



City of
WHITEWATER
2022-2023 Municipal Budget

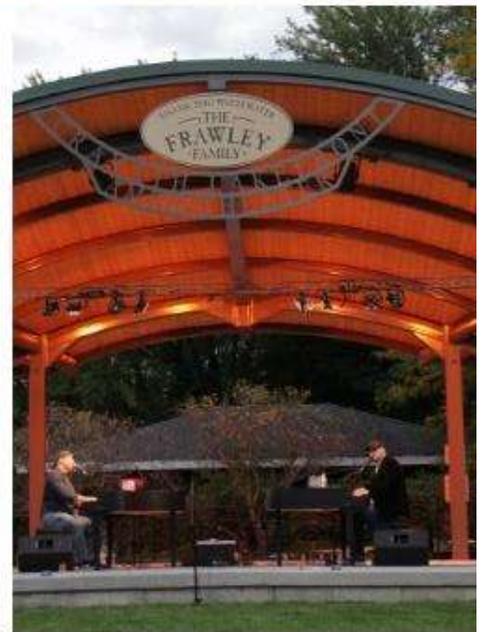
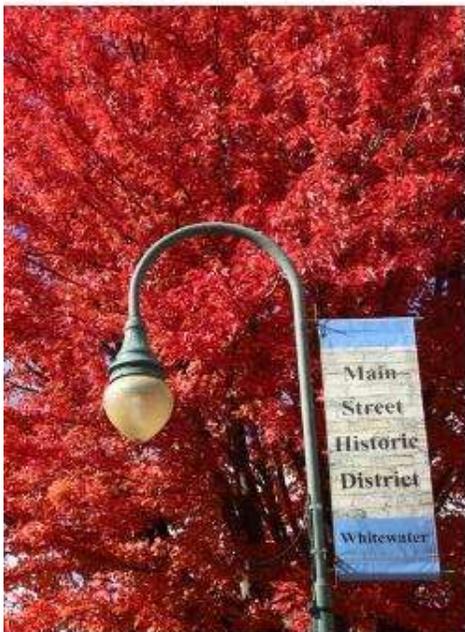


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CITY MANAGER

CAMERON CLAPPER

WHITEWATER COMMON COUNCIL

Lynn Binnie	Council President/District 4
Carol McCormick	District 1
Lukas Schreiber	District 2
Brienne Brown	District 3
Gregory Majkrzak II	District 5
James Allen	Member At Large
Lisa Dawsey-Smith	Member At Large

PREPARED BY

Steve Hatton	Finance & Administrative Services Director
Karen Dieter	Comptroller

CONTRIBUTORS

Cameron Clapper	City Manager
Brad Marquardt	DPW Director
Christopher Bennett	Neighborhood Services Director
Aaron Raap	Police Chief
Eric Boettcher	Parks & Recreation Director
Kristin Mickelson	PR & Communications Mngr
Michele Smith	City Clerk
Kelly Freeman	Streets/Parks/Forestry Superintendent
Jim Bergner	Water Superintendent
Stacey Lunsford	Library Director
Tim Nobling	Chief Information Officer
Tim Reel	Wastewater Superintendent
Finance Department and City Staff	

COMMENTS & QUESTIONS

Finance Department

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Whitewater
Wisconsin**

For the Fiscal Year Beginning

January 01, 2021**Executive Director**

We are pleased to be a third time recipient of the GFOA Distinguished Budget Award for our 2021 Operating Budget document.

The award represents a significant achievement reflecting the commitment of city staff to utilize best practices within governmental budgeting. In order to receive the budget award, the City of Whitewater had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as: a policy document, financial plan, operations guide and communications device.

Budget documents must be rated as "proficient" in all four categories, and in fourteen mandatory criteria within those categories to receive the award.

Over 1,100 municipalities were awarded the Distinguished Budget Presentation Award across the nation for the 2021 budget year, 24 of which were in Wisconsin. Whitewater is proud to be among the Wisconsin award winners for the 2020 budget year. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website www.gfoa.org.

Dear Community Member,

It is our pleasure to present a balanced municipal operating budget for the 2022-2023 period to the Whitewater community. This is the first time the City has presented a two-year budget that covers all aspects of operational and capital spending. You'll find significant portions of the budget document have been updated to provide this new two-year perspective, while still illustrating the changes from the current and previous several years. We have switched to a two-year process in an effort to improve our planning efforts beyond the following year. We're also working to free some of the staff time dedicated to the Budget each year to work towards other goals.

Each department budget and fund budget has been carefully reviewed both by staff as well as the Finance Committee prior to the completion of the budget document. The budget also includes a listing of city-wide goals as established by the Common Council in 2017. The 2022 Operating Budget totals \$10,029,453, an increase of \$388,244 or 4.0% over the 2021 budget. Excluding growth due to Debt Service, the remainder of the operating budget grew by \$282,779 or 3.3% The Consumer Price Index for the 12-month period ending September 30, 2021 was 5.4%.

Primary Objectives for the 2022-2023 Budget Document

1. Produce a balanced Operating Budget in compliance with state law.
2. Restore 'normal' (non-COVID) budget. 2021 General Fund Budget represented a 2.4% reduction as a defensive measure due to uncertainty over state shared revenue funding due to the impact of COVID on state revenues.
3. Convert budgeting tools and planning for two-year operating horizon.
4. Update framework used to manage levels of capital spending to accommodate an inflationary environment while continuing to manage debt burden over time.
5. Maintain competitive compensation and benefits offering to attract and retain high-quality staff.
6. Enhance the budget document to provide metrics for each department to provide a better understanding of the scope and scale of services provided and promote accountability.

Biennial Budget Considerations

This document presents budgeted amounts for all aspects of 2022 and 2023. As many of our funding sources are reliant on annual budget year cycles, we have estimated amounts for 2023 at the same level as 2022 or using conservative growth assumptions. While staff will not update and publish a revised budget document for 2023, staff will evaluate and update all revenue and expenditure values for the 2023 budget year. Any revisions will be presented to Common Council for review and approval of a Budget Amendment to establish the 2023 tax levy and appropriation of 2023 spending at a Public Hearing in November of 2022.

General Fund Overview (Revenues)

All General Fund Revenues are detailed on pages 39-40. Significant Revenue elements include:

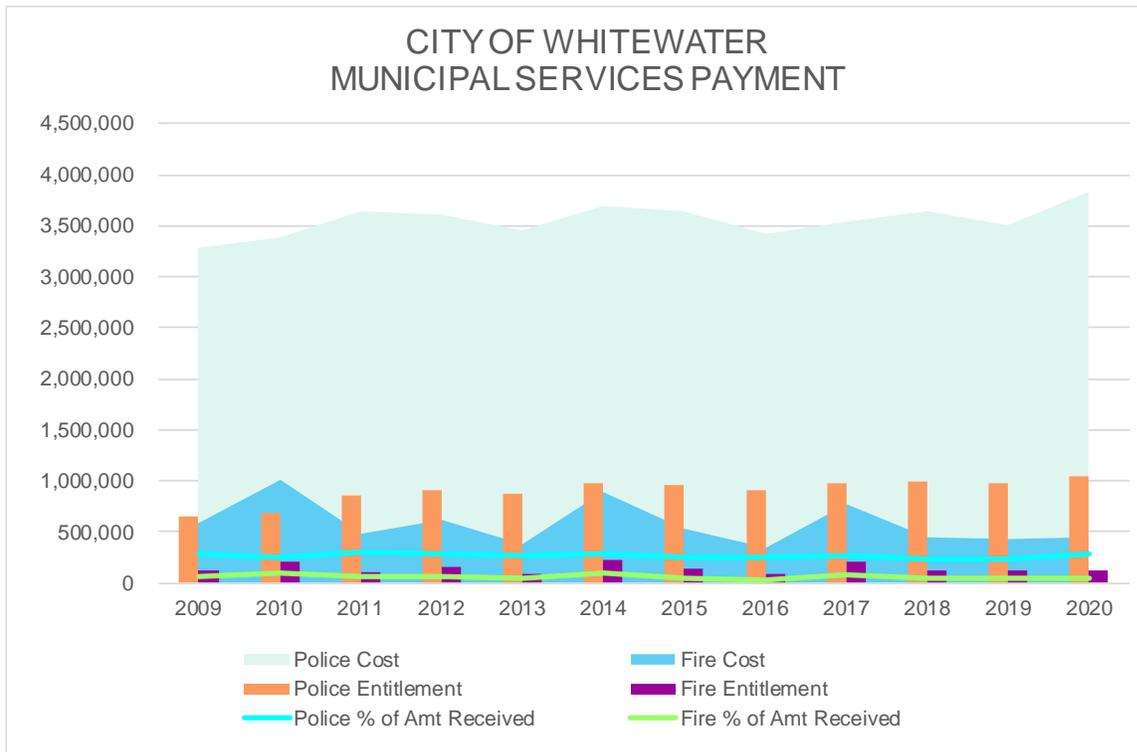
Property Tax Levy. The 2022 Budget includes a property tax levy of \$4,200,935. Property tax is the single largest source of funding for local services representing 42% of total General Fund revenue. The City has become more reliant on property tax as State sourced revenues have declined over time.

1. This is comprised of two parts:
 - a. **General Levy:** - This levy is the primary source of funding for City operations totaling \$3,154,970 for 2022. This is an increase of \$21,936 or 0.6% from 2021. 2023 will see another increase of \$253,239 reflecting the return of \$96 million of property value returning to the tax base after the closure of TID 4 in 2021 and the conclusion of the Affordable Housing extension in 2022
 - b. **Debt-Service Levy:** This levy provides funding for the City's annual debt service for all capital borrowings not related to Utility or Tax Increment projects. Utilities and Tax Increment Districts support the repayment of their related debt from utility billing and Tax Increment revenue and do not receive support from property taxes. The 2022 Debt Service levy totals \$1,045,965 in 2022 representing an increase of \$99,613 over 2021. The projected 2023 Debt Service levy is \$1,157,035, an increase of \$111,070 vs. 2022. The 2023 increase is partially attributable to the planned 2022 borrowing for the 2022-2023 Capital Improvement Program.

2. **Shared Revenue.** Several State programs are collectively referred to as Shared Revenue. We receive funding under these programs due to state efforts to provide property tax relief and compensate for services provided to electric utility properties that are exempt from property taxes. These programs represent a combined 33% of our total General Fund revenue. Each September, the State Department of Revenue provides communities with an estimate of funding for these programs in the following year, pending appropriation under the State budget process.
 - a. County and Municipal Aid: expected to remain relatively unchanged at \$2,836,846.
 - b. Utility Aid: expected to total \$395,418, an increase of \$39,248 or 11.0%. This follows a 12.6% reduction budgeted in 2021.
 - c. Expenditure restraint: expected to decline to \$63,331, a decrease of \$4,481 or 6.6% from 2021.
3. **General Transportation Aids (GTA).** GTA is administered by the Wisconsin Department of Transportation (WiDOT) to defray a portion of costs incurred in constructing, maintaining, and operating roads within city limits. The GTA payment is based on a formula that includes actual local road-related spending over the past 3-6 years. WiDOT provides communities with an estimate of funding for the following year, pending appropriation under the State budget process. The 2022 GTA payment is estimated to decrease by \$15,998 to \$577,123 or 2.7% compared to 2021.
4. **Municipal Services Payment (MSP).** The MSP payment is to compensate the City for municipal services provided to facilities in Whitewater that are owned by state or federal agencies, which are exempt from property tax. The 2022 payment from the State of Wisconsin is for services provided by the City in 2020 and is estimated to be \$325,873 according to a program worksheet provided by the Department of Administration.

The estimated 2022 payment for 2020 services is \$531,000 below the amount due under terms of the program, a 62% discount. While this payment is determined by a formula administered by the Wisconsin Department of Administration, funding for the program under the state budget has been frozen since 2011. The 38% payment estimated for 2020 services represents an improvement over the 34.6% payment for 2019 services (paid in 2021). As the adopted 2021-2023 state budget did not include an increase to the amount budgeted for this program, it is unclear why the state's estimated payment to Whitewater under the program would increase.

As state-owned property represents roughly 35% of all property improvements in the City, this discounted payment concentrates the reliance on other local property owners to carry the cost of providing municipal services to these state facilities.



5. **Room Tax.** The City collects an 8% Room Tax on overnight lodging in the City. After a significant decline in 2020 room tax collections due to COVID-19, collections have recovered strongly in 2021 due to both the opening of the Fairfield Inn on the West side of town and increased overnight stays. 70% of total collections are paid to the Whitewater Tourism Council to promote local tourism as required under state statute. The remaining 30% of collections are retained by the General Fund to support municipal services.
6. **Fund Transfers into the General Fund.** The General Fund receives several transfers from other Special Revenue or Enterprise funds to compensate for central services provided to those funds i.e. Administration, accounting, payroll, planning, etc. These budgeted transfers for 2021 total \$93,042 representing a \$15,799 decline vs. 2021. The reduction reflects a slow recovery in Park and Recreation program revenues due to COVID.

General Fund Overview (Expenditures)

1. **Fund Transfers out of the General Fund.** These transfers are summarized on page 98 in the following three groups:
 - o **Special Revenue Funds:** The City maintains a number of Special Purpose funds to help support specific services, maintenance and replacement of infrastructure and equipment. Annual transfers from the General Fund provide funding for each of these Special Purpose funds. In recent years, state-imposed levy limits have curtailed transfers to these funds as revenues have been insufficient to fund both existing services and fully fund maintenance/replacement needs. The City made progress in 2019 towards restoring full funding levels to prevent accumulating unfunded/deferred maintenance issues. Transfers to these funds were reduced in both 2020 and 2021, only being able to fund a reduced amount totaling \$1,044,196 in 2022. This represents a \$59,099 or 5.4% decrease compared to 2021.
 - o **Debt Service:** A portion of each year’s General Fund budget includes transfers to support debt service principal and interest payments. The 2022 transfer for debt service will be \$1,048,348, an increase of \$105,465 or 11.2% compared to 2021.



- **Transfers to Special funds:** The General Fund also supports several public services delivered through separate organizations as well as cash funding of capital projects through financial transfers. An example includes the Whitewater Fire Department, Inc. 2022 transfers of this type total \$204,337, an increase of \$1,569 or 0.8%.

2. **Employee Health Insurance.** The City utilizes the Wisconsin Department of Employee Trust Funds (ETF) to deliver health insurance and retirement benefits to City employees. The ETF program permits local municipalities to choose one of the state’s Health plan offerings to efficiently deliver competitive benefits to local employees. Health insurance expense budgeted for 2022 total \$1,007,000 across the entire City organization, an increase of \$109,963 or 12.3% over 2021. This represents a combination of increased premiums and plan enrollment of 6 additional staff. The General Fund’s portion is approximately \$644,000.

The City transitioned to a High Deductible Health Plan (HDHP) offering in 2019 to generate significant premium savings to the City and staff. The City converted much of this savings into Health Reimbursement Account (HRA) funding for participating employees. The HRA program was designed to offset increased deductibles for employees and families compared to the previous traditional deductible plan. After factoring in the changes in health insurance and HRA design, the conversion to a HDHP reflected a 2019 Budget savings of \$30,995 or 3.1% assuming full utilization of HRA funds. Larger savings will be realized for HRA utilization below 100%. The 2022-2023 Budget continues this HDHP/HRA design.

3. **Employee Wage Rates.** The 2022 General Fund budget proposal includes a provision for wage increases equal to 2.25% of total budgeted wages. This increase will be delivered to staff under a Merit Pay program implemented in 2019. The Merit Pay program distributes this wage provision to staff as determined by individual staff performance ratings. Performance ratings that meet or exceed expectations will be awarded a wage increase in proportion to performance ratings. Unsatisfactory performance ratings will not be awarded a wage increase.
4. **Worker Compensation Insurance.** Our cost for worker compensation insurance is expected to decrease by \$18,219 for 2022. The cost is based on premium rates determined by the state of Wisconsin plus an adjustment for our local claims experience (Experience Modification Factor). Our local claims experience continues to improve after peaking in 2020 as outlined below.

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Experience Modification Factor	0.95	1.20	1.19	1.43	1.10	0.97

5. **Contingencies.** The City has traditionally included a contingency expense line item equal to 1% of the General Fund budget to provide for unplanned expenses. The 2022 and 2023 Budgets do not include a Contingency provision as the City’s policy goal of maintaining a 20% unassigned fund balance was reached with the close of 2019. Unassigned fund balance represents uncommitted savings that can be used as a cushion for unanticipated costs. Eliminating this budgeted expense will save approximately \$100,000 each year.

Additional Highlights for 2022

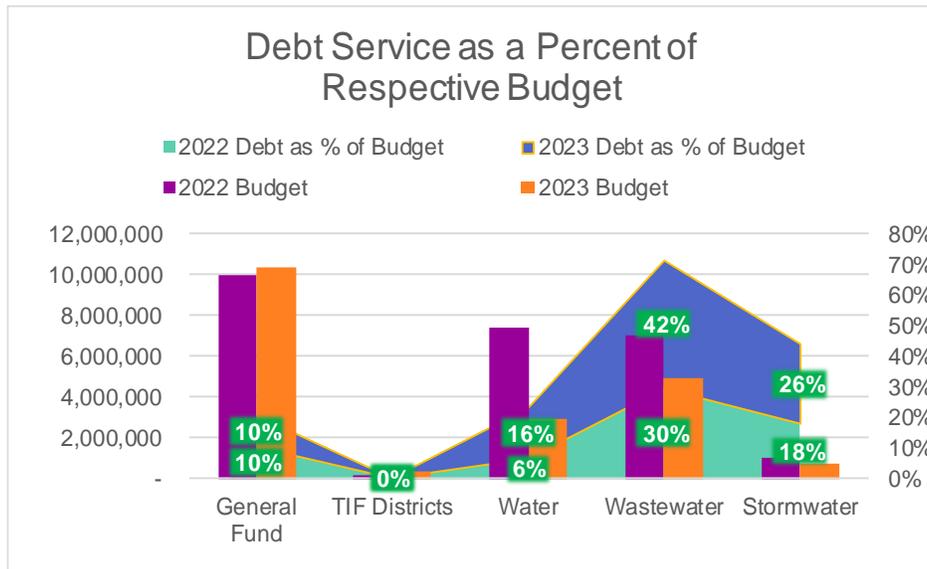
Historical trend summaries: We’ve added schedules and graphics to illustrate changes in values of Tax Levies, Tax Rates, Tax Collections, Property Assessments and Equalized Values.

Capital Improvement Plan: As part of the Long-term Financial Plan project, Staff and Common Council members together reviewed and prioritized capital project initiatives proposed by each department. Based on that review and financial limitations, many proposed project initiatives did not receive funding for the 2022-2023 Budget period. The majority of capital projects approved for 2022 relate directly to maintenance of existing municipal services plus three significant multi-generational projects. Projects submitted and approved for the 2022-2023 Budget are grouped below by payer/funding source and funding type.



22-23 Biennial CIP Budget: Approved	Debt										Grant	Cash	Total
	Levy	Water	Sewer	Storm-water	TID 10	TID 11	TID 12	TID 13	TID 14	Total			
Water Tower - New	0	851,866	0	0	215,250	215,250	0	648,750	648,750	2,579,866	435,134	0	3,015,000
Vanderlip Lift Station Replacement	0	0	394,496	0	0	0	0	0	1,400,000	1,794,496	1,032,704	0	2,827,200
E. Main Street Reconstruction	1,017,637	724,938	764,313	223,750	0	0	0	0	0	2,730,638	0	0	2,730,638
Lakes Drawdown Project	1,328,000	0	0	0	0	0	0	0	0	1,328,000	25,000	25,000	1,378,000
Replace Ladder 1250	700,000	0	0	0	0	0	0	0	0	700,000	0	700,000	1,400,000
Main Improvement - Well #9/RR	0	55,000	0	0	0	0	0	520,000	0	575,000	0	0	575,000
Yoder Lane Reconstruction	263,675	136,688	121,575	20,301	0	0	0	0	0	542,239	0	0	542,239
Downtown Decorative LED lights	164,000	0	0	0	0	0	200,000	0	0	364,000	0	0	364,000
Biennial St Reconstruction	90,000	90,000	90,000	90,000	0	0	0	0	0	360,000	0	0	360,000
Vehicle Garage / Material Storage	0	300,000	0	0	0	0	0	0	0	300,000	0	0	300,000
Wetwell Coating	0	0	235,000	0	0	0	0	0	0	235,000	0	40,000	275,000
Fire Hydrant Replacement	0	210,000	0	0	0	0	0	0	0	210,000	0	0	210,000
Tower Preservation/Repair	0	80,400	0	0	0	0	0	0	0	80,400	0	0	80,400
Library Expansion / Renovation	0	0	0	0	0	0	0	0	0	0	0	250,000	250,000
Remaining Projects	0	0	0	0	0	0	0	0	0	0	49,700	954,000	1,003,700
Grand Total	3,563,312	2,448,892	1,605,384	334,051	215,250	215,250	200,000	1,168,750	2,048,750	11,799,639	1,542,538	1,969,000	15,311,177

Long-term Debt Management: A significant amount of each annual budget is pre-determined by past borrowing.



The City completed a long-term financial analysis in 2018. Based on the results of that analysis, the Common Council endorsed a discipline limiting debt-funded capital spending to the principal retirement on existing debt as a policy point of reference in evaluating affordability. Additional factors used to determine affordability include compliance with General Obligation debt limits per state statute, City Policy and impact on property taxes. This long-term financial plan has been updated including a forecast through 2026. Applying these same affordability principles to 2022-2031 planning period, approved debt-funded capital spending is summarized below.



Debt-Funded CIP Approval Reference	Existing Debt @ 12/31/2021				2022-2023 Proposed Debt-Funded CIP	
	Principal Retirement	Repl. Ratio	CIP Apprvl Target	2-Yr Apprvl Target	Proposed CIP	Above / (Below) Target
Lewy	755,839	99%	748,280	1,496,561	3,563,312	2,066,751
Water	308,040	99%	304,960	609,919	2,448,892	1,838,973
Sewer	1,628,242	45%	732,709	1,465,418	1,605,384	139,966
Stormwater	132,000	99%	130,680	261,360	334,051	72,691
Lewy / Utility Rate Supported	2,824,121		1,916,629	3,833,258	7,951,639	4,118,381

Approved 2022-2023 debt-funded projects are significantly above target debt-retirement levels due to several factors:

- 1) Multi-year / multi-generational projects. There are several large projects that cannot be accommodated with a 1:1 ratio of new debt to retired debt:
 - a) Water Tower: Two of the city’s three reservoirs are more than 100 years old and beyond their useful service life. Once the new Water Tower is completed, both the Starin Park water tower and the reservoir at Fremont/Starin road will be retired from service.
 - b) Vanderlip lift station: This project flows from an engineering study and Public Works Committee recommendation to resolve a sewer force main failure at the Vanderlip lift station. This lift station is necessary to pump sewage from a lower elevation on the West side of town to an elevation that will flow to the sewage treatment plant under gravity. This project also eliminates a second lift station reducing future operating and maintenance costs.
 - c) Lakes Drawdown / Dredging project. This project began in 2020 with an estimated total cost of \$1,450,000. \$122,000 of this total was borrowed in 2020, with the remainder to be borrowed during the dredging phase of the project.
- 2) Availability of American Rescue Plan Act (ARPA) Grant funds. Under ARPA, Whitewater has been allocated \$1.5MM of grant funding for eligible projects. This budget applies these funds primarily towards the Water Tower and the Vanderlip lift station projects. These projects were chosen as they are eligible under the terms

		Item Estimate	Allocation	Balance
ARPA Use Group	Proposed Use	1,559,038	1,559,038	1,559,038
Lost Revenue	2020-2023	(1,266,973)	0	1,559,038
	Fund 450	IT Infrastructure	(63,700)	1,495,338
	Fund 450	Meeting Infrastructure	(35,000)	1,460,338
Water/Sewer Infrastructure	Water Tower	3,000,000	(427,634)	1,032,704
	Lift Station	2,800,000	(1,032,704)	0

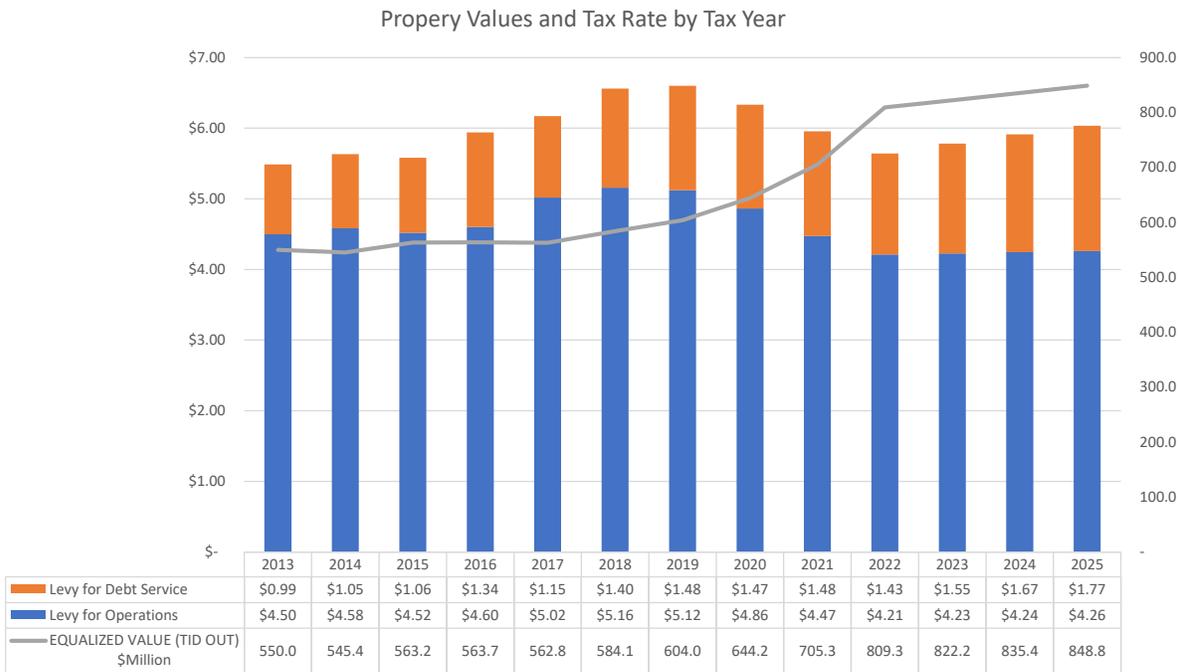
of the legislation that efficiently deliver benefits uniformly to all residents. It is important to note that these two projects would be necessary and completed in the absence of ARPA. The availability of ARPA merely helps to deliver lower utility rates than would be experienced absent the grant funding.

- 3) Growth of Property Tax Base and impact on Property Tax Levy. There are several significant developments in 2021 to lessen the burden of projects on residents.
 - a) TID Closures: In 2021, Whitewater closed TIDs 5, 6, 7, 8 and 9 that will return to the property tax base in the 2022 budget year. Whitewater also extended TID 4 for the 2022 budget year, which will also close and return to the property tax base in 2023 budget year. The return of this increment value helps to spread the cost of government more broadly than before the Tax Increment Districts were closed.
 - b) TID Creations: In 2021, Whitewater created TIDs 10, 11, 12, 13 and 14. In creating these TID, the City, County, School District, and Technical Colleges have all agreed to freeze property values in these

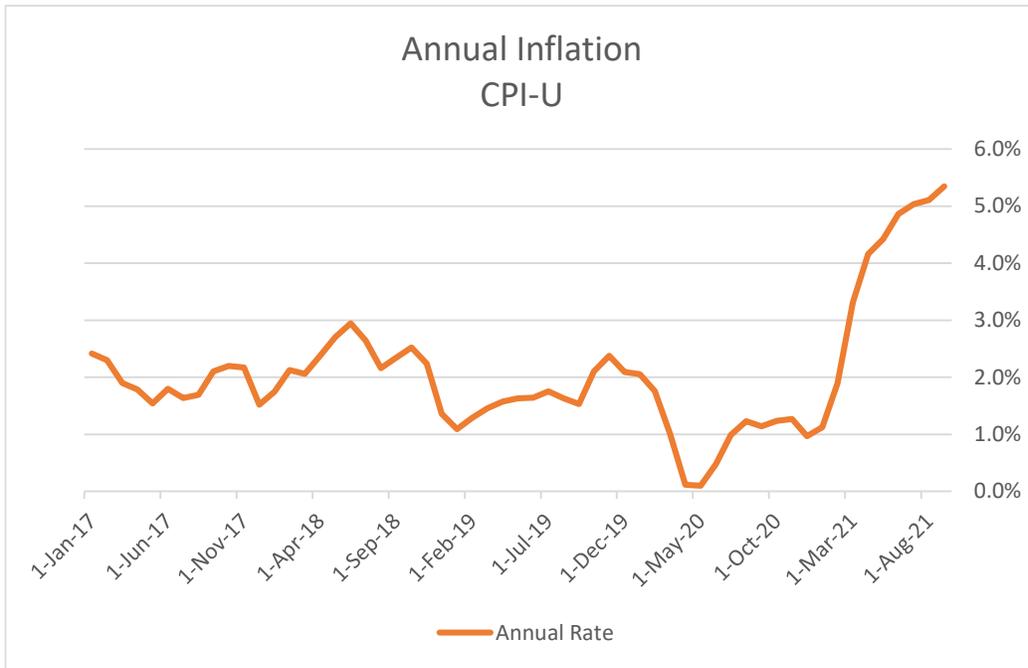


districts at 2021 levels (Base Value). All property tax revenue collected due to growth above these Base Values can be utilized to support eligible projects that foster growth. The property tax revenue on the TID increment is fully available to support project cost where absent TIDs, the city or its utilities would have to shoulder these costs independently. More simply, for each \$1 collected in TID revenue, the whole \$1 can be used to support eligible project costs vs. \$0.29 (City levy) absent the Tax Increment District.

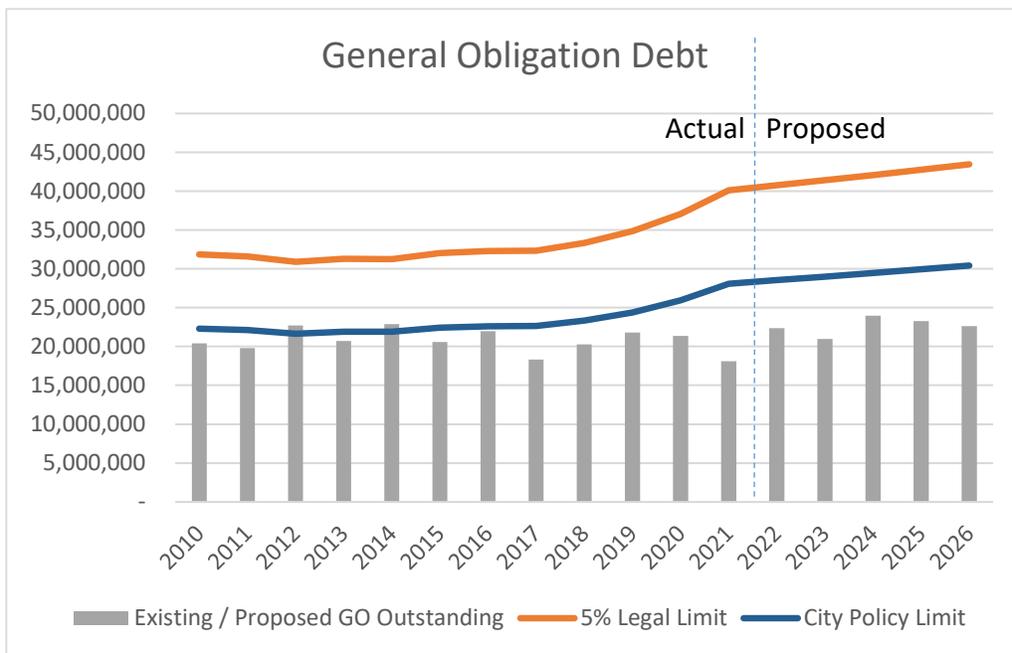
- c) Impact on Property Tax Levy: Proposed operating and Capital budgets result in lower property tax levies (per \$1,000 of property value) over the next five years when compared to that effective for the 2019 and 2020 tax years.



- 4) Inflation Expectations. Inflation has been at moderately low levels for a decade remaining below 3.0% since 2011. Inflation has grown from a 1.0% annual rate as of December 2020 to 5.4% as of September 2021. Given the unprecedented amount of stimulus money issued under CARES and ARPA legislation, publicized labor shortages, and recent change in the Federal Reserve’s posture that current levels of inflation as being no longer ‘transitory’, debt-financed capital projects will be more expensive in the future than in recent years. Increases in both the capital cost of projects due to inflation as well as increased financing costs due to rising interest rates.



- 5) **Debt Policy Maintenance:** State statute limits the amount of debt municipalities can issue to 5% of the equalized value of all property in the municipality. Whitewater city policy further restricts this level to 3.5% (70% of the State 5% limitation). The projects included for funding in the 2022-2023 Capital Improvement Plan are compliant with this policy and result in controlled debt levels.



Fire Department Expenditures. The proposed 2022 Capital Improvement Plan includes \$350,000 of borrowing for the future replacement of the Ladder Truck. This is in addition to \$350,000 reserved in the 2021 Budget. Borrowed proceeds will be held in Fund 210 until the Ladder Truck is purchased.

Budget Concerns for the Future

1. **Limited Funding Sources for Local Operations.** The State of Wisconsin allows for a very small number of revenue streams to fund local government operations. The narrow spectrum of options means a heavy reliance on the property tax. With levy limits in place there is a need to look for alternative funding sources. City staff will recommend a comprehensive look at current funding strategies for city programs and services in 2022 with the intent to recommend alternative means of funding that more directly connect the cost of each service directly to its user.
2. **Employee Wages and Classification.** While Whitewater may not be able to provide the highest wages in the region, the City has a vested interest in keeping wages competitive. Each year, a number of positions are evaluated to ensure wage range classifications are current and competitive. However, the reclassification process can create a draw on City funds when a position is reclassified in a higher pay range.
3. **Adequate Housing Stock to Facilitate Community Growth.** While housing has become a nation-wide issue, providing a healthy supply of available housing stock for those seeking to live and work in Whitewater has been a challenge for many years. It is clear that future development of high-quality homes that are affordable for our current and future workforce must be, in part, facilitated by the City of Whitewater.
4. **Adequate Funding for Fire, Technical Rescue & EMS.** Based on recent reports from WFD, Inc., necessary staffing changes could require up to \$657,860 in 2022 for a fully staffed/scheduled EMS. The Whitewater community has greatly benefitted from a low-cost service for decades. However, in the face of state-wide EMT shortages and increased demand for services, there is a need to establish a sustainable level of funding for these services.
5. **Whitewater Aquatic and Fitness Center funding.** The Aquatic and Fitness Center is an asset to the community and unique for communities of our size. The School District and the City of Whitewater have been equal partners in sharing the operating and capital costs over time. However, a decade of no increases of funding left the facility with significant capital needs. Both the City and School District have stepped up funding to address these needs, but the accumulated deficit remains an issue for City and School District to address. With limited funding sources available for both entities, it is important to protect the value that this facility provides to area residents.
6. **Referendum to Exceed the Levy Limit.** As noted elsewhere in this document, the overall levy increase allowable under state law (excluding requirements for debt repayment) is \$21,936. In a budget of over \$10M, this is wholly inadequate to address even the most modest of cost increases. Issues with competitive wages, capital investment and right-sized staffing levels cannot be addressed in the current levy-limit environment. The City of Whitewater has labored to reduce costs for many years and is running out of funding options. In light of the need for increased public safety funding and a desire to maintain current service levels moving forward, the community must consider a referendum during the 2022-23 biennium.

We hope you find this budget to be a useful tool in understanding Whitewater's use of limited resources in 2022 and 2023. Questions regarding the budget and the changes for 2022 and 2023 are welcomed at any time.

Sincerely,

Cameron Clapper, City Manager and

Steve Hatton, Director of Finance and Administrative Services



VISION STATEMENT

Building upon our rich history, we will continue to be a welcoming, safe, and dynamic community. We will embrace the cultural and educational opportunities that the presence of a thriving university and an increasingly diverse population offers.

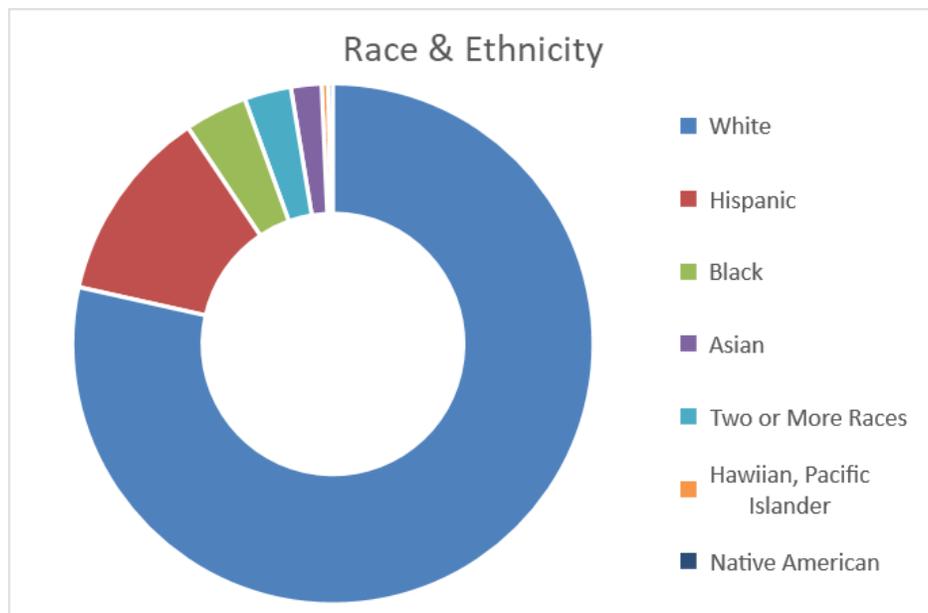
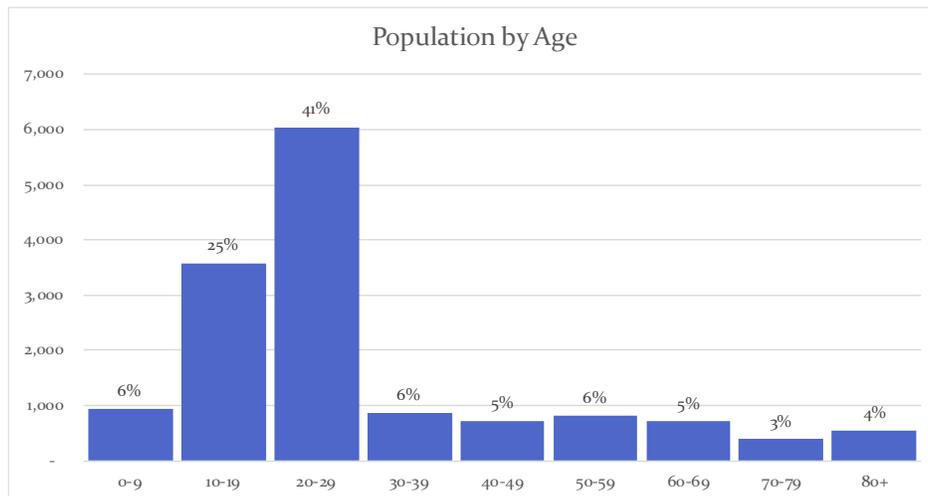
We will seek to continually improve and make Whitewater strong by fostering public trust and confidence in our government. We will encourage a community characterized by a spirit of openness and fairness that encourages individuals to participate publicly and prosper personally. We will maintain a high quality of life through careful stewardship of all of our many resources.

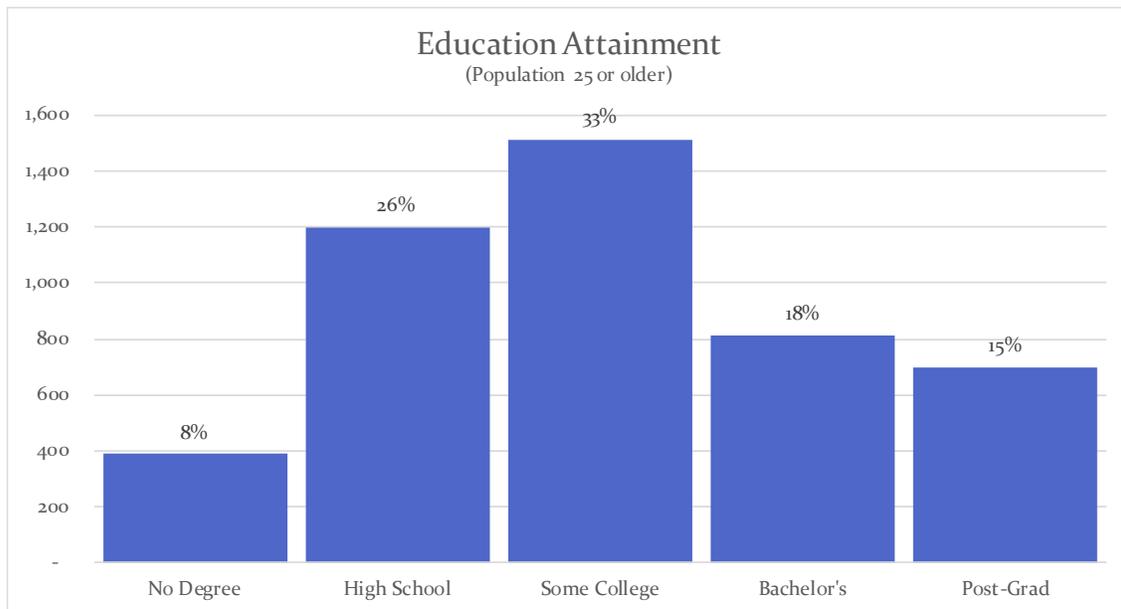
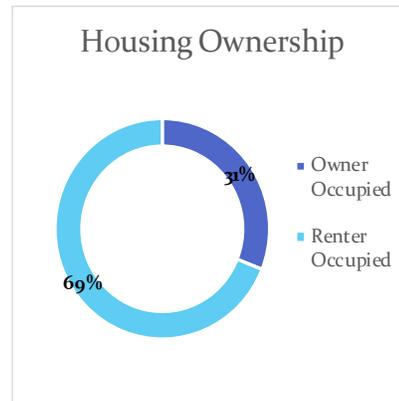
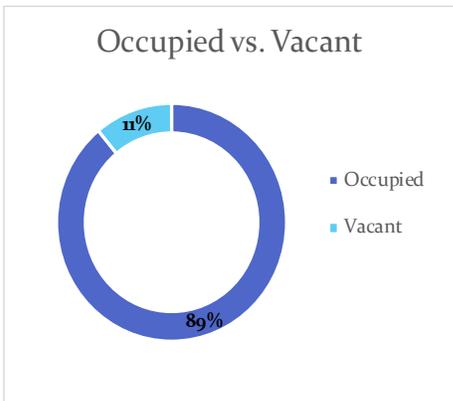
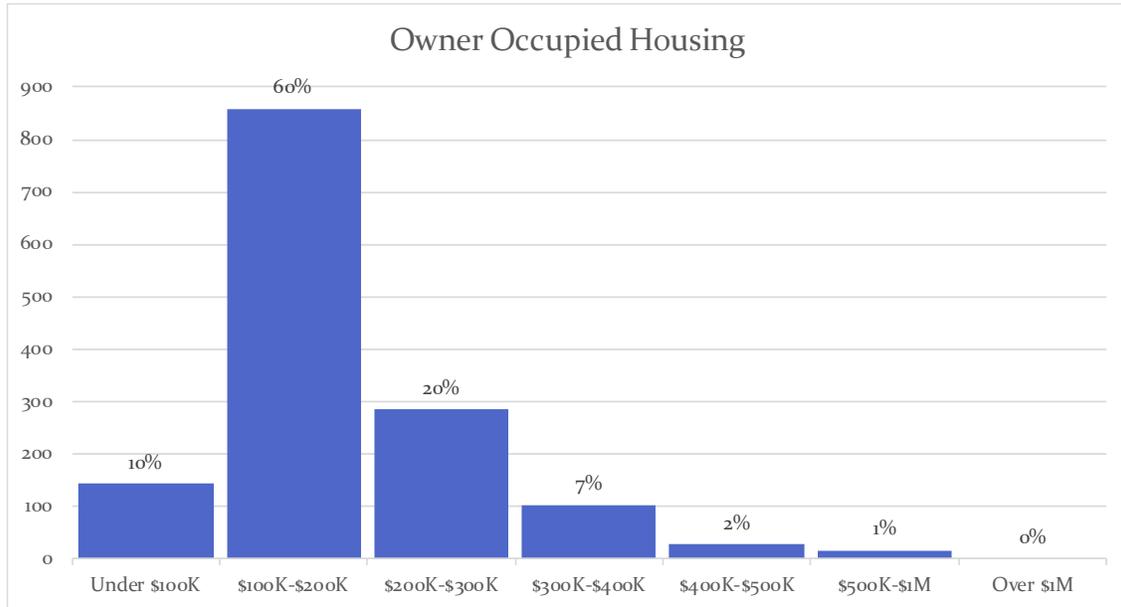
MISSION STATEMENT

The City of Whitewater provides efficient and high-quality services which support living, learning, playing and working in an exceptional community.

LOCATION

Whitewater is a city in Jefferson and Walworth Counties in the U.S. state of Wisconsin. Located near the southern portion of the Kettle Moraine State Forest, Whitewater is the home of the University of Wisconsin–Whitewater. Most of the city lies in Walworth County.





Graphic data obtained from: <https://datausa.io/profile/geo/whitewater-wi>

EVENTS AND ACTIVITIES

The Whitewater Community hosts a number of events throughout the year including:

- City Market (Tuesday's May-October)
- Freeze Fest and Polar Plunge
- Maxwell Street Day
- 4th of July celebration
- Winter Parade
- FFA Alumni Farm Toy Show
- Minneiska Water Ski Show
- Ice Age Trail hiking
- Variety of cultural activities and events
- Dog Friendly Bark Park
- Family Fun Nights
- Concerts in the Park
- Cravath Lakefront Amphitheater Concerts & Events

SCHOOLS

Whitewater is served by the Whitewater Unified School District (WWUSD), which has five schools in the city:

- Lakeview Elementary School
 - Lincoln Elementary School
 - Washington Elementary School
 - Whitewater Middle School (WMS)
 - Whitewater High School (WHS)
- Other schools outside of the WWUSD:
- Kettle Moraine Baptist Academy
 - The University of Wisconsin, Whitewater

RELIGION

There are many places of worship located within Whitewater including:

- Anchor Bible Church
- Community of St. Patrick Catholic Church
- Congregational United Church of Christ
- First English Lutheran Church
- First United Methodist Church
- Kettle Moraine Baptist Church
- Living Word Fellowship
- St. Luke's Episcopal Church
- Whitewater Bible Church
- Whitewater Islamic Center
- Crosspointe Community Church
- Hope Ministries
- St. John's Evangelical Lutheran Church

CITY VALUES

Our City

- We value history and culture.
- We support the wise and creative use of our financial, human and natural resources.
- We promote a high quality of life and place – commerce, education, housing, safe environment and sustainable growth.
- We embrace a spirit of teamwork, cooperation, collaboration, open communication and citizen involvement.
- We are a friendly, caring, diverse community.

Our Organization

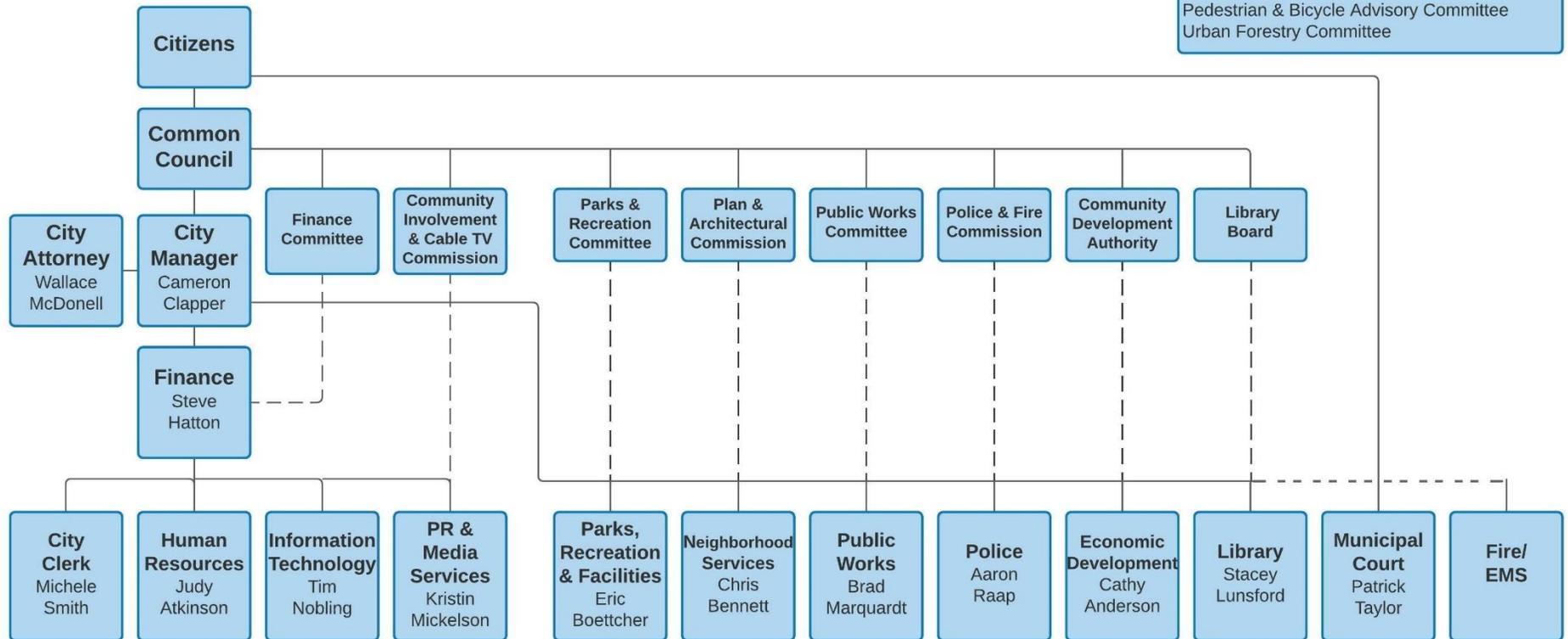
- We work as a team to accomplish our mission and goals through open and honest communication, close coordination and collaboration between departments and recognition of community needs and expectations.
- We promote pride and ownership in our municipal organization and in the Whitewater community.

Each Other

- We are committed to professionalism.
- We are fully accountable to the citizens we serve and to each other.
- We are committed to the highest level of professional standards by recruiting and developing highly trained, skilled, and motivated employees.
- We are positive in our relationships and promote a positive attitude.
- We truly believe that each member of the City staff and all elected and appointed members of the Common Council, Boards and Commissions can make significant contributions.



- Additional Boards and Commissions**
- Alcohol Licensing Committee
 - Birge Fountain Committee
 - Board of Zoning Appeals
 - Disability Rights Committee
 - Equal Opportunities Commission
 - Ethics Committee
 - Landmarks Commission
 - Pedestrian & Bicycle Advisory Committee
 - Urban Forestry Committee



CITY STAFF CITY STAFF POSITION FUNCTIONS**City Council**

- Elected officials to make decisions, laws, ordinances, and policies for the well-being of the City of Whitewater
- Reviews city goals, major projects and general improvements to the city
- Reviews and approves city budget to achieve overall best interest of the City

City Manager

- Directs and coordinates administration of city government in accordance with policies determined by the Common Council
- Responds to and addresses citizen's concerns and questions as a representative of the City of Whitewater
- Leadership in development of strategic plans, gathers, interprets and prepares data for studies and reports

Finance Director

- Oversees, prepares and assists in the budget preparation and execution
- Maintains data, prepares studies and reports for common council and assures state and national standard accounting procedures are maintained and updated appropriately
- Forecasts, estimates and monitors the financial condition of the City

City Clerk

- Meeting Coordinator
- Election Management
- Public/Open Records Management
- Licensing Administration
- Assessment Management
- Boards & Commission Management

Human Resources Manager

- Planning, development, implementation, management/administration and communication of all HR programs/projects.
- Staffing, employee relations, wage and salary administration, benefits, labor relations, employee services, and employee evaluation and development.

Information Technology Manager

- Develops and Maintains network programs
- Software & hardware updates
- Technical support
- IT employee training
- Achieve information system security and functionality

PR & Media Services Manager

- Maintains and updates Social Media presence and City website
- Direct contact with media to share public information
- General promotion of city and Boards/Commissions
- Facilitates operation of TV station and programming

Public Works Director

- Plans, directs and implements programs and activities for DPW
- Enforces rules, regulations and procedures
- Prepares studies, and reports about programs within streets, water and waste systems/ departments

Police Chief

- Oversee department policies and methods
- Counsel, guide and lead personnel
- Management of records, goals and objectives
- Prepare budget and attend public meetings as face of department
- Works with CSOs

Parks & Recreation Director

- Provides leadership and direction for development within department
- Collaborates with DPW for projects and events
- Promotes interest in programs and works with multiple organizations
- Prepares studies and reports for procedures and programming

Neighborhood Services Director

- Oversees planning and zoning enforcement
- Plans, manages, and updates projects.

- Works with GIS data for improvements within city
- Responds to inquiries and complaints from public about private property issues.
- Works with NSOs

Economic Development Director

- Identify, plan and implement economic development programs related to business and neighborhood improvement and downtown revitalization
- Maintains current data and works with CDA board

Library Director

- Administers library services and operations.
- Develop and maintain library collections and programs
- Work with library board, administer budget, work as liaison to the public for items related to the library

City Attorney

- Works with City Manager and Council for legal actions and advice

Municipal Court

- Legal Principals and procedures to execute the operation of Municipal Court including citations, scheduling conferences and plea hearings

Boards & Commissions

- **Alcohol Licensing Committee-** review of alcohol license applicants.
- **Birge Fountain Committee-** preservation of the Birge Fountain and Park.
- **Board of Zoning Appeals-** hearing appeals and applications, and granting variances and exceptions to the provisions of this title.
- **Common Council-** the passage of laws, ordinances and policies and official management of the City's financial affairs.
- **Community Development Authority-** protect and promote the health, safety and morals of city residents.
- **Community Involvement and Cable TV Commission-** advising City on coordinated community outreach and engagement activities.
- **Department of Public Works Committee-** reviews operations and maintenance of water and sewer service, water quality, maintenance of vehicles, streets, facilities, parks and many public projects.
- **Disability Rights Committee-** hear grievances of any person with a disability, concerning city actions or inaction.
- **Equal Opportunities Commission-** Improve the quality of life in Whitewater by the elimination of racism and other forms of discrimination in the Whitewater community.
- **Ethics Committee-** Meet to hear and make recommendation regarding local government ethics complaints.
- **Finance Committee-** reviews the City's annual operational budget and making recommendations regarding the overall financing of city operations.
- **Landmarks Commission-** the protection, enhancement, perpetuation and use sites, formations and historical structures.
- **Library Board-** shall consist of members chosen for their fitness for public library trusteeship.
- **Parks and Recreation Board-** improving, developing and operating public parks, recreation facilities, equipment and activities.
- **Pedestrian & Bicycle Advisory Committee-** offers alternatives to driving while improving pedestrian connections and encourages both utilitarian and recreation bicycling.
- **Plan and Architectural Review Commission-** promoting development, aesthetics, preservation and stability of property values.
- **Police and Fire Commission-** provide basic protection and security in employment, promotion, and disciplinary practices.
- **Urban Forestry Committee-** Make recommendations concerning the care of all trees and shrubs planted in the city.

BUDGETED FULL-TIME EQUIVALENTS (FTE) BY DIVISION

Grand Total FTE's	Year:	2018	2019	2020	2021	2022
	FTE's:	128.0	123.1	124.4	123.8	124.5

PERSONNEL SUMMARY

Department	Position Title	2018	2019	2020	2021	2022
General Administration	City Manager	1.0	1.0	1.0	1.0	1.0
	Assistant City Manager					
	Director of Public Works	1.0	1.0	1.0	1.0	1.0
	City Attorney	0.5	0.5	0.5	0.5	0.5
	City Clerk	1.0	1.0	1.0	1.0	1.0
	Executive Assistant	1.0	1.0	1.0	1.0	1.0
	Deputy Clerk	1.0	1.0	1.0	1.0	1.0
	HR Coordinator	1.0	1.0	1.0	1.0	1.0
	Community Development Authority (CDA) Director	1.0	1.0	1.0	1.0	1.0
	CDA Administrative Assistant	0.4	0.5	0.5	0.5	0.5
	PR & Communications Manager	1.0	1.0	1.0	1.0	1.0
	Election Workers	1.3	0.8	2.3	0.6	1.2
	Media Coordinator & Media Producers	0.9	0.8	0.8	0.8	1.2
	Municipal Judge	0.7	0.7	0.7	0.7	0.7
	Clerk of Courts	0.8	0.8	0.8	0.8	0.8
Bailiff	0.0	0.0	0.0	0.0	0.0	
Total General Administration:		12.6	11.9	13.5	11.9	12.9
Finance, Insurance & Risk Management	Finance Director					
	Finance & Administrative Services Director	1.0	1.0	1.0	1.0	1.0
	Comptroller	1.0	1.0	1.0	1.0	1.0
	Finance Support Services Supervisor					
	Accounting Technician II, Utilities	1.0	1.0	1.0	1.0	1.0
	Accountant	1.0	1.0	1.0	1.0	1.0
Total Finance:		4.0	4.0	4.0	4.0	4.0
IT	Information Technology Administration	1.0	1.0	1.0	1.0	1.0
DPW- Streets/Parks/ Forestry/Stormwater	St./Parks/Forestry/Stormwater Superintendent	1.0	1.0	1.0	1.0	1.0
	Full Time Staff	9.0	8.0	8.0	8.0	8.0
	Foreman		1.0	1.0	1.0	1.0
	Administrative Assistant	0.2	0.2	0.2	0.2	0.2
	Seasonal Employees	2.7	2.8	3.4	3.4	3.4
	Total DPW:		12.9	13.0	13.5	13.5
Emergency Preparedness	Emergency Operations Coordinator*	1.0	1.0	1.0	1.0	1.0
	Deputy Emergency Operation Coordinator*	2.0	2.0	2.0	2.0	2.0
	Total Emergency Preparedness:		0.0	0.0	0.0	0.0
Police	Police Chief	1.0	1.0	1.0	1.0	1.0
	Deputy Police Chief		1.0	1.0	1.0	1.0
	Police Captain	1.0	1.0	1.0	1.0	1.0
	Lieutenant	4.0	4.0	4.0	4.0	4.0
	Patrol Officer 48 Months	5.0	5.0	5.0	6.0	7.0
	Patrol Officer 24 Months	2.0	3.0	5.0	4.0	5.0
	Patrol Officer 12 Months	3.0	2.0	2.0	3.0	0.0
	Patrol Officer Hire	4.0	3.0	1.0		1.0
	Detective Lieutenant	1.0	1.0	1.0	1.0	1.0
	Detective	2.0	2.0	2.0	2.0	2.0
	School Resource Officer	1.0	1.0	1.0	1.0	1.0
	Support Services Manager	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant II	2.5	2.5	2.5	2.5	2.5
	Communications Supervisor	1.0	1.0	1.0	1.0	1.0
	Dispatcher	6.5	6.0	6.0	6.0	6.0
Community Services Officer	1.0	1.0	1.0	1.0	1.0	
Total Police:		36.0	35.5	35.5	35.5	35.5



PERSONNEL SUMMARY

Department	Position Title	2018	2019	2020	2021	2022
Neighborhood Services	Neighborhood Service Director	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant I	1.0	1.0	1.0	1.0	1.0
	GIS Technician	1.0	1.0	1.0	1.0	1.0
	GIS Intern	0.5	0.5	0.5	0.5	0.5
	Neighborhood Services Officer	1.0	1.0	1.0	0.5	1.0
	Fire Inspector/Code Enforcement				1.0	
	Total Neighborhood Services:	4.5	4.5	4.5	5.0	4.5
Parks & Recreation	Parks and Recreation Director		1.0	1.0	1.0	1.0
	Recreation Program Coordinator		1.0	1.0	1.0	1.0
	Athletic Program Coordinator		1.0	1.0	1.0	1.0
	Aquatic and Fitness Programmer		1.0	1.0	1.0	1.0
	Fitness and Member Services Coordinator		1.0	1.0	1.0	1.0
	Rec. Administration	2.4				
	Parks Administration	0.4				
	Parks Maintenance	4.2	0.3			
	Facility Maintenance	2.5	2.5	2.8	2.8	2.4
	Recreation	5.1	4.6	4.8	4.8	4.8
	Aquatic and Fitness Seniors	15.0	13.5	11.6	11.6	11.6
	0.9	0.9	0.9	0.9	1.2	
	Total Parks & Recreation:	30.5	26.9	25.0	25.0	25.0
Library	Library Director	1.0	1.0	1.0	1.0	1.0
	Assistant Library Director	1.0	1.0	1.0	1.0	1.0
	Youth Educational Services Librarian	1.0	1.0	1.0	1.0	1.0
	Technical Services Specialist	1.6	1.6	1.6	1.7	1.7
	Outreach Services Specialist	1.2	1.2	1.2	1.2	0.6
	Customer Service Specialist	3.2	3.2	3.2	3.5	4.2
	Customer Service Associate (TEMP)	0.5				
	Consortium Services Asst (TEMP)					
	Prog. and Makerspace Librarian	0.8	0.8	0.8	1.0	1.0
Summer Intern (TEMP)	0.5					
	Total Library:	10.7	9.7	9.7	10.4	10.5
Water	Water Utility Superintendent	1.0	1.0	1.0	1.0	1.0
	Water Operator	4.0	4.0	4.0	4.0	4.0
	Administrative Assistant	0.2	0.2	0.2	0.2	0.2
	Seasonal Employees	0.3	0.3	0.7	0.7	0.7
	Total Water Utility:	5.4	5.4	5.8	5.8	5.8
Wastewater	Wastewater Utility Superintendent	1.0	1.0	1.0	1.0	1.0
	Lab Operator	1.0	1.0	1.0	1.0	1.0
	Wastewater Operator	4.0	5.0	5.0	5.0	5.0
	Administrative Assistant	0.7	0.7	0.7	0.7	0.7
	Lab Assistant	0.3		0.5	0.5	0.5
	Seasonal Employees	0.5	0.5	0.6	0.6	0.6
	Total Wastewater Utility:	7.5	8.2	8.8	8.8	8.8
	Grand Total:	128.0	123.1	124.4	123.8	124.5

* These positions are held by staff holding full-time positions elsewhere in the organization

Summary of changes:

- In 2018, a part-time Police Administrative Assistant II position was created and the Clerk of Court position was increased from half time to three quarter time position. DPW repurposed one Laborer 1 position and created a Foreman position. The Water Department added a fourth full time Water Operator position. The Wastewater Department added a fifth Wastewater Operator position and eliminated a part time Lab Assistant position, the Library eliminated 2 half time Temp positions (1 FTE). 3 FTE positions from Recreation Administration, Parks Administration and Parks Maintenance were reclassified as Parks and Recreation Director (1FTE), Recreation Program Coordinator (1FTE), and Athletic Program Coordinator positions (1FTE). 2 FTE positions from Aquatic and Fitness were reclassified as Aquatic and Fitness Programmer (1FTE) and Fitness and Member Services Coordinator (1 FTE). 3.4 FTE's from Park Maintenance were absorbed by current DPW staff.
- In 2020, a part-time NSO position was merged with a part-time fire inspector to make a 1 FTE Neighborhood Services position. In 2021, the City contracted with an outside provider for fire inspector services and added a part-time NSO solely for code enforcement.

THE VALUE OF THE BUDGET

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

- **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.
- **An Operational Tool:** The budget reflects how departments will operate for the fiscal year.
- **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.
- **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 other public service. The Common Council usually exercises its authority by providing direction to the City Manager and through the establishment of municipal policy.



The 7-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.

BASIS OF BUDGETING

The 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. The audited financial statements also use 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

BUDGET OVERVIEW

The Whitewater Biennial Budget, when adopted by the Common Council, becomes the official financial plan for the City's operating departments for the coming two years. Accordingly, preparation of the budget is one of the most important administrative functions performed every two years. 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. It can, however, be used as a guide in understanding how the City creates its biennial budget.

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	2	3	4	5	6	7	8	9
April/May	June/July	July/August	August/September	August/September	October	October	November	After Adoption
Process Planning and Design	Goal Setting/Strategic Planning	Development of Ten-Year Capital Improvement Plan (CIP)	Departments Submit Proposed Budgets for Review	Review of Ten-Year Capital Improvement Program (CIP)	Budget presented to the Finance Committee	Refresh of the Long-Range Financial Plan Forecasts	Adoption of the Annual Budget Resolution	Amendments to the Adopted Budget
<p>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.</p>	<p>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 years. Through this planning process, several goals for the biennial budget are identified.</p>	<p>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.</p>	<p>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, projects or equipment less than \$5,000 in cost, justification, and revenue projections. After reviewing the submitted budgets, the City Manager and Finance Director meet with Department Directors individually to discuss proposed budgets and make any necessary changes.</p>	<p>The Common Council reviews the CIP as proposed by staff and provides feedback as to the prioritization of projects for the proposed budget.</p>	<p>Once the City Manager and Finance Director complete their review of proposed department budgets and make appropriate revisions, a detailed review of all budgeted amounts is conducted with the Finance Committee. The Finance Committee then recommends a proposed budget to the Common Council once all requested changes are incorporated.</p>	<p>The Long-Range Financial Plan forecasts are refreshed based on the Proposed Budget following the review of the Finance Committee.</p>	<p>The Finance Committee recommended budget is presented to the Common Council. This proposed budget is made available for public inspection on the City's website. The adoption of the budget ordinance is a two-step process. The Common Council holds a public hearing as required by State statute. The hearing is the final opportunity to receive public budget input. Following the 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 the Irvin L. Young Memorial Library.</p>	<p>The biennial budget may be revised by a majority vote of the City Council by deleting, adding to or changing budgeted items. No revision to budget items shall be made which increases the total budget unless funds are available to effectuate the purpose of the revision.</p>

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**FUND BALANCE POLICY**

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

The Fund Balance Policy is designed to:

1. ensure adequate working capital to manage seasonal cash flows,
2. minimize need to borrow,
3. provide for unanticipated expenses, and
4. retain adequate liquidity to maintain a stable or improved credit rating in an effort to minimize cost of borrowing.

The primary reserve shall be held in the General Fund (#100). Any excess of revenues and other financing sources over expenditures and other financing uses at the end of a fiscal year will be added to the General Fund balance. Governmental fund balances will be segmented in annual reporting in conformance with generally accepted accounting principles as follows:

- Non-spendable: includes amounts that cannot be spent as they are
 - not in a spendable form or
 - legally or contractually required to be held intact.
(Examples are items not expected to convert to cash such as inventories and prepaid amounts as well as long term receivables or equity held in another fund.)
- Restricted: includes amounts constrained by:
 - External creditors, grantors, or other government units,
 - Constitutional provisions or enabling legislation.
- Committed: includes amounts constrained by:
 - Formal action of the Common Council. Such action shall occur through open meeting and require a majority vote of the Council. Commitments of fund balance, once made, can only be modified by majority vote of the Council.
- Assigned: includes amounts constrained by:
 - City intent to be used for specific purposes. The Common Council authorizes and directs the Finance Director through the City Manager to assign the fund balance, to the extent such assignment does not create a negative unassigned fund balance.
- Unassigned: any residual General Fund amount that does not fall into one of the above groups.

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 sources.
 - The City will strive to collect revenues in a timely and fair manner.
 - The City will conservatively estimate its annual line item revenues through 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 (CIP) carries the full faith and credit of the City, however, the utility portion of State Shared Revenues, which is recognized in the General Fund, shall be used to offset the associated debt service and cash flow requirements of the Capital Improvements Program.

FISCAL/BUDGET POLICY**Financial Management:**

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

Effective financial management of the City's resources require 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, are developed and presented to the City Council for approval and adoption.

Capital expenditures may generally be defined as those used to purchase land or equipment and/or to construct facilities or other improvements that are expected to provide services over a considerable period of time. For inclusion in the CIP, a project must cost more than \$5,000 and have a useful life of more than five years. In contrast, current or operating expenditures are generally those for an item or service that is used for a short time or require recurring funding each year at a consistent level. 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 (operating) and those that have long-term benefits (capital).

The City's Capital Improvement Program (CIP) identifies projected capital expenditures in the next 10 years necessary to accomplish the City's long-range objectives. The CIP 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. Years two through 10 are presented for planning purposes and each project will need to be approved in future budget years.

The City's Capital Improvement Plan is also categorized by types of capital improvements as follows: Core or Non-Core. These categorizes will be used to help differentiate needs and act as a basis for Elected Officials and staff to prioritize projects for commitment of limited resources.

- Core projects are those that are required to maintain existing basic municipal services at current levels and quality. Residents may lose a current service if project not completed. Examples include Police/Fire/Rescue equipment replacement, maintenance of public roads/property, etc.
- Non-Core projects are those that expand or enhance an existing municipal service or establish a new service. Residents will not lose a current service if project not completed. These may relate to improving quality of life vs. serving a core function of local government. Examples may include new park amenities, new or improved public facilities, enhancements to capacity, reliability or quality of existing services.

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

The City through the CIP 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 CIP acts as a cash flow and general fund management tool.

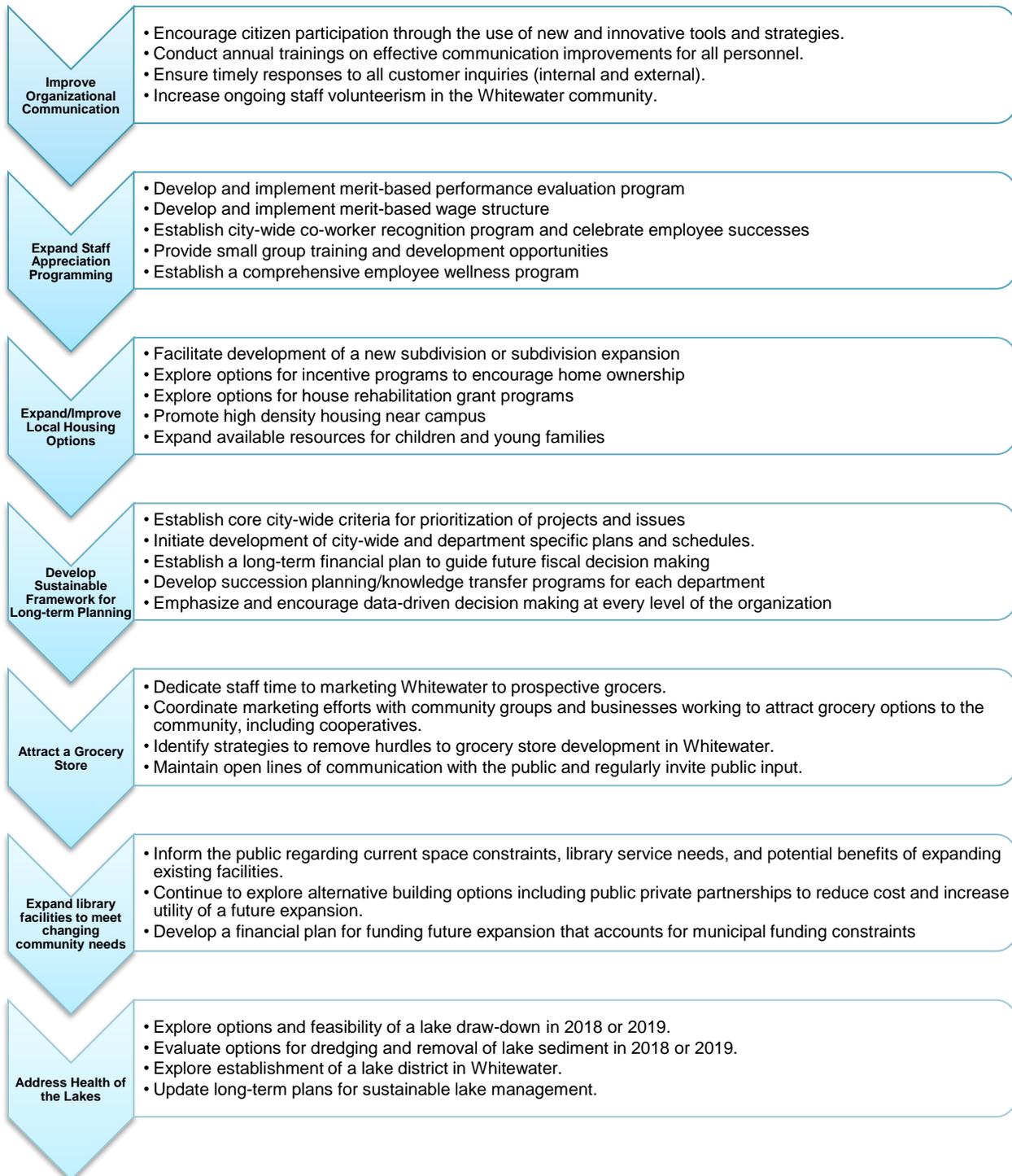
The City will use intergovernmental assistance (Federal, state, and other), to finance only those capital improvements that are consistent with the capital improvement plan and city priorities and whose operating and maintenance costs have been included in operating budget forecasts.

The City will maintain its physical assets at a level adequate to protect the City's capital investment, and to minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of capital plant and equipment from current revenues where possible.

A portion of funding for each year's CIP projects come from the utility component of the state shared revenues. This allocation represents an equity contribution towards the approved projects and reduces the balance that requires debt financing. The City's ability to support the cumulative annual debt service requirements is primary in determining each year's CIP project approval.

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

The last Strategic Planning Workshop was held on July 11, 2017. Elected officials and staff together identified current issues facing Whitewater and established a set of goals to address those issues.



Long Term Financial Planning

The City is committed to long-term financial planning to ensure stable and sustainable public services. 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 ten-year capital improvement program
- Review of the City's capital equipment replacement funds and other sinking funds

Supporting the strategic plan developed by the city in 2017 (summarized on preceding page), the City prepared a Financial Management Plan in 2018 with the assistance of our Municipal Advisor, Ehlers, Inc. to ensure we can continue to provide quality municipal services responsibly on a sound financial footing. This plan developed a comprehensive model to forecast operating and capital needs within one model. This model is periodically updated. The 2021 update focused on the impact of the proposed CIP on property tax levy and utility rates. Detailed results are presented in two presentations:

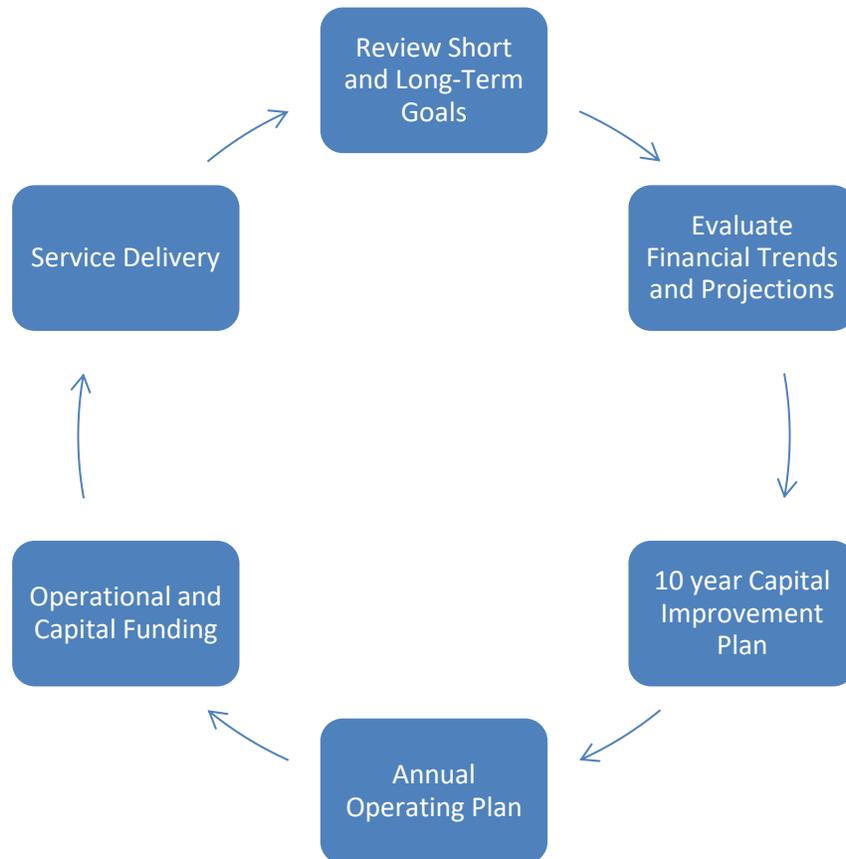
1. [2021-2026 Capital Improvement Plan Model](#)
2. [2021-2026 Utilities Long Range Cash Flow Analysis](#)

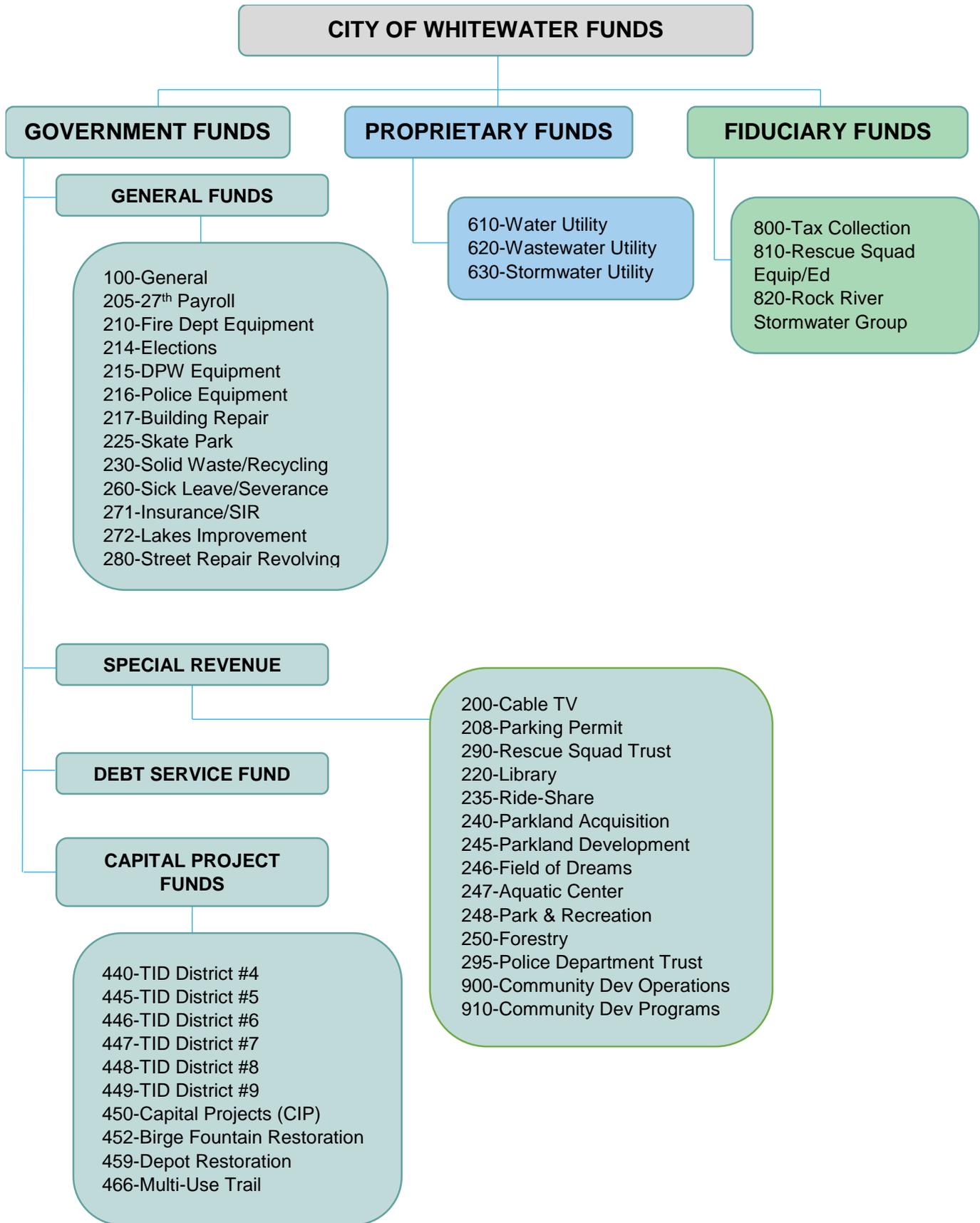
One significant change underlying these plans is the shift from a preference to use exclusively General Obligation debt to finance capital projects. Future financing will rely on Revenue debt for Utility projects and General Obligation debt for remaining projects. Additionally, the Water and Sewer utilities will jointly pledge their revenues to secure a single bond issue for their combined projects. This single pledge and single issue will enable an offering that is large enough to efficiently spread the issuance costs as well as offer investors an improved pledge that should help improve pricing compared to using separate bond issues for each utility.

- Operational Revenues and Expenditures: ([2020-2026 Financial Management Plan](#))
 - Non-levy revenue sources forecast to remain flat over next five years. This increases the City's reliance on the property tax levy to fund any budget growth to maintain a balanced budget. Current projections show annual increases in total levy from 2022 – 2026 between 2% and 8%
 - Expenditures were classified into groups based on anticipated growth rates over time. Insurance and employee benefit costs were anticipated to outpace the rate of inflation. Wages were forecast to keep pace with inflation and commodities/services were forecast to grow slower than the rate of inflation.
- Capital Spending:
 - Use of debt financing: One of the most significant draws on the annual budget are debt principal and interest payments. The burden of these payments is carried by the annual budget of the General Fund, Tax Increment Districts, and Water, Sewer, and Stormwater utilities based on the projects paid for with the borrowed funds. These payments limit annual budget options as a significant portion of annual revenues are already committed to pay for these historical projects.
 - Constraining spending levels: A guideline was developed to limit new borrowing to the rate at which existing debt is retired. Limiting new debt-funded capital projects in this manner are intended to keep debt levels stable over time. Use of Fund Balance for capital project is limited to amounts that will not jeopardize liquidity, 20% target Unassigned Fund Balance or credit ratings.
 - Prioritization of projects: A classification system was developed to differentiate Core vs. Non-Core projects to help prioritize projects necessary to maintain existing services provided by the City before investing in new services. Each project is assigned a priority ranking by Common Council members and staff. The resulting composite rating score assists in selecting projects for funding.

- Utility rates:
 - Rate increases: A guideline was developed to favor smaller increases on a more frequent basis over large increases that occur less frequently. This stems from the past decade in which several large increases were necessary to fund treatment plant and underground reconstruction projects.
 - Rate Forecasting: A rate forecasting framework is being established to ensure rates in effect are adequate to support current operations of each utility, replacement of aging infrastructure and maintaining adequate capital reserves.

Building on our historical strengths, we will improve our ability to prioritize our resources in line with the broader community interests as well as anticipate and develop solutions as issues arise.





FUND STRUCTURE

The financial transactions of the City are reported in individual funds. Each fund includes a self-balancing set of accounts that record annual revenues, expenditures, and changes in net position. 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)
 Special Revenue Funds (200's)
 Debt Service Fund (300)
 Capital Project Funds (400's)

Proprietary Funds

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 and 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, Finance, Court, Neighborhood Services, Park & Recreation and Public Works.

