: 2016 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
<p>Construct an evidence shed/garage – This continues to be a long term need for the department to maintain the integrity of physical evidence as well as secure storage for vehicle seizures.</p>	<p>Funds have been secured and the Detective Lt and Capt are working with the Streets Department to construct the garage.</p>
<p>Outfit High School with a safe storage area that will contain vital tactical equipment - This provides the School Resource Officer (SRO) or any other sworn officer who may respond to an active threat incident with the necessary tactical equipment. Currently the SRO does not have all necessary equipment readily available at the high school.</p>	<p>Necessary enhanced equipment and storage was approved by school board in December 2015. All items were purchased in 2015 and 2016. The equipment was in place in March 2016.</p>
<p>Assign an additional Detective to become trained in Internet Crimes Against Children (ICAC) – ICAC continues to increase in frequency in Whitewater, in part to the continued increased use of social media. These are very sensitive cases often containing graphic material that needs to be handled according to national ICAC standards.</p>	<p>Detectives continue to partner with the Department of Criminal Investigations (DCI) for any current internet cases. The newly promoted detective bureau personnel are currently focusing on critical training specific to evidence handling, sensitive crimes, major crimes and supervisory/leadership courses.</p>
<p>Train every sworn officer in the new Advanced Law Enforcement Rapid Response Training (ALERRT) curriculum for responding to an active shooter.</p>	<p>All sworn staff attended ALERRT training in January 2016 utilizing I-Combat equipment.</p>
<p>Obtain an electronic firearms training simulator for use during in-house training. The simulator should be capable of projecting “shoot/don’t shoot” decision-making scenarios, which is a necessary element to a complete firearms program. This simulator could also be used for citizen academies and other events where it would be beneficial to demonstrate the mental and physical challenges faced by officers during law enforcement involved shootings.</p>	<p>Tactical trainers are developing “shoot/don’t shoot” cognitive drills that will be utilized by sworn personnel. The department will continue to look for affordable “shoot/don’t shoot” tactical equipment for future hands-on training.</p>
<p>Expand the existing Volunteer Cadet Program to include training as intelligence gatherers, targeted patrol assignments, undercover abatement programs, etc.</p>	<p>Cadets were used in undercover alcohol programs in conjunction with 2016 second shift goals.</p>
<p>Implement a new Senior Volunteer Program to include neighborhood watch, volunteer support hours in records and with special events.</p>	<p>With the 2016 staff shortage of sworn personnel, many of the department’s crime prevention programs were temporarily placed on hold. We have moved this goal to 2017.</p>
<p>Implement a Senior Citizen Academy.</p>	<p>Presented at Fairhaven Senior Services in June 2016.</p>
<p>Implement a bi-annual departmental social event. In support of the organizational culture component of the department’s Strategic Plan, implement a bi-annual department social event to support and encourage a sense of department pride and unity.</p>	<p>The 2nd annual picnic took place the last week in August.</p>

Review and enhance the employee evaluation process.

Members of the command staff attended CVMIC training on evaluations. The command staff will be working with the new HR Coordinator and CVMIC to update the evaluation process.

Implement a Career Resiliency Team (CRT): Create a CRT policy and team goals, implementing 1 to 2 new goals annually.

A member of the CRT team attended training in March 2016. An intern will work with the team in the fall of 2016 to complete and implement the CRT program.

Research utilizing bikes by the Community Service Officer (CSO).

One patrol bike has been transitioned into a CSO bike. CSO bike certification training is tentatively scheduled to take place in the fall of 2017.

In line with the department's strategic plan, throughout 2016, the police department has enhanced our mutual aid connections through Southeastern Mutual Aid Response Team (SMART) and updated several local mutual aid agreements.

June 1, 2016: Full implementation of Pro Phoenix computer aided dispatch software (CAD) and records management system.

June 5, 2016: Several members of the Whitewater Police Department partnered with the command staff of the Whitewater 257th Brigade Support Battalion of the Wisconsin Army National Guard to create and train on the run/hide/fight concepts. This training session was the first "active threat training" with the National Guard in the State of Wisconsin.

August 25, 2016: Walworth County Emergency Government coordinator John Ennis coordinated a joint table top exercise with key tactical, communications and supervisory personnel from the city and campus police departments, along with key representatives from fire, rescue and the school district. The exercise was facilitated by Ed Sheppard, EG Master Exercise Practitioner, who has been hired by the WCSO Emergency Government office. The exercise surrounded an active shooter at a school. The purpose of the exercise was to cognitively assess an active threat and how the agencies would collaborate and respond. Mr. Sheppard posed targeted questions throughout the exercise for each of the different responding entities.

LOOKING FORWARD: 2017 MAJOR OBJECTIVES

POLICE

Create an Online Record Request Form. In an effort to give individuals requesting police records the ability to submit their requests electronically, an online form option will be added to the department's portion of the city's website.

Senior Volunteer Program: Implement a new Senior Volunteer Program to include assistance with neighborhood observation, clerical support, and special events.

Enhance Equipment and Training in Response to a Large Scale Tactical Event: Enhance tactical crowd control equipment i.e., riot gear, shin and elbow guards, surplus ballistic vests, etc., needed for a large scale tactical events (riot). Additionally, increase the frequency of training for these types of events with both cognitive and hands-on training drills.

Collaborative Full Scale Active Threat Training: Collaborate with the Whitewater Fire Department, EMS, tech-rescue and county SWAT to implement a multidisciplinary response to a full scale hands on run/hide/fight training scenario.

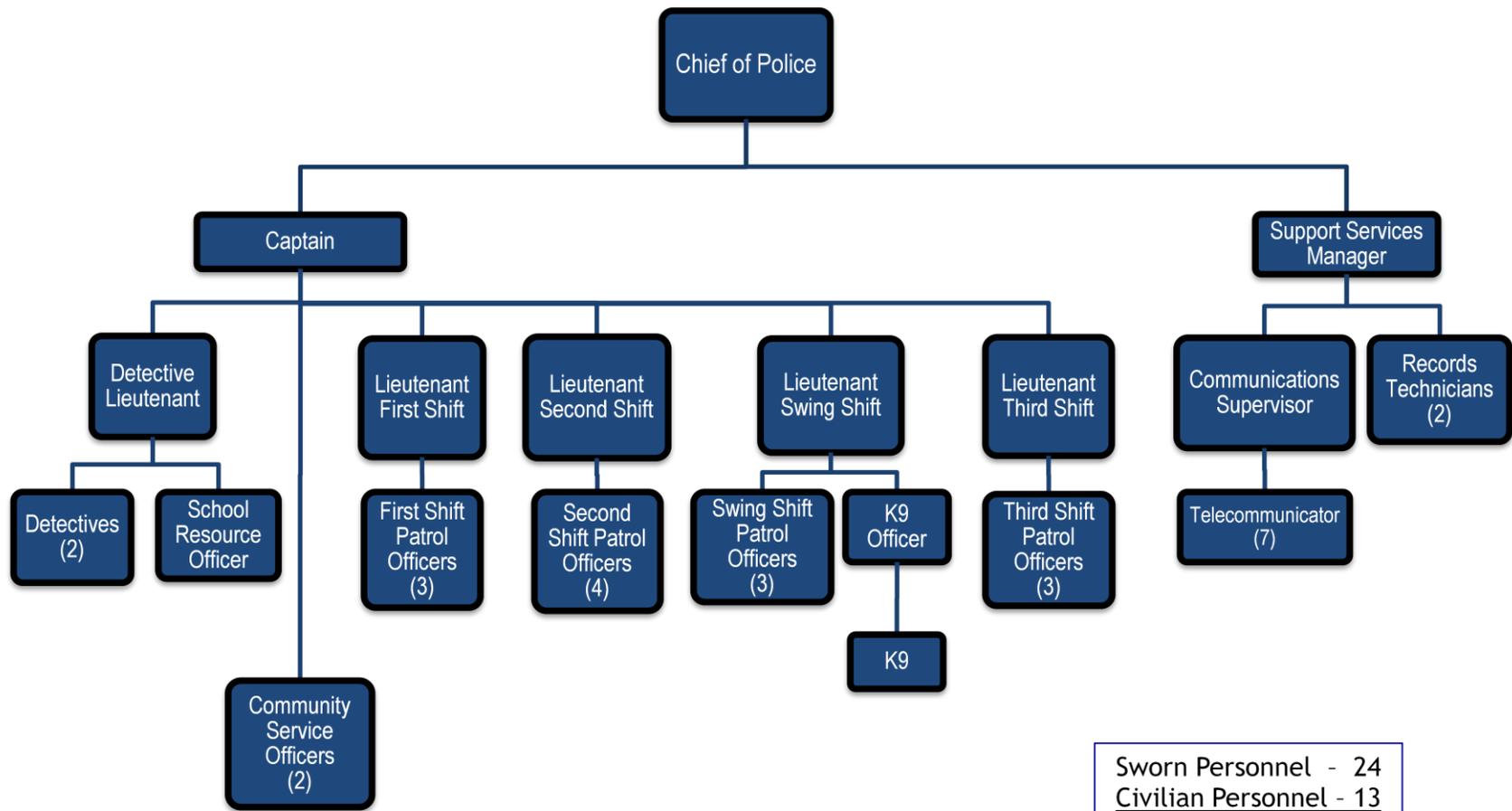
Upgrade Department Weapons: The department will seek to purchase of twenty-seven (27) 9 mm duty pistols. The department's current weapons are over 10 years old, to maintain the weapons, armor technicians will need to replace several internal parts and night sights. The weapons committee supports transitioning the department to 9mm pistols as bullet performance has improved, recoil is less, and the ammunition is less expensive.

Conduct a Citizen Survey: Conduct a citizen opinion survey in an effort to gauge public opinion relative to such issues as the quality of service provided by our department, the professionalism and effectiveness of our personnel, and the level of perceived safety in one's neighborhood.

Assess Radio Coverage and Necessary Enhancements: Radio communication remains a critical safety component of police, fire and rescue responses. The department seeks to assess current radio communication equipment (antennas, voters, etc.), to address system coverage and performance.

Collaboration with University Police Services and County Sheriff's Offices: In an effort to ensure open dialog and that deployment strategies are effectively utilized, representatives from the Whitewater Police Department, UW-Whitewater Police Services, and the local county Sheriff's Offices will meet quarterly to ensure shared resources are maximized.

**WHITEWATER POLICE DEPARTMENT
ORGANIZATIONAL CHART**



Sworn Personnel	- 24
Civilian Personnel	- 13
Total	37

Whitewater Police Department Clearance Rates

Description	2010			2011			2012			2013			2014		
	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	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-52100-111	Wages & Salaries/Permanent	402,572	337,956	297,971	156,089	250,000	303,243
100-52100-112	Overtime	150	-	2,000	-	-	2,000
100-52100-117	Longevity Pay	5,750	4,145	4,000	2,000	4,000	4,000
100-52100-118	Uniform Allowances	2,261	2,192	1,250	1,007	1,250	1,250
100-52100-150	Medicare Tax/City Share	5,992	5,210	4,704	2,394	4,650	4,781
100-52100-151	Social Security/City Share	25,634	21,303	20,114	10,238	19,500	20,441
100-52100-152	Retirement	45,412	32,825	25,511	12,683	24,500	27,744
100-52100-153	Health Insurance	58,255	45,653	37,244	24,333	35,000	37,887
100-52100-155	Workers Compensation	10,054	8,603	6,806	2,625	4,500	6,029
100-52100-156	Life Insurance	131	133	148	82	106	123
100-52100-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-52100-160	125 Plan Contribution-City	-	-	-	-	-	-
100-52100-211	Professional Development	2,050	2,482	4,000	5,318	5,253	4,000
100-52100-219	Other Professional Service	8,421	5,620	4,000	7,551	7,400	4,000
100-52100-220	Crime Prevention Program	-	-	-	-	-	-
100-52100-221	Police-Donations/Grant-Offset	-	-	-	-	-	-
100-52100-225	Communication	1,970	2,930	2,800	2,477	2,800	2,800
100-52100-310	Office Supplies	10,693	9,773	10,675	7,317	10,675	10,675
100-52100-320	Subscriptions & Dues	1,330	2,579	1,500	1,057	1,500	1,500
100-52100-325	Public Education	-	761	-	326	326	500
100-52100-330	Travel Expenses	768	661	800	350	600	800
100-52100-340	Operating Supplies	4,041	4,087	5,761	3,496	4,500	5,761
100-52100-810	Capital Outlay	-	-	-	-	-	-
52100	Total Police Administration	585,484	486,912	429,284	239,346	376,560	437,533

NOTES

POLICE PATROL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-52110-111	Wages & Salaries/Permanent	962,946	1,050,426	1,163,850	860,802	1,100,000	1,174,048
100-52110-112	Overtime	108,240	117,550	106,603	100,894	125,000	109,110
100-52110-117	Longevity Pay	13,512	14,500	17,000	6,000	12,000	17,000
100-52110-118	Uniform Allowances	13,785	13,587	15,850	19,117	20,000	15,850
100-52110-119	Shift Differential	11,915	14,713	13,155	11,298	15,700	13,155
100-52110-150	Medicare Tax/City Share	16,608	16,789	19,541	14,365	18,500	19,621
100-52110-151	Social Security/City Share	68,013	73,218	83,555	59,993	78,000	83,896
100-52110-152	Retirement	163,165	148,903	128,500	95,400	125,000	139,211
100-52110-153	Health Insurance	185,211	176,835	211,681	150,332	198,000	222,183
100-52110-155	Workers Compensation	41,634	44,594	47,168	35,300	45,000	41,136
100-52110-156	Life Insurance	201	213	213	164	206	223
100-52110-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-52110-160	125 Plan Contribution-City	-	-	-	-	-	-
100-52110-211	Professional Development	6,551	721	8,000	9,438	9,680	8,000
100-52110-219	Other Professional Service	2,295	1,995	1,800	1,736	1,800	1,800
100-52110-241	Repr/Mtn Vehicles	-	-	-	-	-	-
100-52110-242	Repr/Mtn Machinery/Equip.	2,938	2,839	2,200	1,573	2,200	3,000
100-52110-249	Misc. Repr/Mtn Service	-	-	-	-	-	-
100-52110-292	Radio Service	-	-	1,300	-	1,300	-
100-52110-330	Travel Expenses	99	230	800	403	800	800
100-52110-340	Operatiing Supplies	4,573	5,869	3,800	3,896	3,800	3,800
100-52110-351	Fuel Expenses	24,610	17,222	26,000	9,784	15,000	15,000
100-52110-360	DAAT/Firearms	11,619	9,758	8,000	3,694	8,000	9,000
100-52110-810	Capital Outlay	2,900	8,184	16,950	12,262	16,950	3,150
52110	Total Police Patrol	1,640,815	1,718,147	1,875,966	1,396,451	1,796,936	1,879,983

NOTES

A	<u>810-Capital Equipment</u>	
	5 - Bulletproof Vests	1,750
	2 - On-Officer Cameras	1,400
		<u>3,150</u>

	<u>450-2017 Capital Improvement Plan (CIP)</u>	
	27 Duty Weapons	16,000

POLICE INVESTIGATION

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-52120-111	Wages & Salaries/Permanent	234,150	254,561	281,385	185,332	260,000	289,105
100-52120-112	Overtime	20,809	10,197	27,667	6,514	12,000	23,011
100-52120-117	Longevity Pay	3,000	2,500	4,000	1,500	3,000	4,000
100-52120-118	Uniform Allowances	3,183	2,388	2,600	771	2,000	2,600
100-52120-119	Shift Differential	12	-	465	623	800	465
100-52120-150	Medicare Tax/City Share	3,857	3,995	4,653	2,823	4,600	4,698
100-52120-151	Social Security/City Share	16,399	16,561	19,897	12,069	18,000	20,087
100-52120-152	Retirement	38,890	30,272	30,975	19,561	27,500	33,558
100-52120-153	Health Insurance	39,415	41,860	45,794	33,712	44,594	44,857
100-52120-155	Workers Compensation	10,070	10,182	11,232	7,097	10,500	9,849
100-52120-156	Life Insurance	37	29	38	22	29	34
100-52120-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-52120-160	125 Plan Contribution-City	-	-	-	-	-	-
100-52120-211	Professional Development	2,911	2,384	3,900	2,982	3,000	3,900
100-52120-219	Other Professional Services	1,564	1,796	3,500	1,441	2,000	3,500
100-52120-241	Repr/Mtn Vehicles	-	-	-	-	-	-
100-52120-292	Radio Service	-	-	600	-	600	-
100-52120-330	Travel Expenses	211	166	300	(129)	300	300
100-52120-340	Operating Supplies	924	437	2,775	293	500	2,775
100-52120-351	Fuel Expenses	2,922	1,935	4,100	1,269	2,000	2,000
100-52120-359	Evidence/Photo Expense	2,526	1,430	1,450	950	1,000	1,450
100-52120-810	Capital Outlay	365	-	-	-	-	-
52120	Total Police Investigation	381,245	380,693	445,331	276,830	392,423	446,189

NOTES

COMMUNICATIONS/DISPATCH

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-52600-111	Wages & Salaries/Permanent	264,250	316,211	306,964	212,629	280,000	304,024
100-52600-112	Overtime	16,167	21,744	30,146	17,896	25,000	29,681
100-52600-117	Longevity Pay	6,687	6,500	7,000	2,780	6,500	7,000
100-52600-118	Uniform Allowances	3,042	3,198	3,750	166	2,000	3,750
100-52600-119	Shift Differential	2,409	2,557	3,624	3,740	3,624	3,624
100-52600-150	Medicare Tax/City Share	4,185	4,971	5,201	3,423	5,100	5,221
100-52600-151	Social Security/City Share	17,894	21,258	22,238	14,638	21,500	22,325
100-52600-152	Retirement	20,175	21,958	21,708	14,413	21,000	20,866
100-52600-153	Health Insurance	48,795	58,658	61,517	35,270	51,000	53,417
100-52600-155	Workers Compensation	745	903	825	600	850	828
100-52600-156	Life Insurance	167	197	146	129	160	164
100-52600-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-52600-160	125 Plan Contribution-City	-	-	-	-	-	-
100-52600-211	Professional Development	2,652	1,794	4,000	1,168	2,000	4,000
100-52600-219	Other Professional Services	672	364	2,700	1,453	2,000	2,700
100-52600-242	Repair Maint Equipment	-	-	-	-	-	-
100-52600-292	Radio Service	19,027	19,027	19,350	-	19,350	19,350
100-52600-295	Misc. Contractual Services	19,646	19,843	17,349	14,698	17,349	21,687
100-52600-330	Travel Expenses	-	-	500	-	-	500
100-52600-340	Operating Supplies	725	1,999	2,000	596	1,000	2,000
100-52600-810	Capital Outlay	-	10,098	22,000	22,000	22,000	-
52600	Total Communications/Dispatch	427,237	511,281	531,018	345,598	480,433	501,137

NOTES

A	<u>100-52600-295 / Communications Misc Contractual Svcs</u>	
	~ 911 maintenance contract	8,073
	~ telephone interpreter services	1,100
	~ Dept of Justice TIME system access fees	8,964
	~ radio/telephone recording contract	3,190
	~ fax line	360
		<u>21,687</u>

450 / 2017 Capital Improvement Plan (CIP)

Radio Voter or Digital P25 Conversion	<u>49,000</u>
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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	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-52140-114	Wages/Part-Time	18,269	18,893	22,360	13,013	19,260	22,360
100-52140-118	Uniform Allowances	509	463	1,500	886	500	2,000
100-52140-150	Medicare Tax/City Share	265	275	324	189	279	324
100-52140-151	Social Security/City Share	1,133	1,176	1,386	807	1,194	1,386
100-52140-152	Retirement	-	-	-	-	-	-
100-52140-155	Workers Compensation	672	696	1,006	573	800	899
100-52140-156	Life Insurance	-	-	-	-	-	-
100-52140-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-52140-218	Animal Control	66	11	500	-	25	500
100-52140-241	Repair Maint Vehicles	-	-	-	-	-	-
100-52140-340	Operating Supplies	329	691	500	3	500	500
100-52140-351	Fuel Expenses	2,600	1,617	2,300	686	1,200	1,200
100-52140-360	Parking Services Expenses	3,960	4,348	4,125	4,907	6,000	4,500
100-52140-810	Capital Outlay	-	-	-	-	-	-
52140	Total Comm Service Program	27,802	28,170	34,001	21,063	29,758	33,669

NOTES

EMERGENCY PREPAREDNESS

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-52500-111	Wages	-	-	3,320	651	1,800	3,320
100-52500-150	Medicare Tax/City Share	-	-	48	8	24	48
100-52500-151	Social Security/City Share	-	-	206	36	99	206
100-52500-152	Retirement/City Share	-	-	219	43	125	226
100-52500-155	Workers Compensation	-	-	149	1	10	133
100-52500-211	Professional Development	1,000	213	1,500	-	500	500
100-52500-225	Communication	2	3	500	1	5	50
100-52500-242	Repair Maint Equipment	2,115	2,732	3,000	-	2,000	2,000
100-52500-295	Contractual Services	4,104	1,106	1,000	10	100	100
100-52500-310	Office Supplies	-	275	200	-	-	50
100-52500-340	Operating Supplies	607	1,366	500	794	300	300
100-52500-810	Capital Outlay	567	-	6,000	-	1,500	1,500
52500	Total Emergency Preparedness	8,394	5,695	16,642	1,545	6,463	8,433

BUDGET SNAPSHOT

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
NEIGHBORHOOD SERVICES							
100	Personnel Services	137,562	183,691	187,336	133,520	184,430	198,499
200-300	Commodities & Other Expenditures	166,600	146,481	94,789	83,753	113,375	92,575
700-900	Grant Exp & Capital Exp	1,934	10,273	-	-	-	-
51100	Total	306,097	340,445	282,125	217,273	297,805	291,074

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

2017

Full Time Equivalent Positions	3.66
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REVIEWING THE YEAR: 2016 MAJOR ACCOMPLISHMENTS

GOALS

STATUS

LOOKING FORWARD: 2017 MAJOR OBJECTIVES

NEIGHBORHOOD SERVICES

NEIGHBORHOOD SERVICES & PLANNING

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-52400-111	Wages & Salaries/Permanent	81,928	109,468	107,178	78,005	107,178	115,740
100-52400-112	Overtime	-	-	-	-	-	-
100-52400-113	Wages/Temporary	16,550	27,105	32,240	22,003	30,000	32,240
100-52400-114	Wages/Part-time	-	-	-	-	-	-
100-52400-117	Longevity Pay	1,000	1,000	1,000	500	1,000	1,000
100-52400-118	Uniform Allowances	-	2,019	25	393	800	1,000
100-52400-150	Medicare Tax/City Share	1,428	1,961	2,106	1,442	2,000	2,244
100-52400-151	Social Security/City Share	6,106	8,383	9,008	6,164	8,500	9,596
100-52400-152	Retirement	6,858	7,589	8,616	5,181	8,000	9,459
100-52400-153	Health Insurance	22,666	24,651	25,190	18,486	25,190	25,916
100-52400-155	Workers Compensation	972	1,455	1,904	1,301	1,700	1,241
100-52400-156	Life Insurance	54	58	69	45	62	62
100-52400-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-52400-211	Professional Development	299	-	600	285	400	400
100-52400-212	Legal/City Attorney	7,127	6,687	7,000	4,651	7,000	7,000
100-52400-215	GIS Supplies	5,500	6,862	6,000	254	1,500	1,500
100-52400-218	Weights & Measures Contract	3,600	3,600	3,600	3,600	3,600	3,600
100-52400-219	Other Professional Service	68,660	51,052	21,387	13,475	18,000	10,000
100-52400-220	Comp Plan Rewrite	-	-	-	12,095	14,000	-
100-52400-222	Building Inspector Service	68,686	68,445	42,000	43,591	60,000	60,000
100-52400-225	Communication	431	330	432	14	350	350
100-52400-310	Office Supplies	6,852	3,860	4,000	2,121	2,500	2,500
100-52400-320	Subscriptions & Dues	380	1,106	675	265	675	675
100-52400-325	Public Education	-	761	445	326	400	400
100-52400-330	Travel Expenses	609	-	1,500	-	400	1,000
100-52400-340	Operating Supplies	1,279	1,900	5,000	2,388	3,500	3,500
100-52400-351	Fuel Expenses	3,105	1,832	2,000	689	1,000	1,600
100-52400-352	Neighborhood Retival Exp	74	47	150	-	50	50
100-52400-810	Capital Outlay	1,934	10,273	-	-	-	-
52400	Total Neighbor Svcs & Planning	306,097	340,445	282,125	217,273	297,805	291,074

NOTES

BUDGET SNAPSHOT

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
PUBLIC WORKS ADMINISTRATION							
100	Personnel Services	19,278	20,797	20,432	14,958	20,432	20,791
200-300	Commodities & Other Expenditures	3,267	4,779	3,970	3,188	3,950	4,035
51100	Total	22,545	25,576	24,402	18,145	24,382	24,826
PUBLIC WORKS SHOP/FLEET OPERATIONS							
100	Personnel Services	85,701	83,656	88,528	65,626	88,548	90,584
200-300	Commodities & Other Expenditures	79,209	93,774	73,400	60,120	78,800	68,900
51100	Total	164,910	177,430	161,928	125,746	167,348	159,484
PUBLIC WORKS STREET MAINTENANCE							
100	Personnel Services	387,698	395,842	373,517	291,667	377,917	381,681
200-400	Commodities & Other Expenditures	46,707	66,277	48,000	34,238	49,900	45,050
700-900	Grant Exp & Capital Exp	4,024	9,450	3,000	1,558	2,500	2,500.0
51100	Total	438,429	471,569	424,517	327,463	430,317	429,231
PUBLIC WORKS STREET CLEANING/SNOW & ICE							
100	Personnel Services	86,488	65,485	64,695	41,753	64,711	66,158
200-300	Commodities & Other Expenditures	107,575	122,763	81,500	69,297	79,500	79,500
51100	Total	194,063	188,248	146,195	111,050	144,211	145,658
PUBLIC WORKS STREET LIGHTS							
100	Personnel Services	10,063	8,480	6,322	5,890	6,292	6,470
200-300	Commodities & Other Expenditures	236,986	236,803	235,000	137,774	242,500	235,000
700-900	Grant Exp & Capital Exp	0	1,288	-	-	-	-
51100	Total	247,049	246,571	241,322	143,664	248,792	241,470
GRAND TOTAL		1,066,995	1,109,393	998,364	726,068	1,015,050	1,000,669

DEPARTMENT/FUNCTION

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

PERSONNEL SUMMARY

2017

Full Time Equivalent Positions-Administration	0.19
Full Time Equivalent Positions-Shop/Fleet	1.12
Full Time Equivalent Positions-Street Maintenance	5.35
Full Time Equivalent Positions-Snow & Street Clean	0.72
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: 2016 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
Enhance transparency and communication by providing additional open meetings with residents affected by major construction projects.	Additional meetings were arranged with both George Street and Center Street residents.
Upgrade municipal vehicles and other rolling stock to reduce fleet maintenance costs and provide quality tools to deliver municipal services.	The 2016 budget included an additional \$300,000 for equipment replacement. Staff utilized funds to acquire needed vehicles for a variety of municipal functions.

LOOKING FORWARD: 2017 MAJOR OBJECTIVES

PUBLIC WORKS

Investigate feasibility of becoming an accredited Public Works department.

Plan for and complete a mill and overlay Church Street from Main Street to Whitewater Street in 2017.

There will be some curb and gutter that will be replaced in this section before the mill and overlay.

Winter maintenance will continue with pre-treatment of the main streets before certain winter events. This has proven to save money both in overtime and material usage.

Follow and enhance the maintenance program for all ball fields, including ground turf sampling to gauge effectiveness.

Review and update the municipal sidewalk replacement program.

Continue to maintain the many miles of city streets and sidewalks.

We still have many ash trees that need to be removed, city wide. We treated all the ash trees which we first marked for treatment at the start of our ash tree program, and we have not lost any of the ash trees that were treated and were again treated in 2016.

We continue to look at where we can plant perennial plants and phase out the use of annual plants for most of our planting areas; this has begun to help with less staff needed and shorter watering routes each year.

