

City of Whitewater

2015 Operational Budget





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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 2015 Operating Budget
DATE: 10/03/2014

It is my pleasure to present for review by the Common Council and the Whitewater community, a balanced 2015 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 2015 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 2015 Operating Budget for both revenues and expenditures is \$9,472,401. This is an increase of less than 1% from the 2014 Operating Budget. The budget does not include an application of 2014 fund balance toward 2015 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 2015.

General Fund Expenditures for 2015

1. Debt Service - The General Fund Transfer to the Debt Service Fund increased by 4.9% for 2015. However, the debt service levy will only increase by \$28,222 which equates to a property tax increase of approximately 4.6 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 2015. A total of 62 full and part-time employees take advantage of the City's health insurance program, the overall increase is expected to total \$87,688 in additional expenditures for 2015. This overall increase is due to increased premium costs, but also increased participation in the health insurance program. Dean Health is the provider used by the majority of employees taking health insurance. The actual rate increase for Dean will be .7%, or \$10.80 per month for family coverage.
3. Wisconsin Retirement System (WRS) – The WRS contribution rate for 2015 is expected to drop from 17.56% to 16.68% for law enforcement and from 14% to 13.6% for general employees in 2015. 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 all but 2% of the WRS contribution. Staff anticipates a net savings of \$831 in WRS required contributions in 2015.
4. Wage Increases – A possible cost of living adjustment (COLA) for employee wages for 2015 is on hold until completion of the classification and compensation study currently underway. The study should be completed in late 2014 or early 2015. Once the results of the study are made known, staff will evaluate possible employee wage increases. A total of \$87,000 has been set aside in the Contingencies budget in anticipation of possible wage rate adjustments based on future results from the study.
5. Worker Compensation – Rates for worker compensation insurance increased for 2015. However, it is also important to note that the City's calculated exposure to the risk of employee injury (known as the Experience MOD) dropped from 1.01 to .92. This means that, when compared to other work environments in Wisconsin, city employees are 8% less likely to experience a work-related injury than the average employee in the state. The reduction in our Experience MOD is directly related to a reduction in the frequency and severity of work-related injuries over the last two years. Credit for this drop in cost goes to our safety-conscious employees. Our work to build a culture of safety in the workplace is paying off!

6. Contingencies – the budget for contingencies is located within the operating budget for General Administration. Staff is pleased to report that the Contingencies budget will meet and exceed the self-imposed minimum of 1% of the total annual budget. For 2015, \$94,000 was allocated to Contingencies to meet the minimum requirement. An additional \$87,000, as mentioned above, was allocated to Contingencies in anticipation of wage adjustments in early 2015.
7. Honeywell Lease Payment – For the past 9 years, the City has made an annual payment to Honeywell for energy efficiency improvements made in 2005/2006. The remaining payments for years 2015-2017 were included as part of the 2014 borrowing. As a result, the City will be saving an additional \$81,500 in operational cost in 2015.

General Fund Revenues for 2015

1. Dispatch Service Payment – In 2014, the Common Council approved the purchase of a new records management system for the police department. Staff is in the process of purchasing a system that will be compatible with the systems currently used by UW-Whitewater and by Walworth County. Since the three systems will be compatible, the City will essentially be able to “sync” valuable incident data with both the County and the University. The ability to share data in this way will reduce duplication of efforts for law enforcement in all three organizations. For a variety of reasons, including the savings of staff time due to the sharing of record data, the City is working out the details of an agreement with the UW-Whitewater by which the City will receive a payment from the University equivalent to roughly 33% or \$169,000 of the operational cost for the Communications Center. The 2015 budget has been developed with this savings in mind.
2. Payments for Municipal Services (PMS) – The PMS provided by the state of Wisconsin as recognition of costs associated with providing municipal services to a university is expected to increase from \$355,945 in 2014 to \$361,850 in 2015. The increase would add an additional \$5,905 for the General Fund. The final number for PMS will be released in late October.
3. Property Tax Levy - The 2015 Operating Budget as proposed also includes the allowable property tax levy increase of \$26,066 resulting from a net new construction calculation of .99%.
4. Shared Revenue (SR) – There will be no change in the SR payment for 2015.
5. 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 impact TID revenues in 2015. The overall reduction in TID revenue is expected to be about 5%.
6. Transportation Aids - Transportation Aids are expected to increase from \$688,559 in 2014 to \$716,101 in 2015. This change would mean an increase of \$27,542 for the year. However, the \$716,101 is only an estimate. Final numbers for Transportation Aids should be received from the state later this month.
7. Utility Shared Revenue (USR) – The USR is expected to decrease annually by approximately \$20,000 due to the annual depreciation of the overall value of the power generation facility located on Hwy U in Whitewater. The decrease for 2015 will be \$4,898 bringing the total payment to \$475,869.

Additional General Fund Highlights for 2015

1. Crossing Guards – As was discussed in the 2014 budget process, the budget line item for crossing guards has been eliminated. Rather than contribute funds for crossing guards, the City has invested in signage at intersections known to be used as cross points for children walking to school. The City has worked with the Whitewater Unified School District throughout the last year to address signage and visibility at intersections in anticipation of this budget change.

2. Parks & Recreation Special Revenue Fund - The 2015 Annual Budget includes a new special revenue fund, the Parks & Recreation Special Revenue Fund 248. The fund was established by transferring revenues and expenditures from the Recreation Programs budget. The 2015 budget for Fund 248 also includes a transfer back to the General Fund. The transferred funds will be used to pay for a proposed increase in the hours and wages for the Sports Coordinator position.
3. Solid Waste Recycling – The cost of solid waste removal and recycling has increased by 1.2% or \$5,124 for a total cost of \$384,874 in 2015. The City maintains an agreement with Johns Disposal Service for provision of these services.
4. Position Changes – The 2015 Annual Budget proposes three new or modified positions. The positions, the reasoning for the change, and the impact cost impact are cited below.
 - a. HR Coordinator (3/4 Time Position) – In 2013, the Assistant to the City Manager position was eliminated from the budget for General Administration in an effort to balance the budget and avoid cuts elsewhere. In place of the Assistant to the City Manager position, which was responsible for human resources (HR) within the City, the part-time position of Management Analyst was established. The expectation was that select projects could be off-loaded to this new position affording the City Manager sufficient time to address HR issues and responsibilities. Over the past two years, however, there has been a clear need for an individual to specialize in addressing and coordinating HR responsibilities within the City. To address the need, staff proposes the elimination of the Management Analyst position and the establishment of the new HR Coordinator position. The position would require a higher wage rate and an increase from 1040 hours per year to 1560. The overall increase in cost would be \$19,572. However, only 56% of the cost or \$10,960 would be coming from the General Fund.
 - b. Sports Coordinator (Full Time Position) – Beginning with the 2014-2015 academic year, the City of Whitewater has been providing before and after school programming for the Whitewater Unified School District (WUSD). The addition of this workload in Parks & Recreation is expected to increase program revenues for the City and improved programming for WUSD. With the added work-load however, comes a need to increase the staff time dedicated to administering the programs. Staff is proposing an increase in hours for the Sports Coordinator position, changing the position from part-time (50%) to full-time. The additional cost for the position will be offset by the expected revenues from before and after school programs. Staff has included within the budget a transfer from the new special revenue fund, Fund 248 of \$29,017 for this purpose.
 - c. DPW Administrative Assistant II (Full Time Position) – Prior to 2011, the City funded an administrative support position at the wastewater treatment facility. The position was responsible for assisting with clerical duties for all three utilities. In 2011, the position was vacated and funding for the position was used to fund a new position in the Finance Department. With the automation of much of the billing process for water bills, the need for the position in Finance has been reduced. Simultaneously, the need for an administrative support person for Public Works has increased. To address the need for administrative support to the utilities, staff has proposed the addition of a full-time position of Administrative Assistant for Public Works. This position will not impact the General Fund as it will be funded by our three utilities.

Budget Overview by Department

The following sections highlight the significant changes made by each department for the 2015 Operating Budget.

General Administration

- For the Budget document, the goals and objectives for the city manager and city clerk have been condensed to reflect one list of goals and objectives.
- As previously mentioned, wages have increased due to the additional hours and wages being allocated to what was the Management Analyst position. Staff is proposing an increase in the number of allowable hours for the HR Coordinator position.
- Line items 310 (Office Supplies) and 340 (Operating Supplies) have been merged into one line to improve the efficiency of accounting for office-related expenditures.

- Downtown Whitewater Allocation – Prior to 2012, the City of Whitewater provided an annual grant of \$25,000 (\$12,500 from General Fund and \$12,500 from TID #4) to Downtown Whitewater (DTWW). The City contributed \$24,000 in 2013 split equally between the General Fund and TID #4. With the elimination of TID #4 as a funding source the City increased the General Fund contribution by \$8,000 to make for a \$20,000 contribution. To reduce costs, DTWW partnered with the Whitewater Chamber of Commerce and Tourism to share one office suite for both entities. DTWW has continued to function with the reduced funding. A great deal more time has been spent by volunteers and staff in fundraising efforts. The proposed budget includes an additional \$17,500 for a total of \$37,500 with \$10,000 going to address operational costs while \$7,500 has been allocated for the purchase of cleaning equipment, streetscape improvements, and other amenities for the downtown area.
- Janesville Milton Whitewater Bus – For 2014, Janesville Transit partnered with the City of Milton, the City of Whitewater, UW-Whitewater, and Generac Power Systems to provide a bus route from Janesville Transit to the Whitewater Business Park. The City contributed \$12,000 in 2014 for the service. In spite of a reduction in trips from the prior year, the bus service has seen slight increases in ridership this year for the remaining trips. Staff recently met with representatives from Janesville Transit, Milton, UW-Whitewater and Generac to discuss funding for 2015. The actual cost for continuing the service as it is currently for 2015 is estimated at \$439,264 for 2015. The City of Janesville is absorbing the first \$200,000. An additional \$117,799 is expected to be covered by a combination of state funds, federal funds, and fare box revenues. The remaining \$80,093 will be split among participating entities with Whitewater contributing \$15,423 in 2015. The proposed budget includes the \$15,423 contribution.

Information Technology

- An additional \$8,000 has been allocated for an email archiver and additional network storage.

Finance

- The budget for health insurance increased in the Finance Department due to a coverage change for one employee.
- Property insurance premiums jump by \$6,000 due to a change in the Local Government Property Fund (LGPF). Due to significant losses in recent years, the LGPF has changed the manner by which property risk is calculated in determining insurance premiums. As a result, the premium for Whitewater increased. In order to temper the increase, staff modified the deductible for building damage claims from \$2,500 to \$5,000 per claim.
- Another increase was in funds allocated for our liability Self Insured Retention (SIR). SIR refers to the amount of money the City is responsible to pay per claim. The amount set aside in 2014 was \$6,331. In 2015 staff is proposing \$15,000.

Fire/Rescue

- The Fire Department received an additional \$10,500 for operating supplies due to increased cost.
- The Length of Service Award (LOSA) program expense increased for 2015. This increase is a one-time increase to address a clerical error and back-fill LOSA funding for two volunteers that were previously left off the LOSA funding list. Each year the Fire Department provides the Finance Department with a list of volunteers for whom a LOSA contribution should be made. For several years, two names were left off the list in error. The additional \$12,500 in this line item constitutes the City's contribution to the LOSA program that would have been made in previous years if both volunteers had been included on the list for the program. The Fire Department will be responsible to make up any matching funds.
- Under the State of Wisconsin's Fire Department Dues Program (WFDDP), 2% of home owner insurance premiums come back to municipalities to pay for fire inspection, fire safety education, firefighter training, and equipment. In previous years, the revenues received from the state for this program were transferred directly to the Fire Department budget. However, the expense related to these items has traditionally been paid for by the General Fund. In an effort to better track the expenditure of WFDDP monies, these funds will now stay in the General Fund and be used directly to pay for Fire Department expenditures.

Police

- The Police Administration budget has been reduced by \$50,000 due to a change in the budgeting for the Communications Coordinator/Supervisor position. Funding for this position will now be accounted for in the Communications/Dispatch budget. The Communications/Dispatch budget has increased by the same amount.
- As was previously mentioned, no money was allocated for crossing guards in 2015.
- Emergency Preparedness has increased by \$3,320 as a result of wages being added to the budget. With the retirement of Officer Mike Ciardo earlier this year, no officer on staff in the police department was available to take on the position of Emergency Operations Coordinator (EOC) for the City. Previously the wage expense for Officer Ciardo came from the police payroll. With the recent appointment of Captain Todd Lindert as the EOC and Sabrina Ojibway and Ryan Dion as deputies, there was a need to budget wages for these positions. Staff will monitor this expense and adjust the budgeted wage amount as needed.

Neighborhood Services and Planning

- Throughout the zoning rewrite project, the need to improve/increase code enforcement was made apparent in multiple discussions. An additional Neighborhood Services Officer was discussed as part of the budget process in late 2013, but funding was not available for the position. For the 2015 Annual Budget, an additional \$13,000 has been allocated for a second NSO to double the City's ability to effectively enforce municipal code.

Public Works

- General Fund expenditures for wages within Public Works increased by \$17,529 for 2015. The increase has been distributed across multiple budgets within Public Works to account for the hire of a skilled laborer for the Streets/Parks/Forestry Division earlier this year.
- The total budget for salt and sand expenditures in 2015 increased by \$10,000 in 2015 and the equipment repair budget related to snow removal increased by \$8,000. These increases are due to the increased severity of the winter season last year.

Parks & Recreation/Facilities Maintenance

- As previously mentioned, the Honeywell lease payment has been eliminated, saving \$81,500 in 2015 facilities budget expenses.
- As was previously mentioned, the budget for Recreation Administration increased due to the additional allocation of hours to the Sports Coordinator position. The increased cost for the position will be offset by a transfer from the newly established Parks & Recreation Special Revenue Fund 248.
- The Recreation Programs budget was reduced significantly due to the establishment of the Parks & Recreation Special Revenue Fund 248.

Budget Concerns

- Wastewater Treatment Facility (WWTP) Improvements – As the Common Council is already aware, construction of a new facility for the biologic process (phase II in the treatment process) will get underway. The estimated cost of the project, excluding improvements to the digester complex, is over \$18M. Though significant, these costs are not outside what would be considered average for such an undertaking. Consultants recently completed an update to the City's facility plan for the WWTP and are current developing the design plans and specifications for future construction. There will be a need to increase rates over the next three years to cover the cost of the debt needed to complete the project. Staff is proposing a 10% rate increase for 2015, 2016, and 2017 to cover the cost. These rate increases will be supported by a formal rate study to be completed in late 2014 or early 2015. The estimated cost of the rate increase for 2015 will be \$2.80/month.

- Utility Rate Increases – In addition to the rate increases for Wastewater, there is a need to increase both the Water Utility rates and Storm Water rates. The increase in water rates now will keep the City from having to spend significant dollars in the future for a large rate adjustment. By regularly increasing the rates at intervals of 3% or less, the City avoids the Public Service Commission requirements for a formal rate study which would involve consultant and legal fees in addition to the negative impact on users. The impact to users would be an additional \$.60/month or \$7.20 per year.
- In order to accommodate the long list of construction projects for the Storm Water Utility (including George Street, Franklin & Ann Streets, and others), rates will also need to increase. The rate is expected to increase by \$.61/month per ERU for 2015.

I look forward to our discussion of the budget over the next several weeks. If anyone would have a question or a suggestion regarding the budget or this memo on the budget, Please feel free to contact me. Cameron Clapper, 262.473.0100, cclapper@whitewater-wi.gov.

Changes to the 2015 Annual Budget Document

The format of the 2015 Annual Budget document has been modified in an effort to provide a greater level of detail regarding department operations and budgetary changes for 2015. The budget also provides readers with more detail regarding Whitewater's municipal organization and the budgeting process. It is the hope of staff that these changes and additions will make the budget more readable and more transparent for city residents and the Common Council. A brief summary of each budget section is below.

Introduction and Overview

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

Financial Structure, Policy, and Process

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

Budget Summary

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

Departmental Information

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

General Fund Transfers

A listing of transfers to other funds.

Debt Service Information

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

Tax Increment Districts

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

Special Revenue and Sinking Funds

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

Enterprise Fund Information

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

Glossary of Terms

For readers who may be unfamiliar with the language of accounting, especially related to public organizations, this section provides definitions for the most common financial terms used in the 2015 Annual Budget.

The 2015-2019 Capital Improvement Plan

This section identifies major capital projects anticipated for completion between 2015 and 2019.

The Value of the Budget (to the Reader)

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.

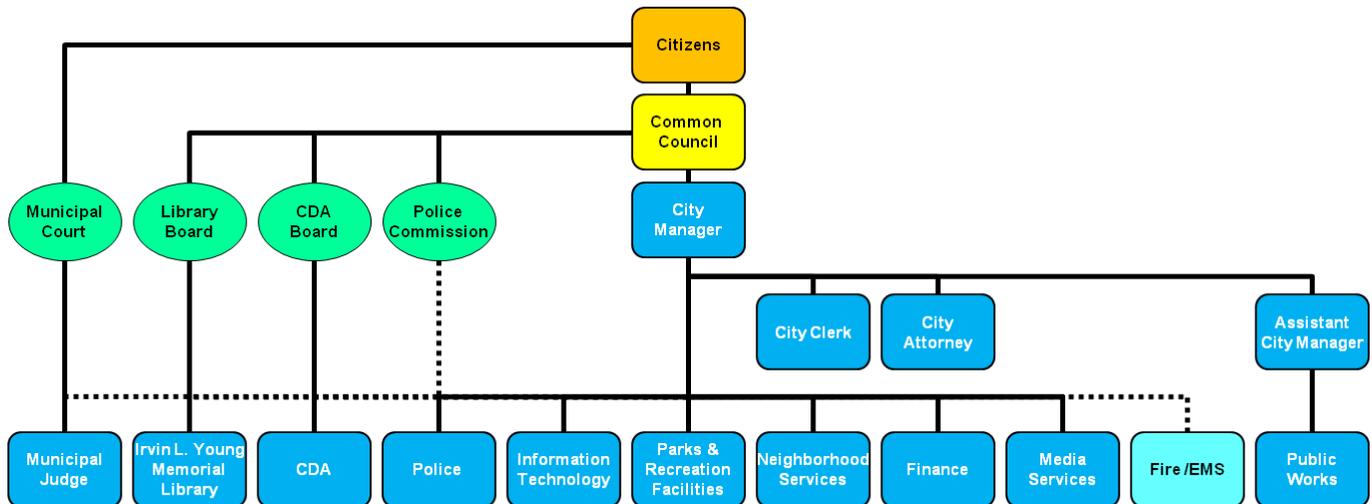
The Whitewater Common Council is the chief governing body for the City of Whitewater. While the City Manager in the Council/Manager form of government is typically given executive authority for the day-to-day operations of the city, the Common Council is ultimately responsible for the effective management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



Introduction and Overview

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	14,977	
Population High School Graduate (%)	25.3%	33.1%
Population Associate's Degree (%)	11.6%	9.4%
Population Bachelor's Degree (%)	15.6%	17.5%
Population Graduate/Professional Degree (%)	16.9%	8.9%
Median Age	22.0	38.5
Per Capita Income	\$17,316	\$27,426
Housing Units	5,738	
Occupied Housing Units	4,998	
Home Ownership Rate (%)	36.0	68.6
Housing Units in Multi-unit Structures (%)	52.9	25.3
Median Value of Owner-Occupied Housing Units	\$171,600	\$169,000
Households	4,998	
Persons per Household	2.22	2.42
Median Household Income	\$29,286	\$52,627

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.

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.

<u>Goal Statement:</u>	Work proactively on aging infrastructure in manner that is economically responsible.
<u>Goal Objectives:</u>	<ol style="list-style-type: none"> 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

<u>Goal Statement:</u>	Attract and retain a quality workforce within the municipal organization.
<u>Goal Objectives:</u>	<ol style="list-style-type: none"> 1. Attract qualified applicants <ol style="list-style-type: none"> 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 <ol style="list-style-type: none"> 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 <ol style="list-style-type: none"> 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

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)

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 2015 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.



Finance Structure, Policy and Process

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



Finance Structure, Policy and Process

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 3 and 5 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. 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.



Finance Structure, Policy and Process

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 2014 / Calendar Year 2015

WALWORTH COUNTY

Assessment Ratio: 0.9972237350
Lottery Credit: 123.94

VALUATION

Assessed Values: 548,933,600
Equalized Val:(no tif) 495,780,200
Equalized Val:(w/ tif) 550,671,200
State Credits: 906,451.97

LEVIES without TIF

State 93,397.97
County 2,303,286.36
Technical College 381,905.67
School 5,809,973.66
City 2,792,166.59
TIF 1,249,692.82
Total 12,630,423.07

LEVIES with TIF

State 93,397.97
County 2,558,297.94
Technical College 424,188.89
School 6,453,233.04
City 3,101,305.22
Total 12,630,423.07

TAX RATES

State 0.170144385
County 4.660487059
Technical College 0.772750824
School 11.755944690
City 5.649690999
Gross Tax Rate 23.009017958
Less School Credit (1.651296204)
Net Tax Rate 21.357721753

TIF BREAKOUT

County 255,011.58
Technical College 42,283.22
School 643,259.38
City 309,138.63
Total 1,249,692.82

JEFFERSON COUNTY

Assessment Ratio: 0.982468918
Lottery Credit: 123.94

VALUATION

Assessed Values: 73,214,500
Equalized Val:(no tif) 49,640,300
Equalized Val:(w/ tif) 74,520,900
State Credits: 88,277.18

LEVIES without TIF

State 12,646.64
County 226,256.93
Technical College 46,350.89
School 581,727.22
City 279,567.41
TIF 568,332.05
Total 1,714,881.14

LEVIES with TIF

State 12,646.64
County 339,660.92
Technical College 69,582.78
School 873,299.23
City 419,691.56
Total 1,714,881.14

TAX RATES

State 0.172734090
County 4.639257548
Technical College 0.950396155
School 11.927954633
City 5.732355765
Gross Tax Rate 23.422698192
Less School Credit (1.205733564)
Net Tax Rate 22.216964628

TIF BREAKOUT

County 113,403.99
Technical College 23,231.89
School 291,572.01
City 140,124.15
Total 568,332.05

COMBINED TOTALS

Assessed Values: 622,148,100
Equalized Val:(no tif) 545,420,500
Equalized Val:(w/ tif) 625,192,100
State Credits: 994,729.15

State 106,044.61
County 2,529,543.29
Technical College 428,256.56
School 6,391,700.88
City 3,071,734.00
TIF 1,818,024.86
Total 14,345,304.20

State 106,044.61
County 2,897,958.86
Technical College 493,771.67
School 7,326,532.27
City 3,520,996.78
Total 14,345,304.20

TOTAL TIF
County 368,415.57
Technical College 65,515.11
School 934,831.39
City 449,262.78
Total 1,818,024.86



Tax Calculation Detail-Walworth County

Tax Year 2014 / Calendar Year 2015

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	2,303,286.36	495,780,200	0.00464578126	550,671,200	2,558,297.94	255,011.58	County
City	2,792,166.59	495,780,200	0.00563186386	550,671,200	3,101,305.23	309,138.64	City
School District	5,809,973.66	495,780,200	0.01171884972	550,671,200	6,453,233.04	643,259.38	School District
Technical College	381,905.67	495,780,200	0.00077031247	550,671,200	424,188.89	42,283.22	Technical College
Total	<u>11,287,332.28</u>		<u>0.02276680831</u>		<u>12,537,025.10</u>	<u>1,249,692.82</u>	Total

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	52,085,100	0.94888233044	1,185,811.44
TID # 5	45,200	0.00082345011	1,029
TID # 6	2,760,700	0.05029421945	62,852.32
TID # 7	-	0.00000000000	-
TID # 9	-	0.00000000000	-
	<u>54,891,000</u>	<u>1.00000000000</u>	<u>1,249,692.82</u>

Total Tax Asking:	3,071,734.00
% in Walworth Cty.	0.9089871026
Net Amt.	2,792,166.59

Equalized Val:(no tif)



Tax Calculation Detail-Jefferson County

Tax Year 2014 / Calendar Year 2015

Taxing Jurisdiction	(A) Apportioned Ley	(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	226,256.93	49,640,300	0.00455792834	74,520,900	339,660.92	113,403.99	County
City	279,567.41	49,640,300	0.00563186383	74,520,900	419,691.56	140,124.15	City
School District	581,727.22	49,640,300	0.01171884981	74,520,900	873,299.23	291,572.01	School District
Technical College	46,350.89	49,640,300	0.00093373509	74,520,900	69,582.78	23,231.89	Technical College
Total	<u>1,133,902.45</u>		<u>0.02284237705</u>		<u>1,702,234.50</u>	<u>568,332.05</u>	Total

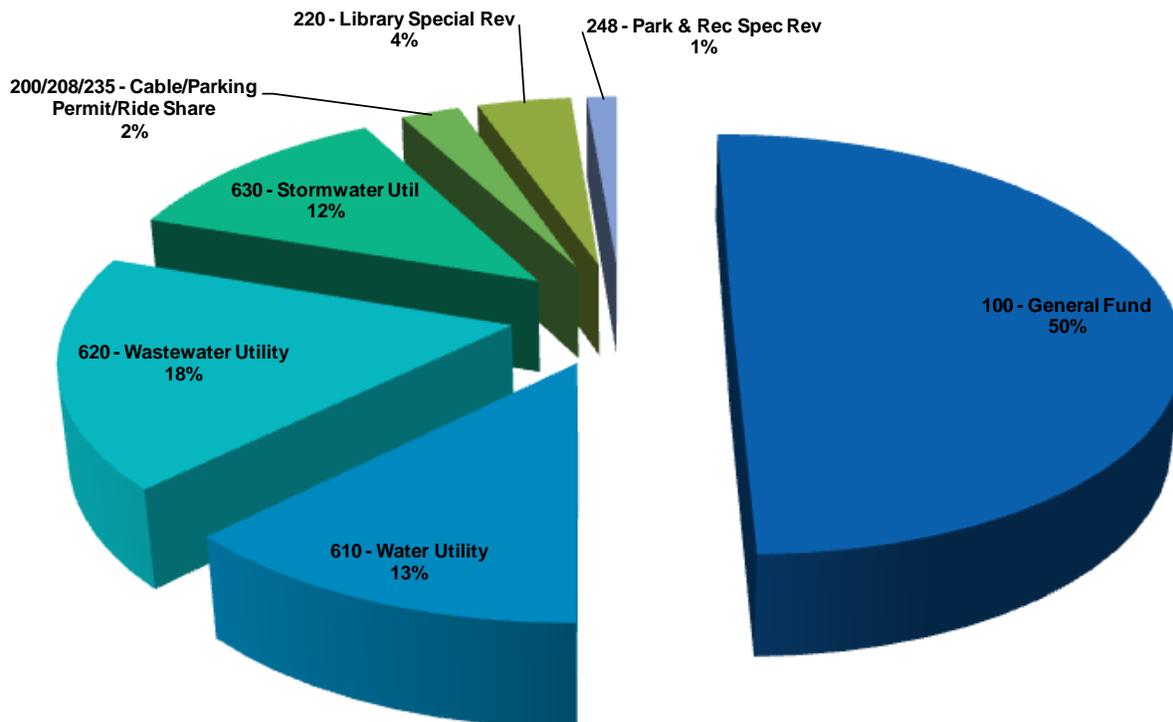
TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	24,860,900	0.99920821845	567,882.05
TID # 5	-	0.00000000000	-
TID # 8	19,700	0.00079178155	449.99
TOTAL	<u>24,880,600</u>	<u>1.00000000000</u>	<u>568,332.05</u>

Total Tax Asking:	3,071,734.00
% in Jefferson Cty.	0.0910128974
Net Amt.	279,567.41

Equalized Val:(no tif)

DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACT-EST	2015 BUDGET	\$ CHNG FY14/15	% CHNG FY14/15
100 - General Fund	8,950,515	9,078,462	9,271,094	9,168,986	9,456,858	185,764	2.00%
610 - Water Utility	1,943,062	1,785,310	2,048,832	2,201,863	2,423,076	374,244	18.27%
620 - Wastewater Utility	2,365,580	2,238,485	2,751,429	2,605,510	3,365,200	613,771	22.31%
630 - Stormwater Util	333,574	480,393	772,725	1,338,841	2,251,532	1,478,807	191.38%
200/208/235 - Cable/Parking Permit/Ride Share	463,758	451,779	449,194	500,974	480,698	31,504	7.01%
220 - Library Special Rev	334,541	331,317	791,526	903,340	763,868	(27,658)	-3.49%
248 - Park & Rec Spec Rev	85,218	99,087	110,352	142,355	245,808	135,456	122.75%
Total Revenue all Rev Funds	14,272,123	14,270,024	16,095,152	16,670,611	18,844,040	2,748,888	350.41%

Revenues General and Special Revenue Funds



GENERAL FUND REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
TAXES							
100-4110-00	Local Tax Levy	2,415,261	2,429,583	2,473,908	2,473,908	2,473,908	2,499,974
100-4111-00	Debt Service Tax Levy	449,732	525,426	543,538	543,538	543,538	571,760
100-4112-00	Omitted Property Taxes	104	-	-	-	-	-
100-4113-00	Rescinded Taxes-Real Estate	-	-	-	-	-	-
100-4114-00	Use Value Penalty	-	-	-	-	-	-
100-4115-00	Chargeback-section 74.41	2,824	1,052	-	-	-	-
100-4140-00	Mobile Home Fees	38,739	28,612	27,908	4,907	29,000	29,000
100-4120-00	Room Tax-Gross Amount	63,479	57,130	58,000	21,904	58,000	58,000
100-41220-00	State Sales Tax Retained	-	-	-	-	-	-
100-41320-00	In Lieu of Taxes/Other	25,806	26,558	26,558	26,959	26,959	26,959
100-41800-00	Interest On Taxes	1,138	123	600	133	133	133
	Total Taxes	2,997,083	3,068,484	3,130,512	3,071,350	3,131,538	3,185,826
SPECIAL ASSESSMENTS							
100-42010-00	Interest On Sp. Assess.	2,860	2,184	2,300	-	2,300	2,300
100-42100-61	Water Mains	1,711	1,363	1,700	-	1,500	1,500
100-42200-62	Sewer Mains & Laterals	5,572	5,151	6,183	-	5,300	5,300
100-42300-53	Paving-Street Reconstruction	69	34	69	-	30	30
100-42310-53	Curb & Gutter	914	462	500	-	500	500
100-42320-53	Sidewalks	390	183	390	-	200	200
100-42350-53	Traffic Signal	-	-	-	-	-	-
100-42400-53	Snow Removal	1,490	3,150	3,150	715	3,150	3,150
100-42500-53	Weed Cutting	2,400	925	2,150	450	1,800	1,800
100-42600-53	Refuse/Recycling Enclosures	2,458	2,458	2,458	-	1,800	1,800
	Total Special Assessments	17,863	15,910	18,900	1,165	16,580	16,580
INTERGOVERNMENTAL REVENUES							
100-43344-00	Expenditure Restraint Program	6,106	7,557	19,812	3,054	19,814	21,443
100-43410-00	Shared Revenues-Utility	529,521	500,799	480,767	74,105	495,697	475,869
100-43420-00	Shared Revenues-BASE	2,836,916	2,836,917	2,836,916	437,288	2,836,916	2,836,916
100-43506-53	FEMA-Disaster Relief	-	-	-	-	-	-
100-43508-52	Police-Federal-Byrne Grant	-	-	-	-	-	-
100-43510-00	Federal/ State/County Grants	1,974	29	-	-	-	-
100-43521-52	State Aid Ambulance	6,515	5,830	6,645	-	6,645	6,645
100-43530-53	Transportation Aids	527,176	602,170	688,559	516,311	688,559	716,101
100-43532-00	State Grant-Administration	-	-	-	-	-	-
100-43533-00	State-25x25 Grant	2,595	5,322	-	-	-	-
100-43536-00	EDA Grant-Administration	-	-	-	-	-	-
100-43540-52	University-Lease-Parking	40,000	40,000	40,000	-	40,000	40,000
100-43550-52	MOU-Dispatch Service	-	-	-	-	-	169,553
100-43610-52	University Services	371,720	354,365	355,945	355,945	355,945	361,850
100-43663-52	Fire Ins. Taxes	21,812	21,716	22,198	25,211	25,211	25,211
100-43670-60	Exempt Computer Aid-State	6,656	8,552	8,552	6,618	8,552	8,552
100-43740-52	WUSD-Crossing Guards	17,386	17,514	31,633	10,861	18,212	-
100-43745-52	WUSD-Juvenile Officer	33,568	32,553	39,677	20,259	33,928	34,500
100-43770-52	Reimburse from Rural Fire Dept	4,666	5,000	5,500	-	5,500	5,500
	Total Intergovernmental Revs.	4,406,612	4,438,324	4,536,204	1,449,653	4,534,979	4,702,140

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
LICENSES & PERMITS							
100-44110-51	Liquor & Beer	16,471	17,217	16,500	15,827	17,000	17,000
100-44120-51	Cigarette	1,100	1,125	1,125	1,417	1,125	1,125
100-44122-51	Beverage Operators	1,549	2,139	2,150	1,781	2,150	2,150
100-44200-51	Misc. Licenses	4,198	3,421	4,800	2,996	4,000	4,200
100-44300-53	Building/Zoning Permits	24,414	38,951	35,000	32,961	40,000	42,000
100-44310-53	Electrical Permits	12,212	11,528	14,000	7,581	11,000	12,000
100-44320-53	Plumbing Permits	13,322	9,748	16,000	5,035	9,000	10,000
100-44330-53	HVAC Permits	4,283	4,694	6,000	6,134	8,000	8,000
100-44340-53	Street Opening Permits	500	350	500	150	350	350
100-44350-53	Sign Permits	1,435	949	1,100	230	700	800
100-44370-51	Waterfowl Permits	210	260	250	170	250	250
100-44900-51	Misc. Permits	345	430	300	380	450	450
	Total Licenses & Permits	80,038	90,813	97,725	74,661	94,025	98,325
FINES, FORFEITURES - PENALTIES							
100-45110-52	Ordinance Violations	264,390	241,498	290,000	140,689	240,000	258,663
100-45111-52	Crime Prevention Program	-	-	-	-	-	-
100-45114-52	Violations Paid-Other Agencies	(295)	335	600	1,379	800	600
100-45130-52	Parking Violations	96,713	81,390	100,000	58,256	85,000	85,000
100-45135-53	Refuse/Recycling Toter Fines	9,299	3,910	6,000	1,050	3,500	3,500
100-45145-53	Re-Inspection Fines	1,467	4,850	6,000	2,800	3,500	3,500
	Total Fines, Forfeit. - Penalties	371,574	331,982	402,600	204,175	332,800	351,263
PUBLIC CHARGES FOR SERVICES							
100-46110-51	Clerk	368	402	700	165	300	400
100-46120-51	Treasurer	2,976	3,927	2,100	1,691	2,100	2,500
100-46210-52	Police Dept.	281	32,015	28,635	28,643	28,643	34,643
100-46220-52	False Alarms Revenue	3,091	2,400	1,500	1,400	1,800	2,400
100-46230-52	Ambulance	447,365	584,443	545,000	292,426	532,000	558,204
100-46240-52	Crash Calls	18,072	12,677	12,000	479	8,500	8,500
100-46311-53	Sale Of Materials	709	180	400	95	250	280
100-46312-51	Misc. Dept. Earnings	-	-	-	-	-	-
100-46350-51	City Planner-Services	913	2,075	2,500	3,048	4,500	4,500
100-46550-52	Animal Control	-	-	-	-	-	-
100-46731+55	Recr/Concessions	60	2,115	-	4,101	-	-
100-46732-55	Recr/Offset	-	-	-	-	-	-
100-46733-55	Sr. Citz. Offset	616	5,257	825	41	3,000	3,000
100-46736-55	Attraction Tickets	488	332	575	8,772	500	500
100-46743-51	Facility Rental Fees	24,962	19,039	25,000	19,778	22,000	22,000
	Total Public Charges-Services	499,900	664,862	619,235	360,639	603,593	636,927

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
MISC. REVENUES							
100-48100-00	Interest Income	10,986	8,178	12,000	3,555	8,500	8,500
100-48200-00	Long Term Rentals	9,600	9,600	9,600	6,000	9,600	9,600
100-48210-55	Rental Income-Library Property	6,150	9,400	9,000	5,750	9,000	9,000
100-48300-00	Other Prop/Easement Sales	-	34,140	-	-	-	-
100-48400-00	Ins./FEMA/Claims-Recovery	10,734	970	-	1,000	1,000	-
100-48410-00	Workers Comp Dividend	10,581	13,517	15,068	-	1,164	2,633
100-48415-00	Restitution-Damages	-	20	-	-	-	-
100-48420-00	Insurance Dividend	-	-	2,100	2,418	2,418	4,440
100-48430-00	Insurance Reimbursement	5,106	-	-	-	-	-
100-48440-00	Focus on Energy Rebates	-	-	-	-	-	-
100-4844100	Focus on Energy Staffing Grant	-	-	-	-	-	-
100-48460-00	Reginal Plan Grant-We-Doe	-	-	-	-	-	-
100-48515-55	Donations	3,000	1,600	-	360	360	-
100-48520-55	Donations-Park/Recreation	-	-	-	-	-	-
100-48530-55	Rec.-Hanging Baskets	2,400	-	2,500	-	-	-
100-48535-00	P-Card/Chase/Rebate	-	-	14,000	15,686	15,686	16,000
100-48545-00	Donation-General	-	-	-	-	-	-
100-48550-00	Donation-Ambrose Dedication	-	-	-	-	-	-
100-48560-00	Stone Stable-Donation	-	-	-	-	-	-
100-48575-00	Grant-University-Intern	-	-	-	-	-	-
100-48600-00	Misc. Revenue	415	62	-	6,093	6,093	-
100-48700-00	Water Utility Taxes	276,974	289,101	290,000	290,000	290,000	298,000
100-4870100	Refund-Prior Yr Expenses	-	-	-	-	-	-
	Total Misc. Revenues	335,946	366,588	354,268	330,862	343,821	348,173
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	140,000	-	-	-	-	-
100-49264-00	Cable TV-Admin. - Transfer	22,000	22,000	22,000	-	22,000	22,000
100-49265-00	SW Utility-Transfer-Planning	7,500	7,500	7,500	-	7,500	7,500
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	20,000
100-49269-00	Forestry Fund-250-Transfer	10,000	10,000	-	-	-	-
100-49270-00	TID #6-Transfer Administration	15,000	15,000	12,500	-	12,500	-
100-49280-00	Sick Leave Sev-260-Transfer	-	-	22,650	-	22,650	22,650
100-49285-00	Fund 900 CDA Transfer	-	-	-	-	-	5,000
100-49295-00	Fund 248 Transfer - Admin	-	-	-	-	-	29,017
100-49300-00	Fund Balance Applied	-	-	-	-	-	(15,543)
	Total Other Financing Sources	241,500	101,500	111,650	-	111,650	117,624
	Total General Fund Revenues	8,950,515	9,078,462	9,271,094	5,492,504	9,168,986	9,456,858

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 \$6,209,900 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 .99%. The city is increasing the combined tax levy by \$54,288. The makeup of the increase is \$26,066 for local levy and \$28,222 for debt service. The proposed local tax levy for budget year 2015 (tax year 2014) equals \$3,071,734. 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 \$45,262 (3,017,445 x 1.5%). The city's unused previous year's levy was \$26,066. Therefore, the council can increase the tax levy by an additional \$26,066 if approved by a three-quarters majority vote.