Special Purpose Funds: Special Purpose Funds are used to set money aside periodically for the gradual repayment of a debt or replacement of a wasting asset. The City has created twelve special purpose funds to address aspects of city operations that are either irregular in value, uncertain in timing or span multiple budget cycles. The use of these funds provides stable funding and visibility to manage these aspects of city operations. For audit purposes, these special purpose funds are considered to be a discrete sub-set of the General Fund. These include 27th Payroll, FD Equipment, Elections, DPW Equipment, Police Vehicle, Building Repair, Skate Park, Solid Waste/Recycling, Sick Leave Severance, Insurance-SIR, Lakes Improvement, Street Repair.

- **Special Revenue Funds**

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 several Special Revenue Funds. Examples are Cable Television, Library, Parkland Development, Parking Permits, Community Development Funds, Street Repair Fund, Treyton's Field of Dreams, Aquatic Center and Park & Recreation.

- **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 Project 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 is used to account for improvements to City streets, curb & gutters, sidewalks, bridges, bike paths, bike lanes, parks and capital items otherwise required to provide city services. 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
- Wastewater Utility
- Stormwater Utility

Each respectively accounts for the provision of water services, wastewater services, and stormwater management to all customers within the City of Whitewater. All activities necessary to provide such services are accounted for in each 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 the following funds as Trust/Agency funds:

- Tax Collection (Fund 800)
- Rescue Squad Equipment/Education (Fund 810)
- Rock River Stormwater Group (Fund 820)

FUND BALANCE

(See the Fund Description section located on individual fund pages for specific fund balance uses and restrictions.)

Fund balance is the difference between assets and liabilities.

- Unassigned fund balance—amounts that are available for any purpose; these amounts are reported only in the general fund.
- Nonspendable fund balance—amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)
- Restricted fund balance—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation
- Committed fund balance—amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint
- Assigned fund balance—amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority too.

*Note: City Fire and Rescue services are provided under contract by Whitewater Fire Department, Inc. (WFD). WFD formally established itself as a separate organization in 2016. The city continues to provide finance and accounting services as well as facility and capital equipment support under this agreement. Budgeted funding provided to WFD by the City of Whitewater is reflected in this document as a transfer (see Transfers page 88).

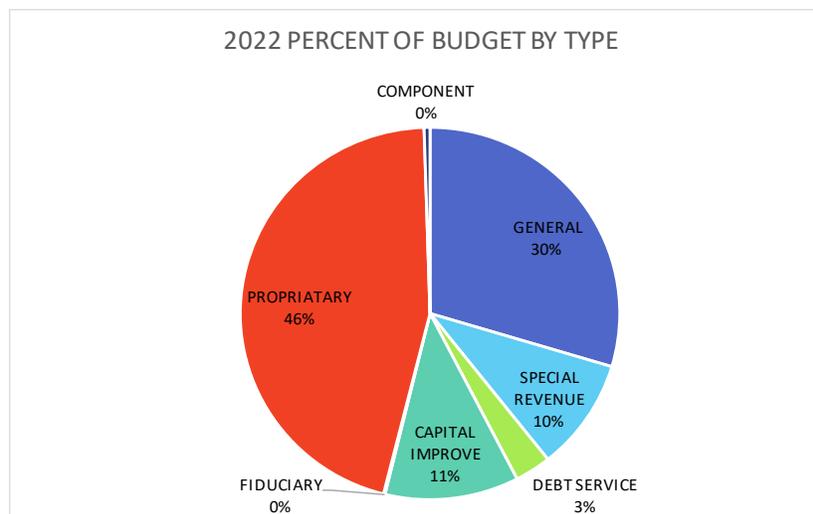


**COMBINED FINANCIAL STATEMENT
2022 BUDGET**

REVENUES	GOVERNMENTAL							TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIETARY	COMPONENT	
TAXES	4,469,318	-	-	1,950,166	-	-	-	6,419,484
SPECIAL ASSESSMENTS	1,000	-	-	-	-	-	-	1,000
INTERGOVT REVENUES	4,514,205	450,002	-	921,941	-	-	-	5,886,148
LICENSES & PERMITS	113,599	-	-	-	-	-	-	113,599
FINES, FORFEIT - PENALTIES	329,856	-	-	-	-	-	-	329,856
PUBLIC CHARGES FOR SVCS	100,635	1,154,013	-	-	42,000	-	-	1,296,648
MISC REVENUE	407,800	105,688	-	200	353	-	-	514,041
OTHER FINANCING SOURCES	93,042	451,373	(2,382)	989,449	1,147	-	-	1,532,629
OTHER PROPRIETARY REVENUE	-	-	-	-	-	15,429,009	-	15,429,009
COMPONENT UNIT	-	-	-	-	-	-	70,048	70,048
TRANSFERS	-	1,129,853	1,048,348	-	-	-	100,000	2,278,201
TOTAL REVENUES	10,029,453	3,290,930	1,045,966	3,861,756	43,500	15,429,009	170,048	33,870,662

EXPENDITURES	GOVERNMENTAL							TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIETARY	COMPONENT	
GENERAL GOVERNMENT	1,619,077	600,814	-	900	-	-	-	2,220,791
PUBLIC SAFETY	4,023,828	19,617	-	-	3,500	-	-	4,046,945
PUBLIC WORKS	1,147,760	389,000	-	-	-	-	-	1,536,760
COMMUNITY ENRICHMENT	825,999	2,188,999	-	-	-	-	-	3,014,998
NEIGHBORHOOD SVCS/PLANNING	319,744	-	-	-	40,000	-	-	359,744
TRANSFERS	2,093,044	92,500	-	50,000	-	25,000	-	2,260,544
CONTINGENCIES	-	-	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	3,810,856	-	9,023,030	-	12,833,886
DEBT SERVICE	-	-	1,045,966	-	-	2,798,887	-	3,844,853
PROPRIETARY EXP	-	-	-	-	-	3,582,092	-	3,582,092
COMPONENT UNIT	-	-	-	-	-	-	170,048	170,048
TOTAL EXPENDITURES	10,029,453	3,290,930	1,045,966	3,861,756	43,500	15,429,009	170,048	33,870,662

FUND BALANCE	GOVERNMENTAL							TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIETARY	COMPONENT	
EST FUND BALANCE, JAN 1, 2021	2,487,166	2,733,958	-	3,005,854	221,799	33,793,235	7,652,786	49,894,798
EST CHANGE IN FUND BALANCE	403,207	(432,641)	(2,382)	(2,089,117)	5,279	(1,826,445)	(56,029)	(3,998,128)
EST FUND BALANCE, DEC 31, 2021	2,890,373	2,301,317	(2,382)	916,736	227,078	31,966,790	7,596,757	45,896,670



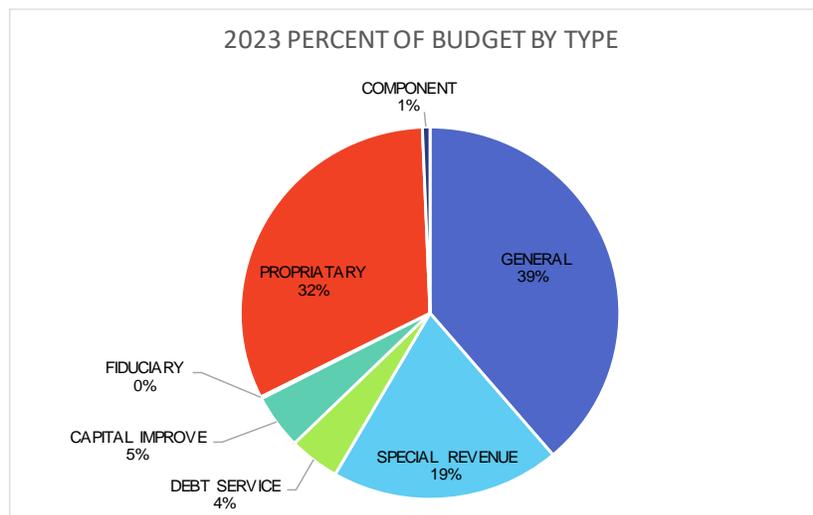


**COMBINED FINANCIAL STATEMENT
2023 BUDGET**

REVENUES	GOVERNMENTAL					PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY			
TAXES	4,839,127	-	-	-	-	-	-	4,839,127
SPECIAL ASSESSEMENTS	1,000	-	-	-	-	-	-	1,000
INTERGOVT REVENUES	4,500,706	488,272	-	-	-	-	-	4,988,978
LICENSES & PERMITS	117,289	-	-	-	-	-	-	117,289
FINES, FORTFEIT - PENALTIES	342,225	-	-	-	-	-	-	342,225
PUBLIC CHARGES FOR SVCS	103,193	1,257,005	-	-	42,000	-	-	1,402,198
MISC REVENUE	411,828	67,048	-	200	353	-	-	479,429
OTHER FINANCING SOURCES	101,733	2,102,129	-	1,271,301	1,147	-	-	3,476,310
OTHER PROPRIETARY REVENUE	-	-	-	-	-	8,538,222	-	8,538,222
COMPONENT UNIT	-	-	-	-	-	-	73,426	73,426
TRANSFERS	-	1,339,014	1,167,002	-	-	-	100,000	2,606,016
TOTAL REVENUES	10,417,101	5,253,468	1,167,002	1,271,501	43,500	8,538,222	173,426	26,864,220

EXPENDITURES	GOVERNMENTAL					PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY			
GENERAL GOVERNMENT	1,645,617	684,180	-	750	-	-	-	2,330,547
PUBLIC SAFETY	4,038,850	1,479,617	-	-	3,500	-	-	5,521,967
PUBLIC WORKS	1,163,757	704,500	-	-	-	-	-	1,868,257
COMMUNITY ENRICHMENT	836,000	2,292,672	-	-	-	-	-	3,128,672
NEIGHBORHOOD SVCS/PLANNING	324,911	-	-	-	40,000	-	-	364,911
TRANSFERS	2,407,965	92,500	-	194,582	-	25,000	-	2,720,047
CONTINGENCIES	-	-	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	1,076,169	-	1,450,010	-	2,526,179
DEBT SERVICE	-	-	1,167,002	-	-	3,470,641	-	4,637,643
PROPRIETARY EXP	-	-	-	-	-	3,592,571	-	3,592,571
COMPONENT UNIT	-	-	-	-	-	-	173,426	173,426
TOTAL EXPENDITURES	10,417,101	5,253,468	1,167,002	1,271,501	43,500	8,538,222	173,426	26,864,220

FUND BALANCE	GOVERNMENTAL					PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY			
EST FUND BALANCE, JAN 1, 2021	2,890,373	3,067,476	-	3,054,574	225,931	33,580,433	7,594,052	50,412,839
EST CHANGE IN FUND BALANCE	-	(1,678,673)	-	(1,271,301)	(1,147)	(976,212)	(2,279)	(3,929,612)
EST FUND BALANCE, DEC 31, 2021	2,890,373	1,388,803	-	1,783,273	224,784	32,604,221	7,591,773	46,483,227



BUDGET SUMMARY

FUND BALANCE



FUND BALANCE DETAIL BY FUND

Fund #	Fund Name	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGETED	2021 ESTIMATED	2022 BUDGETED	% CHANGE FY 21/22	2023 BUDGETED	% CHANGE FY 22/23	Type
100	GENERAL FUND	2,043,816	2,279,299	2,487,166	2,487,166	2,890,373	2,890,373	16.21%	2,890,373	0.00%	1
200	CABLE TV FUND	24,621	38,091	69,658	78,878	60,941	41,057	-47.95%	-	-100.00%	2
205	27TH PAY ROLL FUND	15,758	30,772	45,776	60,781	75,782	75,787	24.69%	75,792	0.01%	1
208	PARKING PERMIT FUND	31,761	59,424	86,010	84,808	80,381	79,931	-5.75%	79,477	-0.57%	2
210	FD EQUIPMENT REVOLVING FUND	136,190	371,975	383,390	735,252	277,496	1,327,496	80.55%	277,496	-79.10%	1
214	ELECTIONS	13,108	19,984	3,096	9,393	13,983	5,274	-43.85%	10,124	91.96%	1
215	EQUIP/VEHICLE REVOLVING FUND	99,657	181,314	129,858	207,121	118,894	152,994	-26.13%	(80,356)	-152.52%	1
216	POLICE VEHICLE REVOLVING FUND	(56,246)	25,613	76,151	76,151	21,586	21,586	-71.65%	(144)	-100.67%	1
217	BUILDING REPAIR FUND	10,349	12,579	52,692	52,692	43,705	43,705	-17.05%	43,555	-0.34%	1
220	LIBRARY SPECIAL REVENUE FUND	662,200	671,719	686,859	679,742	629,491	587,980	-13.50%	587,980	0.00%	2
225	SKATE PARK FUND	7,433	7,433	2,433	2,433	2,433	2,433	0.00%	2,433	0.00%	1
230	SOLID WASTE/RECYCLING FUND	29,372	29,371	33,762	18,236	62,635	24,064	31.96%	24,184	0.49%	1
235	RIDE-SHARE GRANT PROGRAM FUND	72,939	72,939	62,543	(2,719)	62,543	62,543	-2399.94%	62,543	0.00%	2
240	PARKLAND ACQUISITION FUND	48,689	48,689	53,169	53,169	53,169	53,169	0.00%	53,169	0.00%	2
245	PARKLAND DEVELOPMENT FUND	21,920	21,141	19,666	19,666	23,066	23,066	17.29%	23,066	0.00%	2
246	FIELD OF DREAMS	49,270	59,967	51,393	64,845	60,871	57,916	-10.68%	69,869	20.64%	2
247	AQUATIC CENTER	(249,242)	(261,150)	(334,106)	(334,106)	(355,031)	(298,691)	-10.60%	(262,502)	-12.12%	2
248	PARK & REC SPECIAL REVENUE	13,116	0	(3,123)	(3,123)	3,312	5,075	-262.51%	6,910	36.16%	2
250	FORESTRY FUND	12,192	12,350	12,367	10,284	11,785	1,285	-87.50%	285	-77.82%	2
260	SICK LEAVE SEVERANCE FUND	(45,813)	39,342	65,119	65,911	106,705	73,924	12.16%	715	-99.03%	1
271	INSURANCE-SIR	41,975	101,975	114,527	139,527	139,527	139,527	0.00%	139,527	0.00%	1
272	LAKES IMPROVEMENT FUND	475	475	475	475	475	475	0.00%	475	0.00%	1
280	STREET REPAIR REVOLVING FD	499,792	593,106	678,416	541,134	756,168	524,318	-3.11%	201,482	-61.57%	1
290	RESCUE SQUAD-TRUST FUND	-	-	-	-	-	-	NA	-	NA	2
295	POLICE DEPARTMENT-TRUST FUND	56,543	55,554	87,625	88,150	93,032	95,097	7.88%	97,162	2.17%	2
300	DEBT SERVICE FUND	17,660	43,298	43,298	-	(2,382)	0	NA	-	0.00%	3
410	TID DISTRICT #10 FUND	-	-	-	-	-	(14,650)	NA	(20,997)	43.32%	4
411	TID DISTRICT #11 FUND	-	-	-	-	-	(7,650)	NA	(14,160)	85.10%	4
412	TID DISTRICT #12 FUND	-	-	-	-	-	92,350	NA	(17,767)	-119.24%	4
413	TID DISTRICT #13 FUND	-	-	-	-	-	(7,650)	NA	(40,990)	435.82%	4
414	TID DISTRICT #14 FUND	-	-	-	-	-	(7,650)	NA	(96,668)	1163.63%	4
440	TID DISTRICT #4 FUND	50,581	981,972	1,094,833	2,693,683	-	-	-100.00%	-	NA	4
441	TID DISTRICT #4 AFF HOUSE FUND	-	-	-	-	-	2,076,212	NA	2,026,212	-2.41%	4
445	TID DISTRICT #5 FUND	(18,492)	(8,357)	4,058	18,570	-	-	-100.00%	-	NA	4
446	TID DISTRICT #6 FUND	63,666	83,130	4,080	53,916	-	-	-100.00%	-	NA	4
447	TID DISTRICT #7 FUND	(1,262)	(1,412)	(1,562)	(1,712)	-	-	-100.00%	-	NA	4
448	TID DISTRICT #8 FUND	20,293	21,090	22,674	25,664	-	-	-100.00%	-	NA	4
449	TID DISTRICT #9 FUND	2,935	3,342	3,764	4,227	-	-	-100.00%	-	NA	4
450	CAPITAL PROJ-LSP GROSS FUND	(76,004)	447,760	288,576	211,506	916,736	923,611	336.68%	(52,358)	-105.67%	4
452	BIRGE FOUNTAIN RESTORATION	(505)	(868)	492	492	210	210	-57.38%	210	0.00%	4
459	DEPOT RESTORATION PROJECT	35,232	31,368	31,368	31,368	31,368	31,368	0.00%	31,368	0.00%	4
466	MULTI-USE TRAIL EXTENSION	-	-	-	-	-	-	NA	-	NA	4
610	WATER UTILITY FUND	8,996,893	9,121,029	11,112,883	11,112,883	10,656,588	9,998,766	-10.03%	9,998,766	0.00%	5
620	WASTEWATER UTILITY	6,446,190	7,056,250	17,878,858	18,198,917	17,427,228	19,260,569	5.83%	18,468,135	-4.11%	5
630	STORMWATER UTILITY FUND	2,216,903	2,311,499	4,514,764	4,481,435	3,882,974	4,321,098	-3.58%	4,137,320	-4.25%	5
810	RESCUE SQUAD EQUIPE/EDUC FUND	153,696	151,047	149,067	145,567	146,285	143,138	-1.67%	139,991	-2.20%	6
820	ROCK RIVER STORMWATER GROUP	62,339	70,198	73,791	76,231	80,793	82,793	8.61%	84,793	2.42%	6
900	ECONOMIC DEVELOPMENT FUND	27,990	95,619	55,343	2,199	4,985	2,279	3.64%	0	-99.99%	2
910	CDA PROGRAMS FUND	8,463,888	8,388,601	8,309,655	7,650,587	7,591,773	7,591,773	-0.77%	7,591,773	0.00%	2
920	INNOVATION CTR-OPERATIONS	62,766	61,850	53,600	53,400	(73,208)	(64,112)	-220.06%	(56,016)	-12.63%	2
	GRAND TOTAL	30,064,645	33,329,381	48,504,464	49,894,798	45,896,671	50,412,839	1.04%	46,483,227	91.18%	

Fund Type:

- 1 - General Fund
- 2 - Special Revenue Fund
- 3 - Debt Service Fund
- 4 - Capital Project Fund
- 5 - Proprietary Fund
- 6 - Fiduciary Fund

BUDGET SUMMARY

FUND BALANCE



CHANGES IN FUND BALANCE GREATER THAN 10%

Fund #	Fund Title	2022 % Chg	2021-2022 Increase/Decrease Explanation	2023 % Chg	2022-2023 Increase/Decrease Explanation	
100	GENERAL FUND	17.73%	10.9% of the increase is from disbursement due to TID 4 closure	0.00%		1
200	CABLE TV FUND	-49.26%	New permanent part time position added/Other Staff Changes- Fund Balance Drawdown	-100.00%	New position/Staff Changes-Fund Balance Drawdown	2
205	27TH PAYROLL FUND	24.69%	Yearly General Fund Transfer-Building Fund Balance	0.01%		1
210	FD EQUIPMENT REVOLVING FUND	80.55%	Borrowing for Ladder Truck-Building Fund Balance	-79.10%	Ladder Truck Purchase-Fund Balance Drawdown	1
214	ELECTIONS	-43.72%	Governors Election- Fund Balance Drawdown	91.75%	Building Fund Balance for future elections	1
215	EQUIP/VEHICLE REVOLVING FUND	-26.13%	Purchase of Wing Mower/F250 Truck/Skid Loader/Bobcat Soil Finisher-Fund Balance Drawdown	-152.52%	Purchase of Plow Truck/Wing Mower/Skid Loader-Fund Balance Drawdown	1
216	POLICE VEHICLE REVOLVING FUND	-71.65%	Purchase of New Squad SUV-Fund Balance Drawdown	-100.67%	Purchase of New Squad SUV-Fund Balance Drawdown	1
220	LIBRARY SPECIAL REVENUE FUND	-20.90%	General Fund Transfer stable for 3 yrs/Staffing Increases/Library Board Funded New Building Study \$100k-Fund Balance Drawdown	0.00%	General Fund Transfer stable for 4 yrs/Staffing Increases-Fund Balance Drawdown	2
230	SOLID WASTE/RECYCLING FUND	31.96%	General Fund Transfer building Fund Balance	0.49%		1
235	RIDE-SHARE GRANT PROGRAM FUND	-2399.94%	Budgeted spend down of Fund Balance did not occur	0.00%		2
245	PARKLAND DEVELOPMENT FUND	17.29%	Effigy Mounds Donations & Moraine View Park transfer from Fund 910-Building Fund Balance	0.00%		2
246	FIELD OF DREAMS	-10.68%	Turf Replacement-Fund Balance Drawdown	20.64%	Building Fund Balance for Capital Improvements	2
247	AQUATIC CENTER	2.50%		-10.57%	Anticipate pre-Covid program revenues-repay negative fund balance	2
248	PARK & REC SPECIAL REVENUE	-175.26%	Anticipate pre-Covid program revenues-repay negative fund balance	78.08%	Anticipate pre-Covid program revenues-repay negative fund balance	2
250	FORESTRY FUND	-87.50%	Increase in Professional Svcs Expense in 2022-Fund Balance Drawdown	-77.82%	Tree Purchases-Fund Balance Drawdown	2
260	SICK LEAVE SEVERANCE FUND	12.22%	Building Fund Balance for future payouts	-98.98%	Retiree payouts-Fund Balance Drawdown	1
280	STREET REPAIR REVOLVING FD	-2.97%	Major Street Repairs-Fund Balance Drawdown	-61.48%	Major Street Repairs-Fund Balance Drawdown	1
410	TID DISTRICT #10 FUND	NA		43.32%	New TID Expenses-Future Increment anticipated	4
411	TID DISTRICT #11 FUND	NA		85.10%	New TID Expenses-Future Increment anticipated	4
412	TID DISTRICT #12 FUND	NA		-119.24%	New TID Expenses-Future Increment anticipated	4
413	TID DISTRICT #13 FUND	NA		435.82%	New TID Expenses-Future Increment anticipated	4
414	TID DISTRICT #14 FUND	NA		1163.63%	New TID Expenses-Future Increment anticipated	4
440	TID DISTRICT #4 FUND	-100.00%	TID Closure-Disbursement of Fund Balance	NA		4
441	TID DISTRICT #4 AFF HOUSE FUND	NA	Additional year of TID 4 Increment-Affordable Housing TID	-2.43%		4
445	TID DISTRICT #5 FUND	-100.00%	TID Closure-Disbursement of Fund Balance	NA		4
446	TID DISTRICT #6 FUND	-100.00%	TID Closure-Disbursement of Fund Balance	NA		4
447	TID DISTRICT #7 FUND	-100.00%	TID Closure-Disbursement of Fund Balance	NA		4
448	TID DISTRICT #8 FUND	-100.00%	TID Closure-Disbursement of Fund Balance	NA		4
449	TID DISTRICT #9 FUND	-100.00%	TID Closure-Disbursement of Fund Balance	NA		4
450	CAPITAL PROJ-LSP GROSS FUND	336.68%	Borrowing & ARPA Funding for future Capital purchases-Building Fund Balance	-105.67%	Capital Purchases-Drawdown Fund Balance	4
452	BIRGE FOUNTAIN RESTORATION	-57.38%	Birge Fountain repairs-Fund Balance Drawdown	0.00%		4
900	ECONOMIC DEVELOPMENT FUND	3.64%		-99.99%	Fund Balance Drawdown	2
920	INNOVATION CTR-OPERATIONS	-170.87%	Major Building Repair-Fund Balance Drawdown	-21.39%	Building Fund Balance	2

Fund Type:

1 - General Fund	4 - Capital Project Fund
2 - Special Revenue Fund	5 - Proprietary Fund
3 - Debt Service Fund	6 - Fiduciary Fund



TOP 75% NON-TRANSFER REVENUE SOURCES BY FUND

Major Revenue Sources by Fund 2022

Total Non-Transfer Revenue: 36,085,286

<u>Fund 100-General Fund</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 620-Wastewater Utility</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 610-Water Utility</u>	<u>Budget</u>	<u>% of Rev</u>
Tax Levy	4,200,935		Wastewater Revenues	4,028,191		Metered Water Sales	1,731,504	
Shared Revenue	3,232,264		Misc Grant Revenue	1,032,704		Fire Protection	559,865	
Transportation Aid	578,890		Bond Proceeds	<u>3,741,084</u>		Misc Grant Revenue	1,287,000	
Municipal Svcs Aid	280,000			<u>8,801,979</u>	24.39%	Bond Proceeds	<u>3,115,876</u>	
Ordinance Violations	<u>239,560</u>						<u>6,694,244</u>	18.55%
	<u>8,531,649</u>	23.64%						

<u>Fund 450-Capital Projects</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 441-TID 4 Afford House</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 630-Stormwater Utility</u>	<u>Budget</u>	<u>% of Rev</u>
Misc Grants	854,219		Tax Levy	<u>2,058,640</u>	5.70%	Stormwater ERU Revenues	522,977	
Bond Proceeds	<u>2,863,312</u>					Bond Proceeds	<u>949,451</u>	
	<u>3,717,531</u>	10.30%					<u>1,472,428</u>	4.08%

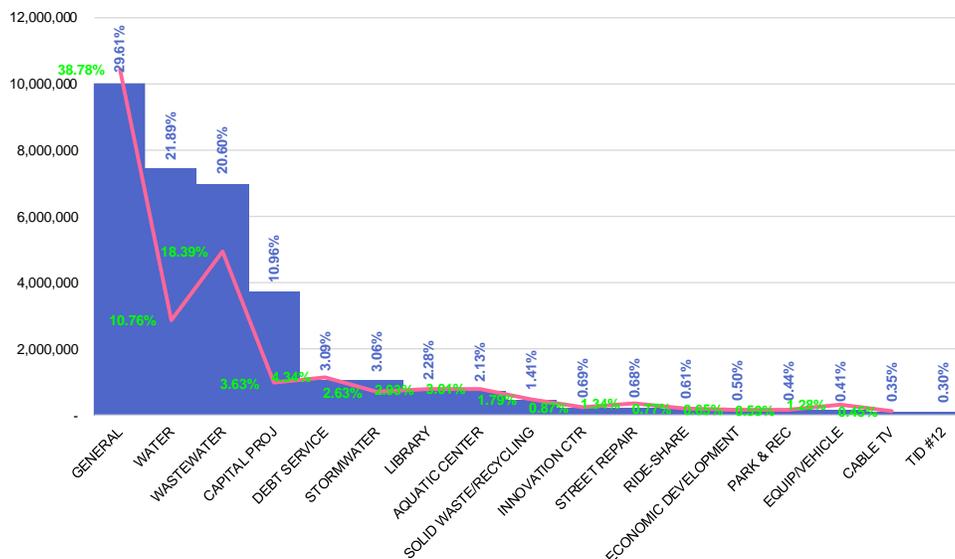
Major Revenue Sources by Fund 2023

Total Non-Transfer Revenue: 19,228,271

<u>Fund 100-General Fund</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 620-Wastewater Utility</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 610-Water Utility</u>	<u>Budget</u>	<u>% of Rev</u>
Tax Levy	4,565,244		Wastewater Revenues	<u>4,068,473</u>	21.16%	Metered Water Sales	1,731,504	
Shared Revenue	3,232,264					Fire Protection	<u>559,865</u>	
Transportation Aid	578,890						<u>2,291,368</u>	11.92%
Municipal Svcs Aid	280,000							
Ordinance Violations	<u>250,000</u>							
	<u>8,906,398</u>	46.32%						

<u>Fund 247-Aquatic Center</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 630-Stormwater Utility</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 220-Irvin Memorial Library</u>	<u>Budget</u>	<u>% of Rev</u>
Aquatic Center Program Rev	528,100		Stormwater ERU Revenues	<u>522,977</u>	2.72%	Contract Revenue	<u>211,755</u>	1.10%
School Dist Contribution	<u>139,000</u>							
	<u>667,100</u>	3.47%						

**MAJOR REVENUE SOURCES
ALL FUNDS
(TRANSFER REVENUE INCLUDED)**



BUDGET SUMMARY

REVENUES



REVENUES BY FUND – ALL FUNDS

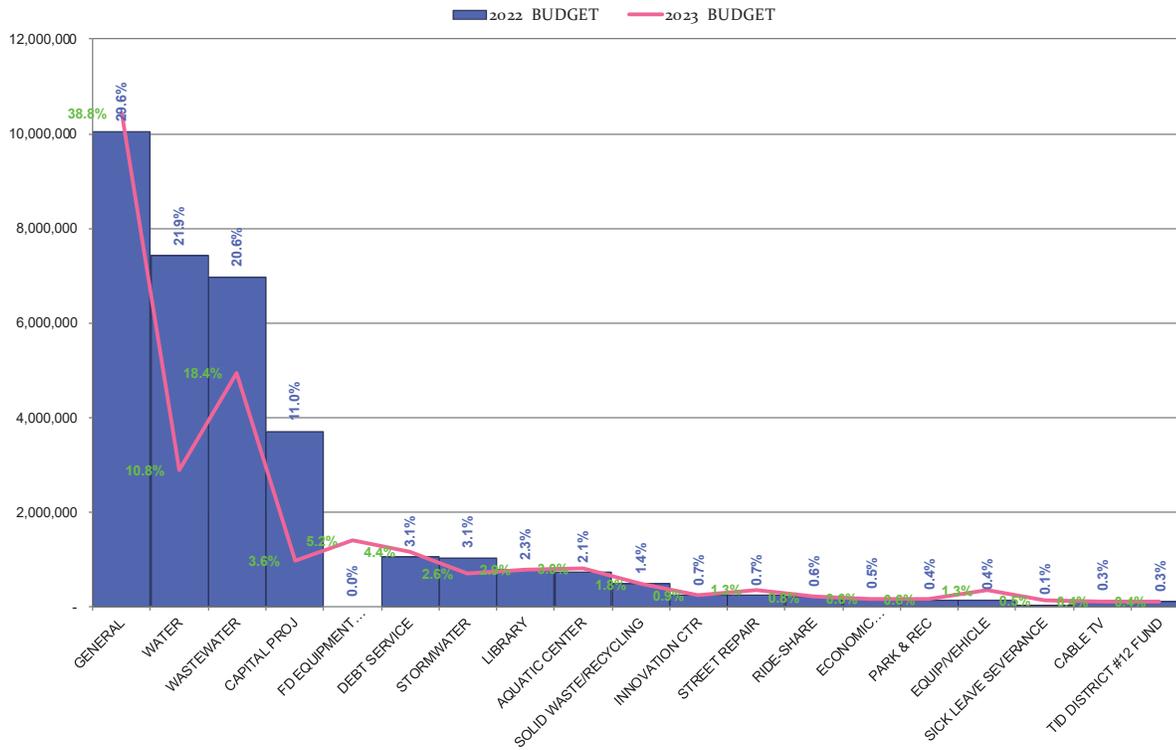
Fund #	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	% CHG BUD FY 21/22	2023 BUDGET	% CHG BUD FY 22/23	Type
100	TOTAL TAXES	3,622,087	4,001,419	4,104,110	4,168,282	4,411,393	4,469,318	7.22%	4,839,127	8.27%	1
100	TOTAL SPECIAL ASSESSMENTS	1,069	1,660	1,523	1,452	5,779	1,000	-31.13%	1,000	NO BUDGET	1
100	TOTAL INTERGOVT REVENUES	4,605,715	4,667,105	4,851,368	4,470,390	4,540,243	4,514,205	0.98%	4,500,706	-0.30%	1
100	TOTAL LICENSES & PERMITS	151,520	72,418	49,695	130,500	114,542	113,599	-12.95%	117,289	3.25%	1
100	TOTAL FINES, FORTFEIT - PENALTIES	398,149	328,694	262,214	288,595	275,165	329,856	14.30%	342,225	3.75%	1
100	TOTAL PUBLIC CHARGES FOR SVCS	85,261	175,714	84,435	83,650	79,408	100,635	20.30%	103,193	2.54%	1
100	TOTAL MISC REVENUE	560,285	639,917	501,514	389,500	390,488	407,800	4.70%	411,828	0.99%	1
100	TOTAL OTHER FINANCING SOURCES	244,626	76,272	44,530	108,841	381,155	93,042	-14.52%	101,733	9.34%	1
100T	GENERAL FUND	9,668,712	9,963,198	9,899,390	9,641,209	10,198,174	10,029,453	4.03%	10,417,101	3.87%	1
200	CABLE TV FUND	66,020	114,247	115,776	98,209	106,636	118,033	20.19%	120,380	1.99%	1
205	27TH PAYROLL FUND	15,011	15,015	15,004	-	-	-	NO BUDGET	-	NO BUDGET	2
208	PARKING PERMIT FUND	38,318	39,218	33,031	39,927	39,943	39,000	-2.32%	39,390	1.00%	1
210	FD EQUIPMENT REVOLVING FUND	22,362	235,785	11,415	25,500	105,933	-	-100.00%	1,400,000	100%	2
214	ELECTIONS	33,068	25,145	37,534	18,703	14,113	36,209	93.60%	20,150	-44.35%	1
215	EQUIP/VEHICLE REVOLVING FUND	107,629	162,562	120,727	181,000	206,014	139,000	-23.20%	343,500	147.12%	1
216	POLICE VEHICLE REVOLVING FUND	45,417	118,687	97,470	-	54,565	-	NO BUDGET	60,000	100%	1
217	BUILDING REPAIR FUND	1,816	15,000	44,318	15,000	23,987	15,000	NO BUDGET	15,150	1.00%	1
220	LIBRARY SPECIAL REVENUE FUND	764,027	739,569	732,557	754,826	825,215	773,765	2.51%	786,393	1.63%	1
225	SKATE PARK FUND	4,222	-	-	-	-	-	NO BUDGET	-	NO BUDGET	2
230	SOLID WASTE/RECYCLING FUND	395,310	416,310	459,872	456,186	453,680	477,824	4.74%	481,281	0.72%	1
235	RIDE-SHARE GRANT PROGRAM FUND	159,336	213,056	181,419	202,256	206,247	206,247	1.97%	206,247	NO BUDGET	1
240	PARKLAND ACQUISITION FUND	2,259	-	4,480	-	-	-	NO BUDGET	-	NO BUDGET	2
245	PARKLAND DEVELOPMENT FUND	3,834	2,516	896	-	-	-	NO BUDGET	-	NO BUDGET	2
246	FIELD OF DREAMS	97,057	68,710	(2,312)	65,049	65,540	78,955	21.38%	70,047	-11.28%	2
247	AQUATIC CENTER	778,849	776,191	430,860	633,000	528,882	722,181	14.09%	808,910	12.01%	2
248	PARK & REC SPECIAL REVENUE	184,377	178,502	67,774	160,000	85,616	148,838	-6.98%	158,715	6.64%	2
250	FORESTRY FUND	6,621	278	6,292	10,000	10,000	18,000	80.00%	1,000	-94.44%	2
260	SICK LEAVE SEVERANCE FUND	34,612	92,000	42,000	34,208	33,414	32,781	-4.17%	128,209	291.11%	2
271	INSURANCE-SIR	25,000	60,000	25,000	-	25,000	-	NO BUDGET	-	NO BUDGET	1
272	LAKES IMPROVEMENT FUND	-	-	-	-	-	-	NO BUDGET	-	NO BUDGET	1
280	STREET REPAIR REVOLVING FD	78,715	117,849	290,255	182,000	219,257	232,000	27.47%	360,000	55.17%	1
290	RESCUE SQUAD-TRUST FUND	-	-	-	-	-	-	NO BUDGET	-	NO BUDGET	2
295	POLICE DEPARTMENT-TRUST FUND	25,005	23,307	42,952	15,000	4,577	19,617	30.78%	19,617	NO BUDGET	2
300	DEBT SERVICE FUND	3,334,100	1,942,648	4,131,848	1,295,994	3,079,378	1,045,966	-19.29%	1,167,002	11.57%	3
410	TID DISTRICT #10 FUND	-	-	-	-	14,500	150	100%	6,347	4131.33%	4
411	TID DISTRICT #11 FUND	-	-	-	-	7,500	150	100%	6,510	4240.00%	4
412	TID DISTRICT #12 FUND	-	-	-	-	7,500	100,150	100%	110,117	9.95%	4
413	TID DISTRICT #13 FUND	-	-	-	-	7,500	150	100%	33,340	22126.67%	4
414	TID DISTRICT #14 FUND	-	-	-	-	7,500	150	100%	89,018	59245.33%	4
440	TID DISTRICT #4 FUND	2,093,942	2,096,836	2,260,857	634,963	2,214,065	-	-100.00%	-	NO BUDGET	4
441	TID DISTRICT #4 AFF HOUSE FUND	-	-	-	-	-	50,150	100%	50,000	-0.30%	4
445	TID DISTRICT #5 FUND	11,911	10,285	12,565	150	14,661	-	-100.00%	-	NO BUDGET	4
446	TID DISTRICT #6 FUND	74,142	70,552	76,308	25,150	75,438	-	-100.00%	-	NO BUDGET	4
447	TID DISTRICT #7 FUND	-	-	-	150	-	-	-100.00%	-	NO BUDGET	4
448	TID DISTRICT #8 FUND	1,051	947	1,734	150	3,048	-	-100.00%	-	NO BUDGET	4
449	TID DISTRICT #9 FUND	562	558	571	150	606	-	-100.00%	-	NO BUDGET	4
450	CAPITAL PROJ-LSP GROSS FUND	1,584,241	1,471,184	687,655	313,680	779,792	3,710,856	1083.01%	976,169	-73.69%	4
452	BIRGE FOUNTAIN RESTORATION	59	-	2,500	2,500	-	500	-80.00%	500	NO BUDGET	4
459	DEPOT RESTORATION PROJECT	-	-	-	-	-	-	NO BUDGET	-	NO BUDGET	4
466	MULTI-USE TRAIL EXTENSION	799	-	-	-	-	-	NO BUDGET	-	NO BUDGET	4
610	WATER UTILITY FUND	1,897,672	1,965,934	2,062,795	2,661,808	1,928,763	7,415,566	178.59%	2,891,022	-61.01%	5
620	WASTEWATER UTILITY	3,356,615	3,788,437	3,818,214	4,523,279	3,290,797	6,978,639	54.28%	4,939,945	-29.21%	5
630	STORMWATER UTILITY FUND	1,146,129	551,947	540,353	1,220,277	454,060	1,034,804	-15.20%	707,255	-31.65%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	2,151	3,955	974	5,000	369	3,500	-30.00%	3,500	NO BUDGET	6
820	ROCK RIVER STORMWATER GROUP	38,158	38,681	37,294	38,000	44,985	40,000	5.26%	40,000	NO BUDGET	6
900	ECONOMIC DEVELOPMENT FUND	182,325	179,535	100,000	153,344	100,000	170,048	10.89%	173,426	1.99%	2
910	CDA PROGRAMS FUND	179,782	81,230	182,042	909,068	179,083	-	-100.00%	-	NO BUDGET	2
920	INNOVATION CTR-OPERATIONS	601,415	613,565	500,660	225,226	215,975	232,980	3.44%	233,980	0.43%	2
	TOTAL ALL FUNDS	27,062,628	26,193,439	27,073,079	24,540,960	25,632,312	33,870,662	38.02%	26,864,219	-20.69%	

Fund Type:

- 1 - General Fund
- 2 - Special Revenue Fund
- 3 - Debt Service Fund
- 4 - Capital Project Fund
- 5 - Proprietary Fund
- 6 - Fiduciary Fund



**MAJOR FUND BUDGETS WITH EXPENDITURES
OVER \$100,000**



BUDGET SUMMARY

EXPENDITURES



EXPENDITURES BY FUND – ALL FUNDS

Fund #	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	% CHG BUD FY 21/22	2023 BUDGET	% CHG BUD FY 22/23	Type
100	GENERAL FUND EXPENDITURES	9,303,194	9,727,715	9,691,522	9,641,209	9,794,967	10,029,453	4.03%	10,417,101	3.87%	1
200	CABLE TV FUND	106,175	100,777	84,209	98,209	106,636	118,033	20.19%	120,380	1.99%	2
208	PARKING PERMIT FUND	6,609	11,555	6,445	39,927	39,943	39,000	-2.32%	39,390	1.00%	2
205	27TH PAYROLL FUND	-	-	-	-	-	-	NO BUDGET	-	NO BUDGET	1
210	FD EQUIPMENT REVOLVING FUND	-	-	-	25,500	105,933	-	-100.00%	1,400,000	100%	1
214	ELECTIONS	33,929	18,269	54,422	18,703	14,113	36,209	93.60%	20,150	-44.35%	1
215	EQUIP/VEHICLE REVOLVING FUND	71,922	80,906	172,183	181,000	206,014	139,000	-23.20%	343,500	147.12%	1
216	POLICE VEHICLE REVOLVING FUND	98,819	36,828	46,933	-	54,565	-	NO BUDGET	60,000	100%	1
217	BUILDING REPAIR FUND	18,038	12,770	4,205	15,000	23,987	15,000	NO BUDGET	15,150	1.00%	1
220	LIBRARY SPECIAL REVENUE FUND	762,564	730,051	717,417	754,826	825,215	773,765	2.51%	786,393	1.63%	2
225	SKATE PARK FUND	-	-	5,000	-	-	-	NO BUDGET	-	NO BUDGET	1
230	SOLID WASTE/RECYCLING FUND	395,842	416,310	455,481	456,186	453,680	477,824	4.74%	481,281	0.72%	1
235	RIDE-SHARE GRANT PROGRAM FUND	149,934	213,056	191,816	202,256	206,247	206,247	1.97%	206,247	NO BUDGET	2
240	PARKLAND ACQUISITION FUND	198	-	-	-	-	-	NO BUDGET	-	NO BUDGET	2
245	PARKLAND DEVELOPMENT FUND	38,793	3,295	2,371	-	-	-	NO BUDGET	-	NO BUDGET	2
246	FIELD OF DREAMS	70,194	58,013	6,262	65,049	65,540	78,955	21.38%	70,047	-11.28%	2
247	AQUATIC CENTER	869,508	788,099	503,815	633,000	528,882	722,181	14.09%	808,910	12.01%	2
248	PARK & REC SPECIAL REVENUE	173,046	191,617	70,897	160,000	85,616	148,838	-6.98%	158,715	6.64%	2
250	FORESTRY FUND	5,683	120	6,275	10,000	10,000	18,000	80.00%	1,000	-94.44%	2
260	SICK LEAVE SEVERANCE FUND	74,386	6,845	16,223	34,208	33,414	32,781	-4.17%	128,209	291.11%	1
271	INSURANCE-SIR	10,000	-	12,448	-	25,000	-	NO BUDGET	-	NO BUDGET	1
272	LAKES IMPROVEMENT FUND	-	-	-	-	-	-	NO BUDGET	-	NO BUDGET	1
280	STREET REPAIR REVOLVING FD	18,151	24,536	204,945	182,000	219,257	232,000	27.47%	360,000	55.17%	1
290	RESCUE SQUAD-TRUST FUND	-	-	-	-	-	-	NO BUDGET	-	NO BUDGET	2
295	POLICE DEPARTMENT-TRUST FUND	23,673	24,295	10,882	15,000	4,749	19,617	30.78%	19,617	NO BUDGET	2
300	DEBT SERVICE FUND	3,491,972	1,917,010	4,131,848	1,295,994	3,079,378	1,045,966	-19.29%	1,167,002	11.57%	3
410	TID DISTRICT #10 FUND	-	-	-	-	14,500	150	100%	6,347	4131.33%	4
411	TID DISTRICT #11 FUND	-	-	-	-	7,500	150	100%	6,510	4240.00%	4
412	TID DISTRICT #12 FUND	-	-	-	-	7,500	100,150	100%	110,117	9.95%	4
413	TID DISTRICT #13 FUND	-	-	-	-	7,500	150	100%	33,340	22126.67%	4
414	TID DISTRICT #14 FUND	-	-	-	-	7,500	150	100%	89,018	59245.33%	4
440	TID DISTRICT #4 FUND	1,439,408	1,165,445	2,147,997	634,963	3,308,756	-	-100.00%	-	NO BUDGET	4
441	TID DISTRICT #4 AFF HOUSE FUND	-	-	-	-	-	50,150	100%	50,000	-0.30%	4
445	TID DISTRICT #5 FUND	150	150	150	150	18,720	-	-100.00%	-	NO BUDGET	4
446	TID DISTRICT #6 FUND	51,738	51,088	155,358	25,150	79,519	-	-100.00%	-	NO BUDGET	4
447	TID DISTRICT #7 FUND	150	150	150	150	750	-	-100.00%	-	NO BUDGET	4
448	TID DISTRICT #8 FUND	150	150	150	150	25,722	-	-100.00%	-	NO BUDGET	4
449	TID DISTRICT #9 FUND	150	150	150	150	4,370	-	-100.00%	-	NO BUDGET	4
450	CAPITAL PROJ-LSP GROSS FUND	1,780,714	947,421	846,838	313,680	151,549	3,710,856	1083.01%	976,169	-73.69%	4
452	BIRGE FOUNTAIN RESTORATION	10,647	362	1,140	2,500	283	500	-80.00%	500	NO BUDGET	4
459	DEPOT RESTORATION PROJECT	-	3,864	-	-	-	-	NO BUDGET	-	NO BUDGET	4
466	MULTI-USE TRAIL EXTENSION	77,426	-	-	-	-	-	NO BUDGET	-	NO BUDGET	4
610	WATER UTILITY FUND	1,901,856	1,889,971	2,179,729	2,661,808	2,762,075	7,415,566	178.59%	2,891,022	-61.01%	5
620	WASTEWATER UTILITY	3,161,956	3,163,644	3,415,882	4,523,279	4,400,586	6,978,639	54.28%	4,939,945	-29.21%	5
630	STORMWATER UTILITY FUND	464,260	456,504	522,302	1,220,277	1,226,462	1,034,804	-15.20%	707,255	-31.65%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	13,926	6,603	2,954	5,000	3,135	3,500	-30.00%	3,500	NO BUDGET	6
820	ROCK RIVER STORMWATER GROUP	33,072	30,822	33,701	38,000	38,000	40,000	5.26%	40,000	NO BUDGET	6
900	ECONOMIC DEVELOPMENT FUND	328,717	114,976	131,914	153,344	151,674	170,048	10.89%	173,426	1.99%	2
910	CDA PROGRAMS FUND	347,731	156,517	260,987	909,068	860,741	-	-100.00%	-	NO BUDGET	2
920	INNOVATION CTR-OPERATIONS	581,484	614,480	508,910	225,226	360,629	232,980	3.44%	233,980	0.43%	2
	TOTAL	25,916,164	22,964,363	26,603,910	24,540,960	29,320,605	33,870,662	38.02%	26,864,219	-20.69%	

Fund Type:

- 1 - General Fund
- 2 - Special Revenue Fund
- 3 - Debt Service Fund
- 4 - Capital Project Fund
- 5 - Proprietary Fund
- 6 - Fiduciary Fund



Tax Calculation - Tax Year 2021 / Calendar Year 2022

WALWORTH COUNTY

Assessment Ratio:	0.936608501
Lottery Credit:	292.60

VALUATION

Assessed Values:	657,651,199
Equalized Val:(no tif)	637,229,000
Equalized Val:(w/ tif)	702,291,600
State Credits:	1,185,332.17

LEVIES without TIF

State	-
County	2,126,126.65
Technical College	459,722.86
School	7,009,518.00
City	3,795,413.28
TIF	1,367,230.38
Total	14,758,011.17

LEVIES with TIF

State	-
County	2,343,209.27
Technical College	506,661.95
School	7,725,206.20
City	4,182,933.75
Total	14,758,011.17

TAX RATES

State	-
County	3.562997032
Technical College	0.770411353
School	11.746661774
City	6.360413782
Gross Tax Rate	22.440483941
Less School Credit	(1.802372096)
Net Tax Rate	20.638111845

TIF BREAKOUT

County	217,082.62
Technical College	46,939.09
School	715,688.20
City	387,520.47
Total	1,367,230.38

JEFFERSON COUNTY

Assessment Ratio:	0.929020734
Lottery Credit:	292.60

VALUATION

Assessed Values:	92,912,384
Equalized Val:(no tif)	68,084,800
Equalized Val:(w/ tif)	100,010,900
State Credits:	115,162.21

LEVIES without TIF

State	-
County	265,100.74
Technical College	54,927.78
School	748,933.00
City	405,521.33
TIF	691,409.60
Total	2,165,892.45

LEVIES with TIF

State	-
County	389,410.94
Technical College	80,684.29
School	1,100,120.20
City	595,677.02
Total	2,165,892.45

TAX RATES

State	-
County	4.191162935
Technical College	0.868391129
School	11.840404396
City	6.411169258
Gross Tax Rate	23.311127718
Less School Credit	(1.239471048)
Net Tax Rate	22.071656670

COMBINED TOTALS

Assessed Values:	92,912,384	750,563,583
Equalized Val:(no tif)	68,084,800	705,313,800
Equalized Val:(w/ tif)	100,010,900	802,302,500
State Credits:	115,162.21	1,300,494.38



WALWORTH COUNTY TAX INCREMENT DISTRICT

Tax Calculation - Tax Year 2021 / Calendar Year 2022							
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	2,126,126.65	637,229,000	0.00	702,291,600	2,343,209.27	217,082.62	County
City	3,795,413.28	637,229,000	0.01	702,291,600	4,182,933.75	387,520.47	City
School District	7,009,518.00	637,229,000	0.01	702,291,600	7,725,206.20	715,688.20	School District
Technical College	459,722.86	637,229,000	0.00	702,291,600	506,661.95	46,939.09	Technical College
Total	<u>13,390,780.79</u>		<u>0.02</u>		<u>14,758,011.17</u>	<u>1,367,230.38</u>	Total

TID Area	Increment Value Increase	Increment % Split	Increment Split Value	Total Tax Asking:	4,200,934.61
TID # 4-Afford Housing	65,062,600	1.000000000000	1,367,230.38	% in Walworth Cty:	0.903468782
TID # 5	-	0.000000000000	-	Net Amt.:	3,795,413.28
TID # 6	-	0.000000000000	-		
TID # 7	-	0.000000000000	-		
TID # 9	-	0.000000000000	-		
	<u>65,062,600</u>	<u>1.000000000000</u>	<u>1,367,230.38</u>		

Equalized Val:(no tif)



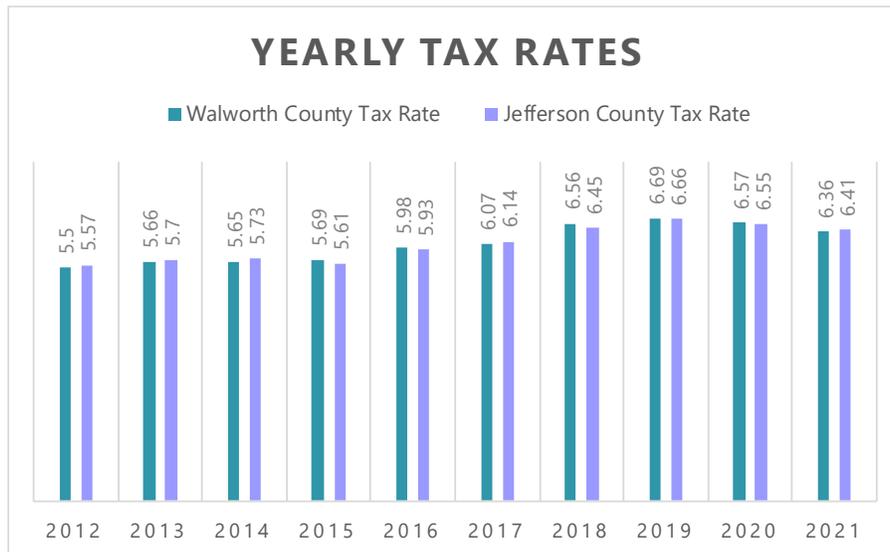
JEFFERSON COUNTY TAX INCREMENT DISTRICT

Tax Calculation - Tax Year 2021 / Calendar Year 2022

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	265,100.74	68,084,800	0.003893685	100,010,900	389,410.94	124,310.20	County
City	405,521.33	68,084,800	0.005956121	100,010,900	595,677.02	190,155.69	City
School District	748,933.00	68,084,800	0.011000003	100,010,900	1,100,120.20	351,187.20	School District
Technical College	54,927.78	68,084,800	0.000806755	100,010,900	80,684.29	25,756.51	Technical College
Total	<u>1,474,482.85</u>		<u>0.021656564</u>		<u>2,165,892.45</u>	<u>691,409.60</u>	Total

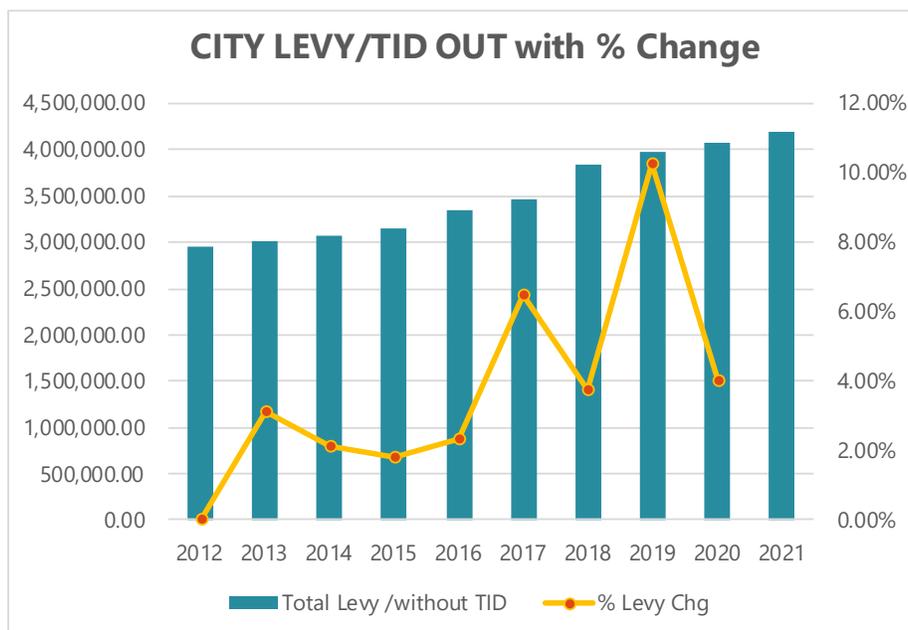
TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4-Afford Housing	31,926,100	1.000000000000	691,409.60
TID # 5	-	0.000000000000	0.00
TID # 8	0	0.000000000000	0.00
TOTAL	<u>31,926,100</u>	<u>1.000000000000</u>	<u>691,409.60</u>

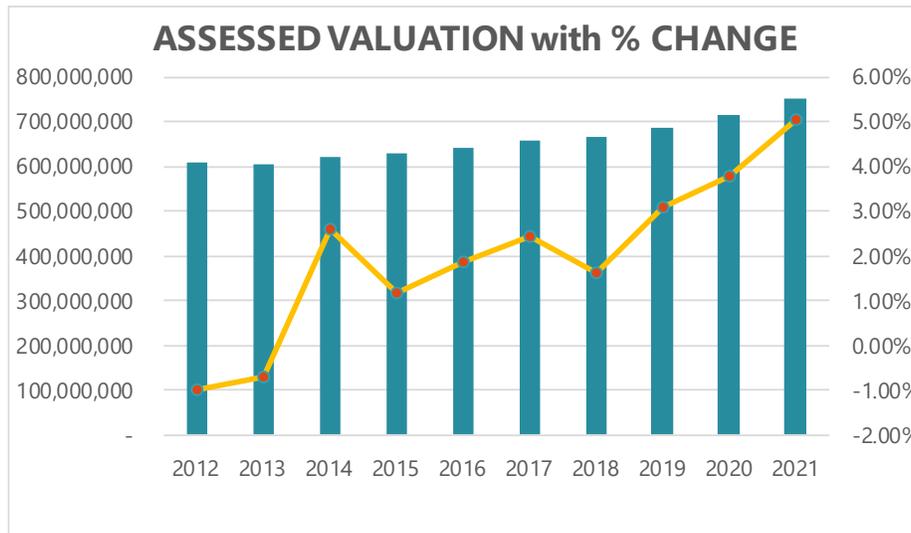
Total Tax Asking: 4,200,934.61
 % in Jefferson Cty.: 0.096531218 Equalized Val:(no tif)
 Net Amt.: 405,521.33



TAX LEVIES, RATES & COLLECTIONS

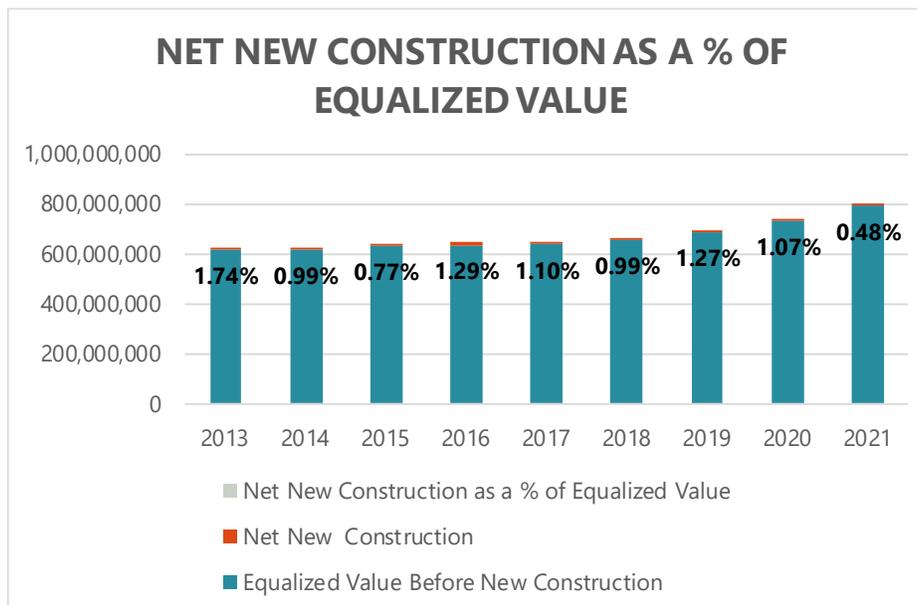
Lewy Year	Collection Year	Walworth County Tax Rate	Jefferson County Tax Rate	Walworth County Levy /without TID	Jefferson County Levy /without TID	Uncollected Personal Property Taxes as of October 31 st of Each Year
2021	2022	6.36	6.41	3,795,413.28	405,521.33	6,716.65
2020	2021	6.57	6.55	3,700,383.48	379,002.10	5,847.09
2019	2020	6.69	6.66	3,620,773.50	365,211.50	4,854.27
2018	2019	6.56	6.45	3,487,796.80	343,506.20	2,732.54
2017	2018	6.07	6.14	3,157,414.90	316,385.10	8,752.45
2016	2017	5.98	5.93	3,043,490.94	304,129.06	14,470.05
2015	2016	5.69	5.61	2,863,408.17	280,366.83	13,080.59
2014	2015	5.65	5.73	2,792,167.00	279,567.00	11,148.34
2013	2014	5.66	5.70	2,740,631.00	276,815.00	13,700.00
2012	2013	5.50	5.57	2,680,817.00	274,192.00	13,325.00

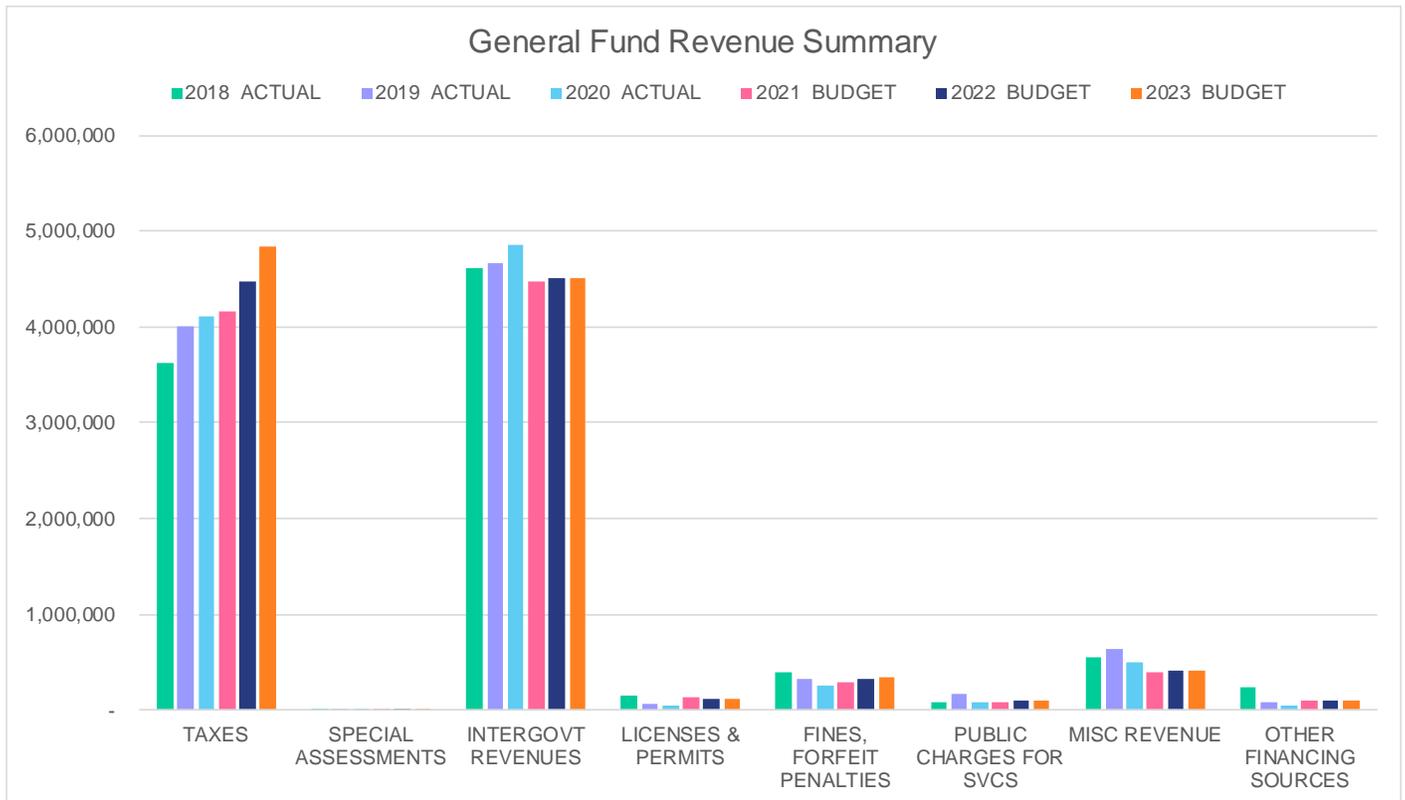




ASSESSED AND EQUALIZED VALUATIONS

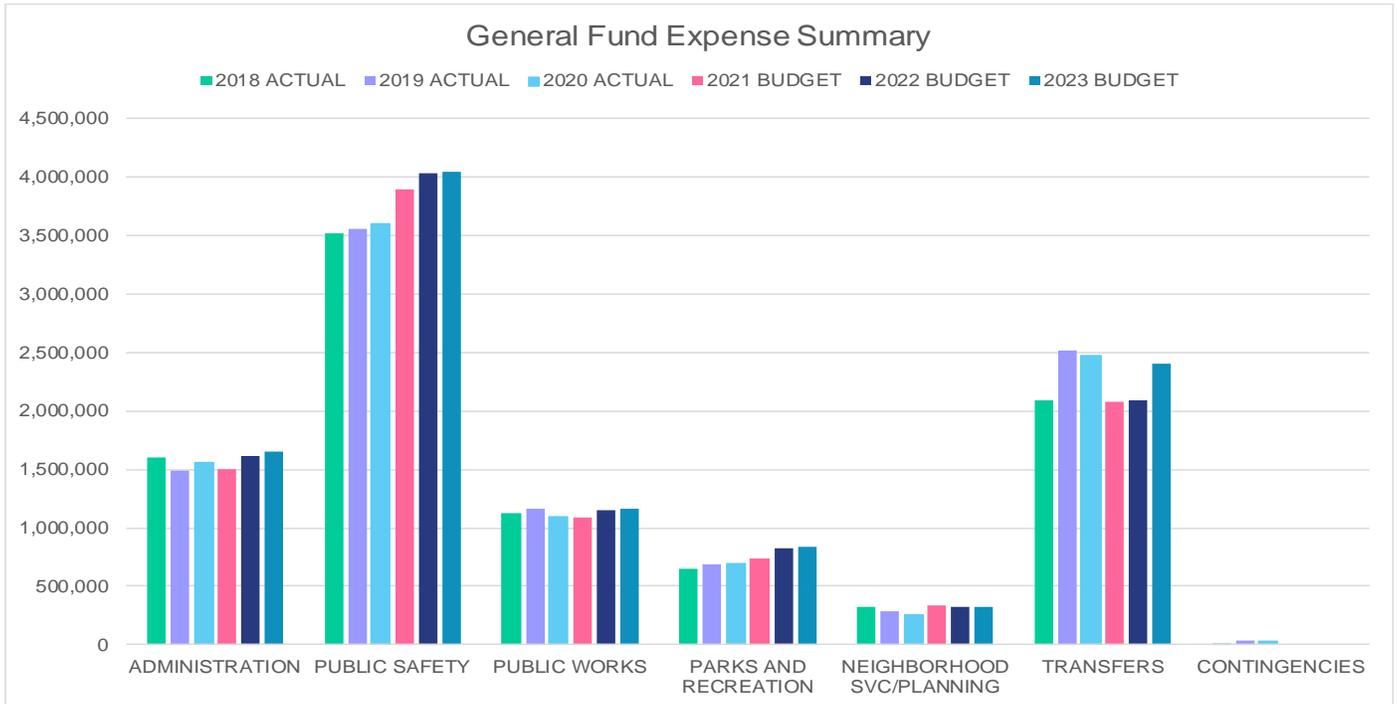
Year	Assessed Valuation	Assessed Value % Chg	Equalized Valuation (TID OUT)	Equalized Valuation (TID IN)
2021	750,563,583	5.05%	705,313,800	802,302,500
2020	714,494,599	3.81%	644,222,900	740,802,400
2019	688,302,999	3.09%	603,973,400	696,905,800
2018	667,702,000	1.63%	584,095,300	666,391,100
2017	656,989,000	2.42%	562,842,500	646,775,000
2016	641,445,500	1.89%	563,694,800	645,398,900
2015	629,532,700	1.19%	563,249,700	640,750,100
2014	622,148,100	2.59%	545,420,500	625,192,100
2013	606,440,200	-0.71%	549,875,400	625,860,800
2012	610,759,500	-1.00%	543,050,900	617,822,100





GENERAL FUND REVENUE SUMMARY

DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
TAXES	3,622,087	4,001,419	4,104,110	4,168,282	4,411,393	4,469,318	4,839,127
SPECIAL ASSESSMENTS	1,069	1,660	1,523	1,452	5,779	1,000	1,000
INTERGOVT REVENUES	4,605,715	4,667,105	4,851,368	4,470,390	4,540,243	4,514,205	4,500,706
LICENSES & PERMITS	151,520	72,418	49,695	130,500	114,542	113,599	117,289
FINES, FORFEIT PENALTIES	398,149	328,694	262,214	288,595	275,165	329,856	342,225
PUBLIC CHARGES FOR SVCS	85,261	175,714	84,435	83,650	79,408	100,635	103,193
MISC REVENUE	560,285	639,917	501,514	389,500	390,488	407,800	411,828
OTHER FINANCING SOURCES	244,626	76,272	44,530	108,841	381,155	93,042	101,733
TOTAL:	9,668,712	9,963,198	9,899,390	9,641,209	10,198,174	10,029,453	10,417,101



GENERAL FUND EXPENSE SUMMARY

DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
ADMINISTRATION	1,596,511	1,486,495	1,559,643	1,506,985	1,624,927	1,619,077	1,645,617
PUBLIC SAFETY	3,516,468	3,550,694	3,598,921	3,895,603	3,507,057	4,023,828	4,038,850
PUBLIC WORKS	1,123,775	1,157,201	1,094,477	1,089,725	1,083,498	1,147,760	1,163,757
PARKS AND RECREATION	647,017	689,084	688,294	739,409	687,228	825,999	836,000
NEIGHBORHOOD SVC/PLANNING	318,428	291,143	254,116	338,309	289,782	319,744	324,911
TRANSFERS	2,085,294	2,520,623	2,469,144	2,071,178	2,457,796	2,093,044	2,407,965
CONTINGENCIES	15,701	32,475	26,927	0	144,679	0	0
TOTAL:	9,303,194	9,727,715	9,691,522	9,641,209	9,794,967	10,029,453	10,417,101

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
TAXES								
100-41110-00	LOCAL TAX LEVY	2,823,728	3,012,480	3,093,547	3,133,034	3,133,033	3,154,970	3,408,209
100-41111-00	DEBT SERVICE TAX LEVY	650,072	818,822	892,438	946,352	946,352	1,045,965	1,157,035
100-41112-00	OMITTED PROPERTY TAXES	-	-	-	-	-	-	-
100-41114-00	USE VALUE PENALTY	-	-	224	-	546	500	500
100-41140-00	MOBILE HOME FEES	13,910	19,169	17,400	15,000	15,000	17,000	17,500
100-41210-00	ROOM TAX-GROSS AMOUNT	99,267	104,115	56,542	41,646	288,079	130,000	135,000
100-41250-00	FED GAS TAX REFUND	841	-	-	-	-	-	-
100-41320-00	IN LIEU-UNIV GARDEN & WW MANOR	26,878	27,250	27,513	27,250	27,733	120,233	120,233
100-41800-00	INTEREST ON TAXES	7,390	19,583	12,263	5,000	650	650	650
	TOTAL TAXES	3,622,087	4,001,419	4,099,927	4,168,282	4,411,393	4,469,318	4,839,127
SPECIAL ASSESSMENTS								
100-42010-00	INTEREST ON SP ASSESS.	105	79	53	53	53	-	-
100-42200-62	SEWER MAINS & LATERALS	316	316	316	316	316	-	-
100-42310-53	CURB & GUTTER	58	58	58	58	58	-	-
100-42320-53	SIDEWALKS	32	32	32	32	52	-	-
100-42350-53	TRAFFIC SIGNAL	195	-	-	-	-	-	-
100-42400-53	SNOW REMOVAL	134	358	641	494	1,525	500	500
100-42500-53	FAILURE TO MOW FINES	230	818	425	500	3,775	500	500
	TOTAL SPECIAL ASSESSMENTS	1,069	1,660	1,523	1,452	5,779	1,000	1,000
INTERGOVERNMENTAL REVENUES								
100-43344-00	EXPENDITURE RESTRAINT PROGM	40,472	49,224	67,958	67,812	71,382	63,331	49,503
100-43410-00	SHARED REVENUE-UTILITY	430,475	424,378	371,011	356,170	382,567	395,418	395,418
100-43420-00	SHARED REVENUE-BASE	2,836,916	2,836,916	2,836,916	2,836,783	2,836,783	2,836,846	2,836,846
100-43670-61	PERSONAL PROPERTY AID	-	-	-	29,861	31,433	35,656	35,656
100-43507-52	POLICE-MISC SAFETY GRANTS	5,481	5,666	7,697	5,000	500	500	500
100-43510-00	FEDERAL/STATE GRANTS-REIMBURSE	-	-	268,360	-	-	-	-
100-43530-53	TRANSPORTATION AIDS	723,038	653,541	664,597	594,888	625,414	578,890	578,890
100-43540-52	UNIVERSITY-LEASE-PARKING	45,000	45,000	45,000	45,000	45,000	45,000	45,000
100-43550-52	MOU-DISPATCH SERVICE	170,647	172,271	166,561	170,491	170,491	178,963	179,292
100-43610-52	PMS-PAYMENT FOR MUNICIPAL SVCS	281,417	351,435	284,694	265,099	279,097	280,000	280,000
100-43663-52	2% FIRE DUES-ST OF WISC	25,544	27,748	27,783	27,748	29,711	29,700	29,700
100-43670-60	EXEMPT COMPUTER AID-FR STATE	5,455	5,587	5,587	5,308	5,587	5,846	5,846
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	1,609	1,905	1,784	1,750	1,571	1,575	1,575
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	2,480	2,480	2,480	2,480	2,480	2,480	2,480
100-43745-52	WUSD-JUVENILE OFFICIER	37,180	46,589	62,051	62,000	58,228	60,000	60,000
	TOTAL INTERGOVT REVENUES	4,605,715	4,622,741	4,812,478	4,470,390	4,540,243	4,514,205	4,500,706
LICENSES & PERMITS								
100-44110-51	LIQUOR & BEER	18,558	19,384	10,589	17,000	17,405	18,972	19,162
100-44120-51	CIGARETTE	1,686	1,500	700	1,600	1,300	1,593	1,609
100-44122-51	BEVERAGE OPERATORS	4,088	3,448	2,948	3,700	3,350	3,768	3,806
100-44200-51	MISC. LICENSES	2,422	2,637	1,725	3,900	2,550	2,529	5,109
100-44300-53	BLDG/ZONING PERMITS	99,430	27,312	17,495	78,300	65,000	65,000	65,650
100-44310-53	ELECTRICAL PERMITS	13,051	7,037	6,325	10,900	7,390	10,044	10,144
100-44320-53	PLUMBING PERMITS	7,482	6,475	4,422	8,300	9,900	6,979	7,048
100-44330-53	HVAC PERMITS	3,113	3,349	4,020	4,700	5,663	3,231	3,264
100-44340-53	STREET OPENING PERMITS	350	200	50	500	273	275	278
100-44350-53	SIGN PERMITS	1,290	1,065	689	1,000	1,250	1,178	1,189
100-44370-51	WATERFOWL PERMITS	-	-	20	-	-	-	-
100-44900-51	MISC PERMITS	50	10	713	600	461	30	30
	TOTAL LICENSES & PERMITS	151,520	72,418	49,695	130,500	114,542	113,599	117,289



GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
FINES, FORFEITURES - PENALTIES								
100-4510-52	ORDINANCE VIOLATIONS	285,916	247,207	185,558	200,000	202,979	239,560	250,000
100-4513-52	MISC COURT RESEARCH FEE	-	150	120	100	273	100	125
100-4514-52	VIOLATIONS PAID-OTHER AGENCIES	(480)	-	-	-	-	-	-
100-45130-52	PARKING VIOLATIONS	88,864	68,595	62,361	68,595	59,913	73,274	75,000
100-45135-53	REFUSE/RECYCLING TOTES FINES	8,850	6,100	5,300	8,900	5,155	6,750	6,825
100-45145-53	RE-INSPECTION FINES	14,999	6,642	8,875	11,000	6,845	10,172	10,275
	TOTAL FINES, FORTFEIT - PENALTIES	398,149	328,694	262,214	288,595	275,165	329,856	342,225
PUBLIC CHARGES FOR SERVICES								
100-4610-51	CLERK	-	61	-	100	-	20	21
100-46120-51	TREASURER	1,970	4,320	3,895	2,800	3,180	3,395	3,429
100-46210-52	POLICE-DISPATCH-MOU-UNIV	41,537	43,985	43,005	41,800	42,120	42,842	43,270
100-46220-52	FALSE ALARM FINES	5,350	2,350	450	3,200	2,236	2,717	2,750
100-46230-52	AMBULANCE	163	34,895	11,265	-	-	-	-
100-46240-52	CRASH CALLS	-	201	24	-	-	-	-
100-46310-53	DPW MISC REVENUE	9,199	50,782	18,521	10,000	14,510	26,167	26,450
100-46311-53	SALE OF MATERIALS	71	23	12	-	10	35	36
100-46312-51	MISC DEPT EARNINGS	-	2,110	277	700	1,435	796	804
100-46350-51	CITY PLANNER-SERVICES	-	717	1,695	1,250	-	804	825
100-46733-55	SR CITZ OFFSET	7,373	5,939	1,307	5,300	7,250	7,250	7,500
100-46736-55	ATTRACTION TICKETS	136	125	-	100	42	50	50
100-46743-51	FACILITY RENTALS	19,313	18,286	3,234	18,300	8,500	16,500	18,000
100-46746-55	SPECIAL EVENT FEES	150	-	25	100	125	58	59
	TOTAL PUBLIC CHARGES FOR SVCS	85,261	163,795	83,710	83,650	79,408	100,635	103,193
MISC. REVENUES								
100-48100-00	INTEREST INCOME	131,422	220,999	78,769	20,000	5,990	7,500	7,575
100-48200-00	LONG TERM RENTALS	4,800	4,800	4,800	4,800	4,800	4,800	4,848
100-48220-55	DEPOSITS-FORFEITED	600	850	-	500	-	-	-
100-48300-55	PROP SALES-AUCTION PROCEEDS	582	-	-	200	-	-	-
100-48410-00	WORKERS COMP-RETURN PREMIUM	46,509	20,663	-	-	-	-	-
100-48415-00	RESTITUTION-DAMAGES	3,123	534	4,417	1,500	1,129	1,000	1,010
100-48420-00	INSURANCE DIVIDEND	7,523	7,290	26,688	8,500	11,141	7,500	7,575
100-48430-00	INSURANCE-REIMBURSEMENT	-	540	-	200	-	-	-
100-48442-00	RADON KIT SALES	40	30	-	-	-	-	-
100-48520-55	DONATIONS-PARK & REC	100	-	-	-	-	-	-
100-48535-00	P CARD REBATE REVENUE	33,172	29,371	31,287	27,800	34,166	31,000	31,310
100-48545-00	DONATION-GENERAL	-	-	750	-	-	-	-
100-48546-55	MISC GRANT INCOME	5,500	5,000	5,000	-	7,000	5,000	5,000
100-48600-00	MISC REVENUE-NON RECURRING	925	9,460	10	1,000	1,262	1,000	1,010
100-48700-00	WATER UTILITY TAXES	325,989	340,380	349,794	325,000	325,000	350,000	353,500
	TOTAL MISC REVENUE	560,285	639,917	501,514	389,500	390,488	407,800	411,828
OTHER FINANCING SOURCES								
100-49260-00	TRANSFER FROM 610 WATER	7,000	7,500	7,500	8,000	8,000	8,000	8,080
100-4926100	TRANSFER FROM 620 WASTEWATER	12,000	12,000	12,000	12,000	12,000	12,000	12,500
100-49265-00	TRANSFER FROM 630 STORMWATER	7,500	7,500	7,500	8,500	8,500	8,500	8,500
100-49266-00	GIS TRANSFER-UTILITIES	6,000	7,500	10,280	12,340	12,340	14,620	14,970
100-49267-00	TRANSFER FROM 208 PARKING	2,000	2,250	2,250	35,927	35,927	35,000	35,350
100-49285-00	TRANSFER FROM 900 CDA	94,700	-	-	-	-	-	-
100-49290-00	TRANSFER IN FROM OTHER FUNDS	77,426	5,000	5,000	5,000	277,314	-	-
100-49295-00	TRANSFER FROM 248 PARK & REC	38,000	34,522	-	27,074	27,074	14,922	22,332
100-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	244,626	76,272	44,530	108,841	381,155	93,042	101,733
	TOTAL GEN FUND REVENUES	9,668,712	9,906,915	9,855,593	9,641,209	10,198,174	10,029,453	10,417,101

GENERAL FUND EXPENDITURE SUMMARY

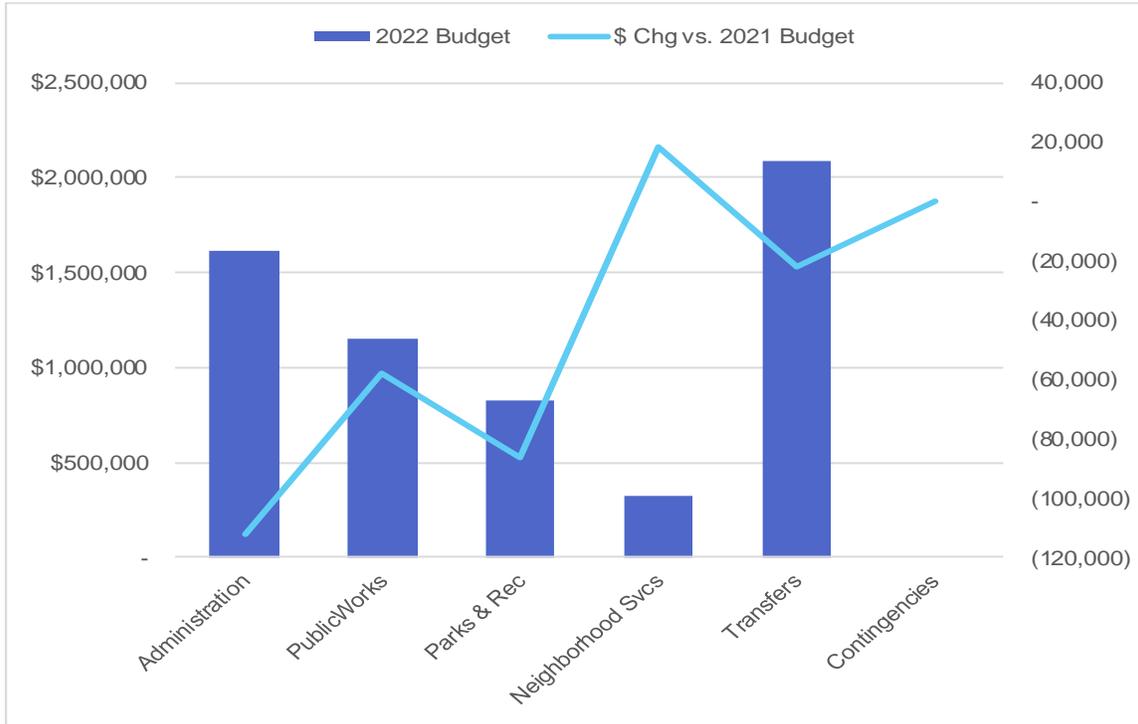
SEC #	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET	#
1	ADMINISTRATION	1,596,511	1,486,495	1,559,643	1,506,985	1,624,927	1,619,077	1,645,617	1
2	PUBLIC SAFETY	3,516,468	3,550,694	3,598,921	3,895,603	3,507,057	4,023,828	4,038,850	2
3	PUBLIC WORKS	1,123,775	1,157,201	1,094,477	1,089,725	1,083,498	1,147,760	1,163,757	3
4	PARKS AND RECREATION	647,017	689,084	688,294	739,409	687,228	825,999	836,000	4
5	NEIGHBORHOOD SVC/PLANNING	318,428	291,143	254,116	338,309	289,782	319,744	324,911	5
6	TRANSFERS	2,085,294	2,520,623	2,469,144	2,071,178	2,457,796	2,093,044	2,407,965	6
7	CONTINGENCIES	15,701	32,475	26,927	0	144,679	-	-	7
	TOTAL	9,303,194	9,727,715	9,691,522	9,641,209	9,794,967	10,029,453	10,417,101	