PUBLIC WORKS ADMINISTRATION

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-53100-111	Wages & Salaries/Permanent	14,099	15,412	14,854	10,856	14,854	15,033
100-53100-113	Wages/Temporary	-	-	-	-	-	-
100-53100-117	Longevity Pay	-	-	-	-	-	-
100-53100-118	Uniform Allowances	-	-	-	-	-	-
100-53100-150	Medicare Tax/City Share	197	216	215	149	215	218
100-53100-151	Social Security/City Share	842	922	921	638	921	932
100-53100-152	Retirement	987	1,048	980	716	980	1,022
100-53100-153	Health Insurance	3,117	3,161	3,428	2,571	3,428	3,550
100-53100-155	Workers Compensation	35	39	34	27	34	35
100-53100-156	Life Insurance	-	-	-	-	-	-
100-53100-158	Unemployment Compensation	-	-	-	-	-	-
100-53100-211	Professional Development	125	425	425	1,237	1,090	1,090
100-53100-215	GIS Supplies	320	-	-	-	-	-
100-53100-225	Communication	688	788	450	470	450	450
100-53100-310	Office Supplies	1,927	1,771	2,100	740	1,200	1,200
100-53100-320	Subscriptions/Dues	-	308	150	-	150	150
100-53100-325	Public Education	-	761	445	326	445	445
100-53100-330	Travel Expenses	-	-	-	415	415	500
100-53100-345	Safety Program	207	727	400	-	200	200
100-53100-351	Fuel Expenses	-	-	-	-	-	-
53100	Total Public Works Administration	22,545	25,576	24,402	18,145	24,382	24,826

SHOP/FLEET OPERATIONS

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-53230-111	Wages & Salaries/Permanent	60,045	59,245	60,241	46,521	60,241	61,786
100-53230-112	Overtime	127	-	-	-	-	-
100-53230-113	Wages/Temporary	-	-	-	-	-	-
100-53230-117	Longevity Pay	980	859	840	420	840	840
100-53230-150	Medicare Tax/City Share	839	821	895	637	895	912
100-53230-151	Social Security/City Share	3,585	3,512	3,829	2,724	3,829	3,900
100-53230-152	Retirement	4,276	4,032	4,015	3,097	4,015	4,227
100-53230-153	Health Insurance	13,960	13,216	16,359	10,448	16,359	16,756
100-53230-155	Workers Compensation	1,853	1,931	2,330	1,749	2,330	2,131
100-53230-156	Life Insurance	36	39	19	28	39	31
100-53230-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-53230-221	Municipal Utilities	3,072	3,295	2,500	2,806	3,800	4,000
100-53230-222	Utilities-Electric/Gas	23,584	16,687	19,000	9,812	16,000	16,000
100-53230-241	Communication	1,950	5,614	5,000	1,100	2,000	2,000
100-53230-340	Operating Supplies	11,527	15,842	9,000	8,804	12,000	9,000
100-53230-352	Vehicle Repr Parts	22,859	29,266	23,000	23,651	29,000	23,000
100-53230-354	Police Vechicle Rep/Maint	16,217	23,069	14,900	13,947	16,000	14,900
100-53230-355	Bldg Mtn Repr Supp	-	-	-	-	-	-
53230	Total Shop/Fleet Operations	164,910	177,430	161,928	125,746	167,348	159,484

STREET MAINTENANCE

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-53300-111	Wages & Salaries/Permanent	265,977	256,849	239,983	199,703	243,432	245,284
100-53300-112	Overtime	282	151	952	154	200	971
100-53300-113	Wages/Temporary	11,481	19,691	16,294	3,022	16,294	16,294
100-53300-117	Longevity Pay	3,920	3,436	3,360	1,680	3,920	3,360
100-53300-118	Uniform Allowances	1,538	1,879	980	1,144	1,500	1,862
100-53300-150	Medicare Tax/City Share	3,842	4,553	3,832	2,856	3,890	3,899
100-53300-151	Social Security/City Share	16,430	16,991	16,384	12,212	16,634	16,671
100-53300-152	Retirement	18,430	18,092	16,123	13,596	16,886	16,974
100-53300-153	Health Insurance	57,612	63,505	65,435	49,331	66,678	67,025
100-53300-155	Workers Compensation	8,073	10,572	10,098	7,881	8,383	9,217
100-53300-156	Life Insurance	112	123	76	89	100	124
100-53300-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-53300-160	125 Plan Contribution-City	-	-	-	-	-	-
100-53300-211	Professional Development	709	800	700	480	600	250
100-53300-219	Other Professional Svcs	-	83	100	-	-	-
100-53300-222	Elect/Traffic Signals	13,807	13,597	9,000	9,117	11,000	11,000
100-53300-310	Office Supplies	1,668	1,323	1,200	850	1,300	1,300
100-53300-351	Fuel Expenses	14,865	15,963	14,000	7,977	12,000	12,000
100-53300-354	Traffic Control Supplies	5,164	16,971	13,000	17,170	20,000	13,000
100-53300-405	Material/Repairs	10,494	17,540	10,000	(1,356)	5,000	7,500
100-53300-821	Bridge/Dam Inspections	4,024	9,450	3,000	1,558	2,500	2,500
53300	Total Street Maintenance	438,429	471,569	424,517	327,463	430,317	429,231

NOTES

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

SNOW & ICE

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-53320-111	Wages & Salaries/Permanent	50,507	38,859	38,726	24,387	38,726	39,720
100-53320-112	Overtime	9,271	9,115	6,555	3,094	6,555	6,690
100-53320-117	Longevity Pay	630	552	540	270	540	540
100-53320-150	Medicare Tax/City Share	1,021	617	671	425	671	683
100-53320-151	Social Security/City Share	3,552	2,638	2,868	1,816	2,868	2,922
100-53320-152	Retirement	5,214	2,949	3,014	2,073	3,014	3,172
100-53320-153	Health Insurance	13,812	9,337	10,516	8,492	10,516	10,772
100-53320-155	Workers Compensation	2,448	1,410	1,793	1,179	1,793	1,639
100-53320-156	Life Insurance	33	9	12	16	28	20
100-53320-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-53320-160	125 Plan Contribution-City	-	-	-	-	-	-
100-53320-295	Equip Rental	2,558	2,859	6,000	3,016	4,000	4,000
100-53320-351	Fuel Expenses	15,022	10,465	10,000	5,490	10,000	10,000
100-53320-353	Snow Equip/Repr Parts	38,048	50,113	25,000	21,472	25,000	25,000
100-53320-460	Salt & Sand	51,948	59,327	40,500	39,318	40,500	40,500
53320	Total Snow & Ice	194,063	188,248	146,195	111,050	144,211	145,658

STREET LIGHTS

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-53420-111	Wages & Salaries/Permanent	7,204	6,220	4,303	4,073	4,303	4,413
100-53420-112	Overtime	190	-	-	-	-	-
100-53420-117	Longevity Pay	70	61	60	30	30	60
100-53420-150	Medicare Tax/City Share	102	86	64	56	64	65
100-53420-151	Social Security/City Share	438	368	273	238	273	279
100-53420-152	Retirement	522	427	287	271	287	302
100-53420-153	Health Insurance	1,435	1,110	1,168	1,063	1,168	1,197
100-53420-155	Workers Compensation	99	204	166	158	166	152
100-53420-156	Life Insurance	3	2	1	2	1	2
100-53420-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-53420-160	125 Plan Contribution-City	-	-	-	-	-	-
100-53420-222	Electricity	229,144	230,804	230,000	126,622	230,000	230,000
100-53420-340	Operating Supplies	7,842	5,999	5,000	11,152	12,500	5,000
100-53420-820	Street Lights Installation/Fixtures	-	1,288	-	-	-	-
53420	Total Street Lights	247,049	246,571	241,322	143,664	248,792	241,470

BUDGET SNAPSHOT

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
FACILITY MAINTENANCE							
100	Personnel Services	110,967	129,468	115,783	94,847	125,292	125,896
200-300	Commodities & Other Expenditures	275,098	265,306	252,050	177,610	257,300	257,100
700-900	Grant Exp & Capital Exp	81,493	-	-	-	-	-
51600	Total	467,558	394,773	367,833	272,456	382,592	382,996
PARKS ADMINISTRATION							
100	Personnel Services	37,717	41,691	41,891	30,674	41,891	42,495
200-300	Commodities & Other Expenditures	(4,921)	83	7,500	-	-	-
800	Capital Improvements	0	-	0	-	0	-
55200	Total	32,796	41,774	49,391	30,674	41,891	42,495
PARKS MAINTENANCE							
100	Personnel Services	186,293	221,853	210,770	184,007	210,497	211,683
200-300	Commodities & Other Expenditures	106,414	98,495	94,000	81,808	99,626	102,231
53270	Total	292,708	320,348	304,770	265,815	310,123	313,914
RECREATION ADMINISTRATION							
100	Personnel Services	120,120	149,509	170,181	109,709	148,658	165,363
200-300	Commodities & Other Expenditures	12,535	13,776	16,400	9,655	11,700	16,400
600-700	Fees & Awards	4,528	3,206	5,500	672	1,000	5,600
55210	Total	137,183	166,491	192,081	120,035	161,358	187,363
RECREATION PROGRAMS							
100	Personnel Services	63,582	9,925	7,069	2,098	7,069	7,038
200-300	Commodities & Other Expenditures	65,627	801	0	359	203	350
600-700	Fees & Awards	0	0	0	0	0	0
56120	Total	129,209	10,727	7,069	2,457	7,272	7,388
SENIORS PROGRAMS							
100	Personnel Services	45,753	46,698	46,100	33,274	45,772	46,928
200-300	Commodities & Other Expenditures	3,818	4,344	4,160	2,267	3,302	3,800
55310	Total	49,571	51,042	50,260	35,541	49,074	50,728
COMMUNITY EVENTS							
700	Community Events	14,460	19,145	13,300	12,811	13,300	13,300
55320	Total	14,460	19,145	13,300	12,811	13,300	13,300
COMMUNITY BASED COOP PROJECTS							
760	Aquatic Center	78,000	78,000	78,000	78,000	78,000	78,000
55330	Total	78,000	78,000	78,000	78,000	78,000	78,000
GRAND TOTAL		1,072,276	1,071,573	1,055,635	815,333	1,036,338	1,068,796

PERSONNEL SUMMARY

	2015	2016	2017
Full Time Equivalent Positions-Rec Administration	2.4	2.4	2.4
Full Time Equivalent Postions-Parks Administration	.4	.4	.4
Full Time Equivalent Positions-Park Maintenance	4.19	4.19	4.19
Full Time Equivalent Positions-Facility Maintenance	2.52	2.52	2.52
Full Time Equivalent Positions-Recreation	4.17	4.325	4.325
Full Time Equivalent Positions-Aquatic & Fitness	0	15.22	15.22
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: 2016 MAJOR ACCOMPLISHMENTS

GOALS

STATUS

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.

Completed in 2016

Provide specialized pitching instruction for both baseball and softball prior to seasons starting.

Developed in 2016 along with private instruction opportunities, will continue to grow and expand.

Hold at least 8 tournaments/special events at Starin Park showcasing Tretyons' Field of Dreams that bring at least 125 teams to Whitewater.

A total of eight tournaments were held offering competition in 21 varied age levels of play and hosted a total of 104 teams. Also, flag football games were moved to Starin.

Offer two new art programs per brochure to feature new art classroom at the Armory.

New classes have been offered, more will be added in 2017 to accomplish this goal.

With data obtained from dredging feasibility study work with City Council to determine need for Lake District by November 1, 2016.

Work is in progress and we expect information in time for 2017 budget discussion.

Completed successful recruitments for 4 full-time staff positions.

Completed successful transition of operation of Whitewater Aquatic & Fitness Center on July 1, 2016 and completed a number of system improvements and facility upgrades.

LOOKING FORWARD: 2017 MAJOR OBJECTIVES

RECREATION ADMINISTRATION & PROGRAMS

Begin process of becoming a dementia friendly community by creating a coalition to educate, inform, and provide a safe and respectful community for individuals with dementia and their families.

Identify and develop 3 more training opportunities to the After School Program Staff and complete by October 1, 2017.

Increase gymnastics offerings and opportunities by adding 2 new programs by December 1, 2017.

Increase Concerts in the Park & Family Fun Night Attendance and create a more welcome atmosphere to the park. Explore Tuesday night events and have additional picnic tables or benches placed in the park for seating, and start creating excitement for a renovated amphitheatre.

Review lead lifeguard duties, cleaning and safety procedure updates for all staff via in-service training by January 31, 2017.

Increase program participation by 20% for both aquatic and fitness classes by adding program offerings in fitness and aquatics with adequately trained/certified staff and increased program marketing by April 1, 2017.

Develop marketing plan for corporate pass holders and complete 5 site visits to possible corporate partners in Whitewater by June 1, 2017.

Promote group use of Aquatic & Fitness Center, specifically room rental & pool usage for groups that have not previously (or recently) rented by increasing group revenue by 15% in 2017.

FACILITIES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-51600-111	Wages & Salaries/Permanent	68,468	82,300	78,251	57,519	78,251	78,544
100-51600-112	Overtime	644	135	1,008	176	400	1,008
100-51600-113	Wages/Temporary	6,114	7,840	4,800	8,247	8,247	6,960
100-51600-114	Wages/Part-Time	4,996	-	-	-	-	-
100-51600-117	Longevity Pay	820	820	820	410	820	820
100-51600-118	Uniform Allowances	227	405	405	263	405	770
100-51600-150	Medicare Tax/City Share	1,130	1,373	1,321	959	1,300	1,324
100-51600-151	Social Security/City Share	4,833	5,871	5,648	4,099	5,600	5,660
100-51600-152	Retirement	4,881	5,878	5,273	3,861	5,200	5,453
100-51600-153	Health Insurance	16,087	20,657	13,561	15,990	20,350	21,032
100-51600-155	Workers Compensation	2,734	3,213	3,775	2,705	3,775	3,380
100-51600-156	Life Insurance	33	43	21	36	44	45
100-51600-158	Unemployment Compensation	-	935	900	582	900	900
100-51600-211	Professional Development	1,687	400	1,000	226	1,000	1,000
100-51600-221	Municipal Utilities	11,146	13,212	11,000	10,055	12,500	12,500
100-51600-222	Electricity	87,031	79,303	78,000	59,797	75,000	75,000
100-51600-224	Natural Gas	37,192	21,579	30,000	12,195	25,000	25,000
100-51600-244	HVAC-Maintenance	24,158	21,174	10,000	19,170	22,000	21,800
100-51600-245	Building Repair Maint	12,741	14,583	15,000	9,266	15,000	15,000
100-51600-246	Janitorial Services	70,185	84,471	82,000	49,471	82,000	82,000
100-51600-250	Rental Property Expenses	716	-	250	-	-	-
100-51600-340	Operating Supplies	11,557	13,420	9,000	7,404	9,000	9,000
100-51600-351	Fuel Expenses	367	1,573	800	975	800	800
100-51600-355	Bldg Mtn Repr Supp	18,318	15,591	15,000	9,050	15,000	15,000
100-51600-820	Capital Outlay	-	-	-	-	-	-
100-51600-840	Capital Lease Payment-Honeywell	81,493	-	-	-	-	-
51600	Total Facilities Maintenance	467,558	394,773	367,833	272,456	382,592	382,996

PARKS ADMINISTRATION

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-55200-111	Wages & Salaries/Permanent	29,722	31,440	30,329	22,179	30,329	30,580
100-55200-150	Medicare Tax/City Share	435	445	440	303	440	443
100-55200-151	Social Security/City Share	1,857	1,902	1,880	1,297	1,880	1,896
100-55200-152	Retirement	2,030	2,089	1,954	1,428	1,954	2,031
100-55200-153	Health Insurance	3,596	5,738	7,218	5,413	7,218	7,475
100-55200-155	Workers Compensation	77	78	70	54	70	70
100-55200-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-55200-219	Other Professional Services	(4,921)	83	7,500	-	-	-
100-55200-310	Office Supplies	-	-	-	-	-	-
100-55200-820	Capital Outlay	-	-	-	-	-	-
55200	Total Parks Administration	32,796	41,774	49,391	30,674	41,891	42,495

PARKS MAINTENANCE

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-53270-111	Wages & Salaries/Permanent	85,296	102,301	106,462	79,503	106,462	106,454
100-53270-112	Overtime	-	151	287	-	-	293
100-53270-113	Wages/Temporary	48,872	57,726	40,995	53,011	40,995	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	681	500	319	500	950
100-53270-150	Medicare Tax/City Share	1,830	2,286	2,179	1,811	2,179	2,173
100-53270-151	Social Security/City Share	7,825	9,776	9,315	7,742	9,315	9,293
100-53270-152	Retirement	5,886	7,371	7,177	5,393	7,177	7,395
100-53270-153	Health Insurance	28,635	32,753	35,066	29,313	35,066	36,061
100-53270-155	Workers Compensation	4,876	5,290	6,761	5,887	6,761	6,026
100-53270-156	Life Insurance	28	36	28	28	42	43
100-53270-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-53270-158	Unemployment Compensation	547	1,483	-	-	-	-
100-53270-160	125 Plan Contribution-City	-	-	-	-	-	-
100-53270-211	Professional Development	960	2,887	2,500	4,115	4,105	2,500
100-53270-213	Park/Terrace Tree Maintenance	662	1,415	10,710	1,124	5,000	10,710
100-53270-221	Municipal Utilities	8,972	10,181	8,800	7,994	10,000	10,000
100-53270-222	Electricity	16,118	19,299	14,000	13,039	14,000	14,000
100-53270-224	Natural Gas	4,586	2,522	4,000	1,813	3,000	3,000
100-53270-225	Communication	-	-	-	-	-	-
100-53270-242	Repair Maint Equipment	13,813	6,526	7,140	12,268	13,500	7,000
100-53270-245	Building Repair Maint	9,308	6,198	5,100	4,602	5,000	5,100
100-53270-295	Maintenance-Trees/Landscaping	23,557	25,424	18,750	20,129	26,921	26,921
100-53270-310	Office Supplies	181	14	500	-	100	500
100-53270-340	Operating Supplies	8,952	9,997	8,000	7,659	8,000	8,000
100-53270-351	Fuel Expenses	12,640	9,386	8,000	5,743	7,500	8,000
100-53270-359	Other Repr/Mtn Supp	6,665	4,643	6,500	3,321	2,500	6,500
53270	Total Parks Maintenance	292,708	320,348	304,770	265,815	310,123	313,914

RECREATION ADMINISTRATION

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-55210-111	Wages & Salaries/Permanent	82,702	108,570	118,630	81,841	108,000	121,102
100-55210-112	Overtime	189	-	-	-	-	-
100-55210-113	Wages/Temporary	-	280	-	-	-	-
100-55210-114	Wages/Part-Time	14,972	751	-	-	-	-
100-55210-117	Longevity Pay	-	-	-	-	-	-
100-55210-150	Medicare Tax/City Share	1,381	1,663	1,790	1,208	1,750	1,860
100-55210-151	Social Security/City Share	5,905	7,112	7,653	5,165	7,600	7,955
100-55210-152	Retirement	5,245	7,354	7,782	5,353	7,700	8,186
100-55210-153	Health Insurance	7,796	21,544	30,061	13,850	21,000	22,251
100-55210-155	Workers Compensation	1,923	2,226	4,259	2,286	2,600	3,999
100-55210-156	Life Insurance	8	9	6	7	8	9
100-55210-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-55210-160	125 Plan Contribution-City	-	-	-	-	-	-
100-55210-211	Professional Development	3,006	3,138	2,500	299	1,000	2,500
100-55210-213	Intern Program	-	-	-	-	-	-
100-55210-225	Communication	1,645	2,223	1,400	1,845	1,400	1,400
100-55210-310	Office Supplies	3,253	1,597	3,000	2,003	1,800	3,000
100-55210-320	Subscriptions & Dues	4,429	6,025	7,000	4,085	6,000	7,000
100-55210-324	Promotions/Advertising	203	792	1,500	1,423	1,500	1,500
100-55210-343	Postage	-	-	1,000	-	-	1,000
100-55210-650	Transaction Fees	2,981	2,980	3,000	-	-	3,100
100-55210-790	Volunteer Training	1,546	226	2,500	672	1,000	2,500
55210	Total Recreation Administration	137,183	166,491	192,081	120,035	161,358	187,363

RECREATION PROGRAMS

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-55300-113	Wages & Salaries/Permanent	57,500	8,817	6,303	1,873	6,303	6,303
100-55300-150	Medicare Tax/City Share	832	127	91	27	91	91
100-55300-151	Social Security/City Share	3,559	544	391	116	391	391
100-55300-155	Workers Compensation	1,691	438	284	82	284	253
100-55300-341	Program Supplies	52,311	801	-	359	203	350
100-55210-342	Concession Supplies	1,468	-	-	-	-	-
100-55300-344	Contractual-Gymnastics	5,473	-	-	-	-	-
100-55300-347	Contractual-Zumba	6,375	-	-	-	-	-
100-55300-790	Program Assistance	-	-	-	-	-	-
56120	Total Park & Rec Special Rev	129,209	10,727	7,069	2,457	7,272	7,388

SENIOR CITIZEN'S PROGRAMS

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-55310-111	Wages & Salaries/Permanent	-	-	-	-	-	-
100-55310-112	Overtime	-	-	-	-	-	-
100-55310-114	Wages/Part-Time	32,381	34,544	33,248	24,299	32,599	33,873
100-55310-117	Longevity Pay	500	500	500	500	1,000	500
100-55310-150	Medicare Tax/City Share	573	471	489	329	487	498
100-55310-151	Social Security/City Share	2,452	1,962	2,092	1,406	2,083	2,131
100-55310-152	Retirement	2,764	2,383	2,227	1,637	2,352	2,337
100-55310-153	Health Insurance	5,485	5,510	6,025	4,518	6,028	6,206
100-55310-155	Workers Compensation	1,596	1,327	1,519	585	1,223	1,382
100-55310-156	Life Insurance	1	-	-	-	-	-
100-55310-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-55310-160	125 Plan Contribution-City	-	-	-	-	-	-
100-55310-211	Professional Development	832	881	800	219	800	800
100-55310-225	Communication	38	7	360	3	2	-
100-55310-320	Subscriptions & Dues	419	419	500	234	500	500
100-55310-340	Operating Supplies	2,530	3,037	2,500	1,811	2,000	2,500
55310	Total Senior Citizen's Program	49,571	51,042	50,260	35,541	49,074	50,728

COMMUNITY EVENTS

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 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	4,960	9,645	3,800	3,311	3,800	3,800
55320	Total Community Events	14,460	19,145	13,300	12,811	13,300	13,300

COMM. BASED-COOPERATIVE PROJECTS

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-55330-760	Aquatic Center Contribution	78,000	78,000	78,000	78,000	78,000	78,000
55330	Total Comm. Based-Coop Projects	78,000	78,000	78,000	78,000	78,000	78,000

PERFORMANCE MEASURES:

PARKS & FACILITIES	2015 Actual	2016 Projected	2017 Budget
Number of Parks	21	21	21
Total Acreage	239.8	239.8	239.8
Active Recreation	90.7	90.7	90.7
Passive Recreation	149.1	149.1	149.1
Trees Planted	140	155	180
Trees Removed	75	60	60
Bicycle & Pedestrian Network	12.07	12.39	12.39
Miles of Multi-Use Path	8.57	8.57	8.57
Miles of On-Street Bikeways (bike lanes)	3.5	3.8	3.8
Facilities Maintained	9	11	11
Total Number of Visits to Aquatic Center	0	33,047	78,127
Facility Rental Permits Issued	61	60	60

RECREATION	2015 Actual	2016 Projected	2017 Budget
Special Events Programs	13	12	12
Participants in Special Events Programs	2,459	1,950	2,000
Recreation Programs	58	60	64
Participants in Recreation Programs	557	578	625
Sports Programs	41	41	45
Participants in Sports	843	891	950
Older Adult Programs	62	65	70
Participants in Older Adult Programs	14,311	15,000	16,000
Tournaments held in Starin Park	18	21	24
Teams attending tournaments	121	104	125
After School Participants (3 sites)	95	86	90
Total Aquatic & Fitness Programs	0	60	120
Participants in Aquatic & Fitness Programs	0	317	700
Total Programs & Events	192	259	335
Total Participants in Programs & Events	19,717	20,070	21,865

TRANSFERS TO OTHER FUNDS

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 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	-
100-59220-916	Transfer - 27th Payroll Fund-205	-	-	-	-	-	-
100-59220-917	Transfer - Forestry Fund-250	-	-	-	-	-	-
100-59220-918	Trans/Solid Waste-Recycling Fd-230	347,111	353,070	396,070	296,070	396,070	389,425
100-59220-919	Transfer/CDA Grant	72,803	87,303	89,216	50,000	89,216	90,000
100-59220-925	DPW Equip Revolving Fund-215	40,000	40,000	40,000	-	40,000	85,000
100-59220-926	Police Vehicle Revolving-Fund 216	35,000	65,000	35,000	35,000	35,000	35,000
100-59220-927	Building Repair Revolving-Fund 217	15,000	15,000	15,000	-	15,000	10,000
100-59220-928	Transfer-Street Repair-Fund 280	185,000	185,000	185,000	-	185,000	150,000
100-59220-929	Transfer -Forestry- Fund 250----EAB	6,000	-	6,000	-	6,000	-
100-59220-939	Transfer-Election Fund 214	-	-	-	-	-	25,000
100-59220-994	Transfer/Ride-Share Fund-235	1,500	1,500	3,000	-	3,000	8,494
100-59220-998	Transfer to Special Library Fund	486,968	533,749	497,068	150,000	497,068	504,376
59220	Total Transfers to Other Funds	1,239,382	1,330,622	1,316,354	531,070	1,316,354	1,297,295

TRANSFERS TO DEBT SERVICE

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-59230-990	Transfer to Debt Service Fund	543,538	571,760	597,725	558,745	597,725	754,413
59230	Total Transfer to Debt Service Fund	543,538	571,760	597,725	558,745	597,725	754,413

TRANSFERS TO SPECIAL FUNDS

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-59240-901	Transfer/Fire & Rescue Fund 850	-	-	-	-	-	102,069
100-59240-910	Transfer/Aquatic Ctr Fund 247	-	-	-	-	-	-
100-59240-915	Transfer/Aquatic Ctr Fund 247-Cap Improve	-	-	-	-	-	-
100-59240-960	Transfer/CIP-LSP Gross Fund 450	143,167	123,167	160,000	-	160,000	130,000
100-59240-962	Fund Balance-Reserve-20%	-	-	-	-	-	-
59240	Total Transfers to Special Funds	143,167	123,167	160,000	-	160,000	232,069

TRANSFER TO UTILITY FUNDS

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-59260-934	Transfer/Wastewater Utility	-	-	-	-	-	-
59260	Total Transfer to Utility Funds	-	-	-	-	-	-

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
300-4110-00	Local Property Taxes	543,538	571,760	597,725	558,745	597,725	754,413
300-48100-00	Interest Income	284	905	-	1,022	1,600	1,600
300-49120-00	Notes Payable-Bond Proceeds	-	-	-	-	-	-
300-49240-00	TIF Transfer	2,067,440	2,052,396	2,419,909	2,087,060	-	2,335,261
300-49290-00	Transfer From General Fund (LSP)	-	-	-	-	-	-
300-49300-00	Fund Balance Applied	-	-	144,200	-	-	-
	Fund 300 - Debt Service	2,611,262	2,625,061	3,161,834	2,646,827	599,325	3,091,274

EXPENDITURES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
300-58000-661	05 Note- GO-3.3mm-TID #4--3.5537%	509,920	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	907,500	933,250	941,938	941,938	941,938	944,125
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	157,175	-	144,200	-	144,200	-
300-58000-668	10 Taxable-BAB-3.290mm-3.47%-TID #4	224,343	272,057	323,400	51,680	323,400	322,280
300-58000-669	10 GO-2.135-290k-2.84%-GENTAX	38,735	108,199	42,160	173,385	42,160	41,080
300-58000-670	10 GO REF-855k--2.1819%-GEN/LSP	180,425	137,363	-	-	-	-
300-58000-671	10 GO BAB--870k--2.84%--GENTAX	59,522	58,894	42,210	33,385	42,210	81,820
300-58000-672	10 GO BAB-290k-2.84%--TID # 6	20,640	25,395	27,698	25,176	27,698	27,178
300-58000-673	10 GO BAB-950k-2.84%-TID # 4	28,647	28,841	42,390	28,522	42,390	42,390
300-58000-674	2010 GO-2.135-1.210k-2.08%-TID # 4	205,110	161,015	87,295	1,148	87,295	-
300-58000-675	10 GO REF-4.105mm-2.18%-TID # 4	102,188	102,188	997,188	997,188	997,188	999,288
300-58000-676	11 GO-700k of 927k-.72%-2 yrs-Gen	-	-	-	-	-	-
300-58000-677	12 GO-5.475mm-5.020mm-GENTAX	202,538	360,003	341,050	343,150	341,050	446,550
300-58000-678	14 GO-4.280m-2.645m-GENTAX	-	-	172,305	-	172,305	171,500
300-58000-679	17-Note 1.350 .91% COMM BK	-	-	-	-	4,467	4,467
300-58000-680	17-Note 1.350 1.43% 1ST CIT BK	-	-	-	-	8,996	8,996
300-58000-900	Bond Issue Expenses	1,614	1,652	-	1,189	1,600	1,600
	Total Debt Service	2,638,356	2,701,676	3,161,834	2,596,760	3,176,897	3,091,274

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	\$27,178	2
Interest	\$7,178			
Interest Reim Est	\$2,339			
Net Debt Scv	\$24,839			

2017 G.O. Note-2 years-interest only @ .71%-Commercial Bank-1.350mm-Street portion is \$628,978.50. Paid thru Debt Service Tax Levy. Interest payment due April 14, 2017. 2 year balloon. Will need to be refinanced on or before 4/14/2018.