Debt Service Levy

The total Debt Service Levy equals: \$543,538

2009 GO-SWIM (9/3/09)	153,188
2010 GO Refunding (2/9/10)	38,000
2010 GO Refunding (9/1/10)	137,363
2010 GO Refunding-BAB (10/12/10)	60,295
2012 GO Refunding (5/17/12)	206,815
2014 GO Bonds (6/10/14)	70,199
Less reimbursement University-Prince St.	<u>-94,100</u>
Total	<u>571,760</u>

\$290,551 of the debt service is offset by using the LSP Utility Gross Receipts Tax. \$281,209 is paid through the General Fund Debt Service Levy.

Room Tax-Gross Amount

Estimated gross receipts taxes collected on rental of rooms (Super 8, Baymont, Hamilton House and Victoria on Main) for 2015 equals \$58,000. This is the same as the 2014 Budget. 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 \$40,600 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 2015 budget is based on payment projections on current special assessments. It is expected that special assessments collected will decrease by \$2,320 (16,580 vs.18,900). No new special assessments have been placed on the tax roll for 2014.

INTERGOVERNMENTAL REVENUES:

State Shared Revenues

Per the preliminary estimate provided by the Department of Revenue for 2015, State shared revenues are expected to decrease \$3,267 (\$3,334,228 vs. \$3,337,495). For the eleventh consecutive year the city will experience a decrease in the Gross Receipts Taxes-Shared Revenue-Utility (LSP) of \$4,898. The State of Wisconsin has estimated that \$475,869 will be returned for 2015 vs. the actual 2014 amount received of \$495,699. The shared revenues base was not reduced for 2015. The breakdown of Shared Revenues changes are as follows:

Shared Revenue-Expenditure Restraint	1,631
Shared Revenue-Base	0
Shared Revenue-Utility	<u>-4,898</u>
NET CHANGE	<u>-3,267</u>

2015 is the fourth consecutive year that the city has qualified for the Expenditure Restraint Program.

Transportation Aids

The estimate from the DOT for Transportation Aids for 2015 has not been completed as of September 30. The estimate is expected soon. For the 2015 budget, the 2014 actual plus 4.0% was used (\$716,101).

University Services **(To be updated: used the 2014 actual of \$355,945) plus \$5,905 plus \$6,000-MOU**

This represents 44.63% of the adjusted gross police/fire entitlement for 2014. The amount decreased by \$21,009 for 2014.

Police	643,088 X 44.63%	286,966
Fire/Rescue	154,582 X .63%	68,979
State PMS		355,945
Plus MOU for additional University Services		<u>*28,643</u>
TOTAL PMS		<u>384,588</u>

*The City has a MOU with the University that adjusts for the proration factor decline for the Dispatch Operating Expenses only. The \$28,635 is recorded in 100.46210.52-Police Dept.-Public Charges for 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.

Licenses and Permits

Includes a \$4,300 increase in Building/Zoning, Electrical, Plumbing, Heating/Air Conditioning permit revenues, based on actual permit revenue for 2014. Liquor/Beer, Cigarette and Beverage Operators fees are estimated at \$20,275, a \$500 increase.

Fines, Forfeitures-Penalties

Ordinance violations are anticipated to decrease by \$31,000 at \$259,000 for 2015.

Parking Violations have been decreased by \$15,000 to \$85,000.

PUBLIC CHARGES FOR SERVICES:

Ambulance

Revenues increased by \$13,204 from the 2014 budget. Ambulance revenues reflect the net revenues collected on current services provided and for accounts turned over to the Waukesha County Collection Services. The demand for service calls has increased dramatically based on 2005 through 2014 year to date actuals. Total calls for the 9 months thru September, 2014 is 1,039. There were 999 service calls for the same time period in 2013. For all of 2013 there were 1,414 calls for service. Please note that not all calls are billable. Base rates and transport fees are adjusted annually as of January 1. The billings are net of the 7% fee charged by the ambulance billing/collection service. In 2013, 56% of the billable calls were Medicare related. Medicare has fixed rates they will reimburse for ambulance transports.

Recreation Program Fees

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

Facility Rentals

\$22,000 - Decreased \$3,000 for 2015 based on the rental activity for 2014.

MISCELLANEOUS REVENUE:**Interest Income**

Decreased to \$8,500 - Interest rates for daily cash are expected to increase to .15%.

Water Utility Taxes

Increased \$8,000 - \$298,000 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.

Wastewater Utility – Transfer - Planning

\$12,000 - Internal planning services provided to the utility.

Cable TV Administration

\$22,000 - Based on estimated cost of the White Building plus city hall related administrative costs (payroll, accounts payable, etc.) No Change for 2015.

Stormwater Utility - Transfer-Planning

\$7,500.- Internal planning service provided to the utility. No change for 2015.

GIS Transfer-Utilities

\$6,000 - Transfer of \$2,000 from each utility to support the GIS function. No change for 2015.

Parking Permits-Fund 208

\$22,000 - \$2,000 Administration, \$20,000 Maintenance of Parking Lots.

TID #6 - Fund 446

\$0 - Administration - Decreased by \$12,500 for 2015.

Sick Leave -Fund 260

\$22,650 - Transfer to General Fund – No change for 2015.

Fund 900 – CDA Transfer

\$5,000 – Transfer to General Fund to cover cost of administrative services.

Fund Balance Applied

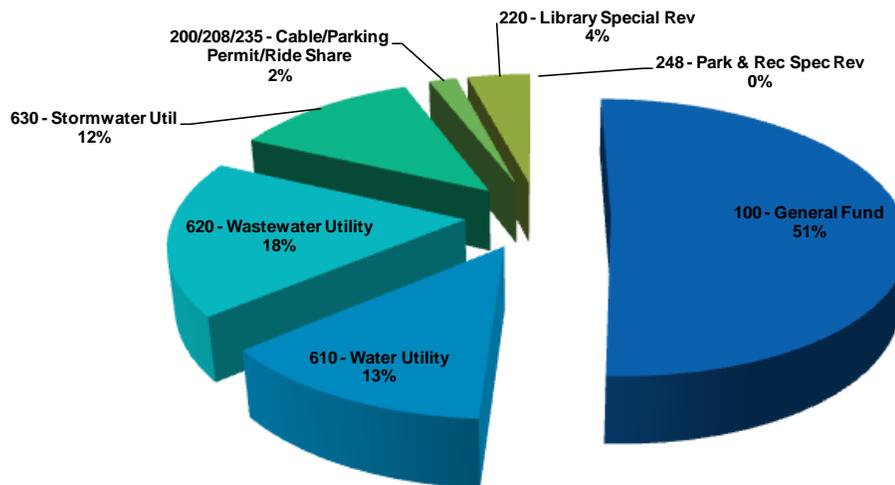
Drawdown of Fund Balance – Unassigned - None



General and Special Revenue Funds Expenditures

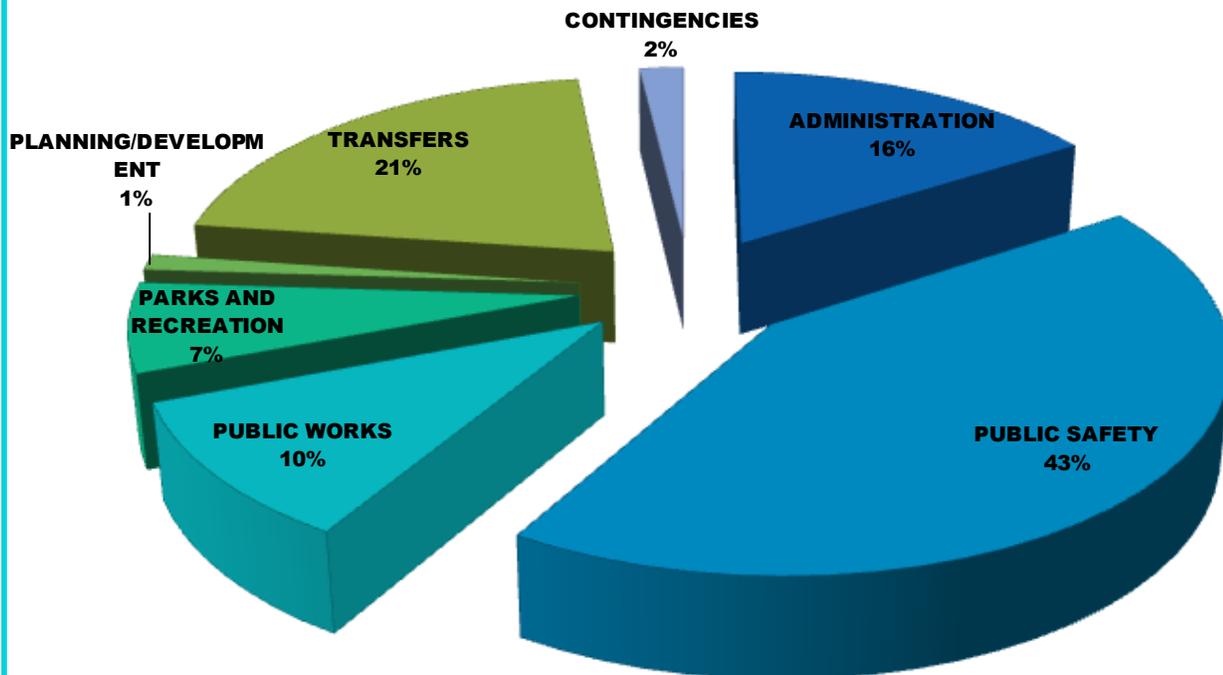
DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACT-EST	2015 BUDGET	\$ CHNG FY14/15	% CHNG FY14/15
100 - General Fund	8,694,486	8,895,512	9,381,446	9,379,301	9,456,858	75,412	0.80%
610 - Water Utility	1,620,426	1,711,441	2,048,832	2,055,580	2,423,076	374,244	18.27%
620 - Wastewater Utility	2,438,416	2,655,233	2,751,429	2,784,726	3,365,200	613,771	22.31%
630 - Stormwater Util	322,578	363,613	772,725	588,577	2,251,532	1,478,807	191.38%
200/208/235 - Cable/Parking Permit/Ride Share	279,814	245,604	349,194	292,035	337,698	(11,496)	-3.29%
220 - Library Special Rev	787,523	757,574	791,526	795,710	763,868	(27,658)	-3.49%
248 - Park & Rec Spec Rev	29,496	1,773	10,000	13,087	-	(10,000)	-100.00%
	14,172,739	14,630,750	16,105,152	15,909,016	18,598,232	2,493,080	125.97%

**Expenses by Fund
General and Special Revenue Funds**



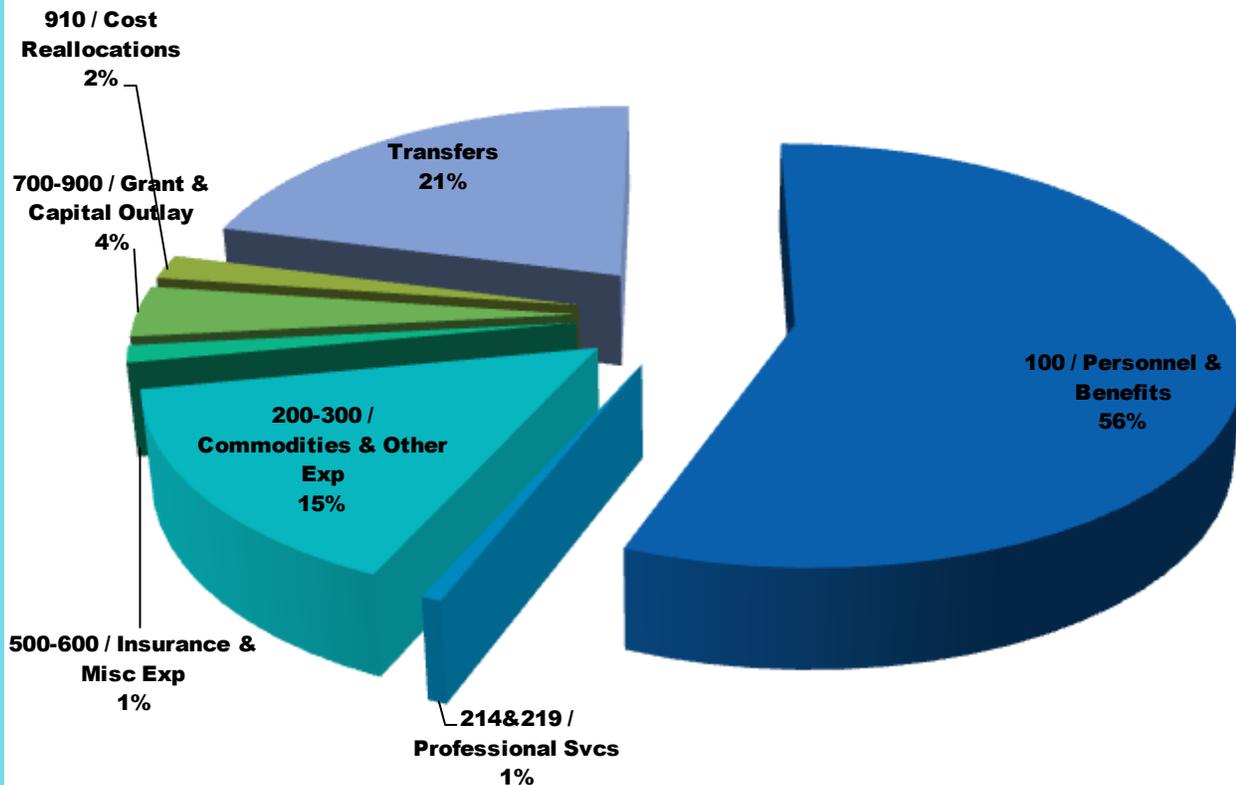
DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACT-EST	2015 BUDGET	\$ CHNG FY14/15	% CHNG FY14/15
ADMINISTRATION	1,546,209	1,599,713	1,548,939	1,504,704	-95,009	-5.94%
PUBLIC SAFETY	3,992,835	3,975,216	3,993,359	4,036,118	60,902	1.53%
PUBLIC WORKS	1,022,549	953,519	1,011,095	1,001,545	48,026	5.04%
PARKS AND RECREATION	710,177	719,676	712,471	645,501	-74,175	-10.31%
PLANNING/DEVELOPMENT	145,009	118,207	112,350	113,221	-4,986	-4.22%
TRANSFERS	1,454,266	1,926,087	1,926,087	1,978,768	52,681	2.74%
CONTINGENCIES	24,466	89,028	75,000	177,000	87,972	98.81%
TOTAL	8,895,512	9,381,446	9,379,301	9,456,858	75,412	87.65%

General Fund Expenditures By Department



DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACT-EST	2015 BUDGET	\$ CHNG FY14/15	% CHNG FY14/15
100 / Personnel & Benefits	5,140,977	5,236,251	5,130,026	5,293,763	57,512	1.10%
214&219 / Professional Svcs	56,226	59,950	59,950	60,450	500	0.83%
200-300 / Commodities & Other Exp	1,569,033	1,434,588	1,575,607	1,452,978	18,390	1.28%
500-600 / Insurance & Misc Exp	127,748	122,228	105,351	123,510	1,282	1.05%
700-900 / Grant & Capital Outlay	436,371	411,898	412,766	369,947	-41,951	-10.18%
910 / Cost Reallocations	24,466	89,028	75,000	177,000	87,972	98.81%
Transfers	1,454,266	1,926,087	1,926,087	1,978,768	52,681	2.74%
TOTAL	8,809,088	9,280,030	9,284,787	9,456,416	176,386	95.63%

General Fund Expenditures by Category



GENERAL FUND EXPENSES

SEC #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET	#
1	ADMINISTRATION	1,555,385	1,546,209	1,599,713	1,133,071	1,548,939	1,504,704	1
2	PUBLIC SAFETY	3,928,025	3,992,835	3,975,216	2,493,451	3,993,359	4,036,118	2
3	PUBLIC WORKS	1,010,104	1,022,549	953,519	681,068	1,011,095	1,001,545	3
4	PARKS AND RECREATION	674,992	710,177	719,676	489,936	712,471	645,501	4
5	PLANNING/DEVELOPMENT	89,171	145,009	118,207	75,963	112,350	113,221	5
6	TRANSFERS	1,354,611	1,454,266	1,926,087	1,149,091	1,926,087	1,978,768	6
7	CONTINGENCIES	82,198	24,466	89,028	13,512	75,000	177,000	7
	TOTAL	8,694,486	8,895,512	9,381,446	6,036,091	9,379,301	9,456,858	

SEC #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET	#
51100	Total Legislative Support	123,506	139,328	183,223	74,966	157,223	147,152	1
51110	Total Contingencies	82,198	24,466	89,028	13,512	75,000	177,000	7
51200	Total Court	91,560	78,405	53,056	39,085	53,680	54,619	1
51300	Total Legal	76,634	75,999	72,160	47,651	72,160	70,958	1
51400	Total General Administration	361,916	295,198	326,722	215,953	299,491	313,212	1
51450	Total Information Technology	138,879	183,644	168,936	151,442	196,236	166,023	1
51500	Total Financial Administration	168,867	156,425	168,970	123,172	175,591	175,865	1
51540	Total Insurance/Risk Mgt.	84,222	103,115	95,867	92,136	92,136	115,510	1
51600	Total Facilities Maintenance	438,690	451,452	446,315	341,406	424,300	373,229	1
52100	Total Police Administration	579,542	591,305	591,938	384,286	595,938	541,900	2
52110	Total Police Patrol	1,675,006	1,693,073	1,695,473	1,055,184	1,690,673	1,712,208	2
52120	Total Police Investigation	428,087	435,083	431,663	275,537	431,663	429,719	2
52130	Total Crossing Guards	31,289	31,995	38,544	19,751	38,544	-	2
52140	Total Comm Service Program	28,262	26,165	33,311	16,363	27,240	33,312	2
52200	Total Fire Department	217,258	226,178	188,981	127,197	194,183	179,490	2
52210	Total Crash Crew	18,961	26,345	21,174	7,166	21,588	21,274	2
52300	Total Rescue Service (Amb.)	365,744	411,572	383,621	218,538	412,088	430,885	2
52400	Total Neighborhood Services	165,991	129,540	132,634	94,960	123,565	165,850	2
52500	Total Emergency Preparedness	6,026	7,940	8,900	5,474	8,900	12,821	2
52600	Total Communications/Dispatch	411,859	413,637	448,977	288,996	448,977	508,661	2
53100	Total Public Works Administration	37,603	9,790	25,172	14,775	21,720	23,788	3
53230	Total Shop/Fleet Operations	156,518	158,283	154,212	107,533	154,348	159,045	3
53270	Total Parks Maintenance	266,305	277,078	290,318	193,159	295,387	293,399	4
53300	Total Street Maintenance	446,026	438,219	415,764	288,333	415,764	433,342	3
53320	Total Snow & Ice	111,678	180,416	125,406	147,483	178,098	144,062	3
53420	Total Street Lights	258,279	235,841	232,965	122,944	241,165	241,308	3
55111	Total Young Library Building	71,110	62,644	84,464	47,259	78,122	88,136	1
55200	Total Parks Administration	41,887	35,780	37,801	21,067	37,801	37,756	4
55210	Total Recreation Administration	126,441	127,553	142,441	86,518	126,547	166,761	4
55300	Total Recreation Programs	94,850	121,866	112,652	64,423	112,052	7,105	4
55310	Total Senior Citizen's Program	58,540	59,781	48,264	35,309	48,224	49,180	4
55320	Total Community Events	11,969	13,119	13,200	14,460	14,460	13,300	4
55330	Total Comm. Based-Coop Projects	75,000	75,000	75,000	75,000	78,000	78,000	4
56300	Total Planning	89,171	145,009	118,207	75,963	112,350	113,221	5
59220	Total Transfers to Other Funds	744,593	774,625	1,239,382	689,303	1,239,382	1,283,841	6
59230	Total Transfer to Debt Service Fund	454,972	525,426	543,538	459,788	543,538	571,760	6
59240	Total Transfers to Special Funds	155,046	154,215	143,167	-	143,167	123,167	6
59260	Total Transfer to Utility Funds	-	-	-	-	-	-	6
	Grand Totals	8,694,486	8,895,512	9,381,446	6,036,091	9,379,301	9,456,858	

Personnel History (Positions Listed in FTEs)

<u>DEPARTMENT</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</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	0	1	1
City Attorney	0.5	0.5	0.5	0.5
Administrative Assistant II	2	2	0	0
Deputy Clerk	0	0	1	1
Management Analyst	0	0.5	0.5	0
CDA Support Research Specialist	0	0.5	0.5	0.5
HR Coordinator	0	0	0	0.75
Total Administration	6.5	7.5	7.5	7.75
Court				
Court Clerk	0	0.5	0.5	0.5
Total Court	0	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	2.5	2
Total Finance	4.5	4.5	4.5	4
Park & Rec				
Park/Rec Director	1	1	1	1
Building Maintenance	1.5	1.5	1.5	2
Rec Program Coordinator	1	1	1	1
Senior Coordinator	0.75	0.75	0.75	0.75
Sports Coordinator	0	0.5	0.5	1
Total Park & Rec	4.25	4.75	4.75	5.75
Neighborhood Services				
Neighborhood Services Director	1	1	1	1
Neighborhood Services Officer	0.5	0.5	0.5	1
Zoning/GIS Technician	1	1	1	1
Administrative Assistant	1	1	1	1
Total neighborhood Services	3.5	3.5	3.5	4

<u>DEPARTMENT</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Library				
Library Director	1	1	1	1
Assistant Library Director	1	1	1	1
Youth Services Librarian	1	1	1	1
Library Aide	1	1	1	1
Library Assistant	3	2.5	2.5	2.5
Library Tech Assistant	1.5	1.5	1.5	1.5
Library Associate	1.5	1.5	1.5	1.5
Library Page	0	0.5	0.5	0.5
Total Library	10	10	10	10
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	8	9	9
Laborer II				
Total Streets	9	9	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	0	1
Lab Manager	0	0	1	1
Chemist	1	1	0	0
Chemist Assistant	1	0.5	0.5	0.5
Building Maintenance	1	1	1	1
Building Groundskeeper	0.5	0.5	0.5	0.5
Total Wastewater	9.5	9	9	10

<u>DEPARTMENT</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Police				
Police Chief	1	1	1	1
Police Captain	1	1	1	1
Police Lieutenant	1	1	1	1
Sergeant	3	3	3	3
Patrol Officer I	14	13	12	12
Patrol Officer II	0	0	0	1
Patrol Officer III	0	1	2	1
Detective Sergeant	1	1	1	1
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	1	0.5	1	1
Total Police	35.5	35.0	35.5	35.5

BUDGET SNAPSHOT

FISCAL RESOURCES		2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
GENERAL ADMINISTRATION							
100	Personnel Services	277,696	226,827	266,382	158,819	232,851	237,672
219	Professional Services	43,402	37,981	35,500	35,500	35,500	36,000
200-300	Commodities & Other Expenditures	38,322	24,929	23,840	20,225	29,640	35,840
700-900	Grant Exp & Capital Exp	2,496	5,461	1,000	1,409	1,500	3,700
51100	Total	361,916	295,198	326,722	215,953	299,491	313,212
LEGISLATIVE SUPPORT							
100	Personnel Services	52,819	53,400	56,973	36,949	56,973	53,402
200-300	Commodities & Other Expenditures	17,933	11,477	60,200	7,684	34,200	19,700
700-900	Grants & Capital Expenditures	52,755	74,452	66,050	30,333	66,050	74,050
51100	Total	123,506	139,328	183,223	74,966	157,223	147,152
CONTINGENCIES							
910	Cost Reallocations	82,198	24,466	89,028	13,512	75,000	177,000
51110	Total	82,198	24,466	89,028	13,512	75,000	177,000
COURT							
100	Personnel Services	76,449	66,965	43,671	32,991	44,380	45,319
200-300	Commodities & Other Expenditures	15,111	11,441	9,385	6,095	9,300	9,300
51100	Total	91,560	78,405	53,056	39,085	53,680	54,619
LEGAL							
200-300	Commodities & Other Expenditures	76,634	75,999	72,160	47,651	72,160	70,958
51110	Total	76,634	75,999	72,160	47,651	72,160	70,958
GRAND TOTAL		735,815	613,397	724,189	391,167	657,554	762,941

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

	2015
Full Time Equivalent Positions-General Administration	3.2
Full Time Equivalent Positions-Legislative Support	0.4
Council Members	7.0
Full Time Equivalent Positions-Court Clerk	0.5
Municipal Judge	1

REVIEWING THE YEAR: 2014 MAJOR ACCOMPLISHMENTS GENERAL ADMINISTRATION

GOALS	STATUS
Initiate and complete an employee classification and compensation study for all non-sworn employees by June 30, 2014.	In progress. Staff is currently working with a consultant to review job descriptions and begin the work of reviewing wages. The study is expected to be completed in late December of 2014 or early January of 2015.
Initiate and complete an updated strategic plan, incorporating input from elected officials, staff, and the general public by August 31, 2014.	Partial Completion. Staff and Council Members met in July to discuss short and long-term goals. These goals were incorporated into the goals for 2015. Staff will begin the strategic planning process with employees and community members to identify long-term goals in 2015.
Develop a timeline for the implementation of recommendations provided in ESCI's report on the operational analysis of the Whitewater Fire Department by March 31, 2014 and initiate implementation of the recommendations.	Incomplete. This project cannot be completed until a long-term agreement can be established between the City of Whitewater and the Whitewater Volunteer Fire Department (WVFD). This goal will be moved to 2015.
Establish a long-term agreement with the Whitewater Fire Department for fire and rescue services by March 31, 2014.	In progress. Staff expects to bring an agreement to the Common Council for consideration before the close of 2014.
Update the existing policy for identifying capital improvements and establish a comprehensive five-year schedule that accounts for and prioritizes relevant capital and operations projects by June 30, 2014.	Completed. The changes were included in the policy as it reads in the proposed 2015 Annual Budget.
Complete a minimum of four CVMIC training courses in pursuit of the CVMIC Management Certification by December 31, 2014.	In progress. Will have attended a minimum of four trainings by December 2014.
Build awareness and increase professional development by requiring all department directors and mid-level managers to participate in a minimum of one off-site CVMIC training in 2014 as well as promoting CVMIC training opportunities for all employees. December 31, 2014.	Partial Completion. Some managers have not yet attended training. This will be a requirement in the performance evaluation process that will begin in 2015.
Establish a Fiber Master Plan for fiber build-out within the City. Ensure that fiber access is made available to potential developments in TID 5, TID 6, the Business Park, and the Whitewater University Technology Park. Establish a process for connecting potential commercial fiber users to the service by December 31, 2014.	In progress. This goal is shared with the CDA Director. Staff has been working with an attorney specializing in fiber optic network law in Wisconsin. Initial work has confirmed this project is larger than originally expected. Staff expects to complete this goal in 2015.
Continue the development and implementation of output and outcome measures for city departments establishing at least one new measure for each department by June 30, 2014.	Incomplete. New measures are being developed for use in 2015 and reporting as part of the 2016 Annual Budget.
Work with Assistant City Manager and Cable TV/Media Services Director to encourage use of social media tools within each department and establish a schedule for regular design and content updates to the City's website.	In progress. Staff is updating the City's social media policy. Once the policy is completed, staff will review and discuss implementation. It is still expected that this project will be completed in 2014.

GENERAL ADMINISTRATION

GOALS AND ACCOMPLISHMENTS

STATUS

Conduct four elections.	Completed three. The remaining election will occur in November.
Hold two voter registration trainings.	Held three, with plans to orchestrate training in October for Election Day Registrars.
Hold at least two Election Inspector training sessions.	Completed, including hosting one for area poll workers.
Complete at least two CVMIC training sessions.	Completed.
Completion of continuing education hours for Clerk to manage elections.	Completed.
Electronic storage of assessment reports.	Completed.
Attend Clerk's Institute Treasurer's Completion program.	Completed.
Create and complete electronic storage of Board and Commission Application information, Beverage Operator's Licenses, Alcohol License establishments.	Completed.

LOOKING FORWARD: 2015 MAJOR OBJECTIVES

GENERAL ADMINISTRATION

Develop four informational video shorts on city issues and/or city services for posting online by September 2015.
Conduct strategic planning meetings with employees, stakeholder groups, and elected officials by August of 2015.
Update the 2016 Annual Budget document to include performance indicators and SMART goals for each department.
Develop a schedule and budget for employee wellness programs such as the Slim Down Challenge for 2015.
Plan and host an employee appreciation lunch event in 2015 to recognize employees for notable accomplishments and to show appreciation for work efforts.
Conduct a comprehensive review of the Employee Handbook and establish a schedule for regular review and update of personnel policies.
Implement an employee performance evaluation program and hold managers accountable for meeting with each employee to conduct at least one review annually. Return to holding annual and semiannual performance reviews with all department directors and managers.
Attend at least two CVMIC training sessions that count toward the Supervision/Management Certification.
Conduct two elections.
Pursue training for Master Municipal Clerk Certification.
Create database for City Council minute records, to begin with year 2010 forward, and eliminate further card storage of council minute information.

GENERAL ADMINISTRATION

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-51400-111	Wages & Salaries/Permanent	167,204	147,004	162,564	104,745	148,000	165,933
100-51400-112	Overtime	83	26	-	-	-	-
100-51400-113	Wages/Temporary	10,424	10,391	-	6,296	6,296	-
100-51400-115	Internship Program-UWW	4,603	-	1,500	-	-	-
100-51400-116	Election Inspectors	33,284	8,394	35,000	11,415	25,000	13,380
100-51400-117	Longevity Pay	1,950	2,160	2,160	1,080	2,160	1,360
100-51400-150	Medicare Tax/City Share	2,607	2,214	2,466	1,658	2,258	2,454
100-51400-151	Social Security/City Share	10,730	9,467	10,544	7,088	9,650	10,491
100-51400-152	Retirement	10,162	9,355	10,756	6,721	10,000	11,376
100-51400-153	Health Insurance	35,285	30,950	40,878	18,279	27,000	32,200
100-51400-155	Workers Compensation	499	423	425	317	422	389
100-51400-156	Life Insurance	78	53	89	40	65	89
100-51400-157	L-T Disability Insure/City Share	390	-	-	-	-	-
100-51400-158	Unemployment Compensation	398	6,389	-	1,178	2,000	-
100-51400-160	125 Plan Contribution-City	-	-	-	-	-	-
100-51400-211	Professional Development	2,307	2,612	2,500	3,307	4,500	4,500
100-51400-217	Contractual Services	-	130	-	-	-	-
100-51400-218	Animal Control Contract	44	20	200	51	100	100
100-51400-219	Assessor Services	43,402	37,981	35,500	35,500	35,500	36,000
100-51400-222	Assessment Chargebacks	590	-	-	-	-	-
100-51400-225	Mobile Communication	1,310	915	900	997	1,800	1,000
100-51400-310	Office Supplies	18,257	13,024	10,500	8,889	12,000	-
100-51400-320	Subscriptions & Dues	3,227	7,217	3,500	3,919	4,500	5,000
100-51400-330	Travel Expenses	1,974	936	1,500	1,728	2,000	1,500
100-51400-340	Operating Supplies	10,613	75	4,740	1,334	4,740	23,740
100-51400-350	Ambrose Hwy Dedication	-	-	-	-	-	-
100-51400-770	20x2025 Planning Grant Exp.	2,136	5,211	-	-	-	-
100-51400-790	Celebrations/Awards	210	249	1,000	1,409	1,500	1,500
100-51400-810	Capital Outlay	150	-	-	-	-	2,200
51400	Total General Administration	361,916	295,198	326,722	215,953	299,491	313,212

LEGISLATIVE SUPPORT

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-51100-111	Wages & Salaries/Permanent	18,144	17,999	19,352	14,047	19,352	18,425
100-51100-114	Wages/Part-Time	24,600	25,650	25,200	16,800	25,200	25,200
100-51100-117	Longevity Pay	400	400	400	200	400	200
100-51100-150	Medicare Tax/City Share	612	630	666	450	666	642
100-51100-151	Social Security/City Share	2,613	2,691	2,847	1,921	2,847	2,747
100-51100-152	Retirement	1,111	1,159	1,383	836	1,383	1,266
100-51100-153	Health Insurance	5,189	4,750	7,002	2,610	7,002	4,810
100-51100-155	Workers Compensation	98	113	113	80	113	102
100-51100-156	Life Insurance	8	7	10	5	10	9
100-51100-157	L-T Disability Insure/City Share	45	-	-	-	-	-
100-51100-160	125 Plan Contribution-City	-	-	-	-	-	-
100-51100-211	Professional Development	104	-	200	-	200	200
100-51100-218	Professional Consulting Services	-	143	40,000	-	20,000	8,000
100-51100-295	Codification Of Ordinances	2,255	1,998	3,000	936	3,000	3,000
100-51100-310	Office Supplies	3,654	2,624	7,000	1,355	2,500	-
100-51100-320	Publication - Minutes	11,920	6,712	10,000	5,393	8,500	8,500
100-51100-710	Chamber of Commerce Grant	3,450	3,450	3,450	-	3,450	3,450
100-51100-715	Tourism Committee-Room Tax	37,305	41,002	40,600	15,333	40,600	40,600
100-51100-720	Downtown Whitewater Grant	12,000	20,000	20,000	15,000	20,000	30,000
100-51100-725	Innovation Express-Matching/Grant	-	10,000	2,000	-	2,000	-
51100	Total Legislative Support	123,506	139,328	183,223	74,966	157,223	147,152

NOTES

A	Professional Consulting Services:	
	Strategic Plan	5,000
	Professional Advisor Services	3,000
		<u>8,000</u>

CONTINGENCIES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-51110-910	Cost Reallocations	82,198	24,466	89,028	13,512	75,000	177,000
51110	Total Contingencies	82,198	24,466	89,028	13,512	75,000	177,000

MUNICIPAL COURT

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-51200-111	Wages & Salaries/Permanent	60,117	51,404	37,111	27,955	37,111	39,456
100-51200-112	Overtime	1,399	2,880	691	999	1,400	-
100-51200-117	Longevity Pay	1,000	500	-	-	-	-
100-51200-150	Medicare Tax/City Share	802	728	548	333	548	572
100-51200-151	Social Security/City Share	3,428	3,111	2,344	1,426	2,344	2,446
100-51200-152	Retirement	4,331	4,197	2,855	2,177	2,855	2,727
100-51200-153	Health Insurance	4,988	3,906	-	-	-	-
100-51200-155	Workers Compensation	229	238	95	100	95	91
100-51200-156	Life Insurance	12	1	27	1	27	27
100-51200-157	L-T Disability Insure/City Share	143	-	-	-	-	-
100-51200-211	Professional Development	645	-	625	625	625	625
100-51200-214	Financial/Bonding Services	461	150	100	150	150	150
100-51200-219	Other Professional Service	3,635	880	1,000	239	500	500
100-51200-293	Prisoner Confinement	4,230	3,354	2,000	1,148	2,000	2,000
100-51200-310	Office Supplies	4,317	5,527	5,000	3,310	5,000	5,000
100-51200-320	Subscriptions & Dues	301	725	135	172	500	500
100-51200-330	Travel Expenses	-	418	400	390	400	400
100-51200-340	Operating Supplies	1,522	387	125	60	125	125
51200	Total Court	91,560	78,405	53,056	39,085	53,680	54,619

LEGAL SERVICES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-51300-212	General City - Legal Services	37,278	38,697	37,711	26,835	37,711	37,026
100-51300-214	Municipal Court - Legal Services	25,981	26,447	28,449	18,525	28,449	27,932
100-51300-219	Human Resources - Legal Services	13,376	10,855	6,000	2,292	6,000	6,000
51300	Total Legal	76,634	75,999	72,160	47,651	72,160	70,958

MUNICIPAL COURT STATISTICS Ticket History

Description	2008	2009	2010	2011	2012
Traffic Tickets Processed	818	891	697	1438	860
OWI Tickets Processed	93	94	69	68	28
Adult Non Traffic Tickets Processed	863	876	1159	925	755
Juvenile Non Traffic Tickets Processed	108	53	73	45	49
Total Tickets Processed	1882	1914	1998	2476	1692
Total Amount Collected	446,044	474,445	450,566	488,209	411,618

A portion of the total collected is remitted to the State and County.