SEC #	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET	#
51100	Total Legislative Support	164,834	168,368	137,138	128,586	299,057	184,165	186,297	1
51110	Total Contingencies	15,701	32,475	26,927	-	144,679	-	-	7
51200	Total Court	62,869	74,825	72,609	73,008	72,649	75,605	77,781	1
51300	Total Legal	78,913	73,167	71,277	71,392	70,837	72,530	74,162	1
51400	Total General Administration	327,451	303,635	343,224	367,223	360,462	381,154	387,159	1
51450	Total Information Technology	195,777	81,144	82,498	84,566	82,061	88,410	89,948	1
51500	Total Financial Administration	185,608	208,250	197,879	204,517	200,199	223,770	227,466	1
51540	Total Insurance/Risk Mgt.	102,112	112,599	116,260	96,213	97,279	103,707	106,818	1
51600	Total Facilities Maintenance	420,409	408,291	481,094	423,727	390,489	431,724	437,283	1
52100	Total Police Administration	496,824	564,422	642,418	651,833	647,850	675,417	687,326	2
52110	Total Police Patrol	1,890,769	1,823,568	1,916,943	2,000,917	1,808,392	2,102,105	2,103,316	2
52120	Total Police Investigation	408,342	453,409	328,880	491,910	357,943	469,570	469,807	2
52140	Total Comm Service Program	27,879	27,655	28,631	30,821	26,976	30,814	31,431	2
52400	Total Neighbor Svcs & Planning	318,428	291,143	254,116	338,309	289,782	319,744	324,911	5
52500	Total Emergency Preparedness	6,104	4,528	7,102	5,882	3,833	5,197	5,258	2
52600	Total Communications/Dispatch	436,249	418,224	459,233	511,472	458,227	536,890	537,876	2
53100	Total Public Works Administration	36,585	61,355	45,500	47,491	36,307	45,666	46,387	3
53230	Total Shop/Fleet Operations	161,983	173,072	155,827	165,955	162,803	168,754	170,995	3
53270	Total Parks Maintenance	256,278	242,187	251,896	265,362	226,509	283,095	287,645	4
53300	Total Street Maintenance	498,662	511,053	530,072	515,341	517,756	533,759	542,248	3
53320	Total Snow & Ice	169,791	165,624	130,637	148,942	140,939	154,863	156,904	3
53420	Total Street Lights	256,753	246,096	232,441	211,996	225,693	244,719	247,223	3
55111	Total Young Library Building	58,540	56,216	57,665	57,753	51,895	58,012	58,703	1
55200	Total Parks Administration	41,362	42,952	45,223	46,490	45,169	48,802	49,626	4
55210	Total Recreation Administration	199,671	196,858	197,349	206,550	193,841	213,904	217,505	4
55300	Total Recreation Programs	3,591	5,200	1,636	7,014	448	6,980	7,133	4
55310	Total Senior Citizen's Program	48,955	53,564	52,224	56,491	54,261	85,719	86,497	4
55320	Total Community Events	19,160	20,323	11,966	4,500	14,000	9,500	9,595	4
55330	Total Comm. Based-Coop Projects	78,000	128,000	128,000	153,000	153,000	178,000	178,000	4
59220	Total Transfers to Other Funds	1,254,620	1,577,250	1,401,357	1,128,295	1,485,442	1,044,196	1,250,431	6
59230	Total Transfer to Debt Service Fund	683,803	818,822	970,287	942,883	972,353	1,048,348	1,157,035	6
59240	Total Transfer to Fire Department	250,300	258,887	215,715	202,768	203,837	203,837	203,837	2
59240	Total Transfers to Special Funds	146,871	124,551	97,500	-	-	500	500	6
	Grand Totals	9,303,194	9,727,715	9,691,522	9,641,209	9,794,967	10,029,453	10,417,101	

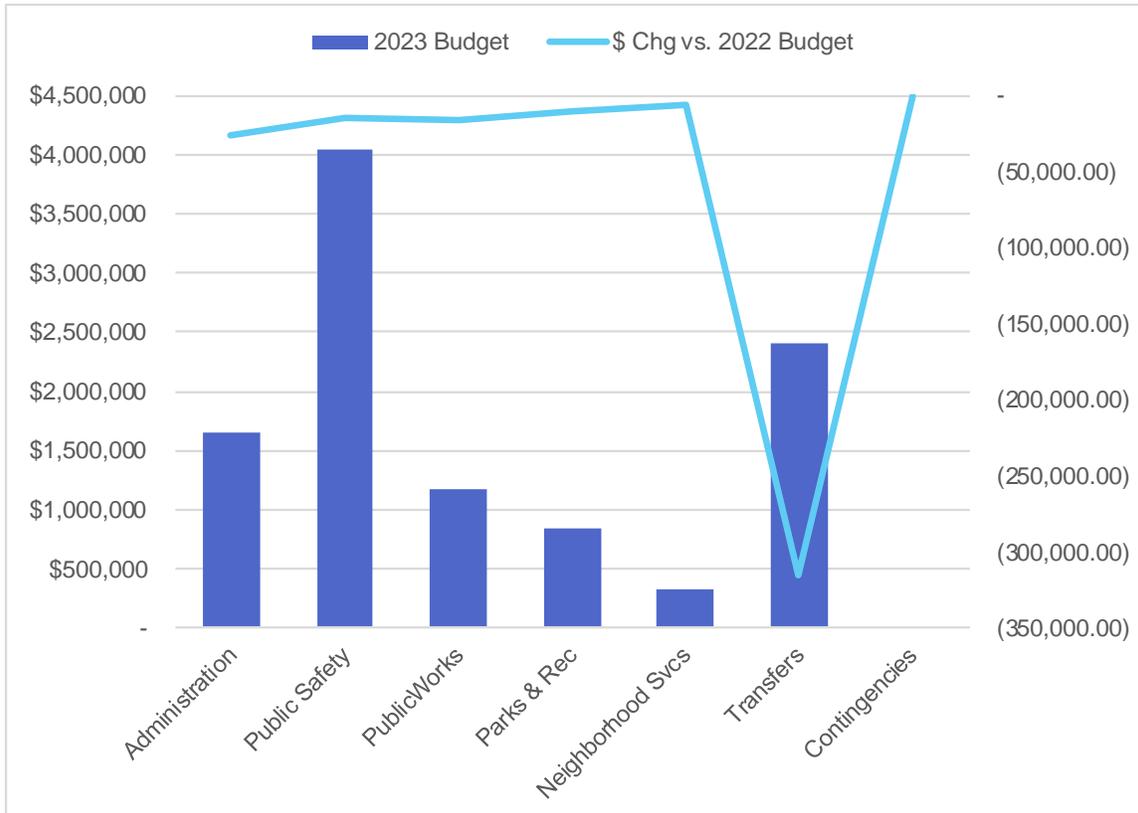
GENERAL FUND FUNCTIONAL UNIT MATRIX

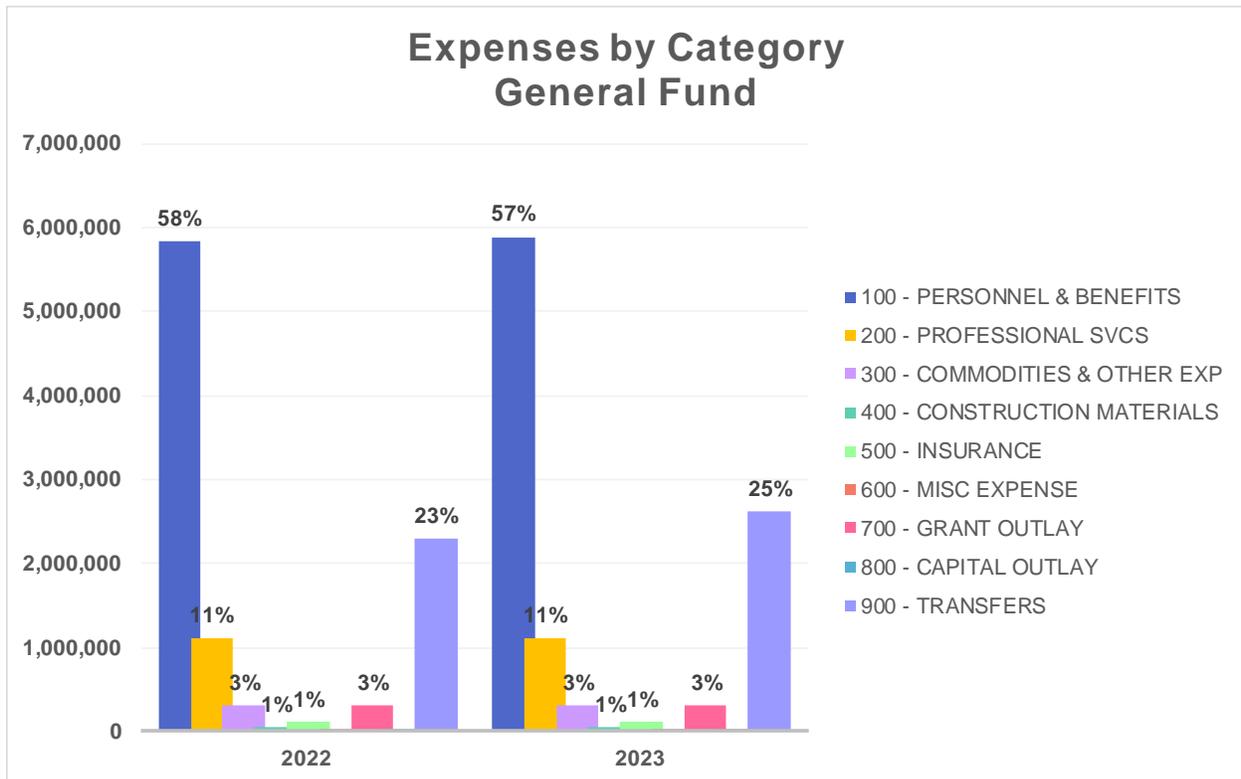
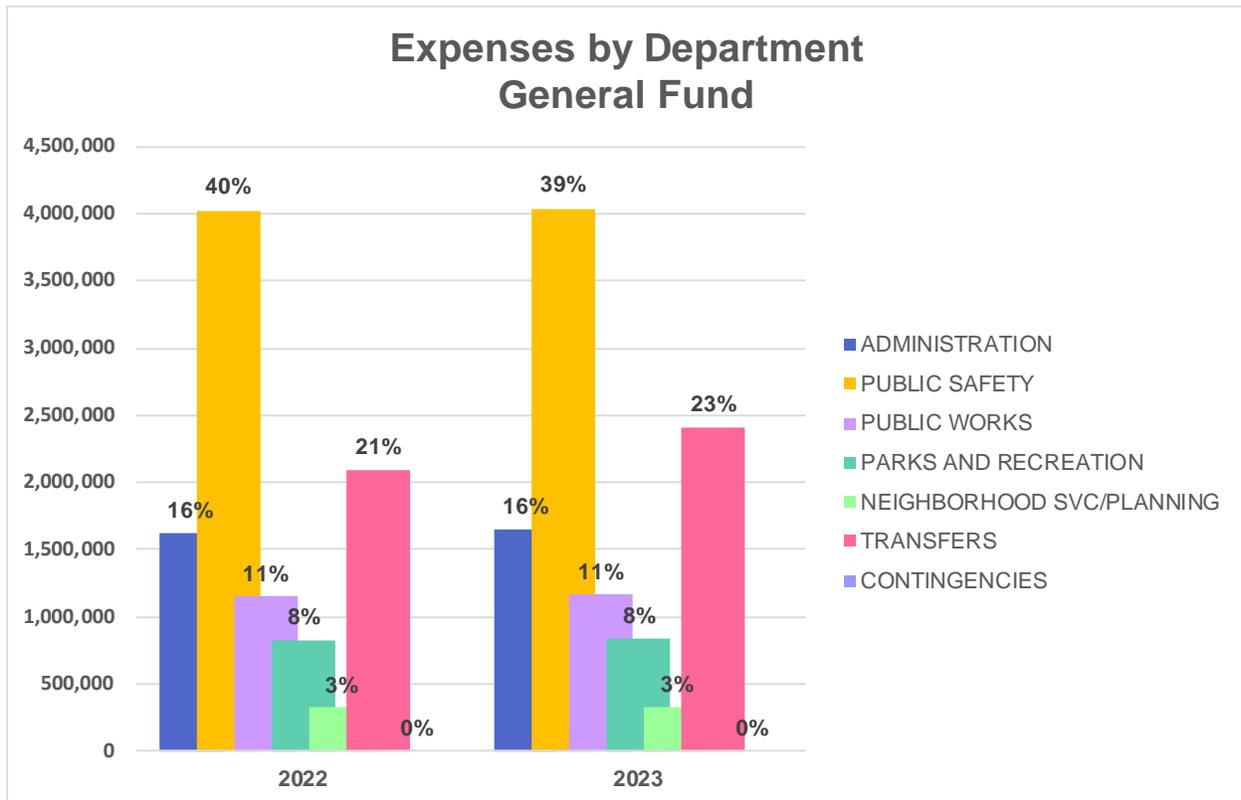
ADMINISTRATION (1)	PUBLIC SAFETY (2)	PUBLIC WORKS (3)	PARKS & REC (4)	NEIGHBORHOOD SVCS (5)
100-51100 LEGISLATIVE SUPPORT	100-52100 POLICE ADMINISTRATION	100-53100 DPW ADMINISTRATION	100-52370 PARKS MAINTENANCE	100-52400 NEIGHBORHOOD SVCS
100-51200 MUNICIPAL COURT	100-52110 POLICE PATROL	100-53230 DPW SHOP/FLEET OPERATIONS	100-55200 PARKS ADMINISTRATION	
100-51300 LEGAL	100-52120 POLICE INVESTIGATION	100-53300 STREET MAINTENANCE	100-55210 RECREATION ADMINISTRATION	
100-51400 GENERAL ADMINISTRATION	100-52140 COMMUNITY SVC PROGRAM	100-53320 SNOW & ICE	100-55300 RECREATION PROGRAMS	
100-51450 INFORMATION TECHNOLOGY	100-52200 FIRE DEPARTMENT	100-53420 STREET LIGHTS	100-55310 SENIOR CITIZENS PROGRAMS	
100-51500 FINANCIAL ADMINISTRATION	100-52300 EMS/RESCUE SERVICE		100-55320 COMMUNITY EVENTS	
100-51540 INSURANCE/RISK MGMT	100-52500 EMERGENCY PREPAREDNESS		100-55330 COMMUNITY BASED COOP PROJECTS	
100-51600 FACILITIES MAINTENANCE	100-52600 COMMUNICATIONS/DISPATCH			
100-55111 LIBRARY BUILDING MAINTENANCE				
				TRANSFERS (6)
				100-59220 TRANSFERS TO OTHER FUNDS
				100-59230 TRANSFERS TO DEBT SERVICE
				100-59240 TRANSFER TO SPECIAL FUNDS
				CONTINGENCIES (7)
				100-51110 CONTINGENCIES

2022 GENERAL FUND BUDGET



2023 GENERAL FUND BUDGET





DEPARTMENT/FUNCTION

GENERAL ADMINISTRATION

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, City Clerk, Human Resources, Municipal Court, Information Technology, Finance, and Emergency Preparedness.

CITY MANAGER

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

CITY CLERK

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.

HUMAN RESOURCES

The HR Coordinator is responsible for the planning, development, implementation, management/administration and communication of all HR programs and projects and is under the direction of the Finance & Administrative Services Director. Human Resources functions include staffing, employee relations, wage and salary administration, benefits, labor relations, employee services, and employee evaluation and development.

MUNICIPAL COURT

The Municipal Court conducts a variety of court actions that are too small for county, state, district, or federal courts. The municipal court maintains exclusive jurisdiction over ordinance violations within the City of Whitewater. The court also hears cases involving traffic, parking, and other violations as outlined in Wisconsin Statutes Chapter 755 and 800.

MISSION

Provide outstanding leadership and oversight to the City of Whitewater organization, preserve the democratic process, ensure transparency and accountability related to the use of public resources and provision of municipal services.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
General Administration						
City Manager	1	1	1	1	1	1
City Clerk	1	1	1	1	1	1
Executive Assistant	1	1	1	1	1	1
Deputy Clerk	1	1	1	1	1	1
HR Coordinator	1	1	1	1	1	1
Municipal Court						
Court Clerk	.75	.75	.75	.75	.75	.75
Total General Administration	5.75	5.75	5.75	5.75	5.75	5.75

GENERAL ADMINISTRATION SUMMARY

FISCAL RESOURCES		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
GENERAL ADMINISTRATION								
100	Personnel & Benefits	252,574	251,154	269,470	280,152	277,075	293,298	298,350
200	Professional Svcs	46,974	18,320	48,992	56,521	56,534	57,306	57,954
300	Commodities & Other Exp	24,320	32,395	23,400	28,550	23,953	28,550	28,836
700	Grant Outlay	3,582	1,766	1,362	2,000	2,900	2,000	2,020
800	Capital Outlay	-	-	-	-	-	-	-
51400	Total	327,451	303,635	343,224	367,223	360,462	381,154	387,159
LEGISLATIVE SUPPORT								
100	Personnel & Benefits	53,263	53,392	55,040	56,933	53,295	56,665	57,792
200	Professional Svcs	2,367	5,826	5,051	3,000	5,357	3,000	3,030
300	Commodities & Other Exp	6,717	6,567	7,170	6,500	8,755	6,500	6,565
700	Grant Outlay	102,487	102,583	69,877	62,152	231,650	118,000	118,910
51100	Total	164,834	168,368	137,138	128,586	299,057	184,165	186,297
CONTINGENCIES								
900	Transfers	15,701	32,475	26,927	-	144,679	-	-
51110	Total	15,701	32,475	26,927	-	144,679	-	-
COURT								
100	Personnel & Benefits	57,850	61,053	59,162	58,617	60,064	60,682	62,000
200	Professional Svcs	1,510	8,719	10,061	10,691	10,006	11,323	12,144
300	Commodities & Other Exp	3,509	5,053	3,386	3,700	2,579	3,600	3,636
51200	Total	62,869	74,825	72,609	73,008	72,649	75,605	77,781
LEGAL								
100	Personnel & Benefits	-	2,350	-	2,350	2,350	2,350	2,403
200	Professional Svcs	78,913	70,817	71,277	69,042	68,487	70,180	71,759
51300	Total	78,913	73,167	71,277	71,392	70,837	72,530	74,162
GRAND TOTAL		649,767	652,470	651,175	640,209	947,684	713,454	725,399

DEPARTMENT SERVICE METRICS

CITY MANAGER

Metric descriptions and data provided in this section is intended to aid residents, elected officials, and city employees in evaluating the effectiveness of the City Manager, City Clerk, and Human Resources functions within General Administration.

- Legislative Meetings Held & Attended:** The City Manager is responsible for maintaining relationships with state and federal legislators as well as keeping those legislators informed regarding local issues. The number of meetings held represents the number of meeting opportunities (lobby days, one-on-one visits, issue driven events) that were made available to the city manager to meeting with state or federal representatives over the course of the year. The percent of meetings attended represents the percent of meeting opportunities wherein the city manager successfully met with legislative representatives. Legislative meetings held include may include virtual meetings with state representatives as well as local government officials from municipalities throughout the state.
- Performance Reviews Completed:** The City Manager is responsible for overseeing timely completion of all employee performance reviews as well as completing a number of individual reviews. Reviews are a pivotal tool for the professional development of each individual employee. It is the objective of the City Manager to have all reviews completed early in the year so that employee wage changes or work plans can be implemented by the end of the first quarter annually

CITY MANAGER MEASURES	2018	2019	2020	YTD 2021
Legislative Meetings Held	NA	19	50	35
Legislative Meetings Attended	NA	11	45	31
Performance Reviews Completed (%)	NA	100%	93%	95%

CITY CLERK

- **Licenses/Permits Issued:** Tracks the total number of licenses and permits issued by the City Clerk for the year.
- **Public Records Requests Received/Completed:** Measures the number of documented records requests and the number of documented requests completed.
- **Total Registered Voters:** Number of residents legally registered to vote in the City of Whitewater
- **Percent Change in Registered Voters:** Measures the change in the number of registered voters per year displayed as a percentage of total registered voters.
- **Voter Turnout per Election:** Measures the number of voters turning out for elections during the course of the year. The measure is presented as an average.

CITY CLERK MEASURES	2017	2018	2019	2020	YTD 2021
Licenses					
Beverage Operators	154	218	236	119	127
Alcohol Consumption in Parks	35	41	32	5	24
Cigarette	15	13	17	14	14
Temporary Picnic Beer	9	7	5	1	2
Transient Merchant	5	0	5	3	4
Open Records Requests	18	9	9	13	10
Elections					
Number of Elections	2	4	2	4	2
Registered Voters as of Last Election	9,582	6,005	5,993	4,591	6,340
% Change in registered Voters	-7.1%	-37.3%	-0.2%	-23.4%	38.1%
Absentee Ballots Returned	450	1711	307	5,373	881
Election Day Voter Registrations	25	2519	61	1,378	34

HUMAN RESOURCES

Metrics for Human Resources center around staff dynamics of the organization and impact of changes in staffing. Values in table below are under development where blank.

- **Hires:** Total number of positions filled. Includes all City employees including seasonal and election.
- **Employee Separations:** Number of employees leaving the organization for any cause.
- **Position Recruitments:** Measures the number of permanent full-time and part-time positions recruited during the year.
- **Position Descriptions Updated:** Indicates the level of review and maintenance of the defined duties of positions within the organization. These are important as the basis for benchmarking of compensation.
- **Workers Compensation Experience Mod Factor:** This value represents the impact of worker’s compensation claims on our cost of insurance. A value greater than 1.0 represents a higher than average claims experience compared to other employers.
- **Permanent Full and Part-time Employees:** This measure represents the number of people filling permanent roles (Full or Part-time) within the City organization.
- **Temporary and Seasonal Employees:** This measure represents the number of people filling permanent roles (Full or Part-time) within the City organization.

HUMAN RESOURCES MEASURES	2017	2018	2019	2020	YTD 2021
Hires	111	113	85	91	68
Employee Separations	79	24	83	79	25
Position Recruitments	40	57	42	34	12
Position Descriptions Updated	28	15	13	13	81
Workers Comp Experience Modification Factor	.95	1.2	1.19	1.43	1.1
Permanent Full/Part-time Employee Count	118	104	108	96	91
Temporary/Seasonal Employee Count	273	288	251	180	161

GOALS & OBJECTIVES

2022/2023 OUTLOOK

CITY MANAGER

- Program-Based Strategic Performance Plan. Complete an analysis of each departments programs and outputs to successfully map out each contact point between the City organization and our residents.
- Job Descriptions Migration to Laserfiche. Complete the migration of all job descriptions into the City's document repository and management system, Laserfiche. All job descriptions, like policy documents will be migrated to Laserfiche where the history of all document changes and scheduled document updates will be recorded and managed.
- Establish an annual City Gala Event. The event will be a platform for promoting and recognizing city accomplishments as well as the influential citizens responsible for making great things happen in Whitewater. This event will include all board, committee and commission members as well as presentations and information on city operations.
- Goals Completion Oversight. Oversee the successful completion of 90% or more of all department goals and objectives provided as part of the 2022-2023 budget.
- Common Council Directives. Complete all goals and directives provided by the Common Council via the City Manager Performance Review Process in 2022-2023.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.
- Address Public Safety Operational, Capital and Funding Needs (Fire, Rescue and EMS)
- Conduct an analysis of possible funding alternatives for municipal services, linking costs directly to users.

CITY CLERK

- Recruit and train two Chief Election Inspectors for 2022-2023.
- Host at least two Voter Registration trainings.
- Host Election Inspector training by certified trainer, inviting township poll workers.
- Recruit and train at least two poll workers to serve as Absentee Voting inspectors at care facilities / nursing homes.
- Recruit Election Board of Canvass members.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

HUMAN RESOURCES

- Ongoing education and understanding of dealing with COVID-19.
- Develop and Establish Staff Appreciation Program
- Identify Co-Worker Recognition/Job well done! (Wildcard- catching them in the act)
- Expand wellness program, engaging staff to choose healthier ways of living and working.
- Small group training opportunities: Utilize training opportunities through CVMIC, UWW and other sources, hopefully including in-person options.
- Implement ONBOARD, online orientation program for the first year of the employee's employment.
- Upgrade Performance Management System (PERFORM), utilizing the improvements brought forward by Review Team and Leadership.
- Implement "LEARN" to all staff.
- Utilize the functionality of the NEOGOV system, including Insight, OHC, Onboard, Perform and "LEARN".
- Develop and implement strategic Compensation Plan.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

CITY MANAGER, CITY CLERK, & HR EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-51400-111	SALARIES/PERMANENT	182,246	183,199	197,823	200,841	195,394	208,200	212,885
100-51400-112	SALARIES/OVERTIME	48	84	935	-	-	-	-
100-51400-113	SALARIES/TEMPORARY	-	10	-	-	-	-	-
100-51400-117	LONGEVITY PAY	800	1,800	1,800	1,360	1,360	1,360	1,360
100-51400-119	EMPLOYEE SERVICE AWARDS	-	-	-	-	-	-	-
100-51400-150	MEDICARE TAX/CITY SHARE	2,576	2,610	2,797	2,971	2,804	3,094	3,164
100-51400-151	SOCIAL SECURITY/CITY SHARE	11,016	11,159	11,961	12,703	11,990	13,231	13,529
100-51400-152	RETIREMENT	12,222	12,074	13,446	13,649	13,800	13,621	13,621
100-51400-153	HEALTH INSURANCE	43,150	35,470	36,829	41,244	46,823	47,037	47,037
100-51400-154	HSA-HRA CONTRIBUTIONS	-	4,194	3,278	6,800	4,385	6,200	6,200
100-51400-155	WORKERS COMPENSATION	408	419	470	382	382	351	351
100-51400-156	LIFE INSURANCE	109	137	130	203	137	203	203
100-51400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51400-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-51400-211	PROFESSIONAL DEVELOPMENT	3,548	3,509	1,273	4,000	4,000	4,000	4,040
100-51400-217	CONTRACTUAL/PROFESSIONAL SVCS	219	886	1,249	6,500	6,500	6,500	6,565
100-51400-219	ASSESSOR SERVICES	42,029	9,924	42,460	42,500	42,500	42,500	42,925
100-51400-224	SOFTWARE/HARDWARE MAINTENANC	-	1,824	2,092	948	961	1,554	1,641
100-51400-225	TELECOM/INTERNET/COMMUNICATION	1,179	2,177	1,918	2,573	2,573	2,752	2,783
100-51400-310	OFFICE & OPERATING SUPPLIES	17,692	15,701	17,397	14,500	14,500	14,500	14,645
100-51400-315	ELECTION EXPENSES	-	-	-	-	-	-	-
100-51400-320	SUBSCRIPTIONS/DUES	4,285	14,637	5,458	11,000	9,277	11,000	11,110
100-51400-325	PUBLIC ED--CUSTOMER SERVICE	734	727	78	550	85	550	556
100-51400-330	TRAVEL EXPENSES	1,609	1,330	467	1,500	91	1,500	1,515
100-51400-335	MISC COMMITTEE GRANTS	-	-	-	1,000	-	1,000	1,010
100-51400-790	CELEBRATIONS/AWARDS	3,582	1,766	1,362	2,000	2,900	2,000	2,020
100-51400-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-
	Total General Administration	327,451	303,635	343,224	367,223	360,462	381,154	387,159

LEGISLATIVE SUPPORT EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-51100-111	SALARIES/PERMANENT	18,813	18,780	20,247	20,706	19,947	21,255	21,733
100-51100-112	OVERTIME	12	21	234	-	-	-	-
100-51100-114	WAGES/PART-TIME/PERMANENT	24,871	25,382	25,350	25,200	23,315	25,200	25,767
100-51100-117	LONGEVITY PAY	200	200	200	200	113	200	200
100-51100-150	MEDICARE TAX/CITY SHARE	636	642	662	669	655	690	706
100-51100-151	SOCIAL SECURITY/CITY SHARE	2,716	2,742	2,826	2,859	2,795	2,952	3,019
100-51100-152	RETIREMENT	1,271	1,239	1,387	1,411	1,410	1,395	1,395
100-51100-153	HEALTH INSURANCE	4,626	3,891	3,887	4,774	4,205	4,365	4,365
100-51100-154	HSA-HRA CONTRIBUTIONS	-	374	126	1,000	750	500	500
100-51100-155	WORKERS COMPENSATION	99	101	107	87	90	78	78
100-51100-156	LIFE INSURANCE	20	20	14	29	15	29	29
100-51100-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51100-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-51100-218	PROFESSIONAL SERV/CONSULTING	706	3,000	1,543	1,000	-	1,000	1,010
100-51100-295	CODIFICATION OF ORDINANCES	1,661	2,826	3,508	2,000	5,357	2,000	2,020
100-51100-310	OFFICE & OPERATING SUPPLIES	-	4	40	-	159	-	-
100-51100-315	ELECTION EXPENSES	-	-	-	-	-	-	-
100-51100-320	PUBLICATION-MINUTES	6,717	6,563	7,130	6,500	8,596	6,500	6,565
100-51100-330	TRAVEL EXPENSES	-	-	-	-	-	-	-
100-51100-710	CHAMBER OF COMMERCE GRANT	3,000	-	-	3,000	-	-	-
100-51100-715	TOURISM COMMITTEE-ROOM TAX	69,487	72,583	39,877	29,152	201,650	91,000	91,910
100-51100-720	DOWNTOWN WHITEWATER GRANT	30,000	30,000	30,000	30,000	30,000	27,000	27,000
	Total Legislative Support	164,834	168,368	137,138	128,586	299,057	184,165	186,297

CONTINGENCIES EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-51110-910	COST REALLOCATIONS	-	-	14,084	-	144,679	-	-
100-51110-911	TRANSFER IN/OUT-OTHER FUNDS	15,701	32,475	12,843	-	-	-	-
	Total Contingencies	15,701	32,475	26,927	-	144,679	-	-

LEGAL SERVICES EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-51300-166	BENEFITS-HRA-CITY ATTORNEY	-	2,350	-	2,350	2,350	2,350	2,403
100-51300-212	GENERAL CITY SERVICES	41,511	39,339	43,145	39,354	41,483	40,003	40,903
100-51300-214	MUNI COURT LEGAL SERVICES	29,166	27,655	27,709	29,688	27,004	30,177	30,856
100-51300-219	UNION ATTORNEY - PROF SERV	8,236	3,823	423	-	-	-	-
	Total Legal	78,913	73,167	71,277	71,392	70,837	72,530	74,162

MUNICIPAL COURT EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-51200-111	SALARIES/PERMANENT	50,558	53,290	51,553	50,893	51,279	51,940	53,109
100-51200-112	BALIFF WAGES & OVERTIME	391	1,400	1,213	1,600	2,298	2,500	2,556
100-51200-150	MEDICARE TAX/CITY SHARE	631	711	761	761	794	789	807
100-51200-151	SOCIAL SECURITY/CITY SHARE	2,696	3,039	3,252	3,255	3,393	3,375	3,451
100-51200-152	RETIREMENT	3,322	2,387	2,051	1,998	2,184	1,975	1,975
100-51200-153	HEALTH INSURANCE	127	-	98	-	-	-	-
100-51200-155	WORKERS COMPENSATION	118	117	126	100	108	92	92
100-51200-156	LIFE INSURANCE	7	108	109	10	9	10	10
100-51200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51200-211	PROFESSIONAL DEVELOPMENT	340	20	-	500	-	500	505
100-51200-214	FINANCIAL/BONDING SERVICES	150	-	-	100	109	100	101
100-51200-219	OTHER PROFESSIONAL SERVICES	600	708	621	550	573	600	606
100-51200-224	SOFTWARE/HARDWARE MAINTENANCE	-	6,939	8,427	7,841	7,841	8,244	9,020
100-51200-225	TELECOM/INTERNET/COMMUNICATIONS	-	992	937	1,450	1,450	1,628	1,659
100-51200-293	PRISONER CONFINEMENT	420	60	75	250	33	250	253
100-51200-310	OFFICE & OPERATING SUPPLIES	2,625	2,874	2,626	2,300	1,685	2,000	2,020
100-51200-320	SUBSCRIPTIONS/DUES	800	957	760	800	895	1,000	1,010
100-51200-330	TRAVEL EXPENSES	84	1,222	-	600	-	600	606
	Total Court	62,869	74,825	72,609	73,008	72,649	75,605	77,781

DEPARTMENT SERVICE METRICS

TICKET HISTORY SUMMARY						
Type	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Traffic Tickets	1,144	974	989	1,203	1,011	676
OWI Tickets	98	118	137	165	102	82
Non-Traffic Tickets	1,770	1,960	1,691	1,804	1,822	1,194
Juvenile Truancy Tickets	32	52	39	28	51	48
Total Tickets	3,012	3,052	2,817	3,172	2,935	1,952
Ordinance Violations	\$262,470	\$289,486	\$263,815	\$298,359	\$247,206	\$185,558

DEPARTMENT/FUNCTION

The IT Department is responsible for planning, organizing, developing, 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. Maintain effective communication, facilitates knowledge transfer, and fosters environment of development with co-workers, vendors and service providers throughout the performance of duties.

MISSION

The IT Department will provide the highest quality technology-based services, in the most cost-effective manner, to facilitate City of Whitewater services.

To meet this mission IT will:

- Provide effective technology support for all City departments.
- Promote and facilitate the effective integration of technology.
- Develop, enhance, and manage the City's enterprise networks to provide high speed, transparent, and highly functional connectivity among all information resources.
- Develop and maintain highly effective, reliable, secure, and innovative information systems to support all City functions.
- Facilitate the collection, storage, security and integrity of electronic data while ensuring appropriate access.
- Promote new uses of information technology within the City.
- Provide leadership for effective strategic and tactical planning in the use of technology
- Provide fast & reliable access to all information systems.

PERSONNEL SUMMARY

2018 2019 2020 2021 2022 2023

IT Admin

1	1	1	1	1	1
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INFORMATION TECHNOLOGY SUMMARY

FISCAL RESOURCES		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
INFORMATION TECHNOLOGY								
100	Personnel & Benefits	74,889	74,862	76,298	78,566	76,343	80,960	82,365
200	Professional Svcs	120,888	6,282	6,200	6,000	5,717	7,450	7,583
300	Commodities & Other Exp	-	-	-	-	-	-	-
800	Capital Outlay	-	-	-	-	-	-	-
51450	Total	195,777	81,144	82,498	84,566	82,061	88,410	89,948

DEPARTMENT SERVICE METRICS

A range of metrics are being developed to gauge the scope, scale and quality of services provided by the department.

- **Service levels: 99.99% availability of all services; < 2 platform incidents per month *Local Area Network, Internet/LAN access, Phone system, Copiers/Printers*. These service levels are being met across the board. Any scheduled downtime for monthly security updates is done during “off-time”. All critical network infrastructure is running fully security patched- Network switches, routers, servers, workstations, phones, etc.**
- **Service Incidents:**
- **232 Total Work Orders processed by IT from 01/01/2021-10/26/2021**
These work orders range in length from 30 minutes to 8 hours. These do not include phone inquiries, or in-person inquiries, these are only inquiries submitted to the work order system.
- **Printer/Copier Costs: Lease and consumable costs. Report total cost, cost per user.**
 - **\$16,000/Year All Departments (Including Utilities and Library) Approx. \$129.00/Yearly per FTE**
- **Communication Costs: Copper, cable, fiber, mobile, and internet costs. Report total cost, cost per user/site served.**
 - **Internet Connectivity/Hardware- \$11,500/Year All Departments (Including Utilities and Library) Approx. \$93.00/Yearly per FTE**
 - **Telephone (VoIP, Cellular, Analog)- \$50,000/Year All Departments (Including Utilities and Library) Approx. \$403.00/Yearly per FTE**
 - **Cable TV Services- \$7,000/Year All Departments (Including Utilities and Library) Approx. \$56.00/Yearly per FTE**
- **Software License Costs: Software license costs across organization. Report total cost, cost per user served.**
 - **\$85,000/Year All Departments (Including Utilities and Library) Approx. \$685.00/Yearly per FTE**
- **Hardware Costs: Server, network, desktop, wireless, camera, storage costs. Report units, total cost, cost per user/site served.**
 - **Computers/Servers**
 - **Servers - 4 Physical Servers hosting 22 Virtual Machines**
 - **Desktops - 120 Desktops connected to the Domain/Network**
 - **Laptops - 30 Connected to the Domain/Network**
 - **WAN**
 - **Firewalls - 2 (Redundant)**
 - **LAN**
 - **Network Switches (including Wireless Point to Point) - 62**
 - **Wireless Access Points - 27**
 - **IP Cameras - 70**
 - **IP Camera Servers - 4 @ 24TB each**
 - **Storage Arrays- 3 Physical; 2 @ 44TB, 1@12TB**
 - **Telecom**
 - **IP Phones – 129**

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Migrate on-premise Exchange server to cloud and decommission all on-premise email-2022
- Redundant Firewall Replacement and Upgrade- 2022
- Replacement of Main Fiber Connection to Wiscnet- 2022
- Replacement of all Squad MDCs- 2023
- Replacement of Email Archiver- 2022
- Replacement of Two Virtual Hosts (Hosts Virtual Servers)- 2023
- Streamline all web-based requests into workflows into Laserfiche- 2023
- Replacement of Fingerprint Scanner- 2022
- Replacement of all Copiers/Contracts for Copiers- 2023
- Conduct an external Penetration test with a 3rd Party- 2023
- Implement a Security Information and Event Management (SIEM) solution- 2022
- Employee Phishing Testing/Training- 2022
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

INFORMATION TECHNOLOGY EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-51450-111	SALARIES/PERMANENT	53,875	54,945	56,252	56,500	54,443	57,998	59,303
100-51450-150	MEDICARE TAX/CITY SHARE	744	768	783	819	792	841	860
100-51450-151	SOCIAL SECURITY/CITY SHARE	3,183	3,283	3,347	3,503	3,386	3,596	3,677
100-51450-152	RETIREMENT	3,598	3,587	3,774	3,814	3,827	3,770	3,770
100-51450-153	HEALTH INSURANCE	13,358	10,269	10,954	11,934	12,367	12,770	12,770
100-51450-154	HSA-HRA CONTRIBUTIONS	-	1,875	1,047	1,875	1,406	1,875	1,875
100-51450-155	WORKERS COMPENSATION	120	124	132	107	110	98	98
100-51450-156	LIFE INSURANCE	11	11	11	13	11	13	13
100-51450-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51450-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
100-51450-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
100-51450-225	TELECOM/INTERNET/COMMUNICATION	46,155	1,217	-	-	(0)	-	-
100-51450-244	NETWORK HDW MTN	15,999	-	-	-	-	-	-
100-51450-245	NETWORK SOFTWARE MTN	51,760	(47)	-	-	-	-	-
100-51450-246	NETWORK OPERATING SUPP	6,975	5,112	6,200	6,000	5,718	7,450	7,583
100-51450-247	SOFTWARE UPGRADES	-	-	-	-	-	-	-
100-51450-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
100-51450-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-
	Total Information Technology	195,777	81,144	82,498	84,566	82,061	88,410	89,948

DEPARTMENT/FUNCTION

The Finance Department is responsible for all accounting, internal auditing, and financial control for all city government activities. The department manages billing and collections for all city services including utilities and taxes. The Finance Department also handles accounts payable, payroll, fixed assets, investments, cash flow management, and borrowing needs. The development of the city's annual Operating and Capital Improvements Plan (CIP) is the responsibility of the Finance Department. An external auditor conducts an audit of all financial transactions annually to ensure the proper and ethical accounting of public funds.

MISSION

The Finance Department's mission is to efficiently and effectively plan and manage all aspects of the city's financial resources.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Director of Finance & Administrative Services	1	1	1	1	1	1
Comptroller	1	1	1	1	1	1
Accounting Technician II, Utilities	1	1	1	1	1	1
Accountant	1	1	1	1	1	1
Total Finance	4	4	4	4	4	4

The Director of Finance and Administrative Services position was created in 2017 to emphasize the financial planning needs of the City and to assume oversight of Media Services, IT, HR, and City Clerk from the City Manager. In support of this realignment, primary responsibility for accounting and financial reporting was realigned under the Comptroller position.

FINANCE, INSURANCE & RISK MANAGEMENT EXPENSE SUMMARY

FISCAL RESOURCES		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
FINANCE								
100	Personnel & Benefits	142,148	144,850	146,279	147,803	150,059	166,339	169,169
200	Professional Svcs	28,620	43,902	37,106	40,214	35,708	40,930	41,632
300	Commodities & Other Exp	12,538	12,730	10,042	9,500	9,500	9,500	9,595
500	Insurance	(2,146)	2,707	1,134	3,000	968	3,000	3,030
600	Misc Exp	4,447	4,061	3,319	4,000	3,964	4,000	4,040
51500	Total	185,608	208,250	197,879	204,517	200,199	223,770	227,466
INSURANCE RISK MGMT								
500	Insurance	102,112	112,599	116,260	96,213	97,279	103,707	106,818
51540	Total	102,112	112,599	116,260	96,213	97,279	103,707	106,818
GRAND TOTAL		287,720	320,849	314,139	300,730	297,478	327,477	334,284

DEPARTMENT SERVICE METRICS

Several metrics have been identified to gauge the scope, scale and quality of services provided by the department.

- **Budget Enhancement:** Development/delivery of enhanced annual budget document. Measured through receipt of GFOA Distinguished Budget Award. Our objective is to methodically improve the document through incorporating feedback from each of the three reviewers each year. We also translate reviewer ratings for each criterion into a point score where: 1 = Information not present; 2 = Does not satisfy criteria; 3 = Proficient; 4 = Outstanding
 - 2018 Budget: First time submission, GFOA Award received with composite score of 3.06
 - 2019 Budget: GFOA Award received with composite score of 2.93
 - 2020 Budget: GFOA Award received with composite score of 3.10
 - 2021 Budget: GFOA Award received with composite score of 3.10
- **Accounting:** Accounting and reporting of financial resources of City and supported organizations. Measured through completion of Financial Audit with unqualified audit opinion and resolution of any concerns raised in prior year audit.
 - All Financial Audits completed in recent years have received unqualified opinions. Staff continue to improve procedures and strengthen practices as identified by auditors.
- **Debt Management:** Limit General Obligation debt levels to remain below 70% of statutory limit. Measured annually by total debt balance as percent of prior year equalized property value. Detailed under Debt Service Fund 300 on page 150.

UTILITY PAYMENTS

Year	Customers	Billed Value	Est. # of Bills Generated	% Bills Paid Electronic	Billing Adj's	Value Sent to Tax Roll	Balance @ Year End	Total Gallons Billed
2021	3,708	5,009,641	44,496	43.46%	(79,477)	Not Available	Not Available	439,087,176
2020	3,679	6,273,880	44,148	52.86%	(35,882)	69,329	611,609	554,664,023
2019	3,677	6,153,051	44,124	49.57%	(94,678)	24,508	590,302	559,970,205
2018	3,685	5,749,714	44,220	40.39%	(178,126)	32,895	472,970	532,806,991
2017	3,660	5,737,214	43,920	45.89%	(174,704)	32,400	486,479	514,727,514
2016	3,702	5,586,714	44,424	41.33%	(177,805)	31,390	539,654	562,715,750
2015	3,715	3,831,031	44,580	38.37%	(92,867)	22,259	343,782	458,851,261

PROPERTY TAX BILLS

Year	Bills Sent	Total Tax (SOT)	Less Credits*	Billed Value	Payments Processed	Electronic Payments	% Electronic Payments	Refunds
2020	3,622	16,202,438	1,749,702	14,452,737	11,438,401	160,030	1.40%	(19,244)
2019	3,627	15,821,675	1,795,242	14,026,433	10,895,449	74,845	0.69%	(2,078)
2018	3,698	15,319,127	1,750,730	13,568,397	10,572,859	82,870	0.78%	(9,355)
2017	3,761	14,720,864	1,677,209	13,043,655	10,159,000	46,718	0.46%	(18,424)
2016	3,738	14,700,403	1,565,293	13,135,110	9,981,478	75,130	0.75%	(16,329)
2015	3,761	14,398,281	1,518,211	12,880,070	9,779,387	21,405	0.22%	(10,585)

* Credits: School Credit, Lottery Credit and 1st Dollar Credit

- **Misc. Accounts Receivable:** Provide accounts receivable and collections services for City and supported organizations. Measured by total payments processed (count and value as workload indicator).

Year	Bills Sent	Billed Value	Payments Processed	Write-offs	Accts Sent to Tax Roll	Balance @ Year End
2021 - Sept	620	618,039	544,560	(1,725)	Not Available	Not Available
2020	699	780,277	785,978	(1,655)	11,884	27,031
2019	833	589,804	780,930	(4,783)	22,081	46,218
2018	1,135	918,841	690,736	(7,712)	7,389	19,457
2017	1,084	789,554	911,754	(4,708)	8,246	106,400
2016	1,046	767,289	426,894	(4,319)	7,115	322,704
2015	855	913,180	1,100,002	(3,412)	7,343	97,228

- **Accounts Payable:** Provide payment services across City and supported organizations. Measured by total payments processed (count and value as workload indicator) and rebate value realized.

Year	# of Checks Written	Total Payments	Check Payments	Pcard Payments	Pcard Rebates
2021 - Sept	1,032	18,175,550	17,147,958	1,027,592	27,166
2020	1,448	24,583,309	23,135,371	1,447,938	31,287
2019	1,520	20,127,461	18,607,883	1,519,578	29,371
2018	1,722	29,263,720	27,948,619	1,315,101	33,172
2017	1,951	30,946,584	29,581,362	1,365,222	20,909
2016	2,286	35,460,567	34,229,508	1,231,059	18,268
2015	2,279	26,524,481	25,668,180	856,301	16,563

*2018 Pcard Rebate-\$11,583.62 add'l rec'd due to rebate pymt schedule change

- **Interest Earnings:** Improve earnings on managed cash. Measured by return above benchmark within channels permitted by Investment Policy. Average of Annualized monthly yield.

APR	City Ave Yield	90-Day T-Bill	City vs 90-Day T-Bill
2021-Sept	.08%	.04%	.03%
2020	.61%	.37%	.25%
2019	2.26%	2.06	.20%
2018	1.78%	1.94%	(0.16%)

- **Payroll:** Provide payroll services across City and supported organizations. Measured by total payments issued (count and value as workload indicator), percentage paid through direct deposit (target 100%) and errors/rework count (target zero).

Year	Payments issued	Net Amount Paid	Direct Deposit %
2021 - Sept	3,611	3,401,820	100.00%
2020	4,320	4,098,147	100.00%
2019	6,230	4,656,094	100.00%
2018	6,486	4,663,527	98.13%
2017	6,374	4,253,799	98.26%
2016	5,756	4,108,797	96.25%
2015	5,127	3,992,974	98.95%

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Review and redevelopment of Policy Documents. (Strategic Goal: Improve Organizational Communication)
 - Establishment of policies/procedure review/revision schedule by 01/31/22
 - Coordinate migration of existing Departmental procedural documents to Laserfiche by 9/30/22
- Refinement of Operational and Capital Budgeting process. (Strategic Goal: Improve Organizational Communication)
 - Submit 2022-2023 Budget for GFOA Distinguished Budget Award Program
 - Improve composite score
- Enhancement of budget tools. (Strategic Goal: Framework for Long-term Planning)
 - Establish graphic presentation of key Budget information on city website by 8/31/22
- Create Popular Annual Financial Report and submit for GFOA Award Program. (Strategic Goal: Improve Organizational Communication)
- Development of Finance Dept. reporting metrics and data sourcing. (Strategic Goal: Improve Organizational Communication)

FINANCE EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-51500-111	SALARIES/PERMANENT	105,630	108,208	111,678	111,847	108,590	116,727	119,354
100-51500-112	SALARIES/OVERTIME	57	55	-	101	-	102	105
100-51500-117	LONGEVITY PAY	450	200	200	200	200	200	200
100-51500-150	MEDICARE TAX/CITY SHARE	1,540	1,538	1,618	1,696	1,601	1,697	1,735
100-51500-151	SOCIAL SECURITY/CITY SHARE	6,585	6,578	6,918	7,251	6,844	7,256	7,419
100-51500-152	RETIREMENT	7,158	7,076	7,512	7,570	7,639	7,607	7,607
100-51500-153	HEALTH INSURANCE	20,443	19,657	16,676	17,126	23,614	28,253	28,253
100-51500-154	HSA-HRA CONTRIBUTIONS	-	1,253	1,376	1,750	1,313	4,250	4,250
100-51500-155	WORKERS COMPENSATION	239	245	258	213	218	197	197
100-51500-156	LIFE INSURANCE	46	40	43	50	41	50	50
100-51500-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51500-210	PROFESSIONAL SERVICES	-	-	950	-	-	-	-
100-51500-211	PROFESSIONAL DEVELOPMENT	2,013	1,130	929	1,000	1,014	1,000	1,010
100-51500-214	AUDIT SERVICES	22,725	23,900	19,500	24,000	18,764	24,000	24,240
100-51500-217	CONTRACT SERVICES-125 PLAN	3,882	8,420	7,326	8,000	7,190	8,000	8,080
100-51500-224	SOFTWARE/HARDWARE MAINTENANCE	-	9,923	7,884	6,364	7,600	6,929	7,285
100-51500-225	TELECOM/INTERNET/COMMUNICATION	-	529	516	850	1,140	1,001	1,017
100-51500-310	OFFICE & OPERATING SUPPLIES	10,602	8,967	9,263	8,000	8,000	8,000	8,080
100-51500-325	PUBLIC EDUCATION	999	727	78	750	750	750	758
100-51500-330	TRAVEL EXPENSES	937	3,036	701	750	750	750	758
100-51500-560	COLLECTION FEES/WRITE-OFFS	(2,146)	2,707	1,134	3,000	968	3,000	3,030
100-51500-650	BANK FEES/CREDIT CARD FEES	4,447	4,061	3,319	4,000	3,964	4,000	4,040
	Total Financial Administration	185,608	208,250	197,879	204,517	200,199	223,770	227,466

INSURANCE & RISK MANAGEMENT EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-51540-511	BUILDINGS/CONTENTS INSURANCE	29,420	41,181	40,590	42,541	45,776	48,065	49,507
100-51540-512	VEHICLES/EQUIPMENT INSURANCE	11,567	9,364	11,855	12,898	9,990	10,961	11,290
100-51540-513	LIABILITY-GENL/PUBLIC OFFICIAL	23,256	23,978	24,275	25,390	25,816	27,793	28,627
100-51540-514	POLICE PROFESSIONAL LIAB INS	12,025	12,283	12,519	13,049	13,322	14,146	14,570
100-51540-515	BOILER/EQUIP BREAKDOWN INS	837	793	2,022	2,335	2,374	2,742	2,824
100-51540-520	SELF-INSURED RETENTION(SIR)	25,007	25,000	25,000	-	-	-	-
	Total Insurance/Risk Mgt.	102,112	112,599	116,260	96,213	97,279	103,707	106,818

DEPARTMENT/FUNCTION

The Emergency Operations Coordinator and Deputy Coordinators, under direction of the City Manager, ensures that the City’s emergency operations plan remains current and that all emergency operations resources remain functional and ready for use in the case of a significant emergency or disaster. In the event of an emergency, the Emergency Operations Coordinator maintains effective communications between local and state agencies to ensure the proper safety and education of Whitewater residents.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Emergency Operations Coordinator*	1	1	1	1	1	1
Deputy Emergency Operation Coordinator*	2	2	2	2	2	2

*Not FT/PT positions, named staff on call, expensed as incurred

EMERGENCY PREPAREDNESS EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-52500-111	EMERGENCY PREPAREDNESS WAGES	-	231	-	3,320	500	519	530
100-52500-150	EMERG PREP MEDICARE	-	3	-	48	8	8	8
100-52500-151	EMERG PREP SOCIAL SECURITY	-	14	-	206	30	32	33
100-52500-152	EMERG PREP RETIREMENT	-	-	-	-	0	0	0
100-52500-155	EMERG PREP WORKERS COMP	-	12	-	121	15	16	16
100-52500-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	0	0	0
100-52500-219	OTHER PROFESSIONAL SERVICES	1,181	-	-	-	0	0	0
100-52500-224	SOFTWARE/HARDWARE MAINTENAN	-	263	-	-	0	0	0
100-52500-225	TELECOM/INTERNET/COMMUNICATION	3	3,281	3,881	1,687	2,704	2,883	2,914
100-52500-242	REPR/MTN MACHINERY/EQUIP	3,946	-	2,198	-	0	0	0
100-52500-295	CONTRACTUAL SERVICES	300	-	-	-	0	1,239	1,251
100-52500-310	OFFICE & OPERATING SUPPLIES	674	725	1,023	500	576	500	505
100-52500-810	CAPITAL EQUIPMENT	-	-	-	-	0	0	0
	Total Emergency Preparedness	6,104	4,528	7,102	5,882	3,833	5,197	5,258

DEPARTMENT/FUNCTION

Streets/Parks/Forestry and Stormwater Utility is responsible for the maintenance and upkeep of all City owned streets, sidewalks, street lights, signal lights, street signage, City owned parks including all entities associated within all parks, all maintenance of City owned trees along with making sure our stormwater system is maintained and is in operation that meets or exceeds State and Federal regulations.

MISSION

To provide and maintain all aspects of the operations that this department provides to the Citizens of the City of Whitewater along with making sure all visitors to our City have a safe and enjoyable visit. We will continue to respond in a prompt, courteous and professional manner when dealing with any concern of all City residents or visitors.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
St./Parks/Forestry/Stormwater Superintendent	1	1	1	1	1	1
Foreman	-	1	1	1	1	1
Full Time Staff	9	8	8	8	8	8
Administrative Assistant (15%)	1	1	1	1	1	1
Seasonals	12	15	15	15	10	10
Total DPW	23	26	26	26	21	21

Full time staff levels have remained steady while seasonal staff levels have declined. The major concern of staffing is that there has not been any increase in full-time staff, but additional miles of streets, additional bike/walking paths, additional park lands as well as additional stormwater ponds with maintenance needs have all increased over the time frame listed.

DEPARTMENT OF PUBLIC WORKS EXPENSE SUMMARY

FISCAL RESOURCES		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
PUBLIC WORKS ADMINISTRATION								
100	Personnel & Benefits	24,798	25,481	25,196	25,546	24,909	26,445	26,911
200	Professional Svcs	9,591	25,663	18,139	19,145	9,803	16,521	16,749
300	Commodities & Other Exp	2,196	10,211	2,165	2,800	1,594	2,700	2,727
53100	Total	36,585	61,355	45,500	47,491	36,307	45,666	46,387
PUBLIC WORKS SHOP/FLEET OPERATIONS								
100	Personnel & Benefits	92,560	86,986	87,877	89,071	88,172	91,262	92,728
200	Professional Svcs	21,476	20,951	19,515	19,884	16,362	19,992	20,192
300	Commodities & Other Exp	47,947	65,135	48,435	57,000	58,269	57,500	58,075
53230	Total	161,983	173,072	155,827	165,955	162,803	168,754	170,995
PUBLIC WORKS STREET MAINTENANCE								
100	Personnel & Benefits	431,279	442,679	458,921	454,053	460,372	466,674	474,420
200	Professional Svcs	14,398	19,878	21,962	19,288	15,118	20,085	20,357
300	Commodities & Other Exp	32,466	36,729	28,181	30,000	26,223	31,000	31,310
400	Construction Materials	15,063	11,768	15,491	12,000	16,043	12,000	12,120
800	Capital Outlay	5,457	-	5,517	-	-	4,000	4,040
53300	Total	498,662	511,053	530,072	515,341	517,756	533,759	542,248
PUBLIC WORKS STREET CLEANING/SNOW & ICE								
100	Personnel & Benefits	75,679	78,488	53,170	65,942	74,661	66,863	68,024
200	Professional Svcs	3,905	11,442	9,805	10,000	5,885	12,000	12,120
300	Commodities & Other Exp	37,499	29,159	41,697	33,000	31,250	34,000	34,340
400	Construction Materials	52,708	46,534	25,965	40,000	29,142	42,000	42,420
53320	Total	169,791	165,624	130,637	148,942	140,939	154,863	156,904
PUBLIC WORKS STREET LIGHTS								
100	Personnel & Benefits	10,337	9,084	8,204	8,996	5,890	9,219	9,368
200	Professional Svcs	224,569	224,337	218,831	190,000	214,606	222,500	224,725
300	Commodities & Other Exp	21,477	11,515	5,406	12,000	4,548	12,000	12,120
400	Construction Materials	-	255	-	-	649	1,000	1,010
800	Capital Outlay	370	905	-	1,000	649	1,000	1,010
53420	Total	256,753	246,096	232,441	211,996	226,342	245,719	248,233
GRAND TOTAL		1,123,775	1,157,201	1,094,477	1,089,725	1,084,147	1,148,760	1,164,767

DEPARTMENT SERVICE METRICS

The Department of Public Works Streets/Parks/Forestry division and the Stormwater Utility is responsible for 50.5 miles of streets (45.5 miles in Walworth County and 5.0 miles in Jefferson County) and 21 parks encompassing 242 acres. Additionally, the division is also responsible for the number of off-street bike/pedestrian paths throughout the City. Data will be collected to help identify the efforts in maintaining these facilities.

Ballfield Maintenance

<u>Month</u>	<u>Description</u>	<u>2019</u>	<u>Hours</u>	
			<u>2020</u>	<u>2021/thru July</u>
April	Preseason Prep	25	0	54.5
May	League Prep	16	8	25
	Tournament Prep	10	0	20.5
June	League Prep	52	32	42.5
	Tournament Prep	40.5	0	9.5
July	League Prep	38.5	41	14.5
	Tournament Prep	42	0	12
August	League Prep	3	0	0
	Tournament Prep	0	0	0
September	League Prep	0	0	0
	Tournament Prep	8	0	0
October	League Prep	20	0	0
	Tournament Prep	0	0	0
	Total Hours	<u>255</u>	<u>81</u>	<u>178.5</u>

Each year the Park and Rec Department hosts a number of baseball/softball tournaments at Starin Park. This measure will track the number of hours staff spent prepping for these tournaments.

Damage to City Property

<u>Month</u>	<u>2019</u>	<u>2020</u>	<u>2021/thru July</u>
January	2,057.13	696.75	668.19
February	2,330.08	540.66	3,077.87
March	796.42	141.46	746.56
April	4,530.15	440.86	5,969.70
May	1,052.69	5,861.77	126.24
June	6,904.41	701.34	105.05
July	11,937.94	523.07	552.47
August	170.01	448.46	0
September	6,892.85	5,707.35	0
October	947.73	748.21	0
November	0	42.96	0
December	988.40	384.08	0
Total	<u>38,607.81</u>	<u>16,236.97</u>	<u>11,246.08</u>

DEPARTMENT SERVICE METRICS

Annual Tree City Report

<u>Description</u>	<u>2019</u>	<u>2020</u>	<u>2021/thru July</u>
Trees Removed	70 (50 Ash)	120 (70 Ash)	75 (16 Ash)
Trees Treated	150	0	0
Trees Planted	100	132	145
Trees Trimmed	150	100	150
Stumps Removed	50	140	50

The City has a number of Ash trees on City owned land. This measure will track the number of Ash trees that exist, the number of Ash trees removed in the year and the number of new trees planted.

Annual Mowing Report

<u>Location</u>	<u>2019</u>	<u>2020</u>	<u>2021/thru July</u>
Big Brick Park	11.5	17.75	10.75
Brewery Hill Park	27	20.5	11.75
Clay Street Park	9.5	5.5	6.25
Cravath Lakefront Park	34.25	32	21.5
Dog Park	5.5	5.5	5.5
East Gate Park	12.25	9	5.5
Effigy Mounds Park	6.5	11	7
Meadowsweet Park	19.5	21.75	16.5
Mill Pond Park	7.25	4.5	3.5
Mill Race Park	7.25	4.5	6.75
Minneiska Park	31.5	27.5	16
Moraine View Park	100	141.5	52
Ray Trost Park	13	15.75	4.75
Skyway Park	15	15.75	13.25
Starin Park	367	367.75	185
Train Depot Park	26.75	27.75	19.25
Trippe Park	57	75	35.5
Turtle Mount Park	15.5	10.25	6
Walton Oaks Park	9.25	7.25	2.5
White Memorial Park	17.75	13.75	7.75
Armory	7.25	9.5	5
Public Works	9	6	6
Innovation Center	29.75	0	0
Library	24.25	19.75	12.5
Misc Areas	<u>265.25</u>	<u>168.75</u>	<u>69.25</u>
Total Hours	<u>1,128.75</u>	<u>1,038.25</u>	<u>529.75</u>

The City mows grass on City owned property (not park), parks and properties that are fined for not mowing. During wet weather, grass mowing is completed more frequently compared to drier weather. This measure collects the number of hours of mowing.

DEPARTMENT SERVICE METRICS

Annual Winter Report

<u>Description</u>	<u>2019</u>	<u>2020</u>	<u>2021/thru July</u>
Number of Events	29	20	18
Total Inches of Snowfall	46.5	40	45
Hours Worked	243	1,282.5	1,669.5
Tons of Salt	518.5	407	329.5
Tons of Sand	370.5	240.25	293
Gallons of Brine Made	8,860	19,680	22,280
Gallons of Brine Applied	9,350	21,650	22,275
Gallons of Calcium Chloride Used	450	125	1,020
Tons of Salt on Hand	210	250	0
Tons of Sand/Salt on Hand	210	250	0
Gallons of Brine on Hand	2,100	4,200	0
Gallons of Calcium Chloride on Hand	1,800	1,600	0

This measure includes the number of events in which crews are sent out to plow, along with the amount of hours associated with snow removal (including: pre-salting, snow removal and sanding).

**Street Condition
2020 Paser Ratings**

<u>Rating</u>	<u>Quality</u>	<u>2019</u>	<u>2020</u>
10	Excellent	2.78	2.29
9	Excellent	1.54	3.44
8	Good	4.36	7.79
7	Good	13.03	7.39
9	Fair	16.44	9.7
5	Fair	7.07	11.27
4	Poor	3.6	4.81
3	Poor	1.33	3.16
2	Failed	0.35	0.65
Total Miles of Streets		<u>50.5</u>	<u>50.5</u>

The City is required to self-rate our streets every two years (odd numbered years). The City uses the PASER rating system with a ranking of 1 -10 with 10 being the best. The rating takes into account the City's efforts in conducting street maintenance activities including: crack filling, sealcoating, asphalt overlay and street reconstruction.

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Develop 5 Year Street Maintenance Plan (June 2022/June 2023) – Determine streets, with associated costs, for the next five years for improvements. Projects to include reconstruction, asphalt overlay, seal coating and crack filling.
- Develop Sidewalk Replacement Program (July 2022/June 2023) – Develop a systematic approach to identify defective sidewalk throughout the City and develop a plan to replace a desired amount each year.
- Equipment Replacement Fund (August 2022/August 2023) – Continue to define a schedule to replace vehicles and equipment in the street department. Some vehicles in use are over 30 years old.
- Construction of E. Main Street and Yoder Street (Summer 2022) – Coordinate with Strand Associates in oversight of the reconstruction of E. Main Street and Yoder Street.
- Update DPW Policies (December 2022) – Working with the Superintendents of Water, Wastewater and Streets, develop or update workplace policies pertaining specifically to the three departments.
- Biennial Street Projects - Together with Superintendents and Strand, develop construction plans for street reconstruction projects in 2024. (December 2023)
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

DEPARTMENT OF PUBLIC WORKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-53100-111	SALARIES/PERMANENT	17,026	18,234	18,667	18,750	18,067	19,247	19,680
100-53100-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
100-53100-117	LONGEVITY PAY	-	-	-	-	-	-	-
100-53100-118	UNIFORM ALLOWANCES	465	832	-	-	-	-	-
100-53100-150	MEDICARE TAX/CITY SHARE	228	259	251	272	254	279	285
100-53100-151	SOCIAL SECURITY/CITY SHARE	973	1,109	1,072	1,162	1,087	1,193	1,220
100-53100-152	RETIREMENT	1,171	1,190	1,252	1,266	1,270	1,251	1,251
100-53100-153	HEALTH INSURANCE	4,892	3,333	3,428	3,580	3,709	3,961	3,961
100-53100-154	HSA-HRA CONTRIBUTIONS	-	475	475	475	475	475	475
100-53100-155	WORKERS COMPENSATION	38	43	44	36	37	32	32
100-53100-156	LIFE INSURANCE	5	5	8	6	10	6	6
100-53100-211	PROFESSIONAL DEVELOPMENT	1,536	1,067	129	1,100	933	1,100	1,111
100-53100-213	ENGINEERING SERVICES	7,226	21,492	14,547	15,000	5,628	12,000	12,120
100-53100-215	GIS EXPENSES/SUPPLIES/SERVICES	-	-	-	-	-	-	-
100-53100-224	SOFTWARE/HARDWARE MAINTENANCE	-	1,416	1,888	948	1,145	1,144	1,210
100-53100-225	TELECOM/INTERNET/COMMUNICATION	828	1,688	1,574	2,097	2,097	2,276	2,307
100-53100-310	OFFICE & OPERATING SUPPLIES	1,088	3,222	1,794	2,000	1,448	1,800	1,818
100-53100-320	SUBSCRIPTIONS/DUES	113	262	292	200	61	300	303
100-53100-321	RECRUITMENT COSTS	-	4,500	-	-	-	-	-
100-53100-325	PUBLIC EDUCATION	669	727	78	600	85	600	606
100-53100-330	TRAVEL EXPENSES	326	-	-	-	-	-	-
100-53100-345	SAFETY GRANT PURCHASES	-	1,500	-	-	-	-	-
100-53100-351	FUEL EXPENSES	-	-	-	-	-	-	-
	Total Public Works Administration	36,585	61,355	45,500	47,491	36,307	45,666	46,387

DEPARTMENT OF PUBLIC WORKS SHOP/FLEET OPERATIONS EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-53230-111	WAGES/PERMANENT	66,142	60,896	61,195	58,916	59,682	60,483	61,844
100-53230-112	WAGES/OVERTIME	22	-	-	-	-	-	-
100-53230-117	LONGEVITY PAY	773	560	560	830	317	830	830
100-53230-118	UNIFORM ALLOWANCES	477	3,005	1,526	68	(260)	68	68
100-53230-150	MEDICARE TAX/CITY SHARE	953	820	823	869	831	891	911
100-53230-151	SOCIAL SECURITY/CITY SHARE	4,075	3,506	3,518	3,714	3,553	3,812	3,897
100-53230-152	RETIREMENT	4,734	4,000	4,158	4,037	4,208	3,990	3,990
100-53230-153	HEALTH INSURANCE	12,566	9,982	11,792	15,984	15,630	16,842	16,842
100-53230-154	HSA-HRA CONTRIBUTIONS	-	1,326	1,290	2,450	1,838	2,413	2,413
100-53230-155	WORKERS COMPENSATION	2,781	2,852	2,965	2,145	2,321	1,876	1,876
100-53230-156	LIFE INSURANCE	37	40	50	59	53	59	59
100-53230-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53230-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
100-53230-221	MUNICIPAL UTILITIES EXPENSES	4,639	4,340	4,562	4,400	4,267	4,500	4,545
100-53230-222	UTILITIES-NAT GAS & ELECTRIC	13,970	15,876	14,374	15,000	11,646	15,000	15,150
100-53230-225	MOBILE COMMUNICATIONS	1,564	517	470	484	450	492	497
100-53230-242	REPR/MTN VEHICLES	-	-	108	-	-	-	-
100-53230-295	CONTRACTUAL SERVICES	1,304	217	-	-	-	-	-
100-53230-310	OFFICE & OPERATING SUPPLIES	17,315	18,704	18,738	15,000	15,000	15,000	15,150
100-53230-352	VEHICLE REPR PARTS	18,892	22,894	19,130	25,000	25,000	25,000	25,250
100-53230-354	POLICE VEHICLE REP/MAINT	11,397	15,161	8,601	14,000	14,808	14,000	14,140
100-53230-355	BLDG MTN REPR SUPP	343	5,751	1,967	3,000	3,462	3,500	3,535
100-53230-365	DAMAGE CLAIM-INSURANCE	-	2,625	-	-	-	-	-
	Total Shop/Fleet Operations	161,983	173,072	155,827	165,955	162,803	168,754	170,995

DEPARTMENT OF PUBLIC WORKS STREET MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-53300-111	WAGES/PERMANENT	298,966	305,267	315,450	310,126	311,613	317,903	325,056
100-53300-112	WAGES/OVERTIME	793	763	155	596	1,261	612	626
100-53300-113	WAGES/TEMPORARY	1,147	164	-	730	266	818	836
100-53300-117	LONGEVITY PAY	3,091	2,240	2,240	2,490	1,266	2,490	2,490
100-53300-118	UNIFORM ALLOWANCES	5,879	6,267	7,480	378	7,618	8,000	8,000
100-53300-150	MEDICARE TAX/CITY SHARE	4,373	4,215	4,294	4,630	4,479	4,728	4,835
100-53300-151	SOCIAL SECURITY/CITY SHARE	18,700	18,024	18,361	19,799	19,150	20,218	20,672
100-53300-152	RETIREMENT	19,118	20,243	21,214	21,167	21,955	20,890	20,890
100-53300-153	HEALTH INSURANCE	66,397	65,650	69,322	72,142	72,792	70,580	70,580
100-53300-154	HSA-HRA CONTRIBUTIONS	-	5,304	5,159	10,525	7,894	10,400	10,400
100-53300-155	WORKERS COMPENSATION	12,696	14,436	15,119	11,330	11,930	9,896	9,896
100-53300-156	LIFE INSURANCE	118	104	126	140	149	140	140
100-53300-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53300-211	PROFESSIONAL DEVELOPMENT	664	714	880	500	757	500	505
100-53300-219	OTHER PROFESSIONAL SERVICES	-	250	-	-	-	-	-
100-53300-222	ELECT/TRAFFIC SIGNALS/P-LOTS	13,734	15,363	16,802	15,000	10,509	15,000	15,150
100-53300-224	SOFTWARE/HARDWARE MAINTENANCE	-	1,416	1,888	948	1,249	1,554	1,641
100-53300-225	TELECOM/INTERNET/COMMUNICATION	-	2,136	2,392	2,840	2,603	3,030	3,061
100-53300-310	OFFICE & OPERATING SUPPLIES	1,409	1,141	1,106	1,000	670	1,000	1,010
100-53300-351	FUEL EXPENSES	14,451	17,785	18,886	17,000	17,575	18,000	18,180
100-53300-354	TRAFFIC CONTROL SUPP	16,606	17,777	8,189	12,000	7,978	12,000	12,120
100-53300-359	OTHER REPR/MTN SUPP	-	26	-	-	-	-	-
100-53300-405	MATERIALS/REPAIRS	15,063	11,768	15,491	12,000	16,043	12,000	12,120
100-53300-821	BRIDGE/DAM	5,457	-	5,517	-	-	4,000	4,040
	Total Street Maintenance	498,662	511,053	530,072	515,341	517,756	533,759	542,248

DEPARTMENT OF PUBLIC WORKS ICE & SNOW EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-53320-111	WAGES/PERMANENT	36,866	45,024	29,550	39,132	42,491	40,108	41,011
100-53320-112	WAGES/OVERTIME	18,501	12,450	7,760	7,573	10,974	7,780	7,955
100-53320-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
100-53320-117	LONGEVITY PAY	497	360	360	360	203	360	360
100-53320-150	MEDICARE TAX/CITY SHARE	808	780	494	689	785	704	720
100-53320-151	SOCIAL SECURITY/CITY SHARE	3,456	3,337	2,111	2,948	3,356	3,009	3,077
100-53320-152	RETIREMENT	3,966	3,732	2,450	3,177	3,892	3,136	3,136
100-53320-153	HEALTH INSURANCE	9,275	9,271	7,879	9,086	9,399	8,980	8,980
100-53320-154	HSA-HRA CONTRIBUTIONS	-	852	829	1,350	1,013	1,363	1,363
100-53320-155	WORKERS COMPENSATION	2,291	2,662	1,721	1,606	2,520	1,403	1,403
100-53320-156	LIFE INSURANCE	18	19	15	21	27	21	21
100-53320-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53320-295	EQUIP RENTAL	3,905	11,442	9,805	10,000	5,885	12,000	12,120
100-53320-351	FUEL EXPENSES	9,273	8,729	7,009	8,000	5,467	9,000	9,090
100-53320-353	SNOW EQUIP/REPR PARTS	28,226	20,430	34,688	25,000	25,784	25,000	25,250
100-53320-460	SALT & SAND	52,708	46,534	25,965	40,000	29,142	42,000	42,420
	Total Snow & Ice	169,791	165,624	130,637	148,942	140,939	154,863	156,904

DEPARTMENT OF PUBLIC WORKS STREET LIGHTS EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-53420-111	WAGES/PERMANENT	7,123	6,161	5,587	5,820	3,481	5,975	6,109
100-53420-112	WAGES/OVERTIME	62	239	336	170	-	175	179
100-53420-117	LONGEVITY PAY	55	40	40	60	23	60	60
100-53420-150	MEDICARE TAX/CITY SHARE	96	86	80	88	50	90	92
100-53420-151	SOCIAL SECURITY/CITY SHARE	409	369	343	375	213	385	394
100-53420-152	RETIREMENT	483	425	410	408	256	404	404
100-53420-153	HEALTH INSURANCE	1,785	1,364	1,020	1,606	1,401	1,689	1,689
100-53420-154	HSA-HRA CONTRIBUTIONS	-	95	92	250	250	250	250
100-53420-155	WORKERS COMPENSATION	318	303	292	216	216	189	189
100-53420-156	LIFE INSURANCE	6	3	4	3	2	3	3
100-53420-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53420-222	ELECTRICITY	224,569	224,337	218,831	190,000	214,606	222,500	224,725
100-53420-310	OFFICE & OPERATING SUPPLIES	21,477	11,515	5,406	12,000	4,548	12,000	12,120
100-53420-481	FIXTURES/APPLIANCES	-	255	-	-	-	-	-
100-53420-820	STREET LIGHTS	370	905	-	1,000	649	1,000	1,010
	Total Street Lights	256,753	246,096	232,441	211,996	225,693	244,719	247,223

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 Services, and the LaGrange Fire and Rescue.

MISSION

We strive to be leaders in policing for our community and models of character, honor, service, and excellence. We resolve to develop a creative 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.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Police Chief	1	1	1	1	1	1
Deputy Chief	-	1	1	1	1	1
Police Captain	1	1	1	1	1	1
Lieutenant	4	4	4	4	4	4
Patrol Officer 48 Months	5	5	5	6	6	6
Patrol Officer 24 Months	2	3	5	3	3	3
Patrol Officer 12 Months	3	2	2	4	4	4
Patrol Officer Hire	4	3	1	-	-	-
Detective Lieutenant	1	1	1	1	1	1
Detective	2	2	2	2	2	2
School Resource Officer	1	1	1	1	1	1
Support Services Manager	1	1	1	1	1	1
Administrative Assistant II	2.5	2.5	2.5	2.5	2.5	2.5
Communications Supervisor	1	1	1	1	1	1
Dispatcher	6.5	6	6	6	6	6
Community Services Officer	1	1	1	1	1	1
Total Police	36	35.5	35.5	35.5	35.5	35.5

**GENERAL GOVERNMENT
POLICE DEPARTMENT**



POLICE DEPARTMENT EXPENSE SUMMARY

FISCAL RESOURCES		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
POLICE ADMINISTRATION								
100	Personnel & Benefits	464,192	525,809	601,389	617,545	612,855	639,493	650,920
200	Professional Svcs	16,754	20,736	19,105	19,077	17,584	20,713	21,043
300	Commodities & Other Exp	15,879	17,878	21,924	15,211	17,411	15,211	15,363
800	Capital Outlay	-	-	-	-	-	-	-
52100	Total	496,824	564,422	642,418	651,833	647,850	675,417	687,326
POLICE PATROL								
100	Personnel & Benefits	1,831,269	1,753,897	1,846,096	1,947,359	1,727,793	2,046,218	2,046,218
200	Professional Svcs	22,101	27,526	33,212	30,758	36,602	33,086	34,069
300	Commodities & Other Exp	37,400	41,889	37,635	22,800	43,998	22,800	23,028
800	Capital Outlay	-	256	-	-	-	-	-
52110	Total	1,890,769	1,823,568	1,916,943	2,000,917	1,808,392	2,102,105	2,103,316
POLICE INVESTIGATION								
100	Personnel & Benefits	395,474	440,196	321,944	481,495	347,824	459,032	459,032
200	Professional Svcs	6,031	5,400	709	5,615	3,858	5,615	5,671
300	Commodities & Other Exp	6,837	7,813	6,227	4,800	6,260	4,923	5,104
800	Capital Outlay	-	-	-	-	-	-	-
52120	Total	408,342	453,409	328,880	491,910	357,943	469,570	469,807
COMMUNICATIONS/DISPATCH								
100	Personnel & Benefits	394,526	351,022	388,288	438,600	400,478	458,120	466,072
200	Professional Svcs	40,589	64,275	69,161	71,623	57,317	77,520	70,542
300	Commodities & Other Exp	1,134	2,927	1,783	1,250	433	1,250	1,263
800	Capital Outlay	-	-	-	-	-	-	-
52600	Total	436,249	418,224	459,233	511,472	458,227	536,890	537,876
COMMUNITY SERVICE PROGRAM								
100	Personnel & Benefits	22,535	22,847	24,803	24,884	23,135	24,764	25,305
200	Professional Svcs	90	14	98	348	59	348	351
300	Commodities & Other Exp	5,254	4,793	3,730	5,589	3,782	5,702	5,774
800	Capital Outlay	-	-	-	-	-	-	-
52140	Total	27,879	27,655	28,631	30,821	26,976	30,814	31,431
GRAND TOTAL		3,260,063	3,287,278	3,376,104	3,686,954	3,299,388	3,814,795	3,829,756

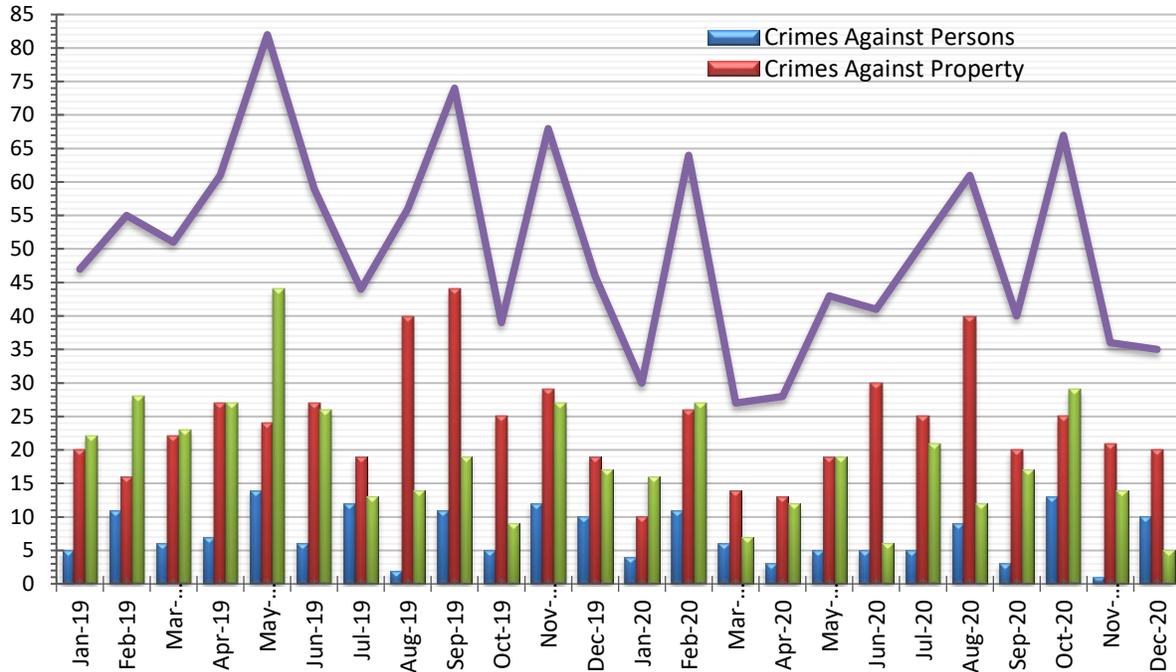
DEPARTMENT SERVICE METRICS

**Wisconsin Incident Based Reporting System (WIBRS)
Offenses by Quarter for 2019 and 2020**

Offense	2019					2020				
	1st	2nd	3rd	4th	Total	1st	2nd	3rd	4th	Total
Crimes Against Persons	22	27	25	27	101	21	13	17	24	75
Sex Offenses	7	9	5	7	28	2	1	2	6	11
Sex Offenses - Nonforcible	1	1	-	1	3	-	-	-	-	0
Assault Offenses	14	16	20	18	68	18	12	15	18	63
Kidnapping	-	1	-	1	2	1	-	-	-	1
Crimes Against Property	58	78	103	73	312	50	62	85	66	263
Robbery	-	-	-	-	-	-	1	-	-	1
Burglary	2	4	3	2	11	-	9	10	6	25
Theft/Larceny	26	25	60	35	146	25	31	38	24	118
Motor Vehicle Theft	2	1	6	2	11	1	-	2	3	6
Stolen Property Offenses	1	1	1	-	3	-	-	-	1	1
Counterfeiting/Forgery	4	1	1	1	7	1	1	4	2	8
Fraud Offenses	10	9	12	9	40	5	2	6	2	15
Embezzlement	2	1	-	1	4	-	-	-	-	0
Destruction/Vandalism	11	36	20	23	90	18	18	25	28	89
Offense (continued)	2019					2020				
	1st	2nd	3rd	4th	Total	1st	2nd	3rd	4th	Total
Crimes Against Society	73	97	46	53	269	50	37	50	48	185
Weapon Law Violations	3	-	2	4	9	3	2	3	5	13
Prostitution Offenses	-	-	-	-	0	-	-	2	-	2
Drug/Narcotic Offenses	69	94	43	46	252	47	34	44	43	168
Pornography	1	3	1	3	8	-	1	1	-	2
Grand Total:	153	202	174	153	682	121	112	152	138	523

DEPARTMENT SERVICE METRICS

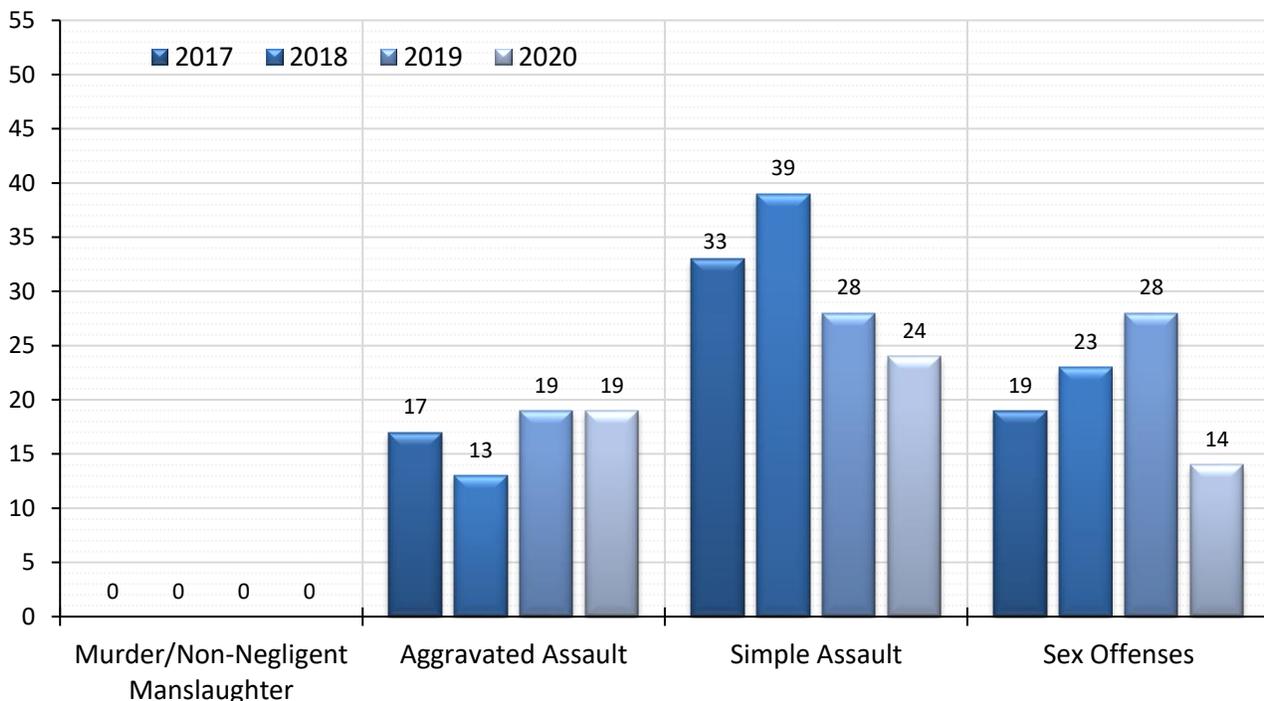
WIBRS Offenses by Month



Offense counts are calculated based on the number of offenses for each victim (per incident) for Crimes Against Persons and the number of unique offense types (per incident) for Crimes Against Property and Crimes Against Society. For burglary and motor vehicle theft, offense counts are based on the number of premises entered and the number of vehicles stolen, respectively.