Principal	\$0	General Fund	\$4,467	1
Interest	\$4,467			

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	\$55,000	General Fund	\$81,820	1
Interest	\$26,820			
Interest Reim	\$8,739			
Net Debt Scv	\$73,081			

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	\$41,080	1
Interest	\$1,080			

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	\$915,000	TID #4	\$999,288	3
Interest	\$84,288			

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	\$175,000	TID #4	\$322,280	3
Interest	\$147,280			
Interest Reim Est	\$47,991			
Net Debt Scv	\$274,289			

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	\$13,813			
Net Debt Scv	\$28,577			

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	\$910,000	TID #4	944,125	3
Interest	\$34,125			

2017 G.O. Note-2 years-interest only @ 1.43%-First Citizens State Bank-1.350mm-Street portion is \$628,978.50. Paid thru Debt Service Tax Levy. Interest payment due April 14, 2017. 2 year balloon. Will need to be refinanced on or before April 14, 2018

Principal	\$0	General Fund	\$8,996	1
Interest	\$8,996			

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	\$335,000	General Fund	446,550	1
Interest	\$111,550			

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	171,500	1
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RECAP

General Fund Debt Service	\$754,413	1
TID # 4 Debt Service	\$2,308,083	3
TID # 6 Debt Service	\$27,178	2
Total:	\$3,089,674	

Total General Fund Debt Service	\$754,413
Amount Paid thru LSP Gross Receipt Tax-Utility	\$00
Amount Paid Thru University Reimbursement	\$00
Net Debt Service Paid Thru Property Taxes	\$754,413



Debt Service

2017 Debt Schedule

Year	Loan Name	Org Date	DNR #	Fund	Org Issue	Fund Portion	Payor	Rate	GL Account Numbers		January		February		March		April		May		June		July		August		September		October		November		December		Total P&I	
									Principle	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest		Prin
2008	GO Bonds	01/07/2008		TID #4	5,000,000	5,000,000	DTC	3.596	300.58000.663	300.58000.663																910,000.00	17,062.50							944,125.00		
2010	GO BAB	10/12/2010		General Fund	2,110,000	870,000	Associated	2.84	300.58000.671	300.58000.671																55,000.00	13,410.00							81,820.00		
2010	GO BAB	10/12/2010		TID #4	2,110,000	950,000	Associated	2.8219	300.58000.673	300.58000.673																20,000.00	3,598.75							27,177.50		
2010	GO BAB	10/12/2010		TID #6	2,110,000	290,000	Associated	2.84	300.58000.672	300.58000.672																										
					2,110,000																															
2010	GO Refunding	02/09/2010		General Fund	2,135,000	290,000	DTC	2.08	300.58000.668	300.58000.668												540.00													41,080.00	
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																										193,831.53
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																										322,280.00
2010	GO Refunding	09/01/2010		TID #4	5,000,000	4,105,000	DTC	2.1819	300.58000.675	300.58000.675																									998,287.50	
2011	Water Revenue			Water	940,000	940,000	Associated	3.44	610.61950.610	610.61950.620																										78,810.00
	Clean Water Fund		4558-04	Sewer	633,078	633,078	WI Env Imp Fund	2.4	620.62810.610	620.62810.620																										40,129.33
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																										446,550.00
2012	GO Corp Purp Bonds	05/17/2012		Stormwater	5,475,000	455,000	Associated	2.5788	630.63300.610	630.63300.610																										30,265.00
2012	Water Sys Rev Bonds	05/17/2012		Water	855,000	855,000	Associated	2.4637	610.61950.610	610.61950.620																										71,306.26
2012	Sewer Sys Rev Bonds	05/17/2012		Sewer	1,485,000	1,485,000	Associated	2.3043	620.62810.610	620.62810.620																										114,885.00
2014	GO Corp Purp Bonds	06/10/2014		General Fund	4,280,000	2,645,000	Associated	2014	300.58000.670	300.58000.670																										171,500.00
2014	GO Corp Purp Bonds	06/10/2014		Water	4,280,000	505,000	Associated	2014	610.61950.610	610.61950.620																										38,762.50
2014	GO Corp Purp Bonds	06/10/2014		Sewer	4,280,000	225,000	Associated	2014	620.62810.610	620.62810.620																										19,227.50
2014	GO Corp Purp Bonds	06/10/2014		Stormwater	4,280,000	905,000	Associated	2014	630.63300.610	630.63300.610																										72,335.00
2017	GO Bond-Comm Bk			General Fund	1,350,000	628,979		0.71																											4,467.00	
2017	GO Bond-Comm Bk			Water	1,350,000	299,091		0.71																											2,123.00	
2017	GO Bond-Comm Bk			Sewer	1,350,000	273,945		0.71																											1,944.00	
2017	GO Bond-Comm Bk			Stormwater	1,350,000	148,086		0.71																											1,051.00	
2017	GO Bond-1st Citizens			General Fund	1,350,000	628,979		1.43																											8,996.00	
2017	GO Bond-1st Citizens			Water	1,350,000	299,091		1.43																											4,267.00	
2017	GO Bond-1st Citizens			Sewer	1,350,000	273,945		1.43																											3,915.00	
2017	GO Bond-1st Citizens			Stormwater	1,350,000	148,086		1.43																											2,118.00	
2017	Clean Water #4558-02			Sewer	21,605,138	21,605,138		2.275																											491,516.88	
				Grand Total	4,257,160.00																														4,257,160.00	
				General Fund & TID's	3,089,673.00																														3,089,673.00	
				Water	196,268.76																															196,268.76
				Sewer	865,449.24																															865,449.24
				Stormwater	105,769.00																															105,769.00
				January																																
				February																																
				March																																
				April																																
				May																																
				June																																
				July																																
				August																																
				September																																
				October																																
				November																																
				December																																
				Grand Total Prin																																3,048,204.68
				Grand Total Int																																1,208,955.32



Debt Service

GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY				Debt Service Requirement								
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				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				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%				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%				2017 GO Bond-Commercial Bank Source Of Funding: Water Original Issue: 1,350,000; Int. 71% Street Portion: \$628,978.50				2017 GO Bond-1st Citizens St Bank Source Of Funding: Water Original Issue: 1,350,000; Int 1.43% Street Portion: \$628,978.50				Year	Principal	Interest	Rebate	Total
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Rebate	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Rebate	Total			
6/1/17		540.00	540.00	3/1/17		13,410.00	(4,369.65)	9,040.35	3/1/17		55,775.00	55,775.00	3/1/17		28,250.00	28,250.00	4/14/17		4,467.00	4,467.00	2017	545,000.00	209,413.00	(8,739.30)	745,673.70			
12/1/17	40,000.00	540.00	40,540.00	9/1/17	55,000.00	13,410.00	(4,369.65)	64,040.35	9/1/17	335,000.00	55,775.00	390,775.00	9/1/17	115,000.00	28,250.00	143,250.00	4/14/17		4,467.00	4,467.00	2018	1,812,957.00	199,090.50	(7,105.70)	2,004,941.81			
				3/1/18		12,598.75	(3,552.85)	9,045.90	3/1/18		52,425.00	52,425.00	3/1/18		27,790.00	27,790.00	4/14/18	628,978.50	4,467.00	633,445.50	2019	475,000.00	174,812.50	(6,464.15)	643,348.36			
				9/1/18	70,000.00	12,598.75	(3,552.85)	79,045.90	9/1/18	340,000.00	52,425.00	392,425.00	9/1/18	145,000.00	27,790.00	172,790.00	4/14/18	628,978.50	8,996.00	637,974.50	2020	480,000.00	164,775.00	(5,692.17)	639,082.83			
				3/1/19		11,461.25	(3,232.07)	8,229.18	3/1/19		49,025.00	49,025.00	3/1/19		26,920.00	26,920.00					2021	490,000.00	154,207.50	(4,877.90)	639,329.61			
				9/1/19	75,000.00	11,461.25	(3,232.07)	83,229.18	9/1/19	260,000.00	49,025.00	309,025.00	9/1/19	140,000.00	26,920.00	166,920.00					2022	505,000.00	142,415.00	(4,042.47)	643,372.53			
				3/1/20		10,092.50	(2,846.09)	7,246.42	3/1/20		46,425.00	46,425.00	3/1/20		25,870.00	25,870.00					2023	515,000.00	130,027.50	(3,140.07)	641,887.43			
				9/1/20	75,000.00	10,092.50	(2,846.09)	82,246.42	9/1/20	265,000.00	46,425.00	311,425.00	9/1/20	140,000.00	25,870.00	165,870.00					2024	530,000.00	116,857.50	(2,133.33)	644,724.17			
				3/1/21		8,648.75	(2,438.95)	6,209.80	3/1/21		43,775.00	43,775.00	3/1/21		24,680.00	24,680.00					2025	665,000.00	103,147.50	(1,090.64)	767,056.87			
				9/1/21	75,000.00	8,648.75	(2,438.95)	81,209.80	9/1/21	270,000.00	43,775.00	313,775.00	9/1/21	145,000.00	24,680.00	169,680.00					2026	685,000.00	85,655.00	0.00	770,655.00			
				3/1/22		7,167.50	(2,021.24)	5,146.27	3/1/22		40,737.50	40,737.50	3/1/22		23,302.50	23,302.50					2027	705,000.00	68,637.50	0.00	773,637.50			
				9/1/22	80,000.00	7,167.50	(2,021.24)	85,146.27	9/1/22	275,000.00	40,737.50	315,737.50	9/1/22	150,000.00	23,302.50	173,302.50					2028	475,000.00	50,212.50	0.00	525,212.50			
				3/1/23		5,567.50	(1,570.04)	3,997.47	3/1/23		37,643.75	37,643.75	3/1/23		21,802.50	21,802.50					2029	485,000.00	37,462.50	0.00	522,462.50			
				9/1/23	85,000.00	5,567.50	(1,570.04)	88,997.47	9/1/23	280,000.00	37,643.75	317,643.75	9/1/23	150,000.00	21,802.50	171,802.50					2030	335,000.00	22,100.00	0.00	357,100.00			
				3/1/24		3,782.50	(1,066.67)	2,715.84	3/1/24		34,493.75	34,493.75	3/1/24		20,152.50	20,152.50					2031	345,000.00	11,212.50	0.00	356,212.50			
				9/1/24	85,000.00	3,782.50	(1,066.67)	87,715.84	9/1/24	290,000.00	34,493.75	324,493.75	9/1/24	155,000.00	20,152.50	175,152.50					Total	9,047,957.00	1,670,026.00	(43,285.71)	10,674,697.29			
				3/1/25		1,933.75	(545.32)	1,388.43	3/1/25		31,231.25	31,231.25	3/1/25		18,408.75	18,408.75					Total	4,535,000.00	994,045.00	5,529,045.00				
				9/1/25	85,000.00	1,933.75	(545.32)	86,388.43	9/1/25	295,000.00	31,231.25	326,231.25	9/1/25	285,000.00	18,408.75	303,408.75					Total	2,530,000.00	498,650.00	3,028,650.00				
				3/1/26		27,838.75		27,838.75	3/1/26		27,838.75	27,838.75	3/1/26		14,988.75	14,988.75					Total	628,978.50	8,934.00	637,912.50				
				9/1/26	300,000.00	27,838.75		327,838.75	9/1/26	300,000.00	27,838.75	327,838.75	9/1/26	385,000.00	14,988.75	399,988.75					Total	628,978.50	17,992.00	646,970.50				
				3/1/27		24,238.75		24,238.75	3/1/27		24,238.75	24,238.75	3/1/27		10,080.00	10,080.00					Total	9,047,957.00	1,670,026.00	(43,285.71)	10,674,697.29			
				9/1/27	305,000.00	24,238.75		329,238.75	9/1/27	305,000.00	24,238.75	329,238.75	9/1/27	400,000.00	10,080.00	410,080.00					Total	9,047,957.00	1,670,026.00	(43,285.71)	10,674,697.29			
				3/1/28		20,426.25		20,426.25	3/1/28		20,426.25	20,426.25	3/1/28		4,680.00	4,680.00					Total	9,047,957.00	1,670,026.00	(43,285.71)	10,674,697.29			
				9/1/28	315,000.00	20,426.25		335,426.25	9/1/28	315,000.00	20,426.25	335,426.25	9/1/28	160,000.00	4,680.00	164,680.00					Total	9,047,957.00	1,670,026.00	(43,285.71)	10,674,697.29			
				3/1/29		16,331.25		16,331.25	3/1/29		16,331.25	16,331.25	3/1/29		2,400.00	2,400.00					Total	9,047,957.00	1,670,026.00	(43,285.71)	10,674,697.29			
				9/1/29	325,000.00	16,331.25		341,331.25	9/1/29	325,000.00	16,331.25	341,331.25	9/1/29	160,000.00	2,400.00	162,400.00					Total	9,047,957.00	1,670,026.00	(43,285.71)	10,674,697.29			
				3/1/30		11,050.00		11,050.00	3/1/30		11,050.00	11,050.00	3/1/30								Total	9,047,957.00	1,670,026.00	(43,285.71)	10,674,697.29			
				9/1/30	335,000.00	11,050.00		346,050.00	9/1/30	335,000.00	11,050.00	346,050.00	9/1/30								Total	9,047,957.00	1,670,026.00	(43,285.71)	10,674,697.29			
				3/1/31		5,606.25		5,606.25	3/1/31		5,606.25	5,606.25	3/1/31								Total	9,047,957.00	1,670,026.00	(43,285.71)	10,674,697.29			
				9/1/31	345,000.00	5,606.25		350,606.25	9/1/31	345,000.00	5,606.25	350,606.25	9/1/31								Total	9,047,957.00	1,670,026.00	(43,285.71)	10,674,697.29			
Total	40,000.00	1,080.00	41,080.00	Total	685,000.00	149,325.00	(43,285.71)	791,039.29	Total	4,535,000.00	994,045.00	5,529,045.00	Total	2,530,000.00	498,650.00	3,028,650.00	Total	628,978.50	8,934.00	637,912.50	Total	9,047,957.00	1,670,026.00	(43,285.71)	10,674,697.29			



Debt Service

TID # 4				TID # 4				TID # 4				TID # 4				Debt Service Requirement						
2008 G.O. BONDS(1/7/08) Source Of Funding:TID # 4 Original Issue:\$5,000,000;Int 3.596%				2010 GO Com Dev Bonds (BAB) -(02/9/10) Source Of Funding: TID #4 Original Issue: 3,290,000; Int 3.47%				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				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	Total	Due Date	Principal	Interest	Rebate	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Rebate	Total	Year	Principal	Interest	Total	
3/1/17		17,062.50	17,062.50	6/1/17		73,640.00	(23,995.59)	49,644.41	3/1/17		42,143.75	42,143.75	3/1/17		21,195.00	(6,906.39)	14,288.61					
9/1/17	910,000.00	17,062.50	927,062.50	12/1/17	175,000.00	73,640.00	(23,995.59)	224,644.41	9/1/17	915,000.00	42,143.75	957,143.75	9/1/17		21,195.00	(6,906.39)	14,288.61	2017	2,000,000.00	246,278.53	2,246,278.53	
							0.00															
				6/1/18		70,140.00	(19,779.48)	50,360.52	3/1/18		32,993.75	32,993.75	3/1/18		21,195.00	(5,976.99)	15,218.01					
				12/1/18	180,000.00	70,140.00	(19,779.48)	230,360.52	9/1/18	935,000.00	32,993.75	967,993.75	9/1/18		21,195.00	(5,976.99)	15,218.01	2018	1,115,000.00	197,144.56	1,312,144.56	
							0.00															
				6/1/19		66,315.00	(18,700.83)	47,614.17	3/1/19		20,137.50	20,137.50	3/1/19		21,195.00	(5,976.99)	15,218.01					
				12/1/19	185,000.00	66,315.00	(18,700.83)	232,614.17	9/1/19	690,000.00	20,137.50	710,137.50	9/1/19		21,195.00	(5,976.99)	15,218.01	2019	875,000.00	165,939.36	1,040,939.36	
				6/1/20		62,013.75	(17,487.88)	44,525.87	3/1/20		10,650.00	10,650.00	3/1/20		21,195.00	(5,976.99)	15,218.01					
				12/1/20	190,000.00	62,013.75	(17,487.88)	234,525.87	9/1/20	710,000.00	10,650.00	720,650.00	9/1/20		21,195.00	(5,976.99)	15,218.01	2020	900,000.00	140,787.77	1,040,787.77	
				6/1/21		57,406.25	(16,188.56)	41,217.69					3/1/21		21,195.00	(5,976.99)	15,218.01					
				12/1/21	195,000.00	57,406.25	(16,188.56)	236,217.69					9/1/21	125,000.00	21,195.00	(5,976.99)	140,218.01	2021	320,000.00	112,871.40	432,871.40	
				6/1/22		52,531.25	(14,813.81)	37,717.44					3/1/22		18,726.25	(5,280.80)	13,445.45					
				12/1/22	205,000.00	52,531.25	(14,813.81)	242,717.44					9/1/22	125,000.00	18,726.25	(5,280.80)	138,445.45	2022	330,000.00	102,325.77	432,325.77	
				6/1/23		47,303.75	(13,339.66)	33,964.09					3/1/23		16,226.25	(4,575.80)	11,650.45					
				12/1/23	210,000.00	47,303.75	(13,339.66)	243,964.09					9/1/23	130,000.00	16,226.25	(4,575.80)	141,650.45	2023	340,000.00	91,229.08	431,229.08	
				6/1/24		41,791.25	(11,785.13)	30,006.12					3/1/24		13,496.25	(3,805.94)	9,690.31					
				12/1/24	220,000.00	41,791.25	(11,785.13)	250,006.12					9/1/24	135,000.00	13,496.25	(3,805.94)	144,690.31	2024	355,000.00	79,392.85	434,392.85	
				6/1/25		35,851.25	(10,110.05)	25,741.20					3/1/25		10,560.00	(2,977.92)	7,582.08					
				12/1/25	230,000.00	35,851.25	(10,110.05)	255,741.20					9/1/25	140,000.00	10,560.00	(2,977.92)	147,582.08	2025	370,000.00	66,646.56	436,646.56	
				6/1/26		29,468.75	(8,310.19)	21,158.56					3/1/26		7,375.00	(2,079.75)	5,295.25					
				12/1/26	235,000.00	29,468.75	(8,310.19)	256,158.56					9/1/26	145,000.00	7,375.00	(2,079.75)	150,295.25	2026	380,000.00	52,907.63	432,907.63	
				6/1/27		22,771.25	(6,421.49)	16,349.76					3/1/27		3,750.00	(1,057.50)	2,692.50					
				12/1/27	245,000.00	22,771.25	(6,421.49)	261,349.76					9/1/27	150,000.00	3,750.00	(1,057.50)	152,692.50	2027	395,000.00	38,084.52	433,084.52	
				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											2028	255,000.00	22,496.74	277,496.74
				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											2029	265,000.00	11,511.34	276,511.34
Total	910,000.00	34,125.00	944,125.00	Total	2,790,000.00	1,165,830.00	(335,222.29)	3,620,607.71	Total	3,250,000.00	211,850.00	3,461,850.00	Total	950,000.00	352,217.50	(101,184.14)	1,201,033.36	Total	7,900,000.00	1,327,616.08	9,227,616.08	

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
3/1/17		3,588.75	(1,169.39)	2,419.36				
9/1/17	20,000.00	3,588.75	(1,169.39)	22,419.36	2017	20,000.00	4,838.71	24,838.71
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
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	185,000.00	38,987.50	(11,309.21)	212,678.29	Total	185,000.00	27,678.29	212,678.29



Debt Service

WATER				WATER				WATER				WATER				WATER				Debt Service Requirement				
2011 Water Revenue Source Of Funding: Water Original Issue: 940,000; Int 3.44%				2012 Water Revenue Source Of Funding: Water Original Issue: 855,000; Int 2.4637%				2014 GO Bond (06/10/2014) Source Of Funding: Water Original Issue: 4,280,000; Int 2.36%(TIC) Water Portion: \$510,000				2017 GO Bond-Commercial Bank Source Of Funding: Water Original Issue: 1,350,000; Int .71% Water Portion: \$299,090.50				2017 GO Bond-1st Citizens St Bank Source Of Funding: Water Original Issue: 1,350,000; Int 1.43% Water Portion: \$299,090.50								
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total	
4/1/17		11,905.00	11,905.00	4/1/17		8,153.13	8,153.13	3/1/17		4,881.25	4,881.25					4/14/17		4,267.00	4,267.00	2017	140,000.00	56,268.76	196,268.76	
10/1/17	55,000.00	11,905.00	66,905.00	10/1/17	55,000.00	8,153.13	63,153.13	9/1/17	30,000.00	4,881.25	34,881.25													
4/1/18		11,107.50	11,107.50	4/1/18		7,534.38	7,534.38	3/1/18		4,761.25	4,761.25					4/14/18	299,090.50	4,267.00	303,357.50	2018	743,181.00	46,806.26	789,987.26	
10/1/18	60,000.00	11,107.50	71,107.50	10/1/18	55,000.00	7,534.38	62,534.38	9/1/18	30,000.00	4,761.25	34,761.25													
4/1/19		10,237.50	10,237.50	4/1/19		6,915.63	6,915.63	3/1/19		4,581.25	4,581.25									2019	145,000.00	43,468.76	188,468.76	
10/1/19	60,000.00	10,237.50	70,237.50	10/1/19	55,000.00	6,915.63	61,915.63	9/1/19	30,000.00	4,581.25	34,581.25													
4/1/20		9,277.50	9,277.50	4/1/20		6,296.88	6,296.88	3/1/20		4,356.25	4,356.25									2020	150,000.00	39,861.26	189,861.26	
10/1/20	65,000.00	9,277.50	74,277.50	10/1/20	55,000.00	6,296.88	61,296.88	9/1/20	30,000.00	4,356.25	34,356.25													
4/1/21		8,237.50	8,237.50	4/1/21		5,643.75	5,643.75	3/1/21		4,101.25	4,101.25									2021	160,000.00	35,965.00	195,965.00	
10/1/21	65,000.00	8,237.50	73,237.50	10/1/21	60,000.00	5,643.75	65,643.75	9/1/21	35,000.00	4,101.25	39,101.25													
4/1/22		7,100.00	7,100.00	4/1/22		4,931.25	4,931.25	3/1/22		3,768.75	3,768.75									2022	165,000.00	31,600.00	196,600.00	
10/1/22	70,000.00	7,100.00	77,100.00	10/1/22	60,000.00	4,931.25	64,931.25	9/1/22	35,000.00	3,768.75	38,768.75													
4/1/23		5,875.00	5,875.00	4/1/23		4,218.75	4,218.75	3/1/23		3,418.75	3,418.75									2023	170,000.00	27,025.00	197,025.00	
10/1/23	75,000.00	5,875.00	80,875.00	10/1/23	60,000.00	4,218.75	64,218.75	9/1/23	35,000.00	3,418.75	38,418.75													
4/1/24		4,487.50	4,487.50	4/1/24		3,498.75	3,498.75	3/1/24		3,033.75	3,033.75									2024	170,000.00	22,040.00	192,040.00	
10/1/24	75,000.00	4,487.50	79,487.50	10/1/24	60,000.00	3,498.75	63,498.75	9/1/24	35,000.00	3,033.75	38,033.75													
4/1/25		3,100.00	3,100.00	4/1/25		2,778.75	2,778.75	3/1/25		2,640.00	2,640.00									2025	175,000.00	17,037.50	192,037.50	
10/1/25	75,000.00	3,100.00	78,100.00	10/1/25	65,000.00	2,778.75	67,778.75	9/1/25	35,000.00	2,640.00	37,640.00													
4/1/26		1,600.00	1,600.00	4/1/26		1,852.50	1,852.50	3/1/26		2,220.00	2,220.00									2026	185,000.00	11,345.00	196,345.00	
10/1/26	80,000.00	1,600.00	81,600.00	10/1/26	65,000.00	1,852.50	66,852.50	9/1/26	40,000.00	2,220.00	42,220.00													
				4/1/27		926.25	926.25	3/1/27		1,710.00	1,710.00									2027	105,000.00	5,272.50	110,272.50	
				10/1/27	65,000.00	926.25	65,926.25	9/1/27	40,000.00	1,710.00	41,710.00													
Total	680,000.00	145,855.00	825,855.00	Total	655,000.00	105,500.04	760,500.04																	
								3/1/28		1,170.00	1,170.00									2028	40,000.00	2,340.00	42,340.00	
								9/1/28	40,000.00	1,170.00	41,170.00													
								3/1/29		600.00	600.00									2029	40,000.00	1,200.00	41,200.00	
								9/1/29	40,000.00	600.00	40,600.00													
								Total	455,000.00	82,485.00	537,485.00	Total	299,090.50	4,246.00	303,336.50	Total	299,090.50	8,534.00	307,624.50	Total	2,388,181.00	340,230.04	2,728,411.04	