BUDGET SNAPSHOT

FISCAL RESOURCES		2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
INFORMATION TECHNOLOGY							
100	Personnel Services	65,489	68,399	71,326	48,928	71,326	71,299
200-300	Commodities & Other Expenditures	70,554	106,909	97,610	102,514	124,910	86,724
700-900	Grant Exp & Capital Exp	2,837	8,335	0	0	0	8,000
51450	Total	138,879	183,644	168,936	151,442	196,236	166,023

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

2015

Full Time Equivalent Positions	0.7
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REVIEWING THE YEAR: 2014 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
Streets, Water (based upon fiber install)- Removal of phone lines and replacement with VoIP extensions.	Ongoing, still waiting on port change from ATT to Charter (has been a major challenge with ATT)
Police, Library(Carryover extension of 2013 project)- Migration/integration of IP based camera system.	Completed
Open Source Data Initiation Project (Continued from 2013)- Using internal tools, create and publish data sets for public access.	Ongoing, hoping to have final solution in place by December.
Library-Replacement of all Public Access Terminals, including Opacs, Public Internet, and half of the current staff machines.	Completed
Library-Bore & run fiber between Library and Admin Building. Utilize this fiber as main backbone for all services, and then setup current wireless gateway as redundant failover.	Boring to be complete in the next couple of weeks.
Wastewater- Removal and replacement of Scada machine. Removal and relocation of File server from Wastewater to Admin Building.	Completed
Admin & Library- Installation and migration of VoIP Phone System. Removal of standalone library phones and migrate over to Admin Building.	Waiting on port over from ATT, still hoping to have this completed this calendar year.
Admin, Streets, Water- Boring, installation of fiber to all three buildings.	Unknown at this point for water and streets, hoping to have Admin Building boring completed in the next couple of weeks.

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2,014 ACT-EST	2,015 BUDGET	
100-51450-111	Wages & Salaries/Permanent	48,411	49,700	51,370	35,518	51,370	51,371	
100-51450-150	Medicare Tax/City Share	681	698	745	499	745	745	
100-51450-151	Social Security/City Share	2,914	2,983	3,185	2,133	3,185	3,185	
100-51450-152	Retirement	2,856	3,305	3,596	2,486	3,596	3,493	
100-51450-153	Health Insurance	10,388	11,573	12,296	8,197	12,296	12,381	
100-51450-155	Workers Compensation	122	132	128	89	128	118	
100-51450-156	Life Insurance	7	8	6	6	6	6	
100-51450-157	L-T Disability Insure/City Share	109	-	-	-	-	-	
100-51450-160	125 Plan Contribution-City	-	-	-	-	-	-	
100-51450-211	Professional Development	-	-	500	-	500	500	
100-51450-225	Communication	-	58,895	38,700	60,636	66,000	38,700	A
100-51450-244	Network Hardware Mtn.	17,097	15,233	11,874	7,908	11,874	11,874	B
100-51450-245	Network Software Mtn.	37,422	17,307	28,897	25,240	28,897	29,650	C
100-51450-246	Network Operating Supp.	6,905	4,022	14,000	2,585	14,000	6,000	
100-51450-247	Software Upgrades	9,130	11,452	3,639	6,145	3,639	-	
100-51450-310	Office Supplies	-	-	-	-	-	-	
100-51450-810	Capital Outlay	2,837	8,335	-	-	-	8,000	D
51450	Total Information Technology	138,879	183,644	168,936	151,442	196,236	166,023	

NOTES

A	<u>Communication</u>		
	ISDN PRI/Long Distance/Phone Trunks/Internet/Etc.		38,700
B	<u>Network Hardware Mtn.</u>		
	Network Copier/Printer Agreement	6,596	
	Fortigate Renewals-Admin/Streets	1,750	
	PD Cellular Cards-Squads	3,024	
	Neighborhood Services Cell Cards	504	
	Total:		11,874
C	<u>Network Software Mtn.</u>		
	Porter Lee (Beast Evidence)-Police	1,000	
	Laser Fiche (CT Access)-Police, Clerk, Neighborhood Services	3,400	
	Cardinal Badge-Police	8,800	
	Cardinal TicketTrac-Police	2,900	
	TIPPS-Court	5,000	
	Jmauel Tax/Pet-Finance	450	
	ESRI-GIS	1,400	
	Caselle (Civic)	6,000	
	Symantec Backup Exec	-	
	Manageengine Syslogger Firewall Reporter	700	
	Total:		29,650
D	<u>Capial Outlay</u>		
	Barracuda 150 Email Archiver	4,000	
	Network Attached Storage-16tb	4,000	
	Total:		8,000

BUDGET SNAPSHOT

FISCAL RESOURCES		2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
FINANCE							
100	Personnel Services	109,996	113,103	118,720	77,667	118,326	123,738
214	Audit Services	26,020	18,245	24,450	21,840	24,450	24,450
200-300	Commodities & Other Expenditures	23,197	22,158	21,500	11,616	19,600	19,677
500-600	Bad Debt/Misc Fees	9,654	2,918	4,300	12,049	13,215	8,000
700-900	Grant Exp & Capital Exp	0	0	0	0	0	0
51100	Total	168,867	156,425	168,970	123,172	175,591	175,865
INSURANCE RISK MGMT							
500	Insurance	84,222	103,115	95,867	92,136	92,136	115,510
51110	Total	84,222	103,115	95,867	92,136	92,136	115,510
GRAND TOTAL		253,089	259,540	264,837	215,309	267,727	291,375

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

2015

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

1.7
2.3

REVIEWING THE YEAR: 2014 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
Complete annual financial audit by April 1, 2014.	Completed. Audit completed March 13, 2014 and presented to common council on May 6, 2014.
Develop Performance Measures for 2015 annual budget.	In progress. Staff is working with Assistant City Manager to Develop measures to be included in the budget document.
Issue G.O. bonds for capital projects by May 1, 2014.	Completed. The sale of G.O. bonds was completed on May 20, 2014. The closing of the bond sale occurred on June 10, 2014.
Revise the presentation for the 2015 Annual Budget.	In progress. Staff is working on revisions of the budget format and CIP format with the City Manager and the Assistant City Manager. Completion of the project will occur with the adoption of the 2015 Annual Budget.
Reduce the number of adjusting journal entries for the audit.	Not completed. Experienced a slight increase in adjusted journal entries.
Review Ambulance Billing Service contract	Completed in December/January, 2014.
Completed first full year of P-Card program	Received a \$15,685.94 rebate on May 8, 2014.
Changed credit card processors.	Savings of \$4,000/year.
Implemented on-line court and parking tickets payment system.	Court completed in June, 2014. Parking tickets completed in September, 2014.

LOOKING FORWARD: 2015 MAJOR OBJECTIVES

FINANCE

- Complete audit by April 1, 2015.
- Develop Performance Measures for 2015 annual budget.
- Revise/update presentation & format of CIP.
- Provide council a monthly summary of major revenues/expense items by department & fund.
- Complete the Budget process before September 10, 2015.

FINANCIAL ADMINISTRATION

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-51500-111	Wages & Salaries/Permanent	85,831	88,627	92,488	60,443	92,488	92,485
100-51500-112	Overtime	138	6	500	29	100	100
100-51500-117	Longevity Pay	700	700	700	350	700	700
100-51500-150	Medicare Tax/City Share	1,329	1,370	1,463	979	1,463	1,422
100-51500-151	Social Security/City Share	5,681	5,859	6,255	4,185	6,255	6,081
100-51500-152	Retirement	5,205	5,939	6,558	4,497	6,558	6,343
100-51500-153	Health Insurance	10,647	10,313	10,479	6,986	10,479	16,356
100-51500-155	Workers Compensation	225	259	252	173	252	226
100-51500-156	Life Insurance	27	31	25	24	31	25
100-51500-157	L-T Disability Insure/City Share	214	-	-	-	-	-
100-51500-160	125 Plan Contribution-City	-	-	-	-	-	-
100-51500-211	Professional Development	2,422	645	2,500	1,693	2,500	2,500
100-51500-214	Audit Services	26,020	18,245	24,450	21,840	24,450	24,450
100-51500-217	Contract Service-125 Plan	3,335	3,594	4,500	2,382	3,800	3,800
100-51500-222	Assessments-Taxes-Due Township	-	-	-	-	-	-
100-51500-310	Office Supplies	14,349	16,381	12,500	4,604	10,000	10,877
100-51500-330	Travel Expenses	3,091	1,538	2,000	2,937	3,300	2,500
100-51500-560	Bad Debt Expense	2,588	(2,335)	300	8,173	8,215	3,000
100-51500-650	Bank Fees/Credit Card Fees	7,066	5,253	4,000	3,876	5,000	5,000
100-51500-810	Capital Outlay	-	-	-	-	-	-
51500	Total Financial Administration	168,867	156,425	168,970	123,172	175,591	175,865

INSURANCE/RISK MANAGEMENT

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-51540-511	Buildings/Content Insurance	15,974	18,157	21,788	22,733	22,733	29,319
100-51540-512	Vehicles-Equipment Insurance	22,293	20,860	21,903	21,110	21,110	21,671
100-51540-513	General/Public Officials Liability	43,561	29,328	30,794	29,084	29,084	35,408
100-51540-514	Police Professional Liability	1,104	13,751	13,751	15,080	15,080	12,822
100-51540-515	Boilers-Equipment Breakdown	1,290	822	1,300	989	989	1,290
100-51540-520	Self-Insured Retention(SIR)	-	20,197	6,331	3,140	3,140	15,000
51540	Total Insurance/Risk Mgt.	84,222	103,115	95,867	92,136	92,136	115,510

BUDGET SNAPSHOT

FISCAL RESOURCES		2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
POLICE ADMINISTRATION							
100	Personnel Services	546,589	565,039	562,402	364,690	562,402	512,364
200-300	Commodities & Other Expenditures	32,602	26,266	29,536	19,596	33,536	29,536
52100	Total	579,192	591,305	591,938	384,286	595,938	541,900
POLICE PATROL							
100	Personnel Services	1,614,247	1,635,383	1,638,823	1,025,089	1,638,823	1,651,558
200-300	Commodities & Other Expenditures	56,743	51,071	52,700	27,894	47,900	52,700
700-900	Grant Exp & Capital Exp	4,017	6,619	3,950	2,200	3,950	7,950
52110	Total	1,675,006	1,693,073	1,695,473	1,055,184	1,690,673	1,712,208
POLICE INVESTIGATION							
100	Personnel Services	413,109	423,178	415,038	266,028	415,038	413,094
200-300	Commodities & Other Expenditures	14,978	11,905	16,625	9,508	16,625	16,625
700-900	Grant Exp & Capital Exp	-	-	-	-	-	-
52120	Total	428,087	435,083	431,663	275,537	431,663	429,719
COMMUNICATIONS/DISPATCH							
100	Personnel Services	375,884	369,142	399,656	250,495	399,656	450,177
200-300	Commodities & Other Expenditures	35,975	38,700	49,321	38,501	49,321	49,484
800	Capital Equipment	-	5,795	-	-	-	9,000
52600	Total	411,859	413,637	448,977	288,996	448,977	508,661
COMMUNITY SERVICE PROGRAM							
100	Personnel Services	22,792	19,344	26,386	13,685	20,715	26,387
200-300	Commodities & Other Expenditures	5,470	6,821	6,925	2,678	6,525	6,925
700-900	Grant Exp & Capital Exp	-	-	-	-	-	-
52140	Total	28,262	26,165	33,311	16,363	27,240	33,312
CROSSING GUARDS							
100	Personnel Services	31,282	31,777	38,544	19,751	38,544	-
200-300	Commodities & Other Expenditures	7	217	-	-	-	-
52130	Total	31,289	31,995	38,544	19,751	38,544	-
GRAND TOTAL		3,153,695	3,191,259	3,239,906	2,040,116	3,233,035	3,225,799

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

2015

Full Time Equivalent Positions-Administration	6
Full Time Equivalent Positions-Patrol	17
Full Time Equivalent Positions-Investigation	4
Full Time Equivalent Positions-Dispatch	7.5
Full Time Equivalent Positions-CSO	1
Full Time Equivalent Positions-Crossing Guards	0

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: 2014 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
<p>Address and implement recommendations from the Communications Center Staff Study. This goal addresses several of the city's long-term goals. Sustaining and enhancing the communications center in Whitewater will preserve the <u>quality of life</u> by maintaining local 911 services and local community needs and support. The continuation of a local communications center supports a critical <u>partnership with the university</u> both through shared services and financial contributions supporting the city's goal of <u>global review of budget priorities</u>.</p>	<p>COMPLETED: On August 19, 2015 the City Council approved the department to move forward on the Communications Bridge Concept that will create a shared communication center between the City, University Police Services and Walworth County Sheriff Department. Supporting 911 software and records management system was also approved.</p>
<p>Implement a K9 unit program. A K9 unit supports <u>quality of life</u>, <u>university relations</u> and <u>city infrastructure</u> by making the community of Whitewater and the UW-Whitewater campus inhospitable to the possession, use and sale of illegal drugs.</p>	<p>COMPLETED: On April 2, 2014, Officer Joe Matteson was formally offered the position as the department's first K9 Officer. The department's K9 Unit was formally introduced to the Whitewater community on May 15, 2014, during the Police Day Ceremony.</p>
<p>Restructure patrol self initiated activities. This goal supports <u>quality of life</u> issues by identify obligated and unobligated time of patrol staff which in turn will highlight and promote increased self initiated and proactive law enforcement activity.</p>	<p>UPDATE/PENDING: This restructure requires the implementation of the new RMS that remains on hold as it is linked with the communications bridge concept.</p>
<p>Continue crime prevention initiatives. This goal supports <u>quality of life</u> issues and <u>university relationships</u> through collaboration on various crime prevention initiatives that promote proactive law enforcement activity and enhance the community and university connections.</p>	<p>a. COMPLETED: The Tipsoft program was formally rolled out in department newsletter on April 2014. The program allows individuals to leave an anonymous tip via text, on-line or phone. The tipster can follow up and leave additional information, if they desire, to open the lines of communication with law enforcement.</p> <p>b. COMPLETED: National Night Out will be held on August 5th.</p>
<p>Expand bike patrol program. This goal supports <u>quality of life</u> issues and <u>university relationships</u> through collaboration by providing quality patrol and proactive connections with the community by being more approachable through the bike patrol program. The city and university have enhanced partnerships through increased bike patrol operations which have increased proactive undercover operations and subsequent arrests.</p>	<p>a. UPDATE/2015 COMPLETION: In 2014, the department sent three additional officers to certification training; four officers still need the certification before all sworn officers have completed the training. This year's training was facilitated by the department's new IPIMBA Bike Instructor Sergeant David Gempler.</p>
<p>Continue to minimize paper-driven processes. This goal supports <u>global review of budget priorities</u> through the enhanced sharing of information electronically in lieu of hard-copy printing. This goal may also support strategic planning and a cost saving measure by expanding paperless processes through sharing information electronically to the community.</p>	<p>a. COMPLETED: The department implemented A "One Call Now" software program that has facilitated all call-in needs. The "One Call Now" system handles the calls and electronically tracks the responses.</p> <p>b. COMPLETED: The department implemented a new index system that was combined with the incident narrative report. This eliminated officers typing time consuming index sheets.</p> <p>c. UPDATE/2015 COMPLETION: City Council approved new RMS, software installation will take place in 2014, full implementation will be in 2015. The new records management system (RMS) will</p>

Reassess public camera system. This goal supports quality of life by increasing the ability to solve crime and provide a sense of accountability for those engaging in illegal activity.

reduce duplication efforts specific to new report indexing process and streamlining overall process.
d. COMPLETED: June of 2014, the patrol bureau transitioned to 10 hour shifts through a MOU as a “test drive” opportunity, they may or may not continue in 2015.

COMPLETED: The police department’s recording system now monitors the cameras at the library. This same shared system can be used as the city adds more cameras to other city buildings.

Participate in state facilitated traffic initiatives. This goal supports quality of life by uniting with law enforcement agencies throughout the State in proactive and life saving traffic initiatives. Combined highway safety law enforcement campaigns focus enforcement personnel on multiple traffic safety laws at one time with the goal of decreasing traffic related accidents and deaths.

COMPLETED: Officers participated in the “Click it or Ticket” national initiative. Officers were required to enter their traffic counts for each day worked. The enforcement period was May 19th through June 1st.

Facilitate community safety trainings. This goal supports quality of life by providing public awareness and quality safety training opportunities to the public. Training opportunities include response to active threats, the risks of alcohol and drug use, recognizing indicators of a sexual predator and many other public safety awareness programs.

- a. COMPLETED: Officers implemented “Response to Active Threat” training on January 10, 2014 to all of the students in elementary, middle and high schools.
- b. COMPLETED: Response to Active Threat training for all city employees was completed on April 8th (3 class times) and April 9th (2 class times).

- a. **Explore the use of volunteers. This goal addresses infrastructure, global review of budget priorities, university relations and quality of life. The implementation of a volunteer program will promote an extension of law enforcement services while promoting community/university relations. The program will be designed around UW-W students interested in pursuing a law enforcement career. The success of such a program can be expanded to be used to support large scale community events with a reduction in city budgetary expenditures.**

COMPLETED: The Cadet program has been researched, the policy has been developed and volunteer insurance has been confirmed through CVMIC. The program was implemented October 2014.

LOOKING FORWARD: 2015 MAJOR OBJECTIVES

POLICE

Facilitate K9 public demonstrations for the community.

Address and implement recommendations from the Communications Center Staff Study.

Continue annual department crime prevention initiatives.

Complete bike patrol certification training for remaining sworn staff.

Partner with the Information Technology Administrator and Building Coordinator to enhance public camera systems.

Participate in state facilitated safety traffic initiatives.

Explore the use of senior citizen volunteers.

PERFORMANCE MEASURES

POLICE

Facilitate at least two (2) significant K9 public demonstrations for the community.

Address and implement recommendations from the Communications Center Staff Study.

Continue to implement a minimum of two (2) annual department crime prevention initiatives.

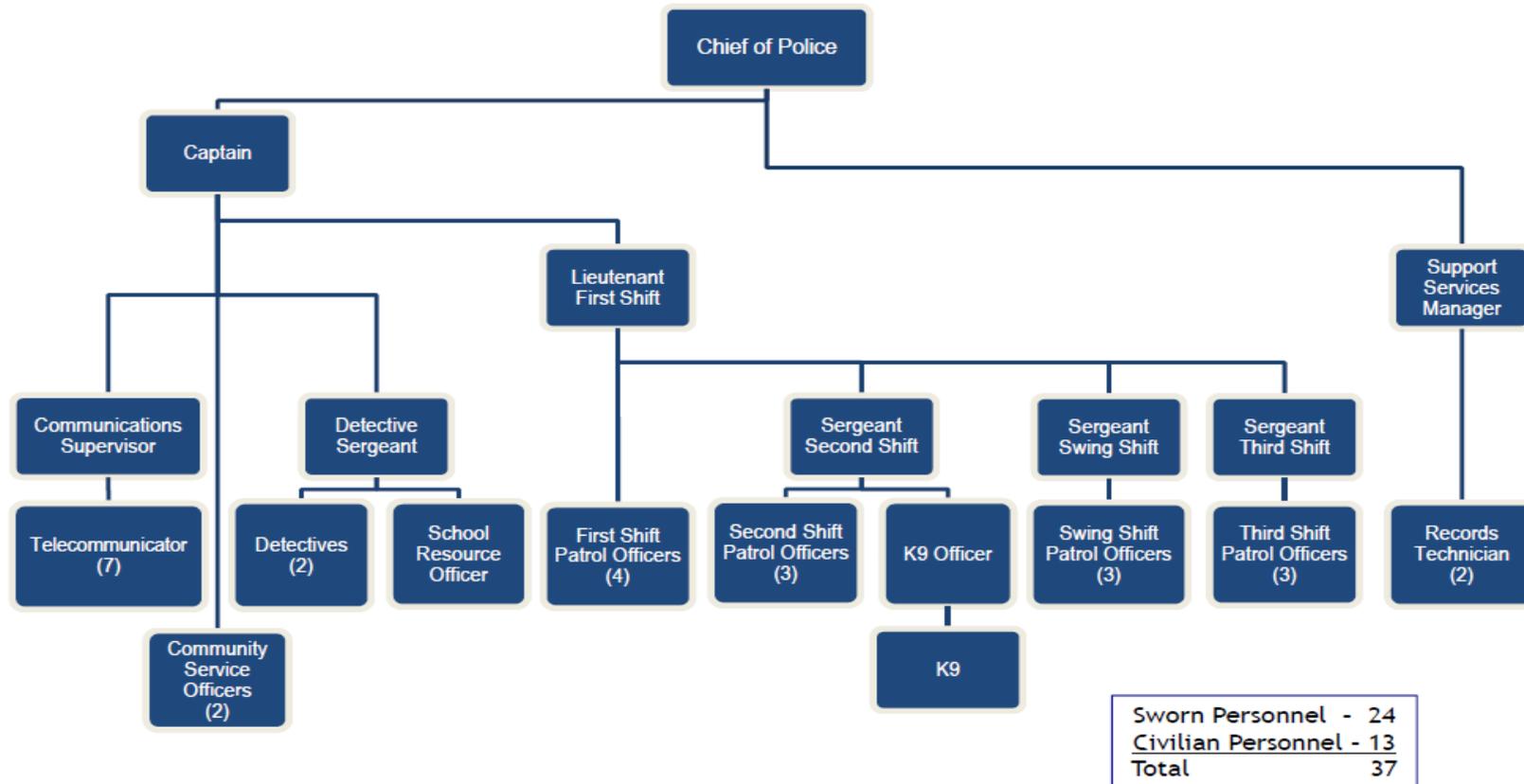
Complete bike patrol certification training for remaining sworn staff, which will be facilitated through the department's in-house instructor.

Partner with the Information Technology Administrator and Building Coordinator to enhance public camera systems by installing at least two (2) new cameras within the community.

Participate in a minimum of one (1) annual state facilitated traffic safety program.

Explore the use of senior citizen volunteers.

WHITEWATER POLICE DEPARTMENT ORGANIZATIONAL CHART



Whitewater Police Department Clearance Rates

Description	2009			2010			2011			2012			2013		
	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	1	33%	3	2	67%	3	1	33%	1	1	100%	6	3	50%
Assault	40	38	95%	50	44	88%	44	34	77%	44	33	75%	43	34	79%
Burglary	57	9	16%	42	11	26%	58	17	29%	44	9	20%	40	7	18%
Theft (Larceny)	299	83	28%	293	71	24%	255	60	24%	219	53	24%	198	65	33%
Motor Vehicle Theft	7	2	29%	4	1	25%	6	2	33%	2	2	100%	5	3	60%

Property Amount Stolen and Recovered

Description	2009	2010	2011	2012	2013
Property Stolen	\$115,851	\$132,367	\$183,263	\$125,276	\$127,818
Property Recovered	\$47,149	\$38,859	\$116,344	\$42,510	\$34,374
% Recovered/Stolen	41%	29%	63%	34%	27%

POLICE ADMINISTRATION

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-52100-111	Wages & Salaries/Permanent	390,669	399,543	403,906	263,199	403,906	369,054
100-52100-112	Overtime	52	491	2,000	150	2,000	2,000
100-52100-117	Longevity Pay	5,477	5,481	5,480	2,875	5,480	5,000
100-52100-118	Uniform Allowances	2,267	2,884	2,275	490	2,275	1,900
100-52100-150	Medicare Tax/City Share	5,906	5,984	6,277	4,127	6,277	5,759
100-52100-151	Social Security/City Share	25,250	25,580	26,838	16,683	26,838	24,624
100-52100-152	Retirement	55,879	58,813	45,542	31,325	45,542	40,891
100-52100-153	Health Insurance	52,748	55,961	59,536	38,821	59,536	53,530
100-52100-155	Workers Compensation	8,156	10,186	10,356	6,936	10,356	9,432
100-52100-156	Life Insurance	115	117	192	84	192	174
100-52100-157	L-T Disability Insure/City Share	71	-	-	-	-	-
100-52100-160	125 Plan Contribution-City	-	-	-	-	-	-
100-52100-211	Professional Development	6,396	1,804	4,000	986	4,000	4,000
100-52100-219	Other Professional Service	4,830	3,453	4,000	6,476	8,000	4,000
100-52100-220	Crime Prevention Program	-	-	-	-	-	-
100-52100-221	Police-Donations/Grant-Offset	-	-	-	-	-	-
100-52100-225	Communication	1,953	2,128	2,800	1,029	2,800	2,800
100-52100-310	Office Supplies	13,880	12,292	10,675	6,590	10,675	10,675
100-52100-320	Subscriptions & Dues	1,300	2,137	1,500	1,196	1,500	1,500
100-52100-330	Travel Expenses	403	159	800	433	800	800
100-52100-340	Operating Supplies	3,841	4,294	5,761	2,887	5,761	5,761
100-52100-810	Capital Outlay	350	-	-	-	-	-
52100	Total Police Administration	579,542	591,305	591,938	384,286	595,938	541,900

NOTES

- A** Decrease is due to the transition of 75% of the Communications Supervisor position from Admin to Communications/Dispatch.

POLICE PATROL

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-52110-111	Wages & Salaries/Permanent	964,789	987,146	1,019,495	628,463	1,019,495	1,019,495
100-52110-112	Overtime	95,972	80,804	97,956	56,904	97,956	97,956
100-52110-117	Longevity Pay	12,000	13,500	14,000	6,512	14,000	14,000
100-52110-118	Uniform Allowances	13,434	20,446	15,200	7,659	15,200	15,200
100-52110-119	Shift Differential	11,376	13,644	13,155	8,190	13,155	13,155
100-52110-150	Medicare Tax/City Share	15,324	16,065	17,244	10,832	17,244	17,235
100-52110-151	Social Security/City Share	68,667	68,553	73,734	43,315	73,734	73,694
100-52110-152	Retirement	230,035	228,060	168,991	111,398	168,991	168,028
100-52110-153	Health Insurance	167,792	164,342	173,554	123,221	173,554	191,006
100-52110-155	Workers Compensation	34,453	42,602	45,311	28,465	45,311	41,601
100-52110-156	Life Insurance	204	220	183	131	183	189
100-52110-157	L-T Disability Insure/City Share	200	-	-	-	-	-
100-52110-160	125 Plan Contribution-City	-	-	-	-	-	-
100-52110-211	Professional Development	11,212	5,769	8,800	2,490	5,000	8,800
100-52110-219	Other Professional Service	2,220	1,787	1,800	1,165	1,800	1,800
100-52110-241	Repr/Mtn Vehicles	-	-	-	-	-	-
100-52110-242	Repr/Mtn Machinery/Equip.	829	1,620	2,200	432	2,200	2,200
100-52110-249	Misc. Repr/Mtn Service	-	-	-	-	-	-
100-52110-292	Radio Service	299	225	1,300	-	300	1,300
100-52110-330	Travel Expenses	118	1,180	800	99	800	800
100-52110-340	Operatiing Supplies	3,548	5,099	3,800	2,257	3,800	3,800
100-52110-351	Fuel Expenses	31,445	29,148	26,000	15,912	26,000	26,000
100-52110-360	DAAT/Firearms	7,072	6,243	8,000	5,540	8,000	8,000
100-52110-810	Capital Outlay	4,017	6,619	3,950	2,200	3,950	7,950
52110	Total Police Patrol	1,675,006	1,693,073	1,695,473	1,055,184	1,690,673	1,712,208

NOTES

A	<u>810-Capital Equipment</u>	
	5 - Bulletproof Vests	1,750
	2 - TASER	2,200
	2 - AXON On Officer Cameras	1,300
	1 - PBT	800
	1 - Radar	1,900
		<u>7,950</u>

POLICE INVESTIGATION

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-52120-111	Wages & Salaries/Permanent	244,942	258,623	259,414	164,205	259,414	259,414
100-52120-112	Overtime	28,354	22,978	25,478	16,693	25,478	25,478
100-52120-117	Longevity Pay	4,000	4,000	4,000	2,000	4,000	4,000
100-52120-118	Uniform Allowances	3,075	2,122	2,600	2,512	2,600	2,600
100-52120-119	Shift Differential	108	21	465	12	465	465
100-52120-150	Medicare Tax/City Share	4,077	4,226	4,373	2,832	4,373	4,373
100-52120-151	Social Security/City Share	17,328	18,083	18,697	11,497	18,697	18,697
100-52120-152	Retirement	60,625	59,948	43,484	29,245	43,484	42,478
100-52120-153	Health Insurance	41,649	41,850	44,997	29,597	44,997	45,000
100-52120-155	Workers Compensation	8,853	11,285	11,489	7,407	11,489	10,554
100-52120-156	Life Insurance	44	42	41	28	41	36
100-52120-157	L-T Disability Insure/City Share	53	-	-	-	-	-
100-52120-160	125 Plan Contribution-City	-	-	-	-	-	-
100-52120-211	Professional Development	4,070	2,462	3,900	4,853	3,900	3,900
100-52120-219	Other Professional Services	2,276	1,926	3,500	740	3,500	3,500
100-52120-241	Repr/Mtn Vehicles	-	-	-	-	-	-
100-52120-292	Radio Service	-	-	600	-	600	600
100-52120-330	Travel Expenses	66	7	300	109	300	300
100-52120-340	Operating Supplies	2,140	3,310	2,775	100	2,775	2,775
100-52120-351	Fuel Expenses	5,758	3,460	4,100	2,023	4,100	4,100
100-52120-359	Evidence/Photo Expense	669	742	1,450	1,683	1,450	1,450
100-52120-810	Capital Outlay	-	-	-	-	-	-
52120	Total Police Investigation	428,087	435,083	431,663	275,537	431,663	429,719

COMMUNICATIONS/DISPATCH

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET	
100-52600-111	Wages & Salaries/Permanent	259,471	259,633	266,134	172,100	266,134	301,214	
100-52600-112	Overtime	19,283	14,162	28,999	11,325	28,999	28,430	
100-52600-117	Longevity Pay	5,718	5,857	6,750	3,562	6,750	7,500	
100-52600-118	Uniform Allowances	3,158	2,544	3,375	454	3,375	3,750	
100-52600-119	Shift Differential	3,107	1,243	3,624	1,672	3,624	3,624	
100-52600-150	Medicare Tax/City Share	4,087	4,095	4,618	2,888	4,618	5,170	
100-52600-151	Social Security/City Share	17,548	16,653	19,746	12,349	19,746	22,104	
100-52600-152	Retirement	17,493	18,799	20,666	13,924	20,666	22,372	
100-52600-153	Health Insurance	45,077	45,201	44,820	31,598	44,820	55,048	
100-52600-155	Workers Compensation	734	789	796	514	796	820	
100-52600-156	Life Insurance	151	167	128	111	128	146	
100-52600-157	L-T Disability Insure/City Share	58	-	-	-	-	-	
100-52600-160	125 Plan Contribution-City	-	-	-	-	-	-	
100-52600-211	Professional Development	1,761	2,338	4,000	1,921	4,000	4,000	
100-52600-219	Other Professional Services	-	100	2,700	-	2,700	2,700	
100-52600-242	Repair Maint Equipment	-	213	300	-	300	300	
100-52600-292	Radio Service	13,000	14,750	19,027	19,027	19,027	19,027	
100-52600-295	Misc. Contractual Services	20,601	19,673	20,794	17,394	20,794	20,957	A
100-52600-330	Travel Expenses	78	-	500	-	500	500	
100-52600-340	Operating Supplies	534	1,626	2,000	159	2,000	2,000	
100-52600-810	Capital Outlay	-	5,795	-	-	-	9,000	B
52600	Total Communications/Dispatch	411,859	413,637	448,977	288,996	448,977	508,661	C

NOTES

A 100-52600-295 / Communications Misc Contractual Svcs

~ 911 maintenance contract	8,073
~ telephone interpreter services	1,100
~ Dept of Justice TIME system access fees	8,964
~ radio/telephone recording contract	2,820
	<u>20,957</u>

B UPS Batteries (20) 9,000

20 batteries are required for the generator to ensure 24/7 emergency service. Life expectancy is 3 years. Purchase was due in 2013, as a budget saving measure the purchase was moved into 2014.

C Increase is due to the transition of 75% of the Communications Supervisor position from Admin to Communications/Dispatch.