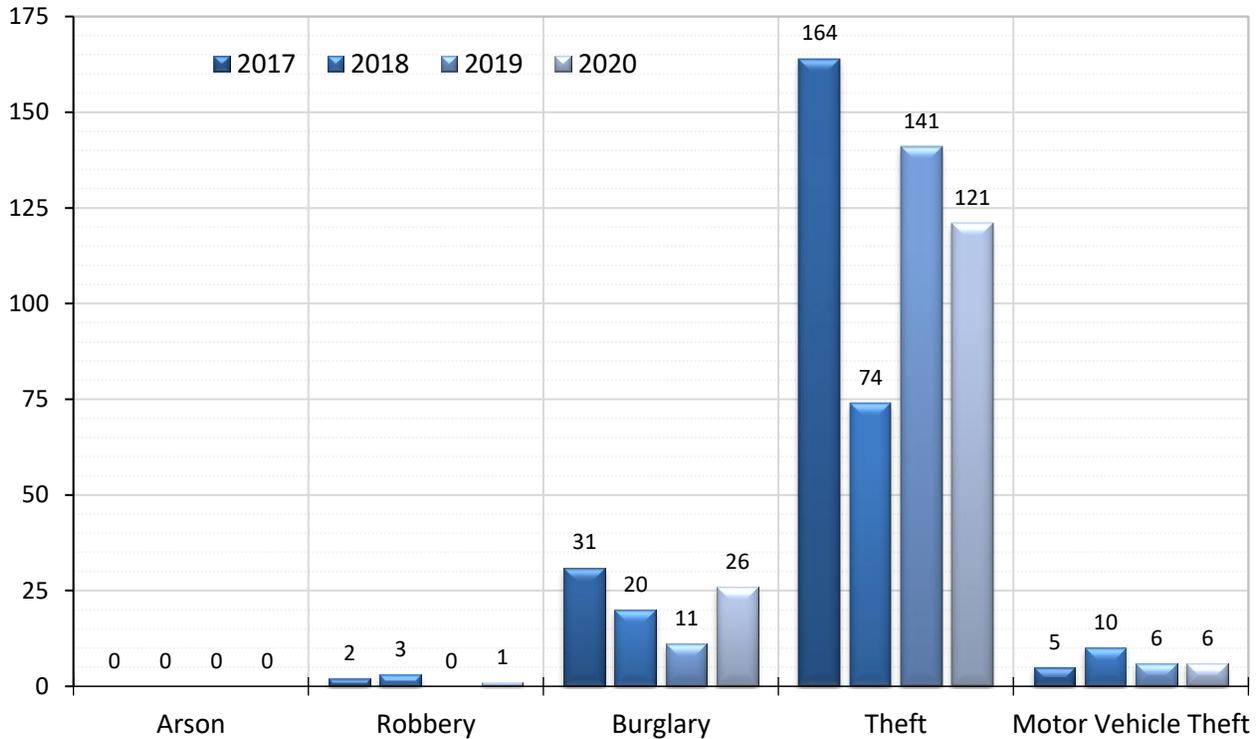
These counts are generated on the Wisconsin Department of Justice - Uniform Crime Reporting website. Counts are based on the month of the incident, rather than the month the incident was submitted. If the incident date is unknown, the report date is used. Counts are subject to change as data is updated.

Crime Offenses Against Persons Incidents



DEPARTMENT SERVICE METRICS

Crime Offenses Against Property Incidents



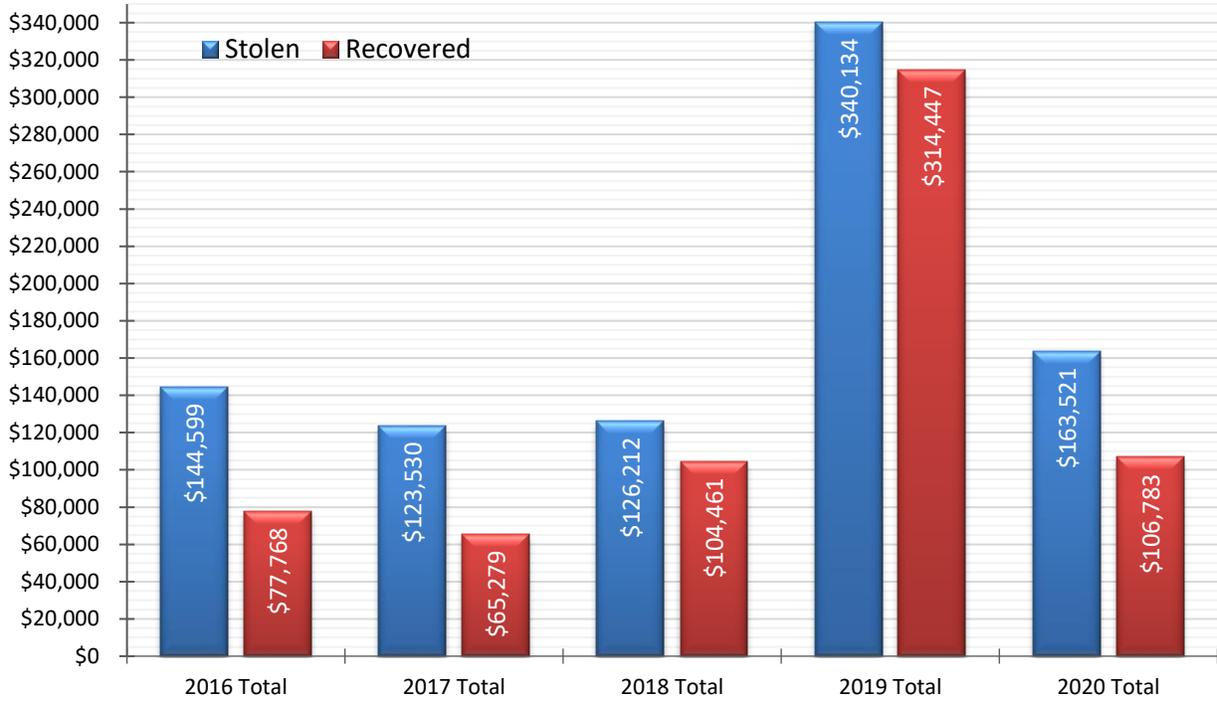
Property Stolen vs. Property Recovered

Total/Offense	Stolen	Recovered	Recovery Rate
	dollar amount	dollar amount	percentage
2016 Total	\$144,599	\$77,768	54%
2017 Total	\$123,530	\$65,279	53%
2018 Total	\$126,212	\$104,461	83%
2019 Total	\$340,134	\$314,447	92%
2020 Total	\$163,521	\$106,783	65%
➤ Robbery	\$1,850	\$0	0%
➤ Burglary	\$42,016	\$19,487	46%
➤ Theft/Larceny	\$39,155	\$6,796	17%
➤ Motor Vehicle Theft	\$80,500	\$80,500	100%

Two SUVs, one truck, one moped, one car, and one construction roller.
Two vehicles had keys in it, three incidents persons had access to keys, one incident person bypassed the use of a key. Four incidents were cleared, two are suspended.

DEPARTMENT SERVICE METRICS

Property Stolen vs. Property Recovered



Incidents Involving Criminal Damage



DEPARTMENT SERVICE METRICS

Law Enforcement Officers Killed or Assaulted (LEOKA)

Year	2016*	2017	2018	2019	2020
	# of incidents				
Officers Assaulted with Injury	1	0	3	1	5
Officers Assaulted without Injury	4	7	2	0	3
Officers Killed	0	0	0	0	0

*Started reporting data in 06/2016

Monthly Breakdown of Charges

Month	Adult	Juvenile	Total
	# of charges	# of charges	# of charges
January	186	26	212
February	168	22	190
March	109	32	141
April	96	14	110
May	163	12	175
June	101	5	106
July	142	13	155
August	189	9	198
September	169	11	180
October	243	9	252
November	102	13	115
December	109	9	118
Total	1,777	175	1,952

DEPARTMENT SERVICE METRICS

Calls for Service and Activities by Year

Type of Call for Service/Activity	2018	2019	2020
	# CFS/activities	# CFS/activities	# CFS/activities
Total WPD Calls for Service/Activity	12,842	13,128	10,893
• <i>Officer Initiated Activities</i>	2,364	2,509	2,228
• <i>Officer Initiated Traffic Stops</i>	2,782	2,714	1,893
• <i>WPD Officer 1st Responder EMS/Fire Calls</i>	806	841	592
• <i>Dispatcher Handled Calls (controlled burns, equipment warnings, miscellaneous information requests)</i>	1,672	1,719	1,817
• <i>Noise Complaint Calls</i>	203	181	240
• <i>Animal (Lost and Found) Calls</i>	267	311	251
• <i>False Alarms Calls</i>	80	106	61
• <i>All other WPD Calls for Service</i>	4,668	4,747	3,811
Dispatched EMS/Fire Calls for Service *	1,649	1,754	1,683
Dispatched UW-W Police Services Calls for Service*	5,315	5,062	3,111
Total Calls for Service Dispatched	19,806	19,944	15,687

Officer unobligated time focused on crime prevention initiatives, response to major crimes and corresponding follow-up, participation in public safety events such as National Night Out, active response training and community safety presentations.

Incidents by Year

Type of Incident	2018	2019	2020
	# of persons	# of persons	# of persons
Emergency Detention/Protective Custody	60	49	28
Family Disturbances (Domestic Abuse)	69	54	70

DEPARTMENT SERVICE METRICS

Comparison of Charges (Adult and Juvenile) by Year by Category

Type of Charge	2016	2017	2018	2019	2020
	# of charges				
Animal Ordinance Violations	5	3	7	4	6
Assault (Aggravated)	9	14	11	13	18
Assault (Simple & Intimidation)	55	26	35	33	31
Bail Jumping	25	32	53	59	66
Bomb Threat	1	5	-	-	-
Burglary	3	5	6	4	3
Burglary Tools – Possess	-	-	1	1	-
Cause < 18 to Listen/View Sex Activity	1	-	-	2	-
Child Abuse-Physical	3	3	2	12	3
Child Neglect	-	1	-	-	5
Cigarette/Tobacco Violation	25	10	30	15	7
Contribute to Delinquency	1	-	-	2	-
Contribute to Truancy	4	11	7	4	6
Controlled Substance – Possession	125	125	152	163	112
Controlled Substance – Sale/Manufacturing	21	19	27	19	9
Court Order Violation	8	3	4	8	6
Curfew	18	22	20	15	13
Curfew – Parental Responsibility	-	-	-	3	-
Damage to Property	26	21	19	43	38
Disorderly Conduct	474	353	434	433	200***
Emergency Detention/Protective Custody	15*	*	*	*	*
Enticement (Child)	-	2	-	1	-
Escape	1	-	-	1	-
Expose Child to Harmful Materials	-	1	6	2	-
Failure to Obey Officer	21	20	23	27	4
False Imprisonment	1	-	2	1	1
Fireworks - Sell/Discharge without Permit/Possess	2	-	1	-	-
Forgery and Counterfeiting	5	2	1	4	4
Fraud	10	11	7	56	5
Hazing	-	-	1	-	-
Intentional Abuse of Hazardous Substance	-	-	1	-	-
Lewd and Lascivious Behavior	-	3	1	1	-
Liquor Laws	539	458	423	327	209
Littering	6	2	5	7	3
Maintain Drug Trafficking Place	-	3	6	-	2
Manufacture / Delivery of Drug Paraphernalia	-	-	3	-	-
Motor Vehicle Theft	3	1	5	7	4
Murder & Non-Negligent Manslaughter/Attempt	1	-	1	-	-

DEPARTMENT SERVICE METRICS

Type of Charge (continued)	2016	2017	2018	2019	2020
	# of charges				
Negligent Handling of Burning Materials	5	2	-	-	-
Negligent Operation of Motor Vehicle	-	-	-	1	-
Noise	76	41	31	30	4
Obstruct/Resist Officers	50	44	42	67	32
Operate While Under the Influence (OWI) Alcohol ***	118	134	164	97	68
Operate While Under the Influence (OWI) Drugs ***	-	3	1	5	14
Operate with Prohibited Alcohol Concentration (IBAC)	61	65	107	64	43
Park Regulations	-	1	-	3	2
Pornography / Obscene Material	3	11	-	2	1
Possession of Drug Paraphernalia	101	122	129	110	72
Prostitution (Enticement-Adult)	-	-	1	-	3
Public Intoxication ***	***	***	***	***	39
Reckless Endangering Safety	3	-	1	7	10
Registered Sex Offender Violations	2	-	2	-	1
Robbery	4	1	2	-	-
Runaway	2	3	2	-	2
Sex Offenses (Other)	1	1	1	5	2
Sexual Assault – 1 st Degree	2	2	3	5	2
Sexual Assault – 2 nd Degree	2	7	7	10	2
Sexual Assault – 3 rd Degree	1	1	2	5	6
Sexual Assault – 4 th Degree	1	4	2	2	4
Stolen Property	1	-	-	1	1
Terrorist Threats	-	-	-	-	2
Theft (Except Motor Vehicle)	35	53	27	47	40
Throw/Discharge Bodily Fluid at Public Safety Worker	-	2	1	-	1
Traffic Offenses	972	987	1,201	1,009	676
Traffic Ordinance Violations	2	2	2	2	-
Trespassing	4	21	1	1	14
Truancy	52	39	28	51	48
Warrants Served – Local **	27	9	7	10	16
Warrant/Pickups for Other Agencies	112	102	111	129	67
Weapons (Conceal/Possess/Negligent Use)	5	6	4	9	24
Zoning Violations	2	1	-	1	1
Total	3,052	2,817	3,172	2,935	1,952

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Maintain WILEAG Accreditation Status - Annual proofs need to be gathered and the annual policy review schedule will be followed to ensure accreditation standards are being met or exceeded. - (2022-2023)
Affected City Goal: Long-Term Planning.
- Network of Surveillance Cameras – Expand the strategic placement of surveillance cameras at various intersections in the city. Q4 of 2020 began with the intersection of W. Main St. and W. Whitewater St. This goal extends into 2022 and, if need be, into 2023. This will greatly enhance investigative effectiveness at the conclusion of 2023. - Affected City Goal: Communication.
- Evidence Storage Garage – Blueprints to be drafted for a secure long-term evidence storage garage. This structure will house evidence related to the most serious crimes and will ensure evidence is secure and protected for court purposes which reduces liability to the city. However, rising costs, along with and a lack of funding and overall city priority make it possible that this will extend into 2023. - Affected City Goal: Infrastructure.
- Partner with Kiwanis to host a quarterly Cops ‘N Kids book reading event. This will be a new community engagement initiative for the department. The COVID-19 pandemic hampered our efforts to host such events to date. (2022-2023) Affected City Goal: Communication.
- Maintain the concurrent Jurisdiction Law Enforcement Agreement/MOU between the City of Whitewater Police Department and the University of Wisconsin at Whitewater Police Department in order to more efficiently and effectively reduce crime and disorder in the neighborhoods closest to the University campus – Affected City Goals: Communication and Long-Term Planning.
- Host a Formal 2022 & 2023 Police Day Ceremony - Ceremony hosted during Police Week (in May) for formal recognition of outstanding work by WPD staff and/or community members which occurred in 2021 by Q2 of 2022 and Q3 of 2023. - Affected City Goal: Staff Appreciation.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

POLICE ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-52100-111	SALARIES/PERMANENT	329,256	379,578	427,659	429,680	427,775	446,437	456,481
100-52100-112	WAGES/OVERTIME	512	253	88	2,020	368	2,045	2,091
100-52100-114	WAGES/PART-TIME/PERMANENT	9,632	18,612	18,846	20,546	19,845	21,087	21,561
100-52100-117	LONGEVITY PAY	4,500	2,000	2,500	2,500	2,261	2,500	2,500
100-52100-118	UNIFORM ALLOWANCES	6,666	1,672	2,707	2,100	170	2,100	2,121
100-52100-150	MEDICARE TAX/CITY SHARE	5,468	5,737	6,417	6,833	6,754	7,084	7,244
100-52100-151	SOCIAL SECURITY/CITY SHARE	22,652	24,533	27,439	29,217	28,879	30,291	30,973
100-52100-152	RETIREMENT	31,530	36,277	44,526	45,527	46,554	47,096	47,096
100-52100-153	HEALTH INSURANCE	45,841	45,667	58,486	62,138	63,282	65,479	65,479
100-52100-154	HSA-HRA CONTRIBUTIONS	-	3,057	2,366	7,500	7,500	7,500	7,500
100-52100-155	WORKERS COMPENSATION	8,013	8,313	10,253	9,348	9,348	7,738	7,738
100-52100-156	LIFE INSURANCE	121	109	103	136	120	136	136
100-52100-211	PROFESSIONAL DEVELOPMENT	1,832	3,393	1,414	4,000	3,057	4,000	4,040
100-52100-219	OTHER PROFESSIONAL SERVICES	13,048	7,174	3,978	4,000	3,094	4,000	4,040
100-52100-224	SOFTWARE/HARDWARE MAINTENANCE	-	4,199	6,037	3,807	3,807	4,830	5,080
100-52100-225	TELECOM/INTERNET/COMMUNICATION	1,874	5,970	7,416	7,270	7,627	7,882	7,882
100-52100-242	REPR/MTN MACHINERY/EQUIP	-	-	260	-	-	-	-
100-52100-310	OFFICE & OPERATING SUPPLIES	11,348	13,892	18,524	12,983	15,007	12,983	13,113
100-52100-320	SUBSCRIPTIONS/DUES	2,628	1,537	2,174	1,050	593	1,050	1,061
100-52100-325	PUBLIC EDUCATION	669	727	78	428	85	428	432
100-52100-330	TRAVEL EXPENSES	1,233	1,722	1,147	750	1,725	750	758
100-52100-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-
	Total Police Administration	496,824	564,422	642,418	651,833	647,850	675,417	687,326

POLICE PATROL EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-52110-111	SALARIES/PERMANENT	1,116,570	1,088,646	1,184,386	1,239,997	1,095,734	1,270,665	1,270,665
100-52110-112	SALARIES/OVERTIME	166,595	151,836	118,164	137,168	97,050	140,560	140,560
100-52110-117	LONGEVITY PAY	7,093	9,000	10,000	12,320	5,087	12,820	12,820
100-52110-118	UNIFORM ALLOWANCES	28,803	21,215	28,659	16,750	1,842	16,750	16,750
100-52110-119	SHIFT DIFFERENTIAL	14,573	11,299	15,048	13,155	9,333	13,155	13,155
100-52110-150	MEDICARE TAX/CITY SHARE	18,507	18,243	19,001	21,103	19,351	21,326	21,326
100-52110-151	SOCIAL SECURITY/CITY SHARE	79,860	78,006	81,247	90,234	82,743	91,187	91,187
100-52110-152	RETIREMENT	146,619	138,995	155,956	169,191	160,404	175,637	175,637
100-52110-153	HEALTH INSURANCE	208,755	177,698	174,286	180,342	195,129	234,674	234,674
100-52110-154	HSA-HRA CONTRIBUTIONS	-	15,286	12,557	23,750	17,813	33,750	33,750
100-52110-155	WORKERS COMPENSATION	43,674	43,437	46,544	43,027	43,027	35,372	35,372
100-52110-156	LIFE INSURANCE	219	235	248	322	280	322	322
100-52110-211	PROFESSIONAL DEVELOPMENT	12,353	5,395	7,762	8,000	10,765	8,000	8,080
100-52110-219	OTHER PROFESSIONAL SERVICES	6,564	1,122	2,492	1,953	2,101	1,953	1,973
100-52110-224	SOFTWARE/HARDWARE MAINTENANCE	-	13,234	15,423	14,985	15,027	17,313	18,182
100-52110-225	TELECOM/INTERNET/COMMUNICATION	-	4,680	4,626	4,320	4,320	4,320	4,320
100-52110-241	REPR/MTN VEHICLES	-	181	1,622	-	578	-	-
100-52110-242	REPR/MTN MACHINERY/EQUIP	3,184	2,913	1,287	1,500	3,811	1,500	1,515
100-52110-310	OFFICE & OPERATING SUPPLIES	6,660	2,878	5,943	3,500	3,896	3,500	3,535
100-52110-330	TRAVEL EXPENSES	421	367	542	300	1,133	300	303
100-52110-351	FUEL EXPENSES	23,756	20,305	14,442	13,000	21,956	13,000	13,130
100-52110-360	DAAT/FIREARMS	6,563	18,339	16,707	6,000	17,012	6,000	6,060
100-52110-810	CAPITAL EQUIPMENT	-	256	-	-	-	-	-
	Total Police Patrol	1,890,769	1,823,568	1,916,943	2,000,917	1,808,392	2,102,105	2,103,316

POLICE INVESTIGATIONS EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-52120-111	SALARIES/PERMANENT	266,146	295,553	208,632	307,053	234,660	314,006	314,006
100-52120-112	SALARIES/OVERTIME	21,755	29,498	12,651	25,558	20,118	26,137	26,137
100-52120-117	LONGEVITY PAY	2,000	2,000	3,000	4,300	2,261	3,800	3,800
100-52120-118	UNIFORM ALLOWANCES	5,239	3,155	1,977	2,800	945	2,800	2,800
100-52120-119	SHIFT DIFFERENTIAL	11	28	353	465	105	465	465
100-52120-150	MEDICARE TAX/CITY SHARE	4,217	4,756	3,290	5,002	2,916	5,174	5,174
100-52120-151	SOCIAL SECURITY/CITY SHARE	18,032	20,338	14,066	21,389	12,468	22,122	22,122
100-52120-152	RETIREMENT	31,977	35,697	27,421	40,549	24,292	41,943	41,943
100-52120-153	HEALTH INSURANCE	36,337	34,314	37,905	56,433	36,925	31,504	31,504
100-52120-154	HSA-HRA CONTRIBUTIONS	-	3,745	4,700	7,500	5,625	2,500	2,500
100-52120-155	WORKERS COMPENSATION	9,722	11,065	7,919	10,386	7,486	8,522	8,522
100-52120-156	LIFE INSURANCE	39	46	31	59	25	59	59
100-52120-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52120-211	PROFESSIONAL DEVELOPMENT	4,027	3,191	55	4,000	3,624	4,000	4,040
100-52120-219	OTHER PROFESSIONAL SERVICES	1,935	2,054	543	1,566	41	1,566	1,582
100-52120-221	POLICE-SEIZURE/DRUG ENFORCE	70	-	-	-	-	-	-
100-52120-225	TELECOM/INTERNET/COMMUNICATION	-	58	110	49	193	49	49
100-52120-295	MISC CONTRACTUAL SERVICES	-	97	-	-	-	-	-
100-52120-310	OFFICE & OPERATING SUPPLIES	1,128	1,020	3,120	2,000	902	2,123	2,276
100-52120-330	TRAVEL EXPENSES	209	245	64	300	741	300	303
100-52120-351	FUEL EXPENSES	3,748	5,962	3,043	2,000	4,618	2,000	2,020
100-52120-359	PHOTO EXPENSES	1,751	587	-	500	-	500	505
100-52120-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-
	Total Police Investigation	408,342	453,409	328,880	491,910	357,943	469,570	469,807

POLICE COMMUNITY SERVICES EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-52140-114	WAGES/PART-TIME/PERMANENT	19,286	19,807	22,053	22,360	19,037	22,360	22,863
100-52140-118	UNIFORM ALLOWANCES	925	621	-	-	1,777	-	-
100-52140-150	MEDICARE TAX/CITY SHARE	277	285	320	324	286	324	332
100-52140-151	SOCIAL SECURITY/CITY SHARE	1,183	1,218	1,369	1,386	1,222	1,386	1,418
100-52140-152	RETIREMENT	-	-	-	-	-	-	-
100-52140-155	WORKERS COMPENSATION	864	916	1,061	814	814	693	693
100-52140-156	LIFE INSURANCE	-	-	-	-	-	-	-
100-52140-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52140-218	ANIMAL CONTROL	90	14	-	250	-	250	253
100-52140-225	TELECOM/INTERNET/COMMUNICATION	-	-	98	98	59	98	99
100-52140-310	OFFICE & OPERATING SUPPLIES	117	17	449	500	360	613	634
100-52140-351	FUEL EXPENSES	2,055	2,112	1,256	1,200	1,473	1,200	1,212
100-52140-360	PARKING SERVICES EXPENSES	3,082	2,664	2,025	3,889	1,948	3,889	3,928
100-52140-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-
	Total Comm Service Program	27,879	27,655	28,631	30,821	26,976	30,814	31,431

POLICE COMMUNICATIONS & DISPATCH EXPENSE SUMMARY

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-52600-111	SALARIES/PERMANENT	260,268	249,955	271,678	292,658	265,823	298,468	305,184
100-52600-112	SALARIES/OVERTIME	36,708	21,999	22,463	26,462	17,735	28,516	29,158
100-52600-117	LONGEVITY PAY	3,170	2,000	2,000	2,000	1,130	2,000	2,000
100-52600-118	UNIFORM ALLOWANCES	4,794	2,765	3,700	3,500	682	3,500	3,500
100-52600-119	SHIFT DIFFERENTIAL	5,847	3,238	2,665	3,624	4,653	3,624	3,624
100-52600-150	MEDICARE TAX/CITY SHARE	4,740	3,955	4,252	4,899	4,458	5,013	5,126
100-52600-151	SOCIAL SECURITY/CITY SHARE	20,269	16,913	18,180	20,946	19,061	21,434	21,916
100-52600-152	RETIREMENT	19,958	17,923	19,754	22,097	20,724	21,790	21,790
100-52600-153	HEALTH INSURANCE	37,967	30,332	41,243	54,218	59,903	64,384	64,384
100-52600-154	HSA-HRA CONTRIBUTIONS	-	1,249	1,580	7,500	5,625	8,750	8,750
100-52600-155	WORKERS COMPENSATION	718	613	687	596	596	542	542
100-52600-156	LIFE INSURANCE	88	79	86	98	88	98	98
100-52600-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52600-211	PROFESSIONAL DEVELOPMENT	10	3,081	3,666	3,000	1,497	3,000	3,030
100-52600-219	OTHER PROFESSIONAL SERVICES	3,843	2,145	3,307	2,023	2,736	2,023	2,043
100-52600-224	SOFTWARE/HARDWARE MAINTENANCE	-	14,537	15,259	15,350	15,350	14,984	15,742
100-52600-225	TELECOM/INTERNET/COMMUNICATION	-	7,114	8,216	8,300	8,300	9,278	9,309
100-52600-242	REPR/MTN MACHINERY/EQUIP	523	-	-	-	-	-	-
100-52600-292	RADIO SERVICE	19,350	19,350	19,350	13,500	13,500	13,500	13,635
100-52600-295	MISC CONTRACTUAL SERVICES	16,863	18,047	19,364	29,450	15,934	34,735	26,782
100-52600-310	OFFICE & OPERATING SUPPLIES	1,134	2,927	1,519	1,000	433	1,000	1,010
100-52600-330	TRAVEL EXPENSES	-	-	265	250	-	250	253
100-52600-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-
	Total Communications/Dispatch	436,249	418,224	459,233	511,472	458,227	536,890	537,876

POLICE COMMUNICATIONS & DISPATCH NOTES

A	Communications Misc Contractual Svcs	2022	2023
	Eaton UPS System/Radicom	19,800	-
	911 maintenance contract/Mactek	5,485	5,759
	Telephone interpreter services	100	100
	Dept of Justice TIME system access fees **	9,450	9,923
	Radio/telephone recording contract	-	11,000
		<u>34,835</u>	<u>26,782</u>

** 1/3 of the BadgerNet portion of the TIME system access is paid by the City by Fort Atkinson

University Funding for Dispatch is reflected in revenues.

100-43550-52 MOU Dispatch Services = 1/3 of Communications/Dispatch Budget

DEPARTMENT/FUNCTION

The Neighborhood Services Department (NS) is responsible for land use planning / enforcement, and Geographic Information System mapping. The department also maintains oversight for fire inspections.

Land use planning/enforcement duties include:

- Oversight and enforcement of zoning and building codes.
- Issuance of building permits and oversight of building inspections.
- Maintenance of the City's Comprehensive Land Use Plan; maintenance of city-wide Geographic Information System (GIS) mapping.

Neighborhood Services coordinates these responsibilities with input and oversight from the Plan and Architectural Review Commission. Neighborhood Services also provides administrative support to the Landmarks Commission and Urban Forestry Commission and serves as the liaison to the Whitewater's Historical Society in matters concerning maintenance of buildings in the Main Street Historic District, on the National Register of Historic Places and those considered Whitewater Local Landmarks.

MISSION

The Neighborhood Services Department helps Whitewater build and grow. The department issues building and zoning permits, enforces the municipal code, maintains mapping data and engages in short- and long-term land use planning.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Neighborhood Service Director	1	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1	1
Fire Inspector/Code Enforcement	-	-	-	1	-	-
GIS Analyst formerly GIS Technician	1	1	1	1	1	1
GIS Intern	.5	.5	.5	.5	.5	.5
Neighborhood Services Officer	1	1	1	.5	1	1
Total Neighborhood Svcs	4.5	4.5	4.5	5	4.5	4.5

In 2021, the city contracted a Fire Inspector position that is paid on a per inspection basis. For part of 2021 Fire inspection duties were previously handled by a FTE position that split time equally between fire inspections and code enforcement. In 2022/2023 two half-time Neighborhood Services Officers are budgeted, equaling one FTE position. In addition, the department did not utilize a GIS Intern in 2021. We plan to utilize a GIS Intern in 2022/2023.

NEIGHBORHOOD SERVICES EXPENSE SUMMARY

FISCAL RESOURCES		2018	2019	2020	2021	2021	2022	2023
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET	BUDGET
NEIGHBORHOOD SERVICES								
100	Personnel & Benefits	185,732	210,084	186,297	222,368	144,517	193,043	196,783
200	Professional Svcs	124,374	73,295	61,732	108,414	139,799	119,150	120,503
300	Commodities & Other Exp	8,322	7,764	6,088	7,528	5,466	7,550	7,626
52400	Total	318,428	291,143	254,116	338,309	289,782	319,744	324,911

DEPARTMENT SERVICE METRICS

RE-INSPECTION & REFUSE/RECYCLING TOTES FINES			BUILDING PERMITS & NEW HOME CONSTRUCTION		
Year	Re-inspection	Toter	Year	# of Permits	New Home Construction
YTD 2021	6,025.00	4,625.00	YTD 2021	228	6
2020	8,875.00	3,550.00	2020	290	8
2019	6,641.73	6,100.00	2019	289	12
2018	8,885.00	7,950.00	2018	320	13
2017	11,253.18	11,775.00	2017	302	10
2016	7,218.61	7,350.00			
2015	9,102.95	6,200.00			
2014	5,270.00	1,550.00			

Per City code 1.29.020 a re-inspection with corresponding fees will be charged weekly until the work is completed.

**GOALS & OBJECTIVES
2022/2023 OUTLOOK**

- Put more GIS info on city web site and encourage use of interactive zoning violation map.
- Review/edit municipal code, in concert with Vandewalle & Associates Inc. and City Attorney Wally McDonell.
- Review all forms used by NS and makes all forms available for online completion and submittal.
- Integrate zoning code data into municipal web site – include pages of commonly searched ordinances, most common violations, etc.
- Take the Planning and Architectural Review Board paperless, which might require an investment in technology.
- Utilize GIS intern in both 2022 and 2023.
- Limit the NSO program to a maximum commitment of three years per candidate, on the part of the city, and require NSOs to purchase a yet to be determined portion of their uniform.
- Bring 50 percent of all planning activities in-house and cut down on the amount Vandewalle & Associates is utilized. Metrics for tracking will need to be developed.
- Develop a comprehensive building occupancy report for CDA and 911 dispatch use.
- The Comprehensive Plan is updated every 10 years per Section 66.1001(2)(i). The last plan update was done in 2017, the next update will be done in 2027. This report will update all the background information, such as demography data and the current land use maps.
- The annual Housing Affordability Report and New Housing Fee Report is updated yearly to comply with Section 66.10014 of Wisconsin Statutes. This report is prepared by Vandewalle & Associates Inc. and the Planning staff at the City of Whitewater.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

**GENERAL GOVERNMENT
NEIGHBORHOOD SERVICES**



NEIGHBORHOOD SERVICES EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-52400-111	SALARIES/PERMANENT	113,978	140,107	125,490	151,216	94,522	129,869	132,791
100-52400-113	PT WAGES-WEEDS & SNOW ENFORC	26,621	22,178	17,255	21,580	14,641	23,920	24,458
100-52400-117	LONGEVITY PAY	1,000	1,000	-	-	-	-	-
100-52400-118	UNIFORM ALLOWANCES	775	596	90	1,000	860	1,000	1,000
100-52400-150	MEDICARE TAX/CITY SHARE	1,993	2,078	2,323	2,590	1,726	2,349	2,402
100-52400-151	SOCIAL SECURITY/CITY SHARE	8,522	8,886	9,934	11,073	7,381	10,043	10,269
100-52400-152	RETIREMENT	7,679	8,163	9,178	10,241	6,658	7,543	7,543
100-52400-153	HEALTH INSURANCE	23,442	23,017	19,728	19,910	14,797	15,642	15,642
100-52400-154	HSA-HRA CONTRIBUTIONS	-	2,438	-	2,775	2,081	1,525	1,525
100-52400-155	WORKERS COMPENSATION	1,654	1,541	2,237	1,892	1,796	1,061	1,061
100-52400-156	LIFE INSURANCE	67	80	60	91	55	91	91
100-52400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-52400-211	PROFESSIONAL DEVELOPMENT	235	311	-	-	23	-	-
100-52400-212	LEGAL/CITY ATTORNEY	6,552	6,826	5,321	4,374	4,920	5,000	5,050
100-52400-215	GIS SUPPLIES	3,076	7,390	483	3,600	531	2,500	2,525
100-52400-218	WEIGHTS & MEASURES CONTRACT	3,200	3,200	2,800	3,200	3,055	3,200	3,232
100-52400-219	OTHER PROFESSIONAL SERVICES	5,076	2,034	11,148	10,000	45,221	30,000	30,300
100-52400-220	COMP PLAN REWRITE	-	-	-	-	-	-	-
100-52400-222	BUILDING INSPECTION SERVICES	106,234	49,195	37,717	82,725	81,610	72,750	73,478
100-52400-224	SOFTWARE/HARDWARE MAINTENAN	-	2,821	2,663	2,573	2,573	3,580	3,767
100-52400-225	TELECOM/INTERNET/COMMUNICATION	1	1,518	1,420	1,942	1,867	2,120	2,151
100-52400-292	RADIO SERVICE	-	-	180	-	-	-	-
100-52400-310	OFFICE & OPERATING SUPPLIES	5,329	4,858	4,590	5,200	4,081	5,000	5,050
100-52400-320	DUES/SUBSCRIPTIONS	673	420	381	400	203	400	404
100-52400-325	PUBLIC EDUCATION	669	727	78	428	85	450	455
100-52400-330	TRAVEL EXPENSES	115	147	-	200	-	200	202
100-52400-351	FUEL EXPENSES	1,536	1,612	1,038	1,300	1,096	1,500	1,515
	Total Neighbor Svcs & Planning	318,428	291,143	254,116	338,309	289,782	319,744	324,911

DEPARTMENT/FUNCTION

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

MISSION

The City of Whitewater Parks and Recreation Department provides efficient and high-quality programs and services which support living, learning, playing and working in an exceptional community.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Full Time Equivalent Positions – Administration	2.4	5	5	5	5	5
Full Time Equivalent Positions – Parks Administration	.4	-	-	-	-	-
Full Time Equivalent Positions – Parks Maintenance	4.2	.3	-	-	-	-
Full Time Equivalent Positions – Facility Maintenance	2.5	2.5	2.8	2.8	2.8	2.8
Full Time Equivalent Positions – Recreation	5.1	4.6	4.8	4.8	4.8	4.8
Full Time Equivalent Positions – Aquatic and Fitness	15	13.5	11.6	11.6	11.6	11.6
Full Time Equivalent Positions – Seniors	.9	.9	.9	.9	.9	.9

**GENERAL GOVERNMENT
PARKS & RECREATION**



PARKS & RECREATION EXPENSE SUMMARY

FISCAL RESOURCES		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
FACILITY MAINTENANCE								
100	Personnel & Benefits	140,634	152,264	153,027	163,523	158,228	167,436	170,358
200	Professional Svcs	236,257	219,268	240,485	231,504	202,125	235,588	237,938
300	Commodities & Other Exp	43,519	36,759	87,583	28,700	30,135	28,700	28,987
51600	Total	420,409	408,291	481,094	423,727	390,489	431,724	437,283
YOUNG LIBRARY BUILDING								
100	Personnel & Benefits	10,796	12,315	13,039	12,953	9,584	13,212	13,455
200	Professional Svcs	45,530	42,591	38,802	42,800	35,526	42,800	43,228
300	Commodities & Other Exp	2,213	1,310	5,823	2,000	6,785	2,000	2,020
55111	Total	58,540	56,216	57,665	57,753	51,895	58,012	58,703
PARKS ADMINISTRATION								
100	Personnel & Benefits	41,362	41,670	43,662	44,891	43,820	46,846	47,631
200	Professional Svcs	-	1,282	1,561	1,600	1,348	1,956	1,995
300	Commodities & Other Exp	-	-	-	-	-	-	-
55200	Total	41,362	42,952	45,223	46,490	45,169	48,802	49,626
PARKS MAINTENANCE								
100	Personnel & Benefits	147,165	160,332	176,457	173,362	132,424	185,095	188,665
200	Professional Svcs	89,958	60,917	53,140	71,000	72,863	75,500	76,255
300	Commodities & Other Exp	19,155	20,938	22,299	21,000	21,222	22,500	22,725
53270	Total	256,278	242,187	251,896	265,362	226,509	283,095	287,645
RECREATION ADMINISTRATION								
100	Personnel & Benefits	176,364	176,479	184,605	187,044	179,024	192,447	195,739
200	Professional Svcs	6,767	4,163	4,135	5,906	5,523	7,857	8,030
300	Commodities & Other Exp	10,680	12,328	3,615	9,500	6,148	9,500	9,595
600	Misc Exp	4,970	3,600	4,994	3,100	3,100	3,100	3,131
700	Grant Outlay	890	288	-	1,000	46	1,000	1,010
55210	Total	199,671	196,858	197,349	206,550	193,841	213,904	217,505
RECREATION PROGRAMS								
100	Personnel & Benefits	3,466	3,650	1,636	7,014	448	6,980	7,133
300	Commodities & Other Exp	126	1,550	-	-	-	-	-
600	Misc Exp	-	-	-	-	-	-	-
700	Grant Outlay	-	-	-	-	-	-	-
56120	Total	3,591	5,200	1,636	7,014	448	6,980	7,133
SENIORS PROGRAMS								
100	Personnel & Benefits	45,542	47,194	46,374	50,282	47,443	77,814	78,428
200	Professional Svcs	623	3,341	3,569	3,410	4,210	5,105	5,240
300	Commodities & Other Exp	2,790	3,028	2,281	2,800	2,609	2,800	2,828
55310	Total	48,955	53,564	52,224	56,491	54,261	85,719	86,497
COMMUNITY EVENTS								
700	Grant Outlay	19,160	20,323	11,966	4,500	14,000	9,500	9,595
55320	Total	19,160	20,323	11,966	4,500	14,000	9,500	9,595
COMMUNITY BASED COOP PROJECTS								
700	Grant Outlay	78,000	128,000	128,000	153,000	153,000	178,000	178,000
55330	Total	78,000	128,000	128,000	153,000	153,000	178,000	178,000
GRAND TOTAL		1,122,375	1,148,391	1,225,417	1,213,875	1,129,164	1,308,755	1,324,854

DEPARTMENT SERVICE METRICS

PARKS AND FACILITIES 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

PARKS & FACILITIES MEASURES	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted	2023 Budgeted
Number of Parks	21	21	21	21	21	21
Total Acreage	239.8	239.8	239.8	239.8	239.8	239.8
Active Recreation	90.7	90.7	90.7	90.7	90.7	90.7
Passive Recreation	149.1	149.1	149.1	149.1	149.1	149.1
Bicycle & Pedestrian Network	12.39	12.39	12.39	12.39	12.39	12.39
Miles of Multi-Use Path	8.57	8.57	8.57	8.57	8.57	8.57
Miles of Bike Lanes	3.8	3.8	3.8	3.8	3.8	3.8
Facilities Maintained	11	11	11	11	11	11
Total Building Reservations	330	330	23	110	330	350

RECREATION 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

RECREATION MEASURES	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
Special Events Programs	12	12	3	5	12
Recreation Programs	64	64	12	27	60
Participants in Recreation Programs	645	650	120	211	600
Sports Programs	52	50	0	35	52
Participants in Sports	974	950	200	450	800
Older Adult Programs	70	70	25	45	70
Tournaments held in Starin Park	24	24	0	14	26
Teams attending tournaments	172	166	0	140	160
After School Participants Avg/mo (3 sites)	89	110	10	46	60
Total Programs & Events	352	354	43	147	340

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Implement the dredging plan for Cravath and Trippe Lake with the project completion in June of 2022.
- Research and apply for additional grant funding through the DNR Lakes Protection Grant program to continue revitalizing the lakes fishing habitat and aquatic vegetation
- Continue with development of 5 year lakes management plan that includes additional funding for lakes preservation projects
- Planning and implementation of 2 year maintenance plan for park preserve areas that include the Effigy mounds preserve and Walton Oaks park. Plan will include services provided by city staff as well as contracting professional services that will help revitalize and maintain these preserve areas.
- Update the Parks and Recreation Strategic plan to set up the framework of the Departments planning through 2026.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

PARKS & RECREATION FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-51600-111	SALARIES/PERMANENT	95,624	106,392	108,891	108,769	104,908	111,681	114,193
100-51600-112	SALARIES/OVERTIME	65	-	-	1,612	-	1,632	1,669
100-51600-113	SALARIES/TEMPORARY	2,700	3,326	-	6,960	3,817	6,960	7,117
100-51600-114	WAGES/PART-TIME	-	-	-	-	-	-	-
100-51600-117	LONGEVITY PAY	820	820	820	970	463	970	970
100-51600-118	UNIFORM ALLOWANCES	319	657	546	137	589	137	137
100-51600-150	MEDICARE TAX/CITY SHARE	1,421	1,595	1,574	1,777	1,620	1,819	1,860
100-51600-151	SOCIAL SECURITY/CITY SHARE	6,075	6,818	6,728	7,597	6,925	7,778	7,953
100-51600-152	RETIREMENT	6,464	6,992	7,344	7,525	7,411	7,437	7,437
100-51600-153	HEALTH INSURANCE	22,933	18,487	19,952	21,436	25,124	22,786	22,786
100-51600-154	HSA-HRA CONTRIBUTIONS	-	2,327	2,229	2,675	2,675	2,675	2,675
100-51600-155	WORKERS COMPENSATION	4,158	4,788	4,870	3,979	4,616	3,475	3,475
100-51600-156	LIFE INSURANCE	55	63	72	87	80	87	87
100-51600-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-51600-211	PROFESSIONAL DEVELOPMENT	442	69	264	1,000	535	1,000	1,010
100-51600-221	MUNICIPAL UTILITIES	15,893	14,006	14,150	16,000	15,662	16,000	16,160
100-51600-222	ELECTRICITY	84,330	86,091	82,066	84,000	69,465	84,000	84,840
100-51600-223	NATURAL GAS	23,608	22,629	19,186	21,000	19,374	25,000	25,250
100-51600-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	35	-	-	-	-
100-51600-225	MOBILE COMMUNICATIONS	-	-	-	504	481	588	588
100-51600-244	HVAC-MAINTENANCE	22,023	18,133	15,685	16,000	9,660	16,000	16,160
100-51600-245	FACILITIES IMPROVEMENT	6,158	1,340	30,634	10,000	12,049	10,000	10,100
100-51600-246	JANITORIAL SERVICES	83,803	76,998	78,464	83,000	74,900	83,000	83,830
100-51600-310	OFFICE & OPERATING SUPPLIES	19,415	19,263	33,039	14,000	14,780	14,000	14,140
100-51600-351	FUEL EXPENSES	1,521	1,810	1,689	1,700	1,797	1,700	1,717
100-51600-355	REPAIRS & SUPPLIES	22,582	15,685	52,855	13,000	13,555	13,000	13,130
100-51600-365	DAMAGE CLAIM-INSURANCE	-	-	-	-	2	-	-
	Total Facilities Maintenance	420,409	408,291	481,094	423,727	390,489	431,724	437,283

PARKS & RECREATION LIBRARY FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-55111-111	SALARIES/PERMANENT	7,269	8,579	9,205	9,634	6,734	9,892	10,114
100-55111-112	SALARIES/OVERTIME	-	-	-	-	-	-	-
100-55111-114	WAGES/PART-TIME	284	-	-	-	-	-	-
100-55111-117	LONGEVITY PAY	180	180	180	30	102	30	30
100-55111-118	UNIFORM ALLOWANCES	42	-	-	14	-	14	14
100-55111-150	MEDICARE TAX/CITY SHARE	125	137	150	151	111	155	158
100-55111-151	SOCIAL SECURITY/CITY SHARE	534	586	642	645	475	661	675
100-55111-152	RETIREMENT	500	562	647	653	483	646	646
100-55111-153	HEALTH INSURANCE	1,511	1,413	1,310	1,197	1,299	1,231	1,231
100-55111-154	HSA-HRA CONTRIBUTIONS	-	456	444	75	75	75	75
100-55111-155	WORKERS COMPENSATION	349	400	459	351	303	307	307
100-55111-156	LIFE INSURANCE	2	3	3	4	2	4	4
100-55111-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55111-158	UNEMPLOYMENT COMPENSATION	-	-	-	200	-	200	202
100-55111-221	WATER & SEWER	3,241	3,229	2,997	2,800	2,919	2,800	2,828
100-55111-222	ELECTRICITY	13,564	13,050	11,441	14,000	8,385	14,000	14,140
100-55111-223	NATURAL GAS	4,284	4,114	3,395	4,000	3,922	4,000	4,040
100-55111-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-
100-55111-244	HVAC	1,361	1,292	1,965	-	1,421	-	-
100-55111-245	FACILITY IMPROVEMENTS	3,705	3,124	4,116	3,000	6,000	3,000	3,030
100-55111-246	JANITORIAL SERVICES	19,374	17,783	14,888	19,000	12,879	19,000	19,190
100-55111-355	REPAIR & SUPPLIES	2,213	1,310	5,823	2,000	6,785	2,000	2,020
	Total:	58,540	56,216	57,665	57,753	51,895	58,012	58,703

PARKS & RECREATION PARKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-55200-111	WAGES/PERMANENT	30,141	30,832	31,449	31,588	30,441	32,429	33,159
100-55200-150	MEDICARE TAX/CITY SHARE	381	412	413	458	417	470	481
100-55200-151	SOCIAL SECURITY/CITY SHARE	1,629	1,762	1,767	1,958	1,782	2,011	2,056
100-55200-152	RETIREMENT	2,013	2,013	2,110	2,132	2,140	2,108	2,108
100-55200-153	HEALTH INSURANCE	7,124	5,574	7,017	7,683	7,961	8,762	8,762
100-55200-154	HSA-HRA CONTRIBUTIONS	-	1,000	823	1,000	1,000	1,000	1,000
100-55200-155	WORKERS COMPENSATION	67	70	74	60	70	55	55
100-55200-156	LIFE INSURANCE	6	8	9	11	9	11	11
100-55200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55200-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
100-55200-225	TELECOM/INTERNET/COMMUNICATION	-	1,282	1,561	1,600	1,348	1,956	1,995
100-55200-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
100-55200-330	TRAVEL EXPENSES	-	-	-	-	-	-	-
	Total Parks Administration	41,362	42,952	45,223	46,490	45,169	48,802	49,626

PARKS & RECREATION PARKS MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-53270-111	SALARIES/WAGES/PERMANENT	60,510	61,682	66,350	64,587	56,333	66,205	67,694
100-53270-112	WAGES/OVERTIME	306	147	-	170	-	175	179
100-53270-113	WAGES/TEMPORARY	50,168	58,299	69,888	72,245	43,165	80,983	82,806
100-53270-117	LONGEVITY PAY	1,000	1,000	1,000	750	565	750	750
100-53270-118	UNIFORM ALLOWANCES	54	-	-	83	-	83	83
100-53270-150	MEDICARE TAX/CITY SHARE	1,556	1,699	1,934	2,008	1,435	2,149	2,197
100-53270-151	SOCIAL SECURITY/CITY SHARE	6,651	7,265	8,269	8,586	6,137	9,188	9,395
100-53270-152	RETIREMENT	3,698	3,949	4,446	4,427	3,991	4,369	4,369
100-53270-153	HEALTH INSURANCE	18,190	16,287	15,665	13,390	13,889	14,182	14,182
100-53270-154	HSA-HRA CONTRIBUTIONS	-	4,436	2,356	2,075	2,075	2,388	2,388
100-53270-155	WORKERS COMPENSATION	5,007	5,530	6,505	4,985	4,794	4,568	4,568
100-53270-156	LIFE INSURANCE	26	40	45	56	41	56	56
100-53270-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53270-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-53270-211	PROFESSIONAL DEVELOPMENT	2,205	4,206	973	3,000	3,000	3,000	3,030
100-53270-213	PARK/TERRACE TREE MAINT.	10,709	1,650	7,148	10,000	10,000	10,500	10,605
100-53270-221	MUNICIPAL UTILITIES	12,986	10,476	10,716	10,000	11,297	10,500	10,605
100-53270-222	ELECTRICITY	10,197	4,741	2,762	6,000	7,173	6,500	6,565
100-53270-223	NATURAL GAS	2,630	1,280	1,102	2,000	893	2,500	2,525
100-53270-242	REPR/MTN MACHINERY/EQUIP	21,015	9,965	3,626	7,000	7,500	7,500	7,575
100-53270-245	FACILITIES IMPROVEMENTS	3,041	1,271	2,366	5,000	5,000	5,000	5,050
100-53270-295	MAINTENANCE-TREES/LANDSCAPING	27,175	27,329	24,447	28,000	28,000	30,000	30,300
100-53270-310	OFFICE & OPERATING SUPPLIES	8,906	8,222	10,691	9,000	9,000	9,500	9,595
100-53270-351	FUEL EXPENSES	8,621	9,226	8,020	8,000	8,222	8,000	8,080
100-53270-359	OTHER REPR/MTN SUPP	1,628	3,491	3,589	4,000	4,000	5,000	5,050
	Total Parks Maintenance	256,278	242,187	251,896	265,362	226,509	283,095	287,645

PARKS & RECREATION ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-55210-111	SALARIES/PERMANENT	124,618	128,243	131,448	132,028	125,929	135,537	138,586
100-55210-112	WAGES/OVERTIME	-	-	-	-	-	-	-
100-55210-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-	-
100-55210-150	MEDICARE TAX/CITY SHARE	1,759	1,834	1,817	1,984	1,793	2,035	2,081
100-55210-151	SOCIAL SECURITY/CITY SHARE	7,522	7,841	7,769	8,483	7,667	8,701	8,897
100-55210-152	RETIREMENT	8,318	8,370	8,819	8,912	8,724	8,810	8,810
100-55210-153	HEALTH INSURANCE	29,806	24,080	26,562	28,396	27,832	30,588	30,588
100-55210-154	HSA-HRA CONTRIBUTIONS	-	1,494	3,323	3,500	2,625	3,500	3,500
100-55210-155	WORKERS COMPENSATION	4,323	4,599	4,846	3,716	4,427	3,252	3,252
100-55210-156	LIFE INSURANCE	17	19	20	25	26	25	25
100-55210-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55210-211	PROFESSIONAL DEVELOPMENT	4,155	49	218	2,500	2,039	2,500	2,525
100-55210-213	INTERN PROGRAM	-	-	-	-	-	-	-
100-55210-224	SOFTWARE/HARDWARE MAINTENANCE	-	1,416	1,888	948	1,249	2,814	2,963
100-55210-225	TELECOM/INTERNET/COMMUNICATION	2,612	2,698	2,028	2,458	2,235	2,542	2,542
100-55210-295	MISC CONTRACTUAL SERVICE	-	-	-	-	-	-	-
100-55210-310	OFFICE & OPERATING SUPPLIES	741	903	1,859	1,500	1,275	1,500	1,515
100-55210-320	SUBSCRIPTIONS/DUES	994	4,361	208	4,500	1,239	4,500	4,545
100-55210-324	PROMOTIONS/ADS	8,772	7,010	1,548	3,000	3,133	3,000	3,030
100-55210-330	TRAVEL EXPENSES	133	-	-	-	-	-	-
100-55210-341	COMPUTER PROGRAMS	-	-	-	-	-	-	-
100-55210-343	POSTAGE	40	55	-	500	500	500	505
100-55210-650	USER FEE-REC DESK	4,970	3,600	4,994	3,100	3,100	3,100	3,131
100-55210-790	VOLUNTEER TRAINING	890	288	-	1,000	46	1,000	1,010
	Total Recreation Administration	199,671	196,858	197,349	206,550	193,841	213,904	217,505

PARKS & RECREATION PROGRAMS EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-55300-113	WAGES/TEMPORARY	3,070	3,266	1,441	6,303	397	6,303	6,444
100-55300-150	MEDICARE TAX/CITY SHARE	48	45	23	91	6	91	93
100-55300-151	SOCIAL SECURITY/CITY SHARE	204	193	98	391	25	391	400
100-55300-155	WORKERS COMPENSATION	144	146	74	229	20	195	195
100-55300-341	PROGRAM SUPPLIES	126	1,550	-	-	-	-	-
100-55300-347	CONTRACTUAL-MISC EXPENSE	-	-	-	-	-	-	-
100-55300-790	PROGRAM ASSISTANCE	-	-	-	-	-	-	-
	Total Park & Rec Special Rev	3,591	5,200	1,636	7,014	448	6,980	7,133

PARKS & RECREATION SENIOR PROGRAMS EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-55310-113	WAGES/SEASONAL	-	-	-	-	-	-	-
100-55310-114	WAGES/PART-TIME/PERMANENT	34,183	35,807	35,649	36,196	34,683	45,984	47,019
100-55310-117	LONGEVITY PAY	500	500	500	500	565	500	-
100-55310-150	MEDICARE TAX/CITY SHARE	456	485	474	532	469	674	689
100-55310-151	SOCIAL SECURITY/CITY SHARE	1,949	2,075	2,026	2,275	2,005	2,882	2,947
100-55310-152	RETIREMENT	2,316	2,370	2,426	2,477	2,476	3,021	3,021
100-55310-153	HEALTH INSURANCE	6,138	4,931	5,299	5,734	5,942	19,576	19,576
100-55310-154	HSA-HRA CONTRIBUTIONS	-	1,025	-	1,250	972	3,750	3,750
100-55310-155	WORKERS COMPENSATION	-	-	-	1,318	330	1,426	1,426
100-55310-156	LIFE INSURANCE	-	-	-	-	-	-	-
100-55310-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-55310-211	PROFESSIONAL DEVELOPMENT	608	930	734	1,000	1,487	1,000	1,010
100-55310-224	SOFTWARE/HARDWARE MAINTENANCE	-	1,416	1,888	948	1,249	2,304	2,391
100-55310-225	TELECOM/INTERNET/COMMUNICATION	15	996	946	1,462	1,473	1,800	1,839
100-55310-310	OFFICE & OPERATING SUPPLIES	2,223	2,047	1,911	2,000	2,161	2,000	2,020
100-55310-320	SUBSCRIPTIONS/DUES	567	530	370	600	447	600	606
100-55310-330	TRAVEL EXPENSES	-	451	-	200	-	200	202
100-55310-341	SENIOR PROGRAM EXPENSES	-	-	-	-	-	-	-
	Total Senior Citizen's Program	48,955	53,564	52,224	56,491	54,261	85,719	86,497

PARKS & RECREATION COMMUNITY EVENTS EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-55320-720	4TH OF JULY CORP	9,500	9,500	-	-	-	-	-
100-55320-780	DISCOVER WHITIEWATER RACE	6,000	6,000	6,000	-	6,000	-	-
100-55320-790	CELEBRATIONS/AWARDS	3,660	3,660	3,660	4,500	8,000	9,500	9,595
	Total Community Events	19,160	19,160	9,660	4,500	14,000	9,500	9,595

** Waived by 4th of July Committee as Amphitheatre eliminates need for stage rental.

PARKS & RECREATION COMMUNITY BASED COOPERATIVE PROJECTS EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-55330-760	AQUATIC CENTER CONTRIBUTION	78,000	78,000	78,000	103,000	103,000	128,000	128,000
100-55330-761	AQUATIC CENTER CAPITAL CONTRIB	-	50,000	50,000	50,000	50,000	50,000	50,000
	Total Comm. Based-Coop Projects	78,000	128,000	128,000	153,000	153,000	178,000	178,000

TRANSFERS TO OTHER FUNDS DETAIL EXPENSES

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-59220-901	TRANS TO FD 260 SICK/SEVERENCE	34,193	42,000	42,000	35,000	75,000	-	55,000
100-59220-903	TRANS TO FD 271 SIR	-	-	-	25,000	50,000	-	-
100-59220-913	TRANS INVOUT-OTHER FUNDS	-	271,492	8,500	-	-	-	-
100-59220-914	TRANS TO FD 210 FIRE EQUIP REV	-	-	-	-	-	-	-
100-59220-916	TRANS TO FD 205 27TH PA Y ROLL	15,000	15,000	15,000	15,000	30,000	-	-
100-59220-917	TRANS TO FD 250 FORESTRY	6,000	-	6,000	7,917	7,917	7,500	-
100-59220-918	TRANS TO FD 230 RECYLING	363,326	372,334	427,890	408,160	450,307	406,853	449,000
100-59220-919	TRANS TO FD 900 ECONOMIC DEV	81,992	79,122	-	-	-	117,343	76,146
100-59220-925	TRANS TO FD 215 DPW EQUIP REV	85,000	85,000	85,000	85,000	170,000	-	85,000
100-59220-926	TRANS TO FD 216 PD VEHICLE REV	45,043	90,000	95,000	-	-	-	38,270
100-59220-927	TRANS TO FD 217 BLDING REPAIR	1,816	15,000	31,651	15,000	15,000	15,000	15,000
100-59220-928	TRANS TO FD 280 STREET REPAIR	75,000	112,500	182,782	42,218	192,218	-	37,014
100-59220-939	TRANS TO FD 214 ELECTIONS	33,068	25,145	37,534	25,000	25,000	27,500	25,000
100-59220-994	TRANS TO FD 235 RIDE SHARE	30,000	-	-	-	-	-	-
100-59220-998	TRANS TO FD 220 LIBRARY	484,182	469,657	470,000	470,000	470,000	470,000	470,000
	Total Transfers to Other Funds	1,254,620	1,577,250	1,401,357	1,128,295	1,485,442	1,044,196	1,250,431

TRANSFERS TO DEBT SERVICE DETAIL EXPENSES

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-59230-990	TRANS TO FD 300 DEBT SERVICE	683,803	818,822	970,287	942,883	972,353	1,048,348	1,157,035
	Total Transfer to Debt Service Fund	683,803	818,822	970,287	942,883	972,353	1,048,348	1,157,035

TRANSFERS TO SPECIAL FUNDS

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
100-59240-901	TRANS TO FD 850 FIRE DEPART	189,579	189,579	177,516	182,529	182,529	182,529	182,529
100-59240-902	TRANS TO FD 850 FIRE-ST PYMTS	60,721	69,308	38,199	20,239	21,308	21,308	21,308
100-59240-905	TRANS TO FD 920 INNOVATION CTR	-	27,680	-	-	-	-	-
100-59240-945	TRANS TO FD 452 BIRGE FOUNTAIN	-	-	2,500	-	-	500	500
100-59240-960	TRANS TO FD 450 LSP SHARED	146,871	96,871	95,000	-	-	-	-
100-59260-934	TRANS TO 620 WASTEWATER	-	-	-	-	-	-	-
	Total Transfers to Special Funds	397,171	383,438	313,215	202,768	203,837	204,337	204,337



**FUND TYPE
SPECIAL PURPOSE FUND**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 205

The 27th Payroll Fund (#205) was established to prefund the General Fund payroll expense that is incurred during years with 27 biweekly payrolls. This occurs every 11th year with the next occurring in 2026.

- **Fund Balance** is designated and will accumulate for payroll expenses necessary each 11th year.
- **Primary Funding Source** is annual transfer from the General Fund. An annual contribution of one-tenth of a bi-weekly payroll is projected to cover the full additional payroll that will occur in 2026.
- **Audit Classification:** Governmental; Non-Major.

27TH PAYROLL REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
INTERGOVERNMENTAL REVENUES								
205-43355-00	GENERAL FUND TRANSFER	15,000	15,000	15,000	15,000	30,000	-	-
	Total Intergovernmental Revenue	15,000	15,000	15,000	15,000	30,000	-	-
MISCELLANEOUS REVENUES								
205-48100-00	INTEREST INCOME	11	15	4	5	6	5	5
	Total Miscellaneous Revenue	11	15	4	5	6	5	5
OTHER FINANCING SOURCES								
205-49300-00	FUND BALANCE APPLIED	-	-	-	(15,005)	(30,006)	(5)	(5)
	Total Other Financing Sources	-	-	-	(15,005)	(30,006)	(5)	(5)
	Grand Total:	15,011	15,015	15,004	-	-	-	-

27TH PAYROLL EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
205-51920-913	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-

FUND BALANCE		15,758	30,772	45,776		75,782	75,787	75,792
205-34300	Net Change-Increase/(Decrease)	15,011	15,015	15,004	-	30,006	5	5

The next 27th payroll occurs in 2026--(11 year cycle)

**FUND TYPE
SPECIAL PURPOSE FUND**

**ASSOCIATED DEPARTMENT
GENERAL ADMINISTRATION**

FUND DESCRIPTION

FUND 214

The Elections Fund (#214) was established in the 2017 budget year to account for election expenses and normalize the irregular annual funding needs of a varied number of elections conducted each year.

- **Fund Balance** is designated to be retained at a level necessary to fund higher election expenses in those years with more elections.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental; Non-Major.

ELECTIONS REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
OTHER FINANCING SOURCES								
214-43355-55	TRANSFER FROM GENERAL FUND	33,068	25,145	37,534	25,000	25,000	27,500	25,000
214-49300-51	FUND BALANCE APPLIED	-	-	-	(6,297)	(10,887)	8,709	(4,850)
	Grand Total:	33,068	25,145	37,534	18,703	14,113	36,209	20,150

ELECTIONS EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
214-51400-111	WAGES & SALARIES / PERMANENT	-	-	-	-	-	-	-
214-51400-113	WAGES / TEMPORARY	-	-	-	-	-	-	-
214-51400-116	ELECTION INSPECTORS	28,513	9,624	24,320	12,262	5,217	25,249	10,500
214-51400-150	MEDICARE TAX/CITY SHARE	117	72	76	178	3	366	120
214-51400-151	SOCIAL SECURITY/CITY SHARE	500	307	324	760	12	1,565	525
214-51400-155	WORKERS COMPENSATION	73	32	122	23	14	48	25
214-51400-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
214-51400-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
214-51400-217	CONTRACTUAL SERVICES	-	2,315	-	-	-	-	-
214-51400-225	TELECOM/INTERNET/COMMUNICATION	-	320	480	480	480	480	480
214-51400-310	OFFICE & OPERATING SUPPLIES	4,437	5,565	29,100	5,000	8,137	8,500	8,500
214-51400-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-	-
214-51400-330	TRAVEL EXPENSES	289	34	-	-	250	-	-
214-51400-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total:	33,929	18,269	54,422	18,703	14,113	36,209	20,150

FUND BALANCE		13,108	19,984	3,096		13,983	5,274	10,124
214-34300	Net Change-Increase/(Decrease)	(861)	6,876	(16,888)	-	10,887	(8,709)	4,850

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION

FUND 215

The Equipment Replacement Fund (#215) was established to ensure funds are available for the replacement of the public works, park maintenance, building maintenance and administration vehicles and equipment costing in excess of \$10,000.

- **Fund Balance** is designated to be retained to fund replacement of equipment and vehicles on a planned replacement schedule.
- **Primary Funding Source** is annual transfer from the General Fund, Stormwater Utility, and proceeds from sale of retired equipment
- **Audit Classification:** Governmental; Non-Major.

EQUIPMENT REPLACEMENT FUND REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
INTERGOVERNMENTAL REVENUES								
215-43355-53	FUND TRANSFERS-VARIOUS	85,000	85,000	85,000	85,000	170,000	-	85,000
215-43510-53	FEDERAL/STATE GRANT-REIMBURSE	-	-	-	-	-	-	-
	Total Intergovernmental Rev.	85,000	85,000	85,000	85,000	170,000	-	85,000
MISCELLANEOUS REVENUES								
215-48100-53	INTEREST INCOME	1,129	1,461	355	263	50	100	150
215-48300-53	SALE OF VEHICLES/MISC REVENUE	-	29,602	13,872	-	-	-	-
215-48400-53	INSURANCE CLAIM RECOVERY	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	1,129	31,062	14,227	263	50	100	150
OTHER FINANCING SOURCES								
215-49290-53	TRANSFER IN-OTHER FUNDS	21,500	46,500	21,500	25,000	25,000	25,000	25,000
215-49291-53	BOND PROCEEDS	-	-	-	148,000	-	148,000	-
215-49300-53	FUND BALANCE APPLIED	-	-	-	(77,263)	10,964	(34,100)	233,350
	Total Other Financing Sources	21,500	46,500	21,500	95,737	35,964	138,900	258,350
	Grand Total:	107,629	162,562	120,727	181,000	206,014	139,000	343,500

EQUIPMENT REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
215-53560-810	CAPITAL EQUIPMENT	-	43,050	24,934	71,000	70,912	139,000	343,500
215-53560-820	ROLLING STOCK	71,922	37,856	147,249	110,000	135,102	-	-
	Total:	71,922	80,906	172,183	181,000	206,014	139,000	343,500

FUND BALANCE		99,657	181,314	129,858		118,894	152,994	(80,356)
215-34300	Net Change-Increase/(Decrease)	35,707	81,657	(51,456)	-	(10,964)	34,100	(233,350)

Note: Projected Fund Balance will be supported by distribution of General Fund operating surplus annually

2023 Note: 250K of Patrol Truck included in 343,500 number. Only 130 is needed in 2023. Balance of 120k due in 2024 once body builder completes outfitting in 2024

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
POLICE

FUND DESCRIPTION

FUND 216

The Police Vehicle Revolving Fund (#216) was established in 2004 to account for the purchase of police marked and unmarked squad cars based on a scheduled rotation of one or two vehicles each year. Emergency vehicles are used 24/7 and must be in good working order. Older, high mileage vehicles are susceptible to more frequent breakdowns, time out of service for repairs, and are less reliable. Prior to fund 216, vehicles were reflected in the capital portion of the Police Patrol and/or Police Investigations budgets. Due to some past budget restraints, there have been years where no vehicles were purchased.

- **Fund Balance** is designated to be retained to fund the annual replacement of police vehicles.
- **Primary Funding Source** is annual transfer from the General Fund and proceeds from sales of retired vehicles.
- **Audit Classification:** Governmental; Non-Major.

POLICE VEHICLE REPLACEMENT FUND REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
INTERGOVERNMENTAL REVENUES								
216-43355-52	GENERAL FUND TRANSFER	45,043	90,000	95,000	-	-	-	38,270
	Total Intergovernmental Revenue	45,043	90,000	95,000	-	-	-	38,270
MISCELLANEOUS REVENUES								
216-48100-52	INTEREST INCOME	-	-	-	-	-	-	-
216-48300-52	SALE OF VECHICLES	374	3,687	2,470	-	-	-	-
	Total Miscellaneous Revenues	374	3,687	2,470	-	-	-	-
OTHER FINANCING SOURCES								
216-49300-52	FUND BALANCE APPLIED	-	-	-	-	54,565	-	21,730
	Total Other Financing Sources	-	-	-	-	54,565	-	21,730
	Grand Total:	45,417	93,687	97,470	-	54,565	-	60,000

POLICE VEHICLE REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
216-52200-810	EQUIPMENT-VECHCLE	500	13,099	-	-	-	-	60,000
216-52200-820	ROLLING STOCK	98,319	23,729	46,933	-	54,565	-	-
	Total:	98,819	36,828	46,933	-	54,565	-	60,000

FUND BALANCE		(56,246)	25,613	76,151		21,586	21,586	(144.34)
216-34300	Net Change-Increase/(Decrease)	(53,402)	81,859	50,537	-	(54,565)	-	(21,730)

NOTES:

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

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
PARKS & RECREATION

FUND DESCRIPTION

FUND 217

The Building Repair Fund (#217) was established in 2013 to fund minor repair/replacement of public facility components and contents.

- **Fund Balance** is designated to be retained until it reaches a target value of \$100,000 and any balance over this target value can be made available for transfer to the General Fund for general purposes.
- **Primary Funding Source** is annual transfer from the General Fund. Target annual funding level is \$10,000.
- **Audit Classification:** Governmental; Non-Major.

BUILDING REPAIR FUND REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
INTERGOVERNMENTAL REVENUES								
217-43355-57	GENERAL FUND TRANSFER	1,816	15,000	31,651	15,000	15,000	15,000	15,000
	Total Intergovernmental Revenues	1,816	15,000	31,651	15,000	15,000	15,000	15,000
MISCELLANEOUS REVENUES								
217-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
217-48600-52	MISC INCOME	-	-	12,667	-	-	-	-
	Total Miscellaneous Revenues	-	-	12,667	-	-	-	-
OTHER FINANCING SOURCES								
217-49300-52	FUND BALANCE APPLIED	-	-	-	-	8,987	-	150
	Total Other Financing Sources	-	-	-	-	8,987	-	150
	Grand Total:	1,816	15,000	44,318	15,000	23,987	15,000	15,150

BUILDING REPAIR FUND EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
217-51600-850	FACILITY REPAIRS	18,038	12,770	4,205	15,000	23,987	15,000	15,150
217-51600-855	ADA REPAIRS	-	-	-	-	-	-	-
	Total:	18,038	12,770	4,205	15,000	23,987	15,000	15,150

FUND BALANCE		10,349	12,579	52,692		43,705	43,705	43,555
217-34300	Net Change-Increase/(Decrease)	(16,222)	2,230	40,113	-	(8,987)	-	(150)

**FUND TYPE
SPECIAL PURPOSE FUND**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

FUND DESCRIPTION

FUND 225

The Skate Park (#225) was established in 2004 to provide a funding source for the development and maintenance of the skate park.

- **Fund Balance** is designated for maintenance and/or replacement expenses for the skate park.
- **Primary Funding Source** is annual transfer from the General Fund and revenue collected from other sources including donations from Whitewater Rotary Club, Tony Hawk Fund, etc.
- **Audit Classification:** Governmental; Non-Major.

SKATE PARK FUND REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
INTERGOVERNMENTAL REVENUES								
225-43355-55	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
225-48100-55	INTEREST INCOME	-	-	-	-	-	-	-
225-48415-00	RESTITUTION DAMAGES	4,222	-	-	-	-	-	-
225-48500-55	DONATIONS	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	4,222	-	-	-	-	-	-
OTHER FINANCING SOURCES								
225-49290-55	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
225-49300-55	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	4,222	-	-	-	-	-	-

SKATE PARK FUND EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
225-55321-820	CAPITAL IMPROVE-CONSTRUCTION	-	-	5,000	-	-	-	-
225-55321-821	DESIGN/ENGINEERING	-	-	-	-	-	-	-
225-55340-911	TRANSFERS OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total:	-	-	5,000	-	-	-	-

FUND BALANCE		7,433	7,433	2,433		2,433	2,433	2,433
225-34300	Net Change-Increase/(Decrease)	4,222	-	(5,000)	-	-	-	-

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION

FUND 230

The Solid Waste & Recycling Fund (#230) was established to account for the revenues and expenses related to providing solid waste / recycling collection services to residents and for ongoing Landfill monitoring.

- **Fund Balance** is designated for unanticipated costs of operating these public services.
- **Primary Funding Source** is annual transfer from the General Fund and annual grants from the state.
- **Audit Classification:** Governmental; Non-Major.

SOLID WASTE & RECYCLING REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
INTERGOVERNMENTAL REVENUES / 230-43000								
230-43355-53	GENERAL FUND TRANSFER	363,326	384,546	427,890	408,160	450,307	406,853	449,000
230-43540-53	RECYCLING GRANT-STATE OF WIS	31,678	31,734	31,731	31,700	31,846	32,000	32,000
	Total Intergovernmental Rev.	395,004	416,280	459,621	439,860	482,153	438,853	481,000
PUBLIC CHARGES FOR SERVICE / 230-46000								
230-46422-53	TRASH REMOVAL FEES	-	-	200	200	200	200	200
230-46440-53	BRUSH REMOVAL FEES	306	30	51	600	200	200	200
	Total Public Charges - Services	306	30	251	800	400	400	400
OTHER FINANCING SOURCES / 230-49000								
230-49300-53	FUND BALANCE APPLIED	-	-	-	15,526	(28,873)	38,571	(119)
	Total Miscellaneous Revenues	-	-	-	15,526	(28,873)	38,571	(119)
	Grand Total:	395,310	416,310	459,872	456,186	453,680	477,824	481,281

SOLID WASTE & RECYCLING EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
230-53600-219	JOHN'S-CITY PICKUP	311,811	319,982	321,655	324,768	323,000	345,618	348,150
230-53600-220	LANDFILL CONTRACT SERVICES	14,740	12,309	17,767	6,000	6,000	6,000	6,000
230-53600-295	CONTRACT JOHN'S RECYCLE	68,622	83,292	115,982	125,338	124,600	126,126	127,050
230-53600-320	PUBLIC EDUCATION EXPENSES	-	-	-	-	-	-	-
230-53600-325	PUBLIC EDUCATION	669	727	78	80	80	80	81
	Total:	395,842	416,310	455,481	456,186	453,680	477,824	481,281

FUND BALANCE		29,372	29,371	33,762		62,635	24,064	24,184
230-34300	Net Change-Increase/(Decrease)	(532)	(0)	4,390	-	28,873	(38,571)	119

NOTES

1) 2022 Budgeted Rates:	2022 Rates	2021 Rates	2022 Increase		
Refuse rate:	\$8.70	2,730	285,012	\$8.29	\$0.41
Bulk collection rate:	\$1.85	2,730	60,606	\$1.66	\$0.19
Recycle rate:	\$3.85	2,730	126,126	\$3.84	\$0.01
Total:	\$14.40	2,720	471,744	\$13.79	\$0.61

2) Number of units: 2706 (2021), 2696 (Aug '20), 2674 (2019), 2661 (2018), 2626 (2017), 2616 (2016), 2571 (2015).
Units are adjusted monthly. 2730 units for 2022 estimate and 2750 units for 2023

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION

FUND 240

The Parkland Acquisition Fund (#240) was established to account for revenue and expenses related to the acquisition of parkland.

- **Fund Balance** is designated to be retained for new parkland purchases.
- **Primary Funding Source** is from parkland development fees generated from new property developments.
- **Audit Classification:** Governmental, Non-Major.

PARKLAND ACQUISITION FUND REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
PUBLIC CHARGES FOR SERVICES								
240-46810-56	PARKLAND FEES	534	-	4,480	-	-	-	-
	Total Charges for Services	534	-	4,480	-	-	-	-
MISCELLANEOUS REVENUES								
240-48100-56	INTEREST INCOME	-	-	-	-	-	-	-
240-48510-56	DONATION-TREES	1,725	-	-	-	-	-	-
	Total Miscellaneous Rev.	1,725	-	-	-	-	-	-
OTHER FINANCING SOURCES								
240-49300-56	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	2,259	-	4,480	-	-	-	-

PARKLAND ACQUISITION FUND EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
240-56110-294	TREE & PARK EXPENSES	198	-	-	-	-	-	-
240-56110-820	LAND/REAL ESTATE ACQUISITION	-	-	-	-	-	-	-
	Total:	198	-	-	-	-	-	-

FUND BALANCE		48,689	48,689	53,169		53,169	53,169	53,169
240-34300	Net Change-Increase/(Decrease)	2,061	-	4,480	-	-	-	-

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION

FUND 245

The Parkland Development Fund (#245) is for the development of parkland and the expenses incurred through the addition of new playgrounds and other park amenities.

- **Fund Balance** is designated to be retained for parkland development until it reaches \$150,000. Any balance over this target value can be made available for transfer to the General Fund for general purposes.
- **Primary Funding Source** is from parkland development fees generated from new property developments.
- **Audit Classification:** Governmental, Non-Major.

PARKLAND DEVELOPMENT FUND REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
PUBLIC CHARGES FOR SERVICE								
245-46810-56	PARKLAND FEES	1,258	2,516	896	-	-	-	-
245-46815-56	CHIMNEY SWIFT DONATIONS	-	-	-	-	-	-	-
	Total Charges for Service	1,258	2,516	896	-	-	-	-
MISCELLANEOUS REVENUES								
245-48100-56	INTEREST INCOME	-	-	-	-	-	-	-
245-48410-56	DONATION-PARK DEVELOPMENT	2,576	-	-	-	-	-	-
245-48420-56	DONATION-EFFEGY MOUNDS	-	-	-	-	533	-	-
	Total Miscellaneous Rev.	2,576	-	-	-	533	-	-
OTHER FINANCING SOURCES								
245-49290-56	TRANSFER IN-OTHER FUNDS	-	-	-	-	2,867	-	-
245-49300-56	FUND BALANCE APPLIED	-	-	-	-	(3,400)	-	-
	Total Otr Financing Sources	-	-	-	-	(533)	-	-
	Grand Total:	3,834	2,516	896	-	-	-	-

PARKLAND DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
245-56120-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
245-56120-822	CAPITAL OUTLAY/IMPROVEMENT	38,793	3,295	2,371	-	-	-	-
245-56120-830	RAY TROST NATURE PRESERVE	-	-	-	-	-	-	-
245-56120-840	CHIMNEY SWIFT PROJECT	-	-	-	-	-	-	-
	Total:	38,793	3,295	2,371	-	-	-	-

FUND BALANCE		21,920	21,141	19,666		23,066	23,066	23,066
245-34300	Net Change-Increase/(Decrease)	(34,959)	(779)	(1,475)	-	3,400	-	-

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
DPW**

FUND DESCRIPTION

FUND 250

The Forestry Fund (#250) was established to maintain our forestry programs within the City, cover the cost of Ash tree treatment materials and unforeseen emergencies that may affect the trees within the City.

- **Fund Balance** is designated to be retained for forestry program stewardship within the City.
- **Primary Funding Source** is annual transfer from the General Fund and fees collected from vandalism or accidents that effect City terrace trees.
- **Audit Classification:** Governmental, Non-Major.

FORESTRY REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
INTERGOVERNMENTAL REVENUES								
250-43355-56	GENERAL FUND TRANSFER	6,000	-	6,000	7,917	7,917	7,500	-
	Total Intergovernmental Rev	6,000	-	6,000	7,917	7,917	7,500	-
PUBLIC CHARGES FOR SERVICE								
250-46810-56	PARKLAND FEES--TREES	600	-	285	-	-	-	-
	Total Charges for Service	600	-	285	-	-	-	-
MISCELLANEOUS REVENUES								
250-48100-56	INTEREST INCOME	21	28	7	-	2	-	-
250-48510-56	DONATION FOR TREES	-	250	-	-	1,500	-	-
	Total Miscellaneous Rev.	21	278	7	-	1,502	-	-
OTHER FINANCING SOURCES								
250-49300-56	FUND BALANCE APPLIED	-	-	-	2,083	582	10,500	1,000
	Total Otr Financing Sources	-	-	-	2,083	582	10,500	1,000
	Grand Total:	6,621	278	6,292	10,000	10,000	18,000	1,000

FORESTRY EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
250-56130-219	PROFESSIONAL SERVICES	5,683	-	6,000	10,000	8,880	17,000	-
250-56130-294	TREE PURCHASES	-	120	275	-	1,120	1,000	1,000
250-56130-650	TRANSFER OUT	-	-	-	-	-	-	-
	Total:	5,683	120	6,275	10,000	10,000	18,000	1,000

FUND BALANCE		12,192	12,350	12,367		11,785	1,285.02	285.02
250-34300	Net Change-Increase/(Decrease)	939	158	17	-	(582)	(10,500)	(1,000)

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
FINANCE

FUND DESCRIPTION

FUND 260

The Sick Leave Severance Fund (#260) was established to fund the General Fund portion of the accumulated sick leave benefit liability. This benefit pays eligible staff for their accumulated, but unused sick leave at retirement or separation. Payment is limited to the lesser of one-half of accumulated sick leave hours or 720 hours. The benefit was eliminated for new staff who join the City after June 30, 2011. Accumulated liability at 12/31/2017 is projected to be \$540,000 for 46 eligible General Fund staff members.

- **Fund Balance** is designated to be retained for funding anticipated benefit payments in the subsequent four-year period. This estimate is to be reviewed annually as part of the budget process. After 2018 transfer and depletion of current Fund Balance, an annual 30,000 transfer is expected to fund projected retirements through 2021.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

SICK LEAVE SEVERANCE REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
INTERGOVERNMENTAL REVENUES								
260-43355-00	GENERAL FUND TRANSFER	34,193	42,000	42,000	35,000	75,000	-	55,000
	Total Intergovernmental Rev.	34,193	42,000	42,000	35,000	75,000	-	55,000
MISCELLANEOUS REVENUES								
260-48100-00	INTEREST INCOME	419	-	-	-	-	-	-
	Total Misc. Revenues	419	-	-	-	-	-	-
OTHER FINANCING SOURCES								
260-49290-00	TRANSFER IN-OTHER FUNDS	-	50,000	-	-	-	-	-
260-49300-00	FUND BALANCE APPLIED	-	-	-	(792)	(41,586)	32,781	73,209
	Total Other Financing	-	-	-	(792)	(41,586)	32,781	73,209
	Grand Total:	34,612	42,000	42,000	34,208	33,414	32,781	128,209

SICK LEAVE SEVERANCE EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
260-51365-325	BENEFIT PAID	74,386	6,845	16,223	34,208	33,414	32,781	128,209
260-51365-650	TRANSFER OUT	-	-	-	-	-	-	-
	Total:	74,386	6,845	16,223	34,208	33,414	32,781	128,209

FUND BALANCE		(45,813)	39,342	65,119		106,705	73,924	715
260-34300	Net Change-Increase/(Decrease)	(39,774)	85,155	25,777	-	41,586	(32,781)	(73,209)

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
FINANCE

FUND DESCRIPTION

FUND 271

The Insurance-SIR (Self Insured Retention) Fund (#271) was established in 2015 to fund exposure to loss retained by the City under its General Liability insurance policy. Under the policy terms, the City retains the first \$25,000 of loss exposure to each liability claim.