Debt Service

SEWER				SEWER				SEWER				SEWER				SEWER				SEWER				Debt Service Requirement							
2010 Clean Water Fund Source Of Funding: Sewer Rev Original Issue: 2,780,071; Int 2.91% DNR ID 4558-03				Project 4558-04 Clean Water Fund Source Of Funding: Sewer Rev Original Issue: 633,078; Int 2.4% DNR ID 4558-04				2012 Sewer System Revenue Bonds Source Of Funding: Sewer Rev Original Issue: 1,485,000; Int 2.3042%				2014 GO Bonds (06/10/2014) Source Of Funding: Sewer Rev Original Issue: 4,280,000; Int 2.36%(TIC) Sewer Portion: \$220,000				2017 GO Bond-Commercial Bank Source Of Funding: Sewer Original Issue: 1,350,000; Int .71% Sewer Portion: \$273,945				2017 GO Bond-1st Citizens St Bank Source Of Funding: Sewer Original Issue: 1,350,000; Int 1.43% Sewer Portion: \$273,945				2017 Clean Water #4558-02 Source Of Funding: Sewer Original Issue: 21,605,138; Int 2.275% Sewer Portion: \$21,605,138				SEWER			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total				
5/1/17	134,849.69	30,471.95	165,321.64	5/1/17	28,354.99	6,057.30	34,412.29	5/1/17	90,000.00	12,892.50	102,892.50	3/1/17		2,113.75	2,113.75					5/1/17	245,758.44		245,758.44	2017	268,204.68	597,244.56	865,449.24				
11/1/17		28,509.89	28,509.89	11/1/17		5,717.04	5,717.04	11/1/17		11,992.50	11,992.50	9/1/17	15,000.00	2,113.75	17,113.75	4/14/17		1,944.00	1,944.00	4/14/17	245,758.44	3,915.00	249,673.44								
5/1/18	138,773.81	28,509.88	167,283.69	5/1/18	29,035.50	5,717.04	34,752.54	5/1/18	95,000.00	11,992.50	106,992.50	3/1/18		2,043.75	2,043.75					5/1/18	245,758.44		245,758.44	2018	825,699.31	590,584.65	1,416,283.96				
11/1/18		26,490.73	26,490.73	11/1/18		5,368.62	5,368.62	11/1/18		11,042.50	11,042.50	9/1/18	15,000.00	2,043.75	17,043.75	4/14/18	273,945.00	1,944.00	275,889.00	4/14/18	273,945.00	3,915.00	277,860.00								
5/1/19	142,812.13	26,490.72	169,302.85	5/1/19	29,732.36	5,368.61	35,100.97	5/1/19	95,000.00	11,042.50	106,042.50	3/1/19		1,953.75	1,953.75					5/1/19	1,055,159.83	245,758.44	1,300,918.27	2019	1,337,704.32	565,840.91	1,903,545.23				
11/1/19		24,412.81	24,412.81	11/1/19		5,011.83	5,011.83	11/1/19		10,092.50	10,092.50	9/1/19	15,000.00	1,953.75	16,953.75					11/1/19	233,756.00		233,756.00								
5/1/20	146,967.96	24,412.81	171,380.77	5/1/20	30,445.93	5,011.82	35,457.75	5/1/20	100,000.00	10,092.50	110,092.50	3/1/20		1,841.25	1,841.25					5/1/20	1,079,164.72	233,756.00	1,312,920.72	2020	1,371,578.61	534,449.54	1,906,028.15				
11/1/20		22,274.43	22,274.43	11/1/20		4,646.48	4,646.48	11/1/20		9,092.50	9,092.50	9/1/20	15,000.00	1,841.25	16,841.25					11/1/20	221,480.50		221,480.50								
5/1/21	151,244.73	22,274.42	173,519.15	5/1/21	31,176.64	4,646.47	35,823.11	5/1/21	100,000.00	9,092.50	109,092.50	3/1/21		1,713.75	1,713.75					5/1/21	1,103,715.72	221,480.50	1,325,196.22	2021	1,401,137.09	502,285.81	1,903,422.90				
11/1/21		20,073.82	20,073.82	11/1/21		4,272.36	4,272.36	11/1/21		8,092.50	8,092.50	9/1/21	15,000.00	1,713.75	16,713.75					11/1/21	208,925.74		208,925.74								
5/1/22	155,645.95	20,073.81	175,719.76	5/1/22	31,924.88	4,272.35	36,197.23	5/1/22	100,000.00	8,092.50	108,092.50	3/1/22		1,571.25	1,571.25					5/1/22	1,128,825.25	208,925.74	1,337,750.99	2022	1,431,396.08	469,258.18	1,900,654.26				
11/1/22		17,809.17	17,809.17	11/1/22		3,889.26	3,889.26	11/1/22		6,967.50	6,967.50	9/1/22	15,000.00	1,571.25	16,571.25					11/1/22	196,085.35		196,085.35								
5/1/23	160,175.25	17,809.16	177,984.41	5/1/23	32,691.07	3,889.26	36,580.33	5/1/23	105,000.00	6,967.50	111,967.50	3/1/23		1,421.25	1,421.25					5/1/23	1,154,506.02	196,085.35	1,350,591.37	2023	1,467,372.34	435,308.44	1,902,680.78				
11/1/23		15,478.62	15,478.62	11/1/23		3,496.96	3,496.96	11/1/23		5,786.25	5,786.25	9/1/23	15,000.00	1,421.25	16,421.25					11/1/23	182,952.84		182,952.84								
5/1/24	164,836.35	15,478.61	180,314.96	5/1/24	33,475.66	3,496.97	36,972.63	5/1/24	105,000.00	5,786.25	110,786.25	3/1/24		1,256.25	1,256.25					5/1/24	1,180,771.04	182,952.84	1,363,723.88	2024	1,499,083.05	400,450.50	1,899,533.55				
11/1/24		13,080.25	13,080.25	11/1/24		3,095.26	3,095.26	11/1/24		4,526.25	4,526.25	9/1/24	15,000.00	1,256.25	16,256.25					11/1/24	169,521.57		169,521.57								
5/1/25	169,633.09	13,080.25	182,713.34	5/1/25	34,279.07	3,095.25	37,374.32	5/1/25	110,000.00	4,526.25	114,526.25	3/1/25		1,087.50	1,087.50					5/1/25	1,207,633.58	169,521.57	1,377,155.15	2025	1,536,545.74	364,602.81	1,901,148.55				
11/1/25		10,612.09	10,612.09	11/1/25		2,683.91	2,683.91	11/1/25		3,123.75	3,123.75	9/1/25	15,000.00	1,087.50	16,087.50					11/1/25	155,784.74		155,784.74								
5/1/26	174,569.41	10,612.08	185,181.49	5/1/26	35,101.77	2,683.91	37,785.68	5/1/26	110,000.00	3,123.75	113,123.75	3/1/26		907.50	907.50					5/1/26	1,235,107.24	155,784.74	1,390,891.98	2026	1,569,778.42	327,728.42	1,897,506.84				
11/1/26		8,072.10	8,072.10	11/1/26		2,262.69	2,262.69	11/1/26		1,638.75	1,638.75	9/1/26	15,000.00	907.50	15,907.50					11/1/26	141,735.40		141,735.40								
5/1/27	179,649.38	8,072.10	187,721.48	5/1/27	35,944.21	2,262.68	38,206.89	5/1/27	115,000.00	1,638.75	116,638.75	3/1/27		716.25	716.25					5/1/27	1,263,205.93	141,735.40	1,404,941.33	2027	1,608,799.52	289,797.42	1,898,596.94				
11/1/27		5,458.20	5,458.20	11/1/27		1,831.36	1,831.36					9/1/27	15,000.00	716.25	15,716.25					11/1/27	127,366.43		127,366.43								
5/1/28	184,877.17	5,458.21	190,335.38	5/1/28	36,806.88	1,831.35	38,638.23					3/1/28		513.75	513.75					5/1/28	1,291,943.87	127,366.43	1,419,310.30	2028	1,528,627.92	252,511.97	1,781,139.89				
11/1/28		2,768.24	2,768.24	11/1/28		1,389.67	1,389.67					9/1/28	15,000.00	513.75	15,513.75					11/1/28	112,670.57		112,670.57								
5/1/29	190,257.10	2,768.24	193,025.34	5/1/29	37,690.24	1,389.68	39,079.92					3/1/29		300.00	300.00					5/1/29	1,321,335.59	112,670.57	1,434,006.16	2029	1,569,282.93	216,006.25	1,785,289.18				
11/1/29		0.00		11/1/29		937.39	937.39					9/1/29	20,000.00	300.00	20,300.00					11/1/29	97,640.37		97,640.37								
				5/1/30	38,594.81	937.39	39,532.20													5/1/30	1,351,395.97	97,640.37	1,449,036.34	2030	1,389,990.78	181,320.26	1,571,311.04				
				11/1/30		474.25	474.25													11/1/30	82,268.25		82,268.25								
				5/1/31	39,521.08	474.26	39,995.34													5/1/31	1,382,140.23	82,268.25	1,464,408.48	2031	1,421,661.31	149,288.91	1,570,950.22				
																				11/1/31	66,546.40		66,546.40								
																				5/1/32	1,413,583.92	66,546.40	1,480,130.32	2032	1,413,583.92	117,013.28	1,530,597.20				
																				11/1/32	50,466.88		50,466.88								
																				5/1/33	1,445,742.96	50,466.88	1,496,209.84	2033	1,445,742.96	84,488.44	1,530,231.40				
																				11/1/33	34,021.56		34,021.56								
																				5/1/34	1,478,633.61	34,021.56	1,512,655.17	2034	1,518,154.69	51,697.92	1,569,852.61				
																				11/1/34	17,202.10		17,202.10								
																				5/1/35	1,512,272.52	17,202.10	1,529,474.62	2035	1,512,272.52	17,202.10	1,529,474.62				
Total	2,094,292.02	420,552.59	2,514,844.61	Total	504,775.09	96,211.42	600,986.51	Total	1,125,000.00	157,602.50	1,282,602.50	Total	200,000.00	34,880.00	234,880.00	Total	273,945.00	3,888.00	277,833.00	Total	273,945.00	7,830.00	281,775.00	Total	21,605,138.00	5,425,641.60	27,030,779.60	Total	26,116,616.19	6,147,080.37	32,263,696.56



Debt Service

STORMWATER				STORMWATER				STORMWATER				STORMWATER				Debt Service Requirement			
2012 G.O. Refunding (5/17/12) Source Of Funding: Stormwater Original Issue: \$5,475,000; Int 2.5788%				2014 GO Bonds (6/10/14) Source Of Funding: Stormwater Original Issue: 4,280,000; Int 2.36%(TIC)				2017 GO Bond-Commercial Bank Source Of Funding: Water Original Issue: 1,350,000; Int .71%				2017 GO Bond-1st Citizens St Bank Source Of Funding: Water Original Issue: 1,350,000; Int 1.43%				STORMWATER UTILITY			
Stormwater Fund Portion: \$455,000--.0831%				Stormwater Fund Portion: \$905,000--.2114%				Stormwater Portion: \$148,086				Stormwater Portion: \$148,086							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
3/1/17		5,132.50	5,132.50	3/1/17		8,667.50	8,667.50	4/14/17		1,051.00	1,051.00	4/14/17		2,118.00	2,118.00	2017	75,000.00	30,769.00	105,769.00
9/1/17	20,000.00	5,132.50	25,132.50	9/1/17	55,000.00	8,667.50	63,667.50												
3/1/18		4,932.50	4,932.50	3/1/18		8,447.50	8,447.50	4/14/18	148,086.00	1,051.00	149,137.00	4/14/18	148,086.00	1,051.00	149,137.00	2018	371,172.00	28,862.00	400,034.00
9/1/18	20,000.00	4,932.50	24,932.50	9/1/18	55,000.00	8,447.50	63,447.50												
3/1/19		4,732.50	4,732.50	3/1/19		8,117.50	8,117.50									2019	75,000.00	25,700.00	100,700.00
9/1/19	20,000.00	4,732.50	24,732.50	9/1/19	55,000.00	8,117.50	63,117.50												
3/1/20		4,532.50	4,532.50	3/1/20		7,705.00	7,705.00									2020	80,000.00	24,475.00	104,475.00
9/1/20	25,000.00	4,532.50	29,532.50	9/1/20	55,000.00	7,705.00	62,705.00												
3/1/21		4,282.50	4,282.50	3/1/21		7,237.50	7,237.50									2021	90,000.00	23,040.00	113,040.00
9/1/21	30,000.00	4,282.50	34,282.50	9/1/21	60,000.00	7,237.50	67,237.50												
3/1/22		3,945.00	3,945.00	3/1/22		6,667.50	6,667.50									2022	90,000.00	21,225.00	111,225.00
9/1/22	30,000.00	3,945.00	33,945.00	9/1/22	60,000.00	6,667.50	66,667.50												
3/1/23		3,607.50	3,607.50	3/1/23		6,067.50	6,067.50									2023	90,000.00	19,350.00	109,350.00
9/1/23	30,000.00	3,607.50	33,607.50	9/1/23	60,000.00	6,067.50	66,067.50												
3/1/24		3,270.00	3,270.00	3/1/24		5,407.50	5,407.50									2024	95,000.00	17,355.00	112,355.00
9/1/24	30,000.00	3,270.00	33,270.00	9/1/24	65,000.00	5,407.50	70,407.50												
3/1/25		2,932.50	2,932.50	3/1/25		4,676.25	4,676.25									2025	95,000.00	15,217.50	110,217.50
9/1/25	30,000.00	2,932.50	32,932.50	9/1/25	65,000.00	4,676.25	69,676.25												
3/1/26		2,587.50	2,587.50	3/1/26		3,896.25	3,896.25									2026	95,000.00	12,967.50	107,967.50
9/1/26	30,000.00	2,587.50	32,587.50	9/1/26	65,000.00	3,896.25	68,896.25												
3/1/27		2,227.50	2,227.50	3/1/27		3,067.50	3,067.50									2027	100,000.00	10,590.00	110,590.00
9/1/27	30,000.00	2,227.50	32,227.50	9/1/27	70,000.00	3,067.50	73,067.50												
3/1/28		1,852.50	1,852.50	3/1/28		2,122.50	2,122.50									2028	100,000.00	7,950.00	107,950.00
9/1/28	30,000.00	1,852.50	31,852.50	9/1/28	70,000.00	2,122.50	72,122.50												
3/1/29		1,462.50	1,462.50	3/1/29		1,125.00	1,125.00									2029	105,000.00	5,175.00	110,175.00
9/1/29	30,000.00	1,462.50	31,462.50	9/1/29	75,000.00	1,125.00	76,125.00												
3/1/30		975.00	975.00													2030	30,000.00	1,950.00	31,950.00
9/1/30	30,000.00	975.00	30,975.00																
3/1/31		487.50	487.50													2031	30,000.00	975.00	30,975.00
9/1/31	30,000.00	487.50	30,487.50																
Total	415,000.00	93,920.00	508,920.00	Total	810,000.00	146,410.00	956,410.00	Total	148,086.00	2,102.00	150,188.00	Total	148,086.00	3,169.00	151,255.00	Total	1,521,172.00	245,601.00	1,766,773.00

STORMWATER				STORMWATER				STORMWATER			
2012 G.O. Refunding -(5/17/12)				2014 GO Bonds (6/10/14)				2017 GO Bond-Commercial Bank			
Source Of Funding: Stormwater				Source Of Funding: Stormwater				Source Of Funding: Water			
Original Issue: \$5,475,000; Int 2.5788%				Original Issue: 4,280,000; Int 2.36%(TIC)				Original Issue: 1,350,000; Int .71%			
Stormwater Fund Portion: \$455,000--.0831%				Stormwater Fund Portion: \$905,000--.2114%				Stormwater Portion: \$148,086			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
3/1/17		5,132.50	5,132.50	3/1/17		8,667.50	8,667.50	4/14/17		1,051.00	1,051.00
9/1/17	20,000.00	5,132.50	25,132.50	9/1/17	55,000.00	8,667.50	63,667.50				
3/1/18		4,932.50	4,932.50	3/1/18		8,447.50	8,447.50	4/14/18	148,086.00	1,051.00	149,137.00
9/1/18	20,000.00	4,932.50	24,932.50	9/1/18	55,000.00	8,447.50	63,447.50				
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				
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				
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				
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				
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				
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				
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				
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				
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				
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				
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				
3/1/30		975.00	975.00								
9/1/30	30,000.00	975.00	30,975.00								
3/1/31		487.50	487.50								
9/1/31	30,000.00	487.50	30,487.50								
Total	415,000.00	93,920.00	508,920.00	Total	810,000.00	146,410.00	956,410.00	Total	148,086.00	2,102.00	150,188.00

BUDGET SNAPSHOT

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
CDA-Revenues							
Total Revenues		131,922	207,365	189,316	50,537	189,766	200,075
51100	Total	131,922	207,365	189,316	50,537	189,766	200,075
CDA-Expenses							
100	Personnel Services	4,961	30,518	54,816	21,071	25,500	58,500
200-300	Commodities & Other Expenditures	133,148	140,313	134,500	111,598	140,920	141,575
51100	Total	138,108	170,830	189,316	132,669	166,420	200,075

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

	2015	2016	2017
Full Time Equivalent Positions-Administration	0.29	1	1

REVIEWING THE YEAR: 2015 MAJOR ACCOMPLISHMENTS

GOALS	STATUS

LOOKING FORWARD: 2016 MAJOR OBJECTIVES

CDA

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET	
900-48100-56	Interest Income	75	62	100	37	50	75	
900-48115-56	Reserve License Fee	-	20,000	-	-	-	-	
900-48600-56	Miscellaneous Income	-	-	-	500	500	-	
900-48630-56	Grant Administration-Revenue	1,544	-	-	-	-	-	
900-49262-56	Transfer-TID #4-Administration	-	75,000	75,000	-	75,000	75,000	A
900-49263-56	Transfer-TID # 6-Administration	57,500	25,000	25,000	-	25,000	25,000	B
900-49264-56	Transfer-FD 910-CDA Program	-	-	-	-	-	-	
900-49290-56	City Transfer Income	72,803	87,303	89,216	50,000	89,216	90,000	C
900-49300-56	Fund Balance Applied-(Inc)-Dec	-	-	-	-	-	10,000	
	Fund 900 - CDA Income	2,013	2,014	189,316	50,537	189,766	200,075	

EXPENDITURES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET	
900-56500-111	Wages & Salaries/Permanent	-	-	41,032	16,208	20,000	45,000	
900-56500-115	Internship Program-UWW	4,598	22,930	-	-	-	-	
900-56500-151	Fringe Benefits	363	7,587	13,784	4,863	5,500	13,500	
900-56500-210	Professional Development	-	-	-	4,360	4,500	3,500	
900-56500-211	Consultant Fees	97,429	98,724	90,000	66,508	90,000	90,000	
900-56500-212	Legal/Professional Services	13,728	12,543	7,500	3,155	6,500	7,000	
900-56500-219	Audit Fees	750	675	3,000	3,600	3,600	3,000	
900-56500-223	Marketing	3,140	4,982	25,000	23,120	25,000	25,000	
900-56500-224	County/Regional Econ Dev	6,137	6,137	6,250	7,770	7,770	10,000	
900-56500-225	Communication	0	-	-	-	-	-	
900-56500-310	Office Supplies	791	472	500	1,398	1,500	1,500	
900-56500-311	Postage	377	394	500	125	125	400	
900-56500-320	Dues	385	316	300	325	325	325	
900-56500-321	Subscriptions	-	60	200	-	-	-	
900-56500-325	Public Education	-	445	-	-	-	-	
900-56500-330	Travel Expenses	-	77	750	723	850	750	
900-56500-341	Miscellaneous Expenses	300	488	500	514	750	100	
900-56500-345	Reimburse Reserve License	10,000	10,000	-	-	-	-	
900-56500-371	Depreciation Expense	112	-	-	-	-	-	
900-56500-650	Transfer Out-General Fund	-	5,000	-	-	-	-	
	Total CDA General Expenses	138,108	170,830	189,316	132,669	166,420	200,075	

NOTES:

- A** To support TID #4 development
- B** To support TID #6 development
- C** City/General Fund-support of the CDA function-includes 20k to reflect city council/support



Tax Incremental District Calculation

Tax Year 2016 / Calendar Year 2017 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	512,477,500	0.00459417600	567,907,000	2,609,064.71	254,652.96	County
City	3,043,487.70	512,477,500	0.00593877300	567,907,000	3,372,670.76	329,183.06	City
School District	5,813,683.44	512,477,500	0.01134427100	567,907,000	6,442,490.91	628,807.47	School District
Technical College	407,792.12	512,477,500	0.00079572700	567,907,000	451,898.93	44,106.81	Technical College
Total	<u>11,619,375.01</u>		<u>0.02267294800</u>		<u>12,876,125.31</u>	<u>1,256,750.30</u>	Total

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	52,621,300	0.94944021940	1,193,209.28
TID # 5	124,200.00	0.00224092668	2,816.29
TID # 6	2,654,600	0.04789665034	60,194.13
TID # 7	-	0.00000000000	-
TID # 9	23,400.00	0.00042220358	530.60
	<u>55,423,500</u>	<u>1.00000000000</u>	<u>1,256,750.30</u>

Total Tax Asking: 3,347,620.00
 % in Walworth Cty. 0.9091496940 Equalized Val:(no tif)
 Net Amt. 3,043,487.70



Tax Incremental District Calculation

Tax Year 2016 / Calendar Year 2017 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	51,211,300	0.00439867400	77,491,900	340,861.61	115,599.79	County
City	304,132.30	51,211,300	0.00593877300	77,491,900	460,206.80	156,074.50	City
School District	569,239.14	51,211,300	0.01111549900	77,491,900	861,361.14	292,122.00	School District
Technical College	46,582.39	51,211,300	0.00090961200	77,491,900	70,487.56	23,905.17	Technical College
Total	<u>1,145,215.65</u>		<u>0.02236255799</u>		<u>1,732,917.11</u>	<u>587,701.46</u>	Total

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	26,245,700	0.99867202423	586,921.01
TID # 5	-	0.00000000000	-
TID # 8	34,900	0.00132797577	780.45
TOTAL	<u>26,280,600</u>	<u>1.00000000000</u>	<u>587,701.46</u>

Total Tax Asking: 3,347,620.00
 % in Jefferson Cty. 0.0908503060 Equalized Val:(no tif)
 Net Amt. 304,132.30

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
TAXES							
440-41110-57	Property Tax Increment	1,694,694	1,751,538	1,671,722	1,671,722	1,671,722	1,780,130
440-41115-57	Chargeback-Taxes-Writeoff	-	-	-	-	-	-
440-41320-57	Pilot/Developer's Agreements	427,722	325,180	351,354	(1,240)	351,354	75,527
	Total Taxes	2,122,417	2,076,718	2,023,076	1,670,482	2,023,076	1,855,657
INTERGOVERNMENTAL REVENUES							
440-43510-57	EDA Grant-Federal	-	-	-	-	-	-
440-43550-57	Property Tax-Annexation	-	-	-	-	-	-
440-43580-57	PECFA Grant Revenue	5,413	-	-	-	-	-
440-43600-57	BAB-Int-Reimb-Fed-US Treasury	-	-	-	-	-	53,487
440-43660-57	Exempt Computer Aid-State	26,886	27,443	27,443	24,642	24,642	24,642
	Total Intergovernmental Rev	32,299	27,443	27,443	24,642	24,642	78,129
MISCELLANEOUS REVENUES							
440-48100-57	Interest Income	593	1,511	1,000	1,079	1,500	1,500
440-48200-57	Rental Income-DT	-	-	-	-	-	-
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	593	1,511	1,000	1,079	1,500	1,500
OTHER FINANCING SOURCES							
440-49120-57	Bond Proceeds	-	-	-	-	-	-
440-49121-57	Bond Issue Expenses	-	-	-	-	-	-
440-49300-57	Fund Balance Applied	-	-	417,492	-	-	450,527
	Total Other Financing Sources	-	-	417,492	-	-	450,527
	Fund 440 - TID District #4	2,155,309	2,105,671	2,469,011	1,696,202	2,049,218	2,385,813

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
440-57663-212	Legal Expense	-	-	-	12,500	-	-
440-57663-219	Audit /Prof Service	12,475	1,000	1,500	2,430	2,430	2,430
440-57663-223	Assessments-Taxes-Due Townshi	-	-	-	-	-	-
440-57663-240	St Wisconsin-TID Fee-Annual	150	150	300	150	300	300
440-57663-295	Construction Costs	-	-	-	-	-	-
440-57663-298	PECFA-Havel-Sporel	-	-	-	-	-	-
440-57663-299	PECFA-4th/Whitewater St.	-	-	-	-	-	-
440-57663-310	Office Expense	-	-	-	-	-	-
440-57663-317	Rent Expense	-	-	-	-	-	-
440-57663-610	Principal On Debt	1,616,094	1,650,000	2,025,000	1,770,000	2,025,000	2,000,000
440-57663-620	Interest On Debt	427,914	374,249	367,211	289,363	367,211	308,083
440-57663-648	Transfer-Administration Cost	-	75,000	75,000	-	75,000	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	2,056,633	2,100,399	2,469,011	2,074,443	2,469,941	2,385,813

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
TAXES							
445-4110-57	Property Tax Increment	-	1,027	-	-	-	2,816
	Total Taxes	-	1,027	-	-	-	2,816
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	-	-	150	-	150	(2,516)
	Total Other Financing Sources	-	-	150	-	150	(2,516)
	Fund 445 - TID District #5	-	1,027	150	-	150	300

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
445-57663-223	Assessment-Taxes-Due Towns	-	-	-	-	-	-
445-57663-240	St-Wisconsin-TID Fee-Annual	150	150	150	150	150	300
	Total TID # 5	150	150	150	150	150	300

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
TAXES							
446-4110-57	Property Tax Increment	61,114	62,738	56,911	56,911	56,911	60,194
	Total Taxes	61,114	62,738	56,911	56,911	56,911	60,194
INTERGOVERNMENTAL REVENUES							
446-43660-57	Exempt Computer Aid-State	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-
MISC REVENUES							
446-48100-57	Interest Income	21	16	20	11	16	16
	Total Misc Revenues	21	16	20	11	16	16
OTHER FINANCING SOURCES							
446-49120-57	Bond Proceeds	-	-	-	-	-	-
446-49300-57	Fund Balance Applied	-	-	(3,783)	-	-	(7,882)
	Total Other Financing Sources	-	-	(3,783)	-	-	(7,882)
	Fund 446 - TID District #6	61,135	62,754	53,148	56,923	56,927	52,328

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
446-57663-219	Audit/Professional Service	177	-	300	-	-	-
446-57663-240	St-Wisconsin-TID-Annual Fee	150	150	150	150	150	150
446-57663-610	Principal on Debt	15,000	20,000	20,000	20,000	20,000	20,000
446-57663-620	Interest on Debt	8,433	8,148	7,698	7,698	7,698	7,178
446-57663-648	Transfer-Administration Cost	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	48,760	53,298	53,148	27,848	52,848	52,328

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2,016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
TAXES							
447-4110-57	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	2014 ACTUAL	2015 ACTUAL	2,016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
447-57663-223	Assessment-Taxes-Due Towns	-	-	-	-	-	-
447-57663-240	St-Wisconsin-TID Fee-Annual	150	150	150	150	150	150
	Total TID # 7	150	150	150	150	150	150

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
TAXES							
448-41110-57	Property Tax Increment	407	263	163	102	102	780
	Total Taxes	407	263	163	102	102	780
INTERGOVERNMENTAL REVENUES							
448-43355-57	Transfer In	-	-	-	-	-	
448-43660-57	Exempt Computer Aid-State	-	-	-	-	-	
	Total Intergovernmental	-	-	-	-	-	-
MISC REVENUES							
448-48100-57	Interest Income	17	33	15	35	50	45
	Total Misc Revenues	17	33	15	35	50	45
OTHER FINANCING SOURCES							
448-49300-57	Fund Balance Applied	-	187	(28)	61	-	(675)
	Total Other Financing Sources	-	187	(28)	61	-	(675)
	Fund 448 - TID District #8	424	483	150	198	152	150

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
448-57663-240	St-Wisconsin-TID-Annual Fee	150	150	150	150	150	150
	Total TID # 8	150	150	150	150	150	150

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
TAXES							
449-4110-57	Property Tax Increment	154	-	-	-	-	531
	Total Taxes	154	-	-	-	-	531
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	-	-	(381)
	Total Other Financing Sources	72	-	150	-	-	(381)
	Fund 449 - TID District #9	226	-	150	-	-	150

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 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

BUDGET SNAPSHOT

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
Cable TV - Revenue							
Total Revenues		102,823	101,740	124,363	66,245	101,500	139,562
51100	Total	102,823	101,740	124,363	66,245	101,500	139,562
Cable TV - Expenses							
100	Personnel Services	76,205	79,883	82,915	71,802	62,472	97,883
200-300	Commodities & Other Expenditures	7,862	7,517	12,350	6,039	7,581	7,581
800-900	Capital Equip & Transfers	28,573	25,942	29,098	6,561	28,481	34,098
51100	Total	112,639	113,343	124,363	84,402	98,534	139,562
NET REVENUE		(9,817)	(11,603)	-	(18,156)	2,966	(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

	2016	2017
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: 2016 MAJOR ACCOMPLISHMENTS

GOALS

STATUS

LOOKING FORWARD: 2017 MAJOR OBJECTIVES

CABLE

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
LICENSES AND PERMITS							
200-44900-55	Cable Franchise Fee	102,162	101,100	101,260	65,877	101,000	101,000
	Total Intergovernmental	102,162	101,100	101,260	65,877	101,000	101,000
PUBLIC CHARGES FOR SERVICES							
200-46312-55	Misc Earnings	490	537	600	281	400	300
	Total Charges for Services	490	537	600	281	400	300
MISCELLANEOUS REVENUES							
200-48100-55	Interest Income	171	103	75	88	100	75
200-48600-55	Misc Rev-Sponsorship	-	-	-	-	-	-
	Total Miscellaneous Rev	171	103	75	88	100	75
OTHER FINANCING SOURCES							
200-49300-55	Fund Balance Applied	-	-	22,428	-	-	38,187
	Total Other Financing	-	-	22,428	-	-	38,187
	200 - Cable TV	102,823	101,740	124,363	66,245	101,500	139,562

12/31/2016 Estimated Ending Fund Balance \$ 89,267
12/31/2017 Estimated Ending Fund Balance \$ 51,080

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
200-55110-111	Wages & Salaries/Permanent	59,338	62,417	64,931	59,078	50,000	67,642
200-55110-117	Longevity	1,000	1,000	1,000	530	500	-
200-55110-150	Medicare Tax/City Share	936	1,021	1,026	904	732	981
200-55110-151	Social Security/City Share	4,002	4,368	4,385	3,867	3,131	4,194
200-55110-152	Retirement	3,720	3,823	3,579	1,992	3,000	3,645
200-55110-153	Health Insurance	4,800	4,800	4,800	2,800	2,600	18,687
200-55110-155	Worker's Compensation	2,396	2,439	3,183	2,621	2,500	2,719
200-55110-156	Life Insurance	13	15	11	9	9	16
200-55110-157	L-T Disability Insurance	-	-	-	-	-	-
200-55110-211	Professional Development	261	180	500	325	325	325
200-55110-212	Professional Services	79	83	500	-	100	100
200-55110-225	DSL/Website Hosting/Comm.	3,064	3,576	5,500	2,965	3,500	3,500
200-55110-310	Office Supplies	135	143	300	56	200	200
200-55110-320	Subscriptions & Dues	491	402	1,400	572	467	467
200-55110-324	Promotions/Ads	-	-	250	-	-	-
200-55110-330	Travel Expenses	228	309	500	407	395	395
200-55110-340	Operating Supplies	2,013	1,762	2,000	1,121	1,500	1,500
200-55110-341	Operating Exp-Vehicle	442	415	500	103	400	400
200-55110-342	Printing	231	229	100	121	87	87
200-55110-343	Postage	87	113	100	51	70	70
200-55110-345	Volunteer Expenses	241	-	200	187	187	187
200-55110-359	Repair/Maintenance Expense	373	222	300	33	200	200
200-55110-362	Set Design	218	84	200	99	150	150
200-55110-810	Capital Outlay	6,573	3,942	7,098	6,561	6,481	7,098
200-55110-913	Transfer-General Fund	22,000	22,000	22,000	-	22,000	27,000
	Total Cable T.V. Fund	112,639	113,343	124,363	84,402	98,534	139,562