COMMUNITY SERVICE PROGRAM

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-52140-114	Wages/Part-Time	19,641	17,122	22,362	11,835	17,500	22,360
100-52140-118	Uniform Allowances	436	15	1,500	509	1,000	1,500
100-52140-150	Medicare Tax/City Share	285	248	324	172	268	324
100-52140-151	Social Security/City Share	1,218	1,062	1,386	734	1,147	1,386
100-52140-152	Retirement	572	2	-	-	-	-
100-52140-155	Workers Compensation	641	895	814	436	800	816
100-52140-156	Life Insurance	-	-	-	-	-	-
100-52140-157	L-T Disability Insure/City Share	-	-	-	-	-	-
100-52140-241	Repair Maint Vehicles	-	-	-	-	-	-
100-52140-340	Operating Supplies	23	15	500	1	100	500
100-52140-351	Fuel Expenses	2,917	3,405	2,300	1,137	2,300	2,300
100-52140-360	Parking Services Expenses	2,531	3,401	4,125	1,540	4,125	4,125
100-52140-810	Capital Outlay	-	-	-	-	-	-
52140	Total Comm Service Program	28,262	26,165	33,311	16,363	27,240	33,312

NOTES

EMERGENCY PREPAREDNESS

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-52500-111	Wages	-	-	-	-	-	3,320
100-52500-150	Medicare Tax/City Share	-	-	-	-	-	48
100-52500-151	Social Security/City Share	-	-	-	-	-	206
100-52500-152	Retirement/City Share	-	-	-	-	-	226
100-52500-155	Workers Compensation	-	-	-	-	-	121
100-52500-211	Professional Development	742	758	1,500	388	1,500	1,500
100-52500-225	Communication	13	4	100	1	100	100
100-52500-242	Repair Maint Equipment	199	1,202	1,500	652	1,500	1,500
100-52500-295	Contractual Services	4,369	4,008	4,400	4,104	4,400	4,400
100-52500-310	Office Supplies	-	20	100	-	100	100
100-52500-340	Operating Supplies	702	554	500	329	500	500
100-52500-810	Capital Outlay	-	1,395	800	-	800	800
52500	Total Emergency Preparedness	6,026	7,940	8,900	5,474	8,900	12,821

CROSSING GUARDS

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-52130-113	Wages/Temporary	27,926	28,060	34,634	17,749	34,634	-
100-52130-150	Medicare Tax/City Share	405	407	502	255	502	-
100-52130-151	Social Security/City Share	1,731	1,740	2,147	1,089	2,147	-
100-52130-155	Workers Compensation	1,111	1,413	1,261	647	1,261	-
100-52130-158	Unemployment Compensation	108	157	-	11	-	-
100-52130-340	Operating Supplies	7	217	-	-	-	-
52130	Total Crossing Guards	31,289	31,995	38,544	19,751	38,544	-

BUDGET SNAPSHOT

FISCAL RESOURCES		2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
FIRE DEPARTMENT							
100	Personnel Services	97,710	102,784	89,993	42,147	87,163	89,363
200-300	Commodities & Other Expenditures	66,858	70,845	45,200	60,138	75,200	58,200
500-600	Ins Dues from State	21,812	21,716	22,061	-	0	-
700-900	Grant Exp & Capital Exp	30,878	30,834	31,727	24,912	31,820	31,927
51100	Total	217,258	226,178	188,981	127,197	194,183	179,490
CRASH							
100	Personnel Services	7,475	9,481	8,074	0	8,074	8,074
200-300	Commodities & Other Expenditures	7,342	7,169	6,600	5,915	7,014	6,600
700-900	Grant Exp & Capital Exp	4,144	9,695	6,500	1,251	6,500	6,600
51100	Total	18,961	26,345	21,174	7,166	21,588	21,274
RESCUE							
100	Personnel Services	259,876	272,126	281,193	134,990	286,089	311,365
200-300	Commodities & Other Expenditures	85,421	115,353	78,700	76,687	101,700	95,700
700-900	Grant Exp & Capital Exp	20,447	24,093	23,728	6,861	24,299	23,820
51100	Total	365,744	411,572	383,621	218,538	412,088	430,885
GRAND TOTAL		601,963	664,096	593,776	352,901	627,859	631,648

PERSONNEL SUMMARY

2015

Total Volunteers-Fire/Crash
Total Volunteers-Rescue

35
54

FIRE DEPARTMENT

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-52200-113	Wages/Temporary	71,712	69,889	62,000	21,164	62,000	62,000
100-52200-150	Medicare Tax/City Share	1,032	1,007	899	305	899	899
100-52200-151	Social Security/City Share	4,410	4,303	3,844	1,305	3,844	3,844
100-52200-152	Retirement	841	1,117	900	906	900	900
100-52200-153	Health Insurance	-	27	-	1,903	-	-
100-52200-155	Workers Compensation	4,815	4,815	4,350	3,210	4,350	5,720
100-52200-158	Unemployment Compensation	683	1,444	2,000	185	2,000	2,000
100-52200-159	Length of Service Awards Progr	14,218	20,184	16,000	13,170	13,170	14,000
100-52200-211	Professional Development	11,955	16,222	12,000	11,563	12,000	12,000
100-52200-225	Communication	2,287	2,256	2,200	997	2,200	2,200
100-52200-241	Repair Maint Vehicles	25,861	17,067	12,000	25,381	30,000	18,000
100-52200-242	Repair Maint Equipment	10,376	14,460	3,500	8,641	14,000	10,000
100-52200-245	Building Repair/Maint	-	-	-	-	-	-
100-52200-310	Office Supplies	1,404	3,016	2,000	377	1,000	2,000
100-52200-340	Operating Supplies	7,402	11,543	7,500	8,649	10,000	8,000
100-52200-351	Fuel Expenses	7,573	6,281	6,000	4,530	6,000	6,000
100-52200-519	Ins Dues From State/Trans.	21,812	21,716	22,061	-	-	-
100-52200-790	Employee Relations	3,820	7,820	7,727	7,820	7,820	7,727
100-52200-810	Capital Outlay	27,058	23,015	24,000	17,092	24,000	24,200
52200	Total Fire Department	217,258	226,178	188,981	127,197	194,183	179,490

NOTES:

A	2015 Captial Equipment	Quantity	Item Price	Total
	Turnout Gear	6	\$ 2,500	\$ 15,000
	Pagers	10	\$ 600	\$ 6,000
	Gloves	20	\$ 100	\$ 2,000
	Boots	3	\$ 400	\$ 1,200
	Total 2015 Capital Equipment Budget			<u>\$ 24,200</u>

FOR INFORMATIONAL PURPOSES ONLY - RURAL FIRE DEPARTMENT:

A	2015 Captial Equipment	Quantity	Item Price	Total
	Turnout Gear-Wildland	10	\$ 1,000	\$ 10,000
	Turnout Gear	3	\$ 2,500	\$ 7,500
	Safety Glasses	48	\$ 10	\$ 480
	Hand Tools	1	\$ 10,000	\$ 10,000
	Foam	-	\$ -	\$ -
	Total 2013 Capital Equipment Budget			<u>\$ 27,980</u>

CRASH CREW

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-52210-113	Wages/Temporary	6,891	8,744	7,500	-	7,500	7,500
100-52210-150	Medicare Tax/City Share	99	126	109	-	109	109
100-52210-151	Social Security/City Share	423	540	465	-	465	465
100-52210-152	Retirement	62	70	-	-	-	-
100-52210-211	Professional Development	3,334	2,610	3,200	3,214	3,214	3,200
100-52210-241	Repair Maint Vehicles	1,340	2,181	600	299	600	600
100-52210-242	Repair Maint Equipment	782	29	800	47	200	800
100-52210-340	Operating Supplies	1,887	2,349	2,000	2,355	3,000	2,000
100-52210-810	Capital Outlay	4,144	9,695	6,500	1,251	6,500	6,600
52210	Total Crash Crew	18,961	26,345	21,174	7,166	21,588	21,274

NOTES:

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

RESCUE SERVICE/AMBULANCE

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-52300-113	Wages/Temporary	224,826	233,916	245,000	107,511	245,000	255,000
100-52300-150	Medicare Tax/City Share	3,116	3,395	3,553	1,604	3,553	3,553
100-52300-151	Social Security/City Share	13,323	14,517	15,190	6,859	15,190	15,190
100-52300-152	Retirement	3,183	2,297	3,600	809	3,000	3,600
100-52300-155	Workers Compensation	4,815	4,815	4,350	3,210	4,350	5,720
100-52300-158	Unemployment Compensation	803	642	-	145	145	-
100-52300-159	Length of Service Award	9,810	12,544	9,500	14,851	14,851	28,302
100-52300-211	Professional Development	15,925	23,311	17,000	7,459	12,000	12,000
100-52300-225	Communication	1,149	330	600	557	600	600
100-52300-241	Repair Maint Vehicles	5,918	11,502	5,500	10,486	12,000	11,000
100-52300-242	Repair Maint Equipment	4,748	2,157	4,000	4,928	5,500	5,500
100-52300-310	Office Supplies	1,100	1,683	1,300	596	1,300	1,300
100-52300-340	Operating Supplies	45,119	63,502	40,000	44,578	60,000	55,000
100-52300-351	Fuel Expenses	11,461	12,869	10,300	8,083	10,300	10,300
100-52300-790	Employee Relations	3,820	3,820	3,728	4,299	4,299	3,820
100-52300-810	Capital Outlay	16,628	20,274	20,000	2,562	20,000	20,000
52300	Total Rescue Service (Amb.)	365,744	411,572	383,621	218,538	412,088	430,885

NOTES:

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

BUDGET SNAPSHOT

FISCAL RESOURCES		2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
NEIGHBORHOOD SERVICES							
100	Personnel Services	105,187	70,681	74,184	45,086	54,031	86,250
200-300	Commodities & Other Expenditures	60,804	58,859	56,700	47,940	67,600	67,600
700-900	Grant Exp & Capital Exp	-	-	1,750	1,934	1,934	12,000
51100	Total	165,991	129,540	132,634	94,960	123,565	165,850

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.

PERSONNEL SUMMARY

2015

Full Time Equivalent Positions

1.9

REVIEWING THE YEAR: 2014 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
Evaluate policies and procedure for building permit applicants. Develop a schedule for all identified updates and accomplishments by 12/31/14.	Incomplete.
Evaluate and Identify specific strategies for neighborhood preservation by 8/31/2014.	Incomplete.
Incorporate additional data into the interactive GIS portal; begin incorporating building plans, historical property information into a layer by linking the PDF's. These items will be able to be viewed in the field by staff by 12/31/14.	Incomplete.
Complete the Laser fiche project upgrade to communicate more efficiently with the Police Department by 6/30/14.	Incomplete.
Evaluate and identify alternative strategies to enforce unrelated occupants by 8/31/2014.	Incomplete.
Evaluate policies and procedures for planning applicants. Develop a schedule for all identified updates and accomplishments by 12/31/14.	Incomplete.
Finish the zoning rewrite project, including all public hearings and ordinance amendments by 4/30/14.	Completed. The code (with the exception of parking and stormwater changes) was adopted by the Common Council in May
Schedule and hold a Parking Summit meeting to discuss parking and hard surface concerns by 3/31/14.	In Progress. This project is now being handled by the city manager and is moving forward.
Hold another Plan Commissioner training event by 2/28/2014	Incomplete.

LOOKING FORWARD: 2015 MAJOR OBJECTIVES

NEIGHBORHOOD SERVICES

Evaluate policies and procedure for building permit applicants. Develop a schedule for all identified updates and accomplishments.
Begin the process of incorporating infrastructure data into GIS.
Complete the Laser fiche project upgrade to communicate more efficiently with other Department.
Evaluate policies and procedures for planning applicants. Develop a schedule for all identified updates and accomplishments.
Schedule and hold a Parking Summit meeting to discuss parking and hard surface concerns.
Hold another Plan Commissioner training event.
Evaluate passive strategies for neighborhood preservation that can be embraced by a majority of residents and property owners.
Pursue goals originally established for 2015 where appropriate.

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-52400-111	Wages & Salaries/Permanent	67,679	37,082	39,741	20,813	25,000	38,443
100-52400-112	Overtime	365	-	-	-	-	-
100-52400-113	Wages/Temporary	11,219	11,539	11,181	12,763	16,000	27,110
100-52400-114	Wages/Part-time	-	4,674	4,750	-	-	-
100-52400-117	Longevity Pay	700	400	400	200	400	400
100-52400-118	Uniform Allowances	-	-	25	-	-	25
100-52400-150	Medicare Tax/City Share	1,616	818	813	468	363	978
100-52400-151	Social Security/City Share	6,908	3,496	3,478	2,003	1,550	4,180
100-52400-152	Retirement	4,003	2,631	2,772	2,243	2,100	4,162
100-52400-153	Health Insurance	11,106	9,171	10,173	5,959	8,000	9,694
100-52400-155	Workers Compensation	1,553	849	825	623	600	1,234
100-52400-156	Life Insurance	33	22	26	13	18	26
100-52400-157	L-T Disability Insure/City Share	4	-	-	-	-	-
100-52400-160	125 Plan Contribution-City	-	-	-	-	-	-
100-52400-211	Professional Development	708	266	300	-	300	300
100-52400-215	GIS Supplies	-	3,081	4,000	3,250	4,000	4,000
100-52400-218	Weights & Measures Contract	3,600	3,600	3,600	3,600	3,600	3,600
100-52400-219	Other Professional Service	8,478	7,972	7,000	869	7,000	7,000
100-52400-222	Building Inspector Service	41,299	36,627	35,000	34,830	45,000	45,000
100-52400-225	Communication	471	293	300	148	300	300
100-52400-310	Office Supplies	1,880	3,079	2,500	2,359	2,500	2,500
100-52400-320	Subscriptions & Dues	266	253	800	125	300	300
100-52400-330	Travel Expenses	115	-	-	-	-	300
100-52400-340	Operating Supplies	156	485	200	697	800	500
100-52400-351	Fuel Expenses	3,832	3,202	3,000	2,063	3,800	3,800
100-52400-810	Capital Outlay	-	-	1,750	1,934	1,934	12,000
52400	Total Neighborhood Services	165,991	129,540	132,634	94,960	123,565	165,850

NOTES

A	Scanner	5,000
	Scanner Services	7,000
	Total:	12,000

BUDGET SNAPSHOT

FISCAL RESOURCES		2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
PUBLIC WORKS ADMINISTRATION							
100	Personnel Services	25,614	4,924	21,122	13,102	17,513	19,838
200-300	Commodities & Other Expenditures	11,989	4,866	4,050	1,673	4,207	3,950
51100	Total	37,603	9,790	25,172	14,775	21,720	23,788
PUBLIC WORKS SHOP/FLEET OPERATIONS							
100	Personnel Services	87,424	82,048	84,882	58,266	85,018	89,715
200-300	Commodities & Other Expenditures	69,094	76,234	69,330	49,268	69,330	69,330
51100	Total	156,518	158,283	154,212	107,533	154,348	159,045
PUBLIC WORKS STREET MAINTENANCE							
100	Personnel Services	355,530	360,879	360,564	258,212	360,564	378,142
200-400	Commodities & Other Expenditures	80,796	74,386	52,700	29,141	52,700	52,700
700-900	Grant Exp & Capital Exp	9,700	2,953	2,500	981	2,500	2,500.0
51100	Total	446,026	438,219	415,764	288,333	415,764	433,342
PUBLIC WORKS STREET CLEANING/SNOW & ICE							
100	Personnel Services	49,174	78,064	62,406	73,252	79,098	65,562
200-300	Commodities & Other Expenditures	62,503	102,352	63,000	74,231	99,000	78,500
51100	Total	111,678	180,416	125,406	147,483	178,098	144,062
PUBLIC WORKS STREET LIGHTS							
100	Personnel Services	8,973	5,346	6,065	3,708	6,265	6,408
200-300	Commodities & Other Expenditures	247,872	230,495	226,900	119,235	234,900	234,900
700-900	Grant Exp & Capital Exp	1,434	-	-	-	-	-
51100	Total	258,279	235,841	232,965	122,944	241,165	241,308
GRAND TOTAL		1,010,104	1,022,549	953,519	681,068	1,011,095	1,001,545

DEPARTMENT/FUNCTION

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

PERSONNEL SUMMARY

2015

Full Time Equivalent Positions-Administration	0.29
Full Time Equivalent Positions-Shop/Fleet	1.12
Full Time Equivalent Positions-Street Maintenance	4.48
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: 2014 MAJOR ACCOMPLISHMENTS

GOALS

STATUS

Street Repair Fund monies (185k) will be used to crack fill and seal coat all city parking lots and all needed areas of trail system in the city. In progress. We have received all the crack filling material from our supplier and will start the projects after the 4th of July festivities. Besides shutting down our City lots and completing them for the crack filling, we will also be shutting down lots as Jefferson county comes in to seal coat the parking lots in late summer. Trails/bike paths will be done before lots are seal coated.

Street Repair Fund monies also to be used to repair/replace bad areas of sidewalk on Main St. to South St. and Franklin - Janesville to Elizabeth St. In progress. We have located areas of concern in the given area; we also have a map of trip hazards for the downtown area.

Continue working with WE Energies to purchase street light system to be maintained by DPW crew. In progress. We have had one discussion with We Energies in relationship to the City purchasing the street light system from them. The main focus of the meeting was to alert them of the City taking over the maintenance of the street lights, and when the grid system of WE Energies lights were going to be switched over to LED systems. We Energies does not have a timeline for switching to an LED system in place at this time, but they are looking at doing the change at some point. We will continue to work with We Energies as we move forward on this item, but taking over the maintenance of the system before it becomes an LED system would create an awfully large work load on my staff. We report now anywhere from 10-15 street lights that are reported to us for repair, in any given week period. Repairs include such things as light bulb replacement, eye replacement, re-wiring, and even complete light pole and head replacement.

Implement/Complete all recommended repairs to the storm water system as recommended by the City's contracted municipal engineering firm by November 15, 2014.

Evaluate the feasibility of a general work-order system to track employee and citizen requests for service as well as work tasks within the organization. If a feasible solution is identified, implement said solution by December 31, 2014.

These areas as well as the intersections crosswalk areas will be started on as soon as the Starin Park cement work is completed.

In progress. The Woodland Drive storm water improvements should be complete by the end of October 2014. The Basin 15 project has been slated for 2015. The Clay Street and Meadowsweet Park detention basin retro fits will be designed in 2014, and constructed in 2015.

In progress. Facility maintenance is currently using a work order system. Staff recognized shortcomings with the existing system and is currently working on a way to address concerns before completing the project.

LOOKING FORWARD: 2015 MAJOR OBJECTIVES

PUBLIC WORKS

Implement a work order system.

Incorporate maintenance, inspection, and break history of our underground utility infrastructure into the City's GIS.

Establish a schedule of required training for all public works staff.

Increase communication with the university in regard to utility infrastructure upgrades and maintenance. It is important for the City to know when the university is working on a utility system that is connected to the city's system to ensure the work is properly completed.

Complete all construction projects as outlined in the Capital Improvement Program.

PUBLIC WORKS ADMINISTRATION

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-53100-111	Wages & Salaries/Permanent	19,420	3,252	15,680	9,618	12,804	14,563
100-53100-113	Wages/Temporary	240	-	-	-	-	-
100-53100-117	Longevity Pay	190	-	-	-	-	-
100-53100-118	Uniform Allowances	125	-	-	-	-	-
100-53100-150	Medicare Tax/City Share	(29)	17	227	134	186	211
100-53100-151	Social Security/City Share	(125)	74	972	575	794	903
100-53100-152	Retirement	1,165	216	1,074	673	896	990
100-53100-153	Health Insurance	4,275	1,280	3,115	2,077	2,800	3,137
100-53100-155	Workers Compensation	299	82	39	24	33	34
100-53100-156	Life Insurance	16	1	15	-	-	-
100-53100-157	L-T Disability Insure/City Share	38	-	-	-	-	-
100-53100-158	Unemployment Compensation	-	-	-	-	-	-
100-53100-160	125 Plan Contribution-City	-	-	-	-	-	-
100-53100-211	Professional Development	278	-	-	125	125	-
100-53100-215	GIS Supplies	5,031	-	-	132	132	-
100-53100-225	Communication	331	96	250	355	450	450
100-53100-310	Office Supplies	4,276	3,808	2,500	854	2,500	2,500
100-53100-330	Travel Expenses	-	-	-	-	-	-
100-53100-345	Safety Program	1,828	962	1,000	207	1,000	1,000
100-53100-351	Fuel Expenses	247	-	300	-	-	-
53100	Total Public Works Administration	37,603	9,790	25,172	14,775	21,720	23,788

SHOP/FLEET OPERATIONS

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-53230-111	Wages & Salaries/Permanent	59,771	59,263	59,412	40,987	59,412	61,103
100-53230-112	Overtime	-	166	-	127	127	-
100-53230-117	Longevity Pay	979	980	980	490	980	980
100-53230-150	Medicare Tax/City Share	860	829	889	572	889	910
100-53230-151	Social Security/City Share	3,677	3,545	3,801	2,444	3,801	3,891
100-53230-152	Retirement	3,784	3,993	4,228	2,908	4,228	4,205
100-53230-153	Health Insurance	16,438	11,182	13,670	9,432	13,670	16,669
100-53230-155	Workers Compensation	1,759	2,062	1,883	1,286	1,883	1,938
100-53230-156	Life Insurance	26	28	19	20	28	19
100-53230-157	L-T Disability Insure/City Share	131	-	-	-	-	-
100-53230-160	125 Plan Contribution-City	-	-	-	-	-	-
100-53230-221	Municipal Utilities	2,598	2,950	2,500	1,790	2,500	2,500
100-53230-222	Utilities-Electric/Gas	12,850	19,556	19,000	16,008	19,000	19,000
100-53230-241	Communication	1,557	2,560	1,600	1,190	1,600	1,600
100-53230-340	Operating Supplies	7,338	5,892	8,330	6,719	8,330	8,330
100-53230-352	Vehicle Repr Parts	24,763	25,710	23,000	16,125	23,000	23,000
100-53230-354	Police Vechicle Rep/Maint	19,475	19,566	14,900	7,281	14,900	14,900
100-53230-355	Bldg Mtn Repr Supp	513	-	-	154	-	-
53230	Total Shop/Fleet Operations	156,518	158,283	154,212	107,533	154,348	159,045

STREET MAINTENANCE

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-53300-111	Wages & Salaries/Permanent	255,398	255,181	237,656	172,648	237,656	243,432
100-53300-112	Overtime	-	74	969	282	969	970
100-53300-113	Wages/Temporary	10,402	8,897	16,294	10,576	16,294	16,294
100-53300-117	Longevity Pay	3,918	3,920	3,920	1,960	3,920	3,920
100-53300-118	Uniform Allowances	1,570	2,240	1,750	1,538	1,750	980
100-53300-150	Medicare Tax/City Share	3,784	3,763	3,806	2,653	3,806	3,890
100-53300-151	Social Security/City Share	16,112	15,577	16,275	11,347	16,275	16,634
100-53300-152	Retirement	16,111	17,451	16,978	12,506	16,978	16,886
100-53300-153	Health Insurance	40,786	44,728	54,681	38,982	54,681	66,678
100-53300-155	Workers Compensation	7,307	8,950	8,159	5,654	8,159	8,383
100-53300-156	Life Insurance	90	100	76	65	76	76
100-53300-157	L-T Disability Insure/City Share	54	-	-	-	-	-
100-53300-160	125 Plan Contribution-City	-	-	-	-	-	-
100-53300-154	Professional Development	-	-	-	-	-	-
100-53300-222	Elect/Traffic Signals	12,844	13,212	9,000	7,404	9,000	9,000
100-53300-310	Office Supplies	1,055	755	1,700	1,296	1,700	1,700
100-53300-351	Fuel Expenses	30,150	35,517	21,500	12,123	21,500	21,500
100-53300-354	Traffic Control Supplies	29,371	12,343	13,000	2,642	13,000	13,000
100-53300-405	Material/Repairs	7,378	12,560	7,500	5,676	7,500	7,500
100-53300-821	Bridge/Dam Inspections	9,700	2,953	2,500	981	2,500	2,500
53300	Total Street Maintenance	446,026	438,219	415,764	288,333	415,764	433,342

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NOTES

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

SNOW & ICE

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-53320-111	Wages & Salaries/Permanent	30,951	47,866	38,135	43,406	48,000	39,280
100-53320-112	Overtime	3,507	12,857	6,677	7,973	10,000	6,679
100-53320-117	Longevity Pay	630	630	630	315	630	630
100-53320-150	Medicare Tax/City Share	402	729	668	901	850	682
100-53320-151	Social Security/City Share	2,136	3,514	2,858	3,038	3,635	2,915
100-53320-152	Retirement	1,746	3,526	3,185	4,604	4,104	3,157
100-53320-153	Health Insurance	8,342	7,188	8,788	10,797	10,414	10,716
100-53320-155	Workers Compensation	1,360	1,736	1,453	2,193	1,453	1,490
100-53320-156	Life Insurance	16	17	12	25	12	12
100-53320-157	L-T Disability Insure/City Share	84	-	-	-	-	-
100-53320-160	125 Plan Contribution-City	-	-	-	-	-	-
100-53320-295	Equip Rental	1,105	7,991	10,500	2,558	5,000	8,000
100-53320-351	Fuel Expenses	6,266	9,648	10,000	13,158	14,000	10,000
100-53320-353	Snow Equip/Repr Parts	17,126	39,900	12,000	29,506	35,000	20,000
100-53320-460	Salt & Sand	38,007	44,813	30,500	29,010	45,000	40,500
53320	Total Snow & Ice	111,678	180,416	125,406	147,483	178,098	144,062

STREET LIGHTS

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-53420-111	Wages & Salaries/Permanent	6,590	3,794	4,244	2,472	4,244	4,364
100-53420-112	Overtime	-	-	-	114	200	-
100-53420-117	Longevity Pay	70	70	70	35	70	70
100-53420-150	Medicare Tax/City Share	91	53	64	36	64	65
100-53420-151	Social Security/City Share	388	227	272	153	272	278
100-53420-152	Retirement	406	255	302	183	302	300
100-53420-153	Health Insurance	1,230	799	976	636	976	1,191
100-53420-155	Workers Compensation	187	147	135	79	135	138
100-53420-156	Life Insurance	2	1	2	1	2	1
100-53420-157	L-T Disability Insure/City Share	9	-	-	-	-	-
100-53420-160	125 Plan Contribution-City	-	-	-	-	-	-
100-53420-222	Electricity	243,924	228,420	222,000	115,857	230,000	230,000
100-53420-340	Operating Supplies	3,947	2,075	4,900	3,378	4,900	4,900
100-53420-820	Street Lights Installation/Fixtures	1,434	-	-	-	-	-
53420	Total Street Lights	258,279	235,841	232,965	122,944	241,165	241,308

BUDGET SNAPSHOT

FISCAL RESOURCES		2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
FACILITY MAINTENANCE							
100	Personnel Services	101,972	110,317	111,072	73,991	86,307	125,979
200-300	Commodities & Other Expenditures	265,742	265,086	253,750	185,922	256,500	247,250
700-900	Grant Exp & Capital Exp	70,977	76,048	81,493	81,493	81,493	-
51100	Total	438,690	451,452	446,315	341,406	424,300	373,229
PARKS ADMINISTRATION							
100	Personnel Services	35,787	36,880	37,801	25,988	37,801	37,756
200-300	Commodities & Other Expenditures	-	5,000	-	(4,921)	-	-
800	Capital Improvements	6,100	(6,100)	0	-	0	-
51100	Total	41,887	35,780	37,801	21,067	37,801	37,756
PARKS MAINTENANCE							
100	Personnel Services	168,313	178,796	202,555	127,416	202,263	204,136
200-300	Commodities & Other Expenditures	97,992	98,282	87,763	65,743	93,124	89,263
51100	Total	266,305	277,078	290,318	193,159	295,387	293,399
RECREATION ADMINISTRATION							
100	Personnel Services	105,033	102,358	119,041	79,470	108,647	147,861
200-300	Commodities & Other Expenditures	13,588	14,919	15,400	6,340	14,400	15,400
600-700	Fees & Awards	7,819	10,276	8,000	708	3,500	3,500
51100	Total	126,441	127,553	142,441	86,518	126,547	166,761
SENIORS PROGRAMS							
100	Personnel Services	55,269	56,258	44,604	32,181	44,104	44,520
200-300	Commodities & Other Expenditures	3,271	3,523	3,660	3,128	4,120	4,660
51100	Total	58,540	59,781	48,264	35,309	48,224	49,180
COMMUNITY EVENTS							
700	Community Events	11,969	13,119	13,200	14,460	14,460	13,300
51100	Total	11,969	13,119	13,200	14,460	14,460	13,300
COMMUNITY BASED COOP PROJECTS							
760	Aquatic Center	75,000	75,000	75,000	75,000	78,000	78,000
51100	Total	75,000	75,000	75,000	75,000	78,000	78,000
GRAND TOTAL		1,018,832	1,039,763	1,053,339	766,920	1,024,719	1,011,625

PERSONNEL SUMMARY

	2013	2014	2015
Full Time Equivalent Positions-Administration	1	1	1
Full Time Equivalent Positions-Park Maintenance	2	2	2
Full Time Equivalent Positions-Facility Maintenance	1.75	1.75	2
Full Time Equivalent Positions-Recreation	1.5	1.5	2
Full Time Equivalent Positions-Seniors	0.88	0.88	0.88

FACILITIES

DEPARTMENT/FUNCTION

PRODUCTS AND SERVICES

REVIEWING THE YEAR: 2014 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
Complete ADA audit, inspection of all city parks, and all city buildings. Recreation Accessibility Consultants hired to complete work.	In progress.
Identify energy efficiency improvement projects and needed facility equipment upgrades in partnership with Trane including replacement of air conditioning equipment and controls at Municipal Building and Library. Agreement approved with Trane for a number of upgrades with project completion scheduled for August 29 th . City also is working with Velcheck & Finger on a variety of roofing improvement projects.	Near Completion.
Sand and re-paint Downtown Armory gym floor. Project was not funded in 2014 CIP and funding is being requested in 2015 CIP.	
Complete needed roof upgrades at Starin Park Community Building. City is working with Velcheck & Finger on a variety of roofing improvement projects.	
Complete needed office upgrades and improved efficiency at Whitewater Municipal Building.	Funding for project was not included in 2014 CIP and funding is being requested in 2015 CIP.

LOOKING FORWARD: 2015 MAJOR OBJECTIVES

FACILITIES

Reduce HVAC contractual costs by 75% with completing work in-house with facility maintenance staff.
Complete feasibility of completing routine janitorial tasks with an in-house cleaning staff by June 1, 2015.
Complete request for proposals to obtain electrical, roofing, and plumbing contractor for routine maintenance and emergency needs for the City by November 1, 2015.

FACILITIES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-51600-111	Wages & Salaries/Permanent	75,165	74,715	46,575	42,182	40,000	76,720
100-51600-112	Overtime	194	11	1,008	518	500	1,008
100-51600-113	Wages/Temporary	-	5,128	4,800	6,039	4,800	4,800
100-51600-114	Wages/Part-Time	-	-	28,769	4,996	15,000	-
100-51600-117	Longevity Pay	820	820	820	410	820	820
100-51600-118	Uniform Allowances	239	452	305	227	305	405
100-51600-150	Medicare Tax/City Share	1,063	1,126	1,193	792	874	1,218
100-51600-151	Social Security/City Share	4,547	4,815	5,102	3,387	3,739	5,208
100-51600-152	Retirement	4,423	5,021	5,402	3,228	3,171	5,329
100-51600-153	Health Insurance	13,092	15,221	14,342	10,274	14,342	27,647
100-51600-155	Workers Compensation	2,255	2,984	2,735	1,917	2,735	2,803
100-51600-156	Life Insurance	23	24	21	20	21	21
100-51600-157	L-T Disability Insure/City Share	152	-	-	-	-	-
100-51600-160	125 Plan Contribution-City	-	-	-	-	-	-
100-51600-211	Professional Development	500	284	500	240	500	1,000
100-51600-221	Municipal Utilities	7,711	11,435	7,500	7,079	7,500	7,500
100-51600-222	Electricity	87,004	85,444	86,000	75,149	86,000	86,000
100-51600-224	Natural Gas	18,734	22,473	27,000	26,555	30,000	30,000
100-51600-244	HVAC-Maintenance	15,113	29,649	15,000	11,303	15,000	5,000
100-51600-245	Building Repair Maint	26,519	13,921	15,000	12,381	15,000	15,000
100-51600-246	Janitorial Services	88,153	78,112	82,000	37,911	82,000	82,000
100-51600-250	Rental Property Expenses	291	-	250	341	-	250
100-51600-340	Operating Supplies	7,882	9,108	7,500	6,103	7,500	7,500
100-51600-355	Bldg Mtn Repr Supp	13,835	14,662	13,000	8,861	13,000	13,000
100-51600-820	Capital Outlay	-	-	-	-	-	-
100-51600-840	Capital Lease Payment-Honeywell	70,977	76,048	81,493	81,493	81,493	-
51600	Total Facilities Maintenance	438,690	451,452	446,315	341,406	424,300	373,229

PARKS ADMINISTRATION & MAINTENANCE

DEPARTMENT/FUNCTION

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: 2014 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
Complete ADA audit, inspection of all city parks, and all city buildings. Recreation Accessibility Consultants hired to complete work.	In progress.
Complete Strategic plan for Parks & Recreation Department by May 1, 2014. The plan has been delayed due to increased review of each park site as part of the process by the Parks & Recreation Board.	In progress.
Complete conversion of effigy mounds from turf grass to prairie by June 1, 2014.	Completed conversion, monitoring results and need for further work.
Hold grand opening celebration for Treyton's Field of Dreams by September 2, 2014.	Construction anticipated to be completed by 9/1, grand opening scheduled for October 4th.
Complete Waters Edge South trail extension by November 1, 2014.	Project has stalled due to opposition by Town of Whitewater; DOT has withdrawn grant funding due to Wisconsin Act 20 and the removal of grant funds for projects previously authorized that construction has not started.

LOOKING FORWARD: 2015 MAJOR OBJECTIVES

PARKS ADMINISTRATION & MAINTENANCE

- Complete fundraising and construction for Treyton's Field of Dreams concession facility by June 1, 2015. In cooperation with DNR, expand lake aquatic plant harvesting program in 2015.
- Complete lakes dredging feasibility report by October 1, 2015.

PARKS ADMINISTRATION

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-55200-111	Wages & Salaries/Permanent	29,168	29,180	29,749	20,550	29,749	29,748
100-55200-150	Medicare Tax/City Share	448	429	445	300	445	445
100-55200-151	Social Security/City Share	1,916	1,836	1,904	1,283	1,904	1,904
100-55200-152	Retirement	1,678	1,893	2,032	1,405	2,032	1,974
100-55200-153	Health Insurance	2,494	3,462	3,594	2,396	3,594	3,614
100-55200-155	Workers Compensation	78	80	77	53	77	71
100-55200-157	L-T Disability Insure/City Share	5	-	-	-	-	-
100-55200-219	Other Professional Services	-	5,000	-	(4,921)	-	-
100-55200-310	Office Supplies	-	-	-	-	-	-
100-55200-820	Capital Outlay	6,100	(6,100)	-	-	-	-
55200	Total Parks Administration	41,887	35,780	37,801	21,067	37,801	37,756

PARKS MAINTENANCE

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-53270-111	Wages & Salaries/Permanent	89,159	89,188	104,340	51,738	104,340	104,374
100-53270-112	Overtime	-	-	292	-	-	292
100-53270-113	Wages/Temporary	33,892	40,270	40,995	41,642	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	500	500	500	500	500
100-53270-150	Medicare Tax/City Share	1,731	1,827	2,148	1,312	2,148	2,148
100-53270-151	Social Security/City Share	7,358	7,814	9,184	5,611	9,184	9,186
100-53270-152	Retirement	5,698	6,235	7,464	3,709	7,464	7,253
100-53270-153	Health Insurance	23,408	25,226	30,212	18,419	30,212	31,950
100-53270-155	Workers Compensation	4,522	5,712	5,392	3,470	5,392	5,408
100-53270-156	Life Insurance	24	25	28	15	28	28
100-53270-157	L-T Disability Insure/City Share	20	-	-	-	-	-
100-53270-159	Unemployment Compensation	-	-	-	-	-	-
100-53270-160	125 Plan Contribution-City	-	-	-	-	-	-
100-53270-211	Professional Development	2,761	1,135	2,500	435	2,500	2,500
100-53270-213	Park/Terrace Tree Maintenance	8,284	8,324	10,710	3,379	10,710	10,710
100-53270-221	Municipal Utilities	7,705	8,074	7,127	4,748	7,127	7,127
100-53270-222	Electricity	19,387	20,799	16,500	8,930	14,000	14,000
100-53270-224	Natural Gas	2,790	3,452	4,000	3,211	4,000	4,000
100-53270-225	Communication	-	-	-	-	-	-
100-53270-242	Repair Maint Equipment	7,556	7,760	7,140	4,178	7,140	7,140
100-53270-245	Building Repair Maint	5,406	7,882	5,100	1,788	5,100	5,100
100-53270-295	Maintenance-Trees/Landscaping	16,603	21,450	15,686	19,547	19,547	15,686
100-53270-310	Office Supplies	552	808	500	132	500	500
100-53270-340	Operating Supplies	10,093	7,374	8,000	8,000	8,000	8,000
100-53270-351	Fuel Expenses	10,378	9,774	4,000	6,694	8,000	8,000
100-53270-359	Other Repr/Mtn Supp	6,476	1,449	6,500	4,701	6,500	6,500
53270	Total Parks Maintenance	266,305	277,078	290,318	193,159	295,387	293,399

RECREATION ADMINISTRATION & PROGRAMS

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.

REVIEWING THE YEAR: 2014 MAJOR ACCOMPLISHMENTS

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

LOOKING FORWARD: 2015 MAJOR OBJECTIVES

RECREATION ADMINISTRATION & PROGRAMS

Complete ADA audit and review of all recreation programs and policies.

Expand recreation programming with a minimum of 3 new youth instruction programs and 4 new adult instruction programs per brochure.

Assist in the delivery of the Discover Whitewater Series event with a goal of increasing participation and exploration of holding cycling event by October 1, 2014.

Review fee structure and expenses associated with youth baseball and softball to bring program to the expected revenue goals by January 31, 2014.

Review youth basketball programming and make recommendations for improving the program and participation by June 1, 2014.

Hold 6 tournaments at Starin Park showcasing Treyton's Field of Dreams that bring at least 108 teams to Whitewater.

Complete survey of Before & After School participants by June 1, 2015 and implement recommended improvements prior to the 2015-2016 school year.

Complete review of recreation programming assignments by December 1, 2015 to ensure proper workloads and efficient use of staff talent.

RECREATION ADMINISTRATION

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-55210-111	Wages & Salaries/Permanent	82,921	70,106	81,930	54,319	72,000	113,926
100-55210-112	Overtime	74	-	-	51	14	-
100-55210-113	Wages/Temporary	-	-	-	-	-	-
100-55210-114	Wages/Part-Time	-	11,118	12,730	10,480	14,000	-
100-55210-117	Longevity Pay	350	-	-	-	-	-
100-55210-150	Medicare Tax/City Share	1,287	1,247	1,456	924	1,247	1,805
100-55210-151	Social Security/City Share	5,503	5,331	6,226	3,949	5,332	7,718
100-55210-152	Retirement	4,918	4,647	5,685	3,496	5,040	7,698
100-55210-153	Health Insurance	8,371	7,493	8,394	4,996	8,394	13,214
100-55210-155	Workers Compensation	1,571	2,409	2,614	1,251	2,614	3,494
100-55210-156	Life Insurance	22	8	6	5	6	6
100-55210-157	L-T Disability Insure/City Share	16	-	-	-	-	-
100-55210-160	125 Plan Contribution-City	-	-	-	-	-	-
100-55210-211	Professional Development	2,434	3,706	2,500	1,340	2,500	2,500
100-55210-213	Intern Program	2,250	-	-	-	-	-
100-55210-225	Communication	1,606	1,496	1,400	963	1,400	1,400
100-55210-310	Office Supplies	1,994	2,339	3,000	1,603	3,000	3,000
100-55210-320	Subscriptions & Dues	4,039	6,106	6,000	2,276	6,000	6,000
100-55210-324	Promotions/Advertising	1,029	1,271	1,500	158	1,500	1,500
100-55210-343	Postage	235	-	1,000	-	-	1,000
100-55210-650	Transaction Fees	6,266	9,047	7,000	1	2,500	2,500
100-55210-790	Volunteer Training	1,554	1,229	1,000	707	1,000	1,000
55210	Total Recreation Administration	126,441	127,553	142,441	86,518	126,547	166,761

RECREATION PROGRAMS

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-55300-113	Wages & Salaries/Permanent	37,668	48,626	46,146	34,417	46,146	5,800
100-55300-150	Medicare Tax/City Share	546	708	669	506	669	84
100-55300-151	Social Security/City Share	2,335	3,028	2,861	2,162	2,861	360
100-55300-155	Workers Compensation	1,229	1,947	1,680	1,284	1,680	212
100-55300-341	Program Supplies	43,129	49,769	44,187	16,907	44,187	650
100-55210-342	Concession Supplies	275	1,686	-	1,468	-	-
100-55300-344	Contractual-Gymnastics	8,247	8,076	8,108	3,321	8,108	-
100-55300-347	Contractual-Zumba	1,160	7,162	8,401	4,359	8,401	-
100-55300-790	Program Assistance	260	864	600	-	-	-
56120	Total Park & Rec Special Rev	94,850	121,866	112,652	64,423	112,052	7,105

SENIOR CITIZEN'S PROGRAMS

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-55310-111	Wages & Salaries/Permanent	10,228	11,189	-	-	-	-
100-55310-112	Overtime	-	-	-	-	-	-
100-55310-114	Wages/Part-Time	31,808	31,094	32,599	22,352	32,599	32,596
100-55310-117	Longevity Pay	500	500	1,000	500	500	500
100-55310-150	Medicare Tax/City Share	595	596	487	427	487	480
100-55310-151	Social Security/City Share	2,545	2,550	2,083	1,825	2,083	2,052
100-55310-152	Retirement	2,573	2,845	2,352	2,062	2,352	2,252
100-55310-153	Health Insurance	5,592	5,681	4,860	3,822	4,860	5,432
100-55310-155	Workers Compensation	1,419	1,801	1,223	1,193	1,223	1,208
100-55310-156	Life Insurance	1	2	-	1	-	-
100-55310-157	L-T Disability Insure/City Share	8	-	-	-	-	-
100-55310-160	125 Plan Contribution-City	-	-	-	-	-	-
100-55310-211	Professional Development	900	907	800	635	800	800
100-55310-225	Communication	23	15	360	36	70	360
100-55310-320	Subscriptions & Dues	404	419	500	274	500	500
100-55310-340	Operating Supplies	1,944	2,182	2,000	2,183	2,750	3,000
55310	Total Senior Citizen's Program	58,540	59,781	48,264	35,309	48,224	49,180

COMMUNITY EVENTS

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 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	2,469	3,619	3,700	4,960	4,960	3,800
55320	Total Community Events	11,969	13,119	13,200	14,460	14,460	13,300

COMM. BASED-COOPERATIVE PROJECTS

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-55330-760	Aquatic Center Contribution	75,000	75,000	75,000	75,000	78,000	78,000
55330	Total Comm. Based-Coop Projects	75,000	75,000	75,000	75,000	78,000	78,000

PERFORMANCE MEASURES:

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

*2014 Actual figures are estimates based on data from 9/1/13-8/31/14

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

*2014 Actual figures are estimates based on data from 6/1/13-5/31/14

Five Year Operating Budget-Treyton's Field of Dreams

06/06/2014

Operating Revenues

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

Assumptions:

6 tournaments, 24 teams, \$200 entry w/\$25 increase each yr
5% inc. per yr, avg of \$1668 weekend, \$270 weeknight

Operating Expenses

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

Net Operating	\$ 20,878	\$ 23,699	\$ 26,419	\$ 29,018	\$ 31,470	\$ 131,484
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Notes:

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

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

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

BUDGET SNAPSHOT

FISCAL RESOURCES		2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
PLANNING							
100	Personnel Services	58,018	97,477	94,774	42,405	68,055	89,865
200-300	Commodities & Other Expenditures	31,153	47,222	22,933	32,949	43,995	23,356
51100	Total	89,171	144,699	117,707	75,354	112,050	113,221

DEPARTMENT/FUNCTION

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

2015

Full Time Equivalent Positions

0.9

REVIEWING THE YEAR: 2014 MAJOR ACCOMPLISHMENTS

GOALS

STATUS

Zoning Rewrite project

Continued to make progress with the zoning rewrite project; finished the steering committee meetings and held two work sessions for the Common Council and the Plan and Architectural Commission. First public hearing will be scheduled by 12/31/13.