- **Fund Balance** is designated to be retained until it reaches a value of \$100,000. Once this target level is reached, annual General Fund transfers may be suspended until claim losses require replenishment.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

INSURANCE SIR REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
INTERGOVERNMENTAL REVENUES								
27143355-00	GENERAL FUND TRANSFER	25,000	60,000	25,000	25,000	50,000	-	-
	Total Intergovernmental	25,000	60,000	25,000	25,000	50,000	-	-
MISCELLANEOUS REVENUES								
27148100-00	INTEREST INCOME	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
27149300-00	FUND BALANCE APPLIED	-	-	-	(25,000)	(25,000)	-	-
	Total Other Financing Sources	-	-	-	(25,000)	(25,000)	-	-
	Grand Total:	25,000	60,000	25,000	-	25,000	-	-

INSURANCE SIR EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
27151920-350	INSURANCE-CLAIMS	10,000	-	12,448	-	25,000	-	-
	Total:	10,000	-	12,448	-	25,000	-	-

FUND BALANCE		41,975	101,975	114,527		139,527	139,527	139,527
27134300	Net Change-Increase/(Decrease)	15,000	60,000	12,552	-	25,000	-	-

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
PARKS & RECREATION

FUND DESCRIPTION

FUND 272

The Lakes Improvement Fund (#272) was established in 2008 to account for income provided to help fund lake improvements to any lakes within the City.

- **Fund Balance** is designated to be retained to fund lake improvement projects. There is no stated target balance.
- **Primary Funding Source** is from donations and grants.
- **Audit Classification:** Governmental, Non-Major.

LAKES IMPROVEMENT FUND REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
MISCELLANEOUS REVENUES								
272-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
272-48410-00	DONATIONS-LAKES IMPROVEMENTS	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
272-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	-	-	-	-	-	-	-

LAKES IMPROVEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
272-51920-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
272-51920-650	DONATION PURCHASES	-	-	-	-	-	-	-
272-51920-821	DESIGN/ENGINEERING/SURVEY	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-

FUND BALANCE		475	475	475		475	475	475
272-34300	Net Change-Increase/(Decrease)	-	-	-	-	-	-	-

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION

FUND 280

The Street Repair Revolving Fund (#280) was established to fund larger repairs and maintenance to our City streets including crack filling, some sidewalk repairs and other maintenance outside of a complete street construction project. This fund is not used for normal pothole repairs.

- **Fund Balance** is designated to be retained for funding City street repairs. There is no stated target balance.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

STREET REPAIR REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
INTERGOVERNMENTAL REVENUES								
280-43355-57	GENERAL FUND TRANSFER	75,000	112,500	182,782	42,218	192,218	-	37,014
280-43378-57	PROJECT REIMBURSEMENT REV	-	-	26,172	-	76,812	-	-
280-43780-57	KWIK TRIP ROAD ESCROW	-	-	80,000	-	-	-	-
	Total Intergovernmental	75,000	112,500	288,955	42,218	269,030	-	37,014
MISCELLANEOUS REVENUES								
280-48100-57	INTEREST INCOME	3,715	5,349	1,300	2,500	211	150	150
	Total Miscellaneous Rev.	3,715	5,349	1,300	2,500	211	150	150
OTHER FINANCING SOURCES								
280-49290-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	27,769		
280-49300-57	FUND BALANCE APPLIED	-	-	-	137,282	(77,752)	231,850	322,836
	Total Other Financing Sources	-	-	-	137,282	(77,752)	231,850	322,836
	Grand Total:	78,715	117,849	290,255	182,000	219,257	232,000	360,000

STREET REPAIR EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
280-57500-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-			
280-57500-805	SIDEWALK-ANNUAL	3,253	3,521	1,168	20,000	17,000	20,000	20,000
280-57500-820	ANNUAL MAJOR REPAIRS	14,898	21,015	203,777	150,000	174,457	192,000	320,000
280-57500-821	ENGINEERING	-	-	-	12,000	27,800	20,000	20,000
280-57500-830	CONTINGENCIES	-	-	-	-			
	Total:	18,151	24,536	204,945	182,000	219,257	232,000	360,000

FUND BALANCE		499,792	593,106	678,416		756,168	524,318	201,482
280-34300	Net Change-Increase/(Decrease)	60,564	93,314	85,310	-	77,752	(231,850)	(322,836)

FUND TYPE
SPECIAL REVENUE**ASSOCIATED DEPARTMENT**
POLICE**FUND DESCRIPTION****FUND 295**

The Police Trust Fund (#295) was established to account for four separate activities: Donations, Crime Prevention, Seizures and Evidence/Found Property.

- **Audit Classification:** Governmental, Non-Major.

DONATIONS

The K9 Unit was established in 2013 with a “By the Community, For the Community” initiative and funds were acquired through the K9 5K/10K Run (held 2014, 2015, and 2016), K9 t-shirt sales, coin jar donations and donations from businesses and citizens. This fund is to account for the revenue and expenses associated with the K9 Unit.

- **Fund Balance** is designated to be retained for costs associated with the establishing and maintaining a K9 Unit.
- **Primary Funding Source** is donations.

CRIME PREVENTION

Accounts for the revenue and expense of safety awareness programs and supplies including Identification kits, safety pamphlets, coloring books, etc.

- **Fund Balance** is designated to be retained for costs associated with crime prevention initiatives.
- **Primary Funding** is from Police Department sales of Wisconsin Department of Transportation vehicle registrations. Two-thirds of the convenience fee of \$10 is retained by this fund.

SEIZURES

Accounts for the revenue and expense from federal and state seizures. Approved expenditures of these funds have included an electronic fingerprinting system, undercover vehicle, surveillance camera, tactical equipment and funds for undercover drug operations.

- **Fund Balance** is restricted for uses permissible by state and federal law. Portions of state-seized funds are submitted to the Wisconsin Common School Fund. Portions of federally-seized funds are retained by the U.S. Marshals Service.
- **Primary Funding Source** is derived from federal and state seizures of cash and/or vehicles used in the commission of a felony. This funding is expected to be reduced or eliminated with future changes to federal and state seizure laws.

Evidence/FOUND PROPERTY

Accounts for seized and lost/found currency.

- **Fund Balance** is designated to be retained until the property can be returned to the rightful owner.
- **Primary Funding Source** is evidence from investigations and/or found property.

POLICE TRUST FUND REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
MISCELLANEOUS REVENUES								
295-48100-52	INTEREST INCOME	27	27	29	25	41	28	28
295-48200-52	SEIZURE REV -DRUG RELATED	7,659	6,579	38,203	5,000	500	8,740	8,740
295-48300-52	SEIZURE REV -NON DRUG RELATED	-	-	-	-	-	-	-
295-48400-52	CRIME PREVENTION INCOME	4,581	6,101	3,595	4,500	2,350	4,759	4,759
295-48500-52	DONATIONS-POLICE DEPARTMENT	9,671	9,446	669	5,000	5,083	6,595	6,595
295-48700-52	EVIDENCE/FOUND PROP INCOME	3,067	1,155	456	1,000	2,011	1,560	1,560
	Total Miscellaneous Rev.	25,005	23,307	42,952	15,525	9,984	21,682	21,682
OTHER FINANCING SOURCES								
295-49300-52	FUND BALANCE APPLIED	-	-	-	(525)	(5,407)	(2,065)	(2,065)
	Total Other Financing Sources	-	-	-	(525)	(5,407)	(2,065)	(2,065)
		25,005	23,307	42,952	15,000	4,577	19,617	19,617

POLICE TRUST FUND EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
295-52200-310	OFFICE & OPERATING SUPPLIES	23,663	15,399	7,385	10,000	4,692	15,482	15,482
295-52200-320	EVIDENCE/FOUND PROP EXP	10	-	1,324	-	57	445	445
295-52200-350	DRUG SEIZURE EXPENSES	-	8,897	2,173	5,000	-	3,690	3,690
		23,673	24,295	10,882	15,000	4,749	19,617	19,617

FUND BALANCE		56,543	55,554	87,625		93,032	95,097	97,162
295-34300	Net Change-Increase/(Decrease)	1,332	(988)	32,070	-	5,407	2,065	2,065

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT**

FUND DESCRIPTION

FUND 900

The Economic Development Operating Fund (#900) accounts for all operating revenues and expenses necessary to maintain the Whitewater CDA office and its presence for the benefit of the community and economic development.

The office is charged with creating, coordinating, and/or executing all city community and economic development efforts. The office serves as the main contact point for business growth, retention, expansion, and community development activities. Together with the City Manager, other municipal departments, the Executive Director is instrumental in the creation of and development of Tax Incremental Districts (TID's) for the city.

- **Fund Balance.** At year-end, any remaining balance not subject to Tax Increment Finance (TIF) rules or restrictions of other revenue sources will be made available for transfer back to the General Fund.
- **Primary Funding Source** is from Tax Incremental Financing (TIF) Districts per their respective project plans with support from the City's General Fund. As increment in the TID districts grow the resulting TIF revenues are designated to be used as the primary source of funding to the community and economic development operations. The General Fund is intended to provide secondary support to ensure that the office of the Whitewater CDA is appropriately funded to fulfil its Mission to serve as the community economic development entity for the City.
- **Expenditures.** Expenditures are to be funded first by Tax Increment contributions, followed by other revenues and lastly by General Fund contributions.
- **Audit Classification:** Governmental, Component Unit.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Director	1	1	1	1	1	1
Administrative Assistant	.4	.5	.5	.5	.5	.5

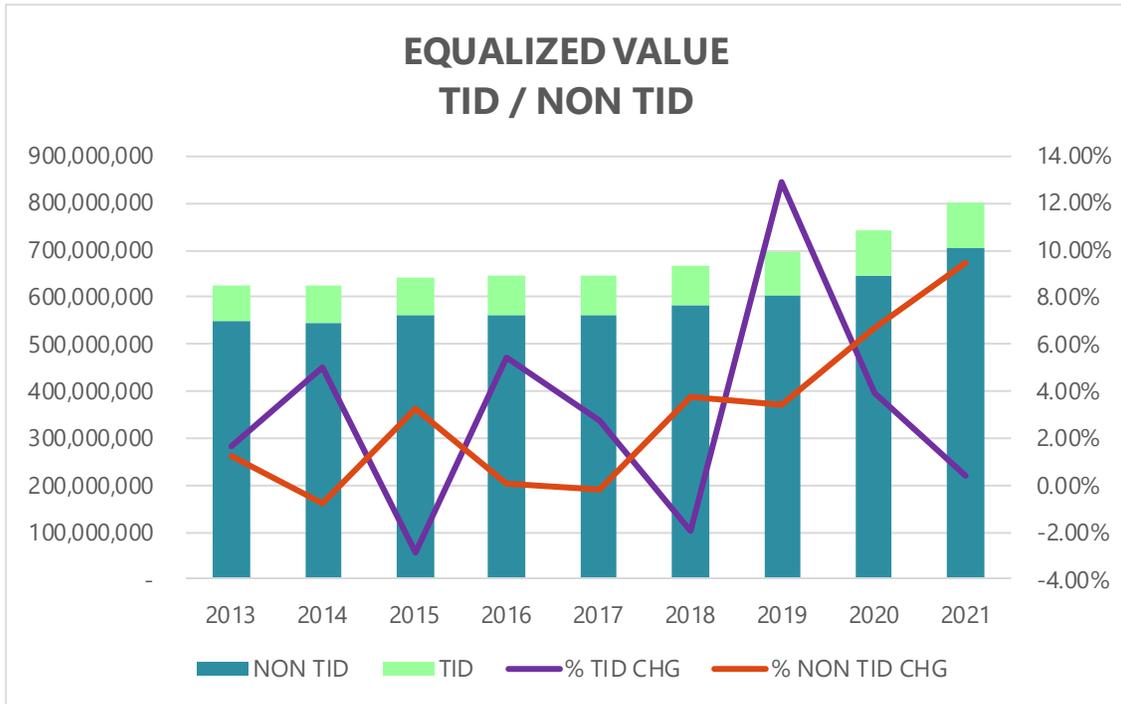
ECONOMIC DEVELOPMENT SUMMARY

FISCAL RESOURCES	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
REVENUES							
Total Revenues	182,325	179,535	100,000	153,344	150,358	170,048	173,426
Total	182,325	179,535	100,000	153,344	150,358	170,048	173,426
EXPENSES							
100 Personnel & Benefits	100,442	62,908	76,150	119,675	117,450	124,603	127,407
200 Professional Svcs	54,012	29,082	26,820	29,800	31,529	39,715	40,231
300 Commodities & Other Exp	6,423	4,927	5,943	3,868	2,695	5,730	5,787
600 Misc Exp	167,840	18,060	23,000	-	-	-	-
800 Capital Outlay	-	-	-	-	-	-	-
Total	328,717	114,976	131,914	153,344	151,674	170,048	173,426

FUND BALANCE	27,990	95,619	55,343		4,985	2,279	0
900-34300 Net Change-Increase/(Decrease)	(146,392)	67,629	40,276	-	(50,358)	-	-

DEPARTMENT SERVICE METRICS

Equalized Value. Positive economic growth results in new and expanding businesses as well as new residential construction which ultimately increases the local tax base and can reduce overall property taxes for individual property owners. Equalized value can be a helpful indicator of the growth in commercial and residential development over time. Regional, state, or federal shifts outside of the community can also have an impact on equalized value.



GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Empower our community through access to capital.
- Create and rehabilitate high-quality affordable housing stock.
- Expand business park footprint.
- Attract Investments.
- Encourage entrepreneurship.
- Increase tax-base.
- Engage with residents to improve community culture and social life.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

ECONOMIC DEVELOPMENT FUND REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
900-48100-56	INTEREST INCOME	333	413	-	200	-	-	-
900-49262-56	TRANSFER-TID #4-ADMINISTRATION	75,000	75,000	75,000	75,000	75,000	-	-
900-49263-56	TRANSFER-TID #6-ADMINISTRATION	25,000	25,000	25,000	25,000	25,000	-	-
900-49265-56	TRANSFER TID #4 AFFORD HOUSING	-	-	-	-	-	50,000	50,000
900-49266-56	TRANSFER TID #11-ADMIN	-	-	-	-	-	-	5,000
900-49267-56	TRANSFER TID #12-ADMIN	-	-	-	-	-	-	5,000
900-49268-56	TRANSFER TID #13-ADMIN	-	-	-	-	-	-	35,000
900-49290-56	GENERAL FUND TRANSFER	81,992	79,122	-	-	-	117,343	76,146
900-49300-56	FUND BALANCE APPLIED	-	-	-	53,144	50,358	2,705	2,279
	Fund 900 - Ec Dev Income	182,325	179,535	100,000	153,344	150,358	170,048	173,426

ECONOMIC DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
900-56500-111	SALARIES	72,667	33,834	42,792	75,346	74,877	77,352	79,092
900-56500-115	WAGES/PART-TIME/PERMANENT	16,397	18,337	21,152	23,711	20,174	22,129	22,627
900-56500-151	FRINGE BENEFITS	11,378	6,393	12,206	20,618	22,398	25,122	25,687
900-56500-158	UNEMPLOYMENT COMPENSATION	-	4,345	-	-	-	-	-
900-56500-210	PROFESSIONAL DEVELOPMENT	3,159	2,450	935	2,500	1,305	3,500	3,535
900-56500-211	CONSULTANT FEES	-	-	-	-	-	-	-
900-56500-212	LEGAL SERVICES	9,660	5,369	2,418	5,000	9,709	12,500	12,625
900-56500-215	PROFESSIONAL SERVICES	125	5,187	5,061	5,000	3,209	2,500	2,525
900-56500-219	AUDIT FEES	1,200	-	1,000	4,000	1,000	4,000	4,040
900-56500-222	COUNTY/REGIONAL ECON DEV	8,967	8,955	9,752	9,000	9,143	9,250	9,343
900-56500-223	MARKETING	30,453	3,748	2,822	-	2,430	2,500	2,525
900-56500-224	SOFTWARE/HARDWARE MAINTENANCE	-	2,134	3,614	2,358	2,838	3,344	3,487
900-56500-225	TELECOM/INTERNET/COMMUNICATION	448	1,238	1,219	1,942	1,895	2,121	2,152
900-56500-310	OFFICE & OPERATING SUPPLIES	406	258	2,756	675	1,509	600	606
900-56500-311	POSTAGE	197	83	21	200	245	200	202
900-56500-320	DUES	-	345	10	1,000	455	1,180	1,192
900-56500-321	SUBSCRIPTIONS & BOOKS	31	503	299	100	-	-	-
900-56500-325	PUBLIC EDUCATION	-	-	-	-	85	50	51
900-56500-330	TRAVEL EXPENSE	5,192	2,641	104	1,500	401	3,700	3,737
900-56500-341	MISC EXPENSE	484	747	2,606	393	-	-	-
900-56500-371	DEPRECIATION EXPENSE	113	350	148	-	-	-	-
900-56500-649	TRANSFER-TO FUND 910	73,140	-	-	-	-	-	-
900-56500-650	TRANSFER-GENERAL FUND	94,700	18,060	-	-	-	-	-
900-56500-651	TRANSFER-FUND 200	-	-	23,000	-	-	-	-
900-56500-805	LAND/REAL ESTATE PURCHASE	-	-	-	-	-	-	-
	Total CDA General Expenses	328,717	114,976	131,914	153,344	151,674	170,048	173,426

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 910

The fund accounts for the revenue and expenses related to community and economic development initiatives and/or programs that are managed by the Whitewater CDA. This fund includes monies provided by State, Federal and/or local sources to promote community and economic development benefit or the entire City of Whitewater.

It is the policy of the Whitewater CDA to promote housing and community development throughout the entire City of Whitewater. The CDA is responsible for assisting initiatives and programs that:

- Provide and retain gainful employment opportunities for citizens of the City.
- Provide affordable housing in the City.
- Encourage growth of the City's tax base.
- Stimulate the flow of investment capital into the City resulting in beneficial effects upon the economy in the City.

Further, the CDA is responsible for the general economic health of the city by preventing and eliminating blight, substandard, and deteriorated areas and properties through the utilization of all means appropriate. This encourages well planned, integrated, stable, safe, and healthy neighborhoods, the provisions of healthful homes, a decent living environment, and adequate places of employment for the people of the City of Whitewater.

- **Fund Balance** is designated to fund incentives and assistance to businesses who reside with the City limits of Whitewater.
- **Primary Funding Sources** are interest payments on loans paid by borrowers and funding by State, Federal or local sources.
- **Audit Classification:** Governmental, Component Unit

This fund is not budgeted, but accounts for all revenue and expenditures.

**ECONOMIC DEVELOPMENT
FUND 910 REVENUE DETAIL**

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
910-41008-00	CDBG INT-SWEETSPOT-\$41,360	484	204	8	-			
910-41013-00	CDBG INT-LEARNING DEPOT	2,300	2,053	1,795	-			
910-41019-00	CDBG INT-960 E. MILWAUKEE LLC	4,019	-	-	-			
910-41023-00	CDBG INT-BIKEWISE-\$62,600-4%	1,001	858	1,639	-			
910-41024-00	CDBG INT-IBUTTONLINK	1,972	1,367	738	-			
910-41025-00	CDBG INT-V2 LEAGUE-\$51,560	1,558	1,615	1,167	-			
910-41029-00	CDBG INT-THERMODATA-100K	768	-	-	-			
910-41030-00	CDBG INT-MEEPER \$102,510	-	13,563	10,392	-			
910-41031-00	CDBG INT-BLUE LINE \$41,460	-	2,864	1,469	-			
910-41032-00	CDBG INT-BLUE LINE \$50,000	-	-	4,499	-			
910-41033-00	CDBG INT-MEEPER \$82,310	-	-	10,974	-			
910-43006-00	CAPCAT INT-INVENTALATOR	-	-	500	-			
910-43011-00	CAPCAT INT-SCANALYTICS	-	8,125	-	-			
910-43012-00	CAPCAT INT-INVENTALATOR 77500	887	-	500	-			
910-43013-00	CAPCAT INT-POLCO 103500	7,998	831	-	-			
910-43015-00	CAPCAT INT-BLUE LINE	-	-	4,330	-			
910-46001-00	INT INC-ACTION-LRN DEPOT \$41K	-	-	-	-			
910-46003-00	INT INC-ACTION-BIKEWISE \$23K	-	-	-	-			
910-46004-00	INT INC-ACTION-MEEPER \$97K	-	-	-	-			
910-46005-00	INT INC-ACTION-MEEPER \$82K	-	-	-	-			
910-46006-00	INT INC-ACTION-BLUELINE \$34K	-	-	-	-			
910-46007-00	INT INC-ACTION-BLUELINE \$45K	-	-	-	-			
910-48100-00	INTEREST INC-TID 4 ADVANCE	-	-	-	-	142,859		
910-48101-00	INTEREST INC-BUS DEV-101 127	4,921	11,110	4,540	-			
910-48102-00	INTEREST INC-ECON DEV 101 020	6,618	10,077	3,250	-			
910-48103-00	INTEREST INCOME-FACADE	1,940	4,034	1,155	-			
910-48104-00	INTEREST INCOME-HOUSING	57	521	142	-			
910-48105-00	INTEREST INC-ED DEV 102 023	267	357	102	-			
910-48106-00	INT INC-MORAIN VIEW 101 282	49	65	19	-			
910-48108-00	INTEREST INCOME-SEED FUND	139	904	2	-			
910-48109-00	INTEREST INCOME-ACTION FUND	-	-	-	-			
910-48601-00	MISC INCOME	600	-	175	-			
910-48605-00	RENTAL INCOME-CROP LEASES	31,620	21,123	21,123	-			
910-48680-00	ADMINISTRATION FEE--LOANS	944	1,560	-	-			
910-48698-00	TRANSFER FROM FUND 900	73,140	-	-	-			
910-48700-00	GAIN ON SALE OF LAND	38,500	-	113,525	-			
910-49300-56	FUND BALANCE APPLIED	-	-	-	659,068	717,882		
910-49920-00	TRANS-CITY-TID#4-TO CDA ASSETS	-	-	-	250,000			
	Fund 900 - CDA Income	179,782	81,230	182,042	909,068	860,741	-	-

**ECONOMIC DEVELOPMENT
FUND 910 EXPENSE DETAIL**

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
910-56500-212	LEGAL/PROFESSIONAL/MARKETING	(1,779)	-	3,550	-	-	-	-
910-56500-219	PROFESSIONAL SERVICES	-	-	3,766	-	-	-	-
910-56500-295	ADMINISTRATIVE EXPENSE	3,440	1,790	1,594	-	-	-	-
910-56500-323	MARKETING/AD'S	-	2,917	-	-	-	-	-
910-56500-371	DEPRECIATION EXPENSE	121,760	121,760	121,810	-	-	-	-
910-56500-403	COM EPRISE LOANS-CDBG CLOSE	-	-	-	909,068	860,741	-	-
910-56500-404	HOUSING LOANS	-	50	-	-	-	-	-
910-56500-408	RENTAL EXPENSES	-	-	1,467	-	-	-	-
910-56500-415	CDBG LOAN-LOAN LOSS ALLOWANCE	102,510	-	-	-	-	-	-
910-56500-416	CDBG HOUSE-LOAN LOSS ALLOWANCE	-	-	-	-	-	-	-
910-56500-417	CAP CAT-LOAN LOSS ALLOWANCE	104,300	-	113,800	-	-	-	-
910-56500-418	UDAG-LOAN LOSS ALLOWANCE	-	-	-	-	-	-	-
910-56500-450	CAPITAL CATALYST-SEED FD GRTS	17,500	30,000	-	-	-	-	-
910-56500-525	ACTION GRANTS-BUSINESS DEV	-	-	15,000	-	-	-	-
910-56500-650	TRANSFER-FD 900-ADMIN	-	-	-	-	-	-	-
	Total CDA General Expenses	347,731	156,517	260,987	909,068	860,741	-	-
	Liquid-Operating Cash	323,425	634,361	461,807		652,486		
	Liquid-Restricted Cash	1,001,233	1,345,429	1,353,130		883,401		
	Non-Liquid-Fund Balance	7,462,655	7,043,172	6,956,525		6,708,372		
	FUND BALANCE	8,463,888	8,388,601	8,309,655		7,591,773	7,591,773	7,591,773
	Net Change-Increase/(Decrease)	(167,948)	(75,287)	(78,946)		(717,882)	-	-



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
MEDIA SERVICES**

DEPARTMENT/FUNCTION

FUND 200

The Media Services (previously Cable TV) Fund (#200) accounts for revenue and expense related to providing media services to the Whitewater community. These services include programming for Whitewater Community Television Channel 990 as well as communications and public relations information for citizens delivered through the City’s social media presence, website and outside media outlets.

- **Fund Balance** is designated to be retained to fund services provided by the department. Prior to 2017, funds were transferred out to the General Fund for general purposes. Due to declining annual franchise fee revenue, these transfers have been discontinued in favor of retaining all funds within Fund 200 with a goal to establish self-sufficiency of the department.
- **Primary Funding Source** is franchise fee revenue received under a cable television Franchise Agreement with Charter Communications, paid for by local television subscribers. Operating shortfalls will be supplemented by transfers from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

Services for the City of Whitewater reach customers and citizens in many ways including television, social media, the city website, and outside media outlets to provide information and updates about the City of Whitewater.

The PR & Communications Manager oversees the department. Whitewater Community TV 990 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 and is fully funded by franchise fees paid by local cable television subscribers.

The City of Whitewater currently uses Facebook and Twitter and Instagram to gain a social media following and share information through these outlets with regular posts and alerts.

The City also has a website containing vital information about city government, agendas and minutes for city meetings, video broadcasting of events and meetings within the city, along with contact and hiring information. Media Services oversees the updates of individual departments to the website and oversees the overall layout and upkeep.

Media Services also works directly with internal staff, citizens and local media to gather and distribute necessary information to the community.

MISSION

Media Services’ mission is to enhance and expand access to local government for Whitewater citizens, provide a medium for the Whitewater Unified School District, share update information to citizens in the fashion they desire 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 Media Services’ is to provide informational, educational and entertaining media and knowledge reflective of the Whitewater communities’ desires and interests.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Full Time Positions	1	1	1	1	1	1
Part Time Positions	5	5	5	5	3	3



MEDIA SERVICES REVENUE & EXPENSE, & FUND BALANCE SUMMARY

FISCAL RESOURCES		2018	2019	2020	2021	2021	2022	2023
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET	BUDGET
Media Services - Revenue								
Total Revenues		66,020	114,247	115,776	98,209	106,636	118,033	120,380
51100	Total	66,020	114,247	115,776	98,209	106,636	118,033	120,380
Media Services - Expenses								
100	Personnel Services	89,392	90,895	69,544	87,367	94,914	106,849	109,026
200-300	Commodities & Other Expenditures	16,783	9,882	14,666	10,842	11,722	11,185	11,354
800-900	Capital Equip & Transfers	-	-	-	-	-	-	-
51100	Total	106,175	100,777	84,209	98,209	106,636	118,033	120,380
NET REVENUE OVER EXPENSES		(40,155)	13,469	31,567	-	0	-	-

FUND BALANCE		24,621	38,091	69,658	69,658	60,941	41,057	-
200-34300	Net Change-Increase/(Decrease)	(40,155)	13,469	45,036		(8,716)	(19,884)	(41,057)

DEPARTMENT SERVICE METRICS

The service and deliverables within the Media Services Department reaches many platforms including television, website, social media and outside media outlets.

WEBSITE MEASURES			SOCIAL MEDIA MEASURES				
Description	2020	YTD 2021	Social Media	Measure	2019	2020	YTD 2021
Visits	114,004	97,146	FB-City	Followers	1,956	2,207	2,401
Page Views	219,444	192,416	FB-Police Dept	Followers	3,876	4,434	5,042
Top Page Visit- 1 Pay Bills Online	10,208	7,589	FB-Park & Rec	Followers	1,161	1,397	1,527
Top Page Visit- 2 COVID 19	9,376	4,597	FB-Library	Followers	1,302	1,175	1,223
Top Page Visit- 3 Police	6,191	3,256	FB-Dementia	Followers	122	149	163
Top Page Visit- 4	Voting	Water Util	Twitter	Followers	218	239	249
	3,090	2,219	Twitter	Tweets	153	235	1,175
Top Page Visit- 5	C Council	Forms	Instagram	Followers	339	539	733
	2,875	2,171	Instagram	Posts	69	194	274
Top Page Visit- 6	Press Rel	WAFC	Polco	Users	508	558	754
	2,627	2,042	FB=Facebook				

TV CHANNEL HOURS FILMED			
Type	2019	2020	YTD 2021
Public	218.3	795.75	832
Government	420.8	522.25	397.5
Educational	370.8	103.5	91.75
Total	1,009.9	1,421.50	1,321.25

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- New role of Media Coordinator to begin in Jan 2022- a plan will be created for the next two years for filming, editing, archiving, scheduling, programming, hiring, training volunteers and new hires, creating possible new programs including working with school district AV team and local organizations. Will adapt to changes, requests and needs in 2023 as needed.
- Hire the necessary staff after summer of 2022 due to exit of current staff due to graduation. Additional hires in 2023 as needed.
- Continue posts and growth of followers on social media accounts Facebook, Twitter and Instagram.
- Work with IT to build upon the new infrastructure to broadcast for television and live streaming. A programmer is planned to be implemented in 2022. Media Coordinator to update this daily as needed.
- Review plans for PSA's (about local services and consider sponsorships from local businesses and organizations to generate revenue).
- Continue to add information to the website including forms, images and documents.
- Website Redesign with CivicPlus in 2022 and run for the next 4 years.
- Continue initiatives to grow interest in Commissions and Boards with Community Involvement & Cable TV Commission.
- Research has begun on internal communications plan for the organization and effort to work on the creation of this document will continue in 2022. Work with City Manager to complete.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 200
MEDIA SERVICES**



MEDIA SERVICES REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
INTERGOVERNMENTAL REVENUES								
200-43355-55	TRANSFER FROM OTHER FUNDS	-	-	23,000	-	-	-	-
	Total Intergovernmental	-	-	23,000	-	-	-	-
CHARGES FOR SERVICES								
200-44900-55	CABLE FRANCHISE FEES	64,843	92,870	82,979	89,085	79,717	80,000	80,000
200-46312-55	MISC DEPT EARNINGS	409	20,384	25	25	50	-	-
200-46314-55	ST OF WISC-VIDEO SVC PROV AID	-	-	9,531	18,119	18,119	18,119	18,119
	Total Charges for Services	65,252	113,254	92,535	107,229	97,886	98,119	98,119
MISCELLANEOUS REVENUES								
200-48100-55	INTEREST INCOME	767	993	241	200	34	30	30
200-48600-55	MISC REVENUE-SPONSORSHIP	-	-	-	-	-	-	-
	Total Miscellaneous Rev	767	993	241	200	34	30	30
OTHER FINANCING SOURCES								
200-49300-55	FUND BALANCE APPLIED	-	-	-	(9,220)	8,716	19,884	22,231
	Total Other Financing	-	-	-	(9,220)	8,716	19,884	22,231
		66,020	114,247	115,776	98,209	106,636	118,033	120,380

MEDIA SERVICES EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
200-55110-111	SALARIES/PERMANENT	73,736	75,289	58,736	72,644	79,761	89,548	91,563
200-55110-150	MEDICARE TAX/CITY SHARE	1,131	1,157	893	1,123	1,250	1,368	1,399
200-55110-151	SOCIAL SECURITY/CITY SHARE	4,835	4,947	3,817	4,802	5,346	5,850	5,981
200-55110-152	RETIREMENT	3,630	3,643	2,499	3,850	3,803	5,122	5,122
200-55110-153	HEALTH INSURANCE	4,833	4,814	2,266	4,800	4,538	4,800	4,800
200-55110-155	WORKERS COMPENSATION	1,220	1,038	1,203	138	207	151	151
200-55110-156	LIFE INSURANCE	7	8	8	10	9	10	10
200-55110-158	UNEMPLOYMENT COMPENSATION	-	-	122	-	-	-	-
200-55110-211	PROFESSIONAL DEVELOPMENT	135	30	290	-	164	300	303
200-55110-212	PROFESSIONAL SERVICES	1,135	94	392	400	2,815	300	303
200-55110-218	CABLE TV SERVICE & EXPENSES	3,279	1,863	1,862	1,800	1,562	1,475	1,475
200-55110-224	SOFTWARE/HARDWARE MAINTENANCE	-	1,416	4,917	948	1,249	1,574	1,661
200-55110-225	TELECOM/INTERNET/COMMUNICATION	484	1,925	2,253	2,794	2,501	2,985	3,016
200-55110-310	OFFICE & OPERATING SUPPLIES	1,607	2,838	3,177	2,400	1,774	3,000	3,030
200-55110-320	SUBSCRIPTIONS/DUES	7,850	1,186	1,128	1,150	716	250	253
200-55110-324	PROMOTIONS/ADS	38	17	26	150	641	500	505
200-55110-330	TRAVEL EXPENSES	-	-	-	-	-	-	-
200-55110-342	PRINTING	1,198	-	400	600	-	400	404
200-55110-343	POSTAGE	1,046	512	220	600	300	400	404
200-55110-359	REPAIR/MAINTENANCE EXP	10	-	-	-	-	-	-
200-55110-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-
200-55110-913	TRANSFER IN/OUT-OTHER FUNDS	-	-	-	-	-	-	-
	Total:	106,175	100,777	84,209	98,209	106,636	118,033	120,380

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 208
PARKING PERMITS**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 208

The Parking Permit Fund (#208) was established in the early 2000's to account for the revenues and expenses from the sale of parking permits for use of designated public parking areas and provide primary funding for operation and maintenance of public parking facilities.

- **Fund Balance** is to be retained until it reaches a target value of \$120,000. Any accumulated balance is designated for parking lot maintenance, permit sale, and surface replacement expenses. Any balance over this target value can be made available for transfer to the General Fund for general purposes. Prior to 2018, annual transfers were made to the General Fund for general use. These transfers have been discontinued in favor of retaining funds deemed adequate to establish self-sufficiency of public parking activity.
- **Primary Funding Source** is revenue from the sale of public parking permits.
- **Audit Classification:** Governmental, Non-Major.

PARKING PERMITS REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
LICENSES & PERMITS								
208-44125-51	PARKING PERMITS	32,723	33,230	29,285	34,000	30,044	34,000	34,340
208-44150-52	HONOR BOX REVENUES	4,873	5,390	3,600	4,500	4,248	4,500	4,545
	Total Intergovernmental Rev.	37,596	38,620	32,885	38,500	34,292	38,500	38,885
MISCELLANEOUS REVENUES								
208-48100-52	INTEREST INCOME	722	598	145	225	22	50	51
	Total Miscellaneous Revenues	722	598	145	225	22	50	51
OTHER FINANCING SOURCES								
208-49300-52	FUND BALANCE APPLIED	-	-	-	1,202	5,629	450	455
	Total Other Financing Sources	-	-	-	1,202	5,629	450	455
	Grand Total:	38,318	39,218	33,031	39,927	39,943	39,000	39,390

PARKING PERMITS EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
208-51920-650	PARKING PERMIT EXPENSES	6,609	4,916	4,195	4,000	4,016	4,000	4,040
208-51920-680	PARKING LOT MAINT/REPAIR	-	4,390	-	-	-	-	-
208-51920-913	TRANSFER IN/OUT-OTHER FUNDS	-	2,250	2,250	35,927	35,927	35,000	35,350
	Total:	6,609	11,555	6,445	39,927	39,943	39,000	39,390

FUND BALANCE		31,761	59,424	86,010		80,381	79,931	79,477
208-34300	Net Change-Increase/(Decrease)	31,708	27,663	26,586	-	(5,629)	(450)	(455)

**FUND TYPE
SPECIAL PURPOSE FUND**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 210

The Fire/Rescue Equipment Fund (#210) is used to accumulate the funding needed to replace Fire and Rescue vehicles used within the City on a scheduled basis. Although the volunteer fire department formally organized itself as a separate organization in 2016, it continues to offer Fire and Emergency services to the City on a contract basis. The City continues to provide equipment for these services, but retains ownership of the equipment.

- **Fund Balance** is designated to be retained to fund replacement of equipment and vehicles on a planned replacement schedule.
- **Primary Funding Source** is from the General Fund transfers and debt issuance.
- **Audit Classification:** Governmental, Non-Major.

FIRE/RESCUE EQUIPMENT REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
INTERGOVERNMENTAL REVENUES								
210-43355-52	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
	Total Intergovernmental Rev.	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
210-48100-52	INTEREST INCOME	897	1,160	282	1,862	40	-	-
210-48300-52	SALE OF VECHICLES	15,000	-	-	-	-	-	-
210-48600-52	MISC. INCOME	6,465	-	-	900	-	-	-
210-48610-52	REBATE-EQUIPMENT/ROLLING STOCK	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	22,362	1,160	282	2,762	40	-	-
OTHER FINANCING SOURCES								
210-49290-52	TRANSFER IN-OTHER FUNDS	-	50,000	-	-	-	-	350,000
210-49291-52	LOAN PROCEEDS	-	184,625	11,133	374,600	-	1,050,000	-
210-49300-52	FUND BALANCE APPLIED	-	-	-	(351,862)	105,894	(1,050,000)	1,050,000
	Total Other Financing Sources	-	234,625	11,133	22,738	105,894	-	1,400,000
	Grand Total:	22,362	235,785	11,415	25,500	105,933	-	1,400,000

FIRE/RESCUE EQUIPMENT EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
210-52200-810	EQUIPMENT FOR VEHICLES	-	-	-	5,500	105,933	-	-
210-52200-820	ROLLING STOCK	-	-	-	20,000	-	-	1,400,000
	Total:	-	-	-	25,500	105,933	-	1,400,000

FUND BALANCE		136,190	371,975	383,390		277,496	1,327,496	277,496
210-34300	Net Change-Increase/(Decrease)	22,362	235,785	11,415	-	(105,894)	1,050,000	(1,050,000)

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

DEPARTMENT/FUNCTION

FUND 220

The Library Special Revenue Fund (#220) was established to account for the revenue and expense associated with providing a local public library. Library services include a collection of print books, graphic novels, print magazines, DVDs, Blu-rays, music CDs, books on compact disc and in Playaway digital format, downloadable digital books, audiobooks, magazines, and videos as well as videogames for all ages. The library also has 19 laptop computers for public use of the Internet and other software applications.

- **Fund Balance** is designated to be retained for funding of the Library’s operational and capital needs under the direction of the Library Board.
- **Primary Funding Source** is from four major sources including the City of Whitewater and the Counties of Jefferson, Walworth, and Rock.
- **Audit Classification:** Governmental, Non-Major.

The Irvin L. Young Memorial Library is open to serve the community 61 hours per week, Monday through Thursday, 9:00 a.m.-8:30 p.m.; Friday, 9:00 a.m.-5:30 p.m.; and Saturday, 9:00 a.m.-3:00 p.m.

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 is appointed as a representative of the Whitewater Unified School District by the district superintendent.

MISSION

We will have the space and the stuff to do the things that you want.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Library Director	1	1	1	1	1	1
Assistant Library Director	1	1	1	1	1	1
Youth Educational Services Lib.	1	1	1	1	1	1
Technical Services Specialist	1.6	1.6	1.6	1.6	1.6	1.6
Outreach Services Specialist	1.2	1.2	1.2	1.2	1.2	1.2
Customer Service Specialist	3.2	3.2	3.2	3.2	3.2	3.2
Customer Service Associate	.5	-	-	-	-	-
Consortium Services Asst	-	-	-	-	-	-
Prog. and Makerspace Librarian	.8	.8	.8	1	1	1
Summer Intern	.5	-	-	-	-	-
Individuals	16	13	13	13	13	13
Total Library Staff (FTEs)	10.7	9.7	9.7	10	10	10

We eliminated one of the Outreach Services Specialist positions following the retirement of an employee. We replaced the position with an additional Customer Service Specialist to alleviate the staff shortage at the front desk created by the elimination of the five temporary positions over the last two years.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 220
LIBRARY**



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

LIBRARY REVENUE SUMMARY

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
INTERGOVERNMENTAL REVENUES								
220-43720-55	CONTRACT REVENUE	230,359	216,703	218,100	235,764	235,764	211,755	211,755
	Total Intergovernmental Rev.	230,359	216,703	218,100	235,764	235,764	211,755	211,755
FINES & FORFEITURES								
220-45300-55	FINE REVENUE	8,189	8,423	2,349	-	-	-	
220-45310-55	LOST MATERIAL FINE	1,982	2,873	3,819	1,000	3,386	3,300	3,300
220-45320-55	SALES-SUMMER LIBRARY PROGRAM	146	132	60	100	-	100	100
220-45330-55	COPY MACHINE REVENUE	4,564	4,656	2,246	2,765	2,920	2,500	2,500
	Total Public Charges - Services	14,882	16,085	8,474	3,865	6,306	5,900	5,900
MISCELLANEOUS REVENUES								
220-48100-55	INTEREST INCOME	546	706	172	250	27	250	250
220-48105-55	LIBRARY BOARD INTEREST INCOME	1,088	1,418	2,962	3,000	927	3,000	3,000
220-48210-55	RENTAL INC-HOUSE-414&414/A	6,500	6,000	8,600	12,600	11,486	12,600	12,600
220-48260-55	RENTAL-HOUSE-413 W. CENTER	10,800	9,900	4,000	9,600	9,600	9,600	9,600
220-48500-55	DONATIONS	10,956	18,684	19,888	12,500	33,119	18,650	18,650
220-48600-55	MISC REVENUE	4,715	417	363	130	618	500	500
	Total Miscellaneous Revenues	34,605	37,125	35,984	38,080	55,776	44,600	44,600
OTHER FINANCING SOURCES								
220-49290-55	TRANSFER IN-GENERAL FUND	484,182	469,657	470,000	470,000	470,000	470,000	470,000
220-49300-55	FUND BALANCE APPLIED	-	-	-	7,117	57,369	41,510	54,138
	Total Other Financing Sources	484,182	469,657	470,000	477,117	527,369	511,510	524,138
	220 - Library Special Rev	764,027	739,569	732,557	754,826	825,215	773,765	786,393

LIBRARY EXPENSE SUMMARY

	FISCAL RESOURCES	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
LIBRARY-SPECIAL FUND								
100	Personnel & Benefits	596,471	574,810	580,515	621,077	598,410	662,434	673,886
200	Professional Svcs	35,707	31,249	30,398	32,722	31,218	30,543	30,911
300	Commodities & Other Exp	123,694	108,281	100,015	90,804	96,670	77,788	78,566
500	Library Board	1,799	(35)	1,445	7,223	93,767	-	-
800	Capital Outlay	4,893	15,745	5,044	3,000	5,150	3,000	3,030
	Total	762,564	730,051	717,417	754,826	825,215	773,765	786,393
YOUNG LIBRARY BUILDING-GENERAL FUND								
100	Personnel & Benefits	10,796	12,315	13,039	12,953	9,584	13,212	13,455
200	Professional Svcs	45,530	42,591	38,802	42,800	35,526	42,800	43,228
300	Commodities & Other Exp	2,213	1,310	5,823	2,000	6,785	2,000	2,020
55111	Total	58,540	56,216	57,665	57,753	51,895	58,012	58,703
	GRAND TOTAL:	704,024	786,267	775,082	812,579	877,110	831,778	845,096

FUND BALANCE		662,200	671,719	686,859		629,491	587,980	587,980
220-34300	Net Change-Increase/(Decrease)	1,463	9,518	15,141	-	(57,369)	(41,510)	-

DEPARTMENT SERVICE METRICS

Performance Measures

Description	2016	2017	2018	2019	2020	2021 Projected*
Circulation-Adult	103,585	94,649	89,357	91,112	64,442	53,160
Circulation-Children	37,691	36,209	30,556	30,999	15,860	21,411
Circulation-Digital	8,895	9,411	12,285	13,882	15,947	17,906
Circulation-Total	150,171	134,216	134,216	122,111	96,249	92,477
Library Visits	73,406	69,932	68,667	66,771	28,002	28,762
Registered Borrowers	8,169	7,045	7,533	6,712	57,900	4,950
Program Attendance	2,587	2,955	3,322	2,308	590	1,917
Items Added	6,570	4,911	5,353	4,327	3,914	4,215
Items Withdrawn	5,595	8,414	5,563	11,142	8,288	6,371
Computer Usage	N/A	6,838	N/A	4,706	N/A	N/A
Reference Questions	668	755	909	922	695	457

Library Statistics

Description	2016	2017	2018	2019	2020
Operating Expenditures					
Salaries and wages	\$ 456,637	\$ 470,066	\$463,756	\$ 451,149	\$ 441,809
Benefits	\$ 133,666	\$ 147,492	\$139,760	\$ 135,789	\$ 150,967
Collection	\$ 97,762	\$ 94,997	\$95,084	\$ 77,383	\$ 76,013
All other	\$ 117,742	\$ 91,787	\$101,647	\$ 104,702	\$ 95,721
Totals:	\$ 805,807	\$ 804,342	\$800,247	\$ 769,023	\$ 764,510

Description	Personnel				
Full Time Equivalent Positions	10.78	11.03	10.00	9.58	10.76

Description	Other Statistics				
Circulation per capita	9.8	9.1	8.3	8.2	6.2
Expenditures per capita	\$55.97	\$57.45	\$55.58	\$51.63	\$53.09

**A Quantitative Analysis of Wisconsin Public Library Standards using the
2020 Annual Report of the Irvin L. Young Memorial Library**

Standards by Municipal Population (Updated by the State in 2019)
(Municipal population=14,895)

FTE Staff per 1000 Population		
Standard	WI Standard	ILY Library
Tier 1	0.7	0.72
Tier 2	0.8	
Tier 3	1.1	

Hours Open		
Standard	WI Standard	ILY Library
Tier 1	61	61
Tier 2	63	
Tier 3	67	

Volumes Held per Capita (Print)		
Standard	WI Standard	ILY Library
Tier 1	4.5	3.38 (below std)
Tier 2	5.3	
Tier 3	6.0	

Periodical Titles Received per 1000 Population (Print)		
Standard	WI Standard	ILY Library
Tier 1	8.7	3.96 (below std)
Tier 2	10.0	10.47 w/digital
Tier 3	12.5	

Audio Recordings Held per Capita		
Standard	WI Standard	ILY Library
Tier 1	0.34	
Tier 2	0.42	0.42
Tier 3	0.62	

Video Recordings Held per Capita		
Standard	WI Standard	ILY Library
Tier 1	0.52	
Tier 2	0.59	0.75/0.8 w/digital
Tier 3	0.95	

Materials Expenditures per Capita		
Standard	WI Standard	ILY Library
Tier 1	\$5.92	5.1 (below std)
Tier 2	\$7.34	
Tier 3	\$9.17	

Collection Size (Print, Audio & Video) per Capita		
Standard	WI Standard	ILY Library
Tier 1	5.4	4.56 (below std)
Tier 2	6.3	0.8 w/digital
Tier 3	7.2	19.22 w/digital

Public Use Internet Computers per 1000 Population		
Standard	WI Standard	ILY Library
Tier 1	1.11	1.28
Tier 2	1.52	
Tier 3	2.27	

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 220
LIBRARY**



**GOALS & OBJECTIVES
2022/2023 GOALS**

- Devise a fundraising plan and raise the necessary funds for the library expansion project by August 31, 2022.
- Add a bilingual Community Outreach Coordinator position to library staff to engage segments of the community who face barriers to access with collections, services, and programs, both inside and outside the library.
- Building on what we learned about virtual programming during the pandemic, improve and expand in-person, virtual, and hybrid programs and events.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

LIBRARY EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
220-55110-111	WAGES/PERMANENT	232,949	227,658	232,515	270,966	224,227	278,143	284,401
220-55110-113	WAGES/TEMPORARY	12,674	1,054	-	-	-	-	-
220-55110-114	WAGES/PART-TIME	214,738	213,857	200,089	175,156	205,758	194,521	198,898
220-55110-117	LONGEVITY	3,150	2,500	2,000	2,000	1,696	2,000	2,000
220-55110-120	EMPLOYEE BENEFITS	132,959	129,741	145,910	172,954	166,729	187,770	188,587
220-55110-211	PROFESSIONAL DEVELOPMENT	930	741	522	1,000	179	-	-
220-55110-218	PROFESSIONAL SERV/CONSULTING	22,378	18,617	19,216	20,531	21,222	18,133	18,314
220-55110-224	SOFTWARE/HARDWARE MAINTENANCE	-	1,416	1,888	948	1,249	1,554	1,641
220-55110-225	TELECOM/INTERNET/COMMUNICATION	9,385	7,267	5,934	6,643	5,465	7,540	7,606
220-55110-227	RENTAL EXPENSES	3,014	3,208	2,767	3,600	3,102	3,316	3,349
220-55110-249	MISC REPR/MTN SERVICE	-	-	71	-	-	-	-
220-55110-310	OFFICE SUPPLIES	13,600	14,971	13,904	12,000	13,109	12,000	12,120
220-55110-313	POSTAGE	1,164	413	110	500	112	150	152
220-55110-319	MATERIAL RECOVERY	465	537	618	300	273	300	303
220-55110-320	SUBSCRIPTIONS/DUES	638	1,000	450	660	588	660	667
220-55110-321	LIBRARY BOOKS-ADULT	38,765	35,107	34,531	27,671	35,732	28,000	28,280
220-55110-322	LIBRARY BOOKS-REFERENCE	1,423	543	330	-	-	-	-
220-55110-323	LIBRARY BOOKS-JUVENILE	21,993	15,019	8,834	10,000	10,377	5,000	5,050
220-55110-324	LIBRARY PERIODICALS-ADULT	5,728	6,701	6,706	6,401	6,896	751	759
220-55110-325	LIBRARY PERIODICALS-JUVENILE	387	380	-	-	-	-	-
220-55110-326	AUDIO/VISUAL LIBRARY-ADULT	18,663	12,705	20,850	10,000	10,000	10,000	10,100
220-55110-327	AUDIO/VISUAL LIBRARY-JUVENIL	6,003	4,922	3,056	6,000	6,000	2,500	2,525
220-55110-328	MACHINE READABLE-ADULT	1,846	4,260	1,761	2,722	2,722	2,727	2,754
220-55110-330	TRAVEL EXPENSES	1,990	2,562	243	2,000	16	2,000	2,020
220-55110-331	PROMOTIONS/ADS-PUBLIC ED	1,195	968	148	1,000	165	1,000	1,010
220-55110-341	PROGRAM SUPPLIES-ADULT	6,120	3,938	6,639	6,000	5,700	6,000	6,060
220-55110-342	PROGRAM SUPPLIES-JUVENILE	2,794	2,871	1,517	4,650	4,097	6,000	6,060
220-55110-343	MISC SUPPLIES-ADULT	33	917	100	100	395	100	101
220-55110-344	MISC SUPPLIES-JUVENILE	-	-	-	-	-	-	-
220-55110-346	SPECIAL PROGRAMING-SUMMER	163	146	101	100	20	100	101
220-55110-348	SALES TAX EXPENSE	214	160	117	200	119	-	-
220-55110-350	CONTINGENCIES	509	161	1	500	348	500	505
220-55110-500	LIBRARY BOARD CHECKING	1,799	4,710	675	-	93,721	-	-
220-55110-510	LIBR BD-MM-BUILDING CKS	-	-	-	-	46	-	-
220-55110-515	MM BOARD CHECKING	-	(4,745)	770	7,223	-	-	-
220-55110-810	CAPITAL EQUIPMENT	4,893	15,745	5,044	3,000	5,150	3,000	3,030
	Total:	762,564	730,051	717,417	754,826	825,215	773,765	786,393

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 235

The Ride Share Fund (#235) is used to account for the revenue and expenses related to the shared ride taxi program offered in the City. The Federal and State departments of transportation provide financial support to small communities where fare revenue is not sufficient to maintain public transport options for residents. The City outsources the operation of this service, but provides vehicles and operational funding to maintain the service. Brown Cab Service is the current provider of the service, which will be re-bid in 2018 for 2019 service.

- **Fund Balance** is designated for annual operating budget and vehicle replacement.
- **Primary Funding Source** is Federal/State grants, fare revenue and General Fund transfers.
- **Audit Classification:** Governmental, Non-Major.

RIDE SHARE GRANT REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
INTERGOVERNMENTAL REVENUES								
235-43510-51	FEDERAL GRANTS	10,164	-	120,029	80,437	121,022	121,022	121,022
235-43540-51	RIDE-SHARE GRANTS	119,172	187,160	49,890	56,557	85,225	85,225	85,225
	Total Intergovernmental	129,336	187,160	169,919	136,994	206,247	206,247	206,247
MISCELLANEOUS REVENUES								
235-48100-51	INTEREST INCOME	-	-	-	-	-	-	-
235-48300-51	SALE OF VECHICLES	-	-	11,500	-	-	-	-
	Total Miscellaneous Rev.	-	-	11,500	-	-	-	-
OTHER FINANCING SOURCES								
235-49290-51	TRANSFERS IN/GENERAL FUND	30,000	25,896	-	-	-	-	-
235-49300-51	FUND BALANCE APPLIED	-	-	-	65,262	-	-	-
	Total Other Financing Sources	30,000	25,896	-	65,262	-	-	-
	Grand Total:	159,336	213,056	181,419	202,256	206,247	206,247	206,247

RIDE SHARE GRANT EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
RIDE-SHARE PAYMENTS								
235-51350-214	AUDIT SERVICES	-	123	-	-	-	-	-
235-51350-295	RIDE SHARE-CITY COST	149,934	176,682	153,688	202,256	206,247	206,247	206,247
235-51350-310	OFFICE & OPERATING SUPPLIES	-	75	-	-	-	-	-
235-51350-860	CAPITAL PURCHASES	-	36,176	38,129	-	-	-	-
	Total:	149,934	213,056	191,816	202,256	206,247	206,247	206,247

FUND BALANCE		72,939	72,939	62,543		62,543	62,543	62,543
235-34300	Net Change-Increase/(Decrease)	9,402	0	(10,397)	-	-	-	-

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

FUND DESCRIPTION

FUND 246

The Field of Dreams Fund (#246) was established in 2014 to fund the Treyton's Field of Dreams Project. Revenues generated by the programming of this facility are used to fund the facility and its operation.

- **Fund Balance** is designated for annual operating and capital costs including replacement of the facility turf every 10-15 years. Turf replacement is estimated to cost \$65,000. Any balance over this target value can be made available for transfer to the General Fund for general purposes.
- **Primary Funding Source** is in conjunction with The Treyton Kilar Field Endowment fund which is administered by 1st Citizens State Bank (John Erickson) and is housed under the Whitewater Community Foundation.
- **Audit Classification:** Governmental, Non-Major.

TREYTON'S FIELD OF DREAMS FUND REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
MISC REVENUE								
246-48100-55	INTEREST INCOME	-	-	-	-	-	-	-
246-48525-55	REC BUSINESS SPONSORSHIP	500	500	-	500	-	-	-
246-48610-55	MISC FIELD OF DREAMS REVENUE	2,100	-	-	-	-	-	-
	Total:	2,600	500	-	500	-	-	-
OTHER FINANCIAL SOURCES								
246-49250-55	TOURNAMENT ENTRY FEES	53,773	41,590	(2,312)	50,000	48,592	50,000	52,500
246-49251-55	TFOD CONCESSION REVENUE	40,684	26,620	-	28,000	26,325	26,000	29,500
246-49252-55	FIELD OF DREAMS RENTAL	-	-	-	-	101	-	-
246-49300-55	FUND BALANCE APPLIED	-	-	-	(13,451)	(9,478)	2,955	(11,953)
	Total:	94,457	68,210	(2,312)	64,549	65,540	78,955	70,047
	Grand Total:	97,057	68,710	(2,312)	65,049	65,540	78,955	70,047

TREYTON'S FIELD OF DREAMS FUND EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
246-55110-114	WAGES/PART-TIME/PERMANENT	36,628	30,044	-	27,000	32,000	30,659	31,348
246-55110-150	MEDICARE TAX/CITY SHARE	531	436	-	392	450	445	455
246-55110-151	SOCIAL SECURITY/CITY SHARE	2,271	1,863	-	1,674	1,900	1,901	1,944
246-55110-155	WORKERS COMPENSATION	1,710	1,402	-	983	1,625	951	951
246-55110-212	PROFESSIONAL SERVICES	-	-	-	3,000	1,500	3,000	3,030
246-55110-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-	-
246-55110-324	PROMOTIONS/ADS	-	-	-	-	-	-	-
246-55110-330	TRAVEL EXPENSES	-	-	-	-	-	-	-
246-55110-310	OFFICE & OPERATING SUPPLIES	8,229	5,017	398	5,000	4,285	5,000	5,050
246-55110-346	CONCESSION SUPPLY EXPENSE	17,494	14,086	438	20,000	16,000	20,000	20,200
246-55110-350	FIELD & BUILDING MAINT/REPAIRS	1,483	165	426	2,000	2,780	2,000	2,020
246-55110-810	CAPIAL IMPROVEMENTS	1,848	-	-	-	-	10,000	-
246-55110-913	GENERAL FUND TRANSFER	-	5,000	5,000	5,000	5,000	5,000	5,050
	Total:	70,194	58,013	6,262	65,049	65,540	78,955	70,047

FUND BALANCE		49,270	59,967	51,393		60,871	57,916	69,869
246-34300	Net Change-Increase/(Decrease)	26,863	10,697	(8,574)	-	9,478	(2,955)	11,953

DEPARTMENT SERVICE METRICS

SERVICE	2017	2018	2019	2020	2021 Projected	2022 Budgeted
Tournaments Held	8	10	10	0	8	10
Teams Hosted	153	175	166	0	142	170
Players Registered	1,683-1,836	1,925-2,100	1,826-1,992	0	1,700-1,860	2,000
Communities Represented	49	70	62	0	36	60

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Review and revise concessions operations to allow for consistency between WAFC and Treyton Field of Dreams concession programs that will allow sharing of staff and concession products.
- Completion of CIP projects that include concession deck expansion, turf and facility repairs and additional field equipment.
- Adjustment of team fees and concession pricing to increase revenue streams to cover increasing staffing and product costs
- Develop consistent field turf maintenance plan to streamline turf maintenance for staff.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

FUND DESCRIPTION

FUND 247

The Aquatic Center Fund (#247) was established in 2016 for the operation of the Whitewater Aquatic and Fitness Center (WAFC). The WAFC facility is located on the Whitewater High School Campus and is a partnership between the City of Whitewater and the Whitewater School District governed by the Parks and Recreation Advisory Board (Park Board). The City and School district each contribute financially to the facility for the benefit of the community. The City assumed responsibility to operate the facility on July 1, 2016.

- **Fund Balance** is designated to be retained for funding of the facility's operational and capital needs under the direction of the Park Board.
- **Primary Funding Source** is program fees with annual operating and capital contributions from the City of Whitewater and the Whitewater Unified School District.
- **Audit Classification:** Governmental, Non-Major.

AQUATIC CENTER FUND OPERATING REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
AQUATIC CTR-MEMBERSHIPS								
247-41000-55	FAMILY MEMBERSHIP REVENUE	142,248	164,738	74,490	80,250	58,934	131,790	160,000
247-41100-55	MONTHLY EFT REVENUE	98,226	77,540	12,532	35,250	1,104	62,032	90,000
247-41200-55	YOUTH MEMBERSHIP REVENUE	322	650	87	-	-	520	-
247-41250-55	ADULT MEMBERSHIP REVENUE	705	1,145	25,183	36,100	65,228	916	8,000
247-41300-55	SENIOR MEMBERSHIP REVENUE	-	4,622	90	8,000	393	3,698	1,000
247-41350-55	SILVER SNEAKERS MEMBERSHIP	20,567	25,225	5,656	10,000	8,901	20,180	20,000
247-41400-55	COUPLE MEMBERSHIP REVENUE	53	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	1,371	1,866	519	-	-	1,493	-
	Total:	263,492	275,786	118,558	169,600	134,559	220,629	279,000
AQUATIC CTR-PASSES								
247-42000-55	ADULT DAY PASSES	72,883	70,814	14,712	50,000	24,000	56,651	70,000
247-42100-55	YOUTH DAY PASSES	41,862	39,860	8,388	22,000	21,000	31,888	38,000
247-42200-55	SENIOR DAY PASSES	-	-	-	-	-	-	-
247-42300-55	GROUP RATES	20,337	11,440	1,624	6,000	3,500	9,152	14,000
	Total:	135,081	122,115	24,723	78,000	48,500	97,692	122,000
AQUATIC CTR-CLASSES								
247-43000-55	SWIM LESSONS	22,080	18,316	3,170	16,000	9,000	18,000	21,000
247-43100-55	SUMMER SCHOOL SWIM LESSONS	-	-	-	-	(942)	-	-
247-43200-55	LAND FITNESS CLASSES	8,582	8,236	5,487	8,000	2,598	4,000	5,000
247-43300-55	WATER CLASSES	4,273	2,178	418	2,500	2,300	2,500	3,000
247-43350-55	MERMAID CLASSES	267	-	-	-	-	-	-
	Total:	35,201	28,731	9,074	26,500	12,957	24,500	29,000
AQUATIC CTR-RENTALS								
247-44000-55	MEETING ROOM RENTALS	2,349	2,735	479	2,000	50	6,500	7,000
247-44050-55	OFFICE SPACE RENTALS	-	-	-	-	2,500	-	-
247-44100-55	WHITWATER SCHOOL DIST RENTAL	1,118	1,070	182	-	-	1,200	1,200
247-44105-55	J HAWKS RENTALS	758	3,511	457	1,000	690	1,000	1,000
247-44200-55	BIRTHDAY PARTIES	23,119	18,219	7,141	12,000	1,200	19,000	20,000
	Total:	27,343	25,536	8,259	15,000	4,440	27,700	29,200

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
AQUATIC CTR-OTHER INCOME								
247-45000-55	LIFE GUARD REIMB WHS	-	-	-	-	-	-	-
247-45050-55	DONATIONS	1,533	4,216	-	-	200	5,000	6,400
247-45100-55	GIFT CERTIFICATES	-	-	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	54,070	56,441	13,214	35,000	12,000	54,000	56,000
247-45500-55	PRO-SHOP INCOME	4,917	5,614	930	2,000	900	4,000	4,500
247-45505-55	MISC INCOME-ONE TIME REV	40	125	-	-	-	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	1,172	1,627	102	900	900	1,500	2,000
	Total:	61,731	68,022	14,246	37,900	14,000	64,500	68,900
AQUATIC CTR-OTHER FIN SOURCES								
247-49275-55	TRANSFER IN	-	-	-	-	-	-	-
247-49280-55	WUSD CONTRIBUTION	78,000	78,000	78,000	103,000	90,500	115,500	89,000
247-49290-55	GENERAL FUND TRANSFER	78,000	78,000	78,000	103,000	103,000	128,000	128,000
	Total:	156,000	156,000	156,000	206,000	193,500	243,500	217,000
	Total Operating Revenue:	678,849	676,191	330,860	533,000	407,956	678,521	745,100

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
WAC- MANAGEMENT								
247-55100-111	SALARIES/PERMANENT	82,896	86,208	56,833	47,751	62,498	86,008	87,943
247-55100-112	WAGES/OVERTIME	-	-	-	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	1,173	1,269	897	762	968	1,352	1,382
247-55100-151	SOCIAL SECURITY/CITY SHARE	5,015	5,427	3,835	3,258	4,138	5,779	5,909
247-55100-152	RETIREMENT	5,459	5,628	3,898	3,223	4,129	5,591	5,591
247-55100-153	HEALTH INSURANCE	19,229	20,053	8,775	4,800	4,379	7,200	7,200
247-55100-154	HSA-HRA CONTRIBUTIONS	-	877	186	-	-	-	-
247-55100-155	WORKERS COMPENSATION	235	80	103	1,738	581	2,667	2,667
247-55100-156	LIFE INSURANCE	46	53	15	-	-	-	-
247-55100-158	UNEMPLOYMENT COMPENSATION	-	-	9,620	-	345	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	1,316	-	-
	Total:	114,053	119,595	84,161	61,533	78,354	108,596	110,691
WAC-FRONT DESK								
247-55150-113	WAGES/TEMPORARY	72,052	61,980	48,534	43,384	63,225	58,356	59,669
247-55150-150	MEDICARE TAX/CITY SHARE	1,053	894	707	629	937	846	865
247-55150-151	SOCIAL SECURITY/CITY SHARE	4,504	3,823	3,023	2,690	3,867	3,618	3,699
247-55150-155	WORKERS COMPENSATION	3,279	2,873	2,327	1,579	2,642	1,810	1,810
247-55150-158	UNEMPLOYMENT COMPENSATION	-	-	8,439	-	1,201	-	-
	Total:	80,888	69,569	63,030	48,282	71,873	64,630	66,043
WAC-FITNESS								
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	56,288	73,678	29,039	28,512	28,699	43,988	44,978
247-55200-150	MEDICARE TAX/CITY SHARE	806	1,065	444	413	413	638	652
247-55200-151	SOCIAL SECURITY/CITY SHARE	3,447	4,553	1,898	1,768	1,766	2,727	2,789
247-55200-155	WORKERS COMPENSATION	2,534	3,402	1,457	1,038	1,098	1,364	1,364
247-55200-158	UNEMPLOYMENT COMPENSATION	-	-	805	-	-	-	-
	Total:	63,075	82,698	33,643	31,731	31,975	48,717	49,783
WAC-AQUATIC								
247-55300-113	WAGES/TEMPORARY	770	-	-	-	-	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	213,543	166,119	87,635	122,738	101,674	170,202	174,032
247-55300-150	MEDICARE TAX/CITY SHARE	3,105	2,399	1,306	1,780	1,473	2,468	2,523
247-55300-151	SOCIAL SECURITY/CITY SHARE	13,275	10,259	5,585	7,610	6,298	10,553	10,790
247-55300-152	RETIREMENT	-	16	-	-	-	-	-
247-55300-153	HEALTH INSURANCE	-	121	-	-	-	-	-
247-55300-155	WORKERS COMPENSATION	9,653	7,671	4,333	4,468	4,297	5,278	5,278
247-55300-158	UNEMPLOYMENT COMPENSATION	85	63	1,772	-	117	-	-
	Total:	240,431	186,648	100,630	136,595	113,859	188,500	192,623
WAC-MAINTENANCE								
247-55400-111	SALARIES/PERMANENT	-	-	-	-	2,471	-	-
247-55400-150	MEDICARE TAX/CITY SHARE	-	-	-	-	35	-	-
247-55400-151	SOCIAL SECURITY/CITY SHARE	-	-	-	-	148	-	-
247-55400-152	RETIREMENT	-	-	-	-	161	-	-
247-55400-155	WORKERS COMPENSATION	-	-	-	-	36	-	-
247-55400-156	LIFE INSURANCE	-	-	-	-	0	-	-
247-55400-250	CONTRACTED SERVICES	-	2,608	-	-	-	-	-
	Total:	-	2,608	-	-	2,851	-	-

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
WAC-ADMIN EXPENSES								
247-55500-220	INSURANCE	-	-	-	-	-	-	-
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	-	1,416	1,888	1,417	1,249	4,719	4,939
247-55500-225	TELECOM/INTERNET/COMMUNICATION	3,364	3,926	3,847	4,500	3,795	4,668	4,707
247-55500-246	CLEANING & SUPPLIES	2,587	1,875	172	2,500	28	2,000	2,020
247-55500-310	FITNESS & OPERATING SUPPLIES	2,547	1,315	1,834	2,200	3,937	2,200	2,222
247-55500-312	SUPPLIES-CHECKS	204	-	-	-	-	-	-
247-55500-320	CHAMBER DUES & EXPENSES	412	-	-	-	-	-	-
247-55500-650	CREDIT CARD PROCESSING FEES	-	168	33	-	48	150	152
247-55500-652	BANK CHARGES	-	-	8	-	7	-	-
247-55500-654	PERMITS & FEES	2,502	2,459	1,035	1,200	1,096	2,500	2,525
247-55500-656	MEMBER KEY TAGS	885	885	295	800	644	1,000	1,010
	Total:	12,501	12,042	9,112	12,617	10,804	17,238	17,575
WAC-POOL EXPENSES								
247-55600-310	OFFICE & OPERATING SUPPLIES	3,289	719	409	-	119	-	-
247-55600-342	WSI CLASS EXPENSE	1,757	176	-	-	-	-	-
247-55600-344	LIFEGUARD CLASS EXPENSE	1,007	1,455	114	-	1,683	1,000	1,010
247-55600-346	GENERAL POOL MAINTENANCE	14,352	16,299	10,515	17,000	9,865	16,000	16,160
247-55600-348	POOL EQUIPMENT	5,300	4,196	667	-	9,464	5,000	5,050
247-55600-350	POOL CHEMICALS	16,638	18,000	16,598	18,000	15,644	18,000	18,180
	Total:	42,343	40,845	28,303	35,000	36,775	40,000	40,400
WAC-UTILITIES/HVAC								
247-55700-221	WATER/SEWER UTILITIES	30,502	28,559	26,230	28,000	19,866	28,000	28,280
247-55700-222	ELECTRIC UTILITIES	76,728	81,211	64,186	80,000	59,650	80,000	80,800
247-55700-223	NATURAL GAS	46,358	49,287	41,264	50,000	50,664	55,000	55,550
247-55700-244	HVAC SUPPLIES	2,130	4,772	2,055	2,000	4,815	3,500	3,535
247-55700-355	REPAIR/MAINT SUPPLIES	2,544	1,944	4,384	2,000	2,280	2,500	2,525
	Total:	158,262	165,773	138,119	162,000	137,275	169,000	170,690
WAC-OTHER EXPENSES								
247-55800-310	OFFICE & OPERATING SUPPLIES	10,450	11,352	10,222	7,000	14,833	10,000	10,100
247-55800-324	MARKETING	3,140	5,375	1,342	8,242	7,200	8,000	8,080
247-55800-341	JANITORIAL/CLEANING SUPPLIES	-	-	409	-	584	500	505
247-55800-342	CONCESSION SUPPLIES	42,847	40,327	7,914	28,000	7,000	40,000	40,400
247-55800-344	LAND FITNESS SPECIAL EVENTS	935	742	-	-	-	-	-
247-55800-346	PRO-SHOP INVENTORY	2,107	2,053	250	1,500	498	2,000	2,020
247-55800-600	SALES TAX EXPENSE	374	522	539	500	-	-	-
247-55800-913	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
	Total:	59,853	60,371	20,676	45,242	30,115	60,500	61,105
	Total Operating Expenses:	771,405	740,148	477,675	533,000	513,882	697,181	708,910
	Total Operating Revenue:	678,849	676,191	330,860	533,000	407,956	678,521	745,100
	Total Operating Expenses:	771,405	740,148	477,675	533,000	513,882	697,181	708,910
	Total Operating Net:	(92,555)	(63,957)	(146,815)	-	(105,925)	(18,660)	36,190

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND CAPITAL REVENUE & EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
247-55800-810	CAPITAL EQUIPMENT	47,163	3,255	2,881	-	-	-	-
247-55800-820	CAPITAL IMPROVEMENTS	50,940	44,696	23,259	100,000	15,000	25,000	100,000
	Total Capital Expenses:	98,103	47,951	26,140	100,000	15,000	25,000	100,000
	Total Capital Revenue:	100,000	100,000	100,000	100,000	100,000	100,000	100,000
	Total Capital Expenses:	98,103	47,951	26,140	100,000	15,000	25,000	100,000
	Total Capital Net:	1,897	52,049	73,860	-	85,000	75,000	-
247-49300-55	FUND BALANCE APPLIED	-	-	-	-	20,925	(56,340)	(36,190)
	Total WAFC Facility Net:	(90,658)	(11,909)	(72,956)	-	-	-	-
	FUND BALANCE	(249,242)	(261,150)	(334,106)		(355,031)	(298,691)	(262,502)
247-34300	Net Change-Increase/(Decrease)	(90,658)	(11,909)	(72,956)	-	(20,925)	56,340	36,190

DEPARTMENT SERVICE METRICS

The Whitewater Aquatic and fitness center provides the City and School district use of the aquatic and fitness facility. The facility primary intended to serve the recreational and programmatic need of the general public. It also provides for the High School's curricular and extracurricular activities.

AQUATIC CENTER	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
Active Memberships (Monthly average)	1,637	1,826	1,898	1,524	1,679	1,800
Primary Memberships (Monthly average)	580	713	765	686	743	780
Daily Swim Passes	14,299	13,767	14,161	NA	NA	NA
Swim Lesson Programs	221	232	214	0	30	90
Jay Hawks Swim Meets	NA	2	3	2	2	2
Birthday Parties	84	118	112	0	20	80
Aqua Zumba	NA	NA	NA	NA	1	1
Arthritis Motion	NA	4	8	8	8	8
Dash & Splash	NA	0	6	6	2	2
Deep Water Cardio	NA	2	2	2	0	2
Rusty Hinges	NA	2	2	2	NA	3
Water Movement	NA	0	2	NA	3	3
Water Warriors-Water Running	NA	NA	NA	NA	1	1
FITNESS CENTER – times offered per week						
Barre Fitness Class	NA	3	2	1	1	1
Boot Camp	NA	2	5	1	1	NA
Cycling Class	NA	3	8	4	7	7
EMom	NA	NA	NA	1	1	1
Kick Boxing	NA	NA	NA	NA	1	1
HITT with Yoga	NA	NA	NA	NA	1	1
Pilates	NA	3	2	1	1	1
Pound Fitness	NA	2	NA	NA	NA	1
Senior Fitness	NA	2	2	NA	NA	1
Step Mix	NA	2	2	1	2	2
Strong	NA	NA	NA	2	NA	1
Suspension	NA	2	2	2	2	2
Tabata	NA	NA	NA	1	1	1
Yoga	NA	4	4	3	3	3
Zumba (all types)	NA	5	5	1	2	2
Personal Trainers	NA	1	2	2	1	1

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Continue to review staffing and facility schedules to identify cost saving measures to allow us to reduce expenses while maintaining quality service.
- Develop and revise 5-year CIP planning to account for additional needs for possible exterior needs.
- Develop system to allow for afterhours use of facility to remain competitive with industry standards and generate additional revenue stream while reducing staffing costs.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARKS & RECREATION**

FUND DESCRIPTION

FUND 248

The Parks & Recreation Special Revenues Fund (#248) was established in 2015 to track revenues and expenditures specific to recreational programs offered by the department. This fund helps pay for staffing and other program related expenses.

- **Fund Balance** is designated to be retained for program use as needed.
- **Primary Funding Source** is generated from various Parks & Recreation Program Fees with secondary support from the General Fund as necessary. The stated goal of this fund is to be self-sufficient.
- **Audit Classification:** Governmental, Non-Major.

PARK & REC SPECIAL REVENUE FUND REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
PUBLIC CHARGES FOR SERVICE								
248-46312-55	MISC DEPT EARNINGS	746	-	-	-	-	-	-
248-46732-55	AFTER SCHOOL PROG REVENUE	80,146	77,293	25,736	74,000	39,000	75,000	78,000
248-46733-55	SUMMER CAMP	14,668	17,244	7,600	18,000	7,500	14,000	15,000
248-46734-55	DANCE REVENUE	8,241	5,253	1,192	5,000	1,200	5,000	5,000
248-46735-55	SPORTS CAMP	-	-	-	500	-	-	750
248-46736-55	INSTRUCTION REVENUE	3,644	4,737	2,965	4,500	2,518	4,000	4,500
248-46737-55	CLUB BASKETBALL REVENUE	5,234	6,140	860	9,000	5,253	6,000	6,000
248-46738-55	SPORTS REVENUE	49,662	47,910	9,353	17,400	5,200	10,000	12,000
248-46739-55	SWL BASKETBALL LEAGUE	12,057	11,240	10,045	-	-	-	-
248-46740-55	CONTRACTUAL GYMNASTICS	4,560	2,063	(221)	4,500	760	4,000	4,000
248-46743-55	WYFL FOOTBALL REVENUE	(125)	-	-	6,500	10,229	10,000	10,500
248-46744-55	YOUTH FOOTBALL	-	-	-	2,000	1,353	2,000	2,000
248-46745-55	YOUTH TENNIS	-	-	-	1,200	1,123	1,200	1,200
248-46746-55	ADULT TENNIS	-	-	-	300	328	300	1,200
248-46747-55	TEE BALL & ROOKIE BALL	-	-	-	2,400	1,744	2,200	2,400
248-46748-55	YOUTH BASEBALL & SOFTBALL	-	-	-	7,500	7,978	8,500	9,000
248-46749-55	ADULT SOFTBALL	-	-	-	2,200	1,420	1,600	1,600
248-46750-55	YOUTH VOLLEYBALL	-	-	-	1,600	863	1,200	1,600
248-46751-55	START SMART SPORTS	-	-	-	1,000	1,481	1,200	1,400
248-46752-55	YOUTH BASKETBALL	-	-	-	1,400	1,400	1,400	1,400
	Total Public Charges for Service	178,832	171,880	57,531	159,000	89,350	147,600	157,550
SPONSORSHIP & DONATIONS								
248-48100-55	INTEREST INCOME	81	-	-	-	-	-	-
248-48525-55	REC BUSINESS SPONSORSHIP	4,700	2,400	1,000	1,000	2,700	3,000	3,000
	Total Sponsorships & Donations	4,781	2,400	1,000	1,000	2,700	3,000	3,000
TOURNAMENT & CONCESSION OPERATION								
248-49250-55	TOURNAMENT ENTRY FEES	-	-	-	-	-	-	-
248-49251-55	CONCESSIONS REVENUE	-	-	-	-	-	-	-
248-49253-55	MISC REVENUE	764	4,222	744	-	-	-	-
248-49300-55	FUND BALANCE APPLIED	-	-	-	-	(6,435)	(1,762)	(1,835)
	Total Tourm & Concession Ops	764	4,222	744	-	(6,435)	(1,762)	(1,835)
	248 - Park & Rec Spec Rev	184,377	178,502	59,274	160,000	85,616	148,838	158,715

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
248-55110-114	WAGES/PART-TIME/PERMANENT	70,076	80,123	40,814	85,763	44,662	85,763	87,693
248-55110-150	MEDICARE TAX/CITY SHARE	1,020	1,163	589	1,244	641	1,244	1,272
248-55110-151	SOCIAL SECURITY/CITY SHARE	4,359	4,974	2,519	5,317	2,741	5,317	5,437
248-55110-155	WORKERS COMPENSATION	3,191	3,738	1,951	3,122	1,721	2,659	2,659
248-55110-158	UNEMPLOYMENT COMPENSATION	146	182	6,124	-	81	128	129
248-55110-211	PROFESSIONAL DEVELOPMENT	1,215	2,128	500	1,000	1,050	1,000	1,010
248-55110-225	TELECOM/INTERNET/COMMUNICATION	-	16	-	-	-	-	-
248-55110-310	OFFICE & OPERATING SUPPLIES	408	1,586	670	1,000	899	1,500	1,515
248-55110-320	SUBSCRIPTIONS/DUES	303	988	120	800	1,270	1,000	1,010
248-55110-324	PROMOTIONS/ADS	-	283	797	280	2,071	280	283
248-55110-342	PROGRAM SUPPLIES	168	270	-	-	-	-	-
248-55110-345	VOLUNTEER EXPENSES	-	12	158	-	193	-	-
248-55110-346	CONCESSION SUPPLIES	570	-	-	-	-	-	-
248-55110-400	TEE & ROOKIE BALL-SUPPLIES	1,229	1,362	368	-	841	1,100	1,111
248-55110-405	BASKETBALL-SUPPLIES	856	948	-	-	731	-	-
248-55110-410	CLUB BASKETBALL-SUPPLIES	10,007	21,928	4,132	8,000	4,853	8,000	8,080
248-55110-411	SWL CLUB BASKETBALL-SUPPLIES	5,636	6,765	3,851	-	-	-	-
248-55110-412	WYFL FOOTBALL-SUPPLIES	7,429	5,513	-	5,000	9,829	5,000	5,050
248-55110-415	GOLF INSTRUCTION-SUPPLIES	-	-	-	-	-	-	-
248-55110-417	VOLLEYBALL-SUPPLIES	-	665	-	-	586	600	606
248-55110-420	TOURNAMENT TEAMS-SUPPLIES	1,240	-	-	-	-	-	-
248-55110-425	YOUTH BASE & SOFTBALL-SUPPLIES	6,125	6,703	4,576	5,000	5,199	5,000	5,050
248-55110-430	START SMART SPORTS-SUPPLIES	409	485	-	-	817	500	505
248-55110-435	FLAG FOOTBALL-SUPPLIES	2,162	1,853	235	1,000	1,131	1,800	1,818
248-55110-440	TACKLE FOOTBALL-SUPPLIES	-	-	-	-	-	-	-
248-55110-445	ADULT SOFTBALL-SUPPLIES	132	206	-	-	65	200	202
248-55110-450	DANCE-SUPPLIES	404	465	-	1,600	400	400	404
248-55110-455	TAE KWON DO-SUPPLIES	-	-	-	-	24	24	24
248-55110-460	GYMNASTICS-SUPPLIES	13	310	-	1,000	300	300	303
248-55110-462	FISHING SUPPLIES	-	-	-	-	-	-	-
248-55110-470	SUMMER CAMP-SUPPLIES	752	2,463	616	2,000	313	1,000	1,010
248-55110-475	AFTER SCHOOL-SUPPLIES	15,757	10,627	2,877	10,000	4,000	10,000	10,100
248-55110-476	SUMMER SPORTS CAMP SUPPLIES	318	84	-	-	-	300	303
248-55110-485	TENNIS-SUPPLIES	1,120	1,136	-	800	1,195	800	808
248-55110-790	PROGRAM ASSISTANCE	-	-	-	-	-	-	-
248-55110-913	GENERAL FUND TRANSFER	38,000	34,522	-	27,074	-	14,922	22,332
	Total:	173,046	191,496	70,897	160,000	85,616	148,838	158,715

FUND BALANCE		13,116	0	(3,123)		3,312	5,075	6,910
248-34300	Net Change-Increase/(Decrease)	11,331	(13,116)	(3,123)	-	6,435	1,762	1,835

**FUND TYPE
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT
DPW**

FUND DESCRIPTION

FUND 452

The Birge Fountain Restoration Fund (#452) was established to account for donations and expenses related to restoration and maintenance of the Birge Fountain.

- **Fund Balance** remaining after completion of the restoration project is designated to fund repairs and maintenance of the fountain.
- **Primary Funding Source** is public donations and interest income.
- **Audit Classification:** Governmental, Non-Major.

BIRGE FOUNTAIN RESTORATION REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
452-43355-57	GENERAL FUND TRANSFER	-	-	2,500	-	-	500	500
452-48100-57	INTEREST INCOME	59	-	-	-	-	-	-
452-48400-57	INS. CLAIMS RECOVERY	-	-	-	-	-	-	-
452-48500-57	DONATIONS	-	-	-	2,500	-	-	-
452-49300-57	FUND BALANCE APPLIED	-	-	-	-	283	-	-
	Total:	59	-	2,500	2,500	283	500	500

BIRGE FOUNTAIN RESTORATION EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
452-57500-820	RESTORATION OF FOUNTAIN	10,647	362	1,140	2,500	283	500	500
	Total:	10,647	362	1,140	2,500	283	500	500

FUND BALANCE		(505)	(868)	492		210	210	210
452-34300	Net Change-Increase/(Decrease)	(10,588)	(362)	1,360	-	(283)	-	-

**FUND TYPE
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT
DPW**

FUND DESCRIPTION

FUND 459

The Depot Restoration Fund (#459) supports an agreement between the City of Whitewater and Whitewater Historical Society to fund the costs for Restoration and improvements of the Depot and surrounding buildings. These shared costs are to be split 50/50 between the two organizations. The two organizations work together to identify areas of restoration and plan accordingly to fund those projects.