2017 Recommendations by Finance Director

	Estimated Balance	Recommended Changes & New Balances for 2016	
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 2028.			15,000
	750		15,810
Parking Permit Fund #208: Established in the early 2000's in order to account for the revenues & expenses from the sale of parking permits.	70,002		61,242
Fire/Rescue Equipment Revolving Fund #210: Used for the replacement if Fire/Rescue/Crash vehicles. \$50,000 has been the transfer amount for the last several years. The amount of the transfer should be based on a comprehensive replacement schedule. That schedule is currently being developed by the fire department. Transfer included in Fund 850-Fire & Rescue funding	117,011		117,011
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 \$ 85,000 from the General Fund and \$21,500 from the Utility Fund. A cash transfer of \$300,000 was approved for 2016. These funds come from the Street Repair Fund 280.	145,202		205,202
Police Vehicle Revolving Fund #216: Established to fund the replacement of police vehicles on a yearly basis. Transfer is \$37,000 per year. One vehicle is replaced per year.	2,369		2,369
Building Repair Fund #217: Established in 2013. Used for minor repairs/replacement to buildings and contents. (Used for tables, chairs, carpet). Current annual funding is \$10,000.	36,907		41,907
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 2017 equals \$8,494. Revenues equal \$135,000. These funds are used to provide ride share transportation service within the City of Whitewater. Brown Cab Service is the current provider of the service. Current funding from the State/Federal governments have been delayed due to budget negotiations.	50,479		50,479
Parkland Acquisition Fund #240: Source of funding is through fees collected from developers on new developments.	19,833		22,833
Parkland Development Fund #245: Source of funding is through fees collected from developers on new developments.	-1,130		1,870
Park & Recreation Special Revenue Fund #248 Established in 2015 to account for program revenues and expenses of programs provided by the Park & Rec. department.	19,051		19,051

2017 Recommendations by Finance Director

	Estimated Balance	Recommended Changes & New Balances for 2016
<p>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 2017 is zero. A \$6,000 transfers are scheduled for this fund for 2018.</p>	5,130	None 5,134
<p>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.</p>	64,922	None 34,922
<p>Insurance-SIR-Fund #271: Established in 2015 to fund a portion of the Self Insured Retention-SIR-of the general liability insurance deductible.</p>	27,881	27,881
<p>Street Repair Fund #280: Fund was established for the maintenance of city streets. Source of funding is a General Fund transfer of \$150,000 per year. Due to budget constraints, the transfer was reduced by \$35,000 to \$150,000. Streets are maintained utilizing the PASER rating program. One time transfer to be made in 2016 to the DPW Equipment Revolving Fund 215 for \$300,000.</p>	368,411	150,000 414,111
<p>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 2017 is \$130,000. Additional funding is through bond issues. Used to pay for small and large capital projects in the city.</p>	420,042	None 284,605
<p>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.</p>	20,107	19,633
<p>Rescue Squad Equipment/Education Fund #810: Established by court order in the 1980's. Funds can be used for advanced lifesaving equipment and/or advanced training or community education.</p>	173,253	129,253

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
INTERGOVERNMENTAL REVENUES							
205-43355-00	General Fund Transfer	-	-	-	-	-	15,000
	Total Intergovernmental Revenue	-	-	-	-	-	15,000
MISCELLANEOUS REVENUES							
205-48100-00	Interest Income	289	826	275	51	60	60
	Total Miscellaneous Revenue	289	826	275	51	60	60
OTHER FINANCING SOURCES							
205-49300-00	Fund Balance Applied	-	-	159,725	-	-	(15,060)
	Total Other Financing Sources	-	-	159,725	-	-	(15,060)
	205 - 27th Payroll Rev	289	826	160,000	51	60	-

12/31/2016 Estimated Ending Fund Balance \$ 750
 12/31/2017 Estimated Ending Fund Balance \$ 15,810

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
205-51920-913	Transfer Out-Other Funds	-	-	160,000	160,000	160,000	-
	27TH PAYROLL EXP TOTALS	-	-	160,000	160,000	160,000	-

The next 27th payroll occurs in 2028--(12 year cycle)

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
LICENSES & PERMITS							
208-44125-51	Parking Permits	-	16,020	-	4,203	-	-
208-44125-52	Parking Permits	36,540	14,809	32,000	19,975	32,000	32,000
208-44150-52	Honor Box Revenues	3,599	5,373	5,000	3,252	5,000	5,000
	Total Intergovernmental Rev.	40,139	36,201	37,000	27,430	37,000	37,000
MISCELLANEOUS REVENUES							
208-48100-52	Interest Income	25	41	35	42	40	40
	Total Miscellaneous Revenues	25	41	35	42	40	40
OTHER FINANCING SOURCES							
208-49300-52	Fund Balance Applied	-	-	(11,535)	-	-	8,760
	Total Other Financing Sources	-	-	(11,535)	-	-	8,760
	208 - Parking Permit Rev	40,164	36,242	25,500	27,471	37,040	45,800

12/31/2016 Estimated Ending Fund Balance \$ 70,002

12/31/2017 Estimated Ending Fund Balance \$ 61,242

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
208-51920-650	Parking Permit Expenses	3,453	4,314	3,500	3,511	3,800	3,800
208-51920-913	Transfer Out-Other Funds	22,000	22,000	22,000	-	22,000	42,000
	PARKING PERMIT EXP TOTALS	25,453	26,314	25,500	3,511	25,800	45,800

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
INTERGOVERNMENTAL REVENUES							
210-43355-52	General Fund Transfer	68,732	50,000	50,000	-	50,000	-
	Total Intergovernmental Rev.	68,732	50,000	50,000	-	50,000	-
MISCELLANEOUS REVENUES							
210-48100-52	Interest Income	165	53	100	0	-	-
210-48300-52	Sale of Vechicles	-	-	-	10,855	10,855	-
	Total Miscellaneous Revenues	165	53	100	10,855	-	-
OTHER FINANCING SOURCES							
210-49290-52	Transfer In-Other Funds	-	-	-	-	-	-
210-49300-52	Fund Balance Applied	-	-	(50,100)	-	-	-
	Total Other Financing Sources	-	-	(50,100)	-	-	-
	210 - Fire/Rescue Equip	68,897	50,053	-	10,855	50,000	-

12/31/2016 Estimated Ending Fund Balance \$ 117,011

12/31/2017 Estimated Ending Fund Balance \$ 117,011

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
210-52200-810	Equipment/Pumper 1221	215,122	-	-	1,685	1,685	-
210-52200-820	Rolling Stock	-	-	-	9,000	-	-
	FIRE/RESCUE EQUIP EXP TOTALS	215,122	-	-	10,685	1,685	-

RESCUE EQUIPMENT SCHEDULED FOR REPLACEMENT IN 2017: NONE

THE NEXT SCHEDULED REPLACEMENTS WILL OCCUR IN: 2018

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
INTERGOVERNMENTAL REVENUES							
215-43355-53	General Fund Transfer	40,000	40,000	40,000	-	40,000	85,000
215-43510-53	Federal/State Grant Reimburse	26,416	-	-	42,060	42,060	-
	Total Intergovernmental Rev.	66,416	40,000	40,000	42,060	82,060	85,000
MISCELLANEOUS REVENUES							
215-48100-53	Interest Income	238	128	200	141	150	150
215-48300-53	Sale of Vehicles	-	7,500	-	750	-	-
	Total Miscellaneous Revenues	238	7,628	200	891	150	150
OTHER FINANCING SOURCES							
215-49290-53	Transfer In-Other Funds	21,500	21,500	321,500	300,000	321,500	21,500
215-49300-53	Fund Balance Applied	-	-	(61,700)	-	-	(45,000)
	Total Other Financing Sources	21,500	21,500	259,800	300,000	321,500	(23,500)
	215 - DPW Equip	88,154	69,128	300,000	342,951	403,710	61,650

12/31/2016 Estimated Ending Fund Balance \$ 145,202
 12/31/2017 Estimated Ending Fund Balance \$ 190,202

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
215-53560-810	Capital Equipment	9,088	-	75,000	53,147	53,147	-
215-53560-820	Rolling Stock	131,896	64,952	225,000	234,854	300,000	61,650
	DPW EQUIPMENT EXP TOTALS	140,984	64,952	300,000	288,001	353,147	61,650

REPLACEMENT SCHEDULE

Transfer In-Other Funds-Includes \$300,000 transfer from Fund 280-Street Repair Fund as a catch up provision in 2016. Council increased annual funding from 40,000 to 100,000 in June 2016.

BUDGET SNAPSHOT

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
LIBRARY-SPECIAL FUND							
100	Personnel Services	361,128	300,714	582,754	422,558	582,289	607,063
200-300	Commodities & Other Expenditures	184,088	178,914	160,225	128,933	161,764	179,071
500	Library Board	7,317	12,237	300	13,231	10,800	1,300
800	Capital Outlay	29,754	14,276	9,199	5,020	9,000	2,789
	Total	545,216	479,628	742,979	551,492	744,053	786,134
YOUNG LIBRARY BUILDING-GENERAL FUND							
100	Personnel Services	15,549	18,225	23,418	8,203	22,136	25,290
200-400	Commodities & Other Expenditures	54,730	60,206	54,900	29,360	56,500	56,500
55111	Total	70,279	78,431	78,318	37,563	78,636	81,790
	GRAND TOTAL	615,495	558,059	821,297	589,055	822,689	867,924

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

	2016	2017
Full Time Equivalent Positions-Administration	12.3	11.7

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.

REVIEWING THE YEAR: 2016 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
Basic design of the library will be finalized	The Library Board took the library building plan in a completely new direction by pursuing a public/private partnership with a development group from Minnesota
Library staff will become proficient in the new Polaris integrated library system	Library staff members have been diligently training in the system and have become proficient in all basic tasks.
Increasing community outreach activities	Library staff members set up at two City Markets and at registration at Whitewater Middle School to sign people up for library cards.

LOOKING FORWARD: 2017 MAJOR OBJECTIVES

LIBRARY

A formal proposal for the library as part of a hotel/medical clinic project will be presented and finalized.

Develop a fundraising plan for the library project.

Increase community outreach activities by 50% over 2016.

Performance Measures

Description	2011	2012	2013	2014	2015	2016 Projected*
Circulation-Adult	126,121	130,746	128,747	105,991	99,700	105,074
Circulation-Children	64,334	67,232	67,218	70,031	51,298	41,236
Circulation-Digital	1,090	2,952	5,391	8,007	10,301	9,254
Circulation-Total	191,545	200,930	201,356	184,029	161,299	155,564
Library Visits	89,385	89,120	85,115	68,023	75,992	78,558
Registered Borrowers	13,676	13,006	11,416	11,993	7,704	8,336
Program Attendance	3,600	4,537	4,951	4,797	2,547	3,392
Items Added	4,969	5,002	7,211	5,940	6,583	6,304
Items Withdrawn	9,884	7,419	7,968	9,898	8,733	5,174
Computer Usage	12,666	12,305	10,361	9,454	6,240	N/A
Reference Questions	4,809	5,647	4,361	2,917	897	682

A Quantitative Analysis of Wisconsin Public Library Standards using the 2015 Annual Report of the Irvin L. Young Memorial Library

Standards by Municipal Population
(Municipal population=15,040)

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

Hours Open		
Standard	WI Standard	ILY Library
Basic	58	
Moderate	60	61
Enhanced	63	
Excellent	66	

Volumes Held per Capita (Print)		
Standard	WI Standard	ILY Library
Basic	4.8	4.3 (below std)
Moderate	5.4	
Enhanced	5.9	
Excellent	7.1	

Periodical Titles Received per 1000 Population (Print)		
Standard	WI Standard	ILY Library
Basic	10.00	
Moderate	11.30	13.33
Enhanced	13.70	
Excellent	16.66	

Audio Recordings Held per Capita		
Standard	WI Standard	ILY Library
Basic	0.28	
Moderate	0.37	
Enhanced	0.44	0.50
Excellent	0.60	

Video Recordings Held per Capita		
Standard	WI Standard	ILY Library
Basic	0.29	
Moderate	0.38	
Enhanced	0.52	
Excellent	0.64	0.62

Materials Expenditures per Capita		
Standard	WI Standard	ILY Library
Basic	\$5.40	
Moderate	\$6.51	\$6.74
Enhanced	\$7.94	
Excellent	\$10.21	

Collection Size (Print, Audio & Video) per Capita		
Standard	WI Standard	ILY Library
Basic	5.5	5.42 (below std)
Moderate	6.4	
Enhanced	6.7	
Excellent	8.2	

Public Use Internet Computers per 1000 Population		
Standard	WI Standard	ILY Library
Basic	0.80	1.00
Moderate	1.04	
Enhanced	1.30	
Excellent	1.83	

Library Statistics

	2011	2012	2013	2014	2015
Description	Operating Expenditures				
Salaries and wages	\$ 418,706	\$ 426,049	\$ 421,799	\$ 472,500	\$ 467,883
Benefits	\$ 156,205	\$ 110,261	\$ 118,407	\$ 121,399	\$ 130,901
Collection	\$ 114,815	\$ 145,267	\$ 124,487	\$ 122,378	\$ 101,374
All other	\$ 137,768	\$ 142,595	\$ 119,673	\$ 143,998	\$ 126,775
Totals:	\$ 827,494	\$ 824,172	\$ 784,366	\$ 860,275	\$ 826,933

Description	Personnel				
Full Time Equivalent Postions	10.93	10.53	12.68	11.58	11.75

Description	Other Statistics				
Circulation	190,455	197,978	195,965	176,022	150,998
Books added	5,523	3,757	5,887	4,444	5,332
Books owned	84,518	82,407	78,988	74,778	64,687
Audio materials added	626	523	548	604	337
Audio materials owned	6,304	6,798	7,245	7,796	7,505
Video materials added	626	722	776	892	914
Video materials owned	6,137	6,798	7,570	9,514	9,390
All other	477	954	376	495	1,126
Programs held	139	155	172	164	207
Program attendance	3,600	4,537	4,951	4,797	2,547
Circulation per capita	13.2	13.7	13.6	12.2	10.0
Expenditures per capita	\$57.25	\$57.02	\$54.27	\$59.52	\$56.26

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
220-55110-111	Wages & Salaries/Permanent	-	-	250,582	180,521	250,582	258,149
220-55110-112	Overtime	-	-	-	-	-	-
220-55110-113	Wages/Temporary	-	-	40,069	34,998	40,069	40,192
220-55110-114	Wages/Part-Time	250,020	182,047	162,174	111,640	162,174	173,196
220-55110-117	Longevity Pay	-	-	4,000	3,535	3,535	4,000
220-55110-120	Fringe Benefits	111,107	118,667	125,929	91,864	125,929	131,527
220-55110-211	Professional Development	1,019	1,298	1,000	203	1,000	1,340
220-55110-218	Professional Services/Consulti	15,062	19,829	16,850	17,064	17,064	18,171
220-55110-225	Communication	7,664	10,533	6,840	6,546	8,000	8,490
220-55110-226	Rental Expenses	200	-	-	-	-	-
220-55110-227	Rental Expenses	119	4,151	1,000	3,483	3,000	2,500
220-55110-242	Repair Maint Equipment	2,201	5,366	8,925	3,704	5,000	5,500
220-55110-310	Office Supplies	23,712	20,234	22,750	10,448	22,750	12,950
220-55110-313	Postage	1,941	1,599	1,500	759	1,500	835
220-55110-319	Material Recovery	501	-	-	-	-	500
220-55110-320	Subscriptions & Dues	585	507	585	605	900	605
220-55110-321	Library Books/Adult	48,710	37,019	35,000	31,795	35,000	40,000
220-55110-322	Library Books/Reference	2,290	1,987	700	1,793	2,000	2,800
220-55110-323	Library Books/Juvenile	21,765	30,358	19,000	18,625	22,000	25,000
220-55110-324	Library Periodicals/Adult	6,591	7,648	6,900	5,711	2,500	7,000
220-55110-325	Library Periodicals/Juvenile	1,161	-	550	481	-	550
220-55110-326	Audio/Visual Library/Adult	30,400	20,474	19,000	13,490	19,000	25,000
220-55110-327	Audio/Visual Library/Juvenile	7,391	7,727	6,800	2,838	6,800	10,000
220-55110-328	Machine Readable/Adult	1,754	3,641	650	1,989	3,000	3,730
220-55110-330	Travel Expenses	1,265	1,782	2,500	2,005	2,500	2,500
220-55110-331	Promotions/Ads	3,654	2,393	2,000	910	2,000	2,000
220-55110-341	Program Supplies/Adult	2,315	1,270	1,325	1,207	2,500	2,000
220-55110-342	Program Supplies/Juvenile	2,842	356	5,500	4,191	4,000	6,000
220-55110-343	Misc Supplies/Adult	214	101	200	60	100	-
220-55110-346	Special Prog.-Summer Readin	698	642	350	296	350	300
220-55110-350	Contingencies	33	-	300	731	800	1,300
220-55110-500	Library Board Checking	509	4,642	-	2,500	4,000	-
220-55110-515	MM Board Checking	6,775	7,595	-	10,000	6,000	-
220-55110-810	Capital Outlay	29,754	14,276	9,199	5,020	9,000	2,789
LIBRARY SPEC REV EXP TOTALS		582,255	506,141	752,178	569,012	763,053	788,923

YOUNG LIBRARY FACILITY

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
100-55111-111	Wages & Salaries/Permanent	10,155	12,885	16,445	5,335	15,823	16,502
100-55111-112	Overtime	12	-	588	71	71	588
100-55111-114	Wages/Part-time	1,321	293	-	-	-	-
100-55111-117	Longevity Pay	180	180	180	90	180	180
100-55111-118	Uniform Allowance	51	95	95	60	70	181
100-55111-150	Medicare Tax/City Share	167	206	271	86	242	265
100-55111-151	Social Security/City Share	714	879	1,159	367	1,033	1,132
100-55111-152	Retirement	708	895	1,136	367	1,161	1,174
100-55111-153	Health Insurance	1,801	2,060	2,698	1,439	2,951	4,324
100-55111-155	Workers Compensation	437	496	841	242	400	734
100-55111-156	Life Insurance	4	3	5	3	5	10
100-55111-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-55111-158	Unemployment Compensation	-	234	-	146	200	200
100-55111-221	Municipal Utilities	2,653	2,686	3,200	2,047	3,000	3,000
100-55111-222	Electricity	18,900	15,088	19,000	9,967	20,000	20,000
100-55111-224	Gas	7,046	3,800	5,000	2,293	4,000	4,000
100-55111-227	Rental Expenses	-	-	-	-	-	-
100-55111-244	HVAC	7,217	13,452	3,000	226	3,000	3,000
100-55111-245	Building Repair Parts	2,047	3,192	4,000	2,129	4,500	4,500
100-55111-246	Janitorial Services	15,869	18,869	18,200	11,117	20,000	20,000
100-55111-355	Repair & Supplies	1,000	3,119	2,500	1,581	2,000	2,000
55111	Total Young Library Building	70,279	78,431	78,318	37,563	78,636	81,790

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
INTERGOVERNMENTAL REVENUES							
217-43355-57	General Fund Transfer	15,000	15,000	15,000	-	15,000	10,000
	Total Intergovernmental Revenues	15,000	15,000	15,000	-	15,000	10,000
MISCELLANEOUS REVENUES							
217-48100-57	Interest Income	-	-	170	-	-	-
	Total Miscellaneous Revenues	-	-	170	-	-	-
OTHER FINANCING SOURCES							
217-49300-52	Fund Balance Applied	-	-	(10,170)	-	-	(5,000)
	Total Other Financing Sources	-	-	(10,170)	-	-	(5,000)
	217 - Blding Repair	15,000	15,000	5,000	-	15,000	5,000

12/31/2016 Estimated Ending Fund Balance \$ 36,907

12/31/2017 Estimated Ending Fund Balance \$ 41,907

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
217-51600-850	Building Repair	-	(15,744)	(5,000)	-	-	5,000
	BUILDING REPAIR FUND TOTAL	-	(15,744)	(5,000)	-	-	5,000

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
INTERGOVERNMENTAL REVENUES / 230-43000							
230-43355-53	General Fund Transfer	347,111	353,070	396,070	296,070	396,070	389,425
230-43540-53	Recycling Grant - State Of WI	31,804	31,798	25,000	30,088	30,088	30,088
	Total Intergovernmental Rev.	378,915	384,868	421,070	326,158	426,158	419,513
PUBLIC CHARGES FOR SERVICE / 230-46000							
230-46422-53	Trash Removal Fees	-	-	-	-	-	-
230-46440-53	Brush Removal Fees	-	-	-	435	600	-
230-46800-53	Prior Period Adjustment	-	-	-	-	-	-
	Total Public Charges - Services	0	0	0	-	600	-
MISCELLANEOUS REVENUES / 230-48000							
230-48100-53	Interest Income	7	2	4	-	-	-
230-48300-53	DP Electronic Recycling-Rev	-	-	-	-	-	-
	Total Miscellaneous Revenues	7	2	4	-	-	-
OTHER FINANCING SOURCES / 230-49000							
230-49300-53	Fund Balance Applied	-	-	(29,499)	-	-	(26,849)
	Total Miscellaneous Revenues	-	-	(29,499)	-	-	(26,849)
	230 - Solid Waste/Recycling	378,922	384,871	391,575	326,158	426,758	392,664

12/31/2016 Estimated Ending Fund Balance \$ 31,855
 12/31/2017 Estimated Ending Fund Balance \$ 58,704

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
230-53600-214	Audit Services	-	-	-	-	-	-
230-53600-219	John's - City Pickup	301,572	307,357	307,956	229,998	307,956	309,133
230-53600-220	Landfill Contract Services	1,715	-	1,600	872	1,600	1,600
230-53600-295	Contract John's Recycle	78,415	80,909	81,619	62,421	81,619	81,931
230-53600-320	Public Education Expenses	1,500	-	400	326	-	-
53600	Total Solid Waste/Recycling	383,201	388,266	391,575	293,617	391,175	392,664

NOTES

1) Refuse & Recycle rates were not increased for 2017.

Refuse rate:	8.19
Bulk collection rate:	1.62
Recycle rate:	<u>2.60</u>
Total:	12.41

2) Number of units: 2616 for 2016. 2571 for 2015. Units are adjusted monthly.
 Used 2,626 units for 2017.

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
PUBLIC CHARGES FOR SERVICES							
240-46810-56	Parkland Fees	4,272	7,073	-	2,136	4,000	3,000
	Total Charges for Services	4,272	7,073	-	2,136	4,000	3,000
MISCELLANEOUS REVENUES							
240-48100-56	Interest Income	-	-	-	-	-	-
240-48150-56	Grant-Stewardship	-	-	-	-	-	-
240-48510-56	Donations-Trees	-	225	250	-	-	-
	Total Miscellaneous Rev.	-	225	250	-	-	-
OTHER FINANCING SOURCES							
240-49300-56	Fund Balance Applied	-	-	(250)	-	(4,000)	(3,000)
	Total Other Financing Sources	-	-	(250)	-	(4,000)	(3,000)
	240 - Parkland Acquisition	4,272	7,298	-	2,136	-	-

12/31/2016 Estimated Ending Fund Balance \$ 19,833

12/31/2017 Estimated Ending Fund Balance \$ 22,833

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
240-56110-525	Property Tax-Acquisition	-	-	-	-	-	-
240-56110-820	Land Acquisition	-	-	-	-	-	-
240-56110-850	Bike Path-Southside	-	-	-	-	-	-
56110	Total Parkland Acquisition Fd	-	-	-	-	-	-

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
PUBLIC CHARGES FOR SERVICE							
245-46810-56	Parkland Fees	10,064	8,159	-	5,032	6,000	3,000
245-46815-56	Chimney Swift Donations	-	3,174	-	945	945	-
245-46820-56	Bark Park-Member-Daily	-	-	-	-	-	-
	Total Charges for Service	10,064	11,333	-	5,977	6,945	3,000
MISCELLANEOUS REVENUES							
245-48100-56	Interest Income	-	-	-	-	-	-
245-48430-56	Donation-Ray Trost	-	-	-	-	-	-
245-48520-56	Donation-Effigy Mounds	-	-	-	-	-	-
245-48450-56	Grant-Field of Dreams	-	-	-	-	-	-
245-48500-56	Donations-Dog Park	-	-	-	232	232	-
	Total Miscellaneous Rev.	-	-	-	232	232	-
OTHER FINANCING SOURCES							
245-49300-56	Fund Balance Applied	-	-	3,000	-	-	(3,000)
	Total Otr Financing Sources	-	-	3,000	-	-	(3,000)
	245 - Parkland Develop	10,064	11,333	3,000	6,210	7,177	-

12/31/2016 Estimated Ending Fund Balance \$ (1,130)

12/31/2017 Estimated Ending Fund Balance \$ 1,870

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
245-56120-219	Other Professional Services	-	-	-	-	-	-
245-56120-650	Transfer Out	-	-	3,000	-	3,000	-
245-56120-822	Capital Outlay/Improvement	16,071	7,652	-	20,761	14,581	-
245-56120-830	Ray Trost Nature Preserve	-	-	-	-	-	-
245-56120-840	Chimney Swift Tower	-	3,074	-	742	742	-
56120	Total Parkland Development	16,071	10,725	3,000	21,504	18,323	-

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
MISC REVENUE							
246-48100-55	INTEREST INCOME	-	-	-	-	-	-
246-48525-55	REC BUSINESS SPONSORSHIP	-	-	-	-	-	-
246-48610-55	FIELD OF DREAMS REVENUE	-	-	-	-	-	-
	Total:	-	-	-	-	-	-
OTHER FINANCIAL SOURCES							
246-49250-55	TOURNAMENT ENTRY FEES	-	-	-	23,052	23,177	25,000
246-49251-55	TFOD CONCESSION REVENUE	-	-	-	21,663	23,000	25,000
246-49252-55	FIELD OF DREAMS RENTAL	-	-	-	779	785	800
246-49300-55	FUND BALANCE APPLIED	-	-	-	-	-	(16,341)
	Total:	-	-	-	45,494	46,962	34,459
	246 - TFOD:	-	-	-	45,494	46,962	34,459

12/31/2016 Estimated Ending Fund Balance \$ 13,876

12/31/2017 Estimated Ending Fund Balance \$ 30,217

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
246-55110-114	WAGES/PART-TIME/PERMANENT	-	-	-	17,037	17,037	17,425
246-55110-150	MEDICARE TAX/CITY SHARE	-	-	-	247	247	253
246-55110-151	SOCIAL SECURITY/CITY SHARE	-	-	-	1,054	1,054	1,080
246-55110-155	WORKERS COMPENSATION	-	-	-	748	748	700
246-55110-212	PROFESSIONAL SERVICES	-	-	-	-	-	-
246-55110-310	OFFICE SUPPLIES	-	-	-	-	-	-
246-55110-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-
246-55110-324	PROMOTIONS/ADS	-	-	-	-	-	-
246-55110-330	TRAVEL EXPENSES	-	-	-	-	-	-
246-55110-340	OPERATING SUPPLIES	-	-	-	(907)	-	-
246-55110-346	CONCESSION SUPPLY EXPENSE	-	-	-	12,548	14,000	15,000
246-55110-350	FIELD & BUILDING MAINT/REPAIRS	-	-	-	10,489	-	-
246-55110-810	CAPIAL IMPROVEMENTS	-	-	-	-	-	-
246-55110-913	GENERAL FUND TRANSFER	-	-	-	-	-	-
	Total TFOD:	-	-	-	41,215	33,086	34,459

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
AQUATIC CTR-MEMBERSHIPS							
247-41000-55	Family Membership Revenue	-	-	-	54,777	-	-
247-41100-55	Adult Membership Revenue	-	-	-	-	-	-
247-41200-55	Youth Membership Revenue	-	-	-	-	-	-
247-41300-55	Senior Membership Revenue	-	-	-	-	-	-
247-41400-55	Couple Memembership Revenue	-	-	-	-	-	-
247-41500-55	Healthways-Silver Sneak	-	-	-	-	-	-
	Total:	-	-	-	54,777	-	268,324
AQUATIC CTR-PASSES							
247-42000-55	Adult Day Passes	-	-	-	14,145	38,057	-
247-42100-55	Youth Day Passes	-	-	-	10,880	33,980	-
247-42200-55	Senior Day Passes	-	-	-	-	-	-
247-42300-55	Group Rates	-	-	-	1,719	2,704	-
	Total:	-	-	-	26,744	74,741	165,178
AQUATIC CTR-CLASSES							
247-43000-55	Swim Lessons	-	-	-	10,640	23,769	-
247-43100-55	Summer School Swim Lessons	-	-	-	-	-	-
247-43200-55	Land Fitness Classes	-	-	-	3,077	9,224	-
247-43300-55	Water Classes	-	-	-	1,864	2,890	-
	Total:	-	-	-	15,580	35,883	96,846
AQUATIC CTR-RENTALS							
247-44000-55	Meeting Room Rentals	-	-	-	159	750	-
247-44100-55	Whitewater School Dist Rental	-	-	-	-	-	-
247-44200-55	Birthday Parties	-	-	-	2,162	3,833	-
	Total:	-	-	-	2,321	4,583	30,000
AQUATIC CTR-OTHER INCOME							
247-45000-55	Life Guard Reimb WHS	-	-	-	-	2,000	2,000
247-45100-55	Gift Certificates	-	-	-	-	1,555	1,555
247-45200-55	Massage	-	-	-	-	5,000	5,000
247-45300-55	Personal Training Revenue	-	-	-	-	1,690	2,000
247-45400-55	Concessions Stand	-	-	-	9,074	17,509	48,000
247-45500-55	Pro-Shop Revenue	-	-	-	1,005	2,848	9,000
247-45600-55	Interest Income	-	-	-	25	-	-
247-45700-55	State Sales Tax-Payable	-	-	-	-	-	-
247-45800-55	County Sales Tax-Payable	-	-	-	-	-	-
	Total:	-	-	-	10,105	30,602	67,555
AQUATIC CTR-OTHER FIN SOURCES							
247-49280-55	WUSD Contribution	-	-	-	-	78,000	78,000
247-49285-55	WUSD Capital Improve Cont	-	-	-	-	50,000	50,000
247-49290-55	General Fund Transfer	-	-	-	-	-	78,000
247-49295-55	General Fund Cap Improve Cont	-	-	-	-	50,000	50,000
247-49300-55	Fund Balance Applied	-	-	-	-	-	(15,678)
	Total:	-	-	-	-	178,000	240,322
	247 - AQUATIC CTR	-	-	-	109,527	323,809	868,225