Training for Plan Commissioners

Held a Plan Commissioner training in January 2013 and continued to provide individual Plan Commissioner trainings.

Organize department requirements for planning applications

Streamlined the application process in-house using a "meeting chart" to organize meetings, deadlines, applicant requirements, etc.

LOOKING FORWARD: 2015 MAJOR OBJECTIVES

PLANNING

Evaluate policies and procedures for planning applicants. Develop a schedule for all identified updates and accomplishments by 12/31/14.

Finish the zoning rewrite project, including all public hearings and ordinance amendments by 4/30/14.

Schedule and hold a Parking Summit meeting to discuss parking and hard surface concerns by 3/31/14.

Hold another Plan Commissioner training event by 2/28/2013.

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-56300-111	Wages & Salaries/Permanent	41,198	73,366	69,350	29,816	50,000	65,926
100-56300-112	Overtime	-	-	-	-	-	-
100-56300-117	Longevity Pay	600	600	600	300	600	600
100-56300-150	Medicare Tax/City Share	576	993	1,014	444	725	1,013
100-56300-151	Social Security/City Share	2,464	4,244	4,337	1,900	3,100	4,333
100-56300-152	Retirement	2,488	4,664	4,808	2,124	3,500	4,524
100-56300-153	Health Insurance	9,978	13,389	14,446	7,710	10,000	13,265
100-56300-155	Workers Compensation	591	190	175	82	100	161
100-56300-156	Life Insurance	26	32	44	28	30	44
100-56300-157	L-T Disability Insure/City Share	97	-	-	-	-	-
100-56300-160	125 Plan Contribution-City	-	-	-	-	-	-
100-56300-211	Professional Development	121	842	1,000	-	800	1,000
100-56300-212	Legal-City Attorney	5,173	5,844	4,223	4,703	5,800	4,146
100-56300-219	Other Professional Services	22,146	37,004	15,000	25,997	35,000	15,000
100-56300-225	Communication	323	(444)	210	87	140	210
100-56300-310	Office Supplies	3,390	3,721	2,000	1,906	2,000	2,000
100-56300-320	Subscriptions & Dues	-	255	500	255	255	500
100-56300-330	Travel Expenses	-	310	500	609	300	500
56300	Total Planning	89,171	145,009	118,207	75,963	112,350	113,221

TRANSFERS TO OTHER FUNDS

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-59220-901	Trans/Sick Leave Severence-Fd 260	-	-	-	-	-	-
100-59220-914	Trans./Fire Equip Revolving Fd-210	50,000	50,000	50,000	-	50,000	50,000
100-59220-916	Transfer - 27th Payroll Fund-205	17,500	17,250	-	-	-	-
100-59220-917	Transfer - Forestry Fund-250	-	5,000	-	-	-	-
100-59220-918	Trans/Solid Waste-Recycling Fd-230	334,077	335,826	347,111	300,000	347,111	353,070
100-59220-919	Transfer/CDA Grant	61,803	61,803	72,803	72,803	72,803	87,303
100-59220-925	DPW Equip Revolving Fd-215	40,000	40,000	40,000	40,000	40,000	40,000
100-59220-926	Police Vehicle Revolving-Fd 216	50,000	47,000	35,000	35,000	35,000	65,000
100-59220-927	Building Repair Revolving-Fd 217	-	7,541	15,000	-	15,000	15,000
100-59220-928	Transfer-Street Repair-FD 280	185,000	185,000	185,000	-	185,000	185,000
100-59220-929	Transfer -Forestry- Fd 250----EAB	-	12,000	6,000	-	6,000	-
100-59220-994	Transfer/Ride-Share Fund-235	6,213	13,205	1,500	1,500	1,500	1,500
100-59220-998	Transfer to Special Library Fund	-	-	486,968	240,000	486,968	486,968
59220	Total Transfers to Other Funds	744,593	774,625	1,239,382	689,303	1,239,382	1,283,841

TRANSFERS TO DEBT SERVICE

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-59230-990	Transfer to Debt Service Fund	454,972	525,426	543,538	459,788	543,538	571,760
59230	Total Transfer to Debt Service Fund	454,972	525,426	543,538	459,788	543,538	571,760

TRANSFERS TO SPECIAL FUNDS

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-59240-960	Transfer/CIP-LSP Gross-450	155,046	154,215	143,167	-	143,167	123,167
100-59240-962	Fund Balance-Reserve-20%	-	-	-	-	-	-
59240	Total Transfers to Special Funds	155,046	154,215	143,167	-	143,167	123,167

TRANSFER TO UTILITY FUNDS

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-59260-934	Transfer/Wastewater Utility	-	-	-	-	-	-
59260	Total Transfer to Utility Funds	-	-	-	-	-	-

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
300-4110-00	Local Property Taxes	454,972	525,426	543,538	459,788	543,538	571,760
300-48100-00	Interest Income	487	292	-	191	-	-
300-49120-00	Notes Payable-Bond Proceeds	730,075	-	-	-	-	-
300-49240-00	TIF Transfer	1,678,687	1,919,080	1,992,988	1,671,435	1,992,988	2,045,329
300-49255-00	Gen-Capitalized Int-5.475 Go	115,000	-	-	-	-	-
300-49300-00	Fund Balance Applied-Cap Int	-	-	94,100	-	94,100	94,100
	Fund 300 - Debt Service	2,979,221	2,444,797	2,630,626	2,131,414	2,630,626	2,711,189

EXPENDITURES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
300-58000-649	1999 GO Refunding BD-TID # 4	-	-	-	-	-	-
300-58000-654	2001 GO REF-1.825 - P & I	-	-	-	-	-	-
300-58000-655	2001 GO REF-2.650-TID 4- P & I	-	-	-	-	-	-
300-58000-656	2002 GO REF-2.545-TID 4- P & I	-	-	-	-	-	-
300-58000-660	2005 STF-TID #4-\$318K-P & I	-	-	-	-	-	-
300-58000-661	05 Note- GO-3.3mm-TID #4--3.5537%	512,500	511,480	509,920	509,920	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	655,625	817,438	907,500	907,500	907,500	933,250
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	173,650	165,550	157,175	6,088	157,175	153,188
300-58000-668	10 Taxable-BAB-3.290mm-3.47%-TID #4	106,145	160,689	220,235	54,657	231,892	279,567
300-58000-669	10 GO-2.135-215k-2.84%-GEN/TAX	39,855	74,772	58,766	1,868	58,766	38,000
300-58000-670	10 GO REF-855k--2.1819%-GEN/LSP	191,725	188,575	180,425	180,425	180,425	137,363
300-58000-671	10 GO BAB--870k--2.08%--GEN/TAX	39,463	39,365	38,735	59,522	38,735	60,295
300-58000-672	10 GO BAB-290k-2.84%--TID # 6	25,775	20,764	20,481	20,640	21,088	25,883
300-58000-673	10 GO BAB-950k-2.84%-TID # 4	27,553	28,199	27,554	28,647	30,606	30,606
300-58000-674	2010 GO-2.135-1.210k-2.08%-TID # 4	211,350	208,620	205,110	5,055	205,110	161,015
300-58000-675	10 GO REF-4.105mm-2.18%-TID # 4	102,188	102,188	102,188	102,188	102,188	102,188
300-58000-676	11 GO-700k of 927k-.72%-2 yrs-Gen	703,486	-	-	-	-	-
300-58000-677	12 GO-5.475mm-5.020mm-GEN/TAX	-	237,424	202,537	202,538	202,537	206,815
300-58000-678	14 GO-4.280m-2.645m-GEN/TAX	-	-	-	-	-	70,199
300-58000-900	Bond Issue Expenses	31,031	926	-	1,151	1,151	-
	Total Debt Service	2,820,346	2,555,989	2,630,626	2,080,197	2,647,093	2,711,189

<p>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.</p>	Principal	\$20,000	TID # 6	\$25,883	2
	Interest	\$8,148			
	Interest Reim	\$2,265			
	Net Debt Scv	\$25,883			
<p>2010 G.O. Refunding Bonds-2.135k-1.210k is the TID # 4 portion. Paid thru property taxes generated within TID #4. Final retirement will occur on 12/1/16.</p>	Principal	\$155,000	TIF #4	\$161,015	3
	Interest	\$6,015			
<p>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.</p>	Principal	\$40,000	General Fund	\$60,295	1
	Interest	\$28,110			
	Interest Reim	\$7,815			
	Net Debt Scv	\$60,295			
<p>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.</p>	Principal	\$35,000	General Fund	\$38,000	1
	Interest	\$3,000			
<p>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.</p>	Principal	\$0	TID #4	\$102,188	3
	Interest	\$102,188			
<p>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.</p>	Principal	\$165,000	TID #4	\$279,567	3
	Interest	\$158,680			
	Interest Reim	\$44,113			
	Net Debt Scv	\$279,567			
<p>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.</p>	Principal	\$0	TID #4	\$30,606	3
	Interest	\$42,390			
	Interest Reim	\$11,784			
	Net Debt Scv	\$30,606			

<p>2005 G.O. Notes - 3.300 - TID #4 Paid through property taxes generated within TID #4. Funds to be used to make downtown improvements, building acquisitions, utility work, business park street extension, Fairhaven Project, EastTowne Market, to name the major expenditures. The issue is for \$3,300,000, 10 years @3.5537%. Final maturity is September 1,2015</p>	Principal	\$495,00	TID #4	512,820	3
	Interest	\$17,820			
<p>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.</p>	Principal	\$835,000	TID #4	933,250	3
	Interest	\$98,250			
<p>2010 G.O. REFUNDING-5.0mm-Principal & Interest paid thru Debt Service Tax Levy. The General Fund portion equals \$855,000 of the original issue. The LSP Gross Receipts Taxes-Utility will be making the principal & interest payments. Final maturity is on 9/1/15.</p>	Principal	\$135,000	General Fd/LSP	137,363	1
	Interest	\$2,363			
<p>2009 G.O. REFUNDING-SWIM 1.005mm-Principal & Interest paid thru Debt Service Tax Levy. The LSP Gross Receipts Taxes will be making the Principal & Interest payments until the final maturity on 12/1/2016. 1.005mm-Principal & Interest paid thru Debt Service Tax Levy. The LSP Gross Receipts Taxes will be making the Principal & Interest payments until the final maturity on 12/1/2016.</p>	Principal	\$145,000	General Fd/LSP	153,188	1
	Interest	\$8,188			
<p>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.</p>	Principal	\$90,000	General Fund	206,815	1
	Interest	\$116,815			
<p>2014 G.O. Bonds-4.280mm @ 2.36%. Principal & Interest paid thru the Debt</p>	Principal	\$0	General Fund	70,199	1

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.

Interest	\$70,199			
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RECAP

General Fund Debt Service	\$665,860	1
TID # 4 Debt Service	\$2,019,446	3
TID # 6 Debt Service	\$25,883	2
Total:	\$2,711,189	

Total General Fund Debt Service	\$665,860
Amount Paid thru LSP Gross Receipt Tax-Utility	\$290,551
Amount Paid Thru University Reimbursement	\$94,100
Net Debt Service Paid Thru Property Taxes	\$281,209



Debt Service

TID #4				TID #4				TID #4				TID #4				TID #4				Debt Service Requirement									
2005 G.O. NOTES-(10/15/05)				2008 G.O. BONDS(1/7/08)				2010 G.O. Refunding -(2/9/10)				2010 GO Com Dev Bonds (BAB) -(02/9/10)				2010 GO Refunding Bonds -(09/1/10)				2010 GO (BAB) -(10/12/10)									
Source Of Fund: TID # 4				Source Of Funding:TID # 4				Source Of Funding: TID # 4				Source Of Funding: TID # 4				Source Of Funding: TID # 4													
Orig Issue:\$3,300,000; Ave Int=3.5537				Original Issue:\$5,000,000;Int 3.596%				Original Issue: 2,135,000; Int 2.08%				Original Issue: 3,290,000; Int 3.47%				Original Issue: 5,000,000; Int 2.1819% (TIC)				Original Issue: 2,110,000; Int 2.8219 (tic-net)									
								TID # 4 PORTION: \$1,210,000								TID # 4 PORTION: \$4,105,000				TID # 4 PORTION: \$950,000									
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		
3/1/15		8,910.00	8,910.00	3/1/15		49,125.00	49,125.00	6/1/15		3,007.50	3,007.50	6/1/15		79,340.00	(22,056.52)	57,283.48	3/1/15		51,093.75	51,093.75	3/1/15		21,195.00	(5,892.21)	15,302.79				
9/1/15	495,000.00	8,910.00	503,910.00	9/1/15	835,000.00	49,125.00	884,125.00	12/1/15	165,000.00	3,007.50	168,007.50	12/1/15	165,000.00	79,340.00	(22,056.52)	222,283.48	9/1/15		51,093.75	51,093.75	9/1/15		21,195.00	(5,892.21)	15,302.79	2015	1,650,000.00	369,445.04	2,019,445.04
				3/1/16		33,468.75	33,468.75	6/1/16		1,147.50	1,147.50	6/1/16		76,700.00	(21,322.60)	55,377.40	3/1/16		51,093.75	51,093.75	3/1/16		21,195.00	(5,892.21)	15,302.79				
				9/1/16	875,000.00	33,468.75	908,468.75	12/1/16	85,000.00	1,147.50	86,147.50	12/1/16	170,000.00	76,700.00	(21,322.60)	225,377.40	9/1/16	895,000.00	51,093.75	946,093.75	9/1/16		21,195.00	(5,892.21)	15,302.79	2016	2,025,000.00	312,780.38	2,337,780.38
				3/1/17		17,062.50	17,062.50	6/1/17		73,640.00	(20,471.92)	53,168.08	3/1/17		42,143.75	42,143.75	3/1/17		42,143.75	42,143.75	3/1/17		21,195.00	(5,892.21)	15,302.79				
				9/1/17	910,000.00	17,062.50	927,062.50	12/1/17	175,000.00	73,640.00	(20,471.92)	228,168.08	9/1/17	915,000.00	42,143.75	957,143.75	9/1/17		42,143.75	957,143.75	9/1/17		21,195.00	(5,892.21)	15,302.79	2017	2,000,000.00	255,354.24	2,255,354.24
								6/1/18		70,140.00	(19,498.92)	50,641.08	3/1/18		32,993.75	32,993.75	3/1/18		32,993.75	32,993.75	3/1/18		21,195.00	(5,892.21)	15,302.79				
								12/1/18	180,000.00	70,140.00	(19,498.92)	230,641.08	9/1/18	935,000.00	32,993.75	967,993.75	9/1/18		32,993.75	967,993.75	9/1/18		21,195.00	(5,892.21)	15,302.79	2018	1,115,000.00	197,875.24	1,312,875.24
								6/1/19		66,315.00	(18,435.57)	47,879.43	3/1/19		20,137.50	20,137.50	3/1/19		20,137.50	20,137.50	3/1/19		21,195.00	(5,892.21)	15,302.79				
								12/1/19	185,000.00	66,315.00	(18,435.57)	232,879.43	9/1/19	690,000.00	20,137.50	710,137.50	9/1/19		20,137.50	710,137.50	9/1/19		21,195.00	(5,892.21)	15,302.79	2019	875,000.00	166,639.44	1,041,639.44
								6/1/20		62,013.75	(17,239.82)	44,773.93	3/1/20		10,650.00	10,650.00	3/1/20		10,650.00	10,650.00	3/1/20		21,195.00	(5,892.21)	15,302.79				
								12/1/20	190,000.00	62,013.75	(17,239.82)	234,773.93	9/1/20	710,000.00	10,650.00	720,650.00	9/1/20		10,650.00	720,650.00	9/1/20		21,195.00	(5,892.21)	15,302.79	2020	900,000.00	141,453.44	1,041,453.44
								6/1/21		57,406.25	(15,958.94)	41,447.31					3/1/21				3/1/21		21,195.00	(5,892.21)	15,302.79				
								12/1/21	195,000.00	57,406.25	(15,958.94)	236,447.31					9/1/21	125,000.00	21,195.00	146,195.00	9/1/21	125,000.00	21,195.00	(5,892.21)	140,302.79	2021	320,000.00	113,500.21	433,500.21
								6/1/22		52,531.25	(14,603.69)	37,927.56					3/1/22				3/1/22		18,726.25	(5,205.90)	13,520.35				
								12/1/22	205,000.00	52,531.25	(14,603.69)	242,927.56					9/1/22	125,000.00	18,726.25	143,726.25	9/1/22	125,000.00	18,726.25	(5,205.90)	138,520.35	2022	330,000.00	102,895.83	432,895.83
								6/1/23		47,303.75	(13,150.44)	34,153.31					3/1/23				3/1/23		16,226.25	(4,510.90)	11,715.35				
								12/1/23	210,000.00	47,303.75	(13,150.44)	244,153.31					9/1/23	130,000.00	16,226.25	146,226.25	9/1/23	130,000.00	16,226.25	(4,510.90)	141,715.35	2023	340,000.00	91,737.32	431,737.32
								6/1/24		41,791.25	(11,617.97)	30,173.28					3/1/24				3/1/24		13,496.25	(3,751.96)	9,744.29				
								12/1/24	220,000.00	41,791.25	(11,617.97)	250,173.28					9/1/24	135,000.00	13,496.25	148,496.25	9/1/24	135,000.00	13,496.25	(3,751.96)	144,744.29	2024	355,000.00	79,835.15	434,835.15
								6/1/25		35,851.25	(9,966.65)	25,884.60					3/1/25				3/1/25		10,560.00	(2,935.68)	7,624.32				
								12/1/25	230,000.00	35,851.25	(9,966.65)	255,884.60					9/1/25	140,000.00	10,560.00	150,560.00	9/1/25	140,000.00	10,560.00	(2,935.68)	147,624.32	2025	370,000.00	67,017.85	437,017.85
								6/1/26		29,468.75	(8,192.31)	21,276.44					3/1/26				3/1/26		7,375.00	(2,050.25)	5,324.75				
								12/1/26	235,000.00	29,468.75	(8,192.31)	256,276.44					9/1/26	145,000.00	7,375.00	152,375.00	9/1/26	145,000.00	7,375.00	(2,050.25)	150,324.75	2026	380,000.00	53,202.38	433,202.38
								6/1/27		22,771.25	(6,330.41)	16,440.84					3/1/27				3/1/27		3,750.00	(1,042.50)	2,707.50				
								12/1/27	245,000.00	22,771.25	(6,330.41)	261,440.84					9/1/27	150,000.00	3,750.00	153,750.00	9/1/27	150,000.00	3,750.00	(1,042.50)	152,707.50	2027	395,000.00	38,296.69	433,296.69
								6/1/28		15,666.25	(4,355.22)	11,311.03																	
								12/1/28	255,000.00	15,666.25	(4,355.22)	266,311.03																	
								6/1/29		8,016.25	(2,228.52)	5,787.73																	
								12/1/29	265,000.00	8,016.25	(2,228.52)	270,787.73																	
Total	495,000.00	17,820.00	512,820.00	Total	2,620,000.00	199,312.50	2,819,312.50	Total	240,000.00	8,310.00	248,310.00	Total	3,125,000.00	1,477,910.00	(410,858.98)	4,192,051.02	Total	4,145,000.00	416,225.00	4,561,225.00	Total	950,000.00	436,997.50	(121,485.31)	1,265,512.20	Total	11,575,000.00	2,024,230.72	13,599,230.72

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
3/1/15		4,073.75	(1,132.50)	2,941.25				
9/1/15	20,000.00	4,073.75	(1,132.50)	22,941.25	2015	20,000.00	5,882.50	25,882.50
3/1/16		3,848.75	(1,069.95)	2,778.80				
9/1/16	20,000.00	3,848.75	(1,069.95)	22,778.80	2016	20,000.00	5,557.60	25,557.60
3/1/17		3,588.75	(997.67)	2,591.08				
9/1/17	20,000.00	3,588.75	(997.67)	22,591.08	2017	20,000.00	5,182.16	25,182.16
3/1/18		3,293.75	(915.66)	2,378.09				
9/1/18	20,000.00	3,293.75	(915.66)	22,378.09	2018	20,000.00	4,756.18	24,756.18
3/1/19		2,968.75	(825.31)	2,143.44				
9/1/19	20,000.00	2,968.75	(825.31)	22,143.44	2019	20,000.00	4,286.88	24,286.88
3/1/20		2,603.75	(723.84)	1,879.91				
9/1/20	20,000.00	2,603.75	(723.84)	21,879.91	2020	20,000.00	3,759.82	23,759.82
3/1/21		2,218.75	(616.81)	1,601.94				
9/1/21	20,000.00	2,218.75	(616.81)	21,601.94	2021	20,000.00	3,203.88	23,203.88
3/1/22		1,823.75	(507.00)	1,316.75				
9/1/22	20,000.00	1,823.75	(507.00)	21,316.75	2022	20,000.00	2,633.50	22,633.50
3/1/23		1,423.75	(395.80)	1,027.95				
9/1/23	20,000.00	1,423.75	(395.80)	21,027.95	2023	20,000.00	2,055.90	22,055.90
3/1/24		1,003.75	(279.04)	724.71				
9/1/24	20,000.00	1,003.75	(279.04)	20,724.71	2024	20,000.00	1,449.42	21,449.42
3/1/25		568.75	(158.11)	410.64				
9/1/25	25,000.00	568.75	(158.11)	25,410.64	2025	25,000.00	821.28	25,821.28
Total	225,000.00	54,832.50	(15,243.44)	264,589.07	Total	225,000.00	39,589.07	264,589.07



Debt Service

WATER				WATER				WATER				WATER				WATER				Debt Service Requirement				
2010 G.O. Refunding -(2/9/10) Source Of Funding: Gen/Water/Sewer Original Issue: 2,135,000; Int 2.08%				2010 Water Rev Refunding -(9/7/10) Source Of Funding: Water Original Issue: 1,215,000; Int 1.49%				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: \$428,343												Water Portion: \$505,000												
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	
6/1/15		1,634.11	1,634.11	4/1/15		2,550.00	2,550.00	4/1/15		13,225.00	13,225.00	4/1/15		8,928.13	8,928.13	3/1/15		7,228.25	7,228.25					
12/1/15	64,082.84	1,634.11	65,716.95	10/1/15	255,000.00	2,550.00	257,550.00	10/1/15	55,000.00	13,225.00	68,225.00	10/1/15	50,000.00	8,928.13	58,928.13	9/1/15	25,000.00	4,985.00	29,985.00	2015	449,082.84	64,887.73	513,970.57	
6/1/16		865.12	865.12					4/1/16		12,565.00	12,565.00	4/1/16		8,715.63	8,715.63	3/1/16		4,922.50	4,922.50					
12/1/16	64,082.84	865.12	64,947.96					10/1/16	55,000.00	12,565.00	67,565.00	10/1/16	50,000.00	8,715.63	58,715.63	9/1/16	30,000.00	4,922.50	34,922.50	2016	199,082.84	54,136.50	253,219.34	
								4/1/17		11,905.00	11,905.00	4/1/17		8,153.13	8,153.13	3/1/17		4,817.50	4,817.50					
								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	4,817.50	34,817.50	2017	140,000.00	49,751.26	189,751.26	
								4/1/18		11,107.50	11,107.50	4/1/18		7,534.38	7,534.38	3/1/18		4,697.50	4,697.50					
								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	4,697.50	34,697.50	2018	145,000.00	46,678.76	191,678.76	
								4/1/19		10,237.50	10,237.50	4/1/19		6,915.63	6,915.63	3/1/19		4,517.50	4,517.50					
								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	4,517.50	34,517.50	2019	145,000.00	43,341.26	188,341.26	
								4/1/20		9,277.50	9,277.50	4/1/20		6,296.88	6,296.88	3/1/20		4,292.50	4,292.50					
								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	4,292.50	34,292.50	2020	150,000.00	39,733.76	189,733.76	
								4/1/21		8,237.50	8,237.50	4/1/21		5,643.75	5,643.75	3/1/21		4,037.50	4,037.50					
								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	4,037.50	39,037.50	2021	160,000.00	35,837.50	195,837.50	
								4/1/22		7,100.00	7,100.00	4/1/22		4,931.25	4,931.25	3/1/22		3,705.00	3,705.00					
								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	3,705.00	38,705.00	2022	165,000.00	31,472.50	196,472.50	
								4/1/23		5,875.00	5,875.00	4/1/23		4,218.75	4,218.75	3/1/23		3,355.00	3,355.00					
								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	3,355.00	38,355.00	2023	170,000.00	26,897.50	196,897.50	
								4/1/24		4,487.50	4,487.50	4/1/24		3,498.75	3,498.75	3/1/24		2,970.00	2,970.00					
								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	2,970.00	37,970.00	2024	170,000.00	21,912.50	191,912.50	
								4/1/25		3,100.00	3,100.00	4/1/25		2,778.75	2,778.75	3/1/25		2,576.25	2,576.25					
								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	2,576.25	37,576.25	2025	175,000.00	16,910.00	191,910.00	
								4/1/26		1,600.00	1,600.00	4/1/26		1,852.50	1,852.50	3/1/26		2,156.25	2,156.25					
								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	35,000.00	2,156.25	37,156.25	2026	180,000.00	11,217.50	191,217.50	
												4/1/27		926.25	926.25	3/1/27		1,710.00	1,710.00					
												10/1/27	65,000.00	926.25	65,926.25	9/1/27	40,000.00	1,710.00	41,710.00	2027	105,000.00	5,272.50	110,272.50	
												Total	755,000.00	140,787.56	895,787.56									
																3/1/28		1,170.00	1,170.00					
																9/1/28	40,000.00	1,170.00	41,170.00	2028	40,000.00	2,340.00	42,340.00	
																3/1/29		600.00	600.00					
																9/1/29	40,000.00	600.00	40,600.00	2029	40,000.00	1,200.00	41,200.00	
																Total	505,000.00	103,268.25	608,268.25	Total	2,433,165.68	451,589.27	2,884,754.95	



Debt Service

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)				STORMWATER UTILITY			
Stormwater Fund Portion: \$455,000--.0831%				Stormwater Fund Portion: \$905,000--.2114%							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
3/1/15		5,417.50	5,417.50	3/1/15		12,984.75	12,984.75				
9/1/15	20,000.00	5,417.50	25,417.50	9/1/15	45,000.00	8,955.00	53,955.00	2015	65,000.00	32,774.75	97,774.75
3/1/16		5,332.50	5,332.50	3/1/16		8,842.50	8,842.50				
9/1/16	20,000.00	5,332.50	25,332.50	9/1/16	50,000.00	8,842.50	58,842.50	2016	70,000.00	28,350.00	98,350.00
3/1/17		5,132.50	5,132.50	3/1/17		8,667.50	8,667.50				
9/1/17	20,000.00	5,132.50	25,132.50	9/1/17	55,000.00	8,667.50	63,667.50	2017	75,000.00	27,600.00	102,600.00
3/1/18		4,932.50	4,932.50	3/1/18		8,447.50	8,447.50				
9/1/18	20,000.00	4,932.50	24,932.50	9/1/18	55,000.00	8,447.50	63,447.50	2018	75,000.00	26,760.00	101,760.00
3/1/19		4,732.50	4,732.50	3/1/19		8,117.50	8,117.50				
9/1/19	20,000.00	4,732.50	24,732.50	9/1/19	55,000.00	8,117.50	63,117.50	2019	75,000.00	25,700.00	100,700.00
3/1/20		4,532.50	4,532.50	3/1/20		7,705.00	7,705.00				
9/1/20	25,000.00	4,532.50	29,532.50	9/1/20	55,000.00	7,705.00	62,705.00	2020	80,000.00	24,475.00	104,475.00
3/1/21		4,282.50	4,282.50	3/1/21		7,237.50	7,237.50				
9/1/21	30,000.00	4,282.50	34,282.50	9/1/21	60,000.00	7,237.50	67,237.50	2021	90,000.00	23,040.00	113,040.00
3/1/22		3,945.00	3,945.00	3/1/22		6,667.50	6,667.50				
9/1/22	30,000.00	3,945.00	33,945.00	9/1/22	60,000.00	6,667.50	66,667.50	2022	90,000.00	21,225.00	111,225.00
3/1/23		3,607.50	3,607.50	3/1/23		6,067.50	6,067.50				
9/1/23	30,000.00	3,607.50	33,607.50	9/1/23	60,000.00	6,067.50	66,067.50	2023	90,000.00	19,350.00	109,350.00
3/1/24		3,270.00	3,270.00	3/1/24		5,407.50	5,407.50				
9/1/24	30,000.00	3,270.00	33,270.00	9/1/24	65,000.00	5,407.50	70,407.50	2024	95,000.00	17,355.00	112,355.00
3/1/25		2,932.50	2,932.50	3/1/25		4,676.25	4,676.25				
9/1/25	30,000.00	2,932.50	32,932.50	9/1/25	65,000.00	4,676.25	69,676.25	2025	95,000.00	15,217.50	110,217.50
3/1/26		2,587.50	2,587.50	3/1/26		3,896.25	3,896.25				
9/1/26	30,000.00	2,587.50	32,587.50	9/1/26	65,000.00	3,896.25	68,896.25	2026	95,000.00	12,967.50	107,967.50
3/1/27		2,227.50	2,227.50	3/1/27		3,067.50	3,067.50				
9/1/27	30,000.00	2,227.50	32,227.50	9/1/27	70,000.00	3,067.50	73,067.50	2027	100,000.00	10,590.00	110,590.00
3/1/28		1,852.50	1,852.50	3/1/28		2,122.50	2,122.50				
9/1/28	30,000.00	1,852.50	31,852.50	9/1/28	70,000.00	2,122.50	72,122.50	2028	100,000.00	7,950.00	107,950.00
3/1/29		1,462.50	1,462.50	3/1/29		1,125.00	1,125.00				
9/1/29	30,000.00	1,462.50	31,462.50	9/1/29	75,000.00	1,125.00	76,125.00	2029	105,000.00	5,175.00	110,175.00
3/1/30		975.00	975.00								
9/1/30	30,000.00	975.00	30,975.00					2030	30,000.00	1,950.00	31,950.00
3/1/31		487.50	487.50								
9/1/31	30,000.00	487.50	30,487.50					2031	30,000.00	975.00	30,975.00
Total	455,000.00	115,420.00	570,420.00	Total	905,000.00	186,034.75	1,091,034.75	Total	1,360,000.00	301,454.75	1,661,454.75

BUDGET SNAPSHOT

FISCAL RESOURCES		2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
CDA-Revenues							
Total Revenues		111,846	104,686	144,700	74,390	131,897	177,456
51100	Total	111,846	104,686	144,700	74,390	131,897	177,456
CDA-Expenses							
100	Personnel Services	31,699	5,146	13,466	3,237	6,500	51,956
200-300	Commodities & Other Expenditures	46,072	102,564	131,234	65,556	104,287	125,500
51100	Total	77,771	107,710	144,700	68,793	110,787	177,456

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

	2013	2014	2015
Full Time Equivalent Positions-Administration	0.2	0.2	0.29

REVIEWING THE YEAR: 2014 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
Recruit additional businesses to locate in the City. Moderate to high paying jobs are preferred.	Ongoing. Working with University to increase tenants in Innovation Center.
Installation of a fiber network in the Business and Technology Parks.	In progress. Working with City/CDA and Tech Park Board to review options for project.
Update and expansion of TIF Plans.	In progress. Working with City Engineer to review and update costs. Funding will be noted in 2015 budget regarding possible capital needs in future.
Facilitate additional retail growth.	Limited work in this area. Most contacts have been driven by retailers rather than staff.
Review and expansion of health care needs in the city.	In progress. Progress has slowed due to uncertainty with Affordable Care Act.
Development of mid priced new housing.	Ongoing. Several contacts this spring with developers looking for work-force housing projects.
Review and update of City wide marketing plan.	In progress. Staff has completed draft brochure and is working on long term plan with various other groups with similar desires.
Expansion of economic development loan and grant programs.	Ongoing. Applied for and received second round of funding for Capital catalyst program.
Review of hospitality needs (hotel/Restaurants.	Ongoing. Working with Developer on locating a Hotel and Conference Center. Some work tied into goal #3.