- **Fund Balance** Any accumulated balance is designated for facility upgrades.
- **Primary Funding Source** is Public donations and transfers from General Fund.
- **Audit Classification:** Governmental, Non-Major.

DEPOT RESTORATION REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
INTERGOVERNMENTAL REVENUES								
459-43355-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
459-43510-57	FEDERAL/STATE GRANT	-	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
459-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
459-48545-57	DONATIONS	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
459-49300-57	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Grand Total:	-	-	-	-	-	-	-

DEPOT RESTORATION EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
459-57500-212	ADMIN/LEGAL	-	-	-	-	-	-	-
459-57500-650	TRANSFER OUT	-	-	-	-	-	-	-
459-57500-820	CONSTRUCTION	-	3,864	-	-	-	-	-
459-57500-821	DESIGN/ENGINEERING	-	-	-	-	-	-	-
459-57500-822	CONSTRUCTION ADMINISTRATION	-	-	-	-	-	-	-
459-57500-830	CONTINGENCIES	-	-	-	-	-	-	-
	Total:	-	3,864	-	-	-	-	-

FUND BALANCE		35,232	31,368	31,368		31,368	31,368	31,368
459-34300	Net Change-Increase/(Decrease)	-	(3,864)	-	-	-	-	-

**FUND TYPE
AGENCY**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 810

The Rescue Squad Equipment & Education (#810) was established to account for receipt and use of donated funds held in trust by the City for the purpose of a municipal hospital in the City of Whitewater. A court order in 1989 determined that a municipal hospital was 'impossible and impractical' and that these funds could be used to benefit the Whitewater Rescue Squad as a close-alternative to a municipal hospital benefiting the community by:

- A. Purchasing technologically advanced equipment for lifesaving purposes' and
- B. Providing 'education, for Whitewater Rescue Squad members and Whitewater citizenry'.
- **Fund Balance** is held in trust to fund expenses limited to the above court guidance. While general education of the public by the Rescue Squad is permissible, Rescue Squad member training is further limited to 'advanced training such that they can become certified to use further advanced techniques and medical equipment which is now available to such specially trained individuals.
- **Primary Funding Source** is from a bequest and subsequent donations to the Rescue Squad.
- **Audit Classification:** Fiduciary, Non-Major.

RESCUE SQUAD EQUIPMENT & EDUCATION FUND REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
MISCELLANEOUS REVENUES								
810-48100-52	INTEREST INCOME	2,131	2,883	706	1,250	85	85	85
810-48500-52	DONATIONS	20	-	-	-	-	-	-
810-48605-52	RENTAL INCOME-CROP LEASES	-	1,072	268	250	268	268	268
	Total Miscellaneous Revenues	2,151	3,955	974	1,500	353	353	353
OTHER FINANCING SOURCES								
810-49300-52	FUND BALANCE APPLIED	-	-	-	3,500	2,782	3,147	3,147
	Total Other Financing Sources	-	-	-	3,500	2,782	3,147	3,147
	Grand Total:	2,151	3,955	974	5,000	3,135	3,500	3,500

RESCUE SQUAD EQUIPMENT & EDUCATION FUND REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
810-52280-211	TRAINING-EMT-ADVANCED	6,709	5,443	2,954	5,000	3,135	3,500	3,500
810-52280-810	LIFE SAVING EQUIPMENT OUTLAY	7,217	1,160	-	-	-	-	-
	Total:	13,926	6,603	2,954	5,000	3,135	3,500	3,500

FUND BALANCE		153,696	151,047	149,067		146,285	143,138	139,991
810-34300	Net Change-Increase/(Decrease)	(11,775)	(2,649)	(1,980)	-	(2,782)	(3,147)	(3,147)

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

**FUND TYPE
AGENCY**

**ASSOCIATED DEPARTMENT
NEIGHBORHOOD SERVICES**

FUND DESCRIPTION

FUND 820

The Rock River Stormwater Group (RRSG) Fund (#820) was established in 2008 to account for the revenue and expenses related to this group and is separate from the City budget. It is detailed here as the City provides accounting support and serves as custodian for these funds. Wisconsin DNR MS4 permits require a public education and outreach program. Member communities in the Rock River basin found that collaborating was much more time and cost effective than attempting to administer this outreach program individually. The RRSG member communities include Waupun, Beaver Dam, Jefferson, Fort Atkinson, Whitewater, UW-Whitewater, Milton, Janesville, City of Beloit and Town of Beloit. These member communities pay annual dues based on permit requirements which are based on population. Membership dues for Whitewater totaled \$5,000 in 2018. The RRSG typically hires a consultant to assist in administering the program which currently includes outreach on social media, in newspapers, at community festivals and at local schools. Training for member communities is also conducted by professional firms.

- **Fund Balance** is designated for program expenses.
- **Primary Funding Sources** is member community dues, currently totaling \$37,000 annually. Occasional grant program funds are also obtained.
- **Audit Classification:** Fiduciary, Non-Major.

ROCK RIVER STORMWATER GROUP FUND REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
PUBLIC CHARGES FOR SVCS								
820-46600-52	MEMBERSHIP DUES	37,000	37,040	37,000	40,000	44,900	42,000	42,000
820-46620-52	DNR GRANT INCOME	-	-	-	-	-	-	-
	Total Public Chgs for Svcs	37,000	37,040	37,000	40,000	44,900	42,000	42,000
MISCELLANEOUS REVENUES								
820-48100-52	INTEREST INCOME	1,158	1,641	294	440	93	-	-
	Total Miscellaneous Rev.	1,158	1,641	294	440	93	-	-
OTHER FINANCING SOURCES								
820-49290-00	TRANSFER IN	-	-	-	-	-	-	-
820-49300-52	FUND BALANCE APPLIED	-	-	-	(2,440)	(7,001)	(2,000)	(2,000)
	Total Other Financing Sources	-	-	-	(2,440)	(7,001)	(2,000)	(2,000)
	Grand Total:	38,158	38,681	37,294	38,000	37,992	40,000	40,000

ROCK RIVER STORMWATER GROUP FUND EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
820-52200-219	PROFESSIONAL SERVICES	33,072	30,811	33,701	38,000	38,000	40,000	40,000
820-52200-310	OFFICE & OPERATING SUPPLIES	-	11	-	-	-	-	-
820-52290-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	Total:	33,072	30,822	33,701	38,000	38,000	40,000	40,000

FUND BALANCE		62,339	70,198	73,791		80,793	82,793	84,793
820-34300	Net Change-Increase/(Decrease)	5,085	7,859	3,594	-	7,001	2,000	2,000

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT**

FUND DESCRIPTION

FUND 920

The Innovation Center Operations Fund (#920) was established to account for revenues and expenses related to the operation of the Innovation Center, a part of the Whitewater University Technology Park (WUTP). WUTP is a joint venture between the City of Whitewater and the University of Wisconsin-Whitewater whose mission is to create and foster durable businesses and jobs through a close alignment of UW-Whitewater's research and educational competencies and the resources of the City of Whitewater. WUTP serves as a foundation for a diversified and robust regional economy through the attraction of new residents, utilization of UW-Whitewater faculty, staff and student expertise and the retention of alumni talent.

- **Fund Balance** is to be retained and be available in future years to meet any shortfalls in revenues or unexpected expenses.
- **Primary Funding Sources** is rental income from leased space in the Innovation Center supplemented by contributions from UW-Whitewater and the City of Whitewater.
- **Audit Classification:** Governmental, Component Unit.

INNOVATION CENTER OPERATIONS FUND REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
MISCELLANEOUS REVENUES								
920-48410-56	INT. INCOME--DROULLARD MEM	140	181	44	56	7	56	56
920-48500-56	DONATIONS-BENEVITY IMPACT FD	-	25	-	-	-	-	-
920-48510-56	DONATIONS-DROULLARD MEN	11,500	-	-	-	-	-	-
920-48620-56	FACILITY RENTAL REVENUE	975	1,081	-	600	764	-	-
920-48622-56	RENT-ADVASEC INC	-	-	-	-	175	2,100	2,100
920-48627-56	RENT-REPLIPART LLC	1,800	600	-	-	-	-	-
920-48629-56	RENT-REALITYBLU	-	-	875	2,100	1,718	-	-
920-48630-56	RENT-TESCH GLOBAL	1,200	3,600	3,000	-	-	-	-
920-48631-56	RENT-CESA #2	84,000	84,000	84,000	86,750	86,727	87,000	87,000
920-48632-56	RENT-JEDI	12,272	11,328	11,328	11,500	11,328	11,500	11,500
920-48633-56	RENT-BLACKTHORNE CAPITAL LLC	34,680	27,120	23,340	23,340	23,340	23,340	23,340
920-48636-56	RENT-I-BUTTON	41,975	42,898	44,700	30,000	44,700	44,700	44,700
920-48639-56	RENT-MEEPER	1,200	1,400	1,800	1,800	1,800	1,800	1,800
920-48640-56	RENT-REIMER SYSTEMS	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48641-56	RENT-BIO-CHAR	900	-	-	-	-	-	-
920-48642-56	RENT-RECREATIONAL RENTALZ	1,200	1,732	-	-	-	-	-
920-48643-56	RENT-SLIPSTREAM-UWW	1,800	-	-	-	-	-	-
920-48644-56	RENT-EXTENDED CARE	1,800	1,800	1,200	1,800	-	-	-
920-48646-56	RENT-CROWDS.IO-UWW	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48649-56	RENT-DE GRAFF & ASSOCIATES	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48652-56	RENT-AZ TECH/GAVITO	-	1,800	1,050	-	-	-	-
920-48653-56	RENT-SCANALYTICS	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48654-56	RENT- FINE FOOD CULTURE	1,200	1,200	1,100	1,200	436	-	-
920-48655-56	RENT- EARL T HUMPHREY	1,200	1,200	1,100	1,200	-	-	-
920-48658-56	RENT- POLCO/NICK MASTRONARDI	5,400	-	-	-	-	-	-
920-48659-56	RENT-BLACKLINE CONSULTING	450	-	-	-	-	-	-
920-48661-56	RENT-BLUE LINE BATTERIES	19,800	16,500	9,900	9,900	9,900	9,900	9,900
920-48662-56	RENT-KALIBER IMAGING	1,300	400	-	-	-	-	-

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920
INNOVATION CENTER**



INNOVATION CENTER OPERATIONS FUND REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
920-48663-56	RENT-ITOPIA SOFTWARE	-	450	1,650	-	-	-	-
920-48664-56	RENT-GENEVA SUPPLY	-	10,320	5,160	-	-	-	-
920-48665-56	RENT-LAKEHOUSELIFESTYLE.COM	1,200	1,200	100	-	-	-	-
920-48666-56	RENT-MINERAL ARMOR	-	-	1,200	1,800	1,800	1,800	1,800
920-48667-56	RENT-KAPREP RENT	900	-	-	-	-	-	-
920-48668-56	RENT-RADOM CORP RENT	100	-	-	-	-	-	-
920-48669-56	RENT-IBUTTONLINK LAB	4,500	1,125	-	-	-	-	-
920-48670-56	RENT-CLASSMUNITY	1,200	900	-	-	-	-	-
920-48671-56	RENT-IDP INTERACTIVE DEGREE	600	-	-	-	-	-	-
920-48672-56	RENT-IRON FORGE DEVEL LLC	2,250	1,800	1,800	1,800	1,800	1,800	1,800
920-48673-56	RENT-KREATIVE SOLUTIONS	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48674-56	RENT-WHITEWATER GROCERY COOP	4,950	5,480	1,840	-	-	-	-
920-48675-56	RENT-SCOT INSCORE	-	150	1,200	-	-	-	-
920-48676-56	RENT-VARSITY IMAGE	-	150	1,800	1,800	491	-	-
920-48677-56	RENT-ROOFMARKETPLACE	-	-	1,650	1,800	1,800	1,800	1,800
920-48678-56	RENT-WINNING WAYS TRAINING	-	-	1,650	-	655	-	-
920-48679-56	RENT-LONG WALK MEDIA	-	-	900	-	-	-	-
920-48680-56	RENT-NYLEN & PARTNERS	-	-	1,650	1,800	1,800	1,800	1,800
920-48681-56	RENT-SAFEPRO TECH	-	-	-	1,200	-	1,200	1,200
920-48682-56	RENT-ALPHA PROGRAMMERS	-	-	350	2,100	2,100	2,100	2,100
920-48683-56	RENT-PAQUETTE CENTER	-	-	-	33,480	33,480	33,480	33,480
920-48684-56	RENT-USFS	-	-	-	-	-	8,700	8,700
	Total Miscellaneous Revenues	250,416	228,640	214,587	225,026	233,821	242,076	242,076
	OTHER FINANCING SOURCES							
920-49200-56	IN-KIND CITY / INSURANCE	5,618	5,618	-	-	-	-	-
920-49202-56	IN-KIND CITY / FINANCE/ADMIN	12,756	12,756	12,756	-	-	-	-
920-49205-56	IN-KIND CITY / GROUNDS-DPW	12,756	12,756	12,756	-	-	-	-
920-49215-56	IN-KIND CITY / BUILDING MAINT	12,756	12,756	12,756	-	-	-	-
920-49300-56	FUND BALANCE APPLIED	-	-	-	200	126,808	(9,096)	(8,096)
920-49305-56	TRANSFER FROM FUND 100	-	27,680	-	-	-	-	-
920-49410-56	IN-KIND UNIV / MANAGER SUPPORT	307,112	313,358	247,805	-	-	-	-
920-49415-56	IN-KIND UNIV / TECH SUPPORT	-	-	-	-	-	-	-
	Total Other Financing Sources	350,998	384,924	286,073	200	126,808	(9,096)	(8,096)
	Grand Total:	601,415	613,565	500,660	225,226	360,629	232,980	233,980

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920
INNOVATION CENTER**



INNOVATION CENTER OPERATIONS FUND EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
920-56500-212	LEGAL SERVICES	480	-	120	-	-	-	-
920-56500-215	PROFESSIONAL SERVICES	-	1,079	-	600	-	600	600
920-56500-221	UTILITIES-CITY-H2O/SEWER/STORM	6,061	6,353	5,631	6,800	6,000	7,200	7,200
920-56500-222	ELECTRIC UTILITIES	59,686	61,168	50,425	62,000	62,000	63,500	63,500
920-56500-225	TELECOM/INTERNET/COMMUNICATION	5,533	2,583	2,903	2,700	2,700	2,700	2,500
920-56500-226	MEDIA-MONTHLY	1,816	1,671	552	360	856	1,080	1,080
920-56500-243	CONTRACT-PREVENTIVE MAINT	2,215	4,593	3,202	5,000	5,000	5,500	5,500
920-56500-245	BUILDING MAINTENANCE	2,153	9,599	4,558	10,000	10,000	10,000	10,000
920-56500-246	JANITORIAL SERVICES	15,624	14,397	15,908	18,000	16,000	20,000	20,000
920-56500-250	BLDG MAINT SUPPLIES	11,826	11,252	22,953	9,100	4,000	9,600	9,600
920-56500-294	GROUNDS MAINTENANCE/SNOW/ICE	5,800	24,269	13,812	11,316	10,000	12,000	12,000
920-56500-310	OFFICE & OPERATING SUPPLIES	288	1,776	1,482	1,200	1,000	1,200	1,200
920-56500-311	POSTAGE	14	78	76	150	-	100	100
920-56500-323	MARKETING EXPENSES	14,302	14,642	8,014	5,000	6,900	7,000	7,000
920-56500-330	TRAVEL EXPENSE	-	360	-	-	-	-	-
920-56500-341	MISC EXPENSE	687	10,916	702	500	120	-	1,200
920-56500-500	IN-KIND INS EXPENSE-BLDG	5,618	5,618	-	-	-	-	-
920-56500-502	IN-KIND EXP CITY / FIN-ADMIN	12,756	12,756	12,756	-	-	-	-
920-56500-505	IN-KIND EXP CITY / GROUNDS-DPW	12,756	12,756	12,756	-	-	-	-
920-56500-515	IN-KIND EXP CITY / BLD MAINT	12,756	12,756	12,756	-	-	-	-
920-56500-520	IN-KIND EXP UNIV / MANAGE SVCS	307,112	313,358	247,805	-	-	-	-
920-56500-650	TRANSFER-PILOT-TID#4	92,500	92,500	92,500	92,500	92,500	92,500	92,500
920-56500-660	RENT-PASSTHRU-UWW	5,850	-	-	-	-	-	-
920-56500-820	CAPITAL OUTLAY/REPAIR	5,650	-	-	-	143,552	-	-
	Total:	581,484	614,480	508,910	225,226	360,629	232,980	233,980

FUND BALANCE	62,766	61,850	53,600		(73,208)	(64,112)	(56,016)
Net Change-Increase/(Decrease)	19,930	(916)	(8,250)	-	(126,808)	9,096	8,096

DEBT SERVICE FUNDS

**FUND 300
REVENUES & EXPENDITURES**



**FUND TYPE
DEBT SERVICE**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 300

The Debt Service (#300) was established to account for the annual debt service requirements supported by the General Fund.

- **Fund Balance** is used to fund annual debt repayments.
- **Primary Funding Source** is annual transfer from the General Fund as well as property tax levied by the City and Tax incremental districts (TIDs) within the City. Debt service payments are funded by the areas within the City that generated the debt and utilized the debt proceeds; i.e. Debt incurred by TIDs for development are funded through TID property tax collections, while the City's property tax levy and general revenues support the City's capital projects.
- **Audit Classification:** Governmental, Major.

DEBT SERVICE FUND REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
300-4110-00	LOCAL PROPERTY TAXES	650,072	818,822	929,607	942,883	942,883	1,045,965	1,157,035
300-48100-00	INTEREST INCOME	2,095	-	-	-	-	-	-
300-49120-00	BOND PROCEEDS	1,257,957	-	987,307	-	-	-	-
300-49240-00	TIF TRANSFER-DEBT SERVICE	1,390,245	1,116,233	2,167,925	309,813	2,090,936	-	9,967
300-49250-00	BAB REBATE REVENUE	-	7,594	6,329	-	(121)	-	-
300-49290-00	TRANSFER FROM GENERAL FUND	33,731	-	40,680	-	-	2,384	-
300-49300-00	FUND BALANCE APPLIED	-	-	-	43,298	45,680	(2,382)	-
	Total Revenue	3,334,100	1,942,648	4,131,848	1,295,994	3,079,378	1,045,966	1,167,002

DEBT SERVICE FUND EXPENSE DETAIL

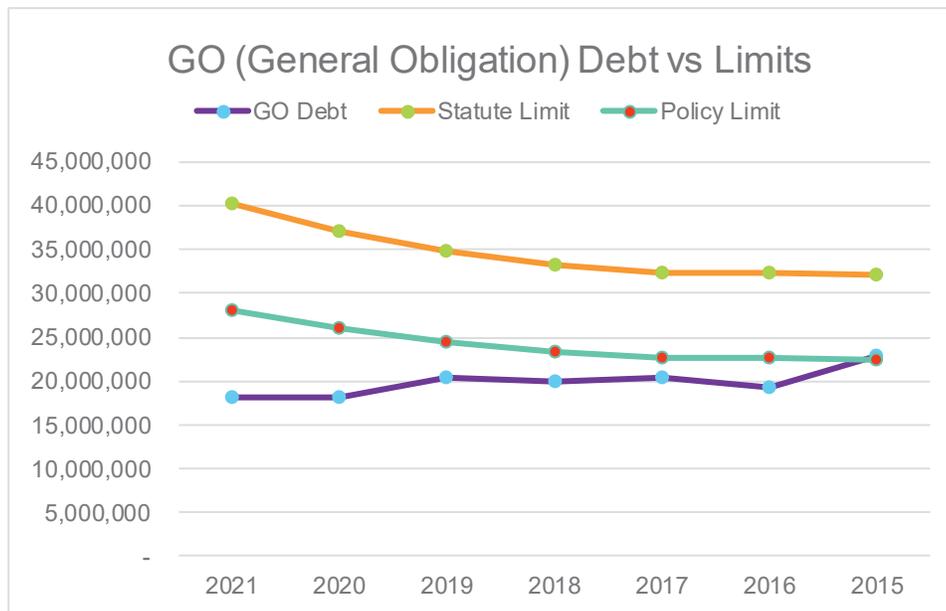
	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
300-58000-500	DEBT INTEREST EXPENSE	-	-	-	394,535	310,543	250,728	342,002
300-58000-668	2010-TAXABLE-BAB-TID #4	320,280	317,630	314,028	195,000	2,060,000	-	-
300-58000-671	2010 GO BAB-2.110M-870K GF-P&I	86,918	97,923	505,185	-	-	-	-
300-58000-672	2010 GO BAB-2.110M-290K TID 6	26,588	25,938	130,208	-	-	-	-
300-58000-673	2010 GO BAB-2.110M-950K TID #4	42,390	42,390	992,390	-	-	-	-
300-58000-675	2010 GO REF 5M-4.105M TID #4	1,000,988	730,275	731,300	-	-	-	-
300-58000-677	2012 GO 5.475M-GF P & I	444,850	358,050	357,850	270,000	270,000	275,000	280,000
300-58000-678	2014 GO 4.28M-2.645M GF	200,580	193,840	191,740	145,000	145,000	150,000	150,000
300-58000-679	2017 NOTE PREMIER 1.35M-71K GF	633,446	-	-	-	-	-	-
300-58000-680	2017 NOTE 1ST CIT 1.35M-1.43M	637,975	-	-	-	-	-	-
300-58000-681	2017 GO 1ST CIT .1435K AMBUL	30,875	30,875	30,875	29,395	29,398	30,112	-
300-58000-682	2017 GO PREMIER .1435K AMBUL	30,853	30,853	30,853	29,389	29,389	30,126	-
300-58000-683	2018A GO CORP BOND-6.54M-P&I	33,731	86,738	151,738	65,000	65,000	60,000	120,000
300-58000-684	2019 GO NOTES 1.15 & 2.25M	-	-	675,594	87,675	87,675	87,675	87,675
300-58000-685	2020 GO CORP 5.195M-1.45M GF	-	-	-	80,000	80,000	160,000	170,000
300-58000-686	2022 GO CORP PURP BD 4.516M GF	-	-	-	-	-	-	10,000
300-58000-687	2022 REV .215M TID 10	-	-	-	-	-	-	-
300-58000-688	2022 REV .215M TID 11	-	-	-	-	-	-	-
300-58000-689	2022 GO .215M TID 12	-	-	-	-	-	-	5,000
300-58000-690	2022 REV 1.169M TID 13	-	-	-	-	-	-	-
300-58000-691	2022 REV 2.049M TID 14	-	-	-	-	-	-	-
300-58000-900	BOND ISSUE EXPENSES	2,500	2,500	20,089	-	2,373	2,325	2,325
300-58000-911	TRANSFERS IN/OUT OTHER FDS	-	-	-	-	-	-	-
	Total Debt Service	3,491,972	1,917,010	4,131,848	1,295,994	3,079,378	1,045,966	1,167,002

FUND BALANCE	17,660	43,298	43,298	(2,382)	0	-
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Debt is issued to fund Capital Projects. Bonds are issued for eligible long-lived projects specified by state statute and typically amortized over a twenty year period. Projects that are not bond-eligible are financed through notes or direct borrowings over terms tied to their useful lives. General Obligation debt is the preferred type of debt utilized as the lowest interest cost option available. Revenue debt is normally used for Utility projects only when attractive rates are available, typically through state or federal government loan programs.

DEBT CAPACITY

Wisconsin State Statute restricts the amount of debt municipalities may incur to 5% of the Equalized Value of the taxable property within their borders. In 2021, the total Equalized value of property in Whitewater was \$802,302,500 an increase of \$61,500,100 from 2020 values. This permits the City to incur \$40,115,125 of General Obligation debt. The City’s actual unpaid General Obligation Debt as of 12/31/2021 totals \$18,098,889 or 45% of the maximum permitted by law. To preserve financial flexibility and a strong credit profile, the City has established guidelines to further limit debt levels to 70% of the legal limit (equates to 3.5% of Equalized Value). Under this more restrictive Guideline, the City retains approximately \$9,981,699 of additional debt capacity as of 12/31/2021.



GO (General Obligation) DEBT vs DEBT LIMITS

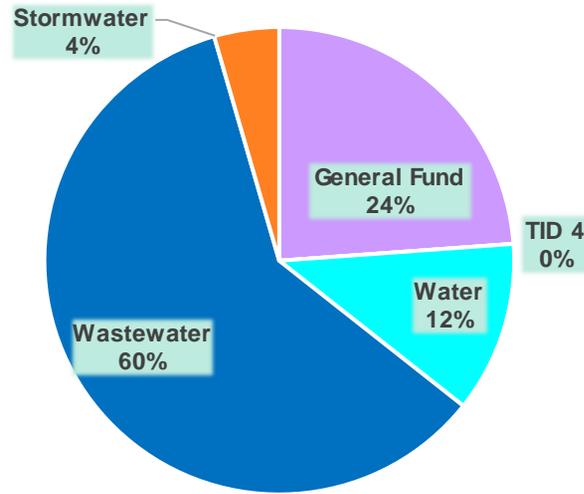
Year	Equalized Value/with Tiff	Change in Equalized Value	5% Statute Debt Limit	GO Debt Principal	% of Debt @ 5% Limit	3.5% City Policy Debt Limit	Additional Capacity per Policy
2021	802,302,500	61,500,100	40,115,125	18,098,888	45%	28,080,588	9,981,699
2020	740,802,400	43,896,600	37,040,120	18,098,888	49%	25,928,084	7,829,196
2019	696,905,800	30,514,700	34,845,290	20,486,188	59%	24,391,703	3,905,515
2018	666,391,100	19,616,100	33,319,555	20,032,370	60%	23,323,689	3,291,319
2017	646,775,000	1,376,100	32,338,750	20,455,200	63%	22,637,125	2,181,925
2016	645,398,900	4,648,800	32,269,945	19,214,083	60%	22,588,962	3,374,879
2015	640,750,100	14,889,300	32,037,505	22,850,000	71%	22,426,254	(423,747)

Agency	GO (General Obligation)	Water Revenue	Sewer Revenue
Moody's	A1	A1	A1
S&P	A1	NA	NA



CURRENT DEBT ACROSS ALL FUNDS (PRINCIPLE)

TOTAL DEBT SERVICE PRINCIPAL



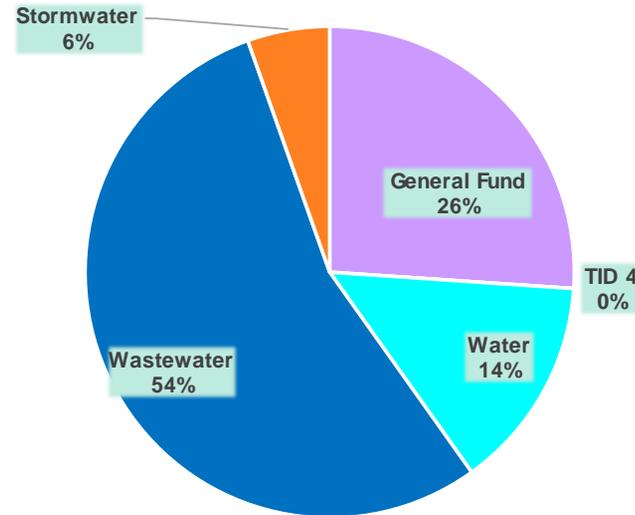
DEBT SERVICE PRINCIPAL / PAYMENTS BY YEAR

YEAR	General Fund	TID 4	Water			Wastewater			Stormwater	Total Debt		
	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	Grand Total
2022	792,913	-	221,300	130,000	351,300	169,200	1,385,456	1,554,656	135,000	1,318,413	1,515,456	2,833,869
2023	807,675	-	221,300	135,000	356,300	174,200	1,418,807	1,593,007	135,000	1,338,175	1,553,807	2,891,982
2024	789,050	-	241,300	135,000	376,300	174,200	1,447,793	1,621,993	140,000	1,344,550	1,582,793	2,927,343
2025	812,750	-	241,300	140,000	381,300	177,500	1,482,427	1,659,927	140,000	1,371,550	1,622,427	2,993,977
2026	782,750	-	246,300	145,000	391,300	187,500	1,512,725	1,700,225	140,000	1,356,550	1,657,725	3,014,275
2027	802,750	-	256,300	65,000	321,300	192,500	1,548,701	1,741,201	145,000	1,396,550	1,613,701	3,010,251
2028	782,750	-	256,300	-	256,300	197,500	1,465,372	1,662,872	150,000	1,386,550	1,465,372	2,851,922
2029	797,750	-	256,300	-	256,300	202,500	1,497,753	1,700,253	155,000	1,411,550	1,497,753	2,909,303
2030	590,000	-	195,000	-	195,000	170,000	1,335,066	1,505,066	90,000	1,045,000	1,335,066	2,380,066
2031	600,000	-	195,000	-	195,000	180,000	1,363,218	1,543,218	90,000	1,065,000	1,363,218	2,428,218
2032	255,000	-	200,000	-	200,000	185,000	1,351,495	1,536,495	60,000	700,000	1,351,495	2,051,495
2033	260,000	-	205,000	-	205,000	185,000	1,379,876	1,564,876	60,000	710,000	1,379,876	2,089,876
2034	270,000	-	205,000	-	205,000	190,000	1,408,854	1,598,854	60,000	725,000	1,408,854	2,133,854
2035	265,000	-	210,000	-	210,000	190,000	1,438,440	1,628,440	65,000	730,000	1,438,440	2,168,440
2036	270,000	-	210,000	-	210,000	195,000	-	195,000	65,000	740,000	-	740,000
2037	265,000	-	220,000	-	220,000	195,000	-	195,000	65,000	745,000	-	745,000
2038	55,000	-	100,000	-	100,000	105,000	-	105,000	15,000	275,000	-	275,000
2039	55,000	-	105,000	-	105,000	110,000	-	110,000	15,000	285,000	-	285,000
2040	20,000	-	60,000	-	60,000	60,000	-	60,000	15,000	155,000	-	155,000
Total:	9,273,388	-	3,845,400	750,000	4,595,400	3,240,100	20,035,985	23,276,085	1,740,000	18,098,888	20,785,985	38,884,873



CURRENT DEBT ACROSS ALL FUNDS (INTEREST)

TOTAL DEBT SERVICE INTEREST



DEBT SERVICE INTEREST / PAYMENTS BY YEAR

YEAR	General Fund		TID 4		Water			Wastewater			Stormwater	Total Interest on Debt		
	GO	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	GrandTotal	
2022	250,728	-	-	106,332	24,063	130,395	86,332	420,338	506,670	50,865	494,258	444,401	938,658	
2023	231,568	-	-	99,353	20,188	119,541	81,078	389,364	470,442	47,040	459,039	409,551	868,591	
2024	210,409	-	-	92,267	15,973	108,239	75,550	357,613	433,163	43,095	421,320	373,585	794,906	
2025	189,827	-	-	84,337	11,758	96,094	69,954	324,984	394,938	39,008	383,125	336,742	719,867	
2026	172,614	-	-	76,367	6,905	83,272	64,333	291,459	355,792	34,808	348,122	298,364	646,486	
2027	153,359	-	-	68,168	1,853	70,021	58,189	257,012	315,201	30,480	310,196	258,865	569,060	
2028	132,704	-	-	61,613	-	61,613	53,324	223,348	276,672	26,590	274,231	223,348	497,579	
2029	111,358	-	-	54,989	-	54,989	48,384	190,604	238,988	22,415	237,146	190,604	427,750	
2030	87,358	-	-	48,260	-	48,260	43,273	159,974	203,247	17,790	196,680	159,974	356,654	
2031	68,745	-	-	43,048	-	43,048	38,823	131,525	170,348	14,990	165,605	131,525	297,130	
2032	49,808	-	-	37,835	-	37,835	34,160	102,961	137,121	12,190	133,993	102,961	236,954	
2033	42,083	-	-	32,410	-	32,410	29,335	74,282	103,617	10,365	114,193	74,282	188,474	
2034	34,095	-	-	26,935	-	26,935	24,460	45,000	69,460	8,540	94,030	45,000	139,030	
2035	26,008	-	-	21,410	-	21,410	19,535	15,104	34,639	6,715	73,668	15,104	88,771	
2036	18,083	-	-	15,835	-	15,835	14,560	-	14,560	4,728	53,205	-	53,205	
2037	9,995	-	-	10,260	-	10,260	9,535	-	9,535	2,690	32,480	-	32,480	
2038	2,070	-	-	4,360	-	4,360	4,510	-	4,510	765	11,705	-	11,705	
2039	970	-	-	2,310	-	2,310	2,360	-	2,360	465	6,105	-	6,105	
2040	210	-	-	630	-	630	630	-	630	158	1,628	-	1,628	
Total:	1,791,990	-	-	886,719	80,738	967,457	758,323	2,983,568	3,741,892	373,695	3,810,728	3,064,306	6,875,033	

DEBT SERVICE FUNDS

**FUND 300
SUMMARY**



FUTURE DEBT ACROSS ALL FUNDS ISSUED IN 2022 (PRINCIPLE)

DEBT SERVICE PRINCIPAL / PAYMENTS BY YEAR

YEAR	General Fund	TID 12	Water				Wastewater				Stormwater	Total Debt		
	GO	GO	CDA-Internal	Revenue	Revenue due from TID	Total	GO	Revenue	Revenue due from TID	Total	GO	GO	Revenue	Grand Total
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	10,000	5,000	85,187	140,000	-	225,187	-	170,000	30,000	200,000	40,000	55,000	425,187	480,187
2024	155,000	10,000	85,187	135,000	35,000	255,187	-	195,000	35,000	230,000	45,000	210,000	485,187	695,187
2025	100,000	10,000	85,187	135,000	35,000	255,187	-	165,000	35,000	200,000	45,000	155,000	455,187	610,187
2026	95,000	10,000	85,187	135,000	100,000	320,187	-	155,000	35,000	190,000	45,000	150,000	510,187	660,187
2027	95,000	10,000	85,187	90,000	100,000	275,187	-	125,000	35,000	160,000	45,000	150,000	435,187	585,187
2028	100,000	10,000	85,187	90,000	100,000	275,187	-	55,000	70,000	125,000	50,000	160,000	400,187	560,187
2029	100,000	10,000	85,187	90,000	100,000	275,187	-	55,000	75,000	130,000	50,000	160,000	405,187	565,187
2030	280,000	10,000	85,187	130,000	105,000	320,187	-	180,000	80,000	260,000	50,000	340,000	580,187	920,187
2031	280,000	10,000	85,187	130,000	105,000	320,187	-	180,000	80,000	260,000	50,000	340,000	580,187	920,187
2032	280,000	10,000	85,187	130,000	125,000	340,187	-	180,000	85,000	265,000	50,000	340,000	605,187	945,187
2033	280,000	10,000	-	125,000	125,000	250,000	-	180,000	90,000	270,000	50,000	340,000	520,000	860,000
2034	280,000	10,000	-	125,000	130,000	255,000	-	185,000	95,000	280,000	50,000	340,000	535,000	875,000
2035	280,000	10,000	-	125,000	130,000	255,000	-	185,000	100,000	285,000	55,000	345,000	540,000	885,000
2036	280,000	10,000	-	125,000	155,000	280,000	-	185,000	100,000	285,000	55,000	345,000	565,000	910,000
2037	280,000	10,000	-	125,000	160,000	285,000	-	185,000	100,000	285,000	55,000	345,000	570,000	915,000
2038	280,000	15,000	-	125,000	165,000	290,000	-	185,000	100,000	285,000	55,000	350,000	575,000	925,000
2039	285,000	15,000	-	125,000	170,000	295,000	-	185,000	100,000	285,000	60,000	360,000	580,000	940,000
2040	285,000	15,000	-	125,000	180,000	305,000	-	185,000	100,000	285,000	60,000	360,000	590,000	950,000
2041	275,000	15,000	-	125,000	185,000	310,000	-	-	100,000	100,000	60,000	350,000	410,000	760,000
2042	-	-	-	-	285,000	285,000	-	-	100,000	100,000	-	-	385,000	385,000
Total:	4,020,000	205,000	851,866	2,330,000	2,490,000	5,386,866	-	2,935,000	1,545,000	4,380,000	970,000	5,195,000	10,151,866	15,346,866

DEBT SERVICE FUNDS

**FUND 300
SUMMARY**



FUTURE DEBT ACROSS ALL FUNDS ISSUED IN 2022 (INTEREST)

DEBT SERVICE INTEREST / PAYMENTS BY YEAR

YEAR	General Fund		TID 12	Water			Wastewater				Stormwater	Total Interest on Debt			
	GO	GO	GO	CDA-Internal	Revenue	Revenue due from TID	Total	GO	Revenue	Revenue due from TID	Total	GO	GO	Revenue	GrandTotal
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	105,467	4,967	-	-	50,616	65,677	116,293	-	63,576	38,938	102,514	22,946	133,380	218,807	352,187
2024	73,950	3,460	-	-	37,041	49,144	86,185	-	46,464	28,986	75,450	15,933	93,343	161,635	254,978
2025	73,110	3,393	-	-	36,029	48,882	84,911	-	45,129	28,724	73,853	15,629	92,132	158,764	250,896
2026	72,308	3,310	-	-	34,781	48,234	83,015	-	43,653	28,400	72,053	15,258	90,876	155,068	245,944
2027	71,381	3,213	-	-	33,587	47,159	80,746	-	42,157	28,024	70,181	14,819	89,413	150,927	240,340
2028	70,308	3,103	-	-	32,508	45,959	78,467	-	41,096	27,385	68,481	14,295	87,706	146,948	234,654
2029	69,083	2,980	-	-	31,338	44,659	75,997	-	40,381	26,441	66,822	13,683	85,746	142,819	228,565
2030	66,473	2,845	-	-	29,788	43,222	73,010	-	38,705	25,355	64,060	13,008	82,326	137,070	219,396
2031	62,343	2,698	-	-	27,838	41,647	69,485	-	36,005	24,155	60,160	12,270	77,311	129,645	206,956
2032	57,863	2,538	-	-	25,790	39,834	65,624	-	33,170	22,855	56,025	11,470	71,871	121,649	193,520
2033	52,893	2,360	-	-	23,625	37,709	61,334	-	30,110	21,365	51,475	10,583	65,836	112,809	178,645
2034	47,433	2,165	-	-	21,313	35,348	56,661	-	26,733	19,653	46,386	9,608	59,206	103,047	162,253
2035	41,763	1,963	-	-	18,875	32,814	51,689	-	23,125	17,750	40,875	8,544	52,270	92,564	144,834
2036	35,883	1,753	-	-	16,313	29,886	46,199	-	19,333	15,700	35,033	7,389	45,025	81,232	126,257
2037	29,793	1,535	-	-	13,625	26,499	40,124	-	15,355	13,550	28,905	6,193	37,521	69,029	106,550
2038	23,563	1,256	-	-	10,813	22,841	33,654	-	11,193	11,300	22,493	4,969	29,788	56,147	85,935
2039	17,064	911	-	-	7,875	18,904	26,779	-	6,845	8,950	15,795	3,645	21,620	42,574	64,194
2040	10,295	555	-	-	4,813	14,613	19,426	-	2,312	6,500	8,812	2,220	13,070	28,238	41,308
2041	3,432	185	-	-	1,620	9,959	11,579	-	-	3,950	3,950	745	4,362	15,529	19,891
2042	-	-	-	-	-	3,755	3,755	-	-	1,324	1,324	-	-	5,079	5,079
Total:	984,405	45,190	-	-	458,188	706,745	1,164,933	-	565,342	399,305	964,647	203,207	1,232,802	2,129,580	3,362,382

DEBT SERVICE FUNDS

FUND 300 SUMMARY



2023 DEBT SCHEDULE

Year	Loan Name	Org Date	Fund	Org Issue	Fund Portion	Rate	January		February		March		April		May		June		July		August		September		October		November		December		Total P&I
							Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	
2020	Clean Water Fund		Sewer	2,218,197	2,218,197	2.91%									160,175.25	17,809.16												15,478.62			193,463.03
2011	Water Revenue		Water	940,000	940,000	3.44%							5,875.00												75,000.00	5,875.00				86,750.00	
	Clean Water Fund		Sewer	633,078	633,078	2.40%									32,691.07	3,889.26												3,496.96			40,077.29
2012	GO Corp Purp Bonds	05/17/2012	General Fund	5,475,000	5,020,000	2.58%					37,643.75												280,000.00	37,643.75						355,287.50	
2012	GO Corp Purp Bonds	05/17/2012	Stormwater	5,475,000	455,000	2.58%					3,607.50												30,000.00	3,607.50						37,215.00	
2012	Water Sys Rev Bonds	05/17/2012	Water	855,000	855,000	2.46%							4,218.75												60,000.00	4,218.75				68,437.50	
2012	Sewer Sys Rev Bonds	05/17/2012	Sewer	1,485,000	1,485,000	2.30%									105,000.00	6,967.50												5,786.25			117,753.75
2014	GO Corp Purp Bonds	06/10/2014	General Fund	4,280,000	2,645,000	2.36%					21,802.50												150,000.00	21,802.50						193,605.00	
2014	GO Corp Purp Bonds	06/10/2014	Water	4,280,000	505,000	2.36%					3,418.75												35,000.00	3,418.75						41,837.50	
2014	GO Corp Purp Bonds	06/10/2014	Sewer	4,280,000	225,000	2.36%					1,421.25												15,000.00	1,421.25						17,842.50	
2014	GO Corp Purp Bonds	06/10/2014	Stormwater	4,280,000	905,000	2.36%					6,067.50												60,000.00	6,067.50						72,135.00	
2017	GO Bond-Premier Bk		General Fund	143,500	143,500	2.46%																									-
2017	GO Bond-1st Citizens		General Fund	143,500	143,500	2.45%																									-
2017	Clean Water #458-02		Sewer	21,605,138	21,605,138	2.28%									1,120,941.04	173,852.97												162,083.09			1,456,877.10
2018	GO Corp Purp Bonds	04/11/2018	General Fund	6,540,000	2,535,000						39,593.75												120,000.00	39,593.75							199,187.50
2018	GO Corp Purp Bonds	04/11/2018	Water	6,540,000	1,850,000						27,925.00												80,000.00	27,925.00							135,850.00
2018	GO Corp Purp Bonds	04/11/2018	Sewer	6,540,000	1,355,000						21,806.25												65,000.00	21,806.25							108,612.50
2018	GO Corp Purp Bonds	04/11/2018	Stormwater	6,540,000	800,000						11,887.50												35,000.00	11,887.50							58,775.00
2019	GO Corp Purp Notes	07/23/2019	General Fund	1,150,000	703,500	2.49%		5,528.99																							98,642.83
2019	GO Corp Purp Notes	07/23/2019	Water	1,150,000	313,000	2.49%		2,750.22																							36,755.59
2019	GO Corp Purp Notes	07/23/2019	Sewer	1,150,000	133,500	2.49%		1,141.01																							16,463.41
2020	GO Corp Purp Notes	07/23/2019	General Fund	2,250,000	1,450,000	2.00%									170,000.00	12,110.00													10,410.00	192,520.00	
2020	GO Corp Purp Notes	07/23/2019	Water	2,250,000	1,730,000	2.00%									75,000.00	15,980.00													15,230.00	106,210.00	
2020	GO Corp Purp Notes	07/23/2019	Sewer	2,250,000	1,795,000	2.00%									80,000.00	16,580.00													15,780.00	112,360.00	
2020	GO Corp Purp Notes	07/23/2019	Stormwater	2,250,000	220,000	2.00%									10,000.00	2,007.50													1,907.50	13,915.00	
	Grand Total						-	9,420.22	-	-	-	175,173.75	-	10,093.75	1,418,807.36	202,518.89	335,000.00	46,677.50	133,175.00	9,266.61	-	-	870,000.00	175,173.75	135,000.00	10,093.75	-	186,844.92	-	43,327.50	3,760,573.00
	General Fund & TID's						-	5,528.99	-	-	-	99,040.00	-	-	-	-	170,000.00	12,110.00	87,675.00	5,438.84	-	-	550,000.00	99,040.00	-	-	-	-	10,410.00	807,675.00	231,567.83
	Water						-	2,750.22	-	-	-	31,343.75	-	10,093.75	-	-	75,000.00	15,980.00	31,300.00	2,705.37	-	-	115,000.00	31,343.75	135,000.00	10,093.75	-	-	15,230.00	356,300.00	119,540.59
	Sewer						-	1,141.01	-	-	-	23,227.50	-	-	-	-	80,000.00	16,580.00	14,200.00	1,122.40	-	-	80,000.00	23,227.50	-	-	186,844.92	-	15,780.00	1,593,007.36	470,442.22
	Stormwater						-	-	-	-	-	21,562.50	-	-	-	-	10,000.00	2,007.50	2,000.00	-	-	-	125,000.00	21,562.50	-	-	-	1,907.50	135,000.00	47,040.00	

2023 FUTURE DEBT SCHEDULE

Year	Loan Name	Org Date	Fund	Org Issue	Fund Portion	Rate	January		February		March		April		May		June		July		August		September		October		November		December		Total P&I	
							Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest		
2022	GO Corp Purp Bond	01/15/2022	General Fund	3,542,263	2,875,012	2.50%																									115,467.00	
2022	GO Corp Purp Bond	01/15/2022	Stormwater	3,542,263	667,251	2.50%																									62,946.00	
2022	GO Corp Purp Note	01/15/2022	General Fund	1,923,900	1,441,700	2.00%																									-	
2022	GO Corp Purp Note	01/15/2022	TID 12	1,923,900	200,000	2.00%																									9,967.00	
2022	GO Corp Purp Note	01/15/2022	Stormwater	1,923,900	282,200	2.00%																									-	
2022	Water Revenue Bond	07/15/2022	TID 10	4,048,626	215,250	2.00%																									6,197.00	
2022	Water Revenue Bond	07/15/2022	TID 11	4,048,626	215,250	2.00%																									6,360.00	
2022	Water Revenue Bond	07/15/2022	TID 13	4,048,626	1,168,750	2.00%																									33,190.00	
2022	Water Revenue Bond	07/15/2022	TID 14	4,048,626	648,750	2.00%																									19,930.00	
2022	Water Revenue Bond	07/15/2022	Water	4,048,626	1,745,626	2.00%																									190,616.00	
2022	Sewer Revenue Bond	07/15/2022	TID 14	3,200,626	1,400,000	2.50%																									68,938.00	
2022	Sewer Revenue Bond	07/15/2022	Sewer	3,200,626	1,801,084	2.50%																									233,576.00	
2022	Water Revenue Note	07/15/2022	Water	81,700	162,100	2.00%																									-	
2022	Water Revenue Note	07/15/2022	Water	851,866	851,866	0.00%																										85,187.00
2022	Sewer Revenue Note	07/15/2022	Sewer	540,000	540,000	2.00%																										-
	Grand Total						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	480,187.00	352,187.00	832,374.00		
	General Fund																															

DEBT SERVICE FUND

**FUND 300
SUMMARY**



GENERAL FUND DEBT SERVICE

GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY				Debt Service Requirement			
2018 GO Corp Bond Series 2018A				2019 GO Corp Note-10 Year				2020 GO Bond							
Original Issue: 6,540,000 ; Int %				Original Issue: \$1,150,000 ; Int 2.49%				Original Issue: \$5,195,000; Int 2%							
General Fund Portion: \$2,535,000				General Fund Portion: \$703,500				General Fund Portion: \$1,450,000							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
3/1/2022		41,093.75	41,093.75	1/23/2022		6,629.51	6,629.51	6/1/2022	160,000.00	13,710.00	173,710.00				
9/1/2022	60,000.00	41,093.75	101,093.75	7/23/2022	87,675.00	6,521.42	94,196.42	12/1/2022		12,110.00	12,110.00	2022	792,913.02	250,728.12	1,043,641.14
3/1/2023		39,593.75	39,593.75	1/23/2023		5,528.99	5,528.99	6/1/2023	170,000.00	12,110.00	182,110.00				
9/1/2023	120,000.00	39,593.75	159,593.75	7/23/2023	87,675.00	5,438.84	93,113.84	12/1/2023		10,410.00	10,410.00	2023	807,675.00	231,567.83	1,039,242.83
3/1/2024		36,593.75	36,593.75	1/23/2024		4,428.46	4,428.46	6/1/2024	170,000.00	10,410.00	180,410.00				
9/1/2024	110,000.00	36,593.75	146,593.75	7/23/2024	64,050.00	4,380.33	68,430.33	12/1/2024		8,710.00	8,710.00	2024	789,050.00	210,408.79	999,458.79
3/1/2025		33,843.75	33,843.75	1/23/2025		3,624.48	3,624.48	6/1/2025	175,000.00	8,710.00	183,710.00				
9/1/2025		33,843.75	33,843.75	7/23/2025	57,750.00	3,565.39	61,315.39	12/1/2025		6,960.00	6,960.00	2025	812,750.00	189,827.37	1,002,577.37
3/1/2026		33,843.75	33,843.75	1/23/2026		2,899.59	2,899.59	6/1/2026	40,000.00	6,960.00	46,960.00				
9/1/2026		33,843.75	33,843.75	7/23/2026	57,750.00	2,852.31	60,602.31	12/1/2026		6,560.00	6,560.00	2026	782,750.00	172,614.40	955,364.40
3/1/2027		33,843.75	33,843.75	1/23/2027		2,174.69	2,174.69	6/1/2027	40,000.00	6,560.00	46,560.00				
9/1/2027		33,843.75	33,843.75	7/23/2027	57,750.00	2,139.23	59,889.23	12/1/2027		6,160.00	6,160.00	2027	802,750.00	153,358.92	956,108.92
3/1/2028		33,843.75	33,843.75	1/23/2028		1,449.79	1,449.79	6/1/2028	40,000.00	6,160.00	46,160.00				
9/1/2028	210,000.00	33,843.75	243,843.75	7/23/2028	57,750.00	1,434.04	59,184.04	12/1/2028		5,760.00	5,760.00	2028	782,750.00	132,703.83	915,453.83
3/1/2029		30,693.75	30,693.75	1/23/2029		724.90	724.90	6/1/2029	45,000.00	5,760.00	50,760.00				
9/1/2029	210,000.00	30,693.75	240,693.75	7/23/2029	57,750.00	713.08	58,463.08	12/1/2029		5,310.00	5,310.00	2029	797,750.00	111,357.98	909,107.98
3/1/2030		27,543.75	27,543.75					6/1/2030	45,000.00	5,310.00	50,310.00				
9/1/2030	210,000.00	27,543.75	237,543.75					12/1/2030		4,860.00	4,860.00	2030	590,000.00	87,357.50	677,357.50
3/1/2031		24,131.25	24,131.25					6/1/2031	45,000.00	4,860.00	49,860.00				
9/1/2031	210,000.00	24,131.25	234,131.25					12/1/2031		4,410.00	4,410.00	2031	600,000.00	68,745.00	668,745.00
3/1/2032		20,718.75	20,718.75					6/1/2032	45,000.00	4,410.00	49,410.00				
9/1/2032	210,000.00	20,718.75	230,718.75					12/1/2032		3,960.00	3,960.00	2032	255,000.00	49,807.50	304,807.50
3/1/2033		17,306.25	17,306.25					6/1/2033	45,000.00	3,960.00	48,960.00				
9/1/2033	215,000.00	17,306.25	232,306.25					12/1/2033		3,510.00	3,510.00	2033	260,000.00	42,082.50	302,082.50
3/1/2034		13,812.50	13,812.50					6/1/2034	55,000.00	3,510.00	58,510.00				
9/1/2034	215,000.00	13,812.50	228,812.50					12/1/2034		2,960.00	2,960.00	2034	270,000.00	34,095.00	304,095.00
3/1/2035		10,318.75	10,318.75					6/1/2035	55,000.00	2,960.00	57,960.00				
9/1/2035	210,000.00	10,318.75	220,318.75					12/1/2035		2,410.00	2,410.00	2035	265,000.00	26,007.50	291,007.50
3/1/2036		6,906.25	6,906.25					6/1/2036	55,000.00	2,410.00	57,410.00				
9/1/2036	215,000.00	6,906.25	221,906.25					12/1/2036		1,860.00	1,860.00	2036	270,000.00	18,082.50	288,082.50
3/1/2037		3,412.50	3,412.50					6/1/2037	55,000.00	1,860.00	56,860.00				
9/1/2037	210,000.00	3,412.50	213,412.50					12/1/2037		1,310.00	1,310.00	2037	265,000.00	9,995.00	274,995.00
								6/1/2038	55,000.00	1,310.00	56,310.00				
								12/1/2038		760.00	760.00	2038	55,000.00	2,070.00	57,070.00
								6/1/2039	55,000.00	760.00	55,760.00				
								12/1/2039		210.00	210.00	2039	55,000.00	970.00	55,970.00
								6/1/2040	20,000.00	210.00	20,210.00				
										0.00	0.00	2040	20,000.00	210.00	20,210.00
Total	2,405,000.00	815,000.00	3,220,000.00	Total	528,150.00	54,505.05	582,655.05	Total	1,370,000.00	190,170.00	1,560,170.00	Total	9,273,388.02	1,791,989.74	11,065,377.76

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



WATER UTILITY DEBT SERVICE

WATER				WATER				Total Debt Service Requirement			
2019 GO Corp Note Series-10 Year				2020 GO Bond							
Original Issue: 1,150,000 ; Int 2.49%				Original Issue: \$5,195,000; Int 2%							
Water Portion: \$313,000				Water Portion: \$1,730,000 C'27							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
1/23/2022		3,143.10	3,143.10	6/1/2022	75,000.00	16,730.00	91,730.00				
7/23/2022	31,300.00	3,091.86	34,391.86	12/1/2022		15,980.00	15,980.00	2022	351,300.00	130,394.96	481,694.96
1/23/2023		2,750.22	2,750.22	6/1/2023	75,000.00	15,980.00	90,980.00				
7/23/2023	31,300.00	2,705.37	34,005.37	12/1/2023		15,230.00	15,230.00	2023	356,300.00	119,540.59	475,840.59
1/23/2024		2,357.33	2,357.33	6/1/2024	80,000.00	15,230.00	95,230.00				
7/23/2024	31,300.00	2,331.70	33,631.70	12/1/2024		14,430.00	14,430.00	2024	376,300.00	108,239.03	484,539.03
1/23/2025		1,964.44	1,964.44	6/1/2025	80,000.00	14,430.00	94,430.00				
7/23/2025	31,300.00	1,932.41	33,232.41	12/1/2025		13,630.00	13,630.00	2025	381,300.00	96,094.35	477,394.35
1/23/2026		1,571.55	1,571.55	6/1/2026	80,000.00	13,630.00	93,630.00				
7/23/2026	31,300.00	1,545.93	32,845.93	12/1/2026		12,830.00	12,830.00	2026	391,300.00	83,272.48	474,572.48
1/23/2027		1,178.66	1,178.66	6/1/2027	85,000.00	12,830.00	97,830.00				
7/23/2027	31,300.00	1,159.45	32,459.45	12/1/2027		11,980.00	11,980.00	2027	321,300.00	70,020.61	391,320.61
1/23/2028		785.78	785.78	6/1/2028	85,000.00	11,980.00	96,980.00				
7/23/2028	31,300.00	777.23	32,077.23	12/1/2028		11,130.00	11,130.00	2028	256,300.00	61,613.01	317,913.01
1/23/2029		392.89	392.89	6/1/2029	85,000.00	11,130.00	96,130.00				
7/23/2029	31,300.00	386.50	31,686.50	12/1/2029		10,280.00	10,280.00	2029	256,300.00	54,989.39	311,289.39
				6/1/2030	90,000.00	10,280.00	100,280.00				
				12/1/2030		9,380.00	9,380.00	2030	195,000.00	48,260.00	243,260.00
				6/1/2031	90,000.00	9,380.00	99,380.00				
				12/1/2031		8,480.00	8,480.00	2031	195,000.00	43,047.50	238,047.50
				6/1/2032	90,000.00	8,480.00	98,480.00				
				12/1/2032		7,580.00	7,580.00	2032	200,000.00	37,835.00	237,835.00
				6/1/2033	95,000.00	7,580.00	102,580.00				
				12/1/2033		6,630.00	6,630.00	2033	205,000.00	32,410.00	237,410.00
				6/1/2034	95,000.00	6,630.00	101,630.00				
				12/1/2034		5,680.00	5,680.00	2034	205,000.00	26,935.00	231,935.00
				6/1/2035	100,000.00	5,680.00	105,680.00				
				12/1/2035		4,680.00	4,680.00	2035	210,000.00	21,410.00	231,410.00
				6/1/2036	100,000.00	4,680.00	104,680.00				
				12/1/2036		3,680.00	3,680.00	2036	210,000.00	15,835.00	225,835.00
				6/1/2037	100,000.00	3,680.00	103,680.00				
				12/1/2037		2,680.00	2,680.00	2037	220,000.00	10,260.00	230,260.00
				6/1/2038	100,000.00	2,680.00	102,680.00				
				12/1/2038		1,680.00	1,680.00	2038	100,000.00	4,360.00	104,360.00
				6/1/2039	105,000.00	1,680.00	106,680.00				
				12/1/2039		630.00	630.00	2039	105,000.00	2,310.00	107,310.00
				6/1/2040	60,000.00	630.00	60,630.00				
						0.00	0.00	2040	60,000.00	630.00	60,630.00
Total	250,400.00	28,074.42	278,474.42	Total	1,670,000.00	329,910.00	1,999,910.00	Total	4,595,400.00	967,456.92	5,562,856.92

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



WASTEWATER UTILITY DEBT SERVICE

SEWER				SEWER				SEWER				SEWER				Debt Service Requirement			
2017 Clean Water #4558-02 Source Of Funding: Sewer Original Issue: 21,605,138; Int 2.1%				2018 GO Corp Bond Series 2018A Original Issue: 6,540,000 ; Int %				2019 GO Corp Note Series-10 Year Original Issue: 1,150,000 ; Int 2.49%				2020 GO Bond Original Issue: \$5,195,000; Int 2%				SEWER			
Sewer Portion: \$21,605,138				Sewer Portion: \$1,355,000 C'26				Sewer Portion: \$133,500				Sewer Portion: \$1,795,000 C'27							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
5/1/2022	1,097,885.44	185,380.77	1,283,266.21	3/1/2022		23,306.25	23,306.25	1/23/2022		1,319.25	1,319.25	6/1/2022	80,000.00	17,380.00	97,380.00				
11/1/2022		173,852.97	173,852.97	9/1/2022	60,000.00	23,306.25	83,306.25	7/23/2022	14,200.00	1,297.74	15,497.74	12/1/2022		16,580.00	16,580.00	2022	1,554,656.27	506,670.32	2,061,326.59
5/1/2023	1,120,941.04	173,852.97	1,294,794.01	3/1/2023		21,806.25	21,806.25	1/23/2023		1,141.01	1,141.01	6/1/2023	80,000.00	16,580.00	96,580.00				
11/1/2023		162,083.09	162,083.09	9/1/2023	65,000.00	21,806.25	86,806.25	7/23/2023	14,200.00	1,122.40	15,322.40	12/1/2023		15,780.00	15,780.00	2023	1,593,007.36	470,442.22	2,063,449.58
5/1/2024	1,144,480.80	162,083.09	1,306,563.89	3/1/2024		20,181.25	20,181.25	1/23/2024		962.76	962.76	6/1/2024	80,000.00	15,780.00	95,780.00				
11/1/2024		150,066.04	150,066.04	9/1/2024	65,000.00	20,181.25	85,181.25	7/23/2024	14,200.00	952.30	15,152.30	12/1/2024		14,980.00	14,980.00	2024	1,621,992.81	433,162.78	2,055,155.59
5/1/2025	1,168,514.90	150,066.04	1,318,580.94	3/1/2025		18,556.25	18,556.25	1/23/2025		784.52	784.52	6/1/2025	85,000.00	14,980.00	99,980.00				
11/1/2025		137,796.63	137,796.63	9/1/2025	65,000.00	18,556.25	83,556.25	7/23/2025	12,500.00	771.73	13,271.73	12/1/2025		14,130.00	14,130.00	2025	1,659,927.06	394,937.93	2,054,864.99
5/1/2026	1,193,053.70	137,796.63	1,330,850.33	3/1/2026		16,931.25	16,931.25	1/23/2026		627.62	627.62	6/1/2026	85,000.00	14,130.00	99,130.00				
11/1/2026		125,269.57	125,269.57	9/1/2026	75,000.00	16,931.25	91,931.25	7/23/2026	12,500.00	617.38	13,117.38	12/1/2026		13,280.00	13,280.00	2026	1,700,224.88	355,791.99	2,056,016.87
5/1/2027	1,218,107.84	125,269.57	1,343,377.41	3/1/2027		15,056.25	15,056.25	1/23/2027		470.71	470.71	6/1/2027	85,000.00	13,280.00	98,280.00				
11/1/2027		112,479.44	112,479.44	9/1/2027	80,000.00	15,056.25	95,056.25	7/23/2027	12,500.00	463.04	12,963.04	12/1/2027		12,430.00	12,430.00	2027	1,741,201.43	315,200.85	2,056,402.28
5/1/2028	1,243,688.10	112,479.44	1,356,167.54	3/1/2028		13,856.25	13,856.25	1/23/2028		313.81	313.81	6/1/2028	90,000.00	12,430.00	102,430.00				
11/1/2028		99,420.71	99,420.71	9/1/2028	80,000.00	13,856.25	93,856.25	7/23/2028	12,500.00	310.40	12,810.40	12/1/2028		11,530.00	11,530.00	2028	1,662,872.15	276,671.83	1,939,543.98
5/1/2029	1,269,805.55	99,420.71	1,369,226.26	3/1/2029		12,656.25	12,656.25	1/23/2029		156.90	156.90	6/1/2029	90,000.00	11,530.00	101,530.00				
11/1/2029		86,087.76	86,087.76	9/1/2029	80,000.00	12,656.25	92,656.25	7/23/2029	12,500.00	154.35	12,654.35	12/1/2029		10,630.00	10,630.00	2029	1,700,252.89	238,987.53	1,939,240.42
5/1/2030	1,296,471.47	86,087.76	1,382,559.23	3/1/2030		11,456.25	11,456.25					6/1/2030	90,000.00	10,630.00	100,630.00				
11/1/2030		72,474.80	72,474.80	9/1/2030	80,000.00	11,456.25	91,456.25					12/1/2030		9,730.00	9,730.00	2030	1,505,066.28	203,246.70	1,708,312.98
5/1/2031	1,323,697.37	72,474.80	1,396,172.17	3/1/2031		10,156.25	10,156.25					6/1/2031	95,000.00	9,730.00	104,730.00				
11/1/2031		58,575.98	58,575.98	9/1/2031	85,000.00	10,156.25	95,156.25					12/1/2031		8,780.00	8,780.00	2031	1,543,218.45	170,347.55	1,713,566.00
5/1/2032	1,351,495.01	58,575.98	1,410,070.99	3/1/2032		8,775.00	8,775.00					6/1/2032	95,000.00	8,780.00	103,780.00				
11/1/2032		44,385.28	44,385.28	9/1/2032	90,000.00	8,775.00	98,775.00					12/1/2032		7,830.00	7,830.00	2032	1,536,495.01	137,121.27	1,673,616.28
5/1/2033	1,379,876.41	44,385.28	1,424,261.69	3/1/2033		7,312.50	7,312.50					6/1/2033	95,000.00	7,830.00	102,830.00				
11/1/2033		29,896.58	29,896.58	9/1/2033	90,000.00	7,312.50	97,312.50					12/1/2033		6,880.00	6,880.00	2033	1,564,876.41	103,616.87	1,668,493.28
5/1/2034	1,408,853.81	29,896.58	1,438,750.39	3/1/2034		5,850.00	5,850.00					6/1/2034	100,000.00	6,880.00	106,880.00				
11/1/2034		15,103.62	15,103.62	9/1/2034	90,000.00	5,850.00	95,850.00					12/1/2034		5,880.00	5,880.00	2034	1,598,853.81	69,460.20	1,668,314.01
5/1/2035	1,438,439.74	15,103.62	1,453,543.36	3/1/2035		4,387.50	4,387.50					6/1/2035	100,000.00	5,880.00	105,880.00				
				9/1/2035	90,000.00	4,387.50	94,387.50					12/1/2035		4,880.00	4,880.00	2035	1,628,439.74	34,638.62	1,663,078.36
				3/1/2036		2,925.00	2,925.00					6/1/2036	105,000.00	4,880.00	109,880.00				
				9/1/2036	90,000.00	2,925.00	92,925.00					12/1/2036		3,830.00	3,830.00	2036	195,000.00	14,560.00	209,560.00
				3/1/2037		1,462.50	1,462.50					6/1/2037	105,000.00	3,830.00	108,830.00				
				9/1/2037	90,000.00	1,462.50	91,462.50					12/1/2037		2,780.00	2,780.00	2037	195,000.00	9,535.00	204,535.00
												6/1/2038	105,000.00	2,780.00	107,780.00				
												12/1/2038		1,730.00	1,730.00	2038	105,000.00	4,510.00	109,510.00
												6/1/2039	110,000.00	1,730.00	111,730.00				
												12/1/2039		630.00	630.00	2039	110,000.00	2,360.00	112,360.00
												6/1/2040	60,000.00	630.00	60,630.00				
														0.00	0.00	2036	60,000.00	630.00	60,630.00
Total	17,655,311.18	2,720,365.73	20,375,676.91	Total	1,275,000.00	389,350.00	1,664,350.00	Total	105,100.00	11,465.92	116,565.92	Total	1,735,000.00	341,960.00	2,076,960.00	Total	23,276,084.55	3,741,891.64	27,017,976.19

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



STORMWATER UTILITY DEBT SERVICE

STORMWATER 2012 G.O. Refunding (-5/17/12)				STORMWATER 2014 GO Bonds (6/10/14)				STORMWATER 2018 GO Corp Bond Series 2018A				STORMWATER 2020 GO Bond				Debt Service Requirement			
Original Issue: \$5,475,000; Int 2.5788%				Original Issue: 4,280,000; Int 2.36%(TIC)				Original Issue: 6,540,000 ; Int %				Original Issue: 6,540,000 ; Int %				STORMWATER UTILITY			
Stormwater Fund Portion: \$455,000--0831%				Stormwater Fund Portion: \$905,000--2114%				Stormwater Portion: \$800,000				Stormwater Portion: \$220,000							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
3/1/2022		3,945.00	3,945.00	3/1/2022		6,667.50	6,667.50	3/1/2022		12,762.50	12,762.50	6/1/2022	10,000.00	2,107.50	12,107.50	2022	135,000.00	50,865.00	185,865.00
9/1/2022	30,000.00	3,945.00	33,945.00	9/1/2022	60,000.00	6,667.50	66,667.50	9/1/2022	35,000.00	12,762.50	47,762.50	12/1/2022		2,007.50	2,007.50				
3/1/2023		3,607.50	3,607.50	3/1/2023		6,067.50	6,067.50	3/1/2023		11,887.50	11,887.50	6/1/2023	10,000.00	2,007.50	12,007.50	2023	135,000.00	47,040.00	182,040.00
9/1/2023	30,000.00	3,607.50	33,607.50	9/1/2023	60,000.00	6,067.50	66,067.50	9/1/2023	35,000.00	11,887.50	46,887.50	12/1/2023		1,907.50	1,907.50				
3/1/2024		3,270.00	3,270.00	3/1/2024		5,407.50	5,407.50	3/1/2024		11,012.50	11,012.50	6/1/2024	10,000.00	1,907.50	11,907.50	2024	140,000.00	43,095.00	183,095.00
9/1/2024	30,000.00	3,270.00	33,270.00	9/1/2024	65,000.00	5,407.50	70,407.50	9/1/2024	35,000.00	11,012.50	46,012.50	12/1/2024		1,807.50	1,807.50				
3/1/2025		2,932.50	2,932.50	3/1/2025		4,676.25	4,676.25	3/1/2025		10,137.50	10,137.50	6/1/2025	10,000.00	1,807.50	11,807.50	2025	140,000.00	39,007.50	179,007.50
9/1/2025	30,000.00	2,932.50	32,932.50	9/1/2025	65,000.00	4,676.25	69,676.25	9/1/2025	35,000.00	10,137.50	45,137.50	12/1/2025		1,707.50	1,707.50				
3/1/2026		2,587.50	2,587.50	3/1/2026		3,896.25	3,896.25	3/1/2026		9,262.50	9,262.50	6/1/2026	10,000.00	1,707.50	11,707.50	2026	140,000.00	34,807.50	174,807.50
9/1/2026	30,000.00	2,587.50	32,587.50	9/1/2026	65,000.00	3,896.25	68,896.25	9/1/2026	35,000.00	9,262.50	44,262.50	12/1/2026		1,607.50	1,607.50				
3/1/2027		2,227.50	2,227.50	3/1/2027		3,067.50	3,067.50	3/1/2027		8,387.50	8,387.50	6/1/2027	10,000.00	1,607.50	11,607.50	2027	145,000.00	30,480.00	175,480.00
9/1/2027	30,000.00	2,227.50	32,227.50	9/1/2027	70,000.00	3,067.50	73,067.50	9/1/2027	35,000.00	8,387.50	43,387.50	12/1/2027		1,507.50	1,507.50				
3/1/2028		1,852.50	1,852.50	3/1/2028		2,122.50	2,122.50	3/1/2028		7,862.50	7,862.50	6/1/2028	10,000.00	1,507.50	11,507.50	2028	150,000.00	26,590.00	176,590.00
9/1/2028	30,000.00	1,852.50	31,852.50	9/1/2028	70,000.00	2,122.50	72,122.50	9/1/2028	40,000.00	7,862.50	47,862.50	12/1/2028		1,407.50	1,407.50				
3/1/2029		1,462.50	1,462.50	3/1/2029		1,125.00	1,125.00	3/1/2029		7,262.50	7,262.50	6/1/2029	10,000.00	1,407.50	11,407.50	2029	155,000.00	22,415.00	177,415.00
9/1/2029	30,000.00	1,462.50	31,462.50	9/1/2029	75,000.00	1,125.00	76,125.00	9/1/2029	40,000.00	7,262.50	47,262.50	12/1/2029		1,307.50	1,307.50				
3/1/2030		975.00	975.00					3/1/2030		6,662.50	6,662.50	6/1/2030	10,000.00	1,307.50	11,307.50	2030	90,000.00	17,790.00	107,790.00
9/1/2030	30,000.00	975.00	30,975.00					9/1/2030	50,000.00	6,662.50	56,662.50	12/1/2030		1,207.50	1,207.50				
3/1/2031		487.50	487.50					3/1/2031		5,850.00	5,850.00	6/1/2031	10,000.00	1,207.50	11,207.50	2031	90,000.00	14,990.00	104,990.00
9/1/2031	30,000.00	487.50	30,487.50					9/1/2031	50,000.00	5,850.00	55,850.00	12/1/2031		1,107.50	1,107.50				
								3/1/2032		5,037.50	5,037.50	6/1/2032	10,000.00	1,107.50	11,107.50	2032	60,000.00	12,190.00	72,190.00
								9/1/2032	50,000.00	5,037.50	55,037.50	12/1/2032		1,007.50	1,007.50				
								3/1/2033		4,225.00	4,225.00	6/1/2033	10,000.00	1,007.50	11,007.50	2033	60,000.00	10,365.00	70,365.00
								9/1/2033	50,000.00	4,225.00	54,225.00	12/1/2033		907.50	907.50				
								3/1/2034		3,412.50	3,412.50	6/1/2034	10,000.00	907.50	10,907.50	2034	60,000.00	8,540.00	68,540.00
								9/1/2034	50,000.00	3,412.50	53,412.50	12/1/2034		807.50	807.50				
								3/1/2035		2,600.00	2,600.00	6/1/2035	10,000.00	807.50	10,807.50	2035	65,000.00	6,715.00	71,715.00
								9/1/2035	55,000.00	2,600.00	57,600.00	12/1/2035		707.50	707.50				
								3/1/2036		1,706.25	1,706.25	6/1/2036	10,000.00	707.50	10,707.50	2036	65,000.00	4,727.50	69,727.50
								9/1/2036	55,000.00	1,706.25	56,706.25	12/1/2036		607.50	607.50				
								3/1/2037		812.50	812.50	6/1/2037	15,000.00	607.50	15,607.50	2037	65,000.00	2,690.00	67,690.00
								9/1/2037	50,000.00	812.50	50,812.50	12/1/2037		457.50	457.50				
												6/1/2038	15,000.00	457.50	15,457.50	2038	15,000.00	765.00	15,765.00
												12/1/2038		307.50	307.50				
												6/1/2039	15,000.00	307.50	15,307.50	2039	15,000.00	465.00	15,465.00
												12/1/2039		157.50	157.50				
												6/1/2040	15,000.00	157.50	15,157.50	2040	15,000.00	157.50	15,157.50
														0.00	0.00				
Total	300,000.00	46,695.00	346,695.00	Total	530,000.00	66,060.00	596,060.00	Total	700,000.00	217,762.50	917,762.50	Total	210,000.00	43,177.50	253,177.50	Total	1,740,000.00	373,695.00	2,113,695.00

**FUND TYPE
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 450

The Capital Projects Fund (#450) is used to provide visibility to funding and expenses related to discrete capital projects in the City. Historically, the City has earmarked Utility Shared Revenue payments the City receives by virtue of having a local power generating facility to fund these projects. These payments have declined over time as the facility depreciates increasing the reliance on other sources of funding including debt.

- **Fund Balance** represents funding allocated to specific projects listed.
- **Primary Funding Source** is annual transfers from the General Fund and debt issuance.
- **Audit Classification:** Governmental, Major.

CAPITAL PROJECT FUND REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
INTERGOVERNMENTAL REVENUES								
450-43355-57	GENERAL FUND TRANSFER	146,871	151,132	95,000	-	-	-	-
450-43510-57	FEDERAL/STATE GRANT	93,158	-	-	-	-	-	-
450-43536-57	ARPA FUNDS	-	-	-	-	779,519	779,519	-
450-43540-57	CONSTRUCTION REIMBURSEMENT	-	47,317	25,500	5,810	-	-	-
450-43541-57	OTHER GRANTS	-	-	-	-	-	74,700	-
	Total	240,029	198,449	120,500	5,810	779,519	854,219	-
MISCELLANEOUS REVENUES								
450-48100-57	INTEREST INCOME	20,249	9,235	1,188	-	190	200	200
450-48500-57	DONATIONS	-	-	50,000	-	-	-	-
450-48550-57	DEVELOPER CONTRIBUTION	-	-	-	-	-	-	-
	Total Misc Revenues	20,249	9,235	51,188	-	190	200	200
OTHER FINANCING SOURCES								
450-49120-57	BOND PROCEEDS	1,277,044	1,263,500	513,867	230,800	-	2,863,312	-
450-49122-57	PREMIUM ON DEBT	46,920	-	2,100	-	-	-	-
450-49290-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
450-49300-57	FUND BALANCE APPLIED	-	-	-	77,070	(628,160)	(6,875)	975,969
	Total Other Financing	1,323,964	1,263,500	515,967	307,870	(628,160)	2,856,437	975,969
	Fund 450 - Capital Projects	1,584,241	1,471,184	687,655	313,680	151,549	3,710,856	976,169

CAPITAL PROJECTS FUND EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
IT CAPITAL OUTLAY								
450-52000-887	IT SOFTWARE REPLACEMENT	26,550	-	-	-	-	10,000	-
450-52000-888	IT HARDWARE REPLACEMENT	17,875	-	-	-	-	9,700	10,000
	Total:	44,425	-	-	-	-	19,700	10,000
DPW CAPITAL OUTLAY								
450-54000-803	3110-02-21 STH 59-ROW ACQ	30	-	-	-	-	-	-
450-54000-805	DPW FACILITY STUDY 2020	-	-	8,982	-	998	-	-
450-54000-828	STREET LIGHT REPLACEMENT	178,601	73,996	5,810	11,620	5,810	82,000	82,000
450-54000-832	FRANKLIN/ANN RECONSTRUCTION	784,909	(41,142)	-	-	-	-	-
450-54000-836	CLAY ST. RECONSTRUCTION	111,042	135,228	177,450	-	42,700	-	-
450-54000-879	DANN / ESTERLY ST-ENG/CONST	431,458	10,379	-	-	-	-	-
450-54000-880	3110-06-00/70/71 MIL-NEWCOMB	13,911	120,898	65,379	-	6,328	-	-
450-54000-898	GEORGE ST CONSTRUCTION	1,709	-	-	-	-	-	-
450-54000-899	YODER LANE RECONSTRUCTION	-	-	-	14,000	5,600	263,675	-
450-54000-900	E MAIN ST RECONSTRUCTION	-	-	-	81,700	16,800	1,017,637	-
450-54000-901	TRAFFIC SIGNAL IMPROVEMENT	-	-	-	43,100	42,020	-	-
450-54000-903	YODER LANE RECONSTRUCTION	-	-	-	-	-	263,675	-
450-54000-904	BIENNIAL STREET RECONSTRUCTION	-	-	-	-	-	-	90,000
	Total:	1,521,661	299,359	257,621	150,420	120,256	1,626,987	172,000
PD ADMIN CAPITAL OUTLAY								
450-55000-810	POLICE PORTABLE EQUIPMENT	14,423	-	-	-	-	6,000	14,000
450-55000-817	POLICE FACILITY IMPROVEMENTS	19,553	-	-	-	-	-	-
450-55000-818	POLICE EVIDENCE GARAGE	-	-	-	80,000	-	-	-
450-55000-819	DUTY WEAPONS-POLICE	-	-	-	-	-	-	-
450-55000-866	PORTABLE RADIOS-RADICOM	-	-	-	-	-	-	-
	Total:	33,976	-	-	80,000	-	6,000	14,000
PD DISPATCH CAPITAL OUTLAY								
450-55300-823	SOLACOM-911 SYSTEM	-	48,409	-	-	-	-	-
450-55300-887	COMM CTR-911 SYSTEM	-	-	292,567	-	-	-	-
	Total:	-	48,409	292,567	-	-	-	-
MISC DEPT CAPITAL OUTLAY								
450-57500-650	TRANSFER OUT-OTHER FUNDS	-	184,625	-	-	-	730,169	730,169
450-57500-670	BOND ISSUE EXPENSES	17,574	-	5,470	-	-	-	-
450-57500-675	FINANCIAL MGMT PLAN	17,500	-	-	-	-	-	-
450-57500-690	ELECTION MACHINES	15,714	-	-	-	-	-	-
450-57500-800	NSO CAPITAL EQUIPMENT	2,945	-	-	-	-	-	-
450-57500-806	ADA COMPLIANCE	23,414	-	-	25,000	-	-	-
450-57500-826	TRASH CANS-DOWNTOWN	15,187	-	-	-	-	-	-
450-57500-870	EMERGENCY MGMT CAPITAL EQUIP	2,817	69,432	-	-	-	-	-
	Total:	95,150	254,057	5,470	25,000	-	730,169	730,169

CAPITAL PROJECTS FUND EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
FACILITIES CAPITAL OUTLAY								
450-58000-812	PARKING LOT IMPVTS	-	-	-	-	-	-	-
450-58000-813	OLD MILL DAM REPAIR	11,700	123,618	-	-	-	-	-
450-58000-820	STARIN PARK CMNTY BLDG IMP	1,558	9,037	-	-	-	-	-
450-58000-830	LIBRARY BUILDING IMPVTS	3,225	-	-	-	-	-	-
450-58000-879	AVINGLON ACCESS CONTROL	-	13,465	-	12,000	-	-	-
	Total:	16,483	146,119	-	12,000	-	-	-
PARKS CAPITAL OUTLAY								
450-58100-808	BIKE PATHS-TOTAL-2016	-	-	-	-	(319)	-	-
450-58100-825	AQUATICS CTR-CAPITAL-CONTRO	50,000	-	-	-	-	-	-
450-58100-828	AMPHITHEATER-DESIGN/CONSTRUCT	-	150,177	249,111	-	8,584	-	-
450-58100-829	FEASIBILITY-DREDGING-LAKES	19,019	31,380	42,069	46,260	5,632	1,328,000	50,000
	Total:	69,019	181,557	291,180	46,260	13,897	1,328,000	50,000
PARKS CAPITAL OUTLAY								
450-58200-800	COUNCIL ROOM TECH UPDATES	-	-	-	-	17,396	-	-
	Total:	-	-	-	-	17,396	-	-
	Grand Total:	1,780,714	929,501	846,838	313,680	151,549	3,710,856	976,169

FUND BALANCE	(76,004)	447,760	288,576		916,736	923,611	(52,358)
Net Change-Increase/(Decrease)	(196,472)	523,763	(159,183)	-	628,160	6,875	(975,969)



ASSOCIATED DEPARTMENT

FUND TYPE
CAPITAL PROJECT

COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 440

TID District #4 Fund (#440) was first created in 1990 to continue expansion of the Business Park which was created and expanded through TID #1 and TID #2. The specific purpose of TID #4, as stated at the time it was created was to finance construction of streets and utilities and to provide incentives necessary for industrial recruitment and growth. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #4 has been amended twice. In 2010 it was declared “distressed” under the provisions of WI Act 310 because projected development had not occurred sufficient to pay off expenses of the TID by its required closing date of September 18, 2017. The “distressed” designation allowed the City to keep the TID open until 2027 or until TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Major.