12/31/2016 Estimated Ending Fund Balance

\$(123,468)

12/31/2017 Estimated Ending Fund Balance

\$(107,790)

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
WAC- MANAGEMENT							
247-55100-111	SALARIES/PERMANENT	-	-	-	26,179	44,664	86,424
247-55100-112	WAGES/OVERTIME	-	-	-	-	-	-
247-55100-113	WAGES/TEMPORARY	-	-	-	-	-	-
247-55100-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	-	-	-	369	622	1,323
247-55100-151	SOCIAL SECURITY/CITY SHARE	-	-	-	1,576	2,661	5,656
247-55100-152	RETIREMENT	-	-	-	1,728	1,724	5,877
247-55100-153	HEALTH INSURANCE	-	-	-	8,911	12,766	22,174
247-55100-155	WORKERS COMPENSATION	-	-	-	-	-	3,667
247-55100-156	LIFE INSURANCE	-	-	-	19	31	43
247-55100-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
247-55100-159	OTHER EMPLOYER CONTRIBUTIONS	-	-	-	-	-	-
	Total:	-	-	-	38,781	62,468	125,164
WAC-FRONT DESK							
247-55150-111	SALARIES/PERMANENT	-	-	-	-	-	-
247-55150-112	WAGES/OVERTIME	-	-	-	-	-	-
247-55150-113	WAGES/TEMPORARY	-	-	-	8,836	23,064	62,544
247-55150-150	MEDICARE TAX/CITY SHARE	-	-	-	128	334	907
247-55150-151	SOCIAL SECURITY/CITY SHARE	-	-	-	548	1,430	3,878
247-55150-152	RETIREMENT	-	-	-	-	-	-
247-55150-153	HEALTH INSURANCE	-	-	-	-	-	-
247-55150-155	WORKERS COMPENSATION	-	-	-	389	1,015	2,514
247-55150-156	LIFE INSURANCE	-	-	-	-	-	-
247-55150-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
247-55150-159	OTHER EMPLOYER CONTRIBUTIONS	-	-	-	-	-	-
	Total:	-	-	-	9,900	25,843	69,843
WAC-FITNESS							
247-55200-111	SALARIES/PERMANENT	-	-	-	-	-	-
247-55200-112	WAGES/OVERTIME	-	-	-	-	-	-
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	-	-	-	3,830	8,403	22,480
247-55200-150	MEDICARE TAX/CITY SHARE	-	-	-	56	122	326
247-55200-151	SOCIAL SECURITY/CITY SHARE	-	-	-	237	521	1,394
247-55200-152	RETIREMENT	-	-	-	-	-	-
247-55200-153	HEALTH INSURANCE	-	-	-	-	-	-
247-55200-155	WORKERS COMPENSATION	-	-	-	169	370	904
247-55200-156	LIFE INSURANCE	-	-	-	-	-	-
247-55200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
247-55200-159	OTHER EMPLOYER CONTRIBUTIONS	-	-	-	-	-	-
	Total:	-	-	-	4,292	9,416	25,103

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
WAC-AQUATIC							
247-55300-111	SALARIES/PERMANENT	-	-	-	-	-	-
247-55300-112	WAGES/OVERTIME	-	-	-	1,913	2,000	-
247-55300-113	WAGES/TEMPORARY	-	-	-	-	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	-	-	-	47,983	109,059	221,430
247-55300-150	MEDICARE TAX/CITY SHARE	-	-	-	723	1,675	2,875
247-55300-151	SOCIAL SECURITY/CITY SHARE	-	-	-	3,092	7,162	12,294
247-55300-152	RETIREMENT	-	-	-	-	-	-
247-55300-153	HEALTH INSURANCE	-	-	-	-	-	-
247-55300-155	WORKERS COMPENSATION	-	-	-	2,194	5,083	7,971
247-55300-156	LIFE INSURANCE	-	-	-	-	-	-
247-55300-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
247-55300-159	OTHER EMPLOYER CONTRIBUTIONS	-	-	-	-	-	-
	Total:	-	-	-	55,906	124,979	244,571
WAC-MAINTENANCE							
247-55400-111	SALARIES/PERMANENT	-	-	-	-	-	-
247-55400-112	WAGES/OVERTIME	-	-	-	-	-	-
247-55400-113	WAGES/TEMPORARY	-	-	-	-	-	-
247-55400-114	WAGES/PART-TIME/PERMANENT	-	-	-	47	100	-
247-55400-150	MEDICARE TAX/CITY SHARE	-	-	-	1	2	-
247-55400-151	SOCIAL SECURITY/CITY SHARE	-	-	-	3	5	-
247-55400-152	RETIREMENT	-	-	-	-	-	-
247-55400-153	HEALTH INSURANCE	-	-	-	-	-	-
247-55400-155	WORKERS COMPENSATION	-	-	-	2	4	-
247-55400-156	LIFE INSURANCE	-	-	-	-	-	-
247-55400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
247-55400-159	OTHER EMPLOYER CONTRIBUTIONS	-	-	-	-	-	-
	Total:	-	-	-	52	111	-
WAC-ADMIN EXPENSES							
247-55400-250	CONTRACTED SERVICES	-	-	-	-	-	-
247-55500-220	INSURANCE	-	-	-	-	-	-
247-55500-225	TELEPHONE	-	-	-	896	54	-
247-55500-246	CLEANING & SUPPLIES	-	-	-	3,583	5,000	10,000
247-55500-310	OFFICE SUPPLIES	-	-	-	1,314	1,500	1,500
247-55500-312	SUPPLIES-CHECKS	-	-	-	-	-	-
247-55500-320	CHAMBER DUES & EXPENSES	-	-	-	255	255	-
247-55500-340	FITNESS CLASS SUPPLIES	-	-	-	1,048	1,000	1,000
247-55500-341	COMPUTER TECH SUPPORT	-	-	-	-	-	-
247-55500-343	POSTAGE	-	-	-	-	300	600
247-55500-650	CREDIT CARD PROCESSING FEES	-	-	-	-	-	3,000
247-55500-652	BANK CHARGES	-	-	-	-	-	-
247-55500-654	PERMITS & FEES	-	-	-	655	655	709
247-55500-656	MEMBER KEY TAGS	-	-	-	-	300	600
247-55500-658	FAMILY PARTNERSHIP PAYOUTS	-	-	-	-	-	2,000
	Total:	-	-	-	7,751	9,064	19,409

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
WAC-POOL EXPENSES							
247-55600-340	LIFEGUARD SUPPLIES	-	-	-	480	300	600
247-55600-342	WSI CLASS EXPENSE	-	-	-	-	750	1,500
247-55600-344	LIFEGUARD CLASS EXPENSE	-	-	-	357	2,000	4,000
247-55600-346	GENERAL POOL MAINTENANCE	-	-	-	3,185	1,500	4,000
247-55600-348	POOL EQUIPMENT	-	-	-	-	250	500
247-55600-350	POOL CHEMICALS	-	-	-	4,559	5,500	11,000
	Total:	-	-	-	8,580	10,300	21,600
WAC-UTILITIES/HVAC							
247-55700-221	WATER/SEWER UTILITIES	-	-	-	4,156	8,773	21,000
247-55700-222	ELECTRIC UTILITIES	-	-	-	21,058	47,825	103,312
247-55700-224	GAS UTILITIES	-	-	-	2,449	23,000	62,923
247-55700-244	HVAC SUPPLIES	-	-	-	851	1,000	1,000
	Total:	-	-	-	28,514	80,598	188,235
WAC-OTHER EXPENSES							
247-55800-324	MARKETING	-	-	-	375	10,000	30,000
247-55800-342	CONCESSION SUPPLIES	-	-	-	4,562	12,998	41,000
247-55800-344	LAND FITNESS SPECIAL EVENTS	-	-	-	-	-	-
247-55800-346	PRO-SHOP INVENTORY	-	-	-	431	1,500	3,300
247-55800-810	CAPITAL EQUIPMENT	-	-	-	18,764	-	-
247-55800-820	CAPITAL IMPROVEMENTS	-	-	-	5,951	100,000	100,000
247-55800-913	GENERAL FUND TRANSFER	-	-	-	-	-	-
850-48100-52	INTEREST INCOME	-	-	-	(3)	-	-
	Total:	-	-	-	30,081	124,498	174,300
	Total Aquatic Ctr:	-	-	-	183,858	447,277	868,225



Park & Rec Special Revenue Fund 248

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
248-55110-114	Wages & Salaries/Permanent	-	85,010	99,506	44,260	70,000	83,763
248-55110-150	Medicare Tax/City Share	-	1,232	1,443	641	1,000	1,214
248-55110-151	Social Security/City Share	-	5,269	6,169	2,740	4,500	5,194
248-55110-155	Workers Compensation	-	2,999	4,478	1,944	4,000	3,368
248-55110-342	Program Supplies	-	64,204	47,306	-	-	-
248-55110-344	Contractual-Gymnastics	-	-	-	-	-	-
248-55110-346	Concession Supplies	-	11,231	11,668	-	-	-
248-55110-347	Contractual-Zumba	-	625	-	-	-	-
248-55110-370	Pynt-WCF Field of Dreams	-	-	16,407	-	-	-
248-55110-410	Supplies-Club Basketball	-	-	-	8,419	8,419	8,400
248-55110-415	Supplies-Gold Instruction	-	-	-	1,450	1,450	1,450
248-55110-420	Supplies-Tournament Teams	-	-	-	3,340	3,340	3,400
248-55110-425	Supplies-Youth Base & Softball	-	-	-	8,280	8,280	8,000
248-55110-435	Supplies-Flag Football	-	-	-	5,649	7,013	1,000
248-55110-440	Supplies-Tackle Football	-	-	-	6,465	9,500	9,500
248-55110-450	Supplies-Dance	-	-	-	591	1,091	1,100
248-55110-455	Supplies-Tae Kwon Do	-	-	-	35	35	100
248-55110-460	Supplies-Gymnastics	-	-	-	1,084	1,184	1,200
248-55110-470	Supplies-Summer Camp	-	-	-	2,670	2,670	2,500
248-55110-475	Supplies-After School	-	-	-	7,992	11,763	12,000
248-55110-485	Supplies-Tennis	-	-	-	1,060	1,060	1,100
248-55110-790	Program Assistance	-	-	600	-	600	600
248-55110-810	Capital Improvements (Sponsors	-	1,179	7,000	5,845	7,000	-
248-55110-913	General Fund Transfer	-	19,345	29,017	-	29,017	29,017
	Total Park & Rec Special Rev	-	191,095	223,594	102,464	171,922	172,906

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
INTERGOVMENTAL REVENUES							
250-43355-56	General Fund Transfer	-	-	-	-	-	-
250-43356-56	Transfer-EAB	6,000	-	6,000	-	6,000	-
	Total Charges for Service	6,000	-	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	9	20	2	5	4
250-48510-56	Donation for Trees	-	-	-	225	-	-
	Total Miscellaneous Rev.	22	9	20	227	5	4
OTHER FINANCING SOURCES							
250-49290-56	Transfer In-Other Funds	-	-	-	-	-	-
250-49300-56	Fund Balance Applied	-	-	3,980	-	-	(4)
	Total Otr Financing Sources	-	-	3,980	-	-	(4)
	250 - Forestry	6,022	9	10,000	227	6,005	-

12/31/2016 Estimated Ending Fund Balance \$ 5,130

12/31/2017 Estimated Ending Fund Balance \$ 5,134

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
250-56130-219	Professional Services	-	-	4,000	2,695	4,000	-
250-56130-294	Tree Purchase	-	-	6,000	-	6,000	-
250-56130-650	Transfer Out-General Fund	-	-	-	-	-	-
56130	Total Forestry Fund	-	-	10,000	2,695	10,000	-

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
INTERGOVERNMENTAL REVENUES							
271-43355-00	General Fund Transfer	-	3,331	-	-	25,000	-
	Total Intergovernmental	-	3,331	-	-	25,000	-
MISCELLANEOUS REVENUES							
271-48100-00	Interest Income	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-
OTHER FINANCING SOURCES							
271-49300-57	Fund Balance Applied	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-
	271 - Insurance-SIR	-	3,331	-	-	25,000	-

12/31/2016 Estimated Ending Fund Balance \$ 27,881

12/31/2017 Estimated Ending Fund Balance \$ 27,881

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
271-51920-350	Insurance Claims	-	-	5,000	450	450	-
	271 - Insurance-SIR	-	-	5,000	450	450	-

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
INTERGOVERNMENTAL REVENUES							
280-43355-57	General Fund Transfer	185,000	185,000	185,000	-	185,000	150,000
280-43378-57	State/County Reimbursement	-	-	-	-	-	-
	Total Intergovernmental	185,000	185,000	185,000	-	185,000	150,000
MISCELLANEOUS REVENUES							
280-48100-57	Interest Income	268	751	600	579	700	700
	Total Miscellaneous Rev.	268	751	600	579	700	700
OTHER FINANCING SOURCES							
280-49300-57	Fund Balance Applied	-	-	219,400	-	-	(45,700)
	Total Other Financing Sources	-	-	219,400	-	-	(45,700)
	280 - Street Repair	185,268	185,751	405,000	579	185,700	105,000

12/31/2016 Estimated Ending Fund Balance \$ 368,411

12/31/2017 Estimated Ending Fund Balance \$ 414,111

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
280-57500-650	Transfer Out-Other Funds	-	-	300,000	300,000	300,000	-
280-57500-805	Sidewalks Annual	6,350	31,094	25,000	23,380	6,688	25,000
280-57500-820	Annual Major Repairs	25,565	52,124	80,000	21,881	80,000	80,000
280-57500-821	Engineering	-	-	-	-	-	-
280-57500-830	Contingencies	-	-	-	-	-	-
	Total Street Repair Fund	31,915	83,217	405,000	345,260	386,688	105,000

Notes:



Capital Projects Utility Shared Expenses Fund 450

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
INTERGOVERNMENTAL REVENUES							
450-43355-57	Transfers-General Fund	143,167	123,167	160,000	-	160,000	130,000
450-43510-57	Federal/State Grant	23,134	1,014	130,000	-	-	60,000
450-43525-57	DOT Bike/Ped Plan	28,497	3,946	-	-	-	-
450-43530-57	DOT Grant-Path	-	7,000	-	-	-	-
450-43535-57	Grant Reimburse-DNR/PECCA	196,213	(27,512)	-	606	606	-
450-43545-57	State-Newcomb Intersect/ROW	-	105,316	-	-	-	-
450-43550-57	LRIP-Trees	-	-	-	-	-	-
	Total	391,012	212,932	290,000	606	160,606	190,000
MISCELLANEOUS REVENUES							
450-48100-57	Interest Income	3,981	2,451	2,000	822	1,100	600
450-48450-57	Grant-Field of Dreams	-	-	-	-	-	-
450-48500-57	Donations	5,000	5,000	-	-	-	-
450-48550-57	Developer Contribution	-	-	-	-	-	-
450-48600-57	Discount for Early Payment	1,969	-	-	-	-	-
	Total Misc Revenues	10,951	7,451	2,000	822	1,100	600
OTHER FINANCING SOURCES							
450-49120-57	Bond Proceeds	2,645,000	-	1,645,235	1,257,957	1,257,957	908,036
450-49290-57	Transfer In	-	-	-	-	-	-
450-49300-57	Fund Balance Applied	-	-	642,800	-	-	135,437
	Total Other Financing	2,645,000	-	2,288,035	1,257,957	1,257,957	1,043,473
	Fund 450 - Capital Projects	3,046,962	220,383	2,580,035	1,259,385	1,419,663	1,234,073

12/31/2016 Estimated Ending Fund Balance \$ 420,042
 12/31/2017 Estimated Ending Fund Balance \$ 284,605



Capital Projects Utility Shared Expenses Fund 450

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
450-57500-650	Transfers Out-Other Funds	18,732	-	75,000	-	75,000	75,000
450-57500-670	Bond Issue Expense	24,490	-	-	-	-	-
450-57500-802	Center/Boone/Sumitt-Street Proj	-	26,386	813,300	701,151	725,000	-
450-57500-801	Radio Voter-Police	-	-	-	-	-	49,000
450-57500-803	5th 59 ROW Acquisition	-	7,603	130,000	20,826	30,000	30,000
450-57500-804	Asphalt Paving Machine	-	2,839	-	-	-	-
450-57500-805	ProPhoenix (RMS)	20,827	53,368	-	11,542	11,542	20,837
450-57500-806	ADA Compliance	-	35,051	-	-	-	25,000
450-57500-807	Skidsteer	-	-	50,000	-	50,000	-
450-57500-808	Bike Paths-Total 2017	-	-	116,800	-	-	60,000
450-57500-809	Shared Use Paths-2016	-	-	23,000	-	-	-
450-57500-811	Municipal Bldg-Keyless Entry	-	-	35,000	-	-	45,000
450-57500-812	Walworth Ave-2nd Dog Friendly P	-	-	6,000	-	-	-
450-57500-813	Starin Park-Signs/Trash/Recycle	-	-	24,000	21,185	21,185	-
450-57500-814	Aquatic Plant Harvester	-	-	125,000	-	-	-
450-57500-816	Starin Park-Outdoor Fit Equip	-	-	20,000	22,823	22,823	-
450-57500-817	Cravath Park-Railroad Fencing	-	-	25,000	-	35,000	-
450-57500-818	Police Evidence Garage	-	-	60,000	-	-	60,000
450-57500-819	Duty Weapons-Police	-	-	-	-	-	16,000
450-57500-822	Inspection	3,200	57,348	50,000	-	-	-
450-57500-823	Solacom-911 System	-	-	-	-	-	94,621
450-57500-824	Armory Gym Upgrades	-	-	-	-	-	10,000
450-57500-825	Aquatic Center-Capital	-	-	-	3,374	50,000	50,000
450-57500-826	Trash Cans - Downtown	-	-	15,000	-	15,000	-
450-57500-827	DPW Equipment-Plow	-	-	185,000	90,100	185,000	-
450-57500-828	Amphiteater-Design/Const.	-	-	30,000	-	-	50,000
450-57500-829	Feasibility-Dredging Lake	-	-	25,000	1,277	25,000	-
450-57500-831	Bike Paths	-	-	-	-	-	15,200
450-57500-832	Franklin/Ann-Storm-St portion	-	-	-	-	-	633,415
450-57500-840	Payoff-Honeywell Lease	193,775	-	-	-	-	-
450-57500-841	Cravath Lake Boat Launch	682	62,042	-	682	682	-
450-57500-850	DT Whitewater-One Time Equip	-	7,500	-	(5,270)	-	-
450-57500-861	Bike.Ped Master Plan	1,994	1,384	-	102	-	-
450-57500-863	Field of Dreams Project	170,309	8,500	-	272	272	-
450-57500-865	Milw St.Recon-Wis to Esterly	15,510	-	-	-	-	-
450-57500-867	Main/Whiton Traffic Sginals	494	353	-	-	-	-
450-57500-869	Broadband Network	18,850	35,355	-	-	-	-
450-57500-870	St Recon E Main to Newcomb	10,559	-	-	-	-	-
450-57500-871	HVAC Municipal Bldg	5,497	-	-	-	-	-
450-57500-872	Turtle Mound Park	958	-	-	-	-	-
450-57500-873	D-T Eastgate-Des/Plan/Cons	1,529,386	26,427	-	-	-	-
450-57500-874	Mil-DOT/East of Newcomb	30	-	-	-	-	-
450-57500-877	Trane Contract	1,026,820	120,994	-	-	-	-
450-57500-878	Armory Ramp/Stairs	-	138,098	-	1,465	-	-
450-57500-880	Newcomb/Mil - Intersection	9,914	141,959	-	128	-	-
450-57500-882	Whitewater Creek Stream Bank	(17,646)	-	-	-	-	-



Capital Projects Utility Shared Expenses Fund 450

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
450-57500-884	James St Detention Basin	(11,539)	-	-	-	-	-
450-57500-887	Comm Ctr-911 System	-	31,241	-	(20,977)	-	-
450-57500-888	PED & Bike Signage	6,183	16,880	-	83	83	-
450-57500-889	DPW-Security Fuel System	13,186	-	-	-	-	-
450-57500-890	DPW-Tandem Dump Truck	45,000	-	-	-	-	-
450-57500-892	Community Bldg-Siding	1,115	22,307	-	-	-	-
450-57500-893	Effigy Mound Signage	-	3,910	-	300	300	-
450-57500-898	George Street	23,659	16,853	771,935	195,781	525,000	-
450-57500-899	Roof Repairs/Armory/Starin/Mun	-	31,450	-	-	-	-
	Total	3,111,985	847,844	2,580,035	1,044,843	1,771,887	1,234,073

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
452-48100-57	Interest Income	56	106	20	63	26	30
452-48500-57	Donations	12	19	-	11	-	
452-49300-57	Fund Balance Applied	-	-	480	-		470
	452 - Birge Fountain Rest	68	125	500	73	26	500

12/31/2016 Estimated Ending Fund Balance \$ 20,107

12/31/2017 Estimated Ending Fund Balance \$ 19,637

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
452-57500-820	Restoration of Fountain	200	324	500	3,500	-	500
	Total Expenses	200	324	500	3,500	-	500

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
MISCELLANEOUS REVENUES							
810-48100-52	Interest Income	1,618	1,353	750	657	750	1,000
810-48310-52	Misc Sales	-	-	-	-	-	
810-48500-52	Donations	-	-	-	-	-	
810-48605-52	Rental Income-Crop Leases	-	-	-	-	-	
810-48639-52	Land Sale Revenue	-	-	-	-	-	
	Total Miscellaneous Revenues	1,618	1,353	750	657	750	1,000
OTHER FINANCING SOURCES							
810-49300-52	Fund Balance Applied	-	-	29,250	-	-	44,000
	Total Other Financing Sources	-	-	29,250	-	-	44,000
	810 - Rescue Equip/Education	1,618	1,353	30,000	657	750	45,000

12/31/2016 Estimated Ending Fund Balance \$ 173,253

12/31/2017 Estimated Ending Fund Balance \$ 129,253

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
810-52280-211	Training-EMT-Advanced	12,885	9,195	10,000	6,600	10,000	10,000
810-52280-810	Life Saving Equipment	8,698	21,275	20,000	33,580	35,000	35,000
52280	Total Rescue Squad Equip/Ed	21,583	30,470	30,000	40,180	45,000	45,000

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.

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
FIRE & RESCUE REVENUES							
850-48100-52	INTEREST INCOME	-	-	-	3	-	-
850-48310-52	RESCUE-DONATIONS	-	-	-	-	-	-
850-48312-52	TECH RESCUE-DONATIONS	-	-	-	-	-	-
850-48314-52	FIRE-DONATIONS	-	-	-	-	-	-
850-48316-52	RURAL FIRE-DONATIONS	-	-	-	-	-	-
850-48355-52	GENERAL FUND TRANSFER	-	-	-	275,000	-	102,069
850-48500-52	2% FIRE DUES	-	-	-	-	-	23,400
850-48505-52	PMS-UNIVERSITY SERVICES	-	-	-	-	-	56,927
850-48507-52	RESCUE CALL REVENUE	-	-	-	-	-	592,450
850-48509-52	TECH RESCUE CALL REVENUE	-	-	-	-	-	13,500
850-48510-52	2% RURAL FIRE DUES	-	-	-	430	-	-
850-48511-52	RURAL RESCUE STANDBY REVENUE	-	-	-	-	-	-
850-48513-52	RURAL FIRE CALL REVENUE	-	-	-	-	-	-
850-48515-52	RURAL FIRE STANDBY REVENUE	-	-	-	-	-	-
850-48605-52	MISC RESCUE REVENUE	-	-	-	-	-	6,645
850-48639-52	MISC FIRE REVENUE	-	-	-	70,000	-	-
850-48650-52	TRANSFER EXPENSES FROM GF	-	-	-	273,099	-	-
	Total:	-	-	-	618,531	-	794,991
FIRE & RESCUE OTHER FIN SOURCES							
850-49300-52	FUND BALANCE APPLIED	-	-	726,594	-	-	-
	Total:	-	-	726,594	-	-	-
	850 - Fire & Rescue	-	-	726,594	618,531	-	794,991

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
RESCUE							
850-52270-113	WAGES	-	-	222,000	199,148		222,000
850-52270-150	MEDICARE TAX	-	-	3,219	2,925		3,219
850-52270-151	SOCIAL SECURITY	-	-	13,764	12,504		13,764
850-52270-152	RETIREMENT	-	-	-	128		-
850-52270-155	WORKERS COMPENSATION	-	-	6,210	1,637		5,720
850-52270-156	LIFE INSURANCE	-	-	-	-		-
850-52270-157	L-T DISABILITY	-	-	-	-		-
850-52270-158	UNEMPLOYMENT COMPENSATION	-	-	-	-		-
850-52270-159	LENGTH OF SERVICE AWARD	-	-	15,000	15,348		15,000
850-52270-211	PROFESSIONAL DEVELOPMENT	-	-	17,000	14,667		17,000
850-52270-212	TRAVEL EXPENSES	-	-	-	(310)		-
850-52270-220	INSURANCE EXPENSE	-	-	-	-		-
850-52270-225	MOBILE COMMUNICATIONS	-	-	1,200	881		1,200
850-52270-230	DEDUCTABLE-INSURANCE	-	-	-	-		-
850-52270-240	REPAIRS MAINT OTHER	-	-	1,500	379		1,500
850-52270-241	REPR/MTN VEHICLES	-	-	16,000	12,526		16,000
850-52270-242	RESCUE EQUIP REPAIRS/CONTRACTS	-	-	7,500	8,629		7,500
850-52270-245	BUILDING REPR/MTN	-	-	-	95		-
850-52270-310	OFFICE SUPPLIES	-	-	2,000	4,667		2,000
850-52270-340	OPERATING SUPPLIES	-	-	6,200	23,223		70,000
850-52270-342	MEDICAL SUPPLIES	-	-	65,000	20,850		-
850-52270-345	RESCUE BILLING EXPENSE	-	-	-	14,934		-
850-52270-351	FUEL EXPENSES	-	-	8,000	4,600		8,000
850-52270-790	EMPLOYEE RELATIONS	-	-	4,500	4,551		4,500
850-52270-810	CAPITAL EQUIPMENT	-	-	20,000	5,997		70,000
850-52270-820	CAPITAL IMPROVEMENTS	-	-	-	-		-
	Total:	-	-	409,093	347,381	-	457,403

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
TECH RESCUE							
850-52275-113	WAGES	-	-	10,500	8,382		10,500
850-52275-150	MEDICARE TAX	-	-	152	109		152
850-52275-151	SOCIAL SECURITY	-	-	651	465		651
850-52275-152	RETIREMENT	-	-	-	9		-
850-52275-155	WORKERS COMPENSATION	-	-	-	26		-
850-52275-156	LIFE INSURANCE	-	-	-	-		-
850-52275-157	L-T DISABILITY	-	-	-	-		-
850-52275-158	UNEMPLOYMENT COMPENSATION	-	-	-	-		-
850-52275-159	LENGTH OF SERVICE AWARD	-	-	-	-		-
850-52275-211	PROFESSIONAL DEVELOPMENT	-	-	1,500	-		1,500
850-52275-212	TRAVEL EXPENSES	-	-	-	-		-
850-52275-220	INSURANCE EXPENSE	-	-	-	-		-
850-52275-225	MOBILE COMMUNICATIONS	-	-	-	-		-
850-52275-230	DEDUCTABLE-INSURANCE	-	-	-	-		-
850-52275-241	REPR/MTN VEHICLES	-	-	600	5,133		600
850-52275-242	TECH RESCUE EQUIP REPAIRS	-	-	1,200	4,495		1,200
850-52275-245	BUILDING REPR/MTN	-	-	-	-		-
850-52275-310	OFFICE SUPPLIES	-	-	-	-		-
850-52275-340	OPERATING SUPPLIES	-	-	1,000	1,115		1,000
850-52275-345	TECH RESCUE BILLING EXPENSE	-	-	-	198		-
850-52275-351	FUEL EXPENSES	-	-	-	621		-
850-52275-790	EMPLOYEE RELATIONS	-	-	-	-		-
850-52275-810	CAPITAL EQUIPMENT	-	-	6,600	54		6,600
850-52275-820	CAPITAL IMPROVEMENTS	-	-	-	-		-
	Total:	-	-	22,203	20,604	-	22,203