LOOKING FORWARD: 2015 MAJOR OBJECTIVES

CDA

- Plan and development of TIF #5.
 - Ongoing marketing of Technology and Business Parks.
 - Facilitate additional retail growth.
 - Development of mid priced new housing development.
 - Administration of economic development loan and grant programs.
 - Installation of fiber network to Technology and Business Parks.
 - Conduct feasibility analysis for second building in Technology Park.
 - Assist with HWY 12 Environment Impact Study.
-

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
900-48100-56	Interest Income	43	109	150	43	50	50
900-48600-56	Miscellaneous Income	-	106	247	-	-	-
900-48630-56	Grant Administration-Revenue	-	-	-	1,544	1,544	-
900-49262-56	Transfer-TID #4-Administration	45,000	-	-	-	-	-
900-49263-56	Transfer-TID # 6-Administration	5,000	-	12,500	-	12,500	25,000
900-49264-56	Transfer-FD 910-CDA Program	-	42,668	45,000	-	45,000	65,103
900-49290-56	City Transfer Income	61,803	61,803	72,803	72,803	72,803	87,303
900-49300-56	Fund Balance Applied-(Inc)-Dec	-	-	14,000	-	-	-
	Fund 900 - CDA Income	2,013	2,014	144,700	74,390	131,897	177,456

EXPENDITURES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
900-56500-111	Wages & Salaries/Permanent	19,335	-	-	-	-	-
900-56500-115	Internship Program-UWW	-	4,487	12,480	3,000	6,000	39,520
900-56500-151	Fringe Benefits	3,017	659	986	237	500	12,436
900-56500-158	Unemployment Compensation	9,347	-	-	-	-	-
900-56500-210	Professional Development	170	426	100	-	-	-
900-56500-211	Consultant Fees	28,815	71,748	88,000	54,028	90,000	86,500
900-56500-212	Legal/Professional Services	890	8,408	4,500	760	2,500	4,500
900-56500-219	Audit Fees	-	550	600	750	750	750
900-56500-223	Marketing	3,175	13,925	30,000	2,910	3,500	20,000
900-56500-224	County/Regional Econ Dev	5,733	6,137	6,250	6,137	6,137	6,250
900-56500-225	Communication	6	2	-	0	-	-
900-56500-310	Office Supplies	416	308	200	495	600	750
900-56500-311	Postage	345	331	200	176	250	250
900-56500-320	Dues	345	345	300	-	-	300
900-56500-321	Subscriptions	108	109	200	-	-	200
900-56500-330	Travel Expenses	34	-	484	-	150	500
900-56500-341	Miscellaneous Expenses	6,035	275	400	300	400	500
900-56500-371	Depreciation Expense	-	-	-	-	-	-
900-56500-650	Transfer Out-General Fund	-	-	-	-	-	5,000
	Total CDA General Expenses	77,771	107,710	144,700	68,793	110,787	177,456



Tax Incremental District Calculation

**Tax Year 2014 / Calendar Year 2015
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	2,303,286.36	495,780,200	0.00464578126	550,671,200	2,558,297.94	255,011.58	County
City	2,792,166.59	495,780,200	0.00563186386	550,671,200	3,101,305.23	309,138.64	City
School District	5,809,973.66	495,780,200	0.01171884972	550,671,200	6,453,233.04	643,259.38	School District
Technical College	381,905.67	495,780,200	0.00077031247	550,671,200	424,188.89	42,283.22	Technical College
Total	<u>11,287,332.28</u>		<u>0.02276680831</u>		<u>12,537,025.10</u>	<u>1,249,692.82</u>	Total

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	52,085,100	0.94888233044	1,185,811.44
TID # 5	45,200.00	0.00082345011	1,029.06
TID # 6	2,760,700	0.05029421945	62,852.32
TID # 7	-	0.00000000000	-
TID # 9	-	0.00000000000	-
	<u>54,891,000</u>	<u>1.00000000000</u>	<u>1,249,692.82</u>

Total Tax Asking:	3,071,734.00	Equalized Val:(no tif)
% in Walworth Cty.	0.9089871026	
Net Amt.	2,792,166.59	



Tax Incremental District Calculation

Tax Year 2014 / Calendar Year 2015
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	226,256.93	49,640,300	0.00455792834	74,520,900	339,660.92	113,403.99	County
City	279,567.41	49,640,300	0.00563186383	74,520,900	419,691.56	140,124.15	City
School District	581,727.22	49,640,300	0.01171884981	74,520,900	873,299.23	291,572.01	School District
Technical College	46,350.89	49,640,300	0.00093373509	74,520,900	69,582.78	23,231.89	Technical College
Total	<u>1,133,902.45</u>		<u>0.02284237705</u>		<u>1,702,234.50</u>	<u>568,332.05</u>	Total

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	24,860,900	0.99920821845	567,882.05
TID # 5	-	0.00000000000	-
TID # 8	19,700	0.00079178155	449.99
TOTAL	<u>24,880,600</u>	<u>1.00000000000</u>	<u>568,332.05</u>

Total Tax Asking:	3,071,734.00	Equalized Val:(no tif)
% in Jefferson Cty.	0.0910128974	
Net Amt.	279,567.41	



Tax Incremental District 4

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
TAXES							
440-41110-57	Property Tax Increment	1,583,861	1,643,105	1,694,694	1,694,694	1,694,694	1,821,887
440-41115-57	Chargeback-Taxes-Writeoff	-	-	-	-	-	-
440-41320-57	Pilot/Developer's Agreements	174,561	366,019	310,648	164,093	164,093	369,031
	Total Taxes	1,758,422	2,009,124	2,005,342	1,858,787	1,858,787	2,190,918
INTERGOVERNMENTAL REVENUES							
440-43510-57	EDA Grant-Federal	370,498	-	-	-	-	-
440-43550-57	Property Tax-Annexation	-	-	-	-	-	-
440-43580-57	PECFA Grant Revenue	-	11,364	-	5,413	5,413	-
440-43600-57	BAB-Int-Reimb-Fed-US Treasury	-	-	57,202	-	-	-
440-43660-57	Exempt Computer Aid-State	19,614	26,455	26,455	26,886	26,886	26,886
	Total Intergovernmental Rev	390,112	37,819	83,657	32,299	32,299	26,886
MISCELLANEOUS REVENUES							
440-48100-57	Interest Income	1,045	594	600	398	600	6,000
440-48200-57	Rental Income-DT	3,600	(1,800)	-	-	-	-
440-48440-57	Focus on Energy Rebates	-	-	-	-	-	-
440-48445-57	WE Energies Rebates	-	-	-	-	-	-
440-48450-57	Grant Rev-Innovation Center	-	-	-	-	-	-
440-48500-57	Donations	-	-	-	-	-	-
440-48600-57	Misc. Revenue	1,330	-	-	-	-	-
	Total Misc Revenues	5,975	-1,206	600	398	600	6,000
OTHER FINANCING SOURCES							
440-49120-57	Bond Proceeds	-	-	-	-	-	-
440-49121-57	Bond Issue Expenses	-	-	-	-	-	-
440-49300-57	Fund Balance Applied	-	-	(113,793)	-	-	(202,209)
	Total Other Financing Sources	0	-	(113,793)	-	-	(202,209)
	Fund 440 - TID District #4	2,154,510	2,045,737	1,975,806	1,891,485	1,891,686	2,021,595

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
440-57663-212	Legal Expense	-	-	-	-	-	-
440-57663-219	Audit /Prof Service	3,192	4,340	3,000	12,475	12,475	2,000
440-57663-223	Assessments-Taxes-Due Township	-	-	-	-	-	-
440-57663-240	St Wisconsin-TID Fee-Annual	150	150	150	150	150	150
440-57663-295	Construction Costs	-	-	-	-	-	-
440-57663-298	PECFA-Havel-Sporel	10,578	1,804	-	-	-	-
440-57663-299	PECFA-4th/Whitewater St.	5,861	-	-	-	-	-
440-57663-310	Office Expense	-	-	-	-	-	-
440-57663-317	Rent Expense	600	-	-	-	-	-
440-57663-610	Principal On Debt	1,125,000	1,370,000	1,565,000	1,306,094	1,565,000	1,650,000
440-57663-620	Interest On Debt	526,357	525,415	407,506	341,909	407,506	369,445
440-57663-648	Transfer-Administration Cost	185,000	-	-	-	-	-
440-57663-660	Transfer to Debt Service	-	-	-	-	-	-
440-57663-670	Bond Issue Expenses	-	-	-	-	-	-
440-57663-720	Downtown WW Grant	12,000	-	-	-	-	-
440-57663-750	EDA Grant-Admin-City	-	-	-	-	-	-
440-57663-805	Grant Program/Developer Incentive	4,135	-	-	-	-	-
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	96,132	-	-	-	-	-
440-57663-837	Stormwater Detention-Business Pa	-	-	-	-	-	-
440-57663-838	Parking Lot-WW St.-Expansion	-	-	-	-	-	-
440-57663-839	Innovation Center	17,105	-	-	-	-	-
440-57663-840	Starin Road Extension	-	-	-	-	-	-
440-57663-841	Tech Park Infrastructure	1,595	-	-	-	-	-
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	11,830	-	-	-	-	-
	Total TID # 4	1,999,534	1,901,709	1,975,656	1,660,628	1,985,131	2,021,595

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
TAXES							
445-4110-57	Property Tax Increment	-	-	-	-	-	-
	Total Taxes	-	-	-	-	-	-
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
	Total Other Financing Sources	-	-	-	-	-	150
	Fund 445 - TID District #5	-	-	-	-	-	150

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
445-57663-223	Assessment-Taxes-Due Towns	-	-	-	-	-	-
445-57663-240	St-Wisconsin-TID Fee-Annual	150	150	150	150	150	150
	Total TID # 5	150	150	150	150	150	150

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
TAXES							
446-4110-57	Property Tax Increment	28,207	30,273	61,114	61,114	61,114	65,361
	Total Taxes	28,207	30,273	61,114	61,114	61,114	65,361
INTERGOVERNMENTAL REVENUES							
446-43660-57	Exempt Computer Aid-State	170	-	170	-	-	-
	Total Intergovernmental	170.0	-	170	-	-	-
MISC REVENUES							
446-48100-57	Interest Income	79	21	80	14	21	20
	Total Misc Revenues	79	21	80	14	21	20
OTHER FINANCING SOURCES							
446-49120-57	Bond Proceeds	-	-	-	-	-	-
446-49300-57	Fund Balance Applied	-	-	(15,333)	-	-	(11,783)
	Total Other Financing Sources	-	-	(15,333)	-	-	(11,783)
	Fund 446 - TID District #6	28,456	30,294	46,031	61,128	61,135	53,598

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
446-57663-219	Audit/Professional Service	1,024	-	400	177	177	300
446-57663-240	St-Wisconsin-TID-Annual Fee	150	150	150	150	150	150
446-57663-610	Principal on Debt	20,000	15,000	15,000	15,000	15,000	20,000
446-57663-620	Interest on Debt	7,330	8,665	5,481	8,433	8,433	8,148
446-57663-648	Transfer-Administration Cost	20,000	15,000	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	48,504	38,815	46,031	23,760	48,760	53,598

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2,014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 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	2012 ACTUAL	2013 ACTUAL	2,014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
TAXES							
448-4110-57	Property Tax Increment	194	467	407	407	407	466
	Total Taxes	194	467	407	407	407	466
INTERGOVERNMENTAL REVENUES							
448-43355-57	Transfer In	-	-	-	-	-	-
448-43660-57	Exempt Computer Aid-State	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-
MISC REVENUES							
448-48100-57	Interest Income	29	17	15	11	15	15
	Total Misc Revenues	29	17	15	11	15	15
OTHER FINANCING SOURCES							
448-49300-57	Fund Balance Applied	-	-	(272)	-	-	(331)
	Total Other Financing Sources	-	-	(272)	-	-	(331)
	Fund 448 - TID District #8	222	484	150	418	422	150

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
TAXES							
449-4110-57	Property Tax Increment	240	56	226	154	154	-
	Total Taxes	240	56	226	154	154	-
INTERGOVERNMENTAL REVENUES							
449-43355-57	Transfer In	-	-	-	-	-	-
449-43660-57	Exempt Computer Aid-State	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-
MISC REVENUES							
449-48100-57	Interest Income	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-
OTHER FINANCING SOURCES							
449-49300-57	Fund Balance Applied	-	-	(76)	72	72	(150)
	Total Other Financing Sources	-	-	(76)	72	72	(150)
	Fund 449 - TID District #9	240	56	150	226	226	(150)

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 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		2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
Cable TV - Revenue							
Total Revenues		95,745	99,025	121,194	51,818	118,111	118,698
51100	Total	95,745	99,025	121,194	51,818	118,111	118,698
Cable TV - Expenses							
100	Personnel Services	71,744	73,876	81,544	50,784	81,544	81,189
200-300	Commodities & Other Expenditures	8,283	7,517	11,100	4,984	8,650	11,550
800-900	Capital Equip & Transfers	29,220	24,862	28,550	5,917	27,917	25,959
51100	Total	109,246	106,256	121,194	61,686	118,111	118,698
NET REVENUE		(13,501)	(7,231)	-	(9,868)	-	(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

	2014	2015
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: 2014 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
Streamed Common Council Meeting from the UWW Campus.	
Archive Old Tapes of Community Wide Events.	Ongoing.
Updated Community Information Bulletins and Public Service Announcements as they relate to city services.	Ongoing.
Our Channel Won Awards at the Wisconsin Community Media "Video Festival". Award of Achievement for the Video "Happy Holly Days Parade". Award of Excellence for the Video "Leaves in the Streets? NOOOO!!!", this was a Public Service Announcement (PSA).	
Maintain filmed community-wide events.	
Helped maintain/monitor Facebook pages, website.	
Maintain filmed community-wide events.	

LOOKING FORWARD: 2015 MAJOR OBJECTIVES

CABLE
Have Bi-annually Digital Storytellers Workshops (a weekly club was initiated in 2013 with limited success).
Continue to populate the web-based interactive map of Whitewater linked to Public Information, Digital Storytelling projects, and historic places.
Update Community Information Bulletins and Public Service Announcements as they relate to city services.
Stream government meetings.
Maintain filmed community-wide events.
Archive Old Tapes of Community Wide Events.
Create Public Service Announcement (PSA) Videos for city departments.
Increase Volunteer Participation.
Conduct a comprehensive review of all department web pages and develop a strategy for regular department page maintenance.

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
LICENSES AND PERMITS							
200-44900-55	Cable Franchise Fee	94,601	98,521	100,000	51,191	99,000	99,000
	Total Intergovernmental	94,601	98,521	100,000	51,191	99,000	99,000
PUBLIC CHARGES FOR SERVICES							
200-46312-55	Misc Earnings	794	300	500	490	600	600
	Total Charges for Services	794	300	500	490	600	600
MISCELLANEOUS REVENUES							
200-48100-55	Interest Income	351	204	350	137	350	350
200-48600-55	Misc Rev-Sponsorship	-	-	-	-	-	-
	Total Miscellaneous Rev	351	204	350	137	350	350
OTHER FINANCING SOURCES							
200-49300-55	Fund Balance Applied	-	-	20,344	-	18,161	18,748
	Total Other Financing	-	-	20,344	-	18,161	18,748
	200 - Cable TV	95,745	99,025	121,194	51,818	118,111	118,698

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
200-55110-111	Wages & Salaries/Permanent	56,073	57,324	64,116	39,410	64,116	63,887
200-55110-117	Longevity	1,000	1,000	1,000	500	1,000	1,000
200-55110-150	Medicare Tax/City Share	899	899	1,014	651	1,014	1,010
200-55110-151	Social Security/City Share	3,842	3,846	4,335	2,784	4,335	4,321
200-55110-152	Retirement	3,076	3,469	3,723	2,561	3,723	3,617
200-55110-153	Health Insurance	4,811	4,805	4,800	3,200	4,800	4,800
200-55110-155	Worker's Compensation	2,022	2,523	2,545	1,669	2,545	2,544
200-55110-156	Life Insurance	11	10	11	8	11	11
200-55110-157	L-T Disability Insurance	10	-	-	-	-	-
200-55110-211	Professional Development	335	345	500	206	400	500
200-55110-212	Professional Services	-	77	500	79	100	500
200-55110-225	DSL/Website Hosting/Comm.	3,570	3,074	4,000	1,960	3,100	4,000
200-55110-310	Office Supplies	665	80	300	33	100	300
200-55110-320	Subscriptions & Dues	485	230	850	246	500	1,400
200-55110-324	Promotions/Ads	118	-	250	-	-	250
200-55110-330	Travel Expenses	843	277	600	182	300	500
200-55110-340	Operating Supplies	1,183	2,322	2,000	1,352	2,000	2,000
200-55110-341	Operating Exp-Vehicle	507	416	1,200	422	1,000	1,200
200-55110-342	Printing	154	47	100	173	250	100
200-55110-343	Postage	53	90	100	79	100	100
200-55110-345	Volunteer Expenses	-	32	200	241	300	200
200-55110-359	Repair/Maintenance Expense	299	393	300	13	300	300
200-55110-362	Set Design	72	135	200	-	200	200
200-55110-810	Capital Outlay	7,220	2,862	6,550	5,917	5,917	3,959
200-55110-913	Transfer-General Fund	22,000	22,000	22,000	-	22,000	22,000
	Total Cable T.V. Fund	109,246	106,256	121,194	61,686	118,111	118,698

CAPITAL EQUIPMENT

QTY	Description	Unit Cost	Extended	
1	Studio Built Computer (PC) for Adobe Creative Cloud Software only.	\$1,000.00	\$1,000.00	4 years since last PC purchase. Creative Cloud would allow us to improve our graphic
1	Computer (MacBook Pro) and Software	\$2,000.00	\$2,000.00	4 years since last PC purchase. We are considering a MacBook Pro for audio recording.
1	GOPRO HERO3+ Video Camera	\$299.00	\$299.00	To be used in tight spaces, for special remote locations, and wet conditions.
1	GOPRO battery and charger	\$60.00	\$60.00	
1	Assorted GOPRO Mounts	\$100.00	\$100.00	
1	Software Upgrade	\$500.00	\$500.00	
		Total	\$3,959.00	



Special Revenue/Sinking Funds

2015 Recommendations by Finance Director

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



Special Revenue/Sinking Funds

2015 Recommendations by Finance Director

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.

Estimated Balance	Recommended Changes & New Balances for 2015
	None
19,016	18,076

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
INTERGOVERNMENTAL REVENUES							
205-43355-00	General Fund Transfer	17,500	17,250	-	-	-	-
	Total Intergovernmental Revenue	17,500	17,250	0	-	-	0
MISCELLANEOUS REVENUES							
205-48100-00	Interest Income	775	502	375	276	375	375
	Total Miscellaneous Revenue	775	502	375	276	375	375
OTHER FINANCING SOURCES							
205-49300-00	Fund Balance Applied	-	-	(375)	-	-	(375)
	Total Other Financing Sources	-	-	(375)	-	-	(375)
	205 - 27th Payroll Rev	18,275	17,752	-	276	375	-

EST. ENDING FUND BAL. @ 12/31/14= \$159,951

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

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
205-51920-913	Transfer Out-Other Funds	-	-	-	-	-	-
	27TH PAYROLL EXP TOTALS	-	-	-	-	-	-

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

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
LICENSES & PERMITS							
208-44125-51	Parking Permits	3,270	3,040	-	-	-	
208-44125-52	Parking Permits	24,260	25,881	26,000	30,075	30,500	30,000
208-44150-52	Honor Box Revenues	3,385	3,270	2,800	1,992	2,800	2,800
	Total Intergovernmental Rev.	30,915	32,191	28,800	32,067	33,300	32,800
MISCELLANEOUS REVENUES							
208-48100-52	Interest Income	34	26	35	17	35	35
	Total Miscellaneous Revenues	34	26	35	17	35	35
OTHER FINANCING SOURCES							
208-49300-52	Fund Balance Applied	-	-	(4,835)	-	-	(7,835)
	Total Other Financing Sources	-	-	(4,835)	-	-	(7,835)
	208 - Parking Permit Rev	30,948	32,217	24,000	32,084	33,335	25,000

EST. ENDING FUND BAL. @ 12/31/14= \$43,233

EST. ENDING FUND BAL. @ 12/31/15= \$51,068

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
208-51920-650	Parking Permit Expenses	3,785	3,388	2,000	1,924	1,924	3,000
208-51920-913	Transfer Out-Other Funds	22,000	22,000	22,000	-	22,000	22,000
	PARKING PERMIT EXP TOTALS	25,785	25,388	24,000	1,924	23,924	25,000

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
INTERGOVERNMENTAL REVENUES							
210-43355-52	General Fund Transfer	50,000	50,000	50,000	-	50,000	50,000
	Total Intergovernmental Rev.	50,000	50,000	50,000	-	50,000	50,000
MISCELLANEOUS REVENUES							
210-48100-52	Interest Income	25	169	150	111	170	170
210-48300-52	Sale of Vehicles	-	-	-	-	-	-
	Total Miscellaneous Revenues	25	169	150	111	170	170
OTHER FINANCING SOURCES							
210-49290-52	Transfer In-Other Funds	-	-	-	-	2,407	-
210-49300-52	Fund Balance Applied	-	-	(50,150)	-	-	(50,170)
	Total Other Financing Sources	-	-	(50,150)	-	2,407	(50,170)
	210 - Fire/Rescue Equip	50,025	50,169	-	111	52,577	-

EST. ENDING FUND BAL. @ 12/31/14= \$0
EST. ENDING FUND BAL. @ 12/31/15= \$50,170

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
210-52200-810	Equipment/Pumper 1221	-	-	-	-	-	-
210-52200-820	Rolling Stock	-	-	-	-	215,122	-
	FIRE/RESCUE EQUIP EXP TOTALS	-	-	-	-	215,122	-

RESCUE EQUIPMENT SCHEDULED FOR REPLACEMENT IN 2015: NONE

UNIT # 1282----AMBULANCE-----\$215,122---was replaced in 2014

THE NEXT SCHEDULED REPLACEMENTS WILL OCCUR IN: 2017

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
INTERGOVERNMENTAL REVENUES							
215-43355-53	General Fund Transfer	40,000	40,000	40,000	40,000	40,000	40,000
215-43510-53	Federal/State Grant Reimburse	26,628	-	-	26,416	26,416	-
	Total Intergovernmental Rev.	66,628	40,000	40,000	66,416	66,416	40,000
MISCELLANEOUS REVENUES							
215-48100-53	Interest Income	198	244	300	160	250	250
215-48300-53	Sale of Vehicles	-	10,602	3,000	-	-	-
	Total Miscellaneous Revenues	198	10,846	3,300	160	250	250
OTHER FINANCING SOURCES							
215-49290-53	Transfer In-Other Funds	19,000	-	21,500	-	21,500	21,500
215-49300-53	Fund Balance Applied	-	21,500	200	-	-	3,250
	Total Other Financing Sources	19,000	21,500	21,700	-	21,500	24,750
	215 - DPW Equip	85,826	72,346	65,000	66,576	88,166	65,000

EST. ENDING FUND BAL. @ 12/31/14= \$79,683

EST. ENDING FUND BAL. @ 12/31/15= \$76,433

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
215-53560-820	Rolling Stock	81,050	85,975	65,000	131,896	131,896	65,000
	DPW EQUIPMENT EXP TOTALS	81,050	85,975	65,000	131,896	131,896	65,000

REPLACEMENT SCHEDULE

Replace Ransome mower	\$45,000
Replace 1-Ton Truck	\$20,000
Total	<u>\$65,000</u>

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
INTERGOVERNMENTAL REVENUES							
216-43355-52	General Fund Transfer	50,000	47,000	35,000	35,000	35,000	65,000
	Total Intergovernmental Revenue	50,000	47,000	35,000	35,000	35,000	65,000
MISCELLANEOUS REVENUES							
216-48100-52	Interest Income	-	-	-	-	-	-
216-48300-52	Sale of Vehicles	-	-	-	-	-	-
	Total Miscellaneous Revenues	-	-	-	-	-	-
OTHER FINANCING SOURCES							
216-49300-52	Fund Balance Applied	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-
	216 - PD Vehicle	50,000	47,000	35,000	35,000	35,000	65,000

EST. ENDING FUND BAL. @ 12/31/14= \$2,412

EST. ENDING FUND BAL. @ 12/31/15= \$2,412

EXPENSES

SECTION NUMBER: 216.52200

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
216-52200-820	Rolling Stock	62,982	29,977	35,000	34,783	34,783	65,000
	PD VEHICLE REVOLV EXP TOTALS	62,982	29,977	35,000	34,783	34,783	65,000

NOTES:

The following vehicle is scheduled for replacement:

One police squad vehicle in 2015	30,000
One police squad SUV vehicle in 2015	35,000

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

BUDGET SNAPSHOT

FISCAL RESOURCES		2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
LIBRARY-SPECIAL FUND							
100	Personnel Services	520,714	521,052	568,685	386,000	568,685	577,680
200-300	Commodities & Other Expenditures	238,387	193,462	201,740	122,234	205,924	177,170
500	Library Board	16,610	10,858	300	7,217	100	500
800	Capital Outlay	12,149	32,264	21,101	18,309	21,101	9,018
51100	Total	759,100	714,514	770,425	508,234	774,609	754,850
YOUNG LIBRARY BUILDING-GENERAL FUND							
100	Personnel Services	15,597	12,695	22,659	11,633	17,617	26,331
200-400	Commodities & Other Expenditures	55,513	49,949	61,805	35,626	60,505	61,805
51100	Total	71,110	62,644	84,464	47,259	78,122	88,136
GRAND TOTAL		830,211	777,157	854,889	555,492	852,731	842,986

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, audiobooks 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

	2014	2015
Full Time Equivalent Positions-Administration	8.14	8.14

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: 2014 MAJOR ACCOMPLISHMENTS

GOALS

Design and provide a “maker space” station in the library for users.

Continue planning for a smaller library addition project.

Utilize technology to reduce the time from the receipt of new materials to shelving of new materials. Implement time-saving measures for the maintenance/repair of library materials.

STATUS

Completed. The Library launched its Digital Lab and Create It Lab in the former board of trustees meeting room in April.

In progress. The Library board approved moving ahead with the building expansion project by authorizing the architect to begin drawing up schematic plans for the new addition.

Completed. Through the use of new technical processing technologies, the library staff has eliminated the six--month backlog in getting print materials out on the shelves and the thirty-day backlog in cleaning and repairing discs.

LOOKING FORWARD: 2015 MAJOR OBJECTIVES

LIBRARY

Replacing public Internet desktop computers with laptops and introducing wireless printing for our customers.

Launching a sustainable seed exchange library.

Performance Measures

Description	2009	2010	2011	2012	2013	2014 Projected*
Circulation-Adult	130,828	123,059	126,121	130,746	128,747	124,788
Circulation-Children	63,327	63,383	64,334	67,232	67,218	59,832
Circulation-Total	194,155	186,442	190,455	197,978	195,965	184,620
Library Visits	96,404	95,638	89,385	89,120	85,115	77,352
Registered Borrowers	12,632	13,257	13,676	13,006	11,416	12,097
Program Attendance	3,960	3,960	3,600	4,537	4,951	4,452
Items Added	5,495	4,565	4,969	5,002	7,211	6,636
Items Withdrawn	3,479	5,243	9,884	7,419	7,968	11,532
Computer Usage	15,257	13,686	12,666	12,305	10,361	8,712
Reference Questions	3,971	4,273	4,809	5,647	4,361	3,456

A Quantitative Analysis of Wisconsin Public Library Standards using the
2013 Annual Report of the Irvin L. Young Memorial Library

Standards by Municipal Population
(Municipal population=14,454)

FTE Staff per 1000 Population		
Standard	WI Standard	ILY Library
Basic	0.7	
Moderate	0.8	0.88
Enhanced	0.9	
Excellent	1.1	

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

Volumes Held per Capita (Print)		
Standard	WI Standard	ILY Library
Basic	4.3	
Moderate	4.9	5.46
Enhanced	5.6	
Excellent	6.9	

Periodical Titles Received per 1000 Population (Print)		
Standard	WI Standard	ILY Library
Basic	11.4	
Moderate	12.6	13.35
Enhanced	15.9	
Excellent	17.6	

Audio Recordings Held per Capita		
Standard	WI Standard	ILY Library
Basic	0.22	
Moderate	0.28	
Enhanced	0.36	
Excellent	0.45	0.50

Video Recordings Held per Capita		
Standard	WI Standard	ILY Library
Basic	0.24	
Moderate	0.33	
Enhanced	0.38	
Excellent	0.48	0.52

Materials Expenditures per Capita		
Standard	WI Standard	ILY Library
Basic	\$5.31	
Moderate	\$5.76	
Enhanced	\$7.06	\$8.61
Excellent	\$10.01	

Collection Size (Print, Audio & Video) per Capita		
Standard	WI Standard	ILY Library
Basic	4.9	
Moderate	5.6	
Enhanced	6.4	6.52
Excellent	7.8	

Library Statistics

	2013	2012	2011	2010	2009
Description	Operating Expenditures				
Salaries and wages	\$ 421,799	\$ 426,049	\$ 418,706	\$ 412,134	\$ 408,178
Benefits	\$ 118,407	\$ 110,261	\$ 156,205	\$ 154,580	\$ 140,537
Collection	\$ 124,487	\$ 145,267	\$ 114,815	\$ 115,936	\$ 118,999
All other	\$ 119,673	\$ 142,595	\$ 137,768	\$ 143,109	\$ 148,718
Totals:	\$ 784,366	\$ 824,172	\$ 827,494	\$ 825,759	\$ 816,432

Description	Personnel				
Full Time Equivalent Postions	12.68	10.53	10.93	11.17	11.24

Description	Other Statistics				
Circulation	195,965	197,978	190,455	186,442	194,155
Books added	5,887	3,757	5,523	7,370	4,221
Books owned	78,988	82,407	84,518	86,625	87,043
Audio materials added	548	523	626	601	517
Audio materials owned	7,245	6,798	6,304	6,328	6,085
Video materials added	776	722	626	697	757
Video materials owned	7,570	6,798	6,137	7,739	8,227
All other	376	954	477	465	797
Programs held	172	155	139	152	146
Program attendance	4,951	4,537	3,600	4,212	3,960
Circulation per capita	13.6	13.7	13.2	12.9	13.4
Expenditures per capita	\$54.27	\$57.02	\$57.25	\$57.13	\$56.48

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

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
INTERGOVERNMENTAL REVENUES							
220-43720-55	Contract Revenue	271,197	280,668	276,690	197,766	276,690	246,982
	Total Intergovernmental Rev.	271,197	280,668	276,690	197,766	276,690	246,982
FINES & FORFEITURES							
220-45300-55	Fine Revenue	14,060	14,392	13,500	8,559	14,000	13,500
220-45310-55	Material Replacement	3,782	3,016	1,750	1,691	2,950	1,950
220-45320-55	Sales-Summer Library Program	623	408	350	386	500	550
220-45330-55	Copy Machine Revenue	-	5,143	4,000	1,587	4,000	3,600
	Total Public Charges - Services	18,465	22,959	19,600	12,224	21,450	19,600
MISCELLANEOUS REVENUES							
220-48100-55	Interest Income	4,585	1,940	2,500	1,233	2,500	2,500
220-48210-55	Rental Income-House 414 & 414A	13,322	11,775	12,600	8,800	12,600	12,600
220-48500-55	Gifts & Grants	19,872	12,414	6,700	100,632	100,632	7,250
220-48600-55	Misc Revenue	7,100	1,562	2,500	1,939	2,500	4,000
	Total Miscellaneous Revenues	44,879	27,690	24,300	112,604	118,232	26,350
OTHER FINANCING SOURCES							
220-49290-55	Transfer from General Fund	-	-	486,968	240,000	486,968	486,968
220-49300-55	Fund Balance Applied	-	-	(16,032)	-	-	(16,032)
	Total Other Financing Sources	-	-	470,936	240,000	486,968	470,936
	220 - Library Special Rev	334,541	331,317	791,526	562,593	903,340	763,868

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
220-55110-111	Wages & Salaries/Permanent	169,464	162,949	172,856	119,521	172,856	169,478
220-55110-112	Overtime	-	-	-	-	-	-
220-55110-113	Wages/Temporary	21,165	19,874	33,311	22,415	33,311	40,748
220-55110-114	Wages/Part-Time	223,218	229,525	238,644	164,016	238,644	244,187
220-55110-117	Longevity Pay	3,790	4,629	5,250	5,211	5,250	4,500
220-55110-150	Medicare Tax/City Share	5,180	5,108	-	-	6,665	6,724
220-55110-151	Social Security/City Share	22,193	21,874	-	-	28,499	28,750
220-55110-152	Retirement	21,095	23,077	-	-	29,173	28,435
220-55110-153	Health Insurance	42,767	43,948	-	-	52,983	53,637
220-55110-155	Workers Compensation	956	999	-	-	1,150	1,067
220-55110-156	Life Insurance	167	176	-	-	154	154
220-55110-157	L-T Disability Insure/City Share	58	-	-	-	-	-
220-55110-158	Unemployment Compensation	2,250	-	-	-	-	-
220-55110-120	Fringe Benefits	8,412	8,893	118,624	74,837	-	-
220-55110-211	Professional Development	1,931	2,553	-	765	-	1,500
220-55110-218	Professional Services/Consulting	27,838	10,344	11,140	14,287	11,140	12,000
220-55110-225	Communication	5,940	7,156	6,360	4,529	6,360	6,840
220-55110-226	Rental Expenses	-	-	1,000	200	1,000	-
220-55110-227	Rental Expenses	8,080	1,238	-	-	142	1,000
220-55110-242	Repair Maint Equipment	12,126	10,043	8,925	592	8,925	8,925
220-55110-250	Grounds Maintenance	1,873	2,485	2,000	2,493	2,000	2,000
220-55110-310	Office Supplies	19,342	17,812	22,000	14,522	22,000	23,150
220-55110-313	Postage	2,473	1,391	2,000	1,353	2,000	2,700
220-55110-319	Material Recovery	412	448	350	304	350	450
220-55110-320	Subscriptions & Dues	718	1,451	465	585	465	585
220-55110-321	Library Books/Adult	56,245	53,415	60,000	31,437	60,000	40,000
220-55110-322	Library Books/Reference	5,536	2,431	4,000	1,464	4,000	2,700
220-55110-323	Library Books/Juvenile	26,361	21,916	26,000	14,712	26,000	23,000
220-55110-324	Library Periodicals/Adult	7,512	8,029	7,720	5,529	7,720	7,720
220-55110-325	Library Periodicals/Juvenile	1,140	1,364	1,300	1,161	1,300	1,300
220-55110-326	Audio/Visual Library/Adult	35,027	24,037	25,000	15,200	25,000	20,000
220-55110-327	Audio/Visual Library/Juvenile	10,182	7,575	5,000	5,428	5,000	7,500
220-55110-328	Machine Readable/Adult	3,265	5,721	4,130	1,754	4,130	4,000
220-55110-330	Travel Expenses	1,139	2,456	1,000	863	1,000	1,500
220-55110-331	Promotions/Ads	2,890	2,897	3,000	2,733	3,000	2,500
220-55110-341	Program Supplies/Adult	1,500	2,612	3,800	811	3,800	1,000
220-55110-342	Program Supplies/Juvenile	5,695	5,441	5,700	818	5,700	5,500
220-55110-343	Misc Supplies/Adult	349	156	250	194	250	250
220-55110-346	Special Prog.-Summer Reading	477	430	300	532	300	550
220-55110-350	Contingencies	336	62	300	(32)	300	500
220-55110-500	Library Board Checking	5,246	3,821	-	474	-	-
220-55110-515	MM Board Checking	11,028	6,975	-	6,775	-	-
220-55110-810	Capital Outlay	12,149	32,264	21,101	18,309	21,101	9,018
LIBRARY SPEC REV EXP TOTALS		787,523	757,574	791,526	533,792	791,668	763,868

YOUNG LIBRARY FACILITY

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-55111-111	Wages & Salaries/Permanent	12,106	9,449	8,631	7,600	8,631	16,122
100-55111-112	Overtime	97	3	588	-	588	588
100-55111-114	Wages/Part-time	-	-	7,192	1,321	4,000	-
100-55111-117	Longevity Pay	180	180	180	90	180	180
100-55111-118	Uniform Allowance	45	77	70	51	70	95
100-55111-150	Medicare Tax/City Share	176	137	242	128	192	246
100-55111-151	Social Security/City Share	752	587	1,033	546	820	1,053
100-55111-152	Retirement	688	645	1,161	522	925	1,149
100-55111-153	Health Insurance	1,145	958	2,951	1,039	1,600	6,273
100-55111-155	Workers Compensation	404	657	606	334	606	620
100-55111-156	Life Insurance	2	2	5	2	5	5
100-55111-157	L-T Disability Insure/City Share	2	-	-	-	-	-
100-55111-160	125 Plan Contribution-City	-	-	-	-	-	-
100-55111-221	Municipal Utilities	2,619	2,615	2,500	1,529	2,500	2,500
100-55111-222	Electricity	20,726	18,732	21,875	11,429	21,875	21,875
100-55111-224	Gas	4,029	3,896	4,930	4,555	4,930	4,930
100-55111-227	Rental Expenses	-	209	-	-	-	-
100-55111-244	HVAC	1,006	2,910	4,000	6,791	7,200	4,000
100-55111-245	Building Repair Parts	6,038	2,572	6,000	2,047	4,000	6,000
100-55111-246	Janitorial Services	19,778	17,030	20,000	8,653	18,000	20,000
100-55111-355	Repair & Supplies	1,317	1,984	2,500	621	2,000	2,500
55111	Total Young Library Building	71,110	62,644	84,464	47,259	78,122	88,136

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
INTERGOVERNMENTAL REVENUES							
217-43355-57	General Fund Transfer	-	7,541	15,000	-	15,000	15,000
	Total Intergovernmental Revenues	-	7,541	15,000	-	15,000	15,000
MISCELLANEOUS REVENUES							
217-48100-57	Interest Income	-	-	-	-	140	160
	Total Miscellaneous Revenues	-	-	-	-	140	160
OTHER FINANCING SOURCES							
217-49300-52	Fund Balance Applied	-	-	(15,000)	-	-	(2,160)
	Total Other Financing Sources	-	-	(15,000)	-	-	(2,160)
	217 - Blding Repair	-	7,541	-	-	15,140	13,000

EST. ENDING FUND BAL. @ 12/31/14= \$22,651

EST. ENDING FUND BAL. @ 12/31/15= \$24,811

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
217-51600-850	Building Repair	-	-	-	-	-	13,000
	BUILDING REPAIR FUND TOTAL	-	-	-	-	-	13,000

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
INTERGOVERNMENTAL REVENUES / 230-43000							
230-43355-53	General Fund Transfer	334,077	335,826	347,111	300,000	347,111	353,070
230-43540-53	Recycling Grant - State Of WI	31,797	31,839	31,839	31,804	31,804	31,804
	Total Intergovernmental Rev.	365,874	367,665	378,950	331,804	378,915	384,874
PUBLIC CHARGES FOR SERVICE / 230-46000							
230-46422-53	Trash Removal Fees	(2,741)	-	-	-	-	-
230-46423-53	Administrative Charges	-	-	-	-	-	-
230-46800-53	Prior Period Adjustment	-	-	-	-	-	-
	Total Public Charges - Services	-2,741	0	0	-	-	-
MISCELLANEOUS REVENUES / 230-48000							
230-48100-53	Interest Income	1	7	-	5	7	-
230-48300-53	DP Electronic Recycling-Rev	755	581	800	-	-	-
	Total Miscellaneous Revenues	755	588	800	5	7	-
OTHER FINANCING SOURCES / 230-49000							
230-49300-53	Fund Balance Applied	-	-	-	-	-	-
	Total Miscellaneous Revenues	-	-	-	-	-	-
	230 - Solid Waste/Recycling	363,889	368,253	379,750	331,809	378,922	384,874

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
230-53600-214	Audit Services	-	-	-	-	-	-
230-53600-219	John's - City Pickup	286,516	296,755	300,190	200,798	301,197	302,658
230-53600-220	Landfill Contract Services	1,645	1,767	1,500	870	1,600	1,600
230-53600-295	Contract John's Recycle	74,115	76,831	78,060	52,212	78,318	80,216
230-53600-310	Office Supplies	-	-	-	-	-	-
230-53600-320	Public Education Expenses	330	80	-	1,500	-	400
53600	Total Solid Waste/Recycling	362,606	375,434	379,750	255,380	381,115	384,874

NOTES

1) Refuse & recycle rates anticipate a 1.2% cost increase from \$12.26 to \$12.41.