TID 4 REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
TAXES								
440-4110-57	PROPERTY TAX INCREMENT	1,829,828	1,819,613	2,028,041	2,028,288	2,028,288		
440-41320-57	PILOT/DEVELOPER'S AGREEMENTS	72,795	72,341	18,750	-	-		
440-41322-57	PILOT-INNOVATION CTR-FD 920	92,500	92,500	92,500	92,500	92,500		
	Total Taxes	1,995,122	1,984,454	2,139,291	2,120,788	2,120,788	-	-
INTERGOVERNMENTAL REVENUES								
440-43581-57	WI PERSONAL PROPERTY TAX AID	-	14,919	27,844	40,770	40,770		
440-43600-57	BAB-INT-REIMB-FED-US TREASURY	59,884	57,584	53,843	32,377	12,488		
440-43660-57	EXEMPT COMPUTER AID-FR STATE	38,936	39,878	39,878	39,878	39,878		
	Total Intergovernmental Rev	98,820	112,381	121,566	113,025	93,136	-	-
OTHER FINANCING SOURCES								
440-49300-57	FUND BALANCE APPLIED	-	-	-	(1,598,850)	1,094,833		
	Total Other Financing Sources	-	-	-	(1,598,850)	1,094,833	-	-
	Fund 440 - TID District #4	2,093,942	2,096,836	2,260,857	634,963	3,308,756	-	-

TID 4 EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
440-57663-212	LEGAL	-	-	-	-	475		
440-57663-219	MARKETING/PROF SERV	-	-	-	-	750		
440-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	150	150		
440-57663-519	AUDIT/INSURANCE/MISC	600	-	-	-	4,825		
440-57663-610	PRINCIPAL ON DEBT	1,115,000	875,000	1,850,000	195,000	2,060,000		
440-57663-620	INTEREST ON DEBT	248,658	215,295	187,718	114,813	173,795		
440-57663-621	INTEREST ON ADVANCE	-	-	-	-	142,859		
440-57663-648	TRANSFER-CDA-ADMIN COST-FIN	75,000	75,000	75,000	75,000	75,000		
440-57663-911	TRANSFER OUT	-	-	-	250,000	850,902		
	Total TID # 4	1,439,408	1,165,445	2,112,868	634,963	3,308,756	-	-

FUND BALANCE		50,581	981,972	1,094,833	-	-	-	-
440-34300	Net Change-Increase/(Decrease)	654,535	931,391	112,861		(1,094,833)	-	-

CAPITAL PROJECT FUNDS

**FUND 441
TAX INCREMENTAL DISTRICT 4
AFFORDABLE HOUSING**



**FUND TYPE
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT**

FUND DESCRIPTION

FUND 441

TID District #4 Fund (#441) on the west side of Whitewater, was continued for year 2022 as an affordable housing TID. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #5 is required to close by 2027 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 4 REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
TAXES							
4414110-57	PROPERTY TAX INCREMENT	-	-	-	-	2,058,640	-
	Total Taxes	-	-	-	-	2,058,640	-
INTERGOVERNMENTAL REVENUES							
44143355-57	GENERAL FUND TRANSFER	-	-	-	-	-	-
44143581-57	WI PERSONAL PROPERTY TAX AID	-	-	-	-	27,844	-
44143660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	39,878	-
	Total Intergovernmental Rev	-	-	-	-	67,722	-
MISCELLANEOUS REVENUES							
44148100-57	INTEREST INCOME	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-
OTHER FINANCING SOURCES							
44149300-57	FUND BALANCE APPLIED	-	-	-	-	(2,076,212)	50,000
	Total Other Financing Sources	-	-	-	-	(2,076,212)	50,000
	Fund 440 - TID District #4	-	-	-	-	50,150	50,000

TID 4 EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
44157660-212	LEGAL	-	-	-	-	-	-
44157660-213	ARCHITECTURAL & ENGINEERING	-	-	-	-	-	-
44157660-214	FINANCIAL/BONDING SERVICES	-	-	-	-	-	-
44157660-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	150	-
44157660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-
44157660-519	INSURANCE	-	-	-	-	-	-
44157660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-
44157660-620	INTEREST ON DEBT	-	-	-	-	-	-
44157660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	50,000	50,000
44157660-810	CAPITAL OUTLAY	-	-	-	-	-	-
	Total TID # 4	-	-	-	-	50,150	50,000

FUND BALANCE		-	-	-	-	2,076,212	2,026,212
44134300	Net Change-Increase/(Decrease)	-	-	-	-	2,076,212	(50,000)

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 445

TID District #5 Fund (#445) on the west side of Whitewater, was created in 2007 to provide incentives for commercial and residential mixed-use growth as well as to stimulate private sector development throughout the TID. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #5 is required to close by 2027 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 5 REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
TAXES								
445-41110-57	PROPERTY TAX INCREMENT	11,911	10,139	12,118	13,914	13,914	-	-
	Total Taxes	11,911	10,139	12,118	13,914	13,914	-	-
INTERGOVERNMENTAL REVENUES								
445-43581-57	WI PERSONAL PROPERTY TAX AID	-	146	447	748	748		
445-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-		
	Total Intergovernmental	-	146	447	748	748	-	-
MISC REVENUES								
445-48100-57	INTEREST INCOME	-	-	-	-	-		
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
445-49300-57	FUND BALANCE APPLIED	-	-	-	(14,511)	4,058		
	Total Other Financing Sources	-	-	-	(14,511)	4,058	-	-
	Fund 445 - TID District #5	11,911	10,285	12,565	150	18,720	-	-

TID 5 EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
445-57663-219	MARKETING/PROF SERV	-	-	-	-	750		
445-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	150	-		
445-57663-295	CONSTRUCTION COSTS	-	-	-	-	-		
445-57663-820	CAPITAL EQUIPMENT	-	-	-	-	-		
445-57663-911	TRANSFER OUT	-	-	-	-	17,970		
	Total TID # 5	150	150	150	150	18,720	-	-

FUND BALANCE		(18,492)	(8,357)	4,058		-	-	-
445-34300	Net Change-Increase/(Decrease)	11,761	10,135	12,415		(4,058)	-	-

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 446

TID District #6 Fund (#446) on the south-west side of Whitewater was created in 2007 to pay for the construction of streets and utilities needed in order to provide incentives for industrial, commercial, and residential mixed-use growth. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #6 is required to close by 2027 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 6 REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
TAXES								
446-4110-57	PROPERTY TAX INCREMENT	70,917	66,651	72,202	72,598	72,598	-	-
	Total Taxes	70,917	66,651	72,202	72,598	72,598	-	-
INTERGOVERNMENTAL REVENUES								
446-43581-57	WI PERSONAL PROPERTY TAX AID	-	871	1,379	1,887	1,887		
446-43600-57	BAB-INT-REIMB-FED-US TREASURY	2,164	1,918	1,711	-	(33)		
446-43660-57	EXEMPT COMPUTER AID-FR STATE	961	984	984	-	984		
	Total Intergovernmental	3,124.9	3,772	4,074	1,887	2,838	-	-
MISC REVENUES								
446-48100-57	INTEREST INCOME	100	129	31	500	2		
	Total Misc Revenues	100	129	31	500	2	-	-
OTHER FINANCING SOURCES								
446-49120-57	BOND PROCEEDS	-	-	-	-	-		
446-49300-57	FUND BALANCE APPLIED	-	-	-	(49,835)	4,080		
	Total Other Financing Sources	-	-	-	(49,835)	4,080	-	-
	Fund 446 - TID District #6	74,142	70,552	76,308	25,150	79,519	-	-

TID 6 EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
446-57663-219	PROFESSIONAL SERVICES	-	-	-	-	750		
446-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	150	-		
446-57663-610	PRINCIPAL ON DEBT	20,000	20,000	125,000	-	-		
446-57663-620	INTEREST ON DEBT	6,588	5,938	5,208	-	-		
446-57663-648	TRANSFER-ADMINISTRATION COST	25,000	25,000	25,000	25,000	25,000		
446-57663-820	CAPITAL EQUIPMENT	-	-	-	-	-		
446-57663-911	TRANSFER OUT	-	-	-	-	53,769		
	Total TID # 6	51,738	51,088	155,358	25,150	79,519	-	-

FUND BALANCE		63,666	83,130	4,080		-	-	-
446-34300	Net Change-Increase/(Decrease)	22,404	19,465	(79,050)		(4,080)	-	-

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 447

TID District #7 Fund (#447) on the south-east side of Whitewater was created in 2007 to pay for the construction of streets and utilities needed in order to provide incentives for industrial, commercial, and residential mixed-use growth primarily in the Elkhorn Road area. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #7 is required to close by 2027 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 7 REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
TAXES								
447-4110-57	PROPERTY TAX INCREMENT	-	-	-	-	-	-	-
	Total Taxes	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES								
447-43355-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	2,312		
447-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-		
	Total Intergovernmental	-	-	-	-	2,312	-	-
OTHER FINANCING SOURCES								
447-49300-57	FUND BALANCE APPLIED	-	-	-	150	(1,562)		
	Total Other Financing Sources	-	-	-	150	(1,562)	-	-
	Fund 447 - TID District #7	-	-	-	150	750	-	-

TID 7 EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
447-57663-219	MARKETING/PROF SERV	-	-	-	-	750		
447-57663-223	ASSESSMENT-TAXES-DUE TOWNSHI	-	-	-	-	-		
447-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	150	-		
	Total TID # 7	150	150	150	150	750	-	-

FUND BALANCE		(1,262)	(1,412)	(1,562)		-	-	-
447-34300	Net Change-Increase/(Decrease)	(150)	(150)	(150)		1,562	-	-

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 448

TID District #8 Fund (#448) on the north side of Whitewater and north of the Business Park, was created in 2007 to pay for the construction of streets and utilities needed in order to provide incentives for industrial, commercial, and residential mixed-use growth. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #8 is required to close by 2027 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 8 REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
TAXES								
448-4110-57	PROPERTY TAX INCREMENT	743	549	1,637	3,040	3,040	-	-
	Total Taxes	743	549	1,637	3,040	3,040	-	-
MISC REVENUES								
448-48100-57	INTEREST INCOME	308	398	97	100	8		
	Total Misc Revenues	308	398	97	100	8	-	-
OTHER FINANCING SOURCES								
448-49300-57	FUND BALANCE APPLIED	-	-	-	(2,990)	22,674		
	Total Other Financing Sources	-	-	-	(2,990)	22,674	-	-
	Fund 448 - TID District #8	1,051	947	1,734	150	25,722	-	-

TID 8 EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
448-57663-219	MARKETING/PROF SERV	-	-	-	-	750		
448-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	150	-		
448-57663-911	TRANSFER OUT	-	-	-	-	24,972		
	Total TID # 8	-	-	-	-	25,722	-	-

FUND BALANCE		20,293	21,090	22,674		-	-	-
448-34300	Net Change-Increase/(Decrease)	1,051	797	1,584		(22,674)	-	-

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 449

TID District #9 Fund (#449) on the far east side of Whitewater near Howard and Bluff Road, was created in 2007 to pay for the construction of streets and utilities needed in order to provide incentives for industrial, commercial, and residential mixed-use growth. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #9 is required to close by 2027 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 9 REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
TAXES								
449-4110-57	PROPERTY TAX INCREMENT	562	551	571	613	613	-	-
	Total Taxes	562	551	571	613	613	-	-
INTERGOVERNMENTAL REVENUES								
449-43581-57	WI PERSONAL PROPERTY TAX AID	-	7	-	-	(7)		
449-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-			
	Total Intergovernmental	-	7	-	-	(7)	-	-
MISC REVENUES								
449-48100-57	INTEREST INCOME	-	-	-	-			
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
449-49300-57	FUND BALANCE APPLIED	-	-	-	(463)	3,764		
	Total Other Financing Sources	-	-	-	(463)	3,764	-	-
	Fund 449 - TID District #9	562	558	571	150	4,370	-	-

TID 9 EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
449-57663-219	MARKETING/PROF SERV	-	-	-	-	750		
449-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	150	-		
449-57663-911	TRANSFER OUT	-	-	-	-	3,620		
	Total TID # 9	-	-	-	-	4,370	-	-

FUND BALANCE		2,935	3,342	3,764		-	-	-
449-34300	Net Change-Increase/(Decrease)	562	408	421		(3,764)	-	-

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 410

TID District #10 Fund (#410) is a mixed-use district comprising of 616 acres created in 2021. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #10 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 10 REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
TAXES								
410-41110-57	PROPERTY TAX INCREMENT	-	-	-	-	-	-	-
	Total Taxes	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES								
410-43355-57	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
410-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
410-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
410-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
410-49300-57	FUND BALANCE APPLIED	-	-	-	-	14,500	150	6,347
	Total Other Financing Sources	-	-	-	-	14,500	150	6,347
	Fund 440 - TID District #10	-	-	-	-	14,500	150	6,347

TID 10 EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
410-57660-212	LEGAL	-	-	-	-	-	-	-
410-57660-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	13,500	-	-
410-57660-240	TID FEES- STATE OF WISCONSIN	-	-	-	-	1,000	150	150
410-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-
410-57660-519	INSURANCE	-	-	-	-	-	-	-
410-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
410-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
410-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	-
410-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	-	-	-	6,197
410-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 10	-	-	-	-	14,500	150	6,347

FUND BALANCE	-	-	-	(14,500)	(14,650)	(20,997)
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FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 411

TID District #11 Fund (#411) is a mixed-use district comprising of 280 acres created in 2021. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #11 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 11 REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
TAXES								
411-41110-57	PROPERTY TAX INCREMENT	-	-	-	-	-	-	-
	Total Taxes	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES								
411-43355-57	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
411-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
411-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
411-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
411-49300-57	FUND BALANCE APPLIED	-	-	-	-	7,500	150	6,510
	Total Other Financing Sources	-	-	-	-	7,500	150	6,510
	Fund 440 - TID District #11	-	-	-	-	7,500	150	6,510

TID 11 EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
411-57660-212	LEGAL	-	-	-	-	-	-	-
411-57660-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	6,500	-	-
411-57660-240	TID FEES- STATE OF WISCONSIN	-	-	-	-	1,000	150	150
411-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-
411-57660-519	INSURANCE	-	-	-	-	-	-	-
411-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
411-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
411-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	-
411-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	-	-	-	6,360
411-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 11	-	-	-	-	7,500	150	6,510

FUND BALANCE	-	-	-	(7,500)	(7,650)	(14,160)
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FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 412

TID District #12 Fund (#412) is an in need of rehabilitation or conservation district comprising of 15 acres created in 2021. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #12 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 12 REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
TAXES								
412-41110-57	PROPERTY TAX INCREMENT	-	-	-	-	-	-	-
	Total Taxes	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES								
412-43355-57	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
412-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
412-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
412-49120-57	BOND PROCEEDS	-	-	-	-	-	200,000	-
412-49300-57	FUND BALANCE APPLIED	-	-	-	-	7,500	(99,850)	110,117
	Total Other Financing Sources	-	-	-	-	7,500	100,150	110,117
	Fund 440 - TID District #12	-	-	-	-	7,500	100,150	110,117

TID 12 EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
412-57660-212	LEGAL	-	-	-	-	-	-	-
412-57660-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	6,500	-	-
412-57660-240	TID FEES- STATE OF WISCONSIN	-	-	-	-	1,000	150	150
412-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	100,000	100,000
412-57660-519	INSURANCE	-	-	-	-	-	-	-
412-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
412-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
412-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	9,967
412-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 12	-	-	-	-	7,500	100,150	110,117

FUND BALANCE		-	-	-	(7,500)	92,350	(17,767)
412-34300	Net Change-Increase/(Decrease)	-	-	-	(7,500)	99,850	(110,117)

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 413

TID District #13 Fund (#413) is a mixed-use district comprising of 450 acres created in 2021. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #13 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 13 REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
TAXES								
413-41110-57	PROPERTY TAX INCREMENT	-	-	-	-	-	-	-
	Total Taxes	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES								
413-43355-57	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
413-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
413-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
413-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
413-49300-57	FUND BALANCE APPLIED	-	-	-	-	7,500	150	33,340
	Total Other Financing Sources	-	-	-	-	7,500	150	33,340
	Fund 440 - TID District #13	-	-	-	-	7,500	150	33,340

TID 13 EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
413-57660-212	LEGAL	-	-	-	-	-	-	-
413-57660-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	6,500	-	-
413-57660-240	TID FEES- STATE OF WISCONSIN	-	-	-	-	1,000	150	150
413-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-
413-57660-519	INSURANCE	-	-	-	-	-	-	-
413-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
413-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
413-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	-
413-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	-	-	-	33,190
413-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 13	-	-	-	-	7,500	150	33,340

FUND BALANCE	-	-	-	(7,500)	(7,650)	(40,990)
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FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 414

TID District #14 Fund (#414) is a mixed-use district comprising of 390 acres created in 2021. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #414 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 14 REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
TAXES								
414-41110-57	PROPERTY TAX INCREMENT	-	-	-	-	-	-	-
	Total Taxes	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES								
414-43355-57	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
414-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
414-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
414-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-
414-49300-57	FUND BALANCE APPLIED	-	-	-	-	7,500	150	89,018
	Total Other Financing Sources	-	-	-	-	7,500	150	89,018
	Fund 440 - TID District #14	-	-	-	-	7,500	150	89,018

TID 14 EXPENSE DETAIL

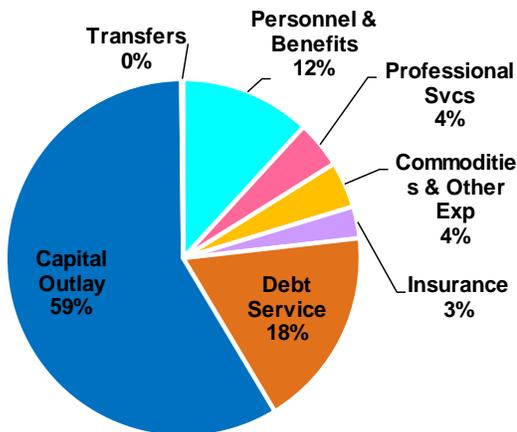
	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
414-57660-212	LEGAL	-	-	-	-	-	-	-
414-57660-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	6,500	-	-
414-57660-240	TID FEES-STATE OF WISCONSIN	-	-	-	-	1,000	150	150
414-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-
414-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
414-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-
414-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	-
414-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	-	-	-	19,930
414-57666-650	TRANSFER OUT-SEWER UTILITY	-	-	-	-	-	-	68,938
414-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-
	Total TID # 14	-	-	-	-	7,500	150	89,018

FUND BALANCE		-	-	-		(7,500)	(7,650)	(96,668)
414-34300	Net Change-Increase/(Decrease)	-	-	-		(7,500)	(150)	(89,018)

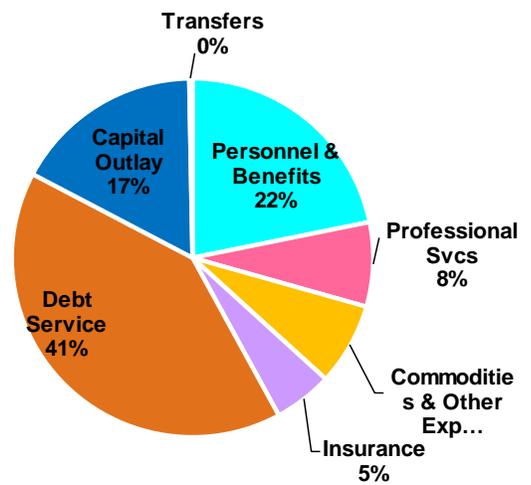
WATER, WASTEWATER, & STORMWATER SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
REVENUES							
Operating Revenues	5,592,084	6,073,699	6,311,688	6,773,964	6,740,638	6,842,536	6,882,818
Other Revenue Sources	808,331	232,619	109,675	1,631,400	1,648,485	8,586,472	1,655,404
Total	6,400,416	6,306,318	6,421,363	8,405,364	8,389,123	15,429,009	8,538,222
EXPENSES							
100 Personnel & Benefits	1,565,929	1,730,275	1,748,256	1,786,784	1,686,807	1,833,220	1,861,738
200 Professional Svcs	651,875	584,704	645,279	588,012	553,503	660,222	648,053
300 Commodities & Other Exp	356,616	384,939	479,835	748,591	811,445	645,600	633,354
500 Insurance	2,067,251	1,917,191	2,316,620	436,163	443,345	443,051	449,426
600 Debt Service	763,641	743,031	777,619	2,737,475	2,718,257	2,798,887	3,470,640
800 Capital Outlay	101,261	128,477	128,804	2,083,339	2,150,766	9,023,030	1,450,010
900 Transfers	21,500	21,500	21,500	25,000	25,000	25,000	25,000
Total	5,528,072	5,510,118	6,117,913	8,405,364	8,389,123	15,429,009	8,538,222

2022 UTILITY FUNDS Expenditures by Category



2023 UTILITY FUNDS Expenditures by Category



FUND TYPE
ENTERPRISE

ASSOCIATED DEPARTMENT
WATER UTILITY

FUND DESCRIPTION

FUND 610

The Water Utility Fund (#610) was established to account for the revenues, expenses and capital planning necessary to meet State and Federal regulations in the pursuit of delivering safe drinking water and adequate fire protection to the residents of the City.

- **Fund Balance** is retained to use for future maintenance, equipment replacements and upgrades to the water distribution system.
- **Primary Funding Source** is through User Fees based on the amount of water used per customer.
- **Audit Classification:** Proprietary; Major.

DEPARTMENT/FUNCTION

The Water Utility is responsible for the daily operation, maintenance, repair and construction of wells, pumping operations, water mains, water storage vessels, hydrants and metering for the City’s potable water system all while meeting and exceeding State and Federal regulations in an environmentally friendly manner.

MISSION

To provide water and superior customer service to the Utility’s ratepayers with safe drinking water and an adequate supply for fire protection. To meet and exceed all WDNR/EPA/PSC standard practices and to comply with all testing requirements set forth by environmental regulatory agencies.

PERSONNEL SUMMARY

2018 2019 2020 2021 2022 2023

Water Utility Superintendent	1	1	1	1	1	1
Water Lead	0	0	1	1	1	1
Operators	4	4	3	2	2	2
Water Laborer	0	0	0	1	1	1
Administrative Assistant (15%)	1	1	1	1	1	1
Seasonal Employees	.3	.3	.7	.7	.7	.7

WATER UTILITY SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
REVENUES							
Total Revenues	1,897,672	1,965,934	2,062,795	2,661,808	2,762,075	7,415,566	2,891,022
Total	1,897,672	1,965,934	2,062,795	2,661,808	2,762,075	7,415,566	2,891,022
EXPENSES							
100 Personnel & Benefits	592,023	646,843	631,304	673,307	656,741	701,750	712,364
200 Professional Svcs	195,378	219,442	245,072	223,150	236,089	259,128	262,705
300 Commodities & Other Exp	200,112	173,419	254,420	535,450	542,706	429,383	413,562
500 Insurance	777,565	726,512	886,187	375,933	380,370	378,219	382,839
600 Debt Service	136,142	119,382	148,420	485,157	469,463	521,695	832,652
800 Capital Outlay	634	4,372	14,326	368,811	476,707	5,125,391	286,900
900 Transfers	-	-	-	-	-	-	-
Total	1,901,856	1,889,971	2,179,729	2,661,808	2,762,075	7,415,566	2,891,022

Liquid-Operating Cash	1,180,526	2,279,284	663,917	1,219,731
Liquid-Restricted Cash	1,400,011	468,236	1,412,335	438,070
Non-Liquid-Fund Balance	6,416,356	6,373,509	9,036,631	8,998,787

TOTAL FUND BALANCE	8,996,893	9,121,029	11,112,883	10,656,588	9,998,766	9,998,766
Net Change-Increase/(Decrease)	(4,183)	124,135	1,991,854	(456,295)	(657,822)	-



DEPARTMENT SERVICE METRICS

The Wisconsin DNR, The Federal EPA and The Wisconsin PSC dictate the water utilities performance measures. These measures are demonstrated by WDNR inspections, WDNR Sanitary Surveys, compliance to all Federal and State mandated testing and procedures, WPDES permitting compliance, Consumer Confidence Reports and the annual PSC report to show compliance in all aspects of the water utility. Our monthly WDNR report shows compliance for all daily pumpage, kilowatt, chemical addition readings as well as daily compliance water testing and filter backwashing procedures. The water utility responds to all customer complaints and emergencies in a timely fashion 24/7, 365 days a year with the best service and knowledge of procedures possible. Additionally, we maintain the City’s entire water infrastructure to include wells, pumps, distribution system, hydrants, services lines and curb stops with maintenance procedures in place for best practices. The water utility’s staff are Wisconsin Certified Operators and must maintain their certification by demonstrating their skills with testing and continuous education CEU’s throughout the year.

SERVICE TYPE	Description	2017	2018	2019	2020
Water Pumped Into Distribution	Gal/Year	577,475,000	590,710,000	630,674,000	612,392,000
	Avg Gal/Mo	48,122,971	49,225,833	52,556,167	51,032,000
Water Mains in Service (2"-16")	Feet	293,705	293,705	289,495	290,041
Water Meters om Service	Count	3,787	3,839	4,128	4,228
Hydrants	Replaced/Total	1 / 561	10 / 565	15 / 569	13 //598
Valves	Exersized/Total	400 / 902	447 / 915	465 / 922	475 / 928
Main & Svc Breaks Repaired	Number of			10	5
New Services	Number of			32	62

GOALS & OBJECTIVES
2022/2023 OUTLOOK

- Oversee the construction on the new Southwest Elevated Tank water reservoir located by Well #9. Work with the contractors to integrate bringing the new tower online with the Cravath St tower and taking the Starin Park tower out of service.
- The Utility is closely monitoring the discussion on PFAS at the DNR level. Any new mandates delivered by the DNR will most likely cause additional water sampling throughout our Wells.
- New DNR regulations will require the Utility to do additional monitoring of total water discharged and total chlorine residuals during hydrant flushing, new water main construction and maintenance on water towers where discharges end up in waterways.
- The Utility will continue to identify lead services on both the private and public side. The majority of this work will be completed during meter changeouts. Other verification will be completed using the trailer vacuum excavator.
- The Utility took over the meter replacement program in 2021 by completing this requirement using city employees. The Utility will review the accomplishments made in 2021 and look to make adjustments in 2022-2023.
- The Utility is proposing to work with a consultant to help initiate the non-residential cross connection inspections.
- With a young staff, the Utility will look to help develop our employees by sending them to water education classes, both to learn and to obtain the necessary continuing educations credits that are required by the DNR.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
REVENUES								
610-46460-61	UNMETERED SALES/GENERAL CUST	-	-	-	-	-	-	-
610-46461-61	METERED SALES/RESIDENTIAL	533,427	538,479	585,419	666,601	672,123	683,477	683,477
610-46462-61	METERED SALES/COMMERCIAL	88,898	90,350	90,907	113,486	111,493	116,319	116,319
610-46463-61	METERED SALES/INDUSTRIAL	398,998	440,419	502,954	511,369	556,118	582,336	582,336
610-46464-61	SALES TO PUBLIC A UTHORITIES	161,154	164,093	142,540	204,149	193,882	187,544	187,544
610-46465-61	PUBLIC FIRE PROTECTION REV	445,905	458,350	477,961	496,996	514,766	517,181	517,181
610-46466-61	PRIV A TE FIRE PROTECTION REV	41,882	43,773	41,594	41,882	43,793	42,684	42,684
610-46467-61	METERED SALES/MF RESIDENTIAL	114,881	123,756	138,808	147,202	160,480	161,828	161,828
	Total Revenues	1,785,145	1,859,220	1,980,182	2,181,685	2,252,655	2,291,368	2,291,368
OTHER REVENUE SOURCES								
610-47419-61	INTEREST INCOME	28,429	23,722	(729)	1,500	631	500	500
610-47421-61	DEVELOPER CONTRIBUTION	15,500	13,407	10,400	13,000	-	10,000	10,000
610-47425-61	MISC AMORTIZATION	5,231	5,231	-	7,896	-	8,000	8,000
610-47460-61	OTR REV/TOWER/SERVICE	53,256	27,688	36,197	26,500	27,196	26,500	26,500
610-47465-61	INS CLAIMS REIM/DIVIDENDS	2,368	-	-	-	-	-	-
610-47467-61	NSF/SVC FEES/SPEC ASSESS FEES	6,788	7,087	6,686	6,000	8,270	6,000	6,000
610-47471-61	MISC SERVICE REV - TURN OFF	955	3,764	560	500	546	500	500
610-47474-61	OTHER REV--LABOR/MATERIAL	-	-	4,571	-	14,898	-	-
610-47475-61	WATER TAPS--CONTRIBUTIONS	-	-	-	-	268	-	-
610-47476-61	NET RETURN ON INVEST-METERS	-	25,816	11,229	12,000	-	12,000	12,000
610-47481-61	MISC GRANT REVENUE	-	-	10,330	-	-	1,287,000	-
610-47482-61	SALE OF USED EQUIPMENT	-	-	3,370	-	1,316	-	-
610-47485-61	BOND PROCEEDS	-	-	-	229,000	-	3,115,876	-
610-47486-61	TRANSFER TID 10-TOWER DEBT	-	-	-	-	-	-	6,197
610-47487-61	TRANSFER TID 11-TOWER DEBT	-	-	-	-	-	-	6,360
610-47488-61	TRANSFER TID 13-TOWER DEBT	-	-	-	-	-	-	33,190
610-47489-61	TRANSFER TID 14-TOWER DEBT	-	-	-	-	-	-	19,930
610-47493-61	RETAINED EARNINGS-(INC)-DEC	-	-	-	183,726	456,295	657,822	470,477
	Total Other Revenue Sources	112,527	106,714	82,613	480,122	509,420	5,124,198	599,654
	610 - Water Utility	1,897,672	1,965,934	2,062,795	2,661,808	2,762,075	7,415,566	2,891,022

PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
SOURCE OF SUPPLY EXPENSES / 610-61600								
610-61600-111	SALARIES/WAGES	16,322	16,286	18,003	15,544	14,741	17,693	18,091
610-61600-112	WAGES/OVERTIME	3,966	2,482	608	4,151	11	4,516	4,618
610-61600-310	OFFICE & OPERATING SUPPLIES	534	852	567	600	86	500	505
610-61600-350	REPAIR/MTN EXPENSES	299	375	801	600	231	600	606
	Total Source Of Supply Exp.	21,122	19,994	19,979	20,895	15,069	23,309	23,820
PUMPING OPERATIONS EXPENSES / 610-61620								
610-61620-111	SALARIES/WAGES	37,980	43,054	40,224	41,093	29,594	38,968	39,845
610-61620-112	WAGES/OVERTIME	28	-	-	-	-	-	-
610-61620-220	UTILITIES	146,239	158,742	158,749	142,000	143,602	160,000	161,600
610-61620-310	OFFICE & OPERATING SUPPLIES	96	322	485	500	83	400	404
610-61620-350	REPAIR/MTN EXPENSE	27,560	29,595	24,360	266,550	266,500	117,800	118,500
	Total Pumping Operations Exp.	211,904	231,712	223,818	450,143	439,780	317,168	320,349
WATER TREATMENT OPERATIONS EXP / 610-61630								
610-61630-111	SALARIES/WAGES	27,333	26,766	19,462	25,547	14,568	23,376	23,902
610-61630-112	WAGES/OVERTIME	-	-	-	-	-	-	-
610-61630-310	WATER TESTING & OP SUPPLIES	13,910	6,683	9,083	13,500	8,076	20,000	20,200
610-61630-341	CHEMICALS	14,955	23,320	24,343	22,500	19,169	25,000	25,250
610-61630-350	Repair/Maint Expense	6,833	2,636	79,097	105,000	136,258	135,000	108,300
	Total Water Treatment Op	63,031	59,405	131,986	166,547	178,070	203,376	177,652
TRANSMISSION EXPENSES / 610-61640								
610-61640-111	SALARIES/WAGES	1,335	1,254	957	1,197	578	1,058	1,082
610-61640-112	WAGES/OVERTIME	-	-	-	-	-	-	-
610-61640-310	OFFICE & OPERATING SUPPLIES	-	-	34	-	-	-	-
	Total Transmission Expenses	1,335	1,254	991	1,197	578	1,058	1,082
TOWER/RESERVOIRS MTN. EXPENSES / 610-61650								
610-61650-111	MTN SALARIES/WAGES	3,363	3,138	2,547	2,995	1,330	3,076	3,145
610-61650-112	WAGES/OVERTIME	234	-	-	-	-	-	-
610-61650-350	REPAIR/MTN EXPENSE	28,273	25,507	25,245	31,000	20,538	26,000	30,000
	Total Reservoirs Mtn. Expense	31,870	28,645	27,792	33,995	21,867	29,076	33,145
MAINS MTN. EXPENSE / 610-61651								
610-61651-111	MTN SALARIES/WAGES	19,849	18,048	19,417	17,226	12,266	18,496	18,912
610-61651-112	WAGES/OVERTIME	528	1,075	-	1,393	-	-	-
610-61651-113	TEMPORARY WAGES	-	1,834	1,656	-	2,025	-	-
610-61651-350	REPAIR/MTN EXPENSE	27,367	29,083	28,363	28,000	31,990	30,000	30,300
	Total Mains Mtn. Expense	47,744	50,039	49,436	46,619	46,281	48,496	49,212
SERVICES MTN. EXPENSES / 610-61652								
610-61652-111	MTN SALARIES/WAGES	16,393	16,962	16,850	16,190	10,847	16,362	16,730
610-61652-112	WAGES/OVERTIME	354	219	82	496	-	587	600
610-61652-350	REPAIR/MTN EXPENSE	18,480	6,969	11,347	12,000	14,469	30,000	35,000
	Total Services Mtn. Expenses	35,228	24,150	28,279	28,685	25,315	46,949	52,330
METERS MTN. EXPENSES / 610-61653								
610-61653-111	MTN SALARIES/WAGES	12,429	12,238	10,349	11,680	16,970	11,668	11,930
610-61653-112	WAGES/OVERTIME	79	-	-	-	-	-	-
610-61653-210	CONTRACTUAL SERVICES	25,805	9,530	48,346	45,500	45,500	13,350	14,100
610-61653-350	REPAIR/MTN EXPENSE	1,539	2,655	2,101	5,000	1,811	2,750	2,750
	Total Meters Mtn. Expenses	39,852	24,422	60,796	62,180	64,282	27,768	28,780

PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
HYDRANTS MTN. EXPENSES / 610-61654								
610-61654-111	MTN SALARIES/WAGES	9,237	12,104	8,921	11,553	9,407	9,294	9,503
610-61654-112	WAGES/OVERTIME	696	526	-	682	-	-	-
610-61654-113	WAGES TEMPORARY	2,565	4,662	4,536	-	2,997	-	-
610-61654-350	REPAIR/MTN EXPENSE	16,986	4,540	10,850	10,000	9,469	10,000	10,100
	Total Hydrants Mtn. Expenses	29,484	21,833	24,307	22,235	21,873	19,294	19,603
METER READING EXPENSES / 610-61901								
610-61901-111	SALARIES/WAGES	925	1,027	1,083	980	1,159	1,247	1,276
610-61901-112	WAGES/OVERTIME	-	-	-	-	-	-	-
610-61901-157	L-T DISABILITY INSURANCE	-	291	-	-	-	-	-
	Total Meter Reading Expenses	925	1,318	1,083	980	1,159	1,247	1,276
ACCOUNTING & COLLECTING EXP / 610-61902								
610-61902-111	SALARIES/WAGES	37,441	37,360	38,081	42,816	36,694	44,712	45,719
610-61902-112	WAGES/OVERTIME	-	-	-	-	-	-	-
	Total Acct. & Collecting Exp.	37,441	37,360	38,081	42,816	36,694	44,712	45,719
CUSTOMERS ACCOUNTS EXPENSES / 610-61903								
610-61903-224	SOFTWARE/HARDWARE MAINTENANCE	-	622	4,886	5,476	6,923	7,392	7,761
610-61903-310	INFO TECH & OPERATING SUPPLIES	5,568	4,518	641	-	50	-	-
610-61903-325	PUBLIC EDUCATION	669	727	78	700	85	650	657
610-61903-361	AMR GATEWAY SERVICES	886	4,908	1,354	1,000	619	1,250	1,263
610-61903-362	CREDIT/DEBIT CARD EXPENSES	-	-	7,653	-	9,003	9,183	9,275
	Total Customer Accounts Exp.	7,123	10,775	14,611	7,176	16,679	18,475	18,955
ADMINISTRATIVE EXPENSES / 610-61920								
610-61920-111	SALARIES/WAGES	107,498	117,068	118,616	113,264	115,577	116,917	119,547
610-61920-154	PROFESSIONAL DEVELOPMENT	-	45	91	-	-	-	-
	Total Administrative Expenses	107,498	117,113	118,707	113,264	115,577	116,917	119,547
OFFICE SUPPLIES EXPENSES / 610-61921								
610-61921-224	SOFTWARE/HARDWARE MAINTENANCE	-	794	1,160	373	1,350	559	595
610-61921-225	TELECOM/INTERNET/COMMUNICATION	-	2,475	3,099	3,081	3,286	3,207	3,238
610-61921-310	OFFICE & OPERATING SUPPLIES	12,170	9,085	9,954	9,000	9,830	9,000	9,090
	Total Office Supplies Expense	12,170	12,353	14,214	12,454	14,466	12,766	12,924
OUTSIDE SERVICES EMPLOYED / 610-61923								
610-61923-210	PROFESSIONAL SERVICES	11,920	32,623	14,645	12,000	19,068	57,500	58,075
610-61923-211	PLANNING	7,000	7,500	7,500	8,000	8,000	8,000	8,080
610-61923-212	GIS SERVICES	2,000	2,968	4,034	4,020	4,604	5,120	5,215
610-61923-213	SAFETY PROGRAM-ALL DPW	-	-	-	-	-	-	-
	Total Outside Services Emp.	20,920	43,091	26,179	24,020	31,673	70,620	71,370
INSURANCE / 610-61924								
610-61924-510	INSURANCE EXPENSES	16,934	19,715	20,207	21,165	21,868	23,077	23,769
	Total Insurance Expense	16,934	19,715	20,207	21,165	21,868	23,077	23,769
EMPLOYEE BENEFITS / 610-61926								
610-61926-150	EMPLOYEE FRINGE BENEFITS	132,395	169,721	143,647	187,020	190,030	203,853	203,280
610-61926-590	SOC SEC TAXES EXPENSE	32,415	32,953	33,912	29,768	33,502	30,142	30,820
	Total Employee Benefits	164,811	202,674	177,559	216,788	223,532	233,995	234,100
EMPLOYEE TRAINING EXPENSE / 610-61927								
610-61927-154	PROFESSIONAL DEVELOPMENT	3,130	2,515	1,326	4,500	3,172	6,000	6,500
	Total Employee Training Exp.	3,130	2,515	1,326	4,500	3,172	6,000	6,500
PSC ASSESSMENT / 610-61928								
610-61928-210	PSC REMAINDER ASSESSMENT	1,742	3,563	2,028	2,000	2,548	2,500	2,525
	Total PSC Assessment	1,742	3,563	2,028	2,000	2,548	2,500	2,525

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PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
MISC. GENERAL EXPENSES / 610-61930								
610-61930-540	LOSS ON DISPOSAL OF ASSET	-	-	105,328	-	-	-	-
610-61930-550	DEPRECIATION EXPENSE	249,180	190,908	239,725	-	-	-	-
610-61930-551	DEPRECIATION EXPENSE-CIAC	160,152	149,710	144,336	-	-	-	-
610-61930-590	TAXES	318,884	333,226	342,678	325,000	325,000	325,000	328,250
610-61930-910	CONTINGENCIES/COST REALLOC	-	-	-	-	-	-	-
	Total Misc. General Expenses	728,216	673,844	832,068	325,000	325,000	325,000	328,250
TRANSPORTATION EXPENSES / 610-61933								
610-61933-310	VEHICLE REPAIRS & MAINTENANCE	3,818	3,191	1,750	5,500	656	5,000	5,050
610-61933-351	FUEL EXPENSE	5,813	6,158	6,655	6,000	6,203	6,250	6,313
	Total Transportation Expenses	9,631	9,349	8,405	11,500	6,859	11,250	11,363
GENERAL PLANT MTN. EXPENSE / 610-61935								
610-61935-111	MTN SALARIES/WAGES	141,058	133,471	159,334	127,393	173,232	134,148	137,166
610-61935-112	WAGES/OVERTIME	494	269	296	474	87	2,315	2,368
610-61935-113	WAGES/TEMPORARY	-	756	5,320	22,400	2,835	22,400	22,904
610-61935-116	ON CALL PAY	6,377	12,900	11,905	13,052	11,970	13,052	13,052
610-61935-118	CLOTHING ALLOWANCE	2,491	3,412	3,354	3,000	3,052	4,000	4,040
610-61935-154	ORGANIZATION MEMBERSHIPS	945	956	382	2,500	1,286	3,000	3,030
610-61935-220	UTILITIES	672	626	626	700	1,207	1,500	1,515
610-61935-350	REPAIR/MTN EXPENSE	14,354	12,287	9,524	18,000	7,583	-	-
610-61935-365	DAMAGE CLAIM-INSURANCE	-	9	135	-	-	-	-
	Total General Plant Mtn. Exp.	166,391	164,687	190,875	187,519	201,253	180,415	184,075
CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936								
610-61936-111	SALARIES/WAGES	6,578	6,262	4,258	5,977	2,313	5,012	5,125
610-61936-112	WAGES/OVERTIME	-	142	-	184	-	-	-
610-61936-810	CAPITAL EQUIPMENT	-	3,650	7,205	242,700	162,665	230,000	110,000
610-61936-820	CAP OUTLAY/CONTRACT PAYMENTS	-	(0)	3,551	95,700	307,543	4,851,126	140,000
610-61936-822	INVENTORY PURCHASES	-	722	-	-	-	-	-
610-61936-823	METER PURCHASES	634	-	3,570	30,411	6,499	44,265	36,900
	Total Capital Outlay/Construct	7,212	10,776	18,584	374,971	479,019	5,130,403	292,025
DEBT SERVICE COSTS / 610-61950								
610-61950-610	PRINCIPAL ON DEBT	-	-	-	331,300	331,300	351,300	544,385
610-61950-620	INTEREST ON DEBT	96,009	118,432	121,946	153,857	137,127	130,395	247,866
610-61950-630	DEBT SERVICE EXP/AMORTATION	-	-	-	-	-	-	-
610-61950-650	BOND ISSUE/PAYING AGENT EXP	40,133	950	26,474	-	1,036	40,000	40,400
	Total Debt Service Costs	136,142	119,382	148,420	485,157	469,463	521,695	832,652
WATER UTILITY EXPENSE TOTALS		1,901,856	1,889,971	2,179,729	2,661,808	2,762,075	7,415,566	2,891,022

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WATER UTILITY EXPENSE NOTES		2022	2023
PUMPING OPERATIONS EXPENSES / 610-61620			
A	Well Re-hab.	50,000	50,000
	Well Performance Testing	7,000	7,500
	Maintenance service agreement for backup generators.	2,800	3,000
	Diesel fuel for backup generators. Plus any diesel fuel additives for winter	3,000	3,000
	Well Motor / Pump Inventory	20,000	20,000
	Regular maintenance	35,000	35,000
Total:		117,800	118,500
WATER TREATMENT OPERATIONS EXP / 610-61630			
B	Filter tank media replacement if needed (cost is for each)	70,000	
	Filter tank valving at well houses.	28,000	28,000
	Well 9 backwash holding tank cleaning/insp.	21,000	21,000
Total:		135,000	108,300
TOWER/RESERVOIR MTN. EXPENSES / 610-61650			
C	East side tower painting contract payment	26,000	26,000
	Well #7 reservoir storage tank inspection.		4,000
Total:		26,000	30,000
SERVICES MTN. EXPENSES / 610-61652			
D	Lead Lateral Replacement		
Total:		30,000	35,000
CONTRACTOR SERVICES - METER MAINTENANCE / 610-61653			
E	Well house meter yearly testing	1,850	2,100
	Large meter testing yearly requirement distribution.	11,500	12,000
Total:		13,350	14,100
OUTSIDE SERVICES EMPLOYED / 610-61923			
F	Audit, Consultants	12,000	12,000
	Cross connection surveys for Industrial/Comm/MF/ PA	45,500	45,500
Total:		57,500	57,500
G			
	Engineering transfer to General Fund		
Total:		8,000	8,080
H			
	GIS transfer to General Fund	4,020	4,060
	EIG Whitewater.org GIS Hosting	1,100	1,155
Total:		5,120	5,215
CAPTIAL OUTLAY/ EQUIPMENT 610-61936-810			
I	Fire hydrant replacement	100,000	110,000
	New service vehicle	75,000	
	New skidsteer w/ attachments	55,000	
Total:		230,000	110,000
CAPITAL OUTLAY / CONTRACT PAYMENTS / 610-61936-820			
J	Water Tower-SW Elevated Tank	3,015,000	-
	E Main St Reconstruction	724,938	
	Yoder Lane Reconstruction	136,688	
	Biennial St Reconstruction		90,000
	Water Main Removal-Manholes	50,000	50,000
	Well #6 New Siding, Windows, and Doors	38,500	-
	Main Improvement-Well #9/RR	575,000	
	Vehicle Garage	300,000	-
	Well 8 pump room doors.	11,000	
Total:		4,851,126	140,000
CAPITAL OUTLAY / CONSTRUCTION WIP / 610-61936-823			
K	Meter replacements - 300 meters	20,000	34,000
	Meter replacements for Fox Meadows (72 @ \$165 ea.) Low profile meter.	12,000	
	Orion Celluar LTE-M (end point needed for E-series type meters \$130 ea. Xs 72	9,500	
	Residential back flow preventer. 275 @ 10.05 each.	2,765	2,900
Total:		44,265	36,900

FUND TYPE
ENTERPRISE**ASSOCIATED DEPARTMENT**
WASTEWATER UTILITY**FUND DESCRIPTION****FUND 620**

The Wastewater Utility Fund (#620) was established to account for the revenues, expenses and capital planning necessary to meet State and Federal regulations in the pursuit of treating consumed water from residents, businesses and industrial facilities and returning the cleaned water back to the environment.

- **Fund Balance** is retained to use for future maintenance, equipment replacements and upgrades to the wastewater collection and treatment system.
- **Primary Funding Source** is through User Fees based on the amount of water used per customer.
- **Audit Classification:** Proprietary; Major.
- **Sewer Operating Fund:** This fund is used for paying all the expenses for the operation of the Wastewater Utility. It is recommended that the Utility maintain a cash balance of three to six months of the annual O&M budget.
- **Sewer Connection Fund:** This fund was established when sanitary sewer connection fees were implemented in the 80's. 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 sewers, lift station construction and plant improvements.
- **Equipment Replacement Fund (ERF):** This fund is mandated by the WDNR based on the Clean Water Fund loan program. The Utility will fund the ERF using the WDNR method of maintaining a balance equal to 10% of mechanical equipment assets as determined by the City's annual audit. The required minimum ERF balance is evaluated each.
- **Sewer Repair & Replacement Fund(SRRF):** This fund was established in 2009 in conjunction with the Strand sewer rate study. The fund is used for the repair and replacement of collecting sewers for infiltration/inflow improvements and can also be used for Capital Improvement Project sewer replacement. This is a discretionary fund, thus the balance is to be determined by management. Annual transfers to this fund can be determined every year during the budgeting process based on the prior year's expenditures from the fund and planned Capital Projects. Any funding left over from large Capital Improvement Projects that required borrowing can be placed in this fund for future projects.

DEPARTMENT/FUNCTION

The Wastewater Utility is responsible for returning all consumed water within the City of Whitewater back into the environment in a responsible fashion that meets or exceeds state and federal regulations. In order to do so, utility staff is tasked with maintaining and operating the public conveyance system or the "collection system" along with the treatment facility and its associated programs.

MISSION

To efficiently operate and maintain all aspects of the Wastewater Utility in a manner that is consistent with best environmental practices while also meeting or exceeding regulatory compliance standards. Our additional duty is to respond in a prompt, courteous and professional manner when dealing with the sanitary customers of the City of Whitewater.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Utility Superintendent	1	1	1	1	1	1
Lab Operator	1	1	-	-	-	-
Lead Operator	-	-	1	1	1	1
Operator	4	3	3	3	2	2
Wastewater Specialist	-	1	2	2	3	3
Administrative Assistant (70%)	1	1	1	1	1	1
Part Time Lab Assistant	1	-	-	-	-	-
Seasonal	1	2	1	1	1	1
Total Wastewater	9	9	9	9	10	10

WASTEWATER UTILITY SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
REVENUES							
Total Revenues	1,897,672	1,965,934	2,062,795	2,661,808	2,762,075	7,415,566	2,891,022
Total	1,897,672	1,965,934	2,062,795	2,661,808	2,762,075	7,415,566	2,891,022
EXPENSES							
100 Personnel & Benefits	592,023	646,843	631,304	673,307	656,741	701,750	712,364
200 Professional Svcs	195,378	219,442	245,072	223,150	236,089	259,128	262,705
300 Commodities & Other Exp	200,112	173,419	254,420	535,450	542,706	429,383	413,562
500 Insurance	777,565	726,512	886,187	375,933	380,370	378,219	382,839
600 Debt Service	136,142	119,382	148,420	485,157	469,463	521,695	832,652
800 Capital Outlay	634	4,372	14,326	368,811	476,707	5,125,391	286,900
900 Transfers	-	-	-	-	-	-	-
Total	1,901,856	1,889,971	2,179,729	2,661,808	2,762,075	7,415,566	2,891,022
Liquid-Operating Cash	1,180,526	2,279,284	663,917		1,219,731		
Liquid-Restricted Cash	1,400,011	468,236	1,412,335		438,070		
Non-Liquid-Fund Balance	6,416,356	6,373,509	9,036,631		8,998,787		
TOTAL FUND BALANCE	8,996,893	9,121,029	11,112,883		10,656,588	9,998,766	9,998,766
Net Change-Increase/(Decrease)	(4,183)	124,135	1,991,854		(456,295)	(657,822)	-

DEPARTMENT SERVICE METRICS

The primary performance measures that guide utility management are written into our 5-year Wisconsin Pollutant Discharge Elimination System (WPDES) permit. We have daily, weekly, monthly and annual regulatory limits which require compliance. This is accomplished through sound process operation and verified with laboratory analysis. If a violation were to occur it must be reported to WDNR representatives within 24 hours. Annually, operational success (i.e. greater pollutant removal) is reviewed and submitted as the electronic Compliance Maintenance Annual Report (eCMAR). The eCMAR ranks compliance in a grade point format. Items receiving a “C” or below requires a written response for documentation. Additionally, we compile, track and respond to all collection system complaints, monitor grease trap and dental amalgam separator ordinance compliance and maintain a testing program for septage and holding waste. All utility staff have completed or are working towards advanced level wastewater certifications. This educational component helps drive continual interest, improvements and excellence at the utility.

SERVICE TYPE		2016	2017	2018	2019	2020
Televising Sanitary Sewer Main	% of Total Length (Mi)	9.6% 5.0 miles	5.5% 2.9 miles	14% 7.3 miles	15% 7.8 miles	27% 14.0 miles
Cleaning Sanitary Sewer	% of Total Length (Mi)	19.4% 10.1 miles	37.0% 19.2 miles	37.0% 19.2 miles	35% 18.2 miles	35% 18.2 miles
Smoke Testing Sanitary Sewer Mains	% of Total Length (Mi)	0% 0.0 miles	0% 0.0 miles	0% 0.0 miles	33% 17.2 miles	30% 15.6 miles
Manhole Inspections	% of Total # Completed	19.5% 263	33% 446	33% 446	33% 541	40% 541
Rehabilitation of Sanitary Sewers	% of Total Length (Mi)	1.8% 0.9 miles	.005% 0.3 miles	2.3% 1.2 miles	2.6% 1.4 miles	1.6% 0.8 miles
Peak Monthly Flow	Gal / Day (Millions)	53.579 MGD	82.473 MGD	88.422 MGD	63.685 MGD	52.7 MGD
Yearly Phosphorous Average	Milligrams / Liters	0.76 mg/l	0.66 mg/l	0.30 mg/l	.164 mg/l	.173 mg/l

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- The Final Compliance Alternatives Plan, relative to phosphorus discharge, will be submitted to the WDNR along with our permit renewal package in September of 2021. Our current permit expires on March 31, 2022. As part of our new permit we will begin detailed plans for future phosphorus compliance.
- Utility staff will be addressing items noted on past smoke testing reports in a prioritized fashion. There is work to be done on both public and private infrastructure.
- We have renewed our efforts to improve upon the Utility ArcGIS capabilities. We have begun working cooperatively with City Staff and consultants to develop a user friendly platform that can be used to not only capture current infrastructure but assist in tracking meaningful maintenance history of collection system structures.
- As an ongoing need, we will continue to plan for and verify that we can access all off-road sanitary structures in the event of emergencies. Interceptor sewer mains will be the first lines targeted.
- The regulatory atmosphere is ever changing. Future items we are planning for and or monitoring closely are: a) PFAS/PFOA standards- regulators are calling for increased sampling efforts from both the drinking water and wastewater industries. In many cases there are no standards established of which to compare or standardize our findings at this time. The potential effects of a numeric standard could be far reaching for the wastewater industry. Narrative standard proposals are gaining traction with those affected and the regulatory community.
- We will continue to improve upon our “in-house” training program by targeting needed programs as suggested by staff and by empowering staff to lead trainings in their area of interest and knowledge.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.



WASTEWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET	
REVENUES									
620-4110-62	RESIDENTIAL REVENUES	1,564,066	1,738,645	1,934,518	1,879,806	1,932,324	1,972,712	1,992,439	A
620-4112-62	COMMERCIAL REVENUES	854,073	986,680	1,034,020	1,017,391	1,045,695	1,077,104	1,087,875	A
620-4113-62	INDUSTRIAL REVENUES	145,012	140,846	160,353	171,122	181,218	160,969	162,579	A
620-4114-62	PUBLIC REVENUES	620,385	706,733	525,902	890,385	607,939	682,761	689,589	A
620-4115-62	PENALTIES	14,637	16,472	15,529	14,637	17,534	16,001	16,161	
620-4116-62	MISC REVENUES	62,767	77,042	82,628	60,133	79,542	78,645	79,431	
620-4117-62	SEWER CONNECTION REVENUES	20,064	25,536	40,129	40,128	78,893	40,000	40,400	B
	Total Revenues	3,281,004	3,691,954	3,793,078	4,073,603	3,943,144	4,028,191	4,068,473	
REVENUES/OTHER SOURCES									
620-4210-62	INTEREST INCOME	54,202	69,476	14,747	40,000	2,752	2,500	2,525	
620-42150-62	FOCUS ON ENERGY REBATES	11,093	17,029	-	-	-	-	-	
620-42175-62	INS CLAIMS REIM/DIVIDENDS	1,762	-	-	-	-	-	-	
620-42212-62	CLEAN WATER FD REIMBURSEMENT	-	3,800	-	-	-	-	-	
620-42213-62	MISC INCOME	8,553	6,103	10,389	9,035	3,060	7,500	7,575	
620-42214-62	REPLACEMENT FUND	-	-	-	-	-	-	-	
620-42215-62	SPECIAL ASSESSMENTS	-	75	-	-	-	-	-	
620-42217-62	BOND PROCEEDS	-	-	-	720,700	-	3,741,084	-	C
620-42218-62	GRANT PROCEEDS	-	-	-	-	-	1,032,704	-	
620-42300-62	EQUIPMENT-A UCTION PROCEEDS	-	-	-	-	-	-	-	
620-49920-62	TRANSFER TID 14-LIFT ST DEBT	-	-	-	-	-	-	68,938	
620-49930-62	RETAINED EARNINGS-(INC)-DEC	-	-	-	(320,059)	451,630	(1,833,341)	792,434	
	Total Revenues/Other Sources	75,611	96,484	25,136	449,676	457,442	2,950,447	871,472	
	620 - Wastewater Utility	3,356,615	3,788,437	3,818,214	4,523,279	4,400,586	6,978,639	4,939,945	

NOTES

- A A rate increase of 3% is planned to take effect 3/31/2022. The last rate change for Wastewater took effect June 27, 2019
- B Estimated 22 Sewer Connections at \$1,824 each
- C Wastewater CIP Items



WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 620-62810									
620-62810-111	SALARIES/PERMANENT	110,416	141,443	142,748	143,318	138,045	147,778	151,104	
620-62810-116	ACCOUNTING/COLLECT SALARIES	36,210	36,331	38,080	36,376	36,222	38,099	38,956	
620-62810-118	METER READING SALARIES	7,968	1,027	8,199	1,200	-	-	-	
620-62810-154	PROFESSIONAL DEVELOPMENT	-	25	69	-	-	-	-	
620-62810-219	PROF SERVICES/ACCTG & AUDIT	11,250	8,850	10,950	10,000	9,622	10,000	10,100	
620-62810-220	PLANNING	12,017	12,000	12,000	12,000	12,000	12,000	12,120	A
620-62810-221	GIS SERVICES/EXPENSES	2,000	2,968	4,534	4,560	5,144	5,700	5,905	B
620-62810-222	SAFETY PROGRAM-ALL DPW	7,461	643	3,949	2,300	2,300	2,300	2,323	
620-62810-224	SOFTWARE/HARDWARE MAINTENANCE	5,414	6,372	6,630	5,849	6,156	6,791	7,139	
620-62810-225	TELECOM/INTERNET/COMMUNICATION	-	1,403	1,440	1,960	1,848	2,138	2,169	
620-62810-310	OFFICE SUPPLIES	9,016	7,715	6,421	7,000	5,302	6,500	6,565	
620-62810-356	JOINT METER EXPENSE	-	32,970	11,229	19,150	19,150	19,150	19,342	
620-62810-362	CREDIT/DEBIT CARD EXPENSES	20,530	22,524	14,110	24,000	27,009	25,000	25,250	
620-62810-519	INSURANCE EXPENSE	31,411	37,598	39,829	40,000	42,266	44,656	45,996	
620-62810-550	DEPRECIATION EXPENSE	1,167,922	1,010,163	1,289,501	-	-	-	-	
620-62810-555	LOSS ON SALE/DISPOSAL OF ASSET	-	53,935	-	-	-	-	-	
620-62810-610	PRINCIPAL ON DEBT	-	-	-	1,501,925	1,501,925	1,554,656	1,763,007	
620-62810-620	INTEREST ON DEBT	538,382	569,605	545,843	555,359	555,359	506,670	599,695	
620-62810-670	BOND ISSUE/DEBT AMORT EXPENSE	27,091	475	27,022	-	475	30,000	30,300	
620-62810-820	CAPITAL IMPROVEMENTS	-	(0)	3,551	358,200	358,200	3,305,088	892,000	C
620-62810-821	CAPITAL EQUIPMENT	-	6,568	1,374	540,000	540,000	-	70,000	D
620-62810-822	EQUIP REPL FUND ITEMS	3,242	-	11,068	10,000	10,000	10,000	10,100	
620-62810-825	SEWER REPAIR/MAINT FUNDING	90,944	103,992	88,157	100,000	100,041	100,000	100,000	E
620-62810-826	OPERATING RESERVE FUNDING	-	-	-	40,128	-	-	-	
620-62810-830	AMR GATEWAY SERVICES	930	876	968	1,000	619	1,000	1,010	
Total Adm./General Expenses		2,082,203	2,057,481	2,267,672	3,414,325	3,371,683	5,827,527.47	3,793,081	
SUPERVISORY/CLERICAL / 620-62820									
620-62820-111	SALARIES/PERMANENT	109,619	77,755	79,450	81,054	77,142	83,180	85,051	
620-62820-112	WAGES/OVERTIME	-	-	-	3,252	-	-	-	
620-62820-117	LONGEVITY PAY	500	-	-	-	-	-	-	
620-62820-120	EMPLOYEE BENEFITS	191,585	235,967	226,211	234,067	211,638	229,466	229,545	
620-62820-154	PROFESSIONAL DEVELOPMENT	2,742	3,297	2,443	3,200	2,620	2,700	2,727	
620-62820-219	PROFESSIONAL SERVICES	13,055	10,103	70,192	14,700	20,127	10,550	8,550	F
620-62820-225	TELECOM/INTERNET/COMMUNICATION	4,315	4,498	3,946	4,313	4,313	3,840	3,840	
620-62820-310	OFFICE & OPERATING SUPPLIES	4,640	2,004	3,400	3,500	1,429	3,000	3,030	
Total Supervisory/Clerical		326,455	333,624	385,643	344,086	317,269	332,735	332,743	
COLLECTION SYSTEM O&M / 620-62830									
620-62830-111	SALARIES/PERMANENT	48,366	69,127	78,563	68,594	78,822	74,175	75,844	
620-62830-112	WAGES/OVERTIME	2,683	1,554	645	1,226	151	1,558	1,593	
620-62830-222	ELECTRICITY/LIFT STATIONS	7,720	7,537	9,189	8,500	9,693	10,000	10,100	
620-62830-295	CONTRACTUAL SERVICES	-	-	11,305	3,000	-	8,800	7,400	G
620-62830-353	REPR/MTN - LIFT STATIONS	9,737	16,989	22,975	9,000	14,509	14,000	14,140	
620-62830-354	REPR MTN - SANITARY SEWERS	4,016	6,651	5,197	6,300	7,843	6,500	6,565	
620-62830-355	REP/MAINT-COLLECTION EQUIP	10,997	4,714	7,394	8,500	4,079	2,700	4,000	
620-62830-356	TELECOM/INTERNET/COMMUNICATION	387	-	-	350	-	-	-	
Total Collection System O&M		83,906	106,572	135,266	105,471	115,096	117,732	119,641	



WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET	
TREATMENT PLANT OPERATIONS / 620-62840									
620-62840-111	SALARIES/PERMANENT	84,658	104,076	107,882	103,274	59,267	101,855	104,147	
620-62840-112	OVERTIME	9,693	7,854	2,204	6,198	756	5,324	5,444	
620-62840-116	ON-CALL PAY	9,535	12,520	12,476	13,052	11,754	13,052	13,052	
620-62840-118	CLOTHING ALLOWANCE	3,470	4,894	3,809	2,000	4,251	4,500	4,545	
620-62840-222	ELECTRICITY/PLANT	208,343	136,298	113,904	138,000	97,890	140,000	141,400	
620-62840-223	NATURAL GAS/PLANT	38,172	39,490	22,639	37,500	37,805	40,000	40,400	
620-62840-310	OFFICE & OPERATING SUPPLIES	7,514	12,441	16,447	12,000	13,443	15,000	15,150	H
620-62840-341	CHEMICALS	16,695	22,469	14,797	20,000	12,242	27,200	31,300	I
620-62840-342	CONTRACTUAL SERVICES	5,343	5,542	19,064	6,000	6,246	12,100	12,100	J
620-62840-351	FUEL EXPENSES	2,843	5,309	5,562	4,700	6,242	6,000	6,060	
620-62840-355	TRUCK/AUTO EXPENSES	-	274	-	500	-	1,000	1,010	
620-62840-590	DNR ENVIRONMENTAL FEE	8,073	6,929	6,867	7,500	8,586	7,500	7,575	
	Total Treatment Plant Oper.	394,337	358,095	325,650	350,724	258,481	373,532	382,183	
TREATMENT EQUIPMENT MAINTENANCE / 620-62850									
620-62850-111	SALARIES/PERMANENT	35,573	71,846	63,962	71,293	87,668	60,389	61,748	
620-62850-112	WAGES/OVERTIME	-	-	-	-	-	-	-	
620-62850-242	CONTRACTUAL SERVICES	2,431	5,279	15,119	7,500	18,169	57,500	37,200	K
620-62850-342	LUBRICANTS	835	2,154	2,465	3,000	1,788	3,000	3,030	
620-62850-357	REPAIRS & SUPPLIES	8,739	18,060	16,245	33,000	58,255	20,200	18,400	L
	Total Maint./Treatment Equip.	47,578	97,339	97,791	114,793	165,880	141,089	120,378	
MAINTENANCE - BUILDINGS & GROUNDS / 620-62860									
620-62860-111	SALARIES/PERMANENT	38,593	16,575	8,172	16,447	12,327	7,716	7,889	
620-62860-112	WAGES/OVERTIME	-	28	107	-	37	-	-	
620-62860-113	SEASONAL WAGES	7,380	7,587	6,903	14,202	6,934	14,250	14,571	
620-62860-220	STORMWATER UTILITY FEE	1,707	1,575	1,575	1,600	1,432	1,575	1,591	
620-62860-245	CONTRACTUAL REPAIRS	26,500	9,938	4,572	12,820	6,683	6,000	6,000	
620-62860-355	EQUIPMENT	203	1,488	2,328	1,800	2,467	2,500	2,525	
620-62860-357	REPAIRS & SUPPLIES	5,800	3,443	5,190	4,750	16,576	7,100	5,500	
	Total Maint-Build & Grounds	80,183	40,634	28,847	51,619	46,457	39,141	38,076	
LABORATORY EXPENSE / 620-62870									
620-62870-111	SALARIES/PERMANENT	54,030	56,829	81,125	56,391	68,638	76,594	78,317	
620-62870-112	WAGES/OVERTIME	1,181	3,005	1,147	2,371	187	2,771	2,834	
620-62870-114	WAGES/PART-TIME/PERMANENT	-	4,451	-	-	-	-	-	
620-62870-295	CONTRACTUAL SERVICES	25,862	13,895	3,347	5,500	6,039	5,500	5,555	
620-62870-310	LAB & OPERATING SUPPLIES	8,193	11,203	7,730	8,000	6,906	8,000	8,080	
	Total Laboratory Expense	89,266	89,381	93,350	72,262	81,770	92,865	94,786	
POWER GENERATION EXPENSE / 620-62880									
620-62880-111	SALARIES/PERMANENT	-	-	-	-	-	-	-	
620-62880-242	CONTRACTUAL SERVICES	-	6,343	3,420	3,500	2,359	1,000	1,010	
620-62880-357	REPAIRS & SUPPLIES	-	588	24	1,000	88	1,000	1,010	
	Total Power Generation Exp.	-	6,931	3,444	4,500	2,447	2,000	2,020	
BIOSOLIDS HANDLING EXPENSE / 620-62890									
620-62890-111	SALARIES/PERMANENT	18,416	-	2,111	-	627	-	-	
620-62890-112	WAGES/OVERTIME	413	-	7	-	-	17	17	
620-62890-295	CONTRACTUAL SERVICES	35,354	73,002	76,057	65,000	40,000	50,000	55,000	M
620-62890-351	DIESEL FUEL EXPENSE	2,967	-	-	-	-	-	-	
620-62890-357	REPAIRS & SUPPLIES	878	584	45	500	877	2,000	2,020	
	Total Sludge Application Exp.	58,028	73,586	78,220	65,500	41,504	52,017	57,037	
WASTEWATER UTILITY EXP TOTAL		3,161,956	3,163,644	3,415,882	4,523,279	4,400,586	6,978,639	4,939,945	

WASTEWATER UTILITY EXPENSE NOTES		2022	2023
A	Planning/Eng/Transfer to GF	Total: 12,000	12,500
B	GIS Services/Transfer GF	4,600	4,750
	EIG Whitewater.org GIS Hosting	1,100	1,155
	Total:	5,700	5,905
C	Capital Improvements		
	Vanderlip Lift Station	2,087,200	740,000
	E Main Street Reconstruction	764,313	-
	Yoder Lane Reconstruction	121,575	-
	Biennial Street Reconstruction	-	90,000
	Wetwell Coating	275,000	-
	Roof Replacement Schedule	57,000	30,000
	Fraternity Genset Repurpose	-	15,000
	Milwaukee Lift Station Access Road	-	17,000
	Total:	3,305,088	892,000
D	Capital Equipment		
	Structure 429 mixer	-	5,000
	Truck loadout pump	-	65,000
	Total:	-	70,000
E	Transfer to Sewer Repair/Replacement Fund	Total: 100,000	100,000
F	Professional Services		
	Cleansweep collection day - share with Water Dept.	750	750
	MEG membership	1,800	1,800
	GIS enhancements	8,000	6,000
	Total:	10,550	8,550
G	Collection System - Contractual Services		
	Generator Maintenance- even numbered years	2,000	600
	Cross Connection Inspection Service (340 @ \$8.82)	3,000	3,000
	Lift Station pump rebuild	3,800	3,800
	Total:	8,800	7,400
H	Operating Supplies		
	Process Sensors/Ortho Analyzer reagents	1,200	5,100
	Other	13,800	10,050
	Total:	15,000	15,150
I	Chemicals - Polymer & Alum	Total: 27,200	31,300
J	Treatment Plant Operations Contractual Services		
	Software support - Hach-\$3,300, Win911-\$1000	4,300	4,300
	Meter calibrations	800	800
	Uniform Service	5,500	5,500
	Other	1,500	1,500
	Total:	12,100	12,100
K	Equipment - Contractual Services		
	Cake Pump Rebuild	16,000	-
	Influent Pump Rebuild	14,800	15,000
	Adjust Rotary Plane of Clarifier 502	9,200	-
	Bldg. 320 Conduit Repair	-	2,700
	Plant Boiler Maint.	3,000	3,000
	Plant Generator Maint.	-	2,000
	General electrical services	4,000	4,000
	Boiler Maintenance	3,000	3,000
	Other	7,500	7,500
	Total:	57,500	37,200
L	Equipment - Repairs and Supplies		
	UV Hydraulic hoses	2,500	-
	Electric motor rebuilds	700	1,400
	Other	17,000	17,000
	Total:	20,200	18,400
M	Biosolids - Contract Land Application	Total: 50,000	55,000
	Move Operating Cash to Sewer Connection Fund (\$1,824/service)- estimate 22 new services		
	Total:	40,128	40,128



FUND TYPE
ENTERPRISE

ASSOCIATED DEPARTMENT
STORMWATER UTILITY

FUND DESCRIPTION

FUND 630

The Stormwater Utility Fund (#630) was established to account for the revenues, expenses and capital planning necessary to comply with the State's stormwater regulations, prevent flooding and to maintain the stormwater infrastructure and equipment.

- **Fund Balance** is retained to use for stormwater improvements throughout the City.
- **Primary Funding Source** is primarily through assessing fees to all properties throughout the City. Fees are based upon Equivalent Runoff Units (ERU's), which represents a standardized unit of impervious area for each property as reasonably determined by the city.
- **Audit Classification:** Proprietary; Non-Major.

DEPARTMENT/FUNCTION

The Stormwater Utility provides for the operation, maintenance, repair and construction of catch basis, storm sewers, detention ponds, street sweeping, compost management, and lakes management.

MISSION

To provide efficient and effective operation, maintenance, repair, and construction of stormwater utility components and lake management for the citizens of Whitewater.

STORMWATER UTILITY REVENUE & EXPENSE SUMMARY

FISCAL RESOURCES		2018	2019	2020	2021	2021	2022	2023
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET	BUDGET
REVENUES								
Total Revenues		1,146,129	551,947	540,353	1,220,277	1,226,462	1,034,804	707,255
Total		1,146,129	551,947	540,353	1,220,277	1,226,462	1,034,804	707,255
EXPENSES								
100	Personnel & Benefits	200,875	227,244	250,640	255,962	232,980	268,045	271,991
200	Professional Svcs	54,898	25,069	25,439	26,260	35,834	27,400	27,545
300	Commodities & Other Exp	37,172	34,397	64,794	40,091	64,290	34,266	34,716
500	Insurance	82,279	82,055	94,235	12,730	12,124	12,676	13,016
600	Debt Service	62,026	53,570	56,334	195,034	191,034	185,865	244,986
800	Capital Outlay	5,510	12,669	9,360	665,200	665,200	481,551	90,000
900	Transfers	21,500	21,500	21,500	25,000	25,000	25,000	25,000
Total		464,260	456,504	522,302	1,220,277	1,226,462	1,034,804	707,255
Liquid-Operating Cash		491,032	36,310	36,505		36,533		
Liquid-Restricted Cash		146,782	-	-		-		
Non-Liquid-Fund Balance		1,579,089	2,275,189	4,478,259		3,846,441		
FUND BALANCE		2,216,903	2,311,499	4,514,764		3,882,974	4,321,098	4,137,320
Net Change-Increase/(Decrease)		681,869	94,596	2,203,265		(631,791)	438,124	(183,778)

DEPARTMENT SERVICE METRICS

SERVICE TYPE	2017	2018	2019	2020	2021/thru July
Structural Storm Water Facilities	16	18	19	19	19
Street Sweeping Miles & Tons*	Not Recorded	5.8 Tons	557 Miles / 47 Tons	1314 Miles / 536 Tons	471 Miles / 332 Tons
Street Sweeping Hours*				297	104
*To help control pollutants from entering into the storm sewer system and ultimately discharging into the lakes and streams, the City routinely sweeps the streets. This measure will collect the number of miles and hours the street sweeping machine is in use.					
Catch Basins/Inlets Cleaned**	62	75	70	152 / 17.23 Tons	309 / 34.76 Tons
**To help control pollutants from entering into the storm sewer system and ultimately discharging into the lakes and streams, catch basins have been installed with 2' sumps. These sumps need to be routinely cleaned out. This measure will collect the number of catch basins cleaned and the tonnage of sediment removed.					

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Storm Sewer Maintenance Tracking (August 2022) – Working with GIS staff, develop protocols to determine and track maintenance requirements on storm sewer related devices, including items such as, detention pond maintenance, inlet cleaning, inlet reconstruction, and outfall inspections.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

STORMWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET
REVENUES								
630-4110-63	RESIDENTIAL REVENUES	203,475	205,188	205,635	203,475	206,377	205,412	205,412
630-4112-63	COMMERCIAL REVENUES	137,993	137,972	138,913	137,993	139,894	138,442	138,442
630-4113-63	INDUSTRIAL REVENUES	71,090	73,291	73,038	71,090	73,037	73,164	73,164
630-4114-63	PUBLIC/TAX EXEMPT REVENUES	101,415	100,996	102,314	101,415	102,448	101,655	101,655
630-4115-63	PENALTIES	4,702	5,078	3,529	4,702	5,082	4,303	4,303
630-4116-63	OTHER REVENUES	7,260	-	15,000	-	18,000	-	-
630-4118-63	RESERVE ERUS	-	-	-	-	-	-	-
	Total Revenues	525,935	522,526	538,428	518,675	544,839	522,977	522,977
REVENUES/OTHER SOURCES								
630-4210-63	INTEREST INCOME	6,603	2,735	195	1,000	33	500	500
630-4222-63	GRANTS-REIMBURSEMENT-STATE	610,597	25,000	-	49,800	49,800	-	-
630-4223-63	MISC INCOME	1,686	1,686	1,730	2,072	-	-	-
630-4240-63	INS CLAIMS REIM/DIVIDENDS	1,307	-	-	-	-	-	-
630-49920-63	TRANS-CITY-STORMWATER ASSETS	-	-	-	-	-	-	-
630-49930-63	RETAINED EARNINGS-(INC)-DEC	-	-	-	33,330	631,791	(438,124)	183,778
630-49940-63	RETAINED LOAN PROCEEDS	-	-	-	-	-	-	-
630-49950-63	CAPITAL IMPROVE-LOAN	-	-	-	615,400	-	949,451	-
	Total Revenues/Other Sources	620,194	29,421	1,926	701,602	681,623	511,827	184,278
	630 - Stormwater Util	1,146,129	551,947	540,353	1,220,277	1,226,462	1,034,804	707,255



STORMWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ACT-EST	2022 BUDGET	2023 BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 630-63300									
630-63300-15	ADMINISTRATIVE SALARIES	56,744	63,658	63,952	59,025	60,205	60,880	62,250	
630-63300-16	ACCOUNTING/FINANCE SALARIES	17,960	18,298	18,732	23,909	17,340	24,924	25,485	
630-63300-120	EMPLOYEE BENEFITS-TOTAL	57,235	65,656	75,430	76,982	71,617	83,862	83,664	
630-63300-154	PROFESSIONAL DEVELOPMENT	-	65	-	-	-	-	-	
630-63300-214	PROF SERVICES/AUDIT EXPENSES	5,050	3,600	4,150	4,000	4,000	4,000	4,040	
630-63300-220	ENGINEERING/PLANNING- TO GF	7,500	7,500	7,500	8,500	8,500	8,500	8,500	A
630-63300-221	GIS EXPENSES	2,000	2,500	4,034	3,760	4,344	4,900	5,005	B
630-63300-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-	
630-63300-247	SOFTWARE EXPENSES	-	-	292	-	-	-	-	
630-63300-310	OFFICE & OPERATING SUPPLIES	3,633	3,853	3,850	3,000	4,654	4,000	4,040	
630-63300-350	CONTINGENCIES	-	-	-	1,779	-	-	-	
630-63300-352	INFO TECHNOLOGY EXPENSES	2,739	2,348	2,162	2,512	2,600	2,684	2,818	
630-63300-362	CREDIT/DEBIT CARD EXPENSES	-	-	2,152	-	2,532	2,583	2,608	
630-63300-519	INSURANCE EXPENSES	9,882	9,455	10,317	10,730	10,124	10,676	10,996	
630-63300-610	DEBT SERVICE-PRINCIPAL/INT	49,394	53,570	52,277	191,034	191,034	185,865	244,986	C
630-63300-913	ERF TRANSFER-DPW ERF	21,500	21,500	21,500	25,000	25,000	25,000	25,000	D
	Total Adm./General Expenses	233,636	252,003	266,349	410,231	401,949	417,873.29	479,391.55	
STREET CLEANING / 630-63310									
630-63310-111	SALARIES/WAGES	16,756	18,984	19,132	23,741	17,427	20,936	21,407	
630-63310-351	FUEL EXPENSES	569	106	-	500	242	500	505	
630-63310-353	EQUIPMENT PARTS/SUPPLIES	8,676	1,792	4,455	3,500	3,500	500	505	
630-63310-550	DEPRECIATION EXPENSE	70,397	70,600	81,918	-	-	-	-	
	Total Street Cleaning Exp.	96,398	91,481	105,505	27,741	21,169	21,936	22,417	
STORMWATER MANAGEMENT / 630-63440									
630-63440-111	SALARIES/WAGES	19,997	13,376	15,680	16,728	15,556	17,158	17,544	
630-63440-113	SEASONAL WAGES	-	-	-	-	-	-	-	
630-63440-295	CONTRACTUAL SERVICES	-	-	9,463	10,000	18,989	10,000	10,000	E
630-63440-320	PUBLIC EDUCATION/OUTREACH	5,669	5,727	5,203	5,500	5,500	5,500	5,555	
630-63440-350	REPAIR/MAINTENANCE SUPPLIES	6,470	5,994	4,071	6,000	12,471	5,000	5,050	
630-63440-351	FUEL EXPENSES	-	-	-	-	-	-	-	
630-63440-590	PERMIT FEES-DNR	2,000	2,000	2,000	2,000	2,000	2,000	2,020	
630-63440-670	BOND ISSUE EXPENSES	12,632	-	4,057	4,000	-	-	-	
630-63440-810	CAPITAL EQUIPMENT	-	-	-	332,000	332,000	-	-	F
630-63440-820	CAPITAL IMPROVEMENTS	-	12,669	9,360	333,200	333,200	481,551	90,000	G
630-63440-856	TMDL STORMWATER PLAN	5,510	-	-	-	-	-	-	
	Total Stormwater Maintenance	52,279	39,766	49,834	709,428	719,717	521,208.77	130,168.82	
COMPOST SITE/YARD WASTES / 630-63600									
630-63600-111	SALARIES/WAGES	29,159	44,441	55,092	55,577	45,562	60,286	61,643	
630-63600-113	SEASONAL WAGES	3,024	2,766	2,623	-	5,275	-	-	
630-63600-310	OFFICE & OPERATING SUPPLIES	4,411	6,051	6,000	6,000	6,000	6,000	6,060	
630-63600-351	FUEL EXPENSES	4,147	3,175	2,567	3,300	2,231	2,500	2,525	
630-63600-352	VEHICLE/EQUIPMENT/REPAIR PARTS	858	5,352	34,333	8,000	24,560	5,000	5,050	
	Total Compost Site/Yard Wastes	41,599	61,785	100,615	72,877	83,628	73,786	75,278	
LAKE MANAGEMENT/MAINTENANCE / 630-63610									
630-63610-291	LAKE WEED CONTROL EXPENSES	29,040	11,469	-	-	-	-	-	
630-63610-295	CONTRACTUAL EXPENSES	11,308	-	-	-	-	-	-	
	Total Lake Manage/Maintenance	40,348	11,469	-	-	-	-	-	
STORMWATER EXPENSE TOTAL		464,260	456,504	522,302	1,220,277	1,226,462	1,034,804	707,255	



STORMWATER UTILITY EXPENSE NOTES		2022	2023
A	Transfer to GF for general engineering services	8,500	8,500
B	Transfer to GF for GIS services	3,800	3,850
	EIG Whitewater.org GIS Hosting	1,100	1,155
	Total:	4,900	5,005
C	Debt Service	185,865	244,986
D	Transfer to DPW ERF	25,000	25,000
E	Contractural Services	10,000	10,000
F	Capital Equipment	-	-
G	Capital Improvements:		
	E. Main Street - Construction	223,750	
	Walworth Avenue - Design and Construction	237,500	
	Yoder Lane - Construction	20,301	-
	Ann Street - Design	-	22,500
	Fremont Street - Design	-	22,500
	Putnam Street - Design	-	22,500
	Forest Street - Design	-	22,500
	Total:	481,551	90,000

note: Walworth Avenue project approved and funding in 2021 CIP. Project expected to take place in 2022.

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.

AUDIT

A type of formal accounting review completed by a third party Certified Public Accountant. Audits are commissioned to provide the public with an informed and independent opinion of the integrity and reliability of financial reporting.

BALANCED BUDGET

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

BOND (DEBT INSTRUMENT)

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

BUDGET ADJUSTMENT

A legal procedure requiring Council action to revise a budget appropriation

CAFR

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

CAPITAL EXPENDITURES

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

CAPITAL PROJECT FUND

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

CHARGE FOR SERVICE

User charge for services provided by the city.

CITY CLERK

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

COMPREHENSIVE PLAN

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

CVMIC

Cities & Villages Mutual Insurance Company. This is the insurance company that provides insurance, loss control, risk management and training services to the city. Whitewater is a member community of this cooperative organization.

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.

ESRI-GIS

Environmental Systems Research Institute (ESRI) is the company that provides the Geographical Information System (GIS) software used by the city. We use this GIS system to record property information including locations of easements, utilities, and property boundaries.

EXPENDITURE

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

FIDUCIARY FUND

A separate fund used to account for resources held by a government acting as a trustee or agent for entities external to the governmental unit, including individuals, organizations, and other governmental units.

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.

FSP

Fiscal Sustainability Plan (<http://dnr.wi.gov/aid/documents/eif/guide/fsp.html>) The Clean Water Fund loan program requires loan recipients to develop and submit a financial plan that demonstrates that the utility is adequately planning and pricing for both operating and capital costs. We have a contract with Baker Tilly of Madison to complete this task by the time we reach substantial completion of our Wastewater treatment plant construction project.

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.

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.

ISDN PRI

Integrated Services Digital Network Primary Rate Interface is the base digital connection for voice and data between our internal telephone and information systems and the public switched telephone network.

LEGAL DEBT LIMIT

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

MAJOR FUND

A Fund is designated as a Major Fund if it is the primary operating fund of the City or

- Its Assets, Liabilities, Revenues or Expenditures represent at least 10% of its fund type (governmental or proprietary) or
- Its Assets, Liabilities, Revenues or Expenditures represent at least 5% of the corresponding total for all governmental or proprietary funds combined or
- the City believes the fund is particularly important to financial statement users.

MARKET VALUE

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

MEG

Municipal Environmental Group (<https://megwastewater.org/>) Whitewater's wastewater utility has been a member of this organization for approximately 10 years. MEG provides a voice to the Wisconsin wastewater community regarding regulatory updates and proposals. Additionally, as members, we receive permit review by their legal counsel and they serve as a resource on numerous regulatory concerns that wastewater facilities have with federal, state and local regulators.

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.

NON-MAJOR FUND

A fund that is not identified as a Major Fund.

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.

PASER

Pavement Surface Evaluation and Rating. An objective system used to assist local officials in understanding and rating the surface condition of asphalt pavement. It describes types of defects and provides a simple system to visually rate pavement condition and prioritize road maintenance needs.

PILOT (PAYMENT 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."

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.

SAFE

Systematic Analysis and Efactor Evaluation System is developed by Springsted Incorporated to evaluate the relative value of positions within a local government or non-profit organization. This is one component of a broader Human Resources compensation and benefits framework.

SCADA

Supervisory Control and Data Acquisition. An industrial control system used to monitor and control otherwise independent subsystems. The Water and Wastewater utilities use SCADA systems to ensure the various processes with their utilities are functioning properly. These systems send status notifications to alert operators of problems within the system to ensure they can find and correct issues before they affect services.

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 PURPOSE FUND

Special Purpose Funds are used to set money aside periodically for the gradual repayment of a debt or replacement of a wasting asset. The City has created a number of special purpose funds as separate components of the General Fund. Each serves an aspect of city operations that are either irregular in value, uncertain in timing or larger than can be funded within a single budget cycle. The use of these special purpose funds provide stable funding and financial visibility to manage specific aspects of city operations.

SPECIAL ASSESSMENT

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

SPECIAL REVENUE FUND

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

STREET OVERLAY

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

STREETSCAPES

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

STORM WATER MANAGEMENT PLAN

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

TAXES

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

TAX INCREMENT

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

TAX INCREMENT BONDS (DEBT)

Bonds that the City of Whitewater could issue to finance the economic, industrial and commercial growth projects.

TAX INCREMENT DISTRICTS (TID)

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.