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
CITY FIRE							
850-52280-113	WAGES	-	-	112,000	76,145		112,000
850-52280-150	MEDICARE TAX	-	-	1,624	1,116		1,624
850-52280-151	SOCIAL SECURITY	-	-	6,944	4,770		6,944
850-52280-152	RETIREMENT	-	-	-	52		-
850-52280-155	WORKERS COMPENSATION	-	-	6,210	902		5,720
850-52280-156	LIFE INSURANCE	-	-	-	0		-
850-52280-157	L-T DISABILITY	-	-	-	-		-
850-52280-158	UNEMPLOYMENT COMPENSATION	-	-	-	-		-
850-52280-159	LENGTH OF SERVICE AWARD	-	-	14,000	12,059		14,000
850-52280-211	PROFESSIONAL DEVELOPMENT	-	-	20,000	10,696		20,000
850-52280-212	TRAVEL EXPENSES	-	-	-	1,457		-
850-52280-220	INSURANCE EXPENSE	-	-	-	-		-
850-52280-225	MOBILE COMMUNICATIONS	-	-	2,500	1,272		2,500
850-52280-230	DEDUCTABLE-INSURANCE	-	-	-	-		-
850-52280-241	REPR/MTN VEHICLES	-	-	41,400	8,279		41,400
850-52280-242	FIRE EQUIP REPAIRS	-	-	19,800	9,903		19,800
850-52280-245	BUILDING REPR/MTN	-	-	-	284		-
850-52280-310	OFFICE SUPPLIES	-	-	2,000	1,275		2,000
850-52280-340	OPERATING SUPPLIES	-	-	14,300	10,903		14,000
850-52280-351	FUEL EXPENSES	-	-	8,500	2,848		8,500
850-52280-790	EMPLOYEE RELATIONS	-	-	7,820	3,785		7,820
850-52280-810	CAPITAL EQUIPMENT	-	-	31,400	16,549		31,400
850-52280-820	CAPITAL IMPROVEMENTS	-	-	-	-		-
	Total:	-	-	288,498	162,295	-	287,708

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
RURAL FIRE							
850-52285-113	WAGES	-	-	-	5,639		
850-52285-150	MEDICARE TAX	-	-	-	82		
850-52285-151	SOCIAL SECURITY	-	-	-	350		
850-52285-155	WORKERS COMPENSATION	-	-	-	40		
850-52285-156	LIFE INSURANCE	-	-	-	-		
850-52285-157	L-T DISABILITY	-	-	-	-		
850-52285-158	UNEMPLOYMENT COMPENSATION	-	-	-	-		
850-52285-159	LENGTH OF SERVICE AWARD	-	-	-	-		
850-52285-211	PROFESSIONAL DEVELOPMENT	-	-	-	-		
850-52285-212	TRAVEL EXPENSES	-	-	-	3,195		
850-52285-220	INSURANCE EXPENSE	-	-	-	-		
850-52285-225	MOBILE COMMUNICATIONS	-	-	-	-		
850-52285-230	DEDUCTABLE-INSURANCE	-	-	-	-		
850-52285-241	REPR/MTN VEHICLES	-	-	-	7,580		
850-52285-242	FIRE EQUIP REPAIRS	-	-	-	24		
850-52285-245	BUILDING REPR/MTN	-	-	-	-		
850-52285-310	OFFICE SUPPLIES	-	-	-	30		
850-52285-340	OPERATING SUPPLIES	-	-	-	1,618		
850-52285-351	FUEL EXPENSES	-	-	-	33		
850-52285-780	FUNDRAISING EXPENSES	-	-	-	7,196		
850-52285-790	EMPLOYEE RELATIONS	-	-	-	277		
850-52285-810	CAPITAL EQUIPMENT	-	-	-	24,945		
850-52285-820	CAPITAL IMPROVEMENTS	-	-	-	-		
	Total:	-	-	-	51,008	-	-
TRAINING/MEETINGS							
850-52290-113	WAGES	-	-	-	13,247		18,000
850-52290-150	MEDICARE TAX	-	-	-	192		261
850-52290-151	SOCIAL SECURITY	-	-	-	821		1,116
850-52290-155	WORKERS COMPENSATION	-	-	-	-		-
850-52290-156	LIFE INSURANCE	-	-	-	-		-
850-52290-157	L-T DISABILITY	-	-	-	-		-
850-52290-212	TRAVEL EXPENSES	-	-	-	33		-
850-52290-310	OFFICE SUPPLIES	-	-	-	55		-
850-52290-325	FOOD-TRAINING & MEETINGS	-	-	6,800	5,056		8,300
	Total:	-	-	6,800	19,405	-	27,677
	Total Fire & Rescue:	-	-	726,594	600,694	-	794,991

REVENUES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
MISCELLANEOUS REVENUES							
920-48410-56	INT. INCOME--DROULLARD MEM	-	12	-	16	16	-
920-48510-56	DONATIONS-DROULLARD MEN	-	-	-	650	650	-
920-48530-56	WE PAY-PROGRAMS & EVENTS	-	-	-	44	44	-
920-48600-56	MISC INCOME	-	15	-	500	500	12,500
920-48605-56	AFFILIATE FEE-RED HIVE HONEY	-	-	-	100	100	-
920-48615-56	VIRTUAL CLIENT-MONTHLY FEE	-	800	1,200	2,550	2,100	5,400
920-48620-56	FACILITY RENTAL REVENUE	2,188	760	1,200	625	800	1,200
920-48631-56	RENT-CESA #2	87,500	74,250	81,000	60,750	81,000	83,750
920-48632-56	RENT-JEDI	9,665	10,858	10,884	8,379	10,884	11,208
920-48633-56	RENT-BLACKTHORNE CAPITAL LLC	51,744	51,744	54,720	35,153	54,720	37,956
920-48635-56	RENT-THERMODATA-#118/120	11,500	14,238	21,000	12,720	18,000	-
920-48636-56	RENT-I-BUTTON	14,312	29,314	29,314	28,985	29,314	55,264
920-48637-56	RENT-EDVIEWRATE	4,500	6,000	1,800	-	-	-
920-48638-56	RENT-SOLOMO	1,500	2,500	-	-	-	-
920-48639-56	RENT-MEEPER	1,500	3,500	-	100	100	-
920-48640-56	RENT-REIMER SYSTEMS	525	2,625	3,600	2,400	3,600	1,800
920-48641-56	RENT-BIO-CHAR	275	1,750	1,800	1,350	1,800	1,800
920-48643-56	RENT-SLIPSTREAM-UWW	-	-	-	750	2,100	1,800
920-48644-56	RENT-EXTENDED CARE	-	10,680	10,680	7,120	8,900	-
920-48645-56	RENT-MOBILE MESH	-	1,998	-	-	-	-
920-48646-56	RENT-CROWDS.IO-UWW	-	-	1,800	1,500	1,800	1,800
920-48647-56	RENT-INSTITUTIONAL MGNT,LLC	-	1,200	-	1,500	1,801	1,800
920-48649-56	RENT-DE GRAFF & ASSOCIATES	-	700	1,200	900	1,200	-
920-48650-56	RENT-ABL TECHNOLOGIES,LLC	-	600	1,800	-	-	-
920-48651-56	RENT-THERMODATA-SUITE 118	-	-	-	2,500	2,500	-
920-48652-56	RENT-AZ-TECH-UNIV-SUITE 216	-	450	-	1,100	1,550	-
920-48653-56	RENT-SCANALYTICS	-	450	-	1,350	1,800	1,800
920-48654-56	RENT- FINE FOOD CULTURE	-	-	-	500	800	1,200
920-48655-56	RENT- EARL T HUMPHREY	-	-	-	500	800	1,200
920-48656-56	RENT- LEXICON STUDIOS	-	-	-	600	1,050	1,800
920-48657-56	RENT- ICTECT/PRADEEP JAIN	-	-	-	600	1,050	1,800
920-48658-56	RENT- POLCO/NICK MASTRONARDI	-	-	-	1,800	3,150	5,400
920-48659-56	RENT-BLACKLINE CONSULTING	-	-	-	750	1,200	1,800
920-48660-56	RENT-ADVANTAGE MEDIA	-	-	-	500	800	1,200
	Total Miscellaneous Revenues	185,209	214,444	221,998	176,292	234,129	232,478

OTHER FINANCING SOURCES							
920-49200-56	In Kind-Rev-City-Insurance	5,692	5,607	6,510	6,510	6,510	5,618
920-49202-56	In Kind-Rev-City-Finance/Admin	8,004	8,004	8,400	5,336	8,400	10,800
920-49205-56	In Kind-Rev-City-Grounds/DPW	7,337	8,004	8,400	5,336	8,400	10,800
920-49215-56	In Kind-Rev-City-Blding Maint	8,671	8,004	8,400	5,336	8,400	10,800
920-49300-56	Fund Balance Applied	-	-	(348)	-	-	-
920-49410-56	In Kind-Rev-Univ-Mgr Support	570,019	519,716	411,250	228,680	411,250	361,000
920-49415-56	In Kind-Rev-Univ-tech Support	17,711	-	-	-	-	(1,478)
	Total Other Financing Sources	617,433	549,335	442,612	251,198	442,960	397,540
	920 - Innovation Ctr Operations	802,642	763,779	664,610	427,491	677,089	630,018

12/31/2016 Estimated Ending Fund Balance \$ 135,569

12/31/2017 Estimated Ending Fund Balance \$ 137,047

EXPENSES

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
920-56500-212	Legal Services	-	-	-	2,164	-	1,200
920-56500-215	Professional Services	410	-	-	-	-	500
920-56500-221	Utilities-City-H2O/Sewer/Storm	5,232	4,952	5,000	2,731	5,000	5,000
920-56500-222	Electric Utilities	61,012	49,781	60,000	42,446	58,000	60,000
920-56500-225	Communications-Lines-Mobile	5,373	3,944	3,800	2,335	3,800	3,800
920-56500-226	Media-Monthly	1,469	1,526	1,350	932	1,350	1,400
920-56500-243	Contract-Preventive Maint	5,352	-	4,200	2,250	4,200	4,200
920-56500-245	Building Maintenance	16,956	20,245	16,000	4,908	10,000	10,000
920-56500-246	Janitorial Services	8,250	10,515	9,000	9,795	14,000	18,000
920-56500-250	Bldg Maint Supplies	10,285	6,745	7,500	6,395	7,500	8,500
920-56500-294	Grounds Maint/Snow/Ice	4,610	7,650	8,000	3,750	7,000	8,000
920-56500-311	Postage	-	-	-	200	200	500
920-56500-323	Marketing Expenses	8,466	9,590	14,000	8,685	12,000	14,000
920-56500-340	Office Rental Expense	283	-	-	105	105	500
920-56500-341	Misc Expense	150	1,587	300	-	-	4,100
920-56500-500	In-Kind-Insurance Exp-Blding	5,692	5,607	6,510	6,510	6,510	5,618
920-56500-502	In-Kind-City-Finance/Admin	8,004	8,004	8,400	5,336	8,400	10,800
920-56500-505	In-Kind-City-Grounds/DPW	8,004	8,004	8,400	5,336	8,400	10,800
920-56500-515	In-Kind-City-Blding Maint	8,004	8,004	8,400	5,336	8,400	10,800
920-56500-520	In-Kind-Univ Manage Services	570,019	519,716	411,250	228,680	411,250	361,000
920-56500-530	In-Kind-Univ Tech Support	17,711	-	-	-	-	-
920-56500-650	Transfer-Pilot-TID #4	68,500	92,500	92,500	61,667	92,500	92,500
920-56500-820	Capital Outlay/Repair	13,944	-	-	-	-	-
52280	Innovation Center Operations	827,724	758,370	664,610	397,397	658,615	630,018

Notes:

BUDGET SNAPSHOT

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
Water - Revenues							
Total Revenues		1,757,311	1,790,416	2,531,601	1,212,534	1,816,924	1,967,697
51100	Total	1,757,311	1,790,416	2,531,601	1,212,534	1,816,924	1,967,697
Water-Expenses							
100	Personnel Services	481,805	502,397	536,052	369,064	499,631	604,128
200-300	Commodities & Other Expenditures	372,802	327,812	319,380	263,264	296,555	309,100
500	Depreciation & Taxes	731,012	738,355	342,824	38,641	345,279	349,000
600	Debt Service Exp	68,796	62,436	253,346	189,125	254,072	197,269
800-900	Capital Exp & Contingencies	1,270	68,068	1,079,999	745,605	974,299	508,200
51100	Total	1,655,685	1,699,069	2,531,601	1,605,699	2,369,836	1,967,697

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 safe drinking water and adequate supply for fire protection.

REVIEWING THE YEAR: 2015 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
<p>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.</p>	<p>Completed</p>
<p>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.</p>	<p>This is ongoing. I work on this when time permit. Money is always a factor.</p>
<p>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.</p>	<p>Research is ongoing. This is ultimately a long-range goal.</p>
<p>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.</p>	<p>Research is ongoing. This is ultimately a long-range goal.</p>
<p>Meet and exceed all water quality parameters as set forth by the WDNR and EPA.</p>	<p>This is completed with the exception of 4th quarter.</p>
<p>Continue to update SCADA and all remote well site controls to better serve the cities needs economically.</p>	<p>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.</p>

LOOKING FORWARD: 2017 MAJOR OBJECTIVES

WATER

In 2016, we contracted Strand & Associates to conduct a water system study and modeling of the distribution system. This is a very complex study to assess the utilities capabilities and deficiencies that will help the utility with CIP planning into the future. This is just the first phase. Much time will be spent on learning the operation of the model and studying the data. We will learn and prioritize short range projects, as well as long range goals to improve pumping and distribution of water. Another important goal from this study is to be able to site a new, higher capacity water tower to improve pressures and supply to the west side of the city. Once information is compiled, it will be a very useful tool for determining future expansion of the city and future commercial enterprises interested in investing in our community through the CDA.

We have included in our budget request funds to replace fire hydrants to better serve the community in the event of a fire. Although the utility has done a good job of replacements through the years, we still have hydrants in need of upgrades. With these funds we will prioritize where the replacements will be most beneficial; weighing commercial and residential areas needing the most upgrades.

Replace/upgrade the water scada operating system. Most of the programs on the system are obsolete and some are inoperative due to computer upgrades.

Oversee distribution system utility projects for 2017 and work with contractor and inspector to work through any unforeseen problems.

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. - We are working with Strand and Associates to gather information for this study.

Continue research on the upgrade of the water utility facilities. I started this year (2015) to acquire the property north of our existing 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. - We have since acquired the property adjacent to the water utility and planning demolition of this property in 2016. We are currently waiting on asbestos abatement.

3-5 YEAR PROJECTS

WATER

2016	Center Street (George Street, Tonka Filter 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– 2018

SCADA upgrades to remote wells 5,000 –Upgrade entire system in 2017

Booster #1 rebuild/impeller replacement 13,000 –Done

Chemical storage enclosure 1,800 –Not going to do this

Repair/replacement of DeZorik filter valves-well #5 & #6 21,500 –Done

Tonka filter repairs on well #9 air wash 27,000 –2017

Well #8 pump house/filter building tuck pointing 11,000 – 2016? Will try to finish in 2016

Replacement of Superintendent vehicles, used truck 22,000–Done

Well #8 & #9 building heaters 4,928 – Done

Well #6 building repairs - lighting/heating 4,800 – Done

Well #5 Rehabilitation 90,000 – Pump test indication not needed until 2018

SCADA upgrades to remote wells 5,000 –Upgrade entire system in 2017

Truck #11 door skin replacement 2,000 –Done

Replace two hydrants 4,400– Done

REVENUES		2016 ACT-EST	2016 Budget	2017 Budget
1	Operation Revenues	1,816,924	1,758,567	1,885,438
2	Developer/Municipality Contro.	-	-	-
3	Amorization	-	-	-
4	Bond proceeds	-	449,750	399,800
5	Retain Earnings-(Inc)--Decr	-	-	-
6	Retained Bond/Loan Proceeds	-	323,284	(317,541)
7	TOTAL REVENUES:	1,816,924	2,531,601	1,967,697
EXPENDITURES		2016 ACT-EST	2016 Budget	2017 Budget
OPERATIONAL EXPENDITURES				
8	Wages	359,931	394,516	452,859
9	Benefits	161,650	162,986	176,940
10	Administration	19,999	20,254	18,529
11	Contractural/Professional	22,500	38,700	39,500
12	Utilities	150,800	151,000	150,800
13	Operating Expense	142,585	146,800	139,600
14	Taxes	303,000	303,000	303,000
15	Contingency Expense	-	8,700	-
16	Sub-Total:	1,160,465	1,225,956	1,281,228
17	Debt Service	254,072	253,346	197,269
18	Depreciation Expense	-	-	-
19	Sub-Total:	254,072	253,346	197,269
20	TOTAL OPERATIONAL EXPENDITURES:	1,414,537	1,479,302	1,478,497
OTHER EXPENDITURES				
21	Capital Equipment	150,000	247,000	89,400
22	Capital Improvement	805,299	805,299	399,800
23	Total Other Expenditures	955,299	1,052,299	489,200
24	TOTAL EXPENDITURES	2,369,836	2,531,601	1,967,697

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
REVENUES							
610-46460-61	Unmetered Sales	944	-	-	-	-	-
610-46461-61	Metered Sales/Residential	505,552	515,239	525,300	341,941	530,000	543,250
610-46462-61	Metered Sales/Commercial	92,185	96,781	96,305	63,650	98,000	100,450
610-46463-61	Metered Sales/Industrial	334,723	314,174	345,050	307,269	425,000	435,625
610-46464-61	Sales To Public Authorities	169,867	175,307	163,770	117,928	177,000	181,425
610-46465-61	Public Fire Protection Rev.	416,101	426,478	436,720	286,669	427,864	438,561
610-46466-61	Private Fire Protection Rev.	32,936	34,806	33,000	5,091	10,000	33,825
610-46467-61	Metered Sales/MF Res	117,045	121,014	125,660	79,866	125,660	128,802
	Total Revenues	1,669,354	1,683,798	1,725,805	1,202,413	1,793,524	1,861,938
OTHER REVENUE SOURCES							
610-47419-61	Interest Income	1,176	2,100	2,200	943	1,900	2,000
610-47421-61	Developer Contribution	-	24,700	-	-	-	-
610-47422-61	Capital Paid In-Municipality	-	-	-	-	-	-
610-47425-61	Misc Amortization	50,991	50,991	-	-	-	-
610-47460-61	Otr Rev/Tower/Service	33,528	20,352	24,062	5,400	15,000	15,000
610-47465-61	Insurance Claims-Reimburse	-	-	-	-	-	-
610-47467-61	Foreited Discounts	6,612	7,614	6,000	3,673	6,200	6,200
610-47471-61	Misc Service Rev-Turn Off	175	385	500	105	300	300
610-47480-61	Special Assessment Rev	475	475	-	-	-	-
610-47485-61	Bond Proceeds	(5,000)	-	449,750	-	-	399,800
610-47493-61	Retained Earnings-(Inc)--Dec	-	-	-	-	-	-
610-47494-61	Retained Earn-Loan Proceeds	-	-	323,284	-	-	(317,541)
	Total Other Revenue Sources	87,958	106,618	805,796	10,121	23,400	105,759
	610 - Water Utility	1,757,311	1,790,416	2,531,601	1,212,534	1,816,924	1,967,697

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
SOURCE OF SUPPLY EXPENSES / 610-61600							
610-61600-111	Wages & Salaries/Permanent	35,315	34,104	32,342	17,589	32,342	39,565
610-61600-112	Overtime	1,948	3,935	2,500	3,183	3,000	3,000
610-61600-350	Repair/Maint Expense	-	128	1,500	12	200	1,000
	Total Source Of Supply Exp.	37,262	38,167	36,342	20,784	35,542	43,565
PUMPING OPERATIONS EXPENSES / 610-61620							
610-61620-111	Wages & Salaries/Permanent	14,415	21,751	19,903	26,522	21,000	24,348
610-61620-112	Overtime	1,110	810	1,200	-	-	-
610-61620-220	Utilities	161,332	145,673	150,000	114,584	150,000	150,000
610-61620-350	Repair/Maint Expense	2,240	8,914	7,500	7,588	9,000	9,000
	Total Pumping Operations Exp.	179,098	177,148	178,603	148,693	180,000	183,348
WATER TREATMENT OPERATIONS EXP / 610-61630							
610-61630-111	Wages & Salaries/Permanent	21,691	25,521	22,391	16,027	22,000	27,391
610-61630-112	Overtime	114	-	-	-	-	-
610-61630-340	Water Testing Expense	13,712	1,929	2,000	1,571	2,000	2,000
610-61630-341	Chemicals	17,697	15,589	15,000	7,730	12,000	14,000
610-61630-350	Repair/Maint Expense	4,830	11,010	9,000	6,315	9,000	9,000
	Total Water Treatment Op	58,044	54,050	48,391	31,641	45,000	52,391
TRANSMISSION EXPENSES / 610-61640							
610-61640-111	Wages & Salaries/Permanent	827	819	1,244	541	1,000	1,522
610-61640-112	Overtime	-	-	-	-	-	-
610-61640-350	Repair/Maint Expense	-	179	-	-	-	-
	Total Transmission Expenses	827	998	1,244	541	1,000	1,522
TOWER/RESERVOIRS MTN. EXPENSES / 610-61650							
610-61650-111	Wages & Salaries/Permanent	3,021	3,646	2,488	3,313	4,200	3,043
610-61650-112	Overtime	-	273	-	-	-	-
610-61650-350	Repair/Maint Expenses	20,633	23,319	25,600	37,331	25,600	25,600
	Total Reservoirs Mtn. Expense	23,654	27,239	28,088	40,644	29,800	28,643
MAINS MTN. EXPENSE / 610-61651							
610-61651-111	Wages & Salaries/Permanent	13,916	15,118	20,595	10,321	16,000	25,195
610-61651-112	Overtime	2,053	2,139	2,000	903	1,000	1,000
610-61651-350	Repair/Maint Expenses	32,122	35,723	21,000	18,445	10,000	10,000
	Total Mains Mtn. Expense	48,092	52,980	43,595	29,669	27,000	36,195
SERVICES MTN. EXPENSES / 610-61652							
610-61652-111	Wages & Salaries/Permanent	21,648	17,763	16,120	13,661	16,120	19,719
610-61652-112	Overtime	4,019	537	500	603	500	500
610-61652-350	Repair/Maint Expenses	21,863	4,127	2,500	9,180	1,500	1,000
	Total Services Mtn. Expenses	47,529	22,427	19,120	23,444	18,120	21,219
METERS MTN. EXPENSES / 610-61653							
610-61653-111	Wages & Salaries/Permanent	10,371	11,061	16,918	9,379	13,000	20,696
610-61653-112	Overtime	-	-	-	-	-	-
610-61653-210	Contractual Services	32,350	14,600	25,000	8,570	8,000	25,000
610-61653-350	Repair/Maint Expenses	533	8,890	800	8,727	9,000	9,000
	Total Meters Mtn. Expenses	43,254	34,550	42,718	26,676	30,000	54,696

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
HYDRANTS MTN. EXPENSES / 610-61654							
610-61654-111	Wages & Salaries/Permanent	3,585	5,893	4,976	3,748	4,976	6,087
610-61654-112	Overtime	-	118	-	85	160	160
610-61654-350	Repair/Maint Expenses	1,995	5,031	7,500	6,815	5,000	5,000
	Total Hydrants Mtn. Expenses	5,580	11,041	12,476	10,648	10,136	11,247
METER READING EXPENSES / 610-61901							
610-61901-111	Wages & Salaries/Permanent	1,102	934	1,244	1,652	1,500	1,522
601-61901-112	Overtime	-	-	-	-	-	-
	Total Meter Reading Expenses	1,102	934	1,244	1,652	1,500	1,522
ACCOUNTING & COLLECTING EXP / 610-61902							
610-61902-111	Wages & Salaries/Permanent	32,811	29,973	37,310	25,020	33,000	38,422
610-61902-112	Overtime	-	-	-	-	-	-
	Total Acct. & Collecting Exp.	32,811	29,973	37,310	25,020	33,000	38,422
CUSTOMERS ACCOUNTS EXPENSES / 610-61903							
610-61903-310	Office Supplies	177	256	600	57	200	200
610-61903-325	Public Education	-	761	-	326	326	500
610-61903-340	Information Technology Exp.	4,350	4,690	4,480	4,490	200	200
610-61903-361	AMR Gateway Exp	1,225	613	-	1,644	1,644	-
	Total Customer Accounts Exp.	5,752	6,319	5,080	6,518	2,370	900
ADMINISTRATIVE EXPENSES / 610-61920							
610-61920-111	Wages & Salaries/Permanent	90,053	95,645	95,550	75,398	93,000	98,070
	Total Administrative Expenses	90,053	95,645	95,550	75,398	93,000	98,070
OFFICE SUPPLIES EXPENSES / 610-61921							
610-61921-310	Office Supplies	8,815	9,178	8,000	6,784	8,000	8,000
	Total Office Supplies Expense	8,815	9,178	8,000	6,784	8,000	8,000
OUTSIDE SERVICES EMPLOYED / 610-61923							
610-61923-210	Professional Services	6,518	7,698	6,700	7,500	7,500	7,500
610-61923-211	Planning/Engineering-Transfer	7,000	7,000	7,000	-	7,000	7,000
610-61923-212	GIS Expenses	2,000	2,000	2,000	-	2,000	2,000
610-61923-213	Safety Program-All DPW	-	-	-	-	-	-
	Total Outside Services Emp.	15,518	16,698	15,700	7,500	16,500	16,500
INSURANCE / 610-61924							
610-61924-510	Insurance Expense	12,368	14,879	15,174	17,629	17,629	17,629
	Total Insurance Expense	12,368	14,879	15,174	17,629	17,629	17,629
EMPLOYEE BENEFITS / 610-61926							
610-61926-150	Fringe Benefits	116,104	129,886	138,336	85,087	137,000	148,569
610-61926-590	Soc. Sec. Taxes Expense	27,557	27,767	24,650	21,012	24,650	28,371
	Total Employee Benefits	143,661	157,653	162,986	106,099	161,650	176,940
EMPLOYEE TRAINING EXPENSE / 610-61927							
610-61927-154	Professional Development	2,282	1,387	2,000	1,165	1,500	1,500
	Total Employee Training Exp.	2,282	1,387	2,000	1,165	1,500	1,500
PSC ASSESSMENT / 610-61928							
610-61928-210	PSC Remainder Assessment	1,710	1,535	1,500	-	1,785	1,500
	Total PSC Assessment	1,710	1,535	1,500	-	1,785	1,500

E
F
G

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
MISC. GENERAL EXPENSES / 610-61930							
610-61930-550	Depreciation Expense	229,309	234,526	-	-	-	-
610-61930-551	Depreciation Expense-CIAC	158,568	158,568	-	-	-	-
610-61930-590	Taxes	303,210	302,615	303,000	-	303,000	303,000
610-61930-910	Contingencies	-	-	8,700	-	-	-
	Total Misc. General Expenses	691,087	695,709	311,700	-	303,000	303,000
TRANSPORTATION EXPENSES / 610-61933							
610-61933-340	Repair/Maint Expenses	2,898	981	900	7,089	9,000	4,000
610-61933-351	Fuel Expenses	8,789	5,437	4,800	4,255	4,800	4,800
	Total Transportation Expenses	11,687	6,418	5,700	11,344	13,800	8,800
GENERAL PLANT MTN. EXPENSE / 610-61935							
610-61935-111	Wages & Salaries/Permanent	101,652	97,936	97,026	68,415	89,000	118,693
610-61935-112	Overtime	308	77	-	161	-	239
610-61935-113	Wages/Temporary	-	-	14,400	-	-	14,400
610-61935-118	Clothing Allowance	-	-	833	-	833	1,900
610-61935-154	Organization Memberships	-	-	1,200	885	1,200	1,200
610-61935-220	Stormwater Utility Fee	604	696	1,000	656	800	800
610-61935-350	Repair/Maint Expense	19,408	11,856	15,000	3,595	12,000	12,000
	Total General Plant Mtn. Exp.	121,972	110,566	129,459	73,713	103,833	149,232
CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936							
610-61936-111	Wages & Salaries/Permanent	3,299	3,072	4,976	4,800	6,000	6,087
610-61936-112	Overtime	162	-	-	606	1,300	1,300
610-61936-810	Capital Outlay	1,270	68,068	239,000	27,728	150,000	81,400
610-61936-820	Capital Outlay/Contract Pymts	-	-	805,299	714,264	805,299	399,800
610-61936-823	Meter Purchases	-	-	19,000	3,613	19,000	19,000
610-61936-830	Amr Project Expenses	-	-	8,000	-	-	8,000
	Total Capital Outlay/Construct	4,731	71,140	1,076,275	751,011	981,599	515,587
DEBT SERVICE COSTS / 610-61950							
610-61950-610	Principal On Debt	-	-	199,082	105,000	199,082	140,000
610-61950-620	Interest On Debt	63,330	61,710	54,264	83,399	54,264	56,269
610-61950-630	Debt Serv. Costs/Amortization	-	-	-	-	-	-
610-61950-650	Bond Issue/Paying Agent Fees	5,466	726	-	726	726	1,000
	Total Debt Service Costs	68,796	62,436	253,346	189,125	254,072	197,269
WATER UTILITY EXPENSE TOTALS		1,655,685	1,699,069	2,531,601	1,605,699	2,369,836	1,967,697

NOTES

PUMPING OPERATIONS EXPENSES / 610-61620

A	Routine maintenance items	7,500
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WATER TREATMENT OPERATIONS EXP / 610-61630

B	Routine maintenance items	9,000
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TOWER/RESERVOIR MTN. EXPENSES / 610-61650

C	East side tower painting contract payment	20,600
	Routine maintenance items	5,000

	Total:	25,600
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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
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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
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CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936-810

I	Fire Hydrant Replacement	20,000
	SCADA Upgrade	61,400

	Total:	81,400
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CAPITAL OUTLAY / CONTRACT PAYMENTS / 610-61936-820

J	Franklin Street/Ann Street Stormwater	399,800
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	Total:	399,800
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CAPITAL OUTLAY / CONSTRUCTION WIP / 610-61936-823

K	Meter replacements - 340 meters	19,000
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MISC GENERAL EXPENSES / 610-61930-910

L	For potential salary/wage adjustments	8,700
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BUDGET SNAPSHOT

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
Wastewater - Revenues							
Total Revenues		2,339,936	2,351,948	15,833,423	2,203,878	15,604,628	11,214,732
51100	Total	2,339,936	2,351,948	15,833,423	2,203,878	15,604,628	11,214,732
Wastewater-Expenses							
100	Personnel Services	847,566	886,614	930,398	608,306	838,467	827,677
200-300	Commodities & Other Expenditures	565,140	442,850	526,375	765,537	501,688	498,475
500	Depreciation & Taxes	1,217,550	1,218,308	42,348	40,915	40,915	42,360
600	Debt Service Exp	141,402	126,883	809,562	651,932	809,562	866,950
800-900	Capital Exp & Contingencies	82,823	69,891	13,524,740	4,496,931	12,153,874	8,979,270
51100	Total	2,854,482	2,744,547	15,833,423	6,563,621	14,344,506	11,214,732

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
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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: 2016 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 2016.
Begin construction of the utility Biological Upgrade Project while maintaining discharge compliance	The project was underway starting in March of 2016. Though there have been some hiccups along the way there have been no violations of our WPDES permit.
Attract qualified, dependable and engaged employees as we enter an era of retirements	After one retirement in 2015 and another in 2016 we are currently 1.5 persons down versus one year ago. There is no intent to fill these positions at this time. We will be seeking to develop a succession plan for the future.
Increase the quality of our preventative maintenance program	This will be thoroughly reviewed and all changes will be incorporated as part of the facility upgrade in 2017.
Finish development of the collection system Capacity, Management, Operations and Maintenance (CMOM) Plan.	The CMOM plan was completed prior to the Aug. 1 st deadline. This is an ever changing document that should see a significant amount of use.
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. Staff has increased the use of GIS and desires to see its functionality and ease of use improved upon in the coming year.
Completion of the Biosolids Management Plan To operate and maintain the facility in a manner consistent with the requirements in the WPDES permit.	Completed and sent to WDNR staff for review. Completed. No violations reported to date in 2016.
Begin construction of the utility Biological Upgrade Project while maintaining discharge compliance	The project was underway starting in March of 2016. Though there have been some hiccups along the way there have been no violations of our WPDES permit.