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

2) Number of units was estimated at 2571.

3) Tons of recycling and refuse handled from July 2013 - June 2014
Does not include UW-Whitewater

Refuse - 1870.0 tons
Recycle - 692.6 tons

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
INTERGOVERNMENTAL REVENUES							
235-43510-51	Federal/State Reimbursement	-	-	48,600	18,270	18,270	48,600
235-43540-51	Ride Share Grants	126,462	112,524	138,500	27,705	138,500	138,500
	Total Intergovernmental	126,462	112,524	187,100	45,975	156,770	187,100
MISCELLANEOUS REVENUES							
235-48100-51	Interest Income	15	-	-	-	-	-
235-48600-51	Reimbursement/Donation	249	-	-	-	-	-
235-48300-51	Sale of Vehicle	-	-	-	-	-	-
	Total Miscellaneous Rev.	264	-	-	-	-	-
OTHER FINANCING SOURCES							
235-49290-51	Transfers In/General Fund	6,213	13,205	1,500	1,500	1,500	1,500
235-49300-51	Fund Balance Applied	-	-	15,400	-	-	5,400
	Total Other Financing Sources	6,213	13,205	16,900	1,500	1,500	6,900
	235 - Ride Share Grant	132,939	125,729	204,000	47,475	158,270	194,000

EST. ENDING FUND BAL. @ 12/31/14= \$18,100

EST. ENDING FUND BAL. @ 12/31/15= \$12,700

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
RIDE-SHARE PAYMENTS							
235-51350-295	City Cost	137,283	113,960	140,000	92,594	140,000	140,000
235-51350-340	Innovation Express	7,500	-	10,000	-	10,000	-
235-51350-860	Capital Purchases	-	-	54,000	-	-	54,000
51350	Total Ride-Share Grant Program	144,783	113,960	204,000	92,594	150,000	194,000

NOTES

A Replace Mini Bus - 90% Grant Funded delayed from 2014 to 2015

54,000

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
PUBLIC CHARGES FOR SERVICES							
240-46810-56	Parkland Fees	2,373	267	600	4,272	4,272	1,000
	Total Charges for Services	2,373	267	600	4,272	4,272	1,000
MISCELLANEOUS REVENUES							
240-48100-56	Interest Income	-	-	-	-	-	-
240-48150-56	Grant-Stewardship	-	-	-	-	-	-
240-48410-56	Donation-Park Development	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-
OTHER FINANCING SOURCES							
240-49300-56	Fund Balance Applied	-	-	(600)	-	-	(1,000)
	Total Other Financing Sources	-	-	(600)	-	-	(1,000)
	240 - Parkland Acquisition	2,373	267	-	4,272	4,272	-

EST. ENDING FUND BAL. @ 12/31/14= \$12,535

EST. ENDING FUND BAL. @ 12/31/15= \$13,535

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
PUBLIC CHARGES FOR SERVICE							
245-46810-56	Parkland Fees	5,591	(629)	3,000	10,064	10,064	6,000
245-46815-56	Bark Park-Member-Annual	-	-	-	-	-	-
245-46820-56	Bark Park-Member-Daily	-	155	-	-	-	-
	Total Charges for Service	5,591	(474)	3,000	10,064	10,064	6,000
MISCELLANEOUS REVENUES							
245-48100-56	Interest Income	-	-	-	-	-	-
245-48410-56	Donation-Park Dev	-	1,000	-	-	-	-
245-48420-56	Donation-Effegy Mounds	1,975	-	-	-	-	-
245-48430-56	Donation-Ray Trost	5,425	100	-	-	-	-
245-48520-56	Donation-Effigy Mounds	-	-	-	-	-	-
245-48450-56	Grant-Field of Dreams	-	-	-	-	-	-
	Total Miscellaneous Rev.	7,400	1,100	-	-	-	-
OTHER FINANCING SOURCES							
245-49300-56	Fund Balance Applied	-	-	7,000	-	-	(6,000)
	Total Otr Financing Sources	-	-	7,000	-	-	(6,000)
	245 - Parkland Develop	12,991	626	10,000	10,064	10,064	-

EST. ENDING FUND BAL. @ 12/31/14= \$12,392

EST. ENDING FUND BAL. @ 12/31/15= \$18,392

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
245-56120-219	Other Professional Services	-	-	-	-	-	-
245-56120-650	Transfer Out	25,000	-	-	-	-	-
245-56120-822	Capital Outlay/Improvement	1,932	1,773	10,000	13,087	13,087	-
245-56120-830	Ray Trost Nature Preserve	2,564	-	-	-	-	-
56120	Total Parkland Development	29,496	1,773	10,000	13,087	13,087	-

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
PUBLIC CHARGES FOR SERVICE							
100-46730-55	Recr/Fees	73,782	75,473	84,144	70,528	-	-
	After School Program	-	-	-	-	30,832	83,697
	Summer Camp	-	-	-	-	15,511	16,286
	Dance	-	-	-	-	7,840	9,072
	Instruction	-	-	-	-	4,462	4,686
	Sports	-	-	-	-	51,653	54,236
100-46738-55	Contractual-Gymnastics	10,079	6,501	9,428	3,073	7,007	7,358
100-46741-55	Contractual-Zumba	1,008	12,038	11,980	7,362	10,260	10,773
	Total Public Charges for Service	84,868	94,012	105,552	80,962	127,565	186,108
SPONSORSHIP & DONATIONS							
100-48525-55	Rec Business Sponsorship	350	5,075	4,800	14,790	14,790	8,500
	Donations	-	-	-	-	-	-
	Total Sponsorships & Donations	350	5,075	4,800	14,790	14,790	8,500
TOURNAMENT & CONCESSION OPERATION							
	Tournament Entry Fees	-	-	-	-	-	28,800
	Concessions	-	-	-	-	-	20,000
	TFOD Rental	-	-	-	-	-	2,400
	Total Sponsorships & Donations	-	-	-	-	-	51,200
	248 - Park & Rec Spec Rev	85,218	99,087	110,352	95,752	142,355	245,808

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
100-55300-113	Wages & Salaries/Permanent	37,668	48,626	46,146	34,417	46,146	99,535
100-55300-150	Medicare Tax/City Share	546	708	669	506	669	1,443
100-55300-151	Social Security/City Share	2,335	3,028	2,861	2,162	2,861	6,171
100-55300-155	Workers Compensation	1,229	1,947	1,680	1,284	1,680	3,633
100-55300-341	Program Supplies	43,129	49,769	44,187	16,907	44,187	53,980
100-55300-344	Contractual-Gymnastics	8,247	8,076	8,108	3,321	8,108	8,108
100-55300-347	Contractual-Zumba	1,160	7,162	8,401	4,359	8,401	8,401
100-55300-790	Program Assistance	260	864	600	-	600	600
100-55210-342	Concession Supplies	275	1,686	-	1,468	-	7,100
	Capital Improvements (Sponsors)	-	-	-	-	-	6,942
	General Fund Transfer (Abbey)	-	-	-	-	-	29,017
	Payment of WCF (TFOD)	-	-	-	-	-	20,878
56120	Total Park & Rec Special Rev	94,850	121,866	112,652	64,423	112,652	245,808

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
INTERGOVMENTAL REVENUES							
250-43355-56	General Fund Transfer	-	5,000	-	-	-	-
250-43356-56	Transfer-EAB	-	12,000	6,000	-	6,000	-
	Total Charges for Service	-	17,000	6,000	-	6,000	-
PUBLIC CHARGES FOR SERVICE							
250-46810-56	Parkland Fees--Trees	-	-	-	-	-	-
	Total Charges for Service	-	-	-	-	-	-
MISCELLANEOUS REVENUES							
250-48100-56	Interest Income	38	22	25	15	25	25
250-48510-56	Donation for Trees	-	250	-	-	-	-
	Total Miscellaneous Rev.	38	272	25	15	25	25
OTHER FINANCING SOURCES							
250-49290-56	Transfer In-Other Funds	-	-	-	-	-	-
250-49300-56	Fund Balance Applied	-	-	(6,025)	-	-	(25)
	Total Otr Financing Sources	-	-	(6,025)	-	-	(25)
	250 - Forestry	38	17,272	-	15	6,025	-

EST. ENDING FUND BAL. @ 12/31/14= \$9,119

EST. ENDING FUND BAL. @ 12/31/15= \$9,144

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
250-56130-219	Professional Services	-	3,674	-	-	-	-
250-56130-294	Tree Purchase	-	7,145	-	-	-	-
250-56130-650	Transfer Out-General Fund	10,000	10,000	-	-	-	-
56130	Total Forestry Fund	10,000	20,818	-	-	-	-

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
INTERGOVERNMENTAL REVENUES							
260-43355-00	General Fund Transfer	-	-	-	-	-	-
	Total Intergovernmental Rev.	-	-	-	-	-	-
MISCELLANEOUS REVENUES							
260-48100-00	Interest Income	980	681	500	318	374	400
260-48430-00	Health Insurance Reimbursement	-	-	-	661	661	-
	Total Misc. Revenues	980	681	500	979	1,035	400
OTHER FINANCING SOURCES							
260-49300-00	Fund Balance Applied	-	-	62,150	-	-	62,250
	Total Other Financing	-	-	62,150	-	-	62,250
	260 - Sick Leave Severance	980	681	62,650	979	1,035	62,650

EST. ENDING FUND BAL. @ 12/31/14= \$166,431

EST. ENDING FUND BAL. @ 12/31/15= \$104,181

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
260-51365-325	Benefit Paid	16,501	28,537	40,000	26,466	26,466	40,000
260-51365-650	Transfer out to General Fund	-	-	22,650	-	22,650	22,650
51365	Total Sick Leave Severance	16,501	28,537	62,650	26,466	49,116	62,650

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
INTERGOVERNMENTAL REVENUES							
280-43355-57	General Fund Transfer	185,000	185,000	185,000	-	185,000	185,000
280-43378-57	State/County Reimbursement	-	-	-	-	-	-
	Total Intergovernmental	185,000	185,000	185,000	-	185,000	185,000
MISCELLANEOUS REVENUES							
280-48100-57	Interest Income	121	275	230	180	268	250
	Total Miscellaneous Rev.	121	275	230	180	268	250
OTHER FINANCING SOURCES							
280-49300-57	Fund Balance Applied	-	-	(80,230)	-	-	119,750
	Total Other Financing Sources	-	-	(80,230)	-	-	119,750
	280 - Street Repair	185,121	185,275	105,000	180	185,268	305,000

EST. ENDING FUND BAL. @ 12/31/14= \$310,052

EST. ENDING FUND BAL. @ 12/31/15= \$190,302

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
280-57500-805	Sidewalks Annual	-	-	25,000	3,728	3,728	25,000
280-57500-820	Annual Major Repairs	70,552	48,437	80,000	-	-	280,000
280-57500-821	Engineering	-	-	-	-	-	-
280-57500-830	Contingencies	-	-	-	-	-	-
	Total Street Repair Fund	70,552	48,437	105,000	3,728	3,728	305,000

Scheduled Work for 2015:

1) Sidewalk Program / specific project area has not been identified.	25,000
2) Location of major repairs to be determined. (Seal coating)	80,000
3) North Franklin Street resurfacing. (Main to Starin)	200,000
	<u>305,000</u>



Capital Projects Utility Shared Revenue Fund 450

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
INTERGOVERNMENTAL REVENUES							
450-43355-57	Transfers-General Fund	155,046	154,215	143,167	-	143,167	123,167
450-43510-57	Federal/State Grant	274,316	-	243,100	-	-	-
450-43515-57	FEMA Fire/Rescue Eq	-	-	-	-	-	-
450-43520-57	Grant-North St Bridges	19,500	-	-	-	-	-
450-43530-57	DOT Grant-Path	-	-	150,000	-	-	-
450-43540-57	University-Reimbursement	251,145	-	-	-	-	-
450-43550-57	LRIP-Trees	-	35,506	-	-	-	-
	Total	700,007	189,721	536,267	-	143,167	123,167
MISCELLANEOUS REVENUES							
450-48100-57	Interest Income	3,707	4,085	3,000	2,675	3,875	3,000
450-48450-57	Grant-Field of Dreams	25,000	-	-	-	-	-
450-48500-57	Donations	-	5,000	5,000	5,000	5,000	5,000
450-48550-57	Developer Contribution	8,074	-	-	-	-	-
450-48600-57	Discount for Early Payment	-	-	-	1,969	1,969	-
	Total Misc Revenues	36,781	9,085	8,000	9,645	10,844	8,000
OTHER FINANCING SOURCES							
450-49120-57	Bond Proceeds	4,402,925	-	2,040,500	2,645,000	2,645,000	569,080
450-49290-57	Transfer In	25,000	-	76,500	-	76,500	-
450-49300-57	Fund Balance Applied	-	-	(124,567)	-	-	434,954
	Total Other Financing	4,427,925	-	1,992,433	2,645,000	2,721,500	1,004,034
	Fund 450 - Capital Projects	5,164,714	198,806	2,536,700	2,654,645	2,875,511	1,135,201

EST. ENDING FUND BAL. @ 12/31/14= \$734,401

EST. ENDING FUND BAL. @ 12/31/15= \$207,280



**Capital Projects Utility Shared Revenue
Fund 450**



Capital Projects Utility Shared Revenue Fund 450

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
450-57500-650	Transfers Out-Fund 454	19,000	-	-	-	-	-
450-57500-810	Cap Equip-Whitew/Libr/Safety/P	-	-	-	-	-	15,000
450-57500-815	Trees-LRIP-Purchases	-	15,171	-	-	17,000	-
450-57500-840	Payoff-Honeywell Lease	-	-	-	193,775	193,775	-
450-57500-850	DT Whitewater-One Time Equip	-	-	-	-	-	7,500
450-57500-851	Depot Restoration	348,513	5,026	-	-	4,452	-
450-57500-855	North Street Bridges-2011	403,015	-	-	-	-	-
450-57500-860	Prince St. Reconstruction	992,430	9,211	-	-	-	-
450-57500-861	Bike.Ped Master Plan	10,477	27,415	-	1,994	14,674	-
450-57500-862	Multi-use Trail-(Wis to Franklin)	531	1,684	325,000	-	-	-
450-57500-863	Field of Dreams Project	52,974	270,323	116,000	142,454	165,000	-
450-57500-865	Milw St.Recon-Wis to Esterly	1,360,271	83,205	-	2,242	2,242	-
450-57500-866	Narrowband Comm	342,640	-	-	-	-	-
450-57500-867	Main/Whiton Traffic Sginals	94,279	6,563	-	494	494	-
450-57500-868	Fire/EMS/Police Bldg	-	6,595	-	-	20,000	-
450-57500-869	Broadband Network	-	-	50,000	-	50,000	-
450-57500-870	St Recon E Main to Newcomb	-	274,203	-	559	559	-
450-57500-871	HVAC Municipal Bldg	-	-	-	-	-	-
450-57500-872	Turtle Mound Park	-	33,355	-	958	958	-
450-57500-873	D-T Eastgate-Des/Plan/Cons	-	117,344	1,664,700	533,745	1,664,700	-
450-57500-874	Mil-DOT/East of Newcomb	-	396	5,000	-	-	-
450-57500-875	Fire/EMS Operations-Study	-	27,877	-	-	20,000	-
450-57500-876	Ridge St-N of Wisc	-	23,378	-	-	7,098	-
450-57500-880	Newcomb/Mil - Intersection	-	54,329	20,000	26,532	40,000	-
450-57500-882	Whitewater Creek Stream Bank	-	17,646	-	(17,646)	-	-
450-57500-884	James St Detention Basin	-	11,539	-	(11,539)	-	-
450-57500-886	VOIP Phone System	-	-	75,000	-	75,000	-
450-57500-887	Comm Ctr-911 System	-	-	150,000	-	-	94,621
450-57500-888	PED & Bike Signage	-	-	50,000	-	-	-
450-57500-889	DPW-Security Fuel System	-	-	12,000	-	12,000	-
450-57500-890	DPW-Tandem Dump Truck	-	-	60,000	45,000	45,000	-
450-57500-891	DPW-Shop Hoist-Service Bay	-	-	9,000	-	9,000	-
450-57500-670	Bond Issue Expense	-	-	-	24,490	24,490	-
450-57500-805	ProPhoenix (RMS)	-	-	-	-	20,827	84,608
450-57500-806	ADA Compliance	-	-	-	-	-	27,000
450-57500-822	Inspection	-	-	-	3,200	3,200	-
450-57500-841	Cravath Lake Boat Launch	-	-	-	682	682	57,500
450-57500-877	Trane Contract	-	-	-	393,860	1,048,767	-
450-57500-892	Community Bldg-Siding	-	-	-	-	-	20,000
450-57500-893	Effigy Mound Signage	-	-	-	-	-	15,000
450-57500-894	Street Bike Lanes	-	-	-	-	-	60,000
450-57500-895	E Clay Connector Path	-	-	-	-	-	9,000
450-57500-896	Paint Truck	-	-	-	-	-	185,000
450-57500-897	Franklin/Ann Street	-	-	-	-	-	125,000
450-57500-898	George Street	-	-	-	-	-	569,080
	Total	3,624,129	985,259	2,536,700	1,340,801	3,439,918	1,269,309

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
452-48100-57	Interest Income	102	68	100	54	60	60
452-48500-57	Donations	12	21	-	-	-	-
452-49300-57	Fund Balance Applied	-	-	900	-	-	940
	452 - Birge Fountain Rest	114	89	1,000	54	60	1,000

EST. ENDING FUND BAL. @ 12/31/14= \$19,016

EST. ENDING FUND BAL. @ 12/31/15= \$18,076

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
452-57500-820	Restoration of Fountain	1,367	360	1,000	-	600	1,000
	Total Expenses	1,367	360	1,000	-	600	1,000



Rescue Squad Equipment/Education Fund 810

REVENUES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
MISCELLANEOUS REVENUES							
810-48100-52	Interest Income	1,952	447	1,750	1,602	1,700	1,600
810-48310-52	Misc Sales	-	-	-	-	-	-
810-48500-52	Donations	40	-	-	-	-	-
810-48605-52	Rental Income-Crop Leases	268	-	250	-	250	250
810-48639-52	Land Sale Revenue	-	-	-	-	-	-
	Total Miscellaneous Revenues	2,260	447	2,000	1,602	1,950	1,850
OTHER FINANCING SOURCES							
810-49300-52	Fund Balance Applied	-	-	10,000	-	-	18,150
	Total Other Financing Sources	-	-	10,000	-	-	18,150
	810 - Rescue Equip/Education	2,260	447	12,000	1,602	1,950	20,000

EST. ENDING FUND BAL. @ 12/31/14= \$248,937

EST. ENDING FUND BAL. @ 12/31/15= \$230,787

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
810-52280-211	Training-EMT-Advanced	3,208	6,255	7,000	8,640	10,000	10,000
810-52280-810	Life Saving Equipment	2,481	6,867	5,000	8,082	9,500	10,000
52280	Total Rescue Squad Equip/Ed	5,690	13,122	12,000	16,722	19,500	20,000

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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
MISCELLANEOUS REVENUES							
920-48430-56	Insurance Reimbursement	-	-	-	12,550	12,550	-
920-48610-56	Media-Sharing-Suites	-	-	1,000	200	400	400
920-48620-56	Facility Rental Revenue	1,591	675	1,000	1,045	1,200	1,200
920-48631-56	Rent CESA #2	78,000	78,000	80,500	54,631	80,500	81,000
920-48632-56	Rent JEDI	10,110	11,115	10,510	6,141	10,510	10,572
920-48633-56	Rent Blackthorne Capital LLC	36,315	49,688	52,344	34,496	52,344	51,744
920-48635-56	Rent Thermodata #118/120	2,702	-	-	4,600	13,800	27,600
920-48636-56	Rent I-Button	-	-	20,312	7,156	14,312	28,622
920-48637-56	Rent Edviewrate	-	-	-	-	-	7,200
920-48638-56	Rent Solomo	-	-	-	-	-	6,000
920-48639-56	Rent Meeper	-	-	-	-	-	6,000
920-48640-56	Rent Reimer Systems	-	-	-	-	-	1,800
920-48641-56	Rent Bio Chair	-	-	-	-	-	1,800
920-48642-56	Rent Foundry Solutions	-	-	-	-	-	1,650
920-48643-56	Rent Slipstream	-	-	-	-	-	1,650
	Total Miscellaneous Revenues	128,718	139,478	165,666	120,819	185,616	227,238
OTHER FINANCING SOURCES							
920-49200-56	In Kind-Rev-City-Insurance	3,309	-	5,100	5,692	5,692	6,200
920-49202-56	In Kind-Rev-City-Finance/Admin	7,000	8,004	8,004	5,336	8,004	8,400
920-49205-56	In Kind-Rev-City-Grounds/DPW	4,000	8,004	8,004	4,669	8,004	8,400
920-49215-56	In Kind-Rev-City-Blding Maint	8,700	8,004	8,004	6,003	8,004	8,400
920-49300-56	Fund Balance Applied	-	-	42,984	-	-	(2,988)
920-49410-56	In Kind-Rev-Univ-Mgr Support	531,463	408,839	540,574	421,309	540,574	696,323
920-49415-56	In Kind-Rev-Univ-tech Support	26,010	11,802	26,000	-	-	-
	Total Other Financing Sources	580,481	444,653	638,670	443,009	570,278	724,735
	920 - Innovation Ctr Operations	709,199	584,131	804,336	563,828	755,894	951,973

EXPENSES

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
920-56500-215	Professional Services	322	30	2,200	410	500	800
920-56500-221	Utilities-City-H20/Sewer/Storm	4,247	4,464	4,100	3,182	4,773	5,000
920-56500-222	Electric Utilities	43,231	54,178	54,000	41,725	58,000	60,000
920-56500-225	Communications-Lines-Mobile	3,139	3,052	3,000	2,692	3,200	3,200
920-56500-226	Media-Monthly	1,021	1,418	1,350	854	1,300	1,350
920-56500-243	Contract-Preventive Maint	4,200	2,100	4,200	2,694	4,200	4,200
920-56500-245	Building Maintenance	2,570	1,876	4,000	15,558	17,000	9,000
920-56500-246	Janitorial Services	9,329	9,018	9,000	4,500	9,000	9,000
920-56500-250	Bldg Maint Supplies	9,902	8,711	7,500	7,254	8,200	13,000
920-56500-294	Grounds Maint/Snow/Ice	2,800	9,050	7,000	3,660	7,000	11,700
920-56500-323	Marketing Expenses	9,391	-	14,000	6,500	8,000	14,000
920-56500-341	Misc Expense	857	275	500	-	-	500
920-56500-500	In-Kind-Insurance Exp-Blding	3,309	4,259	10,400	5,692	592	6,200
920-56500-502	In-Kind-City-Finance/Admin	7,000	8,004	8,004	5,336	8,004	8,400
920-56500-505	In-Kind-City-Grounds/DPW	4,000	8,004	8,004	5,336	8,004	8,400
920-56500-515	In-Kind-City-Blding Maint	8,700	8,004	8,004	5,336	8,004	8,400
920-56500-520	In-Kind-Univ Manage Services	531,463	408,839	540,574	421,309	540,574	696,323
920-56500-530	In-Kind-Univ Tech Support	26,010	11,802	26,000	-	-	-
920-56500-650	Transfer-Pilot-TID #4	42,000	42,000	92,500	42,250	92,500	92,500
920-56500-820	Capital Outlay/Repair	-	-	-	13,944	13,944	-
52280	Innovation Center Operations	713,491	585,085	804,336	588,231	792,795	951,973

Notes:

Innovation Center Prairie Restoration of 2.2 acres	4,700
General Grounds Maintenance / snow and ice	7,000
	<u>11,700</u> A

BUDGET SNAPSHOT

FISCAL RESOURCES		2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
Water - Revenues							
Total Revenues		1,943,062	1,785,310	2,048,832	1,650,290	2,201,863	2,423,076
51100	Total	1,943,062	1,785,310	2,048,832	1,650,290	2,201,863	2,423,076
Water-Expenses							
100	Personnel Services	431,220	434,302	480,039	326,150	474,839	515,046
200-300	Commodities & Other Expenditures	414,700	485,995	334,150	222,980	334,950	311,450
500	Depreciation & Taxes	687,460	707,091	325,689	320,470	326,557	333,041
600	Debt Service Exp	85,466	71,097	471,984	35,553	471,984	515,071
800-900	Capital Exp & Contingencies	1,580	12,957	436,970	195,229	447,250	748,468
51100	Total	1,620,426	1,711,441	2,048,832	1,100,382	2,055,580	2,423,076

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

2014

Full Time Equivalent Positions

6.13

MISSION

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

REVIEWING THE YEAR: 2014 MAJOR ACCOMPLISHMENTS

GOALS

STATUS

Continue to strive for residential water meter replacements through a contractor incentive based meter change out program to be implemented in 2014.

In progress. Early this year starting the last week in January Midwest Testing LLC was in Whitewater to replace residential water meters as planned. Our goal was to have about 360 meters replaced by Midwest Testing. Due to several residents who spend their winter down south we were able to get about 320 meters replaced. Part of the agreement was that any meters that were not able to be installed were to be finished up when Midwest Testing comes back to start our annual large meter testing that they have done for the past 10 years. I have been in contact with them to set a date for their return. The residential meter replacement program went extremely well with the contractor completing the work in 2 weeks.

Increase the percentage of distribution valves exercised from 25% to 33% through the purchase of a valve turning machine.

In progress. We have started turning valves when we have time between projects and daily chores. We do not have the man power to stay on this project full time. We have not purchased our valve turning machine due to wanting to visit some communities that have some different types and manufacturers of this machine. I want to find out how the other utilities like their machine and any draw backs of the equipment prior to the water utility making this investment. I plan to get this done shortly.

Increase our ability to document chemical addition electronically and to increase the accuracy of dosage with the replacement of scales

. In progress. I have checked with the supplier that we have purchased chemical scales in the past. The pricing structure from this company apparently has increased and sales force has changed. I am in the process of seeing if there are other companies that handle the specific scale that we want that is the same as the ones we already have and are happy with. I always want to get the best price for the city.

Update SCADA software/hardware with ongoing improvements.

In progress. Although I do not have much money for the updates, (funds are built into the scale project for programming) we have had our SCADA company working on some improvement to our DNR EMOR reporting system for all reporting to the DNR.

Install a Variable Frequency Drive (VFD) at well #9 to lower energy consumption and improve pumping control.

In progress. I have talked to Water Well Solutions on a number of occasions on this project. After last week's conversation we hope to meet this week to finalize some of the details of the VFD we will be installing at the well #9. We want to make sure that the size of the unit is compatible with the pumping capacity of this well.

Replace electrical controls to a soft start unit on our booster #2 to run more efficiently and safely.

In progress. We will be installing this soft start unit at the same time the well #9 VFD is installed to be able to save costs on trip charges.

LOOKING FORWARD: 2015 MAJOR OBJECTIVES

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.

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 devices 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.

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.

Continue to explore the possibilities of the main water plant expansion. We are in great need of a storage warehouse as well as room for a shop, fabrication area, office and library for our many manuals and as-built maps. We have started this process this year with the possibility of acquiring the property to the north of the main plant.

Meet and exceed all water quality parameters as set forth by the WDNR and EPA.

Continue to update SCADA and all remote well site controls to better serve the cities needs economically.

3-5 YEAR PROJECTS

WATER

2016 Center Street (Franklin to Summit)

2017 Clay Street (Esterly to Roundabout)

2017 Esterly Street (Milwaukee to Clay)

2020 Milwaukee Street (Newcomb to City Limits)

UNDATED WATER UTILITY PROJECTS THAT SHOULD BE SCHEDULED INTO THE CIP

WATER

Water Tower

Watermain replacement-Tratt & Ann Street

Office & Maintenance Building

Loop Water Main

REVENUES		2014 ACT-EST	2014 Budget	2015 Budget
1	Operation Revenues	1,696,863	1,717,060	1,738,994
2	Developer/Municipality Contro.	-	-	-
3	Amorization	-	-	-
4	Bond proceeds	505,000	354,500	522,040
5	Retain Earnings-(Inc)--Decr	-	(22,728)	162,042
6	Retained Bond/Loan Proceeds	-	-	-
7	TOTAL REVENUES:	2,201,863	2,048,832	2,423,076
EXPENDITURES		2014 ACT-EST	2014 Budget	2015 Budget
OPERATIONAL EXPENDITURES				
8	Wages	369,110	374,310	385,574
9	Benefits	126,418	126,418	150,151
10	Administration	18,368	20,000	18,362
11	Contractural/Professional	39,450	40,950	40,950
12	Utilities	152,500	153,200	152,500
13	Operating Expense	175,500	159,720	133,000
14	Taxes	290,000	290,000	298,000
15	Contingency Expense	-	-	-
16	Sub-Total:	1,171,346	1,164,598	1,178,537
17	Debt Service	471,984	471,984	515,071
18	Depreciation Expense	-	-	-
19	Sub-Total:	471,984	471,984	515,071
20	TOTAL OPERATIONAL EXPENDITURES:	1,643,330	1,636,582	1,693,608
OTHER EXPENDITURES				
21	Capital Equipment	57,750	57,750	207,428
22	Capital Improvement	354,500	354,500	522,040
23	Total Other Expenditures	412,250	412,250	729,468
24	TOTAL EXPENDITURES	2,055,580	2,048,832	2,423,076

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
REVENUES							
610-46460-61	Unmetered Sales	-	-	-	944	944	-
610-46461-61	Metered Sales/Residential	520,546	500,546	504,000	329,657	494,486	509,321
610-46462-61	Metered Sales/Commercial	214,862	210,564	203,000	60,088	90,132	92,836
610-46463-61	Metered Sales/Industrial	466,765	328,966	376,000	235,972	353,958	364,577
610-46464-61	Sales To Public Authorities	206,674	152,656	176,000	108,174	162,261	167,129
610-46465-61	Public Fire Protection Rev.	404,411	407,116	407,000	275,000	401,116	407,116
610-46466-61	Private Fire Protection Rev.	31,805	32,576	30,000	21,997	33,000	33,000
610-46467-61	Metered Sales/MF Res	-	-	-	75,238	119,238	122,815
	Total Revenues	1,845,064	1,632,424	1,696,000	1,107,071	1,655,135	1,696,794
OTHER REVENUE SOURCES							
610-47419-61	Interest Income	2,025	1,399	1,500	714	1,400	1,400
610-47421-61	Developer Contribution	3,200	-	-	-	-	-
610-47422-61	Capital Paid In-Municipality	-	57,779	-	-	-	-
610-47425-61	Misc Amortization	50,991	50,991	-	-	-	-
610-47460-61	Otr Rev/Tower/Service	33,515	34,120	12,960	33,528	33,528	34,000
610-47465-61	Insurance Claims-Reimburse	-	-	-	-	-	-
610-47467-61	Foreited Discounts	7,062	7,010	5,000	3,873	6,500	6,500
610-47471-61	Misc Service Rev-Turn Off	(151)	1,113	1,600	105	300	300
610-47480-61	Special Assessment Rev	475	475	-	-	-	-
610-47485-61	Bond Proceeds	880	-	354,500	505,000	505,000	522,040
610-47493-61	Retained Earnings-(Inc)--Dec	-	-	(22,728)	-	-	162,042
610-47494-61	Retained Earn-Loan Proceeds	-	-	-	-	-	-
	Total Other Revenue Sources	97,998	152,886	352,832	543,219	546,728	726,282
	610 - Water Utility	1,943,062	1,785,310	2,048,832	1,650,290	2,201,863	2,423,076

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
SOURCE OF SUPPLY EXPENSES / 610-61600							
610-61600-111	Wages & Salaries/Permanent	35,411	35,277	30,096	24,211	30,096	31,721
610-61600-112	Overtime	260	647	1,000	767	1,000	1,000
610-61600-350	Repair/Maint Expense	-	36,429	5,000	-	1,000	5,000
	Total Source Of Supply Exp.	35,671	72,353	36,096	24,979	32,096	37,721
PUMPING OPERATIONS EXPENSES / 610-61620							
610-61620-111	Wages & Salaries/Permanent	15,302	17,783	18,521	9,350	18,521	19,521
610-61620-112	Overtime	51	113	393	932	393	482
610-61620-220	Utilities	182,893	158,138	152,000	98,988	152,000	152,000
610-61620-350	Repair/Maint Expense	15,800	119,750	18,000	2,240	13,000	5,000
	Total Pumping Operations Exp.	214,045	295,785	188,914	111,510	183,914	177,003
WATER TREATMENT OPERATIONS EXP / 610-61630							
610-61630-111	Wages & Salaries/Permanent	20,637	18,951	20,836	13,984	20,836	21,961
610-61630-112	Overtime	-	-	-	-	-	-
610-61630-340	Water Testing Expense	2,320	3,099	2,400	5,940	6,000	2,400
610-61630-341	Chemicals	24,997	17,380	10,000	5,951	10,000	10,000
610-61630-350	Repair/Maint Expense	2,630	24,460	7,500	3,540	7,500	7,500
	Total Water Treatment Op	50,584	63,891	40,736	29,415	44,336	41,861
TRANSMISSION EXPENSES / 610-61640							
610-61640-111	Wages & Salaries/Permanent	869	773	1,158	603	1,158	1,221
610-61640-112	Overtime	-	-	-	-	-	-
610-61640-350	Repair/Maint Expense	-	-	-	-	-	-
	Total Transmission Expenses	869	773	1,158	603	1,158	1,221
TOWER/RESERVOIRS MTN. EXPENSES / 610-61650							
610-61650-111	Wages & Salaries/Permanent	2,791	2,173	2,315	2,119	2,315	2,440
610-61650-112	Overtime	-	-	-	-	-	-
610-61650-350	Repair/Maint Expenses	82,523	25,092	25,600	10,330	18,000	25,600
	Total Reservoirs Mtn. Expense	85,314	27,265	27,915	12,449	20,315	28,040
MAINS MTN. EXPENSE / 610-61651							
610-61651-111	Wages & Salaries/Permanent	14,149	12,051	19,165	9,678	19,165	20,200
610-61651-112	Overtime	113	451	600	1,778	1,900	600
610-61651-350	Repair/Maint Expenses	19,279	13,387	10,000	16,530	21,000	15,000
	Total Mains Mtn. Expense	33,541	25,889	29,765	27,987	42,065	35,800
SERVICES MTN. EXPENSES / 610-61652							
610-61652-111	Wages & Salaries/Permanent	14,667	15,980	15,000	16,678	20,000	15,810
610-61652-112	Overtime	74	302	300	3,675	4,000	300
610-61652-350	Repair/Maint Expenses	5,175	3,842	2,500	21,303	25,000	5,000
	Total Services Mtn. Expenses	19,915	20,124	17,800	41,656	49,000	21,110
METERS MTN. EXPENSES / 610-61653							
610-61653-111	Wages & Salaries/Permanent	15,486	11,717	15,743	7,247	15,743	16,593
610-61653-112	Overtime	93	-	-	-	-	-
610-61653-210	Contractual Services	3,986	4,555	26,500	25,000	25,000	26,500
610-61653-350	Repair/Maint Expenses	1,225	5,986	2,500	536	2,000	2,000
	Total Meters Mtn. Expenses	20,790	22,258	44,743	32,783	42,743	45,093

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
HYDRANTS MTN. EXPENSES / 610-61654							
610-61654-111	Wages & Salaries/Permanent	5,401	3,453	4,630	1,961	4,630	4,880
610-61654-112	Overtime	-	-	-	-	-	-
610-61654-350	Repair/Maint Expenses	18,619	480	4,000	1,995	3,000	4,000
	Total Hydrants Mtn. Expenses	24,020	3,933	8,630	3,956	7,630	8,880
METER READING EXPENSES / 610-61901							
610-61901-111	Wages & Salaries/Permanent	892	882	1,158	1,403	1,158	1,221
601-61901-112	Overtime	-	-	-	-	-	-
	Total Meter Reading Expenses	892	882	1,158	1,403	1,158	1,221
ACCOUNTING & COLLECTING EXP / 610-61902							
610-61902-111	Wages & Salaries/Permanent	32,521	34,481	38,382	28,298	38,382	36,588
610-61902-112	Overtime	74	74	-	-	-	-
	Total Acct. & Collecting Exp.	32,595	34,555	38,382	28,298	38,382	36,588
CUSTOMERS ACCOUNTS EXPENSES / 610-61903							
610-61903-310	Office Supplies	1,969	1,111	3,500	148	1,000	2,500
610-61903-340	Information Technology Expense	3,932	4,163	5,000	4,350	5,000	5,000
	Total Customer Accounts Exp.	5,901	5,274	8,500	4,498	6,000	7,500
ADMINISTRATIVE EXPENSES / 610-61920							
610-61920-111	Wages & Salaries/Permanent	84,490	67,919	93,363	58,376	93,363	94,261
	Total Administrative Expenses	84,490	67,919	93,363	58,376	93,363	94,261
OFFICE SUPPLIES EXPENSES / 610-61921							
610-61921-310	Office Supplies	10,265	6,380	8,000	5,344	7,000	7,000
	Total Office Supplies Expense	10,265	6,380	8,000	5,344	7,000	7,000
OUTSIDE SERVICES EMPLOYED / 610-61923							
610-61923-210	Professional Services	6,972	8,757	7,450	6,518	7,450	7,450
610-61923-211	Planning/Engineering-Transfer	7,000	7,000	7,000	-	7,000	7,000
610-61923-212	GIS Expenses	2,500	2,000	2,000	-	2,000	2,000
610-61923-213	Safety Program-All DPW	-	-	-	-	-	-
	Total Outside Services Emp.	16,472	17,757	16,450	6,518	16,450	16,450
INSURANCE / 610-61924							
610-61924-510	Insurance Expense	9,521	10,604	11,500	12,368	12,368	10,862
	Total Insurance Expense	9,521	10,604	11,500	12,368	12,368	10,862
EMPLOYEE BENEFITS / 610-61926							
610-61926-150	Fringe Benefits	89,438	102,523	102,229	75,066	102,229	125,972
610-61926-590	Soc. Sec. Taxes Expense	25,445	25,101	24,189	18,102	24,189	24,179
	Total Employee Benefits	114,883	127,624	126,418	93,168	126,418	150,151
EMPLOYEE TRAINING EXPENSE / 610-61927							
610-61927-154	Professional Development	3,749	2,690	3,500	1,964	3,500	3,500
	Total Employee Training Exp.	3,749	2,690	3,500	1,964	3,500	3,500
PSC ASSESSMENT / 610-61928							
610-61928-210	PSC Remainder Assessment	1,437	2,184	1,500	285	1,500	1,500
	Total PSC Assessment	1,437	2,184	1,500	285	1,500	1,500