TIME

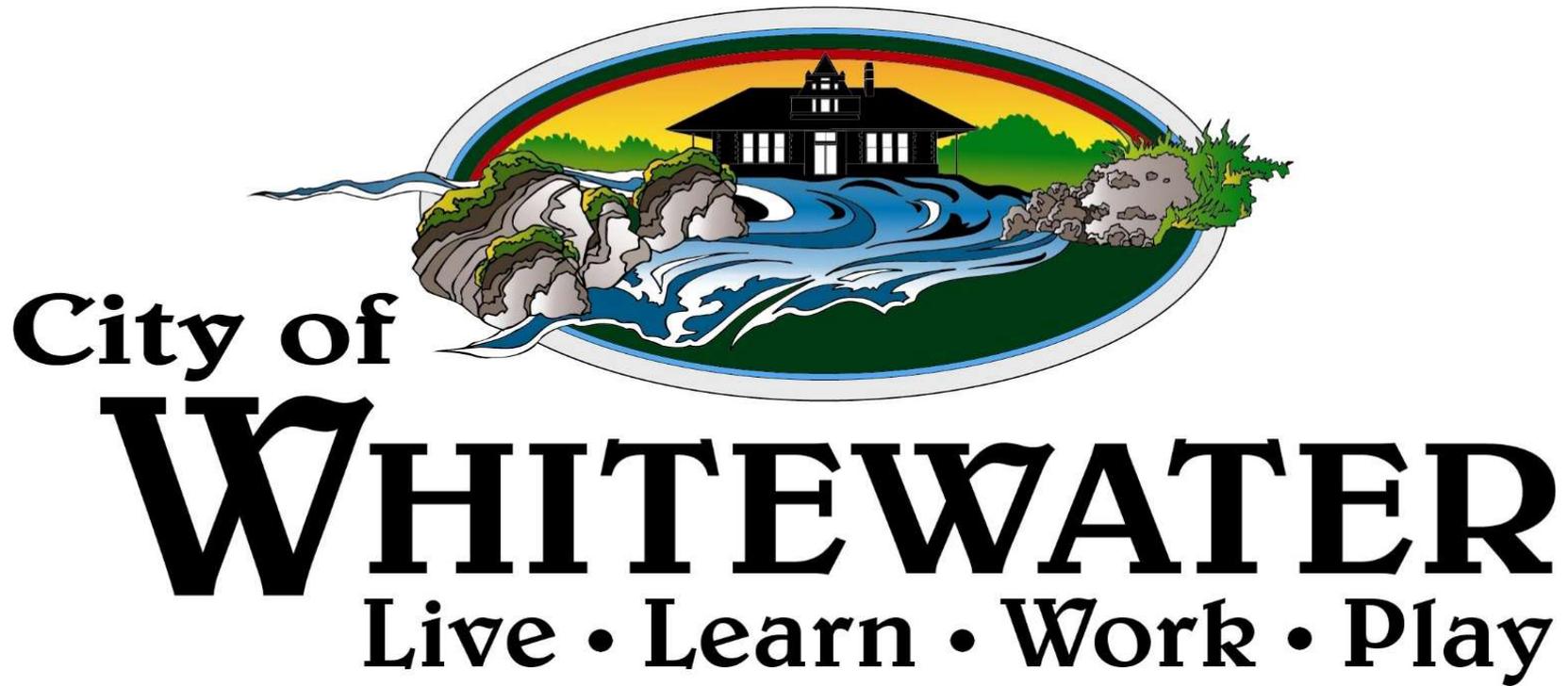
The TIME System is a law enforcement network that provides law enforcement with critical information on warrants and warrants, driver's license and vehicle registration information, criminal histories, protection order and injunction files, sex offender and corrections information, stolen property, missing persons, and more. The TIME System connects over 10,700 criminal justice computers in Wisconsin to over 400,000 criminal justice computers across the nation and Canada. This is a core system used by the Communications Center to obtain and disseminate necessary information pertaining to police, fire, and rescue incidents.

TiPSS Courts

This is the software used by our Municipal Court to manage their activity. Titan Public Safety Solutions (TiPSS) is the company that provides the software.

UNASSIGNED FUND BALANCE

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



Capital Improvement Program
Fiscal years 2022 through 2031

City of Whitewater
2022-2023 Capital Improvement Plan (CIP)

	Debt	Cash	Grant	Grand Total
Funded	11,799,639	1,969,000	1,542,538	15,311,177
Deferred	10,002,275	270,697	0	10,272,972
Grand Total	21,801,914	2,239,697	1,542,538	25,584,149

There were over \$25 million of projects requesting funding over the 2022-2023 period. We were able to accommodate more than \$15 million for funding.

There are a number of factors considered in arriving at this slate of funding recommendations. First, there are several large projects that represent core services of the community (Water Tower, Vanderlip Lift Station). Several others involve continuation/completion of projects spanning multiple years (Lakes Drawdown, Biennial Reconstruction). Available ARPA funding is enabling several of these to be included in favor of deferring them until future years. Using this ARPA funding for these eligible projects is an efficient way to benefit all residents in support of existing services. Additionally, several factors have helped to make these projects more affordable and less impactful on property tax rates. These include growth in Property Values due to new construction, the benefit of closing Tax Increment Districts (TID) and return of the increment value to the Tax Base, and creation of new TIDs. All of these factors support funding the recommended projects while still maintaining General Obligation debt below 70% of capacity (Policy Target) and keeping a property tax mill rate below levels of recent years.

Summarizing these projects by type of funding and source of repayment helps to illustrate the significance and distribution of costs.

22-23 CIP: Proposed				
	Debt	Cash	Grant	Grand Total
Levy	3,563,312	1,457,500	74,700	5,095,512
Water	2,448,892	268,500	435,134	3,152,526
Sewer	1,605,384	243,000	1,032,704	2,881,088
Stormwater	334,051	-	-	334,051
TID 10	215,250	-	-	215,250
TID 11	215,250	-	-	215,250
TID 12	200,000	-	-	200,000
TID 13	1,168,750	-	-	1,168,750
TID 14	2,048,750	-	-	2,048,750
Grand Total	11,799,639	1,969,000	1,542,538	15,311,177

Breaking these totals down further by individual Projects, type of funding, and source of repayment helps to illustrate the scale and distribution of these costs further

22-23 Biennial CIP Budget: Approved	Debt										Grant	Cash	Total
	Levy	Water	Sewer	Storm-water	TID 10	TID 11	TID 12	TID 13	TID 14	Total			
Water Tower - New	0	851,866	0	0	215,250	215,250	0	648,750	648,750	2,579,866	435,134	0	3,015,000
Vanderlip Lift Station Replacement	0	0	394,496	0	0	0	0	0	1,400,000	1,794,496	1,032,704	0	2,827,200
E. Main Street Reconstruction	1,017,637	724,938	764,313	223,750	0	0	0	0	0	2,730,638	0	0	2,730,638
Lakes Drawdown Project	1,328,000	0	0	0	0	0	0	0	0	1,328,000	25,000	0	1,353,000
Replace Ladder 1250	700,000	0	0	0	0	0	0	0	0	700,000	0	0	700,000
Main Improvement - Well #9/RR	0	55,000	0	0	0	0	0	520,000	0	575,000	0	0	575,000
Yoder Lane Reconstruction	263,675	136,688	121,575	20,301	0	0	0	0	0	542,239	0	0	542,239
Downtown Decorative LED lights	164,000	0	0	0	0	0	200,000	0	0	364,000	0	0	364,000
Biennial St Reconstruction	90,000	90,000	90,000	90,000	0	0	0	0	0	360,000	0	0	360,000
Vehicle Garage / Material Storage	0	300,000	0	0	0	0	0	0	0	300,000	0	0	300,000
Wetwell Coating	0	0	235,000	0	0	0	0	0	0	235,000	0	0	235,000
Fire Hydrant Replacement	0	210,000	0	0	0	0	0	0	0	210,000	0	0	210,000
Tower Preservation/Repair	0	80,400	0	0	0	0	0	0	0	80,400	0	0	80,400
Library Expansion / Renovation	0	0	0	0	0	0	0	0	0	0	0	250,000	250,000
Remaining Projects	0	0	0	0	0	0	0	0	0	0	49,700	1,719,000	1,768,700
Grand Total	3,563,312	2,448,892	1,605,384	334,051	215,250	215,250	200,000	1,168,750	2,048,750	11,799,639	1,542,538	1,969,000	15,311,177

22-23 CIP		Funding Type								Council Composite Rank: 1 = Most Important	
2022 Status	Project Title	Department	Payer	Page	GO Debt	Rev Debt	Fund Bal	Grant / Other	Internal Loan		
Funded	Water Tower - New	DPW - Water	Water	9	-	-	-	-	851,866		
				10	-	-	-	435,134	-		
		TID 14	10	-	648,750	-	-	-	-		
		TID 10	10	-	215,250	-	-	-	-		
		TID 11	10	-	215,250	-	-	-	-	1.1	
	TID 13	10	-	648,750	-	-	-	-			
	Main Improvement - Well #9/RR	DPW - Water	Water	11	-	55,000	-	-	-	4.3	
				TID 13	11	-	520,000	-	-	-	
	Vanderlip Lift Station Replacement	DPW - Sewer	Sewer	12	-	394,496	-	1,032,704	-	5.5	
				TID 14	12	-	1,400,000	-	-	-	4.9
	Fiber Router- Wiscnet	IT	Levy	13	-	-	-	4,700	-	6.2	
	Redundant Firewalls- Fortigate	IT	Levy	14	-	-	-	5,000	-	7.0	
	Penetration Testing	IT	Levy	15	-	-	-	10,000	-	9.0	
	MDC Replacement	IT	Levy	16	-	-	-	14,000	-	12.0	
	Server Virtual Host Replacement	IT	Levy	17	-	-	-	10,000	-	13.2	
	Livescan Fingerprint Scanner Replacement	IT	Levy	18	-	-	-	6,000	-		
	E. Main Street Reconstruction	DPW	Levy	19	1,017,637	-	-	-	-		
				DPW - Sewer	Sewer	19	-	764,313	-	-	-
				DPW - Water	Water	19	-	724,938	-	-	-
				DPW - Stormwater	Stormwater	19	223,750	-	-	-	-
	Lakes Drawdown Project	Park & Rec - Other	Levy	20	1,328,000	-	25,000	25,000	-	14.0	
	Replace Ladder 1250	Fire / Rescue	Levy	21	700,000	-	700,000	-	-		
	Yoder Lane Reconstruction	DPW	Levy	22	263,675	-	-	-	-		
				DPW - Sewer	Sewer	22	-	121,575	-	-	-
				DPW - Water	Water	22	-	136,688	-	-	-
				DPW - Stormwater	Stormwater	22	20,301	-	-	-	-
	Biennial St Reconstruction	DPW	Levy	23	90,000	-	-	-	-		
				DPW - Sewer	Sewer	23	-	90,000	-	-	-
				DPW - Water	Water	23	-	90,000	-	-	-
				DPW - Stormwater	Stormwater	23	90,000	-	-	-	-
	Library Expansion / Renovation	Library	Levy	24	-	-	250,000	-	-	22.2	
Downtown Decorative LED lights	DPW - Streets	Levy	25	164,000	-	-	-	-			
			TID 12	25	200,000	-	-	-	-	15.0	
Plow/Patrol Truck '23	DPW - Streets	Levy	26	-	-	250,000	-	-	18.6		
Toro Wing Mower '22	DPW - Streets	Levy	27	-	-	85,000	-	-	22.6		
Toro Wing Mower '23	DPW - Streets	Levy	28	-	-	87,500	-	-	23.0		
F250 Pickup '22	DPW - Streets	Levy	29	-	-	40,000	-	-	20.4		
Skid Loader Replacement	DPW - Streets	Levy	30	-	-	12,000	-	-	23.6		
Bobcat Soil Finisher	DPW - Streets	Levy	31	-	-	8,000	-	-	14.0		

22-23 CIP					Funding Type					Council Composite Rank: 1 = Most Important
2022 Status	Project Title	Department	Payer	Page	GO Debt	Rev Debt	Fund Bal	Grant / Other	Internal Loan	
	Wetwell Coating	DPW - Sewer	Sewer	32	-	235,000	40,000	-	-	
	Well 6 Building Improvements	DPW - Water	Water	44	-	-	38,500	-	-	
	Roof Replacement Program - Wastewater Utility	DPW - Sewer	Sewer	33	-	-	87,000	-	-	
	GIS Software Development	DPW - Sewer	Sewer	34	-	-	14,000	-	-	
	Repurpose Fraternity LS genset	DPW - Sewer	Sewer	35	-	-	15,000	-	-	
	Structure 429 - Mixer Installation	DPW - Sewer	Sewer	36	-	-	5,000	-	-	
	Replacement Solids Loadout Pump	DPW - Sewer	Sewer	37	-	-	65,000	-	-	
	Milwaukee St. LS access road	DPW - Sewer	Sewer	38	-	-	17,000	-	-	14.0
	Service Vehicle	DPW - Water	Water	39	-	-	75,000	-	-	14.4
	Fire Hydrant Replacement	DPW - Water	Water	40	-	210,000	-	-	-	24.0
	Water Line Removal	DPW - Water	Water	41	-	-	100,000	-	-	24.0
	Skid Steer Loader Purchase	DPW - Water	Water	42	-	-	55,000	-	-	
	Vehicle Garage / Material Storage	DPW - Water	Water	43	-	300,000	-	-	-	
	Tower Preservation/Repair	DPW - Water	Water	45	-	80,400	-	-	-	
Funded Total					4,097,363	6,850,410	1,969,000	1,542,538	851,866	
Deferred	Street Garage	DPW	Levy	47	7,210,000	-	-	-	-	
	Whitewater Street Brick Replacement	DPW	Levy	48	147,000	-	-	-	-	
	WE Energies LED Conversion 1	DPW	Levy	49	347,165	-	-	-	-	
	WE Energies LED Conversion 2	DPW	Levy	49	347,166	-	-	-	-	
	WE Energies LED Conversion 3	DPW	Levy	49	231,444	-	-	-	-	
	DPW Storage Shed	DPW - Streets	Levy	50	122,000	-	-	-	-	
	Main looping - Elkhorn Roundabout	DPW - Water	Water	21	-	75,000	-	-	-	
	Well 8 Discharge	DPW - Water	Water	52	-	-	35,000	-	-	
	Dump Trailer - New	DPW - Water	Water	53	-	15,500	-	-	-	
	Moraine View Playground	Park & Rec - Facilities	Levy	54	17,000	-	23,000	-	-	
	South Trippe Lake Property Purchase	Park & Rec - Facilities	Levy	55	272,000	-	48,000	-	-	
	Outdoor Splash Pad	Park & Rec - Facilities	Levy	56	50,000	-	-	-	-	
			Other	56	-	-	-	-	-	
	Treyton Field Updates	Park & Rec - Facilities	Levy	58	10,000	-	10,000	-	-	
	WAFC Pool Shell Replacement	Park & Rec - Facilities	Levy	57	-	-	100,000	-	-	
	Effigy Mound Improvements	Park & Rec - Facilities	Levy	59	-	-	25,000	-	-	
	Bike and Pedestrian Pathways	Park & Rec - Facilities	Levy	60	-	-	12,000	-	-	
	Replace Ambulance 1281	Fire / Rescue	Levy	61	325,000	-	-	-	-	
	Replace Command Unit 1220	Fire / Rescue	Levy	62	700,000	-	-	-	-	
	Evidence Garage	Police Other	Levy	63	50,000	-	-	-	-	
	Surveillance Cameras	Police Other	Levy	64	-	-	10,000	-	-	
	PD Drone	Police Other	Levy	65	-	-	7,697	-	-	
	Portable/Mobile P25 Dual Band Radio Upgrade	Police Other	Levy	66	83,000	-	-	-	-	
Deferred Total					9,911,775	90,500	270,697	-	-	

Department	Project Title	Payer	Expenditure		Page	'FY 22	'FY 23	FY 24	'FY 25	'FY 26	'FY 27-31	Total
			Fund									
DPW	E. Main Street Reconstruction	Levy	450	19	1,017,637	-	-	-	0	0	0	1,017,637
	Yoder Lane Reconstruction	Levy	450	22	263,675	-	-	-	0	0	0	263,675
	Street Garage	Levy	450	47	210,000	7,000,000	200,000	3,000,000	0	0	0	10,410,000
	Whitewater Street Brick Replacement	Levy	450	48	147,000	-	-	-	0	0	0	147,000
	Biennial St Reconstruction	Levy	450	23	-	90,000	-	90,000	1,000,000	3,180,000	0	4,360,000
				0	23	-	-	1,000,000	-	0	0	1,000,000
	WE Energies LED Conversion 3	Levy	450	49	115,722	115,722	115,722	-	0	0	0	347,166
	WE Energies LED Conversion 2	Levy	450	49	173,583	173,583	-	-	0	0	0	347,166
WE Energies LED Conversion 1	Levy	450	49	347,165	-	-	-	0	0	0	347,165	
DPW Total					2,274,782	7,379,305	1,315,722	3,090,000	1,000,000	3,180,000	0	18,239,809
DPW - Streets	Downtown Decorative LED lights	Levy	450	25	82,000	82,000	-	-	0	0	0	164,000
		TID 12	450	25	100,000	100,000	-	-	0	0	0	200,000
	Plow/Patrol Truck '23	Levy	215	26	-	250,000	-	-	0	0	0	250,000
	Toro Wing Mower '22	Levy	215	27	85,000	-	-	-	0	0	0	85,000
	Toro Wing Mower '23	Levy	215	28	-	87,500	-	-	0	0	0	87,500
	DPW Storage Shed	Levy	450	50	122,000	-	-	-	0	0	0	122,000
	F250 Pickup '22	Levy	215	29	40,000	-	-	-	0	0	0	40,000
	Skid Loader Replacement	Levy	215	30	6,000	6,000	6,000	6,000	6,000	30,000	0	60,000
	F350 Pickup '24	Levy	215	77	-	-	48,000	-	0	0	0	48,000
	F350 Pickup '25	Levy	215	78	-	-	-	50,000	0	0	0	50,000
	F350 Pickup '27	Levy	215	79	-	-	-	-	0	50,000	0	50,000
	Loader Snow Blower Replacement	Levy	215	80	-	-	240,000	-	0	0	0	240,000
	Plow/Patrol Truck '27	Levy	215	81	-	-	-	-	300,000	0	0	300,000
	Quad Axle Dump Truck Replacement	Levy	215	82	-	-	-	250,000	0	0	0	250,000
Bobcat Soil Finisher	Levy	215	31	8,000	-	-	-	0	0	0	8,000	
DPW - Streets Total					443,000	525,500	294,000	306,000	306,000	80,000	0	1,954,500
DPW - Water	Water Tower - New	TID 10	610	10	215,250	-	-	-	0	0	0	215,250
		TID 11	610	10	215,250	-	-	-	0	0	0	215,250
		TID 13	610	10	648,750	-	-	-	0	0	0	648,750
		TID 14	610	10	648,750	-	-	-	0	0	0	648,750
		Water	610	9	851,866	-	-	-	0	0	0	851,866
				10	435,134	-	-	-	0	0	0	435,134
	E. Main Street Reconstruction	Water	610	19	724,938	-	-	-	0	0	0	724,938
	Yoder Lane Reconstruction	Water	610	22	136,688	-	-	-	0	0	0	136,688
	Biennial St Reconstruction	Water	610	23	-	90,000	450,000	90,000	450,000	1,530,000	0	2,610,000
	Service Vehicle	Water	610	39	75,000	-	75,000	-	0	0	0	150,000
	Water Line Removal	Water	610	41	50,000	50,000	50,000	-	0	0	0	150,000
	Skid Steer Loader Purchase	Water	610	42	55,000	-	-	-	0	0	0	55,000
	Vehicle Garage / Material Storage	Water	610	43	300,000	-	-	-	0	0	0	300,000
	Well 8 Discharge	Water	610	52	35,000	-	-	-	0	0	0	35,000
	Well 6 Building Improvements	Water	610	44	38,500	-	-	-	0	0	0	38,500
Dump Trailer - New	Water	610	53	15,500	-	-	-	0	0	0	15,500	
Tower Preservation/Repair	Water	610	45	80,400	-	-	-	0	0	0	80,400	

Department	Project Title	Payer	Expenditure									
			Fund	Page	'FY 22	'FY 23	FY 24	'FY 25	'FY 26	'FY 27-31	Total	
	Fire Hydrant Replacement	Water	610	40	100,000	110,000	110,000	110,000	110,000	110,000	550,000	1,090,000
	Main Improvement - Well #9/RR	TID 13	610	11	520,000	-	-	-	-	0	0	520,000
		Water	610	11	55,000	-	-	-	-	0	0	55,000
	Main looping - Elkhorn Roundabout	Water	610	21	75,000	-	-	-	-	0	0	75,000
	Main Imprmnt - Franklin/Wisconsin	Water	610	83	-	-	-	-	-	0	1,360,000	1,360,000
	Main Imprmnt - LSP/Enterprise	Water	610	84	-	-	-	-	-	0	1,180,000	1,180,000
	Main Imprmnt - Pearson /Main	Water	610	85	-	-	-	-	-	0	450,000	450,000
	Main Imprmnt - Tratt/Prairie Village	Water	610	86	-	-	-	-	-	0	910,000	910,000
DPW - Water Total					5,276,026	250,000	685,000	200,000	560,000	5,980,000	12,951,026	
DPW - Sewer	Vanderlip Lift Station Replacement	Sewer	620	12	687,200	740,000	-	-	-	0	0	1,427,200
		TID 14	620	12	1,400,000	-	-	-	-	0	0	1,400,000
	E. Main Street Reconstruction	Sewer	620	19	764,313	-	-	-	-	0	0	764,313
	Yoder Lane Reconstruction	Sewer	620	22	121,575	-	-	-	-	0	0	121,575
	Biennial St Reconstruction	Sewer	620	23	-	90,000	450,000	90,000	450,000	1,530,000	2,610,000	
	Wetwell Coating	Sewer	620	32	275,000	-	-	-	-	0	0	275,000
	Roof Replacement Program - Wastewater Utility	Sewer	620	33	57,000	30,000	75,000	65,000	78,500	0	305,500	
	GIS Software Development	Sewer	620	34	8,000	6,000	-	-	-	0	0	14,000
	Repurpose Fraternity LS genset	Sewer	620	35	-	15,000	-	-	-	0	0	15,000
	Structure 429 - Mixer Installation	Sewer	620	36	-	5,000	-	-	-	0	0	5,000
	Replacement Solids Loadout Pump	Sewer	620	37	-	65,000	-	-	-	0	0	65,000
	Milwaukee St. LS access road	Sewer	620	38	-	17,000	-	-	-	0	0	17,000
	Biogas Sphere Coating	Sewer	620	71	-	-	-	-	-	0	185,000	185,000
	CAT Switchgear PLC replacement	Sewer	620	72	-	-	8,000	-	-	0	0	8,000
	(1) VFD install for Primary Digester mixer	Sewer	620	73	-	-	-	-	-	0	0	0
	Installation of RAS pump No.4	Sewer	620	74	-	-	-	-	-	0	0	0
Primary Dig. 1 - ScumBuster installation	Sewer	620	75	-	-	-	-	-	0	0	0	
Secondary Scum Waste Piping	Sewer	620	76	-	-	-	14,800	-	0	0	14,800	
DPW - Sewer Total					3,313,088	968,000	533,000	169,800	528,500	1,715,000	7,227,388	
DPW - Stormwater	E. Main Street Reconstruction	Stormwater	630	19	223,750	-	-	-	-	0	0	223,750
	Yoder Lane Reconstruction	Stormwater	630	22	20,301	-	-	-	-	0	0	20,301
	Biennial St Reconstruction	Stormwater	630	23	-	90,000	100,000	90,000	100,000	480,000	860,000	
DPW - Stormwater Total				244,051	90,000	100,000	90,000	100,000	480,000	1,104,051		
IT	Fiber Router- Wiscnet	Levy	450	13	4,700	-	-	-	-	0	0	4,700
	Redundant Firewalls- Fortigate	Levy	450	14	5,000	-	-	-	-	0	0	5,000
	Penetration Testing	Levy	100	15	10,000	-	-	-	-	0	0	10,000
	MDC Replacement	Levy	450	16	-	14,000	-	-	-	0	0	14,000
	Server Virtual Host Replacement	Levy	450	17	-	10,000	10,000	-	-	0	0	20,000
	Livescan Fingerprint Scanner Replacement	Levy	450	18	6,000	-	-	-	-	0	0	6,000
IT Total				25,700	24,000	10,000	-	0	0	59,700		
Library	Library Expansion / Renovation	Levy	220	24	-	250,000	3,305,000	-	-	0	0	3,555,000
		Other	220	24	-	-	1,500,000	-	-	0	0	1,500,000
Library Total				-	250,000	4,805,000	-	0	0	5,055,000		
Park & Rec - Facilities	Treyton Field Updates	Levy	450	58	20,000	-	-	-	-	0	0	20,000

Department	Project Title	Payer	Expenditure		Page	'FY 22	'FY 23	FY 24	'FY 25	'FY 26	'FY 27-31	Total
			Fund									
Park & Rec - Facilities	WAFC Pool Shell Replacement	Levy	247	57	-	100,000	-	-	0	0	0	100,000
	Effigy Mound Improvements	Levy	450	59	-	25,000	-	-	0	0	0	25,000
	Bike and Pedestrian Pathways	Levy	450	60	12,000	-	-	-	0	0	0	12,000
	Moraine View Playground	Levy	450	54	40,000	-	-	-	0	0	0	40,000
	South Trippe Lake Property Purchase	Levy	240	55	48,000	-	-	-	0	0	0	48,000
				450	55	272,000	-	-	-	0	0	0
	Outdoor Splash Pad	Levy	450	56	-	50,000	330,000	-	0	0	0	380,000
		Other	450	56	-	-	50,000	-	0	0	0	50,000
	Moraine View Park Shelter	Levy	450	87	-	-	-	200,000	0	0	0	200,000
	PR Bark Park Water and Playground	Levy	450	88	-	-	-	15,000	0	0	0	15,000
WAFC HVAC Repair	Other	247	89	-	-	95,000	-	0	0	0	95,000	
Park & Rec - Facilities Total						392,000	175,000	475,000	215,000	0	0	1,257,000
Park & Rec - Other	Lakes Drawdown Project	Levy	450	20	1,328,000	50,000	-	-	0	0	0	1,378,000
Park & Rec - Other Total						1,328,000	50,000	-	-	0	0	1,378,000
Police Other	Portable/Mobile P25 Dual Band Radio Upgrade	Levy	450	66	-	83,000	83,000	82,000	0	0	0	248,000
	Surveillance Cameras	Levy	450	64	5,000	5,000	-	-	0	0	0	10,000
	PD Drone	Levy	450	65	7,697	-	-	-	0	0	0	7,697
	Evidence Garage	Levy	450	63	50,000	-	-	-	0	0	0	50,000
Police Other Total					62,697	88,000	83,000	82,000	0	0	315,697	
Fire / Rescue	Replace Ladder 1250	Levy	210	21	700,000	350,000	-	-	0	0	0	1,050,000
				850	21	-	350,000	-	-	0	0	0
	Replace Ambulance 1281	Levy	210	61	-	325,000	-	-	0	0	0	325,000
	Replace Command Unit 1220	Levy	210	62	-	700,000	-	-	0	0	0	700,000
	Replace Ambulance 1280	Levy	210	68	-	-	-	-	0	285,000	0	285,000
	Replace Ambulance 1282	Levy	210	69	-	-	-	285,000	0	0	0	285,000
Replace Ambulance 1283	Levy	210	70	-	-	-	-	0	285,000	0	285,000	
Fire / Rescue Total					700,000	1,725,000	-	285,000	0	570,000	3,280,000	

Proposed 2022-2023 Projects

Department / Group: DPW - Water **Need Group:** Core
Affected Dept.: DPW - Water
Project Title: Water Tower - New
Department Priority: 1
Description & Scope: Build new water tower next to Well 9.
Purpose & Need: The new water tower will replace the reservoir and water tower in Starin Park, each over 100 year old. The reservoir will be decommissioned and razed. The Starin Park water tower will be decommissioned but not razed. The tuckpointing of the stonework at the Starin Park tower is a separate proposed project. The new water tower will help store and provide adequate fire protection along with adequate pressure for residents.
Impact on Future Operating Budget: There should be no noticeable change in future operating budgets.
External Funding Sources Available: CDBG money. ARPA money possible.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61652-350	610	3,015,000						3,015,000
								0
								0
								0
								0
								0
								0
Subtotal		3,015,000	0	0	0	0	0	3,015,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Internal Loan	851,866						851,866
Water	Grant	427,634						427,634
TID 10	Rev Debt: Bond	215,250						215,250
TID 11	Rev Debt: Bond	215,250						215,250
TID 13	Rev Debt: Bond	648,750						648,750
TID 14	Rev Debt: Note	648,750						648,750
Water	Grant	7,500						7,500
								0
Subtotal		3,015,000	0	0	0	0	0	3,015,000

City of Whitewater
 Capital Improvement Program
 F.Y. 2022 - 2031

Initiative Type: **Capital**

A new water tower needs to be built to replace the 120+ year old tower at Starin Park.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Water **Need Group:** Non-Core
Affected Dept.: DPW - Water
Project Title: Main Improvement - Well #9/RR
Department Priority: 2
Description & Scope: This project would install approximately 2,600 feet of watermain from Well #9 and the new water tower east to an existing water main that is stubbed in under the railroad tracks from Hwy 59.
Purpose & Need: Well #9 feeds water to the distribution system via one pipe along Indian Mound Parkway. If the main would need to be shut down, Well #9 would not be able to supply any water to the City. Additionally, with the new water tower, if the existing line on Indian Mound Parkway was shut down, the city would only be supplied water from one tower. The installation of the new watermain would provide dual service to the distribution system and connect two dead end lines that currently exist.
Impact on Future Operating Budget: There should be minimal impact to future operating budgets. Hydrants will need to be flushed and the valves worked, but this is done with internal staff.
External Funding Sources Available: None.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61936-810	610	575,000						575,000
								0
								0
								0
								0
								0
								0
Subtotal		575,000	0	0	0	0	0	575,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Rev Debt: Bond	55,000						55,000
TID 13	Rev Debt: Bond	520,000						520,000
								0
								0
								0
								0
Subtotal		575,000	0	0	0	0	0	575,000

City of Whitewater
 Capital Improvement Program
 F.Y. 2022 - 2031

Initiative Type: **Capital**

With new tower expected to be done by the end of 2023/2024 looping this main from well 9 to hywy 59 is very important.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Sewer Need Group: Core

Affected Dept.: DPW - Sewer

Project Title: Vanderlip Lift Station Replacement

Department Priority: 1

Description & Scope: In preparation for this project we worked with consultants on the Westside Sanitary Sewer review project in 2020. This was done to assure that we "right" size future infrastructure and invest funds appropriately based on long term goals. At this time both the force main, which discharges to a MH on Starin Road, and the pumping station itself are in need of substantial work/replacement. As part of the sewer review project we compared the costs of two "long term" alternatives. Those are: 1. Replace both Vanderlip and Fraternity pumping stations and associated force mains or, 2. Combine the Fraternity Lane service area into a new larger Vanderlip service area with the installation of a gravity line connecting the two. This project may be able to broken up into multiple phases dependent on engineering recommendations and cost estimates. In a broad sense the project will include, replacement of all pumping equipment, associated piping and controls, installation of a backup generator and force main piping. Construction is tentatively planned to begin in 2022 with engineering and design work to be completed in 2021. Engineering costs are included in the included estimate.

Purpose & Need: Constructed in 1965, Vanderlip lift station saw its last renovation in 1997 with new controls and a conversion to larger submersible pumps. However, the physical size of the pump station was not addressed. Capacity and future development concerns were the driver for those updates. In recent years, we have had an increase in the amount of severe rain events. These events have maximized the pumping capacity for brief periods. Additionally, in early 2019, there was a failure of the force main. Lastly, this lift station, which happens to be our largest, is one of three that does not have a backup power supply on site. This project will address that concern.

Impact on Future Operating Budget: Capital for this project would come from the reserve funding and capital funding accounts. If development were to occur prior to this project, future capacities could be assessed to those parties.

External Funding Sources Available: It is feasible that the utility could apply for a Clean Water Fund Loan (CWF) for this project and/or apply for CDBG funding. ARPA monies could be used to help offset some of the cost.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
620-62810-821	620	2,087,200						2,087,200
620-62810-821	620		740,000					740,000
								0
								0
								0
								0
								0
Subtotal		2,087,200	740,000	0	0		0	2,827,200

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Sewer	Rev Debt: Bond							0
Sewer	Rev Debt: Bond		394,496					394,496
Sewer	Grant	687,200	345,504					1,032,704
TID 14	Rev Debt: Bond	1,400,000						1,400,000
								0
								0
Subtotal		2,087,200	740,000	0	0	0	0	2,827,200

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

An alternative (Alternative A) was discussed as part of the West Side Sanitary Study. This alternate assumed that both lift stations would remain separate. Over the next 20 years would each need replacement. 20-Year Present Worth projections showed it was more cost effective to combine lift stations at this time. Largely, this was the result of O&M costs being required for only one lift station versus two.



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450-54000-900	450	1,017,637						1,017,637
610-61936-820	610	724,938						724,938
620-62810-820	620	764,313						764,313
630-63440-820	630	223,750						223,750
								0
								0
Subtotal		2,730,638	0	0	0	0	0	2,730,638

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Bond	1,017,637						1,017,637
Water	Rev Debt: Bond	724,938						724,938
Sewer	Rev Debt: Bond	764,313						764,313
Stormwater	GO Debt: Bond	223,750						223,750
								0
								0
Subtotal		2,730,638	0	0	0	0	0	2,730,638

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

A mill and overlay could be looked at, but that would not address the long term maintenance of road or drainage concerns. It would also not address water main and sanitary sewer concerns.



Department / Group: Park & Rec - Other Need Group: Non-Core

Affected Dept.: Park & Rec - Other

Project Title: Lakes Drawdown Project

Department Priority:

Description & Scope: This 2-3 year process will draw down Trippe and Cravath lakes for dry dredging, stabilize the shoreline and improve overall health of the lakes.

Purpose & Need: Both lakes have been drawn down over the past two years. Current plans are to dredge approximately 87,000 cubic yards over the winter of 2021/22. This will create healthier lakes. In 2023 the need for revitalizing the fish habitat through fish restocking and creating additional fish homes (Fish cribs, fishing piers, fish stix, etc). Both Cravath and Trippe Lake are an important resource that are important to the financial, physical, environmental, and social fabric of the City of Whitewater. These lakes affect not only the quality of life for local residents, but also have regional economic implications. It is vital to this community that we improve this community resource.

Impact on Future Operating Budget: This project will improve the current lake management program by reducing the amount of annual maintenance. Funds may need to be set aside each year in order to accommodate this process every 10-15 years as needed.

External Funding Sources Available: The city will apply for grant funding through the DNR and other grant opportunities to help with the cost of this project.

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031
Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450-58100-829	450	1,328,000	50,000					1,378,000
								0
								0
								0
								0
								0
								0
Subtotal		1,328,000	50,000	0	0	0	0	1,378,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Bond	1,328,000						1,328,000
Levy	Grant		25,000					25,000
Levy	Cash / Fund Balance		25,000					25,000
								0
								0
								0
								0
Subtotal		1,328,000	50,000	0	0	0	0	1,378,000

Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
210-52200-810	210		1,400,000					1,400,000
850-52270-810	850							0
								0
								0
								0
								0
								0
Subtotal		0	1,400,000	0	0	0	0	1,400,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note	700,000						700,000
Levy	GO Debt: Note							0
Levy	Cash / Fund Balance		350,000					350,000
Levy	Cash / Fund Balance	0	350,000					350,000
								0
								0
Subtotal		700,000	700,000	0	0	0	0	1,400,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

While it may be possible to move the extendable ladder and mount to another suitable vehicle, repair and replacement parts are becoming difficult to locate and install as the original manufacturer and the subsequent assigns are no longer in operation.



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope: Reconstruction of Yoder Lane from Hyer Lane west to the new Community Engagement Center. Project includes replacing sanitary sewer main and laterals, water main and laterals, storm sewer, curb and gutter, and pavement. Sidewalk will also be installed. The project scope includes design, construction costs and inspection costs. The project will also include a small section of sidewalk on the north side of Salisbury.

Purpose & Need: Yoder Lane has deteriorated pavement and curb and gutter. The water main is old and has had recent breaks. The sanitary sewer needs to be replaced also. The exit for the parking lot on the north side of the CEC building is required to exit onto Yoder Street. Currently no sidewalk exists on Yoder Lane. The CEC is expected to draw residents and students from the UW campus. Sidewalk should be installed to provide accessibility. Sidewalk on Salisbury will complete the pedestrian access to the new hotel area.

Impact on Future Operating Budget: Reduction in manpower and materials in repairing potholes and patches.

External Funding Sources Available: None.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450-54000-899	450	263,675						263,675
610-61936-820	610	136,688						136,688
620-62810-820	620	121,575						121,575
630-63440-820	630	20,301						20,301
								0
								0
Subtotal		542,239	0	0	0	0	0	542,239

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Bond	263,675						263,675
Water	Rev Debt: Bond	136,688						136,688
Sewer	Rev Debt: Bond	121,575						121,575
Stormwater	GO Debt: Bond	20,301						20,301
								0
								0
Subtotal		542,239	0	0	0	0	0	542,239

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

A mill and overlay could be looked at, but that would not address the long term maintenance of road or drainage concerns. It would also not address water main and sanitary sewer concerns.



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope: Street and utility reconstruction projects.
 2023 - Design - Ann Street, Fremont Street, Putnam Street, Forest Street
 2024 - Construct - Ann Street, Fremont Street, Putnam Street, Forest Stree
 2025 - Design - Jefferson Street
 2026 - Construct - Jefferson Street
 2027 - 2031, Design odd number year, construct even number year.

Purpose & Need: The City utilizes a rating system to grade the condition of pavement. This in conjunction with replacement of underground utility infrastructure comprise the majority of capital spending. We aim to spend no more on a biennial basis than the amount of debt we retire in the same period. Although the specific projects are not known until 2-4 years in advance, their need and cost is expected.

Impact on Future Operating Budget: Reduction in manpower and materials in repairing potholes and patches.

External Funding Sources Available: None

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450	450		90,000	1,000,000	90,000	1,000,000	3,180,000	5,360,000
610-61936-820	610		90,000	450,000	90,000	450,000	1,530,000	2,610,000
620-62810-820	620		90,000	450,000	90,000	450,000	1,530,000	2,610,000
630-63440-820	630		90,000	100,000	90,000	100,000	480,000	860,000
								0
								0
Subtotal		0	360,000	2,000,000	360,000	2,000,000	6,720,000	11,440,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Bond		90,000	1,000,000	90,000	1,000,000	3,180,000	5,360,000
Water	Rev Debt: Bond		90,000	450,000	90,000	450,000	1,530,000	2,610,000
Sewer	Rev Debt: Bond		90,000	450,000	90,000	450,000	1,530,000	2,610,000
Stormwater	GO Debt: Bond		90,000	100,000	90,000	100,000	480,000	860,000
								0
								0
Subtotal		0	360,000	2,000,000	360,000	2,000,000	6,720,000	11,440,000

City of Whitewater
 Capital Improvement Program
 F.Y. 2022 - 2031

Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

A mill and overlay could be looked at, but that would not address the long term maintenance of road or drainage concerns. It would also not address water main and sanitary sewer concerns.



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
220-55110-810	220		250,000	4,805,000				5,055,000
								0
								0
								0
								0
								0
Subtotal		0	250,000	4,805,000	0	0	0	5,055,000

Funding Source Summary

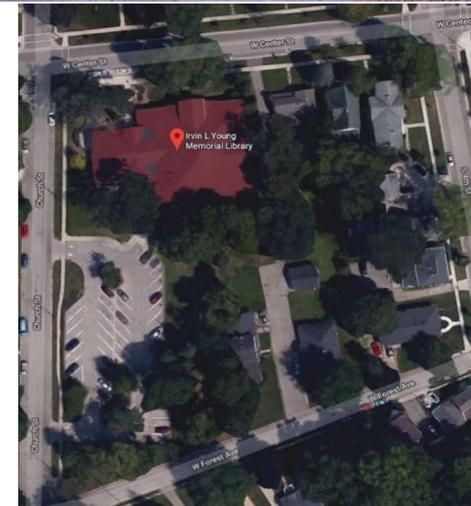
Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Bond			3,000,000				3,000,000
Other	Fundraising			1,500,000				1,500,000
Levy	Cash / Fund Balance		250,000	305,000				555,000
								0
								0
								0
Subtotal		0	250,000	4,805,000	0		0	5,055,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

An expansion of the current building was estimated at \$11,000,000 due to site considerations and retrofitting the old building. All measures to maximize the space have already been implemented over the last 15 years. A three-year investigation of potential private/public partnerships proved to be too complex and expensive to be a viable choice. Setting a budget for the project of \$5 million and prioritizing the most pressing needs has produced the current expansion and renovation proposal.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450-54000-828	450	182,000	182,000					364,000
								0
								0
								0
								0
								0
								0
Subtotal		182,000	182,000	0	0		0	364,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note	82,000	82,000					164,000
TID 12	GO Debt: Note	100,000	100,000					200,000
								0
								0
								0
								0
								0
Subtotal		182,000	182,000	0	0		0	364,000

**City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031**

Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

The existing lights could remain in place and only replaced as they fall over. The proposed lights will match the style and material of recent lights installed that replaced the existing style lights.



Department / Group: DPW - Streets Need Group: Core

Affected Dept.: DPW - Streets & Equipment

Project Title: Plow/Patrol Truck '23

Department Priority: 2

Description & Scope: 2024 International Single axle Plow/Patrol Truck 10' Stainless Steel DuraClass Box Swenson Salter with prewet system Wausau Poly Trip Edge Plow and Wing

Purpose & Need: Our fleet of 7, single axle plow trucks and 1 Tandem, 7 trucks plow the entire City during a snow event and 1 that is our Brine truck which is out before most every snow/ice event weather pending, has the age range from 3 years old to 30 years old. We need to get into a cycle of replacing a Plow/Patrol truck every 3 years to ensure our fleet isn't older than 20 years. As trucks get rotated out of service for plowing they become our Brine applicator and spare plow truck in the event of a break down.

Impact on Future Operating Budget: General Maintenance

External Funding Sources Available: N/A

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

An option would be to not replace trucks and run them until they die and then replace. This would put the city out of a truck potentially upto two years with current estimates on receiving trucks. Replacing trucks on a continual basis will allow the city to keep trucks operational with lower repair costs.



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
215-53560-820	215		250,000					250,000
								0
								0
								0
								0
								0
								0
Subtotal		0	250,000	0	0	0	0	250,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance		250,000					250,000
								0
								0
								0
								0
								0
								0
Subtotal		0	250,000	0	0		0	250,000

Department / Group: DPW - Streets Need Group: Core
 Affected Dept.: DPW - Streets & Equipment
 Project Title: Toro Wing Mower '22
 Department Priority: 2
 Description & Scope: Toro Groundmaster 4000-D

 Purpose & Need: We currently have 2 of the Toro Groundmaster 4000-D mowers that range from 11 to 12 years old. The 2011 would be replaced to keep the replacement cycle around 10 years. The city has 21 parks for a total of 242 acres not including the Welcome to Whitewater areas and miscellaneous builds and terraces we maintain as well. Our mowers see a lot of use from April to November.

 Impact on Future Operating Budget: General maintenance

 External Funding Sources Available: I'm hoping to see \$15,000. for trade in of the 2011 towards the new unit.

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?
 Smaller units are available but more hours would be needed to cut the same amount of acres. This unit is the same size as the current mower which has worked well for the City.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
215-53560-810	215	85,000						85,000
								0
								0
								0
								0
								0
Subtotal		85,000	0	0	0		0	85,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance	85,000						85,000
								0
								0
								0
								0
								0
Subtotal		85,000	0	0	0		0	85,000



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
215-53560-820	215		87,500					87,500
								0
								0
								0
								0
								0
								0
Subtotal		0	87,500	0	0	0	0	87,500

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance		87,500					87,500
								0
								0
								0
								0
								0
								0
Subtotal		0	87,500	0	0	0	0	87,500

City of Whitewater
 Capital Improvement Program
 F.Y. 2022 - 2031

Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Streets Need Group: Core

Affected Dept.: DPW - Streets & Equipment

Project Title: F250 Pickup '22

Department Priority: 3

Description & Scope: 2022 250 4X4 Pickup.

Purpose & Need: This truck would serve as the Streets Superintendent's truck. Many times throughout the year I shuttle multiple staff from one job to another and the full 4 door cab would be beneficial in doing so along with taking multiple people to meetings and conferences. Many times I pickup parts, equipment and pull trailers where having a 3/4 ton would be beneficial as well. Also this purchase of a 3/4 ton would better serve the DPW as it can be passed down as a useful work truck throughout the fleet to maximize it's use. The current Streets Superintendants truck a 2012 1/2 ton would be used as another staff vehicle within the DPW.

Impact on Future Operating Budget: General maintenance

External Funding Sources Available: N/A

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
215-53560-820	215	40,000						40,000
								0
								0
								0
								0
								0
Subtotal		40,000	0	0	0	0	0	40,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance	40,000						40,000
								0
								0
								0
								0
								0
Subtotal		40,000	0	0	0	0	0	40,000

**City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031**

Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

An option would be to not replace trucks and run them until they die and then replace. This would put the city out of a truck potentially upto two years with current estimates on receiving trucks. Replacing trucks on a continual basis will allow the city to keep trucks operational with lower repair costs.



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
215-53560-215	215	6,000	6,000	6,000	6,000	6,000	30,000	60,000
								0
								0
								0
								0
								0
								0
Subtotal		6,000	6,000	6,000	6,000	6,000	30,000	60,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance	6,000	6,000	6,000	6,000	6,000	30,000	60,000
								0
								0
								0
								0
								0
								0
Subtotal		6,000	6,000	6,000	6,000	6,000	30,000	60,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

The city could not trade annually and keep the existing skid loader and pay for repairs as they occur.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Streets Need Group: Core
 Affected Dept.: DPW - Streets
 Project Title: Bobcat Soil Finisher
 Department Priority: 4
 Description & Scope: Bobcat Soil Finisher Attachment for Skid Loaders
 Purpose & Need: This soil finisher is an attachment for our Bobcat skid loaders that would be used during soil restoration projects to remove clumps of sod, sticks, rocks and any other debris leaving a nice area for the new seeding to be broadcasted. This attachment saves on hand labor of raking and leveling soil prior to seeding.
 Impact on Future Operating Budget: General maintenance
 External Funding Sources Available: N/A

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
215-53560-810	215	8,000						8,000
								0
								0
								0
								0
								0
Subtotal		8,000	0	0	0	0	0	8,000

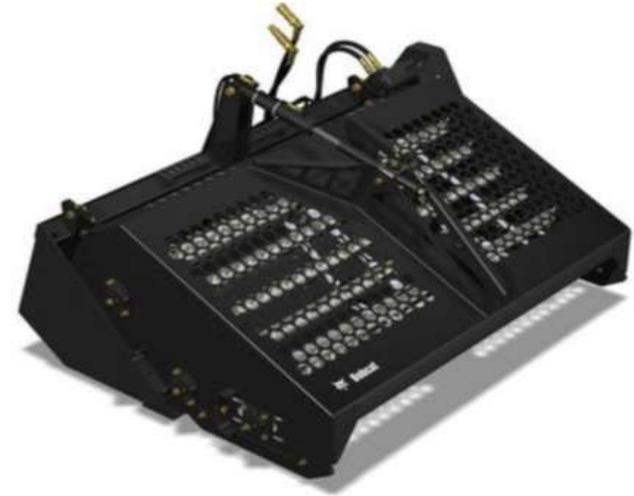
Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance	8,000						8,000
								0
								0
								0
								0
								0
Subtotal		8,000	0	0	0	0	0	8,000

City of Whitewater
 Capital Improvement Program
 F.Y. 2022 - 2031
 Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

Doing the work by hand.



Department / Group: DPW - Sewer Need Group: Core

Affected Dept.: DPW - Sewer

Project Title: Wetwell Coating

Department Priority: 4

Description & Scope: The wetwell area is 38'L x 18'W x 32'D. To follow through on the good maintenance work performed in 2021 and to extend the integrity of this area we will be looking to coat the structural steel and concrete walls in this structure. The cost of this work will not necessarily be tied up in square footage of product. Quite simply, the area is difficult to work in. There is wastewater influent to deal with and much of the area is not easily accessed. Therefore, significant scaffolding will be required. Bypass pumping may also be required to safely complete this work. The total project cost is detailed below. \$100,000 of this amount was approved in 2021. The 2022-2023 CIP borrowing will add another 137,500 to comprise the total below.

Purpose & Need: All coatings and structural components in the wetwell are currently 40 years old. Due to corrosion, select structural supports are planned for replacement and painting in 2021. The painting effort in 2021 accounts for a very small amount of the total area in the wetwell. Before more steel work becomes corroded beyond repair it would be wise to professionally prepare and coat this entire structure. Most importantly, the remaining structural steel should be coated.

Impact on Future Operating Budget: The items mentioned above have been split out over a period of five years. Cost effective solutions may arise that will or could alter this timeframe.

External Funding Sources Available: None.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 23	FY 24	FY 25	FY 26-30	Total
620-62810-821	620	275,000						275,000
								0
								0
								0
								0
								0
Subtotal		275,000	0	0	0	0	0	275,000

Funding Source Summary

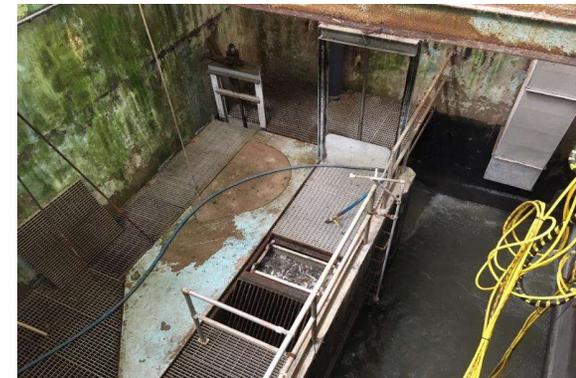
Payer Group	Funding Source	FY 22	FY 23	FY 23	FY 24	FY 25	FY 26-30	Total
Sewer	Rev Debt: Bond	235,000						235,000
Sewer	Cash / Fund Balance	40,000						40,000
								0
								0
								0
								0
Subtotal		275,000	0	0	0	0	0	275,000

**City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031**

Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

We could attempt to separate coating of the structural steel items and the walls. This would decrease the yearly impact but the overall cost would be larger because of the need to scaffold and mobilize during each event.



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
620-62810-221	620	8,000	6,000					14,000
								0
								0
								0
								0
								0
								0
Subtotal		8,000	6,000	0	0	0	0	14,000

Funding Source Summary

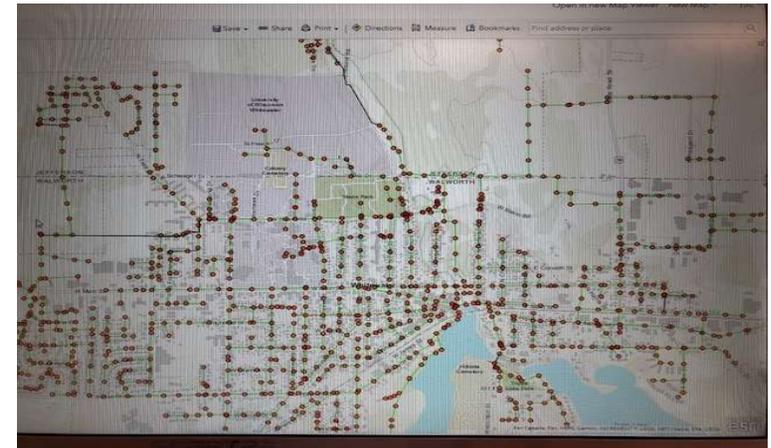
Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Sewer	Cash / Fund Balance	8,000	6,000					14,000
								0
								0
								0
								0
								0
								0
Subtotal		8,000	6,000	0	0	0	0	14,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

We can investigate prescribed ways to leverage the City GIS technician position to assist in this effort.



Department / Group: DPW - Water **Need Group:** Core
Affected Dept.: DPW - Water
Project Title: Service Vehicle
Department Priority: 10
Description & Scope: Replacing service vehicle that is used by our summer worker(s). Once approved the new service vehicle will go to a full time operator and the part time worker(s) will use the full time employees old vehicle.
Purpose & Need: Replace 25-30 year old vehicle that is costing more in repairs than worth. The new service truck would include utility boxes mounted to the frame. The current water department service vehicles are just pic-ups with a tool box attached.
Impact on Future Operating Budget: Reduction in costs for repairs and parts.
External Funding Sources Available: None

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61936-820	610	75,000		75,000				150,000
								0
								0
								0
								0
								0
Subtotal		75,000	0	75,000	0	0	0	150,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Cash / Fund Balance	75,000		75,000				150,000
								0
								0
								0
								0
								0
								0
Subtotal		75,000	0	75,000	0	0	0	150,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: **Capital**

Leasing if available.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Water **Need Group:** Non-Core
Affected Dept.: DPW - Water
Project Title: Fire Hydrant Replacement
Department Priority: 6
Description & Scope: This project entails the continuation of replacing obsolete hydrants throughout the City. Each year approximately 10 hydrants are replaced.
Purpose & Need: Replacement of older hydrants is required as parts become obsolete and are harder to find. The operation of these older ones can also be a challenge at times.
Impact on Future Operating Budget: Material cost are at all time high due to shortage. Hopefully cost will come down when factories catch up with orders. This goes for all water related material.
External Funding Sources Available: None.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61936-810	610	100,000	110,000	110,000	110,000	110,000	550,000	1,090,000
								0
								0
								0
								0
								0
Subtotal		100,000	110,000	110,000	110,000	110,000	550,000	1,090,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Rev Debt: Bond	100,000	110,000	110,000	110,000	110,000	550,000	1,090,000
								0
								0
								0
								0
								0
Subtotal		100,000	110,000	110,000	110,000	110,000	550,000	1,090,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

No other options. Need to be done



Department / Group: DPW - Water **Need Group:** Core
Affected Dept.: DPW - Water
Project Title: Water Line Removal
Department Priority: 7
Description & Scope: In some areas of the city we have water mains/laterals that run through our sanitary manholes. There are (4) known areas at this time. The project would entail relaying the watermain outside of the sanitary manholes.
Purpose & Need: Watermains are not allowed in sanitary manholes per DNR code. This is a health risk and needs to be rectified as soon as possible.
Impact on Future Operating Budget: None
External Funding Sources Available: None

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61652-350	610	50,000	50,000	50,000				150,000
								0
								0
								0
								0
								0
								0
Subtotal		50,000	50,000	50,000	0	0	0	150,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Cash / Fund Balance	50,000	50,000	50,000				150,000
								0
								0
								0
								0
								0
								0
								0
								0
								0
Subtotal		50,000	50,000	50,000	0	0	0	150,000

City of Whitewater
 Capital Improvement Program
 F.Y. 2022 - 2031
 Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

No other options. Needs to be addressed.



Department / Group: DPW - Water **Need Group:** Non-Core
Affected Dept.: DPW - Water
Project Title: Skid Steer Loader Purchase
Department Priority: 8
Description & Scope: Purchased of a skid steer with forks and bucket attachments.
Purpose & Need: One is to eliminate having to borrow street departments equipment and have them haul water material to work site for us. When we purchase materials and it gets delivered we are responsible to unload the trucks. Having our own, frees up having to wait to borrow street departments. There have been times the street department was using their equipment and the equipment was called back from the job site to help us unload material.. This equipment will allow us to remove snow at our well houses and do re-hab work at work sites.
Impact on Future Operating Budget: Future maintenance and repairs are possible
External Funding Sources Available: None

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61936-810	610	55,000						55,000
								0
								0
								0
								0
								0
Subtotal		55,000	0	0	0	0	0	55,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Cash / Fund Balance	55,000						55,000
								0
								0
								0
								0
								0
Subtotal		55,000	0	0	0	0	0	55,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

leasing (\$6,000 per yr.) is always an option with an exchange every year but that will come with penalties if you exceed hour usage per agreement. Purchasing outright I feel is best option because then its ours. Terms and conditions of purchase can be negotiated.



Department / Group: DPW - Water **Need Group:** Non-Core
Affected Dept.: DPW - Water
Project Title: Vehicle Garage / Material Storage
Department Priority: 9
Description & Scope: New vehicle garage with ample room to store water related parts and material.
Purpose & Need: Our existing buildings are showing their age and our material storage is limited. There have been times we would need to move vehicles to get at our inventory. We are quite undersized with the service vehicles, tools, and material in our existing space. We use three garages to house everything, including space at the street department.
Impact on Future Operating Budget: There should be no impact to future operating budgets.
External Funding Sources Available: None

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61936-810	--610	300,000						300,000
								0
								0
								0
								0
								0
								0
Subtotal		300,000	0	0	0	0	0	300,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Rev Debt: Bond	300,000						300,000
								0
								0
								0
								0
								0
								0
								0
Subtotal		300,000	0	0	0	0	0	300,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen? Option being chosen due to lack of space and our existing building is not able to hold vehicles and material. It would be nice to have a general location for everything and not at different locations within the city.



Department / Group: DPW - Water **Need Group:** Non-Core
Affected Dept.: DPW - Water
Project Title: Well 6 Building Improvements
Department Priority: 17
Description & Scope: Replacement of siding, windows and doors, fascia, soffit and new roof at well #6

Purpose & Need: This is the only well house pumping station that is located in a neighborhood. It is also the only non-brick structure. The Utility has received complaints due to the condition of the structure.

Impact on Future Operating Budget: There should be no impact to future operating budgets.

External Funding Sources Available: None.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61935-350	610	38,500						38,500
								0
								0
								0
								0
								0
								0
Subtotal		38,500	0	0	0	0	0	38,500

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Cash / Fund Balance	38,500						38,500
								0
								0
								0
								0
								0
								0
								0
Subtotal		38,500	0	0	0	0	0	38,500

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

The structure needs to remain because of the pumping equipment. There is no other alternative.



Department / Group: DPW - Water **Need Group:** Core
Affected Dept.: DPW - Water
Project Title: Tower Preservation/Repair
Department Priority: 19
Description & Scope: Tower repair by tuckpointing

Purpose & Need: More cracks and material on the outside perimeter and in the entrance door area have been noticed. Full inspection and quote is needed to give an accurate budget cost.

Impact on Future Operating Budget: There should be no impact on future operating budgets.

External Funding Sources Available: Historical Preservation Grants

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61936-820	610	80,400						80,400
								0
								0
								0
								0
								0
								0
Subtotal		80,400	0	0	0	0	0	80,400

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Rev Debt: Note	80,400						80,400
								0
								0
								0
								0
								0
								0
Subtotal		80,400	0	0	0	0	0	80,400

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

Do nothing and tear down when the new tower is operational.



2022-2023 Deferred Projects

Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450-54000-900	450	147,000						147,000
								0
								0
								0
								0
								0
								0
Subtotal		147,000	0	0	0	0	0	147,000

Funding Source Summary

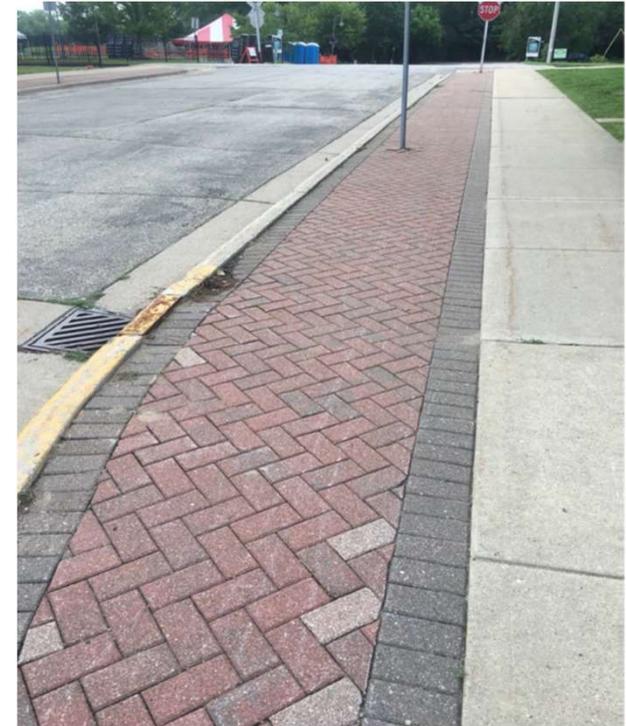
Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Bond	147,000						147,000
								0
								0
								0
								0
								0
								0
Subtotal		147,000	0	0	0	0	0	147,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

Alternatives include: 1) resetting the brick pavers by adding sand; 2) replacing with concrete; 3) replace with stamped colored concrete.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450	450	347,165						347,165
or								0
450	450	173,583	173,583					347,166
or								0
450	450	115,722	115,722	115,722				347,166
								0
Subtotal		636,470	289,305	115,722	0	0	0	1,041,497

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Bond	347,165						347,165
								0
Levy	GO Debt: Bond	173,583	173,583					347,166
								0
Levy	GO Debt: Bond	115,722	115,722	115,722				347,166
								0
Subtotal		636,470	289,305	115,722	0	0	0	1,041,497

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

Can continue with High Pressure Sodium

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Streets **Need Group:** Non-Core
Affected Dept.: DPW - Streets & Equipment
Project Title: DPW Storage Shed
Department Priority: Depends on approval of updating overall street facility.
Description & Scope: 50'X96' Storage shed with concrete floor, 2 overhead doors and 2 service doors.
Purpose & Need: At the DPW we currently have a number of pieces of equipment stored outdoors as a result of no room to store our equipment. We also have a fair amount of items stored at the Marshall Farm which is on the market through the CDA. At any given time that property could be sold and we would be forced to find storage space for our equipment. The DPW is limited on space and a 50'X96' storage shed is all we currently have room for.
Impact on Future Operating Budget: General maintenance
External Funding Sources Available: None

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450-54000-805	450	122,000						122,000
								0
								0
								0
								0
								0
Subtotal		122,000	0	0	0		0	122,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Bond	122,000						122,000
								0
								0
								0
								0
								0
								0
Subtotal		122,000	0	0	0		0	122,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: **Capital**

Construct new street facility.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61936-810	610	75,000						75,000
								0
								0
								0
								0
								0
								0
Subtotal		75,000	0	0	0	0	0	75,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Rev Debt: Bond	75,000						75,000
TID	GO Debt: Bond	TBD						0
								0
								0
								0
								0
								0
Subtotal		75,000	0	0	0	0	0	75,000

City of Whitewater
 Capital Improvement Program
 F.Y. 2022 - 2031
 Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

No other alternatives exist to deliver water.



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61936-823	610	35,000						35,000
								0
								0
								0
								0
								0
								0
Subtotal		35,000	0	0	0	0	0	35,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Cash / Fund Balance	35,000						35,000
								0
								0
								0
								0
								0
								0
Subtotal		35,000	0	0	0	0	0	35,000

**City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031**

Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

Status quo and follow DNR required monthly testing for now. Always a possibility the EPA and DNR might put in stricter wastewater discharge regulations. Chosen to eliminate sampling and any future requirements from DNR.



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Park Facility Improvement	450	40,000						40,000
								0
								0
								0
								0
								0
								0
Subtotal		40,000	0	0	0	0	0	40,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note	17,000						17,000
Levy	Cash / Fund Balance	23,000						23,000
								0
								0
								0
								0
								0
Subtotal		40,000	0	0	0	0	0	40,000

City of Whitewater
 Capital Improvement Program
 F.Y. 2022 - 2031
 Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: **Park & Rec - Facilities** Need Group: **Non-Core**

Affected Dept.: **Park & Rec - Other**

Project Title: **South Trippe Lake Property Purchase**

Department Priority: **2**

Description & Scope: **Purchase of Property on South end of Trippe Lake**

Purpose & Need: **The Hunt trust property has become available for purchase. This property surrounds the south end of Trippe Lake and also includes acreage along Willis Ray Road. This property could be used for a future expansion to add a nature park as well as provide a possible area to deposit future lake dredging soils. In addition this would give us access to Whitewater Creek and the South end of Trippe Lake..**

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450-58100-999	450	272,000						272,000
Fund 240	240	48,000						48,000
								0
								0
								0
								0
Subtotal		320,000	0	0	0	0	0	320,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note	272,000						272,000
Levy	Cash / Fund Balance	48,000						48,000
								0
								0
								0
								0
Subtotal		320,000	0	0	0	0	0	320,000

**City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031**

Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: Park & Rec - Facilities **Need Group:** Non-Core

Affected Dept.: Park & Rec - Facilities

Project Title: Outdoor Splash Pad

Department Priority: High

Description & Scope: A large number of communities have installed splash pads in the past 5 years. This would include communities in our area including Milton, Janesville, DeForest, Fitchburg, etc.

Purpose & Need: These are facilities designed for young families and would provide a tremendous amenity for our residen

Impact on Future Operating Budget: There would be additional cost in maintaining the facility, water and energy costs as well as long-term equipment replacement expenses. These are not facilities that are staffed with lifeguards.

External Funding Sources Available: Community Fundraising Opportunities

City of Whitewater
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Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Park Facility	450			380,000				380,000
Design Fees	450		50,000					50,000
								0
								0
								0
								0
Subtotal		0	50,000	380,000	0	0	0	430,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Other	Cash / Fund Balance			50,000				50,000
Levy	GO Debt: Bond		50,000	330,000				380,000
								0
								0
								0
								0
Subtotal		0	50,000	380,000	0	0	0	430,000



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope: Expansion of concession seating area, facility and field improvements to outfield and dugout areas. Addition of field grooming vehicle to be kept on site.

Purpose & Need: Treyton Field has been very successful with tournament and community programming since it opened in the fall of 2014. Each year our tournaments attract 150 plus tournament teams to our community from communities in Wisconsin and Illinois. The program generates a fund balance of approximately \$10,000 on average. CIP projects need to continue in order to keep the facility fresh as we continue to attract teams in a competitive tournament market.

Impact on Future Operating Budget: Improvements will provide for easier maintenance and which will reduce maintenance time

External Funding Sources Available: Treyton Field Account and additional funding from Whitewater Community Foundation and Treyton Field of Dreams account.

City of Whitewater
 Capital Improvement Program
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 Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Facility Improvements	450	10,000						10,000
Facility and Equipment	Other	10,000						10,000
								0
								0
								0
								0
								0
Subtotal		20,000	0	0	0	0	0	20,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note	10,000						10,000
Levy	Cash / Fund Balance	10,000						10,000
								0
								0
								0
								0
								0
Subtotal		20,000	0	0	0	0	0	20,000

Department / Group: Park & Rec - Facilities **Need Group:** Core
Affected Dept.: Park & Rec - Facilities
Project Title: WAFC Pool Shell Replacement
Department Priority: High
Description & Scope: Removal of old pool plaster lining and replacement

Purpose & Need: The pool plaster that lines the walls and floor of both liesure and comptative pool will need to be replaced in the next 2-5 years. The current floor has been maintained through patching areas that are crumbling but eventually the whole shell will need to be replace.

Impact on Future Operating Budget: Replacing the lining of the pools will cut down on maintenace time from our staff

External Funding Sources Available: Capital funds from the city and school district agreement are established on an annual basis to cover the costs of these maintenace projects.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Facility improvement	247		100,000					100,000
								0
								0
								0
								0
								0
Subtotal		0	100,000	0	0	0	0	100,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance		100,000					100,000
								0
								0
								0
								0
								0
Subtotal		0	100,000	0	0	0	0	100,000

City of Whitewater
 Capital Improvement Program
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 Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: Park & Rec - Facilities **Need Group:** Non-Core
Affected Dept.: Park & Rec - Facilities
Project Title: Effigy Mound Improvements
Department Priority: High
Description & Scope: Effigy mounds clearing for new path and additional native plantings.

Purpose & Need: The Effigy Mounds is an area that needs some attention in order to make the preserve more accessible. The addition of a path along with the cleaning up of the brush area are a few needs. The existing path needs to be rerouted through the mounds due to changing guidelines that make it difficult to maintain the current pathway.

Impact on Future Operating Budget: Allow for less maintenance time spent on mound area by establishment of a more user friendly trail.

External Funding Sources Available: Possible grant funding for use in historical preservation sites

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Park and Facility Improvement	450		25,000					25,000
								0
								0
								0
								0
								0
Subtotal		0	25,000	0	0	0	0	25,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance		25,000					25,000
								0
								0
								0
								0
								0
Subtotal		0	25,000	0	0	0	0	25,000

City of Whitewater
Capital Improvement Program
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Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: Park & Rec - Facilities Need Group: Non-Core

Affected Dept.: Park & Rec - Facilities

Project Title: Bike and Pedestrian Pathways

Department Priority: 2

Description & Scope: This project will add additional pathway to the area in front of the parking area at Moraine View Park.

Purpose & Need: At Moraine View Park the addition of a parking lot has added the concern of bike safety since the existing bike path runs behind the street parking. This proposed project would move the bike lane in front of the parking lot area in order to provide a safer route for bicyclists to ride. (See attached photo)

Impact on Future Operating Budget: Additional pathway to maintain

External Funding Sources Available: We would tag on to a street project scheduled to lower costs of creating new pathways.

City of Whitewater
Capital Improvement Program
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Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450	450	12,000						12,000
								0
								0
								0
								0
								0
Subtotal		12,000	0	0	0	0	0	12,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance	12,000						12,000
								0
								0
								0
								0
								0
Subtotal		12,000	0	0	0	0	0	12,000

Department Fire / Rescue **Core**
Affected Dept. EMS Division
Project Title: Replace Ambulance 1281
Department Priority
Description & Scope: Work with well known and reliable manufacturers of ambulances to create and develop blueprints, proposals, and bids to replace the current 1281.
Purpose & Need: Ambulance 1281 provides critical equipment and personnel responding to medical calls
Impact on Future Operating Budget: Single purchase
External Funding Sources Available: There are no known grants or outside funding sources available.

City of Whitewater
 Capital Improvement Program
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Initiative Capital **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

Ambulances are currently rotated in the fleet to for service/maintenance in order to guarantee a top performing unit responding to medical emergencies.



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
210-52200-810	210	-	325,000	-	-	-	-	325,000
850-52270-810	850	-	-	-	-	-	-	-
Land/R.O.W.								-
Technology								-
								-
Subtotal		-	325,000	-	-	-	325,000	650,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note	-	325,000	-	-	-	-	325,000
WFD	Cash / Fund Balance							-
								-
								-
								-
Subtotal		-	325,000	-	-	-	-	325,000

Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
210-52200-810	210		700,000					700,000
850-52270-810	850		0					0
								0
								0
								0
								0
								0
Subtotal		0	700,000	0	0	0	0	700,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note		700,000					700,000
WFD	Cash / Fund Balance		0					0
								0
								0
								0
								0
								0
Subtotal		0	700,000	0	0	0	0	700,000

City of Whitewater
Capital Improvement Program
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Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

Need comments on alternatives.



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
	450	50,000						50,000
								0
								0
								0
								0
								0
								0
	Subtotal	50,000	0	0	0	0	0	50,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note	50,000						50,000
								0
								0
								0
								0
								0
								0
	Subtotal	50,000	0	0	0	0	0	50,000

City of Whitewater
 Capital Improvement Program
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 Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450 New	450	7,697						7,697
								0
								0
								0
								0
								0
								0
Subtotal		7,697	0	0	0	0	0	7,697

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Operating Transfer	7,697						7,697
								0
								0
								0
								0
								0
								0
Subtotal		7,697	0	0	0	0	0	7,697

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

The drone currently owned by City Parks and Rec (DJI Mavic 2 Pro) is not sufficient for the purposes of the PD because it does not have the camera quality, or thermal capability that this drone has.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: Police Other Need Group: Core

Affected Dept.: Police Other

Project Title: Portable/Mobile P25 Dual Band Radio Upgrade

Department Priority: 4

Description & Scope: Portable and mobile radios are reaching end of life. Looking to upgrade current radios to dual band models that are compatible with Walworth County Sheriff's radio upgrade to a 700/800 MHZ APCO Project 25 digital trunked radio system (with an anticipated go-live date of 2024). Estimated cost is \$5,000 per portable radio (40) and \$4,000 per mobile radio (12) with a total project cost of \$248,000.

Purpose & Need: Allows our PSAP to have complete interoperability with other Walworth County Agencies (along with Jefferson and Rock County as well). The infrastructure of the trunking system will eliminate the necessity of Municipalities maintaining their own local repeated channels (towers will be maintained by Walworth County). A trunking system allows many different "talkgroups" or virtual channels to be incorporated into the system and allows for greater security and control. Predetermined templates make it easy to find talkgroups in an emergency and to train subscribers in their use.

Impact on Future Operating Budget: Purchase costs broken up over three years. Minimal subsequent impact on future operating costs in the form of potential repair/replacement costs.

External Funding Sources Available: Possibility of ARPA funds. As part of Walworth Counties RFP process, they are asking the vendor it selects to extend cooperative pricing to all subscribers for a period of three years.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450-55000-810	450	0	83,000	83,000	82,000	0	0	248,000
								0
								0
								0
								0
								0
Subtotal		0	83,000	83,000	82,000	0	0	248,000

Funding Source Summary

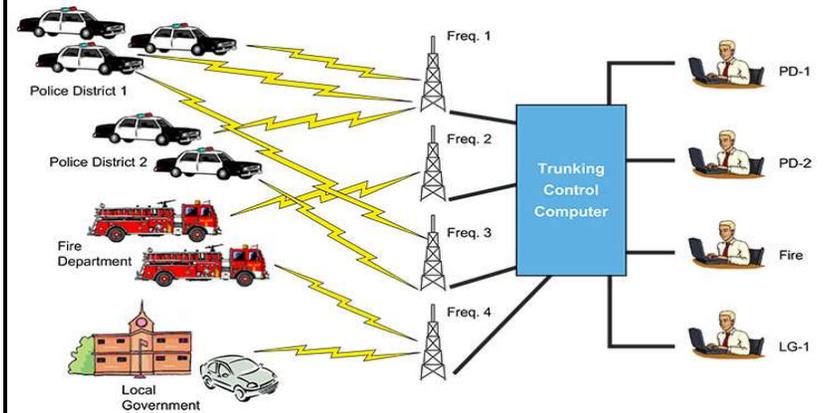
Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note	0	83,000	83,000	82,000			248,000
								0
								0
								0
								0
								0
								0
Subtotal		0	83,000	83,000	82,000	0	0	248,000

**City of Whitewater
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Initiative Type: Capital

Equipment nearing end of life and ultimately needs to be replaced. This particular option is being chosen due to the increased need for interoperability and agencies needing to combine resources during large-scale events.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



**Future Projects
2024-2031**

Department	Fire / Rescue	Core
Affected Dept.	EMS Division	
Project Title:	Replace Ambulance 1280	
Department Priority		
Description & Scope:	Work with well known and reliable manufacturers of ambulances to create and develop blueprints, proposals, and bids to replace the current 1281.	
Purpose & Need:	Ambulance 1280 provides critical equipment and personnel responding to medical calls	
Impact on Future Operating Budget:	Single purchase	
External Funding Sources Available:	There are no known grants or outside funding sources available.	

City of Whitewater
Capital Improvement Program
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Initiative Capital **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

Ambulances are currently rotated in the fleet to for service/maintenance in order to guarantee a top performing unit responding to medical emergencies.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
210-52200-810	210						285,000	285,000
850-52270-810	850							-
Land/R.O.W.								-
Technology								-
								-
Subtotal		-	-	-	-	-	285,000	285,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note						285,000	285,000
WFD	Cash / Fund Balance						-	-
							-	-
							-	-
							-	-
Subtotal		-	-	-	-	-	285,000	285,000



Department	Fire / Rescue	Core
Affected Dept.	EMS Division	
Project Title:	Replace Ambulance 1282	
Department Priority		
Description & Scope:	Work with well known and reliable manufacturers of ambulances to create and develop blueprints, proposals, and bids to replace the current 1282.	
Purpose & Need:	Ambulance 1282 provides critical equipment and personnel responding to medical calls	
Impact on Future Operating Budget:	Single purchase	
External Funding Sources Available:	There are no known grants or outside funding sources available.	

City of Whitewater
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Initiative Capital **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

Ambulances are currently rotated in the fleet to for service/maintenance in order to guarantee a top performing unit responding to medical emergencies.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
210-52200-810	210	-	-	-	285,000			285,000
850-52270-810	850							-
Land/R.O.W.								-
Technology								-
								-
Subtotal		-	-	-	285,000	-	285,000	570,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note	-	-	-	285,000			285,000
WFD	Cash / Fund Balance							-
								-
								-
								-
Subtotal		-	-	-	285,000	-	285,000	570,000



Department	Fire / Rescue	Core
Affected Dept.	EMS Division	
Project Title:	Replace Ambulance 1283	
Department Priority		
Description & Scope:	Work with well known and reliable manufacturers of ambulances to create and develop blueprints, proposals, and bids to replace the current 1283.	
Purpose & Need:	Ambulance 1283 provides critical equipment and personnel responding to medical calls	
Impact on Future Operating Budget:	Single purchase	
External Funding Sources Available:	There are no known grants or outside funding sources available.	

**City of Whitewater
Capital Improvement Program
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Initiative Capital **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

Ambulances are currently rotated in the fleet to for service/maintenance in order to guarantee a top performing unit responding to medical emergencies.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
210-52200-810	210						285,000	285,000
850-52270-810	850							-
Land/R.O.W.								-
Technology								-
								-
Subtotal		-	-	-	-	-	285,000	285,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note						285,000	285,000
WFD	Cash / Fund Balance							-
								-
								-
								-
Subtotal		-	-	-	-	-	285,000	285,000



Department / Group: DPW - Sewer **Need Group:** Non-Core

Affected Dept.: DPW - Sewer

Project Title: Biogas Sphere Coating

Department Priority: 6

Description & Scope: This proposed project would include preparation, coating application and thickness testing of the interior and exterior of the 35' diameter Hortonsphere.

Purpose & Need: The gas holding sphere was put online in 1982. It has not been recoated since that time. This work will only occur after an inspection, which is planned for 2024, proves the structure is sound. As the picture shows, the sphere does show signs of deterioration and will become unusable if not coated in the near future. Currently, we do not have the ability to utilize this structure due to aging associated equipment. However, if the corrosion is allowed to persist this structure will not be a future option for gas handling. The project would be funded by operating revenue via the capital improvement fund.

Impact on Future Operating Budget:

External Funding Sources Available: None

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
620-62810-820	620						185,000	185,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	0	0	0	185,000	185,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Sewer	Rev Debt: Bond						185,000	185,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	0	0	0	185,000	185,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Sewer **Need Group:** Core

Affected Dept.: DPW - Sewer

Project Title: Secondary Scum Waste Piping

Department Priority: 4

Description & Scope: Addition of a 4" Schedule 80 PVC line from the Secondary Scum Pump to the drain line in the lower level of the Process Bldg. (Building 800). Modifications on the pump side and discharge side will be necessary to accommodate this modification. Valves will be installed to maintain hydraulic flexibilities and allow for routine maintenance.

Purpose & Need: Currently, Secondary Scum waste is pumped into the anaerobic digester for treatment. On average this occurs 3x/day. The volume totals approximately 2,550 gallons daily or 930,750 gallons annually. This effectively thins down the digested material. Primary digested product is then processed through the centrifugal thickener to remove water. This saves transportation costs as part of our land application process. Because our secondary process functions very well there is very little solids or floatable material in the "skimings" that make their way into the scum tank. For this reason, we propose directing the secondary scum waste into the drain line system, which flows to the head of the plant. This mode of operation will save approximately one million gallons of product from being processed twice. Annually, this would save over 388 hours of runtime on the thickening unit. In addition to the operational savings, there is also a labor savings for each run cycle.

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
620-62810-820	620				14,800			14,800
								0
								0
								0
								0
								0
								0
Subtotal		0	0	0	14,800	0	0	14,800

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Sewer	Cash / Fund Balance				14,800			14,800
								0
								0
								0
								0
								0
								0
Subtotal		0	0	0	14,800	0	0	14,800

City of Whitewater
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Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

An alternative mode of operation could be to direct the Secondary Scum waste through the centrifuge unit. This is possible but the result is decreased performance of the thickening centrifuge (i.e. decreased solids) and oftentimes process shutdowns from handling intermittent feed volumes.



Department / Group: DPW - Streets **Need Group:** Core

Affected Dept.: DPW - Streets & Equipment

Project Title: Plow/Patrol Truck '27

Department Priority: 2

Description & Scope:
2027 International Single axle Plow/Patrol Truck 10' Stainless Steel DuraClass Box Swenson Salter with prewet system Wausau Poly Trip Edge Plow and Wing

Purpose & Need:
Our fleet of 7, single axle plow trucks and 1 Tandem, 7 trucks plow the entire City during a snow event and 1 that is our Brine truck which is out before most every snow/ice event weather pending, has the age range from 3 years old to 30 years old. We need to get into a cycle of replacing a Plow/Patrol truck every 3 years to ensure our fleet isn't older than 20 years. As trucks get rotated out of service for plowing they become our Brine applicator and spare plow truck in the event of a break down.

Impact on Future Operating Budget: General Maintenance

External Funding Sources Available: N/A

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
215-53560-820	215					300,000		300,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	0	0	300,000	0	300,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance					300,000		300,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	0	0		0	0

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Water **Need Group:** Non-Core

Affected Dept.: DPW - Water

Project Title: Main Imprmnt - LSP/Enterprise

Department Priority:

Description & Scope: To eliminate two dead end mains in the distribution system. In addition, add a second source of water to LWP, provide water and fire protection to WWTP and John's Disposal. Length is 5,500'.

Purpose & Need: Same as above, although without cost participation from private sources this project is doubtful. Development would have to drive this project.

Impact on Future Operating Budget: To maintain additional infrastructure.

External Funding Sources Available: Yes - to far out to determine.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61936-810	610						1,180,000	1,180,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	0	0		1,180,000	1,180,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Grant						300,000	300,000
Water	Rev Debt: Bond						880,000	880,000
								0
								0
								0
								0
Subtotal		0	0	0	0		1,180,000	1,180,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

To leave as is until annexation and development.



...
Department / Group: **Need Group:**
Affected Dept.:
Project Title:
Department Priority:
Description & Scope:
Purpose & Need:
Impact on Future Operating Budget:
External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Park Facility Improvement	450				200,000			200,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	0	200,000	0	0	200,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Bond				100,000			100,000
Levy	Grant				100,000			100,000
								0
								0
								0
								0
Subtotal		0	0	0	200,000	0	0	200,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: **Need Group:**

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Park Facility Improvement	450				15,000			15,000
								0
								0
								0
								0
								0
Subtotal		0	0	0	15,000	0	0	15,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note				15,000			15,000
								0
								0
								0
								0
								0
Subtotal		0	0	0	15,000	0	0	15,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: Park & Rec - Facilities **Need Group:** Non-Core

Affected Dept.: Park & Rec - Facilities

Project Title: WAFC HVAC Repair

Department Priority: High

Description & Scope: WAFC HVAC system is approaching 20+ years of age and will need to be repaired in the near futur. The HVAC system is has different components that will need to be replaced in order for the system to continue working properly.

Purpose & Need: The HVAC system heats and cools the air for the pool area and is vital to the operation of the facility.

Impact on Future Operating Budget:

External Funding Sources Available: This is funded through the CIP contributions provided by the WUSD and City of Whitewater to fund 247

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Facility Improvement	247			95,000				95,000
								0
								0
								0
								0
								0
Subtotal		0	0	95,000	0	0	0	95,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Other	Cash / Fund Balance			95,000				95,000
								0
								0
								0
								0
								0
Subtotal		0	0	95,000	0	0	0	95,000

**City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031**

Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