LOOKING FORWARD: 2017 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).
- Continued 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.
- Transition efficiently into updated equipment and processes as part of the facility upgrade.
- Continue efforts to develop long term planning horizons for the Wastewater Utility.
- Increase utilization of GIS technology for day to day activities at the utility.
- Installation of a new potable well pump and necessary associated equipment.
- Rehabilitation and installation of the existing influent well gate.
- Begin utilizing an area velocity meter in the collection system to provide us with real time flow values in areas that could not otherwise be measured.

PERFORMANCE MEASURES

WASTEWATER

- WPDES permit compliance.
- Grading or score of the Compliance Maintenance Annual Report (CMAR).
- Collection System- number of basement backups, complaints, SSOs and TFOs.

REVENUES		2016	2016	2017
		ACT-EST	BUDGET	BUDGET
Line #				
1	Operation Revenues	3,564,500	3,532,552	3,565,000
2	Other Revenues-Focus Grant	-	-	-
3	Retained Earnings - (Inc) - Decr	-	(1,928,739)	(2,390,396)
4	Capital Fund(Assmts & Connections)	40,128	27,360	40,128
5	Equipment Replacement Fund Applied	-	-	-
6	Capital Improv & Bond Proceeds	-	471,250	-
7	Clean Water Fund Loan	12,000,000	13,731,000	10,000,000
8	Transfer from Capital Fund	-	-	-
9	Transfer from Sewer Repair/Replace Fund	-	-	-
10	TOTAL REVENUES	15,604,628	15,833,423	11,214,732

EXPENDITURES		2016	2016	2017
		ACT-EST	BUDGET	BUDGET
OPERATION EXPENDITURES				
11	Wages	585,710	659,022	583,047
12	Benefits	250,000	271,376	241,430
13	Administration-General	75,960	70,448	77,860
14	Professional	19,000	19,000	19,875
15	Utilities	226,000	246,000	226,000
16	Operating Expenses	197,496	188,455	190,800
17	Equipment Replacement Fund	100,000	100,000	100,000
18	DNR Environmental Fee	8,055	11,000	9,500
19	Sewer Operating Fund	27,360	27,360	27,360
20	Equipment Replacement Fund Purchase	6,214	-	-
21	Meter Rental - Water Utility	36,300	36,300	36,300
22	Sub Total	1,532,095	1,628,961	1,512,172
23	Debt Service	808,962	808,962	865,450
24	Bond Issue/Depreciation/Amortization	600	600	1,500
25	Total Operational Expenditures	2,341,657	2,438,523	2,379,122
OTHER EXPENDITURES				
26	Contingency	-	-	-
27	Transfer to Capital Fund	-	-	-
28	Capital Improvement	12,000,000	13,390,900	8,833,110
29	Capital Equipment	4,000	4,000	2,500
30	Total Other Expenditures	12,004,000	13,394,900	8,835,610
31	TOTAL EXPENDITURES	14,345,657	15,833,423	11,214,732

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	<p style="text-align: center;">None</p> <p style="text-align: right;">223,253</p>
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	<p style="text-align: center;">None</p> <p style="text-align: right;">25,000</p>
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	<p style="text-align: center;">None</p> <p style="text-align: right;">365,000</p>
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	<p style="text-align: center;">None</p> <p style="text-align: right;">750,000</p>
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	<p style="text-align: center;">None</p> <p style="text-align: right;">350,000</p>
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	<p style="text-align: center;">Do not budget for any ERF transactions in 2016 as the ERF balance is above the minimum.</p> <p style="text-align: right;">1,676,490</p>

2016 Recommendations by Finance Director

	Estimated Balance	Recommended Changes & New Balances for 2016
<p>Sewer Repair/Replacement Fund (SRRF):</p> <p>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.</p>	210,969	<p>Transfer \$100,000 in 2015 budget</p> <p style="text-align: right;">250,000</p>

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET	
REVENUES								
620-4110-62	Residential Revenues	1,088,483	1,112,217	1,631,772	1,016,263	1,650,000	1,650,000	A
620-4112-62	Commercial Revenues	581,356	599,029	922,716	607,402	958,000	958,000	A
620-4113-62	Industrial Revenues	100,285	90,122	145,470	88,686	150,000	150,000	A
620-4114-62	Public Revenues	447,604	434,263	769,594	423,803	750,000	750,000	A
620-4115-62	Penalties	11,238	10,861	12,000	11,272	12,000	12,000	
620-4116-62	Misc. Revenues	41,222	41,003	45,000	23,562	40,000	40,000	
620-4117-62	Sewer Connection Revenues	56,544	54,720	27,360	31,008	40,128	40,128	B
	Total Revenues	2,326,732	2,342,216	3,553,912	2,201,997	3,600,128	3,600,128	
REVENUES/OTHER SOURCES								
620-42110-62	Interest Income	4,236	5,869	6,000	1,881	4,500	5,000	
620-42150-62	Focus on Energy Rebates	-	-	-	-	-	-	
620-42212-62	Clean Water Fd-Reimbursement	-	-	13,731,000	-	12,000,000	10,000,000	
620-42213-62	Misc Income(Focus Grant)	2,755	3,863	-	-	-	-	
620-42214-62	Transfer From ERF	1,213	-	-	-	-	-	
620-42215-62	Special Assessments	-	-	-	-	-	-	
620-42217-62	Bond/Loan Proceeds	5,000	-	471,250	-	-	-	C
???	Transf Fr Sewer Repair/Replace Fd	-	-	-	-	-	-	
620-49920-62	Transfer from Capital Fund	-	-	-	-	-	-	
620-49930-62	Retained Earnings-(Inc)-Dec	-	-	(1,928,739)	-	-	(2,390,396)	
620-49940-62	Retained Bond/Loan Proceeds	-	-	-	-	-	-	
	Total Revenues/Other Sources	13,204	9,732	12,279,511	1,881	12,004,500	7,614,604	
	620 - Wastewater Utility	2,339,936	2,351,948	15,833,423	2,203,878	15,604,628	11,214,732	

NOTES

- A Residential, commercial, Industrial, Public revenues reflect a no rate increase for 2017 -
- B Estimated 22 sewer connections at \$1,824 each 40,128
- C No Bond Issues for 2017 471,250
- D Estimated CWF reimbursement for 2017 project and bid/engineering services 10,000,000

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 620-62810								
620-62810-111	Wages & Salaries/Permanent	90,053	95,681	121,153	98,420	121,153	123,944	
620-62810-116	Accounting/Finance Salaries	37,378	35,930	31,824	24,453	31,824	32,878	
620-62810-118	Meter Reading Salaries	6,986	7,329	-	-	-	-	
620-62810-219	Audit Services	6,279	6,633	7,500	7,373	7,500	7,500	
620-62810-220	Planning/Eng/Transfer to GF	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	B
620-62810-310	Office Supplies	674	6,039	1,000	5,009	5,000	5,000	
620-62810-340	Contingencies	-	-	-	-	-	-	
620-62810-345	Insurance Claims	-	-	-	188	188	-	
620-62810-352	Information Technology Expense	4,751	9,648	4,600	5,524	4,600	6,500	O
620-62810-356	Joint Meter Expenses	-	-	36,300	-	36,300	36,300	
620-62810-362	Credit/Debit Card Expenses	25,514	26,741	26,000	21,624	26,000	26,000	
620-62810-519	Insurance Expenses	32,128	29,706	31,348	32,860	32,860	32,860	
620-62810-520	Damage/Injury Claim Expense	-	-	-	-	-	-	
620-62810-550	Depreciation	1,174,463	1,178,909	-	-	-	-	
620-62810-610	Principal On Debt	-	-	616,644	585,727	616,644	268,205	
620-62810-620	Interest On Debt	139,064	126,520	192,318	65,842	192,318	597,245	
620-62810-670	Bond Issue Expenses	2,338	363	600	363	600	1,500	
620-62810-820	Capital Outlay	-	-	13,390,900	4,392,342	12,000,000	8,833,110	C
620-62810-821	Capital Equipment	1,561	-	4,000	-	4,000	2,500	D
620-62810-822	Equip. Repl. Fund Items	9,658	-	-	8,903	6,214	-	
620-62810-823	Sanitary Sewer Repl Items	64,030	-	1,180	66,756	15,000	15,000	
620-62810-825	Sanitary Rep/Replacement Fund	6,901	69,279	100,000	24,603	100,000	100,000	E
620-62810-826	Operating Reserve Funding	-	-	27,360	-	27,360	27,360	F
620-62810-830	Amr Project Expenses	-	613	1,300	4,328	1,300	1,300	N
620-62810-920	Transfer-Connect Fees Cap Fd	-	-	-	-	-	-	
	Total Adm./General Expenses	1,615,779	1,607,391	14,608,027	5,344,312	13,242,861	10,131,201	
SUPERVISORY/CLERICAL / 620-62820								
620-62820-111	Wages & Salaries/Permanent	72,560	99,941	75,023	42,965	75,023	75,027	
620-62820-112	Overtime	-	-	-	-	-	-	
620-62820-120	Fringe Benefits	249,155	250,719	271,376	174,276	250,000	241,430	
620-62820-154	Professional Development	3,887	3,183	-	3,430	2,757	3,200	
620-62820-219	Professional Services	109,735	5,429	7,000	439,326	7,000	7,875	G
620-62820-225	Communication	3,032	4,066	3,200	2,564	3,200	3,200	
620-62820-310	Office Supplies	8,021	6,393	9,475	2,131	6,000	5,000	M
	Total Supervisory/Clerical	446,389	369,731	366,074	664,692	343,980	335,732	
COLLECTION SYSTEM O&M / 620-62830								
620-62830-111	Wages & Salaries/Permanent	71,556	72,160	58,222	48,026	58,222	47,094	
620-62830-112	Overtime	525	384	918	-	-	-	
620-62830-222	Electrical/Lift Stations	11,371	10,061	11,000	7,939	11,000	11,000	
620-62830-295	Contractual Services	457	1,992	6,800	-	-	6,800	I
620-62830-353	Repr./Mtn. Lift Stations	11,576	6,621	7,000	2,858	4,000	6,500	K
620-62830-354	Repr./Mtn. Sanitary Sewers	2,828	8,343	4,000	1,030	3,000	5,000	
620-62830-355	Repr./Mtn. Collection Equipment	1,794	7,157	3,500	6,773	3,000	1,300	Q
620-62830-356	Telemetry Exp.	140	44	200	1,897	100	100	
	Total Collection System O&M	100,247	106,761	91,640	68,524	79,322	77,794	

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
TREATMENT PLANT OPERATIONS / 620-62840							
620-62840-111	Wages & Salaries/Permanent	97,093	97,494	79,018	63,714	85,000	63,915
620-62840-112	Overtime	364	451	714	238	500	850
620-62840-118	Clothing Allowance	1,750	1,875	2,052	1,688	2,052	2,078
620-62840-222	Electrical/Plant	171,066	163,935	170,000	124,777	165,000	165,000
620-62840-224	Natural Gas/Plant	62,349	38,062	65,000	25,473	50,000	50,000
620-62840-340	Operating Supplies	7,202	11,206	8,500	4,250	6,000	6,000
620-62840-341	Chemicals	51,987	42,559	45,000	26,599	40,000	40,000
620-62840-342	Contractual Services	3,355	4,471	6,500	19,254	25,000	13,500
620-62840-351	Utility Truck/Auto Expense	12,595	3,952	8,000	3,289	5,000	5,000
620-62840-590	DNR Environmental Fee	10,959	9,693	11,000	8,055	8,055	9,500
620-62840-840	Capital Lease Payt-Honeywell	673	-	-	-	-	-
	Total Treatment Plant Oper.	419,393	373,697	395,784	277,338	386,607	355,843
TREATMENT EQUIPMENT MAINTENANCE / 620-62850							
620-62850-111	Wages & Salaries/Permanent	68,572	67,405	116,443	44,265	60,000	94,187
620-62850-112	Overtime	-	-	-	-	-	-
620-62850-242	Contractual Services	9,654	7,062	10,000	12,152	15,000	8,000
620-62850-342	Lubricants	1,030	150	500	1,297	1,500	1,500
620-62850-357	Repairs & Supplies	3,538	20,347	14,000	19,206	15,000	15,000
	Total Maint./Treatment Equip.	82,794	94,964	140,943	76,920	91,500	118,687
MAINTENANCE - BUILDINGS & GROUNDS / 620-62860							
620-62860-111	Wages & Salaries/Permanent	49,671	53,665	62,381	37,864	55,000	50,458
620-62860-112	Overtime	-	-	-	-	-	-
620-62860-113	Wages/Temporary	2,658	3,018	10,800	5,715	3,000	10,800
620-62860-220	Stormwater Utility Fee	1,649	1,575	1,900	1,050	1,600	1,600
620-62860-245	Contractual Repairs	13,392	11,039	8,500	375	5,000	11,500
620-62860-355	Repr./Mtn. Bldg. Grounds Equip	-	550	2,000	311	2,000	2,000
620-62860-357	Repairs & Supplies	4,665	2,421	13,400	1,623	2,500	2,500
	Total Maint-Build & Grounds	72,035	72,269	98,981	46,939	69,100	78,858
LABORATORY EXPENSE / 620-62870							
620-62870-111	Wages & Salaries/Permanent	61,553	63,594	66,536	43,917	60,000	53,821
620-62870-112	Overtime	-	89	102	40	100	235
620-62870-295	Contractual Services	3,165	4,641	5,000	813	3,500	5,000
620-62870-340	Lab Supplies	2,872	6,084	6,900	6,390	6,000	9,400
	Total Laboratory Expense	67,590	74,408	78,538	51,159	69,600	68,456
POWER GENERATION EXPENSE / 620-62880							
620-62880-111	Wages & Salaries/Permanent	-	-	-	-	-	-
620-62880-242	Contractual Services	2,546	1,928	2,000	-	2,000	2,000
620-62880-357	Repairs & Supplies	528	41	1,000	-	500	400
	Total Power Generation Exp.	3,074	1,969	3,000	-	2,500	2,400
BIOSOLIDS HANDLING EXPENSE / 620-62890							
620-62890-111	Wages & Salaries/Permanent	33,141	33,187	33,269	19,114	33,269	26,910
620-62890-112	Overtime	666	510	567	180	567	850
620-62890-295	Contractual Services	601	534	900	6,527	12,000	8,500
620-62890-351	Diesel Fuel	7,881	6,917	6,500	2,599	4,000	4,000
620-62890-357	Repairs & Supplies	4,892	2,210	9,200	5,315	9,200	5,500
	Total Sludge Application Exp.	47,180	43,358	50,436	33,735	59,036	45,760
WASTEWATER UTILITY EXP TOTAL		2,854,482	2,744,547	15,833,423	6,563,621	14,344,506	11,214,732

NOTES

A	Planning/Eng/Transfer to GF		12,000
B	GIS Services/Transfer GF		2,000
C	Capital Outlay		
	Used Electric Man Lift	5,000	
	Potable Water System Rehabilitation	78,000	
	Collection System flow monitoring device	13,000	
	Influent Gate repair and install	35,000	
	Facility Upgrade (CWF-Reimbursed)	8,280,000	
	Franklin/Ann St. Project	422,110	
		<hr/>	
	Total:		8,833,110
D	Lab Equipment		
	Microscope	2,500	
		<hr/>	
	Total:		2,500
E	Transfer to Sewer Repair/Replacement Fund		100,000
F	Transfer to Sewer Connection Fund (\$1824/service)		27,360
G	Professional Services		
	Cleansweep collection day - share with water	750	
	Rock River Coalition	125	
	MEG membership	2,000	
	Specification/Bid Development	5,000	
		<hr/>	
	Total:		7,875
H	Treatment Plant Operations Contractual Services		
	Hach software support - \$2,300; Annual meter calibration - \$1,200	3,500	
	Asbestos removal - Bldg. 100	10,000	
		<hr/>	
	Total:		13,500
I	Collection System Contractual Services		
	Cross Connection Service (340 @ \$20.00)	6,800	
		<hr/>	
	Total:		6,800
J	Maintenance of Building/Grounds Contractual Services		
	Masonry spot repairs	7,500	
	Salvaged heat reuse	4,000	
		<hr/>	
	Total:		11,500
K	Equipment Maintenance		
	UV Hydraulic Hose	1,800	
	Filter Wastewater Pump - volute replacement	4,000	
	Skidloader tires	700	
		<hr/>	
	Total:		6,500
L	Biolsolids Equipment		
	Vacuum pump - vehicle #23	5,500	
		<hr/>	

BUDGET SNAPSHOT

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
Stormwater - Revenues							
Total Revenues		445,753	777,460	1,332,512	342,117	602,000	1,601,566
51100	Total	445,753	777,460	1,332,512	342,117	602,000	1,601,566
Stormwater-Expenses							
100	Personnel Services	185,444	218,390	235,389	128,663	197,145	241,190
200-300	Commodities & Other Expenditures	87,837	109,549	103,246	85,333	117,413	115,095
500	Depreciation & Taxes	58,483	69,817	4,617	11,812	11,812	11,812
600	Debt Service Exp	19,492	29,984	152,700	98,350	152,700	105,769
800-900	Capital Exp & Contingencies	22,354	21,500	836,560	375,169	717,760	1,127,700
51100	Total	373,610	449,239	1,332,512	699,327	1,196,830	1,601,566

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: 2016 MAJOR ACCOMPLISHMENTS

GOALS

STATUS

We have just begun our yearly cleaning and inspection of the stormwater catch basins in the Main Street north and from Fremont Street to the western City limits. The late start this year was due to other city projects taking priority. We have cleaned 12 catch basins and repaired six of those identified as needing repairs to continue to function.

Street cleaning has been stepped up again to control what goes into our stormwater system. We were able to sweep more during the winter months of 2016, which allowed us to pick up a large majority of the sand that was placed on the city streets for snow and ice control. We also continued with our pre-wetting program and again, it showed value in street safety maintained after the start of a winter event.

We have gone through many of our small drainage areas and cleaned them up or completely reinstalled some areas to continue to keep stormwater off our streets and where we intend it to flow.

LOOKING FORWARD: 2017 MAJOR OBJECTIVES

STORMWATER

REVENUES		2016 ACT-EST	2016 BUDGET	2017 BUDGET
Line #				
1	Operation Revenues	516,800	522,350	516,800
2	Interest Income	200	900	200
3	Other Revenues	-	-	-
4	Permit Fees	-	-	-
5	Grant	85,000	85,000	-
6	Retained Earnings-(Inc)-Decr	-	111,002	38,366
7	Retained Bond/Loan Proceeds	-	613,260	1,046,200
8	Bond/Loan Proceeds	-	-	-
9	TOTAL REVENUES	602,000	1,332,512	1,601,566

EXPENDITURES		2016 ACT-EST	2016 BUDGET	2017 BUDGET
Operational Expenditures				
10	Wages	137,145	164,856	168,373
11	Benefits	60,000	70,533	72,817
12	Professional Services	9,350	7,000	9,350
13	Operating Expenses	86,842	110,375	108,057
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	152,700	152,700	105,769
17	Permit Fee-DNR	2,000	200	2,000
18	Total Operational Expenditures	477,037	534,664	495,366
Other Expenditures				
19	Capital Improvements	-	-	60,000
20	Capital Equipment	100,000	-	1,046,200
21	Total Other Expenditures	100,000	-	1,106,200
22	TOTAL EXPENDITURES	577,037	534,664	1,601,566

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
REVENUES							
630-4110-63	Residential Revenues	163,713	177,387	198,653	131,730	198,000	198,000
630-4112-63	Commercial Revenues	131,144	126,655	143,305	92,822	141,000	141,000
630-4113-63	Industrial Revenues	58,860	63,439	71,065	47,072	71,000	71,000
630-4114-63	Public/Tax Exempt Revenues	87,376	92,971	104,327	67,589	102,000	102,000
630-4115-63	Penalties	4,660	4,821	5,000	2,834	4,800	4,800
630-4116-63	Other Revenues	-	-	-	-	-	-
630-4118-63	Reserve ERU's	-	-	-	-	-	-
	Total Revenues	445,753	465,274	522,350	342,046	516,800	516,800
REVENUES/OTHER SOURCES							
630-4210-63	Interest Income	-	782	900	71	200	200
630-42212-63	Grants	-	311,404	85,000	-	85,000	-
630-42213-63	Misc. Income	-	-	-	-	-	-
630-42400-63	Insurance Claims Recovery	-	-	-	-	-	-
630-49920-63	Trans-City-Stormwater Assets	-	-	-	-	-	-
630-49930-63	Retained Earnings-(Inc)-Dec	-	-	111,002	-	-	38,366
630-49940-63	Retained Loan Proceeds	-	-	613,260	-	-	1,046,200
630-49950-63	Capital Improvement-Loan	-	-	-	-	-	-
	Total Revenues/Other Sources	-	312,186	810,162	71	85,200	1,084,766
	630 - Stormwater Util	445,753	777,460	1,332,512	342,117	602,000	1,601,566

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 630-63300								
630-63300-115	Administrative Salaries	43,844	46,413	51,599	43,511	51,599	52,816	
630-63300-116	Accounting/Finance Salaries	23,289	16,446	21,089	12,240	21,089	21,495	
630-63300-120	Fringe Benefits	54,240	58,284	70,533	42,952	60,000	72,817	
630-63300-154	Professional Development	-	5	-	-	-	-	
630-63300-214	Prof Services/Audit Expenses	1,700	2,580	3,500	2,350	2,350	2,350	
630-63300-220	Engineering-Transfer to GF	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	B
630-63300-310	Office Supplies	3,973	3,184	3,000	2,461	3,000	3,000	
630-63300-352	Information Technology Expenses	1,996	2,134	200	2,074	1,037	1,500	
630-63300-362	Credit/Debit Card Expenses	-	-	500	-	500	500	
630-63300-519	Insurance	3,532	6,716	4,417	9,812	9,812	9,812	
630-63300-610	Debt Service	19,492	29,984	152,700	98,350	152,700	105,769	D
630-63300-913	ERF Transfer-DPW ERF	21,500	21,500	21,500	-	21,500	21,500	E
	Total Adm./General Expenses	183,067	196,747	338,538	213,749	333,087	301,059	
STREET CLEANING / 630-63310								
630-63310-111	Wages & Salaries/Permanent	18,201	18,774	19,457	6,886	19,457	19,881	
630-63310-351	Fuel Expenses	2,786	1,187	2,800	191	2,000	2,000	
630-63310-353	Equipment Parts/Supplies	7,857	11,090	7,000	14,679	17,000	15,000	
630-63310-550	Depreciation Expense	52,951	61,101	-	-	-	-	
	Total Street Cleaning Exp.	81,795	92,152	29,257	21,756	38,457	36,881	
STORMWATER MANAGEMENT / 630-63440								
630-63440-111	Wages & Salaries/Permanent	11,790	48,998	36,320	6,604	15,000	37,111	
630-63440-113	Wages/Temporary	-	-	-	-	-	-	
630-63440-295	Contractual Services	18,970	264	3,500	5,954	7,000	7,000	F
630-63440-320	Public Education/Outreach	6,500	7,261	7,000	5,326	5,326	6,000	
630-63440-350	Repair & Maintenance Supplies	4,688	22,823	10,000	6,676	7,000	7,000	
630-63440-351	Fuel Expenses	1,333	720	1,000	-	700	700	
630-63440-590	Permit Fees-DNR	2,000	2,000	200	2,000	2,000	2,000	
630-63440-810	Capital Outlay	-	-	-	-	-	-	G
630-63440-820	Capital Improvements	854	-	-	92,577	100,000	1,046,200	H
630-63440-845	Basin 15 Project	-	-	-	17,281	60,000	60,000	
630-63440-851	George St Reconstruction	-	-	173,910	27,739	173,910	-	
630-63440-852	Ann St Detention Basin	-	-	197,000	41,495	60,000	-	
630-63440-854	Center/Boone/Summit Reconst	-	-	242,350	182,400	242,350	-	
630-63440-856	TMDL Plan	-	-	201,800	13,676	60,000	-	
	Total Stormwater Maintenance	46,135	82,066	873,080	401,728	733,286	1,166,011	

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 YTD-SEPT	2016 ACT-EST	2017 BUDGET
COMPOST SITE/YARD WASTES / 630-63600							
630-63600-111	Wages & Salaries/Permanent	31,194	26,690	31,131	14,706	27,000	31,809
630-63600-113	Wages/Temporary	2,886	2,779	5,260	1,765	3,000	5,260
630-63600-340	Operating Supplies/Leaf Bags	-	8,948	6,000	290	6,000	6,000
630-63600-351	Fuel Expenses	5,872	2,824	3,200	3,772	4,000	4,000
630-63600-352	Vehicle Repr Parts	8,952	10,936	8,500	26,597	20,000	16,000
	Total Compost Site/Yard Wastes	48,903	52,176	54,091	47,130	60,000	63,070
LAKE MANAGEMENT/MAINTENANCE / 630-63610							
630-63610-291	Lake Weed Control Expenses	510	24,723	22,546	-	20,000	22,545
630-63610-295	Contractual Expenses	13,200	1,375	15,000	14,963	12,000	12,000
	Total Lake Manage/Maintenance	13,710	26,097	37,546	14,963	32,000	34,545
SW UTILITY EXPENSE TOTALS		373,610	449,239	1,332,512	699,327	1,196,830	1,601,566

NOTES

A	Transfer to GF for general engineering services						\$ 7,500
B	Transfer to GF for GIS services						\$ 2,000
D	Debt Service						\$ 105,769
E	Transfer to DPW ERF						\$ 21,500
F	Contractual Services						\$ 3,500
G	Capital Equipment						\$ -
H	Capital Improvements:						\$1,046,200
	Janesville Street Detention Basin	243,000					
	Business Park Detention Basin	240,000					
	North Fremont St. Drainage	50,000					
	Franklin St./Ann St. Stormwater	513,200					
I	Lake weed control:						
		Cravath Lake					\$ 4,000
		Trippe Lake					\$ 18,545
					Total:		\$ 22,545

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.