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	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
MISC. GENERAL EXPENSES / 610-61930							
610-61930-550	Depreciation Expense	216,953	223,717	-	-	-	-
610-61930-551	Depreciation Expense-CIAC	158,568	158,568	-	-	-	-
610-61930-590	Taxes	276,974	289,101	290,000	290,000	290,000	298,000
610-61930-910	Contingencies	-	1,320	-	-	-	-
	Total Misc. General Expenses	652,495	672,706	290,000	290,000	290,000	298,000
TRANSPORTATION EXPENSES / 610-61933							
610-61933-340	Repair/Maint Expenses	2,514	453	1,500	2,748	3,000	2,500
610-61933-351	Fuel Expenses	8,058	6,842	6,000	5,740	7,000	6,000
	Total Transportation Expenses	10,572	7,295	7,500	8,488	10,000	8,500
GENERAL PLANT MTN. EXPENSE / 610-61935							
610-61935-111	Wages & Salaries/Permanent	90,424	102,799	90,287	65,716	90,287	95,162
610-61935-112	Overtime	74	95	1,500	152	700	1,500
610-61935-113	Wages/Temporary	-	-	14,400	-	-	14,400
610-61935-118	Clothing Allowance	-	-	833	-	833	833
610-61935-154	Organization Memberships	-	-	-	-	-	-
610-61935-220	Stormwater Utility Fee	604	477	1,200	367	500	500
610-61935-350	Repair/Maint Expense	10,002	34,029	25,000	5,127	10,000	10,000
	Total General Plant Mtn. Exp.	101,104	137,399	133,220	71,362	102,320	122,395
CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936							
610-61936-111	Wages & Salaries/Permanent	4,218	3,168	4,630	2,108	4,630	4,880
610-61936-112	Overtime	38	-	-	81	-	-
610-61936-810	Capital Outlay	-	7,672	57,750	-	57,750	207,428
610-61936-820	Capital Outlay/Contract Pymts	-	-	354,500	162,702	354,500	522,040
610-61936-823	Meter Purchases	1,580	3,965	24,720	32,527	35,000	19,000
610-61936-830	Amr Project Expenses	-	-	-	-	-	-
	Total Capital Outlay/Construct	5,836	14,805	441,600	197,418	451,880	753,348
DEBT SERVICE COSTS / 610-61950							
610-61950-610	Principal On Debt	-	-	410,710	-	410,710	449,083
610-61950-620	Interest On Debt	60,528	70,371	60,174	30,087	60,174	64,888
610-61950-630	Debt Serv. Costs/Amortization	-	-	-	-	-	-
610-61950-650	Bond Issue/Paying Agent Fees	24,938	726	1,100	5,466	1,100	1,100
	Total Debt Service Costs	85,466	71,097	471,984	35,553	471,984	515,071
WATER UTILITY EXPENSE TOTALS		1,620,426	1,711,441	2,048,832	1,100,382	2,055,580	2,423,076

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NOTES

PUMPING OPERATIONS EXPENSES / 610-61620

A Routine maintenance items 5,000

WATER TREATMENT OPERATIONS EXP / 610-61630

B Routine maintenance items 7,500

TOWER/RESERVOIR MTN. EXPENSES / 610-61650

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

Total: 25,600

CONTRACTOR SERVICES - METER MAINTENANCE / 610-61653

D Meter Change Out at 340 Residential Meters - \$50.00/each 17,000
 Large Meter Testing / Replacement 9,500

Total: 26,500

OUTSIDE SERVICES EMPLOYED / 610-61923

E Professional services includes \$750 for Cleansweep collection site/Audit-6,700 7,450
 F Engineering transfer to General Fund 7,000
 G GIS transfer to General Fund 2,000

GENERAL PLANT MTN. EXPENSE / 610-61935

H 1600 @ \$9/hour 14,400

CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936-810

I Well #5 Rehabilitation 90,000
 SCADA upgrades to remote wells 5,000
 Booster #1 rebuild/impeller replacement 13,000
 Chemical storage enclosure 1,800
 Repair/replacement of DeZorik filter valves-well #5 & #6 21,500
 Tonka filter repairs on well #9 airwash 27,000
 Well #8 pumphouse/filter building tuckpointing 11,000
 Replacement of Superintendent vehicles, used truck 22,000
 Well #8 & #9 building heaters 4,928
 Well #6 building repairs - lighting/heating 4,800
 Truck #11 door skin replacement 2,000
 Replace two hydrants 4,400

Total: 207,428

NOTES

CAPITAL OUTLAY / CONTRACT PAYMENTS / 610-61936-820

J	George Street (North to terminus)	322,040
	Franklin/Ann Street Stormsewer	200,000

Total:	522,040
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CAPITAL OUTLAY / CONSTRUCTION WIP / 610-61936-823

K	Meter replacements - 340 meters	19,000
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BUDGET SNAPSHOT

FISCAL RESOURCES		2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
Wastewater - Revenues							
Total Revenues		2,365,580	2,238,485	2,751,429	1,725,937	2,605,510	3,365,200
51100	Total	2,365,580	2,238,485	2,751,429	1,725,937	2,605,510	3,365,200
Wastewater-Expenses							
100	Personnel Services	773,765	802,510	856,981	552,738	849,228	922,694
200-300	Commodities & Other Expenditures	432,225	478,909	597,025	375,791	659,175	516,545
500	Depreciation & Taxes	1,062,229	1,194,107	51,000	43,087	43,087	37,835
600	Debt Service Exp	158,168	153,285	734,180	626,041	720,993	729,402
800-900	Capital Exp & Contingencies	12,030	26,422	512,243	105,021	512,243	1,158,724
51100	Total	2,438,416	2,655,233	2,751,429	1,702,678	2,784,726	3,365,200

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

2014

Full Time Equivalent Positions

11

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: 2014 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
To improve upon our tracking of infrastructure needs and establish a method of prioritization as we move forward with the sanitary sewer maintenance system.	In progress. We are in the midst of incorporating GIS into a management tool for our infrastructure. We continue to work with Baxter & Woodman on completion of the Sanitary Sewer Maintenance Plan which will provide us documentation to direct expenditures and efficiencies in the future. The end goal will be to develop a ranking structure for collections infrastructure. A council presentation is planned for October 21, 2014.
Maintain communications with the sump pump inspection contractor for corrective measures as warranted.	Complete. This has been completed through our ability to work with the Water Dept. and their contractor Midwest Test.
Facility staff to assist engineers in data collection and review as part of the Facility Plan.	Complete. The Facility Plan was sent to the WDNR for approval and will be utilized immediately as it is a requirement for the Clean Water Fund loan process.
Continue with research and education on how Whitewater can utilize and maximize benefit from biogas.	In progress. We continue to work with Trane and Black & Veatch on the Biogas Feasibility Study. A council presentation is tentatively scheduled for December 2, 2014.

LOOKING FORWARD: 2015 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).
- Thoroughly orientate and train the utility clerical person
- Timely completion of the Compliance Maintenance Annual Report (CMAR).
- Continue to work with CVMIC Insurance on revisions to facility safety programs and trainings at the utility.
- To begin incorporating a prioritized approach to sanitary sewer operations and maintenance as noted in the Sanitary Sewer Maintenance Plan (SSMP) completed in 2014.
- Manage facility processes, staff and necessary contractors as we begin a 2.5 year plant upgrade.
- Continue to evaluate alternatives to best utilize excess digester capacity at the utility.
- Finish development of the collection system Capacity, Management, Operations and Maintenance (CMOM) Plan.
- Increase utilization of GIS technology for day to day activities at the utility

PERFORMANCE MEASURES

WASTEWATER

- WPDES permit compliance.
- Completed Compliance Maintenance Annual Report (CMAR).
- Collection System- backments backups, complaints, SSO's and TFO's

REVENUES		2014	2014	2015
		ACT-EST	BUDGET	BUDGET
Line #				
1	Operation Revenues	2,319,391	2,285,350	2,716,679
2	Other Revenues-Focus Grant	2,755	-	-
3	Retained Earnings - (Inc) - Decr	-	82,295	(211,219)
4	Capital Fund(Assmts & Connections)	58,364	29,184	64,200
5	Equipment Replacement Fund Applied	-	-	-
6	Capital Improv & Bond Proceeds	225,000	354,600	264,540
7	Clean Water Fund Loan	-	-	531,000
8	Transfer from Capital Fund	-	-	-
9	Transfer from Sewer Repair/Replace Fund	-	-	-
10	TOTAL REVENUES	2,605,510	2,751,429	3,365,200

EXPENDITURES		2014	2014	2015
		ACT-EST	BUDGET	BUDGET
OPERATION EXPENDITURES				
11	Wages	606,649	614,402	647,493
12	Benefits	239,079	239,079	271,702
13	Administration-General	66,028	73,700	60,735
14	Professional	175,875	105,875	14,875
15	Utilities	232,500	219,500	257,200
16	Operating Expenses	189,859	210,909	177,770
17	Equipment Replacement Fund	-	-	-
18	DNR Environmental Fee	10,959	11,000	11,000
19	Sewer Repair/Replacement Fund	100,000	100,000	100,000
20	Sewer Operating Fund	29,184	29,184	29,184
21	Equipment Replacement Fund Purchase	10,000	10,000	10,000
22	Meter Rental - Water Utility	36,300	36,300	36,300
23	Sub Total	1,696,433	1,649,949	1,616,258
24	Debt Service	719,180	719,180	729,002
25	Bond Issue/Depreciation/Amortization	1,813	15,000	400
26	Total Operational Expenditures	2,417,426	2,384,129	2,345,660
OTHER EXPENDITURES				
27	Contingency	-	-	-
28	Transfer to Capital Fund	-	-	-
29	Capital Improvement	364,300	364,300	1,014,540
30	Capital Equipment	3,000	3,000	5,000
31	Total Other Expenditures	367,300	367,300	1,019,540
32	TOTAL EXPENDITURES	2,784,726	2,751,429	3,365,200

2014 Recommendations by Finance Director

	Estimated Balance	Recommended Changes & New Balances for 2014
Debt Service Reserve: This reserve is mandated by the requirements of the bond issue. The amount is determined by the highest annual debt service payment.	223,253	None 223,253
Depreciation Reserve: This reserve was established by a previous bond issue. Doug is going to see if that bond issue has been paid and this reserve account can be eliminated.	25,000	None 25,000
Debt Service Fund: This fund was established by the Finance Dept. This fund is used for paying the debt service payments each year. The debt service payments are determined for each year and then divided by 12 to determine the amount to be placed in this fund each month from the operating revenues. The fund is planned to always have 6 months payments as the minimum balance.	357,962	None 355,145
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.	725,000	None 700,000
Capital Improvement (Connection) Fund: This fund was established when sanitary sewer connection fees were implemented in the eighties. The sanitary connection fee that is collected from building permits is placed in this fund. The monies from this fund are to be used for the repair or construction of interceptor sanitary sewer main (not collecting mains), lift station construction, and plant improvements.	260,000	None 289,184
Equipment Replacement Fund (ERF): The equipment replacement fund is mandated by DNR based on the Cleanwater Loan Program. The utility will fund 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 2012 audit should be used to determine the minimum balance to be accomplished in the 2014 budget. Also any ERF purchases done in 2013 will determine the amount to be budgeted to transfer to the ERF to maintain the minimum ERF fund balance. The minimum balance based on 2011 audit should be \$1,250,884.	1,616,797	Do not budget for any ERF transactions in 2013 as the ERF balance is above the minimum. 1,716,797

2014 Recommendations by Finance Director

	Estimated Balance	Recommended Changes & New Balances for 2014
<p>Sewer Repair/Replacement Fund (SRRF):</p> <p>This fund was recommended by Strand with the 2009 sewer rate study. The fund would be used for the repair and replacement of collecting sewers for 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.</p>	100,000	<p>Transfer \$25,000 in 2014 budget</p> <p>125,000</p>
<p>CIP – 2012 Bond Issue Monies:</p> <p>Monies were borrowed for the Prince St and Milwaukee St reconstruction projects via a bond issue in 2012. If any of these monies are left over after the completion of the project, they can be deposited into the Sewer Repair/Replacement Fund.</p>	309,093	<p>All bond proceeds have been used,</p> <p>0</p>

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET	
REVENUES								
620-4110-62	Residential Revenues	1,071,507	1,077,000	1,102,100	698,131	1,118,632	1,286,427	A
620-4112-62	Commercial Revenues	576,214	572,826	587,100	374,279	595,907	685,293	A
620-4113-62	Industrial Revenues	91,519	93,143	87,550	66,875	88,863	112,411	A
620-4114-62	Public Revenues	505,613	342,726	432,600	270,369	439,089	555,448	A
620-4115-62	Penalties	10,640	12,431	11,000	6,901	12,000	12,000	
620-4116-62	Misc. Revenues	39,668	68,825	60,000	31,320	60,000	60,000	
620-4117-62	Sewer Connection Revenues	25,536	60,192	29,184	47,424	58,364	64,200	B
	Total Revenues	2,320,698	2,227,143	2,309,534	1,495,298	2,372,855	2,775,779	
REVENUES/OTHER SOURCES								
620-42110-62	Interest Income	6,278	5,684	5,000	2,884	4,900	5,100	
620-42150-62	Focus on Energy Rebates	34,250	-	-	-	-	-	
620-42212-62	Clean Water Fd-Reimbursement	-	-	-	-	-	531,000	
620-42213-62	Misc Income(Focus Grant)	2,400	4,358	-	2,755	2,755	-	
620-42214-62	Transfer From ERF	-	1,300	-	-	-	-	
620-42215-62	Special Assessments	-	(0)	-	-	-	-	
620-42217-62	Bond/Loan Proceeds	1,954	-	-	225,000	225,000	264,540	C
???	Transf Fr Sewer Repair/Replace Fd	-	-	-	-	-	-	
620-49920-62	Transfer from Capital Fund	-	-	-	-	-	-	
620-49930-62	Retained Earnings-(Inc)-Dec	-	-	82,295	-	-	(211,219)	
620-49940-62	Retained Bond/Loan Proceeds	-	-	354,600	-	-	-	
	Total Revenues/Other Sources	44,882	11,341	441,895	230,639	232,655	589,421	
	620 - Wastewater Utility	2,365,580	2,238,485	2,751,429	1,725,937	2,605,510	3,365,200	

NOTES

A	Residential, commercial, Industrial, Public revenues reflect a 15% rate increase (Total Increase)	397,088
B	Estimated 33 sewer connections at \$1,824 each	64,200
C	Bond Issue/Proceeds-If Necessary-George Street	264,540

Final adjustments to wastewater rates will be per a rate study to be completed in early 2015. The rate study and rate adjustment are due to 18 million dollars in improvements being made at the wastewater plant in 2015/2016.

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 620-62810								
620-62810-111	Wages & Salaries/Permanent	84,490	67,919	93,363	58,376	93,363	94,261	
620-62810-116	Accounting/Finance Salaries	36,534	38,335	38,381	27,007	38,381	56,311	
620-62810-118	Meter Reading Salaries	6,356	6,558	-	-	-	-	
620-62810-219	Audit Services	6,625	8,257	6,700	6,279	6,700	6,700	
620-62810-220	Planning/Eng/Transfer to GF	12,000	12,000	12,000	-	12,000	12,000	A
620-62810-221	GIS Expenses	2,500	2,000	2,000	-	2,000	2,000	B
620-62810-222	Safety Program-All DPW	-	-	1,000	-	-	-	C
620-62810-310	Office Supplies	624	43	1,000	450	600	600	
620-62810-340	Contingencies	-	1,320	-	-	-	-	
620-62810-352	Information Technology Expense	3,932	4,442	4,000	4,350	4,600	4,600	
620-62810-356	Joint Meter Expenses	-	-	36,300	-	36,300	36,300	
620-62810-362	Credit/Debit Card Expenses	20,708	24,632	22,000	17,092	22,000	22,000	
620-62810-519	Insurance Expenses	19,921	24,422	40,000	32,128	32,128	26,835	
620-62810-520	Damage/Injury Claim Expense	-	-	-	-	-	-	
620-62810-550	Depreciation	1,031,168	1,158,826	-	-	-	-	
620-62810-610	Principal On Debt	-	-	580,130	550,840	580,130	599,093	
620-62810-620	Interest On Debt	133,343	152,922	139,050	72,863	139,050	129,909	
620-62810-670	Bond Issue Expenses	24,825	363	15,000	2,338	1,813	400	
620-62810-820	Capital Outlay	-	-	364,300	81,480	364,300	1,014,540	D
620-62810-821	Capital Equipment	-	1,566	3,000	1,561	3,000	5,000	E
620-62810-822	Equip. Repl. Fund Items	-	5,884	10,000	14,406	10,000	10,000	
620-62810-825	Capital Reserve Funding	11,015	18,973	100,000	6,901	100,000	100,000	F
620-62810-826	Operating Reserve Funding	-	-	29,184	-	29,184	29,184	G
620-62810-830	Amr Project Expenses	-	-	-	-	-	-	
620-62810-910	Replacement Fund Payment	-	-	-	-	-	-	
620-62810-920	Transfer-Connect Fees Cap Fd	-	-	-	-	-	-	
	Total Adm./General Expenses	1,394,040	1,528,463	1,497,408	876,070	1,475,549	2,149,733	
SUPERVISORY/CLERICAL / 620-62820								
620-62820-111	Wages & Salaries/Permanent	71,451	71,176	73,572	47,439	73,572	73,571	
620-62820-112	Overtime	-	-	-	-	-	-	
620-62820-120	Fringe Benefits	202,127	234,281	239,079	161,765	239,079	271,702	
620-62820-154	Professional Development	2,774	3,036	3,500	1,275	3,500	3,500	
620-62820-219	Professional Services	4,270	6,798	93,875	76,079	163,875	2,875	H
620-62820-225	Communication	1,700	1,803	1,200	1,653	1,800	2,500	
620-62820-310	Office Supplies	8,512	5,811	6,700	4,614	6,700	6,900	
	Total Supervisory/Clerical	290,835	322,905	417,926	292,825	488,526	361,048	
COLLECTION SYSTEM O&M / 620-62830								
620-62830-111	Wages & Salaries/Permanent	63,732	62,528	55,143	51,368	55,143	57,140	
620-62830-112	Overtime	535	1,359	1,100	410	1,100	1,100	
620-62830-222	Electrical/Lift Stations	8,330	10,523	9,500	8,080	9,500	12,200	
620-62830-295	Contractual Services	4,843	6,151	6,200	69	6,200	6,200	
620-62830-353	Repr./Mtn. Lift Stations	2,281	2,855	4,500	9,366	2,800	1,500	M
620-62830-354	Repr./Mtn. Sanitary Sewers	3,942	8,407	6,000	1,888	6,000	6,000	I
620-62830-355	Repr./Mtn. Collection Equipment	7,375	4,120	4,000	417	4,000	4,000	
620-62830-356	Telemetry Exp.	471	670	600	124	600	600	
	Total Collection System O&M	91,508	96,612	87,043	71,721	85,343	88,740	

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
TREATMENT PLANT OPERATIONS / 620-62840							
620-62840-111	Wages & Salaries/Permanent	84,896	83,064	74,840	64,421	74,840	77,550
620-62840-112	Overtime	1,283	1,414	1,053	118	800	1,053
620-62840-118	Clothing Allowance	1,875	1,750	2,052	1,750	2,052	2,052
620-62840-222	Electrical/Plant	167,361	157,420	160,000	118,941	165,000	180,000
620-62840-224	Natural Gas/Plant	37,052	53,210	50,000	50,695	58,000	65,000
620-62840-340	Operating Supplies	9,394	7,615	8,500	5,076	8,500	8,500
620-62840-341	Chemicals	56,036	62,422	55,000	29,395	55,000	45,000
620-62840-342	Contractual Services	5,351	5,930	6,500	2,495	6,500	6,500
620-62840-351	Utility Truck/Auto Expense	9,839	7,348	6,000	9,202	7,000	8,000
620-62840-590	DNR Environmental Fee	11,140	10,858	11,000	10,959	10,959	11,000
620-62840-840	Capital Lease Payt-Honeywell	1,015	-	5,759	673	5,759	-
	Total Treatment Plant Oper.	385,243	391,031	380,704	293,724	394,410	404,655
TREATMENT EQUIPMENT MAINTENANCE / 620-62850							
620-62850-111	Wages & Salaries/Permanent	82,808	90,594	110,286	44,886	110,286	114,280
620-62850-112	Overtime	-	-	100	-	-	100
620-62850-242	Contractual Services	3,730	10,269	22,800	6,686	12,000	9,300
620-62850-342	Lubricants	1,272	2,252	2,600	337	2,000	1,000
620-62850-357	Repairs & Supplies	21,453	35,341	20,000	(586)	20,000	20,000
	Total Maint./Treatment Equip.	109,263	138,455	155,786	51,323	144,286	144,680
MAINTENANCE - BUILDINGS & GROUNDS / 620-62860							
620-62860-111	Wages & Salaries/Permanent	54,231	53,372	59,082	35,199	59,082	61,222
620-62860-112	Overtime	-	-	-	-	-	-
620-62860-113	Wages/Temporary	2,419	2,655	10,800	2,658	3,500	10,800
620-62860-220	Stormwater Utility Fee	1,433	1,502	1,400	993	1,400	1,800
620-62860-245	Contractual Repairs	340	6,810	15,250	6,492	9,000	11,770
620-62860-357	Repairs & Supplies	4,672	3,326	4,000	3,136	4,000	4,000
	Total Maint-Build & Grounds	63,095	67,665	90,532	48,478	76,982	89,592
LABORATORY EXPENSE / 620-62870							
620-62870-111	Wages & Salaries/Permanent	44,299	55,510	63,020	38,851	63,020	65,302
620-62870-112	Overtime	210	81	-	-	-	-
620-62870-295	Contractual Services	5,857	7,223	5,000	2,461	5,000	5,000
620-62870-340	Lab Supplies	6,360	9,185	6,900	1,628	6,900	6,900
	Total Laboratory Expense	56,725	71,999	74,920	42,940	74,920	77,202
POWER GENERATION EXPENSE / 620-62880							
620-62880-111	Wages & Salaries/Permanent	-	-	-	-	-	-
620-62880-242	Contractual Services	1,511	1,630	2,000	2,546	3,500	2,600
620-62880-342	Lubricants	-	-	-	-	-	-
620-62880-357	Repairs & Supplies	2,368	-	1,800	512	1,000	1,800
	Total Power Generation Exp.	3,879	1,630	3,800	3,058	4,500	4,400
BIOSOLIDS HANDLING EXPENSE / 620-62890							
620-62890-111	Wages & Salaries/Permanent	33,744	28,775	31,510	17,216	31,510	32,651
620-62890-112	Overtime	-	103	100	-	-	100
620-62890-295	Contractual Services	479	471	700	537	700	900
620-62890-351	Diesel Fuel	8,272	6,044	6,000	3,812	6,000	6,500
620-62890-357	Repairs & Supplies	1,334	1,081	5,000	973	2,000	5,000
	Total Sludge Application Exp.	43,828	36,474	43,310	22,539	40,210	45,151
WASTEWATER UTILITY EXP TOTAL		2,438,416	2,655,233	2,751,429	1,702,678	2,784,726	3,365,200

NOTES

A	Planning/Eng/Transfer to GF	12,000
B	GIS Services/Transfer GF	2,000
C	Safety Program/Transfer GF	-
D	Capital Improvements	
	Utility Pickup	30,000
	Utility UTV	18,000
	Primary Calrifier Rehab	75,000
	Storage Digester Manway	30,000
	Lab Softwate Updates	6,000
	Franklin/Ann St. Sewers	60,000
	Facility Upgrade (CWF-Reimbursed)	531,000
	George Street (STF)	264,540
	Total:	1,014,540
E	Capital Equipment	
	IT upgrades (PC replacement)	5,000
F	Transfer to Sewer Repair/Replacement Fund	100,000
G	Transfer to Sewer Connection Fund	29,184
H	Professional Services	
	Cleansweep collection day - share with Water	750
	Rock River Coalition	125
	Meg membership	2,000
	Total:	2,875
I	Collections Systems Contractual Services (annual sewer televising)	6,000
J	Treatment Plant Operations Contractual Services	
	Hach software support - \$2,300; Annual meter calibration - \$1,200	3,500
	SCADA updates	3,000
	Total:	6,500
K	Treatment Equipment Maintenance Contractual Services	
	Evirex boiler/heat exchanger maintenance	1,500
	Cross Connection Service (340 @ \$20.00)	6,800
	Vendor Hoist Inspection	1,000
	Total:	9,300
L	Maintenance of Building/Grounds Contractual Services	
	Pedestrian door replacement program	6,400
	Helix anchor kits for Digester masonry wall repairs	2,400
	Perimeter fence repairs	2,970
	Total:	11,770
M	Collection System O & M	
	Routine lift station maintenance	1,500
	Total:	1,500

BUDGET SNAPSHOT

FISCAL RESOURCES		2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
Stormwater - Revenues							
Total Revenues		333,574	480,393	772,725	1,196,333	1,338,841	2,251,532
51100	Total	333,574	480,393	772,725	1,196,333	1,338,841	2,251,532
Stormwater-Expenses							
100	Personnel Services	179,025	192,302	222,117	124,414	218,665	234,823
200-300	Commodities & Other Expenditures	74,311	79,053	99,045	48,977	109,045	98,545
500	Depreciation & Taxes	49,111	54,986	6,000	5,532	5,532	3,849
600	Debt Service Exp	1,131	15,771	10,835	10,835	10,835	126,825
800-900	Capital Exp & Contingencies	19,000	21,500	434,728	94,575	244,500	1,787,490
51100	Total	322,578	363,613	772,725	284,333	588,577	2,251,532

DEPARTMENT/FUNCTION

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

PERSONNEL SUMMARY

2014

Full Time Equivalent Positions

2.76

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: 2014 MAJOR ACCOMPLISHMENTS

GOALS	STATUS
Complete annual permit report and present to City Council for their approval.	Complete. Annual stormwater report was completed and presented to the City Council at an earlier meeting.
Report the number of catch basins repaired in 2014.	In progress. The Streets/Parks Department to date has repaired 7 stormwater catch basins; we will continue to repair from our list as we get time.
Work with Council approved report by Strand and Assoc. for stormwater issues that will be addressed in the report.	In progress. To date the City Council has approved two repair stormwater issues that were flagged by both staff and Strand as needing upgrades. One on Woodland Dr.; the other repair project will be from the Church St./Whitewater St. area down Franklin St. and across Ann St.
Report the number of street miles that are swept in 2014.	In progress. Approximately 327 miles street miles have been swept thus far in 2014. This reported number also includes the pickup of excess sand from City streets in the late winter of 2013/2014

LOOKING FORWARD: 2015 MAJOR OBJECTIVES

STORMWATER

- We have found 14 catch basins that are in need of repair while cleaning them this past summer, we will be repairing all 14 during the early part of 2015.
- We will continue to clean the catch basins, this year our efforts will be in the center section of the City from Janesville/Franklin St. to Indian Mounds Drive and from Main St. South to South St.
- Joint repair work needs to continue on the 4' pipe main on Starin road, we have done about 1/3 of that pipe and will get another 1/3 of the pipe joints repaired.
- Street Cleaning will continue at the same high rate of sweeping we started this year, with two sweeper out during the winter, when conditions allow to remove sand from our City streets from Winter street sanding.
- Develop a rating system for the stormwater infrastructure.

REVENUES		2014 ACT-EST	2014 BUDGET	2015 BUDGET
Line #				
1	Operation Revenues	433,741	403,495	529,770
2	Interest Income	100	200	100
3	Other Revenues	-	-	-
4	Permit Fees	-	-	-
5	Grant	-	-	243,100
6	Retained Earnings-(Inc)-Decr	-	(44,198)	(44,328)
7	Retained Bond/Loan Proceeds	-	-	859,800
8	Bond/Loan Proceeds	905,000	413,228	663,090
9	TOTAL REVENUES	1,338,841	772,725	2,251,532

EXPENDITURES		2014 ACT-EST	2014 BUDGET	2015 BUDGET
Operational Expenditures				
10	Wages	162,665	163,582	165,129
11	Benefits	56,000	58,035	69,194
12	Professional Services	18,500	7,000	7,000
13	Operating Expenses	33,270	86,577	86,394
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	10,835	10,835	126,825
17	Permit Fee-DNR	2,000	2,000	2,000
18	Total Operational Expenditures	312,270	357,029	485,542
Other Expenditures				
19	Capital Improvements	-	-	-
20	Capital Equipment	223,000	413,228	1,765,990
21	Contingency	-	-	-
22	Total Other Expenditures	223,000	413,228	1,765,990
23	TOTAL EXPENDITURES	535,270	770,257	2,251,532

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
REVENUES							
630-4110-63	Residential Revenues	130,209	147,621	150,517	104,761	161,805	198,175
630-4112-63	Commercial Revenues	85,225	124,535	118,426	89,396	127,308	155,980
630-4113-63	Industrial Revenues	44,825	56,359	52,460	37,819	56,394	68,933
630-4114-63	Public/Tax Exempt Revenues	68,977	79,726	77,892	56,407	83,734	102,182
630-4115-63	Penalties	4,339	4,562	4,200	2,951	4,500	4,500
630-4116-63	Other Revenues	-	-	-	-	-	-
630-4118-63	Reserve ERU's	-	-	-	-	-	-
	Total Revenues	333,574	412,803	403,495	291,333	433,741	529,770
REVENUES/OTHER SOURCES							
630-42110-63	Interest Income	-	-	200	-	100	100
630-42212-63	Grants	-	-	-	-	-	243,100
630-42213-63	Misc. Income	-	-	-	-	-	-
630-42400-63	Insurance Claims Recovery	-	-	-	-	-	-
630-49920-63	Trans-City-Stormwater Assets	-	67,590	-	-	-	-
630-49930-63	Retained Earnings-(Inc)-Dec	-	-	(44,198)	-	-	(44,328)
630-49940-63	Retained Loan Proceeds	-	-	-	-	-	859,800
630-49950-63	Capital Improvement-Loan	-	-	413,228	905,000	905,000	663,090
	Total Revenues/Other Sources	-	67,590	369,230	905,000	905,100	1,721,762
	630 - Stormwater Util	333,574	480,393	772,725	1,196,333	1,338,841	2,251,532

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 630-63300								
630-63300-115	Administrative Salaries	42,255	32,105	40,858	30,106	40,858	40,279	
630-63300-116	Accounting/Finance Salaries	23,851	23,895	19,657	16,681	21,000	20,681	
630-63300-120	Fringe Benefits	42,671	68,914	58,035	34,189	56,000	69,194	
630-63300-154	Professional Development	200	-	500	-	-	500	
630-63300-214	Prof Services/Audit Expenses	1,000	6,870	3,500	1,700	3,500	3,500	
630-63300-220	Engineering-Transfer to GF	7,500	7,500	7,500	-	7,500	7,500	A
630-63300-221	GIS Expenses	1,000	2,000	2,000	-	2,000	2,000	B
630-63300-225	Communication	-	-	-	-	-	-	
630-63300-247	Software Expenses	984	-	1,000	-	-	1,000	
630-63300-310	Office Supplies	3,679	2,578	2,500	2,172	3,000	3,000	
630-63300-345	Safety Program-All DPW	-	-	-	-	-	-	C
630-63300-350	Contingencies	-	600	-	-	-	-	
630-63300-352	Information Technology Expenses	984	1,978	2,000	1,996	2,000	2,000	
630-63300-362	Credit/Debit Card Expenses	-	-	500	-	500	500	
630-63300-519	Insurance	911	3,394	4,000	3,532	3,532	1,849	
630-63300-550	Depreciation	-	-	-	-	-	-	
630-63300-610	Debt Service	1,131	15,771	10,835	10,835	10,835	126,825	D
630-63300-913	ERF Transfer-DPW ERF	19,000	21,500	21,500	-	21,500	21,500	E
	Total Adm./General Expenses	145,167	187,105	174,385	101,211	172,225	300,328	
STREET CLEANING / 630-63310								
630-63310-111	Wages & Salaries/Permanent	29,736	26,402	21,897	13,780	21,897	19,777	
630-63310-351	Fuel Expenses	1,288	2,714	5,000	1,321	4,000	4,000	
630-63310-353	Equipment Parts/Supplies	6,341	5,952	5,000	3,619	5,000	5,000	
630-63310-550	Depreciation Expense	46,199	49,084	-	-	-	-	
	Total Street Cleaning Exp.	83,564	84,153	31,897	18,720	30,897	28,777	
STORMWATER MANAGEMENT / 630-63440								
630-63440-111	Wages & Salaries/Permanent	11,724	14,825	40,875	8,264	40,875	47,487	
630-63440-113	Wages/Temporary	-	-	-	-	-	-	
630-63440-295	Contractual Services	-	4,051	3,500	17,539	15,000	3,500	F
630-63440-320	Public Education/Outreach	5,000	5,000	5,000	5,000	5,000	5,000	
630-63440-350	Repair & Maintenance Supplies	15,472	14,403	14,000	3,233	14,000	14,000	
630-63440-351	Fuel Expenses	1,715	400	1,000	1,073	1,000	1,000	
630-63440-590	Permit Fees-DNR	2,000	2,508	2,000	2,000	2,000	2,000	
630-63440-810	Capital Outlay	-	-	-	-	-	-	G
630-63440-820	Capital Improvements	-	-	413,228	94,575	223,000	1,765,990	H
630-63440-835	Property-305 James St.-Klug	-	-	-	-	-	-	
	Total Stormwater Maintenance	35,910	41,188	479,603	131,684	300,875	1,838,977	

	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 YTD-AUG	2014 ACT-EST	2015 BUDGET
COMPOST SITE/YARD WASTES / 630-63600							
630-63600-111	Wages & Salaries/Permanent	25,731	23,333	35,035	19,659	35,035	31,644
630-63600-113	Wages/Temporary	2,857	2,828	5,260	1,736	3,000	5,260
630-63600-340	Operating Supplies/Leaf Bags	3,600	4,320	4,000	-	4,000	4,000
630-63600-351	Fuel Expenses	3,295	4,721	4,000	3,673	4,000	4,000
630-63600-352	Vehicle Repr Parts	9,390	5,389	6,000	1,104	6,000	6,000
	Total Compost Site/Yard Wastes	44,872	40,590	54,295	26,171	52,035	50,904
LAKE MANAGEMENT/MAINTENANCE / 630-63610							
630-63610-291	Lake Weed Control Expenses	3,759	1,698	22,545	510	22,545	22,545
630-63610-295	Contractual Expenses	9,306	8,880	10,000	6,038	10,000	10,000
	Total Lake Manage/Maintenance	13,065	10,577	32,545	6,548	32,545	32,545
SW UTILITY EXPENSE TOTALS		322,578	363,613	772,725	284,333	588,577	2,251,532

NOTES

A	Transfer to GF for general engineering services						\$ 7,500
B	Transfer to GF for GIS services						\$ 2,000
C	Transfer to GF for Safety program						\$ -
D	Debt Service (Includes \$35,000 for 2015 projects.)						\$ 126,825
E	Transfer to DPW ERF						\$ 21,500
F	Contractual Services						\$ 3,500
G	Capital Equipment						NA
H	Capital Improvements:						
	James St-Detention Basin						\$ 186,200
	Whitewater Creek Streambank						\$ 316,700
	Franklin/Ann St - Basin 15						\$ 600,000
	George St						\$ 204,090
	Ann St Detention Basin						\$ 197,000
	East Clay Detention Basin						\$ 93,000
	Pleasant & Melrose Street						\$ 60,000
	Meadowsweet Park - Dentention Basin-Retro Fit						\$ 109,000
						Total:	\$ 1,765,990
I	Lake weed control:						
	Cravath Lake						\$ 4,000
	Trippe Lake						\$ 18,545
						Total:	\$ 22,545



Glossary of Terms

Administration

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

Accrual Basis of Accounting

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

Agency Funds

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

Amortization

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

Annual Budget

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

Appropriation

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

Assessed Valuation

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

Assets

Property owned by a government which has a monetary value.

Balanced Budget

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

Bond (Debt Instrument)

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

Budget Adjustment

A legal procedure requiring Council action to revise a budget appropriation

CAFR

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

Capital Expenditures

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



Glossary of Terms

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



Glossary of Terms

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.



Glossary of Terms

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.